

Agenda of Regular Meeting

The Board of Trustees Little Elm ISD

A Regular Meeting of the Board of Trustees of Little Elm ISD will be held May 16, 2022, beginning at 6:00 PM in the Zellars Center for Learning and Leadership.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Call to Order Open Session in the Board Room at Zellars Center for Learning and Leadership on 300 Lobo Lane, Little Elm, Texas 75068.
2. The Board will recess into Closed Meeting in PL1 as permitted by the Texas Open Meetings Act Code Subchapter 551.072 & 551.074. The Board and Superintendent will discuss:
 - A. Personnel
 - B. Land
3. Pledge of Allegiance
4. Invocation
5. Introduction and Roll Call
6. Superintendent Spotlight
 - A. Superintendent's STAR Award - Elementary Students
Presenter: Ross Roberts
 - B. Student Recognition For Middle School Students - Strike and Walker
Presenter: Ross Roberts
 - C. Little Elm High School - Students of the Month
Presenter: Elizabeth Priddy
 - D. Fine Arts Recognition
Presenter: Frank Felice
 - E. Campus STEM Certification Celebration
Presenter: Doug Sevier
 - F. Athletics Special Recognition - Coach Ken Tutt
Presenter: Mike Young
 - G. Athletics Special Recognitions
Presenter: Mike Young
 - H. Special Recognition
Presenter: Daniel Gallagher
 - I. Introduction of new Assistant Superintendent for Curriculum and Learning
Presenter: Asheley Brown
 - J. Introduction of new Lakeview Elementary Principal
Presenter: Asheley Brown

K. SEAC Members Recognition	
Presenter: Ross Roberts	
7. Reports of the Superintendent	
A. Intent to apply for Federal Funding 2022-2023	4
Presenter: Dr. Ashley Glover	
B. Curriculum and Learning Update	7
Presenter: Dr. Ashley Glover	
C. Bond Update	22
Presenter: Daniel Gallagher	
8. Citizen Input	
Audience participation shall be permitted at regular Board meetings and shall be limited to the public comment portion designated for that purpose	
9. Approval of Minutes	
A. Consider Regular Board Meeting Minutes - April 25, 2022	28
Presenter: Sonia S. Flores	
10. Action Items	
A. Consider approval of Financial Reports - March 2022	34
Presenter: Jesse Wyse	
11. Consent Agenda	
A. Consider approval EF (LOCAL) Board Policy Update	74
Presenter: Daniel Gallagher	
B. Consider approval of Little Elm ISD Expenditures over \$50,000 Summary Report	79
Presenter: Shay Adams	
C. Consider approval of Little Elm ISD Interlocal Summary Report	81
Presenter: Shay Adams	
D. Consider approval of Gifts and Donations	84
Presenter: Jesse Wyse	
E. Consider approval of LEISD Insurance Roof Replacement Projects - Hackberry ES, Lakeside Middle School & Colin Powell Center	86
Presenter: Alfred Gaches	
12. Board President Comments	
Presenter: David Montemayor	
13. Board Comments	
14. Superintendent Comments	
15. Adjournment	

If, during the course of the meeting, the Board of Trustees should determine that a closed meeting should be conducted, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code Section 551.001 et seq. The meeting will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed or executive meeting or session concerning any and all purposes permitted by the Act, including, but not limited to the following sections and purposes:

Texas Government Code Section:

551.071	Private consultation with the Board's attorney.
551.072	Discussing purchase, exchange, lease, or value of real property.
551.073	Discussing negotiated contracts for prospective gifts or donations.

551.074	Discussing personnel or to hear complaints against personnel.
551.075	To confer with employees of the school district to receive information or to ask questions.
551.076	Considering the deployment, specific occasions, for or implementation of security personnel or devices.
551.082	Considering discipline of a public school child, or complaint or charge against personnel.
551.0821	Considering personally identifiable information about public school student.
551.083	Considering the standards, guidelines, terms, or conditions the board will follow, or will instruct its representatives to follow, in consultation with representatives of employees groups,
551.084	Excluding witnesses from a hearing.

Before any closed meeting is convened, the presiding officer will publicly identify the section or sections or the Act authorizing the closed meeting.

Should any final action, final decision, or final vote be required in the opinion of the School Board with regard to any matter considered in such closed or executive session, then the final action, final decision, or final vote shall be either:

- (a) in the open meeting covered by the Notice upon the reconvening of the public meeting, or
- (b) at a subsequent public meeting of the School Board upon notice thereof; as the School Board shall determine.

Superintendent

Original copy of this agenda was posted on the bulletin board at the Little Elm ISD Administration Building 72 hours prior to the scheduled meeting.

Sonia S. Flores

Board Agenda Item

Little Elm Independent School District
300 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date 05-16-2022	Reports of the Superintendent ☒	Action Item ☐	Consent Agenda ☐	Reports, Routine Monthly ☐	Other ☐
Subject:	INTENT TO APPLY FOR FEDERAL FUNDING 2022-2023				
Presenter or Contact Person:	Dr. Ashley Glover, Director for Assessment and Federal Programs				
Policy/Code:	EHBD (LEGAL)				
Strategic Plan Goal:	Ensuring Fiscal Health & Sustainability: We will ensure funding for teaching and learning, operation, and capital improvements to support student success at every level.				
Summary:	Information regarding Little Elm ISD's intent to apply for federal funding for the 2022-2023 school year.				
Financial Implications:	Funding by Federal Program for Every Student Succeeds Act (ESSA), Individuals with Disabilities Act (IDEA), Carl D. Perkins (Perkins CTE), Elementary and Secondary School Emergency Relief II & III				
Attachments:	Public Notice: Intent to Apply for Federal Programs Funding				
Recommendation:	No recommendation is necessary.				
Motion:	Item is for informational purposes only. No motion is necessary.				

Intent to Apply for Federal Program Funding 2022-2023

Federal Funds Included:

- Every Student Succeeds Act (ESSA) Title I, II, III, IV
- Strengthening Career and Technical Education for the 21st Century Act (Perkins V/CTE)
- Individuals with Disabilities Act (IDEA-B & IDEA PK)
- CRRSA: Coronavirus Response and Relief Supplemental Appropriations Act (ESSER II)
- ARP Homeless II
- ARP: American Rescue Plan (ESSER III)
- ESSER Supplemental
- Additional Grant Opportunities

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Intent to Apply for Federal Program Funding 2022-2023

Fund	Entitlement Amount	Grant Period
ESSA	\$870,994 (final amount pending)	<i>July 1, 2022-September 20, 2023</i>
CTE/Perkins	\$45,147 (final amount pending)	<i>July 1, 2022-August 15, 2023</i>
IDEA	\$1,210,508 (final amount pending)	<i>September 1, 2022- August 31, 2023</i>
ESSER II	\$1,960,736	<i>March 13, 2020-September 30, 2023</i>
ESSER Supplemental	\$2,934,012	<i>March 13, 2020-August 31, 2023</i> 6
ESSER III	\$4,403,535	<i>March 13, 2020-September 30, 2024</i>

Opportunities to Provide Input on Federal Applications:

- ESSER III Survey_April 22, 2022
- District Education Improvement Council Meeting_May 31, 2022
- Call for Public Input_June 2, 2022



Little Elm ISD
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Board Agenda Item

Little Elm Independent School District
300 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date 05-16-2022	Reports of the Superintendent ☒	Action Item ☐	Consent Agenda ☐	Reports, Routine Monthly ☐	Other ☐
Subject:	CURRICULUM AND LEARNING UPDATE				
Presenter or Contact Person:	Dr. Ashley Glover, Director for Testing and Federal Programs Amanda Ball, Director for Professional Learning and Advanced Academics				
Policy/Code:	N/A				
Strategic Plan Goal:	We will provide a guaranteed & viable curriculum that ensures all students have equal learning opportunities. We will engage each student in learning experiences that increase student growth and achievement. We will engage each employee in meaningful learning experiences that support student success.				
Summary:	The District will provide the Board with a curriculum and learning update.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Curriculum and Learning Presentation May 2022				
Recommendation:	Item is for informational purposes only. No recommendation is necessary.				
Motion:	Item is for informational purposes only. No motion is necessary.				

Curriculum and Learning Update



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May 2022



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Assessment Update

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Individual Graduation Committee (IGC)

Who is this for?

1. a school district or an open-enrollment charter school may award a high school diploma to a student who has **taken but failed to achieve the end-of-course (EOC) assessment graduation requirements for no more than two courses** if the student has qualified to **graduate by means of an individual graduation committee**.
2. shall establish an individual graduation committee at the **end of or after a student's 11th grade year** to determine whether the student may qualify to graduate
3. may not establish an initial individual graduation committee for eligible students **after June 10** or before the start of the next school year.

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Senate Bill (SB) 149
Senate Bill (SB) 463
House Bill (HB) 999
Texas Education Code §28.0258
Texas Administrative Code (TAC) §74.1027

Individual Graduation Committee Determinations

In determining whether a student is qualified to graduate the IGC must consider:

- a. Determining factors for a student to be qualified to graduate
- b. **Completion of a project related to the subject area of the course that demonstrates proficiency (LEISD completes this in Canvas).** OR Preparation of of a portfolio of work samples in subject area
- c. successfully completes the credit requirements for the foundation high school program identified by the State Board of Education or as otherwise provided by the transition plan adopted by the commissioner in 19 TAC, §74.1021,
- d. the student successfully completes all additional requirements recommended by the IGC, and
- e. the **committee's vote is unanimous.** [TEC, §28.0258(i)].



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The IGC Process

- Determine students qualified for an Individual Graduation Committee
- Notify students and parents
- Review students' special programs information
- Hold initial IGC meeting to discuss content areas for participation
- Access project details in Canvas via Curriculum and Learning
- Complete IGC project under supervision
- Submit final project in Canvas
- IGC Project graded by the Curriculum Department
- Final project recommendations are made to the IGC at the student's campus
- Individual Graduation Committee meetings are held for final graduation determinations

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MAY 16, 2022

C&L UPDATE



ADULT LEARNING HIGHLIGHTS
Little Elm ISD BOARD OF TRUSTEES

ADULT LEARNING HIGHLIGHTS

SUMMER 2022



CURRICULUM
REVISION
& REFINEMENT



SUMMER
LEARNING
SUMMIT



ADMIN
LAUNCH



LOBO
WELCOME
WEEK



FALL
KICK OFF
2022

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CURRICULUM REVISION & REFINEMENT



Collaborative process led by Content Coordinators where teachers revise curriculum based on peer feedback collected throughout the school year

PURPOSE: develop and maintain a viable and guaranteed curriculum

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SUMMER LEARNING SUMMIT

3-Day summer learning conference for LEISD educators; Sessions will be offered both in-person and virtually in our new building

PURPOSE: build capacity in our educators to lead professional learning; provide adult learning that will impact student outcomes ¹⁶

ADMIN LAUNCH



3-Day professional learning "retreat" for campus administrators and district instructional leaders

PURPOSE: set the tone for the school year; provide clarity of vision & mission; get ready to open the doors on the first day of school

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LOBO WELCOME WEEK

Week long orientation for educators new to LEISD

PURPOSE: introduce new hires to the mission, vision, core values, and instructional cornerstones; provide new hires with foundational skills required¹⁸ for success in LE



FALL KICK OFF 2022

combination of district led and campus based sessions, cross-campus collaborative learning sessions, and protected work time for teachers and staff

PURPOSE: prepare all educators for a confident return to the classroom with targeted continued learning in strategic settings

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ADULT LEARNING CONNECTIONS



ADULT LEARNING IS DESIGNED TO GET THE MOST FROM OUR TIME,
DRAW CLEAR CONNECTIONS FROM ONE EVENT TO ANOTHER, AND
TO ALIGN WITH STUDENT DATA AND TEACHER FEEDBACK



thank you.



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Board Agenda Item

Little Elm Independent School District

300 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date 05-16-2022	Reports of the Superintendent ☒	Action Item ☐	Consent Agenda ☐	Reports, Routine Monthly ☐	Other ☐
Subject:	BOND UPDATE				
Presenter or Contact Person:	Daniel Gallagher, Superintendent				
Policy/Code:	N/A				
Strategic Plan Goal:	We will engage each student in learning experiences that increase student growth and achievement.				
Summary:	The District will provide the Board with an update of the Bond and make recommendations for consideration.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Bond Update Presentation				
Recommendation:	Item is for informational purposes only.				
Motion:	Item is for informational purposes only. No motion is necessary.				

LEISD Bond Update

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May 16, 2022

What we know_

Because the May 2022 Bond Failed

- **Additional cost to District and tax payers**
 - Cost of construction and supplies will increase. What was \$398,500,000 will now cost \$413,867,525. 6 month delay adds 4% or \$15,367,525
 - possible reduction in projects we can afford OR
 - possible tax rate increase to offset increased costs

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What we know_

Because the May 2022 Bond Failed

- **Additional costs in operating fund**
 - Transportation Costs
 - Portable Costs

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Recommendation from Leadership

- **Board calls for Bond Election with same May 2022 Bond Package**
OR
Initiate a NEW Bond Committee
 - Review May 2022 Bond Package
 - Make new recommendation to the Board

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Deadline to call for a November 8 Bond is August 22, 2022.



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What Ifs_

If a bond is not called OR does not pass in November

- Rezoning of elementary campuses
- Bussing of elementary students when class size 22:1 is reached
- Increased number of secondary teachers “floating”

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Board Agenda Item

Little Elm Independent School District

300 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date 05-16-2022	Reports of the Superintendent ☐	Action Item ☒	Consent Agenda ☐	Reports, Routine Monthly ☐	Other ☐
Subject:	REGULAR BOARD MEETING MINUTES - 4/25/2022.				
Presenter or Contact Person:	Sonia S. Flores				
Policy/Code:	N/A				
Strategic Plan Goal:	N/A				
Summary:	Board Meeting Minutes for April 25, 2022.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Meeting Minutes				
Recommendation:	The Administration recommends the approval of the Regular Board Meeting Minutes for April 25, 2022.				
Motion:	I move that the Board approve the attached Regular Board Meeting Minutes for April 25, 2022.				

