

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 August 23, 2021, beginning at 6:30 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. Resolution Recognizing New Middle Schools
Presenter: Daniel Gallagher
 - B. Community Partnership Award
Presenter: Daniel Gallagher
 - C. Introduction of New Executive Director of Special Populations
Presenter: Asheley Brown
 - D. CUTX SMART Branch
Presenter: Cecelia Jones
 - E. 2020 Cohort for CLASS (Community Leadership Academy for Supporting Success)
Presenter: Ross Roberts
7. Reports of the Superintendent
 - A. Little Elm ISD Athletics - Update 5
Presenter: Ross Roberts
 - B. Curriculum and Learning Update 6
Presenter: Dr. Cyndy A. Mika
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 approval of Regular Board Meeting Minutes - July 19, 2021 7
Presenter: Sonia S. Flores

B. Consider approval of Special Meeting Minutes - August 5, 2021	13
Presenter: Sonia S. Flores	
C. Consider approval of Special Meeting Minutes - August 16, 2021	16
Presenter: Sonia S. Flores	
10. Action Items	
A. Consider approval for Nominations for DCAD Board of Directors	19
Presenter: G. David Montemayor	
B. Consider approval of TASB Official Delegate	24
Presenter: G. David Montemayor	
C. Consider approval for Nomination to the NSBA Advocacy Institute	26
Presenter: DeLeon English	
D. Consider approval of Act on Delegation of Authority to Approve the Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding)	31
Presenter: Shay Adams	
E. Consider approval to Designate Officer to Calculate Tax Rate for Little Elm ISD	35
Presenter: Shay Adams	
F. Consider approval of Order Authorizing Redemption of Bonds	36
Presenter: Shay Adams	
G. Consider approval of Adoption of Budget for 2021-2022	42
Presenter: Shay Adams	
H. Consider approval of Adoption of Tax Rate for 2020-21	43
Presenter: Shay Adams	
I. Consider approval of Notice of Intent to Change the Fiscal Year Start Date	44
Presenter: Shay Adams	
J. Consider approval of TASB Risk Management Fund	46
Presenter: Shay Adams	
K. Consider approval of Financial Reports - June 2021	59
Presenter: Jesse Wyse	
11. Consent Agenda	
A. Consider approval of Off Campus Physical Education Sites	96
Presenter: Dr. Ashley Glover	
B. Consider approval of LEISD - JJAEP Memorandum of Understanding	100
Presenter: Clint Miller	
C. Consider approval of 2021-2022 Employee Handbook	
Presenter: Renee Pentecost	
D. Consider approval of T-TESS Appraisers and Appraisal Calendar	
Presenter: Renee Pentecost	
E. Consider approval of Final Budget Amendment	
Presenter: Jesse Wyse	
F. Consider approval of Little Elm ISD Interlocal Summary Report	
Presenter: Shay Adams	
G. Consider approval of Little Elm ISD Expenditures over \$50,000 Summary Report	
Presenter: Shay Adams	
H. Consider approval of Request for Proposal #2019-002 Food Catering Services	
Presenter: Shay Adams	
I. Consider approval Prestwick Building Egress Sidewalk Replacements	
Presenter: Rick Martin	

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 of 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

	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
Board Mtg. Date 8-23-2021	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	LITTLE ELM ISD ATHLETICS - UPDATE				
Presenter or Contact Person:	Ross Roberts, Deputy Superintendent				
Policy/Code:	AE (LOCAL)				
Strategic Plan Goal:	N/A				
Summary:	Director of Athletics, Michael Young, will present an overview of the 2021-2022 athletic programs for LEISD.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	N/A				
Recommendation:	Item is for informational purposes only. No motion is necessary.				
Motion:	Item is for informational purposes only. No motion is necessary.				

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
08-23-2021	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	CURRICULUM AND LEARNING UPDATE				
Presenter or Contact Person:	Dr. Cyndy A. Mika, Assistant Superintendent for Curriculum and Learning Services				
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				
Recommendation:	Item is for informational purposes only. No recommendation is necessary.				
Motion:	Item is for informational purposes only. No motion is necessary.				

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 8-23-2021	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	REGULAR BOARD MEETING MINUTES - 7/19/2021.				
Presenter or Contact Person:	Sonia S. Flores				
Policy/Code:	N/A				
Strategic Plan Goal:	N/A				
Summary:	Board Meeting Minutes for July 19, 2021.				
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 July 19, 2021.				
Motion:	I move that the Board approve the attached Regular Board Meeting Minutes for July 19, 2021.				

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 July 19, 2021, 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, Trustee DeLeon English, and Superintendent Daniel Gallagher.

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 6:00 pm.
2. The Board recessed into Closed Meeting at 6:01 pm in PL1 as permitted by the Texas Open Meetings Act Code Subchapter 551.072 and 551.074. The Board and Superintendent discussed:
 - A. Personnel
 - B. Land6:01 pm
The Board reconvened at 7:09 pm.
3. Pledge of Allegiance
The Board led those present to The Pledges of The United States Flag and The Texas Flag.
4. Invocation
There was no invocation
5. Introduction and Roll Call
Ms. Sonia S. Flores took roll call.
6. Superintendent Spotlight
 - A. Introduction of new Prestwick Elementary Principal
Ms. Asheley Brown presented Ms. Jamey Allen as the new Prestwick Elementary Principal.
7. Citizen Input
Audience participation shall be permitted at regular Board meetings and shall be limited to the public comment portion designated for that purpose
Mr. Jared Heath approached the Board about Ethnic Studies.
Mr. Curtis Cornelious approached the Board about Public Comment – Hand of partnership.
Mr. Tony Singh approached the Board about Public Comment – Partnership.
8. Reports of the Superintendent

A. Curriculum and Learning Update

Dr. Cyndy A. Mika briefed the Board about the following:

- 2021-2022 Return to Normal
- Admin Launch 2021
- Little Elm Onboarding and Orientation
- Fall Kick Off
- Back to School Bash
- Meet the Teacher Events
- District Cornerstones
- Commitment to Excellence Process
- Review of Commitment to Excellence Training
- Prep the Pack
- New Curriculum and Learning Staff
- STAAR Results – Preliminary
- ESSER Update
- Questions?

B. Destination 2025 District Goals Update

Dr. Cyndy A. Mika briefed the Board about the following:

Destination 2025 District Goals Updates

- Development of LEISD Assessment Plan
- 100% of teachers earn an 80% or higher on the Texas Reading Academy
- Reality
- Professional Learning catalog will expand to include goal based and tiered pathways for all educators
- Reality
- Build the “Destination District” Website
- The Destination District and what does it look like?
- Increase Thought Exchange engagement at each campus with stakeholders once a semester
- Establish a HR Facebook Page
- Increase engagement on social media by a minimum of 1 post per week
- Plan and execute end-of-year awards event to recognize employees of the year, longevity , and retirees
- Plan and execute auxiliary employee appreciation event
- Visit each campus to provide an opportunity to “ask HR” via the HR2U initiative at least once per semester
- 1st year LEISD teacher check-in/campus visit at least once per semester
- HR will provide training to all district administrators to ensure consistency of application of procedures in the following areas: Title IX, T-TESS, T-PESS, Documentation, Bullying, Social Emotional Learning, Discipline

C. Long Range Facilities Planning Committee

Ms. Cecelia Jones approached the Board about the following:

- The Purpose
- How did we find the members?
- The Process
- Selection Criteria
- 45 Members
- Website
- Questions?

D. Construction Update

Mr. Rick Martin shared the following with the Board:

- Bond Program Status
- Completed Program Projects
- Under Construction Strike MS Site Work
- Under Construction Indoor Facility
- Under Construction Lakeside MS Admin Conversion
- Under Construction LEHS Sidewalk, Fences and SPED Reno
- Under Construction Prestwick Underslab Work
- Other Construction Activity
- In Design LEHS CUTX Branch
- More to Come...
- Questions?

9. Approval of Minutes

A. Consider approval of Special Meeting Minutes - June 17, 2021

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

Vice President Jason Olson made the first motion to approve this item as submitted. Secretary Dan Blackwood seconded the motion. The motion passed (5-1). Trustee DeLeon English abstained from voting.

B. Consider approval of Regular Board Meeting Minutes - June 28, 2021

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

Vice President Jason Olson made the first motion to approve this item as submitted. Secretary Dan Blackwood seconded the motion. The motion passed (5-1). Trustee DeLeon English abstained from voting.

C. Consider approval of Special Meeting Minutes - July 2, 2021

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

Vice President Jason Olson made the first motion to approve this item as submitted. Secretary Dan Blackwood seconded the motion. The motion passed (3-3). Trustee DeLeon English, President David Montemayor, and Trustee Melissa Myers abstained from voting.

10. Action Items

A. Consider approval of Hiring of Executive Director for Special Populations

Ms. Asheley Brown approached the Board about this item.

Trustee DeLeon English made the first motion to approve this item as discussed in closed meeting. Trustee Melissa Myers seconded the motion. The motion passed (6-0). Ms. Asheley Brown announced Ms. Lesa Shocklee as the new Executive Director for Special Populations.

B. Consider approval of Compensation for the 2021-2022 School Year

Ms. Asheley Brown briefed the Board about this item. This information is related to salary ranges, stipends, supplemental pay for temporary workers, and teacher new hire salary schedule.

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

C. Consider approval of New Course Requests for 2022-2023: Ethnic Studies

Dr. Cyndy Mika approached the Board about this item. The District is recommending adding two additional options for elective courses within social studies: Mexican American Studies and African American Studies beginning in the 2022-2023 school year.

After a lot of discussion and consideration, Trustee Monique Thompson made the first motion to approve this item as submitted. Secretary Dan Blackwood seconded the motion. The motion passed (4-2). Trustees Melissa Myers and DeLeon English voted against the motion.

D. Consider approval of Financial Reports - May 2021

Mr. Jesse Wyse presented the following to the Board:

Financial Report

- Budget Recap
- Bond Sales
- Capital Outlay Fund
- Debt Service Fund

Vice President Jason Olson made the first motion to approve as submitted. Trustee Monique Thompson seconded the motion. The motion passed (5-0). Trustee DeLeon English was not present for the motion.

E. Consider approval to Set, Date, Time, and Place for Public Meeting on Budget and Proposed Tax Rate

Mr. Jesse Wyse briefed the Board about this item. School Districts have a special notice for the public meeting on their proposed tax rate. The notice entitled "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" is required to be published in the local newspaper 10 to 30 days before the public meeting date. The "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" requires publication of the Board for Trustees' proposed tax rate and the date, time, and place of the public meeting.

LEISD M&O will decrease as a result of the passage of HB3's tax compression law. Little Elm ISD's tax rate is based on a maximum compressed tax rate (MCR) for the district that is calculated by the State of Texas. Until Little Elm ISD receives the preliminary MCR from the State, the proposed tax rate is based on the state-wide compression rate.

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

Trustee DeLeon English seconded the motion. The motion passed (6-0).

11. Consent Agenda

- A. Consider approval of Superintendent's Contract
- B. Consider approval of Board Policy Updates - TASB Update 116
- C. Consider approval of 2021-2022 Student Code of Conduct
- D. Consider approval of Little Elm ISD Expenditures over \$50,000 Summary Report
- E. Consider approval of Little Elm ISD Interlocal Summary Report

This item was pulled from consent agenda.

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

F. Consider approval of Gifts and Donations

G. Consider approval of Request for Proposal #2019-007 Printing Services

H. Consider approval of Declaring Technology Equipment Surplus and Authorizing for Disposal

Trustee DeLeon English made the first motion to approve the consent agenda as submitted with the exception of item E. Trustee Monique Thompson seconded the motion. The motion passed (6-0)

12. Board President Comments

President David Montemayor thanked everyone for all the work presented at this meeting.

Mr. Montemayor appreciates the proper discussion and thanks those present for staying late.

13. Board Comments

Trustee Melissa Myers requested a cost saving measure report about SROs. Ms. Myers also commented that her disagreement is a valid disagreement and it can cause more division.

Ms. Myers mentioned that she represents the community and offers their opinion as well.

Secretary Dan Blackwood requested the renaming of the Operations Facility maybe after Mr. Joel Moses. Mr. Blackwood also apologized to Ms. Myers and he mentioned the fact that he did not mean anything personal.

Vice President Jason Olson thanked everyone for their hard work. Go Lobos!

Trustee Monique Thompson was very proud and excited for the money the District will receive.

Trustee DeLeon English thanked everyone for the discussions. Mr. English appreciates all the hard work to make sure the district continues moving forward and community engaged.

14. Superintendent Comments

Mr. Gallagher thanked everyone for staying late, for the support and the trust. We will always do right for our children. Best decisions for students.

15. Adjournment

Trustee Monique Thompson made the first motion to adjourn the meeting. Trustee DeLeon English seconded the motion. The motion passed (6-0).

The meeting adjourned at 10:42 pm.

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
8-23-2021	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	SPECIAL BOARD MEETING MINUTES - 8/05/2021.				
Presenter or Contact Person:	Sonia S. Flores				
Policy/Code:	N/A				
Strategic Plan Goal:	N/A				
Summary:	Board Meeting Minutes for August 5, 2021.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Meeting Minutes				
Recommendation:	The Administration recommends the approval of the Special Board Meeting Minutes for August 5, 2021.				
Motion:	I move that the Board approve the attached Special Board Meeting Minutes for August 5, 2021.				

Minutes of Special Meeting

The Board of Trustees Little Elm ISD

A Special Meeting of the Board of Trustees of Little Elm ISD will be held August 5, 2021, beginning at 4:00 PM in the Zellars Center for Learning and Leadership.

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

LATE: Trustee Alejandro Flores and Trustee Melissa Myers.

ABSENT: Trustee DeLeon English.

THIS MEETING WILL BE CONDUCTED BY VIDEOCONFERENCE OR TELEPHONE CALL. AT LEAST A QUORUM OF THE BOARD WILL BE PARTICIPATING BY VIDEOCONFERENCE BY VIDEOCONFERENCE OR TELEPHONE CALL IN ACCORDANCE WITH THE PROVISIONS OF SECTION 551.125 OR 551.127 OF THE TEXAS GOVERNMENT CODE THAT HAVE NOT BEEN SUSPENDED BY ORDER OF THE GOVERNOR.

THIS SPECIAL BOARD MEETING WILL BE VIRTUAL VIA ZOOM-IT WILL BE LIVE STREAMED ON YOUTUBE AT LITTLE ELM ISD TV.

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. The meeting was called to order at 4:07 pm by President David Montemayor.
2. Introduction and Roll Call
Ms. Sonia S. Flores took roll call.
3. The Board recessed into Closed Meeting at 4:07 pm as permitted by the Texas Open Meetings Act Code Subchapter 551.072 & 551.074. The Board and Superintendent discussed:
 - A. Personnel
 - B. LandThe meeting reconvened at 4:35 pm.
Trustee Melissa Myers left the meeting after closed meeting.
4. Citizen Input
Audience participation shall be permitted at regular Board meetings and shall be limited to the public comment portion designated for that purpose.
Members of the public who desire to address the board during the Citizen Input portion of

the board meeting must follow registration procedures by clicking on the link below:

<https://tinyurl.com/RXF74HO>

There was no citizen input.

5. Action Items

A. Consider approval of Renaming Little Elm ISD Transportation and Operations Facility

Mr. Daniel Gallagher approached the Board about this item.

Secretary Dan Blackwood made the first motion to approve this item as discussed in closed meeting. Trustee Monique Thompson seconded the motion. The motion passed (5-0).

Superintendent Daniel Gallagher announced the renaming of the Operations and Transportation Facility to Joel Moses Operations and Transportation Facility.

B. Consider approval of Little Elm ISD Expenditure over \$50,000

Ms. Shay Adams approached the Board about this item. This item is to fix the roof drains at Prestwick Elementary School.

Vice President Jason made the first motion to approve this item as submitted. Secretary Dan Blackwood seconded the motion. The motion passed (5-0).

6. Adjournment

Vice President Jason Olson made the first motion to adjourn the meeting. Secretary Dan Blackwood seconded the motion.

The meeting adjourned at 4:40 pm.

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
8-23-2021	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	SPECIAL BOARD MEETING MINUTES - 8/16/2021.				
Presenter or Contact Person:	Sonia S. Flores				
Policy/Code:	N/A				
Strategic Plan Goal:	N/A				
Summary:	Board Meeting Minutes for August 16, 2021.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Meeting Minutes				
Recommendation:	The Administration recommends the approval of the Special Board Meeting Minutes for August 16, 2021.				
Motion:	I move that the Board approve the attached Special Board Meeting Minutes for August 16, 2021.				

Minutes of Special Meeting

The Board of Trustees Little Elm ISD

A Special Meeting of the Board of Trustees of Little Elm ISD will be held August 16, 2021, beginning at 9:00 AM in the Zellars Center for Learning and Leadership.

PRESENT: Secretary Dan Blackwood, Trustee Alejandro Flores, Trustee Melissa Myers, Trustee Monique Thomson, and Superintendent Daniel Gallagher.

LATE: President David Montemayor.

NOT PRESENT: Vice President Jason Olson and Trustee DeLeon English.

THIS MEETING WILL BE CONDUCTED BY VIDEOCONFERENCE OR TELEPHONE CALL. AT LEAST A QUORUM OF THE BOARD WILL BE PARTICIPATING BY VIDEOCONFERENCE BY VIDEOCONFERENCE OR TELEPHONE CALL IN ACCORDANCE WITH THE PROVISIONS OF SECTION 551.125 OR 551.127 OF THE TEXAS GOVERNMENT CODE THAT HAVE NOT BEEN SUSPENDED BY ORDER OF THE GOVERNOR.

THIS SPECIAL BOARD MEETING WILL BE VIRTUAL VIA ZOOM-IT WILL BE LIVE STREAMED ON YOUTUBE AT LITTLE ELM ISD TV.

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. The meeting was called to order at 9:05 am by Secretary Dan Blackwood.

2. Introduction and Roll Call

Ms. Sonia S. Flores took roll call.

3. The Board recessed into Closed Meeting at 9:06 am 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 10:04 am.

4. Citizen Input

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

Members of the public who desire to address the board during the Citizen Input portion of the board meeting must follow registration procedures by clicking on the link below:

<https://tinyurl.com/RXF74HO>

There was no citizen input.

5. Action Items

A. Consider approval of Retention Stipend & Signing Bonus - Custodial Staff

Ms. Asheley Brown approached the Board about this item.

President David Montemayor made the first motion to approve as amended from discussion in closed meeting. Trustee Alejandro Flores seconded the motion. The motion passed (5-0).

This item was amended to pay existing employees \$1,250 and new employees \$1,000.

B. Consider approval of Local Emergency Paid Sick Leave (COVID)

Ms. Asheley Brown approached the Board about this item.

Trustee Alejandro Flores made the first motion to approve as discussed in closed meeting. Trustee Melissa Myers seconded the motion. The motion passed (4-1).

Trustee Flores abstained from voting because his wife works for LEISD.

6. Adjournment

Trustee Alejandro Flores made the first motion to adjourn. Trustee Melissa Myers seconded the motion. The motion passed (5-0).

The meeting adjourned at 10:16 am.



Board Agenda Item

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

	Reports of the Superintendent	Action Items	Consent Agenda	Reports, Routine Monthly	Other
Board Mtg. Date 08-23-2021	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	Resolution Concerning Board of Directors of Denton Central Appraisal District				
Presenter or Contact Person:	G. David Montemayor, Board President				
Policy/Code:					
Summary:	Resolution Concerning the Board of Directors of Denton Central Appraisal District.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Resolution Concerning the Board of Directors of Denton Central Appraisal District.				
Recommendation:	The Board recommends approval of the Resolution Concerning the Board of Directors of Denton Central Appraisal District.				
Motion:	I move the Board approve the Resolution Concerning the Board of Directors of Denton Central Appraisal District.				



