

Coppell ISD
Financial Report
8/31/2007-PRIOR TO POSTING YEAR END AJE's

<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	274,360	309,993	(35,633)	113.0%
196	379A Sales Tax Fund	3,009,770	2,330,404	679,366	77.4%
199	General Operating	104,296,005	103,594,054	701,951	99.3%
	Total Revenues	107,580,135	106,234,451	1,345,684	98.7%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,523,317	1,335,344	187,973	87.7%
196	379A Sales Tax Fund	3,009,770	2,877,305	132,465	95.6%
199	General Operating	102,655,691	98,966,734	3,688,957	96.4%
	Total Expenditures	107,188,778	103,179,383	4,009,395	96.3%
	Ending Fund Balance (1)	17,093,798	20,428,650		
(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	-	35,925	(35,925)	
	Total Revenues	-	35,925	(35,925)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	359,636	395,561		
240 Food Service Fund					
	Beginning Fund Balance	563,574	783,465		
	Revenues	3,694,316	3,834,699	(140,383)	103.8%
	Expenditures	3,937,128	3,723,044	214,084	94.6%
	Ending Fund Balance	320,762	895,120	(354,467)	

<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	166,785	146,236	20,549	87.7%
222	Community Partnership Grant	50,000	40,655	9,345	81.3%
224	Fed Spec Ed; Idea-B, Formula	1,907,560	1,375,783	531,777	72.1%
225	Fed Spec Ed; Preschool	51,685	26,973	24,712	52.2%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	40,473	44,188	(3,715)	109.2%
255	ESEA, Title VI, Class Size Red.	121,065	113,464	7,601	93.7%
262	Education Thru Technology	1,486	1,486	-	100.0%
263	English Lang. Aquisition & Lang Enhar	89,576	54,890	34,686	61.3%
269	Innovative Programs	8,286	10,165	(1,879)	122.7%
288	Katrina Disaster Relief	-	-	-	
289	Early Childhood LEP Summer	7,378	7,379	(1)	100.0%
385	State Supplemental Visually Impaired	5,103	5,103	-	100.0%
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	52,228	14,197	38,031	27.2%
	Total Revenues	2,501,625	31,925	661,107	1.3%
	*** Expenditures ***				
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	166,785	146,585	20,200	87.9%
222	Community Partnership Grant	50,000	49,668	332	99.3%
224	Fed Spec Ed; Idea-B, Formula	1,907,560	1,440,517	467,043	75.5%
225	Fed Spec Ed; Preschool	52,196	26,789	25,407	51.3%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	40,473	44,188	(3,715)	109.2%
255	ESEA, Title VI, Class Size Red.	121,065	116,257	4,808	96.0%
262	Education Thru Education	1,486	1,486	-	
263	Eng Lang Acquisition & Enhance	86,840	55,421	31,419	63.8%
269	Innovative Programs	8,286	10,347	(2,061)	124.9%
288	Katrina Disaster Relief	-	-	-	
289	Early Childhood LEP Summer	7,378	1,293	6,085	
385	State Visually Impaired	5,103	5,322	(219)	104.3%
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	52,228	36,077	16,151	69.1%
	Total Expenditures	2,499,400	1,933,949	565,451	77.4%
	Ending Fund Balance	2,225	(1,902,024)		

<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	68,122	51,894	16,228	76.2%
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	82.7%
497	College Preparatory Testing Fund	79,508	95,543	(16,035)	120.2%
498	CISD Education Foundation	191,798	139,234	52,564	72.6%
	Total Revenues	1,431,058	1,210,950	220,108	84.6%
	*** Expenditures ***				
404	Student Success Initiative	68,122	66,420	1,702	97.5%
411	Technology Allotment	295,230	240,000	55,230	81.3%
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	79,508	58,567	20,941	73.7%
498	CISD Education Foundation	190,750	147,307	43,443	77.2%
	Total Expenditures	1,431,864	512,294	919,570	35.8%
	Ending Fund Balance	(806)	724,764		
5XX Debt Service Funds					
	Beginning Fund Balance	3,002,350	4,034,259		
	Revenues	81,703,009	82,083,733	(380,724)	100.5%
	Expenditures	82,663,679	82,659,037	4,642	100.0%
	Ending Fund Balance	2,041,680	3,458,955	(385,366)	
6XX Bond Construction Funds					
	Beginning Fund Balance	26,167,953	24,087,121		
	Revenues	5,000	826,082	(821,082)	
	Expenditures	23,881,222	8,864,248	15,016,974	
	Ending Fund Balance	2,291,731	16,048,955	(15,838,056)	
752 Print Shop Internal Service					
	Beginning Cash Balance	-	7,381		
	Revenues	46,162	69,384	(23,222)	150.3%
	Expenditures	49,397	51,214	(1,817)	103.7%
	Ending Fund Balance	(3,235)	25,550	(21,404)	
748 Tennis Court Enterprise Fund					
	Beginning Cash Balance	-	81		
	Revenues	-	45,242	(45,242)	
	Expenditures	-	51,378	(51,378)	
	Ending Fund Balance	-	(6,055)	6,136	

Month end cash balances:

183 Co-curricular Athletics Fund	\$	(911,765)
196 379A Sales Tax Fund	\$	(516,493)
197 Soft Drink Fund	\$	395,561
198 Special Projects Fund	\$	-
199 General Fund	\$	23,849,781
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(1,090)
222 Community Partnership Grant	\$	(11,061)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(64,734)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	185
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,605,648
244 Federal Vocational Education Fund	\$	-
255 ESEA, Title VI, Class Size Reduction	\$	(2,793)
262 Education Thru Technology	\$	-
263 English Lang Aquisition & Lang Enhance.	\$	(476)
269 Innovative Programs	\$	(182)
288 Katrina Disaster Relief Fund	\$	-
289 Early Childhood LEP Summer	\$	6,086
385 State Visually Impaired	\$	(219)
390 Early Childhood LEP Summer Program	\$	87
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	33,281
404 Student Success Initiative	\$	(14,498)
411 Technology Fund	\$	25,324
418 Active Employee Health Insurance	\$	4,694
426 Read To Succeed	\$	22
429 CHS Allotment	\$	658,955
497 College Prepratory Testing Fund	\$	36,296
498 CISD Education Foundation	\$	36,222
521 Debt Service	\$	3,458,955
623 Construction Fund	\$	-
624 Construction Fund	\$	-
625 Construction Fund	\$	133
626 Construction Fund	\$	7,049,139
748 Tennis Court Enterprise Fund	\$	(5,749)
752 Print Shop Fund	\$	20,659
	\$	35,651,966

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 08/31/07	90,357,410	87,302,676
Percent of Levy Collected		87.67%	84.89%
Current Year Levy		103,064,658	102,846,277
Rollback taxes collected		517,856	969,765