

**Coppell ISD  
Financial Report  
April 30, 2005**

<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	7,500,000	10,810,473		
*** Revenues ***					
183	Co-Curricular Athletics	240,424	189,469	50,955	78.8%
196	379A Sales Tax Fund	2,265,959	1,076,696	1,189,264	47.5%
199	General Operating	95,327,425	92,524,478	2,802,947	97.1%
	<b>Total Revenues</b>	<b>97,833,808</b>	<b>93,790,642</b>	<b>4,043,166</b>	<b>95.9%</b>
*** Expenditures ***					
183	Co-Curricular Athletics	1,305,782	972,171	333,611	74.5%
196	379A Sales Tax Fund	2,268,549	1,700,509	568,041	75.0%
199	General Operating	94,354,161	49,330,067	45,024,094	52.3%
	<b>Total Expenditures</b>	<b>97,928,492</b>	<b>52,002,747</b>	<b>45,925,745</b>	<b>53.1%</b>
	Ending Fund Balance (1)	7,405,316	52,598,368		
(1) Fund Balance does not reflect actual cash balance - See page 4					
<b>Soft Drink &amp; Special Projects Fund</b>					
	Beginning Fund Balance	1,170,000	1,377,569		
*** Revenues ***					
197	Soft Drink Contract Fund	-	3,843	(3,843)	
198	Special Projects Fund	-	12,268	(12,268)	
	<b>Total Revenues</b>	<b>-</b>	<b>16,110</b>	<b>(16,110)</b>	
*** Expenditures ***					
197	Soft Drink Contract Fund	-	-	-	
198	Special Projects Fund	190,856	197,997	(7,141)	
	<b>Total Expenditures</b>	<b>190,856</b>	<b>197,997</b>	<b>(7,141)</b>	
	Ending Fund Balance (1)	979,144	1,195,682		
<b>240 Food Service Fund</b>					
	Beginning Fund Balance	500,000	920,154		
	Revenues	3,460,907	2,787,395	673,512	80.5%
	Expenditures	3,573,268	2,523,758	1,049,511	70.6%
	<b>Ending Fund Balance</b>	<b>387,639</b>	<b>1,183,792</b>		

<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	150,163	34,266	115,897	22.8%
222	Community Partnership Grant	76,222	-	76,222	0.0%
224	Fed Spec Ed; Idea-B, Formula	1,167,370	371,929	795,441	31.9%
225	Fed Spec Ed; Preschool	51,677	5,594	46,083	10.8%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	2,700	4,429	(1,729)	
255	ESEA, Title VI, Class Size Red.	132,494	-	132,494	0.0%
262	Education Thru Technology	-	2,450	(2,450)	
263	English Lang. Aquistion & Lang Enhan	77,206	-	77,206	
269	Innovative Programs	25,000	-	25,000	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	32,600	41,306	(8,706)	
	Total Revenues	1,565,269	425,708	1,139,562	27.2%
	*** Expenditures ***				
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	150,163	89,338	60,825	59.5%
222	Community Partnership Grant	76,222	36,256	39,966	
224	Fed Spec Ed; Idea-B, Formula	1,167,370	945,635	221,735	81.0%
225	Fed Spec Ed; Preschool	51,677	38,330	13,347	74.2%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	2,700	27,300	(24,600)	
255	ESEA, Title VI, Class Size Red.	132,494	90,535	41,959	68.3%
262	Education Thru Education	-	2,598	(2,598)	
263	Eng Lang Acquisition & Enhance	77,206	42,822	34,384	
269	Innovative Programs	25,000	17,265	7,735	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	32,600	21,503	11,097	
	Total Revenues	1,565,269	1,222,244	343,026	78.1%
	Ending Fund Balance	0	(796,536)		