Minutes of Regular Meeting

The Board of Trustees Little Elm ISD

A Regular Meeting of the Board of Trustees of Little Elm ISD will be held April 25, 2022, beginning at 6:00 PM in the Zellars Center for Learning and Leadership.

PRESENT: President David Montemayor, Vice President Jason Olson, Secretary Dan Blackwood, Trustee Monique Thompson, Trustee Melissa Myers, and Superintendent Daniel Gallagher.

LATE: Trustee DeLeon English.

ABSENT: Trustee Alejandro Flores.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Call to Order Open Session in the Board Room at Zellars Center for Learning and Leadership on 300 Lobo Lane, Little Elm, Texas 75068.

Board President David Montemayor called the meeting to order at 6:01 pm.

2. The Board recessed into Closed Meeting at 6:02 pm in PL1 as permitted by the Texas Open Meetings Act Code Subchapter 551.072 & 551.074. The Board and Superintendent discussed:

A. Personnel

B. Land

The Board reconvened at 7:05 pm.

3. Pledge of Allegiance

4. The Board led those present to The Pledges of The United States Flag and The Texas Flag.

5. Invocation

There was no invocation.

6. Introduction and Roll Call

Ms. Sonia S. Flores took roll call.

7. Superintendent Spotlight

A. Superintendent's Star Student Recognition

Mr. Ross Roberts and Elementary Principals presented the STAR Student Recognition to the students present. Mr. Bill Bush also presented the Student of the Month award to Orlando Silveyra.

B. Strike Middle School - Students of the Month

Principal Kelly Hastings presented the Student of the Month award to Sai Veumula.

C. Walker Middle School - Students of the Month

Assistant Principals Jennie Petrasic and Tiffany Brown presented the Student of the Month award to Christian Santoyo.

D. Little Elm High School - Students of the Month

Dr. Elizabeth Priddy presented the Students of the Month award to John Mateer, Emily Mills, Violet Ames, and Melissa Sosa.

E. President's Volunteer Award

Ms. Keisha Brwon recognized Catherine-Jolie Tabe and Brandon Luke Cramer for receiving the President's Volunteer Award.

F. Mayor's Math Challenge

Trustee Monique Thompson and Mayor Curtis Cornelliou acknowledged those students present who participated in the Mayor's Math Challenge. The students did amazing.

G. Academic All-State & District Superlative - 2021-2022

Mr. Ross Roberts, Coach Mike Young, and Coach Kendrick Brown presented the Academic All-State students to the Board. The students recognized were Peton Watros, Bryson Jones, Ian Vishinsky, McKenna Kesler, Sofia Magana, Presley Mayer, Ava Ronsky, Ashlee Stuart, Cynthia Aguilar, Makenna Torea, Jennifer Lopez, Noah McCant, Bryan Wofford, Isiah Brooks, Dylan Evans, and Tyson Bope.

H. Fine Arts Recognition

Mr. Frank Felice shared this item with the Board. Mr. Felice was very proud to announce that LEISD was named a "Best Communities for Music Education".

I. Recognition of TASBO Awards

Ms. Shay Adams was very happy to present that LEISD received the Excellence in Financial Management Award. She thanked the business office for all their hard work.

J. Special Recognition

Mr. Daniel Gallagher presented the Triple E Award to Ms. Toni Nelson and thanked her for all her hard work during the pandemic.

Trustee Dan Blackwood presented the Trivia Night-winning school – Lakeview Elementary.

8. Reports of the Superintendent

A. Curriculum and Learning Update

Dr. Cyndy Mika shared the following with the Board:

Curriculum and Learning Update

- NISE STEM Certification Update
- NISE Campus Certification
- Teacher Certification Indicators Completed
- District Certification Update
- Assessment Update
- December 2021 EOC Scores
- HB3 PK Waiver Update
- Questions?

B. 4th Quarter Demographic Report

Mr. Alfred Gaches presented the following to the Board:

4Q21 Demographic Report

- Local Economic Update – DFW
- Little Elm ISD Housing Market Analysis
- FW New Home Ranking Report
- District New Home Starts and Closings
- Annual Closing Distribution
- VDL Distribution
- Futures Distribution

- District Housing Overview by Elementary Zone
- District Housing Overview
- Residential Activity
- Future Residential Activity
- Ten Year Forecast by Grade Level
- Ten Year Forecast by Campus
- Key Takeaways

C. Construction Update

Mr. Rick Martin shared the following with the Board:

LEISD Construction Update

- Bond Program Status
- Completed Program Projects
- Under Construction – Indoor Facility
- Under Construction – LMS Admin Conversion
- Other Construction Activity
- In Design – Zellars Early Childhood
- In Design – HS Welding Shop Expansion
- More to Come.....
- Questions?

The Board took a break at 8:54 pm.

The Board reconvened at 9:01 pm

9. Citizen Input

Audience participation shall be permitted at regular Board meetings and shall be limited to the public comment portion designated for that purpose

This item was moved to before citizen input

Mr. Craig Nelson – Comments on the upcoming bond – Not Present

Ms. Penny Fleming – Leader in Me

LEHS Student Council – Proposed to honor Dr. Priddy and her retirement we want to name the LEHS cafeteria the “Priddy Café”.

10. Approval of Minutes

A. Consider Regular Board Meeting Minutes - March 21, 2022

Ms. Sonia S. Flores presented this item to the Board.

Secretary Dan Blackwood made the first motion to approve as submitted. Trustee DeLeon English seconded the motion. The motion passed (6-0).

B. Consider approval of Special Meeting Minutes - April 11, 2022

Ms. Sonia S. Flores shared this item with the Board. Vice President Jason Olson made the first motion to approve as submitted. Trustee DeLeon English seconded the motion. The motion passed (5-0-1). President David Montemayor abstained from voting.

11. Action Items

A. Consider approval of Hiring of Assistant Superintendent for Curriculum and Learning

Ms. Asheley Brown presented this item to the Board.

Trustee Monique Thompson made the first motion to approve this item as discussed in closed session. Secretary Dan Blackwood seconded the motion. The motion passed (6-0).

Ms. Asheley Brown announced Ms. Penny Tramble as the Assistant Superintendent for Curriculum and Learning

B. Consider approval of Hiring of Director for Child Nutrition Services

Ms. Asheley Brown presented this item to the Board.

Vice President Jason Olson made the first motion to approve this item as discussed in closed session. Trustee DeLeon English seconded the motion. The motion passed (6-0).

Ms. Asheley Brown announced Ms. Kendra Vogt as the Director for Child Nutrition Services.

C. Consider approval of Hiring of Little Elm High School Principal

Ms. Asheley Brown presented this item to the Board.

Trustee Monique Thompson made the first motion to approve this item as discussed in closed session. Secretary Dan Blackwood seconded the motion. The motion passed (6-0).

Ms. Asheley Brown announced Mr. Ray Borden as the Little Elm High School Principal.

D. Consider approval of Hiring of Lakeview Elementary School Principal

Ms. Asheley Brown presented this item to the Board.

Secretary Dan Blackwood made the first motion to approve this item as discussed in closed session. Trustee DeLeon English seconded the motion. The motion passed (6-0).

Ms. Asheley Brown announced Mr. Chris Reza as the Lakeview Elementary School Principal.

E. Consider approval for the Engagement of Independent Auditors

Ms. Shay Adams briefed the Board about this item. Each year, Texas school districts Board of Trustees are required to engage with an Independent Auditor to audit the financial statements of the governmental activities, the business type activities, each major fund, and aggregate remaining fund information of the District.

Vice President Jason Olson made the first motion to approve the recommendation of Hankins, Eastup, Deaton, Tonn & Seay to conduct the District's annual audit for the year ending June 30, 2022. Trustee DeLeon English seconded the motion. The motion passed (6-0).

F. Consider approval of Financial Reports - February 2022

Mr. Jesse Wyse presented the following to the Board.

April 2022, Financial Report

- General Fund
- Capital Outlay Fund
- Debt Service Fund

Vice President Jason Olson made the first motion to approve this item as submitted.

Trustee Monique Thompson seconded the motion. The motion passed (6-0).

G. Consider approval of Welding Lab Expansion at LEHS

Mr. Rick Martin presented this item to the Board. This is to request approval to accept GMP from Jackson and Master Project Budget.

Secretary Dan Blackwood made the first motion to approve as submitted. Vice President Jason Olson seconded the motion. The motion passed (6-0).

H. Consider approval of District Security Camera Upgrades

Mr. Rick Martin briefed the Board about this item. This is to request approval to accept the equipment upgrades as itemized on the attached proposal. Installations to be managed by the District Technology staff.

Vice President Jason Olson made the first motion to approve as submitted. Trustee Monique Thompson seconded the motion. The motion passed (6-0).

12. Consent Agenda

A. Consider approval of Off Campus Physical Education Sites

B. Consider approval of Board Policy Update - FFA

C. Consider approval of District of Innovation Renewal

D. Consider approval of 2023-2024 New Course Requests

E. Consider approval of 2022-2023 Allotment & TEKS Certification

F. Consider approval of Designate Officer to Calculate Tax Rate for Little Elm ISD

G. Consider approval of Little Elm ISD Interlocal Summary Report

H. Consider approval of Little Elm ISD Expenditures over \$50,000 Summary Report

I. Consider approval of Gifts and Donations

Secretary Dan Blackwood made the first motion to approve the Consent Agenda as submitted. Trustee Monique Thompson seconded the motion. The motion passed (6-0).

13. Other

A. Continuing Education Hours for Board Members

President David Montemayor announced the Continuing Education Hours for Board Members. Trustee Dan Blackwood was the only trustee that completed the required hours.

B. Board Member Concerns at LEHS

Mr. DeLeon English approached the Board about his concerns with the teacher's restroom, intoxication of students, students' restrooms, social media output, and negativity of the District.

The Board went back into close session at 9:37 pm.

The Board reconvened at 10:38.

14. Board President Comments

Mr. David Montemayor thanked employees for staying late. Mr. Montemayor also stated that the Board is not advocating for or against the bond.

15. Board Comments

No board comments

16. Superintendent Comments

Thank you

17. Adjournment

Vice President Jason Olson made the first motion to adjourn the meeting. Trustee DeLeon English seconded the motion. The motion passed (6-0).

The meeting adjourned at 10:39 pm.

The minutes were approved on May 16, 2022.

President – G. David Montemayor

Secretary – Dan Blackwood

Board Agenda Item

Little Elm Independent School District

300 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date 05-16-2022	Reports of the Superintendent ☐	Action Item ☒	Consent Agenda ☐	Reports, Routine Monthly ☐	Other ☐
Subject:	FINANCIAL REPORTS - MARCH 2022				
Presenter or Contact Person:	Jesse Wyse, Director of Budget and Finance				
Policy/Code:	Board Legal Status Powers and Duties - BAA (LOCAL) Annual Operating Budget - CE (LOCAL)				
Strategic Plan Goal:	Ensuring Fiscal Health & Sustainability				
Summary:	Monthly financial reports prepared by Business Services Department				
Financial Implications:	Increase in General Fund revenues and increase in appropriate expenditure budgets				
Attachments:	1) Budget Amendment Reports 2) Financial Reports Statement of Unaudited Revenue and Expenditures Financial Statements for Special Revenue Funds Cash Flow Statements Bank and Investment Reconciliations Reports for Current Investments by Fund Property Tax Collection Reports Capital Project Reports				

Recommendation: | The Administration recommends approval of the March 2022 Financial Reports as presented.

Motion: | I move that the Board approve the March 2022 Financial Reports as presented.



Budget Amendment Reports
May 2, 2022

The Texas Education Code requires Board approval of the budget for the General Operating, Debt Service and Child Nutrition Funds. The following summary reports of budget revisions, adjustments, and transfers are being submitted to the Board of Trustees for adoption/ratification.

General Operating Fund

No budget adjustments to report.

Debt Service Fund

No budget adjustments to report.

Child Nutrition Fund

No budget adjustments to report.

