



Little Elm ISD

Regular Meeting

Monday, September 21, 2015 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 September 21, 2015, 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. Citizen input
6. Approval of Minutes
 - A. Discuss and approve Workshop Meeting Minutes - 9/14/2015 5
Presenter: Sonia F. Badillo
 - B. Discuss and approve Special Meeting Minutes 9/14/2015 10
Presenter: Sonia F. Badillo
7. Superintendent Spotlight
 - A. Little Elm High School
8. Reports of the Superintendent
 - A. LEISD's Hiring and Onboarding Process and Mentoring Program 12
Presenter: Ross Roberts
9. The Board will recess into Closed Meeting in the Professional Development Room as permitted by the Texas Open Meetings Act Code Subchapter 551.074. The Board and Superintendent will discuss:
 - A. Discussion of Personnel - 551.074
 - B. Discussion of Superintendent's Contract - 551.074
10. Consent Agenda
 - A. Discuss and approve the Maximum Class Size Exception from the 13
Commissioner of Education
Presenter: Matthew Gutierrez
 - B. Discuss and approve the (LOCAL) policies contained within the reconstructed 14
TASB Localized Policy Manual, effective this date, and repeal all previous

policies

Presenter: Matthew Gutierrez

C. Discuss and approve Update 102

47

Presenter: Matthew Gutierrez

D. Discuss and approve the Financial Report

56

Presenter: Grant Anderson

11. Comments of the Board President

Presenter: LeAnna Harding

12. Board Comments

13. Superintendent Comments

14. Adjournment

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

Texas Government Code Section:

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

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

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

- (a) in the open meeting covered by the Notice upon the reconvening of the public meeting, or
- (b) at a subsequent public meeting of the School Board upon

notice thereof; as the School Board shall determine.

Superintendent

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

Sonia Badillo

Board Agenda Item

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

| | | | | | |
|-------------------------------------|---|--|---|---|--|
| Board Mtg. Date 00-00-2015 | Reports of the Superintendent <input type="checkbox"/> | Business Item <input type="checkbox"/> | Consent Agenda <input type="checkbox"/> | Reports, Routine Monthly <input type="checkbox"/> | Action <input checked="" type="checkbox"/> |
| Subject: | WORKSHOP BOARD MEETING MINUTES - 9-14-2015 | | | | |
| Presenter or Contact Person: | Sonia F. Badillo, Superintendent Secretary. | | | | |
| Policy/Code: | N/A | | | | |
| Summary: | Board Meeting Minutes for September 14, 2015. | | | | |
| Financial Implications: | There is no financial impact to the budget. | | | | |
| Attachments: | Meeting Minutes | | | | |
| Recommendation: | The Administration recommends the approval of the Workshop Board Meeting Minutes for September 14, 2015. | | | | |
| Motion: | I move that the Board approve the attached Workshop Board Meeting Minutes for September 14, 2015. | | | | |

Minutes of Workshop Meeting

The Board of Trustees Little Elm ISD

A Workshop Meeting of the Board of Trustees of Little Elm ISD was held Monday, September 14, 2015, beginning at 6:30 PM in the Zellars Center for Learning and Leadership.

PRESENT: Board President LeAnna Harding, Board Vice President Melissa Myers, Board Secretary DeLeon English, Trustee Christopher Williams, Trustee G. David Montemayor, Trustee Jason Olson, Trustee Alejandro Flores and Superintendent Lowell H. Strike.

1. Call to Order Open Session in the Board Room at Zellars Center for Learning and Leadership on 300 Lobo Lane, Little Elm, Texas 75068. Board President LeAnna Harding called the meeting to order at 6:30 pm.
2. Pledge of Allegiance
The Board led those in attendance to The Pledges of The United States Flag and The Texas Flag.
3. Introduction and Roll Call
Ms. Sonia F. Badillo took roll call.
4. Citizen input
There was no citizen input.
5. Approval of Minutes
 - A. Discuss and approve Regular Meeting Minutes - 8/24/2015
Trustee Alejandro Flores made the first motion to approve the minutes as submitted. Board Secretary DeLeon English seconded the motion. The motion passed (7-0).
6. Reports of the Superintendent
 - A. LEISD's Hiring and Onboarding Process and Mentoring Program
This item was tabled.
 - B. Professional Learning
Ms. Ashley Helms shared with the Board a presentation about Professional Learning. The presentation included the following:
Professional Learning 2015 Board Update
 - Multiple Formats
 - Face to Face
 - Online
 - Collaborative
 - Focused
 - Building Capacity
 - Summer Learning Summit

- Leader Training
- New Teacher Orientation
- Fall Kick Off
- Recorded Hours - 10,335

C. 2nd Quarter Growth Report

Mr. Rod Reeves presented to the Board the 2nd Quarter Growth Report. The report included the following:

- Quarterly Report 2Q15
- Economic Conditions – DFW MSA (June 2015)
- Dallas-Fort Worth Housing Market
- DFW New Home Ranking Report
- New Housing Activity
- Vacant Developed Lots 2Q15
- Future Lots 2Q15
- Overall Housing Data
- Active Housing Activity
- Active Housing The Tribute – The Colony
- Active Development Wildridge – Town of Oak Point
- Active Development Hidden Cove – City of Frisco
- Future Housing Activity – Valencia on the Lake – Little Elm
- Enrollment History
- Ten Year Forecast
- Ten Year Forecast by Elementary Campus
- Ten Year Forecast by Middle School and High School
- Summary

7. The Board recessed into Closed Meeting at 6:58 pm in the Professional Development Room as permitted by the Texas Open Meetings Act Code Subchapter 551.074 and 551.072. The Board and Superintendent discussed:

A. Personnel - 551.074

B. Land - 551.72

The Board reconvened at 8:20 pm.

8. Action Items

A. Discuss and approve the Canvass of Tax Ratification Election

Mr. Grant Anderson shared with the Board the results of the Tax Ratification Election.

Trustee Alejandro made the first motion to approve the Canvass of Tax Ratification Election as submitted. Board Secretary DeLeon English seconded the motion. The motion passed (7-0).

B. Discuss and approve Read 180 Additional Licenses

Ms. Cyndy Mika presented to the Board the Read 180 Additional Licenses. Curriculum and Learning Services is expanding the amount of Read 180 Licenses at the middle school in order to serve 90 additional students.

Board Vice President Melissa Myers made the first motion to approve the Read 180 Additional Licenses. Trustee Christopher Williams seconded the motion.

The motion passed (7-0).

9. Discussion Items

- A. Discuss the Maximum Class Size Exception from the Commissioner of Education
Mr. Matthew Gutierrez shared with the Board a presentation about the Maximum Class Size Exception from the Commissioner of Education. The presentation included the following:

LEISD Class Size Update

- LEISD Enrollment
- Brent Elementary Enrollment -588
- Chavez Elementary Enrollment – 739
- Hackberry Elementary Enrollment – 633
- Lakeview Elementary Enrollment – 642
- Oak Point Elementary Enrollment – 639
- Prestwick STEM K-5 Enrollment -390
- Prestwick STEM 6-8 Enrollment – 335
- Lakeside Middle School & Powell Center Enrollment – 1200
- LEHS Enrollment – 2003

The Board expressed concerns about numbers at Little Elm High School.

- B. Discuss the (LOCAL) policies contained within the reconstructed TASB Localized Policy Manual, effective this date, and repeal all previous policies
Mr. Matthew Gutierrez briefed the Board about (LOCAL) policies contained within the constructed TASB Localized Policy Manual, effective this date, and repeal all previous policies. Mr. Gutierrez also provided a (LOCAL) Policy Action List.

- C. Discuss Update 102

Mr. Matthew Gutierrez briefed the Board about Update 102. TASB's Update 102 addresses several recent changes in state and federal law, including amendments to the Texas Administrative Code on special education services, community and student engagement, and community-based fine arts programs. The update also encompasses a review of the legal and local policies addressing bonds and investments, as well as a reorganization of the DEA series of policies addressing compensation to focus the series on the primary component-the board-adopted compensation plan.

- D. Discuss the Financial Report

Mr. Grant Anderson presented to the Board the Financial Report.

10. Consent Agenda

- A. Discuss and approve the LEISD PDAS Appraisers for 2015-2016

- B. Discuss and approve Gifts and Donations

Board Vice President Melissa Myers made the first motion to approve the Consent Agenda. Board Secretary DeLeon English seconded the motion. The motion passed (7-0).

11. Comments of the Board President

Board President LeAnna Harding reminded the Board about the following upcoming

events:

- Homecoming Parade - 9/23
- Team of 8 Training - 9/28
- Board Retreat - 11/07
- TASA / TASB Conference - 10/01-04
- Board Meetings in November 9 and December 14

12. Board Comments

- Board Secretary DeLeon English requested an update about the King Property.

13. Superintendent Comments

Dr. Lowell H. Strike made the following comments:

- Thank you to the Board for your support on the TRE
- Thank you to the Board for approving the increase of 5% for salary and contribution of \$100 for insurance for LEISD staff
- 64 people have turned in their application for ICLE
- Homecoming parade - 9/23
- Homecoming game - 9/25
- Key Communicators - 9/24

14. Adjournment

Trustee Christopher Williams made the first motion to adjourn the meeting. Board Secretary DeLeon English seconded the motion. The motion passed (7-0). The meeting adjourned at 9:09 pm.

Board Agenda Item

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

| | Reports of the Superintendent | Business Item | Consent Agenda | Reports, Routine Monthly | Action |
|---------------------------------|--|--------------------------|--------------------------|--------------------------------|-------------------------------------|
| Board Mtg. Date 00-00-2015 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Subject: | SPECIAL BOARD MEETING MINUTES - 9-14-2015 | | | | |
| Presenter or Contact Person: | Sonia F. Badillo, Superintendent Secretary. | | | | |
| Policy/Code: | N/A | | | | |
| Summary: | Board Meeting Minutes for September 14, 2015. | | | | |
| Financial Implications: | There is no financial impact to the budget. | | | | |
| Attachments: | Meeting Minutes | | | | |
| Recommendation: | The Administration recommends the approval of the Special Board Meeting Minutes for September 14, 2015. | | | | |
| Motion: | I move that the Board approve the attached Special Board Meeting Minutes for September 14, 2015. | | | | |

Minutes of Special Meeting

The Board of Trustees Little Elm ISD

A Special Meeting of the Board of Trustees of Little Elm ISD was held Monday, September 14, 2015, beginning at 6:15 PM in the Zellars Center for Learning and Leadership.

PRESENT: Board President LeAnna Harding, Board Vice President Melissa Myers, Board Secretary DeLeon English, Trustee Christopher Williams, Trustee G. David Montemayor, Trustee Jason Olson and Trustee Alejandro Flores.

1. Call to Order Open Session in the Board Room at Zellars Center for Learning and Leadership on 300 Lobo Lane, Little Elm, Texas 75068. Board President LeAnna Harding called the meeting to order at 6:19 pm.
2. Introduction and Roll Call
Ms. Sonia F. Badillo took roll call.
3. Canvass of the Tax Ratification Election
Board President LeAnna Harding read the following statement:
I, LeAnna Harding, Board President of Little Elm ISD, Little Elm, Texas, met with the Little Elm ISD Board of Trustees sitting as the canvassing board to canvass the general election of September 5, 2015 on September 14, 2015 at Zellars Professional Learning Center, 300 Lobo Lane, Little Elm, Texas.

I certify that the figures on the tally sheets correspond with the figures on the returns.

Witness my hand this 14th day of September 2015.

