

**Coppell ISD  
Financial Report  
July 31, 2007**

<b><u>Fund</u></b>	<b><u>Description</u></b>	<b><u>Amount Budgeted</u></b>	<b><u>Received/Spent Year-To-Date</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
<b>General Fund</b>					
	Beginning Fund Balance	16,702,441	17,373,582		
	*** Revenues ***				
183	Co-Curricular Athletics	274,360	267,683	6,677	97.6%
196	379A Sales Tax Fund	3,009,770	2,191,044	818,726	72.8%
199	General Operating	104,288,953	99,893,584	4,395,370	95.8%
	Total Revenues	107,573,083	102,352,311	5,220,773	95.1%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,428,317	1,222,868	205,449	85.6%
196	379A Sales Tax Fund	3,009,770	2,529,859	479,911	84.1%
199	General Operating	103,278,304	87,314,412	15,963,892	84.5%
	Total Expenditures	107,716,391	91,067,139	16,649,252	84.5%
	Ending Fund Balance (1)	16,559,133	28,658,754		
(1) Fund Balance does not reflect actual cash balance - See page 4					
<b>Soft Drink Fund</b>					
	Beginning Fund Balance	359,636	359,636		
	*** Revenues ***				
197	Soft Drink Contract Fund	-	34,533	(34,533)	
	Total Revenues	-	34,533	(34,533)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	359,636	394,169		
<b>240 Food Service Fund</b>					
	Beginning Fund Balance	563,574	783,465		
	Revenues	3,694,316	3,257,996	436,320	88.2%
	Expenditures	3,937,128	3,352,230	584,898	85.1%
	Ending Fund Balance	320,762	689,231	(148,578)	

<u>Fund</u>	<u>Description</u>	<u>Amount Budgeted</u>	<u>Received/Spent Year-To-Date</u>	<u>Balance</u>	<u>Percent</u>
<b>Special Revenue Funds</b>					
	Beginning Fund Balance	0	0		
	*** Revenues ***				
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	166,785	123,290	43,495	73.9%
222	Community Partnership Grant	50,000	40,655	9,345	81.3%
224	Fed Spec Ed; Idea-B, Formula	1,907,560	824,458	1,083,102	43.2%
225	Fed Spec Ed; Preschool	51,685	20,728	30,957	40.1%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	40,473	25,357	15,116	62.7%
255	ESEA, Title VI, Class Size Red.	121,065	64,091	56,974	52.9%
262	Education Thru Technology	1,486	1,486	-	100.0%
263	English Lang. Aquisition & Lang Enhar	89,576	18,203	71,373	20.3%
269	Innovative Programs	8,286	826	7,460	10.0%
288	Katrina Disaster Relief	-	-	-	
289	Early Childhood LEP Summer	7,378	7,379	(1)	100.0%
385	State Supplemental Visually Impaired	5,103	5,103	-	100.0%
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	52,228	13,848	38,380	26.5%
	Total Revenues	2,501,625	31,925	1,356,201	1.3%
	*** Expenditures ***				
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	166,785	148,279	18,506	88.9%
222	Community Partnership Grant	50,000	47,317	2,683	94.6%
224	Fed Spec Ed; Idea-B, Formula	1,907,560	1,440,348	467,212	75.5%
225	Fed Spec Ed; Preschool	53,738	28,515	25,223	53.1%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	40,473	44,750	(4,277)	110.6%
255	ESEA, Title VI, Class Size Red.	121,065	116,257	4,808	96.0%
262	Education Thru Education	1,486	1,486	-	
263	Eng Lang Acquisition & Enhance	86,840	55,421	31,419	63.8%
269	Innovative Programs	8,286	10,170	(1,884)	122.7%
288	Katrina Disaster Relief	-	-	-	
289	Early Childhood LEP Summer	7,378	1,293	6,085	
385	State Visually Impaired	5,103	5,322	(219)	104.3%
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	52,228	33,137	19,091	63.4%
	Total Expenditures	2,500,942	1,932,296	568,646	77.3%
	Ending Fund Balance	683	(1,900,371)		