Little Elm Independent School District
GENERAL OPERATING
Fiscal Year Ending June 30, 2022

	Original Budget	Revised Budget	5/2/2022 Amendments	Proposed Amended Budget
REVENUES:				
5700 Local Revenue	60,677,086	60,691,502	-	60,691,502
5800 State Program Revenues	21,504,495	21,557,183	-	21,557,183
5900 Federal Program Revenues	1,750,000	1,750,000	-	1,750,000
Total Revenue	83,931,581	83,998,685	-	83,998,685
EXPENDITURES:				
11 Instruction	46,255,713	46,306,490	-	46,306,490
12 Library Services	805,939	980,939	-	980,939
13 Staff Development	3,079,123	3,128,010	-	3,128,010
21 Instructional Admin	1,462,487	1,580,978	-	1,580,978
23 Campus Administration	5,000,424	5,051,424	-	5,051,424
31 Guidance & Counseling	2,945,419	2,660,419	-	2,660,419
32 Attendance & Social Services	37,300	37,300	-	37,300
33 Health Services	680,727	705,727	-	705,727
34 Student Transportation	2,987,225	2,987,225	-	2,987,225
35 Food Services	200,351	121,351	-	121,351
36 Co-curricular Activities	3,047,504	3,087,453	-	3,087,453
41 General Administration	3,529,266	3,529,266	-	3,529,266
51 Plant Maintenance	9,886,754	9,716,754	-	9,716,754
52 Security	1,058,781	1,148,781	-	1,148,781
53 Data Processing	1,723,072	1,743,072	-	1,743,072
61 Community Services	60,296	45,296	-	45,296
71 Debt Services	-	-	-	-
81 Facilities	25,007	22,007	-	22,007
91 Contracted Instr Between Schools	626,193	626,193	-	626,193
95 Payments to JUV Justice Alt	5,000	5,000	-	5,000
99 Intergovernmental Charges	515,000	515,000	-	515,000
Total Expenditures	83,931,581	83,998,685	-	83,998,685
00 Other Resources	-	241,742	-	241,742
00 Other Uses	-	(241,742)	-	(241,742)
NET SURPLUS / (DEFICIT)	-	-	-	-

Little Elm Independent School District
DEBT SERVICE
Fiscal Year Ending June 30, 2022

	Original Budget	Revised Budget	5/2/2022 Amendments	Proposed Amended Budget
REVENUES:				
5700 Local Revenue	28,075,275	28,075,275	-	28,075,275
5800 State Program Revenues	250,000	250,000	-	250,000
5900 Federal Program Revenues	-	-	-	-
Total Revenue	28,325,275	28,325,275	-	28,325,275
EXPENDITURES:				
71 Debt Service - Principal	11,901,268	11,901,268	-	11,901,268
71 Debt Service - Interest	16,404,007	16,404,007	-	16,404,007
71 Debt Service - Fees	20,000	20,000	-	20,000
Total Expenditures	28,325,275	28,325,275	-	28,325,275
00 Other Resources	-	-	-	-
00 Other Uses	-	-	-	-
NET SURPLUS / (DEFICIT)	-	-		-

Little Elm Independent School District
CHILD NUTRITION
Fiscal Year Ending June 30, 2022

	Original Budget	Revised Budget	5/2/2022 Amendments	Proposed Amended Budget
REVENUES:				
5700 Local Revenue	499,398	499,398	-	499,398
5800 State Program Revenues	16,300	16,300	-	16,300
5900 Federal Program Revenues	4,700,668	4,700,668	-	4,700,668
Total Revenue	5,216,366	5,216,366	-	5,216,366
EXPENDITURES:				
35 Food Services	5,216,366	5,516,330	-	5,516,330
Total Expenditures	5,216,366	5,516,330	-	5,516,330
00 Other Resources	-	-	-	-
00 Other Uses	-	-	-	-
NET SURPLUS / (DEFICIT)	-	(299,964)		(299,964)



Financial Reports May 2, 2022

Each month, financial reports are prepared detailing the status of the District's budget as of the most recent accounting period. To increase financial transparency, the following reports are included.

- Statements of Unaudited Revenues and Expenditures for the General Fund, Debt Service Fund and Child Nutrition Fund
 - Expenditures Summarized by Function
 - Expenditures Summarized by Function and Object
- Financial Statements for the Special Revenue Funds 2XX, 3XX and 4XX and Fund 720 Child Care
- Cash Flow Statements
- Bank and Investment Reconciliations
- Reports for Current Investments by Fund
- Property Tax Collection Reports
- Capital Project Reports

All reports are as of March 31, 2022 except for the capital project reports which are as of April 30, 2022.

The financial statements for the Special Revenue Funds 2XX, 3XX and 4XX and Child Care Fund 720 are to provide specific information about funds received through federal, state and local sources that are accounted for outside the General Operating Fund.

Statement of Unaudited Revenues and Expenditures
 LITTLE ELM I.S.D
 Budget vs. Actual As of March
 GENERAL OPERATING FUND 1XX 2021-2022

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
REVENUES:						
5700	REVENUE-LOCAL AND INTERMEDIATE	60,691,502.00	-58,546,801.23	.00	2,144,700.77	78.29%
5800	STATE PROGRAM REVENUES	21,557,183.00	-15,537,507.05	.00	6,019,675.95	20.78%
5900	FEDERAL PROGRAM REVENUES	1,750,000.00	-700,599.27	.00	1,049,400.73	.94%
5000	Total Revenues	83,998,685.00	-74,784,907.55	.00	9,213,777.45	100.01%
EXPENDITURES:						
11	INSTRUCTION	-46,306,490.00	30,033,937.01	1,069,647.69	-15,202,905.30	58.78%
12	INSTRUCTIONAL RESOURCES/MEDIA	-980,939.00	715,699.22	20,109.94	-245,129.84	1.40%
13	CURRICULUM & STAFF DEVELOPMENT	-3,128,010.00	1,617,935.16	51,583.86	-1,458,490.98	3.17%
21	INSTRUCTIONAL LEADERSHIP	-1,580,978.00	888,024.48	19,766.39	-673,187.13	1.74%
23	SCHOOL LEADERSHIP	-5,051,424.00	2,772,893.69	31,344.09	-2,247,186.22	5.43%
31	GUIDANCE AND COUNSELING SVS	-2,660,419.00	1,429,991.38	53,052.77	-1,177,374.85	2.80%
32	SOCIAL WORK SERVICES	-37,300.00	32,000.00	.00	-5,300.00	.06%
33	HEALTH SERVICES	-705,727.00	444,956.04	2,480.71	-258,290.25	.87%
34	STUDENT TRANSPORTATION	-2,987,225.00	1,928,845.19	150,712.49	-907,667.32	3.77%
35	FOOD SERVICES	-121,351.00	82,116.40	.00	-39,234.60	.16%
36	CO-CURRICULAR ACTIVITIES	-3,087,453.00	1,402,398.71	129,445.12	-1,555,609.17	2.74%
41	GENERAL ADMINISTRATION	-3,529,266.00	1,990,531.07	61,913.77	-1,476,821.16	3.90%
51	PLANT MAINTENANCE & OPERATION	-9,716,754.00	5,157,487.11	1,423,329.87	-3,135,937.02	10.09%
52	SECURITY & MONITORING SERVICES	-1,148,781.00	733,994.81	72,252.04	-342,534.15	1.44%
53	DATA PROCESSING SERVICES	-1,743,072.00	1,058,650.39	49,690.94	-634,730.67	2.07%
61	COMMUNITY SERVICES	-45,296.00	19,848.94	.00	-25,447.06	.04%
81	FACILITIES ACQ & CONSTRUCTION	-22,007.00	9,574.01	.00	-12,432.99	.02%
91	CONTRACTED INST BETWEEN SCHOOL	-626,193.00	533,214.00	.00	-92,979.00	1.04%
95	PAYMENTS TO JUV JUSTICE ALTERN	-5,000.00	.00	.00	-5,000.00	.00%
99	INTERGOVERNMENTAL CHARGES	-515,000.00	246,911.29	.00	-268,088.71	.48%
6000	Total Expenditures	-83,998,685.00	51,099,008.90	3,135,329.68	-29,764,346.42	100.00%
OPERATING TRANSFERS:						
7919	INSURANCE PROCEEDS	241,742.00	-187,035.39	.00	54,706.61	
7000	Total Other Resources/Non-Operating Rev	241,742.00	-187,035.39	.00	54,706.61	
8913	EXTRAORDINARY ITEMS	-241,742.00	43,898.44	31,014.38	-166,829.18	
8000	Total Other Uses/Non-Operating Exp	-241,742.00	43,898.44	31,014.38	-166,829.18	
	Total Operating Transfers	.00	-143,136.95			
3000	Fund Balance - September (Unaudited)	33,953,475.74	-33,953,475.74			
3000	Year to Date Fund Balance (Unaudited)	33,953,475.74	-57,782,511.34			

End of Report

Date Run: 04-20-2022 8:06 AM
 Cnty Dist: 061-914

Statement of Unaudited Revenues and Expenditures
 LITTLE ELM I.S.D
 Budget vs. Actual As of March
 DEBT SERVICE FUND 511 2021-2022

Program: FIN3600
 Page 1 of 1
 File ID: C

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
REVENUES:						
5700	REVENUE-LOCAL AND INTERMEDIATE	28,075,275.00	-28,343,356.83	.00	-268,081.83	99.17%
5800	STATE PROGRAM REVENUES	250,000.00	-236,465.00	.00	13,535.00	.83%
5000	Total Revenues	28,325,275.00	-28,579,821.83	.00	-254,546.83	100.00%
EXPENDITURES:						
71	DEBT SERVICE	-28,325,275.00	9,621,123.94	.00	-18,704,151.06	100.00%
6000	Total Expenditures	-28,325,275.00	9,621,123.94	.00	-18,704,151.06	100.00%
	Total Operating Transfers	.00	.00			
3000	Fund Balance - September (Unaudited)	7,170,399.52	-7,170,399.52			
3000	Year to Date Fund Balance (Unaudited)	7,170,399.52	-26,129,097.41			

End of Report

Date Run: 04-20-2022 8:10 AM
 Cnty Dist: 061-914

Statement of Unaudited Revenues and Expenditures
 LITTLE ELM I.S.D
 Budget vs. Actual As of March
 CHILD NUTRITION FUND 240 2021-2022

Program: FIN3600
 Page 1 of 1
 File ID: C

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
REVENUES:						
5700	REVENUE-LOCAL AND INTERMEDIATE	499,398.00	-530,089.72	.00	-30,691.72	13.59%
5800	STATE PROGRAM REVENUES	16,300.00	-10,263.91	.00	6,036.09	.26%
5900	FEDERAL PROGRAM REVENUES	4,700,668.00	-3,359,535.18	.00	1,341,132.82	86.14%
5000	Total Revenues	5,216,366.00	-3,899,888.81	.00	1,316,477.19	99.99%
EXPENDITURES:						
35	FOOD SERVICES	-5,516,330.00	3,002,302.75	138,653.11	-2,375,374.14	100.00%
6000	Total Expenditures	-5,516,330.00	3,002,302.75	138,653.11	-2,375,374.14	100.00%
	Total Operating Transfers	.00	.00			
3000	Fund Balance - September (Unaudited)	1,315,071.73	-1,315,071.73			
3000	Year to Date Fund Balance (Unaudited)	1,015,107.73	-2,212,657.79			

End of Report

General Operating Funds

163 PAYROLL CLEARING
164 ACCOUNTS PAYABLE CLEARING
183 ATHLETICS
192 PY DEFERRED STATE FUNDING
193 PAYROLL
194 GEN OPER JANITORIAL
195 TECHNOLOGY INFRASTRUCTURE
196 MAINTENANCE FURN & EQUIP
197 MAINTENANCE RENOVATIONS
199 GENERAL FUND

Special Revenue Funds

240 NATL BREAKFAST/LUNCH PROGRAM

Interest & Sinking Funds

511 DEBT SERVICE FUND

Combined Funds Board Report
 Comparison of Revenue to Budget
 LITTLE ELM I.S.D
 As of March

	Estimated Revenue	Realized Revenue	Realized Revenue To Date	Revenue Balance	Percent Realized
General Operating Funds					
5700 - REVENUE-LOCAL AND INTERMEDIATE					
5710 - LOCAL REAL/PERS PROPERTY TAXES	59,494,086.00	-698,225.43	-57,940,744.56	1,553,341.44	97.39%
5730 - TUITION AND FEES	15,753.00	-2,783.15	-23,269.29	-7,516.29	147.71%
5740 - OTHER REVENUES LOCAL SOURCES	1,031,663.00	-80,417.37	-424,327.16	607,335.84	41.13%
5750 - REVENUES-COCURRIC/ENTERPRISING	150,000.00	-10,868.00	-158,460.22	-8,460.22	105.64%
Total 5700 - REVENUE-LOCAL AND INTERMEDIATE	60,691,502.00	-792,293.95	-58,546,801.23	2,144,700.77	96.47%
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA/FOUNDATION REVENUES	17,242,873.00	-262,324.00	-13,411,299.00	3,831,574.00	77.78%
5830 - REV/STATE AGENCIES (NOT TEA)	4,314,310.00	-301,986.94	-2,126,208.05	2,188,101.95	49.28%
Total 5800 - STATE PROGRAM REVENUES	21,557,183.00	-564,310.94	-15,537,507.05	6,019,675.95	72.08%
5900 - FEDERAL PROGRAM REVENUES					
5920 - FED REV DISTRIBUTED BY TEA	800,000.00	.00	-463,902.95	336,097.05	57.99%
5930 - FED REV DIST BY STATE(NOT TEA)	950,000.00	-16,984.64	-236,696.32	713,303.68	24.92%
Total 5900 - FEDERAL PROGRAM REVENUES	1,750,000.00	-16,984.64	-700,599.27	1,049,400.73	40.03%
5000 Total REVENUES	83,998,685.00	-1,373,589.53	-74,784,907.55	9,213,777.45	89.03%

Date Run: 04-20-2022 7:46 AM
Cnty Dist: 061-914

Combined Funds Board Report
Comparison of Revenue to Budget
LITTLE ELM I.S.D
As of March

Program: FIN3051
Page 2 of 11
File ID: C

	<u>Estimated Revenue</u>	<u>Realized Revenue</u>	<u>Realized Revenue To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
General Operating Funds					
7900 - OTHER USES					
7910 - OTHER RESOURCES	241,742.00	.00	-187,035.39	54,706.61	77.37%
Total 7900 - OTHER RESOURCE ACCOUNTS	241,742.00	.00	-187,035.39	54,706.61	77.37%
7000 Total OTHER RESOURCES ACCOUNTS	241,742.00	.00	-187,035.39	54,706.61	77.37%

Combined Funds Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LITTLE ELM I.S.D
 As of March