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

M E M O

TO: Denton County, School Districts and Cities that Levy a Tax
FROM: Hope McClure, Chief Appraiser
SUBJECT: Request for Nominations for DCAD Board of Directors
DATE: August 13, 2021

It is time again for the taxing jurisdictions to select five individuals to serve as the DCAD Board of Directors. Each jurisdiction may nominate by written resolution up to five people to be considered for the DCAD Board of Directors. According to Section 6.03 of the Texas Property Tax Code, it is the chief appraiser's responsibility to initiate this process, which is the purpose of this memo.

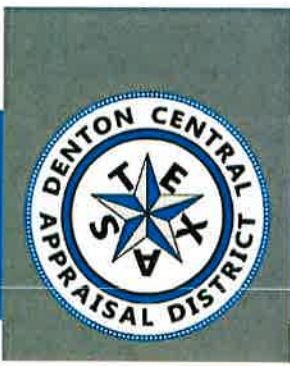
Please note that a chief appraiser does not have the authority, or the duty, to investigate or judge the qualifications of the nominees. Further, a chief appraiser cannot extend the deadline for receiving nominations.

Please return your nomination(s) by written resolution before October 15, 2021.

Please provide the name and address of the nominee(s). The District will send a questionnaire to each nominee requesting additional information to assist the entities in the voting process.

CALENDAR FOR APPOINTMENTS:

1. Before October 1st - Each jurisdiction will be advised of the number of votes they are entitled to cast in the election of the board of directors (those numbers are included in this email).
2. Before October 15th - The governing body of each jurisdiction may nominate by written resolution up to five candidate(s) to the DCAD Board of Directors. (The number of votes that each jurisdiction has is not relevant in the initial nomination phase.)
3. Before October 30th - A comprehensive list of the nominees will be compiled and this information will be sent to the taxing jurisdictions in the form of a ballot.
4. Before December 15th - The taxing jurisdictions choose by written resolution the candidate, or candidates, of their choice. The jurisdictions then submit the names of their candidates and the votes they cast for each candidate before the December 15th deadline.
5. Before December 31st - A tabulation of the votes will be forwarded to the jurisdictions. The five candidates that have received the most votes become the Board of Directors as of January 1st.



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

(940) 349-3800
 www.dentoncad.com

Memo, Appointing Board of Directors, August 11, 2021

Page 2

SELECTING A NOMINEE

AUTHORITATIVE GUIDELINES - The selection process is set forth in Section 6.03 of the Property Tax Code. This process is not an "election" governed by the Texas Election Code. It is an independent procedure unique to the property tax system.

ELIGIBILITY - An appraisal district director must reside in Denton County for at least two years immediately preceding the date he or she takes office. Most residents are eligible to serve as a director. An individual that is serving on the governing body of a city, county, or school district is eligible to serve as an appraisal district's director.

An employee of a taxing unit served by the appraisal district is **not** eligible to serve as a director. However, if the employee is an elected official, he or she is eligible to serve.

A statute relevant to the Board selection process prohibits nepotism and conflict of interest for appraisal district directors and chief appraisers. In summary, the law states that:

..... "a person may not serve as director if closely related to anyone in the appraisal district or if related to anyone who represents owners in the district, or if the person has an interest in a business that contracts with the district or a taxing unit. A chief appraiser may not employ someone closely related to a member of the board of directors".

TERM OF OFFICE – Those elected to the Board of Directors will serve a two year term beginning January 1, 2022.

FREQUENCY OF MEETINGS - The applicable statutes require the board of directors to meet a minimum of once each calendar quarter.

**DENTON CENTRAL APPRAISAL DISTRICT
2021 DISTRIBUTION OF VOTES**

JURISDICTIONS		2020 LEVY	%OF TOTAL LEVIES	NUMBER OF VOTES
<u>SCHOOL DISTRICTS:</u>				
S01	ARGYLE ISD	39,211,263.47	1.7154%	85
S02	AUBREY ISD	19,686,703.81	0.8612%	42
S03	CARROLLTON-FB ISD	59,677,280.15	2.6107%	128
S04	CELINA ISD	486,214.26	0.0213%	1
S05	DENTON ISD	300,528,684.23	13.1471%	654
S15	ERA ISD	1,687.25	0.0001%	1
S06	FRISCO ISD	168,736,156.36	7.3816%	394
S07	KRUM ISD	12,760,715.66	0.5582%	27
S08	LAKE DALLAS ISD	35,082,643.50	1.5347%	76
S09	LEWISVILLE ISD	598,944,850.68	26.2018%	1325
S10	LITTLE ELM ISD	82,583,733.78	3.6128%	178
S11	NORTHWEST ISD	143,902,045.64	6.2952%	312
S12	PILOT POINT ISD	8,842,789.13	0.3868%	18
S13	PONDER ISD	10,459,467.11	0.4576%	22
S17	PROSPER ISD	23,463,503.40	1.0264%	50
S14	SANGER ISD	16,207,613.43	0.7090%	34
S16	SLIDELL ISD	463,687.64	0.0203%	1
SCHOOL DISTRICTS TOTALS		\$1,521,039,039.50	66.540%	3348
<u>COUNTY:</u>				
G01	DENTON COUNTY	\$259,814,593.05	11.37%	567
<u>CITIES:</u>				
C26	TOWN OF ARGYLE	3,068,953.12	0.1343%	6
C01	CITY OF AUBREY	2,336,792.11	0.1022%	4
C31	TOWN OF BARTONVILLE	849,568.70	0.0372%	2
C02	CITY OF CARROLLTON	53,858,677.12	2.3561%	115
C49	CITY OF CELINA	1,486,029.75	0.0650%	3
C03	CITY OF THE COLONY	37,377,039.45	1.6351%	81
C21	TOWN OF COPPELL	1,056,686.12	0.0462%	2
C27	TOWN OF COPPER CANYON	870,253.61	0.0381%	2
C04	CITY OF CORINTH	14,287,227.60	0.6250%	30
C20	CITY OF DALLAS	13,945,214.89	0.6101%	30
C05	CITY OF DENTON	79,144,970.51	3.4623%	170
C42	CITY OF DISH	150,602.62	0.0066%	1
C30	TOWN OF DOUBLE OAK	1,181,394.10	0.0517%	3
C47	TOWN OF CORRAL CITY	14,508.54	0.0006%	1
C07	TOWN OF FLOWER MOUND	54,069,728.62	2.3654%	115
C36	CITY OF FORT WORTH	22,013,466.18	0.9630%	47
C32	CITY OF FRISCO	55,852,464.79	2.4434%	119
C39	CITY OF GRAPEVINE	200.88	0.0000%	1
C22	TOWN OF HACKBERRY	173,998.12	0.0076%	1
C38	CITY OF HASLET	1,618.72	0.0001%	1
C19	TOWN OF HICKORY CREEK	2,132,828.57	0.0933%	5
C08	CITY OF HIGHLAND VILLAGE	13,667,598.50	0.5979%	29
C09	CITY OF JUSTIN	3,013,978.98	0.1319%	7
C18	CITY OF KRUGERVILLE	754,112.28	0.0330%	2
C10	CITY OF KRUM	2,806,666.66	0.1228%	6
C11	CITY OF LAKE DALLAS	3,500,738.06	0.1531%	8
C25	CITY OF LAKEWOOD VILLAGE	497,498.58	0.0218%	1
C12	CITY OF LEWISVILLE	55,532,778.10	2.4294%	118
C13	TOWN OF LITTLE ELM	30,065,520.30	1.3153%	65
C45	CITY OF NEW FAIRVIEW	45,578.69	0.0020%	1
C33	TOWN OF NORTHLAKE	3,668,108.80	0.1605%	8
C24	CITY OF OAK POINT	2,786,607.33	0.1219%	6
C14	CITY OF PILOT POINT	2,193,136.98	0.0959%	5
C29	CITY OF PLANO	6,239,891.59	0.2730%	13
C15	TOWN OF PONDER	1,367,589.48	0.0598%	3
C48	CITY OF PROSPER	5,180,168.58	0.2266%	11
C51	TOWN OF PROVIDENCE VILLAGE	4,562,351.92	0.1996%	10
C17	CITY OF ROANOKE	9,059,520.13	0.3963%	19
C16	CITY OF SANGER	5,380,837.91	0.2354%	12
C34	TOWN OF SHADY SHORES	1,117,288.68	0.0489%	2
C37	CITY OF SOUTHLAKE	509,818.25	0.0223%	1
C28	CITY OF TROPHY CLUB	9,194,185.92	0.4022%	19
C44	TOWN OF WESTLAKE	20,541.29	0.0009%	1
CITY TOTAL		\$505,036,741.13	22.09%	1085
TOTAL ALL JURISDICTIONS		\$2,285,890,373.68	100.00%	5000



A RESOLUTION BY THE BOARD OF TRUSTEES OF THE LITTLE ELM
INDEPENDENT SCHOOL DISTRICT EXERCISING THEIR RIGHT
TO CAST VOTES FOR THE ELECTION OF THE DENTON COUNTY
APPRAISAL DISTRICT BOARD OF DIRECTORS

WHEREAS, the Little Elm Independent School District is a member of the Denton County Appraisal District and is entitled to cast one hundred and seventy-eight (178) votes in the election of the Board of Directors; and,

Whereas, each voting unit must cast its vote by written resolution and submit it to the Chief Appraiser before October 15, 2021.

NOW THEREFORE BE IT RESOLVED BY THE LITTLE ELM INDEPENDENT SCHOOL DISTRICT AS FOLLOWS:

THAT ONE HUNDRED AND SEVENTY-EIGHT (178) VOTES ENTITLED TO THE LITTLE ELM INDEPENDENT SCHOOL DISTRICT BE CAST IN THE FAVOR OF:

This Resolution is hereby introduced and adopted by the Little Elm Independent School District at its Regular Board meeting on Monday, August 23, 2021.

G. David Montemayor, School Board President
Little Elm Independent School District

Daniel Gallagher, Superintendent
Little Elm Independent School District

ATTEST:

Sonia S. Flores, Administrative Assistant
Little Elm Independent School District

Board Agenda Item

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

	Reports of the Superintendent	Action Items	Consent Agenda	Reports, Routine Monthly	Other
Board Mtg. Date 08-23-2021	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	TASB OFFICIAL DELEGATE DESIGNATION				
Presenter or Contact Person:	G. David Montemayor, Board President				
Policy/Code:					
Summary:	Nomination to the TASB Official Delegate.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Delegate Designation Forms.				
Recommendation:	The Board recommends approval of TASB Official Delegate.				
Motion:	I move the Board approve the TASB Official Delegate.				

Official Delegate Designation Form

Please note:

- Only board members of TASB Active Members (public school districts and ESCs) may serve as delegates or alternates.
- TASB Directors and the four Legislative Advisory Council (LAC) members serving on the TASB Legislative Committee are delegates by virtue of their positions. If one of your board members is also a TASB Director or one of the four LAC representatives, do not designate this member; he or she will already be participating as a voting delegate in the Assembly.
- If you are designating an individual newly elected to your board, please update your district's membership information in myTASB. The update form is available under the Member Profile link (<https://www.tasb.org/apps/memberprofile/index.aspx>). If you have any questions about updating your membership information, contact Michael Pennant (contact information located at bottom of page).
- The Delegate Assembly Handbook will be distributed electronically at least 20 days prior to Delegate Assembly. Hard copies of the Handbook will be available on site. (Mailed copies will be available by request.)
- You also may submit your designation online. The online form is available in myTASB under the Member Profile link (<https://www.tasb.org/apps/memberprofile/index.aspx>).

Credentials (ribbon and button) will be mailed to delegates and alternates who are registered by August 26. After that date, credentials must be picked up on site at Delegate Assembly.

Delegate: _____

Board position: _____ E-mail: _____

Mailing address (if **NOT** the district address) for Delegate Assembly materials:

Alternate: _____

Board position: _____ E-mail: _____

Mailing address (if **NOT** the district address) for Delegate Assembly materials:

Name of school district: _____

County-district number: _____ **TASB (ESC) region number:** _____

I hereby certify that the above persons were chosen by our board as our official voting delegate and alternate to the 2021 TASB Delegate Assembly scheduled for September 25 (as provided by the TASB Bylaws).

Board president: _____ Date: _____

Please return your board's designations online or to the address below by August 26, 2021, to receive Delegate Assembly credentials by mail. Delegates submitted after August 26 will need to pick up credentials (button and ribbon) on site.

Texas Association of School Boards
Attn: Michael Pennant
Email: membercommunications@tasb.org
Fax: 512.467.3554



Questions? Contact Michael Pennant at 800.580.8272 or membercommunications@tasb.org.

Board Agenda Item

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

	Reports of the Superintendent	Action Items	Consent Agenda	Reports, Routine Monthly	Other
Board Mtg. Date 08-23-2021	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	NOMINATION TO THE NSBA ADVOCACY INSTITUTE				
Presenter or Contact Person:	DeLeon English, Trustee				
Policy/Code:					
Summary:	Nomination to the NSBA Advocacy Institute.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Advocacy Institute.				
Recommendation:	The Board recommends approval of Nomination to the NSBA Advocacy Institute.				
Motion:	I move the Board approve the Nomination to the NSBA Advocacy Institute.				

NSBA Advocacy Institute



Join your peers from around the nation for the National School Boards Association (NSBA) Advocacy Institute — the only national legislative event exclusively for school trustees — to stay on top of federal issues and their impact on local school districts and meet with US senators and members of Congress to discuss the issues.

The conference on January 23–25, 2022, is open to all current school board trustees and administrators, with breakout sessions and seminars that are eligible for continuing education credit.

Stipends for Texas trustees

Each year, TASB offers member districts a stipend to cover the cost of conference registration, with a goal to have a representative from each Texas congressional district attend the conference.

The stipend covers the cost of the conference registration and is paid directly to your district. Recipients pay for accommodations and transportation to and from Washington, DC.

Nomination process for stipends

Each local school board may nominate a trustee and an alternate for the stipend.

All current school board trustees and administrators can attend the NSBA Advocacy Institute, but the stipend is only for the selected nominee or the board's alternate.

Who should be nominated?

You should nominate a trustee who is not only interested in advancing advocacy skills but also has experience at building relations with political leaders at the local and state level.

How does the board nominate a trustee?

- Your school board must agree to participate in the Advocacy Institute.
- Your board must nominate a trustee and an alternate to represent your district.
- Your selected trustee and alternate must complete [the nomination form](#).

How is a trustee selected to receive the stipend?

Nominations are first reviewed by a selection subcommittee made up of members of the TASB Legislative Committee. The subcommittee considers a nominee's participation in any of the following:

- Leadership TASB
- TASB Delegate Assembly
- TASB Grassroots Meetings
- TASB Legislative Advisory Council
- TASB Board of Directors
- The board of any TASB-affiliated entity

NOMINATE NOW

Registration, attendance, and travel

After a trustee is selected to receive the stipend, there are some things your district and the trustee must do:

- The trustee has to register for the conference and make hotel and flight reservations. TASB is not responsible for the registration and travel.
- The stipend recipient's school district must pay the Advocacy Institute registration fee to NSBA, and TASB will reimburse the school district for that fee only.
- The trustee should make an appointment with his or her congressman. TASB Governmental Relations will provide a spreadsheet with contact information for the scheduling assistant of each congressman. It has been our experience that a phone call directly from the trustee receives priority over one from TASB.

If you have any questions about the Advocacy Institute, contact Ruben Longoria at ruben.longoria@tasb.org or call 800.580.4885.

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Texas Association of School Boards

P.O. Box 400
Austin, TX 78767-0400
512.467.0222
tasb@tasb.org



Events

NSBA Advocacy Institute

- Stipend Application

Grassroots Meetings

LAC Meeting

Post-Legislative Conference

TASA/TASB Legislative Conference

NSBA Advocacy Institute Stipend Nomination Form

Nominations will be considered from current TASB members and selections will be made to have at least one trustee from each of Texas's 36 congressional districts present at the Advocacy Institute on January 23–25, 2022. If more than one trustee applies from a congressional district, the selection shall be made based on the merits of the criteria set forth below.

Nominees with a history of school district advocacy will be given priority in the selection process. The stipend will be provided as a reimbursement to the member school district for the cost of conference registration.

Each local school board may submit a nominee and an alternate. A form must be submitted for each. Please designate your nominee and alternate by selecting the appropriate radio button on the form below.

Please know that this information will not be shared with anyone outside of TASB.

Nomination forms must be submitted on or before Friday, September 10, 2021.

*Denotes a required field.

Contact Information

***Nominating school district**

***Member of Congress representing the school district**

***Please select position**

Nominee Alternate

***First name**

***Last name**

***Home street address**

Please provide a home mailing address rather than a school district address.

***City**

***State**

***ZIP**

***Email**

Please provide an accurate and current email address. We use this as the primary form of communication.

***Mobile phone**

XXX-XXX-XXXX

***Alternate phone number**

XXX-XXX-XXXX

Advocacy Institute Stipend Application Criteria

***Have you previously attended the Advocacy Institute?**

Yes No

***Have you participated in Leadership TASB?**

Yes No

***Have you served or are you currently serving on the Legislative Advisory Council (LAC)?**

Yes No

***Have you served or are you currently serving on the TASB Board of Directors?**

Yes No

***Have you or are you currently serving on a TASB affiliated entity board (TASB Energy Cooperative, The Local Government Purchasing Cooperative, Lone Star Investment Pool, etc.)?**

Yes No

***Have you participated in TASB Grassroots Meetings?**

Yes No

***Have you ever served as a delegate to the TASB Delegate Assembly?**

Yes No

Additional Application Criteria

***How many terms have you served on your local school board?**

***Are your terms 3 or 4 years?**

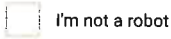
3 years 4 years

***What is the total student population in your district?**

***How many school campuses are in the district?**

***Advocacy and leadership are an important part of being a trustee. As a local leader for public schools, you must be able to effectively communicate the goals of your school district to taxpayers, parents, state legislators, and members of Congress. Please provide some examples of any leadership roles with your school board and advocacy-related activities within your community or with state legislators and members of Congress.**

Limit 1,000 characters



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TASB and Member Highlights

- [Membership Benefits](#)
- [Advocacy Agenda](#)
- [TASB Board of Directors](#)
- [Key Contacts](#)
- [TASB Careers](#)

About Schools and School Boards

- [Supporting Texas Public Schools](#)
- [About School Boards](#)

News and Media

- [TASB News Releases](#)
- [Events Calendar](#)
- [Texas Lone Star](#)
- [For Media Contacts](#)

Related Entities

- [TASB Risk Management Fund](#)
- [TASB Energy Cooperative](#)
- [First Public](#)
- [BuyBoard](#)
- [TASA | TASB Convention Area School Board Associations](#)



PO Box 400, Austin, Texas 78767-0400
512.467.0222

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
08-23-2021	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	ACT ON DELEGATION OF AUTHORITY TO APPROVE THE AGREEMENT FOR THE PURCHASE OF ATTENDANCE CREDIT (NETTING CHAPTER 48 FUNDING)				
Presenter or Contact Person:	Shay Adams, Associate Superintendent for Business & Finance				
Policy/Code:	Texas Education Code Chapter 48 and 49 (previously Chapter 41)				
Strategic Plan Goal:	Ensuring Fiscal Health and Sustainability				
Summary:	<p>HB3 updated the statutes surrounding qualifications for recapture payments. Recapture is no longer tied to a certain level of wealth per WADA. Districts are now subject to recapture payments if they have local revenue in excess of entitlement. A district is considered to have excess local revenue if the district's tier one local share exceeds the district's entitlement. The district must reduce its tier one revenue by selecting one of the following five statutory options:</p> <ol style="list-style-type: none">1) Consolidate with one or more other school districts2) Detachment of property3) Purchase of average daily attendance credits from the State4) Contract for education of non-resident students5) Tax base consolidation with another district <p>Option #3 is the most feasible for the district, and is the option most districts with excess local revenue chose.</p>				

**Financial
Implications:**

LEISD's anticipated 2021-22 cost of recapture will be approximately \$552,000.

