



Little Elm ISD

Regular Meeting

Monday, December 18, 2017 6:30 PM

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 December 18, 2017, 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. Pledge of Allegiance
3. Invocation
4. Introduction and Roll Call
5. Approval of Minutes
 - A. Discuss and approve the Regular Board Meeting Minutes - 11/13/2017 5
Presenter: Sonia F. Badillo
6. Superintendent Spotlight
 - A. Little Elm High School Students of the Month
Presenter: Renee Pentecost
 - B. Special Recognitions
Presenter: Daniel Gallagher
7. Citizen Input
8. Reports of the Superintendent
 - A. Review of Performance Dashboard 11
Presenter: Dr. Cyndy Mika
 - B. JROTC Update 12
Presenter: Dr. Cyndy Mika
 - C. Naming Facilities 13
Presenter: Ross Roberts
 - D. Discussion of Electric Vehicle Charging Stations within Little Elm ISD 15
Presenter: Rod Reeves
 - E. 3rd Quarter 2017 Growth Report 16
Presenter: Rod Reeves
9. The Board will recess into Closed Meeting in PL1 as permitted by the Texas Open Meetings Act Code Subchapter 551.072 and 551.074. The Board and

Superintendent will discuss:

A. Personnel

B. Land

10. Action Items

- A. Discuss and approve the Change Policy EIF (LOCAL) - Foundation Program 17
to Match District Expectation of One-Half Health Credit and One-Half
Student Success Credit
Presenter: Cleota Epps
- B. Discuss and approve the 2017-2018 District Improvement Plan 20
Presenter: Dr. Ashley Glover
- C. Discuss and approve the Annual Financial Report for Year Ended August 31, 122
2017
Presenter: Grant Anderson
- D. Discuss and approve the Little Elm ISD Interlocal Summary Report 211
Presenter: Grant Anderson
- E. Discuss and approve the Little Elm ISD Expenditures over \$50,000 Summary 213
Report
Presenter: Grant Anderson
- F. Discuss and approve the Financial Reports 215
Presenter: Grant Anderson
- G. Discuss and approve Consider Approval of Guaranteed Maximum Price 239
(GMP) for Transportation Facility Site Package
Presenter: Rod Reeves

11. Consent Agenda

- A. Discuss and approve the 2017-2018 Campus Performance Objectives 242
Presenter: Dr. Ashley Glover
- B. Discuss and approve the Course Requests for 2018-2019 247
Presenter: Dr. Ashley Glover
- C. Discuss and approve Gifts and Donations 249
Presenter: Grant Anderson
- D. Discuss and approve the Local Emergency Planning Committee (LEPC) 252
Presenter: Rod Reeves
- E. Discuss and approve the Construction Delivery Method for Projects under the 254
2017 Bond Program
Presenter: Rod Reeves
- F. Discuss and approve the Construction Delivery Method for Roofing Projects - 255
Insurance Claimed Roofs
Presenter: Rod Reeves

12. Board President Comments

Presenter: Melissa Myers

A. TASB Continuing Education Credit Reporting

13. Board Comments

14. Superintendent Comments

15. Adjournment

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

Texas Government Code Section:

551.071	Private consultation with the Board's attorney.
551.072	Discussing purchase, exchange, lease, or value of real property.
551.073	Discussing negotiated contracts for prospective gifts or donations.
551.074	Discussing personnel or to hear complaints against personnel.
551.075	To confer with employees of the school district to receive information or to ask questions.
551.076	Considering the deployment, specific occasions, for or implementation of security personnel or devices.
551.082	Considering discipline of a public school child, or complaint or charge against personnel.
551.0821	Considering personally identifiable information about public school student.
551.083	Considering the standards, guidelines, terms, or conditions the board will follow, or will instruct its representatives to follow, in consultation with representatives of employees groups,
551.084	Excluding witnesses from a hearing.

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

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

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

Superintendent

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

Sonia Badillo

Board Agenda Item

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

Board Mtg. Date 12-18-2017	Reports of the Superintendent <input type="checkbox"/>	Action Item <input checked="" type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	REGULAR BOARD MEETING MINUTES - 11/13/2017				
Presenter or Contact Person:	Sonia F. Badillo, Superintendent Secretary.				
Policy/Code:	N/A				
Summary:	Board Meeting Minutes for November 13, 2017.				
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 November 13, 2017.				
Motion:	I move that the Board approve the attached Regular Board Meeting Minutes for November 13, 2017.				

Minutes of Regular Meeting

The Board of Trustees Little Elm ISD

A Regular Meeting of the Board of Trustees of Little Elm ISD was held Monday, November 13, 2017, beginning at 6:30 PM in the Zellars Center for Learning and Leadership.

PRESENT: Board President Melissa Myers, Board Vice President David Montemayor, Board Secretary Jason Olson, Trustee Dan Blackwood, Trustee LeAnna Harding, Trustee Alejandro Flores and Superintendent Daniel Gallagher.

LATE: Trustee DeLeon English.

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 6:30 pm by Board President Melissa Myers.
2. Pledge of Allegiance
The Board led those in attendance to the Pledges of The United States and The Texas Flag.
3. Invocation
There was no invocation.
4. Introduction and Roll Call
Ms. Sonia F. Badillo took roll call.
5. Approval of Minutes
 - A. Discuss and approve the Regular Board Meeting Minutes - 10-16-2017
Trustee LeAnna Harding made the first motion to approve the 10-16-2017 Regular Board Meeting minutes as submitted. Board Secretary Jason Olson seconded the motion. The motion passed (6-0).
6. Superintendent Spotlight
 - A. Little Elm High School Students of the Month
Ms. Renee Pentecost presented to the Board the students of the month. Ricky Morales and Natalie Ballesteros received the award.
7. Citizen Input
There was no citizen input
8. Reports of the Superintendent
 - A. PEIMS Demographics Snapshot Report
Dr. Cyndy Mika shared with the Board a PEIMS Demographics Snapshot Report. The report included the following:
Dashboard Format

- Student Demographics
- Enrollment 2015-2018
- Enrollment by Campus
- Enrollment by Grade
- Age Distribution by Grade
- Enrollment by Ethnicity
- Special Programs Enrollment
- Special Populations Three Year Trend
- Economically Disadvantaged
- Economically Disadvantaged by Campus
- Limited English Proficient by Campus
- Limited English Proficient Services by Campus

B. Educational Services Update

Dr. Ashley Glover gave the Board an Educational Services Update. The update included the following:

- Who We Serve
- Guaranteed & Viable Curriculum
- Science, Technology, Engineering & Mathematics (STEM)
- Two-Way Dual Language
- Professional Learning Services
- Bringing the Conference to Us
- Aspiring Leaders Institutes
- Building our Capacity
- Compacted Math
- Career & Technical Education
- College, Career, & Life Ready
- The Liink Project
- Digital Learning
- School Counseling
- Parent Involvement

C. Little Elm High School Additions & Renovations Project Update

Mr. Rod Reeves shared with the Board a Little Elm High School Additions & Renovations Project Update. The update included the following:

Little Elm High School Additions & Renovations Update

- January 2017
- August 2017
- Administration
- Band Hall
- Cafeteria
- Library
- Classroom Wing
- The Good Stuff
- Thank You
- Issue Status Summary Report
- Continuous Improvement

- Questions?

9. The Board recessed into Closed Meeting at 7:40 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. Land

The Board reconvened at 8:46 pm.

10. Action Items

- A. Discuss and approve the FTE for the Position of Executive Director for Construction and Operations

Ms. Cleota Epps briefed the Board in regards to an FTE for the Position of Executive Director for Construction and Operations.

Board Secretary Jason Olson made the first motion to approve the FTE for the Position of Executive Director for Construction and Operations as submitted.

Board Vice President David Montemayor seconded the motion. The motion passed (7-0).

- B. Discuss and approve the Special Education Paraprofessional FTE

Ms. Cleota Epps briefed the Board about the Special Education Paraprofessional FTE. The addition of one Special Education Paraprofessional FTE to meet need due to increased student population.

Trustee LeAnna Harding made the first motion to approve the Special Education Paraprofessional FTE as submitted. Trustee Alejandro Flores seconded the motion. The motion passed (7-0).

- C. Discuss and approve the Little Elm ISD Contract Summary Report

Mr. Grant Anderson shared with the Board the Little Elm ISD Contract Summary Report. This allows LEISD to purchase products or services from the list of contracts which have been properly awarded through statutorily authorized methods.

Trustee LeAnna Harding made the first motion to approve the Little Elm ISD Contract Summary Report as submitted. Trustee Dan Blackwood seconded the motion. The motion passed (7-0).

- D. Discuss and approve the Financial Reports

Mr. Grant Anderson briefed the Board the Financial Reports. The report included the following:

- Fund Balance Analysis
 - 2017-18 General Fund Balance
 - Budget Recap
 - General Fund Budget to Actual Summary
 - General Fund – Cash Flow September 2017
 - Capital Projects
 - Financials in Board Packet
- JO DM (7-0)

- E. Discuss and approve Board Operating Procedures

Board President Melissa Myers shared with the Board the Board Operating Procedures.

Trustee Dan Blackwood made the first motion to approve the Board Operating Procedures as submitted. Trustee LeAnna Harding seconded the motion. The motion passed (6-0-1). Trustee Alejandro Flores abstained from voting.

DB LH (6-0-1) Flores

11. Consent Agenda

- A. Discuss and approve the 2018-2019 School Calendar
- B. Discuss and approve the Personnel Memo Temporary Disability Leave
- C. Discuss and approve the Foreign Exchange Student Waiver (5 or less)
- D. Discuss and approve the Maximum Class Size Exemption - Class Size Waivers
- E. Discuss and approve Gifts and Donations
- F. Discuss and approve the 2017 Tax Roll

Trustee Alejandro Flores made the first motion to approve the consent agenda as submitted. Trustee DeLeon English seconded the motion. The motion passed (7-0).

12. Board President Comments

Board President Melissa Myers requested information on the remote board meetings and in the renaming of the stadium.

A. Communicators Programs Review

Will be presented by Trustee DeLeon English at the next Board Meeting.

13. Board Comments

Trustee DeLeon English thanked those who participated on the construction project for a great job. Mr. English also thanked those in the Bond process.

Trustee Alejandro Flores thanked Mr. Gallagher and Dr. Tipton for the great job on the bond. He also thanked Dr. Mika for the presentation and requested a presentation about JROTC.

Board Secretary Jason Olson congratulated the district for the passing of the bond and requested an update about car charging stations.

Board Vice President David Montemayor thanked Dr. Tipton about bond presentations.

Trustee LeAnna Harding thanked Cecelia Jones for the great job with videos.

Trustee Dan Blackwood echoed everything the rest of the members mentioned.

14. Superintendent Comments

- Thanks to executive team for being present
- Dr. Tipton and Cecelia for their special work thru this
- Incredible support
- Thanks to the Board for their vision and support
- Special Board Meeting on 11/13/2017 at 9:00 am

15. Adjournment

Trustee LeAnna Harding made the first motion to adjourn the meeting. Trustee DeLeon English seconded.

The meeting adjourned at 9:24 pm.

Board Agenda Item

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

Board Mtg. Date 12/18/2017	Reports of the Superintendent <input checked="" type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	REVIEW OF PERFORMANCE DASHBOARD				
Presenter or Contact Person:	Dr. Cyndy A. Mika, Assistant Superintendent for School Improvement and Accountability				
Policy/Code:	AIB(LEGAL)				
Summary:	The Performance Dashboard is completed and available on the Little Elm ISD Website. This report will review the Dashboard and the components of the Dashboard.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	N/A				
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

Board Mtg. Date 12/18/2017	Reports of the Superintendent <input checked="" type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	JROTC UPDATE				
Presenter or Contact Person:	Dr. Cyndy A. Mika, Assistant Superintendent for School Improvement and Accountability				
Policy/Code:	N/A				
Summary:	This report will be an update on the Junior ROTC and Little Elm ISD.				
Financial Implications:	There is no financial implication.				
Attachments:					
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

Board Mtg. Date 12-18-2017	Reports of the Superintendent <input checked="" type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	NAMING FACILITIES				
Presenter or Contact Person:	Ross Roberts, Deputy Superintendent				
Policy/Code:	CW (LOCAL)				
Summary:	Administration is summarizing LEISD's CW (LOCAL) Board policy for Naming Facilities. There is no financial impact to the budget.				
Financial Implications:					
Attachments:	CW (LOCAL) Board Policy				
Recommendation:	Item is for informational purposes only. No recommendation is necessary.				
Motion:	Item is for informational purposes only. No motion is necessary.				

NAMING FACILITIES

CW
(LOCAL)

The Board may name a District facility:

1. To reflect the name of the residential community or communities the facility serves.
2. After a local geographic area or feature, or after a local municipality.
3. After an individual who has made a significant contribution to the field of education or to society as a whole, and whose name lends prestige and status to an institution of learning. If a facility is to be named after an individual, written permission from that person or his or her estate must be received.

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 12-18-2017	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	DISCUSSION OF ELECTRIC VEHICLE CHARGING STATIONS WITHIN LITTLE ELM ISD				
Presenter or Contact Person:	Rod Reeves, Executive Director for Operational Services				
Policy/Code:	N/A				
Summary:	The Administration will provide information pertaining to the types, cost, vehicle providers and monetary incentives for electric vehicle charging stations within Little Elm ISD				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Under separate cover.				
Recommendation:	Item is for informational purposes only. No recommendation is necessary.				
Motion:	Item is for informational purposes only. No recommendation 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
12-18-2017	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	3RD QUARTER 2017 GROWTH REPORT				
Presenter or Contact Person:	Rod Reeves, Executive Director for Operational Services				
Policy/Code:	N/A				
Summary:	Little Elm ISD growth reports provide quarterly data on the economic status, housing analysis, future developments, student enrollment history and student forecast for the Dallas/Fort Worth area and the District.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Under separate cover				
Recommendation:	Item is for informational purposes only. No recommendation is necessary.				
Motion:	Item is for information purposes only. No motion is necessary.				

Board Agenda Item

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

Board Mtg. Date 12-18-2017	Reports of the Superintendent <input type="checkbox"/>	Action Item <input checked="" type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	CHANGE POLICY EIF (LOCAL) - FOUNDATION PROGRAM TO MATCH DISTRICT EXPECTATION OF ONE-HALF HEALTH CREDIT AND ONE-HALF STUDENT SUCCESS CREDIT				
Presenter or Contact Person:	Cleota Epps Executive Director for Human Resource Services				
Policy/Code:	DCA, DCB, DC, AND DCE, as appropriate.				
Summary:	This policy change will identify Health and Student Success as local credit required by Little Elm ISD whereas the current policy for the Foundation Program requires completion of one credit in addition to the number of credits mandated by the state of Texas, but does not identify the local courses.				
Financial Implications:	None				
Attachments:	Little Elm ISD Policy – Academic Achievement Graduation – EIF (LOCAL)				
Recommendation:	The Administration recommends approval of the change to Little Elm ISD Policy EIF (LOCAL), as submitted.				
Motion:	I move the Board approve the change to Little Elm ISD Policy EIF (LOCAL), as submitted.				

|

ACADEMIC ACHIEVEMENT
GRADUATION

EIF
(LOCAL)

COURSE REQUIREMENTS	To graduate, a student must complete the courses required by the District in addition to those mandated by the state.
FOUNDATION PROGRAM	The courses that satisfy District requirements under the foundation program, including courses for the distinguished level of achievement and courses for endorsements offered by the District, shall be listed in appropriate District publications.
WITHOUT AN ENDORSEMENT	The District requires no additional credits with the exception of 1 credit (0.5 health and 0.5 student success course) for students entering high school in 2017-2018 and after beyond the number mandated by the state to graduate under the foundation program without an endorsement. Graduation under the foundation program without an endorsement shall be permitted only as authorized under state law and rules.
WITH AN ENDORSEMENT	The District requires no additional credits with the exception of 1 credit (0.5 health and 0.5 student success course) for students entering high school in 2017-2018 and after beyond the number mandated by the state for graduation under the foundation program with an endorsement.
DISTINGUISHED LEVEL OF ACHIEVEMENT	The District requires no additional credits with the exception of 1 credit (0.5 health and 0.5 student success course) for students entering high school in 2017-2018 and after beyond the number mandated by the state for graduation under the foundation program with the distinguished level of achievement.
FINE ARTS SUBSTITUTIONS	To the extent permitted by state rules, the District shall award state graduation credit in fine arts for participation in an approved community-based fine arts program.
PHYSICAL EDUCATION SUBSTITUTIONS ACTIVITIES AND COURSES	To the extent permitted by state rules, the District shall award state graduation credit in physical education for participation in approved activities and elective courses.
PRIVATE OR COMMERCIAL PROGRAMS	The District shall award state graduation credit in physical education for appropriate private or commercially sponsored physical activity programs conducted either on or off campus, upon approval by the commissioner of education. [See also EHAC]

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 12-18-2017	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	2017-2018 DISTRICT IMPROVEMENT PLAN				
Presenter or Contact Person:	Dr. Ashley Glover, Executive Director for Educational Services				
Policy/Code:	BQ (LOCAL)				
Summary:	The Board shall approve the process under which the educational goals are developed and shall ensure that input is gathered by District-level committee.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	2017-2018 LEISD District Improvement Plan				
Recommendation:	The Administration recommends the Board approve the 2017-2018 District Improvement Plan as submitted.				
Motion:	I move the Board approve the 2017-2018 District Improvement Plan as submitted.				

Little Elm Independent School District

District Improvement Plan

2017-2018

Accountability Rating: Met Standard

Distinction Designations:
Academic Achievement in Science
Top 25% Student Progress
Top 25% Closing Performance Gaps



Public Presentation Date: December 18, 2017

Mission Statement

**The Mission of Little Elm ISD is to...
ENGAGE, EQUIP, and EMPOWER each student to realize their full potential.**

Vision

The Vision of the Little Elm ISD Community is to be "THE Destination District."

Value Statement

As Lobos we VALUE...

- A culture founded on the highest qualities of character
- Unleashing every individual's highest potential
- Creating a community where every student loves to learn, every teacher loves to teach, and every person is proud to call home
- A foundation of culture that values unity and pride
- Embracing all of our kids as all of our kids
- Open, transparent, and timely communication

Comprehensive Needs Assessment

Demographics

Demographics Summary

1. Student population is growing. Economically Disadvantaged students are decreasing in numbers
2. Cultural and linguistic diversity
3. Achievement gaps among student populations
4. 42.48% Economically disadvantages based on free and reduced lunch
5. 49.44% At-Risk
6. 18.50% Limited English Proficient
7. 38% White/Caucasian
8. 38% Hispanic
9. 16% African American
10. 4% Other ethnicity (including Pacific Islander and Asian)

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Demographics Strengths

1. Student population is growing.
2. Economically Disadvantaged students are decreasing in numbers.
3. Lower retention rates across the secondary grades than previous years
4. Greater % of African American students who took the SAT/ACT.
5. Cultural and linguistic diversity, 50 languages spoken in LEISD.

Problem Statements Identifying Demographics Needs

Problem Statement 1: Drop out rates for our African American population has increased 2. Graduation rate for Hispanic students needs improvement 3. Low dual credit enrollment for Hispanic students 4. Low college readiness for diverse populations 5. Low percentage of Hispanic students participating in SAT/ACT 6. Below state comparisons in some areas **Root Cause:** LEISD is fast growth district, and we continue to strive to meet the growing needs of diverse learning community.

Student Academic Achievement

Student Academic Achievement Summary

1. Improved attendance
 2. Improved four year graduation rate
 3. Decreased dropout rate
 4. Improvement in student achievement/ content specific
 5. Multiple Campus distinctions
- Chavez Elementary School Science
 - Lakeview Elementary School Student Progress
 - Oak Point Elementary School - Post-Secondary Readiness
 - Little Elm High School - Closing Performance Gaps

Student Academic Achievement Strengths

1. Improved student achievement, monitoring system safeguards:Improvements in Algebra I, grades 3-8 Reading, grades 3 and 5 Math,
2. Graduation and participation rates
3. Recommended and Distinguished graduates
4. Attendance rate in all sub-populations to at or above 95%

Problem Statements Identifying Student Academic Achievement Needs

Problem Statement 1: Distinctions at all campuses 2. Growth in Index II 3. LEP dropout and graduation rates are not on target 4. SPED and LEP need for improvement all content areas 5. AP passing rate 6. SAT/ACT average score needs improvement **Root Cause:** Specific student needs are being identified and targeted instruction is continuing to be developed and refined.

District Processes & Programs

District Processes & Programs Summary

1. LEISD shows a high percentage of educators with Master's Degrees.
2. Data is collected and studied from exit surveys
3. Turnover rate is improving through improved culture, competitive salary, increased professional learning and a location in the DFW metroplex.
4. Turnover rate for LEISD (15.6%) is lower than the state which is at (16.4%).
5. Teacher:Student ratio is 16.3 to 1.
6. LEISD has 38% Hispanic students and the Hispanic staff is at 14.4%.
7. Teacher mentoring program
8. Staff Childcare for children up to school age children
9. Reimbursement for ESL certification
10. Need and interest based professional learning systems
11. Addition of Teacher mentor program and Teachers hosting Teachers program

Throughout the school year, parents and community members are given the opportunity to provide LEISD with feedback on a variety of topics. When reviewing this information, it was determined that the strengths for the district are improved communication, well maintained grounds, and professionalism from staff members. Increased security measures at our schools brings an improved sense of safety. The needs include increasing our students' ability to compete in a global community, increase participation in school and community events, and obtain additional feedback on a continual basis.

District Processes & Programs Strengths

1. LEISD shows a high percentage of educators with Master's degrees.
2. Turnover rate for LEISD (15.6%) is lower than the state which is at (16.4%).
3. Teacher:Student ratio is 16.3 to 1.
4. Turnover rate is improving through improved culture, competitive salary, increased professional learning and a location in the DFW metroplex.
5. Staff Childcare for children up to school age children
6. Teacher mentoring program
7. Teachers hosting Teachers
8. Teachers have a wide range of educational experience
9. Reimbursement for ESL certification
10. Increased professional learning opportunities (numerous and timely)

Problem Statements Identifying District Processes & Programs Needs

Problem Statement 1: Reduce high number of teacher absences in April and May 2. Implement additional culture building activities for staff 3. Provide mentoring and internal leadership programs for new teachers and aspiring administrators **Root Cause:** The continuing need to recruit, retain, and provide growth opportunities for our LEISD FamiLE.

Perceptions

Perceptions Summary

Throughout the school year, parents and community members are given the opportunity to provide LEISD with feedback on a variety of topics. When reviewing this information, it was determined that the strengths for the district are improved communication, well maintained grounds, and professionalism from staff members. Increased security measures at our schools brings an improved sense of safety. The needs include increasing our students' ability to compete in a global community, increase participation in school and community events, and obtain additional feedback on a continual basis.

1. Improvement in general communication
2. Continued improvement on organizational health and culture
3. Childcare for staff
4. Seeking increased traditions in Little Elm ISD
5. Culturally diverse/fast growing community

Perceptions Strengths

28 Communication is a strength due to our multiple modes of contact. Contact with parents, families and the community are available through School Messenger, Facebook, Twitter, phone calls, texts, emails, websites, marquee, and volunteerism. Communication with parents continues to be a priority. The open lines of communication are building understanding and involvement across the community. Staff are able to receive information clearly and in a timely manner through the intranet and Lobo Hub.

1. Culture and diversity is respected
2. Continued improvement on organizational health and culture
3. Childcare for staff
4. Seeking increased traditions in Little Elm ISD
5. Culturally diverse/fast growing community

Problem Statements Identifying Perceptions Needs

Problem Statement 1: Needs regarding culture and climate are diverse. The use of the automatic translator in School Messenger is provides translations for our Spanish speaking families. Additional surveys for parents, community, staff and students will be implemented in order to obtain more frequent and specific feedback on a variety of topics and processes. **Root Cause:** Increased language translation services is desired.

Problem Statement 2: Meet the parents' requests to be more involved in school decision making 2. Seek increased student preparedness for the real world 3. Establish stronger sense of pride and tradition in LEISD 4. Improve English I and II EOC Writing and Reading performance 6. Create criteria/motivation for parent involvement 7. Provide understanding and ans **Root Cause:** Evident community needs based on multiple modalities of feedback.

Comprehensive Needs Assessment Data Documentation

The following data were used to verify the comprehensive needs assessment analysis:

Improvement Planning Data

- District goals
- Campus goals
- Current and/or prior year(s) campus and/or district improvement plans
- Campus and/or district planning and decision making committee(s) meeting data
- State and federal planning requirements

Accountability Data

- Texas Academic Performance Report (TAPR) data
- Performance Index Framework Data: Index 1 - Student Achievement
- Performance Index Framework Data: Index 2 - Student Progress
- Performance Index Framework Data: Index 3 - Closing Performance Gaps
- Performance Index Framework Data: Index 4 - Postsecondary Readiness
- System Safeguards and Texas Accountability Intervention System (TAIS) data
- Federal Report Card Data
- PBMAS data
- Community and student engagement rating data
- Annual Measurable Achievement Objectives (AMAO) data

Student Data: Assessments

- State and federally required assessment information (e.g. curriculum, eligibility, format, standards, accommodations, TEA information)
- State of Texas Assessments of Academic Readiness (STAAR) current and longitudinal results, including all versions
- STAAR End-of-Course current and longitudinal results, including all versions
- STAAR Released Test Questions
- STAAR ELL Progress Measure data
- Texas English Language Proficiency Assessment System (TELPAS) results
- Advanced Placement (AP) and/or International Baccalaureate (IB) assessment data
- SAT and/or ACT assessment data
- Student Success Initiative (SSI) data for Grades 5 and 8
- Local diagnostic reading assessment data
- Local diagnostic math assessment data
- Local benchmark or common assessments data
- Student failure and/or retention rates

Student Data: Student Groups

- Race and ethnicity data, including number of students, academic achievement, discipline, attendance, and rates of progress between groups
- Number of students assigned to each special program, including analysis of academic achievement, race, ethnicity, gender, etc.
- Economically Disadvantaged / Non-economically disadvantaged performance and participation data
- Male / Female performance and participation data
- Special education population, including performance, discipline, attendance, and mobility
- Migrant population, including performance, discipline, attendance, and mobility
- At-Risk population, including performance, discipline, attendance, and mobility
- ELL or LEP data, including academic achievement, support and accommodation needs, race, ethnicity, gender, etc.
- Career and Technical Education (CTE) data, including academic achievement, program growth, race, ethnicity, gender, etc.
- Section 504 data
- Homeless data
- Gifted and talented data
- Dyslexia Data
- Response to Intervention (RtI) student achievement data

Student Data: Behavior and Other Indicators

- Completion rates and/or graduation rates data
- Annual dropout rate data
- Attendance data
- Discipline records
- Student surveys and/or other feedback

Employee Data

- Professional learning communities (PLC) data
- Highly qualified staff data
- Campus leadership data
- Campus department and/or faculty meeting discussions and data
- Professional development needs assessment data

Parent/Community Data

- Parent surveys and/or other feedback
- Community surveys and/or other feedback

Support Systems and Other Data

- Organizational structure data
- Processes and procedures for teaching and learning, including program implementation
- Communications data

- Capacity and resources data
- Budgets/entitlements and expenditures data
- Study of best practices
- Action research results




Goals





Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.




Strategy 1: Maintain the Met Standard District Rating from the Texas Education Agency(TEA) for performance in the 2017-2018 school year and attain the Post secondary Readiness distinction.

Evaluation Data Source(s) 1: 2017-2018 TEA Rating

Summative Evaluation 1:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 CSF 3 1) Use frequent and systematic assessment of student performance to direct and improve instruction. Review checkpoints, summative and formative assessments to make informed decisions about instruction.	2, 9	Assistant Superintendent, Executive Director for Educational Services	Reports generated through MAP reports, student profiles and goal setting for individual student needs.				
Funding Sources: Local Funds - \$67,000.00							
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 2) Provide support through specialized and supplemental reading programs.(Funding amounts differ per campus). These programs include Reading A-Z, Lexia and Rosetta Stone (print awareness).	2, 3, 9, 10	Coordinator for ELA, Coordinator for Bilingual /ELL	BOY, MOY, and EOY intervention identification.				
Problem Statements: Student Achievement 1 - Demographics 1 - Student Academic Achievement 1 Funding Sources: SCE-State Compensatory Ed. - \$0.00							
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 CSF 7 3) Incorporate reading and writing strategies in Social Studies instruction through collaboration, planning, instructional strategies and resources provided.	2, 3, 8, 9	Coordinator for ELA, Coordinator of Social Studies, instructional specialists and teachers	Formative assessment data, both formal and informal-performance indicators, lesson planning and lesson execution.				
Problem Statements: Student Achievement 1 Funding Sources: 211-Title I - \$1,674.00							

System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 4) Use universal screeners (NWEA MAP) in K-12 in reading and math to provide targeted instruction to all students. Results determine specific needs for standard mastery. Excellence Target: EOC NWEA MAP TBD); Grades 6-8 Math, Reading, Science, and Language Usage	1, 8	Executive Director for Educational Services , Curriculum and Learning Coordinators, Executive Director for Special Populations	Reports generated through MAP, Map for Primary Grades, and CPAA.				
	Problem Statements: Student Achievement 1 Funding Sources: Local Funds - \$67,000.00						
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 5) Provide targeted, data driven instruction utilizing dedicated personnel. Campus-based specialists provide instruction to help students reach mastery and enrichment of standard (TEKS).	9	Content-area coordinators, Assistant Superintendent	Progress of identified students in all content areas, Math and Reading specifically through MAP data.				
	Funding Sources: SCE-State Compensatory Ed. - \$654,099.00						
Critical Success Factors CSF 1 CSF 3 CSF 7 6) Provide professional learning opportunities to district and campus leadership to promote student academic growth; this is done through principal meetings, campus visits, and assessment training.	3, 4	Executive Director for Educational Services, Director for Professional Learning and Advanced Academics	Implementation Plans, Professional Learning calendar and attendance, mandatory and self-selected training.				
	Problem Statements: Student Achievement 1 Funding Sources: 255-Title II - \$29,000.00, 211-Title I - \$20,000.00						
Critical Success Factors CSF 5 7) Identify students who meet the homeless definition and provide access to academic and supplemental services.	6, 7, 9, 10	Executive Director for Educational Services, District Family Facilitator/Homeless Liaison	Identified student performance on assessments, attendance monitoring.				
	Funding Sources: 211-Title I - \$2,800.00						

System Safeguard Action Step Critical Success Factors CSF 1 8) Provide math and science specialists at each campus to support high quality math and science instruction and intervention.	1, 2, 3, 8, 9, 10	Executive Director for Educational Services, Math and Science Coordinators for Curriculum and Learning Services	Math and Science performance on Common Formative Assessments, STAAR, improved lesson planning, increased teaching efficacy as measured on classroom walkthroughs and TTESS.				
Problem Statements: Student Achievement 1 Funding Sources: SCE-State Compensatory Ed. - \$501,274.00							
System Safeguard Action Step Critical Success Factors CSF 3 CSF 7 9) Partner with consultants to develop high quality lessons that improve student performance using Project-Based Learning, Rigor and Relevance development and Professional Learning Communities.	1, 2, 3, 4	Executive Director for Educational Services, Director for Professional Learning and Advanced Academics	Index 1 Performance, rubric success, summative/formative assessments, Science and Social Studies targets.				
Problem Statements: Student Achievement 1 Funding Sources: 255-Title II - \$20,000.00							
System Safeguard Action Step Critical Success Factors CSF 1 CSF 3 CSF 7 10) Provide professional learning on effective writing instruction at all levels through Writer's Workshop and frequent training/modeling.	1, 2, 3, 4, 5, 8	Director for Professional Learning and Advanced Academics Coordinator for Language and Literacy	Index 1 Performance, improved lesson planning and execution- student writing samples improvement.				
Problem Statements: Student Achievement 1 - Student Academic Achievement 1 Funding Sources: 255-Title II - \$5,000.00, Local Funds - \$3,000.00							



= Accomplished



= Continue/Modify



= Considerable



= Some Progress



= No Progress



= Discontinue

Strategy 1 Problem Statements:

Student Achievement

Problem Statement 1: Instruction across all grade levels continues to be revised and improved based upon student need, in order to improve student achievement. **Root Cause 1:** Academic standards, the demand for college and career readiness, specific student needs are simultaneously increasing.

Demographics

Problem Statement 1: Drop out rates for our African American population has increased 2. Graduation rate for Hispanic students needs improvement 3. Low dual credit enrollment for Hispanic students 4. Low college readiness for diverse populations 5. Low percentage of Hispanic students participating in SAT/ACT 6. Below state comparisons in some areas **Root Cause 1:** LEISD is fast growth district, and we continue to strive to meet the growing needs of diverse learning community.

Student Academic Achievement




Problem Statement 1: Distinctions at all campuses 2. Growth in Index II 3. LEP dropout and graduation rates are not on target 4. SPED and LEP need for improvement all content areas 5. AP passing rate 6. SAT/ACT average score needs improvement **Root Cause 1:** Specific student needs are being identified and targeted instruction is continuing to be developed and refined.









Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 2: Meet Yearly Progress (System Safeguards) through district performance in the 2017-2018 school year.

Evaluation Data Source(s) 2: Meets Adequate Yearly Progress (AYP) Excellence Targets: all campuses meet performance, all campuses meet participation, all elementary campuses meet attendance

Summative Evaluation 2:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 2 CSF 7 1) Continuously improving the curriculum management system so that all students have access to the core curriculum	2, 3, 5, 8	Executive Director for Educational Services, Curriculum and Learning Coordinators	Review of CFA performance, lesson planning, classroom engagement.				
Problem Statements: Student Achievement 1 Funding Sources: Local Funds - \$25,000.00							
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 2) Implement Professional Learning Communities to facilitate targeted, data-based planning to improve student achievement.	1, 3, 4, 8	Executive Director for Educational Services, Deputy Superintendent, Director for Professional Learning and Advanced Academics.	Achievement data and PLC minutes.				
Problem Statements: Student Achievement 1 - Student Academic Achievement 1 Funding Sources: 255-Title II - \$8,000.00							
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 3) Provide specialized and supplemental reading programs to increase student achievement. Programs include A-Z, Lexia and Rosetta Stone (print awareness).	1, 2, 8, 9, 10	Coordinator for ELAR, Executive Director for Educational Services	Progress on checkpoints, data analysis.				
Problem Statements: Student Achievement 1 - Student Academic Achievement 1 Funding Sources: SCE-State Compensatory Ed. - \$5,000.00, 263-Title III - \$5,000.00							

System Safeguard Action Step Critical Success Factors CSF 1 CSF 2	1, 2, 3, 9	Coordinator for ELAR, Coordinator for Social Studies	Common Formative Assessments, Summative data, MAP				
	4) Incorporate reading and writing instruction in Social Studies coursework to promote content area literacy development through collaboration and planning, instructional strategies and resources. Problem Statements: Student Achievement 1 - Student Academic Achievement 1 Funding Sources: Local Funds - \$1,000.00						
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 CSF 4 CSF 7	1, 2, 3, 8, 9, 10	Coordinators of academic content areas and special programs	Index 1 performance and CFA performance.				
	5) Provide targeted intervention modeling and tutorial support materials in content areas for students identified as at-risk. Targeted is defined as identifying the skills of difficulty and specifically reteaching to the need of the student. Funding Sources: Local Funds - \$3,500.00						
<div> = Accomplished</div> <div> = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							

Strategy 2 Problem Statements:





Student Achievement	
Problem Statement 1: Instruction across all grade levels continues to be revised and improved based upon student need, in order to improve student achievement. Root Cause 1: Academic standards, the demand for college and career readiness, specific student needs are simultaneously increasing.	
Student Academic Achievement	
Problem Statement 1: Distinctions at all campuses 2. Growth in Index II 3. LEP dropout and graduation rates are not on target 4. SPED and LEP need for improvement all content areas 5. AP passing rate 6. SAT/ACT average score needs improvement Root Cause 1: Specific student needs are being identified and targeted instruction is continuing to be developed and refined.	








Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 3: Reduce the achievement gap for students in Special Education and 504 by 10 percentage points in the 2017-2018 school year.

Evaluation Data Source(s) 3: Reduction of achievement gap

Summative Evaluation 3:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 CSF 7 1) Provide research-based professional learning on instructional strategies and teaching practices that enhance the success of special education and 504 students.	1, 2, 4, 9	Executive Director for Special Populations, Executive Director for Educational Services, Director for Professional Learning and Advanced Academics	Teacher Feedback, classroom walk-throughs, grades, benchmark data, CFA, MAP reports				
Funding Sources: Local Funds - \$9,000.00							
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 2) Provide differentiated instruction and assessment practices to ensure that students make adequate yearly progress.	1, 2, 3, 4, 9	Executive Director for Special Populations, Executive Director for Educational Services	Evidence of differentiated instruction in lessons, lesson planning and intervention strategies.				
Problem Statements: Student Achievement 1 - Demographics 1 - Student Academic Achievement 1 Funding Sources: 211-Title I - \$10,000.00							
System Safeguard Action Step Critical Success Factors CSF 1 3) Continue RtI and SST processes to ensure appropriate intervention prior to identification for special education. Revising the process during the 2017-2018 school year.	1, 2, 9	Executive Director for Special Populations, Executive Director for Educational Services	Report of Recommendations.				
Problem Statements: Student Achievement 1 - Demographics 1 - Student Academic Achievement 1 Funding Sources: Local Funds - \$35,000.00							
Critical Success Factors CSF 1 CSF 2 4) Provide blended classrooms at the pre-kindergarten level to provide a more inclusive learning environment.	3, 7, 9, 10	Executive Director for Special Populations, Executive Director for Educational Services	Middle of Year pre-k literacy assessments, PK3 Enrollment, Tango assessment results.				
Funding Sources: Local Funds - \$22,000.00							

Critical Success Factors CSF 1 CSF 2 5) Ensure equitable access to foundation curriculum and rigorous instruction for all students.	1, 3, 4, 10	Executive Director for Special Populations, Executive Director for Educational Services	Staffing allocations, LEP placements and special education placements.				
 = Accomplished  = Continue/Modify  = Considerable  = Some Progress  = No Progress  = Discontinue							

Strategy 3 Problem Statements:

Student Achievement
Problem Statement 1: Instruction across all grade levels continues to be revised and improved based upon student need, in order to improve student achievement. Root Cause 1: Academic standards, the demand for college and career readiness, specific student needs are simultaneously increasing.
Demographics
Problem Statement 1: Drop out rates for our African American population has increased 2. Graduation rate for Hispanic students needs improvement 3. Low dual credit enrollment for Hispanic students 4. Low college readiness for diverse populations 5. Low percentage of Hispanic students participating in SAT/ACT 6. Below state comparisons in some areas Root Cause 1: LEISD is fast growth district, and we continue to strive to meet the growing needs of diverse learning community.
Student Academic Achievement
Problem Statement 1: Distinctions at all campuses 2. Growth in Index II 3. LEP dropout and graduation rates are not on target 4. SPED and LEP need for improvement all content areas 5. AP passing rate 6. SAT/ACT average score needs improvement Root Cause 1: Specific student needs are being identified and targeted instruction is continuing to be developed and refined.

Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 4: Increase the Index 2 Measure for Individual Student Growth above 2017-2018 performance levels by reaching Excellence Targets

Evaluation Data Source(s) 4: STAAR Math Excellence Target 87% Satisfactory



STAAR Writing Excellence Target 87% Satisfactory








STAAR Science Excellence Target 94% Satisfactory

STAAR Social Studies Excellence Target 94% Satisfactory

STAAR Reading Excellence Target 90% Satisfactory

Summative Evaluation 4:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 1 CSF 2 1) Use frequent and systematic assessment of student performance to direct and improve instruction.	2, 8, 9	Executive Director for Special Populations, Executive Director for Educational Services, ELL and Content Coordinators	Common Formative Assessments, BOY,MOY, EOY, class formative, summative as well as formal and informal assessments.				
Problem Statements: Student Achievement 1 - Demographics 1 - Student Academic Achievement 1 Funding Sources: Local Funds - \$0.00							
System Safeguard Action Step Critical Success Factors CSF 1 2) Provide professional learning in the use and analysis of universal screeners (MAP, MPG, CPAA) to identify students for Response to Intervention.	4	Director for Professional Learning and Advanced Academics, Executive Director for Educational Services,campus support	Identification of students for the Response to Intervention (Rtl) process.				
Problem Statements: Student Achievement 1 - Student Academic Achievement 1 - School Processes & Programs 1 Funding Sources: Local Funds - \$2,500.00							

<div>System Safeguard Action Step</div> <div>Critical Success Factors</div> <div>CSF 1</div> <div>3) Support plans for tutoring/additional instruction within and outside of the school day for students who are not making adequate progress towards passing or who are classified as "At-Risk" for dropping out as defined in State Compensatory Education (Cost varies per campus). Including AVID programming and learning strategies.</div>	1, 2, 3, 8, 9, 10	Curriculum and Learning Services department members	Improved student growth on assessments and in instruction.				
	Funding Sources: 211-Title I - \$12,015.00						
<div> = Accomplished</div> <div> = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							

Strategy 4 Problem Statements:





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	Problem Statement 1: Instruction across all grade levels continues to be revised and improved based upon student need, in order to improve student achievement. Root Cause 1: Academic standards, the demand for college and career readiness, specific student needs are simultaneously increasing.
	Demographics
	Problem Statement 1: Drop out rates for our African American population has increased 2. Graduation rate for Hispanic students needs improvement 3. Low dual credit enrollment for Hispanic students 4. Low college readiness for diverse populations 5. Low percentage of Hispanic students participating in SAT/ACT 6. Below state comparisons in some areas Root Cause 1: LEISD is fast growth district, and we continue to strive to meet the growing needs of diverse learning community.
	Student Academic Achievement
	Problem Statement 1: Distinctions at all campuses 2. Growth in Index II 3. LEP dropout and graduation rates are not on target 4. SPED and LEP need for improvement all content areas 5. AP passing rate 6. SAT/ACT average score needs improvement Root Cause 1: Specific student needs are being identified and targeted instruction is continuing to be developed and refined.
	School Processes & Programs
	Problem Statement 1: Reduce high number of teacher absences in April and May 2. Implement additional culture building activities for staff 3. Provide mentoring and internal leadership programs for new teachers and aspiring administrators Root Cause 1: The continuing need to recruit, retain, and provide growth opportunities for our LEISD FamILE.









Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 5: Increase the percentage of students achieving advanced measures by 5 percentage points by the graduating class of 2017.

Evaluation Data Source(s) 5: Annual percentage growth of students enrolled in Dual Credit or Pre-AP and AP courses. Excellence Target: 50% of students enrolled in at least one AP course. Excellence Target: Average of 2 tests per student enrolled in AP classes, Excellence Target: 8% or higher; of students enrolled in an AP course take the related AP exam, Excellence Target: Score of 3 or higher; to 55%, course expectation individualized

Summative Evaluation 5:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 1 1) Align the curriculum and instruction from Pre-AP to AP coursework to promote student success.	1, 3, 8	Executive Director for Educational Services, Director for Professional Learning and Advanced Academics	Increased number of students earning 3, 4, or 5 on AP exam through an aligned, written scope of curriculum and instruction.				
2) Support counseling strategies and four-year planning to reduce the number of students on the Minimum Plan for graduation.	1, 2, 10	Coordinator of Counseling Services, campus counselors	Completion of Four-Year Plans.				
Critical Success Factors CSF 1 3) Improve the multicultural diversity of the elementary GT program through the use of a non-verbal, standard screener for kindergarten students.	2, 7	Director for Professional Learning and Advanced Academics	Student GT population.				
Critical Success Factors CSF 1 4) Administer the PSAT to identify students eligible for National Merit Scholarships.	1	Director for Professional Learning and Advanced Academics, High School Staff	Student participation				

Critical Success Factors CSF 1 5) Implement structured, annual activities utilizing Career Cruising to build career awareness and college readiness in conjunction with graduation planning.	1	College and Career Advisor	Development of Four-Year Plans.				
	Funding Sources: High School Allotment - \$0.00						
Critical Success Factors CSF 1 6) Increase student participation in Career and Technical Education courses.	1	Director of CTE and Elective Programs	CTE Course participation rates.				
	Funding Sources: PERKINS - \$46,000.00						
<div> = Accomplished</div> <div> = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							

44 Strategy 5 Problem Statements:





Student Achievement
Problem Statement 1: Instruction across all grade levels continues to be revised and improved based upon student need, in order to improve student achievement. Root Cause 1: Academic standards, the demand for college and career readiness, specific student needs are simultaneously increasing.

Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.



Strategy 6: Increase graduation rates for English Language Learners by 10 percentage points annually beginning with the class of 2017.





Evaluation Data Source(s) 6: Increased 4-year and 5-year completion rates for English Language Learners in the class of 2017.








Summative Evaluation 6:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 1) Implement SIOP as instructional support for students in grades K-12, through bi monthly training opportunities.	1, 4, 10	Coordinator of Bilingual and ELL	ELL student performance on unit tests and STAAR, TELPAS, linguistic development as informally assessed.				
Problem Statements: Demographics 1 Funding Sources: 263-Title III - \$400.00							
System Safeguard Action Step Critical Success Factors CSF 1 2) Provide supplemental, hands-on math materials for teachers to improve acquisition of content area knowledge.(Such as Investigations).	1, 4	Coordinator of Mathematics	Disaggregated performance of ELL students on math unit tests and STAAR, decreased need for specialized tutoring.				
Funding Sources: Local Funds - \$400.00							
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 CSF 7 3) Provide support in instructional planning for embedding the English Language Proficiency standards.	1, 2, 3, 8, 9	Executive Director for Educational Services, Curriculum and Learning Coordinators, Bilingual/ELL Coordinator	Increased evidence of ELPS in lesson plans and less execution, teacher appraisal.				
Problem Statements: Student Achievement 1 - Student Academic Achievement 1 - School Processes & Programs 1							
System Safeguard Action Step Critical Success Factors CSF 1 4) Provide professional learning so that teachers effectively incorporate SIOP strategies in instruction for English Language Learners.	4, 8	Executive Director for Educational Services, Director for Professional Learning and Advanced Academics, Bilingual/ELL Coordinator	Increased evidence of SIOP strategy use in classroom and implementation into lesson plans.				
Problem Statements: Student Achievement 1 - Demographics 1 - Student Academic Achievement 1 Funding Sources: 263-Title III - \$400.00							

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<div>Critical Success Factors</div> <div>CSF 1 CSF 4 CSF 6</div> <div>5) Provide online course options to increase student completion of core and advanced courses.</div>	1, 2, 8	Principal of Alternative Education Programs	Course completion rates in E2020.				
Funding Sources: High School Allotment - \$25,000.00							
<div>Critical Success Factors</div> <div>CSF 1</div> <div>6) Provide high quality summer school programs to increase English Language Learner course completion rates.</div>	1, 2, 3, 8, 9	Executive Director for Special Populations, Executive Director for Educational Services,Bilingual/ELL Coordinator, Summer School principals	Course completion rates, summer enrollment, credit recovery and credit completion.				
Problem Statements: Student Achievement 1 - Demographics 1 - Student Academic Achievement 1							
Funding Sources: 263-Title III - \$6,000.00							

7) Provide campus and district support through Bilingual/ELL Coordinator.	1, 2, 4, 10	Little Elm ISD					
	Funding Sources: 263-Title III - \$14,182.00, 211-Title I - \$2,070.00						
8) Strategic scheduling for traditional school day and intervention groups for English Language Learners. 3rd party consultant to assist in the process.	1, 2, 3, 4, 10	Executive Director for Special Populations, Executive Director for Educational Services					
	Problem Statements: Student Achievement 1 - Demographics 1 - Student Academic Achievement 1 Funding Sources: 263-Title III - \$1,200.00						
9) Attend Closing the Achievement Gap, Soluciones, and Rtl collaboration for ELLs training.	1, 2, 9, 10	Coordinator for ELL/Bilingual					
10) Provide the necessary supplies and materials campuses need to support the learning.	1, 2	Principals, Executive Director for Educational Services, Executive Director for Special Populations, Curriculum and Learning Services					
	Funding Sources: 263-Title III - \$8,952.49						

11) Reimburse ESL Certification until funding source is complete.		Coordinator for Bilingual/ELL					
	Funding Sources: 263-Title III - \$1,200.00						
<div> = Accomplished</div> <div> = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							

Strategy 6 Problem Statements:

Student Achievement	
Problem Statement 1: Instruction across all grade levels continues to be revised and improved based upon student need, in order to improve student achievement. Root Cause 1: Academic standards, the demand for college and career readiness, specific student needs are simultaneously increasing.	
Demographics	
Problem Statement 1: Drop out rates for our African American population has increased 2. Graduation rate for Hispanic students needs improvement 3. Low dual credit enrollment for Hispanic students 4. Low college readiness for diverse populations 5. Low percentage of Hispanic students participating in SAT/ACT 6. Below state comparisons in some areas Root Cause 1: LEISD is fast growth district, and we continue to strive to meet the growing needs of diverse learning community.	
Student Academic Achievement	
Problem Statement 1: Distinctions at all campuses 2. Growth in Index II 3. LEP dropout and graduation rates are not on target 4. SPED and LEP need for improvement all content areas 5. AP passing rate 6. SAT/ACT average score needs improvement Root Cause 1: Specific student needs are being identified and targeted instruction is continuing to be developed and refined.	
School Processes & Programs	
Problem Statement 1: Reduce high number of teacher absences in April and May 2. Implement additional culture building activities for staff 3. Provide mentoring and internal leadership programs for new teachers and aspiring administrators Root Cause 1: The continuing need to recruit, retain, and provide growth opportunities for our LEISD FamILE.	










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Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 7: Increase technology integration in classrooms so that student engagement increases in frequency through the 2017-2018 school year.

Evaluation Data Source(s) 7: Technology usage for instruction

Summative Evaluation 7:









Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 1 1) Facilitate the integration of instructional technology in curriculum across grade levels.	1, 2, 4, 5	Director for Technology, Integration and Media Services	Evidence of technology integration on district-level classroom walk-through reports, content and technology integrated assignments and assessments.				
Funding Sources: Local Funds - \$500.00							
Critical Success Factors CSF 1 2) Provide professional learning on instructional technology using Mac, PC, and IOS devices throughout the 2017-2018 school year.	4	Director for Technology, Integration and Media Services, Digital Learning Facilitators	Observation summaries, sign-in sheets, and feedback.				
Funding Sources: Local Funds - \$500.00							
3) Implement and support learning content management and delivery systems across the district.	1, 5, 8	Director for Technology, Integration and Media Services, Instructional Technology Facilitators	Measurement of time using technology in instruction.				
<div> = Accomplished</div> <div> = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							

Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 8: Increase attendance and graduation rates, as well as cohort completion rates, and decrease the dropout rate.

Evaluation Data Source(s) 8: Excellence Targets: Graduation RHSP/DAP 90%, Attendance 97%, Zero dropouts (reports one year in arrears), Completion rate 100% (reported one year in arrears)
Excellence Target for College-Ready Graduates (80% of graduating class)

Summative Evaluation 8:










Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 1 CSF 4 1) Continue to implement a non-traditional, computer-based program to support high school students to regain credit to rejoin their kindergarten cohort.	1, 3, 9	Principal for Alternative Education Programs	Number of students who meet graduation criteria.				
	Funding Sources: 211-Title I - \$115,000.00						
Critical Success Factors CSF 1 2) Implement a focused remediation program to meet individual student needs.	1, 3, 8, 9	Principal for Alternative Education Programs	Number of students who demonstrate success in Alternative Education.				
	Funding Sources: SCE-State Compensatory Ed. - \$600.00						
 = Accomplished  = Continue/Modify  = Considerable  = Some Progress  = No Progress  = Discontinue							

Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 9: Meet 100% of System Safeguards

Evaluation Data Source(s) 9: System Safeguard performance reports

Summative Evaluation 9:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 1) Revise the curriculum scope and sequence to provide embedded and cyclical exposure for students through Backwards Design	1, 2, 3, 8	Executive Director for Educational Services, Executive Director for Special Populations, Curriculum and Learning Services	Disaggregated MAP data and STAAR performance for ELL and Special Education Students in writing and social studies.				
System Safeguard Action Step Critical Success Factors CSF 1 CSF 2 2) Increase collaboration to provide professional learning for improving writing instruction using SIOP strategies.	4, 10	Executive Director for Educational Services, Director for Professional Learning and Advanced Academics, Coordinator for ELL/Bilingual	Writing CFA data and Writing STAAR performance for ELL students				
Problem Statements: Student Achievement 1 - Demographics 1 - Student Academic Achievement 1							
System Safeguard Action Step Critical Success Factors CSF 1 3) Provide TEKS-based writing intervention plans for use with secondary students during scheduled periods to increase STAAR EOC performance in Writing.	1, 2, 3, 8, 9	Coordinator of Language and Literacy	Disaggregated Writing unit test data and Writing STAAR performance for ELL and Special Education students.				
Funding Sources: Local Funds - \$1,200.00							
 = Accomplished  = Continue/Modify  = Considerable  = Some Progress  = No Progress  = Discontinue							

Strategy 9 Problem Statements:

Student Achievement

Problem Statement 1: Instruction across all grade levels continues to be revised and improved based upon student need, in order to improve student achievement. **Root Cause 1:** Academic standards, the demand for college and career readiness, specific student needs are simultaneously increasing.

Demographics

Problem Statement 1: Drop out rates for our African American population has increased 2. Graduation rate for Hispanic students needs improvement 3. Low dual credit enrollment for Hispanic students 4. Low college readiness for diverse populations 5. Low percentage of Hispanic students participating in SAT/ACT 6. Below state comparisons in some areas **Root Cause 1:** LEISD is fast growth district, and we continue to strive to meet the growing needs of diverse learning community.

Student Academic Achievement





Problem Statement 1: Distinctions at all campuses 2. Growth in Index II 3. LEP dropout and graduation rates are not on target 4. SPED and LEP need for improvement all content areas 5. AP passing rate 6. SAT/ACT average score needs improvement **Root Cause 1:** Specific student needs are being identified and targeted instruction is continuing to be developed and refined.

Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 10: Increase distinctions earned in LEISD

Evaluation Data Source(s) 10: Excellence Target: Earn all eligible TEA distinctions at the district level, campuses earn eligible distinctions for specific campuses.

Summative Evaluation 10:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 1 CSF 2 1) Support improvement in overall achievement in identified areas through tutoring support, data driven instructional planning, and targeted professional learning.	1, 2, 3, 8, 9, 10	Curriculum and Learning Services staff members	Increased student achievement on formative and summative assessments.				
Problem Statements: Student Achievement 1 Funding Sources: SCE-State Compensatory Ed. - \$10,000.00							
<div>✔ = Accomplished ➞ = Continue/Modify  = Considerable  = Some Progress  = No Progress ✖ = Discontinue</div>							

53 **Strategy 10 Problem Statements:**










Student Achievement
Problem Statement 1: Instruction across all grade levels continues to be revised and improved based upon student need, in order to improve student achievement. Root Cause 1: Academic standards, the demand for college and career readiness, specific student needs are simultaneously increasing.

Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 11: Meet the specific needs of students who are At-Risk for dropping out. This includes students categorized by State Compensatory Education and Title I campuses, both targeted and school-wide including students coded as homeless.

Evaluation Data Source(s) 11: STAAR results, intervention strategy progress as shown through formative and summative assessments, attendance

Summative Evaluation 11:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
1) Provide TEKS- based intervention support for each campus specific to their learners' needs before, during and after the traditional school day.		Executive Director for Educational Services, Executive Director for Special Populations, Curriculum and Learning Services	Reduction in students considered At-Risk for dropping out, increased teacher and parental awareness for specific student needs.				
Funding Sources: SCE-State Compensatory Ed. - \$10,000.00							
2) Implementation of AVID elementary at Title I campuses.	1, 2, 3, 4, 8, 9, 10	Director of Professional Learning and Advanced Academics, Executive Director for Educational Services	Implementation of AVID strategies and full campus implementation for Title I elementary schools.				
Problem Statements: Student Achievement 1 - Student Academic Achievement 1 - School Processes & Programs 1 Funding Sources: 211-Title I - \$2,796.00							
3) Provide services to students who are determined to be homeless under the McKinney-Vento Act.		Parent and Community Liaison					
Funding Sources: 211-Title I - \$2,800.00							
 = Accomplished  = Continue/Modify  = Considerable  = Some Progress  = No Progress  = Discontinue							

Strategy 11 Problem Statements:

Student Achievement

Problem Statement 1: Instruction across all grade levels continues to be revised and improved based upon student need, in order to improve student achievement. **Root Cause 1:** Academic standards, the demand for college and career readiness, specific student needs are simultaneously increasing.

Student Academic Achievement

Problem Statement 1: Distinctions at all campuses 2. Growth in Index II 3. LEP dropout and graduation rates are not on target 4. SPED and LEP need for improvement all content areas 5. AP passing rate 6. SAT/ACT average score needs improvement **Root Cause 1:** Specific student needs are being identified and targeted instruction is continuing to be developed and refined.

School Processes & Programs










Problem Statement 1: Reduce high number of teacher absences in April and May 2. Implement additional culture building activities for staff 3. Provide mentoring and internal leadership programs for new teachers and aspiring administrators **Root Cause 1:** The continuing need to recruit, retain, and provide growth opportunities for our LEISD FamILE.

Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 12: Implement a district-wide focus on rigor and relevance for all students to upgrade the educational outcome for all learners.

Evaluation Data Source(s) 12:

Summative Evaluation 12:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 1 1) Hold Professional Learning Summit with instructional, TEKS-based focused offerings for all content areas.	1, 2, 4, 10	Director for Professional Learning and Advanced Academics	Summit attendance records, Sign-in sheets, and attendee feedback.				
Problem Statements: School Processes & Programs 1 Funding Sources: 255-Title II - \$5,000.00							
Critical Success Factors CSF 1 CSF 2 CSF 3 CSF 7 2) Provide comprehensive professional learning onsite in LEISD from the International Center for Leadership Education (ICLE) for administrators and lead teachers-preparing a system-wide upgrade to the instructional system through rigor and relevance.	1, 2, 4, 10	Executive Director for Educational Services, Director for Professional Learning and Advanced Academics, Deputy Superintendent	Attendance trends,specific planning activities for implementation of Destination 2020.				
Problem Statements: School Processes & Programs 1 Funding Sources: 255-Title II - \$10,000.00							
Critical Success Factors CSF 1 3) Provide professional learning with action and implementation expectations through training and planning LEISD's Professional Learning Communities.	1, 2, 4, 10	Director for Professional Learning and Advanced Academics, Educational Services team	Professional Learning Communities implemented at each campus and LEISD. This will be demonstrated though student reflection, planning and adherence to the instructional model.				
Problem Statements: Student Achievement 1 - Student Academic Achievement 1 - School Processes & Programs 1 Funding Sources: 255-Title II - \$8,000.00							
<div> = Accomplished</div> <div> = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							

Strategy 12 Problem Statements:

Student Achievement









Problem Statement 1: Instruction across all grade levels continues to be revised and improved based upon student need, in order to improve student achievement. Root Cause 1: Academic standards, the demand for college and career readiness, specific student needs are simultaneously increasing.
Student Academic Achievement
Problem Statement 1: Distinctions at all campuses 2. Growth in Index II 3. LEP dropout and graduation rates are not on target 4. SPED and LEP need for improvement all content areas 5. AP passing rate 6. SAT/ACT average score needs improvement Root Cause 1: Specific student needs are being identified and targeted instruction is continuing to be developed and refined.
School Processes & Programs
Problem Statement 1: Reduce high number of teacher absences in April and May 2. Implement additional culture building activities for staff 3. Provide mentoring and internal leadership programs for new teachers and aspiring administrators Root Cause 1: The continuing need to recruit, retain, and provide growth opportunities for our LEISD FamiLE.

Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 13: Increase PSAT/ACT/SAT participation and success.

Evaluation Data Source(s) 13: Excellence Target: SAT scores 550 (Reading), 520 (Math), 1070 (Total), Excellence Target: ACT Scores- 24 Composite, Excellence Target-SAT/ACT participation 80%, STA/ACT at College Readiness Indicator- 40% at criteria set by Texas Education Agency, Excellent Target-PSAT participation 100%, PSAT- National Merit Scholars Semi Finalists, PSAT- National Merit Scholars- Commended 10, Excellence Target: PSAT Scores Writing (50), Reading (50), math (50), Total 150.

Summative Evaluation 13:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
1) Inform, educate and promote student participation in PSAT,ACT and SAT assessments.	1, 2	Director for Professional Learning and Advanced Academics	100% PSAT participation and 80% or more participation in SAT/ACT assessments.				
	Problem Statements: Student Academic Achievement 1 Funding Sources: High School Allotment - \$19,000.00						
2) Provide parent meetings and distribute informational materials promoting the PSAT, SAT and ACT assessments.	1, 2	Director of Professional Learning and Advanced Academics	Increased participation in these assessments as measured by LEISD excellence targets.				
	Funding Sources: Local Funds - \$200.00						
<div> = Accomplished</div> <div> = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							

Strategy 13 Problem Statements:








Student Academic Achievement
Problem Statement 1: Distinctions at all campuses 2. Growth in Index II 3. LEP dropout and graduation rates are not on target 4. SPED and LEP need for improvement all content areas 5. AP passing rate 6. SAT/ACT average score needs improvement Root Cause 1: Specific student needs are being identified and targeted instruction is continuing to be developed and refined.

Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 14: Professional Learning opportunities for teachers who serve At-Risk Learners.

Evaluation Data Source(s) 14:

Summative Evaluation 14:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
1) Provide professional learning classes for faculty and staff based on the needs of the students and campus.	1, 2, 3, 4, 5, 10	Director for Professional Learning and Advanced Academics					
Problem Statements: School Processes & Programs 1 Funding Sources: 211-Title I - \$18,419.00, 255-Title II - \$24,662.00							
 = Accomplished  = Continue/Modify  = Considerable  = Some Progress  = No Progress  = Discontinue							

Strategy 14 Problem Statements:






School Processes & Programs
Problem Statement 1: Reduce high number of teacher absences in April and May 2. Implement additional culture building activities for staff 3. Provide mentoring and internal leadership programs for new teachers and aspiring administrators Root Cause 1: The continuing need to recruit, retain, and provide growth opportunities for our LEISD FamILE.

Goal 1: Provide rigorous and relevant curriculum and instruction for a strong foundation for student success in college and career.

Strategy 15: Prepare students with real-world opportunities in preparation for college and career, as well as specific career pathway strands.

Evaluation Data Source(s) 15: Number of students with a sequential order of courses toward a College/CTE readiness preparation strand.

Summative Evaluation 15:







Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
1) Provide materials for college and career pathways.	1, 2, 3, 4, 8, 9, 10	Director of CTE and Electives					
Funding Sources: PERKINS - \$28,321.39							
<div>✓ = Accomplished</div> <div>➔ = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							










Goal 2: Recruit, hire, develop, and retain a highly qualified instructional and support staff.

Strategy 1: Recruit and retain highly qualified teachers.

Evaluation Data Source(s) 1: Annual retention rate.

Summative Evaluation 1:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 3 CSF 7 1) Continue to use proactive recruiting practices.	5	Assistant Superintendent for Human Resources and Student Services	New hires recruited from career fairs.				
Funding Sources: 255-Title II - \$0.00							
Critical Success Factors CSF 3 CSF 7 2) Attend TAMU, UT-Austin, UT-San Antonio, Baylor and Texas State career fairs in addition to local career fairs. Additionally, recruitment efforts extend to Oklahoma, New Mexico, and Louisiana.	5	Assistant Superintendent for Human Resources and Student Services	New hires recruited from career fairs.				
Funding Sources: Local Funds - \$3,000.00							
Critical Success Factors CSF 3 CSF 7 3) Survey new hires as to their interest in LEISD.	5	Human Resource Services	Completed survey within application.				
Funding Sources: Local Funds - \$0.00							
Critical Success Factors CSF 3 CSF 7 4) Actively seek to hire teachers with a variety of backgrounds, experiences and culture.	5	Human Resource Services	Applications and hire sheets.				
Funding Sources: Local Funds - \$0.00							
Critical Success Factors CSF 3 CSF 7 5) Utilize a multi-step interview process.	5	Human Resource Services	Hiring process procedures.				
Funding Sources: Local Funds - \$0.00							
Critical Success Factors CSF 3 CSF 7 6) Provide current information regarding job postings on the LEISD website.	5	Human Resource Services	LEISD Website.				
Funding Sources: Local Funds - \$0.00							











Critical Success Factors CSF 3 CSF 7	5	Human Resource Services	Board adopted compensation.				
	7) Maintain competitive salaries and stipends for critical need teaching fields. Funding Sources: Local Funds - \$0.00						
Critical Success Factors CSF 3 CSF 7	5	Human Resource Services	Applications and hires.				
	8) Increase the LEISD substitute pool through improved recruitment,application strategies and an elevated training program. Funding Sources: Local Funds - \$0.00						
9) Implement a new teacher mentor program.	4, 5, 8	Human Resource Services, Educational Services	New teacher participation and retention rates.				
	Funding Sources: Local Funds - \$0.00						
<div> = Accomplished</div> <div> = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							

Goal 2: Recruit, hire, develop, and retain a highly qualified instructional and support staff.

Strategy 2: Provide support for efficient and effective Human Resource practices at all levels

Evaluation Data Source(s) 2: Annual retention of high quality employees

Summative Evaluation 2:




Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 3 CSF 7 1) Continue to implement an application system(Applitrak) that is directly accessible on the LEISD website, technologically advanced, and user friendly to increase applicant pool and recruit those with a specific interest in LEISD.	5	Executive Director of Human Resource Services	Applications and Principal Surveys.				
	Funding Sources: Local Funds - \$0.00						
Critical Success Factors CSF 3 CSF 7 2) Implement LEISD Hiring Guidelines for all hiring managers.	5	Executive Director of Human Resource Services	Hire sheets and audits.				
	Funding Sources: Local Funds - \$0.00						
3) Investigate and propose a system for pre-screening applicants.		Human Resource Services	Implementation of the system.				
	Funding Sources: Local Funds - \$0.00						
4) Provide training on effective documentation and HR practices to all campus-based administrators.	4, 5	Director of Human Resources	Training completion and sign-in sheets.				
	Funding Sources: Local Funds - \$0.00						
 = Accomplished  = Continue/Modify  = Considerable  = Some Progress  = No Progress  = Discontinue							













Goal 3: Ensure active and appropriate involvement with district stakeholders through exceptional communication.

Strategy 1: Involve parents and community stakeholders to promote partnerships that support student success.

Evaluation Data Source(s) 1: Parent and community feedback through survey data

Summative Evaluation 1:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 5 1) Inform our communities of LEISD events and issues.	1, 6	Superintendent for Schools, Director for Communication Services, Coordinator for Communication Services, Directors	News clippings/posts, Newsletters, Website hits, Facebook Fans, Twitter posts, Early posting of Board Meeting documents for public review.				
Funding Sources: Local Funds - \$30,000.00							
Critical Success Factors CSF 3 CSF 7 2) Maintain effective two-way communication with parents.	1, 6	Superintendent for Schools, Director for Communication Services, Coordinator for Communication Services, Curriculum and Learning Services, Directors	Constituent Feedback Forms, Sign in sheets and comment cards, Social Media.				
Funding Sources: Local Funds - \$0.00							
Critical Success Factors CSF 3 CSF 7 3) Hold open meetings for two-way communication on critical issues.	6	Superintendent for Schools, Director for Communication Services, Coordinator for Communication Services, Assistant Superintendents, Directors, Principals	Constituent Feedback Forms, Sign in Sheets and Comment cards.				
Funding Sources: Local Funds - \$0.00							

Critical Success Factors CSF 5 4) Provide communication to parents and staff via automated School Messenger, emailing and social media.	6	Director for Communication Services, Coordinator for Communication Services	Reports generated by internal systems.				
	Funding Sources: Other - \$0.00						
Critical Success Factors CSF 1 5) Conduct surveys to assess public opinion.	6, 10	Director for Communication Services, Coordinator for Communication Services, Superintendent's Leadership Team	Survey Results.				
	Funding Sources: Other - \$0.00						
Critical Success Factors CSF 5 6) Update district and campus website and architecture to promote better constituent communication.	6, 10	Director for Communication Services, Coordinator for Communication Services, Webmaster	Updated websites, increased traffic, increased positive feedback.				
	Funding Sources: Local Funds - \$20,000.00						
Critical Success Factors CSF 5 7) Launch marketing campaign to communicate district's focus on increased academics and rigor.	6	Superintendent for Schools, Director for Communication Services, Coordinator for Communication Services	Marketing materials.				
	Funding Sources: Local Funds - \$0.00						
Critical Success Factors CSF 5 8) Provide training for webmasters, teachers, and administrative staff to maximize utilization of district and campus websites.	6	Director for Communication Services, Coordinator for Communication Services, Director for Technology, Integration and Media Services	Frequency of website edits.				
	Funding Sources: Other - \$0.00						
Critical Success Factors CSF 5 9) Provide parent education classes to promote family involvement in the education process.	6, 7, 10	District Family Facilitator/Homeless Liaison	Parent Surveys; attendance records.				
	Problem Statements: Demographics 1 - Perceptions 1 Funding Sources: 211-Title I - \$2,200.00						
<div> = Accomplished</div> <div> = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							

Strategy 1 Problem Statements:

Demographics
Problem Statement 1: Drop out rates for our African American population has increased 2. Graduation rate for Hispanic students needs improvement 3. Low dual credit enrollment for Hispanic students 4. Low college readiness for diverse populations 5. Low percentage of Hispanic students participating in SAT/ACT 6. Below state comparisons in some areas Root Cause 1: LEISD is fast growth district, and we continue to strive to meet the growing needs of diverse learning community.
Perceptions
Problem Statement 1: Needs regarding culture and climate are diverse. The use of the automatic translator in School Messenger is provides translations for our Spanish speaking families. Additional surveys for parents, community, staff and students will be implemented in order to obtain more frequent and specific feedback on a variety of topics and processes. Root Cause 1: Increased language translation services is desired.





Goal 3: Ensure active and appropriate involvement with district stakeholders through exceptional communication.

Strategy 2: Provide parenting resources to the Little Elm community.

Evaluation Data Source(s) 2: Meeting attendance, parent surveys, anecdotal feedback.

Summative Evaluation 2:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
1) Provide child care during parenting classes.	6	Parent and Community Liaison		✓			
Funding Sources: 211-Title I - \$2,428.00							
2) Dedicate personnel to the needs of parents and families in the LEISD community	6	Executive Director for Educational Services, Executive Director for Special Populations		✓			
Funding Sources: 211-Title I - \$61,128.00							











3) Provide Parent and Family Liaison and Director for Counseling Services with parent involvement strategies, activities and training.		Executive Director for Educational Services					
	Funding Sources: 211-Title I - \$10,536.10						
<div>✓ = Accomplished</div> <div>➡ = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div>✗ = Discontinue</div>							

Goal 4: Foster a safe and secure learning environment that ensures student success.

Strategy 1: Increase Student Attendance Rate

Evaluation Data Source(s) 1: Percentage of ADA at each campus

Summative Evaluation 1:






Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 1 CSF 2		Directors/Leadership in all departments	Formula template recalculation.				
1) Review the six week student attendance and contact hour reports for trends and accuracy.	Funding Sources: Local Funds - \$0.00						
Critical Success Factors CSF 2		Information and Data Support, PEIMS	Training sign-in sheets and evaluations forms.				
2) Hold informational sessions with campus administrators relating to the implications of the six week student attendance and contact hour reports.	Funding Sources: Local Funds - \$0.00						
Critical Success Factors CSF 2		PEIMS	Training sign in sheets and evaluation forms.				
3) Provide the campus administrators with monthly attendance reports.	Funding Sources: Local Funds - \$0.00						
4) Increase the data entry accuracy of attendance reporting to reflect correct student attendance.		Information and Data Support,PEIMS	Six weeks summary reports.				
	Funding Sources: Local Funds - \$0.00						
 = Accomplished  = Continue/Modify  = Considerable  = Some Progress  = No Progress  = Discontinue							









Goal 4: Foster a safe and secure learning environment that ensures student success.

Strategy 2: Decrease the use of discretionary disciplinary placements in the 2017-2018 school year.

Evaluation Data Source(s) 2: Disciplinary placement reports

Summative Evaluation 2:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 2 1) Analyze the equity of out-of-classroom placements across ethnic, gender, economic, and repeat offenders.	8, 9, 10	Deputy Superintendent, Coordinator for Alternative Education	New reports run and analyzed by April and June.				
Funding Sources: Local Funds - \$0.00							
Critical Success Factors CSF 1 CSF 2 2) More closely track the use and effectiveness of placements as an intervention strategy. Utilize specificity in the records system to detail the behavior precipitating placements.	8, 9, 10	Deputy Superintendent, Coordinator for Alternative Education, campuses, Director of Special Populations	New reports run and analyzed by April and June.				
Funding Sources: Local Funds - \$0.00							
Critical Success Factors CSF 1 CSF 2 3) Decrease over-representation of various student populations in out of classroom placements to align with overall district demographics.	1, 10	Deputy Superintendent	Interim placement rates.				
Funding Sources: Local Funds - \$0.00							
Critical Success Factors CSF 6 4) Review and modify district and campus emergency operation planes (EOP) to conform to current NIMS standard.	2	Executive Director of Facilities and Planning, Safety and Security Team	Emergency drill reports.				
Funding Sources: Local Funds - \$0.00							
Critical Success Factors CSF 1 CSF 2 5) Revise Response to Intervention policies and strategies to address behavioral interventions.	2, 8, 9, 10	Executive Director for Educational Services, Executive Director for Special Populations	Committee plans, RtI audits, and discipline data.				
Funding Sources: Local Funds - \$8,000.00							










Critical Success Factors CSF 1 CSF 2 CSF 3 CSF 4 CSF 7	3, 9	Director for Special Populations	Survey of progress toward individual student goals.				
6) Provide research-based curriculum in the area of behavior for students eligible for specialized behaviors services.	Funding Sources: Other - \$0.00						
Critical Success Factors CSF 6	1, 2	Deputy Superintendent,Coordinator for Alternative Education, CIS partnership, counselors	Parent survey data; data generated by anonymous alert system,campus reports, surveys.				
7) Implement a district-wide bullying prevention program.	Funding Sources: Local Funds - \$0.00						
<div> = Accomplished</div> <div> = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							

Goal 5: Allocate resources to ensure high achievement for all students.

Strategy 1: Increase financial efficiency related to improved student achievement indicators.

Evaluation Data Source(s) 1: District Met Standard on Texas Accountability System

Summative Evaluation 1:








Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
Critical Success Factors CSF 5 1) Hold informational session for campus administrator relating to the FIRST Report.		Associate Superintendent of Finance and Operation Services, Business Services	Sign in sheets and evaluation forms.				
Funding Sources: Local Funds - \$0.00							
Critical Success Factors CSF 2 CSF 3 2) Provide standardized budget training for all budget managers.		Associate Superintendent of Finance and Operation Services, Business Services	Sign in sheets and evaluation forms.				
Funding Sources: Local Funds - \$0.00							
Critical Success Factors CSF 2 CSF 3 3) Provide standardized funding formulas for campus allocations.		Associate Superintendent of Finance and Operation Services, Business Services	Development of funding formulas.				
Funding Sources: Local Funds - \$0.00							
<div> = Accomplished</div> <div> = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							

Goal 5: Allocate resources to ensure high achievement for all students.

Strategy 2: Provide campus and district stakeholders with the most current research, information and practical applications relevant to our students and stakeholders.

Evaluation Data Source(s) 2:

Summative Evaluation 2:











Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
1) Remain and promote up-to-date research, practices and professional learning opportunities.		Directors of various departments as needed.					
	Funding Sources: 211-Title I - \$1,450.00, 263-Title III - \$7,536.00						
<div> = Accomplished</div> <div> = Continue/Modify</div> <div> = Considerable</div> <div> = Some Progress</div> <div> = No Progress</div> <div> = Discontinue</div>							

Goal 6: Administer facilities to support high levels of student achievement.

Strategy 1: Review facility capacity study annually to ensure maximum and appropriate utilization of space across the district.

