

**Coppell ISD  
Financial Report  
September 30, 2006**

<u>Fund</u>	<u>Description</u>	<u>Amount Budgeted</u>	<u>Received/Spent Year-To-Date</u>	<u>Balance</u>	<u>Percent</u>
<b>General Fund</b>					
	Beginning Fund Balance	16,702,441	16,702,441		
	*** Revenues ***				
183	Co-Curricular Athletics	266,101	39,147	226,954	14.7%
196	379A Sales Tax Fund	2,878,956	-	2,878,956	0.0%
199	General Operating	104,041,494	216,988	103,824,506	0.2%
	Total Revenues	107,186,551	256,134	106,930,417	0.2%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,420,058	133,953	1,286,105	9.4%
196	379A Sales Tax Fund	2,878,956	277,209	2,601,747	9.6%
199	General Operating	101,725,845	6,292,951	95,432,894	6.2%
	Total Expenditures	106,024,859	6,704,113	99,320,746	6.3%
	Ending Fund Balance (1)	17,864,133	10,254,462		
 (1) Fund Balance does not reflect actual cash balance - See page 4					
<b>Soft Drink &amp; Special Projects Fund</b>					
	Beginning Fund Balance	359,636	359,636		
	*** Revenues ***				
197	Soft Drink Contract Fund	-	21,278	(21,278)	
	Total Revenues	-	21,278	(21,278)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	359,636	380,914		
<b>240 Food Service Fund</b>					
	Beginning Fund Balance	563,574	563,574		
	Revenues	3,694,316	307,322	3,386,994	8.3%
	Expenditures	3,867,128	173,859	3,693,269	4.5%
	Ending Fund Balance	390,762	697,037		

<u>Fund</u>	<u>Description</u>	<u>Amount Budgeted</u>	<u>Received/Spent Year-To-Date</u>	<u>Balance</u>	<u>Percent</u>
<b>Special Revenue Funds</b>					
	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	-	-	-	
224	Fed Spec Ed; Idea-B, Formula	525,531	-	525,531	0.0%
225	Fed Spec Ed; Preschool	27,542	-	27,542	0.0%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	-	-	-	
255	ESEA, Title VI, Class Size Red.	43,455	-	43,455	0.0%
262	Education Thru Technology	-	-	-	
263	English Lang. Aquistion & Lang Enhar	-	-	-	#DIV/0!
269	Innovative Programs	-	-	-	
288	Katrina Disaster Relief	-	-	-	
289	Early Childhood LEP Summer	-	-	-	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	-	-	-	
	Total Revenues	760,272	31,925	760,272	4.2%
	*** Expenditures ***				
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	163,744	30,393	133,351	18.6%
222	Community Partnership Grant	-	4,243	(4,243)	
224	Fed Spec Ed; Idea-B, Formula	525,531	156,862	368,669	29.8%
225	Fed Spec Ed; Preschool	27,542	6,342	21,200	23.0%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	-	8,117	(8,117)	
255	ESEA, Title VI, Class Size Red.	43,455	18,866	24,589	43.4%
262	Education Thru Education	-	-	-	
263	Eng Lang Acquisition & Enhance	-	4,647	(4,647)	
269	Innovative Programs	-	-	-	
288	Katrina Disaster Relief	-	-	-	
289	Early Childhood LEP Summer	-	-	-	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	-	-	-	
	Total Expenditures	760,272	229,470	530,802	30.2%
	Ending Fund Balance	-	(197,546)		

<u>Fund</u>	<u>Description</u>	<u>Amount Budgeted</u>	<u>Received/Spent Year-To-Date</u>	<u>Balance</u>	<u>Percent</u>
<b>Designated Purpose Funds</b>					
	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	-	3,600		
498	CISD Education Foundation	75,649	-	75,649	0.0%
	Total Revenues	370,879	3,600	370,879	1.0%
	*** Expenditures ***				
404	Student Success Initiative	-	-	-	
411	Technology Allotment	295,230	-	295,230	0.0%
418	Active Employee Health Ins.	-	-	-	#DIV/0!
497	College Preparatory Testing Fund	-	1,045	(1,045)	
498	CISD Education Foundation	75,649	15,977	59,672	21.1%
	Total Expenditures	370,879	17,022	353,857	4.6%
	Ending Fund Balance	-	12,686		
<b>5XX Debt Service Funds</b>					
	Beginning Fund Balance	3,002,350	3,002,350		
	Revenues	15,076,235	27,128	15,049,107	0.2%
	Expenditures	16,036,905	-	16,036,905	0.0%
	Ending Fund Balance	2,041,680	3,029,478	(987,798)	
<b>6XX Bond Construction Funds</b>					
	Beginning Fund Balance	26,167,953	26,167,953		
	Revenues	-	112,366	(112,366)	
	Expenditures	-	373,643	(373,643)	
	Ending Fund Balance		25,906,676		
<b>752 Print Shop Internal Service</b>					
	Beginning Cash Balance	3,422	3,422		
	Revenues	46,162	8,032	38,130	17.4%
	Expenditures	49,397	3,601	45,796	7.3%
	Ending Fund Balance	187	7,853		
<b>748 Tennis Court Enterprise Fund</b>					
	Beginning Cash Balance	(1,591)	(1,591)		
	Revenues	-	7,289	(7,289)	
	Expenditures	-	4,012	(4,012)	
	Ending Fund Balance	(1,591)	1,686		

**Month end cash balances:**

183 Co-curricular Athletics Fund	\$	(923,147)
196 379A Sales Tax Fund	\$	(596,640)
197 Soft Drink Fund	\$	380,914
198 Special Projects Fund	\$	-
199 General Fund	\$	14,459,650
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(10,879)
222 Community Partnership Grant	\$	(4,272)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(102,062)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(3,514)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,515,610
244 Federal Vocational Education Fund	\$	(8,109)
255 ESEA, Title VI, Class Size Reduction	\$	(14,408)
262 Education Thru Technology	\$	-
263 English Lang Aquisition & Lang Enhance.	\$	(3,216)
269 Innovative Programs	\$	-
288 Katrina Disaster Relief Fund	\$	-
289 Early Childhood LEP Summer	\$	-
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	\$	26,613
498 CISD Education Foundation	\$	36,627
521 Debt Service	\$	4,037,802
623 Construction Fund	\$	-
624 Construction Fund	\$	-
625 Construction Fund	\$	76,386
626 Construction Fund	\$	26,003,220
748 Tennis Court Enterprise Fund	\$	2,467
752 Print Shop Fund	\$	7,830
	\$	<hr/> 44,902,140

**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.

<b>Tax Collections - 2005-06 vs. 2006-07</b>	<b>2005-06</b>	<b>2006-07</b>
YTD Current Year Levy Collected	-	-
Percent of Levy Collected	0.00%	0.00%
Current Year Levy	-	-
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.