Attachments:

2021-22 Agreement for the Purchase of Attendance Credit
Netting Chapter 48 Funding

Recommendation:

The Administration recommends delegating authority to the Superintendent to approve the Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding).

Motion:

I move "For the 2021-2022 school year, we delegated contractual authority to obligate the school district under Texas Education Code (TEC) 11.1511(c)(4) to the superintendent, solely for the purpose of obligating the district under TEC, 48.257 and TEC, Chapter 49, Subchapters A and D, and the rules adopted by the commissioner of education as authorized under TEC, 49.006. This included approval of the Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding)."

Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding)

This agreement is entered into pursuant to the Texas Education Code (TEC), Chapter 49, Subchapters A and D, and rules adopted by the commissioner of education as authorized by the TEC, §49.006. The purpose of this agreement is to enable the district to reduce its local revenue level to a level not to exceed the level established under TEC, §48.257 for the school year.

The school year to which this agreement applies is _____ (the "school year").

The agreement is for _____ School District ("the district"), with a county-district number of _____, to purchase attendance credit from the state for the school year.

The local revenue level in excess of entitlement will be based on the commissioner's estimate of the cost of credit as determined under TEC, §49.153, using the district's projected maintenance and operations tax revenue that exceeds the level established under TEC, §48.257. Provisions in the TEC, §48.257(c), allow districts to offset the reduction of excess local revenue against state aid under Chapter 48, Education Code, that is not described by TEC, §48.266(a)(3) for the school year. A district that is subject to the reduction in excess local revenue agrees to offset its obligations against state aid in accordance with the provisions specified in the TEC, §48.257(c).

When near-final data are available following the close of the school year to which this agreement applies, the district's entitlement under Chapter 48 will be recalculated. If the district's state aid under Chapter 48, Education Code, that is not described by TEC, §48.266(a)(3) is less than the cost of recapture as determined by the commissioner in accordance with the TEC, §49.153, using near-final data, the district will be required to have an election and the recapture balance will be recovered in accordance with TEC, §48.272, by withholding subsequent allocations of state funds or requiring and obtaining a refund.

The actual cost of credit for the school year will be determined by the commissioner in accordance with the TEC, §49.153, when final data on the district's maintenance and operations tax revenue that exceeds the level established under TEC, §48.257 is available.

The cost of purchased attendance credit will be reduced for county appraisal district costs. The reduction will be computed in accordance with the TEC, §49.157. If the reduction exceeds the cost for the school year, the difference will be carried forward and applied to each subsequent year's cost until the total amount of the reduction has been exhausted.

Date:

Signature of President, Board of Trustees

Date:

Signature of Secretary, Board of Trustees

Signature of Superintendent

Date:

Typed Name of Superintendent

Date:

Signature of Commissioner of Education or Designee

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
08-23-2021	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	DESIGNATE OFFICER TO CALCULATE TAX RATE FOR LITTLE ELM ISD				
Presenter or Contact Person:	Shay Adams, Assistant Superintendent for Business & Finance				
Policy/Code:	CCG (LEGAL), Tax Code 26.04				
Strategic Plan Goal:	To ensure fiscal health & sustainability.				
Summary:	The District will designate an officer to calculate the tax rate for Little Elm ISD.				
Financial Implications:	N/A				
Attachments:	None				
Recommendation:	The Administration recommends designating the Denton County Tax Assessor/Collector as the officer to calculate the tax rate for Little Elm ISD.				
Motion:	I move that the Board approves designate the Denton County Tax Assessor/Collector as the officer to calculate the tax rate for Little Elm ISD.				

Board Agenda Item

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

Board Mtg. Date
08-23-2021

Reports of the
Superintendent

Action
Item

Consent
Agenda

Reports,
Routine
Monthly

Other

Subject:

ORDER AUTHORIZING REDEMPTION OF BONDS

**Presenter or
Contact Person:**

Shay Adams, Assistant Superintendent for Business & Finance

**Strategic Plan
Goal:**

Ensuring Fiscal Health and Sustainability

Summary:

RESOLUTION CALLING CERTAIN OUTSTANDING BONDS FOR REDEMPTION; AUTHORIZING THE DEPOSIT OF FUNDS WITH THE PAYING AGENT/REGISTRAR; AND RESOLVING OTHER MATTERS RELATED THERETO.

**Financial
Implications:**

Reduction in principal of total outstanding long-term debt by increasing 2020-2021 scheduled debt service payment.

Attachments:

Resolution Calling Outstanding Bonds for Redemption

Recommendation:

The Administration recommends approval of the Redemption of Bonds as submitted.

Motion:

I move the Board approve the Redemption of Bonds, as submitted and discussed.

RESOLUTION OF BOARD OF TRUSTEES OF LITTLE ELM INDEPENDENT SCHOOL DISTRICT CALLING CERTAIN OUTSTANDING BONDS FOR REDEMPTION; AUTHORIZING THE DEPOSIT OF FUNDS WITH THE PAYING AGENT/REGISTRAR; AND RESOLVING OTHER MATTERS RELATED THERETO

WHEREAS, Little Elm Independent School District (the "District") has previously issued its Fixed and Variable Rate Unlimited Tax School Building Bonds, Series 2020 (the "Series 2020 Bonds"); and

WHEREAS, the District has sufficient funds in the Interest & Sinking Funds established for the Series 2020 Bonds to fully redeem and defease all or a portion of certain outstanding maturities of the Series 2020 Bonds (as specifically identified on **Schedule I** hereto, such bonds to be hereinafter referred to collectively as the "Refunded Bonds"); and

WHEREAS, the District, in accordance with this Resolution, will deposit funds in an amount sufficient to fully pay all principal and interest due and owing on the Refunded Bonds on February 15, 2022 (the "Redemption Date") with UMB Bank, N.A., the paying agent/registrar for the Refunded Bonds (the "Paying Agent"); and

WHEREAS, the Board of Trustees (the "Board") of the District finds and determines that it is in the best interests of the District to call for redemption and defease the Refunded Bonds and that the Refunded Bonds shall be redeemed on the Redemption Date; and

WHEREAS, the meeting at which this Resolution is considered is open to the public as required by law, and the public notice of the time, place and purpose of said meeting was given as required by Chapter 551, Texas Government Code, as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF LITTLE ELM INDEPENDENT SCHOOL DISTRICT:

Section 1. Findings. The findings and determinations set forth in the preambles hereto are hereby incorporated by reference for all purposes.

Section 2. Deposit of Funds. The transfer and deposit of available Interest and Sinking Funds in an amount equal to \$3,225,000 (representing principal of the Refunded Bonds) plus interest accrued on such Refunded Bonds to the redemption date with the Paying Agent for the Refunded Bonds is hereby authorized, directed and approved.

Section 3. Redemption of Refunded Bonds. (a) The Refunded Bonds shall be paid on the Redemption Date as set forth on Schedule I attached hereto, at a redemption price equal to the principal amount thereof plus interest accrued thereon to the Redemption Date.

(b) The Secretary of the Board and any other officer of the District is hereby authorized and directed to cause a copy of this Resolution to be delivered to the Paying Agent for the Refunded Bonds, the delivery of which shall constitute notice of redemption and notice of defeasance to such Paying Agent.

Section 4. Notice of Redemption. The Paying Agent for the Refunded Bonds is hereby authorized and directed to give notice of such redemption to the owners thereof pursuant to the order authorizing the issuance of the Refunded Bonds.

Section 5. Execution and Delivery of Documents; Actions to be Taken. The President and Secretary of the Board are each hereby authorized and directed to consent to, accept, execute, attest and affix the District's seal to such other agreements, assignments, certificates, contracts, documents, instruments, releases, financing statements, letters of instruction, authorizations for the expenditure of funds of the District as may be required, written requests, and other papers, whether or not mentioned herein, as may be necessary or convenient to carry out or assist in carrying out the purposes of this Resolution and to take any and all actions required to be taken to effect the purposes of this Resolution in accordance with this Resolution and the laws of the State of Texas.

PASSED AND ADOPTED THIS _____ day of _____, 2021.

President, Board of Trustees
Little Elm Independent School District

ATTEST:

Secretary, Board of Trustees
Little Elm Independent School District

SCHEDULE I
DESCRIPTION OF REFUNDED BONDS

[See attached Summary of Refunded Bonds]

Schedule I-1

SUMMARY OF BONDS REFUNDED

Little Elm Independent School District (Unlimited Tax Debt)
 Redemption of \$3,225,000 of Variable Rate Term Bond Due August 15, 2048

Bond	Maturity Date	Interest Rate	Par Amount	Call Date	Call Price
Fixed and Variable Rate Series 2020, 2020NM4, TERM:	08/15/2048*	0.680%	3,225,000.00	02/15/2022	100.000
			3,225,000.00		

*Amount to be redeemed from mandatory sinking fund installment in 2048.

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	Discussion Item
08-23-2021	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	ADOPTION OF BUDGET FOR 2021-2022				
Presenter or Contact Person:	Shay Adams, Assistant Superintendent for Business & Finance				
Policy/Code:	Board Legal Status Powers and Duties – BAA (Local) Annual Operating Budget – CE (Local)				
Summary:	Discuss Little Elm ISD’s 2021-2022 Budget				
Financial Implications:	The adoption of the proposed budget support the education initiative of Little Elm ISD				
Attachments:	Under separate cover.				
Recommendation:	The Administration recommends approval of the proposed Budget for the Fiscal Year 2021-2022.				
Motion:	I move that the Board approves the proposed Budget for Fiscal Year 2021-2022.				

Board Agenda Item

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

Board Mtg. Date
08-23-2021

**Reports of the
Superintendent**

**Action
Item**

**Consent
Agenda**

**Reports,
Routine
Monthly**

**Discussion
Item**

Subject:

ADOPTION OF TAX RATE FOR 2021-2022

**Presenter or
Contact Person:**

Shay Adams, Assistant Superintendent for Business & Finance

Policy/Code:

CE (Legal)
Education Code 44.002

**Strategic Plan
Goal:**

Ensuring Fiscal Health and Sustainability

Summary:

Discuss and Approve the 2021-2022 Tax Rate

**Financial
Implications:**

The adoption of the tax rate generates revenue to support the education initiatives of Little Elm ISD.

Attachments:

None

Recommendation:

The Administrative recommends the approval of the following proposed tax rate for the 2021-2022 Fiscal Year:

- **Maintenance and Operations: \$0.9603 per \$100 of taxable assessed property values**
- **Interest and Sinking: \$0.47 per \$100 of taxable assessed property values**
- **Total tax rate of \$1.4303 per \$100 of taxable assessed property values**

Motion:

I move that the Board approve the proposed tax rate for Fiscal Year 2021-2022 as follows:

- **Maintenance and Operations: \$0.9603 per \$100 of taxable assessed property values**
- **Interest and Sinking: \$0.47 per \$100 of taxable assessed property values**
- **Total tax rate of \$1.4303 per \$100 of taxable assessed property values**

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 08-23-2021	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	NOTICE OF INTENT TO CHANGE THE FISCAL YEAR START DATE				
Presenter or Contact Person:	Shay Adams, Assistant Superintendent for Business & Finance				
Policy/Code:	TEC. 44.0011				
Strategic Plan Goal:	Ensuring Fiscal Health and Sustainability				
Summary:	In order to better serve the campuses and align the fiscal year to envelope the academic year for which it funds, the administration recommends that we change the fiscal start date for 2022-2023 forward to July 1 each year. This early action is necessary for the required notification to the Texas Education Agency.				
Financial Implications:					
Attachments:	Notice of Intent to Change the Fiscal Year Start Date				
Recommendation:	The Administration recommends approval of changing Little Elm ISD's fiscal year start date to July 1 beginning with the 2022-2023 fiscal year.				
Motion:	I move that the Board approve changing Little Elm ISD's fiscal year start date to July 1 beginning with the 2022-2023 fiscal year.				

Texas Education Agency
Division of Financial Compliance

Notification of Intent to Change the Fiscal Year Start Date

In accordance with Texas Education Code, Section 44.0011, the board of trustees of the district determines whether the fiscal year of a school district begins on July 1 or September 1 of each year.

Instructions:

- Please provide the indicated information and signatures where indicated.
- This form should be filed no later than June 30th, one year before the district's change in fiscal year start date.
- If the district decides NOT TO CHANGE (after submission of this form) or decides to CHANGE BACK to a September 1st start date, please submit a new form to the Division of Financial Compliance.
- Special Note: Charter Schools must amended their charter prior to submission of this form

Change Start Date to (check one): **July 1st** **September 1st**

Start Date of New Fiscal Year (e.g. July 1, 2015): _____

Name of District: _____

County-District Number: _____

Regional Service Center Number: _____

Approved Copy Of School District Board of Trustees Minutes Approving Change In Fiscal Year Start Date (Required).

➤ Type Name of Superintendent: _____

Signature of Superintendent: _____ Date: _____

➤ Type Name of School Board President: _____

Signature of Board President: _____ Date: _____

Please email this form and a copy of board minutes to **FiscalYearChange@tea.texas.gov**

Questions concerning this form may be forwarded to Division of Financial Compliance at (512) 463-7652.

Board Agenda Item

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

Board Mtg. Date 08-23-2021	Reports of the Superintendent <input type="checkbox"/>	Action Item <input checked="" type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Discussion Item <input type="checkbox"/>
Subject:	TASB RISK MANAGEMENT FUND				
Presenter or Contact Person:	Shay Adams, Asssistan Superintendent and Chief Financial Officer				
Policy/Code:	<u>Insurance and Annuities Management</u> Liability Insurance - CRB (Legal) Workers' Compensation - CRE (Legal) Unemployment Compensation - CRF (Legal)				
Strategic Plan Goal:	Ensuring Fiscal Health and Sustainability				
Summary:	Approve the TASB Risk Management Fund Contribution & Coverage Summary (CCS)				
Financial Implications:	<u>Property, Automobile, School Liability</u> 2020-2021=\$742,930 / 2021-2022=\$776,054 Increase=\$33,124 <u>Workers' Compensation</u> 2020-2021=\$102,454 / 2021-2022=\$98,258 Decrease=\$4,196 <u>Privacy & Information Security</u> 2020-2021=\$2,500 / 2021-2022=\$3,250 Increase=\$750 <u>Unemployment Compensation</u> 2020-2021=\$97,612 / 2021-2022=\$72,232.88 Decrease=\$25,379.12 <u>Violent Acts (NEW in 2021-22)</u> = No Charge <u>TOTAL</u> 2020-2021=\$945,496 / 2021-2022=\$949,794.88 Total Increase=\$4,298.88				
Attachments:	TASB Risk Management Fund Contribution & Coverage Summary (CCS)				
Recommendation:	The Administration recommends approval of the TASB insurance policies as submitted.				

Motion:

I move that the Board approve the TASB insurance policies as submitted.



Little Elm ISD

Contribution & Coverage Summary (CCS)
Participation Period: 9/1/2021 through 8/31/2022

The following is a summary of coverages, limits, deductibles, and contribution amounts. More information about coverage, limits, deductibles, terms, and conditions are found on following pages and are part of this CCS. Please review all pages of this CCS document. **Coverage under this CCS is contingent upon concurrent participation in the Fund's Auto, Liability, Property and Worker's Compensation programs.**

Coverage	Limit	Deductible	Contribution
Property	See Property Coverage Summary	See Property Coverage Summary	\$713,036
Automobile Liability	\$1M Combined Single Limit	\$1,000	\$14,784
Automobile Physical Damage	Actual Cash Value	See Automobile Coverage Summary	\$28,832
School Liability including Professional Legal, General, and Employee Benefits Liability	See School Liability Coverage Summary	See School Liability Coverage Summary	\$19,402
Privacy & Information Security	\$250,000	\$0	\$3,250
Violent Acts	\$250,000	\$0	No Cost
Workers' Comp Aggregate Deductible	Statutory	\$253,164	\$98,258
Total Contribution			\$877,562

THIS IS NOT AN INVOICE. The TASB Risk Management Fund will issue an invoice when coverage is accepted by the Member. Total Contribution is an estimate and is subject to exposure audit.



Little Elm ISD

Property Coverage Summary
Participation Period: 9/1/2021 through 8/31/2022
Total Property Contribution: \$713,036

The following is an overview of the limits (blanket replacement) and deductibles for risk of Direct Physical Loss to Covered Property. Additional coverages, limits, exclusions, and terms are included in the Fund's Coverage Agreement for this Participation Period.

Coverage	Limit	Deductible
All Perils except Wind, Hurricane, and Hail	\$387,826,401	\$25,000
Wind, Hurricane, and Hail	\$387,826,401	\$500,000
Flood	\$2,000,000	\$50,000
Earthquake	\$2,000,000	\$50,000
Crime	\$100,000	\$25,000
Equipment Breakdown	\$100,000,000	\$25,000

Additional Deductible for Wind, Hurricane, and Hail	Deductible	Maximum Deductible
Additional deductible(s) for buildings over 25,000 square feet sustaining damage. Maximum deductible is inclusive of Wind, Hurricane, Hail Deductible. This does not apply to Named/Numbered Windstorm Loss in Tier 1, Tier 2, or Harris counties.	\$50,000 Per Building	\$1,000,000

Additional Sublimit Wind, Hurricane, and Hail	Limit	Deductible
Sublimit for Wind, Hail Loss to Single Ply Membrane roofs and accompanying roof systems; all other deductibles apply. This does not apply to Named/Numbered Windstorm Loss in Tier 1, Tier 2, or Harris counties.	\$1,000,000	Wind, Hurricane, and Hail Deductible applies.



Property Conditions

Named/Numbered Windstorm: All Loss directly caused by, resulting from, or arising out of any hurricane, typhoon, tropical cyclone, tropical storm, or tropical depression that is designated by name or number by the National Weather Bureau or National Hurricane Center. Including Loss caused by flood, storm surge, wave wash, surface water, overflow of bodies of water, or spray from any of these.

The term "Tier 1" means the Texas counties of Aransas, Brazoria, Calhoun, Cameron, Chambers, Galveston, Jackson, Jefferson, Kenedy, Kleberg, Matagorda, Nueces, Refugio, San Patricio, and Willacy.

The term "Tier 2" means the Texas counties of Bee, Brooks, Fort Bend, Goliad, Hardin, Hidalgo, Jasper, Jim Wells, Liberty, Live Oak, Newton, Orange, Victoria, and Wharton.

The term "Harris County" means the Texas county of Harris.

Location: A single street address with Covered Property is sited.

Flood Zone Exclusions: As to the Flood endorsement, Fund Member properties are excluded from coverage if they are located in certain Special Flood Hazard Areas (SFHA) identified on the Flood Insurance Rate Map. Fund Member Covered Property in the following SFHAs are excluded: Zone A, Zone AO, Zone AH, Zones A1-A30, Zone AE, Zone A99, Zone AR, Zone AR/AE, Zone AR/AO, Zone AR/A1-A30, Zone AR/A, Zone AR/AH, Zone V, Zone VE, Zone VO, Zones V1-V30. Fund Members with such properties should seek coverage under the National Flood Insurance Program (NFIP) or other flood program.

Other Limits: If more than one Per Occurrence Limit may be applicable, the Fund shall determine which limit will apply.

Statement of Values: Fund Member has provided the Fund with the most current and accurate statement of values for all applicable property, including a complete and accurate listing of property owned by the Fund Member. Fund Member agrees to allow the Fund to conduct property appraisals of the Fund Members' property on a periodic basis and agrees to accept values provided by the Fund.

