

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: 2006-07 Budget Amendments
Date: May 14, 2007

Attached are the April budget amendments for the 2006-07 budget. Total revenue amendments are \$127,096 and expenditure amendments are \$127,096. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Reason for Amendment
183	Athletic Fund	775	775	Donation From Athletic Activity Fund
199	General Fund	126,321	126,321	Donations From Activity Funds and PTOs
	Total	127,096	127,096	

Board members are encouraged to contact me prior to the meeting with any questions.

cc: Barbara Sabedra
Sid Grant
Ralph Seeley

COPPELL INDEPENDENT SCHOOL DISTRICT
2006-07 BUDGET AMENDMENTS
May 21, 2007

DATA CONTROL CODE	GENERAL FUND			SPECIAL REVENUE 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	93,504,068	127,096	93,631,164	3,198,732		3,198,732	15,076,235		15,076,235	111,779,035	127,096	111,906,131
5800 State Program Revenues	13,196,990		13,196,990	1,314,433		1,314,433			0	14,511,423	0	14,511,423
5900 Federal Program Revenues	5,000		5,000	2,672,600		2,672,600			0	2,677,600	0	2,677,600
5020 Total Revenues	106,706,058	127,096	106,833,154	7,185,765		7,185,765	15,076,235	0	15,076,235	128,968,058	127,096	129,095,154
EXPENDITURES												
11 Instruction	44,769,301	101,217	44,870,518	3,171,363	3,846	3,175,209			0	47,940,664	105,063	48,045,727
12 Instr. Resources & Media Services	1,118,862	23	1,118,885	5,000		5,000			0	1,123,862	23	1,123,885
13 Curriculum Dev. & Instr. Staff Dev.	322,992	36	323,028	229,016	(3,594)	225,422			0	552,008	(3,558)	548,450
21 Instructional Leadership	1,551,796	(1,400)	1,550,396	14,668	(421)	14,247			0	1,566,464	(1,821)	1,564,643
23 School Leadership	4,153,474	1,802	4,155,276		169	169			0	4,153,474	1,971	4,155,445
31 Guidance, Counseling & Evaluation	2,677,258	2,709	2,679,967	70,458		70,458			0	2,747,716	2,709	2,750,425
32 Social Work Services						0			0	0	0	0
33 Health Services	613,907	70	613,977			0			0	613,907	70	613,977
34 Student (Pupil) Transportation	904,390		904,390			0			0	904,390	0	904,390
35 Food Services				3,937,128		3,937,128			0	3,937,128	0	3,937,128
36 Cocurricular/Extracurricular Activities	1,783,445	6,641	1,790,086			0			0	1,783,445	6,641	1,790,086
41 General Administration	3,224,002	3,500	3,227,502			0			0	3,224,002	3,500	3,227,502
51 Plant Maintenance & Operations	8,526,777	12,498	8,539,275			0			0	8,526,777	12,498	8,539,275
52 Security & Monitoring Services	175,657		175,657			0			0	175,657	0	175,657
53 Data Processing Services	1,495,475		1,495,475			0			0	1,495,475	0	1,495,475
61 Community Services	96,855		96,855	944		944			0	97,799	0	97,799
71 Debt Service						0	16,036,905		16,036,905	16,036,905	0	16,036,905
81 Facilities Acquisition & Construction						0			0	0	0	0
91 Contr. Instr. Serv. between Schools	34,015,065		34,015,065			0			0	34,015,065	0	34,015,065
93 Pmts. To Fiscal Agent/Member Districts	99,500		99,500			0			0	99,500	0	99,500
95 Pmts. To Juvenile Justice Alternative Cntr.	15,610		15,610			0			0	15,610	0	15,610
6030 Total Expenditures	105,544,366	127,096	105,671,462	7,428,577	0	7,428,577	16,036,905	0	16,036,905	129,009,848	127,096	129,136,944
1100 Excess(Deficiency) of Revenues Over (Under) Expenditures	1,161,692	0	1,161,692	(242,812)	0	(242,812)	(960,670)	0	(960,670)	(41,790)	0	(41,790)
7910 Other Resources			0			0			0	0	0	0
8910 Other (Uses)			0			0			0	0	0	0
1200 Net Change in Fund Balances	1,161,692	0	1,161,692	(242,812)	0	(242,812)	(960,670)	0	(960,670)	(41,790)	0	(41,790)
100 Budgeted Fund Balance - Sept. 1 (Beginning)	16,702,441		16,702,441	563,574		563,574	3,002,350		3,002,350	20,268,365	0	20,268,365
3000 Fund Balance - Aug. 31 (Ending)	17,864,133	0	17,864,133	320,762	0	320,762	2,041,680	0	2,041,680	20,226,575	0	20,226,575
100 Actual Fund Balance - Sept. 1 (Beginning)	17,373,582		17,373,582	783,465		783,465	4,034,259		4,034,259	22,191,306	0	22,191,306
3000 Fund Balance - Aug. 31 (Ending)	18,535,274	0	18,535,274	540,653	0	540,653	3,073,589	0	3,073,589	22,149,516	0	22,149,516

