

**Coppell ISD
Financial Report
February 28, 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	7,500,000	10,810,473		
*** Revenues ***					
183	Co-Curricular Athletics	240,424	116,351	124,073	48.4%
196	379A Sales Tax Fund	2,265,959	1,076,696	1,189,264	47.5%
199	General Operating	95,779,623	87,334,582	8,445,041	91.2%
	Total Revenues	98,286,006	88,527,628	9,758,378	90.1%
*** Expenditures ***					
183	Co-Curricular Athletics	1,300,782	724,090	576,693	55.7%
196	379A Sales Tax Fund	2,268,549	1,287,216	981,333	56.7%
199	General Operating	94,630,359	39,428,005	55,202,354	41.7%
	Total Expenditures	98,199,690	41,439,311	56,760,379	42.2%
	Ending Fund Balance (1)	7,586,316	57,898,790		
(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	-	2,632	(2,632)	
198	Special Projects Fund	-	8,401	(8,401)	
	Total Revenues	-	11,033	(11,033)	
*** Expenditures ***					
197	Soft Drink Contract Fund	-	-	-	
198	Special Projects Fund	190,856	194,635	(3,779)	
	Total Expenditures	190,856	194,635	(3,779)	
	Ending Fund Balance (1)	979,144	1,193,967		
240 Food Service Fund					
	Beginning Fund Balance	500,000	920,154		
	Revenues	3,486,907	1,980,741	1,506,166	56.8%
	Expenditures	3,599,268	1,789,906	1,809,363	49.7%
	Ending Fund Balance	387,639	1,110,989		

<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	150,163	1,056	149,107	0.7%
222	Community Partnership Grant	76,222	-	76,222	
224	Fed Spec Ed; Idea-B, Formula	1,167,370	78,686	1,088,685	6.7%
225	Fed Spec Ed; Preschool	51,677	5,594	46,083	10.8%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	2,700	4,429	(1,729)	
255	ESEA, Title VI, Class Size Red.	132,494	14,235	118,259	10.7%
262	Education Thru Technology	-	2,450	(2,450)	
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	1,565,269	109,243	1,456,026	7.0%
*** Expenditures ***					
204	Safe and Drug Free Schools	-	-	-	
211	Improve Basic Programs	150,163	78,295	71,868	52.1%
222	Community Partnership Grant	76,222	25,901	50,321	
224	Fed Spec Ed; Idea-B, Formula	1,167,370	731,961	435,409	62.7%
225	Fed Spec Ed; Preschool	51,677	21,904	29,773	42.4%
226	Fed Spec Ed; Discretionary	-	-	-	
244	Basic Education Grant	2,700	6,598	(3,898)	
255	ESEA, Title VI, Class Size Red.	132,494	66,390	66,104	50.1%
262	Education Thru Education	-	2,589	(2,589)	
263	Eng Lang Acquisition & Enhance	77,206	32,923	44,283	
269	Innovative Programs	25,000	4,953	20,047	
390	Early Childhood LEP Summer	-	-	-	
397	Advanced Placement Incentives	32,600	7,934	24,666	
	Total Revenues	1,565,269	901,154	664,115	57.6%
	Ending Fund Balance	0	(791,911)		

<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	287,550	2,450	99.2%
418	Active Employee Health Ins.	-	266,542	(266,542)	
498	CISD Education Foundation	60,835	42,892	17,943	70.5%
	Total Revenues	375,972	596,983	(221,012)	
	*** Expenditures ***				
404	Student Success Initiative	25,137	2,265	22,872	
411	Technology Allotment	290,000	292,992	(2,992)	101.0%
418	Active Employee Health Ins.	-	270,048	(270,048)	
498	CISD Education Foundation	60,834	32,417	28,417	53.3%
	Total Revenues	375,971	597,722	(221,751)	159.0%
	Ending Fund Balance	0	(739)		
5XX Debt Service Funds					
	Beginning Fund Balance	2,400,000	2,548,728		
	Revenues	13,971,864	13,194,082	777,782	94.4%
	Expenditures	13,971,864	866,836	13,105,028	6.2%
	Ending Fund Balance	2,400,000	14,875,974	(12,327,246)	
6XX Bond Construction Funds					
	Beginning Fund Balance		1,165,055		
	Revenues	2,183	26,824		
	Expenditures	637,183	527,303		
	Ending Fund Balance		664,576		
752 Print Shop Internal Service					
	Beginning Cash Balance	22,738	22,732		
	Revenues	46,606	17,178	29,427	36.9%
	Expenditures	60,199	36,298	23,901	60.3%
	Ending Fund Balance	9,145	3,613		
748 Tennis Court Enterprise Fund					
	Beginning Cash Balance	-	820		
	Revenues		31,870		
	Expenditures		25,057		
	Ending Fund Balance	-	7,632		

753 Self-insurance Health Insurance Fund

Beginning Fund Balance	1,206,434
Revenues	11,799
Expenditures	105,449
Ending Fund Balance	<u>1,112,784</u>

Month end cash balances:

183 Co-curricular Athletics Fund	\$ (339,676)
196 379A Sales Tax Fund	\$ 67,039
197 Soft Drink Fund	\$ 322,607
198 Special Projects Fund	\$ 920,138
199 General Fund	\$ 56,351,549
204 Safe and Drug Free Schools	\$ -
211 Improve Basic Programs	\$ (59,269)
222 Community Partnership Grant	\$ (23,344)
224 Fed. Spec. Ed; IDEA-B Formula	\$ (654,701)
225 Fed. Spec. Ed; IDEA-B Pre-School	\$ (13,747)
226 Fed. Spec. Ed; IDEA-B Discretionary	\$ -
240 Food Service	\$ 1,496,486
244 Federal Vocational Education Fund	\$ (2,031)
255 ESEA, Title VI, Class Size Reduction	\$ (64,273)
262 Education Thru Technology	\$ (141)
263 English Lang Aquisition & Lang Enhance.	\$ (31,686)
269 Innovative Programs	\$ (4,922)
390 Early Childhood LEP Summer Program	\$ 7,830
393 Texas Successful School Program	\$ -
397 Advanced Placement Incentives	\$ 27,716
404 Student Success Initiative	\$ (2,264)
411 Technology Fund	\$ 10,353
418 Active Employee Health Insurance	\$ (3,506)
426 Read To Succeed	\$ -
498 CISD Education Foundation	\$ 11,201
521 Debt Service	\$ 11,496,677
623 Construction Fund	\$ 71,011
624 Construction Fund	\$ 37,250
625 Construction Fund	\$ 700,822
748 Tennis Court Enterprise Fund	\$ 8,307
752 Print Shop Fund	\$ 3,796
753 Self-insurance Health Fund	\$ 1,399,688
	<u>\$ 71,732,910</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. 2003-04 as of	01/31/05	2004-05	2003-04
YTD Current Year Levy Collected	\$	81,898,325	\$ 78,916,354
Percent of Levy Collected		81.95%	82.89%
Current Year Levy	\$	99,931,816	\$ 95,208,167
Rollback taxes collected	\$	37,107	\$ -