

- M E M O R A N D U M -

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: December 17, 2007

Attached are the November budget amendments. Total revenue amendments are \$4,327 and expenditure amendments are \$20,227. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$4,327	\$20,227	Activity Fund donations, Insurance recovery from TASB, student fee for Advanced Academic class
	TOTAL	\$4,327	\$20,227	

cc: Barbara Sabedra
Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2007-08 BUDGET AMENDMENTS
 December 17th, 2007

DATA CONTROL CODE	GENERAL FUND			FOOD SERVICE FUND			DEBT SERVICE FUND			TOTAL OPERATIONS BUDGET		
	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET
REVENUES												
5700 Local & Intermediate Sources	79,440,889	3,827	79,444,716	3,159,850		3,159,850	16,921,808		16,921,808	99,522,547	3,827	99,526,374
5800 State Program Revenues	20,242,881		20,242,881	96,000		96,000	0		0	20,338,881	0	20,338,881
5900 Federal Program Revenues	0		0	534,250		534,250	0		0	534,250	0	534,250
5020 Total Revenues	99,683,770	3,827	99,687,597	3,790,100		3,790,100	16,921,808		16,921,808	120,395,678	3,827	120,399,505
EXPENDITURES												
11 Instruction	46,637,082	(9,239)	46,627,843	0		0			0	46,637,082	(9,239)	46,627,843
12 Instr. Resources & Media Services	1,228,130	168	1,228,298	0		0			0	1,228,130	168	1,228,298
13 Curriculum Dev. & Instr. Staff Dev.	779,031	(10,152)	768,879	0		0			0	779,031	(10,152)	768,879
21 Instructional Leadership	1,828,112	(75)	1,828,037	0		0			0	1,828,112	(75)	1,828,037
23 School Leadership	4,424,521	(2,653)	4,421,868	0		0			0	4,424,521	(2,653)	4,421,868
31 Guidance, Counseling & Evaluation	2,668,040	(2,762)	2,665,278	0		0			0	2,668,040	(2,762)	2,665,278
32 Social Work Services	0		0	0		0			0	0		0
33 Health Services	641,448		641,448	0		0			0	641,448		641,448
34 Student (Pupil) Transportation	912,890		912,890	0		0			0	912,890		912,890
35 Food Services	0		0	3,905,924		3,905,924				3,905,924		3,905,924
36 Cocurricular/Extracurricular Activities	1,931,366	29,460	1,960,826	0		0			0	1,931,366	29,460	1,960,826
41 General Administration	2,974,670	1,000	2,975,670	0		0			0	2,974,670	1,000	2,975,670
51 Plant Maintenance & Operations	8,688,308	14,400	8,702,708	0		0			0	8,688,308	14,400	8,702,708
52 Security & Monitoring Services	191,908		191,908	0		0			0	191,908		191,908
53 Data Processing Services	1,457,112	80	1,457,192	0		0			0	1,457,112	80	1,457,192
61 Community Services	126,010		126,010	0		0			0	126,010		126,010
71 Debt Service	0		0	0		0	17,986,491		17,986,491	17,986,491		17,986,491
81 Facilities Acquisition & Construcion	0		0	0		0			0	0		0
91 Contr. Instr. Serv. between Schools	26,657,443		26,657,443	0		0			0	26,657,443		26,657,443
93 Pmts. To Fiscal Agent/Member Districts	99,500		99,500	0		0			0	99,500		99,500
95 Pmts. To Juvenile Justice Alternative Cntr.	33,970		33,970	0		0			0	33,970		33,970
6030 Total Expenditures	101,279,541	20,227	101,299,768	3,905,924	0	3,905,924	17,986,491	0	17,986,491	123,171,956	20,227	123,192,183
Excess(Deficiency) of Revenues Over												
1100 (Under) Expenditures	(1,595,771)	0	(1,612,171)	(115,824)	0	(115,824)	(1,064,683)	0	(1,064,683)	(2,776,278)	(16,400)	(2,792,678)
7900 Other Resources	10,000	500	10,500	0		0	0	0	0	10,000	500	10,500
8900 Other (Uses)	0		0	(10,000)		(10,000)	0		0	(10,000)		(10,000)
1200 Net Change in Fund Balances	(1,585,771)	500	(1,601,671)	(125,824)	0	(125,824)	(1,064,683)	0	(1,064,683)	(2,776,278)	(15,900)	(2,792,178)
3100 Estimated Fund Balance - Sept. 1 (Beginning)	21,733,218		21,733,218	783,465		783,465	3,459,259		3,459,259	25,975,942	0	25,975,942
3000 Fund Balance - Aug. 31 (Ending)	20,147,447	500	20,131,547	657,641	0	657,641	2,394,576	0	2,394,576	23,199,664	(15,900)	23,183,764

