

**Coppell ISD  
Financial Report  
February 28, 2007**

<b><u>Fund</u></b>	<b><u>Description</u></b>	<b><u>Amount Budgeted</u></b>	<b><u>Received/Spent Year-To-Date</u></b>	<b><u>Balance</u></b>	<b><u>Percent</u></b>
<b>General Fund</b>					
	Beginning Fund Balance	16,702,441	17,373,582		
	*** Revenues ***				
183	Co-Curricular Athletics	269,806	246,799	23,007	91.5%
196	379A Sales Tax Fund	2,833,248	1,525,613	1,307,636	53.8%
199	General Operating	103,448,933	94,147,772	9,301,161	91.0%
	Total Revenues	106,551,987	95,920,183	10,631,804	90.0%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,423,763	795,161	628,602	55.8%
196	379A Sales Tax Fund	2,833,248	1,643,626	1,189,622	58.0%
199	General Operating	101,132,466	40,892,461	60,240,005	40.4%
	Total Expenditures	105,389,477	43,331,249	62,058,228	41.1%
	Ending Fund Balance (1)	17,864,951	69,962,517		
(1) Fund Balance does not reflect actual cash balance - See page 4					
<b>Soft Drink Fund</b>					
	Beginning Fund Balance	359,636	359,636		
	*** Revenues ***				
197	Soft Drink Contract Fund	-	27,795	(27,795)	
	Total Revenues	-	27,795	(27,795)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	359,636	387,431		
<b>240 Food Service Fund</b>					
	Beginning Fund Balance	563,574	783,465		
	Revenues	3,694,316	2,100,862	1,593,454	56.9%
	Expenditures	3,899,128	2,033,572	1,865,556	52.2%
	Ending Fund Balance	358,762	850,755		

<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	38,522	125,222	23.5%
	222 Community Partnership Grant	50,000	-	50,000	0.0%
	224 Fed Spec Ed; Idea-B, Formula	1,182,894	270,957	911,937	22.9%
	225 Fed Spec Ed; Preschool	27,031	3,957	23,074	14.6%
	226 Fed Spec Ed; Discretionary	-	-	-	
	244 Basic Education Grant	40,473	6,386	34,087	15.8%
	255 ESEA, Title VI, Class Size Red.	121,065	8,359	112,706	6.9%
	262 Education Thru Technology	-	-	-	
	263 English Lang. Aquistion & Lang Enhar	89,576	826	88,750	0.9%
	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	1,740,400	31,925	1,404,014	1.8%
*** Expenditures ***					
	204 Safe and Drug Free Schools	-	-	-	
	211 Improve Basic Programs	163,744	88,915	74,829	54.3%
	222 Community Partnership Grant	50,000	29,278	20,722	58.6%
	224 Fed Spec Ed; Idea-B, Formula	1,182,894	544,545	638,349	46.0%
	225 Fed Spec Ed; Preschool	27,542	19,317	8,225	70.1%
	226 Fed Spec Ed; Discretionary	-	-	-	
	244 Basic Education Grant	40,473	22,061	18,412	54.5%
	255 ESEA, Title VI, Class Size Red.	121,065	80,403	40,662	66.4%
	262 Education Thru Education	-	-	-	
	263 Eng Lang Acquisition & Enhance	86,840	19,063	67,777	22.0%
	269 Innovative Programs	8,286	826	7,460	10.0%
	288 Katrina Disaster Relief	-	-	-	
	289 Early Childhood LEP Summer	-	-	-	
	385 State Visually Impaired	5,103	3,240	1,863	63.5%
	390 Early Childhood LEP Summer	-	-	-	
	397 Advanced Placement Incentives	52,228	17,278	34,950	33.1%
	Total Expenditures	1,738,175	824,926	913,249	47.5%
	Ending Fund Balance	2,225	(793,001)		

<b>Fund</b>	<b>Description</b>	<b>Amount Budgeted</b>	<b>Received/Spent Year-To-Date</b>	<b>Balance</b>	<b>Percent</b>
	<b>Designated Purpose Funds</b>				
	Beginning Fund Balance	-	26,108		
	*** Revenues ***				
404	Student Success Initiative	65,809	11,709	54,100	
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	
497	College Preparatory Testing Fund	-	31,310		
498	CISD Education Foundation	123,146	57,915	65,231	47.0%
	Total Revenues	1,280,585	1,025,213	286,682	80.1%
	*** Expenditures ***				
404	Student Success Initiative	65,809	18,691	47,118	28.4%
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	-	19,592	(19,592)	
498	CISD Education Foundation	123,146	83,144	40,002	67.5%
	Total Expenditures	1,282,439	121,428	1,161,011	9.5%
	Ending Fund Balance	(1,854)	929,893		
<b>5XX</b>	<b>Debt Service Funds</b>				
	Beginning Fund Balance	3,002,350	4,034,259		
	Revenues	14,837,259	14,395,289	441,970	97.0%
	Expenditures	16,036,905	1,164,737	14,872,168	7.3%
	Ending Fund Balance	1,802,704	17,264,812	(14,430,199)	
<b>6XX</b>	<b>Bond Construction Funds</b>				
	Beginning Fund Balance	26,167,953	24,087,121		
	Revenues	-	494,680	(494,680)	
	Expenditures	23,876,222	10,944,605	12,931,617	
	Ending Fund Balance		13,637,196		
<b>752</b>	<b>Print Shop Internal Service</b>				
	Beginning Cash Balance	-	7,381		
	Revenues	46,162	31,102	15,060	67.4%
	Expenditures	49,397	25,055	24,342	50.7%
	Ending Fund Balance	(3,235)	13,427		
<b>748</b>	<b>Tennis Court Enterprise Fund</b>				
	Beginning Cash Balance	-	81		
	Revenues	-	18,328	(18,328)	
	Expenditures	-	20,818	(20,818)	
	Ending Fund Balance	-	(2,409)		

**Month end cash balances:**

183 Co-curricular Athletics Fund	\$	(413,549)
196 379A Sales Tax Fund	\$	166,817
197 Soft Drink Fund	\$	387,431
198 Special Projects Fund	\$	-
199 General Fund	\$	578,743,771
204 Safe and Drug Free Schools		
211 Improve Basic Programs	\$	(36,536)
222 Community Partnership Grant	\$	(23,882)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(161,616)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(14,273)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,461,598
244 Federal Vocational Education Fund	\$	(21,951)
255 ESEA, Title VI, Class Size Reduction	\$	(77,657)
262 Education Thru Technology	\$	-
263 English Lang Aquisition & Lang Enhance.	\$	(17,130)
269 Innovative Programs	\$	(819)
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	\$	38,636
404 Student Success Initiative	\$	(3,777)
411 Technology Fund	\$	265,324
418 Active Employee Health Insurance	\$	4,694
426 Read To Succeed	\$	-
429 CHS Allotment	\$	658,955
497 College Prepratory Testing Fund	\$	35,776
498 CISD Education Foundation	\$	35,941
521 Debt Service	\$	17,446,620
623 Construction Fund	\$	-
624 Construction Fund	\$	-
625 Construction Fund	\$	78,415
626 Construction Fund	\$	14,170,867
748 Tennis Court Enterprise Fund	\$	(2,420)
752 Print Shop Fund	\$	10,778
	\$	612,738,281

**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**

		<b>2005-06</b>	<b>2006-07</b>
YTD Current Year Levy Collected	As of Feb 28	102,269,871	100,070,775
Percent of Levy Collected		97.06%	96.51%
Current Year Levy		105,364,846	103,693,418
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.