Salvage: The Fund will have the right, at its discretion, to exercise rights of salvage to any damaged property paid for or replaced under the terms of this Agreement.

Single Ply Membrane: 'Single Ply Membrane' is synthetic roofing material that includes but is not limited to EPDM, TPO, and PVC membranes.



Little Elm ISD

Automobile Coverage Summary
Participation Period: 9/1/2021 through 8/31/2022
Total Automobile Contribution: \$43,616

The following is an overview of the limits and deductibles for risk associated with the ownership, maintenance or use of Covered Automobiles. Additional coverages, limits, exclusions, and terms are included in the Fund's Coverage Agreement for this Participation Period.

Coverage	Limit	Deductible
Automobile Liability	\$1M Combined Single Limit	\$1,000
Automobile Physical Damage - Collision	Actual Cash Value	\$1,000
Automobile Physical Damage - Comprehensive	Actual Cash Value	\$1,000
Automobile Physical Damage - Catastrophic	Actual Cash Value	\$25,000

Excluded Vehicles

VIN	Year	Make	Model/Description	Exclusion
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None

Automobile Terms & Conditions

Statement of Values: Fund Member has provided the Fund with the most current and accurate statement of values for all applicable property, including a complete and accurate listing of vehicles owned by the Fund Member. Fund Member agrees to allow the Fund to conduct property appraisals of the Fund Members' property on a periodic basis and agrees to accept values provided by the Fund.

Salvage: The Fund will have the right, at its discretion, to exercise rights of salvage to any damaged property paid for or replaced under the terms of this Agreement.

Excluded Vehicles: The Fund extends coverage for all Fund Member Covered Automobiles. Vehicles listed are excluded from Automobile Liability, Comprehensive, or Comprehensive coverage as noted under 'Exclusion'.



Little Elm ISD

School Liability Coverage Summary Participation Period: 9/1/2021 through 8/31/2022 Total School Liability Contribution: \$19,402

The following is an overview of the limits and deductibles for legal, general, and other liability risks. Additional coverages, limits, exclusions, and terms are included in the Fund's Coverage Agreement for this Participation Period.

Coverage	Limit	Deductible
Professional Legal Liability Subject to \$1,000,000 Maximum Annual Aggregate	\$1,000,000	\$2,500
General Liability	\$1,000,000	\$0
Employee Benefits Liability	\$100,000	\$0

School Liability Conditions

Prior Acts: Fund Member certifies that all known or reported acts for which it is reasonably believed may result in a legal claim against the Fund Member have been fully disclosed. Additionally, Fund Member acknowledges that this coverage excludes any claims arising from such known or reported acts. This Agreement does not void coverage afforded to Fund Member under any previous Fund Agreement.



Little Elm ISD

Privacy & Information Security Coverage Summary
Participation Period: 9/1/2021 through 8/31/2022
Total Privacy & Information Security Contribution: \$3,250

The following is an overview of the limits and deductibles for privacy and information security risks. Additional coverages, limits, exclusions, and terms are included in the Fund's Coverage Agreement for this Participation Period.

Coverage	Aggregate Limit Per Event	Deductible
Privacy & Information Security	\$250,000	\$0

Privacy & Information Security Conditions

No Known Losses: Fund Member certifies that all known or reported events occurring prior to the effective date of this coverage, as applicable, which it is reasonably believed may result in a claim under this Coverage have been fully disclosed or reported.



Little Elm ISD

Workers' Compensation – Aggregate Deductible

Participation Period: 9/1/2021 through 8/31/2022

Total Workers' Compensation – Aggregate Deductible Contribution: \$98,258

The following is a summary of estimated payrolls and contribution for Workers' Compensation coverage. The Contribution and Claims Liability amounts shown are subject to audit at the end of the Participation Period.

Classification	Estimated Payroll	Net Annual Rate	Estimated Contribution
7380 - BUS DRIVERS	\$0	0.00635600	\$0
7720 - POLICE OFFICER	\$0	0.00791900	\$0
8810 - CLERICAL OFFICE EMPLOYEES	\$0	0.00041600	\$0
8868 - PROFESSIONAL/ADMINISTRATON	\$54,790,768	0.00112546	\$61,665
9101 - ALL OTHERS	\$4,389,374	0.00833672	\$36,593
Total	\$59,180,141		\$98,258

Estimated Contribution	\$98,258
Estimated Claims Liability	\$253,164
Estimated Maximum Program Cost	\$351,422

Workers' Compensation – Aggregate Deductible Conditions

Claims Liability: Fund Member agrees to reimburse the Fund for amounts paid for workers' compensation claims with injury dates within the Participation Period up to the Claims Liability amount (Aggregate Deductible). The Fund will pay claims in excess of the Claim Liability amount.

Benefit Limits: Workers' Compensation benefits paid to Fund Member's employees under this Agreement will be as defined in the Texas Workers' Compensation Act (the Act). The Fund is responsible for claims payments as reflected in this CCS. This Agreement does not cover the defense of any suit or claim against a Fund Member except a workers' compensation claim by an eligible employee or former employee of Fund Member for the payment of statutory workers' compensation benefits.

Cooperation: The Fund Member designates the TASB Risk Management Fund as the Workers' Compensation claim administrator of record for all purposes. Fund Member agrees to use the Fund's contractors for services related to the administration of claims and to follow the Fund's election under Section 504.053 of the Labor Code to direct care through the Political Subdivision Workers' Compensation Alliance.

Claims Reporting: For Workers' Compensation claims arising during the CCS Participation Period, the Fund Member agrees that it will timely report those claims solely to the Fund. The report of Workers' Compensation claims to any other entity, regardless of reporting sequence, will waive all Fund liability under this agreement for those claims. Any fines levied against the Fund for Fund Member's failure to comply with the rules and regulations of the Act will be the sole responsibility of the Fund Member.



Little Elm ISD

Unemployment Compensation
Participation Period: 10/1/2021 through 9/30/2022
Total Contribution: \$72,233

The following is a description of Unemployment Compensation (UC) coverage.

Unemployment Compensation Coverage	Contribution
UC – Pool	\$72,233

Unemployment Compensation Conditions

Agreement: This Agreement provides coverage for statutory unemployment compensation benefits and assistance with general unemployment compensation matters such as administrative hearings and filings with the Texas Workforce Commission (TWC). Coverage does not extend to litigation involving unemployment claims or other employment related matters.

As part of this Agreement, the Fund assumes responsibility for the Fund Member’s quarterly claim payments payable to TWC during the Participation Period. All benefit credits and reimbursements, including but not limited to federal CARES Act credits, received during or attributable to any period of the Fund Member’s participation in the Fund’s UC program for which the Fund paid benefits, are owed to the Fund. Fund Member must be a reimbursing employer pursuant to the Texas Unemployment Compensation Act (TUCA) and must execute a Power of Attorney permitting the Fund to represent Fund Member in its relations with TWC.

Fund Member agrees to comply with the provisions of the TUCA, to respond timely to TWC requests and reporting requirements, and to comply with TWC rules and procedures. Fund Member also agrees to implement loss prevention and cost containment recommendations from the Fund related to unemployment compensation benefits. Fund Member agrees to submit wage reports through electronic reporting to the Fund or TWC according to Fund and TWC requirements. Any fines or penalties imposed for Fund Member’s failure to comply with the TUCA will be the sole responsibility of the Fund Member. If the Fund advances payment of any fine or penalty, Fund Member agrees to reimburse the Fund for all such costs. Upon termination of this coverage, Fund Member agrees to assume responsibility for claim payments and reports due to the TWC.

Contribution: The contribution shown on this Contribution and Coverage Summary (CCS) is developed by the Fund and is based on the Fund’s overall expected unemployment compensation claims costs for the Participation Period and each individual Fund Member’s claims experience. The contribution is not adjustable during the coverage period due to changes in Fund Member’s wages. However, the contribution may be adjusted by the Fund if payments due to TWC for the Fund Member’s unemployment compensation benefit payments for this Participation Period exceed 300% of the Fund Member’s annual UC contribution. The additional contribution adjustment will be based solely on the Fund Member’s own claims.

Assistance: The Fund’s services include assistance to Fund Member with TWC hearings. Fund Member’s request for assistance constitutes authorization for the Fund to appoint an attorney to provide representation to Fund Member before the TWC and for such attorney and other Fund representatives to have privileged communications with Fund Member regarding claims subject to TWC administrative proceedings. The Fund’s assistance of Fund Member under this provision does not extend to litigation involving unemployment claims or other employment-related matters.



Little Elm ISD

Contribution & Coverage Summary (CCS) Participation Period: 10/1/2021 through 9/30/2022

The following is a summary of coverages, limits, deductibles, and contribution amounts. More information about coverage, limits, deductibles, terms, and conditions are found on following pages and are part of this CCS. Please review all pages of this CCS document. **Coverage under this CCS is contingent upon concurrent participation in the Fund's Auto, Liability, Property and Worker's Compensation programs.**

Coverage	Limit	Deductible	Contribution
Unemployment Compensation	Statutory	No Deductible	\$72,233
Total Contribution			\$72,233

THIS IS NOT AN INVOICE. The TASB Risk Management Fund will issue an invoice when coverage is accepted by the Member. Total Contribution is an estimate and is subject to exposure audit.



Program Coordinators

The Fund Member is required to designate a Program Coordinator (Coordinator) with express authority to represent and bind the Fund Member in all program matters. Below are the current Coordinators associated with the Fund Member. If a Coordinator's name and e-mail address are not listed or the Coordinator identified needs to be updated, please provide updated information to the Fund as soon as possible or include updates on this document.

Current Program Coordinators

Program	Name	Title	E-mail
TASB Risk Management Fund-Workers' Compensation	Nancy Hicks	Accountant	nancyhicks@littleelmisd.net
TASB Risk Management Fund-Property	Nancy Hicks	Accountant	nancyhicks@littleelmisd.net
TASB Risk Management Fund-Auto	Nancy Hicks	Accountant	nancyhicks@littleelmisd.net
TASB Risk Management Fund-Liability	Nancy Hicks	Accountant	nancyhicks@littleelmisd.net
TASB Risk Management Fund-Unemployment Compensation	Nancy Hicks	Accountant	nancyhicks@littleelmisd.net

Program Coordinator Updates

Program	Name	Title	E-mail

If accepting this proposal electronically, you may scan and email this page to tasbrmf@tasbrmf.org to provide Program Coordinator updates.



Contribution & Coverage Summary General Conditions

Coverage: Coverage terms and limits provided are as set out in this CCS and the Fund's corresponding Coverage Agreements for this Participation Period.

Claims Reporting: Fund Member will provide to the Fund timely notice of all claims as required in the Interlocal Participation Agreement, the applicable Fund Coverage Agreement, or this CCS.

Definitions: Any terms not defined in this CCS will use the definition for that term from the corresponding Fund Coverage Agreement.

Payment: The Fund Member agrees to pay contributions based on a plan developed by the Fund. All contributions are payable upon receipt of an invoice from the Fund. The Fund shall determine the contribution for each program and how each contribution is applied. Termination under this Agreement of any program shall not affect the remaining programs.

Termination: This CCS may be terminated by either party with termination to be effective on any successive renewal date by giving written notice to the other party no later than 30 days prior to automatic renewal in accordance with Termination provisions in the Interlocal Participation Agreement. If this CCS is not terminated, the renewal of the CCS becomes effective on the automatic renewal date and the member shall be bound by the terms of the renewal CCS.

Concurrent Participation: All coverages through this CCS are only effective if the Fund Member concurrently participates in or has agreed in writing to participate in all the following Fund programs: Auto, Liability, Property, and Workers' Compensation. The Fund may terminate all coverages immediately if the Fund Member fails to or ceases to concurrently participate in any of these Fund programs. If termination occurs, the total contribution under this CCS shall be considered fully earned, and the Fund Member agrees that no refund of any contribution shall be due. This paragraph's termination provisions shall take precedence over any conflicting termination provisions in the Interlocal Participation Agreement or this CCS.

Fund Member Authorization:

I approve this Contribution and Coverage Summary (CCS) and certify that this information is correct. I affirm that I am duly authorized to approve this CCS and that I have read and agree to this CCS and the Interlocal Participation Agreement.

Authorized Signature

Date

Printed Name

Title

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 08-23-2021	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	FINANCIAL REPORTS - JUNE 2021				
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:	<ol style="list-style-type: none">1) Budget Amendment Reports (provided under separate cover for the final budget amendment)2) Financial Reports<ul style="list-style-type: none">Statement of Unaudited Revenue and ExpendituresFinancial Statements for Special Revenue FundsCash Flow StatementsBank and Investment ReconciliationsReports for Current Investments by FundProperty Tax Collection ReportsCapital Project Reports				

Recommendation: | **The Administration recommends approval of the June 2021 Financial Reports as presented.**

Motion: | **I move that the Board approve the June 2021 Financial Reports as presented.**



Financial Reports
August 6, 2021

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 June 30, 2021 except for the capital project reports which are as of July 31, 2021.

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 June
 GENERAL FUND 1XX 2020-2021

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
REVENUES:						
5700	REVENUE-LOCAL AND INTERMEDIATE	55,906,101.00	-56,620,417.29	.00	-714,316.29	72.34%
5800	STATE PROGRAM REVENUES	24,896,900.00	-19,953,582.43	.00	4,943,317.57	25.49%
5900	FEDERAL PROGRAM REVENUES	1,250,000.00	-1,692,082.61	.00	-442,082.61	2.16%
5000	Total Revenues	82,053,001.00	-78,266,082.33	.00	3,786,918.67	99.99%
EXPENDITURES:						
11	INSTRUCTION	-49,857,855.00	41,202,526.72	930,945.55	-7,724,382.73	60.89%
12	INSTRUCTIONAL RESOURCES/MEDIA	-831,101.00	687,539.45	16,527.43	-127,034.12	1.02%
13	CURRICULUM & STAFF DEVELOPMENT	-2,791,913.00	1,772,792.00	85,249.02	-933,871.98	2.62%
21	INSTRUCTIONAL LEADERSHIP	-1,187,469.00	942,677.66	12,432.60	-232,358.74	1.39%
23	SCHOOL LEADERSHIP	-4,689,399.00	3,825,507.56	81,706.84	-782,184.60	5.65%
31	GUIDANCE AND COUNSELING SVS	-2,639,365.00	1,996,245.53	11,964.11	-631,155.36	2.95%
32	SOCIAL WORK SERVICES	-33,300.00	32,000.00	.00	-1,300.00	.05%
33	HEALTH SERVICES	-653,259.00	544,086.84	5,955.31	-103,216.85	.80%
34	STUDENT TRANSPORTATION	-2,977,225.00	2,441,212.93	78,205.84	-457,806.23	3.61%
35	FOOD SERVICES	-189,954.00	144,506.87	.00	-45,447.13	.21%
36	CO-CURRICULAR ACTIVITIES	-2,656,203.00	1,864,538.12	269,845.28	-521,819.60	2.76%
41	GENERAL ADMINISTRATION	-3,623,148.00	2,728,401.66	95,377.28	-799,369.06	4.03%
51	PLANT MAINTENANCE & OPERATION	-10,120,810.00	6,749,580.95	1,130,603.85	-2,240,625.20	9.97%
52	SECURITY & MONITORING SERVICES	-1,161,571.00	788,374.93	39,546.36	-333,649.71	1.17%
53	DATA PROCESSING SERVICES	-1,722,434.00	1,410,946.92	28,780.54	-282,706.54	2.09%
61	COMMUNITY SERVICES	-56,202.00	43,121.87	.00	-13,080.13	.06%
81	FACILITIES ACQ & CONSTRUCTION	-21,087.00	18,241.72	.00	-2,845.28	.03%
91	CONTRACTED INST BETWEEN SCHOOL	-272,265.00	.00	.00	-272,265.00	.00%
95	PAYMENTS TO JUV JUSTICE ALTERN	-40,000.00	.00	.00	-40,000.00	.00%
99	INTERGOVERNMENTAL CHARGES	-525,000.00	475,974.71	.00	-49,025.29	.70%
6000	Total Expenditures	-86,049,560.00	67,668,276.44	2,787,140.01	-15,594,143.55	100.00%
OPERATING TRANSFERS:						
7915	OPERATING TRANSFERS IN	3,270,954.00	.00	.00	3,270,954.00	
7919	INSURANCE PROCEEDS	990,000.00	-963,855.79	.00	26,144.21	
7000	Total Other Resources/Non-Operating Rev	4,260,954.00	-963,855.79	.00	3,297,098.21	
8911	OPERATING TRANSFERS OUT	-45,000.00	.00	.00	-45,000.00	
8913	EXTRAORDINARY ITEMS	-1,025,000.00	752,549.62	.00	-272,450.38	
8000	Total Other Uses/Non-Operating Exp	-1,070,000.00	752,549.62	.00	-317,450.38	
	Total Operating Transfers	3,190,954.00	-211,306.17			
3000	Fund Balance - September (Unaudited)	29,650,532.00	-29,650,532.00			
3000	Year to Date Fund Balance (Unaudited)	28,844,927.00	-40,459,644.06			

End of Report

Statement of Unaudited Revenues and Expenditures
 LITTLE ELM I.S.D
 Budget vs. Actual As of June
 DEBT SERVICE FUND 511 2020-2021

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
REVENUES:						
5700	REVENUE-LOCAL AND INTERMEDIATE	25,955,805.00	-25,727,066.83	.00	228,738.17	99.05%
5800	STATE PROGRAM REVENUES	.00	-246,131.00	.00	-246,131.00	.95%
5000	Total Revenues	25,955,805.00	-25,973,197.83	.00	-17,392.83	100.00%
EXPENDITURES:						
71	DEBT SERVICE	-26,107,106.00	6,176,549.30	.00	-19,930,556.70	100.00%
6000	Total Expenditures	-26,107,106.00	6,176,549.30	.00	-19,930,556.70	100.00%
OPERATING TRANSFERS:						
7911	BOND PROCEEDS	20,805,000.00	-20,805,000.00	.00	.00	
7916	PREM/DISCOUNT ON BOND ISSUE	2,073,495.00	-2,073,494.99	.00	.01	
7000	Total Other Resources/Non-Operating Rev	22,878,495.00	-22,878,494.99	.00	.01	
8949	OTHER USES	-22,630,936.00	22,630,935.95	.00	-.05	
8000	Total Other Uses/Non-Operating Exp	-22,630,936.00	22,630,935.95	.00	-.05	
	Total Operating Transfers	247,559.00	-247,559.04			
	3000 Fund Balance - September (Unaudited)	7,076,844.00	-7,076,844.00			
	3000 Year to Date Fund Balance (Unaudited)	7,173,102.00	-27,121,051.57			

End of Report

Statement of Unaudited Revenues and Expenditures
 LITTLE ELM I.S.D
 Budget vs. Actual As of June
 CHILD NUTRITION FUND 240 2020-2021

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
REVENUES:						
5700	REVENUE-LOCAL AND INTERMEDIATE	1,255,051.00	-492,070.11	.00	762,980.89	13.84%
5800	STATE PROGRAM REVENUES	14,650.00	-19,887.87	.00	-5,237.87	.56%
5900	FEDERAL PROGRAM REVENUES	1,954,478.00	-3,042,925.57	.00	-1,088,447.57	85.60%
5000	Total Revenues	3,224,179.00	-3,554,883.55	.00	-330,704.55	100.00%
EXPENDITURES:						
35	FOOD SERVICES	-4,144,784.00	3,296,245.02	104,497.08	-744,041.90	100.00%
6000	Total Expenditures	-4,144,784.00	3,296,245.02	104,497.08	-744,041.90	100.00%
	Total Operating Transfers	.00	.00			
	3000 Fund Balance - September (Unaudited)	1,127,437.00	-1,127,437.00			
	3000 Year to Date Fund Balance (Unaudited)	206,832.00	-1,386,075.53			