Evaluation Data Source(s) 1: Development of a multi-year plan for facilities usage

Summative Evaluation 1:

Action Step Description	Title I	Responsible	Outcome	Reviews			
				Formative			Summative
				Oct	Jan	Mar	June
1) Determine and monitor the percent of utilization for each campus in the district.		Assistant Superintendent of Finance and Operation Services, Executive Director for Facilities and Planning	Capacity analysis of each building.				
Funding Sources: Local Funds - \$0.00							
2) Review the facility capacity report to ensure maximum and appropriate utilization of district facilities.		Superintendent's Leadership Team	Capacity analysis of each building.				
Funding Sources: Local Funds - \$0.00							
3) Conduct facility needs assessment.		Associate Superintendent of Finance and Operation Services, Business Services	Completed needs assessment.				
Funding Sources: Local Funds - \$0.00							
4) Monitor capacity of all campuses post school rezoning and new enrollment/growth.		Superintendent's Leadership Team	Student enrollment data.				
Funding Sources: Local Funds - \$0.00							
 = Accomplished  = Continue/Modify  = Considerable  = Some Progress  = No Progress  = Discontinue							

System Safeguard Action Steps

Goal	Strategy	Action Step	Description
1	1	1	Use frequent and systematic assessment of student performance to direct and improve instruction. Review checkpoints, summative and formative assessments to make informed decisions about instruction.
1	1	2	Provide support through specialized and supplemental reading programs.(Funding amounts differ per campus). These programs include Reading A-Z, Lexia and Rosetta Stone (print awareness).
1	1	3	Incorporate reading and writing strategies in Social Studies instruction through collaboration, planning, instructional strategies and resources provided.
1	1	4	Use universal screeners (NWEA MAP) in K-12 in reading and math to provide targeted instruction to all students. Results determine specific needs for standard mastery. Excellence Target: EOC NWEA MAP TBD); Grades 6-8 Math, Reading, Science, and Language Usage
1	1	5	Provide targeted, data driven instruction utilizing dedicated personnel. Campus-based specialists provide instruction to help students reach mastery and enrichment of standard (TEKS).
1	1	8	Provide math and science specialists at each campus to support high quality math and science instruction and intervention.
1	1	9	Partner with consultants to develop high quality lessons that improve student performance using Project-Based Learning, Rigor and Relevance development and Professional Learning Communities.
1	1	10	Provide professional learning on effective writing instruction at all levels through Writer's Workshop and frequent training/modeling.
1	2	2	Implement Professional Learning Communities to facilitate targeted, data-based planning to improve student achievement.
1	2	3	Provide specialized and supplemental reading programs to increase student achievement. Programs include A-Z, Lexia and Rosetta Stone (print awareness).
1	2	4	Incorporate reading and writing instruction in Social Studies coursework to promote content area literacy development through collaboration and planning, instructional strategies and resources.
1	2	5	Provide targeted intervention modeling and tutorial support materials in content areas for students identified as at-risk. Targeted is defined as identifying the skills of difficulty and specifically reteaching to the need of the student.
1	3	1	Provide research-based professional learning on instructional strategies and teaching practices that enhance the success of special education and 504 students.
1	3	2	Provide differentiated instruction and assessment practices to ensure that students make adequate yearly progress.
1	3	3	Continue RtI and SST processes to ensure appropriate intervention prior to identification for special education. Revising the process during the 2017-2018 school year.

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Goal	Strategy	Action Step	Description
1	4	2	Provide professional learning in the use and analysis of universal screeners (MAP, MPG, CPAA) to identify students for Response to Intervention.
1	4	3	Support plans for tutoring/additional instruction within and outside of the school day for students who are not making adequate progress towards passing or who are classified as "At-Risk" for dropping out as defined in State Compensatory Education (Cost varies per campus). Including AVID programming and learning strategies.
1	6	1	Implement SIOP as instructional support for students in grades K-12, through bi monthly training opportunities.
1	6	2	Provide supplemental, hands-on math materials for teachers to improve acquisition of content area knowledge.(Such as Investigations).
1	6	3	Provide support in instructional planning for embedding the English Language Proficiency standards.
1	6	4	Provide professional learning so that teachers effectively incorporate SIOP strategies in instruction for English Language Learners.
1	9	1	Revise the curriculum scope and sequence to provide embedded and cyclical exposure for students through Backwards Design
1	9	2	Increase collaboration to provide professional learning for improving writing instruction using SIOP strategies.
1	9	3	Provide TEKS-based writing intervention plans for use with secondary students during scheduled periods to increase STAAR EOC performance in Writing.

State Compensatory

Budget for District Improvement Plan:

<u>Account Code</u>	<u>Account Title</u>	<u>Budget</u>
6100 Payroll Costs		
199-11-6112-00-821-5-24	6112 Salaries or Wages for Substitute Teachers or Other Professionals	\$3,190.00
199-11-6118-00-821-5-24	6118 Extra Duty Stipend - Locally Defined	\$86,304.00
199-11-6119-00-821-5-24	6119 Salaries or Wages - Teachers and Other Professional Personnel	\$808,108.00
199-11-6129-00-821-5-24	6129 Salaries or Wages for Support Personnel	\$4,924.00
199-11-6141-00-821-5-24	6141 Social Security/Medicare	\$11,901.00
199-11-6142-00-821-5-24	6142 Group Health and Life Insurance	\$30,725.00
199-11-6143-00-821-5-24	6143 Workers' Compensation	\$1,184.00
199-11-6144-00-821-5-24	6144 Teacher Retirement/TRS Care - On Behalf Payment	\$46,843.00
199-11-6146-00-821-5-24	6146 Teacher Retirement/TRS Care	\$26,980.00
6100 Subtotal:		\$1,020,159.00
6200 Professional and Contracted Services		
199-11-6299-00-821-5-24	6299 Miscellaneous Contracted Services	\$63,124.00
6200 Subtotal:		\$63,124.00
6300 Supplies and Services		
199-11-6329-00-821-5-24	6329 Reading Materials	\$14,588.00
199-11-6398-00-821-5-24	6398 Computer Supplies/Software - Locally Defined	\$5,090.00
199-11-6399-00-821-5-24	6399 General Supplies	\$49,513.00
6300 Subtotal:		\$69,191.00
6400 Other Operating Costs		

199-11-6411-00-821-5-24	6411 Employee Travel	\$60.00
6400 Subtotal:		\$60.00

Personnel for District Improvement Plan:

<u>Name</u>	<u>Position</u>	<u>Program</u>	<u>FTE</u>
B. Bush	Coordinator	Alternative Education	1.0
J. Qwinn	Intervention/Literacy	At Risk-Reading/504	1.0
K. Kelson	Literacy	At Risk-Reading	1.0
K. Seldeen	Intervention	At- Risk	1.0
M. Fulmer	Math Intervention	At-Risk Math	.6
S. Harlow	Interventionist	Math/Science At-Risk	1.0
T. Scott	Intervention	Science/Math Intervention At-Risk	.6

Title I

Schoolwide Program Plan

Little Elm ISD has 9 campuses and alternative education. Of these campuses, 4 are Title I, Part A School-wide campuses. These campuses are Oak Point Elementary, Brent Elementary, Hackberry Elementary and Chavez Elementary. Little Elm High School, Lakeside Middle School, Powell 6th Grade Center, Prestwick STEM Academy and Lakeview Elementary do not receive Title I, Part A funding

Ten Schoolwide Components

1: Comprehensive Needs Assessment

A Comprehensive Needs Assessment is conducted at LEISD's District Educational Improvement Council. In the late Spring, many stakeholders come together to review multiple data sources. We review all data and determine strengths, weaknesses and then prepare a summary of finding for each of the Comprehensive Needs Assessment components. DEIC meetings are held 4-6 times a year in order to facilitate this ongoing process. Our committee is comprised of community members, parents, faculty and staff.

2: Schoolwide Reform Strategies

∞ Schoolwide Reform Strategies are expected to be research based and meet the following criteria. Each Title I, part A campus has set forth specific strategies to meet the needs of their specific students.

- Provide opportunities for all children to meet state academic achievement standards through standard-based tutoring/reteach to mastery and parent communication
- Use effective methods and instructional strategies that are based on scientifically based research that strengthens the core academic program; required content trainings
- Increases the amount of learning time;
- Includes strategies for serving underserved populations;
- Includes strategies to address the needs of all children in the school, but particularly low-achieving children and those at risk of not meeting state standards; targeted-instruction and instructional materials
- Addresses how the school will determine if those needs of the children have been met through Unit tests, student behavior, student and parent feedback.

3: Instruction by highly qualified professional teachers

Currently, LEISD is determining the status of our district for highly qualified. As TEA statute requires, a public reporting of this HQ status is completed in public forum at the October/November School Board Meeting. This status is communicated by the Human Resources Director. The following are the

requirements for Little Elm ISD in order to ensure our students are taught by highly qualified professional teachers.

- LEISD commits to:

- providing professional learning in coordination with Title II, Part A Professional Development to teachers, principals and other appropriate staff based on needs and interest.
- Continue to meet the Highly Qualified teacher requirements under NCLB, Section 1119 [1112(b)(1)(N)].
- Work with campuses in the development and implementation of Highly Qualified under ESEA.
- Provide teachers and staff with high quality professional development in areas of need and interest.
- Title I campus principal attestations

Title I, Part A Schoolwide Campuses will include the following strategies in their Campus Improvement Plans:

- providing instruction by highly qualified teachers
- provide ongoing professional development
- attract high-quality highly qualified teachers to high need schools

Strategies for the Recruitment and Retention of Highly Qualified Teachers

- Provide teachers with campus level support in all instructional and pedagogical areas
- Develop and provide researched-based professional development in areas such as Differentiated Instruction, Curricular Planning, Project Based Learning, Professional Learning Communities, Sheltered Instruction Observation Protocol (SIOP), and other targeted strategies based on student need.
- Provide high quality professional development in all core and specialized areas
- Provide reimbursement of exam fees for teachers who successfully complete their TExES English as a Second Language (ESL) test.

4: High-quality and ongoing professional development for teachers, principals, and paraprofessionals and, if appropriate, student services personnel, parents, and other staff

Professional development needs are determined through student data, classroom observation, stakeholder request, collaboration in the District Education Improvement Council (DEIC) and needs identified through system safeguards.

5: Strategies to attract highly qualified teachers

Little Elm ISD's strategies to attract highly qualified teachers and synonymous with the activities in providing our students with highly qualified professional teachers. As noted above:

- LEISD commits to:

- providing professional learning in coordination with Title II, Part A Professional Development to teachers, principals and other appropriate staff based on needs.
- Work with campuses in the development and implementation of under ESEA.
- Provide teachers and staff with high quality professional learning in areas of need and interest.

Strategies for the Recruitment and Retention of Highly Qualified Teachers

- Provide teachers with campus level support in all instructional and pedagogical areas
- Develop and provide researched-based professional development in areas such as Differentiated Instruction, Curricular Planning, Project Based Learning, Professional Learning Communities, Sheltered Instruction Observation Protocol (SIOP), and other targeted best practices
- Provide high quality professional learning in all core and specialized areas
- Provide reimbursement of exam fees to secondary teachers who successfully complete their TExES English as a Second Language (ESL) test.

6: Strategies to increase parental involvement

- Parents will be involved in the design, implementation, and evaluation of the school-wide program through Campus Leadership Teams (CLT), DEIC.
- Parents will receive timely information about the Title I program (parent training) and how they will be encouraged to participate in decision making opportunities about their child's education.
- DEIC meeting information is on file and available at LEISD's Support Center. Each Title I, Part campus houses their documentation for their Comprehensive Needs Assessment and Parent compacts. Parent Involvement Policies are developed in conjunction with stakeholders through the DEIC forum. Parent Involvement opportunities provided at the district level include a review and feedback component in which parent and community members can share concerns, thoughts and suggestions.

7: Plans for assisting preschool children in the transition from early childhood programs to elementary school programs

Little Elm ISD provides preschool programs for children based upon Texas Education Agency's/Federal Guidelines including:

Eligibility for enrollment in a prekindergarten class, a child must be at least three years of age and:

1. is unable to speak and comprehend the English language; or
2. is educationally disadvantaged; or
3. is homeless, as defined by 42 U.S.C. Section 1143a, regardless of the residence of the child, of either parent of the child, or of the child's guardian or other person having lawful control of the child; or
4. is the child of an active duty member of the armed forces of the United States, including the state military forces or a reserve component of the armed forces, who is ordered to active duty by proper authority; or
5. is the child of a member of the armed forces of the United States, including the state military forces or a reserve component of the armed forces, who was injured or killed while serving on active duty; or

6. is or ever has been in the conservatorship of the Department of Family and Protective Services following an adversary hearing held as provided by Section 262.201, Family Code.
7. Fee-based PreK 3 program-specific to LEISD.

Students that qualify under one or more of these criteria may have the opportunity to attend PreKindergarten in LEISD. Little Elm ISD begins PreK for students who are 4 as of Sept. 1 of that school year, unless enrolled in the fee-based PreK 3 program. We provide early childhood support through PreK, PPCD and EE. Students that are eligible for this program are encouraged to participate in order to transition smoothly into Kindergarten.

8: Measures to include teachers in the decisions regarding the use of academic assessments in order to improve the achievement of individual students and the overall instructional program

Teachers in LEISD participate in the development of common formative assessments(CFA). Students are provided with both formative and summative assessments on a continual basis. Professional Learning Communities review group and individual student data on a reoccurring basis. This allows timely, specific and rigorous intervention opportunities.

9: Activities to ensure effective timely assistance for students who experience difficulty mastering the proficient or advanced levels of academic achievement standards

Each campus has specified their process for timely intervention through frequent modalities of assessment, the Response to Intervention (RtI) process, and individualized plans. Each Campus Improvement Plan should be reviewed for school specific information.

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10: Coordination and integration of federal, state and local services and programs

The Little Elm ISD Program Funding Coordination Plan specifies local, and state/federal (supplemental funds). Please review the addendum to this District Improvement Plan.

Title I Personnel

<u>Name</u>	<u>Position</u>	<u>Program</u>	<u>FTE</u>
Magdalena Silva	Bilingual/ELL Coordinator	Title I	.3
Tanya Wierzbicki	Literacy Coach	Title I	.5
Yamile Quintero	Parent/Community Facilitator	Title I	1.0

District Educational Improvement Council

Committee Role	Name	Position
Administrator	Ross Roberts	Deputy Superintendent
Administrator	Ashley Glover	Executive Director for Educational Services
Classroom Teacher	Crystal Horne	Teacher
Classroom Teacher	Lisa Hunter	Teacher
Non-classroom Professional	Stephanie McConnell	LVN
Paraprofessional	Valerie Kendrick	Technology Aide
Parent	Lalae Azodi	Parent
Parent	Jennifer Reynolds	Parent
Classroom Teacher	Joy Sanchez	Teacher
Classroom Teacher	Katherine Weir	Teacher
Paraprofessional	Amy Certain	Class Room Aide
Classroom Teacher	Vanessa Delvalle	Teacher
Paraprofessional	Karla Figuerra	Administrative Assistant
Parent	Kim Miller	Parent
Parent	Michelle Russell	Parent
Parent	Natasha Evangelister	Parent
Classroom Teacher	Nicole Wood	Teacher
Classroom Teacher	Tiffany Rodriguez	Teacher
Classroom Teacher	Lynda Harkins	Teacher
Classroom Teacher	Leandre Benton	Teacher
Parent	Keisha Brown	Parent
Parent	Shannon Winders	Parent
Paraprofessional	Shelly Schmidt	Instructional Technology Assistant
Paraprofessional	Jennifer Fournier	Instructional Assistant - Special Education
Parent	Renee Graver	Parent

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Parent	Barbara Jones	Parent
Classroom Teacher	Michael Horvath	Teacher
Paraprofessional	Micah Anderson	Administrative Assistant
Paraprofessional	Cristal Roque	Administrative Assistant
Classroom Teacher	Marcus Mince	Teacher
Classroom Teacher	Chad Leslie	Teacher
Parent	Janey Worley	Parent
Parent	Lynnzi Crow	Parent
Parent	Lindsay Reye	Parent
Classroom Teacher	Crystal Young	Teacher
Parent	Mathews Broderick	Parent
Parent	Debbie Carter	Parent
Parent	Tiffany Craig	Parent
Paraprofessional	Candice Stratton	Administrative Assistant
Paraprofessional	Amy Heselton	Attendance Specialist
Classroom Teacher	Kim Smith	Teacher

District Funding Summary

211-Title I					
Goal	Strategy	Action Step	Resources Needed	Account Code	Amount
1	1	3	Nystrom Educational Supply	211-11-6399-00-827-7-24-0-00	\$1,674.00
1	1	6	Professional Learning for Staff/Parents to Include Summer 2018 Events-Carryover Reduction		\$20,000.00
1	1	7	Homeless Student Comprehensive Services		\$2,800.00
1	3	2	Lead Partners-District Wide Initiative	211-11-6299-00-821-624-000	\$10,000.00
1	4	3	AVID Learning Supplies	211-11-6399-00-821-624-000	\$775.00
1	4	3	AVID Training	211-11-6411-00-821-624-000	\$5,800.00
1	4	3	AVID Elementary Professional Dues	211-11-6495-97-821-624-000	\$5,440.00
1	6	7	State and Federal Program Training	211-21-6411-00-821-624-000	\$2,070.00
1	8	1	Personnel and Instructional Resources for District-Wide Dropout Prevention-Carryover Reduction		\$115,000.00
1	11	2	AVID Elementary Training	211-216411-97-821-624-000	\$2,796.00
1	11	3	Homeless Student Services Reserve	211-32-6499-00-821-624-000	\$2,800.00
1	14	1	Professional Development Allocation	211-21-6299-00-821-624-000	\$18,419.00
3	1	9	Parenting courses		\$2,200.00
3	2	1	Childcare Extra Duty Pay	211-32-6118-00-821-699-000	\$1,328.00
3	2	1	Parenting Class presenters	211-61-6118-00-821-699-000	\$1,100.00
3	2	2	Payroll-Parent Liaison	211-21-6119-00-821-699-000	\$61,128.00
3	2	3	ESC Region 16	211-13-6411-00-821-624-000	\$536.10
3	2	3	Ongoing Parent Involvement Events-Carryover Reduction		\$10,000.00
5	2	1	LRP Title I Monitor	211-21-6329-00-827-7-24	\$350.00
5	2	1	Federal Budget Management Training-Ongoing	211-21-6299-00-827-7-00	\$1,100.00
Sub-Total					\$265,316.10
Budgeted Fund Source Amount					\$481,366.00

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					+/- Difference	\$216,049.90
263-Title III						
Goal	Strategy	Action Step	Resources Needed	Account Code	Amount	
1	2	3	Campus Based Intervention		\$5,000.00	
1	6	1	In-district training		\$400.00	
1	6	4	In-house training		\$400.00	
1	6	6	Extra Duty Summer School Compensation	263-11-6118-00-699-525-000	\$6,000.00	
1	6	7	Payroll	263-21-6119-00-821-525-0	\$14,182.00	
1	6	8	LEAD Partners	263-13-6299-00-821-525-000	\$1,200.00	
1	6	10	Classroom materials and supplies	263-13-6399-00-821-525-000	\$1,803.50	
1	6	10	Estrellita Learning	263-13-6399-00-821-525-000	\$2,460.50	
1	6	10	Empowering Writers materials	263-13-6399-00-821-525-000	\$798.00	
1	6	10	Reading Materials for ELLs	263-13-6399-00-821-525-000	\$3,890.49	
1	6	11	Funds to reimburse successful completion of Texes certification exam	263-21-6411-00-827-7-25-0-00	\$1,200.00	
5	2	1	Digital Learning Materials-ESL Teachers	263-13-6398-00-827-7-25-0-00	\$7,536.00	
					Sub-Total	\$44,870.49
					Budgeted Fund Source Amount	\$135,679.00
					+/- Difference	\$90,808.51
255-Title II						
Goal	Strategy	Action Step	Resources Needed	Account Code	Amount	
1	1	6	My Learning Plan-District Wide Initiative	255-13-6299-00-827-7-99-0	\$29,000.00	
1	1	9	Partnerships for Rigor/Relevance/Learner Engagement & PLCs (flexible amount)		\$20,000.00	
1	1	10	Professional Learning		\$5,000.00	
1	2	2	PLC Training		\$8,000.00	
1	12	1	Learning Summit		\$5,000.00	
1	12	2	Professional Learning		\$10,000.00	

1	12	3	PLC Training		\$8,000.00
1	14	1	Solution Tree RTI, Math at Work Professional Learning	255-21-6411-00-821-699-000	\$24,662.00
2	1	1	Recruiting		\$0.00
Sub-Total					\$109,662.00
Budgeted Fund Source Amount					\$113,889.00
+/- Difference					\$4,227.00
SCE-State Compensatory Ed.					
Goal	Strategy	Action Step	Resources Needed	Account Code	Amount
1	1	2	Campus Per Pupil Expenditure		\$0.00
1	1	5	Personnel & Instructional Materials		\$654,099.00
1	1	8	instructional Personnel & Tutors		\$501,274.00
1	2	3	Campus Based Intervention		\$5,000.00
1	8	2	Remediation Materials		\$600.00
1	10	1	Intervention personnel		\$10,000.00
1	11	1	Personnel		\$10,000.00
Sub-Total					\$1,180,973.00
Budgeted Fund Source Amount					\$1,120,691.00
+/- Difference					\$-60,282.00
High School Allotment					
Goal	Strategy	Action Step	Resources Needed	Account Code	Amount
1	5	2	Counselor Action and Planning		\$0.00
1	5	4	PSAT Administration		\$5,500.00
1	5	5	Career Cruising Guidance-in house		\$0.00
1	6	5	Online Learning		\$25,000.00
1	13	1	PSAT/SAT with Essay		\$19,000.00
Sub-Total					\$49,500.00
Budgeted Fund Source Amount					\$57,665.00
+/- Difference					\$8,165.00

Local Funds					
Goal	Strategy	Action Step	Resources Needed	Account Code	Amount
1	1	1	NWEA MAP		\$67,000.00
1	1	4	NWEA MAP/MPG,CPAA	Repeat expenditure	\$67,000.00
1	1	10	Professional Learning		\$3,000.00
1	2	1	Canvas Learning Management		\$25,000.00
1	2	4	Training		\$1,000.00
1	2	5	SuccessEd (in part)		\$3,500.00
1	3	1	SuccessEd		\$9,000.00
1	3	3	SuccessEd (in part)		\$35,000.00
1	3	4	Staff & Instructional Materials		\$22,000.00
1	4	1	In-district support		\$0.00
1	4	2	Professional Learning		\$2,500.00
1	5	1	Curricular Alignment: Lead4ward		\$2,000.00
1	5	3	Gifted and Talented materials		\$5,000.00
1	6	2	In-house training		\$400.00
1	7	1	In-house training		\$500.00
1	7	2	Professional Learning		\$500.00
1	9	3	Instructional Materials		\$1,200.00
1	13	2	In-house materials		\$200.00
2	1	2	Recruiting opportunities		\$3,000.00
2	1	3	In-house surveys		\$0.00
2	1	4	Effective practices		\$0.00
2	1	5	Effective practices		\$0.00
2	1	6	Expenditure in part		\$0.00
2	1	7	Effective practice		\$0.00
2	1	8	Effective practice		\$0.00
2	1	9	Mentoring		\$0.00

2	2	1	Applitrak in part		\$0.00
2	2	2	Effective practice		\$0.00
2	2	3	Effective practice		\$0.00
2	2	4	Effective practice		\$0.00
3	1	1	Communication modalities		\$30,000.00
3	1	2	Effective practices		\$0.00
3	1	3	Effective practice		\$0.00
3	1	6	Webmaster		\$20,000.00
3	1	7	Promotional materials (amount pending)		\$0.00
4	1	1	Effective practice		\$0.00
4	1	2	Effective practice		\$0.00
4	1	3	Effective practice		\$0.00
4	1	4	Effective practice		\$0.00
4	2	1	Effective practice		\$0.00
4	2	2	Effective practice		\$0.00
4	2	3	Effective practice		\$0.00
4	2	4	Effective practice		\$0.00
4	2	5	Leasor Crass		\$8,000.00
4	2	7	Multiple resources (amount pending)		\$0.00
5	1	1	Effective practice		\$0.00
5	1	2	Effective practice		\$0.00
5	1	3	Effective practice		\$0.00
6	1	1	Effective practice		\$0.00
6	1	2	Effective practice		\$0.00
6	1	3	Effective practice		\$0.00
6	1	4	Effective practice		\$0.00
Sub-Total					\$305,800.00
Budgeted Fund Source Amount					\$729,487.00

					+/- Difference	\$423,687.00
Other						
Goal	Strategy	Action Step	Resources Needed	Account Code	Amount	
3	1	4	Effective practice		\$0.00	
3	1	5	Surveys (amount pending)		\$0.00	
3	1	8			\$0.00	
4	2	6	Effective practice (amount pending)		\$0.00	
					Sub-Total	\$0.00
					Budgeted Fund Source Amount	\$50,000.00
					+/- Difference	\$50,000.00
PERKINS						
Goal	Strategy	Action Step	Resources Needed	Account Code	Amount	
1	5	6	Varies by course		\$46,000.00	
1	15	1	Engineering Resources	244.11.6398.23.821.622.000	\$6,500.00	
1	15	1	Business Equipment	244.11.6398.24.821.522.000	\$2,000.00	
1	15	1	Health Science Equipment	244.11.6398.25.821.522.000	\$4,721.00	
1	15	1	General CTE Equipment	244.11.6398.26.821.522.000	\$1,175.00	
1	15	1	Finance Strand Equipment and materials	244.11.6398.30.821.522.000	\$1,000.00	
1	15	1	Marketing Equipment	244.11.6398.33.821.522.000	\$1,800.00	
1	15	1	Criminal Justice	244.11.6398.34.821.522.000	\$1,200.00	
1	15	1	Education and Training	244.11.6398.35.821.522.000	\$1,533.00	
1	15	1	Human Resources Strand	244.11.6398.37.821.522.000	\$1,000.00	
1	15	1	Trade and Industry	244.11.6398.38.821.522.000	\$1,746.39	
1	15	1	Graphic Design	244.11.6398.39.821.522.000	\$2,000.00	
1	15	1	Professional Learning CTE	244-13-6411-00-821-622-000	\$3,646.00	
					Sub-Total	\$74,321.39
					Budgeted Fund Source Amount	\$46,593.00
					+/- Difference	\$-27,728.39

Grand Total	\$2,030,442.98

Addendums



Technology Strategic Plan 2015-2018

**What we think, know, or believe in is, in the end, of little consequence.
The only consequence . . . is what we do. (Haines, 1995)**

GOAL 1

Goal 1: Teaching and Learning: Little Elm ISD will implement teaching and learning strategies that utilize relevant technological tools to engage and empower learners both in and beyond the classroom and prepare them to be active, creative, knowledgeable, and ethical participants in our globally networked society.

Strategy 1.1: We will hold 100% of all instructional staff accountable for effective technology integration into the curriculum.

- **Action Plan 1.1.1.:** Digital Learning Facilitators will embed digital tools and resources into curriculum maps then support teacher implementation.
- **Action Plan 1.1.2.:** 100% of 4-12 grade teachers will use 1:1 technology for formative assessments, collaboration, differentiation, communication, and creation using district digital tools such as Canvas, Google Apps, and Edmodo.
- **Action Plan 1.1.3.:** 100% of teachers and students will have access to online resources that support the research process and develop digital information literacy skills, such as online databases and eBooks.
- **Action Plan 1.1.4.:** We will develop a system for monitoring effective technology integration into curriculum and effective integration will be captured and shared as model lessons for coaching purposes.

Strategy 1.2: We will continuously integrate Digital Citizenship across all curriculum so all stakeholders collaborate respectfully, safely, and with integrity.

- **Action Plan 1.2.1.:** All staff will have Digital Citizenship training annually to have a clear understanding, common language, and vertical alignment.
- **Action Plan 1.2.2:** We will build a repository of resources on the Technology>Digital Citizenship website for student, teachers, and parents.
- **Action Plan 1.2.3.:** We will designate a week in the fall and a week in the summer as “Digital Citizenship Week” to highlight Cyber Safety and bring awareness to the topic to all stakeholders.
- **Action Plan 1.2.4.:** We will collaborate with district counselors to support Cyber Safety and Digital Safety initiatives

Strategy 1.3: We will provide opportunity for students to take high interest elective classes that utilize technology.

- **Action Plan 1.3.1.:** We will ensure that LEISD offers innovative and rigorous technology courses.
- **Action Plan 1.3.2.:** We will recruit teachers with CTE and Tech Apps certification, and we will provide support for teachers who elect to earn additional certifications in these areas.

GOAL 2

Goal 2: Educator Preparation and Development: LEISD will support and sustain a systemic, high quality, continuous, and flexible professional learning program that will transform teaching and learning.

Strategy 2.1: Provide a tiered Professional Learning Program that requires a minimum of 3 hours of training/Professional Learning per year.

- **Action Plan 2.1.1.:** Support new employees with job specific training and professional learning opportunities; follow up orientations with campus-based sessions.
- **Action Plan 2.1.2.:** Provide staff and students annual training on AUA and ongoing training on Digital Citizenship.
- **Action Plan 2.1.3.:** Create and develop online training modules for SBEC recommended minimum teacher standards for beginning teachers for self-paced learning platform for all teachers.
- **Action Plan 2.1.4.:** Design and offer technology professional learning sessions tailored to meet the needs of non-teaching district personnel.

Strategy 2.2: Improve the capacity of all teachers to integrate technology into curriculum and instruction.

- **Action Plan 2.2.1.:** Provide professional learning opportunities for 100% of staff to identify technology application standards and their alignment with ISTE standards.
- **Action Plan 2.2.2.:** Work with content coordinators to incorporate technology application TEKS into core content and enrichment areas including bilingual and ESL training; skills highlighted in professional learning opportunities.
- **Action Plan 2.2.3.:** Develop and implement professional learning program for Library Media Specialists
- **Action Plan 2.2.4.:** Support campus level professional development by Library Media Specialists
- **Action Plan 2.2.5.:** We will work with the Director of Professional Learning to embed digital tools into all professional learning opportunities.

GOAL 3

Goal 3: Leadership, Administration, and Instructional Support: Little Elm ISD will promote, model, and support effective technology integration to create innovative, flexible, and responsive learning environments to maximize teaching and learning for staff and students.

Strategy 3.1: We will continue to work with all stakeholders to incorporate technology planning into all campus, library, and district improvement plans.

- **Action Plan 3.1.1.:** We will create a district technology plan that is aligned to campus instructional, professional learning, and infrastructure needs.
- **Action Plan 3.1.2.:** Based on the American Association of School Librarians, develop and implement a LEISD Library Plan
- **Action Plan 3.3.1.:** We will work to weave the district Technology Plan into the District Long Range Plan for seamless integration.

Strategy 3.2: We will collaborate with LEISD administrators to promote and support digital learning, digital tools and digital resources through learning opportunities, classroom expectations, and administrator support.

- **Action Plan 3.2.1.:** We will work with campus principals to budget to send teachers to state and local conferences such as TCEA, Regional EdCamps, etc. with stipulation they turn around with campus/district training.
- **Action Plan 3.2.2.:** We will provide professional development to 100% of district administrators on what effective integration looks like in the classroom.
- **Action Plan 3.2.3.:** We will work with campus administrators to create an Instructional Technology Action Team (InTAcT) to provide level 1 support; the Technology Department will meet monthly with the team and provide level 1 training
- **Action Plan 3.2.4.:** LEISD will offer parent training on the student information system parent portal, district website, calendar, the learning management system parent portal, and digital citizenship at every campus in the fall semester.

Strategy 3.3: LEISD will coordinate to survey students and staff to assess the technology skills, literacy, and needs of the district.

- **Action Step 3.3.1.:** LEISD will conduct an instructional technology needs assessment annually.
- **Action Step 3.3.2.:** LEISD will survey teachers, students, and parents annually to assess the usage and needs of the district regarding technology.
- **Action Step: 3.3.3.:** 70% of students will pass the 8th grade tech assessment.

GOAL 4

Goal 4: Infrastructure for Technology: LEISD will maintain a scalable, reliable, recoverable, and secure technology infrastructure that supports teaching and learning, district business, operations, and regulatory requirements.

4.1. Strategy 1: LEISD will provide increased access to broadband digital resources.

- **4.1.1. Action Plan 1:** LEISD will provide high speed bandwidth that meets or exceeds 100 megabits per second of connectivity to the external Internet for every 1,000 students and/or staff members, and 1 gigabit per second of connectivity for data transactions within a schoolwide or districtwide network.
- **4.1.2. Action Plan 2:** LEISD will provide wireless access to students after school hours.

4.2 Strategy 2: Maintain district-wide safety and security protocols.

- **4.2.1. Action Plan 1:** LEISD will provide a filter for internet service that protects students at school and home.
- **4.2.2. Action Plan 2:** LEISD Technology Services will support campus efforts to provide video surveillance.
- **4.2.3. Action Plan 3:** LEISD Technology Services will support campus efforts to provide key card access.
- **4.2.4. Action Plan 4:** LEISD Technology Services will develop and implement a comprehensive network security plan.
- **4.2.5 Action Plan 5:** LEISD Technology Services will develop and implement a comprehensive disaster recovery plan.

4.3. Strategy 3: LEISD will provide the minimum standard equipment for business and educational purposes to 100% of faculty and staff.

- **4.3.1. Action Plan 1:** LEISD Technology Services will provide telephone service for business purposes to 100% of faculty and staff.
- **4.3.2. Action Plan 2:** LEISD Technology Services will provide standard instructional equipment for each classroom.
- **4.3.3 Action Plan 3:** LEISD Technology Services will provide standard computing devices for each office.

Pregnancy Related Service Process/Checklist

- ☐ Campus Staff are made aware of student's possible pregnancy
 - ☐ Medical note confirming pregnancy is collected from student.
 - ☐ If note confirming pregnancy is not available, Consent for Medical Release (Page 5) is completed and sent for pregnancy confirmation.
- ☐ Pregnancy confirmation is received
 - ☐ Counselor/CIS offers Student Assistance Team
 - ☐ Team consists of Counselor, Nurse, CIS, and SPED Diagnostician, if applicable
 - ☐ Description of PRS program services (Page 6) that will be made available are reviewed with student, by Counselor/CIS.
 - ☐ Email is sent to At Risk Group
 - ☐ Group consists of Counselor, Nurse, CIS, PEIMS Clerk, Attendance Clerk, and SPED Diagnostician, if applicable
 - ☐ At Risk Group meets to assess the student's individual needs in the areas of medical/health, academics, social services, in order to develop an individual plan for the student.
 - ☐ Change of Status Form (Page 7) is completed by Counselor/CIS
 - ☐ Pregnancy Related Services Data Entry/Exit Form (Page 4) is completed by Counselor
 - ☐ The following documents are collect and/or completed then given to the PEIMS Clerk:
 - ☐ Change of Status Form (Page 7)
 - ☐ Pregnancy Related Services Data Entry/Exit Form (Page 4)
 - ☐ Medical note confirming pregnancy and/or the Consent for Medical Release (Page 5) and confirmation.
 - ☐ PEIMS Clerk will do the following:
 - ☐ Create BLUE PRS folder, to track all PRS documentation.
 - ☐ Print and file the additional information in the PRS folder:
 - ☐ ARD notice, if applicable (Page 8)
 - ☐ Student's Attendance Record (Page 9)
 - ☐ Current Report Card (Page 10)
 - ☐ Student's schedule (Page 11)
 - ☐ Transcript (Page 12)
- ☐ Student's doctor visits (Prenatal care doctor visits) -
 - ☐ The attendance clerk must ensure the counselor/PEIMS Clerk has a copy of all doctor notes for student's receiving PRS Services to file in BLUE folder.
- ☐ Before student starts to receive the Compensatory Education Homebound Instruction (CEHI)
 - ☐ Student delivers baby -
 - ☐ Student's status is changed to include PRS and CEHI
 - ☐ Change of Status is updated showing additional services offered (Page 7)
 - ☐ Data Entry/Exit Form information is updated (Page 4)
 - ☐ Physician Statement for Homebound Services is collected and reviewed (Page 13)
 - ☐ Counselor/CIS meets with student, student's parents, and Homebound Teacher to determine the best type and amount of time for instruction.
 - ☐ Review Guidelines for Homebound /Special Education Teacher (Page 14)
 - ☐ Review Guidelines for Homebound Teacher (Page 15)
 - ☐ Review Guidelines for Parent/Guardian of Homebound Student (Page 16)
 - ☐ Importance of CEHI and/or Special Education Homebound Log (Page 17)
 - ☐ The following completed forms/information are given to the PEIMS Clerk to file in the BLUE PRS folder:
 - ☐ Additional information on the Data Entry/Exit Form (Page 4)
 - ☐ Additional information to be included on the Change of Status Form (Page 7)

- ☐ CTE Hours Form (Page 18)
- ☐ Physician Statement for Homebound Services (Page 13)
- ☐ Guidelines for Homebound /Special Education Teacher (Page 14)
- ☐ Guidelines for Homebound Teacher (Page 15)
- ☐ Guidelines for Parent/Guardian of Homebound Student (Page 16)
- ☐ CEHI and/or Special Education Homebound Log (Page 17)
- ☐ The Homebound Instructor MUST submit the Homebound Instruction Logs (Page 17) weekly to the counselor/PEIMS Clerk and/or campus secretary.
- ☐ The PEIMS Clerk will send the Attendance Clerk and District PEIMS Coordinator a copy of each week's CEHI Homebound Instruction Log (Page 17).
- ☐ The CEHI Homebound Instruction Log (Page 17) is filed in the back of the BLUE PRS folder.
- ☐ Student returns/transitions back to school
 - ☐ Student meets with counselor/CIS
 - ☐ Counselor/CIS collect medical note releasing the student from doctor's care or Physician Release/Extension Form (Page 19).
 - ☐ Plan created to transition/return to class
 - ☐ The following staff are immediately notified:
 - ☐ Counselor/CIS
 - ☐ Each instructor listed on the student's schedule
 - ☐ Homebound Instructor
 - ☐ Attendance Clerk
 - ☐ PEIMS Clerk
 - ☐ District PEIMS Coordinator
 - ☐ Data Entry/Exit Form is finalized (Page 4)
 - ☐ Counselor/ CIS update the Change of Status Form (Page 7) exiting the student from CEHI and/or PRS program.
- ☐ PEIMS Clerk finalizes BLUE PRS file ensuring all necessary documentation has been collected and all required signatures have been completed.
- ☐ The Counselor/CIS and PEIMS Clerk sign and date **this form** (PAGE 3) as confirmation the file is complete.
- ☐ Once, file is complete it is given to the District PEIMS Coordinator for storing and audit purposes.

