

**Coppell ISD
Financial Report
May 31, 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	268,270	6,090	97.8%
196	379A Sales Tax Fund	3,009,770	2,191,044	818,726	72.8%
199	General Operating	103,645,282	97,968,576	5,676,706	94.5%
	Total Revenues	106,929,412	100,427,889	6,501,523	93.9%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,428,317	1,148,816	279,501	80.4%
196	379A Sales Tax Fund	3,009,770	2,413,524	596,246	80.2%
199	General Operating	101,329,899	73,521,161	27,808,738	72.6%
	Total Expenditures	105,767,986	77,083,500	28,684,486	72.9%
	Ending Fund Balance (1)	17,863,867	40,717,971		
(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	-	31,829	(31,829)	
	Total Revenues	-	31,829	(31,829)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	359,636	391,465		
240 Food Service Fund					
	Beginning Fund Balance	563,574	783,465		
	Revenues	3,694,316	3,165,299	529,017	85.7%
	Expenditures	3,937,128	3,132,455	804,673	79.6%
	Ending Fund Balance	320,762	816,309	(275,656)	

<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	166,785	103,162	63,623	61.9%
	222 Community Partnership Grant	50,000	15,144	34,856	30.3%
	224 Fed Spec Ed; Idea-B, Formula	1,622,894	627,492	995,402	38.7%
	225 Fed Spec Ed; Preschool	48,058	18,281	29,777	38.0%
	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	48,142	72,923	39.8%
	262 Education Thru Technology	1,486	1,486	-	100.0%
	263 English Lang. Aquision & Lang Enhar	89,576	-	89,576	0.0%
	269 Innovative Programs	8,286	826	7,460	10.0%
	288 Katrina Disaster Relief	-	-	-	
	289 Early Childhood LEP Summer	7,378	7,379	(1)	
	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	2,213,332	31,925	1,347,112	1.4%
	*** Expenditures ***				
	204 Safe and Drug Free Schools	-	-	-	
	211 Improve Basic Programs	166,785	146,937	19,848	88.1%
	222 Community Partnership Grant	50,000	44,739	5,261	89.5%
	224 Fed Spec Ed; Idea-B, Formula	1,622,894	1,329,455	293,439	81.9%
	225 Fed Spec Ed; Preschool	48,569	26,815	21,754	55.2%
	226 Fed Spec Ed; Discretionary	-	-	-	
	244 Basic Education Grant	40,473	44,036	(3,563)	108.8%
	255 ESEA, Title VI, Class Size Red.	121,065	109,641	11,424	90.6%
	262 Education Thru Education	1,486	1,486	-	
	263 Eng Lang Acquisition & Enhance	86,840	50,585	36,255	58.3%
	269 Innovative Programs	8,286	8,137	149	98.2%
	288 Katrina Disaster Relief	-	-	-	
	289 Early Childhood LEP Summer	7,378	683	6,695	
	385 State Visually Impaired	5,103	3,246	1,857	63.6%
	390 Early Childhood LEP Summer	-	-	-	
	397 Advanced Placement Incentives	52,228	29,470	22,758	56.4%
	Total Expenditures	2,211,107	1,795,230	415,877	81.2%
	Ending Fund Balance	2,225	(1,763,306)		

<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	68,122	35,971	32,151	
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	-	49,560		
498	CISD Education Foundation	169,934	122,509	47,425	72.1%
	Total Revenues	1,329,686	1,132,319	246,927	85.2%
	*** Expenditures ***				
404	Student Success Initiative	68,122	60,056	8,066	88.2%
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	-	41,817	(41,817)	
498	CISD Education Foundation	169,934	114,355	55,579	67.3%
	Total Expenditures	1,331,540	440,004	891,536	33.0%
	Ending Fund Balance	(1,854)	718,423		
5XX Debt Service Funds					
	Beginning Fund Balance	3,002,350	4,034,259		
	Revenues	15,076,235	15,105,158	(28,923)	100.2%
	Expenditures	16,036,905	1,165,537	14,871,368	7.3%
	Ending Fund Balance	2,041,680	17,973,880	(14,900,291)	
6XX Bond Construction Funds					
	Beginning Fund Balance	26,167,953	24,087,121		
	Revenues	5,000	680,888	(675,888)	
	Expenditures	23,881,222	12,521,681	11,359,541	
	Ending Fund Balance	2,291,731	12,246,329	(12,035,430)	
752 Print Shop Internal Service					
	Beginning Cash Balance	-	7,381		
	Revenues	46,162	60,124	(13,962)	130.2%
	Expenditures	49,397	39,897	9,500	80.8%
	Ending Fund Balance	(3,235)	27,608	(23,462)	
748 Tennis Court Enterprise Fund					
	Beginning Cash Balance	-	81		
	Revenues	-	27,638	(27,638)	
	Expenditures	-	32,844	(32,844)	
	Ending Fund Balance	-	(5,124)	5,205	

Month end cash balances:

183 Co-curricular Athletics Fund	\$	(714,244)
196 379A Sales Tax Fund	\$	188,221
197 Soft Drink Fund	\$	391,465
198 Special Projects Fund	\$	-
199 General Fund	\$	51,482,867
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(20,128)
222 Community Partnership Grant	\$	(27,739)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(196,966)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(2,447)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,334,867
244 Federal Vocational Education Fund	\$	(3,824)
255 ESEA, Title VI, Class Size Reduction	\$	(67,205)
262 Education Thru Technology	\$	(1,486)
263 English Lang Aquisition & Lang Enhance.	\$	(43,621)
269 Innovative Programs	\$	(7,250)
288 Katrina Disaster Relief Fund	\$	-
289 Early Childhood LEP Summer	\$	6,953
385 State Visually Impaired	\$	2,433
390 Early Childhood LEP Summer Program	\$	87
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	39,610
404 Student Success Initiative	\$	(15,922)
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	\$	31,801
498 CISD Education Foundation	\$	71,489
521 Debt Service	\$	17,973,660
623 Construction Fund	\$	-
624 Construction Fund	\$	-
625 Construction Fund	\$	77
626 Construction Fund	\$	12,867,197
748 Tennis Court Enterprise Fund	\$	(5,045)
752 Print Shop Fund	\$	24,077
	\$	84,014,123

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 \$1,500,000 more than budgeted because our enrollment is about 300 students less than the number used in our budget calculation.