

**Coppell ISD
Financial Report
July 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	14,000,000	16,159,766		
	*** Revenues ***				
183	Co-Curricular Athletics	283,134	245,242	37,892	86.6%
196	379A Sales Tax Fund	2,391,991	2,338,405	53,586	97.8%
199	General Operating	100,018,721	97,128,722	2,889,999	97.1%
	Total Revenues	102,693,846	99,712,369	2,981,477	97.1%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,362,351	1,220,295	142,056	89.6%
196	379A Sales Tax Fund	2,358,710	2,176,832	181,878	92.3%
199	General Operating	100,706,355	83,457,528	17,248,827	82.9%
	Total Expenditures	104,427,416	86,854,655	17,572,761	83.2%
	Ending Fund Balance (1)	12,266,430	29,017,479		
(1) Fund Balance does not reflect actual cash balance - See page 4					
Soft Drink & Special Projects Fund					
	Beginning Fund Balance	1,243,970	1,243,970		
	*** Revenues ***				
197	Soft Drink Contract Fund	-	31,593	(31,593)	
198	Special Projects Fund	-	36,380	(36,380)	
	Total Revenues	-	67,973	(67,973)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
198	Special Projects Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	1,243,970	1,311,943		
240 Food Service Fund					
	Beginning Fund Balance	800,000	1,000,079		
	Revenues	3,459,912	3,239,425	220,487	93.6%
	Expenditures	3,897,576	3,600,877	296,699	92.4%
	Ending Fund Balance	362,336	638,627		

<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	180,336	91,407	88,929	50.7%
222	Community Partnership Grant	39,435	15,229	24,206	38.6%
224	Fed Spec Ed; Idea-B, Formula	1,876,741	647,511	1,229,230	34.5%
225	Fed Spec Ed; Preschool	71,640	36,114	35,526	50.4%
226	Fed Spec Ed; Discretionary	53,465	37,105	16,360	69.4%
244	Basic Education Grant	43,799	32,909	10,890	75.1%
255	ESEA, Title VI, Class Size Red.	145,569	76,819	68,750	52.8%
262	Education Thru Technology	2,736	2,736	-	100.0%
263	English Lang. Aquistion & Lang Enhar	58,221	17,550	40,671	30.1%
269	Innovative Programs	25,000	7,806	17,194	31.2%
288	Katrina Disaster Relief	222,000	11,000	211,000	
289	Early Childhood LEP Summer	-	7,840	(7,840)	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	40,989	8,880	32,109	21.7%
	Total Revenues	2,759,931	992,906	1,767,025	36.0%
*** Expenditures ***					
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	180,336	164,392	15,944	91.2%
222	Community Partnership Grant	39,435	52,836	(13,401)	134.0%
224	Fed Spec Ed; Idea-B, Formula	1,876,741	1,393,200	483,541	74.2%
225	Fed Spec Ed; Preschool	71,640	44,213	27,427	61.7%
226	Fed Spec Ed; Discretionary	53,465	37,105	16,360	69.4%
244	Basic Education Grant	43,799	37,644	6,155	85.9%
255	ESEA, Title VI, Class Size Red.	145,569	140,404	5,165	96.5%
262	Education Thru Education	2,736	2,736	-	100.0%
263	Eng Lang Acquisition & Enhance	58,221	38,014	20,207	65.3%
269	Innovative Programs	25,000	20,294	4,706	81.2%
288	Katrina Disaster Relief	222,000	162,430	59,570	
289	Early Childhood LEP Summer	-	1,530	(1,530)	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	40,989	40,970	19	100.0%
	Total Expenditures	2,759,931	2,135,769	624,162	77.4%
	Ending Fund Balance	-	(1,142,863)		

Fund	Description	Amount Budgeted	Received/Spent Year-To-Date	Balance	Percent
Designated Purpose Funds					
	Beginning Fund Balance	10,790	10,790		
	*** Revenues ***				
404	Student Success Initiative	79,346	31,847	47,499	40.1%
411	Technology Allotment	290,000	238,483	51,517	82.2%
418	Active Employee Health Ins.	522,439	466,292	56,147	89.3%
498	CISD Education Foundation	108,744	137,630	(28,886)	126.6%
	Total Revenues	1,000,529	874,252	126,277	87.4%
	*** Expenditures ***				
404	Student Success Initiative	79,346	76,597	2,749	96.5%
411	Technology Allotment	290,000	270,000	20,000	93.1%
418	Active Employee Health Ins.	547,976	467,533	80,443	85.3%
498	CISD Education Foundation	119,534	112,774	6,760	94.3%
	Total Expenditures	1,036,856	926,904	109,952	89.4%
	Ending Fund Balance	(25,537)	(41,862)		
5XX Debt Service Funds					
	Beginning Fund Balance	2,550,000	2,702,350		
	Revenues	13,974,739	14,383,468	(408,729)	102.9%
	Expenditures	13,974,739	787,502	13,187,237	5.6%
	Ending Fund Balance	2,550,000	16,298,316	(13,595,966)	
6XX Bond Construction Funds					
	Beginning Fund Balance		346,531		
	Revenues	-	24,648		
	Expenditures	100,000	3,040,529		
	Ending Fund Balance		(2,669,350)		
752 Print Shop Internal Service					
	Beginning Cash Balance	4,946	4,946		
	Revenues	46,651	43,641	3,010	93.5%
	Expenditures	57,957	46,369	11,588	80.0%
	Ending Fund Balance	(6,360)	2,219		
748 Tennis Court Enterprise Fund					
	Beginning Cash Balance	2,725	2,725		
	Revenues	-	42,465		
	Expenditures	-	43,618		
	Ending Fund Balance	2,725	1,572		

Month end cash balances:

183 Co-curricular Athletics Fund	\$	(742,343)
196 379A Sales Tax Fund	\$	(296,182)
197 Soft Drink Fund	\$	358,322
198 Special Projects Fund	\$	953,621
199 General Fund	\$	30,756,233
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(73,920)
222 Community Partnership Grant	\$	(35,355)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(690,735)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(3,659)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,289,682
244 Federal Vocational Education Fund	\$	(4,725)
255 ESEA, Title VI, Class Size Reduction	\$	(63,585)
262 Education Thru Technology	\$	-
263 English Lang Aquisition & Lang Enhance.	\$	(20,464)
269 Innovative Programs	\$	(12,488)
288 Katrina Disaster Relief Fund	\$	(151,417)
289 Early Childhood LEP Summer	\$	7,243
390 Early Childhood LEP Summer Program	\$	87
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	9,290
404 Student Success Initiative	\$	(36,549)
411 Technology Fund	\$	(21,164)
418 Active Employee Health Insurance	\$	(37,555)
426 Read To Succeed	\$	-
498 CISD Education Foundation	\$	47,196
521 Debt Service	\$	16,293,012
623 Construction Fund	\$	-
624 Construction Fund	\$	1
625 Construction Fund	\$	173,165
626 Construction Fund	\$	61,330
748 Tennis Court Enterprise Fund	\$	1,940
752 Print Shop Fund	\$	4,384
	\$	47,765,365

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.
7. 2006 Bond Funds (Fund 626) were received in July but not recorded on books until August.

Tax Collections - 2004-05 vs. 2005-06

	2004-05	2005-06
YTD Current Year Levy Collected	\$ 100,813,063	103,890,878
Percent of Levy Collected	99.05%	99.15%
Current Year Levy	\$ 101,778,295	104,780,673
Rollback taxes collected	\$ 400,667	409,038

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