4. Adjournment
The meeting adjourned at 6:20 pm.

Board Agenda Item

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

| | | | | | |
|-------------------------------------|---|--|---|--|---|
| Board Mtg. Date 09-14-2015 | Reports of the Superintendent <input type="checkbox"/> | Business Item <input type="checkbox"/> | Consent Agenda <input type="checkbox"/> | Reports, Routine Monthly <input checked="" type="checkbox"/> | Discussion <input type="checkbox"/> |
| Presenter or Contact Person: | Ross Roberts, Executive Director for Human Resource Services | | | | |
| Policy/Code: | | | | | |
| Summary: | The Human Resource Services Department will present information about LEISD's Hiring and Onboarding process. HRS will also discuss material pertaining to our Mentoring program within LEISD. | | | | |
| Financial Implications: | N/A | | | | |
| Attachments: | N/A | | | | |
| Recommendation: | The presentation about the Hiring, Onboarding, and Mentoring systems within LEISD is for informational purposes only. | | | | |
| Motion: | N/A | | | | |

Board Agenda Item

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

| Board Mtg. Date | Reports of the Superintendent | Business Item | Consent Agenda | Reports, Routine Monthly | Discussion |
|-------------------------------------|--|--------------------------|-------------------------------------|--------------------------|--------------------------|
| 08-10-2015 | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Presenter or Contact Person: | Matthew Gutierrez, Deputy Superintendent for Educational Services | | | | |
| Policy/Code: | BF (LEGAL) | | | | |
| Summary: | <p>In grades K-4, the class size maximum is 22. In LEISD we have 6 areas at five campuses that have some sections of the grade level above 22 students. We are asking for a maximum class size exception at:</p> <p>Brent - K Chavez - grade 2 Lakeview - grade 2 Oak Point - grade 3 Prestwick - grades 1 and 3</p> | | | | |
| Financial Implications: | NA | | | | |
| Attachments: | LEISD Class Size Update | | | | |
| Recommendation: | The administration recommends approval of waivers for the Maximum Class Size Exception from the Commissioner of Education. | | | | |
| Motion: | I move the Board approve waivers for the Maximum Class Size Exception from the Commissioner of Education. | | | | |

Board Agenda Item

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

| Board Mtg. Date | Reports of the Superintendent | Business Item | Consent Agenda | Reports, Routine Monthly | Discussion |
|-------------------------------------|---|--------------------------|-------------------------------------|--------------------------|--------------------------|
| 08-10-2015 | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Presenter or Contact Person: | Matthew Gutierrez, Deputy Superintendent for Educational Services | | | | |
| Policy/Code: | BF (LOCAL) | | | | |
| Summary: | Since we are replacing our Localized Policy Manual in its entirety, the Board will need to affirm changes to (LOCAL) policies resulting from the Policy Review Session completed December 16, 2014. The changes include polices that are to be repealed, added, or revised. | | | | |
| Financial Implications: | NA | | | | |
| Attachments: | (LOCAL) Policy Action List | | | | |
| Recommendation: | The administration recommends approval of the (LOCAL) policies contained within the reconstructed TASB Localized Policy Manual, effective this date, and repeal all previous policies. | | | | |
| Motion: | I move the Board adopt the (LOCAL) policies contained within the reconstructed TASB Localized Policy Manual, effective this date, and repeal all previous policies. | | | | |

(LOCAL) Policy Action List

LITTLE ELM ISD (061914) - LDU 2015.03

TASB attorneys recommend that posting board action on policies be specific enough to advise staff and members of the public of the changes. For that purpose, TASB Policy and Legal Services recommend that the policy changes—each addition, deletion, or replacement—be listed by policy code, title and subtitle. The following document is our compilation of that list, which may be copied and pasted into your meeting notice as well as into staff communications of board action and board meeting minutes.

(LOCAL) Policy Action List

LITTLE ELM ISD (061914) - LDU 2015.03

Adoption:

AB(LOCAL): DISTRICT NAME

AE(LOCAL): EDUCATIONAL PHILOSOPHY

BAA(LOCAL): BOARD LEGAL STATUS - POWERS AND DUTIES

BBB(LOCAL): BOARD MEMBERS - ELECTIONS

BBD(LOCAL): BOARD MEMBERS - TRAINING AND ORIENTATION

BBE(LOCAL): BOARD MEMBERS - AUTHORITY

BBF(LOCAL): BOARD MEMBERS - ETHICS

BBFA(LOCAL): ETHICS - CONFLICT OF INTEREST DISCLOSURES

BBG(LOCAL): BOARD MEMBERS - COMPENSATION AND EXPENSES

BBI(LOCAL): BOARD MEMBERS - TECHNOLOGY RESOURCES AND ELECTRONIC COMMUNICATIONS

BDAA(LOCAL): OFFICERS AND OFFICIALS - DUTIES AND REQUIREMENTS OF BOARD OFFICERS

BDAE(LOCAL): OFFICERS AND OFFICIALS - DUTIES AND REQUIREMENTS OF DEPOSITORY

BDB(LOCAL): BOARD INTERNAL ORGANIZATION - INTERNAL COMMITTEES

BDD(LOCAL): BOARD INTERNAL ORGANIZATION - ATTORNEY

BE(LOCAL): BOARD MEETINGS

BED(LOCAL): BOARD MEETINGS - PUBLIC PARTICIPATION

BF(LOCAL): BOARD POLICIES

BG(LOCAL): BOARD SELF-EVALUATION

BJA(LOCAL): SUPERINTENDENT - QUALIFICATIONS AND DUTIES

BJCD(LOCAL): SUPERINTENDENT - EVALUATION

BJCF(LOCAL): SUPERINTENDENT - NONRENEWAL

BP(LOCAL): ADMINISTRATIVE REGULATIONS

(LOCAL) Policy Action List

LITTLE ELM ISD (061914) - LDU 2015.03

BQ(LOCAL): PLANNING AND DECISION-MAKING PROCESS

BQA(LOCAL): PLANNING AND DECISION-MAKING PROCESS - DISTRICT-LEVEL

BQB(LOCAL): PLANNING AND DECISION-MAKING PROCESS - CAMPUS-LEVEL

CAA(LOCAL): FISCAL MANAGEMENT GOALS AND OBJECTIVES - FINANCIAL ETHICS

CCG(LOCAL): LOCAL REVENUE SOURCES - AD VALOREM TAXES

CDA(LOCAL): OTHER REVENUES - INVESTMENTS

CDC(LOCAL): OTHER REVENUES - GRANTS FROM PRIVATE SOURCES

CE(LOCAL): ANNUAL OPERATING BUDGET

CFB(LOCAL): ACCOUNTING - INVENTORIES

CFD(LOCAL): ACCOUNTING - ACTIVITY FUNDS MANAGEMENT

CH(LOCAL): PURCHASING AND ACQUISITION

CI(LOCAL): SCHOOL PROPERTIES DISPOSAL

CJ(LOCAL): CONTRACTED SERVICES

CK(LOCAL): SAFETY PROGRAM/RISK MANAGEMENT

CKB(LOCAL): SAFETY PROGRAM/RISK MANAGEMENT - ACCIDENT PREVENTION AND REPORTS

CKC(LOCAL): SAFETY PROGRAM/RISK MANAGEMENT - EMERGENCY PLANS

CKE(LOCAL): SAFETY PROGRAM/RISK MANAGEMENT - SECURITY PERSONNEL

CLB(LOCAL): BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - MAINTENANCE

CNB(LOCAL): TRANSPORTATION MANAGEMENT - DISTRICT VEHICLES

CPAB(LOCAL): OFFICE COMMUNICATIONS - MAIL AND DELIVERY

CPC(LOCAL): OFFICE MANAGEMENT - RECORDS MANAGEMENT

CQ(LOCAL): TECHNOLOGY RESOURCES

CRB(LOCAL): INSURANCE AND ANNUITIES MANAGEMENT - LIABILITY INSURANCE

CRD(LOCAL): INSURANCE AND ANNUITIES MANAGEMENT - HEALTH AND LIFE INSURANCE

(LOCAL) Policy Action List
LITTLE ELM ISD (061914) - LDU 2015.03

CRF(LOCAL): INSURANCE AND ANNUITIES MANAGEMENT - UNEMPLOYMENT INSURANCE

CV(LOCAL): FACILITIES CONSTRUCTION

CVA(LOCAL): FACILITIES CONSTRUCTION - COMPETITIVE BIDDING

CVB(LOCAL): FACILITIES CONSTRUCTION - COMPETITIVE SEALED PROPOSALS

CW(LOCAL): NAMING FACILITIES

CY(LOCAL): INTELLECTUAL PROPERTY

DBA(LOCAL): EMPLOYMENT REQUIREMENTS AND RESTRICTIONS - CREDENTIALS AND RECORDS

DBAA(LOCAL): EMPLOYMENT REQUIREMENTS AND RESTRICTIONS - CRIMINAL HISTORY AND CREDIT REPORTS

DBB(LOCAL): EMPLOYMENT REQUIREMENTS AND RESTRICTIONS - MEDICAL EXAMINATIONS AND COMMUNICABLE DISEASES

DBD(LOCAL): EMPLOYMENT REQUIREMENTS AND RESTRICTIONS - CONFLICT OF INTEREST

DC(LOCAL): EMPLOYMENT PRACTICES

DCB(LOCAL): EMPLOYMENT PRACTICES - TERM CONTRACTS

DCD(LOCAL): EMPLOYMENT PRACTICES - AT-WILL EMPLOYMENT

DCE(LOCAL): EMPLOYMENT PRACTICES - OTHER TYPES OF CONTRACTS

DEA(LOCAL): COMPENSATION AND BENEFITS - COMPENSATION PLAN

DEAA(LOCAL): COMPENSATION PLAN - INCENTIVES AND STIPENDS

DEAB(LOCAL): COMPENSATION PLAN - WAGE AND HOUR LAWS

DEC(LOCAL): COMPENSATION AND BENEFITS - LEAVES AND ABSENCES

DEE(LOCAL): COMPENSATION AND BENEFITS - EXPENSE REIMBURSEMENT

DFAA(LOCAL): PROBATIONARY CONTRACTS - SUSPENSION/TERMINATION DURING CONTRACT

DFBA(LOCAL): TERM CONTRACTS - SUSPENSION/TERMINATION DURING CONTRACT

DFBB(LOCAL): TERM CONTRACTS - NONRENEWAL

(LOCAL) Policy Action List

LITTLE ELM ISD (061914) - LDU 2015.03

EHBB(LOCAL): SPECIAL PROGRAMS - GIFTED AND TALENTED STUDENTS

EHBC(LOCAL): SPECIAL PROGRAMS - COMPENSATORY/ACCELERATED SERVICES

EHBD(LOCAL): SPECIAL PROGRAMS - FEDERAL TITLE I

EHBE(LOCAL): SPECIAL PROGRAMS - BILINGUAL EDUCATION/ESL

EHDB(LOCAL): ALTERNATIVE METHODS FOR EARNING CREDIT - CREDIT BY EXAMINATION WITH PRIOR INSTRUCTION

EHDC(LOCAL): ALTERNATIVE METHODS FOR EARNING CREDIT - CREDIT BY EXAMINATION WITHOUT PRIOR INSTRUCTION

EHDD(LOCAL): ALTERNATIVE METHODS FOR EARNING CREDIT - COLLEGE COURSE WORK/DUAL CREDIT

EHDE(LOCAL): ALTERNATIVE METHODS FOR EARNING CREDIT - DISTANCE LEARNING

EI(LOCAL): ACADEMIC ACHIEVEMENT

EIA(LOCAL): ACADEMIC ACHIEVEMENT - GRADING/PROGRESS REPORTS TO PARENTS

EIC(LOCAL): ACADEMIC ACHIEVEMENT - CLASS RANKING

EIE(LOCAL): ACADEMIC ACHIEVEMENT - RETENTION AND PROMOTION

EIF(LOCAL): ACADEMIC ACHIEVEMENT - GRADUATION

EJ(LOCAL): ACADEMIC GUIDANCE PROGRAM

EL(LOCAL): CHARTER CAMPUS OR PROGRAM

EMB(LOCAL): MISCELLANEOUS INSTRUCTIONAL POLICIES - TEACHING ABOUT CONTROVERSIAL ISSUES

EMI(LOCAL): MISCELLANEOUS INSTRUCTIONAL POLICIES - STUDY OF RELIGION

FB(LOCAL): EQUAL EDUCATIONAL OPPORTUNITY

FD(LOCAL): ADMISSIONS

FDA(LOCAL): ADMISSIONS - INTERDISTRICT TRANSFERS

FDB(LOCAL): ADMISSIONS - INTRADISTRICT TRANSFERS AND CLASSROOM ASSIGNMENTS

FDC(LOCAL): ADMISSIONS - HOMELESS STUDENTS

(LOCAL) Policy Action List
LITTLE ELM ISD (061914) - LDU 2015.03

FDE(LOCAL): ADMISSIONS - SCHOOL SAFETY TRANSFERS
FEA(LOCAL): ATTENDANCE - COMPULSORY ATTENDANCE
FEB(LOCAL): ATTENDANCE - ATTENDANCE ACCOUNTING
FEC(LOCAL): ATTENDANCE - ATTENDANCE FOR CREDIT
FEE(LOCAL): ATTENDANCE - OPEN/CLOSED CAMPUS
FFA(LOCAL): STUDENT WELFARE - WELLNESS AND HEALTH SERVICES
FFAA(LOCAL): WELLNESS AND HEALTH SERVICES - PHYSICAL EXAMINATIONS
FFAC(LOCAL): WELLNESS AND HEALTH SERVICES - MEDICAL TREATMENT
FFAF(LOCAL): WELLNESS AND HEALTH SERVICES - CARE PLANS
FFC(LOCAL): STUDENT WELFARE - STUDENT SUPPORT SERVICES
FFG(LOCAL): STUDENT WELFARE - CHILD ABUSE AND NEGLECT
FFH(LOCAL): STUDENT WELFARE - FREEDOM FROM DISCRIMINATION, HARASSMENT,
AND RETALIATION
FFI(LOCAL): STUDENT WELFARE - FREEDOM FROM BULLYING
FJ(LOCAL): GIFTS AND SOLICITATIONS
FL(LOCAL): STUDENT RECORDS
FM(LOCAL): STUDENT ACTIVITIES
FMA(LOCAL): STUDENT ACTIVITIES - SCHOOL-SPONSORED PUBLICATIONS
FMF(LOCAL): STUDENT ACTIVITIES - CONTESTS AND COMPETITION
FMG(LOCAL): STUDENT ACTIVITIES - TRAVEL
FMH(LOCAL): STUDENT ACTIVITIES - COMMENCEMENT
FN(LOCAL): STUDENT RIGHTS AND RESPONSIBILITIES
FNAA(LOCAL): STUDENT EXPRESSION - DISTRIBUTION OF NONSCHOOL LITERATURE
FNAB(LOCAL): STUDENT EXPRESSION - USE OF SCHOOL FACILITIES FOR NONSCHOOL
PURPOSES
FNCA(LOCAL): STUDENT CONDUCT - DRESS CODE