Budget Amendments - December 17, 2007

Item	Description	Account Number	Revenue	Expenditure
1	Travel and Registration	199-11-6411.00-999-8-23		(500.00)
	Travel and Registration	199-13-6411.00-999-8-23		500.00
	<i>Transfer between functions for Special Education</i>			
2	Miscellaneous Operating Costs	199-21-6499.00-901-8-99		(75.00)
	Salaries/Wages for Subs	199-11-6112.00-901-8-99		75.00
	<i>Transfer between functions for Curriculum</i>			
3	Travel and Registration	199-13-6411.00-002-8-26		(4,942.00)
	Travel and Registration	199-23-6411.00-002-8-28		(3,000.00)
	Travel and Registration	199-23-6411.00-002-8-26		(2,763.00)
	Travel and Registration	199-13-6411.00-002-8-28		(2,685.00)
	General Supplies	199-11-6395.00-002-8-28		(2,473.00)
	Salaries for Subs	199-11-6112.00-002-8-26		(1,500.00)
	Salaries for Subs	199-11-6112.00-002-8-28		(1,500.00)
	Travel and Registration	199-31-6411.00-002-8-28		(1,000.00)
	General Supplies	199-11-6395.00-002-8-26		(500.00)
	Technology Items	199-11-6396.00-002-8-28		(500.00)
	Technology Items (Inventoried)	199-11-6398.00-002-8-26		(500.00)
	General Supplies (Inventoried)	199-11-6399.00-002-8-26		(500.00)
	Miscellaneous Operating Costs	199-31-6499.00-002-8-28		(400.00)
	Travel and Registration	199-31-6411.00-002-8-26		(398.00)
	Miscellaneous Operating Costs	199-11-6499.00-002-8-28		(338.00)
	Textbooks	199-11-6321.00-002-8-26		(300.00)
	Miscellaneous Operating Costs	199-31-6499.00-002-8-26		(286.00)
	Library Books & Reading Materials	199-31-6329.00-002-8-26		(250.00)
	General Supplies	199-31-6395.00-002-8-28		(250.00)
	General Supplies	199-31-6395.00-002-8-26		(158.00)
	Miscellaneous Contracted Services	199-11-6299.00-002-8-26		(150.00)
	Library Books & Reading Materials	199-13-6329.00-002-8-26		(150.00)
	Library Books & Reading Materials	199-13-6329.00-002-8-28		(150.00)
	Miscellaneous Contracted Services	199-11-6299.00-002-8-28		(100.00)
	Library Books & Reading Materials	199-11-6329.00-002-8-28		(100.00)
	Library Books & Reading Materials	199-23-6329.00-002-8-26		(100.00)
	General Supplies	199-23-6395.00-002-8-26		(70.00)
	Technology Equipment Repair	199-11-6244.00-002-8-26		(50.00)
	Technology Equipment Repair	199-11-6244.00-002-8-28		(50.00)
	Education Service Center Services	199-13-6239.00-002-8-26		(20.00)
	Education Service Center Services	199-13-6239.00-002-8-28		(20.00)
	Education Service Center Services	199-23-6239.00-002-8-28		(20.00)
	Education Service Center Services	199-31-6239.00-002-8-26		(20.00)
	Technology Items	199-11-6396.00-002-8-26		25,243.00
	<i>Transfer between functions for The Education Annex</i>			
4	Extra Duty Pay for Professional Personnel	199-13-6118.00-910-8-99		(2,685.00)
	Salaries for Subs	199-11-6112.00-910-8-11		2,685.00
	<i>Transfer between functions for Curriculum</i>			
5	Salaries/Wages for Professional Personnel	199-11-6119.00-999-8-11		(168.00)
	Library Books and Reading Materials	199-12-6329.01-110-8-99		168.00
	<i>Increase budget due to calculation error</i>			
6	Insurance Recovery	199-00-7956	500.00	
	<i>Funds from TASB for vehicle damages claim (Geico)</i>			
7	Gifts and Bequests	199-5744	160.00	
	Reclassified Transportation Expenditures	199-36-6494.04-001-8-99		160.00
	<i>Donation from CHS Activity Fund</i>			