Signature of PEIMS Clerk

Date

Signature of Counselor/CIS

Date

Signature of District PEIMS Coordinator

Date

Note: This policy addresses discrimination, harassment, and retaliation involving District students. For provisions regarding discrimination, harassment, and retaliation involving district employees, see DIA. For reporting requirements related to child abuse and neglect, see FFG. Note that FFH shall be used in conjunction with FFI (bullying) for certain prohibited conduct.

STATEMENT OF
NONDISCRIMINATION

The District prohibits discrimination, including harassment, against any student on the basis of race, color, religion, gender, national origin, disability, or any other basis prohibited by law. The District prohibits dating violence, as defined by this policy. Retaliation against anyone involved in the process set out in this policy is a violation of District policy.

DISCRIMINATION

Discrimination against a student is defined as conduct directed at a student on the basis of race, color, religion, gender, national origin, disability, or any other basis prohibited by law, that adversely affects the student.

PROHIBITED HARASSMENT

Prohibited harassment of a student is defined as physical, verbal, or non-verbal conduct based on a student's race, color, religion, gender, national origin, disability, or any other basis prohibited by law that is so severe, persistent, or pervasive that the conduct:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

Prohibited harassment includes dating violence as defined by this policy.

SEXUAL HARASSMENT
BY AN EMPLOYEE

Sexual harassment of a student by a District employee includes both welcome and unwelcome sexual advances; requests for sexual favors; sexually motivated physical, verbal, or nonverbal conduct; or other conduct or communication of a sexual nature when:

1. A District employee causes the student to believe that the student must submit to the conduct in order to participate in a school program or activity, or that the employee will make an educational decision based on whether or not the student submits to the conduct; or
2. The conduct is so severe, persistent, or pervasive that it:
 - a. Affects the student's ability to participate in or benefit from an educational program or activity, or otherwise adversely affects the student's education opportunities; or
 - b. Creates an intimidating, threatening, hostile, or abusive edu-

cation environment.

Romantic or inappropriate social relationships between students and District employees are prohibited. Any sexual relationship between a student and a District employee is always prohibited even if consensual. [See DF]

BY OTHERS

Sexual harassment of a student, including harassment by another student, includes unwelcome sexual advances; requests for sexual favors; or sexually motivated physical, verbal, or nonverbal conduct when the conduct is so severe, persistent, or pervasive that it:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

Necessary or permissible physical contact by an employee or other student such as assisting a child by taking the child's hand, comforting a child with a hug, or other physical contact not reasonably construed as sexual in nature is not sexual harassment.

GENDER-BASED
HARASSMENT

Gender-based harassment includes physical, verbal, or nonverbal conduct based on the student's gender, the student's expression of characteristics perceived as stereotypical for the student's gender, or the student's failure to conform to stereotypical notions of masculinity or femininity. For purposes of this policy, gender-based harassment is considered prohibited harassment if the conduct is so severe, persistent, or pervasive that the conduct:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

DATING VIOLENCE

Dating violence occurs when a person in a current or past dating relationship uses physical, sexual, verbal, or emotional abuse to harm, threaten, intimidate, or control the other person in the relationship. Dating violence also occurs when a person commits these acts against a person who is in a marriage or dating relationship with the individual who is or was once in a marriage or dating relationship with the person committing the offense.

For purposes of this policy, dating violence is considered prohibited harassment if the conduct is so severe, persistent, or pervasive that the

conduct:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

RETALIATION

The District prohibits retaliation against a student who claims to have experienced discrimination or harassment, as defined in this policy, or another student who, in good faith, makes a report of discrimination or harassment experienced by another student, serves as a witness in any investigation under this policy, or otherwise participates in an investigation under this policy.

FALSE CLAIM

A student who intentionally makes a false claim, offers false statements, or refuses to cooperate with a District investigation regarding discrimination or harassment under this policy is subject to appropriate discipline.

PROHIBITED CONDUCT

In this policy, the term "prohibited conduct" includes discrimination, harassment, dating violence, and retaliation as defined by this policy even if the conduct does not rise to the level of "unlawful" conduct.

REPORTING PROCEDURES
STUDENT REPORT

Any student who believes that he or she has experienced prohibited conduct or believes that another student has experienced prohibited conduct should immediately report the alleged acts to a teacher, counselor, principal, other District professional employee, or the appropriate District official listed in this policy.

EMPLOYEE REPORT

Any District employee who suspects or receives notice that a student or group of students has or may have experienced prohibited conduct shall promptly notify the appropriate District official listed in this policy and take any other steps required by this policy.

DEFINITION OF DISTRICT
OFFICIALS

For purposes of this policy, District officials are the Title IX coordinator, the ADA/Section 504 coordinator, the Superintendent, and the campus administrator.

TITLE IX COORDINATOR

Reports of discrimination or harassment based on sex or gender may be directed to the Title IX coordinator. The District designates the following person to coordinate its efforts to comply with Title IX of the Education Amendments Act of 1972, as amended:

Name:

Position:

Address:

Telephone:

ADA/SECTION 504
COORDINATOR

Reports of discrimination based on disability may be directed to the ADA/Section 504 coordinator. The District designates the following per-

son to coordinate its efforts to comply with Title II of the American with Disabilities Act of 1990, as amended, which incorporates and expands upon the requirements of Section 504 of the Rehabilitation Act of 1973, as amended:

Name:

Position:

Address:

Telephone:

SUPERINTENDENT

The Superintendent shall serve as coordinator for purposes of all other anti-discrimination laws.

ALTERNATE REPORTING
PROCEDURES

No student is required to report prohibited conduct to the person alleged to have committed the conduct. Reports of alleged prohibited conduct, including reports against the Title IX or ADA/Section 504 coordinators, may be addressed to the Superintendent.

A report against the Superintendent may be made directly to the Board. If a report is made directly to the Board, the Board shall take action at a properly posted Board meeting that includes an agenda item related to a complaint against the Superintendent to appoint an appropriate person, who need not be a District employee, to conduct an investigation.

TIMELY REPORTING

Reports of prohibited conduct shall be made as soon as possible after the alleged act or knowledge of the alleged act. A failure to promptly report may impair the District's ability to investigate.

NOTICE TO PARENTS

The District official or designee shall promptly notify the parents of any student alleged to have experienced prohibited conduct by a District employee or another adult.

NOTICE TO OTHER
OFFICIALS

If the alleged perpetrator is not a District employee or other adult over whom the District can exercise any jurisdiction, the District official shall also promptly notify appropriate law enforcement or Child Protective Services if the official has reason to believe that the child has been or may be neglected or abused.

INVESTIGATION OF THE
REPORT

The District may request but shall not require a written complaint or report of alleged prohibited conduct. If a report is made orally, the District official shall prepare a written report from the oral information.

Upon receipt or notice of the report, the District official shall determine whether the allegations, if proven, would constitute prohibited conduct, as defined by this policy. If so, the District official shall promptly authorize or undertake an investigation, regardless of whether a criminal or regulatory investigation of the same or similar allegations is pending, and shall also determine whether the reported conduct would, if proven, constitute bullying under policy FFI.

If no investigation is warranted under this policy, the District official shall make a determination under FFI, Freedom from Bullying, whether the alleged conduct would constitute bullying rather than discrimination, har-

	<p>assessment, or retaliation. If so, the matter shall be referred to be handled under FFI.</p> <p>If the District official determines that the alleged conduct, if proven, would not be a violation of this policy or of policy FFI, the District official shall so notify the complainant/reporter in writing and dismiss the complaint.</p> <p>If appropriate, the District official shall promptly take interim action calculated to address prohibited conduct or bullying during the course of the investigation.</p> <p>The investigation may be conducted by a District official or a designee, such as the campus principal, or by a third party designated by the District, such as an attorney. When appropriate, the campus principal shall be involved in or informed of the investigation.</p>
CONCLUDING THE INVESTIGATION	<p>Absent extenuating circumstances, the investigation should be completed within ten District business days from the date of the report; however, the investigator shall take additional time if necessary to complete a thorough investigation.</p> <p>The investigator shall prepare a written report of the investigation. The report shall include a determination of whether prohibited conduct or bullying occurred. The report shall be filed with the District official overseeing the investigation. That official shall communicate a summary of the report and its conclusions to the complainant.</p>
DISTRICT ACTION PROHIBITED CONDUCT	<p>In no circumstance shall the District be required to inform the complainant of the specific disciplinary or corrective action taken.</p> <p>If the results of an investigation indicate that prohibited conduct occurred, the District shall promptly respond by taking appropriate disciplinary action in accordance with the Student Code of Conduct and may take corrective action reasonably calculated to address the conduct.</p>
BULLYING	<p>If the results of the investigation indicate bullying occurred, the official shall refer to FFI for appropriate notice to parents and District action and to FDB for applicable transfer provisions.</p>
IMPROPER CONDUCT	<p>If the investigation reveals improper conduct that was neither "prohibited conduct" nor "bullying," the District may nonetheless take appropriate disciplinary action consistent with the Code of Student Conduct or other corrective action to address the conduct.</p>
CONFIDENTIALITY	<p>To the extent possible, the District shall endeavor to protect the privacy of the complainant, persons against whom a complaint is filed, and witnesses. However, limited disclosures may be necessary in order to conduct a thorough investigation and comply with applicable law.</p>

STUDENT WELFARE
FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION

FFH
(LOCAL)

APPEAL	A student who is dissatisfied with the outcome of the investigation may appeal through FNG (LOCAL), beginning at the appropriate level and also has the right to file a complaint with the United States Department of Education Office for Civil Rights.
RECORDS RETENTION	The District shall retain records of the complaint and investigation in accordance with FB (LOCAL) and CPC (LOCAL).
ACCESS TO POLICY	Information regarding this policy and any related procedures shall be included annually in the employee and student handbooks. The policy and procedures shall be posted on the District's website; a copy may also be obtained at each campus and the District's administrative offices.

STUDENT CONDUCT
TOBACCO USE AND POSSESSION

FNCD
(LEGAL)

USE OR POSSESSION
BY STUDENTS

The Board shall prohibit students from smoking, using, or possessing tobacco products at a school-related or school-sanctioned activity on or off school property.

ENFORCEMENT

The Board shall ensure that District personnel enforce the policies on school property.

Education Code 38.006 [See DH (LEGAL) and GKA (LEGAL)]



Higher Education Admissions and Financial Aid Opportunities:

1. Each year in December Lakeside Middle School will hold a College Readiness week which will include a college/career fair. Sixth through eighth grade students will have an opportunity to visit with college representatives from both public and private schools including two-year and four-year colleges. Students will also have an opportunity to visit with various career professionals during this annual event.
2. Each year in December Prestwick STEM academy will host a college lunch series in which middle school students will have an opportunity to have lunch in a special area on campus while listening to presentations from several college representatives.
3. Each year in both fall and spring semesters, the district College Readiness Coordinator, will visit the Career Portals classes at both Lakeside Middle School and Prestwick STEM academy and speak to those students about the importance of the high school transcript, what colleges are looking for in the admission process, and paying for college.
4. Throughout the school year the AVID students at Lakeside Middle School will have college representatives to speak to their classes about preparing for college, SAT/ACT, and college scholarships.
5. Each Monday in Little Elm ISD has been designated as "College Monday" students, staff and administrators are encouraged to wear a college shirt on this day to promote higher education across the district.
6. Each week Little Elm High School students will have an opportunity to attend presentations by college representatives in the library during third through sixth period.
7. Each week on Tuesday Little Elm High School students have an opportunity to visit with current students from Texas Woman's University in our GO Center. These TWU students provide assistance to the Little Elm students with college applications, scholarship and financial aid paperwork including the Texas Grant and Teach for Teach Texas Grant, college application essay writing and scholarship searches.
8. Each October on the national PSAT date, ninth grade students at Little Elm High School will have an opportunity to participate in the Freshman College Tours program. Each group will get a campus tour, admission presentation and eat lunch in the dining hall while on campus.

9. Each fall, Little Elm High School will hold a college fair where ninth through twelfth grade students will have an opportunity meet with over 100 college representatives and get admission, scholarship and campus visit information.

10. Each year at the senior night football game, the College Readiness Coordinator will host a "Take the Fright out of Applying to College" event. This event will feature the TWU Mobile GO Bus in which students will be allowed to go inside the bus and complete college applications and financial aid paperwork with the assistance of TWU mentors. This event will be held at the Little Elm Athletic Complex and will start pregame and run through the first quarter.

11. Each October senior students will have an opportunity to participate in an Application Blitz on the national PSAT date. Classroom teachers, guidance counselors and TWU student mentors will be available to these seniors to help them complete at least one college application that day.

12. During the fall semester College Readiness Coordinator will hold 4 college application workshops in the LEHS library. These workshops provide seniors a designated time to work on college applications while getting any needed assistance from the College Readiness Coordinator.

13. Each semester at LEHS, the College Readiness Coordinator will hold a scholarship and financial aid night program. This program will consist of a formal presentation by representatives from the Financial Aid office at Texas A&M University. This presentation will cover topics including but not limited to, filling out the FAFSA and maximizing your opportunity to get college scholarships.

14. Each January, the College Readiness Coordinator will hold the Home for the Holidays program. This program will feature several LEHS graduates who have just completed their first semester of college. During the program the LEHS graduates will speak to the current junior class about their first semester college experience, what they thought they did well and what they would have done differently.

15. Each January, the College Readiness Coordinator will host an HBCU college fair at LEHS. This college fair will feature 10-20 Historically Black Colleges and Universities. During this program LEHS students will have an opportunity to speak to college representatives about admissions and scholarships, apply for admission and receive college scholarships.

16. Each spring semester, College Readiness Coordinator will host the Conversation with the Colleges event at LEHS. This event will highlight about 10 colleges both public and private, in state and out of state. The colleges will do a short welcome session in the lecture hall followed by 30 minute presentations in classrooms through the school building.

17. Each spring semester College Readiness Coordinator will host a college fair featuring 30-40 colleges and universities. This program will be held during all 4 lunches and ninth through twelfth grade students will have the opportunity to visit with these college representatives and receive information about admissions, scholarships and college visits.

18. College Readiness Coordinator is available to students Monday through Friday during normal school hours and before or after school by appointment to help assist students with selecting a college, college applications, questions about SAT/ACT, scholarship searches and more.

19. With the Naviance site at LEHS students ninth through twelfth grade have the opportunity to take interest inventories that will help guide them in selecting a major for college or a career for after high school. These inventories will be completed during the advisory period.

20. Little Elm High School is a part of the Eagle Advantage program which is a partnership with the University of North Texas. Through this program LEHS students have special admission requirements, opportunities for scholarships, and are invited to special events for Eagle Advantage students on the UNT campus.

21. Little Elm High School is a part of the Pioneer Promise program which is a partnership with Texas Woman's University. Through this program LEHS students have special admission requirements, opportunities for scholarships, and are invited to special events for Pioneer Promise students on the TWU campus.

22. Both the Texas Grant and Teach for Texas Grants are covered during our scholarship and financial aid programs held during the fall and spring semesters and done by Texas A&M office of Financial Aid.

STUDENT WELFARE
FREEDOM FROM BULLYING

FFI
(LEGAL)

DEFINITION

"Bullying" means engaging in written or verbal expression, expression through electronic means, or physical conduct that occurs on school property, at a school-sponsored or school-related activity, or in a vehicle operated by the District and that:

1. Has the effect or will have the effect of physically harming a student, damaging a student's property, or placing a student in reasonable fear of harm to the student's person or of damage to the student's property; or
2. Is sufficiently severe, persistent, and pervasive enough that the action or threat creates an intimidating, threatening, or abusive educational environment for a student.

This conduct is considered bullying if it:

1. Exploits an imbalance of power between the student perpetrator and the student victim through written or verbal expression or physical conduct; and
2. Interferes with a student's education or substantially disrupts the operation of a school.

POLICY

The Board shall adopt a policy, including any necessary procedures, concerning bullying that:

1. Prohibits the bullying of a student;
2. Prohibits retaliation against any person, including a victim, a witness, or another person, who in good faith provides information concerning an incident of bullying;
3. Establishes a procedure for providing notice of an incident of bullying to a parent or guardian of the victim and a parent or guardian of the bully within a reasonable amount of time after the incident;
4. Establishes the actions a student should take to obtain assistance and intervention in response to bullying;
5. Sets out the available counseling options for a student who is a victim of or a witness to bullying or who engages in bullying;
6. Establishes procedures for reporting an incident of bullying, investigating a reported incident of bullying, and determining whether the reported incident of bullying occurred;
7. Prohibits the imposition of a disciplinary measure on a student who, after an investigation, is found to be a victim of bullying, on the basis of that student's use of reasonable self-defense in response to the bullying; and

STUDENT WELFARE
FREEDOM FROM BULLYING

FFI
(LEGAL)

8. Requires that discipline for bullying of a student with disabilities comply with applicable requirements under federal law, including the Individuals with Disabilities Education Act (20 U.S.C. Section 1400 et seq.).

The policy and any necessary procedures must be included annually in the student and employee handbooks and in the District improvement plan under Education Code 11.252. [See BQ]

INTERNET POSTING

The procedure for reporting bullying must be posted on the District's Internet Web site to the extent practicable.

Education Code 37.0832(a)–(e)

STUDENT WELFARE
FREEDOM FROM BULLYING

FFI
(LOCAL)

	<p>Note: This policy addresses bullying of students. Before proceeding under this policy, review FFH to first determine whether that policy applies. For provisions regarding discrimination and harassment involving District students, see FFH. Note that FFI shall be used in conjunction with FFH for certain prohibited conduct. For reporting requirements related to child abuse and neglect, see FFG.</p>
BULLYING PROHIBITED	The District prohibits bullying as defined by this policy. Retaliation against anyone involved in the complaint process set out in this policy is a violation of District policy.
DEFINITION	<p>Bullying occurs when a student or group of students engages in written or verbal expression, expression through electronic means, or physical conduct that occurs on school property, at a school-sponsored or school-related activity, or in a vehicle operated by the District:</p> <ol style="list-style-type: none">1. Exploits an imbalance of power between the student perpetrator and the student victim through written or oral expression or physical conduct and interferes with a student's education or substantially disrupts the operation of a school; and2. Such conduct:<ol style="list-style-type: none">a. Has the effect or reasonably will have the effect of physically harming a student, damaging a student's property, or placing a person in reasonable fear of harm to the student's person or of damage to the student's property; orb. Is sufficiently severe, persistent, and pervasive enough that the action or threat creates an intimidating, threatening, or abusive educational environment for a student.
RETALIATION	The District prohibits retaliation by a student or District employee against any person who, in good faith, makes a report of bullying, serves as a witness, or otherwise participates in an investigation under this policy.
FALSE CLAIM	A student who intentionally makes a false claim, offers false statements, or refuses to cooperate with a District investigation regarding bullying under this policy is subject to appropriate disciplinary action.
TIMELY REPORTING	Reports of bullying shall be made as soon as possible after the alleged act or knowledge of the alleged act. A failure to promptly report may impair the District's ability to investigate.

STUDENT WELFARE
FREEDOM FROM BULLYING

FFI
(LOCAL)

REPORTING PROCEDURES	To obtain assistance and intervention and assistance, any student who believes that he or she has experienced bullying or believes that another student has experienced bullying should immediately report the alleged acts to a teacher, counselor, principal, or other District professional employee.
STUDENT REPORT	
EMPLOYEE REPORT	Any District employee who suspects or receives notice that a student or group of students has or may have experienced bullying shall promptly notify the principal or designee.
REPORT FORMAT	A report may be made orally or in writing. If a report is made orally, the principal or designee shall prepare a written report from the oral information.
INVESTIGATION OF REPORT	The principal or designee shall determine whether the allegations, if proven, would constitute prohibited conduct as defined by FFH(LOCAL), Freedom from Discrimination, Harassment, and Retaliation. If so, the matter shall be referred to the appropriate District official, as set out in FFH(LOCAL), for processing in accordance with that policy. If not, the principal or designee shall conduct an investigation based on the allegations of bullying. If appropriate, the principal shall promptly take interim action calculated to prevent bullying during the course of the investigation.
CONCLUDING THE INVESTIGATION	<p>Absent extenuating circumstances, the investigation should be completed within ten District business days from the date of the report; however, the investigator shall take additional time if necessary to complete a thorough investigation.</p> <p>The investigator shall prepare a written report of the investigation. The report shall include a determination of whether bullying occurred. If the alleged victim is facing possible disciplinary action based on a physical interaction or altercation with the alleged perpetrator, the report shall include a determination whether the victim used reasonable self-defense. A copy of the report will be filed with the Superintendent or other appropriate administrator. The principal shall also communicate a summary of the report and its conclusions to the complainant.</p>
NOTICE TO PARENTS	If an incident of bullying is confirmed, the principal or designee shall promptly notify the parents of both the victim and the perpetrator.
DISTRICT ACTION	In no circumstance shall the District be required to inform the complainant of the specific disciplinary or corrective action taken.
BULLYING	If the results of an investigation indicate that bullying occurred, the District shall promptly respond by taking appropriate disciplinary action in accordance with the District's Student Code of Conduct

STUDENT WELFARE
FREEDOM FROM BULLYING

FFI
(LOCAL)

	and may take corrective action reasonably calculated to address the conduct.
STUDENTS WITH DISABILITIES	Before a student with disabilities is disciplined for engaging in bullying, the District shall comply with state and federal requirements related to discipline of students with disabilities.
COUNSELING	If the results of the investigation indicate bullying occurred, the principal or designee shall inform the victim, the perpetrator, and any witnesses of District counseling options available to them.
TRANSFERS	If the results of the investigation indicate bullying occurred, policy FDB will apply to any transfer request.
IMPROPER CONDUCT	If the investigation reveals improper conduct that was not “bullying,” the District may nonetheless take appropriate disciplinary action consistent with the Student Code of Conduct or other corrective action to address the conduct.
CONFIDENTIALITY	To the extent possible, the District shall endeavor to protect the privacy of the complainant, persons against whom the complaint is brought, and witnesses. However, limited disclosures may be necessary in order to conduct a thorough investigation.
APPEAL	A student who is dissatisfied with the outcome of the investigation may appeal through FNG(LOCAL), beginning at the appropriate level.
RECORDS RETENTION	The District shall retain records of the complaint and investigation in accordance with CPC(LOCAL).
ACCESS TO POLICY AND PROCEDURES	Information regarding this policy and any related procedures shall be included annually in the employee and student handbooks. The policy and procedures shall be posted on the District’s Web site; a copy may also be obtained at each campus and the District’s administrative offices.

TEXAS EDUCATION AGENCY

2017 Accountability Summary

LITTLE ELM ISD (061914)

Accountability Rating

Met Standard

Met Standards on

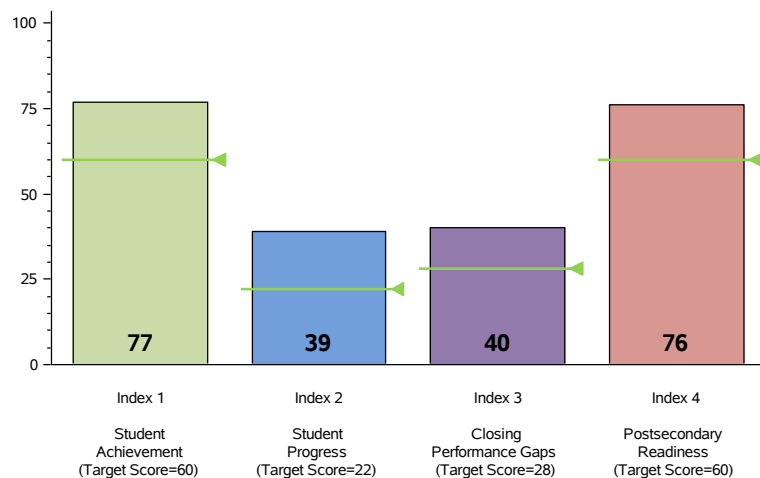
- Student Achievement
- Student Progress
- Closing Performance Gaps
- Postsecondary Readiness

Did Not Meet Standards on

- NONE

In 2017, to receive a Met Standard or Met Alternative Standard rating, districts and campuses must meet targets on three indexes: Index 1 **or** Index 2 **and** Index 3 **and** Index 4.

Performance Index Report



Distinction Designation

Postsecondary Readiness

Percent of Eligible Measures in Top Quartile
2 out of 16 = 13%

NO DISTINCTION EARNED

Performance Index Summary

Index	Points Earned	Maximum Points	Index Score
1 - Student Achievement	9,382	12,220	77
2 - Student Progress	630	1,600	39
3 - Closing Performance Gaps	1,201	3,000	40
4 - Postsecondary Readiness			
STAAR Score	13.1		
Graduation Rate Score	23.3		
Graduation Plan Score	20.3		
Postsecondary Component Score	19.3		76

System Safeguards

Number and Percentage of Indicators Met	
Performance Rates	34 out of 43 = 79%
Participation Rates	18 out of 18 = 100%
Graduation Rates	6 out of 6 = 100%
Met Federal Limits on Alternative Assessments	1 out of 1 = 100%
Total	59 out of 68 = 87%

For further information about this report, please see the Performance Reporting website at <https://rptsvr1.tea.texas.gov/perfreport/account/2017/index.html>

TEXAS EDUCATION AGENCY
2017 System Safeguards - Status Report
LITTLE ELM ISD (061914)

	All Students	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Econ Disadv	Special Ed	ELL (Current & Monitored)	ELL +	Total Met	Total Eligible	Percent of Eligible Measures Met
Performance Status - State															
State Target	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%				
Reading	Y	Y	Y	Y		Y		Y	Y	N	Y	n/a	8	9	89
Mathematics	Y	Y	Y	Y		Y		Y	Y	N	Y	n/a	8	9	89
Writing	Y	N	Y	Y		Y		Y	N	N	N	n/a	5	9	56
Science	Y	Y	Y	Y		Y		Y	Y	N	Y	n/a	8	9	89
Social Studies	Y	Y	Y	Y					Y	N	N	n/a	5	7	71
Total													34	43	79

Performance Status - Federal															
Federal Target	91%	91%	91%	91%					91%	91%	91%				
Reading	N	N	N	N	n/a	n/a	n/a	n/a	N	N	N	n/a			
Mathematics	N	N	N	N	n/a	n/a	n/a	n/a	N	N	N	n/a			

Participation Status															
Target	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%		95%			
Reading	Y	Y	Y	Y		Y		Y	Y	Y	n/a	Y	9	9	100
Mathematics	Y	Y	Y	Y		Y		Y	Y	Y	n/a	Y	9	9	100
Total													18	18	100

Federal Graduation Status (Target: See Reason Codes)															
Graduation Target Met	Y	Y	Y	Y					Y	Y	n/a		6	6	100
Reason Code ***	c	d	c	a					c	d					
Total													6	6	100

District: Met Federal Limits on Alternative Assessments

Reading															
Alternate 1%	Y														
Number Proficient	30														
Total Federal Cap Limit	50														
Mathematics															
Alternate 1%	Y														
Number Proficient	28														
Total Federal Cap Limit	40														
Total													1	1	100
Overall Total													59	68	87

+ Participation uses ELL (Current), Graduation uses ELL (Ever HS)

* Indicates results are masked due to small numbers to protect student confidentiality.

*** Federal Graduation Rate Reason Codes:

a = Graduation Rate Goal of 90%

c = Safe Harbor Target of a 10% decrease in difference from the prior year rate and the Goal

b = Four-year Graduation Rate Target of 88.5%

d = Five-year Graduation Rate Target of 91%

Blank cells above represent student group indicators that do not meet the minimum size criteria.

n/a Indicates the student group is not applicable to System Safeguards.

TEXAS EDUCATION AGENCY
2017 System Safeguards - Performance and Participation Data Table
LITTLE ELM ISD (061914)

	All Students	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Econ Disadv	Special Ed	ELL (Current & Monitored)	ELL (Current)
Performance Rates												
Reading												
# at Approaches Grade Level Standard	3,525	486	1,344	1,422	9	113	9	142	1,444	152	638	n/a
Total Tests	4,676	714	1,906	1,732	12	130	11	171	2,150	410	998	755
% at Approaches Grade Level Standard	75%	68%	71%	82%	75%	87%	82%	83%	67%	37%	64%	n/a
Mathematics												
# at Approaches Grade Level Standard	3,065	418	1,204	1,217	10	96	8	112	1,309	167	667	n/a
Total Tests	3,767	567	1,546	1,393	10	105	8	138	1,741	317	904	685
% at Approaches Grade Level Standard	81%	74%	78%	87%	100%	91%	100%	81%	75%	53%	74%	n/a
Writing												
# at Approaches Grade Level Standard	710	85	259	301	*	24	*	37	288	22	158	n/a
Total Tests	1,091	156	431	421	*	26	*	52	501	79	277	205
% at Approaches Grade Level Standard	65%	54%	60%	71%	*	92%	*	71%	57%	28%	57%	n/a
Science												
# at Approaches Grade Level Standard	1,340	191	523	526	5	37	6	52	588	73	223	n/a
Total Tests	1,663	262	702	593	5	37	6	58	792	141	339	232
% at Approaches Grade Level Standard	81%	73%	75%	89%	100%	100%	100%	90%	74%	52%	66%	n/a
Social Studies												
# at Approaches Grade Level Standard	742	106	284	305	*	23	*	17	286	31	54	n/a
Total Tests	1,023	163	423	386	*	24	*	20	432	75	126	79
% at Approaches Grade Level Standard	73%	65%	67%	79%	*	96%	*	85%	66%	41%	43%	n/a
Participation Rates												
Reading: 2016-2017 Assessments												
Number Participating	4,938	788	1,995	1,807	12	136	12	187	2,280	437	n/a	829
Total Students	4,954	789	2,001	1,814	12	136	12	189	2,284	438	n/a	832
Participation Rate	100%	100%	100%	100%	100%	100%	100%	99%	100%	100%	n/a	100%
Mathematics: 2016-2016 Assessments												
Number Participating	3,980	629	1,611	1,461	10	111	8	149	1,848	336	n/a	741
Total Students	3,990	630	1,613	1,468	10	111	8	149	1,854	339	n/a	741
Participation Rate	100%	100%	100%	100%	100%	100%	100%	100%	100%	99%	n/a	100%

* Indicates results are masked due to small numbers to protect student confidentiality.

** When only one racial/ethnic group is masked, then the second smallest racial/ethnic group is masked (regardless of size).

- Indicates there are no students in the group.

n/a Indicates the student group is not applicable to System Safeguards.

TEXAS EDUCATION AGENCY
2017 System Safeguards - Graduation and Federal Limits Data Table
 LITTLE ELM ISD (061914)

	All Students	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Econ Disadv	Special Ed	ELL (Ever HS)	ELL (Current)
Federal Graduation Rates												
4-year Longitudinal Cohort Graduation Rate (Gr 9-12): Class of 2016												
Number Graduated	368	71	126	158	-	8	-	5	144	30	8	n/a
Total in Class	419	82	151	172	-	8	-	6	172	35	12	7
Graduation Rate	87.8%	86.6%	83.4%	91.9%	-	100.0%	-	83.3%	83.7%	85.7%	66.7%	n/a
4-year Longitudinal Cohort Graduation Rate (Gr 9-12): Class of 2015												
Number Graduated	319	57	106	137	*	**	-	8	118	31	11	n/a
Total in Class	381	61	142	155	*	**	-	11	146	35	21	15
Graduation Rate	83.7%	93.4%	74.6%	88.4%	*	90.0%	-	72.7%	80.8%	88.6%	52.4%	n/a
5-year Extended Graduation Rate (Gr 9-12): Class of 2015												
Number Graduated	338	59	120	140	*	**	-	8	127	33	13	n/a
Total in Class	380	61	143	153	*	**	-	11	148	34	21	15
Graduation Rate	88.9%	96.7%	83.9%	91.5%	*	90.0%	-	72.7%	85.8%	97.1%	61.9%	n/a
District: Met Federal Limits on Alternative Assessments												
Reading												
Number Proficient	30											
Total Federal Cap Limit	50											
Mathematics												
Number Proficient	28											
Total Federal Cap Limit	40											

* Indicates results are masked due to small numbers to protect student confidentiality.

** When only one racial/ethnic group is masked, then the second smallest racial/ethnic group is masked (regardless of size).

- Indicates there are no students in the group.

n/a Indicates the student group is not applicable to System Safeguards.

TEXAS EDUCATION AGENCY
2017 Distinction Designation Summary - Postsecondary Readiness
LITTLE ELM ISD (061914)

Campus Type	Indicator	# of Indicators at Q1	# of Eligible Indicators
Elementary	Index 4 - Percent at STAAR Meets Grade Level Standard	0	6
Middle School	Index 4 - Percent at STAAR Meets Grade Level Standard	0	1
High School	Index 4 - Percent at STAAR Meets Grade Level Standard	1	1
	Four-Year Longitudinal Graduation Rate	0	1
	Four-Year Longitudinal Graduation Plan Rate*	0	1
	College-Ready Graduates	0	1
	Advanced/Dual-Credit Course Completion Rate: Any Subject	0	1
	AP/IB Examination Performance: Any Subject	0	1
	SAT/ACT Participation	0	1
	SAT/ACT Performance	0	1
	CTE-Coherent Sequence Graduates	1	1
Elementary/Secondary	Index 4 - Percent at STAAR Meets Grade Level Standard	0	0
	Four-Year Longitudinal Graduation Rate	0	0
	Four-Year Longitudinal Graduation Plan Rate*	0	0
	College-Ready Graduates	0	0
	Advanced/Dual-Credit Course Completion Rate: Any Subject	0	0
	AP/IB Examination Performance: Any Subject	0	0
	SAT/ACT Participation	0	0
	SAT/ACT Performance	0	0
	CTE-Coherent Sequence Graduates	0	0
Total Indicators for Postsecondary Readiness		2	16

Distinction District Outcome: 2 of 16 eligible indicators in the Top Quartile (Q1)

2 of 16 = 13%

Distinction Target: 55% or higher

NO DISTINCTION EARNED

*The four-year longitudinal graduation plan rate is determined by comparing the all students RHSP/DAP rate and the all students RHSP/DAP/FHSP-E/FHSP-DLA rate. The higher of the two rates is used for distinction designations. Refer to the Index 4 Data Table for details.

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
12-18-2017	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	ANNUAL FINANCIAL REPORT FOR YEAR ENDED AUGUST 31, 2017				
Presenter or Contact Person:	Grant Anderson, Associate Superintendent and Chief Financial Officer				
Policy/Code:	Accounting Audits - CFC (Legal)				
Summary:	Dan Tonn with the audit firm Hankins, Eastup, Deaton, Tonn & Seay, PC to present audit report				
Financial Implications:	There is no financial implication to the budget.				
Attachments:	1) Auditor Communication Letter 2) Annual Financial Report FY 16-17				
Recommendation:	The Administration recommends approval of the Annual Financial Report for the year ended August 31, 2017 as submitted.				
Motion:	I move that the Board approve the Annual Financial Report for the year ended August 31, 2017 as submitted.				

December 6, 2017

To the Board of Trustees
Little Elm Independent School District
Little Elm, Texas

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Little Elm Independent School District (the District) for the year ended August 31, 2017. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and the Uniform Guidance

As stated in our engagement letter dated October 16, 2017, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the District's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the District's compliance with those requirements.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter dated October 16, 2017.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. During fiscal year 2017, no new accounting policies were adopted and the application of existing policies was not changed. We noted no transaction entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of state revenue, depreciation expense, and the allowance for uncollectible property taxes. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 6, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to our retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Trustees and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Hankins, Eastup, Deaton, Tonn & Seay

Hankins, Eastup, Deaton, Tonn & Seay
A Professional Corporation
Certified Public Accountants
Denton, Texas

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT FOR THE
YEAR ENDED AUGUST 31, 2017

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED AUGUST 31, 2017

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CERTIFICATE OF BOARD

Little Elm Independent School District
Name of School District

Denton
County

061-914
Co. - Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and (check one) _____ approved _____ disapproved for the year ended August 31, 2017, at a meeting of the Board of Trustees of such school district on the 18th day of December, 2017.

Signature of Board Secretary

Signature of Board President

**HANKINS, EASTUP, DEATON,
TONN & SEAY**
A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

902 NORTH LOCUST
P.O. BOX 977
DENTON, TX 76202-0977

TEL. (940) 387-8563
FAX (940) 383-4746

Independent Auditors' Report

To the Board of Trustees
Little Elm Independent School District
Little Elm, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Little Elm Independent School District (the District), as of and for the year ended August 31, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standard* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Little Elm Independent School District as of August 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information


Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* on pages 5 through 11 and the *pension information schedules* on pages 56 through 58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Little Elm Independent School District's basic financial statements. The combining and individual nonmajor fund financial statements and the required TEA schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance, and is also not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements, the required TEA schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the required TEA schedules, and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2017 on our consideration of Little Elm Independent School District's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Little Elm Independent School District's internal control over financial reporting and compliance.


Hankins, Eastup, Deaton, Tonn & Seay, PC
Denton, Texas

December 6, 2017

**LITTLE ELM INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED AUGUST 31, 2017
(UNAUDITED)**

As management of Little Elm Independent School District, we offer readers of the District's financial statement this narrative overview and analysis of the financial activities of the District for the year ended August 31, 2017. Please read this narrative in conjunction with the independent auditors' report on page 3, and the District's Basic Financial Statements that begin on page 15.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of Little Elm Independent School District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal period by \$3,305,764 (net position). Of this amount, \$(4,773,602) represents negative unrestricted net position.
- The District's total net position increased by \$5,148,068 during the fiscal year.
- As of the close of the current fiscal period, the District's governmental funds reported combined ending fund balances of \$42,585,645. 46% of this total amount, \$19,670,314, is unassigned and available for use within the District's policies.
- At the end of the current fiscal period, unassigned fund balance for the general fund was \$19,670,314 or 31.4% of the total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 15 through 17). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (starting on page 18) report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget. For proprietary activities, fund financial statements tell how goods or services of the District were sold to departments within the District or to external customers and how the sales revenues covered the expenses of the goods or services. The remaining statements, fiduciary statements, provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the district.