End of Report

Combined Funds Board Report
Fund Description
LITTLE ELM I.S.D
As of June

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 June

	<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					
5700 - REVENUE-LOCAL AND INTERMEDIATE					
5710 - LOCAL REAL/PERS PROPERTY TAXES	55,119,117.00	-361,154.65	-56,079,387.65	-960,270.65	101.74%
5730 - TUITION AND FEES	40,785.00	-50.00	-12,036.89	28,748.11	29.51%
5740 - OTHER REVENUES LOCAL SOURCES	666,199.00	-46,374.70	-398,518.75	267,680.25	59.82%
5750 - REVENUES-COCURRIC/ENTERPRISING	80,000.00	-3,178.00	-130,474.00	-50,474.00	163.09%
Total 5700 - REVENUE-LOCAL AND INTERMEDIATE	55,906,101.00	-410,757.35	-56,620,417.29	-714,316.29	101.28%
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA/FOUNDATION REVENUES	20,652,973.00	-627,145.00	-17,231,118.00	3,421,855.00	83.43%
5830 - REV/STATE AGENCIES (NOT TEA)	4,243,927.00	-278,069.61	-2,722,464.43	1,521,462.57	64.15%
Total 5800 - STATE PROGRAM REVENUES	24,896,900.00	-905,214.61	-19,953,582.43	4,943,317.57	80.14%
5900 - FEDERAL PROGRAM REVENUES					
5920 - FED REV DISTRIBUTED BY TEA	250,000.00	.00	-437,017.06	-187,017.06	174.81%
5930 - FED REV DIST BY STATE(NOT TEA)	1,000,000.00	-14,301.96	-1,255,065.55	-255,065.55	125.51%
Total 5900 - FEDERAL PROGRAM REVENUES	1,250,000.00	-14,301.96	-1,692,082.61	-442,082.61	135.37%
5000 Total REVENUES	82,053,001.00	-1,330,273.92	-78,266,082.33	3,786,918.67	95.38%

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

	<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	4,260,954.00	-963,855.79	-963,855.79	3,297,098.21	22.62%
Total 7900 - OTHER RESOURCE ACCOUNTS	4,260,954.00	-963,855.79	-963,855.79	3,297,098.21	22.62%
7000 Total OTHER RESOURCES ACCOUNTS	4,260,954.00	-963,855.79	-963,855.79	3,297,098.21	22.62%

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

	<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	-40,618,156.00	.00	569,044.64	33,968,111.60	-6,650,044.40	83.63%
6200 - PROFESSIONAL & CONTRACTED SVS	-2,490,294.00	32,542.42	116,483.10	1,869,366.22	-588,385.36	75.07%
6300 - SUPPLIES AND MATERIALS	-6,275,252.00	866,936.45	151,630.34	4,988,859.82	-419,455.73	79.50%
6400 - OTHER OPERATING COSTS	-410,680.00	14,847.68	21,686.23	329,335.50	-66,496.82	80.19%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-63,473.00	16,619.00	.00	46,853.58	-42	73.82%
Total Function 11 INSTRUCTION	-49,857,855.00	930,945.55	858,844.31	41,202,526.72	-7,724,382.73	82.64%
12 - INSTRUCTIONAL RESOURCES/MEDIA						
6100 - PAYROLL COSTS	-694,678.00	.00	8,628.26	593,330.44	-101,347.56	85.41%
6200 - PROFESSIONAL & CONTRACTED SVS	-21,611.00	.00	258.51	21,044.03	-566.97	97.38%
6300 - SUPPLIES AND MATERIALS	-112,487.00	16,378.43	13,245.89	71,234.98	-24,873.59	63.33%
6400 - OTHER OPERATING COSTS	-2,325.00	149.00	.00	1,930.00	-246.00	83.01%
Total Function 12 INSTRUCTIONAL	-831,101.00	16,527.43	22,132.66	687,539.45	-127,034.12	82.73%
13 - CURRICULUM & STAFF DEVELOPMENT						
6100 - PAYROLL COSTS	-1,874,082.00	.00	406,035.40	1,334,384.29	-539,697.71	71.20%
6200 - PROFESSIONAL & CONTRACTED SVS	-604,991.00	52,544.68	2,312.59	292,448.39	-259,997.93	48.34%
6300 - SUPPLIES AND MATERIALS	-81,101.00	7,684.22	30,600.76	52,382.13	-21,034.65	64.59%
6400 - OTHER OPERATING COSTS	-231,739.00	25,020.12	12,132.98	93,577.19	-113,141.69	40.38%
Total Function 13 CURRICULUM & STAFF	-2,791,913.00	85,249.02	451,081.73	1,772,792.00	-933,871.98	63.50%
21 - INSTRUCTIONAL LEADERSHIP						
6100 - PAYROLL COSTS	-1,057,200.00	.00	83,773.07	868,477.14	-188,722.86	82.15%
6200 - PROFESSIONAL & CONTRACTED SVS	-31,494.00	455.30	581.30	29,181.30	-1,857.40	92.66%
6300 - SUPPLIES AND MATERIALS	-40,908.00	4,486.58	3,755.49	25,158.77	-11,262.65	61.50%
6400 - OTHER OPERATING COSTS	-57,867.00	7,490.72	3,626.42	19,860.45	-30,515.83	34.32%
Total Function 21 INSTRUCTIONAL LEADERSHIP	-1,187,469.00	12,432.60	91,736.28	942,677.66	-232,358.74	79.39%
23 - SCHOOL LEADERSHIP						
6100 - PAYROLL COSTS	-4,358,833.00	.00	348,900.15	3,667,884.44	-690,948.56	84.15%
6200 - PROFESSIONAL & CONTRACTED SVS	-70,294.00	4,953.08	7,395.37	64,504.75	-836.17	91.76%
6300 - SUPPLIES AND MATERIALS	-162,515.00	49,964.79	4,261.07	46,556.10	-65,994.11	28.65%
6400 - OTHER OPERATING COSTS	-97,757.00	26,788.97	7,082.99	46,562.27	-24,405.76	47.63%
Total Function 23 SCHOOL LEADERSHIP	-4,689,399.00	81,706.84	367,639.58	3,825,507.56	-782,184.60	81.58%
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS	-2,441,837.00	.00	147,026.80	1,807,620.92	-634,216.08	74.03%

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

	<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	-114,950.00	5,304.80	21,079.44	151,310.44	41,665.24	131.63%
6300 - SUPPLIES AND MATERIALS	-56,268.00	4,544.77	3,456.83	24,348.26	-27,374.97	43.27%
6400 - OTHER OPERATING COSTS	-26,310.00	2,114.54	1,693.85	12,965.91	-11,229.55	49.28%
Total Function 31 GUIDANCE AND COUNSELING SVS	-2,639,365.00	11,964.11	173,256.92	1,996,245.53	-631,155.36	75.63%
32 - SOCIAL WORK SERVICES						
6200 - PROFESSIONAL & CONTRACTED SVS	-33,000.00	.00	.00	32,000.00	-1,000.00	96.97%
6400 - OTHER OPERATING COSTS	-300.00	.00	.00	.00	-300.00	-.00%
Total Function 32 SOCIAL WORK SERVICES	-33,300.00	.00	.00	32,000.00	-1,300.00	96.10%
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS	-616,899.00	.00	14,981.42	526,951.66	-89,947.34	85.42%
6200 - PROFESSIONAL & CONTRACTED SVS	-12,708.00	.00	937.08	6,559.75	-6,148.25	51.62%
6300 - SUPPLIES AND MATERIALS	-20,656.00	5,955.31	1,330.81	9,245.20	-5,455.49	44.76%
6400 - OTHER OPERATING COSTS	-2,996.00	.00	209.50	1,330.23	-1,665.77	44.40%
Total Function 33 HEALTH SERVICES	-653,259.00	5,955.31	17,458.81	544,086.84	-103,216.85	83.29%
34 - STUDENT TRANSPORTATION						
6200 - PROFESSIONAL & CONTRACTED SVS	-2,749,100.00	202.50	257,113.08	2,303,197.08	-445,700.42	83.78%
6300 - SUPPLIES AND MATERIALS	-227,275.00	77,714.59	240.39	138,006.60	-11,553.81	60.72%
6400 - OTHER OPERATING COSTS	-850.00	288.75	.00	9.25	-552.00	1.09%
Total Function 34 STUDENT TRANSPORTATION	-2,977,225.00	78,205.84	257,353.47	2,441,212.93	-457,806.23	82.00%
35 - FOOD SERVICES						
6100 - PAYROLL COSTS	-189,954.00	.00	10,419.54	144,506.87	-45,447.13	76.07%
Total Function 35 FOOD SERVICES	-189,954.00	.00	10,419.54	144,506.87	-45,447.13	76.07%
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-1,638,148.00	.00	77,304.51	1,241,188.68	-396,959.32	75.77%
6200 - PROFESSIONAL & CONTRACTED SVS	-186,585.00	19,971.23	9,897.19	161,429.74	-5,184.03	86.52%
6300 - SUPPLIES AND MATERIALS	-514,436.00	216,748.09	44,244.58	267,430.81	-30,257.10	51.99%
6400 - OTHER OPERATING COSTS	-317,034.00	33,125.96	5,681.74	194,488.89	-89,419.15	61.35%
Total Function 36 CO-CURRICULAR ACTIVITIES	-2,656,203.00	269,845.28	137,128.02	1,864,538.12	-521,819.60	70.20%
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-2,676,228.00	.00	230,460.51	2,109,915.33	-566,312.67	78.84%
6200 - PROFESSIONAL & CONTRACTED SVS	-578,525.00	32,326.65	8,240.60	430,060.65	-116,137.70	74.34%
6300 - SUPPLIES AND MATERIALS	-106,136.00	22,123.53	1,917.57	38,277.34	-45,735.13	36.06%
6400 - OTHER OPERATING COSTS	-262,259.00	40,927.10	12,203.62	150,148.34	-71,183.56	57.25%
Total Function 41 GENERAL ADMINISTRATION	-3,623,148.00	95,377.28	252,822.30	2,728,401.66	-799,369.06	75.30%

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

	<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						
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-4,070,092.00	.00	305,026.77	2,948,827.60	-1,121,264.40	72.45%
6200 - PROFESSIONAL & CONTRACTED SVS	-4,635,817.00	977,047.34	216,175.94	2,661,032.82	-997,736.84	57.40%
6300 - SUPPLIES AND MATERIALS	-608,743.00	133,884.41	20,889.67	365,707.16	-109,151.43	60.08%
6400 - OTHER OPERATING COSTS	-806,158.00	19,672.10	2,565.90	774,013.37	-12,472.53	96.01%
Total Function 51 PLANT MAINTENANCE &	-10,120,810.00	1,130,603.85	544,658.28	6,749,580.95	-2,240,625.20	66.69%
52 - SECURITY & MONITORING SERVICES						
6100 - PAYROLL COSTS	-162,128.00	.00	1,747.16	105,749.50	-56,378.50	65.23%
6200 - PROFESSIONAL & CONTRACTED SVS	-896,533.00	20,659.96	6,295.84	650,141.81	-225,731.23	72.52%
6300 - SUPPLIES AND MATERIALS	-88,710.00	18,086.60	5,189.00	29,482.72	-41,140.68	33.23%
6400 - OTHER OPERATING COSTS	-14,200.00	799.80	100.00	3,000.90	-10,399.30	21.13%
Total Function 52 SECURITY & MONITORING	-1,161,571.00	39,546.36	13,332.00	788,374.93	-333,649.71	67.87%
53 - DATA PROCESSING SERVICES						
6100 - PAYROLL COSTS	-1,199,154.00	.00	89,688.27	971,819.75	-227,334.25	81.04%
6200 - PROFESSIONAL & CONTRACTED SVS	-418,381.00	21,001.00	17,294.71	354,190.93	-43,189.07	84.66%
6300 - SUPPLIES AND MATERIALS	-91,646.00	7,006.20	1,938.99	78,543.32	-6,096.48	85.70%
6400 - OTHER OPERATING COSTS	-13,253.00	773.34	514.61	6,392.92	-6,086.74	48.24%
Total Function 53 DATA PROCESSING SERVICES	-1,722,434.00	28,780.54	109,436.58	1,410,946.92	-282,706.54	81.92%
61 - COMMUNITY SERVICES						
6100 - PAYROLL COSTS	-55,925.00	.00	3,305.95	43,121.87	-12,803.13	77.11%
6400 - OTHER OPERATING COSTS	-277.00	.00	.00	.00	-277.00	-00%
Total Function 61 COMMUNITY SERVICES	-56,202.00	.00	3,305.95	43,121.87	-13,080.13	76.73%
81 - FACILITIES ACQ & CONSTRUCTION						
6100 - PAYROLL COSTS	-21,087.00	.00	1,269.72	18,241.72	-2,845.28	86.51%
Total Function 81 FACILITIES ACQ & CONSTRUCTION	-21,087.00	.00	1,269.72	18,241.72	-2,845.28	86.51%
91 - CONTRACTED INST BETWEEN SCHOOL						
6200 - PROFESSIONAL & CONTRACTED SVS	-272,265.00	.00	.00	.00	-272,265.00	-00%
Total Function 91 CONTRACTED INST BETWEEN	-272,265.00	.00	.00	.00	-272,265.00	-00%
95 - PAYMENTS TO JUV JUSTICE ALTERN						
6200 - PROFESSIONAL & CONTRACTED SVS	-40,000.00	.00	.00	.00	-40,000.00	-00%
Total Function 95 PAYMENTS TO JUV JUSTICE	-40,000.00	.00	.00	.00	-40,000.00	-00%
99 - INTERGOVERNMENTAL CHARGES						
6200 - PROFESSIONAL & CONTRACTED SVS	-525,000.00	.00	119,049.90	475,974.71	-49,025.29	90.66%
Total Function 99 INTERGOVERNMENTAL CHARGES	-525,000.00	.00	119,049.90	475,974.71	-49,025.29	90.66%
6000 Total EXPENDITURES/EXPENSES	-86,049,560.00	2,787,140.01	3,430,926.05	67,668,276.44	-15,594,143.55	78.64%

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

	<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	-1,070,000.00	.00	377,891.36	752,549.62	-317,450.38	70.33%
Total Function 00 OTHER USES	-1,070,000.00	.00	377,891.36	752,549.62	-317,450.38	70.33%
8000 Total OTHER USES ACCOUNTS	-1,070,000.00	.00	377,891.36	752,549.62	-317,450.38	70.33%

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

	<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	4,175.00	.00	-2,420.92	1,754.08	57.99%
5750 - REVENUES-COCURRIC/ENTERPRISING	1,250,876.00	-1,625.37	-489,649.19	761,226.81	39.14%
Total 5700 - REVENUE-LOCAL AND INTERMEDIATE	1,255,051.00	-1,625.37	-492,070.11	762,980.89	39.21%
5800 - STATE PROGRAM REVENUES					
5820 - STATE REV DISTRIBUTED BY TEA	14,650.00	.00	-19,887.87	-5,237.87	135.75%
Total 5800 - STATE PROGRAM REVENUES	14,650.00	.00	-19,887.87	-5,237.87	135.75%
5900 - FEDERAL PROGRAM REVENUES					
5920 - FED REV DISTRIBUTED BY TEA	1,954,478.00	-290,431.12	-3,042,925.57	-1,088,447.57	155.69%
Total 5900 - FEDERAL PROGRAM REVENUES	1,954,478.00	-290,431.12	-3,042,925.57	-1,088,447.57	155.69%
5000 Total REVENUES	3,224,179.00	-292,056.49	-3,554,883.55	-330,704.55	110.26%

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

	<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	-1,765,286.00	.00	62,931.32	1,580,172.42	-185,113.58	89.51%
6200 - PROFESSIONAL & CONTRACTED SVS	-252,340.00	77,473.21	14,073.09	84,882.37	-89,984.42	33.64%
6300 - SUPPLIES AND MATERIALS	-2,067,758.00	12,396.97	93,524.61	1,620,991.09	-434,369.94	78.39%
6400 - OTHER OPERATING COSTS	-54,400.00	14,626.90	496.81	10,199.14	-29,573.96	18.75%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-5,000.00	.00	.00	.00	-5,000.00	-.00%
Total Function 35 FOOD SERVICES	-4,144,784.00	104,497.08	171,025.83	3,296,245.02	-744,041.90	79.53%
6000 Total EXPENDITURES/EXPENSES	-4,144,784.00	104,497.08	171,025.83	3,296,245.02	-744,041.90	79.53%

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

	<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	25,905,805.00	-165,320.07	-25,718,574.88	187,230.12	99.28%
5740 - OTHER REVENUES LOCAL SOURCES	50,000.00	-458.70	-8,491.95	41,508.05	16.98%
Total 5700 - REVENUE-LOCAL AND INTERMEDIATE	25,955,805.00	-165,778.77	-25,727,066.83	228,738.17	99.12%
5800 - STATE PROGRAM REVENUES					
5820 - STATE REV DISTRIBUTED BY TEA	.00	.00	-246,131.00	-246,131.00	.00%
Total 5800 - STATE PROGRAM REVENUES	.00	.00	-246,131.00	-246,131.00	.00%
5000 Total REVENUES	25,955,805.00	-165,778.77	-25,973,197.83	-17,392.83	100.07%

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

	<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					
7900 - OTHER USES					
7910 - OTHER RESOURCES	22,878,495.00	.00	-22,878,494.99	.01	100.00%
Total 7900 - OTHER RESOURCE ACCOUNTS	22,878,495.00	.00	-22,878,494.99	.01	100.00%
7000 Total OTHER RESOURCES ACCOUNTS	22,878,495.00	.00	-22,878,494.99	.01	100.00%

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

	<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	-26,107,106.00	.00	1,350.00	6,176,549.30	-19,930,556.70	23.66%
Total Function 71 DEBT SERVICE	-26,107,106.00	.00	1,350.00	6,176,549.30	-19,930,556.70	23.66%
6000 Total EXPENDITURES/EXPENSES	-26,107,106.00	.00	1,350.00	6,176,549.30	-19,930,556.70	23.66%

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

	<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						
00 - OTHER USES						
8900 - OTHER USES ACCOUNTS	-22,630,936.00	.00	.00	22,630,935.95	-.05	100.00%
Total Function 00 OTHER USES	-22,630,936.00	.00	.00	22,630,935.95	-.05	100.00%
8000 Total OTHER USES ACCOUNTS	-22,630,936.00	.00	.00	22,630,935.95	-.05	100.00%
End of Report						

Revenues and Expenditures by Major Object Code
 LITTLE ELM I.S.D
 Accounting Periods: 09 through 06
 FEDERAL PROGRAMS AS OF 06/30/2021