Item	Description	Account Number	Revenue	Expenditure
8	Gifts and Bequests Reclassified Transportation Expenditures <i>Donation from CHS Activity Fund</i>	199-5744 199-11-6494.00-001-8-11	230.00	230.00
9	Gifts and Bequests Technology Items <i>Software purchases</i>	199-5744 199-53-6396.00-905-8-99	80.00	80.00
10	Gifts and Bequests Reclassified Transportation Expenditures <i>Donation from Lakeside Activity Fund</i>	199-5744 199-11-6494.00-107-8-11	910.00	910.00
11	Gifts and Bequests Salaries for Subs <i>Donation from Town Center PTO</i>	199-5744 199-11-6112.00-108-8-11	640.00	640.00
12	Gifts and Bequests Reclassified Transportation Expenditures <i>Donation from CMS West Activity Fund</i>	199-5744 199-11-6494.00-043-8-11	110.00	110.00
13	Gifts and Bequests General Supplies <i>Donation from Town Center Activity Fund</i>	199-5744 199-11-6395.00-108-8-11	347.00	347.00
14	Vehicles (over \$500 per unit) <i>Van purchase w/Insurance proceeds received in Aug '07</i>	199-51-6631-00-999-8-99		16,400.00
15	Gifts and Bequests Technology Items <i>Student registration for Advanced Academics course</i>	199-5744 199-11-6396.00-002-8-26	350.00	350.00
16	Utilities, Electricity General Supplies Extra Duty Pay for Professional Personnel Technology Items <i>Energy Conservation Incentive awards</i>	199-51-6256.00-950-8-99 199-11-6395.00-109-8-11 199-11-6118.00-044-8-11 199-11-6396.00-001-8-11		(2,000.00) 500.00 500.00 1,000.00
17	Rentals/Operating Leases Travel & Registration Travel & Registration Travel & Registration (student) Travel & Registration (student) Travel & Registration Rentals/Operating Leases Rentals/Operating Leases Travel & Registration Travel & Registration (student) Reclassified Transportation Expenditures Miscellaneous Operating Costs <i>Separate UIL Above District Budget</i>	199-11-6269.08-001-8-11 199-11-6411.08-001-8-11 199-11-6411.08-001-8-22 199-11-6412.08-001-8-11 199-11-6412.08-001-8-22 199-23-6411.08-001-8-99 199-36-6269.08-001-8-99 199-36-6299.08-001-8-11 199-36-6411.08-001-8-99 199-36-6412.08-001-8-99 199-36-6494.08-001-8-99 199-36-6499.08-999-8-99		(6,000.00) (4,000.00) (1,600.00) (17,000.00) (4,000.00) (1,700.00) (20,000.00) (1,000.00) (3,500.00) (15,000.00) (4,000.00) 77,800.00
18	Miscellaneous Operating Costs Travel & Registration <i>Transfer between functions for UIL Above District Budget for Principals to travel to events</i>	199-36-6499.08-999-8-99 199-23-6411.08-999-8-99		(5,000.00) 5,000.00
19	Gifts and Bequests Travel & Registration <i>TASB Members Conference credit</i>	199-5744 199-41-6411.00-730-8-99	1,000.00	1,000.00
			<u>4,327.00</u>	<u>20,227.00</u>