<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	25,137	-	25,137	
411	Technology Allotment	290,000	287,550	2,450	99.2%
418	Active Employee Health Ins.	537,700	357,063	180,638	
498	CISD Education Foundation	58,630	45,449	13,181	77.5%
	Total Revenues	911,467	690,062	221,405	
	*** Expenditures ***				
404	Student Success Initiative	25,137	2,615	22,522	
411	Technology Allotment	290,000	292,992	(2,992)	101.0%
418	Active Employee Health Ins.	537,700	361,856	175,844	
498	CISD Education Foundation	60,834	44,546	16,288	73.2%
	Total Revenues	913,671	702,009	211,662	76.8%
	Ending Fund Balance	(2,204)	(11,948)		
<b>5XX Debt Service Funds</b>					
	Beginning Fund Balance	2,400,000	2,548,728		
	Revenues	13,971,864	13,889,155	82,709	99.4%
	Expenditures	13,971,864	866,736	13,105,128	6.2%
	Ending Fund Balance	2,400,000	15,571,147	(13,022,419)	
<b>6XX Bond Construction Funds</b>					
	Beginning Fund Balance		1,165,055		
	Revenues	2,183	28,294		
	Expenditures	637,183	615,099		
	Ending Fund Balance		578,250		
<b>752 Print Shop Internal Service</b>					
	Beginning Cash Balance	22,738	22,732		
	Revenues	46,606	25,821	20,785	55.4%
	Expenditures	60,199	43,841	16,358	72.8%
	Ending Fund Balance	9,145	4,712		
<b>748 Tennis Court Enterprise Fund</b>					
	Beginning Cash Balance	-	820		
	Revenues		39,315		
	Expenditures		34,402		
	Ending Fund Balance	-	5,733		

**753 Self-insurance Health Insurance Fund**

Beginning Fund Balance	1,206,434
Revenues	17,300
Expenditures	106,639
Ending Fund Balance	<u>1,117,094</u>

**Month end cash balances:**

183 Co-curricular Athletics Fund	\$ 442,158
196 379A Sales Tax Fund	\$ (272,470)
197 Soft Drink Fund	\$ 323,818
198 Special Projects Fund	\$ 920,643
199 General Fund	\$ 60,014,207
204 Safe and Drug Free Schools	\$ -
211 Improve Basic Programs	\$ (62,437)
222 Community Partnership Grant	\$ (33,513)
224 Fed. Spec. Ed; IDEA-B Formula	\$ (566,769)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$ (33,428)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$ -
240 Food Service	\$ 1,606,861
244 Federal Vocational Education Fund	\$ (22,563)
255 ESEA, Title VI, Class Size Reduction	\$ (88,502)
262 Education Thru Technology	\$ (148)
263 English Lang Aquisition & Lang Enhance.	\$ (35,249)
269 Innovative Programs	\$ (12,213)
390 Early Childhood LEP Summer Program	\$ 7,830
393 Texas Successful School Program	\$ -
397 Advanced Placement Incentives	\$ 20,815
404 Student Success Initiative	\$ (2,614)
411 Technology Fund	\$ 10,353
418 Active Employee Health Insurance	\$ (4,973)
426 Read To Succeed	\$ (25)
498 CISD Education Foundation	\$ 10,393
521 Debt Service	\$ 15,546,539
623 Construction Fund	\$ 71,034
624 Construction Fund	\$ 37,302
625 Construction Fund	\$ 553,853
748 Tennis Court Enterprise Fund	\$ 6,498
752 Print Shop Fund	\$ 1,147
753 Self-insurance Health Fund	\$ 1,403,998
	<u>\$ 79,842,544</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 - 2004-05 vs. 2003-04 as of</b>	<b>04/30/05</b>	<b>2004-05</b>	<b>2003-04</b>
YTD Current Year Levy Collected	\$	100,316,045	\$ 94,192,551
Percent of Levy Collected		98.21%	97.74%
Current Year Levy	\$	102,139,759	\$ 96,368,323
Rollback taxes collected	\$	403,334	\$ 82,618

of \$300,000 in the general fund. As of March 31st, we have already exceeded the \$300,000 budgeted.

TEA has estimated our per-capita state aid (State Available Fund) at \$3,590,700 compared to our budget of \$3,264,000. They are now estimating \$375 per student due to better than anticipated returns on their investments.

Athletic football revenue is only \$120,439 this year compared to a budget of \$140,000. This is because we must share our gate revenue with the visiting teams for our five home varsity games. They also share their gate revenue with us when we are visitors, however, we are sharing a lot more of our gate revenue with them than they share with us.