The notes to the financial statements (starting on page 31) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The combining statements for nonmajor funds contain even more information about the District's individual funds. These are not required by TEA. The sections labeled TEA Required Schedules and Federal Awards Section contain data used by monitoring or regulatory agencies for assurance that the District is using funds supplied in compliance with the terms of grants.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall financial condition and operations begins on page 15. Its primary purpose is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources at the end of the year while the Statement of Activities includes all revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting (the basis used by private sector companies).

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The District's revenues are divided into those provided by outside parties who share the costs of some programs, such as tuition received from students from outside the district and grants provided by the U.S. Department of Education to assist children with disabilities or from disadvantaged backgrounds (program revenues), and revenues provided by the taxpayers or by TEA in equalization funding processes (general revenues). All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider nonfinancial factors as well, such as changes in the District's average daily attendance or its property tax base and the condition of the District's facilities.

In the Statement of Net Position and the Statement of Activities, we divide the District into two kinds of activities:

- Governmental activities—Most of the District's basic services are reported here, including the instruction, counseling, co-curricular activities, food services, transportation, maintenance, community services, and general administration. Property taxes, tuition, fees, and state and federal grants finance most of these activities.
- Business-type activities—The District charges a fee to “customers” to help it cover all or most of the cost of services it provides in its child care operation.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements begin on page 18 and provide detailed information about the most significant funds—not the District as a whole. Laws and contracts require the District to establish some funds, such as grants received under the No Child Left Behind Act from the U.S. Department of Education. The District's administration establishes many other funds to help it control and manage money for particular purposes (like campus activities). The District's two kinds of funds-government and proprietary-use different accounting approaches.

- Governmental funds—All of the District's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.

- Proprietary funds—The District reports the activities for which it charges users (whether outside customers or other units of the District) in proprietary funds using the same accounting methods employed in the Statement of Net Position and the Statement of Activities. In fact, the District's enterprise funds (one category of propriety funds) are the business-type activities reported in the government-wide statements but containing more detail and additional information, such as cash flows.

The District as Trustee

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or fiduciary, for money raised by student activities and for scholarships. The District's fiduciary activity is reported in a separate Statement of Fiduciary Net Position on page 29. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in this fund are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following analysis of comparative balances and changes therein is presented for the current and prior year's operations and a discussion of significant changes in the accounts. The analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities.

Net position of the District's governmental activities increased from \$(1,658,083) to \$3,221,747. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – was \$(4,777,338) at August 31, 2017. This increase in governmental net position was the result of the District's revenues exceeding expenses by \$5,139,847.

Table I
NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2016	2017	2016	2017	2016	2017
Current and other assets	\$ 60,960,335	\$ 55,231,793	\$ (10,828)	\$ 9,533	\$ 60,949,507	\$ 55,241,326
Capital assets	138,161,785	151,596,267	91,750	80,281	138,253,535	151,676,548
Total assets	199,122,120	206,828,060	80,922	89,814	199,203,042	206,917,874
Deferred outflows of resources	12,823,230	13,539,963	-	-	12,823,230	13,539,963
Total assets and deferred outflows of resources	211,945,350	220,368,023	80,922	89,814	212,026,272	220,457,837
Long-term liabilities	206,927,505	202,877,427	-	-	206,927,505	202,877,427
Other liabilities	5,674,173	11,804,937	5,126	5,797	5,679,299	11,810,734
Total liabilities	212,601,678	214,682,364	5,126	5,797	212,606,804	214,688,161
Deferred inflows of resources	1,001,755	2,463,912	-	-	1,001,755	2,463,912
Total liabilities and deferred inflows of resources	213,603,433	217,146,276	5,126	5,797	213,608,559	217,152,073
Net Position:						
Net investments in capital assets	(2,069,461)	2,236,539	91,750	80,281	(1,977,711)	2,316,820
Restricted	5,550,019	5,762,546	-	-	5,550,019	5,762,546
Unrestricted	(5,138,641)	(4,777,338)	(15,954)	3,736	(5,154,595)	(4,773,602)
Total Net Position	\$ (1,658,083)	\$ 3,221,747	\$ 75,796	\$ 84,017	\$ (1,582,287)	\$ 3,305,764

Table II
CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2016	2017	2016	2017	2016	2017
Revenues:						
Program Revenues:						
Charges for services	\$ 1,790,986	\$ 4,094,095	\$ 578,123	\$ 590,507	\$ 2,369,109	\$ 4,684,602
Operating grants and contributions	9,428,469	8,216,172	-	-	9,428,469	8,216,172
General Revenues:						
Maintenance and operations taxes	31,654,164	37,932,185	-	-	31,654,164	37,932,185
Debt service taxes	10,035,719	12,054,026	-	-	10,035,719	12,054,026
State aid	25,262,226	23,446,772	-	-	25,262,226	23,446,772
Other grants and contributions	1,853,297	653,548	-	-	1,853,297	653,548
Investment earnings	198,520	438,764	-	-	198,520	438,764
Miscellaneous	1,734,302	686,130	-	-	1,734,302	686,130
Total Revenue	<u>81,957,683</u>	<u>87,521,692</u>	<u>578,123</u>	<u>590,507</u>	<u>82,535,806</u>	<u>88,112,199</u>
Expenses:						
Instruction, curriculum and media services	44,022,535	43,674,820	-	-	44,022,535	43,674,820
Instructional and school leadership	5,660,806	5,798,096	-	-	5,660,806	5,798,096
Student support services	4,403,793	4,513,754	-	-	4,403,793	4,513,754
Child nutrition	4,002,992	4,266,347	-	-	4,002,992	4,266,347
Cocurricular activities	2,890,925	3,170,817	-	-	2,890,925	3,170,817
General administration	2,914,831	2,964,157	-	-	2,914,831	2,964,157
Plant maintenance, security and data processing	7,724,110	8,700,315	-	-	7,724,110	8,700,315
Community services	119,087	144,714	-	-	119,087	144,714
Childcare services	-	-	643,931	582,286	643,931	582,286
Debt services	6,532,577	8,814,444	-	-	6,532,577	8,814,444
Intergovernmental charges	289,983	334,381	-	-	289,983	334,381
Total Expenses	<u>78,561,639</u>	<u>82,381,845</u>	<u>643,931</u>	<u>582,286</u>	<u>79,205,570</u>	<u>82,964,131</u>
Increase (Decrease) in Net Position	3,396,044	5,139,847	(65,808)	8,221	3,330,236	5,148,068
Net Position - beginning of year	(5,054,127)	(1,658,083)	141,604	75,796	(4,912,523)	(1,582,287)
Prior period adjustment	-	(260,017)	-	-	-	(260,017)
Net Position - end of year	<u>\$ (1,658,083)</u>	<u>\$ 3,221,747</u>	<u>\$ 75,796</u>	<u>\$ 84,017</u>	<u>\$ (1,582,287)</u>	<u>\$ 3,305,764</u>

The District notes the following highlights for the 2016-2017 school year in response to changes in personnel and continued growth in student enrollment.

- The District maintained its contract with a professional demographer in an effort to plan for future facility needs.
- The District maintained the employer's health insurance contribution of \$325 per month.
- The District operated an Energy Education Plan and an Energy Manager in an effort to conserve energy and reduce energy costs.
- The Board of Trustees approved a property tax rate of \$1.54/\$100 of value (1.17 for M&O and .37 for Debt Service).
- The District maintained an employee induction program for new teachers that provides training and staff development.
- The District maintained its status of "Superior Achievement" according to the Financial Integrity Rating System of Texas.

The cost of all governmental activities for the current fiscal year was \$82,381,845. However, as shown in the Statement of Activities on pages 16 and 17, the amount that our taxpayers ultimately financed for these activities through District taxes was \$49,986,211 because some of the costs were paid by those who directly benefited from the programs (\$4,094,095) or by other governments and organizations that subsidized certain programs with grants and contributions (\$8,216,172) or by State equalization funding (\$23,446,772), or by other grants and contributions (\$653,548).

THE DISTRICT'S FUNDS

As the District completed the fiscal year, its governmental funds (as presented in the balance sheet on page 18) reported a combined fund balance of \$42,585,645, which is \$12,141,541 less than last year's total of \$54,727,186. Included in this year's total change in fund balance is an increase of \$742,466 in the District's General Fund. The primary reason for the General Fund's increase was increased revenues in excess of expenditures.

Over the course of the year, the Board of Trustees revised the District's budget several times. These budget amendments fall into three categories. The first category includes amendments and supplemental appropriations that were approved shortly after the beginning of the year and reflect the actual beginning balances (versus the amounts we estimated in August 2016). The second category includes changes that the Board made during the year to reflect new information regarding revenue sources and expenditure needs. The third category involves amendments moving funds from programs that did not need all the resources originally appropriated to them to programs with resource needs.

The District's General Fund balance of \$27,786,140 reported on page 18 differs from the General Fund's budgetary fund balance of \$21,958,074 reported in the budgetary comparison schedule on page 25. This is principally due to cost savings achieved during the year throughout all functions.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At August 31, 2017, the District's governmental activities had \$151,596,267 invested in a broad range of capital assets, including facilities and equipment for instruction, transportation, athletics, administration, and maintenance. This amount represents a net increase of \$13,434,482 or 9.7 percent, more than last year.

This year's major additions were building renovations and additions.

More detailed information about the District's capital assets is presented in Note 4 to the financial statements.

Debt Administration

At August 31, 2017, the District had \$188,005,972 in bonds, capital leases and maintenance tax notes outstanding (including accreted interest on bonds) versus \$193,466,590 last year—a decrease of 2.82 percent. The District's general obligation bond rating is AAA (as a result of guarantees of the Texas Permanent School Fund), according to national rating agencies.

More detailed information about the District's long-term liabilities is presented in Note 7 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District took actions for 2017-2018 to compensate for some increases in costs and continued increases in enrollment:

- The Board adopted an \$82.3 million appropriations budget including General Operating, Child Nutrition, and Debt Service.
- Certified Taxable Property Values increased \$526.3 million from \$2,819,398,964 to \$3,345,743,154 from 2016 to 2017.
- Student enrollment increased 143 students from 7,381 to 7,524 students from the beginning of the 16-17 school year to the beginning of the 17-18 school year.
- The Board adopted a total tax rate of \$1.54/\$100 of taxable property value (\$1.17 for M&O and \$.37 for Debt Service).

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's business office, at Little Elm Independent School District, 300 Lobo Lane, Little Elm, Texas 75068, (972) 947-9340.

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BASIC FINANCIAL STATEMENTS

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LITTLE ELM INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2017

EXHIBIT A-1

		1	2	3
		Primary Government		
Data			Business	
Control		Governmental	Type	
Codes		Activities	Activities	Total
ASSETS				
1110	Cash and Cash Equivalents	\$ 49,770,613	\$ 8,700	\$ 49,779,313
1220	Property Taxes Receivable (Delinquent)	1,153,643	-	1,153,643
1230	Allowance for Uncollectible Taxes	(74,987)	-	(74,987)
1240	Due from Other Governments	4,206,310	-	4,206,310
1290	Other Receivables, net	59,993	833	60,826
1410	Prepayments	116,221	-	116,221
	Capital Assets:			
1510	Land	10,742,680	-	10,742,680
1520	Buildings, Net	116,080,805	80,281	116,161,086
1530	Furniture and Equipment, Net	5,234,068	-	5,234,068
1580	Construction in Progress	19,538,714	-	19,538,714
1000	Total Assets	206,828,060	89,814	206,917,874
DEFERRED OUTFLOWS OF RESOURCES				
1701	Deferred Charges on Bond Refundings	5,410,637	-	5,410,637
1705	Deferred Outflows Related to TRS	8,129,326	-	8,129,326
1700	Total Deferred Outflows of Resources	13,539,963	-	13,539,963
LIABILITIES				
2110	Accounts Payable	6,043,456	2,102	6,045,558
2140	Accrued Interest Payable	237,445	-	237,445
2150	Payroll Deductions & Withholdings	1,263	-	1,263
2160	Accrued Wages Payable	3,088,974	2,336	3,091,310
2200	Accrued Expenses	219,958	1,359	221,317
2300	Unearned Revenue	2,213,841	-	2,213,841
	Noncurrent Liabilities			
2501	Due Within One Year	5,149,739	-	5,149,739
2502	Due in More Than One Year	182,856,233	-	182,856,233
2540	Net Pension Liability (District's Share)	14,871,455	-	14,871,455
2000	Total Liabilities	214,682,364	5,797	214,688,161
DEFERRED INFLOWS OF RESOURCES				
2605	Deferred Inflows Related to TRS	2,463,912	-	2,463,912
2600	Total Deferred Inflows of Resources	2,463,912	-	2,463,912
NET POSITION				
3200	Net Investment in Capital Assets	2,236,539	80,281	2,316,820
	Restricted:			
3820	Restricted for Federal and State Programs	1,228,413	-	1,228,413
3850	Restricted for Debt Service	4,534,133	-	4,534,133
3900	Unrestricted	(4,777,338)	3,736	(4,773,602)
3000	Total Net Position	\$ 3,221,747	\$ 84,017	\$ 3,305,764

The notes to the financial statements are an integral part of this statement.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2017

Data Control Codes	1	Program Revenues	
		3	4
	Expenses	Charges for Services	Operating Grants and Contributions
Primary Government:			
GOVERNMENTAL ACTIVITIES:			
11 Instruction	\$ 41,423,078	\$ 1,606,520	\$ 3,536,965
12 Instructional Resources and Media Services	852,899	-	36,792
13 Curriculum and Staff Development	1,398,843	48,137	140,983
21 Instructional Leadership	1,241,337	-	222,853
23 School Leadership	4,556,759	3,147	250,301
31 Guidance, Counseling and Evaluation Services	1,998,017	-	309,902
32 Social Work Services	30,568	-	375
33 Health Services	576,922	-	33,515
34 Student (Pupil) Transportation	1,908,247	-	465,080
35 Food Services	4,266,347	1,530,693	2,347,577
36 Extracurricular Activities	3,170,817	657,789	65,195
41 General Administration	2,964,157	174	191,717
51 Facilities Maintenance and Operations	6,533,316	247,635	199,210
52 Security and Monitoring Services	877,774	-	4,347
53 Data Processing Services	1,289,225	-	66,502
61 Community Services	144,714	-	114,257
72 Debt Service - Interest on Long Term Debt	8,662,376	-	230,601
73 Debt Service - Bond Issuance Cost and Fees	152,068	-	-
95 Payments to Juvenile Justice Alternative Ed. Prg.	38,982	-	-
99 Other Intergovernmental Charges	295,399	-	-
[TG] Total Governmental Activities:	82,381,845	4,094,095	8,216,172
BUSINESS-TYPE ACTIVITIES:			
01 Child Care	582,286	590,507	-
[TB] Total Business-Type Activities:	582,286	590,507	-
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 82,964,131	\$ 4,684,602	\$ 8,216,172

Data Control Codes	
	General Revenues:
	Taxes:
MT	Property Taxes, Levied for General Purposes
DT	Property Taxes, Levied for Debt Service
SF	State Aid - Formula Grants
GC	Grants and Contributions not Restricted
IE	Investment Earnings
MI	Miscellaneous Local and Intermediate Revenue
TR	Total General Revenues
CN	Change in Net Position
NB	Net Position - Beginning
PA	Prior Period Adjustment
NE	Net Position--Ending

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
6	7	8
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (36,279,593)	\$ -	\$ (36,279,593)
(816,107)	-	(816,107)
(1,209,723)	-	(1,209,723)
(1,018,484)	-	(1,018,484)
(4,303,311)	-	(4,303,311)
(1,688,115)	-	(1,688,115)
(30,193)	-	(30,193)
(543,407)	-	(543,407)
(1,443,167)	-	(1,443,167)
(388,077)	-	(388,077)
(2,447,833)	-	(2,447,833)
(2,772,266)	-	(2,772,266)
(6,086,471)	-	(6,086,471)
(873,427)	-	(873,427)
(1,222,723)	-	(1,222,723)
(30,457)	-	(30,457)
(8,431,775)	-	(8,431,775)
(152,068)	-	(152,068)
(38,982)	-	(38,982)
(295,399)	-	(295,399)
(70,071,578)	-	(70,071,578)
-	8,221	8,221
-	8,221	8,221
(70,071,578)	8,221	(70,063,357)
37,932,185	-	37,932,185
12,054,026	-	12,054,026
23,446,772	-	23,446,772
653,548	-	653,548
438,764	-	438,764
686,130	-	686,130
75,211,425	-	75,211,425
5,139,847	8,221	5,148,068
(1,658,083)	75,796	(1,582,287)
(260,017)	-	(260,017)
\$ 3,221,747	\$ 84,017	\$ 3,305,764

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2017

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
ASSETS			
1110 Cash and Cash Equivalents	\$ 30,400,825	\$ 4,472,752	\$ 13,316,981
1220 Property Taxes - Delinquent	834,043	319,600	-
1230 Allowance for Uncollectible Taxes (Credit)	(54,213)	(20,774)	-
1240 Receivables from Other Governments	3,876,110	-	-
1290 Other Receivables	59,932	-	-
1410 Prepayments	115,826	-	-
1000 Total Assets	<u>\$ 35,232,523</u>	<u>\$ 4,771,578</u>	<u>\$ 13,316,981</u>
LIABILITIES			
2110 Accounts Payable	\$ 1,333,886	\$ -	\$ 4,439,759
2150 Payroll Deductions and Withholdings Payable	1,263	-	-
2160 Accrued Wages Payable	2,922,507	-	-
2200 Accrued Expenditures	197,455	-	-
2300 Unearned Revenues	2,211,442	-	-
2000 Total Liabilities	<u>6,666,553</u>	<u>-</u>	<u>4,439,759</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	779,830	298,826	-
2600 Total Deferred Inflows of Resources	<u>779,830</u>	<u>298,826</u>	<u>-</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3430 Prepaid Items	115,826	-	-
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
3470 Capital Acquisition and Contractual Obligation	-	-	8,877,222
3480 Retirement of Long-Term Debt	-	4,472,752	-
Committed Fund Balance:			
3545 Local Grants	-	-	-
3545 Campus Activities	-	-	-
3545 Textbooks	-	-	-
Assigned Fund Balance:			
3590 Other Assigned Fund Balance	8,000,000	-	-
3600 Unassigned Fund Balance	19,670,314	-	-
3000 Total Fund Balances	<u>27,786,140</u>	<u>4,472,752</u>	<u>8,877,222</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 35,232,523</u>	<u>\$ 4,771,578</u>	<u>\$ 13,316,981</u>

The notes to the financial statements are an integral part of this statement.

		Total Governmental Funds	
Other Funds			
\$	1,580,055	\$	49,770,613
	-		1,153,643
	-		(74,987)
	330,200		4,206,310
	61		59,993
	395		116,221
<u>\$</u>	<u>1,910,711</u>	<u>\$</u>	<u>55,231,793</u>
\$	269,811	\$	6,043,456
	-		1,263
	166,467		3,088,974
	22,503		219,958
	2,399		2,213,841
	461,180		11,567,492
	-		1,078,656
	-		1,078,656
	395		116,221
	1,228,413		1,228,413
	-		8,877,222
	-		4,472,752
	30,047		30,047
	164,730		164,730
	25,946		25,946
	-		8,000,000
	-		19,670,314
	1,449,531		42,585,645
<u>\$</u>	<u>1,910,711</u>	<u>\$</u>	<u>55,231,793</u>

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LITTLE ELM INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
AUGUST 31, 2017

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$ 42,585,645
1 Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund financial statements.	209,298,359
2 Accumulated depreciation has not been included in the fund financial statements..	(57,702,092)
3 Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68 in the amount of \$14,871,455, a Deferred Inflow of Resources related to TRS in the amount of \$2,463,912, and a Deferred Outflow of Resources related to TRS in the amount of \$8,129,326. This results in a decrease in Net Position in the amount of \$9,206,041.	(9,206,041)
4 Bonds payable, capital leases payable and the maintenance tax note payable are not included in the fund financial statements.	(153,793,925)
5 Accreted interest payable on capital appreciation bonds has not been included in the fund financial statements.	(24,358,385)
6 Deferred loss on bond refunding has not been included in the fund financial statements.	5,410,637
7 Bond discounts and premiums were not recognized in the fund financial statements.	(9,853,662)
8 Interest on outstanding debt is accrued in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due.	(237,445)
9 Property tax revenue reported as unavailable revenue in the fund financial statements is recognized as revenue in the government-wide financial statements.	1,078,656
19 Net Position of Governmental Activities	\$ 3,221,747

The notes to the financial statements are an integral part of this statement.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

Data Control Codes		10 General Fund	50 Debt Service Fund	60 Capital Projects
REVENUES:				
5700	Total Local and Intermediate Sources	\$ 39,289,017	\$ 11,979,360	\$ 168,795
5800	State Program Revenues	26,567,437	230,601	-
5900	Federal Program Revenues	1,698,456	-	-
5020	Total Revenues	67,554,910	12,209,961	168,795
EXPENDITURES:				
Current:				
0011	Instruction	36,002,844	-	-
0012	Instructional Resources and Media Services	672,880	-	-
0013	Curriculum and Instructional Staff Development	1,254,606	-	-
0021	Instructional Leadership	1,026,127	-	-
0023	School Leadership	4,317,840	-	-
0031	Guidance, Counseling and Evaluation Services	1,710,672	-	-
0032	Social Work Services	30,193	-	-
0033	Health Services	539,874	-	-
0034	Student (Pupil) Transportation	1,501,635	-	-
0035	Food Services	125,673	-	-
0036	Extracurricular Activities	1,884,881	-	-
0041	General Administration	2,839,094	-	-
0051	Facilities Maintenance and Operations	6,024,615	-	-
0052	Security and Monitoring Services	919,422	-	-
0053	Data Processing Services	1,229,722	-	-
0061	Community Services	49,522	-	-
Debt Service:				
0071	Principal on Long Term Debt	986,702	4,203,560	-
0072	Interest on Long Term Debt	217,674	7,864,120	-
0073	Bond Issuance Cost and Fees	500	151,568	-
Capital Outlay:				
0081	Facilities Acquisition and Construction	928,937	-	17,152,174
Intergovernmental:				
0095	Payments to Juvenile Justice Alternative Ed. Prg.	38,982	-	-
0099	Other Intergovernmental Charges	295,399	-	-
6030	Total Expenditures	62,597,794	12,219,248	17,152,174
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	4,957,116	(9,287)	(16,983,379)
OTHER FINANCING SOURCES (USES):				
7901	Refunding Bonds Issued	-	8,985,000	-
7912	Sale of Real and Personal Property	350	-	-
7915	Transfers In	-	-	4,215,000
7916	Premium or Discount on Issuance of Bonds	-	984,184	-
8911	Transfers Out (Use)	(4,215,000)	-	-
8949	Other (Uses)	-	(9,817,529)	-
7080	Total Other Financing Sources (Uses)	(4,214,650)	151,655	4,215,000
1200	Net Change in Fund Balances	742,466	142,368	(12,768,379)
0100	Fund Balance - September 1 (Beginning)	27,043,674	4,330,384	21,645,601
3000	Fund Balance - August 31 (Ending)	\$ 27,786,140	\$ 4,472,752	\$ 8,877,222

The notes to the financial statements are an integral part of this statement.

		Total	
Other		Governmental	
Funds		Funds	
\$	2,276,877	\$	53,714,049
	435,058		27,233,096
	3,935,221		5,633,677
	6,647,156		86,580,822
	1,889,040		37,891,884
	27		672,907
	155,100		1,409,706
	178,002		1,204,129
	3,834		4,321,674
	215,591		1,926,263
	375		30,568
	-		539,874
	-		1,501,635
	3,770,596		3,896,269
	599,673		2,484,554
	20,137		2,859,231
	-		6,024,615
	-		919,422
	-		1,229,722
	72,777		122,299
	-		5,190,262
	-		8,081,794
	-		152,068
	-		18,081,111
	-		38,982
	-		295,399
	6,905,152		98,874,368
	(257,996)		(12,293,546)
	-		8,985,000
	-		350
	8,657		4,223,657
	-		984,184
	(8,657)		(4,223,657)
	-		(9,817,529)
	-		152,005
	(257,996)		(12,141,541)
	1,707,527		54,727,186
\$	1,449,531	\$	42,585,645

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED AUGUST 31, 2017

Total Net Change in Fund Balances - Governmental Funds	\$ (12,141,541)
Current year capital asset additions are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The net effect of reclassifying the current year capital asset additions is to increase net position.	18,807,463
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position in the government-wide financial statements.	(5,372,981)
Current year long-term debt principal payments on bonds payable, notes payable, and capital leases payable are expenditures in the governmental fund financial statements, but are shown as reductions in long-term debt in the government-wide financial statements.	7,040,679
Current year interest accretion on capital appreciation bonds is not recognized in the fund financial statements, but is shown as an increase in long-term debt in the government-wide financial statements.	(1,700,884)
The implementation of GASB 68 required that certain expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of 8/31/2016 caused the ending net position to increase in the amount of \$1,309,535. These contributions were replaced with the District's additional GASB 68 pension expense for the year of \$2,440,334, which caused a net decrease in the change in net position. The impact of all of these is to decrease the change in net position by \$1,130,799.	(1,130,799)
Revenues from property taxes are shown as unearned in the fund financial statements until they are considered available to finance current expenditures, but such revenues are recognized when assessed, net of an allowance for uncollectible amounts, in the government-wide financial statements.	519,680
Current year amortization of the premium/discount on bonds payable is not recorded in the fund financial statements, but is shown as a reduction in long-term debt in the government-wide financial statements.	(26,413)
The premium on the current year issuance of bonds is recorded as other resources in the fund financial statements, but is capitalized in the government-wide financial statements.	(984,184)
Current year issuances of bonds are shown as other resources in the fund financial statements, but are shown as increases in long-term debt in the government-wide financial statements.	(8,985,000)
Current year amortization of deferred charge on bond refunding is not recorded in the fund financial statements, but is shown as a reduction of the deferred loss in the government-wide financial statements.	(726,274)
Interest expense on outstanding debt is accrued in the government-wide financial statements, whereas in the fund financial statements, interest expenditures are reported when due.	22,572
The current year payment to the escrow agent for refunding debt is an other financing use in the fund financial statements, but is reported as a reduction in long-term debt in the government-wide financial statements. The payment of \$9,817,529 included the payment to refund bonds of \$9,010,000 plus accreted interest and premiums of \$1,106,420 and a deferred gain on bond refundings of \$298,891.	9,817,529
Change in Net Position of Governmental Activities	\$ 5,139,847

The notes to the financial statements are an integral part of this statement.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2017

EXHIBIT C-5

Data Control Codes		Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
		Original	Final		
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 36,246,174	\$ 38,983,174	\$ 39,289,017	\$ 305,843
5800	State Program Revenues	24,159,105	26,777,512	26,567,437	(210,075)
5900	Federal Program Revenues	1,250,000	1,555,839	1,698,456	142,617
5020	Total Revenues	61,655,279	67,316,525	67,554,910	238,385
EXPENDITURES:					
Current:					
0011	Instruction	35,957,335	37,913,974	36,002,844	1,911,130
0012	Instructional Resources and Media Services	656,534	709,568	672,880	36,688
0013	Curriculum and Instructional Staff Development	1,098,750	1,379,486	1,254,606	124,880
0021	Instructional Leadership	1,231,317	1,183,829	1,026,127	157,702
0023	School Leadership	4,190,966	4,540,014	4,317,840	222,174
0031	Guidance, Counseling and Evaluation Services	1,744,670	1,843,175	1,710,672	132,503
0032	Social Work Services	31,000	33,500	30,193	3,307
0033	Health Services	537,190	592,531	539,874	52,657
0034	Student (Pupil) Transportation	1,759,449	1,791,629	1,501,635	289,994
0035	Food Services	91,524	147,964	125,673	22,291
0036	Extracurricular Activities	1,680,284	2,180,970	1,884,881	296,089
0041	General Administration	2,881,746	3,078,792	2,839,094	239,698
0051	Facilities Maintenance and Operations	6,307,699	6,800,829	6,024,615	776,214
0052	Security and Monitoring Services	690,832	1,166,966	919,422	247,544
0053	Data Processing Services	1,229,307	1,567,163	1,229,722	337,441
0061	Community Services	39,290	57,501	49,522	7,979
Debt Service:					
0071	Principal on Long Term Debt	986,702	986,702	986,702	-
0072	Interest on Long Term Debt	217,684	217,684	217,674	10
0073	Bond Issuance Cost and Fees	500	500	500	-
Capital Outlay:					
0081	Facilities Acquisition and Construction	-	1,656,948	928,937	728,011
Intergovernmental:					
0095	Payments to Juvenile Justice Alternative Ed. Prg.	36,000	42,000	38,982	3,018
0099	Other Intergovernmental Charges	286,500	295,400	295,399	1
6030	Total Expenditures	61,655,279	68,187,125	62,597,794	5,589,331
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(870,600)	4,957,116	5,827,716
OTHER FINANCING SOURCES (USES):					
7912	Sale of Real and Personal Property	-	-	350	350
8911	Transfers Out (Use)	-	(4,215,000)	(4,215,000)	-
7080	Total Other Financing Sources (Uses)	-	(4,215,000)	(4,214,650)	350
1200	Net Change in Fund Balances	-	(5,085,600)	742,466	5,828,066
0100	Fund Balance - September 1 (Beginning)	27,043,674	27,043,674	27,043,674	-
3000	Fund Balance - August 31 (Ending)	\$ 27,043,674	\$ 21,958,074	\$ 27,786,140	\$ 5,828,066

The notes to the financial statements are an integral part of this statement.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AUGUST 31, 2017

	Business-Type Activities
	Total Enterprise Funds
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 8,700
Other Receivables	833
Total Current Assets	<u>9,533</u>
Noncurrent Assets:	
Capital Assets:	
Buildings and Improvements	114,687
Depreciation on Buildings	<u>(34,406)</u>
Total Noncurrent Assets	<u>80,281</u>
Total Assets	<u>89,814</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	2,102
Accrued Wages Payable	2,336
Accrued Expenses	<u>1,359</u>
Total Liabilities	<u>5,797</u>
NET POSITION	
Net Investment in Capital Assets	80,281
Unrestricted Net Position	<u>3,736</u>
Total Net Position	<u><u>\$ 84,017</u></u>

The notes to the financial statements are an integral part of this statement.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

	Business-Type Activities
	Total Enterprise Funds
OPERATING REVENUES:	
Local and Intermediate Sources	\$ 590,507
Total Operating Revenues	<u>590,507</u>
OPERATING EXPENSES:	
Payroll Costs	522,477
Professional and Contracted Services	6,136
Supplies and Materials	33,794
Other Operating Costs	8,410
Depreciation Expense	<u>11,469</u>
Total Operating Expenses	<u>582,286</u>
Operating Income	8,221
Total Net Position - September 1 (Beginning)	<u>75,796</u>
Total Net Position - August 31 (Ending)	<u><u>\$ 84,017</u></u>

The notes to the financial statements are an integral part of this statement.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

	Business-Type Activities
	Total Enterprise Funds
<u>Cash Flows from Operating Activities:</u>	
Cash Received from User Charges	\$ 589,984
Cash Payments for Payroll Costs	(519,923)
Cash Payments for Professional Services	(6,136)
Cash Payments for Supplies and Materials	(35,677)
Cash Payments for Other Costs	(8,410)
Net Cash Provided by Operating Activities	19,838
Net Increase in Cash and Cash Equivalents	19,838
Cash and Cash Equivalents at Beginning of Year	(11,138)
Cash and Cash Equivalents at End of Year	\$ 8,700
<u>Reconciliation of Operating Income to Net Cash</u>	
<u>Provided by Operating Activities:</u>	\$ 8,221
Operating Income:	
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	11,469
Effect of Increases and Decreases in Current Assets and Liabilities:	
Decrease (increase) in Other Receivables	(523)
Increase (decrease) in Accounts Payable	(1,883)
Increase (decrease) in Accrued Wages Payable	1,217
Increase (decrease) in Accrued Expenses	1,337
Net Cash Provided by Operating Activities	\$ 19,838

The notes to the financial statements are an integral part of this statement.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AUGUST 31, 2017

	Private Purpose Trust Funds	Agency Fund
ASSETS		
Cash and Cash Equivalents	\$ -	\$ 124,458
Other Receivables	-	15
Total Assets	<u>-</u>	<u>\$ 124,473</u>
LIABILITIES		
Due to Student Groups	-	\$ 124,473
Total Liabilities	<u>-</u>	<u>\$ 124,473</u>

The notes to the financial statements are an integral part of this statement.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY FUND NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

EXHIBIT E-2

	Private Purpose Trust Funds
ADDITIONS:	
Local and Intermediate Sources	\$ -
Total Additions	<u> -</u>
DEDUCTIONS:	
Other Operating Costs	<u> 220,804</u>
Total Deductions	<u> 220,804</u>
Change in Net Position	(220,804)
 Total Net Position - September 1 (Beginning)	 <u> 220,804</u>
 Total Net Position - August 31 (Ending)	 <u><u> -</u></u>

The notes to the financial statements are an integral part of this statement.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Little Elm Independent School District's (the "District") combined financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units in conjunction with the Texas Education Agency's Financial Accountability System Resource Guide (FAR). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

A. REPORTING ENTITY

The Board of Trustees, a seven member group, has fiscal accountability over all activities related to public elementary and secondary education within the jurisdiction of the District. The board of trustees are elected by the public. The trustees as a body corporate have the exclusive power and duty to govern and oversee the management of the public schools of the district. All powers and duties not specifically delegated by statute to the Texas Education Agency (Agency) or to the State Board of Education are reserved for the trustees, and the Agency may not substitute its judgment for the lawful exercise of those powers and duties by the trustees. The District is not included in any other governmental "reporting entity" as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards.

The District's basic financial statements include the accounts of all District operations. The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

Based on the aforementioned criteria, Little Elm Independent School District has no component units.

B. BASIS OF PRESENTATION

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

Fund Financial Statements:

The District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The District has presented the following major governmental funds:

1. **General Fund** - This fund is established to account for resources financing the fundamental operations of the District, in partnership with the community, in enabling and motivating students to reach their full potential. All revenues and expenditures not required to be accounted for in other funds are included here. This is a budgeted fund and any fund balances are considered resources available for current operations. Fund balances may be appropriated by the Board of Trustees to implement its responsibilities.
2. **Debt Service Fund** - This fund is established to account for payment of principal and interest on long-term general obligation debt and other long-term debts for which a tax has been dedicated. This is a budgeted fund. Any unused sinking fund balances are transferred to the General Fund after all of the related debt obligations have been met.
3. **Capital Projects Fund** - This fund is established to account for proceeds, from the sale of bonds and other resources to be used for Board authorized acquisition, construction, or renovation, as well as, furnishings and equipping of major capital facilities.

Additionally, the District reports the following fund types:

1. **Special Revenue Funds** - These funds are established to account for federally financed or expenditures legally restricted for specified purposes. In many special revenue funds, any unused balances are returned to the grantor at the close of specified project periods. For funds in this fund type, project accounting is employed to maintain integrity for the various sources of funds.
2. **Enterprise Fund** - The District utilizes an enterprise fund to account for the Districts' activities for which outside users are charged a fee roughly equal to the cost of providing the goods or services of those activities. The District uses this fund to account for its child care program, because the child care program is self-supporting and does not require subsidies from the general fund.
3. **Private Purpose Trust Fund** - This fund is used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments not reported in other fiduciary fund types. This fund is not budgeted.
4. **Agency Funds** - These custodial funds are used to account for activities of student groups and other organizational activities requiring clearing accounts. Financial resources for the Agency funds are recorded as assets and liabilities; therefore, these funds do not include revenues and expenditures and have no fund equity. If any unused resources are declared surplus by the student groups, they are transferred to the General Fund with a recommendation to the Board for an appropriate utilization through a budgeted program.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets, deferred outflows of resources and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes as available if they are collected within 60 days after year-end. A one-year availability period is used for recognition of all other Governmental Fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The revenue susceptible to accrual are property taxes, charges for services, interest income and intergovernmental revenues. All other Governmental Fund Type revenues are recognized when received.

Revenues from state and federal grants are recognized as earned when the related program expenditures are incurred. Funds received but unearned are reflected as unearned revenues, and funds expended but not yet received are shown as receivables.

Revenue from investments, including governmental external investment pool, is based upon fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Most investments are reported at amortized cost when the investments have remaining maturities of one year or less at time of purchase. External investment pools are permitted to report short-term debt investments at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer, or other factors. For that purpose, a pool's short-term investments are those with remaining maturities of up to ninety days.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
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In accordance with the FAR, the District has adopted and installed an accounting system which exceeds the minimum requirements prescribed by the State Board of Education and approved by the State Auditor. Specifically, the District's accounting system uses codes and the code structure presented in the Accounting Code Section of the FAR.

D. BUDGETARY CONTROL

Formal budgetary accounting is employed for all required Governmental Fund Types, as outlined in TEA's FAR module, and is presented on the modified accrual basis of accounting consistent with generally accepted accounting principles. The budget is prepared and controlled at the function level within each organization to which responsibility for controlling operations is assigned.

The official school budget is prepared for adoption for required Governmental Fund Types prior to August 20 of the preceding fiscal year for the subsequent fiscal year beginning September 1. The budget is formally adopted by the Board of Trustees at a public meeting held at least ten days after public notice has been given. The budget is prepared by fund, function, object, and organization. The budget is controlled at the organizational level by the appropriate department head or campus principal within Board allocations. Therefore, organizations may transfer appropriations as necessary without the approval of the board unless the intent is to cross fund, function or increase the overall budget allocations. Control of appropriations by the Board of Trustees is maintained within Fund Groups at the function code level and revenue object code level.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, Debt Service Fund and Child Nutrition Fund. The special revenue funds adopt project-length budgets which do not correspond to the District's fiscal year. Each annual budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. The budget is amended throughout the year by the Board of Trustees. Such amendments are reflected in the official minutes of the Board.

