

**Coppell ISD  
Financial Report  
November 30, 2003**

<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	6,500,000	7,215,503		
	*** Revenues ***				
183	Co-Curricular Athletics	301,050	93,823	207,227	31.2%
196	379A Sales Tax Fund	1,761,591	458,498	1,303,093	26.0%
199	General Operating	88,261,318	9,104,253	79,157,065	10.3%
	Total Revenues	90,323,959	9,656,574	80,667,385	10.7%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,247,438	406,112	841,326	32.6%
196	379A Sales Tax Fund	1,773,510	648,177	1,125,333	36.5%
199	General Operating	89,554,826	18,654,126	70,900,700	20.8%
	Total Expenditures	92,575,774	19,708,415	72,867,359	21.3%
	Ending Fund Balance (1)	4,248,185	(2,836,338)		
(1) Fund Balance does not reflect actual cash balance - See page 4					
<b>Soft Drink &amp; Special Projects Fund</b>					
	Beginning Fund Balance	1,500,000	1,500,000		
	*** Revenues ***				
197	Soft Drink Contract Fund	-	661	(661)	
198	Special Projects Fund	-	4,864	(4,864)	
	Total Revenues	-	5,525	(5,525)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
198	Special Projects Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	1,500,000	1,505,525		
<b>240 Food Service Fund</b>					
	Beginning Fund Balance	600,000	898,748		
	Revenues	3,180,959	965,063	2,215,896	30.3%
	Expenditures	3,402,582	852,938	2,549,644	25.1%
	Ending Fund Balance	378,377	1,010,874		

<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	-	1,350	(1,350)	
211	Improve Basic Programs	152,520	-	152,520	0.0%
222	Community Partnership Grant	51,359	-	51,359	0.0%
224	Fed Spec Ed; Idea-B, Formula	1,003,893	304,788	699,105	30.4%
225	Fed Spec Ed; Preschool	27,651	5,514	22,137	19.9%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	41,168	-	41,168	0.0%
255	ESEA, Title VI, Class Size Red.	106,219	-	106,219	0.0%
262	Education Thru Technology	4,534	-	4,534	0.0%
263	English Lang. Aquisition & Lang Enhance.	-	7,725	(7,725)	
269	Innovative Programs	40,217	-	40,217	0.0%
390	Early Childhood LEP Summer		-	-	
393	Successful Schools Program		-	-	
397	Advanced Placement Incentives	25,899	25,899	-	100.0%
	Total Revenues	1,300,940	343,926	957,014	26.4%
*** Expenditures ***					
204	Safe and Drug Free Schools	-	1,350	(1,350)	
211	Improve Basic Prgorams	152,520	-	152,520	0.0%
222	Community Partnership Grant	51,359	8,079	43,280	15.7%
224	Fed Spec Ed; Idea-B, Formula	1,003,893	371,162	632,731	37.0%
225	Fed Spec Ed; Preschool	27,651	10,438	17,213	37.7%
226	Fed Spec Ed; Discretionary			-	
244	Basic Education Grant	41,168	28,569	12,599	69.4%
255	ESEA, Title VI, Class Size Red.	106,219	24,253	81,966	22.8%
262	Education Thru Education	4,534	-	4,534	0.0%
269	Innovative Programs	40,217	-	40,217	0.0%
390	Early Childhood LEP Summer	-	-	-	
393	Successful Schools Program		-	-	
397	Advanced Placement Incentives	25,899	6,048	19,851	23.4%
	Total Revenues	1,300,940	448,549	852,391	34.5%
	Ending Fund Balance	-	(104,623)		

<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	0	0		
	*** Revenues ***				
404	Student Success Initiative	-	-	-	
411	Technology Allotment	289,500	-	289,500	0.0%
418	Active Employee Health Ins.	536,500	134,521	401,979	25.1%
498	CISD Education Foundation	46,028	15,496	30,532	33.7%
	Total Revenues	872,028	150,017	722,011	17.2%
	*** Expenditures ***				
404	Student Success Initiative			-	
411	Technology Allotment	289,500	177,375	112,125	61.3%
418	Active Employee Health Ins.	536,500	140,390	396,110	26.2%
498	CISD Education Foundation	46,946	19,624	27,322	41.8%
	Total Revenues	872,946	337,389	535,557	38.6%
	Ending Fund Balance	(918)	(187,373)		
<b>5XX Debt Service Funds</b>					
	Beginning Fund Balance	2,330,000	2,283,764		
	Revenues	12,912,253	680,486	12,231,767	5.3%
	Expenditures	12,912,253	550	12,911,703	0.0%
	Ending Fund Balance	2,330,000	2,963,700	(679,936)	
<b>6XX Bond Construction Funds</b>					
	Beginning Fund Balance				
	Revenues		2,490		
	Expenditures	969,700	465,173	504,527	48.0%
	Ending Fund Balance	(969,700)	(462,683)		
<b>752 Print Shop Internal Service</b>					
	Beginning Cash Balance	22,738	36,852		
	Revenues	51,019	9,881	41,138	19.4%
	Expenditures	46,612	10,931	35,681	23.5%
	Ending Fund Balance	27,145	35,802		
<b>748 Tennis Court Enterprise Fund</b>					
	Beginning Cash Balance	-	(8,887)		
	Revenues		14,129		
	Expenditures		12,782		
	Ending Fund Balance	-	(7,539)		

**753 Self-insurance Health Insurance Fund**

Beginning Fund Balance	-	1,192,927
Revenues		3,291
Expenditures		361,790
Ending Fund Balance	-	<u>834,428</u>

**Month end cash balances:**

183 Co-curricular Athletics Fund	\$	902,638
196 379A Sales Tax Fund	\$	12,977
197 Soft Drink Fund	\$	317,867
198 Special Projects Fund	\$	2,149,324
199 General Fund	\$	3,844,094
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	-
222 Community Partnership Grant	\$	(8,079)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(51,940)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(1,960)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,275,214
244 Federal Vocational Education Fund	\$	(312)
255 ESEA, Title VI, Class Size Reduction	\$	(18,022)
262 Education Thru Technology	\$	-
263 English Lang Aquistion & Lang Enhance.	\$	7,725
269 Innovative Programs	\$	-
390 Early Childhood LEP Summer Program	\$	3,479
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	20,010
404 Student Success Initiative	\$	-
411 Technology Fund	\$	(151,041)
413 Telecommunication Infrastructure	\$	-
418 Active Employee Health Insurance	\$	(6,035)
426 Read To Succeed	\$	-
498 CISD Education Foundation	\$	5,120
521 Debt Service	\$	2,963,700
623 Construction Fund	\$	222,594
624 Construction Fund	\$	1,019,812
748 Tennis Court Enterprise Fund	\$	1,348
752 Print Shop Fund	\$	22,471
753 Self-insurance Health Fund	\$	1,167,180
	\$	<u>13,698,165</u>

**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 - 2003-04 vs. 2002-03 as of October 31, 2003</b>		<b>2003-04</b>		<b>2002-03</b>	
YTD Current Year Levy Collected	\$	1,993,686	\$	2,079,484	
Percent of Levy Collected		2.11%		2.36%	
Current Year Levy	\$	94,526,730	\$	88,068,488	
Rollback taxes collected					

**Tennis Court Enterprise Fund**

The Tennis Court Enterprise Fund ended the year with a negative fund balance of \$8,886. Rental rates have been increased and expenditures will be decreased through reduction in personnel in order to not only breakeven in 03-04 but to also recover the negative fund balance at end of year 02-03.