

**Coppell ISD
Financial Report
December 31, 2005**

<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	273,365	181,834	91,531	66.5%
196	379A Sales Tax Fund	2,391,991	1,133,630	1,258,361	47.4%
199	General Operating	99,753,938	38,856,618	60,897,320	39.0%
	Total Revenues	102,419,294	40,172,082	62,247,212	39.2%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,343,582	506,722	836,860	37.7%
196	379A Sales Tax Fund	2,391,991	928,888	1,463,103	38.8%
199	General Operating	100,181,348	23,228,378	76,952,970	23.2%
	Total Expenditures	103,916,921	24,663,989	79,252,932	23.7%
	Ending Fund Balance (1)	12,502,373	31,667,859		
(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	-	23,624	(23,624)	
198	Special Projects Fund	-	11,391	(11,391)	
	Total Revenues	-	35,015	(35,015)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
198	Special Projects Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	1,243,970	1,278,985		
240 Food Service Fund					
	Beginning Fund Balance	800,000	1,000,079		
	Revenues	3,461,071	1,375,446	2,085,625	39.7%
	Expenditures	3,697,576	1,340,892	2,356,685	36.3%
	Ending Fund Balance	563,495	1,034,634		

<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	53,189	110,781	32.4%
222	Community Partnership Grant	39,435	-	39,435	0.0%
224	Fed Spec Ed; Idea-B, Formula	695,258	262,986	432,272	37.8%
225	Fed Spec Ed; Preschool	22,724	6,654	16,070	29.3%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	39,250	11,000	28,250	28.0%
255	ESEA, Title VI, Class Size Red.	130,639	-	130,639	0.0%
262	Education Thru Technology	2,736	-	2,736	0.0%
263	English Lang. Aquistion & Lang Enhar	76,000	1,085	74,915	1.4%
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	-	32,109	
	Total Revenues	1,063,151	305,566	757,585	28.7%
	*** Expenditures ***				
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	163,970	71,162	92,808	43.4%
222	Community Partnership Grant	39,435	17,709	21,726	44.9%
224	Fed Spec Ed; Idea-B, Formula	695,258	552,249	143,010	79.4%
225	Fed Spec Ed; Preschool	22,724	11,766	10,958	51.8%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	39,250	25,585	13,665	65.2%
255	ESEA, Title VI, Class Size Red.	130,639	67,020	63,619	51.3%
262	Education Thru Education	2,736	1,290	1,446	47.1%
263	Eng Lang Acquisition & Enhance	76,000	13,176	62,824	17.3%
269	Innovative Programs	25,000	6,673	18,327	26.7%
288	Katrina Disaster Relief	-	3,691	(3,691)	
289	Early Childhood LEP Summer	-	-	-	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	32,109	13,748	18,361	42.8%
	Total Revenues	1,063,151	712,907	350,244	67.1%
	Ending Fund Balance	-	(407,341)		

<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	10,790	10,790		
	*** Revenues ***				
404	Student Success Initiative	79,346	1,240	78,106	1.6%
411	Technology Allotment	290,000	-	290,000	0.0%
418	Active Employee Health Ins.	522,439	165,021	357,418	31.6%
498	CISD Education Foundation	45,365	9,764	35,601	21.5%
	Total Revenues	937,150	176,025	761,125	18.8%
	*** Expenditures ***				
404	Student Success Initiative	79,346	26,427	52,919	33.3%
411	Technology Allotment	290,000	270,000	20,000	93.1%
418	Active Employee Health Ins.	547,976	167,083	380,893	30.5%
498	CISD Education Foundation	56,155	28,016	28,139	49.9%
	Total Revenues	973,477	491,526	481,951	50.5%
	Ending Fund Balance	(25,537)	(304,711)		
5XX Debt Service Funds					
	Beginning Fund Balance	2,550,000	2,702,350		
	Revenues	13,974,739	5,577,482	8,397,257	39.9%
	Expenditures	13,974,739	526	13,974,213	0.0%
	Ending Fund Balance	2,550,000	8,279,306	(5,576,956)	
6XX Bond Construction Funds					
	Beginning Fund Balance		346,531		
	Revenues	-	3,864		
	Expenditures	-	147,630		
	Ending Fund Balance		202,765		
752 Print Shop Internal Service					
	Beginning Cash Balance	4,946	4,946		
	Revenues	46,651	7,451	39,200	16.0%
	Expenditures	57,957	20,098	37,859	34.7%
	Ending Fund Balance	(6,360)	(7,701)		
748 Tennis Court Enterprise Fund					
	Beginning Cash Balance	2,725	2,725		
	Revenues	-	15,246		
	Expenditures	-	16,362		
	Ending Fund Balance	2,725	1,609		

Month end cash balances:

183 Co-curricular Athletics Fund	\$	(146,475)
196 379A Sales Tax Fund	\$	(127,631)
197 Soft Drink Fund	\$	350,353
198 Special Projects Fund	\$	928,632
199 General Fund	\$	32,650,073
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(30,138)
222 Community Partnership Grant	\$	1,304
224 Fed. Spec. Ed; IDEA-B Formula	\$	(230,073)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(4,232)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	-
240 Food Service	\$	1,464,369
244 Federal Vocational Education Fund	\$	(948)
255 ESEA, Title VI, Class Size Reduction	\$	(63,850)
262 Education Thru Technology	\$	(1,290)
263 English Lang Aquistion & Lang Enhance.	\$	(13,200)
269 Innovative Programs	\$	(1,631)
288 Katrina Disaster Relief Fund	\$	8,223
289 Early Childhood LEP Summer	\$	8,056
390 Early Childhood LEP Summer Program	\$	87
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	21,944
404 Student Success Initiative	\$	(4,606)
411 Technology Fund	\$	10,353
418 Active Employee Health Insurance	\$	(2,062)
426 Read To Succeed	\$	-
498 CISD Education Foundation	\$	(188)
521 Debt Service	\$	7,549,241
623 Construction Fund	\$	-
624 Construction Fund	\$	(10,903)
625 Construction Fund	\$	304,402
748 Tennis Court Enterprise Fund	\$	2,563
752 Print Shop Fund	\$	(10,315)
	\$	<hr/> 42,652,061

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	\$	38,093,792	41,601,560
Percent of Levy Collected		38.32%	39.75%
Current Year Levy	\$	99,399,720	104,657,650
Rollback taxes collected	\$	-	-