

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

| <b><u>Fund</u></b>   | <b><u>Description</u></b> | <b><u>Amount<br/>Budgeted</u></b> | <b><u>Received/Spent<br/>Year-To-Date</u></b> | <b><u>Balance</u></b> | <b><u>Percent</u></b> |
|--|---------------------------|-----------------------------------|---|-----------------------|-----------------------|
| <b>General Fund</b>  |                           |                                   |   |                       |                       |
|  | 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         | 99,975,440                        | 96,512,082                                    | 3,463,358             | 96.5%                 |
|  | Total Revenues            | 102,650,565                       | 99,095,728                                    | 3,554,837             | 96.5%                 |
|  | *** Expenditures ***      |                                   |   |                       |                       |
| 183  | Co-Curricular Athletics   | 1,353,351                         | 1,162,005                                     | 191,346               | 85.9%                 |
| 196  | 379A Sales Tax Fund       | 2,358,710                         | 2,171,268                                     | 187,442               | 92.1%                 |
| 199  | General Operating         | 100,674,800                       | 81,767,559                                    | 18,907,241            | 81.2%                 |
|  | Total Expenditures        | 104,386,861                       | 85,100,832                                    | 19,286,029            | 81.5%                 |
|  | Ending Fund Balance (1)   | 12,263,704                        | 30,154,663                                    |                       |                       |
| (1) Fund Balance does not reflect actual cash balance - See page 4 |                           |                                   |   |                       |                       |
| <b>Soft Drink &amp; Special Projects Fund</b>                      |                           |                                   |   |                       |                       |
|  | Beginning Fund Balance    | 1,243,970                         | 1,243,970                                     |                       |                       |
|  | *** Revenues ***          |                                   |   |                       |                       |
| 197  | Soft Drink Contract Fund  | -                                 | 30,298  | (30,298)              |                       |
| 198  | Special Projects Fund     | -                                 | 28,647  | (28,647)              |                       |
|  | Total Revenues            | -                                 | 58,945  | (58,945)              |                       |
|  | *** Expenditures ***      |                                   |   |                       |                       |
| 197  | Soft Drink Contract Fund  | -                                 | -   | -                     |                       |
| 198  | Special Projects Fund     | -                                 | -   | -                     |                       |
|  | Total Expenditures        | -                                 | -   | -                     |                       |
|  | Ending Fund Balance (1)   | 1,243,970                         | 1,302,915                                     |                       |                       |
| <b>240 Food Service Fund</b>                                       |                           |                                   |   |                       |                       |
|  | Beginning Fund Balance    | 800,000                           | 1,000,079                                     |                       |                       |
|  | Revenues                  | 3,459,912                         | 3,215,883                                     | 244,029               | 92.9%                 |
|  | Expenditures              | 3,897,576                         | 3,519,849                                     | 377,727               | 90.3%                 |
|  | Ending Fund Balance       | 362,336                           | 696,113                                       |                       |                       |

| <u>Fund</u>                  | <u>Description</u>                   | <u>Amount<br/>Budgeted</u> | <u>Received/Spent<br/>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               | 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         | 1,670,981                  | 647,511                                | 1,023,470      | 38.8%          |
| 225                          | Fed Spec Ed; Preschool               | 66,682                     | 36,114                                 | 30,568         | 54.2%          |
| 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        | 32,109                     | 8,880                                  | 23,229         | 27.7%          |
|                              | Total Revenues                       | 2,540,333                  | 992,906                                | 1,547,427      | 39.1%          |
| *** Expenditures ***         |                                      |                            |  |                |                |
| 204                          | Safe and Drug Free Schools           | -                          | -                                      | -              |                |
| 211                          | Improve Basic Programs               | 180,336                    | 167,061                                | 13,275         | 92.6%          |
| 222                          | Community Partnership Grant          | 39,435                     | 49,055                                 | (9,620)        | 124.4%         |
| 224                          | Fed Spec Ed; Idea-B, Formula         | 1,670,981                  | 1,388,795                              | 282,186        | 83.1%          |
| 225                          | Fed Spec Ed; Preschool               | 66,682                     | 41,729                                 | 24,953         | 62.6%          |
| 226                          | Fed Spec Ed; Discretionary           | 53,465                     | 37,105                                 | 16,360         | 69.4%          |
| 244                          | Basic Education Grant                | 41,799                     | 39,296                                 | 2,503          | 94.0%          |
| 255                          | ESEA, Title VI, Class Size Red.      | 145,569                    | 140,193                                | 5,376          | 96.3%          |
| 262                          | Education Thru Education             | 2,736                      | 2,736                                  | -              | 100.0%         |
| 263                          | Eng Lang Acquisition & Enhance       | 58,221                     | 38,101                                 | 20,120         | 65.4%          |
| 269                          | Innovative Programs                  | 25,000                     | 20,788                                 | 4,212          | 83.2%          |
| 288                          | Katrina Disaster Relief              | 222,000                    | 166,463                                | 55,537         |                |
| 289                          | Early Childhood LEP Summer           | -                          | 1,228                                  | (1,228)        |                |
| 390                          | Early Childhood LEP Summer           | -                          | -                                      | -              |                |
| 397                          | Advanced Placement Incentives        | 32,109                     | 40,520                                 | (8,411)        | 126.2%         |
|                              | Total Expenditures                   | 2,538,333                  | 2,133,070                              | 405,263        | 84.0%          |
|                              | Ending Fund Balance                  | 2,000                      | (1,140,164)                            |                |                |