(LOCAL) Policy Action List
LITTLE ELM ISD (061914) - LDU 2015.03

FNCE(LOCAL): STUDENT CONDUCT - PERSONAL TELECOMMUNICATIONS/ELECTRONIC DEVICES

FNE(LOCAL): STUDENT RIGHTS AND RESPONSIBILITIES - PREGNANT STUDENTS

FNF(LOCAL): STUDENT RIGHTS AND RESPONSIBILITIES - INTERROGATIONS AND SEARCHES

FNG(LOCAL): STUDENT RIGHTS AND RESPONSIBILITIES - STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FO(LOCAL): STUDENT DISCIPLINE

FOC(LOCAL): STUDENT DISCIPLINE - PLACEMENT IN A DISCIPLINARY ALTERNATIVE EDUCATION SETTING

FP(LOCAL): STUDENT FEES, FINES, AND CHARGES

GBAA(LOCAL): INFORMATION ACCESS - REQUESTS FOR INFORMATION

GE(LOCAL): RELATIONS WITH PARENT ORGANIZATIONS

GF(LOCAL): PUBLIC COMPLAINTS

GKA(LOCAL): COMMUNITY RELATIONS - CONDUCT ON SCHOOL PREMISES

GKB(LOCAL): COMMUNITY RELATIONS - ADVERTISING AND FUND RAISING IN THE SCHOOLS

GKC(LOCAL): COMMUNITY RELATIONS - VISITORS TO THE SCHOOLS

GKD(LOCAL): COMMUNITY RELATIONS - NONSCHOOL USE OF SCHOOL FACILITIES

GKDA(LOCAL): NONSCHOOL USE OF SCHOOL FACILITIES - DISTRIBUTION OF NONSCHOOL LITERATURE

GRA(LOCAL): RELATIONS WITH GOVERNMENTAL ENTITIES - STATE AND LOCAL GOVERNMENTAL AUTHORITIES

Deletion:

FMD(LOCAL): STUDENT ACTIVITIES - SOCIAL EVENTS

(LOCAL) Policy Comparison Packet

Each marked-up (LOCAL) policy in this collection reflects an automated comparison of the updated policy with its precursor, as found in the TASB Policy Service records.

The comparison is generated by an automated process that shows changes as follows.

- *Deletions* are shown in a red strike-through font: ~~deleted text~~.
- *Additions* are shown in a blue, bold font: **new text**.
- Blocks of text that have been *moved* without alteration are shown in green, with double underline and double strike-through formatting to distinguish the text's destination from its origin: ~~moved text~~ becomes moved text.
- *Revision bars* appear in the right margin, as above.

While the annotation software competently identifies simple changes, large or complicated changes—as in an extensive rewrite—may be more difficult to follow.

To see these same annotations in Word format, where you can further modify the text or alter the presentation of tracked changes themselves, see “(LOCAL) Policy Comparison (Word docs/Zip),” also found online in Local Manual Updates.

For further assistance in understanding changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

INVESTMENT
AUTHORITY

The Superintendent or other person designated by Board resolution shall serve as the investment officer of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be ~~settled~~~~executed~~ on a delivery versus payment basis.

APPROVED
INVESTMENT
INSTRUMENTS

From those investments authorized by law and described further in CDA(LEGAL) ~~under AUTHORIZED INVESTMENTS,~~ the Board shall permit investment of District funds in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load money market mutual funds and no-load mutual funds as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

SAFETY AND
~~INVESTMENT~~
~~MANAGEMENT~~

The ~~primary~~~~main~~ goal of the investment program is to ensure ~~its~~ safety ~~of principal, to maintain liquidity,~~ and ~~to~~ maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctuations by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

INVESTMENT
MANAGEMENT

In accordance with Government Code 2256.005(3), the quality and capability of investment management for District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

LIQUIDITY AND
MATURITY

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

The District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

DIVERSITY

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

MONITORING MARKET
PRICES

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant ~~changes~~ declines in the market value of the District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial ~~advisers~~ advisers, and representatives/~~advisers~~ advisers of investment pools or money market funds. Monitoring shall be done at least quarterly, as required by law, and more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

MONITORING RATING
CHANGES

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

FUNDS / STRATEGIES

Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirements of the District and consider preservation and safety of principal, liquidity, marketability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.~~strategy defined below.~~

OPERATING FUNDS

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

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| | Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal , investment liquidity, and maturity sufficient to meet anticipated cash flow requirements. |
| AGENCY FUNDS | Investment strategies for agency funds shall have as their primary objectives preservation and safety of principal , investment liquidity, and maturity sufficient to meet anticipated cash flow requirements. |
| DEBT SERVICE FUNDS | Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded. |
| CAPITAL PROJECT FUNDS PROJECTS | Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded. |
| SAFEKEEPING AND CUSTODY | The District shall retain clearly marked receipts providing proof of the District's ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool. |
| BROKERS / DEALERS | Prior to handling investments on behalf of the District, brokers/dealers must submit required written documents in accordance with law. [See SELLERS OF INVESTMENTS, CDA(LEGAL)] Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC), and be in good standing with the Financial Industry Regulatory Authority (FINRA). |
| SOLICITING BIDS FOR CD'S | In order to get the best return on its investments, the District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods. |
| INTEREST RATE RISK | <p>To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification.</p> <p>The District shall monitor interest rate risk using weighted average maturity and specific identification.</p> |
| INTERNAL CONTROLS | A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to protect against losses of public funds arising from fraud, employee |

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by the District's independent auditing firm.

ANNUAL REVIEW

The Board shall review this investment policy and investment strategies not less than annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

ANNUAL AUDIT

In conjunction with the annual financial audit, the District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS
MEDICAL EXAMINATIONS AND COMMUNICABLE DISEASES

DBB
(LOCAL)

MEDICAL
EXAMINATIONS
FOR FOOD SERVICE
EMPLOYEES

Food service employees, as a condition of employment, shall be required to undergo an employment entrance medical examination by an appropriate health professional. This examination shall be conducted before ~~an~~the employee begins employment duties to provide evidence of his or her physical capabilities to perform safely the specified physical activity and shall be paid for by the District.

This exam shall be repeated on an annual basis and shall be paid for by the District.

EXAMINATIONS
DURING
EMPLOYMENT

The Superintendent or designee may require an employee to undergo a medical examination if information received from the employee, the employee's supervisor, or other sources indicates the employee has a physical or mental impairment that:

1. Interferes with the employee's ability to perform essential job functions; or
2. Poses a direct threat to the health or safety of the employee or others. A communicable or other infectious disease may constitute a direct threat.

The District may designate the physician to perform the examination. If the District designates the physician, the District shall pay the cost of the examination. The District may place the employee on paid administrative leave while awaiting results of the examination and evaluating the results.

Based on the results of the examination, the Superintendent or designee shall determine whether the employee has an impairment. If so, the Superintendent or designee shall determine whether the impairment interferes with the employee's ability to perform essential job functions or poses a direct threat. If not, the employee shall be returned to his or her job position.

If the impairment does interfere with the employee's ability to perform essential job functions or poses a direct threat, the Superintendent or designee shall determine whether the employee has a disability and, if so, whether the disability requires reasonable accommodation, including the use of available leave. The granting of additional unpaid leave may be a reasonable accommodation in some circumstances. If the employee does not have a disability, the Superintendent or designee shall evaluate the employee's eligibility for leave. [See DEC(LOCAL)]

[See DAA for information on disabilities and reasonable accommodation] -

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS
MEDICAL EXAMINATIONS AND COMMUNICABLE DISEASES

DBB
(LOCAL)

PLACEMENT ON
TEMPORARY
DISABILITY

AT EMPLOYEE'S
REQUEST

The Superintendent or designee shall have authority to place an **eligible** employee on temporary disability leave at the employee's request, as appropriate, when the employee's condition interferes with the performance of regular duties.

BY BOARD
AUTHORITY

Based on the Superintendent's recommendation that an **eligible** employee be involuntarily placed on temporary disability leave, the Board shall place an employee on temporary disability leave if the Board determines, in consultation with the physician who performed the medical examination, that the **employee's educator's** condition interferes with the performance of regular duties. **[For employees who are eligible for temporary disability leave, see DEC(LOCAL)]**

In accordance with DGBA, an employee may file a complaint disputing placement on temporary disability leave. As part of the complaint process, the employee may present testimony or other relevant information to the Board regarding the employee's fitness to perform regular duties.

~~[See DEC(LEGAL)]~~

OTHER
REQUIREMENTS

Employees with communicable diseases shall follow recommendations of public health officials regarding contact with students and other employees. Food service workers shall comply with health requirements established by city, county, and state health authorities. Bus drivers shall comply with legal requirements. [See DBA]

COMPENSATION AND BENEFITS
COMPENSATION PLAN ~~WAGE AND HOUR LAWS~~

DEA
(LOCAL)

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| | <p>The Superintendent shall recommend an annual to the Board for approval compensation plan plans for all District employees. The compensation plan Compensation plans may include wage and salary structures, stipends, benefits, and incentives. [See also DEAA] The recommended plan shall support District goals for hiring and retaining highly qualified employees. The Board shall review and approve the compensation plan to be used by the District. The Board shall also determine the total compensation package for the Superintendent. [See BJ series]</p> |
| PAY ADMINISTRATION | <p>The Superintendent shall implement administer the compensation plan and establish procedures for plan administration plans consistent with the budget approved by the Board. The Superintendent or designee shall classify each job title within the compensation plan plans based on the qualifications, and duties, and market value of the position.</p> |
| ANNUALIZED SALARY | <p>The District Within these classifications, the Superintendent or designee shall determine appropriate pay all salaried for new employees over 12 months in equal monthly or bimonthly installments, regardless of the number of months employed during the school year. Salaried and employees hired during the school year shall be paid in accordance with administrative regulations reassigned to different positions.</p> |
| ANNUAL PAY INCREASES | <p>The Superintendent shall recommend to the Board an amount for employee pay increases as part of the annual budget. The Superintendent or designee shall determine pay adjustments annual increases for individual employees, within the approved budget following established procedures. budgeted amounts.</p> |
| MID-YEAR PAY INCREASES CONTRACT EMPLOYEES | <p>A contract employee's pay may shall not be increased after performance on the contract has begun only if authorized by the compensation plan of the District or unless there is a change in the employee's job assignment or duties during the term of the contract that warrants additional compensation. Any such changes in pay that do not conform with the compensation plan during the term of the contract shall require Board approval. [See DEA(LEGAL)DEAB for provisions on pay increases and public hearing requirements]</p> |
| NON-CONTRACT NON-CONTRACT EMPLOYEES | <p>The Superintendent may grant a pay increase to a noncontract employee after duties have begun because of only when there is a change in the employee's job assignment or to address pay equity duties, or when an adjustment in the market value of the job warrants additional compensation. The Superintendent shall report any such pay increases to the Board at the next regular meeting.</p> |

COMPENSATION AND BENEFITS
COMPENSATION PLAN~~WAGE AND HOUR LAWS~~

DEA
(LOCAL)

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**PAY DURING CLOSING
IF THE BOARD
CHOOSES TO PAY
CLASSIFICATION OF
POSITIONS**

~~The Superintendent or designee shall determine the classification of positions or employees during an emergency closure as "exempt" or "nonexempt" for which purposes of payment of overtime in compliance with the workdays are not scheduled to be made up at a later date, then that authorization shall be by resolution or other Board action and Fair Labor Standards Act (FLSA).~~

EXEMPT

~~The District shall reflect pay employees who are exempt from the purpose served by overtime pay requirements of the expenditure. FLSA on a salary basis. The salaries of these employees are intended to cover all hours worked, and the District shall not make deductions that are prohibited under the FLSA.~~

~~An employee who believes deductions have been made from his or her salary in violation of this policy should bring the matter to the District's attention, through the District's complaint policy. [See EBDGBA] If improper deductions are confirmed, the District will reimburse the employee and take steps to ensure future compliance with the FLSA.~~

