

**Coppell ISD
Financial Report
June 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	267,683	6,677	97.6%
196	379A Sales Tax Fund	3,009,770	2,191,044	818,726	72.8%
199	General Operating	104,284,303	99,146,506	5,137,797	95.1%
	Total Revenues	107,568,433	101,605,233	5,963,200	94.5%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,428,317	1,187,588	240,729	83.1%
196	379A Sales Tax Fund	3,009,770	2,457,502	552,268	81.7%
199	General Operating	103,193,654	80,787,226	22,406,428	78.3%
	Total Expenditures	107,631,741	84,432,316	23,199,425	78.4%
	Ending Fund Balance (1)	16,639,133	34,546,499		
 (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	-	33,156	(33,156)	
	Total Revenues	-	33,156	(33,156)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	359,636	392,792		
240 Food Service Fund					
	Beginning Fund Balance	563,574	783,465		
	Revenues	3,694,316	3,252,491	441,825	88.0%
	Expenditures	3,937,128	3,275,901	661,227	83.2%
	Ending Fund Balance	320,762	760,055	(219,402)	

<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	123,290	43,495	73.9%
	222 Community Partnership Grant	50,000	15,144	34,856	30.3%
	224 Fed Spec Ed; Idea-B, Formula	1,907,560	524,458	1,383,102	27.5%
	225 Fed Spec Ed; Preschool	53,227	20,728	32,499	38.9%
	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	7,245	113,820	6.0%
	262 Education Thru Technology	1,486	1,486	-	100.0%
	263 English Lang. Aquision & 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)	
	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	2,503,167	31,925	1,740,100	1.3%
	*** Expenditures ***				
	204 Safe and Drug Free Schools	-	-	-	
	211 Improve Basic Programs	166,785	151,321	15,464	90.7%
	222 Community Partnership Grant	50,000	50,242	(242)	100.5%
	224 Fed Spec Ed; Idea-B, Formula	1,907,560	1,431,431	476,129	75.0%
	225 Fed Spec Ed; Preschool	53,738	26,973	26,765	50.2%
	226 Fed Spec Ed; Discretionary	-	-	-	
	244 Basic Education Grant	40,473	44,190	(3,717)	109.2%
	255 ESEA, Title VI, Class Size Red.	121,065	117,215	3,850	96.8%
	262 Education Thru Education	1,486	1,486	-	
	263 Eng Lang Acquisition & Enhance	86,840	53,921	32,919	62.1%
	269 Innovative Programs	8,286	8,201	85	99.0%
	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	32,872	19,356	62.9%
	Total Expenditures	2,500,942	1,924,467	576,475	76.9%
	Ending Fund Balance	2,225	(1,892,542)		

<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	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	50,500	4,950	91.1%
498	CISD Education Foundation	189,998	136,822	53,176	72.0%
	Total Revenues	1,405,200	1,163,495	241,705	82.8%
	*** Expenditures ***				
404	Student Success Initiative	68,122	61,429	6,693	90.2%
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	40,467	14,983	73.0%
498	CISD Education Foundation	188,950	128,140	60,810	67.8%
	Total Expenditures	1,406,006	470,036	935,970	33.4%
	Ending Fund Balance	(806)	719,567		
5XX Debt Service Funds					
	Beginning Fund Balance	3,002,350	4,034,259		
	Revenues	81,703,009	81,923,780	(220,771)	100.3%
	Expenditures	82,663,679	67,792,309	14,871,370	82.0%
	Ending Fund Balance	2,041,680	18,165,730	(15,092,141)	
6XX Bond Construction Funds					
	Beginning Fund Balance	26,167,953	24,087,121		
	Revenues	5,000	734,542	(729,542)	
	Expenditures	23,881,222	4,719,363	19,161,859	
	Ending Fund Balance	2,291,731	20,102,300	(19,891,401)	
752 Print Shop Internal Service					
	Beginning Cash Balance	-	7,381		
	Revenues	46,162	61,334	(15,172)	132.9%
	Expenditures	49,397	42,513	6,884	86.1%
	Ending Fund Balance	(3,235)	26,202	(22,056)	
748 Tennis Court Enterprise Fund					
	Beginning Cash Balance	-	81		
	Revenues	-	33,400	(33,400)	
	Expenditures	-	37,304	(37,304)	
	Ending Fund Balance	-	(3,823)	3,904	

Month end cash balances:

183 Co-curricular Athletics Fund	\$	(811,004)
196 379A Sales Tax Fund	\$	(59,780)
197 Soft Drink Fund	\$	392,792
198 Special Projects Fund	\$	-
199 General Fund	\$	42,020,750
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(19,031)
222 Community Partnership Grant	\$	(33,422)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(236,085)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(2,032)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,247,837
244 Federal Vocational Education Fund	\$	(18,745)
255 ESEA, Title VI, Class Size Reduction	\$	(52,024)
262 Education Thru Technology	\$	-
263 English Lang Aquisition & Lang Enhance.	\$	(35,575)
269 Innovative Programs	\$	(7,349)
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	\$	36,318
404 Student Success Initiative	\$	(9,099)
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	\$	34,091
498 CISD Education Foundation	\$	73,871
521 Debt Service	\$	18,167,345
623 Construction Fund	\$	-
624 Construction Fund	\$	-
625 Construction Fund	\$	95
626 Construction Fund	\$	12,094,114
748 Tennis Court Enterprise Fund	\$	(3,665)
752 Print Shop Fund	\$	21,031
	\$	<u>73,511,582</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	As of June 30	103,890,878	101,487,896
Percent of Levy Collected		99.12%	98.68%
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.