General Fund balance does not include \$359,665 in fund 197
Optimum fund balance permitted per TEA should not exceed \$20,096,735

Budget Amendments - May 21, 2007

Item	Description	Account Number	Revenue	Expenditure
1	Gifts and Bequests	199-5744	22,605	
	Technology Supplies-Inventoried	199-11-6398.00-042-7-11		20,955
	Miscellaneous Contracted Services	199-11-6299.00-042-7-11		1,650
	<i>Donation from CMS East Activity Fund</i>			
2	Travel and Registration	211-13-6411.00-110-7-24		(169)
	Travel and Registration	211-23-6411.00-110-7-24		169
	<i>Transfer between functions for Title 1, Part A</i>			
3	Rentals/Operating Leases	199-11-6269.00-044-7-11		(90)
	Rentals/Operating Leases	199-36-6269.00-044-7-99		90
	General Supplies	199-11-6395.00-044-7-11		(1,210)
	Rentals/Operating Leases	199-36-6269.00-044-7-99		1,210
	General Supplies	199-11-6395.00-044-7-11		(2,000)
	Reclassified Transportation Expenditures	199-36-6494.00-044-7-99		2,000
	<i>Transfer between functions for North</i>			
4	Travel and Registration	199-13-6411.00-044-7-11		(265)
	Miscellaneous Operating Costs	199-23-6499.00-044-7-99		265
	<i>Transfer between functions for CMS North</i>			
5	Technology Supplies-Inventoried	199-11-6398.00-042-7-11		(2,000)
	Technology Items	199-11-6396.00-042-7-11		2,000
	<i>Transfer between functions for CMS East</i>			
6	Professional Services	199-13-6219.00-106-7-11		(500)
	General Supplies	199-11-6395.00-106-7-11		500
	<i>Transfer between functions for Wilson</i>			
7	Salaries or Wages for Substitute Teachers	199-13-6112.00-109-7-11		(505)
	General Supplies	199-11-6395.00-109-7-23		505
	<i>Transfer between functions for Cottonwood</i>			
8	General Supplies	199-11-6395.00-102-7-11		(95)
	General Supplies	199-33-6395.00-102-7-99		95
	<i>Transfer between functions for Lee</i>			
9	General Supplies	199-11-6395.00-102-7-11		(350)
	Travel and Registration	199-13-6411.00-102-7-23		350
	<i>Transfer Between functions for Lee</i>			
10	General Supplies	199-11-6395.00-042-7-11		(19)
	Reclassified Transportation Expenditures	199-36-6494.00-042-7-99		19
	<i>Transfer between functions for CMS East</i>			
11	Extra Duty Pay for Professional Personnel	199-11-6118.00-042-7-11		(1,050)
	Professional Services	199-36-6219.00-042-7-99		1,050
	<i>Transfer between functions for CMS East</i>			
12	Travel and Registration	199-13-6411.00-106-7-11		(75)
	Travel and Registration	199-23-6411.00-106-7-99		75
	<i>Transfer between functions for Wilson</i>			
13	Miscellaneous Operating Costs	199-23-6499.00-110-7-99		(130)
	Reclassified Transportation Expenditures	199-11-6494.00-110-7-11		130
	<i>Transfer between functions for Valley Ranch</i>			
14	General Supplies	199-33-6395.00-110-7-99		(25)
	Reclassified Transportation Expenditures	199-11-6494.00-110-7-11		25
	<i>Transfer between functions for Valley Ranch</i>			

