

**Coppell ISD
Financial Report
December 31, 2004**

<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	7,500,000	10,810,473		
	*** Revenues ***				
183	Co-Curricular Athletics	240,424	84,609	155,815	35.2%
196	379A Sales Tax Fund	2,265,959	644,683	1,621,277	28.5%
199	General Operating	95,621,523	36,545,842	59,075,681	38.2%
	Total Revenues	98,127,906	37,275,134	60,852,772	38.0%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,300,782	480,685	820,097	37.0%
196	379A Sales Tax Fund	2,268,549	840,078	1,428,471	37.0%
199	General Operating	94,472,259	20,010,722	74,461,537	21.2%
	Total Expenditures	98,041,590	21,331,485	76,710,105	21.8%
	Ending Fund Balance (1)	7,586,316	26,754,122		
(1) Fund Balance does not reflect actual cash balance - See page 4					
Soft Drink & Special Projects Fund					
	Beginning Fund Balance	1,170,000	1,377,569		
	*** Revenues ***				
197	Soft Drink Contract Fund	-	1,609	(1,609)	
198	Special Projects Fund	-	5,152	(5,152)	
	Total Revenues	-	6,761	(6,761)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
198	Special Projects Fund	190,856	193,433	(2,577)	
	Total Expenditures	190,856	193,433	(2,577)	
	Ending Fund Balance (1)	979,144	1,190,897		
240 Food Service Fund					
	Beginning Fund Balance	500,000	920,154		
	Revenues	3,486,907	1,194,087	2,292,820	34.2%
	Expenditures	3,599,268	1,163,630	2,435,638	32.3%
	Ending Fund Balance	387,639	950,611		

<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	104,027	-	104,027	0.0%
222	Community Partnership Grant	76,222	-	76,222	
224	Fed Spec Ed; Idea-B, Formula	1,167,370	1,134	1,166,236	0.1%
225	Fed Spec Ed; Preschool	27,677	-	27,677	0.0%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	2,700	-	2,700	
255	ESEA, Title VI, Class Size Red.	132,494	-	132,494	0.0%
262	Education Thru Technology	-	-	-	
263	English Lang. Aquistion & Lang Enhan	77,206	3,850	73,356	
269	Innovative Programs	25,000	-	25,000	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	32,600	-	32,600	
	Total Revenues	1,541,269	4,984	1,536,286	0.3%
*** Expenditures ***					
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Prgorams	104,027	29,691	74,336	28.5%
222	Community Partnership Grant	76,222	14,789	61,433	
224	Fed Spec Ed; Idea-B, Formula	1,167,370	515,062	652,308	44.1%
225	Fed Spec Ed; Preschool	27,677	11,452	16,225	41.4%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	2,700	4,444	(1,744)	
255	ESEA, Title VI, Class Size Red.	132,494	51,141	81,353	38.6%
262	Education Thru Education	-	2,450	(2,450)	
263	Eng Lang Acquisition & Enhance	77,206	30,732	46,474	
269	Innovative Programs	25,000	711	24,289	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	32,600	4,966	27,634	
	Total Revenues	1,541,269	635,748	905,521	41.2%
	Ending Fund Balance	0	(630,764)		

<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	0	0		
	*** Revenues ***				
404	Student Success Initiative	25,137	-	25,137	
411	Technology Allotment	290,000	-	290,000	0.0%
418	Active Employee Health Ins.	-	175,667	(175,667)	
498	CISD Education Foundation	51,450	-	51,450	0.0%
	Total Revenues	366,587	175,667	190,920	
	*** Expenditures ***				
404	Student Success Initiative	25,137	2,169	22,968	
411	Technology Allotment	290,000	292,992	(2,992)	101.0%
418	Active Employee Health Ins.	-	91,975	(91,975)	
498	CISD Education Foundation	51,449	23,603	27,846	45.9%
	Total Revenues	366,586	410,739	(44,153)	112.0%
	Ending Fund Balance	0	(235,073)		
5XX Debt Service Funds					
	Beginning Fund Balance	2,400,000	2,548,728		
	Revenues	13,971,864	5,265,303	22,124	37.7%
	Expenditures	13,971,864	-	13,971,864	0.0%
	Ending Fund Balance	2,400,000	7,814,031	(13,949,740)	
6XX Bond Construction Funds					
	Beginning Fund Balance		1,165,055		
	Revenues		6,272		
	Expenditures		427,904		
	Ending Fund Balance		743,423		
752 Print Shop Internal Service					
	Beginning Cash Balance	22,738	22,732		
	Revenues	46,606	15,247	31,359	32.7%
	Expenditures	60,199	26,678	33,521	44.3%
	Ending Fund Balance	9,145	11,301		
748 Tennis Court Enterprise Fund					
	Beginning Cash Balance	-	820		
	Revenues		19,477		
	Expenditures		16,748		
	Ending Fund Balance	-	3,548		

753 Self-insurance Health Insurance Fund

Beginning Fund Balance	1,206,434
Revenues	7,262
Expenditures	103,620
Ending Fund Balance	1,110,076

Month end cash balances:

183 Co-curricular Athletics Fund	\$ (68,400)
196 379A Sales Tax Fund	\$ (16,730)
197 Soft Drink Fund	\$ 321,097
198 Special Projects Fund	\$ 927,938
199 General Fund	\$ 7,641,348
204 Safe and Drug Free Schools	\$ -
211 Improve Basic Programs	\$ (15,431)
222 Community Partnership Grant	\$ (9,210)
224 Fed. Spec. Ed; IDEA-B Formula	\$ (356,377)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$ (9,978)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$ 9,975
240 Food Service	\$ 1,322,462
244 Federal Vocational Education Fund	\$ (2,224)
255 ESEA, Title VI, Class Size Reduction	\$ (34,098)
262 Education Thru Technology	\$ (2,450)
263 English Lang Aquisition & Lang Enhance.	\$ (28,641)
269 Innovative Programs	\$ -
390 Early Childhood LEP Summer Program	\$ 7,830
393 Texas Successful School Program	\$ -
397 Advanced Placement Incentives	\$ 34,779
404 Student Success Initiative	\$ (2,167)
411 Technology Fund	\$ 12,601
413 Telecommunication Infrastructure	\$ -
418 Active Employee Health Insurance	\$ (1,710)
426 Read To Succeed	\$ -
498 CISD Education Foundation	\$ 1,402
521 Debt Service	\$ 3,283,043
623 Construction Fund	\$ 77,484
624 Construction Fund	\$ 102,167
625 Construction Fund	\$ 976,683
748 Tennis Court Enterprise Fund	\$ 10,081
752 Print Shop Fund	\$ 11,145
753 Self-insurance Health Fund	\$ 1,400,334
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	\$ 15,592,952

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 - 2003-04 vs. 2002-03 as of	11/30/04	2004-05	2003-04
YTD Current Year Levy Collected	\$	5,450,728	\$ 6,136,321
Percent of Levy Collected		5.48%	6.46%
Current Year Levy	\$	99,399,720	\$ 94,988,926
Rollback taxes collected	\$	-	\$ -