~~The Superintendent or designee may assign noncontractual supplemental duties to personnel exempt under the FLSA, as needed. [See DK(LOCAL)] The employee shall be compensated for the authority to close schools] these assignments according to the District's compensation plans.~~

NONEXEMPT

~~Nonexempt employees may be compensated on an hourly basis or on a salary basis. Employees who are paid on an hourly basis shall be compensated for all hours worked. Employees who are paid on a salary basis are paid for a 40-hour workweek and do not earn additional pay unless the employee works more than 40 hours.~~

~~A nonexempt employee shall have the approval of his or her supervisor before working overtime. An employee who works overtime without prior approval is subject to discipline but shall be compensated in accordance with the FLSA.~~

**WORKWEEK
DEFINED**

~~For purposes of FLSA compliance, the workweek for District employees shall be 12:00 a.m. Saturday until 11:59 p.m. Friday.~~

**COMPENSATORY
TIME**

~~At the District's option, nonexempt employees may receive compensatory time off, rather than overtime pay, for overtime work. The employee shall be informed in advance if overtime hours will accrue compensatory time rather than pay.~~

ACCRUAL

~~Compensatory time earned by nonexempt employees may not accrue beyond a maximum of 60 hours. If an employee has a balance of more than 60 hours of overtime, the employee will be re-~~

COMPENSATION AND BENEFITS
COMPENSATION PLAN~~WAGE AND HOUR LAWS~~

DEA
(LOCAL)

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| | quired to use compensatory time or, at the District's option, will receive overtime pay. |
| USE | An employee shall use compensatory time within the semester in which it is earned. If an employee has any unused compensatory time remaining at the end of a fiscal year, the employee shall receive overtime pay. Compensatory time may be used at either the employee's or the District's option. An employee may use compensatory time in accordance with the District's leave policies and if such use does not unduly disrupt the operations of the District. Employees shall be required to use compensatory hours before use of accrued state or local sick or personal days. [See DEC(LOCAL)] The District may require an employee to use compensatory time when in the best interest of the District. |
| ANNUALIZED SALARY REQUIRED | The District shall pay all salaried employees over 12 months, regardless of the number of months employed during the school year. A salaried employee shall receive his or her salary in equal monthly or bimonthly payments, beginning with the first pay period of the school year. |
| EARLY SEPARATION | If a salaried employee separates from service before the last day of instruction, the employee shall receive in his or her final paycheck the unpaid amount the employee has actually earned from the beginning of the 12-month pay period until the date of separation. For purposes of this policy, "separation from service" shall be as defined in IRS regulation 26 CFR 1.409A-1(h). A salaried employee who separates from service on or after the last day of instruction shall be paid as follows: 1. An employee who is retiring under the Texas Teacher Retirement System shall receive in his or her final paycheck the unpaid amount the employee has actually earned from the beginning of the 12-month pay period until the date of separation. If the employee is eligible and elects to continue enrollment in the District's group health coverage for one or more months of the summer, the employee's share of premiums shall be withheld from the final paycheck. 2. All other employees shall be paid according to the annualized salary provisions above. [For provisions on continuation of coverage after resignation, see CRD(LEGAL).] |

COMPENSATION ~~PLAN AND BENEFITS~~
INCENTIVES AND STIPENDS

DEAA
(LOCAL)

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STIPEND

THE SUPERINTENDENT
SHALL RECOMMEND
A STIPEND PAY
SCHEDULE AS PART
OF MASTER-TEACHER
STIPENDS

~~At the annual compensation plan~~end of the District. [See DEA]

The Superintendent or designee may assign noncontractual supplemental duties to personnel exempt under the Fair Labor Standards Act (FLSA), as needed. [See DK(LOCAL)] The employeeschool year, a master teacher shall be compensatedpaid the stipend for these assignments according toany month in which the compensation plan of teacher performed the District.prescribed duties for more than ten days. [See DBA]

~~If the number of master teachers exceeds the grants allocated, the District shall first fund the stipends for master teachers in their second or third year in the master program, as required by law. The District shall distribute the remaining funds among newly assigned master teachers based on:~~

~~LOCAL CRITERIA~~

- ~~1.Length of time teaching in the subject area.~~
- ~~2.Seniority in the District, as measured from the employee's most recent date of hire.~~

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EDUCATOR
INCENTIVE AND
INNOVATION
PROGRAMS

The Superintendent shall have authority to submit incentive plans and grant applications for incentive and innovation programs to TEA or other granting organizations, on behalf of the Board. IncentiveThe incentive plans shall address teacher eligibility, including any exclusions.

Locally developed incentive programs, if any, shall be addressed in the compensation plan of the District.[See also DEA regarding stipends for noncontractual supplemental duties.]

COMPENSATION PLAN
WAGE AND HOUR LAWS

DEAB
(LOCAL)

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| CLASSIFICATION OF POSITIONS | The Superintendent or designee shall determine the classification of positions or employees as “exempt” or “nonexempt” for purposes of payment of overtime in compliance with the Fair Labor Standards Act (FLSA). |
| EXEMPT | <p>The District shall pay employees who are exempt from the overtime pay requirements of the FLSA on a salary basis. The salaries of these employees are intended to cover all hours worked, and the District shall not make deductions that are prohibited under the FLSA.</p> <p>An employee who believes deductions have been made from his or her salary in violation of this policy should bring the matter to the District’s attention, through the District’s complaint policy. [See DGBA] If improper deductions are confirmed, the District will reimburse the employee and take steps to ensure future compliance with the FLSA.</p> |
| NONEXEMPT | <p>Nonexempt employees may be compensated on an hourly basis or on a salary basis. Employees who are paid on an hourly basis shall be compensated for all hours worked. Employees who are paid on a salary basis are paid for up to and including a 40-hour workweek.</p> <p>A nonexempt employee shall have the approval of his or her supervisor before working overtime. An employee who works overtime without prior approval is subject to discipline but shall be compensated in accordance with the FLSA.</p> |
| WORKWEEK DEFINED | For purposes of FLSA compliance, the workweek for District employees shall begin at 12:00 a.m. Saturday and end at 11:59 p.m. Friday. |
| COMPENSATORY TIME | At the District’s option, nonexempt employees may receive compensatory time off, rather than overtime pay, for overtime work. The employee shall be informed in advance if overtime hours will accrue compensatory time rather than pay. |
| ACCRUAL | Compensatory time earned by nonexempt employees may not accrue beyond a maximum of 40 hours. If an employee has a balance of more than 40 hours of compensatory time, the District shall require the employee to use the compensatory time, or at the District’s option, the District shall pay the employee for the compensatory time. |
| USE | An employee shall use compensatory time within the semester in which it is earned. If an employee has any unused compensatory time remaining at the end of a duty year, the District shall pay the employee for the compensatory time. |

COMPENSATION PLAN
WAGE AND HOUR LAWS

DEAB
(LOCAL)

Compensatory time may be used at either the employee's or the District's option. An employee may use compensatory time in accordance with the District's leave policies and if such use does not unduly disrupt the operations of the District. Employees shall be required to use compensatory hours before use of accrued state or local sick or personal days. [See DEC(LOCAL)] The District may require an employee to use compensatory time when in the best interest of the District.

COMPENSATION AND BENEFITS
EXPENSE REIMBURSEMENT

DEE
(LOCAL)

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| PRIOR APPROVAL REQUIRED | An employee shall be reimbursed for reasonable, allowable ex- penses incurred in carrying out District business only with the prior approval of the employee's immediate supervisor. |
| TRAVEL EXPENSES | Reimbursement for authorized travel shall be in accordance with legal requirements. Accounting records shall accurately reflect that no state or federal funds were used to reimburse travel expenses beyond those au- thorized for state employees. |
| DOCUMENTATION REQUIRED | For any authorized expense incurred, the employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses and in accordance with administrative procedures. |
| EXCEPTION | Expenses for meals associated with authorized overnight travel not related to a state or federal grant shall be paid to employees on a per diem basis. No receipts shall be required for expenses paid on a per diem basis. The cost of meals shall be covered by a per diem allowance. |

DATE ISSUED: 5/26/2015~~9/30/2003~~
UPDATE 10274
DEE(LOCAL)-B~~X~~

ADOPTED:

1 of 1

REDUCTION IN FORCE
FINANCIAL EXIGENCY

DFFA
(LOCAL)

PLAN TO REDUCE
PERSONNEL COSTS

If the Superintendent determines that there is a need to reduce personnel costs, the Superintendent shall develop, in consultation with the Board as necessary, a plan for reducing costs that may include one or more of the following:

- Salary reductions [see ~~DEA~~];~~DEAB~~]
- Furloughs, if the District has received certification from the Commissioner of a reduction in funding under Education Code 42.009 [see CBA and ~~DEA~~];~~DEAB~~]
- Reductions in force of contract personnel due to financial exigency, if the District meets the standard for declaring a financial exigency as defined by the Commissioner [see CEA and provisions at REDUCTION IN FORCE DUE TO FINANCIAL EXIGENCY, below];~~or~~]
- Reductions in force of contract personnel due to program change [see DFFB]; ~~or~~]
- Other means of reducing personnel costs.

A plan to reduce personnel costs may include the reduction of personnel employed pursuant to employment arrangements not covered at APPLICABILITY, below.

- See DCD for the termination at any time of at-will employment.
- See DFAB for the termination of a probationary contract at the end of the contract period.
- See DFCA for the termination of a continuing contract.
- See DCE for the termination at the end of the contract period of a contract not governed by Chapter 21 of the Education Code.

REDUCTION IN FORCE
DUE TO FINANCIAL
EXIGENCY

APPLICABILITY

The following provisions shall apply when a reduction in force due to financial exigency requires:

1. The nonrenewal or termination of a term contract;
2. The termination of a probationary contract during the contract period; or
3. The termination of a contract not governed by Chapter 21 of the Education Code during the contract period.

DEFINITIONS

Definitions used in this policy are as follows:

REDUCTION IN FORCE
FINANCIAL EXIGENCY

DFFA
(LOCAL)

1. "Nonrenewal" shall mean the termination of a term contract at the end of the contract period.
2. "Discharge" shall mean termination of a contract during the contract period.

GENERAL GROUNDS A reduction in force may take place when the Superintendent recommends and the Board adopts a resolution declaring a financial exigency. [See CEA] A determination of financial exigency constitutes sufficient reason for nonrenewal or sufficient cause for discharge.

EMPLOYMENT AREAS When a reduction in force is to be implemented, the Superintendent shall recommend the employment areas to be affected.

Employment areas may include, for example:

1. Elementary grades, levels, subjects, departments, or programs.
2. Secondary grades, levels, subjects, departments, or programs, including career and technical education subjects.
3. Special programs, such as gifted and talented, bilingual/ESL programs, special education and related services, compensatory education, or migrant education.
4. Disciplinary alternative education programs (DAEPs) and other discipline management programs.
5. Counseling programs.
6. Library programs.
7. Nursing and other health services programs.
8. An educational support program that does not provide direct instruction to students.
9. Other ~~District-wide~~ Districtwide programs.
10. An individual campus.
11. Any administrative position, unit, or department.
12. Programs funded by state or federal grants or other dedicated funding.
13. Other contractual positions.

The Superintendent's recommendation may address whether any employment areas should be:

REDUCTION IN FORCE
FINANCIAL EXIGENCY

DFFA
(LOCAL)

1. Combined or adjusted (e.g., “elementary programs” and “compensatory education programs” can be combined to identify an employment area of “elementary compensatory education programs”); and/or
2. Applied on a **District-wide**~~Districtwide~~ or campus-wide basis (e.g., “the counseling program at [named elementary campus]”).

The Board shall determine the employment areas to be affected.

CRITERIA FOR
DECISION

The Superintendent or designee shall apply the following criteria to the employees within an affected employment area when a reduction in force will not result in the nonrenewal or discharge of all staff in the employment area. The criteria are listed in the order of importance and shall be applied sequentially to the extent necessary to identify the employees who least satisfy the criteria and therefore are subject to the reduction in force. For example, if all necessary reductions can be accomplished by applying the first criterion, it is not necessary to apply the second criterion, and so forth.

1. Qualifications for Current or Projected Assignment: Certification, multiple or composite certifications, bilingual certification, licensure, endorsement, highly qualified status, and/or specialized or advanced content-specific training or skills for the current or projected assignment.
2. Performance: Effectiveness, as reflected by:
 - a. The most recent formal appraisal and, if available, consecutive formal appraisals from more than one year [see DNA]; and
 - b. Any other written evaluative information, including disciplinary information, from the last 36 months.

If the Superintendent or designee at his or her discretion decides that the documented performance differences between two or more employees are too insubstantial to rely upon, he or she may proceed to apply the remaining criteria in the order listed below.