Item	Description	Account Number	Revenue	Expenditure
15	General Supplies	199-11-6395.00-102-7-11		(95)
	General Supplies	199-33-6395.00-102-7-99		95
	<i>Transfer between functions for Lee</i>			
16	Technology Supplies-Inventoried	199-11-6398.00-110-7-11		(120)
	Technology Supplies	199-12-6396.00-110-7-99		120
	<i>Transfer between functions for Valley Ranch</i>			
17	Travel and Registration	199-13-6411.00-042-7-11		(18)
	Reclassified Transportation Expenditures	199-36-6494.00-042-7-99		18
	<i>Transfer between functions for CMS East</i>			
18	Miscellaneous Operating Costs	199-23-6499.00-002-7-28		(1,500)
	Travel and Registration	199-31-6411.00-002-7-26		1,500
	<i>Transfer between functions for Compass</i>			
19	Gifts and Bequests	199-5744	12,500	
	Miscellaneous Contracted Services	199-11-6299.00-103-7-11		7,932
	Technology Supplies	199-11-6396.00-103-7-11		3,090
	Technology Supplies-Inventoried	199-11-6398.00-103-7-11		1,478
	<i>Donation from Austin PTO</i>			
20	Gifts and Bequests	199-5744	7,418	
	Technology Supplies-Inventoried	199-11-6398.00-044-7-11		5,150
	Technology Supplies	199-11-6396.00-044-7-11		2,268
	<i>Donation from CMS North PTO</i>			
21	Gifts and Bequests	199-5744	11,947	
	Technology Supplies-Inventoried	199-11-6398.00-109-7-11		3,368
	Technology Supplies	199-11-6396.00-109-7-11		6,749
	Miscellaneous Contracted Services	199-11-6299.00-109-7-11		1,830
	<i>Donation from Cottonwood PTO</i>			
22	Travel and Registration	404-21-6411.02-999-7-24		(421)
	Technology Supplies	404-11-6396.02-999-7-24		421
	Travel and Registration	404-13-6411.02-999-7-24		(1,500)
	Salaries or Wages for Substitute Teachers	404-13-6112.02-999-7-24		(1,000)
	Miscellaneous Contracted Services	404-11-6299.02-999-7-24		(1,000)
	Travel and Registration	404-11-6395.02-999-7-24		3,500
	General Supplies	404-13-6411.02-999-7-24		(1,000)
	Library Books and Reading Material	404-11-6329.02-999-7-24		1,000
	<i>Transfer between functions for Accelerated Reading</i>			
23	Gifts and Bequests	199-5744	755	
	Technology Supplies	199-11-6396.00-101-7-11		755
	<i>Donation from Pinkerton Activity Fund</i>			
24	Gifts and Bequests	199-5744	7,676	
	Technology Supplies-Inventoried	199-11-6398.00-106-7-11		4,333
	Technology Supplies	199-11-6396.00-106-7-11		1,487
	Miscellaneous Contracted Services	199-11-6299.00-106-7-11		1,856
	<i>Donation from Wilson Activity Fund</i>			
25	Travel and Registration	199-13-6411.00-042-7-11		(80)
	Travel and Registration-Students	199-11-6412.00-042-7-11		80
	<i>Transfer between functions for CMS East</i>			
26	Gifts and Bequests	199-5744	3,500	
	General Supplies-Inventoried (over \$500 per unit)	199-41-6399.00-730-7-99		3,500
	<i>2007 TASB Loss Prevention Grant</i>			

