

**Coppell ISD
Financial Report
April 30, 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	14,000,000	16,159,766		
	*** Revenues ***				
183	Co-Curricular Athletics	283,134	239,382	43,752	84.5%
196	379A Sales Tax Fund	2,391,991	1,789,655	602,336	74.8%
199	General Operating	99,870,161	95,301,591	4,568,570	95.4%
	Total Revenues	102,545,286	97,330,628	5,214,658	94.9%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,353,351	1,012,673	340,678	74.8%
196	379A Sales Tax Fund	2,358,710	1,762,317	596,393	74.7%
199	General Operating	100,569,521	54,598,866	45,970,655	54.3%
	Total Expenditures	104,281,582	57,373,856	46,907,726	55.0%
	Ending Fund Balance (1)	12,263,704	56,116,538		
(1) Fund Balance does not reflect actual cash balance - See page 4					
Soft Drink & Special Projects Fund					
	Beginning Fund Balance	1,243,970	1,243,970		
	*** Revenues ***				
197	Soft Drink Contract Fund	-	27,885	(27,885)	
198	Special Projects Fund	-	24,782	(24,782)	
	Total Revenues	-	52,667	(52,667)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
198	Special Projects Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	1,243,970	1,296,637		
240 Food Service Fund					
	Beginning Fund Balance	800,000	1,000,079		
	Revenues	3,461,071	2,938,002	523,069	84.9%
	Expenditures	3,897,576	2,775,510	1,122,066	71.2%
	Ending Fund Balance	363,495	1,162,570		

<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	163,970	91,407	72,563	55.7%
222	Community Partnership Grant	39,435	15,229	24,206	38.6%
224	Fed Spec Ed; Idea-B, Formula	1,670,981	647,511	1,023,470	38.8%
225	Fed Spec Ed; Preschool	66,682	13,861	52,821	20.8%
226	Fed Spec Ed; Discretionary	53,465	37,105	16,360	69.4%
244	Basic Education Grant	39,250	27,265	11,985	69.5%
255	ESEA, Title VI, Class Size Red.	145,569	76,819	68,750	52.8%
262	Education Thru Technology	2,736	2,736	-	100.0%
263	English Lang. Aquistion & Lang Enhar	58,221	17,550	40,671	30.1%
269	Innovative Programs	25,000	5,000	20,000	20.0%
288	Katrina Disaster Relief	-	11,000	(11,000)	
289	Early Childhood LEP Summer	-	7,840	(7,840)	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	32,109	8,880	23,229	27.7%
	Total Revenues	2,133,448	870,796	1,262,652	40.8%
*** Expenditures ***					
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	163,970	115,237	48,733	70.3%
222	Community Partnership Grant	39,435	39,616	(181)	100.5%
224	Fed Spec Ed; Idea-B, Formula	1,670,981	1,074,453	596,528	64.3%
225	Fed Spec Ed; Preschool	66,682	28,555	38,127	42.8%
226	Fed Spec Ed; Discretionary	53,465	37,105	16,360	69.4%
244	Basic Education Grant	39,250	33,218	6,032	84.6%
255	ESEA, Title VI, Class Size Red.	145,569	107,616	37,953	73.9%
262	Education Thru Education	2,736	2,736	-	100.0%
263	Eng Lang Acquisition & Enhance	58,221	33,266	24,955	57.1%
269	Innovative Programs	25,000	8,823	16,177	35.3%
288	Katrina Disaster Relief	-	5,770	(5,770)	
289	Early Childhood LEP Summer	-	-	-	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	32,109	28,485	3,624	88.7%
	Total Expenditures	2,133,448	1,399,643	733,805	65.6%
	Ending Fund Balance	-	(528,847)		

Fund	Description	Amount Budgeted	Received/Spent Year-To-Date	Balance	Percent
Designated Purpose Funds					
	Beginning Fund Balance	10,790	10,790		
	*** Revenues ***				
404	Student Success Initiative	79,346	31,847	47,499	40.1%
411	Technology Allotment	290,000	238,483	51,517	82.2%
418	Active Employee Health Ins.	522,439	337,333	185,106	64.6%
498	CISD Education Foundation	90,772	69,829	20,943	76.9%
	Total Revenues	982,557	677,492	305,065	69.0%
	*** Expenditures ***				
404	Student Success Initiative	79,346	39,231	40,115	49.4%
411	Technology Allotment	290,000	270,000	20,000	93.1%
418	Active Employee Health Ins.	547,976	341,595	206,381	62.3%
498	CISD Education Foundation	101,562	79,411	22,151	78.2%
	Total Expenditures	1,018,884	730,237	288,647	71.7%
	Ending Fund Balance	(25,537)	(41,955)		
5XX Debt Service Funds					
	Beginning Fund Balance	2,550,000	2,702,350		
	Revenues	13,974,739	14,092,012	(117,273)	100.8%
	Expenditures	13,974,739	787,502	13,187,237	5.6%
	Ending Fund Balance	2,550,000	16,006,861	(13,304,511)	
6XX Bond Construction Funds					
	Beginning Fund Balance		346,531		
	Revenues	-	6,378		
	Expenditures	100,000	181,224		
	Ending Fund Balance		171,685		
752 Print Shop Internal Service					
	Beginning Cash Balance	4,946	4,946		
	Revenues	46,651	34,723	11,928	74.4%
	Expenditures	57,957	37,295	20,662	64.3%
	Ending Fund Balance	(6,360)	2,374		
748 Tennis Court Enterprise Fund					
	Beginning Cash Balance	2,725	2,725		
	Revenues	-	31,416		
	Expenditures	-	30,064		
	Ending Fund Balance	2,725	4,076		

Month end cash balances:

183 Co-curricular Athletics Fund	\$	(573,363)
196 379A Sales Tax Fund	\$	(270,523)
197 Soft Drink Fund	\$	354,614
198 Special Projects Fund	\$	942,024
199 General Fund	\$	64,878,796
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(11,669)
222 Community Partnership Grant	\$	(20,732)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(275,520)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(8,199)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,683,301
244 Federal Vocational Education Fund	\$	(5,644)
255 ESEA, Title VI, Class Size Reduction	\$	(25,170)
262 Education Thru Technology	\$	-
263 English Lang Aquistion & Lang Enhance.	\$	(17,418)
269 Innovative Programs	\$	(3,802)
288 Katrina Disaster Relief Fund	\$	5,382
289 Early Childhood LEP Summer	\$	8,056
390 Early Childhood LEP Summer Program	\$	87
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	15,881
404 Student Success Initiative	\$	(6,521)
411 Technology Fund	\$	(21,164)
418 Active Employee Health Insurance	\$	(42,881)
426 Read To Succeed	\$	-
498 CISD Education Foundation	\$	9,537
521 Debt Service	\$	15,996,957
623 Construction Fund	\$	-
624 Construction Fund	\$	(11,204)
625 Construction Fund	\$	188,160
748 Tennis Court Enterprise Fund	\$	4,179
752 Print Shop Fund	\$	4,783
	\$	<u>82,797,946</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.

Tax Collections - 2004-05 vs. 2005-06

	2004-05	2005-06
YTD Current Year Levy Collected	\$ 100,316,045	103,453,369
Percent of Levy Collected	98.21%	98.63%
Current Year Levy	\$ 102,139,759	104,890,563
Rollback taxes collected	\$ 403,334	409,038