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 211 / 0 - ESEA TITLE I-A IMPROVING BASIC				
5900 FEDERAL PROGRAM REVENUES	137,916.00	.00	-137,916.00	.00
6100 PAYROLL COSTS	-45,172.00	.00	45,172.00	.00
6200 PROFESSIONAL & CONTRACTED SVS	-29,111.00	.00	27,581.13	-1,529.87
6300 SUPPLIES AND MATERIALS	-56,858.00	.00	64,387.87	7,529.87
6400 OTHER OPERATING COSTS	-6,775.00	.00	775.00	-6,000.00
Subtotals for Fund 211 / 0	.00	.00	.00	.00
Fund Code 211 / 1 - ESEA TITLE I-A IMPROVING BASIC				
5900 FEDERAL PROGRAM REVENUES	555,921.00	.00	-300,805.60	255,115.40
6100 PAYROLL COSTS	-395,459.00	.00	269,366.73	-126,092.27
6200 PROFESSIONAL & CONTRACTED SVS	-14,083.00	2,300.00	7,962.46	-3,820.54
6300 SUPPLIES AND MATERIALS	-132,960.00	1,819.56	90,790.75	-40,349.69
6400 OTHER OPERATING COSTS	-13,419.00	.00	10,335.00	-3,084.00
Subtotals for Fund 211 / 1	.00	4,119.56	77,649.34	81,768.90
Fund Code 224 / 0 - IDEA - PART B, FORMULA				
5900 FEDERAL PROGRAM REVENUES	466,576.00	.00	-466,576.00	.00
6100 PAYROLL COSTS	-196,977.00	.00	447,572.23	250,595.23
6200 PROFESSIONAL & CONTRACTED SVS	-71,099.00	.00	7,503.20	-63,595.80
6300 SUPPLIES AND MATERIALS	-195,750.00	.00	11,500.57	-184,249.43
6400 OTHER OPERATING COSTS	-2,750.00	.00	.00	-2,750.00
Subtotals for Fund 224 / 0	.00	.00	-0.00	.00
Fund Code 224 / 1 - IDEA - PART B, FORMULA				
5900 FEDERAL PROGRAM REVENUES	1,123,217.00	.00	-265,453.98	857,763.02
6100 PAYROLL COSTS	-969,718.00	.00	357,037.02	-612,680.98
6200 PROFESSIONAL & CONTRACTED SVS	-67,589.00	.00	361.91	-67,227.09
6300 SUPPLIES AND MATERIALS	-84,410.00	72,433.20	1,936.77	-10,040.03
6400 OTHER OPERATING COSTS	-1,500.00	.00	.00	-1,500.00
Subtotals for Fund 224 / 1	.00	72,433.20	93,881.72	166,314.92
Fund Code 225 / 0 - IDEA - PART B, PRESCHOOL				
5900 FEDERAL PROGRAM REVENUES	19,513.00	.00	-456.96	19,056.04
6100 PAYROLL COSTS	-250.00	.00	.00	-250.00
6200 PROFESSIONAL & CONTRACTED SVS	-2,500.00	.00	.00	-2,500.00
6300 SUPPLIES AND MATERIALS	-15,826.00	.00	938.21	-14,887.79
6400 OTHER OPERATING COSTS	-937.00	.00	.00	-937.00
Subtotals for Fund 225 / 0	.00	.00	481.25	481.25
Fund Code 225 / 1 - IDEA - PART B, PRESCHOOL				
5900 FEDERAL PROGRAM REVENUES	11,836.00	.00	.00	11,836.00
6100 PAYROLL COSTS	-250.00	.00	.00	-250.00
6200 PROFESSIONAL & CONTRACTED SVS	-1,500.00	.00	.00	-1,500.00
6300 SUPPLIES AND MATERIALS	-9,986.00	.00	.00	-9,986.00
6400 OTHER OPERATING COSTS	-100.00	.00	.00	-100.00
Subtotals for Fund 225 / 1	.00	.00	.00	.00
Fund Code 244 / 0 - VOC ED - BASIC GRANT				
5900 FEDERAL PROGRAM REVENUES	2,563.00	.00	-1,563.00	1,000.00
6100 PAYROLL COSTS	.00	.00	.00	.00
6300 SUPPLIES AND MATERIALS	-2,563.00	.00	1,563.00	-1,000.00
Subtotals for Fund 244 / 0	.00	.00	.00	.00

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 244 / 1 - VOC ED - BASIC GRANT				
5900 FEDERAL PROGRAM REVENUES	50,706.00	.00	-28,110.35	22,595.65
6200 PROFESSIONAL & CONTRACTED SVS	-6,500.00	.00	6,500.00	.00
6300 SUPPLIES AND MATERIALS	-44,206.00	10,538.28	22,972.58	-10,695.14
Subtotals for Fund 244 / 1	.00	10,538.28	1,362.23	11,900.51
Fund Code 255 / 0 - TITLE II TPTR				
5900 FEDERAL PROGRAM REVENUES	8,845.00	.00	-8,843.50	1.50
6100 PAYROLL COSTS	-717.00	.00	717.00	.00
6200 PROFESSIONAL & CONTRACTED SVS	-5,718.00	.00	5,718.00	.00
6300 SUPPLIES AND MATERIALS	-2,251.00	.00	2,249.50	-1.50
6400 OTHER OPERATING COSTS	-159.00	.00	159.00	.00
Subtotals for Fund 255 / 0	.00	.00	.00	.00
Fund Code 255 / 1 - TITLE II TPTR				
5900 FEDERAL PROGRAM REVENUES	127,896.00	.00	-65,109.88	62,786.12
6100 PAYROLL COSTS	-18,900.00	.00	11,640.63	-7,259.37
6200 PROFESSIONAL & CONTRACTED SVS	-45,938.00	.00	30,577.00	-15,361.00
6300 SUPPLIES AND MATERIALS	-56,043.00	13,806.23	42,102.15	-134.62
6400 OTHER OPERATING COSTS	-7,015.00	.00	2,628.00	-4,387.00
Subtotals for Fund 255 / 1	.00	13,806.23	21,837.90	35,644.13
Fund Code 263 / 0 - TITLE III, PART A LEP/IMMIGRAN				
5900 FEDERAL PROGRAM REVENUES	16,767.00	.00	-11,367.00	5,400.00
6100 PAYROLL COSTS	31.00	.00	1,116.50	1,147.50
6200 PROFESSIONAL & CONTRACTED SVS	-11,841.00	.00	11,839.50	-1.50
6300 SUPPLIES AND MATERIALS	-4,237.00	.00	3,091.00	-1,146.00
6400 OTHER OPERATING COSTS	-720.00	.00	720.00	.00
Subtotals for Fund 263 / 0	.00	.00	5,400.00	5,400.00
Fund Code 263 / 1 - TITLE III, PART A LEP/IMMIGRAN				
5900 FEDERAL PROGRAM REVENUES	132,774.00	.00	-77,730.26	55,043.74
6100 PAYROLL COSTS	-27,600.00	.00	13,640.90	-13,959.10
6200 PROFESSIONAL & CONTRACTED SVS	-24,000.00	7,740.00	10,355.00	-5,905.00
6300 SUPPLIES AND MATERIALS	-71,045.00	24.27	64,540.46	-6,480.27
6400 OTHER OPERATING COSTS	-10,129.00	795.00	295.00	-9,039.00
Subtotals for Fund 263 / 1	.00	8,559.27	11,101.10	19,660.37
Fund Code 266 / 0 - ESSER I				
5900 FEDERAL PROGRAM REVENUES	256,254.00	.00	-224,964.31	31,289.69
6200 PROFESSIONAL & CONTRACTED SVS	-61,457.00	.00	53,717.58	-7,739.42
6300 SUPPLIES AND MATERIALS	-194,797.00	.00	184,046.73	-10,750.27
Subtotals for Fund 266 / 0	.00	.00	12,800.00	12,800.00
Fund Code 276 / 1 - INSTRUCTIONAL CONTINUITY GRANT				
5900 FEDERAL PROGRAM REVENUES	18,000.00	.00	-12,929.23	5,070.77
6100 PAYROLL COSTS	-9,000.00	.00	17,426.61	8,426.61
6200 PROFESSIONAL & CONTRACTED SVS	-9,000.00	.00	9,000.00	.00
Subtotals for Fund 276 / 1	.00	.00	13,497.38	13,497.38

Revenues and Expenditures by Major Object Code
 LITTLE ELM I.S.D
 Accounting Periods: 09 through 06
 FEDERAL PROGRAMS AS OF 06/30/2021

<u>Class/Major Object Code</u>	<u>Est Rev/Approp</u>	<u>Encumbrances</u>	<u>Real Rev/Exp</u>	<u>Balances</u>
Fund Code 277 / 1 - CRF RLOC PRIOR PURCH REIMB PRM				
5900 FEDERAL PROGRAM REVENUES	59,567.00	.00	-59,566.86	.14
6300 SUPPLIES AND MATERIALS	-59,567.00	.00	59,566.86	-.14
Subtotals for Fund 277 / 1	.00	.00	.00	.00
Fund Code 289 / 0 - TITLE IV, PART A, SUBPART 1				
5900 FEDERAL PROGRAM REVENUES	5,716.00	.00	-684.56	5,031.44
6100 PAYROLL COSTS	-2,190.00	.00	84.56	-2,105.44
6300 SUPPLIES AND MATERIALS	-1,178.00	.00	600.00	-578.00
6400 OTHER OPERATING COSTS	-2,348.00	.00	.00	-2,348.00
Subtotals for Fund 289 / 0	.00	.00	.00	.00
Fund Code 289 / 1 - TITLE IV, PART A, SUBPART 1				
5900 FEDERAL PROGRAM REVENUES	71,941.00	.00	-35,369.55	36,571.45
6100 PAYROLL COSTS	-12,239.00	.00	.00	-12,239.00
6200 PROFESSIONAL & CONTRACTED SVS	-16,299.00	.00	16,179.00	-120.00
6300 SUPPLIES AND MATERIALS	-34,807.00	10,080.00	24,718.84	-8.16
6400 OTHER OPERATING COSTS	-8,596.00	.00	1,981.16	-6,614.84
Subtotals for Fund 289 / 1	.00	10,080.00	7,509.45	17,589.45
Grand Totals	.00	119,536.54	245,520.37	365,056.91

End of Report

Revenues and Expenditures by Major Object Code
 LITTLE ELM I.S.D
 Accounting Periods: 09 through 06
 STATE PROGRAMS AS OF 06/30/2021

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 385 / 1 - VISUALLY IMPAIRED SSVI				
5700 REVENUE-LOCAL AND INTERMEDIATE	4,350.00	.00	-4,350.00	.00
6200 PROFESSIONAL & CONTRACTED SVS	-4,350.00	.00	4,350.00	.00
Subtotals for Fund 385 / 1	.00	.00	.00	.00
Fund Code 397 / 1 - ADVANCED PLACEMENT INCENTIVES				
5800 STATE PROGRAM REVENUES	7,440.00	.00	-7,439.85	.15
6400 OTHER OPERATING COSTS	-7,440.00	.00	.00	-7,440.00
Subtotals for Fund 397 / 1	.00	.00	-7,439.85	-7,439.85
Fund Code 410 / 1 - INSTRUCTIONAL MATERIALS				
5800 STATE PROGRAM REVENUES	45,900.00	.00	-45,900.00	.00
6200 PROFESSIONAL & CONTRACTED SVS	-14,000.00	.00	14,000.00	.00
6300 SUPPLIES AND MATERIALS	-32,022.00	.00	31,900.00	-122.00
Subtotals for Fund 410 / 1	-122.00	.00	.00	-122.00
Fund Code 427 / 0 - SPED FISCAL SUPPORT				
5800 STATE PROGRAM REVENUES	111,914.00	.00	-111,914.00	.00
6100 PAYROLL COSTS	.00	.00	.00	.00
6200 PROFESSIONAL & CONTRACTED SVS	-79,035.00	24,600.00	52,014.50	-2,420.50
6300 SUPPLIES AND MATERIALS	-32,879.00	.00	32,612.00	-267.00
Subtotals for Fund 427 / 0	.00	24,600.00	-27,287.50	-2,687.50
Fund Code 429 / 0 - STATE SPECIAL REVENUE				
5800 STATE PROGRAM REVENUES	125,710.00	.00	-105,951.97	19,758.03
6200 PROFESSIONAL & CONTRACTED SVS	.00	.00	.00	.00
6300 SUPPLIES AND MATERIALS	-125,710.00	.00	124,691.56	-1,018.44
Subtotals for Fund 429 / 0	.00	.00	18,739.59	18,739.59
Fund Code 429 / 1 - STATE SPECIAL REVENUE				
5800 STATE PROGRAM REVENUES	125,000.00	.00	-61,000.00	64,000.00
6100 PAYROLL COSTS	-14,500.00	.00	2,631.12	-11,868.88
6200 PROFESSIONAL & CONTRACTED SVS	-108,200.00	.00	61,000.00	-47,200.00
6300 SUPPLIES AND MATERIALS	-2,300.00	.00	.00	-2,300.00
Subtotals for Fund 429 / 1	.00	.00	2,631.12	2,631.12
Grand Totals	-122.00	24,600.00	-13,356.64	11,121.36

End of Report

Revenues and Expenditures by Major Object Code
 LITTLE ELM I.S.D
 Accounting Periods: 09 through 06
 CHILD CARE AS OF 06/30/2021

<u>Class/Major Object Code</u>	<u>Est Rev/Appropr</u>	<u>Encumbrances</u>	<u>Real Rev/Exp</u>	<u>Balances</u>
Fund Code 720 / 1 - CHILD CARE				
5700 REVENUE-LOCAL AND INTERMEDIATE	565,274.00	.00	-391,077.92	174,196.08
6100 PAYROLL COSTS	-507,365.00	.00	417,702.56	-89,662.44
6200 PROFESSIONAL & CONTRACTED SVS	-5,622.00	122.30	1,510.30	-3,989.40
6300 SUPPLIES AND MATERIALS	-31,998.00	7,045.06	20,242.95	-4,709.99
6400 OTHER OPERATING COSTS	-20,289.00	2,722.39	2,321.26	-15,245.35
Subtotals for Fund 720 / 1	.00	9,889.75	50,699.15	60,588.90
Grand Totals	.00	9,889.75	50,699.15	60,588.90

End of Report

**Little Elm Independent School District
General Operating Cash Flow Statement
FY 2020-2021**

	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>	25,447,269.29	21,021,306.55	29,487,020.90	22,349,973.15	16,773,985.67	16,675,134.41	16,463,776.39	17,522,061.23	21,719,548.90	20,756,905.79	-	-	25,447,269.29
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	7,776.09	9,821.01	10,166.59	7,490.24	6,157.55	5,198.65	6,680.53	7,118.59	7,941.82	7,202.90	-	-	75,553.97
Other Local Revenue	94,995.60	90,207.25	76,193.57	127,345.98	211,752.81	46,320.52	147,399.58	127,354.38	219,260.59	1,051,491.97	-	-	2,192,322.25
State Revenue - Available School	121,705.00	246,387.00	351,610.00	356,112.00	-	-	524,363.00	223,114.00	246,387.00	627,145.00	-	-	2,696,823.00
State Revenue - Foundation	8,484,569.00	5,935,432.00	-	93,650.00	-	-	-	-	-	-	-	-	14,513,651.00
State Revenue - Debt Service	-	-	-	246,131.00	-	-	-	-	-	-	-	-	246,131.00
State Revenue - Misc	-	45,900.00	-	64,183.00	-	1,800.00	4,888.56	72,948.00	24,932.41	-	-	-	214,651.97
SHARS Receipts	2,129.03	14,714.86	12,664.50	11,074.44	17,470.27	12,488.95	11,923.85	989,124.58	22,169.06	14,301.96	-	-	1,108,061.50
Federal Program Revenue	21,329.98	680,329.33	-	1,104,270.32	-	206,921.14	200,931.31	241,889.58	149,679.79	206,989.71	-	-	2,812,341.16
Federal Program Revenue 240	25,332.02	119,478.16	456,261.59	308,257.43	250,626.42	338,441.16	284,791.66	376,484.48	414,111.61	265,550.03	-	-	2,839,334.56
Lunch Revenue - local 240	93,977.37	54,822.39	48,771.93	36,212.11	49,568.31	44,683.33	61,341.43	61,055.30	39,033.19	2,055.73	-	-	491,521.09
Payroll Deposits	932.88	12.78	139.15	175.55	7,526.77	58.20	201.29	158.10	299.98	1,361.59	-	-	10,866.29
Proceeds Land Sale	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Investment Acct	-	10,118,000.00	-	-	6,621,953.85	6,000,000.00	8,475,000.00	8,750,000.00	5,000,000.00	8,605,000.00	-	-	53,569,953.85
Total Revenue	8,852,746.97	17,315,104.78	955,807.33	2,354,902.07	7,165,055.98	6,655,911.95	9,717,521.21	10,849,247.01	6,123,815.45	10,781,098.89	-	-	80,771,211.64
DISBURSEMENTS													
Payroll Checks	3,228,908.56	4,438,476.49	3,313,716.95	3,344,889.13	3,340,828.98	3,322,896.05	3,355,355.52	3,353,133.08	3,395,513.83	3,537,623.13	-	-	34,631,341.72
Accounts Payable Checks	8,791,697.27	3,027,123.28	3,467,342.18	3,268,030.29	2,369,525.56	2,230,246.56	3,985,109.39	1,978,559.59	2,363,840.40	2,250,916.08	-	-	33,732,390.60
TRS Deposit	860,079.75	891,296.52	903,541.68	904,755.98	913,498.48	913,225.59	912,735.68	910,062.29	911,957.53	913,926.94	-	-	9,039,080.44
IRS Deposit	398,024.13	488,686.82	408,254.27	413,214.15	410,054.22	400,901.77	406,035.78	410,004.38	415,146.80	462,574.69	-	-	4,212,897.01
Bank Charges/ NSF's/Bk Trans	-	3,807.32	-	-	-	-	-	-	-	-	-	-	3,807.32
Total Expenditures	13,278,709.71	8,849,390.43	8,092,855.08	7,930,889.55	7,033,907.24	6,867,269.97	8,659,236.37	6,651,759.34	7,086,458.56	7,165,040.84	-	-	81,615,517.09
Cash to TEA	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Transferred to Debt Service	-	-	-	-	230,000.00	-	-	-	-	-	-	-	230,000.00
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	13,278,709.71	8,849,390.43	8,092,855.08	7,930,889.55	7,263,907.24	6,867,269.97	8,659,236.37	6,651,759.34	7,086,458.56	7,165,040.84	-	-	81,845,517.09
Net Change in Cash	(4,425,962.74)	8,465,714.35	(7,137,047.75)	(5,575,987.48)	(98,851.26)	(211,358.02)	1,058,284.84	4,197,487.67	(962,643.11)	3,616,058.05	-	-	(1,074,305.45)
Ending Cash Balance in bank	21,021,306.55	29,487,020.90	22,349,973.15	16,773,985.67	16,675,134.41	16,463,776.39	17,522,061.23	21,719,548.90	20,756,905.79	24,372,963.84	-	-	24,372,963.84
Beginning Cash Balance Lone Star	52,193,840.25	48,293,143.81	43,121,722.87	36,228,714.92	36,124,317.50	35,674,188.40	35,675,269.81	35,501,123.99	35,401,777.58	44,800,076.99	-	-	52,193,840.25
Beginning Cash Balance TexStar	9,168,260.91	6,109,078.13	6,094,332.49	5,447,065.48	4,941,480.15	4,442,077.90	2,913,944.29	2,777,946.65	2,572,412.44	2,572,434.20	-	-	9,168,260.91
Beginning Cash Balance Texas Class	23,774,368.52	17,643,900.29	12,947,817.18	21,228,899.19	78,311,023.72	81,383,673.49	81,026,640.70	73,350,274.92	64,840,127.12	60,242,683.67	-	-	23,774,368.52
Interest Earned Lone Star	4,348.49	3,579.06	3,050.71	2,406.71	1,894.20	1,081.41	854.18	653.59	604.33	590.08	-	-	19,062.76
Interest Earned TexStar	903.87	596.21	427.20	283.86	234.22	77.52	51.54	24.79	21.76	20.89	-	-	2,641.86
Interest Earned TexasClass	2,504.41	1,653.57	1,363.86	2,643.42	5,197.95	3,311.12	2,351.91	2,513.78	2,821.34	1,724.81	-	-	26,086.17
Transfers in	45,788.64	325,020.20	3,303,333.83	59,360,996.43	9,340,641.68	6,485,004.86	730,105.68	504,745.16	10,561,530.28	509,301.79	-	-	91,166,468.55
Transfers out	(13,143,894.86)	(10,213,096.73)	(2,567,368.55)	(2,894,188.64)	(7,224,849.63)	(8,373,559.90)	(8,719,872.55)	(9,322,965.74)	(5,764,199.99)	(8,982,710.29)	-	-	(77,206,706.88)
Ending Cash Balance Invested	72,046,120.23	62,163,872.54	62,904,679.59	119,376,821.37	121,499,939.79	119,615,854.80	111,629,345.56	102,814,317.14	107,615,094.86	99,144,022.14	-	-	99,144,022.14
TOTAL CASH AVAILABLE	93,067,426.78	91,650,893.44	85,254,652.74	136,150,807.04	138,175,074.20	136,079,631.19	129,151,406.79	124,533,866.04	128,372,000.65	123,516,985.98	-	-	123,516,985.98

