

**Coppell ISD
Financial Report
August 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	290,524	(7,390)	102.6%
196	379A Sales Tax Fund	2,592,491	2,415,436	177,055	93.2%
199	General Operating	100,810,014	100,977,334	(167,320)	100.2%
	Total Revenues	103,685,639	103,683,294	2,345	100.0%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,377,351	1,358,221	19,130	98.6%
196	379A Sales Tax Fund	2,559,210	2,409,947	149,263	94.2%
199	General Operating	101,652,569	100,058,078	1,594,491	98.4%
	Total Expenditures	105,589,130	103,826,246	1,762,884	98.3%
	Ending Fund Balance (1)	12,096,509	16,016,814		
 (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	-	32,907	(32,907)	
198	Special Projects Fund	-	(36,380)	36,380	
	Total Revenues	-	(3,473)	3,473	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
198	Special Projects Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	1,243,970	1,240,497		
240 Food Service Fund					
	Beginning Fund Balance	800,000	1,000,079		
	Revenues	3,777,912	3,969,319	(191,407)	105.1%
	Expenditures	4,253,576	3,999,316	254,260	94.0%
	Ending Fund Balance	324,336	970,083		

<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	169,952	10,384	94.2%
222	Community Partnership Grant	39,435	39,832	(397)	101.0%
224	Fed Spec Ed; Idea-B, Formula	1,876,741	1,414,767	461,974	75.4%
225	Fed Spec Ed; Preschool	71,640	47,612	24,028	66.5%
226	Fed Spec Ed; Discretionary	53,465	37,105	16,360	69.4%
244	Basic Education Grant	43,799	38,154	5,645	87.1%
255	ESEA, Title VI, Class Size Red.	145,569	138,906	6,663	95.4%
262	Education Thru Technology	2,736	2,736	-	100.0%
263	English Lang. Aquistion & Lang Enhar	58,221	37,678	20,543	64.7%
269	Innovative Programs	25,000	20,603	4,397	82.4%
288	Katrina Disaster Relief	222,000	11,069	210,931	
289	Early Childhood LEP Summer	-	7,840	(7,840)	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	40,989	61,109	(20,120)	149.1%
	Total Revenues	2,759,931	2,027,363	732,568	73.5%
*** Expenditures ***					
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	180,336	167,641	12,695	93.0%
222	Community Partnership Grant	39,435	56,053	(16,618)	142.1%
224	Fed Spec Ed; Idea-B, Formula	1,876,741	1,395,454	481,287	74.4%
225	Fed Spec Ed; Preschool	71,640	47,194	24,446	65.9%
226	Fed Spec Ed; Discretionary	53,465	37,105	16,360	69.4%
244	Basic Education Grant	43,799	37,634	6,165	85.9%
255	ESEA, Title VI, Class Size Red.	145,569	138,906	6,663	95.4%
262	Education Thru Education	2,736	2,736	-	100.0%
263	Eng Lang Acquisition & Enhance	58,221	37,678	20,543	64.7%
269	Innovative Programs	25,000	20,603	4,397	82.4%
288	Katrina Disaster Relief	222,000	296,454	(74,454)	
289	Early Childhood LEP Summer	-	1,501	(1,501)	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	40,989	41,489	(500)	101.2%
	Total Expenditures	2,759,931	2,280,446	479,485	82.6%
	Ending Fund Balance	-	(253,083)		

<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	10,790	10,790		
	*** Revenues ***				
404	Student Success Initiative	79,346	31,925	47,421	40.2%
411	Technology Allotment	290,000	248,836	41,164	85.8%
418	Active Employee Health Ins.	522,439	507,063	15,377	97.1%
497	College Preparatory Testing Fund	31,480	87,348		
498	CISD Education Foundation	159,955	160,320	(365)	100.2%
	Total Revenues	1,083,220	1,035,491	103,597	95.6%
	*** Expenditures ***				
404	Student Success Initiative	79,346	77,946	1,400	98.2%
411	Technology Allotment	290,000	248,836	41,164	85.8%
418	Active Employee Health Ins.	547,976	502,369	45,607	91.7%
497	College Preparatory Testing Fund	31,480	63,290	(31,810)	201.0%
498	CISD Education Foundation	170,745	127,278	43,467	74.5%
	Total Expenditures	1,119,547	1,019,719	99,828	91.1%
	Ending Fund Balance	(25,537)	26,562		
5XX Debt Service Funds					
	Beginning Fund Balance	2,550,000	2,702,350		
	Revenues	13,974,739	15,234,162	(1,259,423)	109.0%
	Expenditures	13,974,739	13,923,878	50,861	99.6%
	Ending Fund Balance	2,550,000	4,012,634	(1,310,284)	
6XX Bond Construction Funds					
	Beginning Fund Balance		346,531		
	Revenues	-	28,085,404		
	Expenditures	100,000	4,138,991		
	Ending Fund Balance		24,292,944		
752 Print Shop Internal Service					
	Beginning Cash Balance	4,946	4,946		
	Revenues	46,651	51,937	(5,286)	111.3%
	Expenditures	57,957	52,832	5,125	91.2%
	Ending Fund Balance	(6,360)	4,051		
748 Tennis Court Enterprise Fund					
	Beginning Cash Balance	2,725	2,725		
	Revenues	-	47,348		
	Expenditures	-	51,664		
	Ending Fund Balance	2,725	(1,591)		

Month end cash balances:

183 Co-curricular Athletics Fund	\$	(859,221)
196 379A Sales Tax Fund	\$	(382,846)
197 Soft Drink Fund	\$	359,636
198 Special Projects Fund	\$	-
199 General Fund	\$	19,663,816
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(1,986)
222 Community Partnership Grant	\$	(38,428)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(49,755)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(13,659)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,492,286
244 Federal Vocational Education Fund	\$	-
255 ESEA, Title VI, Class Size Reduction	\$	-
262 Education Thru Technology	\$	-
263 English Lang Aquisition & Lang Enhance.	\$	-
269 Innovative Programs	\$	-
288 Katrina Disaster Relief Fund	\$	(285,385)
289 Early Childhood LEP Summer	\$	6,555
390 Early Childhood LEP Summer Program	\$	87
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	55,106
404 Student Success Initiative	\$	(46,022)
411 Technology Fund	\$	-
418 Active Employee Health Insurance	\$	(33,925)
426 Read To Succeed	\$	-
497 College Prepratory Testing Fund	\$	24,058
498 CISD Education Foundation	\$	35,948
521 Debt Service	\$	4,010,518
623 Construction Fund	\$	-
624 Construction Fund	\$	-
625 Construction Fund	\$	75,772
626 Construction Fund	\$	26,092,182
748 Tennis Court Enterprise Fund	\$	(1,591)
752 Print Shop Fund	\$	3,422
	\$	<hr/> 50,106,568

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 - 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