

**Coppell ISD
Financial Report
December 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	16,702,441	17,373,582		
	*** Revenues ***				
183	Co-Curricular Athletics	266,101	117,857	148,244	44.3%
196	379A Sales Tax Fund	2,878,956	778,556	2,100,400	27.0%
199	General Operating	103,289,615	43,905,885	59,383,730	42.5%
	Total Revenues	106,434,672	44,802,298	61,632,374	42.1%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,420,058	525,512	894,546	37.0%
196	379A Sales Tax Fund	2,878,956	1,123,651	1,755,305	39.0%
199	General Operating	100,973,966	24,307,931	76,666,035	24.1%
	Total Expenditures	105,272,980	25,957,093	79,315,887	24.7%
	Ending Fund Balance (1)	17,864,133	36,218,787		
(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	-	25,235	(25,235)	
	Total Revenues	-	25,235	(25,235)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	359,636	384,871		
240 Food Service Fund					
	Beginning Fund Balance	563,574	783,465		
	Revenues	3,694,316	1,378,488	2,315,828	37.3%
	Expenditures	3,867,128	1,339,873	2,527,255	34.6%
	Ending Fund Balance	390,762	822,079		

<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	163,744	-	163,744	0.0%
	222 Community Partnership Grant	41,886	-	41,886	0.0%
	224 Fed Spec Ed; Idea-B, Formula	525,531	-	525,531	0.0%
	225 Fed Spec Ed; Preschool	27,031	-	27,031	0.0%
	226 Fed Spec Ed; Discretionary	-	-	-	
	244 Basic Education Grant	40,473	-	40,473	0.0%
	255 ESEA, Title VI, Class Size Red.	43,455	-	43,455	0.0%
	262 Education Thru Technology	-	-	-	
	263 English Lang. Aquision & Lang Enhar	89,576	-	89,576	0.0%
	269 Innovative Programs	8,286	-	8,286	0.0%
	288 Katrina Disaster Relief	-	-	-	
	289 Early Childhood LEP Summer	-	7,379	(7,379)	
	385 State Supplemental Visually Impaired	5,103	-	5,103	0.0%
	390 Early Childhood LEP Summer	-	-	-	
	397 Advanced Placement Incentives	52,228	-	52,228	0.0%
	Total Revenues	997,313	31,925	989,934	3.2%
	*** Expenditures ***				
	204 Safe and Drug Free Schools	-	-	-	
	211 Improve Basic Programs	168,744	72,752	95,992	43.1%
	222 Community Partnership Grant	41,886	18,197	23,689	43.4%
	224 Fed Spec Ed; Idea-B, Formula	525,531	355,860	169,671	67.7%
	225 Fed Spec Ed; Preschool	27,542	14,157	13,385	51.4%
	226 Fed Spec Ed; Discretionary	-	-	-	
	244 Basic Education Grant	40,473	18,851	21,622	46.6%
	255 ESEA, Title VI, Class Size Red.	43,455	58,052	(14,597)	133.6%
	262 Education Thru Education	-	-	-	
	263 Eng Lang Acquisition & Enhance	86,840	16,939	69,901	19.5%
	269 Innovative Programs	8,286	770	7,516	9.3%
	288 Katrina Disaster Relief	-	-	-	
	289 Early Childhood LEP Summer	-	-	-	
	385 State Visually Impaired	5,103	1,296	3,807	25.4%
	390 Early Childhood LEP Summer	-	-	-	
	397 Advanced Placement Incentives	52,228	15,776	36,452	30.2%
	Total Expenditures	1,000,088	572,649	427,439	57.3%
	Ending Fund Balance	(2,775)	(540,724)		

<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	65,809	-	65,809	
411	Technology Allotment	295,230	-	295,230	0.0%
418	Active Employee Health Ins.	-	-	-	
429	CHS Allotment	796,400	658,955	137,445	
497	College Preparatory Testing Fund	-	14,270		
498	CISD Education Foundation	77,449	-	77,449	0.0%
	Total Revenues	1,234,888	673,225	575,933	54.5%
	*** Expenditures ***				
404	Student Success Initiative	65,809	11,155	54,654	17.0%
411	Technology Allotment	295,230	-	295,230	0.0%
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	-	9,985	(9,985)	
498	CISD Education Foundation	77,449	44,672	32,777	57.7%
	Total Expenditures	1,236,742	65,813	1,170,929	5.3%
	Ending Fund Balance	(1,854)	633,520		
5XX Debt Service Funds					
	Beginning Fund Balance	3,002,350	4,034,259		
	Revenues	15,067,967	5,699,620	9,368,347	37.8%
	Expenditures	16,036,905	889	16,036,017	0.0%
	Ending Fund Balance	2,033,412	9,732,990	(6,667,669)	
6XX Bond Construction Funds					
	Beginning Fund Balance	26,167,953	24,087,121		
	Revenues	-	373,555	(373,555)	
	Expenditures	-	10,386,743	(10,386,743)	
	Ending Fund Balance		14,073,933		
752 Print Shop Internal Service					
	Beginning Cash Balance	-	7,381		
	Revenues	46,162	14,053	32,109	30.4%
	Expenditures	49,397	14,603	34,794	29.6%
	Ending Fund Balance	(3,235)	6,831		
748 Tennis Court Enterprise Fund					
	Beginning Cash Balance	-	81		
	Revenues	-	12,270	(12,270)	
	Expenditures	-	15,285	(15,285)	
	Ending Fund Balance	-	(2,934)		

Month end cash balances:

183 Co-curricular Athletics Fund	\$	(207,501)
196 379A Sales Tax Fund	\$	(157,560)
197 Soft Drink Fund	\$	384,871
198 Special Projects Fund	\$	-
199 General Fund	\$	31,497,164
204 Safe and Drug Free Schools		
211 Improve Basic Programs	\$	(56,148)
222 Community Partnership Grant	\$	(15,447)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(270,957)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(9,969)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,361,408
244 Federal Vocational Education Fund	\$	(16,364)
255 ESEA, Title VI, Class Size Reduction	\$	(55,903)
262 Education Thru Technology	\$	-
263 English Lang Aquisition & Lang Enhance.	\$	(13,884)
269 Innovative Programs	\$	(748)
288 Katrina Disaster Relief Fund	\$	-
289 Early Childhood LEP Summer	\$	7,379
385 State Visually Impaired	\$	(1,199)
390 Early Childhood LEP Summer Program	\$	87
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	40,107
404 Student Success Initiative	\$	(10,573)
411 Technology Fund	\$	-
418 Active Employee Health Insurance	\$	4,694
426 Read To Succeed	\$	-
429 CHS Allotment	\$	658,955
497 College Prepratory Testing Fund	\$	28,343
498 CISD Education Foundation	\$	1,799
521 Debt Service	\$	7,845,957
623 Construction Fund	\$	-
624 Construction Fund	\$	-
625 Construction Fund	\$	77,972
626 Construction Fund	\$	14,461,081
748 Tennis Court Enterprise Fund	\$	(2,977)
752 Print Shop Fund	\$	2,617
	\$	55,553,203

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 11/30/06	7,141,175	7,440,366
Percent of Levy Collected		6.88%	7.22%
Current Year Levy		103,736,688	103,087,438
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.