3. Extra Duties: Currently performing an extra-duty assignment, such as department or grade-level chair, band director, athletic coach, or activity sponsor.
4. Professional Background: Professional education and work experience related to the current or projected assignment.
5. Seniority: Length of service in the District, as measured from the employee’s most recent date of hire.

REDUCTION IN FORCE
FINANCIAL EXIGENCY

DFFA
(LOCAL)

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| SUPERINTENDENT RECOMMENDATION | The Superintendent shall recommend to the Board the nonrenewal or discharge of the identified employees within the affected employment areas. |
| BOARD VOTE | <p>After considering the Superintendent's recommendations, the Board shall determine the employees to be proposed for nonrenewal or discharge, as appropriate.</p> <p>If the Board votes to propose nonrenewal of one or more employees, the Board shall specify the manner of hearing in accordance with DFBB(LOCAL).</p> <p>If the Board votes to propose discharge of one or more employees, the Board shall determine whether the hearing will be conducted by a TEA-appointed hearing examiner [see DFD] or will be a local hearing under Education Code 21.207 [see DFBB].</p> |
| NOTICE | <p>The Superintendent or designee shall provide each employee written notice of the proposed nonrenewal or discharge, as applicable. The notice shall include:</p> <ol style="list-style-type: none">1. The proposed action, as applicable;2. A statement of the reason for the proposed action; and3. Notice that the employee is entitled to a hearing of the type determined by the Board. |
| CONSIDERATION FOR AVAILABLE POSITIONS | <p>An employee who has received notice of proposed nonrenewal or discharge may apply for available positions for which he or she wishes to be considered. The employee is responsible for reviewing posted vacancies, submitting an application, and otherwise complying with District procedures.</p> <p>If the employee meets the District's objective criteria for the position and is the most qualified internal applicant, the District shall offer the employee the position until:</p> <ol style="list-style-type: none">1. Final action by the Board to end the employee's contract, if the employee does not request a hearing.2. The evidentiary hearing by the independent hearing examiner, the Board, or other person designated in DFBB(LOCAL), if the employee requests a hearing. |
| HEARING REQUEST NONRENEWAL: TERM CONTRACT | An employee receiving notice of proposed nonrenewal of a term contract may request a hearing in accordance with DFBB. |

REDUCTION IN FORCE
FINANCIAL EXIGENCY

DFFA
(LOCAL)

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| DISCHARGE: CHAPTER 21 CONTRACT | An employee receiving notice of proposed discharge from a contract governed by Chapter 21 of the Education Code may request a hearing. The hearing shall be conducted in accordance with DFD or the nonrenewal hearing process in DFBB, as determined by the Board and specified in the notice of proposed discharge. |
| DISCHARGE: NON- CHAPTER 21 CONTRACT | An employee receiving notice of proposed discharge during the period of an employment contract not governed by Chapter 21 of the Education Code may request a hearing before the Board or its designee in accordance with DCE. |
| FINAL ACTION HEARING REQUESTED | If the employee requests a hearing, the Board shall take final action after the hearing in accordance with DCE, DFBB, or DFD, as applicable, and shall notify the employee in writing. |
| NO HEARING REQUESTED | If the employee does not request a hearing, the Board shall take final action in accordance with DCE, DFBB, or DFD, as applicable, and shall notify the employee in writing. |

Little Elm ISD
061914

EMPLOYEE STANDARDS OF CONDUCT
SEARCHES AND ALCOHOL/DRUG TESTING

DHE
(LOCAL)

REASONABLE
SUSPICION
SEARCHES

The District reserves the right to conduct searches when the District has reasonable ~~suspicion~~^{cause} to believe that a search will uncover evidence of work-related misconduct. The District may search the employee, the employee's personal items, work areas, lockers, and private vehicles parked on District premises or worksites or used in District business. **Searches that reveal a violation of the District's standards of conduct may result in disciplinary action. [See DH]**

DATE ISSUED: ~~5/26/2015~~^{2/22/1999}
UPDATE ~~10260~~
DHE(LOCAL)-B

ADOPTED:

1 of 1

STUDENT RIGHTS AND RESPONSIBILITIES
STUDENT CONDUCT

FNG
(LOCAL)

~~STUDENT HANDBOOK
—STUDENT CODE OF
CONDUCT~~

~~The District's rules of conduct and discipline, maintained in the student handbook and/or the Board-adopted Student Code of Conduct, are established to achieve and maintain order in the schools, and to teach respect toward others and responsible behavior. [See FO series]~~

~~EXTRACURRICULAR
ACTIVITIES:
STANDARDS OF
BEHAVIOR~~

~~With the approval of the principal and Superintendent, a sponsor or a coach of an extracurricular activity may develop and enforce standards of behavior that are higher than the District-developed Student Code of Conduct and may condition membership or participation in the activity on adherence to those standards. [See FO]~~

~~PROHIBITED
HARASSMENT~~

~~A student shall not engage in prohibited harassment, including sexual harassment, of:~~

- ~~1. Another student, as defined at FFH.~~
- ~~2. A District employee, as defined at DIA.~~

~~While subject to the disciplinary control of the District, a student shall not engage in prohibited harassment, including sexual harassment, of another person, including a Board member, vendor, contractor, volunteer, or parent.~~

~~A student who violates this prohibition shall be subject to appropriate discipline in accordance with the Student Code of Conduct.~~

~~BEHAVIORAL
STANDARDS~~

~~The following specific policies address student conduct in the areas of:~~

- ~~1. Use of District technology resources — CQ~~
- ~~2. Attendance — FEC~~
- ~~3. Bullying — FFI~~
- ~~4. School-sponsored publications — FMA~~
- ~~5. Appropriate attire and grooming — FNCA~~
- ~~6. Damage to school property — FNGB~~
- ~~7. Prohibited organizations and hazing — FNCG~~
- ~~8. Tobacco use — FNCD~~
- ~~9. Use of personal telecommunications devices and other electronic devices — FNCE~~
- ~~10. Drug and alcohol use — FNCF~~
- ~~11. Weapons — FNCG~~
- ~~12. Assault — FNCH~~
- ~~13. Disruptions — FNCI, GKA~~

STUDENT DISCIPLINE

FO
(LOCAL)

~~GENERAL GUIDELINES~~

~~A District employee shall adhere to the following general guidelines when imposing discipline:~~

- ~~1. A student shall be disciplined when necessary to improve the student's behavior, to maintain order, or to protect other students, school employees, or property.~~
- ~~2. A student shall be treated fairly and equitably. Discipline shall be based on an assessment of the circumstances of each case. Factors to consider shall include:~~
 - ~~a. The seriousness of the offense;~~
 - ~~b. The student's age;~~
 - ~~c. The frequency of misconduct;~~
 - ~~d. The student's attitude;~~
 - ~~e. The potential effect of the misconduct on the school environment;~~
 - ~~f. Requirements of Chapter 37 of the Education Code; and~~
 - ~~g. The Student Code of Conduct adopted by the Board.~~
- ~~3. Before a student under 18 is assigned to detention outside regular school hours, notice shall be given to the student's parent to inform him or her of the reason for the detention and permit arrangements for necessary transportation.~~

STUDENT CODE OF
CONDUCT

The District's rules of discipline are maintained in the Board-adopted Student Code of Conduct and are established to support an environment conducive to teaching and learning.

Rules of conduct and discipline shall not have the effect of discriminating on the basis of gender, race, color, disability, religion, ethnicity, or national origin.

At the beginning of the school year and throughout the school year as necessary, the Student Code of Conduct shall be:

1. Posted and prominently displayed at each campus or made available for review in the principal's office, as required by law; and
2. Made available **on the District's website**~~on the District's Web site~~ and/or as **a** hard copy to students, parents, teachers, administrators, and ~~to~~ others on request.

REVISIONS

Revisions to the Student Code of Conduct approved by the Board during the year shall be made available promptly to students and parents, teachers, administrators, and others.

STUDENT DISCIPLINE

FO
(LOCAL)

| | |
|---------------------------------------|--|
| 'PARENT' DEFINED | Throughout the Student Code of Conduct and discipline policies, the term "parent" includes a parent, legal guardian, or other person having lawful control of the child. |
| CORPORAL PUNISHMENT | The Board prohibits the use of corporal punishment in the District. Students shall not be spanked, paddled, or subject to other physical force as a means of discipline for violations of the Student Code of Conduct. |
| PHYSICAL RESTRAINT | Within the scope of an employee's duties, a District employee may physically restrain a student if the employee reasonably believes restraint is necessary in order to: <ol style="list-style-type: none">1. Protect a person, including the person using physical restraint, from physical injury.2. Obtain possession of a weapon or other dangerous object.3. Remove a student refusing a lawful command of a school employee from a specific location, including a classroom or other school property, in order to restore order or to impose disciplinary measures.4. Control an irrational student.5. Protect property from serious damage. |
| EXTRACURRICULAR STANDARDS OF BEHAVIOR | <p>With the approval of the principal and Superintendent, sponsors and coaches of extracurricular activities may develop and enforce standards of behavior that are higher than the District-developed Student Code of Conduct and may condition membership or participation in the activity on adherence to those standards. Extracurricular standards of behavior may take into consideration conduct that occurs at any time, on or off school property. Extracurricular behavioral standards shall not have the effect of discriminating on the basis of gender, race, color, disability, religion, ethnicity, or national origin.</p> <p>A student shall be informed of any extracurricular behavior standards at the beginning of each school year or when the student first begins participation in the activity. A student and his or her parent shall sign and return to the sponsor or coach a statement that they have read the extracurricular behavior standards and consent to them as a condition of participation in the activity.</p> <p>Standards of behavior for an extracurricular activity are independent of the Student Code of Conduct. Violations of these standards of behavior that are also violations of the Student Code of Conduct may result in independent disciplinary actions.</p> |

STUDENT DISCIPLINE

FO
(LOCAL)

A student may be removed from participation in extracurricular activities or may be excluded from school honors for violation of extracurricular standards of behavior for an activity or for violation of the Student Code of Conduct.

'PARENT' DEFINED

Throughout the Student Code of Conduct and discipline policies, the term "parent" includes a parent, legal guardian, or other person having lawful control of the child.

**GENERAL DISCIPLINE
GUIDELINES**

A District employee shall adhere to the following general guidelines when imposing discipline:

1. A student shall be disciplined when necessary to improve the student's behavior, to maintain order, or to protect other students, school employees, or property.
2. A student shall be treated fairly and equitably. Discipline shall be based on an assessment of the circumstances of each case. Factors to consider shall include:
 - a. The seriousness of the offense;
 - b. The student's age;
 - c. The frequency of misconduct;
 - d. The student's attitude;
 - e. The potential effect of the misconduct on the school environment;
 - f. Requirements of Chapter 37 of the Education Code; and
 - g. The Student Code of Conduct adopted by the Board.
3. Before a student under 18 is assigned to detention outside regular school hours, notice shall be given to the student's parent to inform him or her of the reason for the detention and permit arrangements for necessary transportation.

CORPORAL
PUNISHMENT

The Board prohibits the use of corporal punishment in the District. **Students shall not be spanked, paddled, or subjected** to other physical force as a means of discipline for violations of the Student Code of Conduct.

PHYSICAL RESTRAINT

Within the scope of an employee's duties, a District employee may physically restrain a student if the employee reasonably believes restraint is necessary in order to:

1. Protect a person, including the person using physical restraint, from physical injury.
2. Obtain possession of a weapon or other dangerous object.

STUDENT DISCIPLINE

FO
(LOCAL)

3. Remove a student refusing a lawful command of a school employee from a specific location, including a classroom or other school property, in order to restore order or to impose disciplinary measures.
4. Control an irrational student.
5. Protect property from serious damage.

A District employee may restrain a student with a disability who receives special education services only in accordance with law. [See FOF(LEGAL)]

VIDEO AND AUDIO
MONITORING

Video and audio recording equipment shall be used for safety purposes to monitor student behavior on District property.

The District shall post signs notifying students and parents about the District's use of video and audio recording equipment. Students shall not be notified when the equipment is turned on.

USE OF
RECORDINGS

The principal shall review recordings as needed, and evidence of student misconduct shall be documented. A student found to be in violation of the District's Student Code of Conduct shall be subject to appropriate discipline.

