

**Coppell ISD
Financial Report
May 31, 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	242,474	40,660	85.6%
196	379A Sales Tax Fund	2,391,991	2,338,405	53,586	97.8%
199	General Operating	99,975,440	96,017,443	3,957,997	96.0%
	Total Revenues	102,650,565	98,598,322	4,052,243	96.1%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,353,351	1,128,719	224,632	83.4%
196	379A Sales Tax Fund	2,358,710	1,968,917	389,793	83.5%
199	General Operating	100,674,800	79,608,524	21,066,276	79.1%
	Total Expenditures	104,386,861	82,706,160	21,680,701	79.2%
	Ending Fund Balance (1)	12,263,704	32,051,928		
(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	-	29,096	(29,096)	
198	Special Projects Fund	-	24,901	(24,901)	
	Total Revenues	-	53,997	(53,997)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
198	Special Projects Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	1,243,970	1,297,967		
240 Food Service Fund					
	Beginning Fund Balance	800,000	1,000,079		
	Revenues	3,461,071	3,173,917	287,154	91.7%
	Expenditures	3,897,576	3,294,817	602,759	84.5%
	Ending Fund Balance	363,495	879,179		

<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	180,336	91,407	88,929	50.7%
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	43,799	32,909	10,890	75.1%
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	7,806	17,194	31.2%
288	Katrina Disaster Relief	222,000	11,000	211,000	
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	2,359,997	879,246	1,480,751	37.3%
*** Expenditures ***					
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	180,336	138,163	42,173	76.6%
222	Community Partnership Grant	39,435	44,415	(4,980)	112.6%
224	Fed Spec Ed; Idea-B, Formula	1,670,981	1,248,749	422,232	74.7%
225	Fed Spec Ed; Preschool	66,682	33,078	33,604	49.6%
226	Fed Spec Ed; Discretionary	53,465	37,105	16,360	69.4%
244	Basic Education Grant	41,799	37,461	4,338	89.6%
255	ESEA, Title VI, Class Size Red.	145,569	115,404	30,165	79.3%
262	Education Thru Education	2,736	2,736	-	100.0%
263	Eng Lang Acquisition & Enhance	58,221	38,326	19,895	65.8%
269	Innovative Programs	25,000	11,617	13,383	46.5%
288	Katrina Disaster Relief	222,000	6,508	215,492	
289	Early Childhood LEP Summer	-	800	(800)	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	32,109	31,493	616	98.1%
	Total Expenditures	2,357,997	1,607,692	750,305	68.2%
	Ending Fund Balance	2,000	(728,445)		

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	380,563	141,877	72.8%
498	CISD Education Foundation	90,772	119,655	(28,883)	131.8%
	Total Revenues	982,557	770,548	212,009	78.4%
	*** Expenditures ***				
404	Student Success Initiative	79,346	62,690	16,656	79.0%
411	Technology Allotment	290,000	270,000	20,000	93.1%
418	Active Employee Health Ins.	547,976	385,143	162,833	70.3%
498	CISD Education Foundation	101,562	98,197	3,365	96.7%
	Total Expenditures	1,018,884	816,029	202,855	80.1%
	Ending Fund Balance	(25,537)	(34,691)		
5XX	Debt Service Funds				
	Beginning Fund Balance	2,550,000	2,702,350		
	Revenues	13,974,739	14,099,730	(124,991)	100.9%
	Expenditures	13,974,739	787,502	13,187,237	5.6%
	Ending Fund Balance	2,550,000	16,014,578	(13,312,228)	
6XX	Bond Construction Funds				
	Beginning Fund Balance		346,531		
	Revenues	-	6,938		
	Expenditures	100,000	213,125		
	Ending Fund Balance		140,345		
752	Print Shop Internal Service				
	Beginning Cash Balance	4,946	4,946		
	Revenues	46,651	39,593	7,058	84.9%
	Expenditures	57,957	40,031	17,926	69.1%
	Ending Fund Balance	(6,360)	4,508		
748	Tennis Court Enterprise Fund				
	Beginning Cash Balance	2,725	2,725		
	Revenues	-	34,516		
	Expenditures	-	32,966		
	Ending Fund Balance	2,725	4,274		

Month end cash balances:

183 Co-curricular Athletics Fund	\$	(672,618)
196 379A Sales Tax Fund	\$	107,465
197 Soft Drink Fund	\$	355,826
198 Special Projects Fund	\$	942,142
199 General Fund	\$	41,477,617
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(29,660)
222 Community Partnership Grant	\$	(23,864)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(378,809)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(12,613)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,544,340
244 Federal Vocational Education Fund	\$	(2,067)
255 ESEA, Title VI, Class Size Reduction	\$	(31,429)
262 Education Thru Technology	\$	-
263 English Lang Aquisition & Lang Enhance.	\$	(22,474)
269 Innovative Programs	\$	(3,742)
288 Katrina Disaster Relief Fund	\$	4,519
289 Early Childhood LEP Summer	\$	8,056
390 Early Childhood LEP Summer Program	\$	87
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	13,761
404 Student Success Initiative	\$	(16,871)
411 Technology Fund	\$	(21,164)
418 Active Employee Health Insurance	\$	(43,199)
426 Read To Succeed	\$	-
498 CISD Education Foundation	\$	48,421
521 Debt Service	\$	16,006,597
623 Construction Fund	\$	-
624 Construction Fund	\$	(10,898)
625 Construction Fund	\$	183,143
748 Tennis Court Enterprise Fund	\$	4,380
752 Print Shop Fund	\$	6,525
	\$	59,433,470

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	\$ 100,665,772	103,543,239
Percent of Levy Collected	98.59%	98.79%
Current Year Levy	\$ 102,106,329	104,808,809
Rollback taxes collected	\$ 403,334	409,038