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
General Operating Funds						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-41,465,508.00	.00	3,783,219.95	27,565,392.71	-13,900,115.29	66.48%
6200 - PROFESSIONAL & CONTRACTED SVS	-1,997,234.00	79,992.59	131,556.38	1,245,946.26	-671,295.15	62.38%
6300 - SUPPLIES AND MATERIALS	-2,523,381.00	920,357.65	90,792.78	1,064,964.63	-538,058.72	42.20%
6400 - OTHER OPERATING COSTS	-306,458.00	55,388.45	7,873.37	157,633.41	-93,436.14	51.44%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-13,909.00	13,909.00	.00	.00	.00	-.00%
Total Function 11 INSTRUCTION	-46,306,490.00	1,069,647.69	4,013,442.48	30,033,937.01	-15,202,905.30	64.86%
12 - INSTRUCTIONAL RESOURCES/MEDIA						
6100 - PAYROLL COSTS	-835,171.00	.00	84,436.49	640,392.79	-194,778.21	76.68%
6200 - PROFESSIONAL & CONTRACTED SVS	-24,175.00	.00	.00	16,456.34	-7,718.66	68.07%
6300 - SUPPLIES AND MATERIALS	-114,473.00	20,109.94	8,940.83	57,072.70	-37,290.36	49.86%
6400 - OTHER OPERATING COSTS	-7,120.00	.00	.00	1,777.39	-5,342.61	24.96%
Total Function 12 INSTRUCTIONAL	-980,939.00	20,109.94	93,377.32	715,699.22	-245,129.84	72.96%
13 - CURRICULUM & STAFF DEVELOPMENT						
6100 - PAYROLL COSTS	-2,431,423.00	.00	167,940.74	1,182,065.27	-1,249,357.73	48.62%
6200 - PROFESSIONAL & CONTRACTED SVS	-312,219.00	28,139.36	389.36	250,074.36	-34,005.28	80.10%
6300 - SUPPLIES AND MATERIALS	-133,535.00	3,941.64	1,222.26	78,381.13	-51,212.23	58.70%
6400 - OTHER OPERATING COSTS	-250,833.00	19,502.86	16,128.84	107,414.40	-123,915.74	42.82%
Total Function 13 CURRICULUM & STAFF	-3,128,010.00	51,583.86	185,681.20	1,617,935.16	-1,458,490.98	51.72%
21 - INSTRUCTIONAL LEADERSHIP						
6100 - PAYROLL COSTS	-1,335,101.00	.00	112,785.49	790,275.38	-544,825.62	59.19%
6200 - PROFESSIONAL & CONTRACTED SVS	-47,842.00	923.24	352.40	14,932.86	-31,985.90	31.21%
6300 - SUPPLIES AND MATERIALS	-100,977.00	12,997.09	143.22	39,112.59	-48,867.32	38.73%
6400 - OTHER OPERATING COSTS	-97,058.00	5,846.06	3,495.89	43,703.65	-47,508.29	45.03%
Total Function 21 INSTRUCTIONAL LEADERSHIP	-1,580,978.00	19,766.39	116,777.00	888,024.48	-673,187.13	56.17%
23 - SCHOOL LEADERSHIP						
6100 - PAYROLL COSTS	-4,809,545.00	.00	375,186.86	2,662,165.20	-2,147,379.80	55.35%
6200 - PROFESSIONAL & CONTRACTED SVS	-55,812.00	2,437.41	5,124.16	17,159.30	-36,215.29	30.74%
6300 - SUPPLIES AND MATERIALS	-90,156.00	10,967.04	6,316.33	54,558.44	-24,630.52	60.52%
6400 - OTHER OPERATING COSTS	-95,911.00	17,939.64	6,237.25	39,010.75	-38,960.61	40.67%
Total Function 23 SCHOOL LEADERSHIP	-5,051,424.00	31,344.09	392,864.60	2,772,893.69	-2,247,186.22	54.89%
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS	-2,265,198.00	.00	190,133.10	1,222,825.64	-1,042,372.36	53.98%

Combined Funds Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LITTLE ELM I.S.D
 As of March

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
General Operating Funds						
6200 - PROFESSIONAL & CONTRACTED SVS	-318,155.00	46,982.50	22,847.50	183,766.46	-87,406.04	57.76%
6300 - SUPPLIES AND MATERIALS	-52,065.00	3,347.75	3,502.94	14,830.68	-33,886.57	28.48%
6400 - OTHER OPERATING COSTS	-25,001.00	2,722.52	1,056.58	8,568.60	-13,709.88	34.27%
Total Function 31 GUIDANCE AND COUNSELING SVS	-2,660,419.00	53,052.77	217,540.12	1,429,991.38	-1,177,374.85	53.75%
32 - SOCIAL WORK SERVICES						
6100 - PAYROLL COSTS	-5,000.00	.00	.00	.00	-5,000.00	-.00%
6200 - PROFESSIONAL & CONTRACTED SVS	-32,000.00	.00	.00	32,000.00	.00	100.00%
6400 - OTHER OPERATING COSTS	-300.00	.00	.00	.00	-300.00	-.00%
Total Function 32 SOCIAL WORK SERVICES	-37,300.00	.00	.00	32,000.00	-5,300.00	85.79%
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS	-661,933.00	.00	61,916.45	425,267.69	-236,665.31	64.25%
6200 - PROFESSIONAL & CONTRACTED SVS	-11,200.00	.00	.00	11,955.54	755.54	106.75%
6300 - SUPPLIES AND MATERIALS	-29,794.00	2,430.71	1,277.42	6,522.01	-20,841.28	21.89%
6400 - OTHER OPERATING COSTS	-2,800.00	50.00	.00	1,210.80	-1,539.20	43.24%
Total Function 33 HEALTH SERVICES	-705,727.00	2,480.71	63,193.87	444,956.04	-258,290.25	63.05%
34 - STUDENT TRANSPORTATION						
6200 - PROFESSIONAL & CONTRACTED SVS	-2,629,100.00	461.01	278,069.82	1,742,895.66	-885,743.33	66.29%
6300 - SUPPLIES AND MATERIALS	-357,275.00	150,157.36	31,036.15	185,943.65	-21,173.99	52.04%
6400 - OTHER OPERATING COSTS	-850.00	94.12	.00	5.88	-750.00	.69%
Total Function 34 STUDENT TRANSPORTATION	-2,987,225.00	150,712.49	309,105.97	1,928,845.19	-907,667.32	64.57%
35 - FOOD SERVICES						
6100 - PAYROLL COSTS	-101,207.00	.00	11,028.67	82,116.40	-19,090.60	81.14%
6300 - SUPPLIES AND MATERIALS	-20,144.00	.00	.00	.00	-20,144.00	-.00%
Total Function 35 FOOD SERVICES	-121,351.00	.00	11,028.67	82,116.40	-39,234.60	67.67%
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-2,058,215.00	.00	122,665.80	909,420.08	-1,148,794.92	44.18%
6200 - PROFESSIONAL & CONTRACTED SVS	-209,436.00	3,954.01	6,025.46	100,695.54	-104,786.45	48.08%
6300 - SUPPLIES AND MATERIALS	-378,179.00	57,585.68	8,203.03	172,389.66	-148,203.66	45.58%
6400 - OTHER OPERATING COSTS	-416,403.00	53,580.43	25,291.27	208,998.43	-153,824.14	50.19%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-25,220.00	14,325.00	.00	10,895.00	.00	43.20%
Total Function 36 CO-CURRICULAR ACTIVITIES	-3,087,453.00	129,445.12	162,185.56	1,402,398.71	-1,555,609.17	45.42%
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-2,561,389.00	.00	200,469.27	1,423,139.19	-1,138,249.81	55.56%

Combined Funds Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LITTLE ELM I.S.D
 As of March

	Appropriation	Encumbrance	Current Expenditure	Expenditure To Date	Balance	Percent Expended
General Operating Funds						
6200 - PROFESSIONAL & CONTRACTED SVS	-632,803.00	26,109.85	41,191.62	384,911.25	-221,781.90	60.83%
6300 - SUPPLIES AND MATERIALS	-73,029.00	7,199.88	9,119.95	51,262.03	-14,567.09	70.19%
6400 - OTHER OPERATING COSTS	-262,045.00	28,604.04	34,874.05	131,218.60	-102,222.36	50.07%
Total Function 41 GENERAL ADMINISTRATION	-3,529,266.00	61,913.77	285,654.89	1,990,531.07	-1,476,821.16	56.40%
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-4,136,183.00	.00	302,580.93	2,181,534.90	-1,954,648.10	52.74%
6200 - PROFESSIONAL & CONTRACTED SVS	-4,024,095.00	1,269,868.28	430,408.03	1,815,319.17	-938,907.55	45.11%
6300 - SUPPLIES AND MATERIALS	-688,060.00	126,603.87	48,360.06	361,277.30	-200,178.83	52.51%
6400 - OTHER OPERATING COSTS	-858,416.00	17,152.02	566.58	799,355.74	-41,908.24	93.12%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-10,000.00	9,705.70	.00	.00	-294.30	-.00%
Total Function 51 PLANT MAINTENANCE &	-9,716,754.00	1,423,329.87	781,915.60	5,157,487.11	-3,135,937.02	53.08%
52 - SECURITY & MONITORING SERVICES						
6100 - PAYROLL COSTS	-151,674.00	.00	8,168.57	50,331.70	-101,342.30	33.18%
6200 - PROFESSIONAL & CONTRACTED SVS	-909,981.00	59,166.91	199,877.30	671,808.69	-179,005.40	73.83%
6300 - SUPPLIES AND MATERIALS	-72,926.00	12,985.13	540.74	8,002.62	-51,938.25	10.97%
6400 - OTHER OPERATING COSTS	-14,200.00	100.00	243.20	3,851.80	-10,248.20	27.13%
Total Function 52 SECURITY & MONITORING	-1,148,781.00	72,252.04	208,829.81	733,994.81	-342,534.15	63.89%
53 - DATA PROCESSING SERVICES						
6100 - PAYROLL COSTS	-1,198,376.00	.00	99,509.42	668,562.69	-529,813.31	55.79%
6200 - PROFESSIONAL & CONTRACTED SVS	-209,327.00	14,017.05	.00	142,397.00	-52,912.95	68.03%
6300 - SUPPLIES AND MATERIALS	-313,129.00	31,535.91	19,107.38	239,491.51	-42,101.58	76.48%
6400 - OTHER OPERATING COSTS	-22,240.00	4,137.98	695.13	8,199.19	-9,902.83	36.87%
Total Function 53 DATA PROCESSING SERVICES	-1,743,072.00	49,690.94	119,311.93	1,058,650.39	-634,730.67	60.73%
61 - COMMUNITY SERVICES						
6100 - PAYROLL COSTS	-42,420.00	.00	2,805.84	19,848.94	-22,571.06	46.79%
6300 - SUPPLIES AND MATERIALS	-2,599.00	.00	.00	.00	-2,599.00	-.00%
6400 - OTHER OPERATING COSTS	-277.00	.00	.00	.00	-277.00	-.00%
Total Function 61 COMMUNITY SERVICES	-45,296.00	.00	2,805.84	19,848.94	-25,447.06	43.82%
81 - FACILITIES ACQ & CONSTRUCTION						
6100 - PAYROLL COSTS	-17,419.00	.00	1,367.71	9,574.01	-7,844.99	54.96%
6300 - SUPPLIES AND MATERIALS	-4,588.00	.00	.00	.00	-4,588.00	-.00%
Total Function 81 FACILITIES ACQ & CONSTRUCTION	-22,007.00	.00	1,367.71	9,574.01	-12,432.99	43.50%
91 - CONTRACTED INST BETWEEN SCHOOL						

Combined Funds Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LITTLE ELM I.S.D
 As of March

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
General Operating Funds						
6200 - PROFESSIONAL & CONTRACTED SVS	-626,193.00	.00	.00	533,214.00	-92,979.00	85.15%
Total Function 91 CONTRACTED INST BETWEEN	-626,193.00	.00	.00	533,214.00	-92,979.00	85.15%
95 - PAYMENTS TO JUV JUSTICE ALTERN						
6200 - PROFESSIONAL & CONTRACTED SVS	-5,000.00	.00	.00	.00	-5,000.00	-.00%
Total Function 95 PAYMENTS TO JUV JUSTICE	-5,000.00	.00	.00	.00	-5,000.00	-.00%
99 - INTERGOVERNMENTAL CHARGES						
6200 - PROFESSIONAL & CONTRACTED SVS	-515,000.00	.00	.00	246,911.29	-268,088.71	47.94%
Total Function 99 INTERGOVERNMENTAL CHARGES	-515,000.00	.00	.00	246,911.29	-268,088.71	47.94%
6000 Total EXPENDITURES/EXPENSES	-83,998,685.00	3,135,329.68	6,965,082.57	51,099,008.90	-29,764,346.42	60.83%

Combined Funds Board Report
Comparison of Revenue to Budget
LITTLE ELM I.S.D
As of March

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
General Operating Funds						
00 - OTHER USES						
8900 - OTHER USES ACCOUNTS	-241,742.00	31,014.38	11,199.47	43,898.44	-166,829.18	18.16%
Total Function 00 OTHER USES	-241,742.00	31,014.38	11,199.47	43,898.44	-166,829.18	18.16%
8000 Total OTHER USES ACCOUNTS	-241,742.00	31,014.38	11,199.47	43,898.44	-166,829.18	18.16%

Combined Funds Board Report
 Comparison of Revenue to Budget
 LITTLE ELM I.S.D
 As of March

	<u>Estimated Revenue</u>	<u>Realized Revenue</u>	<u>Realized Revenue To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
Special Revenue Funds					
5700 - REVENUE-LOCAL AND INTERMEDIATE					
5740 - OTHER REVENUES LOCAL SOURCES	1,500.00	.00	-16,625.00	-15,125.00	1108.33%
5750 - REVENUES-COCURRIC/ENTERPRISING	497,898.00	-74,455.51	-513,464.72	-15,566.72	103.13%
Total 5700 - REVENUE-LOCAL AND INTERMEDIATE	499,398.00	-74,455.51	-530,089.72	-30,691.72	106.15%
5800 - STATE PROGRAM REVENUES					
5820 - STATE REV DISTRIBUTED BY TEA	16,300.00	-10,263.91	-10,263.91	6,036.09	62.97%
Total 5800 - STATE PROGRAM REVENUES	16,300.00	-10,263.91	-10,263.91	6,036.09	62.97%
5900 - FEDERAL PROGRAM REVENUES					
5920 - FED REV DISTRIBUTED BY TEA	4,700,668.00	-536,720.50	-3,359,535.18	1,341,132.82	71.47%
Total 5900 - FEDERAL PROGRAM REVENUES	4,700,668.00	-536,720.50	-3,359,535.18	1,341,132.82	71.47%
5000 Total REVENUES	5,216,366.00	-621,439.92	-3,899,888.81	1,316,477.19	74.76%