E. ENCUMBRANCE ACCOUNTING

The District employs encumbrance accounting, whereby encumbrances for goods or purchased services are documented by purchase orders and contracts. An encumbrance represents a commitment of Board appropriation related to unperformed contracts for goods and services. The issuance of a purchase order or the signing of a contract creates an encumbrance but does not represent an expenditure for the period, only a commitment to expend resources. Appropriations lapse at August 31 and encumbrances outstanding at that time are either canceled or appropriately provided for in the subsequent year's budget. There were no outstanding encumbrances at August 31, 2017 that were subsequently provided for in the 2017-18 budget.

F. PREPAID ITEMS

Prepaid balances are for payments made by the District in the current year to provide services occurring in the subsequent fiscal year, and the nonspendable fund balance has been recognized to signify that a portion of fund balance is not available for other subsequent expenditures.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
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G. CAPITAL ASSETS

Capital assets, which includes property, plant, equipment, and infrastructure assets, are reported in the governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for propriety funds. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Interest has not been capitalized during the construction period on property, plant and equipment.

Assets capitalized have an original cost of \$5,000 or more and over one-year of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	40 Years
Furniture and Equipment	5-10 Years

H. COMPENSATED ABSENCES

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts when employees separate from service with the District. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. CASH EQUIVALENTS

For purposes of the statement of cash flows, investments are considered to be cash equivalents if they are highly liquid with maturity three months or less.

J. NET POSITION

Net position represents the difference between assets, deferred outflows of resources, deferred inflows of resources and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation's adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is available for general governmental uses. When both restricted and unrestricted net position is available, restricted net position is expended before unrestricted net position if such use is consistent with the restricted purpose.

K. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as debt service expenditures in the year bonds are issued.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
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In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

L. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal 2017, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

During the year ended August 31, 2017, the District participated in the Texas Association of School Boards Risk Management Fund (the Fund). The Fund was created and is operated under provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The following are Funds the District participated in during the year ended August 31, 2017.

Workers' Compensation Aggregate Deductible

The District met its statutory workers' compensation obligations through participation in the TASB Risk Management Fund. The Fund's Workers Compensation Program is authorized by Chapter 504, Texas Labor Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties. The Fund provides statutory workers' compensation benefits to its members and their injured employees.

The District participates in the Fund's reimbursable aggregate deductible program. As such, the member is responsible for a certain amount of claims liability as outlined on the member's Contribution and Coverage Summary document. After the member's deductible has been met, the Fund is responsible for additional claims liability. The District's 2017 deductible was \$175,055.

The Fund and its members are protected against higher than expected claims cost through the purchase of stop loss coverage for any claim in excess of the Fund's self-insured retention of \$2.0 million. The Fund uses the services of an independent actuary to determine reserve adequacy and fully funds those reserves. As of August 31, 2016, the fund carries a discounted reserve of \$51,843,324 for future development on reported claims and claims that have been incurred but not yet reported. For the year-ended August 31, 2017, the Fund anticipates no additional liability to members beyond their contractual obligations for payment of contributions and reimbursable aggregate deductibles.

The Fund engages the services of independent auditors to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2016, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
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Changes in the workers compensation claims liability amounts in fiscal year 2017 is presented below:

Fiscal Year	September 1 Claims Liability	Claims and Changes in Estimates	Claims Payments	August 31 Claims Liability
2017	\$88,979	\$147,138	\$85,780	\$150,337

Unemployment Compensation Pool

During the year ended August 31, 2017, Little Elm ISD provided unemployment compensation coverage to its employees through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Unemployment Compensation Program is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued monthly until the quarterly payment has been made. Expenses can be reasonably estimated; therefore there is no need for specific or aggregate stop loss coverage for the Unemployment Compensation pool. For the year ended August 31, 2017, the Fund anticipates that Little Elm ISD has no additional liability beyond the contractual obligation for payment of contribution.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2016, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

Auto, Liability and Property Programs

During the year ended August 31, 2017, Little Elm ISD participated in the following TASB Risk Management Fund (the Fund) programs:

Auto Liability
Auto Physical Damage
Legal Liability
Privacy & Information Security
Property

The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The Fund purchases stop-loss coverage for protection against catastrophic and larger than anticipated claims for its Auto, Liability and Property programs. The terms and limits of the stop-loss program vary by line of coverage. The Fund uses the services of an independent actuary to determine the adequacy of reserves and fully funds those reserves. For the year ended August 31, 2017, the Fund anticipates Little Elm ISD has no additional liability beyond the contractual obligations for payment of contributions.

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The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2016, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

M. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2. FUND BALANCE

The District has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

Fund Balance Classification: The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District has classified prepaid items as being nonspendable as these items are not expected to be converted to cash.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the District's bonded debt and are restricted through debt covenants. Unspent bond proceeds are restricted for future capital acquisition programs. Federal and State grant resources are restricted because their use is restricted pursuant to the mandates of the Federal or State grants.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District's Board of Trustees. The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This can also be done through adoption and amendment of the budget. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Board of Trustees have committed resources as of August 31, 2017 for campus activities, textbooks, and local grants.
- Assigned: This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Trustees or through the Board of Trustees delegating this responsibility to other individuals in the District. Under the District's adopted policy, only the Board of Trustees may assign amounts for specific purposes. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. At August 31, 2017, the District has assigned \$8.0 million of the General Fund fund balance for future capital projects, payroll, and general operating expenses.

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- Unassigned: This classification includes all amounts not included in other spendable classifications, including the residual fund balance for the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 18) and are described below:

General Fund

The General Fund has unassigned fund balance of \$19,670,314 at August 31, 2017. Prepayments of \$115,826 are considered nonspendable fund balance. \$8,000,000 has been assigned for future capital projects, payroll, and general operating expenditures.

Other Major Funds

The Debt Service Fund has restricted funds of \$4,472,752 at August 31, 2017 consisting primarily of property tax collections that are restricted for debt service payments on bonded debt.

The Capital Projects Fund has restricted funds of \$8,877,222 at August 31, 2017 consisting primarily of unspent bond funds.

Other Funds

The fund balance of \$164,730 of the Campus Activity Fund and \$25,946 Textbook Funds and \$30,047 local grants (special revenue funds) are shown as committed due to Board policy committing those funds to campus activities, textbooks, and local grants. The fund balance of \$1,228,808 in the Food Service Fund is shown as restricted for food service operations. The fund balance in the State Textbook Fund is shown as committed for textbooks.

NOTE 3. DEPOSITS AND INVESTMENTS

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

1. Cash Deposits:

At August 31, 2017, the carrying amount of the District's deposits in checking accounts and interest-bearing savings accounts was \$21,365,964, which includes \$9,032 cash on hand. The combined bank balance was \$22,903,706. The District's cash deposits at August 31, 2017 were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

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2. Investments:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The district is in substantial compliance with the requirements of the Act and with local policies.

In compliance with the Public Funds Investment Act, the District has adopted a deposit and investment policy. That policy addresses the following risks:

- a. Custodial Credit Risk – Deposits: In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2017, the District's cash balances in the bank totaled \$22,903,706. This entire amount was either collateralized with securities held by the District's financial institution's agent in the District's name or covered by FDIC insurance. Thus, the District's deposits were not exposed to custodial credit risk at August 31, 2017.
- b. Custodial Credit Risk - Investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At August 31, 2017, the District held investments in four public funds investment pools (TexPool, TexSTAR, Lonestar and Texas Class). Investments in external investment pools are considered unclassified as to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.
- c. Credit Risk: This is the risk that an issuer or other counterparty to an investment will be unable to fulfill its obligations. The rating of securities by nationally recognized rating agencies is designed to give an indication of credit risk. The credit quality rating for the four investment pools range from AAA (Standard & Poor's) to AAAm (Standard & Poor's).
- d. Interest Rate Risk: This is the risk that changes in interest rates will adversely affect the fair value of an investment. The District manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than one year from the time of purchase. The weighted average maturity for both TexPool and TexStar is less than 60 days.
- e. Foreign Currency Risk: This is the risk that exchange rates will adversely affect the fair value of an investment. At August 31, 2017, the District was not exposed to foreign currency risk.
- f. Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of the District's investment in a single issuer (i.e., lack of diversification). Concentration risk is defined as positions of 5 percent or more in the securities of a single issuer. Investment pools and government securities are excluded from the 5 percent disclosure requirement.

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Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

The District's investments in Pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

The District's investments pools at August 31, 2017, are shown below:

<u>Name</u>	<u>Carrying Amount</u>	<u>Market Value</u>
TexPool	\$ 4,347,391	\$ 4,347,391
TexSTAR	1,392,471	1,392,471
Lonestar	12,337,497	12,337,497
Texas Class	<u>10,460,447</u>	<u>10,460,447</u>
Total	<u>\$28,537,806</u>	<u>\$28,537,806</u>

Fair Value Measurements

The District categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The District's assessment of the significance of particular inputs to these fair value measurements requires judgement and considers factors specific to each asset or liability.

The District's investment in Texpool, TexStar, Lone Star, and Texas Class (statewide 2a7-like external investment pools) are not required to be measured at fair value but are measured at amortized cost.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

NOTE 4. CAPITAL ASSETS

Capital asset activity for the year ended August 31, 2017, was as follows:

	<u>Balance September 1</u>	<u>Additions/ Completions</u>	<u>Retirement/ Adjustments</u>	<u>Balance August 31</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 10,742,680	\$ -	\$ -	\$ 10,742,680
Construction in Progress	<u>3,317,336</u>	<u>17,414,840</u>	<u>(1,193,462)</u>	<u>19,538,714</u>
Total capital assets, not being depreciated	<u>14,060,016</u>	<u>17,414,840</u>	<u>(1,193,462)</u>	<u>30,281,394</u>
Capital assets, being depreciated:				
Buildings	167,908,727	1,859,732	-	169,768,459
Furniture and Equipment	<u>8,522,153</u>	<u>726,353</u>	-	<u>9,248,506</u>
Total capital assets, being depreciated	<u>176,430,880</u>	<u>2,586,085</u>	-	<u>179,016,965</u>
Less accumulated depreciation for:				
Buildings	(49,033,503)	(4,654,151)	-	(53,687,654)
Furniture and Equipment	<u>(3,295,608)</u>	<u>(718,830)</u>	-	<u>(4,014,438)</u>
Total accumulated depreciation	<u>(52,329,111)</u>	<u>(5,372,981)</u>	-	<u>(57,702,092)</u>
Total capital assets being depreciated, net	<u>124,101,769</u>	<u>(2,786,896)</u>	-	<u>121,314,873</u>
Governmental activities capital assets, net	<u>\$138,161,785</u>	<u>\$14,627,944</u>	<u>\$(1,193,462)</u>	<u>\$151,596,267</u>
Business-type activities:				
Buildings and Improvements	\$ 114,687	\$ -	\$ -	\$ 114,687
Totals at historic cost	<u>114,687</u>	-	-	<u>114,687</u>
Less accumulated depreciation for:				
Buildings and Improvements	<u>(22,937)</u>	<u>(11,469)</u>	-	<u>(34,406)</u>
Total accumulated depreciation	<u>(22,937)</u>	<u>(11,469)</u>	-	<u>(34,406)</u>
Business-type activities capital assets net	<u>\$ 91,750</u>	<u>\$ (11,469)</u>	<u>\$ -</u>	<u>\$ 80,281</u>

Depreciation expense was charged as direct expense to programs of the District as follows:

Governmental activities:	
Instruction	\$2,911,734
Instructional Resources & Media Services	161,377
Curriculum & Instructional Staff Development	17,947
Instructional Leadership	14,499
School Leadership	110,836
Guidance, Counseling & Evaluation Services	24,004
Health Services	20,079
Student (Pupil) Transportation	406,612
Food Services	411,311
Cocurricular/Extracurricular Activities	667,796
General Administration	42,712
Plant Maintenance and Operations	518,344
Security and Monitoring Services	38,485
Data Processing Services	25,832
Community Services	<u>1,413</u>
Total depreciation expense-Governmental activities	<u>\$5,372,981</u>
Business-type activities:	
Child Care	\$ 11,469
Total depreciation expense Business-type activities	<u>\$ 11,469</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

NOTE 5. MAINTENANCE TAX NOTE

The District is obligated under a maintenance tax note, which is an obligation of the General Fund.

A summary of changes in the maintenance tax note for the year ended August 31, 2017 is as follows:

<u>Description</u>	<u>Interest Rate</u>	<u>Amount Outstanding 9-1-16</u>	<u>Issued Current Year</u>	<u>Retired Current Year</u>	<u>Amount Outstanding 8-31-17</u>	<u>Due Within One Year</u>
Maintenance Tax Note	4.25%	<u>\$4,215,000</u>	<u>\$ -</u>	<u>\$195,000</u>	<u>\$4,020,000</u>	<u>\$200,000</u>

Presented below is a summary of the maintenance tax note requirements to maturity:

<u>Year Ended August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2018	\$ 200,000	\$ 143,638	\$ 343,638
2019	200,000	139,638	339,638
2020	205,000	134,638	339,638
2021	210,000	129,513	339,513
2022	220,000	123,213	343,213
2023-2027	1,205,000	505,737	1,710,737
2028-2032	1,450,000	258,035	1,708,035
2033	<u>330,000</u>	<u>14,025</u>	<u>344,025</u>
	<u>\$4,020,000</u>	<u>\$1,448,437</u>	<u>\$5,468,437</u>

NOTE 6. CAPITAL LEASES

The District is obligated under three leases; two for equipment, and one for buses, accounted for as capital leases. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one, which transfers benefits and risks of ownership to the lease.

The following schedule lists personal property leased:

<u>Description</u>	<u>Interest Rate</u>	<u>Date of Agreement</u>	<u>Original Property Value</u>
Buses	1.99%	8/18/2003	\$3,732,284
Computers	2.10%	3/24/2016	665,324
Computers	2.30%	3/24/2016	<u>1,851,964</u>
Total			<u>\$6,249,572</u>

The lease terms range from three to ten years. The terms call for annual payments over the life of the leases. The capital lease obligations are payable from the General Fund.

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The following schedule shows the future minimum lease payments under the capitalized lease together with the present value of the net minimum lease payments as of August 31, 2017:

Years Ending August 31,	Annual Lease Payments
2018	\$1,058,083
2019	1,058,082
2020	886,535
2021	408,174
2022	408,174
Thereafter	<u>408,174</u>
Total future minimum lease payments	4,227,222
Less: Amount representing interest	<u>(232,486)</u>
Present value of net minimum lease payments	<u>\$3,994,736</u>

NOTE 7. LONG-TERM DEBT

Long-term debt includes par bonds, capital appreciation (deep discount) serial bonds, maintenance tax notes and four capital leases. All long-term debt represents transactions in the District's governmental activities.

The District has entered into a continuing disclosure undertaking to provide Annual Reports and Material Event Notices to the State Information Depository of Texas (SID), which is the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of the District.

The following is a summary of the changes in the District's Long-term Debt for the year ended August 31, 2017:

Description	Interest Rate Payable	Amounts Outstanding 9/1/16	Additions	Refunded/ Retired	Amounts Outstanding 8/31/17	Due Within One Year
Bonded Indebtedness:						
1995A School Bldg.	5.90%	\$ 90,000	\$ -	\$ -	\$ 90,000	\$ -
1999 School Bldg. & Ref.	6.22%	1,525,078	-	150,816	1,374,262	144,661
2002 School Bldg. & Ref.	6.29%	2,975,742	-	815,815	2,159,927	766,497
2003 School Bldg. & Ref.	5.93%	51,929	-	51,929	-	-
2008A School Building	4.00%	7,335,000	-	5,550,000	1,785,000	100,000
2008B Refunding	4.00%	865,000	-	145,000	720,000	135,000
2010 Refunding	4.25%	19,960,000	-	550,000	19,410,000	490,000
2012 Refunding	5.00%	48,265,000	-	3,565,000	44,700,000	-
2013 School Bldg. & Ref.	5.00%	5,880,000	-	-	5,880,000	-
2014 Refunding	4.25%	4,960,000	-	-	4,960,000	-
2015A Refunding	4.00%	11,095,000	-	480,000	10,615,000	495,000
2015B Refunding	4.00%	8,410,000	-	30,000	8,380,000	30,000
2016 School Bldg. & Ref.	5.00%	38,595,000	-	1,730,000	36,865,000	1,750,000
2017 School Refunding	4.00%	-	8,985,000	145,000	8,840,000	60,000
Total Bonded Indebtedness		<u>150,007,749</u>	<u>8,985,000</u>	<u>13,213,560</u>	<u>145,779,189</u>	<u>3,971,158</u>
Maintenance Tax Notes	4.25%	4,215,000	-	195,000	4,020,000	200,000
Capital Leases Payable	1.99%-5.36%	4,786,438	-	791,702	3,994,736	978,581
Accreted Interest Payable		25,153,941	1,700,884	2,496,440	24,358,385	-
Discount/Premium on Issuance of Debt		<u>9,303,462</u>	<u>984,184</u>	<u>433,984</u>	<u>9,853,662</u>	-
Total Other Obligations		<u>43,458,841</u>	<u>2,685,068</u>	<u>3,917,126</u>	<u>42,226,783</u>	<u>1,178,581</u>
Total Obligations of District		<u>\$193,466,590</u>	<u>\$11,670,068</u>	<u>\$17,130,686</u>	<u>\$188,005,972</u>	<u>\$5,149,739</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
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The 1995A, 1999, 2002, 2003, 2008A, 2008B, 2010, 2012 and 2013 bond series include outstanding capital appreciation bonds in the principal amount of \$10,219,189. The bonds mature variously beginning in 2018 through 2042. Interest accrues on these bonds each February 15 and August 15, even though the interest is not paid until maturity. The accrued interest of \$24,358,385 is accounted for as Accreted Interest Payable-Capital Appreciation Bonds.

General Obligation Bonds are direct obligations issued on a pledge of the general taxing power for the payment of the debt obligations of the District. General Obligation Bonds require the District to compute, at the time taxes are levied, the rate of tax required to provide (in each year bonds are outstanding) a fund to pay interest and principal at maturity. The District is in compliance with this requirement.

There are a number of limitations and restrictions contained in the various general obligation bonds indentures. The District is in compliance with all significant limitations and restrictions at August 31, 2017.

Presented below is a summary of general obligation bond requirements to maturity:

Year Ended August 31,	Principal	Interest	Total Requirements
2018	\$ 3,971,158	\$ 7,992,878	\$ 11,964,036
2019	3,998,818	7,900,713	11,899,531
2020	4,000,216	7,902,809	11,903,025
2021	3,822,589	7,936,847	11,759,436
2022	3,766,267	7,988,914	11,755,181
2023-2027	15,653,638	41,255,469	56,909,107
2028-2032	29,911,503	26,667,509	56,579,012
2033-2037	42,560,000	14,390,025	56,950,025
2038-2042	<u>38,095,000</u>	<u>4,224,525</u>	<u>42,319,525</u>
	<u>\$145,779,189</u>	<u>\$126,259,689</u>	<u>\$272,038,878</u>

NOTE 8. DEBT ISSUANCE AND DEFEASED BONDS OUTSTANDING

In May 2017 the District issued \$8,985,000 (par value) in unlimited school building and tax refunding bonds (current interest bonds) to advance refund \$9,010,000 of unlimited tax school building and refunding bonds. The bonds were issued at a premium of \$984,184, and, after paying issuance costs of \$151,655 the net proceeds were \$9,817,529. The net proceeds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments on the refunded bonds until the bonds mature. The advanced refunding met the requirements of an in-substance debt defeasance and the unlimited tax school building bonds were removed from the District's General Long-Term Debt. The advance refunding resulted in a present value economic gain (difference between present value of debt service payments on the old and new debt) of \$964,352.

In the current and prior years, the District issued refunding bonds to defease certain outstanding bonds for the purpose of consolidation and to achieve debt service savings. The District has placed the proceeds from the refunding issues in irrevocable escrow accounts with a trust agent to ensure payment of debt service on the refunded bonds.

Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the District's financial statements. Although defeased, the refunded debt from those earlier issues will not be actually retired until the call dates have come due or until maturity if they are not callable issues. On August 31, 2017, \$16,115,000 of bonds outstanding are considered defeased.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

The District's deferred charges on bond refundings are as follows:

Balance -- August 31, 2016	\$6,435,802
Current year gain on bond refunding	(298,891)
Current year amortization	<u>(726,274)</u>
Balance -- August 31, 2017	<u>\$5,410,637</u>

NOTE 9. PROPERTY TAXES

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The District levies its taxes on October 1 on the assessed (appraised) value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. The assessed value of the property tax roll upon which the levy for the 2016-17 fiscal year was based was \$3,245,898. Taxes are delinquent if not paid by June 30. Delinquent taxes are subject to both penalty and interest charges plus 15 % delinquent collection fees for attorney costs.

The tax rates assessed for the year ended August 31, 2017, to finance General Fund operations and the payment of principal and interest on general obligation long-term debt were \$1.17 and \$0.37 per \$100 valuation, respectively, for a total of \$1.54 per \$ 100 valuation.

Current tax collections for the year ended August 31, 2017 were 99.26% of the year-end adjusted tax levy. Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible taxes within the General and Debt Service Funds are based on historical experience in collecting taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. As of August 31, 2017, property taxes receivable, net of estimated uncollectible taxes, totaled \$779,830 and \$298,826 for the General and Debt Service Funds, respectively.

Property taxes are recorded as receivables and unavailable revenues at the time the taxes are assessed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible in time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with Generally Accepted Accounting Principles have been recognized as revenue.

NOTE 10. DEFINED BENEFIT PENSION PLAN

Plan Description. Little Elm Independent School District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). TRS's defined benefit pension plan is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

Pension Plan Fiduciary Net Position. Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at http://www.trs.texas.gov/TRS%20Documents/cafr_2016.pdf; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided. TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above.

Contributions. Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements, if as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

Employee contribution rates are set in state statute, Texas Government Code 825.402. Senate Bill 1458 of the 83rd Texas Legislature amended Texas Government Code 825.402 for member contributions and established employee contribution rates for fiscal years 2014 thru 2017. The 83rd Texas Legislature, General Appropriations Act (GAA) established the employer contribution rates for fiscal years 2014 and 2015. The 84th Texas Legislature, General Appropriations Act (GAA) established the employer contribution rates for fiscal years 2016 and 2017.

<u>Contribution Rates</u>		
	<u>2016</u>	<u>2017</u>
Member	7.2%	7.7%
Non-Employer Contributing Entity (State)	6.8%	6.8%
Employers	6.8%	6.8%
Little Elm ISD FY2017 Employer Contributions	\$	1,309,535
Little Elm ISD FY2017 Member Contributions	\$	3,189,828
Little Elm ISD 2017 NECE On-Behalf Contributions	\$	2,053,526

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including the TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

As the non-employer contributing entity for public education, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during the fiscal year reduced by the amounts described below which are paid by the employers. Employers including public schools are required to pay the employer contribution rate in the following instances:

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding source or a privately sponsored source, from non-educational and general, or local funds.

In addition to the employer contributions listed above, there are two additional surcharges an employer is subject to.

- When employing a retiree of the Teacher Retirement System the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- When a school district does not contribute to the Federal Old-Age, Survivors and Disability Insurance (OASDI) Program for certain employees, they must contribute 1.5% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

Actuarial Assumptions. The total pension liability in the August 31, 2016 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2016
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	8.00%
Long-term expected Investment Rate of Return	8.00%
Inflation	2.50%
Salary Increases Including Inflation	3.50% to 9.50%
Payroll Growth Rate	2.50%
Benefit Changes During the Year	None
Ad hoc Post Employment Benefit Changes	None

The actuarial methods and assumptions are primarily based on a study of actual experience for the four year period ending August 31, 2014 and adopted on September 24, 2015.

Discount Rate. The discount rate used to measure the total pension liability was 8.0%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term rate of return on pension plan investments is 8%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2016 are summarized below:

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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Asset Class	Target Allocation	Real Return Geometric Basis	Long-Term Expected Portfolio Real Rate of Return*
Global Equity			
U.S.	18%	4.6%	1.0%
Non-U.S. Developed	13%	5.1%	0.8%
Emerging Markets	9%	5.9%	0.7%
Directional Hedge Funds	4%	3.2%	0.1%
Private Equity	13%	7.0%	1.1%
Stable Value			
U.S. Treasuries	11%	0.7%	0.1%
Absolute Return	0%	1.8%	0.0%
Stable Value Hedge Funds	4%	3.0%	0.1%
Cash	1%	-0.2%	0.0%
Real Return			
Global Inflation Linked Bonds	3%	0.9%	0.0%
Real Assets	16%	5.1%	1.1%
Energy and Natural Resources	3%	6.6%	0.2%
Commodities	0%	1.2%	0.0%
Risk Parity			
Risk Parity	5%	6.7%	0.3%
Inflation Expectation			2.2%
Alpha	0%		1.0%
Total	100%		8.7%

* The Expected Contribution to Returns incorporates the volatility drag resulting from the conversion between Arithmetic and Geometric mean returns.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (8%) in measuring the Net Pension Liability.

	1% Decrease in Discount Rate (7.0%)	Discount Rate (8.0%)	1% Increase in Discount Rate (9.0%)
Little Elm ISD's proportionate share of the net pension liability:	\$23,015,998	\$14,871,455	\$7,963,231

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At August 31, 2017, Little Elm Independent School District reported a liability of \$14,871,455 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to Little Elm Independent School District. The amount recognized by Little Elm Independent School District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with Little Elm Independent School District were as follows:

District's Proportionate share of the collective net pension liability	\$14,871,455
State's proportionate share that is associated with the District	<u>23,843,301</u>
Total	<u>\$38,714,756</u>

The net pension liability was measured as of August 31, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2015 thru August 31, 2016.

At August 31, 2016 the employer's proportion of the collective net pension liability was 0.0393544%, an increase of 0.0012704% from its proportionate share of 0.038084% at August 31, 2015.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

Changes Since the Prior Actuarial Valuation – There were no changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period:

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

For the year ended August 31, 2017, Little Elm Independent School District recognized pension expense of \$2,474,366 and revenue of \$2,474,366 for support provided by the State.

At August 31, 2017, Little Elm Independent School District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 233,182	\$ 444,053
Changes in actuarial assumptions	453,255	412,217
Difference between projected and actual investment earnings	2,865,750	1,606,466
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	3,267,604	1,176
Contributions paid to TRS subsequent to the measurement date	1,309,535	-
Total	\$8,129,326	\$2,463,912

\$1,309,535 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended August 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Pension Expense Amount
2018	\$ 756,992
2019	756,992
2020	1,560,224
2021	695,274
2022	456,550
Thereafter	129,847

NOTE 11. SCHOOL DISTRICT RETIREE HEALTH PLAN

Plan Description. Little Elm Independent School District contributes to the Texas Public School Retired Employees Group Insurance Program (TRS-Care), a cost-sharing multiple-employer defined benefit postemployment health care plan administered by the Teacher Retirement System of Texas. TRS-Care Retired Plan provides health care coverage for certain persons (and their dependents) who retired under the Teacher Retirement System of Texas. The statutory authority for the program is Texas Insurance Code, Chapter 1575. Section 1575.052 grants the TRS Board of Trustees authority to establish and amend the basic and optional group insurance coverage for participants. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for TRS-Care. That report may be obtained by visiting the TRS Web site at www.trs.state.tx.us, by writing to the Communications Department of the Teacher Retirement System of Texas at 1000 Red River Street, Austin, Texas 78701, or by calling 1-800-223-8778.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

Funding Policy. Contribution requirements are not actuarially determined but are legally established each biennium by the Texas Legislature. Texas Insurance Code, Sections 1575.202, 203, and 204 establish state, active employee, and public school contributions, respectively. The State of Texas and active public school employee contribution rates were 1.0% as of September 1, 2013 and 0.65% of public school payroll, respectively, with school districts contributing a percentage of payroll set at 0.55% for fiscal year 2017, 2016, and 2015. Per Texas Insurance Code, Chapter 1575, the public school contribution may not be less than 0.25% or greater than 0.75% of the salary of each active employee of the public school. For the years ended August 31, 2017, 2016, and 2015, the State's contributions to TRS-Care were \$396,967, \$406,252, and \$363,871, respectively, the active member contributions were \$269,272, \$264,064, and \$236,516, respectively, and the school district's contribution were \$245,143, \$223,645, and \$200,130, respectively, which equaled the required contributions each year.

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. These on-behalf payments are recognized as equal revenues and expenditures/expenses by the District. For the year ended August 31, 2017, the contribution made on behalf of the District was \$193,273.

NOTE 12. HEALTH CARE

During the year ended August 31, 2017, employees of Little Elm Independent School District were covered by the TRS-Active Care health insurance plan (the Plan). The District contributed \$325 per month per employee to the Plan and employees, at their option, authorized payroll withholdings to pay any additional contribution and contributions for dependents. All contributions were paid to a self-funded pool. The Plan was authorized by Section 21.922, Texas Education Code and was documented by contractual agreement.

NOTE 13. DUE FROM OTHER GOVERNMENTS

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Per Capita Programs. Amounts due from federal and state governments as of August 31, 2017, are summarized below. All federal grants shown below are passed through the TEA and are reported on the financial statements as Due from Other Governments.

Fund	State Grant	Federal Grants	Total
General Fund	\$3,876,110	\$ -	\$3,876,110
Special Revenue	-	330,200	330,200
Total	<u>\$3,876,110</u>	<u>\$330,200</u>	<u>\$4,206,310</u>

NOTE 14. LITIGATION AND CONTINGENCIES

The District participates in numerous state and Federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at August 31, 2017 may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

NOTE 15. REVENUES FROM LOCAL AND INTERMEDIATE SOURCES

During the current year, revenues from local and intermediate sources consisted of the following:

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
Property Taxes	\$37,365,155	\$ -	\$11,847,037	\$ -	\$49,212,192
Food Sales	-	1,530,693	-	-	1,530,693
Investment Income	200,509	4,948	69,460	168,795	443,712
Penalties, interest and other tax related income	191,476	-	62,863	-	254,339
Co-curricular student activities	104,913	696,866	-	-	801,779
Other	1,426,964	44,370	-	-	1,471,334
Total	<u>\$39,289,017</u>	<u>\$2,276,877</u>	<u>\$11,979,360</u>	<u>\$168,795</u>	<u>\$53,714,049</u>

NOTE 16. UNEARNED REVENUE

Unearned revenue at year-end consisted of the following:

	General Fund	Special Revenue Funds	Total
Tuition and Fees	\$ 16,545	\$ -	\$ 16,545
Devise Protection Plan	132,968	-	132,968
Grant Funds	31,000	2,399	33,399
Insurance Proceeds	<u>2,030,929</u>	<u>-</u>	<u>2,030,929</u>
	<u>\$2,211,442</u>	<u>\$ 2,399</u>	<u>\$2,213,841</u>

NOTE 17. GENERAL FUND FEDERAL SOURCE REVENUES

<u>Program or Source</u>	<u>CFDA Number</u>	<u>Amount</u>	<u>Total Grant or Entitlement</u>
General Fund:			
Impact Aid	84.041	\$ 520,288	\$ 520,288
Watershed Protection & Flood Control	10.904	73,778	73,778
SHARS		1,035,551	1,035,551
Indirect Costs		<u>68,839</u>	<u>68,839</u>
Total for General Fund		<u>\$1,698,456</u>	<u>\$1,698,456</u>

NOTE 18. GOVERNMENTAL FUNDS EXPENDITURES

Expenditures reported in the governmental funds are generally recorded when a liability is incurred, as under accrual accounting, and reported in the statement of revenues, expenditures, and changes in fund balances according to function or general operational area.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017

The following presents Little Elm ISD's expenditures according to the nature of the transactions.

		General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
6100	Payroll Costs	\$48,345,832	\$2,694,729	\$ -	\$ -	\$51,040,561
6200	Professional and contracted services	6,719,021	414,765	-	-	7,133,786
6300	Supplies and materials	3,298,174	3,421,105	-	-	6,719,279
6400	Other operating costs	1,479,253	269,901	-	-	1,749,154
6500	Debt service expenditures	1,204,877	-	12,219,248	-	13,424,125
6600	Capital outlay	<u>1,550,637</u>	<u>104,652</u>	<u>-</u>	<u>17,152,174</u>	<u>18,807,463</u>
	Total governmental expenditures	<u>\$62,597,794</u>	<u>\$6,905,152</u>	<u>\$12,219,248</u>	<u>\$17,152,174</u>	<u>\$98,874,368</u>

NOTE 19. INTERFUND TRANSFERS

During the year ended August 31, 2017, the District transferred \$4,215,000 from the District's General Fund to the District's Capital Projects Fund as a fund balance transfer to cover construction and renovation projects. The District also transferred \$8,657 from the Campus Activity Fund to Local Grants Fund (both special revenue funds) to transfer certain contributions.

NOTE 20. CONSTRUCTION COMMITMENTS

As of August 31, 2017, the District had entered into a construction contract for construction at its high school totaling \$17,710,939. At August 31, 2017, there was \$2,350,437 remaining costs under this contract. These costs will be paid from the District's Capital Projects Fund.

NOTE 21. PRIOR PERIOD ADJUSTMENT

The District recorded a prior period adjustment in the government-wide financial statements to reflect additional interest amounts. The adjustment reduced beginning net position by \$260,017.

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REQUIRED SUPPLEMENTARY INFORMATION

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2017

EXHIBIT G-1

	2017	2016	2015
District's Proportion of the Net Pension Liability (Asset)	0.0393544%	0.038084%	0.0253074%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 14,871,455	\$ 13,460,915	\$ 6,759,957
State's Proportionate Share of the Net Pension Liability (Asset) associated with the District	23,843,301	21,232,603	18,037,366
Total	\$ 38,714,756	\$ 34,693,518	\$ 24,797,323
District's Covered-Employee Payroll	\$ 40,626,075	\$ 36,340,923	\$ 34,299,303
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	36.61%	37.04%	19.71%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.00%	78.43%	83.25%

Note: GASB 68, Paragraph 81 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2016 for Year 2017, August 31, 2015 for Year 2016 and August 31, 2014 for 2015.

Note: In accordance with GASB 68, Paragraph 138, only three years of data are presented this reporting period. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2017

EXHIBIT G-2

	2017	2016	2015
Contractually Required Contribution	\$ 1,309,535	\$ 1,250,351	\$ 1,127,615
Contribution in Relation to the Contractually Required Contribution	(1,309,535)	(1,250,351)	(1,127,615)
Contribution Deficiency (Excess)	\$ -0-	\$ -0-	\$ -0-
District's Covered-Employee Payroll	\$ 41,426,312	\$ 40,626,075	\$ 36,340,923
Contributions as a Percentage of Covered-Employee Payroll	3.16%	3.07%	3.10%

Note: GASB 68, Paragraph 81 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 for the respective fiscal years.

Note: In accordance with GASB 68, Paragraph 138, the years of data presented this reporting period are those for which data is available. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2017

Changes of benefit terms.

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Changes of assumptions.

There were no changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period.

