

**Coppell ISD
Financial Report
April 30, 2007**

<u>Fund</u>	<u>Description</u>	<u>Amount Budgeted</u>	<u>Received/Spent Year-To-Date</u>	<u>Balance</u>	<u>Percent</u>
General Fund					
	Beginning Fund Balance	16,702,441	17,373,582		
	*** Revenues ***				
183	Co-Curricular Athletics	274,360	262,189	12,171	95.6%
196	379A Sales Tax Fund	2,929,872	1,525,613	1,404,260	52.1%
199	General Operating	103,595,820	97,088,125	6,507,695	93.7%
	Total Revenues	106,800,052	98,875,927	7,924,126	92.6%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,428,317	1,012,644	415,673	70.9%
196	379A Sales Tax Fund	2,929,872	2,139,549	790,323	73.0%
199	General Operating	101,279,279	67,340,903	33,938,376	66.5%
	Total Expenditures	105,637,468	70,493,096	35,144,372	66.7%
	Ending Fund Balance (1)	17,865,025	45,756,413		
(1) Fund Balance does not reflect actual cash balance - See page 4					
Soft Drink Fund					
	Beginning Fund Balance	359,636	359,636		
	*** Revenues ***				
197	Soft Drink Contract Fund	-	30,465	(30,465)	
	Total Revenues	-	30,465	(30,465)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	359,636	390,101		
240 Food Service Fund					
	Beginning Fund Balance	563,574	783,465		
	Revenues	3,694,316	2,837,708	856,608	76.8%
	Expenditures	3,937,128	2,730,900	1,206,228	69.4%
	Ending Fund Balance	320,762	890,273	(349,620)	

<u>Fund</u>	<u>Description</u>	<u>Amount Budgeted</u>	<u>Received/Spent Year-To-Date</u>	<u>Balance</u>	<u>Percent</u>
Special Revenue Funds					
	Beginning Fund Balance	0	0		
	*** Revenues ***				
	204 Safe and Drug Free Schools	-	-	-	
	211 Improve Basic Programs	163,744	75,243	88,501	46.0%
	222 Community Partnership Grant	50,000	15,144	34,856	30.3%
	224 Fed Spec Ed; Idea-B, Formula	1,622,894	434,779	1,188,115	26.8%
	225 Fed Spec Ed; Preschool	48,058	18,230	29,828	37.9%
	226 Fed Spec Ed; Discretionary	-	-	-	
	244 Basic Education Grant	40,473	28,336	12,137	70.0%
	255 ESEA, Title VI, Class Size Red.	121,065	8,359	112,706	6.9%
	262 Education Thru Technology	1,486	-	1,486	0.0%
	263 English Lang. Aquisition & Lang Enhar	89,576	826	88,750	0.9%
	269 Innovative Programs	8,286	-	8,286	0.0%
	288 Katrina Disaster Relief	-	-	-	
	289 Early Childhood LEP Summer	7,378	7,379	(1)	
	385 State Supplemental Visually Impaired	5,103	-	5,103	0.0%
	390 Early Childhood LEP Summer	-	-	-	
	397 Advanced Placement Incentives	52,228	13,848	38,380	26.5%
	Total Revenues	2,210,291	31,925	1,608,146	1.4%
	*** Expenditures ***				
	204 Safe and Drug Free Schools	-	-	-	
	211 Improve Basic Programs	163,744	120,298	43,446	73.5%
	222 Community Partnership Grant	50,000	40,655	9,345	81.3%
	224 Fed Spec Ed; Idea-B, Formula	1,622,894	763,853	859,041	47.1%
	225 Fed Spec Ed; Preschool	48,569	24,235	24,334	49.9%
	226 Fed Spec Ed; Discretionary	-	-	-	
	244 Basic Education Grant	40,473	24,524	15,949	60.6%
	255 ESEA, Title VI, Class Size Red.	121,065	97,950	23,115	80.9%
	262 Education Thru Education	1,486	1,486	-	
	263 Eng Lang Acquisition & Enhance	86,840	46,774	40,066	53.9%
	269 Innovative Programs	8,286	6,552	1,734	79.1%
	288 Katrina Disaster Relief	-	-	-	
	289 Early Childhood LEP Summer	7,378	406	6,972	
	385 State Visually Impaired	5,103	3,246	1,857	63.6%
	390 Early Childhood LEP Summer	-	-	-	
	397 Advanced Placement Incentives	52,228	20,703	31,525	39.6%
	Total Expenditures	2,208,066	1,150,682	1,057,384	52.1%
	Ending Fund Balance	2,225	(1,118,757)		

