

**Coppell ISD  
Financial Report  
February 28, 2006**

<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	14,000,000	16,159,766		
	*** Revenues ***				
183	Co-Curricular Athletics	283,134	212,029	71,105	74.9%
196	379A Sales Tax Fund	2,391,991	1,736,018	655,974	72.6%
199	General Operating	98,807,323	92,196,485	6,610,838	93.3%
	Total Revenues	101,482,448	94,144,532	7,337,916	92.8%
	*** Expenditures ***				
183	Co-Curricular Athletics	1,343,351	774,197	569,154	57.6%
196	379A Sales Tax Fund	2,358,710	1,376,520	982,190	58.4%
199	General Operating	100,505,265	43,490,777	57,014,488	43.3%
	Total Expenditures	104,207,326	45,641,494	58,565,832	43.8%
	Ending Fund Balance (1)	11,275,122	64,662,804		
(1) Fund Balance does not reflect actual cash balance - See page 4					
<b>Soft Drink &amp; Special Projects Fund</b>					
	Beginning Fund Balance	1,243,970	1,243,970		
	*** Revenues ***				
197	Soft Drink Contract Fund	-	25,643	(25,643)	
198	Special Projects Fund	-	17,652	(17,652)	
	Total Revenues	-	43,295	(43,295)	
	*** Expenditures ***				
197	Soft Drink Contract Fund	-	-	-	
198	Special Projects Fund	-	-	-	
	Total Expenditures	-	-	-	
	Ending Fund Balance (1)	1,243,970	1,287,265		
<b>240 Food Service Fund</b>					
	Beginning Fund Balance	800,000	1,000,079		
	Revenues	3,461,071	2,172,637	1,288,434	62.8%
	Expenditures	3,897,576	2,014,296	1,883,280	51.7%
	Ending Fund Balance	363,495	1,158,420		

<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	163,970	55,213	108,757	33.7%
222	Community Partnership Grant	39,435	-	39,435	0.0%
224	Fed Spec Ed; Idea-B, Formula	1,681,845	331,430	1,350,415	19.7%
225	Fed Spec Ed; Preschool	90,640	6,654	83,986	7.3%
226	Fed Spec Ed; Discretionary	106,930	-	106,930	
244	Basic Education Grant	39,250	10,837	28,413	27.6%
255	ESEA, Title VI, Class Size Red.	145,569	11,076	134,493	7.6%
262	Education Thru Technology	2,736	-	2,736	0.0%
263	English Lang. Aquistion & Lang Enhar	76,000	1,058	74,942	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	8,880	23,229	
	Total Revenues	2,239,514	393,774	1,845,740	17.6%
*** Expenditures ***					
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	163,970	88,603	75,367	54.0%
222	Community Partnership Grant	39,435	27,364	12,071	69.4%
224	Fed Spec Ed; Idea-B, Formula	1,681,845	854,536	827,309	50.8%
225	Fed Spec Ed; Preschool	90,640	19,420	71,220	21.4%
226	Fed Spec Ed; Discretionary	106,930	24,325	82,605	
244	Basic Education Grant	39,250	26,713	12,537	68.1%
255	ESEA, Title VI, Class Size Red.	145,569	89,020	56,549	61.2%
262	Education Thru Education	2,736	2,467	269	90.2%
263	Eng Lang Acquisition & Enhance	76,000	20,402	55,598	26.8%
269	Innovative Programs	25,000	7,444	17,556	29.8%
288	Katrina Disaster Relief	-	5,152	(5,152)	
289	Early Childhood LEP Summer	-	-	-	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	32,109	23,723	8,386	73.9%
	Total Revenues	2,239,514	1,100,565	1,138,949	49.1%
	Ending Fund Balance	-	(706,791)		

<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	10,790	10,790		
	*** Revenues ***				
404	Student Success Initiative	79,346	1,240	78,106	1.6%
411	Technology Allotment	290,000	238,483	51,517	82.2%
418	Active Employee Health Ins.	522,439	251,208	271,231	48.1%
498	CISD Education Foundation	90,772	55,171	35,601	60.8%
	Total Revenues	982,557	546,102	436,455	55.6%
	*** Expenditures ***				
404	Student Success Initiative	79,346	30,446	48,900	38.4%
411	Technology Allotment	290,000	270,000	20,000	93.1%
418	Active Employee Health Ins.	547,976	254,484	293,492	46.4%
498	CISD Education Foundation	101,562	74,103	27,459	73.0%
	Total Revenues	1,018,884	629,033	389,851	61.7%
	Ending Fund Balance	(25,537)	(72,141)		
<b>5XX Debt Service Funds</b>					
	Beginning Fund Balance	2,550,000	2,702,350		
	Revenues	13,974,739	11,304,689	2,670,050	80.9%
	Expenditures	13,974,739	786,274	13,188,465	5.6%
	Ending Fund Balance	2,550,000	13,220,765	(10,518,415)	
<b>6XX Bond Construction Funds</b>					
	Beginning Fund Balance		346,531		
	Revenues	-	5,335		
	Expenditures	100,000	181,182		
	Ending Fund Balance		170,684		
<b>752 Print Shop Internal Service</b>					
	Beginning Cash Balance	4,946	4,946		
	Revenues	45,000	11,645	33,355	25.9%
	Expenditures	57,957	28,815	29,142	49.7%
	Ending Fund Balance	(8,011)	(12,224)		
<b>748 Tennis Court Enterprise Fund</b>					
	Beginning Cash Balance	2,725	2,725		
	Revenues	-	23,829		
	Expenditures	-	23,287		
	Ending Fund Balance	2,725	3,267		

**Month end cash balances:**

183 Co-curricular Athletics Fund	\$	(269,698)
196 379A Sales Tax Fund	\$	245,246
197 Soft Drink Fund	\$	352,373
198 Special Projects Fund	\$	934,893
199 General Fund	\$	75,327,083
204 Safe and Drug Free Schools	\$	-
211 Improve Basic Programs	\$	(48,863)
222 Community Partnership Grant	\$	(4,797)
224 Fed. Spec. Ed; IDEA-B Formula	\$	(378,332)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$	(6,075)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$	(24,325)
240 Food Service	\$	1,638,085
244 Federal Vocational Education Fund	\$	(18,734)
255 ESEA, Title VI, Class Size Reduction	\$	(78,104)
262 Education Thru Technology	\$	(2,467)
263 English Lang Aquistion & Lang Enhance.	\$	(19,511)
269 Innovative Programs	\$	(2,430)
288 Katrina Disaster Relief Fund	\$	6,923
289 Early Childhood LEP Summer	\$	8,056
390 Early Childhood LEP Summer Program	\$	87
393 Texas Successful School Program	\$	-
397 Advanced Placement Incentives	\$	29,248
404 Student Success Initiative	\$	(28,053)
411 Technology Fund	\$	(21,164)
418 Active Employee Health Insurance	\$	(3,276)
426 Read To Succeed	\$	-
498 CISD Education Foundation	\$	24,582
521 Debt Service	\$	15,642,310
623 Construction Fund	\$	-
624 Construction Fund	\$	(10,900)
625 Construction Fund	\$	190,180
748 Tennis Court Enterprise Fund	\$	4,996
752 Print Shop Fund	\$	(5,396)
	\$	<u>93,481,936</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**

	<b>2004-05</b>	<b>2005-06</b>
YTD Current Year Levy Collected	\$ 96,946,587	102,269,871
Percent of Levy Collected	94.80%	97.06%
Current Year Levy	\$ 102,261,228	105,364,846
Rollback taxes collected	\$ -	-