Combined Funds Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LITTLE ELM I.S.D
 As of March

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
Special Revenue Funds						
35 - FOOD SERVICES						
6100 - PAYROLL COSTS	-2,163,492.00	.00	176,846.16	1,240,762.50	-922,729.50	57.35%
6200 - PROFESSIONAL & CONTRACTED SVS	-288,000.00	34,782.25	22,125.27	71,700.59	-181,517.16	24.90%
6300 - SUPPLIES AND MATERIALS	-2,639,849.00	82,465.10	276,628.13	1,674,221.96	-883,161.94	63.42%
6400 - OTHER OPERATING COSTS	-148,464.00	13,973.67	451.03	15,617.70	-118,872.63	10.52%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-276,525.00	7,432.09	.00	.00	-269,092.91	-.00%
Total Function 35 FOOD SERVICES	-5,516,330.00	138,653.11	476,050.59	3,002,302.75	-2,375,374.14	54.43%
6000 Total EXPENDITURES/EXPENSES	-5,516,330.00	138,653.11	476,050.59	3,002,302.75	-2,375,374.14	54.43%

Combined Funds Board Report
 Comparison of Revenue to Budget
 LITTLE ELM I.S.D
 As of March

	<u>Estimated Revenue</u>	<u>Realized Revenue</u>	<u>Realized Revenue To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
Interest & Sinking Funds					
5700 - REVENUE-LOCAL AND INTERMEDIATE					
5710 - LOCAL REAL/PERS PROPERTY TAXES	28,065,275.00	-334,749.95	-28,335,935.70	-270,660.70	100.96%
5740 - OTHER REVENUES LOCAL SOURCES	10,000.00	-3,454.87	-7,421.13	2,578.87	74.21%
Total 5700 - REVENUE-LOCAL AND INTERMEDIATE	28,075,275.00	-338,204.82	-28,343,356.83	-268,081.83	100.95%
5800 - STATE PROGRAM REVENUES					
5820 - STATE REV DISTRIBUTED BY TEA	250,000.00	.00	-236,465.00	13,535.00	94.59%
Total 5800 - STATE PROGRAM REVENUES	250,000.00	.00	-236,465.00	13,535.00	94.59%
5000 Total REVENUES	28,325,275.00	-338,204.82	-28,579,821.83	-254,546.83	100.90%

Combined Funds Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LITTLE ELM I.S.D
 As of March

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
Interest & Sinking Funds						
71 - DEBT SERVICE						
6500 - DEBT SERVICE	-28,325,275.00	.00	.00	9,621,123.94	-18,704,151.06	33.97%
Total Function 71 DEBT SERVICE	-28,325,275.00	.00	.00	9,621,123.94	-18,704,151.06	33.97%
6000 Total EXPENDITURES/EXPENSES	-28,325,275.00	.00	.00	9,621,123.94	-18,704,151.06	33.97%
End of Report						

Revenues and Expenditures by Major Object Code
 LITTLE ELM I.S.D
 Accounting Periods: 09 through 03
 FEDERAL PROGRAMS AS OF 03-31-2022

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 211 / 2 - ESEA TITLE I-A IMPROVING BASIC				
5900 FEDERAL PROGRAM REVENUES	658,814.00	.00	-74,520.28	584,293.72
6100 PAYROLL COSTS	-226,350.00	.00	27,918.84	-198,431.16
6200 PROFESSIONAL & CONTRACTED SVS	-57,300.00	8,050.00	5,750.00	-43,500.00
6300 SUPPLIES AND MATERIALS	-341,719.00	60,366.94	57,055.23	-224,296.83
6400 OTHER OPERATING COSTS	-33,445.00	16,445.00	12,040.00	-4,960.00
Subtotals for Fund 211 / 2	.00	84,861.94	28,243.79	113,105.73
Fund Code 224 / 2 - IDEA - PART B, FORMULA				
5900 FEDERAL PROGRAM REVENUES	2,242,912.00	.00	-605,930.38	1,636,981.62
6100 PAYROLL COSTS	-1,961,229.00	.00	698,633.63	-1,262,595.37
6200 PROFESSIONAL & CONTRACTED SVS	-215,185.00	38,910.00	10,000.00	-166,275.00
6300 SUPPLIES AND MATERIALS	-61,998.00	21,995.17	1,850.58	-38,152.25
6400 OTHER OPERATING COSTS	-4,500.00	.00	.00	-4,500.00
Subtotals for Fund 224 / 2	.00	60,905.17	104,553.83	165,459.00
Fund Code 225 / 2 - IDEA - PART B, PRESCHOOL				
5900 FEDERAL PROGRAM REVENUES	24,792.00	.00	-511.76	24,280.24
6100 PAYROLL COSTS	-250.00	.00	.00	-250.00
6200 PROFESSIONAL & CONTRACTED SVS	-14,390.00	850.00	.00	-13,540.00
6300 SUPPLIES AND MATERIALS	-9,052.00	3,368.84	659.66	-5,023.50
6400 OTHER OPERATING COSTS	-1,100.00	.00	.00	-1,100.00
Subtotals for Fund 225 / 2	.00	4,218.84	147.90	4,366.74
Fund Code 244 / 2 - VOC ED - BASIC GRANT				
5900 FEDERAL PROGRAM REVENUES	51,748.00	.00	-36,290.27	15,457.73
6200 PROFESSIONAL & CONTRACTED SVS	-22,446.00	.00	21,461.00	-985.00
6300 SUPPLIES AND MATERIALS	-29,302.00	11,446.34	16,289.27	-1,566.39
Subtotals for Fund 244 / 2	.00	11,446.34	1,460.00	12,906.34
Fund Code 255 / 2 - TITLE II TPTR				
5900 FEDERAL PROGRAM REVENUES	123,339.00	.00	-37,144.33	86,194.67
6100 PAYROLL COSTS	-9,439.00	.00	1,251.05	-8,187.95
6200 PROFESSIONAL & CONTRACTED SVS	-56,999.00	18,150.00	20,000.00	-18,849.00
6300 SUPPLIES AND MATERIALS	-50,108.00	5,287.64	16,873.82	-27,946.54
6400 OTHER OPERATING COSTS	-6,793.00	1,339.00	359.00	-5,095.00
Subtotals for Fund 255 / 2	.00	24,776.64	1,339.54	26,116.18
Fund Code 263 / 2 - TITLE III, PART A LEP/IMMIGRAN				
5900 FEDERAL PROGRAM REVENUES	145,922.00	.00	-69,749.90	76,172.10
6100 PAYROLL COSTS	-49,862.00	.00	29,635.49	-20,226.51
6200 PROFESSIONAL & CONTRACTED SVS	-20,400.00	15,000.00	2,398.00	-3,002.00
6300 SUPPLIES AND MATERIALS	-66,338.00	332.92	48,953.42	-17,051.66
6400 OTHER OPERATING COSTS	-9,322.00	.00	.00	-9,322.00
Subtotals for Fund 263 / 2	.00	15,332.92	11,237.01	26,569.93
Fund Code 281 / 2 - ESSER II				
5900 FEDERAL PROGRAM REVENUES	1,856,229.00	.00	-24,990.00	1,831,239.00
6100 PAYROLL COSTS	-745,493.00	.00	.00	-745,493.00
6200 PROFESSIONAL & CONTRACTED SVS	-80,000.00	26,150.00	.00	-53,850.00
6300 SUPPLIES AND MATERIALS	-1,030,736.00	.00	24,990.00	-1,005,746.00
Subtotals for Fund 281 / 2	.00	26,150.00	.00	26,150.00

Revenues and Expenditures by Major Object Code
 LITTLE ELM I.S.D
 Accounting Periods: 09 through 03
 FEDERAL PROGRAMS AS OF 03-31-2022

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 282 / 2 - ESSER III				
5900 FEDERAL PROGRAM REVENUES	4,248,486.00	.00	-297,291.05	3,951,194.95
6100 PAYROLL COSTS	-1,352,743.00	.00	541,319.61	-811,423.39
6200 PROFESSIONAL & CONTRACTED SVS	-1,487,268.00	28,000.00	.00	-1,459,268.00
6300 SUPPLIES AND MATERIALS	-1,397,530.00	1,620.00	36,567.00	-1,359,343.00
6400 OTHER OPERATING COSTS	-10,945.00	.00	255.00	-10,690.00
Subtotals for Fund 282 / 2	.00	29,620.00	280,850.56	310,470.56
Fund Code 283 / 2 - ESSER SUPPLEMENTAL				
5900 FEDERAL PROGRAM REVENUES	2,777,629.00	.00	.00	2,777,629.00
6100 PAYROLL COSTS	-1,000,524.00	.00	.00	-1,000,524.00
6200 PROFESSIONAL & CONTRACTED SVS	-482,105.00	458,305.00	.00	-23,800.00
6300 SUPPLIES AND MATERIALS	-770,988.00	48,350.50	50,846.00	-671,791.50
6400 OTHER OPERATING COSTS	-524,012.00	.00	2,400.00	-521,612.00
Subtotals for Fund 283 / 2	.00	506,655.50	53,246.00	559,901.50
Fund Code 284 / 2 - IDEA B FORMULA ARP				
5900 FEDERAL PROGRAM REVENUES	336,717.00	.00	.00	336,717.00
6200 PROFESSIONAL & CONTRACTED SVS	-311,358.00	94,473.90	20,680.94	-196,203.16
6300 SUPPLIES AND MATERIALS	-25,359.00	8,697.41	.00	-16,661.59
Subtotals for Fund 284 / 2	.00	103,171.31	20,680.94	123,852.25
Fund Code 285 / 2 - IDEA B PRESCHOOL ARP				
5900 FEDERAL PROGRAM REVENUES	15,157.00	.00	.00	15,157.00
6300 SUPPLIES AND MATERIALS	-15,157.00	81.91	.00	-15,075.09
Subtotals for Fund 285 / 2	.00	81.91	.00	81.91
Fund Code 289 / 2 - TITLE IV, PART A, SUBPART 1				
5900 FEDERAL PROGRAM REVENUES	48,984.00	.00	-30,818.79	18,165.21
6100 PAYROLL COSTS	-17,782.00	.00	9,406.37	-8,375.63
6200 PROFESSIONAL & CONTRACTED SVS	-6,700.00	.00	.00	-6,700.00
6300 SUPPLIES AND MATERIALS	-16,500.00	.00	5,100.00	-11,400.00
6400 OTHER OPERATING COSTS	-8,002.00	1,760.00	.00	-6,242.00
Subtotals for Fund 289 / 2	.00	1,760.00	-16,312.42	-14,552.42
Fund Code 429 / 2 - STATE SPECIAL REVENUE				
5800 STATE PROGRAM REVENUES	164,269.00	.00	-76,110.00	88,159.00
6100 PAYROLL COSTS	-15,418.00	.00	709.55	-14,708.45
6200 PROFESSIONAL & CONTRACTED SVS	-118,700.00	.00	71,500.00	-47,200.00
6300 SUPPLIES AND MATERIALS	-30,151.00	16,320.00	4,958.00	-8,873.00
Subtotals for Fund 429 / 2	.00	16,320.00	1,057.55	17,377.55
Grand Totals	.00	885,300.57	486,504.70	1,371,805.27

End of Report

Date Run: 04-20-2022 8:21 AM
 Cnty Dist: 061-914

Revenues and Expenditures by Major Object Code
 LITTLE ELM I.S.D
 Accounting Periods: 09 through 03
 STATE PROGRAMS AS OF 03-31-2022

Program: FIN3850
 Page: 1 of 1
 File ID: C

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 385 / 2 - VISUALLY IMPAIRED SSVI				
5700 REVENUE-LOCAL AND INTERMEDIATE	4,713.00	.00	-4,712.50	.50
6200 PROFESSIONAL & CONTRACTED SVS	-4,713.00	.00	4,712.50	-.50
Subtotals for Fund 385 / 2	.00	.00	.00	.00
Fund Code 410 / 2 - INSTRUCTIONAL MATERIALS				
5800 STATE PROGRAM REVENUES	328,479.00	.00	-328,478.29	.71
6300 SUPPLIES AND MATERIALS	-328,600.00	170,476.17	158,002.12	-121.71
Subtotals for Fund 410 / 2	-121.00	170,476.17	-170,476.17	-121.00
Fund Code 427 / 2 - SPED FISCAL SUPPORT				
5800 STATE PROGRAM REVENUES	6,718.00	.00	-6,717.64	.36
6100 PAYROLL COSTS	-689.00	.00	693.85	4.85
6300 SUPPLIES AND MATERIALS	-6,029.00	.00	6,023.79	-5.21
Subtotals for Fund 427 / 2	.00	.00	.00	-.00
Fund Code 429 / 2 - STATE SPECIAL REVENUE				
5800 STATE PROGRAM REVENUES	164,269.00	.00	-76,110.00	88,159.00
6100 PAYROLL COSTS	-15,418.00	.00	709.55	-14,708.45
6200 PROFESSIONAL & CONTRACTED SVS	-118,700.00	.00	71,500.00	-47,200.00
6300 SUPPLIES AND MATERIALS	-30,151.00	16,320.00	4,958.00	-8,873.00
Subtotals for Fund 429 / 2	.00	16,320.00	1,057.55	17,377.55
Grand Totals	-121.00	186,796.17	-169,418.62	17,256.55

End of Report

Date Run: 04-20-2022 8:23 AM
 Cnty Dist: 061-914

Revenues and Expenditures by Major Object Code
 LITTLE ELM I.S.D
 Accounting Periods: 09 through 03
 CHILD CARE AS OF 03-31-2022