<u>Fund</u>	<u>Description</u>	<u>Amount Budgeted</u>	<u>Received/Spent Year-To-Date</u>	<u>Balance</u>	<u>Percent</u>
Designated Purpose Funds					
	Beginning Fund Balance	-	26,108		
	*** Revenues ***				
404	Student Success Initiative	65,809	19,406	46,403	
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	
497	College Preparatory Testing Fund	-	41,910		
498	CISD Education Foundation	124,090	58,859	65,231	47.4%
	Total Revenues	1,281,529	1,044,454	278,985	81.5%
	*** Expenditures ***				
404	Student Success Initiative	65,809	45,936	19,873	69.8%
411	Technology Allotment	295,230	223,777	71,453	75.8%
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	-	31,492	(31,492)	
498	CISD Education Foundation	124,090	102,461	21,629	82.6%
	Total Expenditures	1,283,383	403,665	879,718	31.5%
	Ending Fund Balance	(1,854)	666,896		
5XX Debt Service Funds					
	Beginning Fund Balance	3,002,350	4,034,259		
	Revenues	15,076,235	14,754,991	321,244	97.9%
	Expenditures	16,036,905	1,164,737	14,872,168	7.3%
	Ending Fund Balance	2,041,680	17,624,513	(14,550,924)	
6XX Bond Construction Funds					
	Beginning Fund Balance	26,167,953	24,087,121		
	Revenues	5,000	621,720	(616,720)	
	Expenditures	23,881,222	11,579,567	12,301,655	
	Ending Fund Balance	2,291,731	13,129,274	(12,918,375)	
752 Print Shop Internal Service					
	Beginning Cash Balance	-	7,381		
	Revenues	46,162	43,449	2,713	94.1%
	Expenditures	49,397	35,816	13,581	72.5%
	Ending Fund Balance	(3,235)	15,014	(10,868)	
748 Tennis Court Enterprise Fund					
	Beginning Cash Balance	-	81		
	Revenues	-	25,536	(25,536)	
	Expenditures	-	29,028	(29,028)	
	Ending Fund Balance	-	(3,411)	3,492	

Month end cash balances:

183 Co-curricular Athletics Fund	\$	(608,553)
196 379A Sales Tax Fund	\$	(242,772)
197 Soft Drink Fund	\$	390,101
198 Special Projects Fund	\$	-
199 General Fund	\$	56,390,776
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(27,918)
222 Community Partnership Grant	\$	(21,778)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(192,713)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(4,008)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,453,371
244 Federal Vocational Education Fund	\$	(1,854)
255 ESEA, Title VI, Class Size Reduction	\$	(95,708)
262 Education Thru Technology	\$	(1,486)
263 English Lang Aquisition & Lang Enhance.	\$	(41,049)
269 Innovative Programs	\$	(1,737)
288 Katrina Disaster Relief Fund	\$	-
289 Early Childhood LEP Summer	\$	7,239
385 State Visually Impaired	\$	-
390 Early Childhood LEP Summer Program	\$	87
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	49,717
404 Student Success Initiative	\$	(16,566)
411 Technology Fund	\$	41,547
418 Active Employee Health Insurance	\$	4,694
426 Read To Succeed	\$	-
429 CHS Allotment	\$	658,955
497 College Prepratory Testing Fund	\$	34,476
498 CISD Education Foundation	\$	27,010
521 Debt Service	\$	17,863,268
623 Construction Fund	\$	-
624 Construction Fund	\$	-
625 Construction Fund	\$	59
626 Construction Fund	\$	13,710,559
748 Tennis Court Enterprise Fund	\$	(3,326)
752 Print Shop Fund	\$	11,285
	\$	89,383,674

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		2005-06	2006-07
YTD Current Year Levy Collected	As of Mar 31	103,050,611	101,133,287
Percent of Levy Collected		97.77%	97.57%
Current Year Levy		105,398,301	103,650,063
Rollback taxes collected		-	-

We expect that the Robin Hood payment will be about \$1,200,000 more than budgeted because our enrollment is about 300 students less than the number used in our budget calculation.