COMBINING SCHEDULES

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2017

Data Control Codes		211	224	225	240
		ESEA I, A Improving Basic Program	IDEA - Part B Formula	IDEA - Part B Preschool	National Breakfast and Lunch Program
ASSETS					
1110	Cash and Cash Equivalents	\$ (39,304)	\$ (47,952)	\$ (492)	\$ 1,419,253
1240	Receivables from Other Governments	48,534	123,257	1,119	128,949
1290	Other Receivables	-	-	-	20
1410	Prepayments	-	-	-	395
1000	Total Assets	<u>\$ 9,230</u>	<u>\$ 75,305</u>	<u>\$ 627</u>	<u>\$ 1,548,617</u>
LIABILITIES					
2110	Accounts Payable	\$ -	\$ -	\$ 627	\$ 215,570
2160	Accrued Wages Payable	8,399	68,597	-	89,278
2200	Accrued Expenditures	831	6,708	-	14,961
2300	Unearned Revenues	-	-	-	-
2000	Total Liabilities	<u>9,230</u>	<u>75,305</u>	<u>627</u>	<u>319,809</u>
FUND BALANCES					
Nonspendable Fund Balance:					
3430	Prepaid Items	-	-	-	395
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	1,228,413
Committed Fund Balance:					
3544	Local Grants	-	-	-	-
3545	Campus Activities	-	-	-	-
3546	Textbooks	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,228,808</u>
4000	Total Liabilities and Fund Balances	<u>\$ 9,230</u>	<u>\$ 75,305</u>	<u>\$ 627</u>	<u>\$ 1,548,617</u>

244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	289 Summer School LEP	397 Advanced Placement Incentives	410 State Textbook Fund	429 Other State Funded Programs	461 Campus Activity Funds
\$ (8,247)	\$ (8,449)	\$ (11,480)	\$ -	\$ -	\$ 59,642	\$ -	\$ 172,007
8,216	8,468	11,657	-	-	-	-	-
31	-	-	-	-	-	-	10
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 177</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,642</u>	<u>\$ -</u>	<u>\$ 172,017</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,622	\$ -	\$ 7,287
-	19	174	-	-	-	-	-
-	-	3	-	-	-	-	-
-	-	-	-	-	2,399	-	-
<u>-</u>	<u>19</u>	<u>177</u>	<u>-</u>	<u>-</u>	<u>48,021</u>	<u>-</u>	<u>7,287</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	164,730
-	-	-	-	-	11,621	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,621</u>	<u>-</u>	<u>164,730</u>
\$ -	\$ 19	\$ 177	\$ -	\$ -	\$ 59,642	\$ -	\$ 172,017

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2017

Data Control Codes		491	499	Total
		Textbook Fund	Local Grants	Nonmajor Governmental Funds
ASSETS				
1110	Cash and Cash Equivalents	\$ 14,325	\$ 30,752	\$ 1,580,055
1240	Receivables from Other Governments	-	-	330,200
1290	Other Receivables	-	-	61
1410	Prepayments	-	-	395
1000	Total Assets	<u>\$ 14,325</u>	<u>\$ 30,752</u>	<u>\$ 1,910,711</u>
LIABILITIES				
2110	Accounts Payable	\$ -	\$ 705	\$ 269,811
2160	Accrued Wages Payable	-	-	166,467
2200	Accrued Expenditures	-	-	22,503
2300	Unearned Revenues	-	-	2,399
2000	Total Liabilities	<u>-</u>	<u>705</u>	<u>461,180</u>
FUND BALANCES				
Nonspendable Fund Balance:				
3430	Prepaid Items	-	-	395
Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	-	-	1,228,413
Committed Fund Balance:				
3544	Local Grants	-	30,047	30,047
3545	Campus Activities	-	-	164,730
3546	Textbooks	14,325	-	25,946
3000	Total Fund Balances	<u>14,325</u>	<u>30,047</u>	<u>1,449,531</u>
4000	Total Liabilities and Fund Balances	<u>\$ 14,325</u>	<u>\$ 30,752</u>	<u>\$ 1,910,711</u>

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LITTLE ELM INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	240 National Breakfast and Lunch Program
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ 1,535,641
5800 State Program Revenues	-	-	-	19,471
5900 Federal Program Revenues	533,784	974,006	5,854	2,214,960
5020 Total Revenues	533,784	974,006	5,854	3,770,072
EXPENDITURES:				
Current:				
0011 Instruction	392,543	693,414	3,183	-
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	12,254	16,765	205	-
0021 Instructional Leadership	55,148	50,702	-	-
0023 School Leadership	687	-	-	-
0031 Guidance, Counseling and Evaluation Services	-	213,125	2,466	-
0032 Social Work Services	375	-	-	-
0035 Food Services	-	-	-	3,770,596
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0061 Community Services	72,777	-	-	-
6030 Total Expenditures	533,784	974,006	5,854	3,770,596
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	(524)
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	-	-
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	-	-	-	-
1200 Net Change in Fund Balance	-	-	-	(524)
0100 Fund Balance - September 1 (Beginning)	-	-	-	1,229,332
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ 1,228,808

244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	289 Summer School LEP	397 Advanced Placement Incentives	410 State Textbook Fund	429 Other State Funded Programs	461 Campus Activity Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	696,866
-	-	-	-	3,150	412,060	377	-
48,577	38,294	104,602	15,144	-	-	-	-
48,577	38,294	104,602	15,144	3,150	412,060	377	696,866
37,933	-	11,209	15,144	-	641,082	-	94,532
-	-	-	-	-	-	27	-
10,108	38,294	22,127	-	3,150	-	350	48,137
536	-	71,266	-	-	350	-	-
-	-	-	-	-	-	-	3,147
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	590,484
-	-	-	-	-	-	-	174
-	-	-	-	-	-	-	-
48,577	38,294	104,602	15,144	3,150	641,432	377	736,474
-	-	-	-	-	(229,372)	-	(39,608)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(8,657)
-	-	-	-	-	-	-	(8,657)
-	-	-	-	-	(229,372)	-	(48,265)
-	-	-	-	-	240,993	-	212,995
\$ -	\$ -	\$ -	\$ -	\$ -	11,621	\$ -	164,730

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2017

Data Control Codes	491 Textbook Fund	499 Local Grants	Total Nonmajor Governmental Funds
REVENUES:			
5700 Total Local and Intermediate Sources	\$ -	\$ 44,370	\$ 2,276,877
5800 State Program Revenues	-	-	435,058
5900 Federal Program Revenues	-	-	3,935,221
5020 Total Revenues	-	44,370	6,647,156
EXPENDITURES:			
Current:			
0011 Instruction	-	-	1,889,040
0012 Instructional Resources and Media Services	-	-	27
0013 Curriculum and Instructional Staff Development	-	3,710	155,100
0021 Instructional Leadership	-	-	178,002
0023 School Leadership	-	-	3,834
0031 Guidance, Counseling and Evaluation Services	-	-	215,591
0032 Social Work Services	-	-	375
0035 Food Services	-	-	3,770,596
0036 Extracurricular Activities	-	9,189	599,673
0041 General Administration	-	19,963	20,137
0061 Community Services	-	-	72,777
6030 Total Expenditures	-	32,862	6,905,152
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	11,508	(257,996)
OTHER FINANCING SOURCES (USES):			
7915 Transfers In	-	8,657	8,657
8911 Transfers Out (Use)	-	-	(8,657)
7080 Total Other Financing Sources (Uses)	-	8,657	-
1200 Net Change in Fund Balance	-	20,165	(257,996)
0100 Fund Balance - September 1 (Beginning)	14,325	9,882	1,707,527
3000 Fund Balance - August 31 (Ending)	\$ 14,325	\$ 30,047	\$ 1,449,531

REQUIRED T.E.A. SCHEDULES

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FISCAL YEAR ENDED AUGUST 31, 2017

Last 10 Years Ended August 31	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2008 and prior years	Various	Various	\$ Various
2009	1.040000	0.490000	1,603,936,928
2010	1.040000	0.500000	1,644,677,210
2011	1.040000	0.500000	1,640,765,714
2012	1.040000	0.500000	1,790,876,497
2013	1.040000	0.500000	1,803,880,502
2014	1.040000	0.500000	2,009,976,804
2015	1.040000	0.500000	2,333,023,752
2016	1.170000	0.370000	2,674,137,297
2017 (School year under audit)	1.170000	0.370000	3,245,898,900
1000 TOTALS			

(10) Beginning Balance 9/1/2016	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2017
\$ 126,198	\$ -	\$ 581	\$ 242	\$ (27,720)	\$ 97,655
15,218	-	74	35	-	15,109
21,249	-	1,099	529	(131)	19,490
33,533	-	6,767	3,253	(908)	22,605
37,815	-	38,233	18,381	85,811	67,012
49,421	-	41,110	19,764	136,589	125,136
59,079	-	48,432	23,285	144,947	132,309
70,505	-	50,778	24,413	143,943	139,257
184,817	-	106,258	33,603	126,598	171,554
-	48,234,868	37,071,795	11,723,559	924,002	363,516
<u>\$ 597,835</u>	<u>\$ 48,234,868</u>	<u>\$ 37,365,127</u>	<u>\$ 11,847,064</u>	<u>\$ 1,533,131</u>	<u>\$ 1,153,643</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED AUGUST 31, 2017

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 1,411,500	\$ 1,448,800	\$ 1,535,641	\$ 86,841
5800 State Program Revenues	19,000	19,000	19,471	471
5900 Federal Program Revenues	2,067,677	2,135,982	2,214,960	78,978
5020 Total Revenues	3,498,177	3,603,782	3,770,072	166,290
EXPENDITURES:				
0035 Food Services	3,498,177	3,931,568	3,770,596	160,972
6030 Total Expenditures	3,498,177	3,931,568	3,770,596	160,972
1200 Net Change in Fund Balances	-	(327,786)	(524)	327,262
0100 Fund Balance - September 1 (Beginning)	1,229,332	1,229,332	1,229,332	-
3000 Fund Balance - August 31 (Ending)	\$ 1,229,332	\$ 901,546	\$ 1,228,808	\$ 327,262

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - DEBT SERVICE FUND
 FOR THE YEAR ENDED AUGUST 31, 2017

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 11,495,272	\$ 11,900,555	\$ 11,979,360	\$ 78,805
5800	State Program Revenues	-	230,601	230,601	-
5020	Total Revenues	11,495,272	12,131,156	12,209,961	78,805
EXPENDITURES:					
Debt Service:					
0071	Principal on Long Term Debt	4,058,560	4,203,560	4,203,560	-
0072	Interest on Long Term Debt	8,011,133	7,864,121	7,864,120	1
0073	Bond Issuance Cost and Fees	20,000	158,786	151,568	7,218
6030	Total Expenditures	12,089,693	12,226,467	12,219,248	7,219
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(594,421)	(95,311)	(9,287)	86,024
OTHER FINANCING SOURCES (USES):					
7901	Refunding Bonds Issued	-	8,985,000	8,985,000	-
7916	Premium or Discount on Issuance of Bonds	-	984,185	984,184	(1)
8949	Other (Uses)	-	(9,817,529)	(9,817,529)	-
7080	Total Other Financing Sources (Uses)	-	151,656	151,655	(1)
1200	Net Change in Fund Balances	(594,421)	56,345	142,368	86,023
0100	Fund Balance - September 1 (Beginning)	4,330,384	4,330,384	4,330,384	-
3000	Fund Balance - August 31 (Ending)	\$ 3,735,963	\$ 4,386,729	\$ 4,472,752	\$ 86,023

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FEDERAL AWARDS SECTION

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**HANKINS, EASTUP, DEATON,
TONN & SEAY**
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees
Little Elm Independent School District
Little Elm, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Little Elm Independent School District, as of and for the year ended August 31, 2017, and the related notes to the financial statements, which collectively comprise Little Elm Independent School District's basic financial statements, and have issued our report dated December 6, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hankins, Eastup, Deaton, Tonn & Seay

Hankins, Eastup, Deaton, Tonn & Seay, PC
Denton, Texas

December 6, 2017

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE
UNIFORM GUIDANCE

To the Board of Trustees
Little Elm Independent School District
Little Elm, Texas

Report on Compliance for Each Major Federal Program

We have audited Little Elm Independent School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Little Elm Independent School District's major federal programs for the year ended August 31, 2017. Little Elm Independent School District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of finding and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Little Elm Independent School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Little Elm Independent School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Little Elm Independent School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Little Elm Independent School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2017.

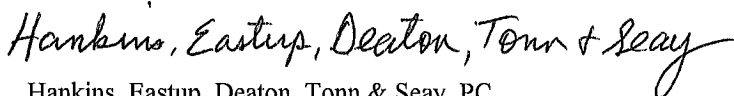
Report on Internal Control Over Compliance

Management of Little Elm Independent School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Little Elm Independent School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Little Elm Independent School District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency (2017-001).

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Hankins, Eastup, Deaton, Tonn & Seay, PC
Denton, Texas

December 6, 2017

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2017

I. Summary of Auditor's Results

1. Type of auditor's report issued on the financial statements: Unmodified.
2. Internal control over financial reporting:
Material weakness(es) identified: None
Significant deficiency(ies) identified that are not considered to be material weaknesses: None reported
3. Noncompliance which is material to the financial statements: None
4. Internal controls over major federal programs:
Material weakness(es) identified: None
Significant deficiency(ies) identified that are not considered to be material weaknesses: Yes
5. Type of auditor's report on compliance for major federal programs: Unmodified.
6. Did the audit disclose findings which are required to be reported in accordance with 2 CFR 200.516(a)?: No
7. Major programs include:

CFDA 84.041 Impact Aid – P.L. 81.874

Special Education Cluster:

CFDA 84.027 IDEA – Part B, Formula
CFDA 84.173 IDEA – Part B, Preschool

8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.
9. Low risk auditee: Yes

II. Findings Related to the Financial Statements which are Required to be Reported in Accordance with *Generally Accepted Government Auditing Standards*

None

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-CONTINUED
FOR THE YEAR ENDED AUGUST 31, 2017

III. Findings and Questioned Costs for Federal Awards Including Audit Findings as Described in I.6

Finding 2017-001

84.027 & 84.173 – IDEA – Part B, Department of Education, passed through the State Department of Education

Allowable Costs and Costs Cost Principles – Significant Deficiency in Controls over Compliance

Criteria – According to 2 CFR 200.303, non-federal entities receiving federal funds are required to establish and maintain internal control over federal programs in order to provide reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards that could have a material effect on its federal programs.

Condition – During our tests of payroll expenditures and federal time and effort certifications, we identified instances where required semi-annual time and effort certifications were not obtained by district federal grant managers from employees working solely on the federal program.

Questioned Costs – None

Context – During our review of four federally funded salaried employees paid out of IDEA Part B, Department of Education, none of the four completed the required semi-annual certifications.

Effect – Failure to complete the required time and effort documentation to support salaries charged to the federal grant could result in unallowable charges to the program and require the district to reimburse the granting agency.

Cause – Portions of the District's Federal Grants Manual did not appropriately provide for procedures to obtain the time and effort certifications as required by the federal program guidelines. In addition, the grant managers over the federal program did not have sufficient knowledge of the federal program requirements and/or failed to have processes in place to assure compliance with the federal program.

Recommendation – The District's Federal Compliance Officer within the School Improvement and Accountability Department should review its Federal Procedures Manual (EDGAR) to ensure the procedures for time and effort are in compliance with federal laws and regulations. Also, all grant managers (Directors) over federal programs should obtain federal funds compliance training regarding these procedures.

View of Responsible Officials – See corrective action plan.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-CONTINUED
FOR THE YEAR ENDED AUGUST 31, 2017

IV. Corrective Action Plan

Finding 2017-001 – Allowable Costs and Cost Principles

Responsible Party – Grant Anderson, Associate Superintendent & Chief Financial Officer

Management Response – Management acknowledges finding

Corrective Action – The Federal Compliance Officer within the School Improvement and Accountability Department will update its Federal Procedures Manual, will provide training to all federal grant managers and implement procedures and controls to monitor financial compliance over federal programs. Additionally, the District has consolidated the responsibility for ensuring the required documentation is obtained in its School Improvement and Accountability Department.

Expected Completion Date – January 31, 2018

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF STATUS OF PRIOR FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2017

FINDING/NONCOMPLIANCE

No prior year findings.

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2017

(1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	(2) Federal CFDA Number	(3) Pass-Through Entity Identifying Number	(4) Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
<u>Direct Programs</u>			
Impact Aid - P.L. 81.874	84.041	S041A-2015-5049	\$ 91,689
Impact Aid - P.L. 81.874	84.041	S041A-2017-5019	428,599
Total CFDA Number 84.041			520,288
Total Direct Programs			\$ 520,288
<u>Passed Through State Department of Education</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	17-610101061914	\$ 556,095
*IDEA - Part B, Formula	84.027	17-660001061914	1,014,436
*IDEA - Part B, Preschool	84.173	17-661001061914	6,110
Total Special Education Cluster (IDEA)			1,020,546
Career and Technical - Basic Grant	84.048	17-420006061914	50,647
Title III, Part A - English Language Acquisition	84.365A	17-671001061914	106,694
ESEA, Title II, Part A, Teacher/Principal Training	84.367A	17-694501061914	39,974
Summer School LEP	84.369A	69551702	15,144
Total Passed Through State Department of Education			\$ 1,789,100
TOTAL U.S. DEPARTMENT OF EDUCATION			\$ 2,309,388
U.S. DEPARTMENT OF AGRICULTURE			
<u>Passed Through the State Department of Agriculture</u>			
*School Breakfast Program	10.553	71401701	\$ 406,628
*National School Lunch Program - Cash Assistance	10.555	71301701	1,560,152
*National School Lunch Prog. - Non-Cash Assistance	10.555	71301701	248,180
Total CFDA Number 10.555			1,808,332
Total Child Nutrition Cluster			2,214,960
Watershed Protection & Flood Control	10.904	9K180806	73,778
Total Passed Through the State Department of Agriculture			\$ 2,288,738
TOTAL U.S. DEPARTMENT OF AGRICULTURE			\$ 2,288,738
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 4,598,126

*Clustered Programs

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NOTES ON ACCOUNTING POLICIES FOR FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2017

1. The District uses the fund types specified in Texas Education Agency's Financial Accountability System Resource Guide. Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a Special Revenue Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.
2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All Federal grant funds were accounted for in a Special Revenue Fund which is a Governmental Fund type. With this measurement focus, only current assets and current liabilities and the fund balance are included on the balance sheet. Operating statements of these funds present increases and decreases in net current position.

The modified accrual basis of accounting is used for the Governmental Fund types and Agency Funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as deferred revenues until earned.

3. The District participates in numerous state and Federal grant programs that are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at August 31, 2017, may be impaired. In the opinion of the District, there are not significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions has been recorded in the accompanying combined financial statements for such contingencies.
4. The period of availability for federal grant funds for the purposes of liquidation of outstanding obligations made on or before the ending date of the federal project period extended 30 days beyond the federal project period ending date, in accordance with provisions in the Uniform Guidance.
5. During the current year, the District received the following funds which are not included in the Schedule of Expenditures of Federal Awards.

Total Expenditures of Federal Awards	\$4,598,126
Medicaid Reimbursement (SHARS)	<u>1,035,551</u>
Federal Revenues per Financial Statements	<u>\$5,633,677</u>

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
12-18-2017	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	LITTLE ELM ISD INTERLOCAL SUMMARY REPORT				
Presenter or Contact Person:	Grant Anderson, Associate Superintendent and Chief Financial Officer				
Policy/Code:	GRB (LEGAL)				
Summary:	Allows LEISD to purchase products or services from other governmental entities (listed on attachment) which have been properly awarded contracts through statutorily authorized methods.				
Financial Implications:	N/A				
Attachments:	Little Elm ISD Interlocal Summary Report for Approval				
Recommendation:	The Administration recommends approval of the Little Elm ISD Interlocal Summary Report as submitted.				
Motion:	I move that the Board approve the Little Elm ISD Interlocal Summary Report dated December 18, 2017 as submitted.				

Little Elm ISD Interlocal Summary Report for Approval

Board Meeting Date: December 18, 2017

Ref #	Vendor Name	Department	Status (New, Renewal, Vendor Change)	Prior Year Contract Amount	Amount	Change	Effective Date	Expiration Date	Renewal	Description	Administrator
1	Texas Health Center for Diagnostics & Surgery	Communication Services	New	\$ -	\$0	\$ -	12/5/2017	12/4/2018	N/A	This Clinical Affiliation Agreement is an accredited secondary education school which offers established professional programs to train students in a variety of health careers. The designed Healthcare Careers Program will provide the academic preparation of its students through classroom instruction and laboratory practice to provide clinical and practical experience through affiliated Sports Medicine providers by assigning to the Facility one or more students who have satisfactorily completed the prerequisite didactic portion of the curriculum of the Program. Providing patient care services to the public through its designated clinical departments and to cooperate for the purpose of implementing a Program to provide clinical and practical experience for students enrolled in their specific Program at School and, in consideration of the mutual promises contained herein, intended to be legally bound.	Tony Tipton
2	UT at Austin - Texas OnCourse	Alternative Center	New	\$ -	\$5,000	\$ -	10/18/2017	7/31/2019	N/A	A designated employee of LEISD will participate in a two-year fellowship to support the work of Texas OnCourse, an initiative from the University of Texas at Austin in the field of counseling and advising by connecting educators, parents and students to TXOC resources, support the professional growth of their colleagues across the state, and improve tools for college and career preparedness.	Bill Bush
3											
4											
5											

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
12-18-2017	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	LITTLE ELM ISD EXPENDITURES OVER \$50,000 SUMMARY REPORT				
Presenter or Contact Person:	Grant Anderson, Associate Superintendent and Chief Financial Officer				
Policy/Code:	CH (LOCAL) Purchasing And Acquisition				
Summary:	Allows LEISD to purchase products or services valued over \$50,000 (listed on attachment) which have been properly purchased through statutorily authorized methods.				
Financial Implications:	N/A				
Attachments:	Little Elm ISD Expenditures Over \$50,000 Summary Report for Approval				
Recommendation:	The Administration recommends approval of the Little Elm ISD Expenditures Over \$50,000 Summary Report as submitted.				
Motion:	I move that the Board approve the Little Elm ISD Expenditures Over \$50,000 Summary Report dated December 18, 2017 as submitted.				

Little Elm ISD Interlocal Summary Report for Approval

Board Meeting Date: December 18, 2017

Ref #	Vendor Name	Department	Status (New, Renewal, Vendor Change)	Prior Year Contract Amount	Amount	Change	Effective Date	Expiration Date	Renewal	Description	Administrator
1	Texas Health Center for Diagnostics & Surgery	Communication Services	New	\$ -	\$0	\$ -	12/5/2017	12/4/2018	N/A	This Clinical Affiliation Agreement is an accredited secondary education school which offers established professional programs to train students in a variety of health careers. The designed Healthcare Careers Program will provide the academic preparation of its students through classroom instruction and laboratory practice to provide clinical and practical experience through affiliated Sports Medicine providers by assigning to the Facility one or more students who have satisfactorily completed the prerequisite didactic portion of the curriculum of the Program. Providing patient care services to the public through its designated clinical departments and to cooperate for the purpose of implementing a Program to provide clinical and practical experience for students enrolled in their specific Program at School and, in consideration of the mutual promises contained herein, intended to be legally bound.	Tony Tipton
2	UT at Austin - Texas OnCourse	Alternative Center	New	\$ -	\$5,000	\$ -	10/18/2017	7/31/2019	N/A	A designated employee of LEISD will participate in a two-year fellowship to support the work of Texas OnCourse, an initiative from the University of Texas at Austin in the field of counseling and advising by connecting educators, parents and students to TXOC resources, support the professional growth of their colleagues across the state, and improve tools for college and career preparedness.	Bill Bush
3											
4											
5											

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
12-18-2017	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	FINANCIAL REPORTS - OCTOBER 2017				
Presenter or Contact Person:	Grant Anderson, Associate Superintendent and Chief Financial Officer				
Policy/Code:	Board Legal Status Powers and Duties - BAA (LOCAL) Annual Operating Budget - CE (LOCAL)				
Summary:	Monthly financial reports prepared by Business Services Department				
Financial Implications:	Increase in General Fund revenues and increase in appropriate expenditure budgets				
Attachments:	1) Budget Amendments 2) Information - Miscellaneous Business Office Reports Monthly Fund Balance Comparison Statement of Unaudited Revenue and Expenditures Cash Flow Statements Bank Reconciliations Investment Report Fund Summary of Revenue and Expenditures Tax Collection Report Construction Report				
Recommendation:	The Administration recommends approval of the October 2017 Financial Reports as presented.				
Motion:	I move that the Board approve the October 2017 Financial Reports as presented.				

Little Elm Independent School District
General Fund
Budget Amendments
December 2017

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	183	00	872	36	872	997		Budget for volleyball playoff host receipts and expenditures
2	199	13	150	11	150	001		Reallocate funds for testing exams
3	199	41	640	23	640	001		Reallocate funds to cover ICLE conference costs
4	199	00	50	11	50	041		Budget for classroom art fees to cover supply costs
5	199	11	600	23	300	041		Reallocate funds to increase Powell campus budget due to higher than anticipated enrollment
				33	300			
6	199	11	1,415	13	1,415	042		Reallocate funds to purchase reading materials for teachers
7	199	11	50	13	50	103		Reallocate funds to cover TAHPERD conference costs
8	199	11	1,154	13	1,154	103		Reallocate funds to cover music conference costs
9	199	11	1,000	23	2,000	105		Reallocate funds to purchase audio and video equipment for Hackberry campus conference room
		13	1,000					
10	199	41	242	23	242	Var		Reallocate funds to cover purchase of coin trays for campus cash handling responsibilities
11	199	00	5,000	41	5,000	740		Budget for receipts and expenditures for spring 2018 realtor event
12	199	00	37,637	41	37,637	740	(37,637.00)	Set up budget for Marketing Department anticipated expenditures
13	199	13	8,000	41	15,000	749		Reallocate funds to cover TASB compensation study
		21	7,000					

Little Elm Independent School District
General Fund
Budget Amendments
December 2017

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
14	195	00	15,362	11	15,362	820		Budget for higher than anticipated student computer usage fees
15	199	11	6,000	13	6,000	823		Reallocate funds to cover SPED services provided by Region X
16	199	00	2,051,408	00	1,991,419	Var		Budget for insurance recovery proceeds for hail damage incurred in spring 2017 to be used to repair roofs and vehicles
				51	59,989			
17	199	00	54,649	11	54,649	041 042	(54,649.00)	Roll forward balances from FY 16-17 fine arts equipment purchases not received until FY 17-18.
18	196	00	727,391	11	271,512	Var	(727,391.00)	Roll forward Furniture and Equipment Fund 196 balances from FY 16-17
				13	1,939			
				23	28,768			
				35	2,500			
				36	159,341			
				51	136,678			
				52	126,653			
19	197	00	733,036	81	733,036	Var	(733,036.00)	Roll forward Renovation Fund 197 balances from FY 16-17
	Total		3,652,656		3,652,656		(1,552,713)	

Little Elm Independent School District
Child Nutrition
Budget Amendments
December 2017

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	240	00	101,916	35	101,916	Var	(101,916)	Budget for additional needs of Child Nutrition Department mainly for food, supplies and equipment purchases and to cover increase in payroll costs
	Total		101,916		101,916		(101,916)	

Little Elm Independent School District
2016-2017 Fund Balance Comparison
as of October 31, 2017

Page 1 of 2

GENERAL FUND

1XX

CONTROL CODES	REVENUES	ORIGINAL BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
5700	LOCAL	42,983,997	23,283	43,007,280
5800	STATE	22,354,908		22,354,908
5900	FEDERAL	1,250,000		1,250,000
		66,588,905	23,283	66,612,188
Expenditures				
11	Instruction	37,565,915	20,758	37,586,673
12	Library Services	691,292		691,292
13	Staff Development	1,347,779	1,440	1,349,219
21	Instructional Admin	1,200,953		1,200,953
23	Campus Administration	4,071,730		4,071,730
31	Guidance & Counseling	1,931,897		1,931,897
32	Attendance & Social Services	31,300		31,300
33	Health Services	556,638		556,638
34	Student Transportation	2,132,622		2,132,622
35	Food Services	109,499		109,499
36	Co-curricular Activities	1,867,951	1,385	1,869,336
41	General Administration	3,180,633		3,180,633
51	Plant Maintenance	6,616,320		6,616,320
52	Security	984,288		984,288
53	Data Processing	1,399,108	(300)	1,398,808
61	Community Services	42,380		42,380
71	Debt Services	1,404,700		1,404,700
81	Facilities	582,900		582,900
91	Contracted Instr Between Schools	500,000		500,000
95	Payments to JUV Justice Alt	40,000		40,000
99	Intergovernmental Charges	325,000		325,000
	TOTAL EXPENDITURES	66,582,905	23,283	66,606,188
00	Other Resources	-		-
00	Other Uses	(6,000)		(6,000)
	FUND BALANCE 08/31/17	27,786,140	-	27,786,140
	EST FUND BALANCE	27,786,140	-	27,786,140

DEBT SERVICE FUND

511

ORIGINAL BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
13,740,450		13,740,450
-		-
-		-
13,740,450	-	13,740,450
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
11,984,037		11,984,037
-		-
-		-
11,984,037	-	11,984,037
-		-
-		-
4,472,752	-	4,472,752
6,229,165	-	6,229,165

		FOOD SERVICE FUND			CHILD CARE		
		240			720		
CONTROL CODES	REVENUES	ORIGINAL BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET	ORIGINAL BUDGET	PROPOSED AMENDMENTS	AMENDED BUDGET
5700	LOCAL	1,548,000		1,548,000	617,385		617,385
5800	STATE	19,000		19,000	-		-
5900	FEDERAL	2,157,775		2,157,775	-		-
		3,724,775	-	3,724,775	617,385	-	617,385
Expenditures							
11	Instruction	-		-	-		-
12	Library Services	-		-	-		-
13	Staff Development	-		-	-		-
21	Instructional Admin	-		-	-		-
23	Campus Administration	-		-	-		-
31	Guidance & Counseling	-		-	-		-
32	Attendance & Social Services	-		-	-		-
33	Health Services	-		-	-		-
34	Student Transportation	-		-	-		-
35	Food Services	3,724,775		3,724,775	-		-
36	Co-curricular Activities	-		-	-		-
41	General Administration	-		-	-		-
51	Plant Maintenance	-		-	-		-
52	Security	-		-	-		-
53	Data Processing	-		-	-		-
61	Community Services	-		-	610,678		610,678
71	Debt Services	-		-	-		-
81	Facilities	-		-	-		-
91	Contracted Instr Between Schools	-		-	-		-
95	Payments to JUV Justice Alt	-		-	-		-
99	Intergovernmental Charges	-		-	-		-
	TOTAL EXPENDITURES	3,724,775	-	3,724,775	610,678	-	610,678
FUND BALANCE 08/31/17		1,228,808		1,228,808	84,017		84,017
EST FUND BALANCE		1,228,808	-	1,228,808	90,724	-	90,724

Little Elm Independent School District
Statement of Unaudited Revenues and Expenditures - Budget vs. Actual
As of October 31, 2017

GENERAL FUND
Fund 1XX

CONTROL CODES	REVENUES	2017-2018 Approved Budget	PERIOD RECEIPTS/ EXPENDITURES	Y-T-D RECEIVED/ ENC + EXP	VARIANCE FAVORABLE (UNFAVORABLE)	PERCENT TO TOTAL	PERCENT OF YEAR ELAPSED
5700	LOCAL	43,007,280.00	630,511.97	1,042,471.46	(41,964,808.54)	2.42%	17%
5800	STATE	22,354,908.00	3,939,957.82	7,043,838.28	(15,311,069.72)	31.51%	17%
5900	FEDERAL	1,250,000.00	11,591.23	31,745.62	(1,218,254.38)	2.54%	17%
TOTAL REVENUES		66,612,188.00	4,582,061.02	8,118,055.36	(58,494,132.64)	12.19%	17%
EXPENDITURES							
0011	Instruction	37,586,673.00	4,241,275.58	8,276,909.38	29,309,763.62	22.02%	17%
0012	Library Services	691,292.00	74,158.93	133,189.98	558,102.02	19.27%	17%
0013	Curriculum & Staff Development	1,349,219.00	191,785.04	363,500.25	985,718.75	26.94%	17%
0021	Instructional Leadership	1,200,953.00	108,808.14	217,095.99	983,857.01	18.08%	17%
0023	School Leadership	4,071,730.00	360,083.16	706,523.15	3,365,206.85	17.35%	17%
0031	Guidance & Counseling	1,931,897.00	159,629.77	310,430.05	1,621,466.95	16.07%	17%
0032	Social Work Services	31,300.00	-	30,300.00	1,000.00	96.81%	17%
0033	Health Services	556,638.00	61,541.32	115,894.15	440,743.85	20.82%	17%
0034	Student Transportation	2,132,622.00	191,377.29	206,378.17	1,926,243.83	9.68%	17%
0035	Food Services	109,499.00	8,359.39	16,816.33	92,682.67	15.36%	17%
0036	Co-curricular Activities	1,869,336.00	185,052.18	552,456.03	1,316,879.97	29.55%	17%
0041	General Administration	3,180,633.00	298,403.66	652,293.75	2,528,339.25	20.51%	17%
0051	Plant Maintenance	6,616,320.00	643,442.83	1,265,808.35	5,350,511.65	19.13%	17%
0052	Security & Monitoring	984,288.00	115,984.57	170,388.47	813,899.53	17.31%	17%
0053	Data Processing	1,398,808.00	133,018.08	261,162.26	1,137,645.74	18.67%	17%
0061	Community Service	42,380.00	2,593.53	5,345.72	37,034.28	12.61%	17%
0071	Debt Services	1,404,700.00	-	886,535.18	518,164.82	63.11%	17%
0081	Facility Acquisition	582,900.00	89,607.00	374,907.62	207,992.38	64.32%	17%
0091	Contracted Instr Between Schools	500,000.00	-	-	500,000.00	0.00%	17%
0095	Pmt to Juvenile Justice	40,000.00	1,691.00	2,047.00	37,953.00	5.12%	17%
0099	Intergovernmental Charges	325,000.00	-	76,132.35	248,867.65	23.43%	17%
TOTAL EXPENDITURES		66,606,188.00	6,866,811.47	14,624,114.18	51,982,073.82	21.96%	17%
OPERATING TRANSFERS							
7910	Other Resources	-	-	-	-	-	-
8910	Other Uses	(6,000.00)	-	-	-	-	-
TOTAL OPERATING TRANSFERS		(6,000.00)	-	-	-	-	-
0100	Fund Balance 08/31/17	27,786,140.00	-	27,786,140.00			
3000	Year to Date Fund Bal. (unaudited)	27,786,140.00		21,280,081.18			

[illegible]

**Little Elm Independent School District
Debt Service Cash Flow Statement
FY 2017-2018**

	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>	115,183.17	142,249.48	-	-	-	-	-	-	-	-	-	-	115,183.17
RECEIPTS													
Tax Collections	27,023.52	92,927.35	-	-	-	-	-	-	-	-	-	-	119,950.87
Interest	42.79	59.94	-	-	-	-	-	-	-	-	-	-	102.73
Bond Refunding	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	27,066.31	92,987.29	-	-	-	-	-	-	-	-	-	-	120,053.60
DISBURSEMENTS													
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Cash	27,066.31	92,987.29	-	-	-	-	-	-	-	-	-	-	120,053.60
Ending Cash Balance in bank	142,249.48	235,236.77	-	-	-	-	-	-	-	-	-	-	235,236.77
Beginning Cash Balance TexPool	4,347,391.34	4,351,018.70	-	-	-	-	-	-	-	-	-	-	4,347,391.34
Interest Earned TexPool	3,627.36	3,812.78	-	-	-	-	-	-	-	-	-	-	7,440.14
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance Invested	4,351,018.70	4,354,831.48	-	-	-	-	-	-	-	-	-	-	4,354,831.48
TOTAL CASH AVAILABLE	4,493,268.18	4,590,068.25	-	-	-	-	-	-	-	-	-	-	4,590,068.25

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
as of October 31, 2017

Operating Fund:

Balance per bank	21,046,012.77
Add: Texas Class/MBIA	7,033,248.30
Lone Star	12,363,094.58
TexStar	1,394,899.74
Add: Deposits in Transit	6,065.20
Taxes in Transit	219,895.27
Less: Outstanding Checks/Wires	(1,275,037.02)
Balance per Books	40,788,178.84

Interest & Sinking Fund:

Balance per bank	235,236.77
Add: Texpool	4,354,831.48
Add: Taxes in Transit	81,284.43
Less: Outstanding Checks	-
Balance per Books	4,671,352.68

Total Balance per Books	45,459,531.52
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LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: October 31, 2017

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
10/01/17	Lone Star		Investment Pool	12,349,989.72	100.0000%	100.0000%	0.0000%	12,349,989.72				
			Investment	-				12,349,989.72				
			Withdrawal	-				12,349,989.72				
10/31/17			Interest	13,104.86			1.2500%	12,363,094.58			13,104.86	-
				<u>12,363,094.58</u>				<u>12,363,094.58</u>			<u>13,104.86</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
10/01/17	TexSTAR		Investment Pool	1,393,659.03	100.0000%	100.0000%	0.0000%	1,393,659.03				
			Investment	-				1,393,659.03				
			Withdrawal	-				1,393,659.03				
10/31/17			Interest	1,240.71			1.0482%	1,394,899.74			1,240.71	-
				<u>1,394,899.74</u>				<u>1,394,899.74</u>			<u>1,240.71</u>	<u>-</u>

Construction 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
10/01/17	Texas CLASS		Investment Pool	8,464,147.86	100.0000%	100.0000%	0.0000%	8,464,147.86				
			Investment	-				8,464,147.86				
			Withdrawal	(1,438,521.35)				7,025,626.51				(1,438,521.35)
10/31/17			Interest	7,621.79			1.2700%	7,033,248.30			7,621.79	
				<u>7,033,248.30</u>				<u>7,033,248.30</u>			<u>7,621.79</u>	<u>(1,438,521.35)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: October 31, 2017

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
10/01/17	TexPool		Investment Pool	4,351,018.70	100.0000%	100.0000%	0.0000%	4,351,018.70				
			Investment	-				4,351,018.70				
			Withdrawal	-				4,351,018.70				-
10/31/17			Interest	3,812.78			1.0318%	4,354,831.48			3,812.78	
				4,354,831.48				4,354,831.48			3,812.78	-

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 10/31/17
Accounting Period: 10

227

	Fund: 1XX %		Fund: 211 %		Fund: 224 %		Fund: 225 %	
	General Operating		Title I-A Improving Basic		IDEA-B Formula (Spec Ed)		IDEA-B Pre-School (Spec Ed)	
Revenue Budget	66,612,188.00	100.00%	481,366.00	100.00%	927,304.00	100.00%	9,206.00	100.00%
Period Receipts	4,582,061.02		-		-		-	
Revenue Received to Date	8,118,055.36	12.19%	-	0.00%	-	0.00%	-	0.00%
Revenues Receivable:	58,494,132.64	87.81%	481,366.00	100.00%	927,304.00	100.00%	9,206.00	100.00%
Expenditure Budget	66,612,188.00	100.00%	481,366.00	100.00%	927,304.00	100.00%	9,206.00	100.00%
Period Expenditures	6,872,811.47		40,366.59		124,443.72		285.90	
Exp./Encumbrances to Date	14,630,114.18	21.96%	70,783.63	14.70%	216,691.54	23.37%	584.57	6.35%
Balance to Expend:	51,982,073.82	78.04%	410,582.37	85.30%	710,612.46	76.63%	8,621.43	93.65%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	(6,512,058.82)		(70,783.63)		(216,691.54)		(584.57)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 10/31/17
Accounting Period: 10

	Fund: 244		%	Fund: 255		%	Fund: 263		%	Fund 289		%
	Voc Ed Basic Grant			Title II TPTR			Title III, Part A LEP/Immigrant			Title IV, Part A Subpart 1		
Revenue Budget	40,888.00		100.00%	113,889.00		100.00%	135,679.00		100.00%	12,480.00		100.00%
Period Receipts	-			-			-			-		
Revenue Received to Date	-		0.00%	-		0.00%	-		0.00%	-		
Revenues Receivable:	40,888.00		100.00%	113,889.00		100.00%	135,679.00		100.00%	12,480.00		
Expenditure Budget	40,888.00		100.00%	113,889.00		100.00%	135,679.00		100.00%	12,480.00		100.00%
Period Expenditures	1,980.95			1,529.12			17,358.44			-		
Exp./Encumbrances to Date	19,565.95		47.85%	32,997.10		28.97%	44,195.81		32.57%	-		0.00%
Balance to Expend:	21,322.05		52.15%	80,891.90		71.03%	91,483.19		67.43%	12,480.00		
Actual Revenue Over (Under) Actual Expenditures:	(19,565.95)			(32,997.10)			(44,195.81)			-		

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 10/31/17
Accounting Period: 10

