

**Coppell ISD
Financial Report
October 31, 2006**

<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	16,702,441		
	*** Revenues ***				
183	Co-Curricular Athletics	266,101	85,255	180,846	32.0%
196	379A Sales Tax Fund	2,878,956	31,500	2,847,456	1.1%
199	General Operating	104,055,638	11,239,700	92,815,938	10.8%
	Total Revenues	107,200,695	11,356,455	95,844,240	10.6%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,420,058	308,727	1,111,331	21.7%
196	379A Sales Tax Fund	2,878,956	691,947	2,187,009	24.0%
199	General Operating	101,739,989	12,885,944	88,854,045	12.7%
	Total Expenditures	106,039,003	13,886,618	92,152,385	13.1%
	Ending Fund Balance (1)	17,864,133	14,172,278		
(1) Fund Balance does not reflect actual cash balance - See page 4					
Soft Drink & Special Projects Fund					
	Beginning Fund Balance	359,636	359,636		
	*** Revenues ***				
197	Soft Drink Contract Fund	-	22,607	(22,607)	
	Total Revenues	-	22,607	(22,607)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	359,636	382,243		
240	Food Service Fund				
	Beginning Fund Balance	563,574	563,574		
	Revenues	3,694,316	694,743	2,999,573	18.8%
	Expenditures	3,867,128	640,108	3,227,020	16.6%
	Ending Fund Balance	390,762	618,209		

<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	-	163,744	0.0%
222	Community Partnership Grant	41,886	-	41,886	
224	Fed Spec Ed; Idea-B, Formula	525,531	-	525,531	0.0%
225	Fed Spec Ed; Preschool	27,031	-	27,031	0.0%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	40,473	-	40,473	
255	ESEA, Title VI, Class Size Red.	43,455	-	43,455	0.0%
262	Education Thru Technology	-	-	-	
263	English Lang. Aquistion & Lang Enhar	89,576	-	89,576	0.0%
269	Innovative Programs	-	-	-	
288	Katrina Disaster Relief	-	-	-	
289	Early Childhood LEP Summer	-	-	-	
385	State Supplemental Visually Impaired	5,103			
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	-	-	-	
	Total Revenues	936,799	31,925	931,696	3.4%
*** Expenditures ***					
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	168,744	49,271	119,473	29.2%
222	Community Partnership Grant	41,886	8,637	33,249	
224	Fed Spec Ed; Idea-B, Formula	525,531	210,902	314,629	40.1%
225	Fed Spec Ed; Preschool	27,542	9,481	18,061	34.4%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	40,473	11,099	29,374	
255	ESEA, Title VI, Class Size Red.	43,455	42,204	1,251	97.1%
262	Education Thru Education	-	-	-	
263	Eng Lang Acquisition & Enhance	86,840	7,452	79,388	8.6%
269	Innovative Programs	-	-	-	
288	Katrina Disaster Relief	-	-	-	
289	Early Childhood LEP Summer	-	-	-	
385	State Visually Impaired	5,103	-	5,103	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	-	-	-	
	Total Expenditures	939,574	339,046	600,528	36.1%
	Ending Fund Balance	(2,775)	(307,122)		

<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	-	-	-	
411	Technology Allotment	295,230	-	295,230	0.0%
418	Active Employee Health Ins.	-	-	-	
497	College Preparatory Testing Fund	-	6,400		
498	CISD Education Foundation	75,649	-	75,649	0.0%
	Total Revenues	370,879	6,400	370,879	1.7%
	*** Expenditures ***				
404	Student Success Initiative	-	-	-	
411	Technology Allotment	295,230	-	295,230	0.0%
418	Active Employee Health Ins.	-	-	-	
497	College Preparatory Testing Fund	-	1,495	(1,495)	
498	CISD Education Foundation	75,649	34,897	40,752	46.1%
	Total Expenditures	370,879	36,392	334,487	9.8%
	Ending Fund Balance	-	(3,884)		
5XX Debt Service Funds					
	Beginning Fund Balance	3,002,350	3,002,350		
	Revenues	15,076,235	250,362	14,825,873	1.7%
	Expenditures	16,036,905	589	16,036,317	0.0%
	Ending Fund Balance	2,041,680	3,252,123	(1,210,443)	
6XX Bond Construction Funds					
	Beginning Fund Balance	26,167,953	26,167,953		
	Revenues	-	228,629	(228,629)	
	Expenditures	-	598,267	(598,267)	
	Ending Fund Balance		25,798,315		
752 Print Shop Internal Service					
	Beginning Cash Balance	3,422	3,422		
	Revenues	46,162	11,405	34,757	24.7%
	Expenditures	49,397	9,041	40,356	18.3%
	Ending Fund Balance	187	5,787		
748 Tennis Court Enterprise Fund					
	Beginning Cash Balance	(1,591)	(1,591)		
	Revenues	-	8,052	(8,052)	
	Expenditures	-	7,776	(7,776)	
	Ending Fund Balance	(1,591)	(1,316)		

Month end cash balances:

183 Co-curricular Athletics Fund	\$	(928,037)
196 379A Sales Tax Fund	\$	(281,820)
197 Soft Drink Fund	\$	382,243
198 Special Projects Fund	\$	-
199 General Fund	\$	24,304,418
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(24,453)
222 Community Partnership Grant	\$	(5,285)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(106,230)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(3,809)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,455,233
244 Federal Vocational Education Fund	\$	(10,035)
255 ESEA, Title VI, Class Size Reduction	\$	(31,964)
262 Education Thru Technology	\$	-
263 English Lang Aquisition & Lang Enhance.	\$	(7,436)
269 Innovative Programs	\$	-
288 Katrina Disaster Relief Fund	\$	-
289 Early Childhood LEP Summer	\$	-
385 State Visually Impaired	\$	-
390 Early Childhood LEP Summer Program	\$	87
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	55,106
404 Student Success Initiative	\$	-
411 Technology Fund	\$	-
418 Active Employee Health Insurance	\$	(33,925)
426 Read To Succeed	\$	-
497 College Prepratory Testing Fund	\$	28,963
498 CISD Education Foundation	\$	22,410
521 Debt Service	\$	4,262,409
623 Construction Fund	\$	-
624 Construction Fund	\$	-
625 Construction Fund	\$	76,992
626 Construction Fund	\$	25,925,364
748 Tennis Court Enterprise Fund	\$	3,226
752 Print Shop Fund	\$	8,419
	\$	<u>55,091,874</u>

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	2,219,986	2,558,144
Percent of Levy Collected	2.15%	2.53%
Current Year Levy	103,159,487	101,216,429
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.