Program: FIN3850
 Page: 1 of 1
 File ID: C

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 720 / 2 - CHILD CARE				
5700 REVENUE-LOCAL AND INTERMEDIATE	575,023.00	.00	-325,571.80	249,451.20
5900 FEDERAL PROGRAM REVENUES	.00	.00	.00	.00
6100 PAYROLL COSTS	-549,682.00	.00	280,325.37	-269,356.63
6200 PROFESSIONAL & CONTRACTED SVS	-4,000.00	244.60	978.40	-2,777.00
6300 SUPPLIES AND MATERIALS	-31,025.00	8,974.19	11,681.47	-10,369.34
6400 OTHER OPERATING COSTS	-19,910.00	2,595.58	1,243.07	-16,071.35
Subtotals for Fund 720 / 2	-29,594.00	11,814.37	-31,343.49	-49,123.12
Grand Totals	-29,594.00	11,814.37	-31,343.49	-49,123.12

End of Report

**Little Elm Independent School District
General Operating Cash Flow Statement
FY 2021-2022**

	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	TOTAL
<i>Beginning Cash Balance in Bank</i>	27,802,491.12	27,924,598.52	27,717,245.16	21,289,643.14	23,090,178.54	22,860,041.29	24,489,221.70	-	-	-	-	-	27,802,491.12
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8,114.34	5,231.90	4,412.36	4,130.99	4,237.80	3,292.36	4,843.19	-	-	-	-	-	34,262.94
Other Local Revenue	190,549.24	234,117.72	217,642.12	56,385.18	323,630.17	134,261.26	163,089.77	-	-	-	-	-	1,319,675.46
State Revenue - Available School	151,232.00	121,108.00	121,873.00	285,491.00	-	-	262,324.00	-	-	-	-	-	942,028.00
State Revenue - Foundation	7,881,683.00	5,620,431.00	-	-	-	-	-	-	-	-	-	-	13,502,114.00
State Revenue - Debt Service	-	-	236,465.00	-	-	-	-	-	-	-	-	-	236,465.00
State Revenue - Misc	1,050.00	-	35,750.00	66,632.88	261,845.41	-	39,310.00	-	-	-	-	-	404,588.29
SHARS Receipts	12,813.03	22,754.62	9,165.01	28,199.45	6,846.06	16,813.23	16,984.64	-	-	-	-	-	113,576.04
Federal Program Revenue	365,258.03	123,120.28	452,837.00	260,507.06	428,599.00	96,223.50	401,556.87	-	-	-	-	-	2,128,101.74
Federal Program Revenue 240	265,830.88	581,341.08	605,048.58	520,693.54	380,485.49	539,221.79	514,313.71	-	-	-	-	-	3,406,935.07
Lunch Revenue - local 240	90,296.35	82,764.17	75,366.19	55,103.66	89,385.86	63,018.47	71,431.45	-	-	-	-	-	527,366.15
Payroll Deposits	1,419.73	4,656.41	135.00	-	834.45	772.99	85.50	-	-	-	-	-	7,904.08
Proceeds Land Sale	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Investment Acct	-	2,383,000.00	-	8,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00	-	-	-	-	-	31,383,000.00
Total Revenue	8,968,246.60	9,178,525.18	1,758,694.26	9,277,143.76	6,495,864.24	8,853,603.60	9,473,939.13	-	-	-	-	-	54,006,016.77
DISBURSEMENTS													
Payroll Checks	3,665,143.97	3,665,583.97	3,693,216.51	3,724,194.37	3,681,148.07	3,685,487.40	3,630,474.81	-	-	-	-	-	25,745,249.10
Accounts Payable Checks	4,325,333.33	4,267,217.73	3,020,623.80	2,084,272.14	1,805,908.62	2,095,296.62	2,424,505.18	-	-	-	-	-	19,823,157.42
TRS Deposit	421,545.50	1,015,136.17	1,027,830.45	999,566.16	1,006,437.03	1,008,536.34	1,011,710.03	-	-	-	-	-	6,490,761.68
IRS Deposit	434,116.40	437,905.67	444,625.52	453,575.69	432,507.77	435,102.83	423,991.80	-	-	-	-	-	3,061,825.68
Bank Charges/ NSF's/Bk Trans	-	35.00	-	-	-	-	-	-	-	-	-	-	35.00
Total Expenditures	8,846,139.20	9,385,878.54	8,186,296.28	7,261,608.36	6,726,001.49	7,224,423.19	7,490,681.82	-	-	-	-	-	55,121,028.88
Cash to TEA	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Transferred to Debt Service	-	-	-	215,000.00	-	-	-	-	-	-	-	-	215,000.00
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	8,846,139.20	9,385,878.54	8,186,296.28	7,476,608.36	6,726,001.49	7,224,423.19	7,490,681.82	-	-	-	-	-	55,336,028.88
Net Change in Cash	122,107.40	(207,353.36)	(6,427,602.02)	1,800,535.40	(230,137.25)	1,629,180.41	1,983,257.31	-	-	-	-	-	(1,330,012.11)
Ending Cash Balance in bank	27,924,598.52	27,717,245.16	21,289,643.14	23,090,178.54	22,860,041.29	24,489,221.70	26,472,479.01	-	-	-	-	-	26,472,479.01
Beginning Cash Balance Lone Star	44,250,865.89	43,997,243.76	43,614,723.61	43,396,438.29	43,209,521.41	43,210,300.26	42,725,062.29	-	-	-	-	-	44,250,865.89
Beginning Cash Balance TexStar	2,382,342.89	2,382,362.43	2,377,080.11	2,377,099.96	2,370,392.22	2,370,412.37	2,370,431.27	-	-	-	-	-	2,382,342.89
Beginning Cash Balance Texas Class	33,747,705.67	32,272,249.97	28,707,259.45	28,860,202.47	50,628,467.28	56,429,168.55	53,706,729.89	-	-	-	-	-	33,747,705.67
Interest Earned Lone Star	459.17	479.85	509.75	599.50	778.85	1,286.86	4,739.19	-	-	-	-	-	8,853.17
Interest Earned TexStar	19.54	20.18	19.85	27.94	20.15	18.90	215.33	-	-	-	-	-	341.89
Interest Earned TexasClass	568.23	713.54	564.76	651.32	1,553.60	1,660.61	4,193.60	-	-	-	-	-	9,905.66
Transfers in	54,144.46	452,000.16	2,759,819.31	32,332,138.86	13,985,495.74	7,634,219.17	1,665,267.52	-	-	-	-	-	58,883,085.22
Transfers out	(1,784,249.69)	(4,406,006.72)	(2,826,236.12)	(10,758,777.43)	(8,186,348.07)	(10,844,843.27)	(12,128,182.00)	-	-	-	-	-	(50,934,643.30)
Ending Cash Balance Invested	78,651,856.16	74,699,063.17	74,633,740.72	96,208,380.91	102,009,881.18	98,802,223.45	88,348,457.09	-	-	-	-	-	88,348,457.09
TOTAL CASH AVAILABLE	106,576,454.68	102,416,308.33	95,923,383.86	119,298,559.45	124,869,922.47	123,291,445.15	114,820,936.10	-	-	-	-	-	114,820,936.10

**Little Elm Independent School District
Debt Service Cash Flow Statement
FY 2021-2022**

	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	TOTAL
<i>Beginning Cash Balance in Bank</i>	349,522.43	349,663.22	349,752.32	349,838.57	564,971.90	565,115.87	565,245.94	-	-	-	-	-	349,522.43
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	140.79	89.10	86.25	133.33	143.97	130.07	144.04	-	-	-	-	-	867.55
Bond Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Operating	-	-	-	215,000.00	-	-	-	-	-	-	-	-	215,000.00
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	140.79	89.10	86.25	215,133.33	143.97	130.07	144.04	-	-	-	-	-	215,867.55
DISBURSEMENTS													
Wire Bond Issuance Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Cash	140.79	89.10	86.25	215,133.33	143.97	130.07	144.04	-	-	-	-	-	215,867.55
Ending Cash Balance in bank	<u>349,663.22</u>	<u>349,752.32</u>	<u>349,838.57</u>	<u>564,971.90</u>	<u>565,115.87</u>	<u>565,245.94</u>	<u>565,389.98</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>565,389.98</u>
Beginning Cash Balance TexPool	6,807,001.85	6,831,723.67	7,052,554.19	8,402,051.77	24,203,035.10	31,443,580.13	25,161,427.99	-	-	-	-	-	6,807,001.85
Interest Earned TexPool	156.25	207.53	237.82	373.45	912.04	1,354.50	3,310.83	-	-	-	-	-	6,552.42
Transfers in	24,565.57	220,622.99	1,349,259.76	15,800,609.88	7,239,632.99	3,334,717.30	327,152.30	-	-	-	-	-	28,296,560.79
Transfers out	-	-	-	-	-	(9,618,223.94)	-	-	-	-	-	-	(9,618,223.94)
Ending Cash Balance Invested	<u>6,831,723.67</u>	<u>7,052,554.19</u>	<u>8,402,051.77</u>	<u>24,203,035.10</u>	<u>31,443,580.13</u>	<u>25,161,427.99</u>	<u>25,491,891.12</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,491,891.12</u>
TOTAL CASH AVAILABLE	<u>7,181,386.89</u>	<u>7,402,306.51</u>	<u>8,751,890.34</u>	<u>24,768,007.00</u>	<u>32,008,696.00</u>	<u>25,726,673.93</u>	<u>26,057,281.10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,057,281.10</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
March 31, 2022

Operating Fund:

Balance per bank	26,472,479.01
Add: Texas Class	43,505,622.06
Lone Star	42,472,188.43
TexStar	2,370,646.60
Add: Deposits in Transit	2,489.93
Taxes in Transit	96,838.94
Less: Outstanding Checks/Wires/ACHs	(1,384,725.86)

Balance per Books	113,535,539.11
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Interest & Sinking Fund:

Balance per bank	565,389.98
Add: Texpool	25,491,891.12
Add: Taxes in Transit	42,860.04
Less: Outstanding Checks	-

Balance per Books	26,100,141.14
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Total Balance per Books	139,635,680.25
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LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: March 31, 2022

General Fund 199

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/22	Lone Star Corporate Overnight		Investment Pool Investment	6,985,837.84	100.0000%	100.0000%	0.0000%	6,985,837.84				
			Withdrawal	-				6,985,837.84				
03/31/22			Interest	1,455.08			0.2500%	6,987,292.92			1,455.08	
				<u>6,987,292.92</u>				<u>6,987,292.92</u>			<u>1,455.08</u>	<u>-</u>

General Fund 199

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/22	Lone Star Government Overnight		Investment Pool Investment	63,605.34	100.0000%	100.0000%	0.0000%	63,605.34				
			Withdrawal	-				63,605.34				
03/31/22			Interest	5.85			0.1100%	63,611.19			5.85	
				<u>63,611.19</u>				<u>63,611.19</u>			<u>5.85</u>	<u>-</u>

General Fund 199

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/22	TexSTAR		Investment Pool Investment	1,461,614.03	100.0000%	100.0000%	0.0000%	1,461,614.03				
			Withdrawal	-				1,461,614.03				
03/31/22			Interest	132.77			0.1070%	1,461,746.80			132.77	
				<u>1,461,746.80</u>				<u>1,461,746.80</u>			<u>132.77</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: March 31, 2022

General Fund 199

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/22	Texas Class Gov't		Investment Pool	48,065,242.71	100.0000%	100.0000%	0.0000%	48,065,242.71				
			Investment	673,488.11				48,738,730.82				
			Withdrawal	(8,000,000.00)				40,738,730.82				(8,000,000.00)
03/31/22			Interest	3,844.93			0.1118%	40,742,575.75			3,844.93	
				<u>40,742,575.75</u>				<u>40,742,575.75</u>			<u>3,844.93</u>	<u>(8,000,000.00)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: March 31, 2022

Capital Projects Fund 651

Bond Issue 2018

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/22	Lone Star Government Overnight		Investment Pool Investment	13,105,534.70	100.0000%	100.0000%	0.0000%	13,105,534.70				
			Withdrawal	-				13,105,534.70				
03/31/22			Interest	1,205.35			0.1100%	13,106,740.05			1,205.35	
				13,106,740.05				13,106,740.05			1,205.35	

Capital Projects Fund 651

Bond Issue 2018

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/22	Texas CLASS Gov't		Investment Pool Investment	991,753.09	100.0000%	100.0000%	0.0000%	991,753.09				
			Withdrawal	(991,779.41)				991,753.09				
03/31/22			Interest	26.32			0.1118%	(26.32)			26.32	(991,779.41)
				0.00				0.00			26.32	(991,779.41)

Capital Projects Fund 652

Bond Issue 2018

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/22	TexSTAR		Investment Pool Investment	908,817.24	100.0000%	100.0000%	0.0000%	908,817.24				
			Withdrawal	-				908,817.24				
03/31/22			Interest	82.56			0.1070%	908,899.80			82.56	
				908,899.80				908,899.80			82.56	

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: March 31, 2022

Capital Projects Fund 651

Bond Issue 2019

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/22	Lone Star Government Overnight		Investment Pool Investment	8,605,011.28	100.0000%	100.0000%	0.0000%	8,605,011.28				
			Withdrawal	-				8,605,011.28				
03/31/22			Interest	791.42			0.1100%	8,605,802.70			791.42	
				<u>8,605,802.70</u>				<u>8,605,802.70</u>			<u>791.42</u>	<u>-</u>

Capital Projects Fund 653

Bond Issue 2020

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/22	Texas CLASS Gov't		Investment Pool Investment	4,649,734.09	100.0000%	100.0000%	0.0000%	4,649,734.09				
			Withdrawal	991,779.41				5,641,513.50				
			Interest	(2,878,789.54)				2,762,723.96				(2,878,789.54)
03/31/22				322.35			0.1118%	2,763,046.31			322.35	
				<u>2,763,046.31</u>				<u>2,763,046.31</u>			<u>322.35</u>	<u>(2,878,789.54)</u>