<u>Fund</u>	<u>Description</u>	<u>Amount Budgeted</u>	<u>Received/Spent Year-To-Date</u>	<u>Balance</u>	<u>Percent</u>
<b>Designated Purpose Funds</b>					
	Beginning Fund Balance	-	26,108		
	*** Revenues ***				
404	Student Success Initiative	68,122	51,894	16,228	76.2%
411	Technology Allotment	295,230	265,324	29,906	89.9%
418	Active Employee Health Ins.	-	-	-	
429	CHS Allotment	796,400	658,955	137,445	82.7%
497	College Preparatory Testing Fund	55,450	79,508	(24,058)	143.4%
498	CISD Education Foundation	189,998	136,822	53,176	72.0%
	Total Revenues	1,405,200	1,192,503	212,697	84.9%
	*** Expenditures ***				
404	Student Success Initiative	68,122	62,671	5,451	92.0%
411	Technology Allotment	295,230	240,000	55,230	81.3%
418	Active Employee Health Ins.	1,854	-	1,854	0.0%
429	CHS Allotment	796,400	-	796,400	0.0%
497	College Preparatory Testing Fund	55,450	49,242	6,208	88.8%
498	CISD Education Foundation	188,950	138,604	50,346	73.4%
	Total Expenditures	1,406,006	490,517	915,489	34.9%
	Ending Fund Balance	(806)	728,094		
<b>5XX Debt Service Funds</b>					
	Beginning Fund Balance	3,002,350	4,034,259		
	Revenues	81,703,009	81,997,374	(294,365)	100.4%
	Expenditures	82,663,679	67,792,309	14,871,370	82.0%
	Ending Fund Balance	2,041,680	18,239,324	(15,165,735)	
<b>6XX Bond Construction Funds</b>					
	Beginning Fund Balance	26,167,953	24,087,121		
	Revenues	5,000	783,706	(778,706)	
	Expenditures	23,881,222	6,520,738	17,360,484	
	Ending Fund Balance	2,291,731	18,350,089	(18,139,190)	
<b>752 Print Shop Internal Service</b>					
	Beginning Cash Balance	-	7,381		
	Revenues	46,162	64,964	(18,802)	140.7%
	Expenditures	49,397	44,438	4,959	90.0%
	Ending Fund Balance	(3,235)	27,908	(23,762)	
<b>748 Tennis Court Enterprise Fund</b>					
	Beginning Cash Balance	-	81		
	Revenues	-	36,814	(36,814)	
	Expenditures	-	43,479	(43,479)	
	Ending Fund Balance	-	(6,585)	6,666	

**Month end cash balances:**

183 Co-curricular Athletics Fund	\$	(860,109)
196 379A Sales Tax Fund	\$	(270,712)
197 Soft Drink Fund	\$	394,169
198 Special Projects Fund	\$	-
199 General Fund	\$	33,051,526
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(22,136)
222 Community Partnership Grant	\$	(8,364)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(532,480)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(4,189)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,160,611
244 Federal Vocational Education Fund	\$	(19,305)
255 ESEA, Title VI, Class Size Reduction	\$	(52,166)
262 Education Thru Technology	\$	-
263 English Lang Aquisition & Lang Enhance.	\$	(37,163)
269 Innovative Programs	\$	(9,344)
288 Katrina Disaster Relief Fund	\$	-
289 Early Childhood LEP Summer	\$	6,086
385 State Visually Impaired	\$	(219)
390 Early Childhood LEP Summer Program	\$	87
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	36,052
404 Student Success Initiative	\$	(8,207)
411 Technology Fund	\$	25,324
418 Active Employee Health Insurance	\$	4,694
426 Read To Succeed	\$	-
429 CHS Allotment	\$	658,955
497 College Prepratory Testing Fund	\$	30,266
498 CISD Education Foundation	\$	64,420
521 Debt Service	\$	18,239,103
623 Construction Fund	\$	-
624 Construction Fund	\$	-
625 Construction Fund	\$	114
626 Construction Fund	\$	10,079,007
748 Tennis Court Enterprise Fund	\$	(6,294)
752 Print Shop Fund	\$	21,875
	\$	61,941,601

**Notes:**

1. Column one "beginning fund balance" is the amount reflected in the Original Budget.
2. Column two "beginning fund balance" is the amount reflected in the Annual Financial Report.
3. YTD expenditures include expended, encumbered and accrued expenditures.
4. Expended funds are those which have resulted in a decrease in cash balance.
5. Encumbered & accrued expenditures represent obligations which have not yet impacted cash.
6. Special revenue fund cash balances can be negative due to the fact that dollars are reimbursed to the district after expenditure of funds.

**Tax Collections - 2005-06 vs. 2006-07**

		<b>2005-06</b>	<b>2006-07</b>
YTD Current Year Levy Collected	As of July 31st	104,356,252	101,751,459
Percent of Levy Collected		99.57%	98.94%
Current Year Levy		104,808,809	102,846,277
Rollback taxes collected		343,365	782,006

We expect that the Robin Hood payment will be about \$1,775,000 more than budgeted because our enrollment is about 300 students less than the number used in our budget calculation.