| <b>Fund</b> | <b>Description</b>                  | <b>Amount<br/>Budgeted</b> | <b>Received/Spent<br/>Year-To-Date</b> | <b>Balance</b> | <b>Percent</b> |
|-------------|-------------------------------------|----------------------------|--|----------------|----------------|
|             | <b>Designated Purpose Funds</b>     |                            |  |                |                |
|             | 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                    | 423,417                                | 99,022         | 81.0%          |
| 498         | CISD Education Foundation           | 90,772                     | 137,630                                | (46,858)       | 151.6%         |
|             | Total Revenues                      | 982,557                    | 831,377                                | 151,180        | 84.6%          |
|             | *** Expenditures ***                |                            |  |                |                |
| 404         | Student Success Initiative          | 79,346                     | 65,175                                 | 14,171         | 82.1%          |
| 411         | Technology Allotment                | 290,000                    | 270,000                                | 20,000         | 93.1%          |
| 418         | Active Employee Health Ins.         | 547,976                    | 426,849                                | 121,127        | 77.9%          |
| 498         | CISD Education Foundation           | 101,562                    | 111,676                                | (10,114)       | 110.0%         |
|             | Total Expenditures                  | 1,018,884                  | 873,700                                | 145,184        | 85.8%          |
|             | Ending Fund Balance                 | (25,537)                   | (31,533)                               |                |                |
| <b>5XX</b>  | <b>Debt Service Funds</b>           |                            |  |                |                |
|             | Beginning Fund Balance              | 2,550,000                  | 2,702,350                              |                |                |
|             | Revenues                            | 13,974,739                 | 14,205,176                             | (230,437)      | 101.6%         |
|             | Expenditures                        | 13,974,739                 | 787,502                                | 13,187,237     | 5.6%           |
|             | Ending Fund Balance                 | 2,550,000                  | 16,120,024                             | (13,417,674)   |                |
| <b>6XX</b>  | <b>Bond Construction Funds</b>      |                            |  |                |                |
|             | Beginning Fund Balance              |                            | 346,531                                |                |                |
|             | Revenues                            | -                          | 44,819                                 |                |                |
|             | Expenditures                        | 100,000                    | 279,325                                |                |                |
|             | Ending Fund Balance                 |                            | 112,026                                |                |                |
| <b>752</b>  | <b>Print Shop Internal Service</b>  |                            |  |                |                |
|             | Beginning Cash Balance              | 4,946                      | 4,946                                  |                |                |
|             | Revenues                            | 46,651                     | 43,198                                 | 3,453          | 92.6%          |
|             | Expenditures                        | 57,957                     | 42,119                                 | 15,838         | 72.7%          |
|             | Ending Fund Balance                 | (6,360)                    | 6,024                                  |                |                |
| <b>748</b>  | <b>Tennis Court Enterprise Fund</b> |                            |  |                |                |
|             | Beginning Cash Balance              | 2,725                      | 2,725                                  |                |                |
|             | Revenues                            | -                          | 37,627                                 |                |                |
|             | Expenditures                        | -                          | 38,746                                 |                |                |
|             | Ending Fund Balance                 | 2,725                      | 1,606                                  |                |                |

**Month end cash balances:**

|   |    |            |
|---|----|------------|
| 183 Co-curricular Athletics Fund            | \$ | (757,819)  |
| 196 379A Sales Tax Fund                     | \$ | (68,213)   |
| 197 Soft Drink Fund                         | \$ | 357,027    |
| 198 Special Projects Fund                   | \$ | 945,888    |
| 199 General Fund                            | \$ | 36,646,005 |
| 204 Safe and Drug Free Schools              | \$ | -          |
| 211 Improve Basic Programs                  | \$ | (44,618)   |
| 222 Community Partnership Grant             | \$ | (29,892)   |
| 224 Fed. Spec. Ed; IDEA-B Formula           | \$ | (538,398)  |
| 225 Fed. Spec. Ed; IDEA-B Pre-School        | \$ | 6,830      |
| 226 Fed. Spec. Ed; IDEA-B Discretionary     | \$ | -          |
| 240 Food Service                            | \$ | 1,349,713  |
| 244 Federal Vocational Education Fund       | \$ | (4,477)    |
| 255 ESEA, Title VI, Class Size Reduction    | \$ | (56,509)   |
| 262 Education Thru Technology               | \$ | -          |
| 263 English Lang Aquisition & Lang Enhance. | \$ | (20,464)   |
| 269 Innovative Programs                     | \$ | (5,026)    |
| 288 Katrina Disaster Relief Fund            | \$ | 4,506      |
| 289 Early Childhood LEP Summer              | \$ | 7,728      |
| 390 Early Childhood LEP Summer Program      | \$ | 87         |
| 393 Texas Successful School Program         | \$ | -          |
| 397 Advanced Placement Incentives           | \$ | 9,740      |
| 404 Student Success Initiative              | \$ | (32,861)   |
| 411 Technology Fund                         | \$ | (21,164)   |
| 418 Active Employee Health Insurance        | \$ | (42,051)   |
| 426 Read To Succeed                         | \$ | -          |
| 498 CISD Education Foundation               | \$ | 57,052     |
| 521 Debt Service                            | \$ | 16,120,026 |
| 623 Construction Fund                       | \$ | -          |
| 624 Construction Fund                       | \$ | (11,204)   |
| 625 Construction Fund                       | \$ | 183,696    |
| 748 Tennis Court Enterprise Fund            | \$ | 1,546      |
| 752 Print Shop Fund                         | \$ | 6,902      |
|   |    |            |
|   | \$ | 54,064,050 |

**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**

|                                 | <b>2004-05</b> | <b>2005-06</b> |
|---------------------------------|----------------|----------------|
| YTD Current Year Levy Collected | \$ 100,918,900 | 103,890,878    |
| Percent of Levy Collected       | 98.87%         | 99.15%         |
| Current Year Levy               | \$ 102,075,270 | 104,780,673    |
| Rollback taxes collected        | \$ 403,334     | 409,038        |