ACCESS TO
RECORDINGS

Recordings shall remain in the custody of the campus principal and shall be maintained as required by law. A parent or student who wishes to view a recording in response to disciplinary action taken against the student may request such access under the procedures set out by law. [See FL(LEGAL)]

Board Agenda Item

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

| Board Mtg. Date | Reports of the Superintendent | Business Item | Consent Agenda | Reports, Routine Monthly | Discussion |
|-------------------------------------|---|--------------------------|-------------------------------------|--------------------------|--------------------------|
| 08-10-2015 | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Presenter or Contact Person: | Matthew Gutierrez, Deputy Superintendent for Educational Services | | | | |
| Policy/Code: | BF (LOCAL) | | | | |
| Summary: | Since we are replacing our Localized Policy Manual in its entirety, the Board will need to affirm changes to (LOCAL) policies resulting from the Policy Review Session completed December 16, 2014. The changes include polices that are to be repealed, added, or revised. | | | | |
| Financial Implications: | NA | | | | |
| Attachments: | (LOCAL) Policy Action List | | | | |
| Recommendation: | The administration recommends approval of the (LOCAL) policies contained within the reconstructed TASB Localized Policy Manual, effective this date, and repeal all previous policies. | | | | |
| Motion: | I move the Board adopt the (LOCAL) policies contained within the reconstructed TASB Localized Policy Manual, effective this date, and repeal all previous policies. | | | | |

Vantage Points

A Board Member's Guide to Update 102

Please note: *Vantage Points* is an executive summary, prepared specifically for board members, of the TASB Localized Update. The topic-by-topic outline and the thumbnail descriptions focus attention on key issues to assist local officials in understanding changes found in the policies. **The description of policy changes in *Vantage Points* is highly summarized and should not substitute for careful attention to the more detailed, district-specific Explanatory Notes and the policies within the localized update packet.**

This information is provided for educational purposes only to facilitate a general understanding of the law or other regulatory matter. This information is neither an exhaustive treatment on the subject nor is this intended to substitute for the advice of an attorney or other professional adviser. Consult with your attorney or professional adviser to apply these principles to specific fact situations.

We welcome your comments or suggestions for improving *Vantage Points*. Please write to us at TASB Policy Service, P.O. Box 400, Austin, TX 78767-0400, e-mail us at policy.service@tasb.org, or call us at 800-580-7529 or 512-467-0222.

For further information about Policy Service, check out our website at <http://policy.tasb.org>.

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Update 102 addresses several recent changes in state and federal law, including amendments to the Texas Administrative Code on special education services, community and student engagement, and community-based fine arts programs. The update also encompasses a review of the legal and local policies addressing bonds and investments, as well as a reorganization of the DEA series of policies addressing compensation to focus the series on the primary component—the board-adopted compensation plan.

Accountability

At AIB(LEGAL), regarding district and campus performance reporting, new Commissioner rules provide guidance on the process for evaluating student and community engagement and for performance and compliance reporting. The rules clarify that a district must post the results of the performance and compliance evaluation on its website and require a local committee to determine the criteria to be used for the district's evaluation. Also added at AIB(LEGAL) is information related to the required dissemination of a federal report card. Review the policy and TEA's website at http://tea.texas.gov/About_TEA/Laws_and_Rules/NCLB_and_ESEA/NCLB-ESEA_Resources/Federal_Report_Card/ for more information.

Bonds and Investments

TASB Policy Service engaged an outside law firm with expertise in the area of investments and bond issues to ensure that the policy manual continues to address all relevant legal material. Changes at CCA(LEGAL), addressing bond issues, include a reference to the 50 cent debt test, additional details about bond elections, and references to existing state and federal law relating to the issuance of bonds. At CDA(LEGAL), addressing investments, changes include clarification regarding required quarterly reports and the board's ability to specify if any of the statutorily authorized investments are not suitable for the district.

CDA(LOCAL) POLICY CONSIDERATIONS

Based on the review by the outside law firm, several recommendations are being made regarding this policy on authorized investments. New provisions are recommended to address quality and capability of investment management and to highlight the statutory requirements for the board to annually review and audit the district's investments. Recommended revisions to existing text are to clarify the primary goals of a district's investment program, to more closely mirror terms used in statute, and to conform to industry best practices.

Personnel Issues

Compensation

The D section table of contents has been modified due to the reorganization of the series of legal and local policies dealing with employee compensation. Policy code DEA has been renamed Compensation Plan, with subtitled policies on Incentives and Stipends at DEAA and Wage and Hour Laws at DEAB. The legally referenced policy at DEA now houses various salary and compensation provisions previously at DEAB(LEGAL), while text formerly at DEA(LEGAL) regarding wage and hour laws has been moved to the newly retitled DEAB(LEGAL). No changes were made to the text at DEAA(LEGAL) regarding incentives and stipends, with the exception of the updated title to reflect the reorganization of the DEA series.

DEA, DEAA, AND DEAB (LOCAL) POLICY CONSIDERATIONS

Several revisions are recommended at DEA(LOCAL) and DEAA(LOCAL), in addition to a new recommended policy at DEAB(LOCAL), to coincide with the reorganization and renaming of these policy codes.

DEA(LOCAL) places more emphasis on the district's compensation plan and focuses on the board's and the administration's roles regarding compensation. Recommended changes clarify that the board reviews and approves the annual compensation plan and outline the superintendent's role in implementing and establishing procedures to administer the plan. Additional revisions include clarifying language regarding when a contract employee's pay can be increased after performance on the contract has begun.

For districts that address annualized pay of salaried employees at DEA(LOCAL), recommended revisions simplify that text; detailed provisions regarding how salaried employees will be paid when they are not employed for a full 12-month period are recommended for deletion, as these provisions are no longer required by IRS rules. For districts that do not currently address annualized pay, text is recommended to reflect the common practice of paying salaried employees over 12 months regardless of the number of months that employees are expected to work.

To avoid an improper use of public funds, new text at DEA(LOCAL) is recommended—for districts that do not currently address the issue—to explain that if the board chooses to pay employees during an emergency closure, the board must authorize the action by resolution or other board action that reflects the public purpose served by the expenditure. A sample resolution from TASB is structured to authorize payments during future closings once the board has adopted the resolution. See the Explanatory Notes for more information regarding your district's specific policy.

In addition to a change in title, recommended revisions at DEAA(LOCAL) concern the interrelationship between incentives and stipends and the

district's compensation plan. Due to lack of funding, provisions on master teacher stipends are recommended for deletion.

Recommended for inclusion in the manual is a new policy at DEAB(LOCAL), regarding wage and hour laws. Much of the text included in this recommended policy was moved and revised from provisions formerly at DEA(LOCAL). The policy revisions clarify payment provisions for nonexempt salaried employees who work less than a 40-hour workweek and the accrual and use of compensatory time earned by nonexempt employees.

DFFA(LOCAL) POLICY CONSIDERATIONS

As a result of the reorganization of material in the DEA series, we have adjusted two cross-references in this policy addressing reduction in force due to financial exigency.

Employee Leave

DBB(LOCAL) POLICY CONSIDERATIONS

Because state law requires a district's policy to allow an employee to present testimony or other information to the board when the board places an employee on involuntary temporary disability leave, changes are recommended for this local policy to explicitly state that employees are to follow the complaint process in DGBA in these circumstances. If the district expands eligibility for temporary disability to employees not eligible by law, the district should review DEC(LOCAL) to ensure that the text addressing eligible employees is accurate.

Expense Reimbursement

DEE(LEGAL), addressing expense reimbursement, has been revised to remove outdated references to the Administrative Code reflecting the classroom supply reimbursement program. The statutory provision from the Education Code, however, remains.

DEE(LOCAL) POLICY CONSIDERATIONS

For districts that specifically referenced a per diem practice of expense reimbursement for meals associated with overnight travel not related to a grant, this local policy is included in the update to offer TASB-recommended

language for the board's consideration. The update does not include recommendations for this policy if the district's policy currently requires receipts for all expenses, including meals.

Searches and Alcohol/Drug Testing

Existing provisions from the federal Department of Transportation (DOT) rules have been added for clarification at DHE(LEGAL), addressing employee searches and drug and alcohol testing. For employees subject to DOT testing, the added text explains that the district has the option of permitting an employee to return to work after a failed drug or alcohol test if the employee follows the protocols required by the rules. The district's decision should be reflected at DHE(LOCAL).

DHE(LOCAL) POLICY CONSIDERATIONS

Several revisions are being recommended for this local policy on searches and drug and alcohol testing of employees.

For districts with employees who are subject to DOT testing, the recommended revisions to this policy focus on the distinction between the federal DOT testing program and district-imposed consequences, as required by DOT guidance. In addition to reordering existing provisions and deleting others that are no longer relevant for local policy, we have added an affirmative statement regarding whether or not the district allows for return-to-duty testing after a failed drug or alcohol test. This statement is based on the existing language a district has in its local policy.

For districts that considered a drug violation to be *any level* of alcohol concentration, revisions are recommended since a concentration below 0.02 is considered a negative result by DOT rules and, further, many breath testing devices used for DOT testing do not measure concentrations below 0.02.

If your district has employees subject to DOT testing but your current DHE(LOCAL) does not have any language regarding DOT testing, the district should contact its TASB policy consultant for assistance.

Unrelated to the DOT testing provisions, we recommend the addition of a statement near the beginning of the policy that reasonable suspicion searches that reveal a violation of the district's standards of conduct may result in disciplinary action as outlined at DH(LOCAL).

Student Issues

Students Receiving Special Education Services

Revisions to the EHBA series of policies, addressing special education, were prompted by revised State Board of Education (SBOE) and Commissioner rules, both effective January 1, 2015. The changes include revised descriptions by the SBOE on instructional arrangements at EHBA(LEGAL); streamlining identification, evaluation, and eligibility for special education services at EHBA(LEGAL); admission, review, and dismissal (ARD) committee responsibilities at EHBA(LEGAL); transition planning requirements at EHBA(LEGAL); and notice requirements and dispute resolution options at EHBA(LEGAL).

Graduation

At EIF(LEGAL), provisions regarding graduation have been revised based on recently effective Commissioner rules related to student eligibility for community-based fine arts programs. In addition, significantly revised in this policy are the graduation options for students with disabilities receiving special education services. The Commissioner rules prompting these changes, effective January 1, 2015, clarify graduation options under the foundation program for students receiving special education services. Of note is that the rules specify that to earn an endorsement under the foundation program, a student who receives special education services must not have received any modified curriculum in the endorsement area and must pass all relevant state assessments. The rules related to graduation for students receiving special education services prior to the 2014–15 school year did not change substantively.

EJ(LEGAL), addressing the academic guidance program, has been revised to reflect the current statutory requirements for counselors to provide information on postsecondary opportunities to students each year of high school.

Discipline

Revised Commissioner rules prompted changes at FOF(LEGAL) to require that disciplinary actions for students with disabilities be determined in accordance with certain federal and state laws and to clarify how the use of confinement, seclusion, and time-out provisions from the Education Code apply to peace officers.

FNC AND FO (LOCAL) POLICY CONSIDERATIONS

Related to the changes at FOF(LEGAL) mentioned above, an important revision regarding the use of physical restraint is recommended at FO(LOCAL), addressing student discipline. A new recommended sentence clarifies that a district employee may restrain a student who receives special education services only in accordance with the specific laws that apply to these students. Other recommended changes reorganize the material to group the general provisions regarding the Student Code of Conduct and extracurricular standards of behavior at the beginning of the policy and to

emphasize that discipline must be applied in a nondiscriminatory manner. If the district uses corporal punishment as a disciplinary management technique and the guidelines associated with this use are reflected in policy, the district is encouraged to review these guidelines to confirm that the policy still reflects district practice.

FNC(LOCAL), addressing student conduct, is recommended for deletion at this update. The material in this local policy is either already addressed in more detail at other codes, or, as in the case of provisions related to rules of conduct, is recommended for relocation to FO(LOCAL).

More Information

For further information on these and other policy changes, refer to the policy-by-policy Explanatory Notes—customized for each district’s policies—and the policies themselves, found in your district’s localized update packet.