220

	Fund 397	%	Fund 410	%	Fund: 429	%	Fund: 240	%
	APIB Campus Awards		Instructional Materials		State Special Revenue		Food Service	
Revenue Budget	-	100.00%	2,400.00	100.00%	-	100.00%	3,724,775.00	100.00%
Period Receipts	-		235,064.39		-		425,903.08	
Revenue Received to Date	-	#DIV/0!	237,463.64	9894.32%	-	#DIV/0!	624,686.33	16.77%
Revenues Receivable:	-		-	0.00%	-	#DIV/0!	3,100,088.67	83.23%
Expenditure Budget	-	100.00%	14,020.00	100.00%	-	100.00%	3,724,775.00	100.00%
Period Expenditures	-		-		-		374,750.96	
Exp./Encumbrances to Date	-	#DIV/0!	-	0.00%	-	#DIV/0!	552,915.66	14.84%
Balance to Expend:	-		14,020.00	100.00%	-	#DIV/0!	3,171,859.34	85.16%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	-		237,463.64		-		71,770.67	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 10/31/17
Accounting Period: 10

	Fund: 511		Fund: 647		Fund: 720	
	%		%		%	
	Debt Service		2016 Bonds		Child Care	
Revenue Budget	13,740,450.00	100.00%	28,015,000.00	100.00%	617,385.00	100.00%
Period Receipts	175,207.36		7,621.79		54,989.47	
Revenue Received to Date	201,605.15	1.47%	28,235,764.76	100.79%	105,963.29	17.16%
Revenues Receivable:	13,538,844.85	98.53%	-	0.00%	511,421.71	82.84%
Expenditure Budget	11,984,037.00	100.00%	28,015,000.00	100.00%	610,678.00	100.00%
Period Expenditures	-		30,125.45		55,591.17	
Exp./Encumbrances to Date	810.00	0.01%	19,374,856.91	69.16%	117,881.37	19.30%
Balance to Expend:	11,983,227.00	99.99%	8,640,143.09	30.84%	492,796.63	80.70%
Actual Revenue Over (Under)						
Actual Expenditures & Encumbrances:	200,795.15		8,860,907.85		(11,918.08)	

Denton County
Monthly Collection Status Report
October 2017

Little Elm ISD

	Collections Month of October	Cumulative Total 10/1/17 thru 10/31/17	% of Tax Levy
Current Tax Year Collections			
Base M&O	423,707.46	423,707.46	0.96%
Base I&S	133,993.02	133,993.02	
Base I&S Bond	-	-	
P&I M&O	-	-	
P&I I&S	-	-	
P&I I&S Bond	-	-	
Attorney Fee	-	-	
Subtotal	<u>557,700.48</u>	<u>557,700.48</u>	0.96%
Delinquent TaxYears Collections			
Base M&O	65,952.59	65,952.59	
Base I&S	27,886.11	27,886.11	
Base I&S Bond	-	-	
P&I M&O	22,346.63	22,346.63	
P&I I&S	9,455.51	9,455.51	
P&I I&S Bond	-	-	
Attorney Fee	9,117.62	9,117.62	
Other*	-	-	
Subtotal	<u>134,758.46</u>	<u>134,758.46</u>	
Combined Current & Delinquent:			
Base M&O	489,660.05	489,660.05	
Base I&S	161,879.13	161,879.13	
Base I&S Bond	-	-	
P&I M&O	22,346.63	22,346.63	
P&I I&S	9,455.51	9,455.51	
Attorney Fee	9,117.62	9,117.62	
Other*	-	-	
Total Collections	<u><u>692,458.94</u></u>	<u><u>692,458.94</u></u>	
Original 2017 Tax Levy		<u><u>57,783,729.13</u></u>	
Current 2017 Tax Levy		<u><u>58,021,749.12</u></u>	

Denton County
Cumulative Comparative Collection Status Report
October 2017
Little Elm ISD

	Tax Year 2017 Collections thru October 2017	% of Tax Levy	Tax Year 2016 Collections thru October 2016	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	557,700.48	0.96%	481,841.77	0.99%
P&I M&O + I&S	-		-	
Attorney Fee	-		-	
Subtotal	<u>557,700.48</u>	0.96%	<u>481,841.77</u>	0.99%
Delinquent Tax Years Collections				
Base M&O + I&S	93,838.70		10,449.75	
P&I M&O + I&S	31,802.14		3,695.80	
Attorney Fee	9,117.62		3,233.77	
Subtotal	<u>134,758.46</u>		<u>17,379.32</u>	
Combined Current & Delinquent:				
Base M&O + I&S	651,539.18		41,414,575.16	
P&I M&O + I&S	31,802.14		304,942.17	
Attorney Fee	9,117.62		3,233.77	
Other	-		-	
Total Collections	<u><u>692,458.94</u></u>		<u><u>499,221.09</u></u>	
Adjusted 2016 Tax Levy			<u><u>48,538,902.80</u></u>	
Original 2017 Tax Levy	<u><u>57,783,729.13</u></u>			
Current 2017 Tax Levy	<u><u>58,021,749.12</u></u>			

Denton County
Levy Outstanding Status Report
October 2017
Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 10/01/17	57,783,729.13	1,083,146.24
Base M&O + I&S Collections	557,700.48	93,838.70
Supplement/Adjustments	238,019.99	85,189.25
	<hr/>	<hr/>
Remaining Levy as of 10/31/17	<u>57,464,048.64</u>	<u>1,074,496.79</u>
Cumulative (From 10/01/17 thru 10/31/17)		
Original 2017 Tax Levy (as of 10-1-17)	57,783,729.13	1,083,146.24
Base M&O + I&S Collections	557,700.48	93,838.70
Supplement/Adjustments	238,019.99	85,189.25
	<hr/>	<hr/>
Remaining Levy as of 10/31/17	<u>57,464,048.64</u>	<u>1,074,496.79</u>

Renovations / Maintenance Projects FY 16-17

	Approved Dec 2016	250,000.00
FY 15-16 Balance Rollforward	Approved Dec 2016	489,960.00
Less Rollforward Allocated to PY Projects		(23,220.00) (1)
Transfer to Furniture & Equipment Fund 196 Mar 2017		(314,000.00) (2)
	Approved Apr 2017	416,000.00
Prestwick STEM PTA Outdoor Classroom Donation		20,000.00
	Approved Jun 2017	581,000.00
		1,419,740.00

As of 11-30-17

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Brent						
				-	-	-
						-
Chavez						
	Chavez Playground Fence	SFCC, Inc.	Installation of fence	-	17,400.00	17,400.00
						17,400.00
Hackberry						
				-	-	-
						-
High School						
	LEHS HVAC	Trane	HVAC unit at High School	8,500.00	-	8,500.00
	LEHS HVAC	SFCC, Inc.	HVAC unit at High School	4,985.00	-	4,985.00
						13,485.00
Lakeside						
				-	-	-
						-
Maintenance						
				-	-	-
						-
Oak Point						
	Oak Point Portable	Ramteck Building Systems	Portable	162,250.00		162,250.00
	Oak Point Portable	Office Depot	Furniture for portable	59,546.32		59,546.32
	Oak Point Portable	Corgan & Associates	Architect	2,500.00	1,600.00	4,100.00
	Oak Point Portable	RAB Group	Technology	15,220.00	9,780.00	25,000.00
	Oak Point Portable	C&G Electric	Electrical work	13,190.00		13,190.00
	Oak Point Portable	Rodriguez Concrete	Sidewalk	15,500.00		15,500.00
	Oak Point Portable	C and R Services	Access control camera	5,700.00		5,700.00
	Oak Point Portable	Fire and Security Technician	Fire alarm		5,251.00	5,251.00
	Oak Point Portable	CDW Government, Inc.	Technology	8,055.30		8,055.30
	Oak Point Portable	CapitalOne (City of Oak Point)	Building Permit	1,733.03		1,733.03
	Oak Point Crosswalk Lights	TAPCO	Installation of flashing crosswalk lights	15,615.68		15,615.68
	Oak Point Crosswalk Lights	Centerline Supply, LTD	Signage	1,365.25		1,365.25
						317,306.58
Powell						
	Powell Restrooms	Johnson Burks Supply Co	Fixtures	2,562.83		2,562.83
	Powell Restrooms	Spectrum Resource Group	Restroom partitions	3,398.00		3,398.00
	Powell Restrooms	One Source Flooring	Floor and wall tile	7,889.51		7,889.51
	Powell Restrooms	Lowe's Companies, Inc.	Open PO	812.30		812.30
	Powell Restrooms	Dealers Electrical Supply	Lighting	600.00		600.00
	Powell Restrooms	Supply Works	Mirrors	254.16		254.16
	Powell Restrooms	Supply Works	Hand dryers	1,500.00		1,500.00
	Powell Restrooms	Home Depot	Rent equipment for renovation	348.58		348.58
	Powell Roof	Walsh Gallegos Trevino	Contract review for roof repairs	277.00		277.00

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	Powell Roof	CBS Roofing	Roof repairs	329,157.50	251,842.50	581,000.00
	Powell Roof	Armko Industries, Inc.	Roof repairs	625.00		625.00
						599,267.38
Prestwick						
	Prestwick STEM Fencing	SFCC, Inc.	Installation of fence	24,400.00		24,400.00
	Prestwick Outdoor Classroom	WeBuildFun, Inc.	Playground Equipment		34,021.62	34,021.62
	Prestwick Outdoor Classroom	Duo-Guard Industries, Inc.	Scooter Racks	831.00		831.00
						59,252.62
Zellars						
	Zellars Drainage	Town of Little Elm	Drainage	16,974.85	4,835.15	21,810.00
	Zellars Portable	Ramtech Building Systems	Portable	67,990.00		67,990.00
	Zellars Portable	Corgan Associates, Inc.	Architect		4,100.00	4,100.00
	Zellars Portable	RAB Group	Technology		10,000.00	10,000.00
	Zellars Portable	C & G Electric	Electrical Work	8,783.00	2,900.00	11,683.00
	Zellars Portable	SFCC, Inc.	Sidewalks		20,000.00	20,000.00
	Zellars Portable	C and R Services	Access control cameras		3,644.62	3,644.62
	Zellars Portable	Fire and Security Technician	Fire alarm		3,121.00	3,121.00
	Zellars Portable	RAB Group	Technology		1,820.00	1,820.00
	Zellars Portable	CDW Government, Inc.	Technology	3,459.70		3,459.70
	Zellars Portable	Frank Bartel Transportation	Site grading		5,100.00	5,100.00
	Zellars Heat Pump	Trane	Heat pump unit	7,508.00		7,508.00
						160,236.32
	Total			791,532.01	375,415.89	1,166,947.90
Balance						252,792.10

- (1) Additional funding needed to complete prior year summer projects
- (2) Over purchase of board room audio/video equipment, band and fine arts uniforms, Athletic Complex batteries, SPED cameras and servers, and CTE truck and trailer.

Furniture and Equipment Purchases FY 16-17

Transfer from Renovation Fund 197 Mar 2017 314,000.00
 Transfer from Fund 199 April 2017 1,203.00 (1)
 Approved Jun 2017 772,854.00
 1,088,057.00

As of 11-30-17

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Athletic Complex						
	Supplies Maint - Athletic Complex	Synergistic Power Systems	Replacement batteries for Athletic Complex	18,064.00		18,064.00
						18,064.00
Brent						
	Furn & Equip - Brent	Office Depot, Inc.	Classroom furniture	21,729.66		21,729.66
						21,729.66
Chavez						
	Furn & Equip - Chavez	CDW Government, Inc.	Audio/video activity room	930.00		930.00
	Furn & Equip - Chavez	RAB Group, Inc.	Audio/video activity room	1,185.00		1,185.00
	Furn & Equip - Chavez	Office Depot, Inc.	Classroom seating	16,287.20		16,287.20
	Furn & Equip - Chavez	RAB Group, Inc.	Conference room TV	1,635.00		1,635.00
	Furn & Equip - Chavez	Office Depot, Inc.	Cafeteria table	-	1,626.20	1,626.20
						21,663.40
Hackberry						
	Furn & Equip - Hackberry	Office Depot, Inc.	Tables for kindergarten classroom	4,971.55		4,971.55
	Furn & Equip - Hackberry	GDW Government, Inc.	Epson PowerLite 5520W LCD projector	2,133.03		2,133.03
	Furn & Equip - Hackberry	RAB Group, Inc.	Install projector in cafeteria	2,999.00		2,999.00
	Furn & Equip - Hackberry	Office Depot, Inc.	Conference room furniture	10,768.96		10,768.96
	Furn & Equip - Hackberry	One Source Flooring	Install carpet in teacher's lounge	1,895.77		1,895.77
						22,768.31
High School						
236	CTE Truck and Trailer	Sam Pack's Five Star Ford	Truck for CTE	28,676.05		28,676.05
	CTE Truck and Trailer	Big Tex Cross Roads	Trailer for CTE	5,065.00		5,065.00
	LEHS Band Uniforms	Fred J Miller	Band uniforms	149,549.75		149,549.75
	LEHS Choir Uniforms	Southeastern Performance	Choir uniforms	6,396.46		6,396.46
	LEHS Choir Uniforms	Southeastern Career Apparel	Choir uniforms	6,163.20		6,163.20
	LEHS Drill Team Uniforms	Cheers, ETC1., Inc.	Drill team uniforms	2,645.00		2,645.00
	LEHS Drill Team Uniforms	Sandys Dancewear Too, Inc.	Drill team uniforms	726.60		726.60
	LEHS Drill Team Uniforms	TeamLeader	Drill team uniforms	9,798.95		9,798.95
						209,021.01
Lakeview						
	Furn & Equip - Lakeview	Rab Group, Inc.	Conference room TV	1,635.00		1,635.00
	Furn & Equip - Lakeview	Office Depot	Classroom furniture		39,982.91	39,982.91
						41,617.91
Lakeside						
	MS Choir Uniforms	Southeastern Career Apparel	Choir uniforms	9,025.41		9,025.41
	Furn & Equip Lakeside	Office Depot	Classroom furniture	37,474.65		37,474.65
	Furn & Equip Lakeside	Flinn Scientific Inc.	Science lab equipment	7,799.03		7,799.03
	Furn & Equip Lakeside	Wards Natural Science	Science lab equipment	237.15		237.15
	Furn & Equip Lakeside	SupplyWorks	Science lab equipment	514.92		514.92
	Furn & Equip Lakeside	Texoma Fire Equipment Inc.	Science lab equipment	128.00		128.00
	Furn & Equip Lakeside	Grainger	Science lab equipment	569.25		569.25
	Furn & Equip Lakeside	Office Depot	Science lab equipment	613.24		613.24
	Furn & Equip Lakeside	Office Depot	Science lab equipment	181.95		181.95
	Furn & Equip Lakeside	Frisco Printing & Graphics	Science safety cards	504.38		504.38
	Furn & Equip Lakeside	Homegrown Promotionals	Science safety posters	1,603.80		1,603.80
	Furn & Equip Lakeside	Flinn Scientific Inc.	Science lab equipment	6,634.71		6,634.71
						65,286.49

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Maintenance						
	E-Mist Surface Mgmt	JF Filtration	E-mist surface management system	62,887.49		62,887.49
	Scrubber Rider	SupplyWorks	Scrubber rider for high school	13,750.75	687.00	14,437.75
	Walk Behind Scribber	SupplyWorks	Walk behind scrubber for high school	11,301.75	565.00	11,866.75
	Vehicle Repairs	Fast Lane Car Wash	Vehicle repairs for hail damage	3,832.30		3,832.30
	Vehicle Repairs	Fast Lane Car Wash	Vehicle repairs for hail damage	4,351.20		4,351.20
	Vehicle Repairs	Action Collision Repair	Vehicle repairs for hail damage	8,810.70		8,810.70
	Vehicle Repairs	Action Collision Repair	Vehicle repairs for hail damage	9,162.68		9,162.68
						115,348.87
Oak Point						
	Furn & Equip Oak Point	Office Depot	Classroom furniture	42,200.49		42,200.49
						42,200.49
Powell						
	Furn & Equip - Powell	IPEVO, Inc.	Document cameras	924.35		924.35
	Furn & Equip - Powell	MonoPrice	Classroom technology - cables	128.39		128.39
	Furn & Equip - Powell	CDW Government, Inc.	Laminator and poster printers	4,183.67		4,183.67
	Furn & Equip - Powell	Office Depot, Inc.	Classroom desks and chairs	13,172.60		13,172.60
	Furn & Equip - Powell	Satarii, Inc.	Swivel for coaching	799.00		799.00
						19,208.01
Prestwick						
	Furn & Equip - Prestwick	Office Depot	Classroom tables	9,482.97		9,482.97
						9,482.97
Safety & Security Dept						
	Safety & Security Equip	Baudville Inc	Student ID project	13,112.98		13,112.98
	Safety & Security Equip	Sterling Associates, Inc.	Two-way radios	57,880.00		57,880.00
	Safety & Security Equip	C and R Services	FOB entry project		121,150.00	121,150.00
						192,142.98
Zellars						
	Zellars Board Room Equip	Office Depot, Inc.	Tables	1,080.22		1,080.22
	Zellars Board Room Equip	RAB Group, Inc.	Audio and video equipment	43,299.76		43,299.76
	Zellars Board Room Equip	RAB Group, Inc.	Audio and video equipment	189.90		189.90
	Zellars Board Room Equip	CDW Government, Inc.	Monitors	863.25		863.25
	Zellars Board Room Equip	Lowe's Companies, Inc.	Ceiling tiles	2,521.95		2,521.95
	Zellars Board Room Equip	Apple, Inc.	iPad	724.00		724.00
	Zellars Board Room Equip	Apple, Inc.	iPad app	2.99		2.99
	Zellars Board Room Equip	Ergomart	Mounting for monitors	310.77		310.77
	Zellars Board Room Equip	RAB Group, Inc.	Audio and video equipment upgrades	1,938.25		1,938.25
	SPED Cameras and Server	RAB Group, Inc.	SPED cameras and server	17,391.00		17,391.00
	SPED Cameras and Server	RAB Group, Inc.	SPED cameras for Brent campus	4,055.76		4,055.76
						72,377.85
	Total			686,900.84	164,011.11	850,911.95
Balance						237,145.05

(1) Cover higher than anticipated cost for high school choir uniforms

Renovations / Maintenance Projects FY 17-18

Original Budget FY 17-18 582,900.00

As of 11-30-17

582,900.00

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Athletics						
	Roof - Athletic Complex	CBS Roofing Services	Roof repairs due to hail damage	200,715.05	35,563.95	236,279.00
						236,279.00
Brent						
	Brent Sidewalk	Sergio Rodriguez	New sidewalks for walkers	-	7,500.00	7,500.00
	Brent HVAC	Air Check Test	HVAC unit	-	10,349.00	10,349.00
						17,849.00
Chavez						
				-	-	-
						-
Hackberry						
				-	-	-
						-
High School						
				-	-	-
						-
Lakeside						
	Lakeside Renovation	SFCC, Inc.		-	41,465.00	41,465.00
	Lakeside Renovation	Corgan Associates, Inc.	Various site renovations	-	5,000.00	5,000.00
						46,465.00
Maintenance						
				-	-	-
						-
Oak Point						
				-	-	-
						-
Powell						
				-	-	-
						-
Prestwick						
				-	-	-
						-
Zellars						
				-	-	-
						-
Other						
	Land Purchase and Improvements	Todd Property Advisors, Inc.	Land Appraisal		7,500.00	7,500.00
						7,500.00
	Total			200,715.05	107,377.95	308,093.00

Balance 274,807.00

Board Agenda Item

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

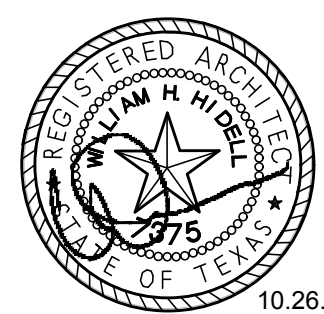
Board Mtg. Date	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
12-18-2017	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	CONSIDER APPROVAL OF GUARANTEED MAXIMUM PRICE (GMP) FOR TRANSPORTATION FACILITY SITE PACKAGE				
Presenter or Contact Person:	Rod Reeves, Executive Director for Operational Services				
Policy/Code:	CVD(LEGAL)				
Summary:	Little Elm ISD is constructing a 15,171 sq.ft. Transportation Facility located off of Eldorado Parkway, at the intersection of Dickson & Hill Lane in the Town of Little Elm. Balfour Beatty Constructors were awarded the project and The District will use the Construction Manager at Risk (CMAR) delivery method. The project is divided into two packages to expedite the construction process. A site package and a building package. Construction documents for the site package have been completed. The building package GMP will be brought to the Board in early 2018. Opening of the facility is slated for October 2018.				
Financial Implications:	Under separate cover				
Attachments:	Site plan, floor plan				
Recommendation:	The Administration recommends the approval of the Guaranteed Maximum Price for the Little Elm ISD Transportation Facility site package as submitted.				
Motion:	I move that the Board approve the Guaranteed Maximum Price for the Little Elm ISD Transportation site package as submitted.				

LITTLE ELM ISD
TRANSPORTATION
AND
OPERATIONS
FACILITY

LITTLE ELM, TX

HIDELL
ASSOCIATES
ARCHITECTS

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GLENN ENGINEERING
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DCBA LANDSCAPE ARCHITECTURE
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BASHARKHAH ENGINEERING
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EMAIL: LLane@bellexas.com

CMAR
BALFOUR BEATTY CONSTRUCTION
3100 MCKINNON ST. 7th FLOOR
DALLAS, TEXAS 75201
PHONE: (214) 451-1672
FAX: NA
EMAIL: EPeck@Balfourbeattyus.com

ISSUE FOR BIDDING / PRICING / PERMITTING

TITLE

FLOOR PLAN

REVISIONS

JOB NO. 20152

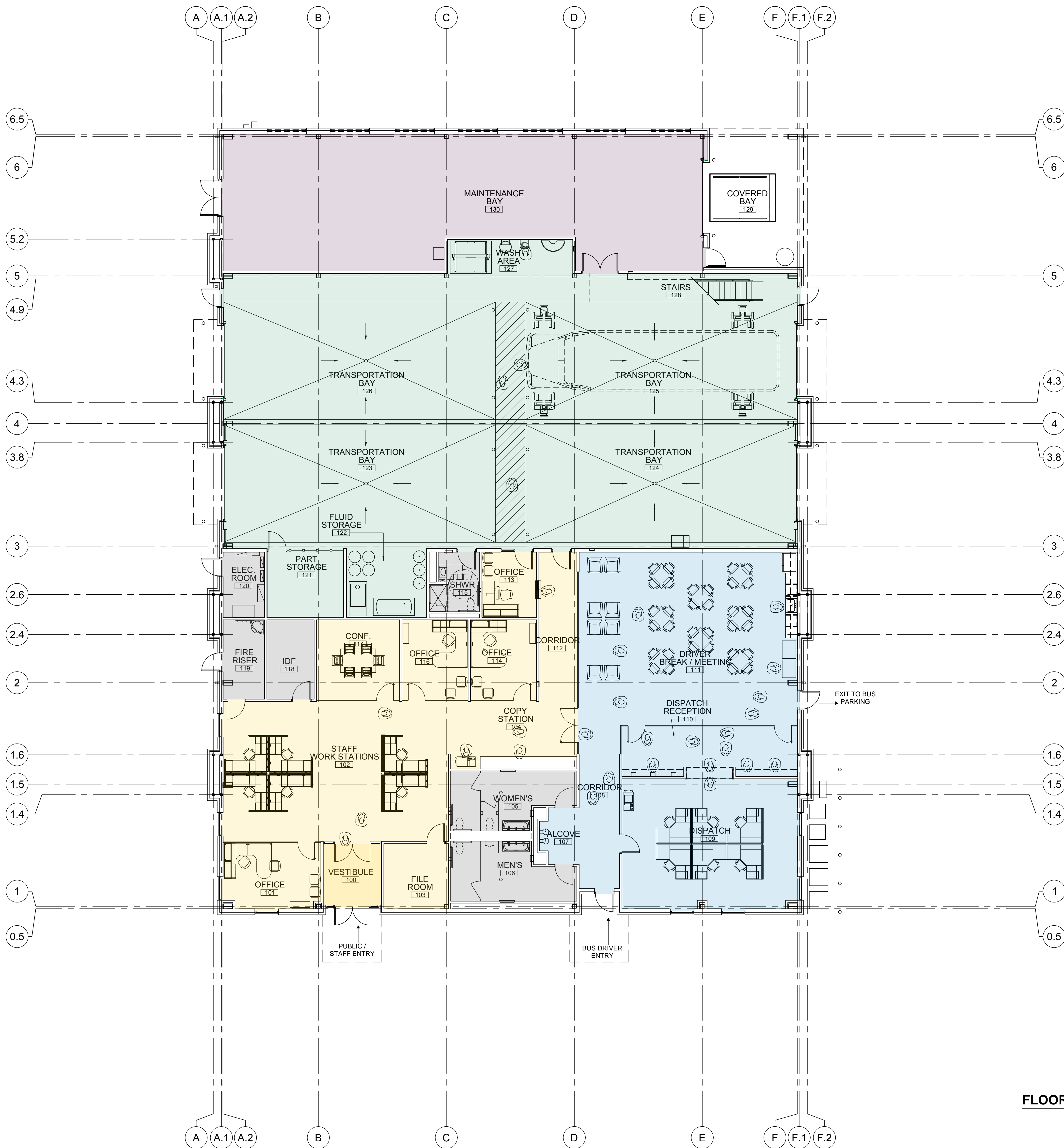
Issue Date: 10/26/2017

Drawn By: DZ

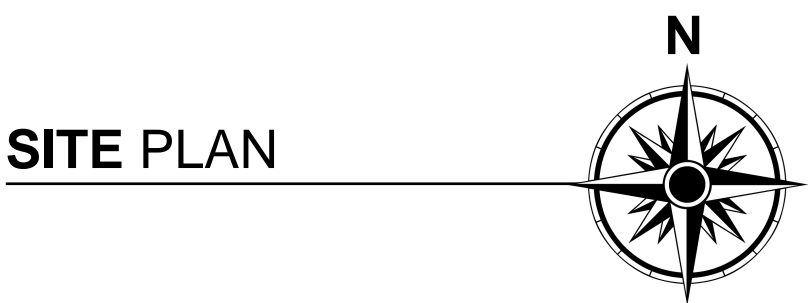
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SHEET NO.

A200



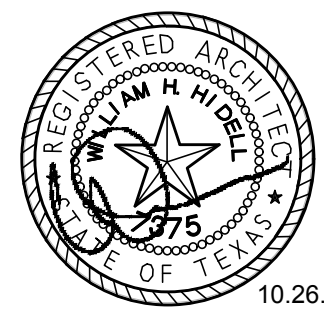
FLOOR PLAN



LITTLE ELM ISD
TRANSPORTATION
AND
OPERATIONS
FACILITY

LITTLE ELM, TX
HIDELL
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ARCHITECTS

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FAX: NA
EMAIL: EPeck@Balfourbeattyus.com

TITLE

SITE PLAN

REVISIONS

JOB NO. 20152

Issue Date: 12.4.2017

Drawn By: DZ

Checked By: TB

SHEET NO.

A101

ISSUE FOR BIDDING / PRICING / PERMITTING

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 12-18-2017	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	2017-2018 CAMPUS PERFORMANCE OBJECTIVES				
Presenter or Contact Person:	Dr. Ashley Glover, Executive Director for Educational Services				
Policy/Code:	BQ (LOCAL)				
Summary:	The Board shall approve the process under which the campus performance objectives are developed.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	2017-2018 LEISD Campus Performance Objectives				
Recommendation:	The Administration recommends the Board approve the 2017-2018 Campus Performance Objectives as submitted.				
Motion:	I move the Board approve the 2017-2018 Campus Performance Objective as submitted.				



Campus Performance Objectives 2017-2018

District by Campus Summary

Campus	State Safeguards	Federal Safeguards
Brent Elementary Brent Performance Objectives Brent Campus Improvement Plan 2017-2018	Reading: Special Education Math: Special Education Writing: Hispanic, Economically Disadvantaged	Reading: African American, Hispanic, White, Economically Disadvantaged, English Language Learners Math: African American, Hispanic, Economically Disadvantaged, English Language Learners
Chavez Elementary Chavez Performance Objectives Chavez Campus Improvement Plan 2017-2018	Writing: Hispanic, White, Economically Disadvantaged	Reading: African American, Hispanic, White, Economically Disadvantaged, English Language Learners Math: African American, Hispanic, White, Economically Disadvantaged, English Language Learners
Hackberry Elementary Hackberry Performance Objectives Hackberry Campus Improvement Plan 2017-2018	No Missed State Safeguards	Reading: African American, Hispanic, Economically Disadvantaged, English Language Learners Math: African American, Hispanic, Economically Disadvantaged, English Language Learners, White

Campus	State Safeguards	Federal Safeguards
<p>Lakeview Elementary Lakeview Performance Objectives</p> <p>Lakeview Campus Improvement Plan 2017-2018</p>	<p>Writing: Hispanic, Economically Disadvantages</p>	<p>Reading: Hispanic, White, Economically Disadvantaged, English Language Learners, African American</p> <p>Math: Hispanic, White, Economically Disadvantaged, English Language Learners, African American</p>
<p>Lakeside Middle School (with Powell 6th) Lakeside MS Performance Objectives</p> <p>Lakeside MS Campus Improvement Plan 2017-2018</p> <p>Powell Performance Objectives</p> <p>Powell Campus Improvement Plan 2017-2018</p>	<p>Reading: Special Education, English Language Learners</p> <p>Math: Two or More Races, Special Education</p> <p>Writing: African American, Hispanic, Economically Disadvantaged, Special Education, English Language Learners</p>	<p>Reading: Language Learners, African American, White, Hispanic, Economically Disadvantaged</p> <p>Math: Language Learners, African American, White, Hispanic, Economically Disadvantaged</p>
<p>Little Elm High School (with Zellars/AIMS/GOALS) LEHS Performance Objectives</p> <p>LEHS Campus Improvement Plan 2017-2018</p>	<p>Reading: Special Education, English Language Learners</p> <p>Math: Special Education Science: Special Education Social Studies: Special Education</p>	<p>Reading: Special Education, English Language Learners, African American, White, Hispanic, Economically Disadvantaged</p> <p>Math: Special Education, English Language Learners, African American, White, Hispanic, Economically Disadvantaged</p>

Campus	State Safeguards	Federal Safeguards
Oak Point Elementary Oak Point Performance Objectives Oak Point Campus Improvement Plan 2017-2018	Writing: Economically Disadvantaged	Reading: Hispanic, White, Economically Disadvantaged, English Language Learners Math: Hispanic, White, Economically Disadvantaged, English Language Learners
Prestwick Prestwick Performance Objectives Prestwick Campus Improvement Plan 2017-2018	Social Studies: Hispanic, Economic Disadvantaged	Reading: Hispanic, Economically Disadvantaged Math: African American, Hispanic, Economically Disadvantaged



Board Agenda Item

Little Elm Independent School District

300 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date 12-5-17	Reports of the Superintendent <input type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input checked="" type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	COURSE REQUESTS FOR 2018-2019				
Presenter or Contact Person:	Dr. Ashley Glover, Executive Director for Educational Services				
Policy/Code:	N/A				
Summary:	This report provides the Board of Trustees new course requests for the 2018-2019 school year, as of December 5, 2017.				
Financial Implications:	No financial information included in this report.				
Attachments:	The list of new course requests is attached.				
Recommendation:	LEISD recommends the approval of the new courses as outlined.				
Motion:	LEISD requests the approval of the new courses as outlined.				



Course Requests for 2017-2018

Updated Requests as of 12/5/17 for 2018 and Beyond

Course	Credit	Academic Strand	State/Local
Firefighter I	2.0	CTE	State
Firefighter II	3.0	CTE	State
EMT-Basic	2.0	CTE	State
PLTW Cyber Security	1.0	CTE	State
AP Research (Capstone Opportunities)	1.0	General	State
AP Seminar (Capstone Opportunities)	1.0	General	State
Music Studies, Music Appreciation I	1.0	Music/Fine Arts	State
Music Studies, Music Appreciation II	1.0	Music/Fine Arts	State
Music I, Instrumental Ensemble I	1.0	Music/Fine Arts	State
Music II, Instrumental Ensemble II	1.0	Music/Fine Arts	State
Music III, Instrumental Ensemble III	1.0	Music/Fine Arts	State
Music IV, Instrumental Ensemble IV	1.0	Music/Fine Arts	State

Previously Approved Course 2017-2018 by Board of Trustees, July 2017

Course	Credit	Academic Strand	State/Local
Horticulture Science	1.0	CTE	State
Practicum Education and Training	1.0	CTE	State
Culinary Arts	2.0	CTE	State
Advanced Culinary Arts	2.0	CTE	State
Social Media Marketing	.5	CTE	State
Fashion Marketing	.5	CTE	State
Lobos Embracing Academics Daily (L.E.A.D)	.5 or 1.0	Skills & Success	Local
Earth and Space Science	1.0	Science	State
Dual Credit Elementary Analysis	.5	Math	State
Dual Credit Calculus	.5	Math	State
Independent Study Calculus I	.5	Math	State
PreCalculus	.5 or 1.0	Math	State
Journalism II (Advanced Journalism)	1.0	English/CTE	State

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	Discussion Item
Board Mtg. Date 12-18-2017	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	GIFTS AND DONATIONS				
Presenter or Contact Person:	Grant Anderson, Associate Superintendent and Chief Financial Officer				
Policy/Code:	Other Revenues – Grants from Private Sources – CDC (LOCAL)				
Summary:	New gifts and donations received by the District will be presented.				
Financial Implications:	Increase of General Fund revenues and increase in appropriate budgets.				
Attachments:	Donation List				
Recommendation:	The Administration recommends the acceptance of gifts and donations.				
Motion:	I recommend the Board approve the acceptance of gifts and donations as submitted.				

**LITTLE ELM INDEPENDENT SCHOOL DISTRICT
NEW DONATIONS
December 2017**

Donations Less than \$2,500

Campus/Dept	Fund	Donation From	Description	Date	Monetary	Non-Monetary	Total
Lakeside		LMS Athletic Booster Club	Alma Mater School Fight Song Gym Banners	09/28/17		1,720.00	1,720.00
Prestwick STEM		LMS Athletic Booster Club & Prestwick STEM Academy PTA	Alma Mater School Fight Song Gym Banners	09/28/17		860.00	860.00
Lakeview	461	Cargill Salt - Denise A Vanbeusekom	Reading materials for the classroom	10/12/17	1,500.00		1,500.00
SPED	499	Knights of Columbus Council 8493	Special Olympics programming	10/17/17	1,000.00		1,000.00
Marketing & Communications	499	Spinal Decompression & Chiropractic Center - David Baugher	Convocation 2018	10/31/17	81.00		81.00
Communications	499	Sarah M. Hillary	District communications efforts	11/29/17	375.00		375.00
Communications		Dallas Stars	8 tickets to Dallas Stars game to award MYON winter break reading challenge winners	11/29/17		640.00	640.00
Prestwick STEM	461	The Tribute STEM Foundation	Assist with travel costs to STEM 4 Innovation Conference	12/01/17	1,965.00		1,965.00
					4,921.00	3,220.00	8,141.00

Donations \$2,500 and Greater

Campus/Dept	Fund	Donation From	Description	Date	Monetary	Non-Monetary	Total
Various Campuses	817	Little Elm ISD Education Foundation	Teacher Grants	11/15/17	21,916.00		21,916.00
					21,916.00	-	21,916.00

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 12-18-2017	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	LOCAL EMERGENCY PLANNING COMMITTEE (LEPC)				
Presenter or Contact Person:	Rod Reeves, Executive Director for Operational Services				
Policy/Code:	CV (LEGAL), CV (LOCAL)				
Summary:	<p>The municipalities of Little Elm and The Colony have both adopted an International Building Code (IBC 2015). Therefore, Little Elm ISD must be in accordance with these city codes. Under IBC 2015, storm shelters are required per Section 423 for any new construction, such as the two new middle schools. Section 423.1 of the IBC states that storm shelters shall be constructed in accordance with the International Code Council (ICC 500). ICC 500 requires the formation of a Local Emergency Planning Committee (LEPC) to make decisions on roughly 70-80 items including details such as who is allowed into the shelter, what items must be stored within the shelter, and how the shelter is exited if all doors are blocked by debris, etc. The LEPC is made up of Little Elm ISD staff. A list of members are as follows (listed by title):</p> <p>Superintendent Deputy Superintendent Assistant Superintendent & Chief Financial Officer Executive Director for Operational Services Executive Director for Construction & Operations Director of Safety/Security & Transportation</p>				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	N/A				

Recommendation: | The Administration recommends approval of the formation of a Little Elm ISD Local Emergency Planning Committee (LEPC) as listed.

Motion: | I move that the Board approve the Little Elm ISD Local Emergency Planning Committee (LEPC) as submitted.

Board Agenda Item

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

Board Mtg. Date 12-18-2017	Reports of the Superintendent <input type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input checked="" type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	CONSTRUCTION DELIVERY METHOD FOR PROJECTS UNDER THE 2017 BOND PROGRAM				
Presenter or Contact Person:	Rod Reeves, Executive Director for Operational Services				
Policy/Code:	CVD(LEGAL)				
Summary:	State Law and District Policy require the Board of Trustees to select the delivery method prior to advertising for contractors to perform construction services. The Administration is requesting the Construction Manager at Risk delivery method for projects under the 2017 Bond program, unless and until otherwise designated by the Board. This delivery method will provide the best value.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	N/A				
Recommendation:	The Administration recommends Construction Manager at Risk delivery method for construction services as providing the best value for the construction projects under the 2017 Bond program.				
Motion:	I move that the Board select the Construction Manager at Risk delivery method for construction services providing the best value for the construction projects under the 2017 Bond program				

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 12-18-2017	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	CONSTRUCTION DELIVERY METHOD FOR ROOFING PROJECTS - INSURANCE CLAIMED ROOFS				
Presenter or Contact Person:	Rod Reeves, Executive Director for Operational Services				
Policy/Code:	CVD(LEGAL)				
Summary:	State Law and District Policy require the Board of Trustees to select the delivery method prior to advertising for contractors to perform construction services. The Administration is requesting the Competitive Sealed Proposal delivery method for roofing projects pertaining to insurance claims, unless and until otherwise designated by the Board. This delivery method will provide the best value.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	N/A				
Recommendation:	The Administration recommends Competitive Sealed Proposal delivery method for roofing construction services as providing the best value for the projects pertaining to insurance claims.				
Motion:	I move that the Board select the Competitive Sealed Proposal delivery method for roofing construction services as providing the best value for the projects pertaining to insurance claims.				