**Little Elm Independent School District
Debt Service Cash Flow Statement
FY 2020-2021**

	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>	<u>97,783.82</u>	<u>97,831.92</u>	<u>97,881.65</u>	<u>97,929.80</u>	<u>113,013.73</u>	<u>346,124.73</u>	<u>346,284.08</u>	<u>346,460.59</u>	<u>346,631.49</u>	<u>348,994.23</u>	-	-	97,783.82
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	48.10	49.73	48.15	52.24	119.77	159.35	176.51	170.90	174.39	172.15	-	-	-
Bond Issuance	-	-	-	15,031.69	12,491.23	-	-	-	11,018.35	-	-	-	38,541.27
Transfer from General Operating	-	-	-	-	230,000.00	-	-	-	-	-	-	-	230,000.00
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	<u>48.10</u>	<u>49.73</u>	<u>48.15</u>	<u>15,083.93</u>	<u>242,611.00</u>	<u>159.35</u>	<u>176.51</u>	<u>170.90</u>	<u>11,192.74</u>	<u>172.15</u>	-	-	269,712.56
DISBURSEMENTS													
Wire Bond Issuance Fees	-	-	-	-	9,500.00	-	-	-	8,830.00	-	-	-	18,330.00
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	<u>9,500.00</u>	-	-	-	<u>8,830.00</u>	-	-	-	18,330.00
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	-	-	-	-	<u>9,500.00</u>	-	-	-	<u>8,830.00</u>	-	-	-	18,330.00
Net Change in Cash	48.10	49.73	48.15	15,083.93	233,111.00	159.35	176.51	170.90	2,362.74	172.15	-	-	251,382.56
Ending Cash Balance in bank	<u>97,831.92</u>	<u>97,881.65</u>	<u>97,929.80</u>	<u>113,013.73</u>	<u>346,124.73</u>	<u>346,284.08</u>	<u>346,460.59</u>	<u>346,631.49</u>	<u>348,994.23</u>	<u>349,166.38</u>	-	-	349,166.38
Beginning Cash Balance TexPool	6,961,150.57	6,980,661.22	7,130,355.44	8,644,474.15	24,420,000.69	28,709,262.69	25,744,117.29	26,079,229.63	26,310,870.80	26,540,320.23	-	-	6,961,150.57
Interest Earned TexPool	844.77	795.07	788.45	972.71	1,777.95	924.66	412.07	289.76	228.57	286.55	-	-	7,320.56
Transfers in	18,665.88	148,899.15	1,513,330.26	15,774,553.83	4,287,484.05	2,969,381.47	334,700.27	231,351.41	229,220.86	187,356.52	-	-	25,694,943.70
Transfers out	-	-	-	-	-	(5,935,451.53)	-	-	-	-	-	-	(5,935,451.53)
Ending Cash Balance Invested	<u>6,980,661.22</u>	<u>7,130,355.44</u>	<u>8,644,474.15</u>	<u>24,420,000.69</u>	<u>28,709,262.69</u>	<u>25,744,117.29</u>	<u>26,079,229.63</u>	<u>26,310,870.80</u>	<u>26,540,320.23</u>	<u>26,727,963.30</u>	-	-	26,727,963.30
TOTAL CASH AVAILABLE	<u>7,078,493.14</u>	<u>7,228,237.09</u>	<u>8,742,403.95</u>	<u>24,533,014.42</u>	<u>29,055,387.42</u>	<u>26,090,401.37</u>	<u>26,425,690.22</u>	<u>26,657,502.29</u>	<u>26,889,314.46</u>	<u>27,077,129.68</u>	-	-	27,077,129.68

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
June 30, 2021

Operating Fund:

Balance per bank	24,372,963.84
Add: Texas Class	51,877,684.98
Lone Star	44,730,667.07
TexStar	2,535,670.09
Add: Deposits in Transit	-
Taxes in Transit	-
Less: Outstanding Checks/Wires/ACHs	(1,131,464.34)

Balance per Books **122,385,521.64**

Interest & Sinking Fund:

Balance per bank	349,166.38
Add: Texpool	26,727,963.30
Add: Taxes in Transit	-
Less: Outstanding Checks	-

Balance per Books **27,077,129.68**

Total Balance per Books **149,462,651.32**

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: June 30, 2021

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
06/01/21	Lone Star Corporate Overnight		Investment Pool Investment	6,981,780.93	100.0000%	100.0000%	0.0000%	6,981,780.93				
			Withdrawal	-				6,981,780.93				
06/30/21			Interest	431.39			0.0800%	6,982,212.32			431.39	
				<u>6,982,212.32</u>				<u>6,982,212.32</u>			<u>431.39</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
06/01/21	TexSTAR		Investment Pool Investment	1,461,499.36	100.0000%	100.0000%	0.0000%	1,461,499.36				
			Withdrawal	-				1,461,499.36				
06/30/21			Interest	12.00			0.0100%	1,461,511.36			12.00	
				<u>1,461,511.36</u>				<u>1,461,511.36</u>			<u>12.00</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
06/01/21	Texas Class Gov't		Investment Pool Investment	33,022,745.46	100.0000%	100.0000%	0.0000%	33,022,745.46				
			Withdrawal	409,301.79				33,432,047.25				
				(8,000,000.00)				25,432,047.25				(8,000,000.00)
06/30/21			Interest	924.05			0.0363%	25,432,971.30			924.05	
				<u>25,432,971.30</u>				<u>25,432,971.30</u>			<u>924.05</u>	<u>(8,000,000.00)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: June 30, 2021

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
06/01/21	Lone Star Government Overnight		Investment Pool	13,643,802.60	100.0000%	100.0000%	0.0000%	13,643,802.60				
			Investment	-				13,643,802.60				
			Withdrawal	-				13,643,802.60				
06/30/21			Interest	57.30			0.0100%	13,643,859.90			57.30	-
				<u>13,643,859.90</u>				<u>13,643,859.90</u>			<u>57.30</u>	<u>-</u>

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
06/01/21	Texas CLASS Gov't		Investment Pool	3,235,590.47	100.0000%	100.0000%	0.0000%	3,235,590.47				
			Investment	-				3,235,590.47				
			Withdrawal	(112,704.48)				3,122,885.99				(112,704.48)
06/30/21			Interest	94.34			0.0363%	3,122,980.33			94.34	
				<u>3,122,980.33</u>				<u>3,122,980.33</u>			<u>94.34</u>	<u>(112,704.48)</u>

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
06/01/21	TexSTAR		Investment Pool	1,110,934.84	100.0000%	100.0000%	0.0000%	1,110,934.84				
			Investment	-				1,110,934.84				
			Withdrawal	(36,785.00)				1,074,149.84				(36,785.00)
06/30/21			Interest	8.89			0.0100%	1,074,158.73			8.89	
				<u>1,074,158.73</u>				<u>1,074,158.73</u>			<u>8.89</u>	<u>(36,785.00)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: June 30, 2021

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
06/01/21	Lone Star Government Overnight		Investment Pool Investment	9,099,529.06	100.0000%	100.0000%	0.0000%	9,099,529.06				
			Withdrawal	(170,000.00)				9,099,529.06				
06/30/21			Interest	37.78			0.0100%	8,929,529.06			37.78	(170,000.00)
				<u>8,929,566.84</u>				<u>8,929,566.84</u>			<u>37.78</u>	<u>(170,000.00)</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
06/01/21	Texas CLASS Gov't		Investment Pool Investment	23,901,880.79	100.0000%	100.0000%	0.0000%	23,901,880.79				
			Withdrawal	(663,220.81)				23,901,880.79				(663,220.81)
06/30/21			Interest	702.30			0.0363%	23,238,659.98			702.30	
				<u>23,239,362.28</u>				<u>23,239,362.28</u>			<u>702.30</u>	<u>(663,220.81)</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
06/01/21	Lone Star Government Overnight		Investment Pool Investment	10,000,007.00	100.0000%	100.0000%	0.0000%	10,000,007.00				
			Withdrawal	-				10,000,007.00				-
06/30/21			Interest	42.00			0.0100%	10,000,007.00			42.00	
				<u>10,000,049.00</u>				<u>10,000,049.00</u>			<u>42.00</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: June 30, 2021

Capital Projects Fund 647

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
06/01/21	Texas CLASS		Investment Pool	82,366.95	100.0000%	100.0000%	0.0000%	82,366.95				
			Investment	-				82,366.95				
06/30/21			Withdrawal	-				82,366.95				-
			Interest	4.12			0.0611%	82,371.07			4.12	
				<u>82,371.07</u>				<u>82,371.07</u>			<u>4.12</u>	<u>-</u>

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
06/01/21	Lone Star Government Overnight		Investment Pool	5,074,957.40	100.0000%	100.0000%	0.0000%	5,074,957.40				
			Investment	100,000.00				5,174,957.40				
06/30/21			Withdrawal					5,174,957.40				-
			Interest	21.61			0.0100%	5,174,979.01			21.61	
				<u>5,174,979.01</u>				<u>5,174,979.01</u>			<u>21.61</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: June 30, 2021

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
06/01/21	TexPool		Investment Pool	26,540,320.23	100.0000%	100.0000%	0.0000%	26,540,320.23				
			Investment	187,356.52				26,727,676.75				
			Withdrawal	-				26,727,676.75				
06/30/21			Interest	<u>286.55</u>			0.0131%	26,727,963.30			<u>286.55</u>	
				<u>26,727,963.30</u>				<u>26,727,963.30</u>			<u>286.55</u>	<u>-</u>

Denton County
Monthly Collection Status Report
June 2021

Little Elm ISD

Current Tax Year Collections	Collections Month of June	Cumulative Total 10/1/2020 thru 06/30/2021	% of Tax Levy
Base M&O	326,477.72	55,629,854.43	98.64%
Base I&S	149,906.79	25,543,210.61	
Base I&S Bond	-	-	
P&I M&O	24,522.63	119,775.28	
P&I I&S	10,993.79	49,545.52	
P&I I&S Bond	-	-	
Attorney Fee	3,336.00	5,656.74	
Subtotal	<u>515,236.93</u>	<u>81,348,042.58</u>	98.85%
Delinquent TaxYears Collections			
Base M&O	6,481.47	240,781.24	
Base I&S	2,850.20	91,122.27	
Base I&S Bond	-	-	
P&I M&O	3,672.83	55,962.93	
P&I I&S	1,569.29	21,672.90	
P&I I&S Bond	-	-	
Attorney Fee	4,515.73	47,401.23	
Other*	-	-	
Subtotal	<u>19,089.52</u>	<u>456,940.57</u>	
Combined Current & Delinquent:			
Base M&O	332,959.19	55,870,635.67	
Base I&S	152,756.99	25,634,332.88	
Base I&S Bond	-	-	
P&I M&O	28,195.46	175,738.21	
P&I I&S	12,563.08	71,218.42	
Attorney Fee	7,851.73	53,057.97	
Other*	-	-	
Total Collections	<u>534,326.45</u>	<u>81,804,983.15</u>	
Original 2020 Tax Levy		<u>80,788,471.53</u>	
Current 2020 Tax Levy		<u>82,295,268.28</u>	

Denton County
Cumulative Comparative Collection Status Report
June 2021

Little Elm ISD

	Tax Year 2020 Collections thru June 2021	% of Tax Levy	Tax Year 2019 Collections thru June 2020	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	81,173,065.04	98.64%	77,567,648.83	99.09%
P&I M&O + I&S	169,320.80		169,104.46	
Attorney Fee	5,656.74		6,569.64	
Subtotal	<u>81,348,042.58</u>	98.85%	<u>77,743,322.93</u>	99.31%
Delinquent Tax Years Collections				
Base M&O + I&S	331,903.51		226,315.14	
P&I M&O + I&S	77,635.83		66,664.67	
Attorney Fee	47,401.23		41,519.50	
Subtotal	<u>456,940.57</u>		<u>334,499.31</u>	
Combined Current & Delinquent:				
Base M&O + I&S	81,504,968.55		77,793,963.97	
P&I M&O + I&S	246,956.63		235,769.13	
Attorney Fee	53,057.97		48,089.14	
Other	-		-	
Total Collections	<u>81,804,983.15</u>		<u>78,077,822.24</u>	
Adjusted 2019 Tax Levy			<u>78,283,007.33</u>	
Original 2020 Tax Levy	<u>80,788,471.53</u>			
Current 2020 Tax Levy	<u>82,295,268.28</u>			

Denton County
Levy Outstanding Status Report
June 2021
Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 06/01/2021	1,640,938.93	612,991.68
Base M&O + I&S Collections	476,384.51	9,331.67
Supplement/Adjustments	(42,351.18)	(7,617.10)
	<u>1,122,203.24</u>	<u>596,042.91</u>
Remaining Levy as of 06/30/2021	<u>1,122,203.24</u>	<u>596,042.91</u>
Cumulative (From 10/01/2020 thru 06/30/2021)		
Original 2020 Tax Levy (as of 10-1-2020)	80,788,471.53	1,007,850.85
Base M&O + I&S Collections	81,173,065.04	331,903.51
Supplement/Adjustments	1,506,796.75	(79,904.43)
	<u>1,122,203.24</u>	<u>596,042.91</u>
Remaining Levy as of 06/30/2021	<u>1,122,203.24</u>	<u>596,042.91</u>

Little Elm ISD
Capital Projects @ 07-31-2021

Bond Constructon Projects	Project ID	Estimate	Cost to Date	Balance
High School Athletic Fields	Fund 646-000	8,480,299	7,412,489	1,067,810
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	66,136,296	2,402,354
Strike Middle School	Fund 649-000	67,513,978	62,135,256	5,378,722
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	69,115	231,385
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	50,000	20,000
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	-	16,471
Indoor Multi-Use Facility	Fund 653-017	19,878,297	2,361,957	17,516,340
Lakeside Admin Conversion	Fund 653-018	16,346,721	761,305	15,585,416
Zellars Conversion	Fund 653-127	338,625	-	338,625
Buses	Fund 653-128	545,104	-	545,104
Long Range Bond Planning	Fund 653-129	97,330	2,226	95,104
Cameras for Buses	Fund 653-130	117,596	-	117,596
LEHS SPED Converstion	Fund 653-131	138,490	38,169	100,321
ESPC III Upgrades	Fund 654-141	2,831,132	-	2,831,132
			-	-
		225,895,848	177,514,880	48,380,968

Little Elm ISD
Capital Projects @ 07-31-2021

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	-
Band Trailer	Fund 694-136	135,264	101,463	33,801
				-
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	1,103,068	2,096,932
Oak Point Portable	Fund 696-134	500,063	321,149	178,914
		4,116,180	1,764,861	2,351,319

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 8/23/2021	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	OFF CAMPUS PHYSICAL EDUCATION SITES				
Presenter or Contact Person:	Dr. Ashley Glover, Director for Assessment and Federal Programs				
Policy/Code:	FEB (LEGAL)				
Strategic Plan Goal:	We will engage each student in learning experiences that increase student growth and achievement.				
Summary:	Off Campus PE site requests will be submitted.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	List of Off Campus PE sites				
Recommendation:	The administration recommends the approval of the Off Campus PE site list as submitted.				
Motion:	I move the Board approve the list of Off Campus PE sites as submitted.				



LEISD Off Campus PE Pre-Approved Sites List

The following sites are pre-approved by the Texas Education Agency as off-campus PE programs for Little Elm ISD. Sites are approved in three-year cycles. Category I sites are 15+ hours of activity per week, Category II sites are 5-14 hours per week. Requested Off Campus PE Sites are indicated in blue.

Category One Sites

Facility	Activity	School Year Approval Ends
Baseball Nation/ D-Bat Baseball	Baseball	2021-2024
Zenith Gymnastics	Gymnastics	2020-2023
Children's Health Star Center	Hockey	2020-2023
WOGA Gymnastics	Gymnastics	2020-2023
Eagle Gymnastics	Gymnastics	2021-2022
Infinite Bounds	Gymnastics	2021-2022
Dr. Pepper Stars Center/ Stars Center Richardson	Hockey	2021-2022
Legacy Dance Center	Dance	2021-2022
Altus Performance at Old American	Golf	2021-2022
SRG Eagles at The Tribute	Golf	2021-2022
All 4 Cheer	Competitive Cheer	2021-2022
Sidekicks Martial Arts	Martial Arts	2021-2022
Achievers	Gymnastics	2021-2022
Dr. Pepper Stars Center	Figure Skating	2022-2023
Sheena's Dance Academy	Dance	2022-2023
Tiger Rock Martial Arts	Tae Kwon Do	2022-2023
FieldHouse USA	Volleyball	2022-2023
Lewisville ISD Aquatics	Swimming	2022-2023
Rogue Athletics	Gymnastics	2022-2023
JS Farm	Equestrian	2022-2023
Next Step Dance	Dance	2022-2023



LEISD Off Campus PE Pre-Approved Sites List

Sky High Sports Center	Gymnastics	2022-2023
Allen Community Ice Rink	Hockey	2022-2023
North Texas Amateur Baseball League	Baseball	2020-2021
Hathaway Ballet Academy	Ballet	2020-2021
Express Cheer	Competitive Cheer	2021-2022
Prodigy Dance	Dance	2021-2022
3D Dance Performing Arts	Dance	2021-2022
USCR Taekwondo	Taekwondo	2021-2022
Denton Gymnastics Academy	Gymnastics	2022-2023
Flip Factory	Gymnastics	2021-2024

Category Two Sites

Facility	Activity	School Year Approval Ends
Texas Ford Aquatics	Swimming	2021-2024
Zenith Gymnastics	Gymnastics	2020-2023 (proposed)
Children's Health Star Center	Hockey	2020-2023 (proposed)
WOGA Gymnastics	Gymnastics	2020-2023 (proposed)
Lewisville ISD Aquatics	Swimming	2022-2022
Girls LaCrosse Club of Frisco	LaCrosse	2022-2022
FC Dallas	Soccer	2022-2022
Frisco Dance Studio	Competitive Dance	2022-2022
Dr. Pepper Stars Center	Figure Skating	2022-2023
FieldHouse USA	Volleyball	2022-2023
All 4 Cheer	Competitive Cheer	2022-2023
Kurt Thomas Gymnastics Center	Competitive Gymnastics	2022-2023
Express Cheer	Competitive Cheer	2022-2023



LEISD Off Campus PE Pre-Approved Sites List

Stewart Peninsula Golf	Competitive Golf	2022-2023
School of Irish Dance	Dance	2022-2023
Kurt Thomas Gym.	Gymnastics	2022-2023
Express Cheer	Cheer	2022-2023
Stewart Peninsula Golf	Golf	2022-2023
North Texas Amateur Baseball League	Baseball	2020-2021
Tiger Martial Arts	Martial Arts	2021-2022
USCR Taekwondo	Taekwondo	2021-2022
Prodigy Dance	Dance	2021-2022
Denton Gymnastics Academy	Gymnastics	2022-2023

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 08-23-2021	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	LEISD - JJAEP MEMORANDUM OF UNDERSTANDING				
Presenter or Contact Person:	Clint Miller, Director for Student Services				
Policy/Code:	Texas Education Code Chapter 37 and Board Policy FOE (LEGAL)				
Strategic Plan Goal:	N/A				
Summary:	This MOU is entered into pursuant of Chapter 37 of the Texas Education Code by and between LEISD and the Denton County Juvenile Justice Alternative Education Program.				
Financial Implications:	N/A				
Attachments:	Copy of the Memorandum of Understanding				
Recommendation:	The Administration recommends approval of the of the MOU between LEISD and DCJJAEP as submitted.				
Motion:	I move the Board approve the MOU between LEISD and DCJJAEP as submitted.				