Board Agenda Item

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

| Board Mtg. Date | Reports of the Superintendent | Business Item | Consent Agenda | Reports, Routine Monthly | Discussion Item |
|-------------------------------------|---|--------------------------|-------------------------------------|--------------------------|--------------------------|
| 09-14-2015 | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Subject: | FINANCIAL REPORTS - JULY 2015 | | | | |
| Presenter or Contact Person: | Grant Anderson, CFO | | | | |
| 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 Consent Agenda as submitted. | | | | |
| Motion: | I move that the Board approve the Consent Agenda as submitted | | | | |

m Independent School District
 General Fund
 Budget Amendments
 September 2015

| | Fund | FX | Decrease | FX | Increase | Org | Effect on Budget | Reason |
|---|-------|----|----------|----|----------|-----|------------------|---|
| 1 | | | | | | | | No budget amendments to be approved for September |
| | | | | | | | | |
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| | Total | | 0 | | 0 | | 0 | |

Little Elm Independent School District
2014-2015 Fund Balance Comparison
as of July 31, 2015

Page 1 of 2

| | | GENERAL FUND | | | DEBT SERVICE FUND | | |
|---------------------------------|------------------------------------|-------------------|------------------|-------------------|-------------------|------------|-------------------|
| | | 1XX | | | 511 | | |
| CONTROL | | ORIGINAL | PROPOSED | AMENDED | CURRENT | PROPOSED | AMENDED |
| CODES | REVENUES | BUDGET | AMENDMENTS | BUDGET | BUDGET | AMENDMENTS | BUDGET |
| 5700 | LOCAL | 23,216,233 | 21,137 | 23,237,370 | 10,557,643 | | 10,557,643 |
| 5800 | STATE | 26,074,068 | | 26,074,068 | 773,250 | | 773,250 |
| 5900 | FEDERAL | 675,000 | 5,000 | 680,000 | - | | - |
| | | 49,965,301 | 26,137 | 49,991,438 | 11,330,893 | - | 11,330,893 |
| Expenditures | | | | | | | |
| 11 Instruction | | 30,892,037 | 588,250 | 31,480,287 | - | | - |
| 12 Library Services | | 669,672 | (161) | 669,511 | - | | - |
| 13 Staff Development | | 534,765 | 3,432 | 538,197 | - | | - |
| 21 Instructional Admin | | 644,565 | 1,775 | 646,340 | - | | - |
| 23 Campus Administration | | 3,198,822 | (6,448) | 3,192,374 | - | | - |
| 31 Guidance & Counseling | | 1,684,761 | (4,053) | 1,680,708 | - | | - |
| 32 Attendance & Social Services | | 13,000 | (700) | 12,300 | - | | - |
| 33 Health Services | | 473,465 | (22) | 473,443 | - | | - |
| 34 Student Transportation | | 1,550,150 | (20,000) | 1,530,150 | - | | - |
| 35 Food Services | | 74,460 | | 74,460 | - | | - |
| 36 Co-curricular Activities | | 1,461,014 | 45,591 | 1,506,605 | - | | - |
| 41 General Administration | | 2,195,024 | 22,437 | 2,217,461 | - | | - |
| 51 Plant Maintenance | | 5,435,495 | 20,257 | 5,455,752 | - | | - |
| 52 Security | | 480,204 | (23,632) | 456,572 | - | | - |
| 53 Data Processing | | 971,841 | (6,869) | 964,972 | - | | - |
| 61 Community Services | | 36,831 | | 36,831 | - | | - |
| 71 Debt Services | | 850,606 | | 850,606 | 11,625,221 | | 11,625,221 |
| 81 Facilities | | 3,417,736 | 50,000 | 3,467,736 | - | | - |
| 95 Payments to JUV Justice Alt | | 32,000 | | 32,000 | - | | - |
| 99 Intergovernmental Charges | | 245,000 | | 245,000 | - | | - |
| | TOTAL EXPENDITURES | 54,861,448 | 669,857 | 55,531,305 | 11,625,221 | - | 11,625,221 |
| 00 Other Resources | | - | | - | 21,946,347 | | 21,946,347 |
| 00 Other Uses | | - | | - | (21,652,019) | | (21,652,019) |
| | FUND BALANCE 08/31/14 | 21,653,740 | | 21,653,740 | 3,710,704 | | 3,710,704 |
| | EST FUND BALANCE @ 07/31/15 | 16,757,593 | (643,720) | 16,113,873 | 3,710,704 | - | 3,710,704 |

Little Elm Independent School District
2014-2015 Fund Balance Comparison
as of July 31, 2015

Page 2 of 2

| | | FOOD SERVICE FUND | | | CHILD CARE | | |
|------------------------------------|--------------------|-------------------|------------|-----------|------------|------------|---------|
| | | 240 | | | 720 | | |
| | | PROPOSED | | | PROPOSED | | |
| CONTROL | REVENUES | CURRENT | AMENDMENTS | AMENDED | CURRENT | AMENDMENTS | AMENDED |
| CODES | | BUDGET | | BUDGET | BUDGET | | BUDGET |
| 5700 | LOCAL | 1,118,025 | | 1,118,025 | 579,032 | | 579,032 |
| 5800 | STATE | 17,000 | | 17,000 | - | | - |
| 5900 | FEDERAL | 1,714,759 | | 1,714,759 | - | | - |
| | | 2,849,784 | - | 2,849,784 | 579,032 | - | 579,032 |
| 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 | | 3,393,799 | | 3,393,799 | - | | - |
| 36 Co-curricular Activities | | - | | - | - | | - |
| 41 General Administration | | - | | - | - | | - |
| 51 Plant Maintenance | | - | | - | - | | - |
| 52 Security | | - | | - | - | | - |
| 53 Data Processing | | - | | - | - | | - |
| 61 Community Services | | - | | - | 590,367 | | 590,367 |
| 71 Debt Services | | - | | - | - | | - |
| 81 Facilities | | - | | - | - | | - |
| 95 Payments to JUV Justice Alt | | - | | - | - | | - |
| 99 Intergovernmental Charges | | - | | - | - | | - |
| | TOTAL EXPENDITURES | 3,393,799 | - | 3,393,799 | 590,367 | - | 590,367 |
| FUND BALANCE 08/31/14 | | 1,153,161 | | 1,153,161 | 134,292 | | 134,292 |
| EST FUND BALANCE @ 07/31/15 | | 609,146 | - | 609,146 | 122,957 | - | 122,957 |

Little Elm Independent School District
Statement of Unaudited Revenues and Expenditures - Budget vs. Actual
As of July 31, 2015

GENERAL FUND

Fund 1XX

| CONTROL CODES | REVENUES | 2014-2015 Approved Budget | PERIOD RECEIPTS/ EXPENDITURES | Y-T-D RECEIVED/ ENC + EXP | VARIANCE FAVORABLE (UNFAVORABLE) | PERCENT TO TOTAL | PERCENT OF YEAR ELAPSED |
|--------------------------|---|--|--|--|---|---------------------------------|--|
| | | | | | | | |
| 5700 | LOCAL | 23,237,370.00 | 116,283.98 | 25,687,514.13 | 2,450,144.13 | 110.54% | 92% |
| 5800 | STATE | 26,074,068.00 | 3,229,732.17 | 23,874,080.17 | (2,199,987.83) | 91.56% | 92% |
| 5900 | FEDERAL | 680,000.00 | 42,512.95 | 797,125.62 | 117,125.62 | 117.22% | 92% |
| TOTAL | REVENUES | 49,991,438.00 | 3,388,529.10 | 50,358,719.92 | 367,281.92 | 100.73% | 92% |
| | EXPENDITURES | | | | | | |
| 0011 | Instruction | 31,480,287.00 | 403,238.63 | 28,663,327.43 | 2,816,959.57 | 91.05% | 92% |
| 0012 | Library Services | 669,511.00 | 3,535.77 | 571,468.04 | 98,042.96 | 85.36% | 92% |
| 0013 | Curriculum & Staff Development | 538,197.00 | 44,822.30 | 492,922.51 | 45,274.49 | 91.59% | 92% |
| 0021 | Instructional Leadership | 646,340.00 | 64,574.27 | 609,814.68 | 36,525.32 | 94.35% | 92% |
| 0023 | School Leadership | 3,192,374.00 | 281,946.74 | 3,130,052.95 | 62,321.05 | 98.05% | 92% |
| 0031 | Guidance & Counseling | 1,680,708.00 | 101,975.97 | 1,414,241.04 | 266,466.96 | 84.15% | 92% |
| 0032 | Social Work Services | 12,300.00 | - | 12,299.87 | 0.13 | 100.00% | 92% |
| 0033 | Health Services | 473,443.00 | 3,009.01 | 436,291.14 | 37,151.86 | 92.15% | 92% |
| 0034 | Student Transportation | 1,530,150.00 | 49,945.65 | 1,335,298.48 | 194,851.52 | 87.27% | 92% |
| 0035 | Food Services | 74,460.00 | 4,889.17 | 70,007.45 | 4,452.55 | 94.02% | 92% |
| 0036 | Co-curricular Activities | 1,506,605.00 | 107,939.76 | 1,385,923.61 | 120,681.39 | 91.99% | 92% |
| 0041 | General Administration | 2,217,461.00 | 159,802.13 | 1,892,891.80 | 324,569.20 | 85.36% | 92% |
| 0051 | Plant Maintenance | 5,455,752.00 | 405,464.35 | 4,551,719.86 | 904,032.14 | 83.43% | 92% |
| 0052 | Security & Monitoring | 456,572.00 | 46,419.67 | 347,793.21 | 108,778.79 | 76.17% | 92% |
| 0053 | Data Processing | 964,972.00 | 53,799.13 | 678,268.18 | 286,703.82 | 70.29% | 92% |
| 0061 | Community Service | 36,831.00 | 3,064.33 | 33,088.42 | 3,742.58 | 89.84% | 92% |
| 0071 | Debt Services | 850,606.00 | - | 649,754.93 | 200,851.07 | 76.39% | 92% |
| 0081 | Facility Acquisition | 3,467,736.00 | 192,928.41 | 1,856,143.65 | 1,611,592.35 | 53.53% | 92% |
| 0095 | Pmt to Juvenile Justice | 32,000.00 | 4,450.00 | 19,758.00 | 12,242.00 | 61.74% | 92% |
| 0099 | Intergovernmental Charges | 245,000.00 | - | 241,841.60 | 3,158.40 | 98.71% | 92% |
| TOTAL | EXPENDITURES | 55,531,305.00 | 1,931,805.29 | 48,392,906.85 | 7,138,398.15 | 87.15% | 92% |
| | OPERATING TRANSFERS | | | | | | |
| 7910 | Other Resources | - | 55,780.00 | 55,780.00 | | | |
| 8910 | Other Uses | - | - | - | | | |
| TOTAL | OPERATING TRANSFERS | - | 55,780.00 | 55,780.00 | | | |
| 0100 | Fund Balance 08/31/14 | 21,653,740.42 | - | 21,653,740.42 | | | |
| 3000 | Year to Date Fund Bal. (unaudited) | 16,113,873.42 | | 23,675,333.49 | | | |