Item	Description	Account Number	Revenue	Expenditure
27	Gifts and Bequests Technology Supplies-Inventoried <i>Donation from Athletic Activity Fund</i>	183-5744 183-36-6398.00-001-7-11	775	775
28	Gifts and Bequests Technology Supplies Technology Supplies-Inventoried <i>Donation from CHS Activity Fund</i>	199-5744 199-11-6396.00-001-7-11 199-11-6398.00-001-7-11	1,255	490 765
29	Gifts and Bequests Technology Supplies Technology Supplies-Inventoried <i>Donation from CHS Activity Fund</i>	199-5744 199-11-6396.00-001-7-11 199-11-6398.00-001-7-11	3,000	1,340 1,660
30	Gifts and Bequests Technology Supplies <i>Donation from CHS Activity Fund</i>	199-5744 199-11-6396.00-001-7-11	665	665
31	Gifts and Bequests Furniture and Equipment-over \$5000 per unit <i>Donation from Town Center PTO</i>	199-5744 199-51-6639.00-108-7-99	12,498	12,498
32	Gifts and Bequests Rentals/Operating Leases <i>Donation from Pinkerton Activity Fund</i>	199-5744 199-11-6269.00-101-7-11	2,948	2,948
33	Gifts and Bequests Technology Items-inventoried Technology Supplies Miscellaneous Contracted Services <i>Donation from Mockingbird PTO</i>	199-5744 199-11-6398.00-105-7-11 199-11-6396.00-105-7-11 199-11-6299.00-105-7-11	10,920	3,450 1,370 6,100
34	Gifts and Bequests Salaries/Wages for Support Staff <i>Donation from CMS West Activity Fund</i>	199-5744 199-11-6129.00-043-7-11	945	945
35	Gifts and Bequests Reading Materials and Library Books <i>Donation from Mockingbird Activity Fund</i>	199-5744 199-12-6329.01-105-7-99	836	836
36	Miscellaneous Operating Costs Travel and Registration <i>Transfer between functions for CHS</i>	199-11-6499.00-001-7-11 199-13-6411.00-001-7-11		(5,900) 5,900
37	Salaries or Wages for Substitute Teachers General Supplies <i>Transfer between functions for CMS West</i>	199-13-6112.00-043-7-11 199-11-6395.00-043-7-11		(2,500) 2,500
38	Salaries or Wages for Substitute Teachers Extra Duty Pay for Professional Personnel <i>Transfer between functions for CMS West</i>	199-13-6112.00-043-7-11 199-11-6118.00-043-7-11		(500) 500
39	General Supplies General Supplies <i>Transfer between functions for Mockingbird</i>	199-11-6395.00-105-7-11 199-31-6395.00-105-7-99		(40) 40
40	General Supplies General Supplies <i>Transfer between functions for Lee</i>	199-33-6395.00-102-7-99 199-11-6395.00-102-7-11		(95) 95
41	Miscellaneous Operating Costs Miscellaneous Contracted Services Miscellaneous Operating Costs	199-23-6499.00-043-7-99 199-31-6299.00-043-7-99 199-23-6499.00-043-7-99		(27) 27 (51)