Capital Projects Fund 654

Bond Issue 2021

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/22	Lone Star Government Overnight		Investment Pool Investment	8,789,829.59	100.0000%	100.0000%	0.0000%	8,789,829.59				
			Withdrawal	(257,613.05)				8,532,216.54				(257,613.05)
03/31/22			Interest	805.51			0.1100%	8,533,022.05			805.51	
				<u>8,533,022.05</u>				<u>8,533,022.05</u>			<u>805.51</u>	<u>(257,613.05)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: March 31, 2022

Capital Projects Fund 690			Non-Bond									
PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/22	Lone Star Government Overnight		Investment Pool	5,175,243.54	100.0000%	100.0000%	0.0000%	5,175,243.54				
			Investment	-				5,175,243.54				
			Withdrawal	-				5,175,243.54				-
03/31/22			Interest	475.98			0.1100%	5,175,719.52			475.98	
				5,175,719.52				5,175,719.52			475.98	-

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: March 31, 2022

Debt Service Fund 511

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/22	TexPool		Investment Pool	25,161,427.99	100.0000%	100.0000%	0.0000%	25,161,427.99				
			Investment	327,152.30				25,488,580.29				
			Withdrawal	-				25,488,580.29				
03/31/22			Interest	<u>3,310.83</u>			0.1536%	25,491,891.12			<u>3,310.83</u>	
				<u>25,491,891.12</u>				<u>25,491,891.12</u>			<u>3,310.83</u>	<u>-</u>

Denton County
Monthly Collection Status Report
March 2022

Little Elm ISD

	Collections Month of March	Cumulative Total 10/1/2021 thru 03/31/2022	% of Tax Levy
Current Tax Year Collections			
Base M&O	596,026.84	57,649,331.04	97.92%
Base I&S	291,714.19	28,215,332.23	
Base I&S Bond	-	-	
P&I M&O	35,195.62	82,896.30	
P&I I&S	16,751.02	31,972.86	
P&I I&S Bond	-	-	
Attorney Fee	1,348.36	1,478.50	
Subtotal	941,036.03	85,981,010.93	98.05%
Delinquent TaxYears Collections			
Base M&O	45,201.16	105,901.20	
Base I&S	17,888.46	44,490.67	
Base I&S Bond	-	-	
P&I M&O	21,801.81	45,713.10	
P&I I&S	8,396.28	18,439.06	
P&I I&S Bond	-	-	
Attorney Fee	15,936.35	47,069.28	
Other*	-	-	
Subtotal	109,224.06	261,613.31	
Combined Current & Delinquent:			
Base M&O	641,228.00	57,755,232.24	
Base I&S	309,602.65	28,259,822.90	
Base I&S Bond	-	-	
P&I M&O	56,997.43	128,609.40	
P&I I&S	25,147.30	50,411.92	
Attorney Fee	17,284.71	48,547.78	
Other*	-	-	
Total Collections	1,050,260.09	86,242,624.24	
Original 2021 Tax Levy		86,761,749.65	
Current 2021 Tax Levy		87,691,700.15	

Denton County
Cumulative Comparative Collection Status Report
March 2022

Little Elm ISD

	Tax Year 2021 Collections thru February 28 2022	% of Tax Levy	Tax Year 2020 Collections thru February 28, 2021	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	85,864,663.27	97.92%	79,258,133.01	97.86%
P&I M&O + I&S	114,869.16		84,913.11	
Attorney Fee	1,478.50		70.57	
Subtotal	<u>85,981,010.93</u>	98.05%	<u>79,343,116.69</u>	97.97%
Delinquent Tax Years Collections				
Base M&O + I&S	150,391.87		324,687.36	
P&I M&O + I&S	64,152.16		65,021.53	
Attorney Fee	47,069.28		36,773.29	
Subtotal	<u>261,613.31</u>		<u>426,482.18</u>	
Combined Current & Delinquent:				
Base M&O + I&S	86,015,055.14		79,582,820.37	
P&I M&O + I&S	179,021.32		149,934.64	
Attorney Fee	48,547.78		36,843.86	
Other	-		-	
Total Collections	<u>86,242,624.24</u>		<u>79,769,598.87</u>	
Adjusted 2020 Tax Levy			<u>80,988,001.66</u>	
Original 2021 Tax Levy	<u>86,761,749.65</u>			
Current 2021 Tax Levy	<u>87,691,700.15</u>			

Denton County
Levy Outstanding Status Report
March 2022

Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 03/01/2022	2,751,536.89	761,557.59
Base M&O + I&S Collections	887,741.03	63,089.62
Supplement/Adjustments	(36,758.98)	(53,502.91)
Remaining Levy as of 03/31/2022	<u>1,827,036.88</u>	<u>644,965.06</u>
Cumulative (From 10/01/2020 thru 03/31/2022)		
Original 2021 Tax Levy (as of 10-1-2021)	86,761,749.65	925,325.72
Base M&O + I&S Collections	85,864,663.27	150,391.87
Supplement/Adjustments	929,950.50	(129,968.79)
Remaining Levy as of 03/31/2022	<u>1,827,036.88</u>	<u>644,965.06</u>

Little Elm ISD
Capital Projects @ 04-30-2022

Bond Constructon Projects	Project ID	Project Estimate	Cost to Date	Balance
High School Athletic Fields	Fund 646-000	8,480,299	7,573,977	906,322
High School Athletic Concourse	Fund 646-940	2,321,953	2,285,367	36,586
Athletic Complex Turf	Fund 646-007	933,638	933,638	0
Walker Middle School	Fund 648-000	68,538,650	66,183,966	2,354,684
Strike Middle School	Fund 649-000	67,513,978	65,749,828	1,764,150
Land	Fund 65X-XXX	15,904,910	15,724,065	180,845
Brent Vestibule	Fund 650-830	207,072	158,378	48,694
Chavez Vestibule	Fund 650-831	216,399	158,132	58,267
Athletic Complex Scoreboard	Fund 650-913	1,007,347	920,883	86,464
Roof Replacements	Fund 650-914	2,136,720	2,062,901	73,819
LEHS HVAC	Fund 650-915	3,759,448	3,558,914	200,534
Buses (12)	Fund 650-919	1,323,446	1,323,446	-
CTE Reno	Fund 650-934	730,037	548,709	181,328
SPED Reno	Fund 650-935	106,399	99,262	7,137
Lobo Lane Repurpose	Fund 650-939	30,000	24,600	5,400
Safety Film	Fund 650-942	130,776	130,776	-
Emergency HVAC (unallocated)	Fund 650-011	637,229	-	637,229
Zellars HVAC	Fund 650-071	17,993	13,078	4,915
HVAC Replacements Phase 1 & 2	Fund 650-123	300,500	300,500	-
Brent HVAC	Fund 650-124	44,278	30,929	13,349
ESPC Upgrades	Fund 652-013	10,000,000	9,533,364	466,636
Roof Management Program	Fund 652-036	70,000	55,000	15,000
Athletic Complex Track	Fund 652-037	1,126,136	999,127	127,010
LEHS Roof Panels	Fund 652-126	48,874	42,499	6,375
Prestwick Sidewalk	Fund 652-132	16,471	12,191	4,280
Prestwick Sidewalk Replacement	Fund 652-201	314,540	236,004	78,536
Indoor Multi-Use Facility	Fund 653-017	19,878,297	9,769,271	10,109,026
Lakeside Admin Conversion	Fund 653-018	16,346,721	13,515,866	2,830,856
Zellars Conversion	Fund 653-127	338,625	190,959	147,666
Buses	Fund 653-128	545,104	545,104	-
Long Range Bond Planning	Fund 653-129	97,330	71,470	25,860
Cameras for Buses	Fund 653-130	117,596	92,276	25,320
LEHS SPED Conversion	Fund 653-131	138,490	113,536	24,954
ESPC III Upgrades	Fund 654-141	2,831,132	1,482,829	1,348,303
LEHS CTE Renovations/Additions	Fund 654-202	40,000	20,125	19,875
		226,250,388	204,460,970	21,789,418

Little Elm ISD

Capital Projects @ 04-30-2022

Non-Bond Capital Projects FY 20-21	Project ID	Project Estimate	Cost to Date	Balance
Operations - FF&E	Fund 694-000			
Athletics Logo Tunnel	Fund 694-116	10,290	10,290	-
LEHS Stage Curtains & Rigging	Fund 694-135	60,560	60,560	-
Band Trailer	Fund 694-136	135,284	135,284	(0)
LEHS Outdoor Furniture	Fund 694-139	41,024	39,201	1,823
Hackberry Signage	Fund 694-140	4,241	3,570	671
Technology	Fund 695-000			
SystemV Backup System	Fund 695-111	26,008	26,008	-
Security Video Camera Server	Fund 695-112	10,288	10,288	(0)
Operations - Buildings	Fund 696-000			
Prestwick Drainage	Fund 696-119	189,438	159,432	30,006
LEHS Carpet	Fund 696-121	31,329	26,662	4,667
Zellars Soffit Repairs	Fund 696-122	13,500	6,500	7,000
Prestwick Plumbing	Fund 696-125	3,200,000	2,883,938	316,062
Oak Point Portable	Fund 696-134	500,063	499,774	289
Prestwick Roof Drain	Fund 696-143	217,608	193,535	24,074
		4,439,633	4,055,042	384,591

Board Agenda Item

Little Elm Independent School District

300 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date 05-16-2022	Reports of the Superintendent ☐	Action Item ☐	Consent Agenda ☒	Reports, Routine Monthly ☐	Other ☐
Subject:	EF (LOCAL) BOARD POLICY UPDATE				
Presenter or Contact Person:	Daniel Gallagher, Superintendent				
Policy/Code:	EF (LOCAL)				
Strategic Plan Goal:					
Summary:	Instructional Resources and Materials Update				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	EF (LOCAL)				
Recommendation:	The Administration recommends the approval of Board policy EF (LOCAL) as submitted.				
Motion:	I recommend the Board approve Board policy EF (LOCAL) as submitted.				

Note: For information related to the selection process and accounting of instructional materials, as this term is defined by state law and rule, see CMD and EFA.

Objectives

The District shall provide a wide range of instructional resources for students and faculty that present varying levels of difficulty, diversity of appeal, and a variety of points of view. Although professional staff members may select instructional resources for their use in accordance with District policy and administrative regulations, the ultimate authority for determining and approving the curriculum and instructional program of the District lies with the Board.

In this policy, “instructional resources” may include textbooks, library acquisitions, supplementary resources for classroom use, and any other instructional resources, including electronic resources, used for formal or informal teaching and learning purposes. The primary objectives of instructional resources are to implement, enrich, and support the District’s educational program.

The Board shall rely on District professional staff to select and acquire instructional resources that:

1. Enrich and support the curriculum, taking into consideration students’ varied interests, abilities, learning styles, and maturity levels.
2. Stimulate growth in factual knowledge, enjoyment of reading, literary appreciation, aesthetic values, and societal standards.
3. Present various sides of controversial issues so that students have an opportunity to develop, under guidance, skills in critical analysis and in making informed judgments in their daily lives.
4. Represent many ethnic, religious, and cultural groups and their contributions to the national heritage and world community.
5. Provide a wide range of background information that will enable students to make intelligent judgments in their daily lives.

Selection Criteria

In the selection of instructional resources, professional staff shall ensure that the resources:

1. Support and are consistent with the general educational goals of the state and District and the aims and objectives of individual schools and specific courses consistent with the District and campus improvement plans.

INSTRUCTIONAL RESOURCES

EF
(LOCAL)

2. Meet high standards for artistic quality and/or literary style, authenticity, educational significance, factual content, physical format, presentation, readability, and technical quality.
3. Are appropriate for the subject area and for the age, ability level, learning styles, and social and emotional development of the students for whom they are selected.
4. Are designed to help students gain an awareness of our pluralistic society.
5. Are designed to provide information that will motivate students and staff to examine their own attitudes and behavior; to understand their duties, responsibilities, rights, and privileges as citizens participating in our society; and to make informed choices in their daily lives.
6. For library selections, are integral to the instructional program, are appropriate for the reading levels and understanding of students, reflect the interests and needs of the students and faculty, are included because of their literary or artistic value and merit, and present information with the greatest degree of accuracy and clarity.

Administrators, teachers, library media specialists, other District personnel, parents, and community members, as appropriate, may recommend instructional resources for selection. Gifts of instructional resources shall be evaluated according to these criteria and accepted or rejected in accordance with CDC(LOCAL).

Selection of resources is an ongoing process that includes the removal of resources no longer appropriate and the periodic replacement or repair of resources that still have educational value.

Controversial Issues

District professional staff shall endeavor to maintain a balanced collection representing various views when selecting instructional resources on controversial issues. Resources shall be chosen to clarify historical and contemporary forces by presenting and analyzing intergroup tension and conflict objectively, placing emphasis on recognizing and understanding social and economic problems. [See also EMB regarding instruction about controversial issues and EHAA regarding human sexuality instruction.]

Challenged Resources

A parent of a District student, any employee, or any District resident may formally challenge an instructional resource used in the District's educational program on the basis of appropriateness.

Informal Reconsideration

The school receiving a complaint about the appropriateness of an instructional resource shall try to resolve the matter informally using the following procedure:

INSTRUCTIONAL RESOURCES

EF
(LOCAL)

1. The principal or designee shall explain the school's selection process, the criteria for selection, and the qualifications of the professional staff who selected the questioned resource.
2. The principal or designee shall explain the intended educational purpose of the resource and any additional information regarding its use.
3. If appropriate, the principal or designee may offer a concerned parent an alternative instructional resource to be used by that parent's child in place of the challenged resource.
4. If the complainant wishes to make a formal challenge, the principal or designee shall provide the complainant a copy of this policy and a form to request a formal reconsideration of the resource.

**Formal
Reconsideration**

A complainant shall make any formal objection to an instructional resource on the form provided by the District and shall submit the completed and signed form to the principal. Upon receipt of the form, the principal shall appoint a reconsideration committee.