**Denton County
Juvenile Probation**



**Matt Marick
Director**

August 6, 2021

Mr. Daniel Gallagher
Superintendent
Little Elm ISD
PO Box 6000
300 Lobo Lane
Little Elm, Texas 75068

Dear Superintendent Gallagher,

Enclosed you will find the 2021-2022 Memorandum of Understanding.

I am requesting this document be presented to your school board, approved, and signed by your Board President. If you would like a digital copy of this document for presentation to your board please email your request to Christopher.Walker@dentoncounty.gov.

Please return two signed original documents to me and I will secure Judge McCary's signature and return one original back to you.

Please feel free to contact me if further information is needed.

Sincerely,

David G. Lenington
Assistant Director
Denton County Juvenile Probation
Email: Dave.Lenington@dentoncounty.gov
Office: (940) 349-2437

DENTON OFFICE

JUVENILE COURT
210 S. WOODROW LN.
DENTON, TX 76205
940-349-2400

LEWISVILLE OFFICE

LEE WALKER GOVT. CENTER
190 N. Valley Parkway
LEWISVILLE, TX 75067
972-434-4840

CARROLLTON OFFICE

1029 W. ROSEMEADE PKWY.
SUITE 125
CARROLLTON, TX 75007
972-434-7180

FRISCO OFFICE

5533 FM 423
SUITE 701
FRISCO, TX 75034
972-434-7270

CROSS ROADS OFFICE

1400 FM 424
SUITE 172
CROSS ROADS, TX 76227
940-349-4470

ARGYLE OFFICE

6200 CANYON FALLS DR.
SUITE 800
ARGYLE, TX 76226
972-434-3930

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding ("MOU") is entered into pursuant to Chapter 37 of the Texas Education Code ("TEC") by and between the Independent School Districts ("ISDs") (Denton Independent School District, Aubrey Independent School District, Pilot Point Independent School District, Lewisville Independent School District, Krum Independent School District, Ponder Independent School District, Sanger Independent School District, Argyle Independent School District, Northwest Independent School District, Lake Dallas Independent School District, Little Elm Independent School District, Carrollton-Farmers Branch Independent School District, Valley View Independent School District, Gainesville Independent School District) and the Denton County Juvenile Justice Alternative Education Program ("DCJJAEP") as the agent for the Juvenile Board of Denton County, Texas ("DCJB"), of Denton County, Texas.

WHEREAS Denton County, Texas, has a population greater than 125,000 and the DCJB has been mandated by TEC Section 37.011 to develop a Juvenile Justice Alternative Education Program subject to the approval of the Texas Juvenile Justice Department ("TJJJ"); and,

WHEREAS the ISDs are located within Denton County or have requested to participate in the DCJJAEP; and,

WHEREAS the ISDs have been mandated by the TEC Section 37.007 (a), (d), and (e) to expel students for enumerated serious offenses; and,

WHEREAS the ISDs have the discretion to expel students under TEC Sec. 37.007 (b), (c), and (f); TEC Sec 37.0081; TEC Sec 37.309; and,

WHEREAS the Juvenile Court has discretion to order students to attend the DCJJAEP that have not been expelled by an ISD; and,

WHEREAS the State of Texas has determined that public school students who engage in conduct that endangers the school population should be removed from the regular school setting and educated in a separate setting in order for school districts to fulfill their primary mission of educating Texas youth; and,

WHEREAS the State of Texas has directed that Juvenile Courts punish and rehabilitate juvenile offenders; and,

WHEREAS the parties hereto agree that the DCJJAEP is a cooperative effort between the educational community and the juvenile justice system with the primary goals of the program being the education of students with *behavioral* problems and rehabilitation of juvenile offenders, but not the treatment of *emotional* problems;

NOW THEREFORE THE PARTIES AGREE THAT:

I. ADMINISTRATION OF DENTON COUNTY JJAEP

1.1. The daily administration for the DCJJAEP will be conducted by the Denton County

Juvenile Probation Department ("DCJPD") under the direction of the Chief Juvenile Probation Officer. The DCJPD shall conform the DCJJAEP to the standards and guidelines of TJJD. Furthermore, the DCJPD shall be responsible for and maintain all reports, data, assessments, and the like necessary to permit and allow compliance with the TEC, including, but not limited to, Chapters 39 and 42 of the TEC.

II. STUDENT PLACEMENT, DUE PROCESS, AND TERM OF PLACEMENT

2.1. The parties to this MOU acknowledge that the TEC §37.010(a) requires that every expelled student who is not detained or receiving treatment under an order of the Juvenile Court must be enrolled in an educational program. It is therefore the intent of the parties that the DCJJAEP provide an educational program to all expelled students.

2.2. Students who are expelled from participating ISDs will be afforded the appropriate due process within the respective ISD as provided by school district policy and federal and state law.

2.3. As the ISDs have elected to contract with the DCJJAEP, as the agent for/of DCJB, pursuant to TEC §37.011(p), for the placement of students expelled under TEC §37.007(b), (c), and (f), §37.0081; §37.309; any student, under the age of 19 years of age, who has been expelled from an ISD may be placed in or ordered or required to attend the DCJJAEP.

2.4. Every student who has been expelled from an ISD as a mandatory expulsion (i.e., pursuant to TEC §37.007(a), (d), or (e)), and for whom information has been provided by the ISD from which the student has been expelled to the Juvenile Court in accordance with Texas law and this MOU may be placed in or ordered or required to attend the DCJJAEP regardless of the final disposition of the case. After the expelling ISD has received notice under Texas Family Code §52.041(d), placement in the DCJJAEP shall continue as set out in the expelling ISD's expulsion order; however, the expelling ISD shall review and may reconsider its expulsion decision.

2.5. Every student, under the age of 19 years of age, who has been expelled from an ISD as a discretionary expulsion (i.e., pursuant to TEC §37.007(b), (c), or (f); §37.0081; §37.309), and for whom information has been provided by the ISD from which the student has been expelled to the Juvenile Court in accordance with Texas law and this MOU may be placed in or ordered or required to attend the DCJJAEP regardless of the final disposition of the case. After the expelling ISD has received notice under Tex. Fam. Code §52.041(d), placement in the DCJJAEP shall continue as set out in the expelling ISD's expulsion order; however, the expelling ISD shall review and may reconsider the terms and conditions of its expulsion order.

2.6. The DCJJAEP shall, for each student taken into custody for conduct that occurred on school property or at a school-sponsored or school-related activity, use its best efforts to ascertain whether the conduct for which the student was taken into custody would subject the student to mandatory expulsion. If the DCJJAEP ascertains that the conduct for which the student was taken into custody is such that it would subject the student to mandatory expulsion, the Juvenile Court may immediately order the student to attend the DCJJAEP, pending resolution of any ISD disciplinary action, including any expulsion hearings.

2.7. It is the intent of the parties hereto that, for each expelled student who is placed in the

DCJJAEP, the term of such placement will be coterminous with the term of the student's expulsion from school. Pursuant to TEC §37.010, students must remain in the DCJJAEP for the full period ordered by the Juvenile Court unless the student's school district agrees to readmit the student before the date ordered by the Juvenile Court. The Juvenile Court may consider the term of a student's expulsion in entering any order as to the student, including terms and conditions of release from custody, deferred prosecution, or probation.

2.8. In order to avoid undue disruption in the educational process of students attending the DCJJAEP under this MOU, in assigning a term of expulsion, the ISD expelling the student shall assign and order a term of expulsion that is not less than thirty (30) school days nor more than 365 days — unless the expelling ISD conducts a review of the student's placement at least every 365 days. A term of placement, except for a term of placement based upon TEC §37.007(e), may be commuted or reduced, by agreement of the DCJJAEP and the ISD, if the student serving same has not violated and is in compliance with the rules and regulations of the DCJJAEP.

2.9. Notwithstanding anything set out herein, an ISD shall not be obligated or required to pay for a Juvenile Court placement when the student has not been expelled from an ISD.

2.10. Notwithstanding anything set out herein, under no circumstance shall an ISD be obligated or required to pay for a Juvenile Court placement or order requiring a student expelled from an ISD as a discretionary expulsion to attend the DCJJAEP beyond the period of expulsion, unless the affected ISD has been notified by the Juvenile Court and said ISD consents, in writing, to such placement, assuming that the student has successfully completed his term of expulsion.

2.11. Administrators of the ISD and the DCJJAEP may agree on deviations from the minimum and maximum length of stay(s) on a case by case basis.

2.12. A student's grievances about the DCJJAEP shall first be addressed to the DCJJAEP Program Supervisor. In the event that the student is not satisfied with the DCJJAEP Program Supervisor's resolution of the grievance, then the student shall address, direct, and state, in writing, his grievance to the DCJJAEP Program Director or designee. The decision of the DCJJAEP Program Director or designee is final.

2.13. It is the intent of the parties that there be no material interruption (i.e., more than three [3] days) in the provision of educational services to expelled students under this MOU. Therefore, the expelling ISD shall direct and order, in writing, the student and parent to appear and enroll at the DCJJAEP on the first business day -- per the Denton County calendar -- following the student's expulsion and FAX a copy of this notice to the DCJJAEP. Any parent or guardian and child who is at the expulsion hearing shall sign the notice before it is transmitted to the DCJJAEP.

2.14. The ISDs shall use best efforts to assist the Juvenile Probation Department in placing all expellees under court orders requiring or mandating attendance in the DCJJAEP.

III. PAYMENT

DAILY RATE -- The daily rate of ninety-nine and no/100s (\$99.00) dollars per student per day in attendance will be charged for each discretionary expulsion (i.e., TEC §37.007(b), (c),

or (f); §37.0081; §37.309) student enrolled in the DCJJAEP. The DCJJAEP shall charge and invoice the ISDs no later than the tenth (10th) day of each and every month that the MOU is in effect. Upon the first day of the month following receipt of an invoice for educational and rehabilitative services provided to ISD students, the ISD will pay the invoiced amount to Denton County. Payments shall be delivered to the Denton County Juvenile Probation Department, 210 S. Woodrow Lane, Denton, Texas 76205. Because TJJD will pay for mandatory expulsions (i.e., TEC §37.007 (a), (d), or (e)), only if a full and complete offense report has been made by law enforcement personnel showing the elements of the mandatory offense, to the extent State and Federal law allow, the expelling ISD shall use its best efforts to make, seek, or participate in the creation of a law enforcement offense report for mandatory expulsions which involve elements of a criminal offense. Notwithstanding anything set out herein, the ISDs shall not be charged, billed, or invoiced for students attending the DCJJAEP as a result of a mandatory expulsion if a complete offense report has been made by law enforcement personnel showing the elements of the mandatory offense.

IV. SPECIAL SERVICES

4.1. The DCJB and the ISDs shall cooperate in the provision of special services to students placed in the DCJJAEP. In the event a student is placed in the DCJJAEP who has not been identified by the ISD from which the student was expelled as being eligible for special education services, and the DCJJAEP staff believe such student may be eligible to receive such services, the DCJJAEP staff shall refer the student to the ISD from which the student was expelled for evaluation and determination of special education eligibility. In the event the student is eligible for special services, the DCJJAEP shall implement and be responsible for the academic elements of any program, and the expelling ISD shall implement and deliver any required related services and speech therapy.

4.2. The ISDs will invite a representative of the DCJJAEP to participate in any Admission, Review and Dismissal Committee meeting where expulsion will be considered.

4.3 The DCJJAEP, in collaboration with the ISDs, shall ensure that a student who is non-English speaking or who speaks English as a second language is provided ESL services and instruction appropriate to address the student's needs, as determined by a language proficiency assessment committee.

4.4 The DCJJAEP, in collaboration with the ISDs, shall ensure that a student who is eligible for services under section 504 of the Rehabilitation Act of 1973 is provided services and instruction appropriate to address the student's needs, as determined by a section 504 committee.

V. GENERAL CONDITIONS

5.1. When possible, transportation to and from the DCJJAEP shall be the responsibility of the students' parents; however, in the event a student's family does not own or have access to an operational motor vehicle, then the ISD in which the student resides shall provide transportation services for students attending the DCJJAEP.

5.2. The day-to-day operation of the DCJJAEP will conform to the calendar for Lewisville

ISD for the fall and spring semesters. The calendar for any summer session will be set within TJJJ guidelines.

5.3. The fact that a student has been expelled will not prevent the ISD from developing a policy allowing a student to obtain credit by examination, allowing a student to borrow educational course materials from the school, or allowing a student to arrange tutoring. Neither the ISD nor the DCJJAEP is under an obligation to replicate a student's pre-expulsion course of study.

5.4. While a student is attending the DCJJAEP, that student may not participate in or attend any school district extracurricular activity.

5.5. Parents of students attending the DCJJAEP will receive notice of a child's academic progress at a minimum of every 120 school days.

5.6. Notwithstanding TEC Chapter 26, the DCJJAEP may monitor student activities by technological means, including video and/or audio methods and metal detectors. The DCJJAEP will provide a notice and release for such monitoring to the student and the student's parents.

5.7. The DCJJAEP may receive a student from another county when payment, enrollment, and probationary terms have been arranged and approved by the DCJB, in which case, all of the terms of this MOU will be in effect.

5.8. No later than the 30th day after the end of the school year, the DCJPD will provide a program summary to the ISDs.

5.9. This MOU can be modified only in writing by the DCJB and the ISDs and at such a time as the parties may deem appropriate.

5.10. In accordance with TEC §37.011(l), the ISDs shall provide educational services to a student after expulsion for criminal activity and until an order of a court requiring the student to attend DCJJAEP unless the student is in a placement or the student becomes 19 years old. If a student is expelled for non-criminal behavior not otherwise addressed herein the school district shall provide educational services for the student.

5.11. In conformance with TEC §37.011(k)(5), the DCJJAEP will provide services while the student attends the DCJJAEP for transitioning DCJJAEP students back to the school district. The transition plan shall include consultation between appropriate ISD personnel and DCJJAEP personnel. To assist in the transition process the DCJJAEP may offer in-service training to ISD staff.

5.12. In conformance with TEC § 37.011(k)(8), if a student eligible for or receiving special education services required by law is expelled, the services provided or required to be provided by the ISD shall accompany the student to the DCJJAEP and be provided by the ISD at the DCJJAEP.

VI. STUDENT CODES OF CONDUCT

6.1. The DCJJAEP will be operated pursuant to Chapter 37 of the TEC and this MOU. Each ISD shall develop a Student Code of Conduct specifying the circumstances under which a student may be removed from a classroom, campus, or alternative education program.

6.2. The Student Code of Conduct adopted by each ISD shall identify those categories of conduct that the ISD has defined as constituting serious or persistent misbehavior for which a student may be placed in the DCJJAEP.

6.3 A student may be subject to discretionary expulsion (TEC §37.007(c)), if the student, while placed in a disciplinary alternative education program, engages in documented serious misbehavior while on the program campus despite documented behavioral interventions. For purposes of this subsection, "serious misbehavior" means:

- 1) deliberate violent behavior that poses a direct threat to the health or safety of others;
- 2) extortion, meaning the gaining of money or other property by force or threat;
- 3) conduct that constitutes coercion, as defined by Section 1.07, Penal Code; or
- 4) conduct that constitutes the offense of:
 - a) public lewdness under Section 21.07, Penal Code;
 - b) indecent exposure under Section 21.08, Penal Code;
 - c) criminal mischief under Section 28.03, Penal Code;
 - d) personal hazing under Section 37.152; or
 - e) harassment under Section 42.07(a)(1), Penal Code, of a student or district employee.

6.4 The DCJJAEP shall adopt its own Student Code of Conduct in accordance with TEC 37.001

VII. ATTENDANCE

7.1 DCJJAEP shall adopt and implement a student attendance accounting system, whether manual or automated, which includes procedures that ensure the accurate taking, recording, and reporting of attendance accounting data. Said system shall comply with the requirements of Chapter 42 of the TEC and 19 Texas Administrative Code Chapter 129. DCJJAEP shall provide the ISDs with copies of their respective students' attendance records and reports generated by DCJJAEP's attendance accounting system.

7.2 The DCJJAEP may pursue Truant conduct charges for those students who violate compulsory school attendance laws according to 25.085 of the Education Code.

VIII. LANGUAGE SERVICES AND ASSESSMENTS

8.1 Each ISD shall bear the sole and exclusive responsibility for all matters related to the delivery and retrieval of statewide assessment testing materials for students from the ISD. The DCJJAEP shall bear the responsibility of testing students from each ISD placed in the DCJJAEP.

IX. TRANSITION SERVICES

9.1. DCJJAEP shall perform a review of each student's progress at least once during each grading period and shall establish a transition plan for the student prior to the student's return to the school setting. The DCJJAEP liaison shall notify the student's parent or guardian and the appropriate ISD liaison at least five (5) school days in advance of each review performed under this section and TEC §37.011(d), unless such entities mutually agree to waive such five-day notice period.

9.2. On an annual basis, the DCJJAEP shall provide to the ISDs a summative evaluation of the performance of each ISD's students served by the DCJJAEP.

9.3. Prior to the student's completion of the expulsion period, the DCJJAEP shall make recommendations to the ISD concerning the transition of the student from the DCJJAEP to the ISD.

X. DCJJAEP FACILITIES AND STAFFING

10.1. The DCJJAEP is provided in a facility owned by Denton County.

10.2. Personnel and services for the DCJJAEP may be provided by Denton County or an ISD. Personnel and services provided by an ISD to the DCJJAEP will be provided under contract with the DCJB.

XI. STUDENT AND JUVENILE RECORDS

11.1. The governing body of each party to this MOU finds that in order to appropriately serve students receiving services under this MOU, the sharing of information pertinent to the provision of education and rehabilitation services is essential and in the best interests of the students served. Therefore, the expelling ISD shall directly forward any and all school records including special education and health service records on expelled students to the DCJJAEP.

11.2. The parties hereto agree to execute all agreements and statements necessary to effectuate this clause, including, but not limited to, those found in the Family Educational Rights and Privacy Act ("FERPA").

XII. TRANSFERS

Each ISD may, subject to its own policy, permit or accept transfer students ("transferees") attending a Juvenile Justice Alternative Education Program in another county. Such transferees shall be admitted to the DCJJAEP on and under the same terms and conditions set out herein.

XIII. MISCELLANEOUS

13.1 **SEVERABILITY**. In case any one or more of the provisions, articles, and sections contained in this MOU shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision, article,

and section hereof, and this MOU shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

13.2. GOVERNING LAW. This MOU shall be governed by and construed in accordance with the laws of the State of Texas and the United States of America. Unless the obligation(s) of any party shall be materially changed, the amendment, interpretation, or change in any legislation or law cited herein shall be interpreted and understood to work a novation of this MOU.

13.3. TERMINOLOGY. The captions beside the article and section numbers of this MOU are for reference only and shall not modify or affect this MOU in any manner whatsoever. Wherever required by the context, any gender shall include any other gender, the singular shall include the plural, and the plural shall include the singular.

13.4. RULE OF CONSTRUCTION. The parties acknowledge that each party and its counsel have reviewed and revised this MOU, and the parties hereby agree that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this MOU or any amendments or exhibits hereto.

13.6. COUNTERPARTS. This MOU may be executed in multiple counterparts, each of which shall, for all purposes, be deemed an original, but which together shall constitute one and the same instrument.

Approved by the Denton County Juvenile Board on the ____ day of _____ 202 .

Kimberly McCary
Chairman of the Denton County Juvenile Board

Approved by the _____ ISD Board of Trustees on the _____ day of _____ 202 .

Board President