Item	Description	Account Number	Revenue	Expenditure
	Miscellaneous Contracted Services <i>Transfer between functions for CMS West</i>	199-31-6299.00-043-7-99		51
42	General Supplies	199-11-6395.00-102-7-11		(75)
	General Supplies <i>Transfer between functions for Lee</i>	199-31-6395.00-102-7-99		75
43	General Supplies	199-11-6395.00-102-7-11		(50)
	Reading Materials and Library Books <i>Transfer between functions for Lee</i>	199-31-6329.00-102-7-99		50
44	Travel and Registration	199-13-6411.00-111-7-11		(1,000)
	Travel and Registration <i>Transfer between functions for Denton Creek</i>	199-23-6411.00-111-7-99		1,000
45	Gifts and Bequests	199-5744	1,559	
	Extra Duty Pay/Overtime for Support Staff	199-36-6121.08-001-7-99		900
	Miscellaneous Operating Costs	199-36-6499.08-001-7-99		388
	Travel and Registration	199-36-6411.08-001-7-99		170
	Extra Duty Pay for Professional Personnel	199-36-6118.08-001-7-99		101
46	Miscellaneous Operating Costs	199-11-6499.00-111-7-11		(1,200)
	Miscellaneous Operating Costs <i>Transfer between functions for Denton Creek</i>	199-23-6499.00-111-7-99		1,200
47	Contracted Maintenance and Repair	199-11-6249.00-001-7-11		(56)
	Rentals/Operating Leases <i>Transfer between functions for CHS</i>	199-36-6269.00-001-7-99		56
48	AV Equipment Repair & Food Service Equipment Repair	199-12-6245.00-042-7-99		(150)
	General Supplies <i>Transfer between functions for CMS East</i>	199-11-6395.00-042-7-11		150
49	Travel and Registration	199-13-6411.00-111-7-11		(970)
	Miscellaneous Operating Costs <i>Transfer between functions for Denton Creek</i>	199-23-6499.00-111-7-99		970
50	Miscellaneous Contracted Services	199-12-6299.00-042-7-99		(650)
	General Supplies <i>Transfer between functions for CMS East</i>	199-11-6395.00-042-7-11		650
51	Technology Supplies	199-12-6396.00-042-7-99		(133)
	General Supplies <i>Transfer between functions for CMS East</i>	199-11-6395.00-042-7-11		133
52	Gifts and Bequests	199-5744	1,870	
	Rentals/Operating Leases <i>Donation from Valley Ranch PTO</i>	199-11-6269.00-110-7-11		1,870
53	Miscellaneous Operating Costs	199-13-6499.00-042-7-11		(500)
	General Supplies-Inventoried Items	199-11-6399.00-042-7-11		500
	Reading Materials & Library Books	199-31-6329.00-042-7-99		(266)
	General Supplies-Inventoried Items	199-11-6399.00-042-7-11		266
	Technology Supplies	199-31-6396.00-042-7-99		(68)
	General Supplies-Inventoried Items	199-11-6399.00-042-7-11		68
	Travel and Registration	199-31-6411.00-042-7-99		(100)
	General Supplies-Inventoried Items <i>Transfer between functions for CMS East</i>	199-11-6399.00-042-7-11		100
54	Travel and Registration	199-13-6411.00-042-7-23		(301)
	General Supplies-Inventoried Items <i>Transfer between functions for CMS East</i>	199-11-6399.00-042-7-11		301

Item	Description	Account Number	Revenue	Expenditure
55	Gifts and Bequests	199-5744	9,833	
	Miscellaneous Contracted Services	199-11-6299.00-102-7-11		6,970
	Technology Supplies-Inventoried	199-11-6398.00-102-7-11		2,863
	<i>Donation from Lee Activity Funds</i>			
56	Miscellaneous Contracted Services	199-36-6299.00-042-7-99		(136)
	General Supplies-Inventory Items over \$500 per unit	199-11-6399.00-042-7-11		136
	<i>Transfer between functions for CMS East</i>			
57	Professional Services	211-11-6219.00-110-7-24		(75)
	Education Service Center Services (Region 10 or 11)	211-13-6239.00-110-7-24		75
	<i>Transfer between functions for Title 1 ESEA</i>			
58	Gifts and Bequests	199-5744	6,342	
	Technology Supplies-Inventoried	199-11-6398.00-043-7-11		5,567
	Miscellaneous Contracted Services	199-11-6299.00-043-7-11		640
	Technology Supplies	199-11-6396.00-043-7-11		135
	<i>Donation from CMS West Activity Funds</i>			
59	Gifts and Bequests	199-5744	7,249	
	Reclassified Transportation Expenditures	199-11-6494.00-107-7-11		769
	Technology Supplies-not inventoried	199-11-6396.00-107-7-11		720
	Miscellaneous Contracted Services	199-11-6299.00-107-7-11		610
	Technology Supplies-Inventoried	199-11-6398.00-107-7-11		5,150
	<i>Donation from Lakeside Activity Fund</i>			
			127,096	127,096