The reconsideration committee shall include at least one member of the instructional staff who has experience using the challenged resource with students or is familiar with the challenged resource's content. Other members of the committee may include District-level staff, library staff, secondary-level students, parents, and any other appropriate individuals.

All members of the committee shall review the challenged resource in its entirety. As soon as reasonably possible, the committee shall meet and determine whether the challenged resource conforms to the principles of selection set out in this policy. The committee shall prepare a written report of its findings and provide copies to the principal, the Superintendent or designee, and the complainant.

Appeal

The complainant may appeal the decision of the reconsideration committee in accordance with appropriate complaint policies, starting with the appropriate administrator. [See DGBA, FNG, and GF]

Guiding Principles

The following principles shall guide the Board and staff in responding to challenges of instructional resources:

1. A complainant may raise an objection to an instructional resource used in a school's educational program, despite the fact that the professional staff selecting the resources were qualified to make the selection, followed the proper procedure, and adhered to the objectives and criteria for instructional resources set out in this policy.

INSTRUCTIONAL RESOURCES

EF
(LOCAL)

2. A parent's ability to exercise control over reading, listening, or viewing matter extends only to his or her own child.
3. Access to a challenged resource shall not be restricted during the reconsideration process, except the District may deny access to a child if requested by the child's parent. **This may not apply to library books at administration's discretion.**

The major criterion for the final decision on challenged resources is the appropriateness of the resource for its intended educational use. No challenged instructional resource shall be removed solely because of the ideas expressed therein.

Board Agenda Item

Little Elm Independent School District
300 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
05-16-2022	☐	☐	☒	☐	☐
Subject:	LITTLE ELM ISD EXPENDITURES OVER \$50,000 SUMMARY REPORT				
Presenter or Contact Person:	Shay Adams, Assistant Superintendent for Business & Finance				
Policy/Code:	CH (LOCAL) Purchasing And Acquisition				
Strategic Plan Goal:	Ensuring Fiscal Health and Sustainability				
Summary:	Allows LEISD to purchase products or services valued over \$50,000 (listed on attachment) which have been properly purchased through statutorily authorized methods.				
Financial Implications:	See attached spreadsheet of expenditures and summary of services for Solution Tree expenditure.				
Attachments:	Little Elm ISD Expenditures Over \$50,000 Summary Report for Approval				
Recommendation:	The Administration recommends approval of the Little Elm ISD Expenditures Over \$50,000 Summary Report as submitted.				
Motion:	I move that the Board approve the Little Elm ISD Expenditures Over \$50,000 Summary Report dated May 16, 2022 as submitted.				

Little Elm ISD Expenditures Over \$50,000 Summary Report for Approval

Board Meeting Date: May 16, 2022										
Ref #	Vendor Name	Department	Status (New, Renewal, Vendor Change)	Prior Year Contract Amount	Renewal Amount	Change/Purchase Amount	Effective Date	Expiration Date		Administrator
1	Apple	Technology	New	N/A	N/A	\$85,440.00	5/17/2022	6/30/2022	Purchase of MacBook replacements for Administrative Staff.	Gregg Burcham
2	Apple	Curriculum & Learning	New	N/A	N/A	\$124,833.50	5/17/2022	6/30/2022	Purchase of iPads and iPens for Elementary and Middle School Teachers.	Dr. Ashley Glover
3	Benchmark Signs	Operational Services	New	N/A	N/A	\$65,453.60	5/17/2022	6/30/2022	Purchase of lettering and logo for Lobo Stadium.	Alfred Gaches
4	Delcom	Curriculum & Learning	New	N/A	N/A	\$360,259.99	5/17/2022	6/30/2022	Purchase of promethean boards for Elementary and Middle Schools.	Dr. Ashley Glover
5	Gunn Chevrolet, LTD	Operational Services	New	N/A	N/A	\$80,180.25	5/17/2022	4/22/2023	Purchase of three (3) GMC Sierra 1500 pickup trucks for Operational Services	Alfred Gaches
6	Illuminate Education	Curriculum & Learning	Renewal	\$268,140.00	\$338,797.28	\$70,657.28	7/1/2022	6/30/2025	This is a renewal of School City testing portal, and grade cam online grading. Addition of eduCLIMBER to replace SuccessEd RTI and addition of STARR test bank. Year 1 cost is \$117,733.26, Year 2 cost is \$109,242.70, Year 3 cost is \$111,826.82.	Dr. Cyndy Mika
7	SFCC	Operational Services	New	N/A	N/A	\$200,350.00	5/17/2022	7/31/2022	SFCC will remove and repour concrete in multiple areas around the District.	Alfred Gaches

Board Agenda Item

Little Elm Independent School District
300 Lobo Lane
Little Elm, Texas 75068

	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
Board Mtg. Date 05-16-2022	☐	☐	☒	☐	☐
Subject:	LITTLE ELM ISD INTERLOCAL SUMMARY REPORT				
Presenter or Contact Person:	Shay Adams, Assistant Superintendent for Business & Finance				
Policy/Code:	GRB (LEGAL)				
Strategic Plan Goal:	Ensuring Fiscal Health and Sustainability				
Summary:	Allows LEISD to purchase products or services from other governmental entities (listed on attachment) which have been properly awarded contracts through statutorily authorized methods.				
Financial Implications:	See attached summary report.				
Attachments:	Little Elm ISD Interlocal Summary Report for Approval				
Recommendation:	The Administration recommends approval of the Little Elm ISD Interlocal Summary Report as submitted.				
Motion:	I move that the Board approve the Little Elm ISD Interlocal Summary Report dated May 16, 2022 as submitted.				

Little Elm ISD Interlocal Summary Report for Approval

Board Meeting Date: May 16, 2022

Ref #	Vendor Name	Department	Status (New, Renewal, Vendor Change)	Prior Year Contract Amount	Renewal Amount	Change	Effective Date	Expiration Date	Description	Administrator
1	ESC Region 11	Business & Finance Services	Renewal	\$0.00	\$0.00	\$0.00	9/1/2022	8/31/2023	Renew existing Interlocal Agreement Resolution with Education Service Center Region 11 Benefits Cooperative. Without renewal the District would be ineligible for the non-medical benefits offered to employees through the Cooperative.	Jesse Wyse
2	ESC Region 11	Technology	Renewal	\$30,000.00	\$19,200.00	(\$10,800.00)	7/1/2022	6/31/2023	Fiber11 Service Agreement. This Fiber Infrastructure for Broadband Enhancement in Region 11 (FIBER11) is an advanced K-12 region-wide broadband infrastructure created to promote educational excellence in instruction, services, and resources through a collaborative partnership of School Districts.	Gregg Burcham 82
3	ESC Region 11	Curriculum & Learning	New	\$23,250.00	\$0.00	\$23,250.00	5/17/2022	6/30/2022	Instructional coaching and PLC support of Pre-K Teachers. This proposal includes 4 face to face coaching sessions and 4 virtual coaching sessions per teacher plus 6 PLC Sessions as groups (3 face to face and 3 virtual).	Dr. Ashley Glover
4	ESC Region 11	Business & Finance Services	Renewal	\$205,451.00	\$215,528.46	\$10,077.46	9/1/2022	8/31/2022	Little Elm ISD to purchase products or services by purchase order, contract, agreement or other appropriate legal method from Region 11 ESC. This is for District Wide contracts with Region 11 ESC which includes ASCENDER (Financial System), Eduphoria, Instructional Solutions and Support, Management Information Systems Software and Support Services, Technology Resources Education (TREC), Technology Services, TEKS Resource System, TSDS (PEIMS, TIMS, UID, Core Collections), and TxTracts.	Jesse Wyse

Little Elm ISD Interlocal Summary Report for Approval

Board Meeting Date: May 16, 2022

Ref #	Vendor Name	Department	Status (New, Renewal, Vendor Change)	Prior Year Contract Amount	Renewal Amount	Change	Effective Date	Expiration Date	Description	Administrator
5	Texas Woman's University (TWU)	Curriculum & Learning	Renewal	\$0.00	\$0.00	\$0.00	5/17/2022	05/	Memorandum of Understanding for Academic Years 2022-2023 and 2023-2024. Texas Woman's University (TWU) and Little Elm ISD enter into a partnership agreement that allows currently enrolled high school students to concurrently enroll in college courses at TWU. Concurrent credit (dual credit) allows high school students to be awarded both high school and college credit courses offered by TWU applicable toward a TWU degree.	Dr. Cyndy Mika

Board Agenda Item

Little Elm Independent School District
300 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date 05-16-2022	Reports of the Superintendent ☐	Action Item ☐	Consent Agenda ☒	Reports, Routine Monthly ☐	Other ☐
Subject:	GIFTS AND DONATIONS				
Presenter or Contact Person:	Jesse Wyse, Director of Budget and Finance				
Policy/Code:	Other Revenues – Grants from Private Sources – CDC (LOCAL)				
Strategic Plan Goal:	Ensuring Fiscal Health & Sustainability				
Summary:	New gifts and donations received by the District will be presented.				
Financial Implications:	Increase of General Fund revenues and increase in appropriate budgets.				
Attachments:	Donation List				
Recommendation:	The Administration recommends the acceptance of gifts and donations as submitted.				
Motion:	I move the Board approve the acceptance of gifts and donations as submitted.				

**LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NEW DONATIONS
May 2022**

Donations Less than \$2,500

Campus/Dept	Fund	Donation From	Description	Date	Monetary	Non-Monetary	Total
Lakeview Elementary	461	Lakeview Elementary PTA	Field day April 2022	04/08/22	650.00		650.00
					650.00	-	650.00

Donations \$2,500 and Greater

Campus/Dept	Fund	Donation From	Description	Date	Monetary	Non-Monetary	Total
Athletics	199	The Lobo Booster Club	Contribution towards FungoMan automated baseball practice machine	04/22/22	7,000.00		7,000.00
					7,000.00	-	7,000.00

Board Agenda Item

Little Elm Independent School District

300 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
05-19-2022	☐	☐	☒	☐	☐
Subject:	LEISD INSURANCE ROOF REPLACEMENT PROJECTS - HACKBERRY ES, LAKESIDE MIDDLE SCHOOL & COLIN POWELL CENTER				
Presenter or Contact Person:	Alfred Gaches, Executive Director of Facilities & Planning				
Policy/Code:	CVB (LOCAL), CH (LOCAL)				
Strategic Plan Goal:	Ensuring Fiscal Health and Sustainability				
Summary:	Competitive Sealed Proposals (CSP's) were taken on May 3, 2022 for three (3) insurance roof replacement projects. These projects are as follows: 1) CSP #2022-002 Base Proposal 1 – Hackberry ES Roof Replacement 1a) Add 1.5” of additional insulation as specified 1b) Add (1) Roof to Roof Ladder 2) CSP #2022-003 Base Proposal 2 – Lakeside MS Roof Replacement 3) CSP #2022-004 Base Proposal 3 – Colin Powell Center Roof Replacement Of the twelve (12) roofing companies that provided proposals on one or more campuses, CBS Roofing Services is the number one ranked vendor that provides the best value for each insurance roofing project, individually and as a package.				

**Financial
Implications:**

TASB Insurance will reimburse Little Elm ISD all the cost for the replacement of the listed projects based on Like, Kind & Quality (LKQ) of the existing roof systems. The Administration is requesting the approval of the following proposals for each project, and the authority to issue contracts for the scopes of work. The cost breakdowns for each project are as follows:

Hackberry Elementary School:

- 1) \$1,584,905.00 – Removal and Replacement of existing low slope roof.
 - a. 1a) \$130,000.00 Add 1.5" additional insulation in accordance with plans and specifications required by code.
 - b. 2a) \$9,500.00 – add one (1) roof to roof access ladder, to be done at owners expense.

Total projected reimbursement by TASB: \$1,714,905.00

Total projected cost for LEISD: \$9,500.00

Lakeside Middle School:

- 1) \$2,242,100.00 – Removal and Replacement of existing low slope roof system.

Total projected reimbursement by TASB: \$2,242,100.00

Colin Powell Center:

- 1) \$481,879.00 – Removal and Replacement of existing steep sloped shingles

Total projected reimbursement by TASB: \$481,879.00

Total projected cost for LEISD at the end of the projects would include the districts deductible plus the cost of Alternate (2a) - Hackberry.

Attachments:

CSP Timeline.

Recommendation: The Administration recommends the approval of CBS Roofing Services, as providing the best value, to complete the following projects and approves the Superintendent or designee to execute final contracts based upon the following CSP's:

- 1) CSP #2022 – 002 – Hackberry ES Roof Replacement
- 2) CSP #2022 – 003 – Lakeside MS Roof Replacement
- 3) CSP #2022 – 004 – Colin Powell Center Roof Replacement

Motion: The Administration recommends the approval of CBS Roofing Services, as providing the best value, to complete the following projects and approves the Superintendent or designee to execute final contracts based upon the following CSP's:

- 1) CSP #2022 – 002 – Hackberry ES Roof Replacement
- 2) CSP #2022 – 003 – Lakeside MS Roof Replacement
- 3) CSP #2022 – 004 – Colin Powell Roof Replacement

Timeline

CSP #2022-002 BASE PROPOSAL 1 – HACKBERRY ES ROOF REPLACEMENT

CSP #2022-003 BASE PROPOSAL 2 – LAKESIDE MS ROOF REPLACEMENT

**CSP#2022-004 BASE PROPOSAL 3 – COLIN POWELL LEARNING CENTER
ROOF REPLACEMENT**

Send Bid Ad to Denton Record	April 8, 2022
First Bid Ad to run on	April 13, 2022
Second bid Ad to run on	April 20, 2022
Receive & Open Proposals	May 2, 2022 @ 2 PM
Tabulated Evaluations	May 3, 2022

Awarded Vendor

CSP #2022 – 002 – CBS Roofing Services

CSP #2022 – 003 - CBS Roofing Services

CSP #2022 – 004 - CBS Roofing Services