**Little Elm Independent School District
General Operating Cash Flow Statement
FY 2014-2015**

| | 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> | 15,292,402.58 | 17,659,566.72 | 16,415,745.79 | 16,548,094.27 | 23,857,097.50 | 26,090,893.15 | 25,040,531.27 | 22,494,464.71 | 20,531,509.00 | 18,431,178.65 | 17,168,062.67 | - | 15,292,402.58 |
| RECEIPTS | | | | | | | | | | | | | |
| Tax Collections | 15,114.29 | 432,947.97 | 1,128,990.20 | 13,614,100.23 | 5,696,623.73 | 3,121,729.62 | 279,490.73 | 208,793.36 | 264,007.52 | 210,827.85 | 83,732.47 | - | 25,056,357.97 |
| Interest | 3,792.03 | 4,022.02 | 3,927.35 | 3,991.02 | 7,325.33 | 7,001.62 | 6,885.92 | 5,782.38 | 5,409.66 | 4,393.62 | 4,216.71 | - | 56,747.66 |
| Other Local Revenue | 293,780.20 | 274,476.18 | 111,049.90 | 100,653.35 | 122,059.40 | 63,563.85 | 134,529.46 | 182,216.25 | 212,135.34 | 123,889.17 | 71,389.67 | - | 1,689,742.77 |
| State Revenue - Available School | - | - | 8,046.00 | 185,006.00 | 56,167.00 | 56,167.00 | 263,974.00 | 172,469.00 | 185,568.00 | 274,391.00 | 190,745.00 | - | 1,392,533.00 |
| State Revenue - Foundation | 4,966,299.00 | 4,069,212.00 | 2,140,369.00 | - | - | - | - | 1,653,126.00 | 1,138,891.00 | 2,195,122.00 | 2,854,243.00 | - | 19,017,262.00 |
| State Revenue - Debt Service | - | - | 877,199.00 | - | - | 5.00 | - | - | - | - | - | - | 877,204.00 |
| State Revenue - Misc | - | 218,125.12 | 16,972.63 | - | 1,450.00 | - | 15,804.65 | 190,817.15 | - | - | - | - | 443,169.55 |
| MAC Receipts/SHARS | 3,330.24 | 33,370.77 | 22,046.87 | 19,449.56 | 10,518.29 | 26,196.30 | 12,945.52 | 26,000.88 | 26,727.59 | 15,051.65 | 4,610.64 | - | 200,248.31 |
| Federal Program Revenue | 130,376.00 | 144,982.06 | 236,544.01 | 107,554.55 | 105,253.36 | 106,514.60 | 575,783.64 | 2,200.00 | 143,121.71 | 330,860.11 | 100,849.35 | - | 1,984,039.39 |
| Federal Program Revenue 240 | 48,828.49 | 219,797.91 | 217,550.33 | 153,448.43 | 142,194.05 | 181,930.11 | 186,760.65 | 159,044.76 | 212,134.88 | 197,542.94 | 47,923.99 | - | 1,767,156.54 |
| Lunch Revenue - local 240 | 144,672.97 | 164,754.94 | 123,867.38 | 99,043.81 | 126,398.23 | 126,139.30 | 133,463.92 | 149,769.95 | 134,350.18 | 25,238.37 | 6,544.45 | - | 1,234,243.50 |
| Payroll Deposits | 1,200.63 | 310.96 | 1.25 | 1,182.62 | 1,182.62 | 1,086.50 | 1,134.60 | 659.00 | 313.62 | 1,548.15 | 369.20 | - | 8,989.15 |
| Proceeds Maintenance Tax Notes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers from Debt Service | 2,543.00 | - | 2,410.00 | - | - | - | - | - | 19,060.00 | - | - | - | 24,013.00 |
| Transfers from Investment Acct | 2,635,963.43 | - | - | - | - | - | - | - | - | - | - | - | 2,635,963.43 |
| Total Revenue | 8,245,900.28 | 5,561,999.93 | 4,888,973.92 | 14,284,429.57 | 6,269,172.01 | 3,690,333.90 | 1,610,773.09 | 2,750,878.73 | 2,341,719.50 | 3,378,864.86 | 3,364,624.48 | - | 56,387,670.27 |
| DISBURSEMENTS | | | | | | | | | | | | | |
| Payroll Checks | 2,254,432.50 | 2,344,372.96 | 2,377,809.86 | 2,361,824.96 | 2,320,194.92 | 2,367,331.00 | 2,398,850.28 | 2,370,246.77 | 2,435,939.35 | 2,433,976.89 | 2,354,819.87 | - | 26,019,799.36 |
| Accounts Payable Checks | 2,670,140.46 | 3,529,205.76 | 1,421,458.07 | 2,793,566.84 | 1,112,533.71 | 1,107,717.93 | 811,711.17 | 1,400,844.47 | 1,046,703.39 | 1,251,996.08 | 821,816.64 | - | 17,967,694.52 |
| TRS Deposit | 631,176.25 | 602,225.84 | 626,885.07 | 614,348.82 | 278,047.00 | 934,298.45 | 614,955.34 | 610,287.80 | 617,349.13 | 616,349.53 | 605,924.11 | - | 6,751,847.34 |
| IRS Deposit | 322,220.93 | 329,301.91 | 330,180.44 | 328,151.72 | 324,020.73 | 331,084.40 | 331,019.86 | 332,076.40 | 341,388.38 | 339,368.34 | 344,899.75 | - | 3,653,712.86 |
| Bank Charges/ NSF's/Bk Trans | 766.00 | 714.39 | 292.00 | 335.00 | 580.00 | 264.00 | 303.00 | 379.00 | 669.60 | 290.00 | 320.00 | - | 4,912.99 |
| Total Expenditures | 5,878,736.14 | 6,805,820.86 | 4,756,625.44 | 6,098,227.34 | 4,035,376.36 | 4,740,695.78 | 4,156,839.65 | 4,713,834.44 | 4,442,049.85 | 4,641,980.84 | 4,127,780.37 | - | 54,397,967.07 |
| Cash to TEA | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cash Transferred to Debt Service | - | - | - | 877,199.00 | - | - | - | - | - | - | - | - | 877,199.00 |
| Transfers to Investment Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditures & Transfers | 5,878,736.14 | 6,805,820.86 | 4,756,625.44 | 6,975,426.34 | 4,035,376.36 | 4,740,695.78 | 4,156,839.65 | 4,713,834.44 | 4,442,049.85 | 4,641,980.84 | 4,127,780.37 | - | 55,275,166.07 |
| Net Change in Cash | 2,367,164.14 | (1,243,820.93) | 132,348.48 | 7,309,003.23 | 2,233,795.65 | (1,050,361.88) | (2,546,066.56) | (1,962,955.71) | (2,100,330.35) | (1,263,115.98) | (763,155.89) | - | 1,112,504.20 |
| <i>Ending Cash Balance in bank</i> | <u>17,659,566.72</u> | <u>16,415,745.79</u> | <u>16,548,094.27</u> | <u>23,857,097.50</u> | <u>26,090,893.15</u> | <u>25,040,531.27</u> | <u>22,494,464.71</u> | <u>20,531,509.00</u> | <u>18,431,178.65</u> | <u>17,168,062.67</u> | <u>16,404,906.78</u> | <u>-</u> | <u>16,404,906.78</u> |
| Beginning Cash Balance Lone Star | 12,161,189.85 | 12,162,389.96 | 12,163,562.71 | 12,164,702.54 | 12,165,964.94 | 12,167,234.50 | 12,168,364.59 | 12,169,671.63 | 12,170,990.22 | 12,172,416.90 | 12,173,834.50 | - | 12,161,189.85 |
| Beginning Cash Balance TexStar | 1,378,761.59 | 1,378,797.54 | 1,378,842.62 | 1,378,886.47 | 1,378,945.10 | 1,379,008.63 | 1,379,066.60 | 1,379,137.36 | 1,379,216.85 | 1,379,292.18 | 1,379,373.72 | - | 1,378,761.59 |
| Beginning Cash Balance MBIA | 4,444,599.39 | 1,808,832.34 | 1,808,978.39 | 1,809,119.76 | 1,809,265.82 | 1,809,426.90 | 1,809,573.87 | 1,809,761.84 | 1,809,963.87 | 1,810,175.03 | 1,810,390.33 | - | 4,444,599.39 |
| Interest Earned Lone Star | 1,200.11 | 1,172.75 | 1,139.83 | 1,262.40 | 1,269.56 | 1,130.09 | 1,307.04 | 1,318.59 | 1,426.68 | 1,417.60 | 1,495.73 | - | 14,140.38 |
| Interest Earned TexStar | 35.95 | 45.08 | 43.85 | 58.63 | 63.53 | 57.97 | 70.76 | 79.49 | 75.33 | 81.54 | 84.51 | - | 696.64 |
| Interest Earned MBIA | 196.38 | 146.05 | 141.37 | 146.06 | 161.08 | 146.97 | 187.97 | 202.03 | 211.16 | 215.30 | 240.39 | - | 1,994.76 |
| Transfers out | (2,635,963.43) | - | - | - | - | - | - | - | - | - | - | - | (2,635,963.43) |
| Transfers in | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Ending Cash Balance Invested</i> | <u>15,350,019.84</u> | <u>15,351,383.72</u> | <u>15,352,708.77</u> | <u>15,354,175.86</u> | <u>15,355,670.03</u> | <u>15,357,005.06</u> | <u>15,358,570.83</u> | <u>15,360,170.94</u> | <u>15,361,884.11</u> | <u>15,363,598.55</u> | <u>15,365,419.18</u> | <u>-</u> | <u>15,365,419.18</u> |
| TOTAL CASH AVAILABLE | <u>33,009,586.56</u> | <u>31,767,129.51</u> | <u>31,900,803.04</u> | <u>39,211,273.36</u> | <u>41,446,563.18</u> | <u>40,397,536.33</u> | <u>37,853,035.54</u> | <u>35,891,679.94</u> | <u>33,793,062.76</u> | <u>32,531,661.22</u> | <u>31,770,325.96</u> | <u>-</u> | <u>31,770,325.96</u> |

**Little Elm Independent School District
Debt Service Cash Flow Statement
FY 2014-2015**

| | 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> | 2,471,571.72 | 2,476,984.84 | 2,685,867.38 | 3,226,763.94 | 2,655,693.62 | 5,395,579.26 | 1,896,175.89 | 2,030,859.59 | 2,153,599.53 | 2,251,376.64 | 2,353,345.85 | - | 2,471,571.72 |
| RECEIPTS | | | | | | | | | | | | | |
| Tax Collections | 7,142.78 | 208,028.41 | 542,320.19 | 6,550,130.99 | 2,738,468.97 | 1,499,896.01 | 134,012.50 | 90,693.82 | 116,083.83 | 101,211.75 | 39,883.69 | - | 12,027,872.94 |
| Interest | 813.34 | 854.13 | 986.37 | 1,599.69 | 1,416.67 | 700.62 | 671.20 | 691.12 | 753.28 | 757.46 | 804.53 | - | 10,048.41 |
| Bond Refunding | - | - | - | - | - | - | - | 31,355.00 | - | - | - | - | 31,355.00 |
| Transfer from General Operating | - | - | - | 877,199.00 | - | - | - | - | - | - | - | - | 877,199.00 |
| Transfers from Investment Acct | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue | 7,956.12 | 208,882.54 | 543,306.56 | 7,428,929.68 | 2,739,885.64 | 1,500,596.63 | 134,683.70 | 122,739.94 | 116,837.11 | 101,969.21 | 40,688.22 | - | 12,946,475.35 |
| DISBURSEMENTS | | | | | | | | | | | | | |
| Bank Charges/ NSF's/Bk Trans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers to Investment Accounts | - | - | - | 8,000,000.00 | - | 5,000,000.00 | - | - | - | - | - | - | 13,000,000.00 |
| Transfer to General Operating | 2,543.00 | - | 2,410.00 | - | - | - | - | - | 19,060.00 | - | - | - | 24,013.00 |
| Total Expenditures & Transfers | 2,543.00 | - | 2,410.00 | 8,000,000.00 | - | 5,000,000.00 | - | - | 19,060.00 | - | - | - | 13,024,013.00 |
| Net Change in Cash | 5,413.12 | 208,882.54 | 540,896.56 | (571,070.32) | 2,739,885.64 | (3,499,403.37) | 134,683.70 | 122,739.94 | 97,777.11 | 101,969.21 | 40,688.22 | - | (77,537.65) |
| Ending Cash Balance in bank | 2,476,984.84 | 2,685,867.38 | 3,226,763.94 | 2,655,693.62 | 5,395,579.26 | 1,896,175.89 | 2,030,859.59 | 2,153,599.53 | 2,251,376.64 | 2,353,345.85 | 2,394,034.07 | - | 2,394,034.07 |
| Beginning Cash Balance TexPool | 1,240,988.17 | 1,241,022.11 | 1,241,050.33 | 1,241,079.45 | 9,241,136.52 | 9,241,501.40 | 11,448,184.71 | 11,448,651.52 | 11,449,144.51 | 11,449,682.05 | 11,450,223.11 | - | 1,240,988.17 |
| Interest Earned TexPool | 33.94 | 28.22 | 29.12 | 57.07 | 364.88 | 393.33 | 466.81 | 492.99 | 537.54 | 541.06 | 612.39 | - | 3,557.35 |
| Transfers in | - | - | - | 8,000,000.00 | - | 5,000,000.00 | - | - | - | - | - | - | 13,000,000.00 |
| Transfers out | - | - | - | - | - | (2,793,710.02) | - | - | - | - | - | - | (2,793,710.02) |
| Ending Cash Balance Invested | 1,241,022.11 | 1,241,050.33 | 1,241,079.45 | 9,241,136.52 | 9,241,501.40 | 11,448,184.71 | 11,448,651.52 | 11,449,144.51 | 11,449,682.05 | 11,450,223.11 | 11,450,835.50 | - | 11,450,835.50 |
| TOTAL CASH AVAILABLE | 3,718,006.95 | 3,926,917.71 | 4,467,843.39 | 11,896,830.14 | 14,637,080.66 | 13,344,360.60 | 13,479,511.11 | 13,602,744.04 | 13,701,058.69 | 13,803,568.96 | 13,844,869.57 | - | 13,844,869.57 |

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
as of July 31, 2015

Operating Fund:

| | |
|--------------------------------|----------------------|
| Balance per bank | 16,404,906.78 |
| Add: Texas Class/MBIA | 1,810,630.72 |
| Lone Star | 12,175,330.23 |
| TexStar | 1,379,458.23 |
| Add: Deposits in Transit | - |
| Taxes in Transit | 20,852.39 |
| Less: Outstanding Checks/Wires | (233,414.88) |
| Balance per Books | 31,557,763.47 |

Interest & Sinking Fund:

| | |
|--------------------------|----------------------|
| Balance per bank | 2,394,034.07 |
| Add: Texpool | 11,450,835.50 |
| Add: Taxes in Transit | 9,961.21 |
| Less: Outstanding Checks | - |
| Balance per Books | 13,854,830.78 |

| | |
|--------------------------------|----------------------|
| Total Balance per Books | 45,412,594.25 |
|--------------------------------|----------------------|

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: July 31, 2015

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 |
|---------------------------|-------------------|---------|-------------------------------|----------------------|------------------------------|---------------------------|----------------------------|----------------------|----------------------|-----------------------|-----------------------------------|----------------------|
| 07/01/15 | Lone Star | | Investment Pool Investment | 12,173,834.50 | 100.0000% | 100.0000% | 0.0000% | 12,173,834.50 | | | | |
| | | | Withdrawal | - | | | | 12,173,834.50 | | | | |
| 07/31/15 | | | Interest | 1,495.73 | | | 0.1400% | 12,175,330.23 | | | 1,495.73 | - |
| | | | | <u>12,175,330.23</u> | | | | <u>12,175,330.23</u> | | | <u>1,495.73</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 |
|---------------------------|-------------------|---------|-------------------------------|---------------------|------------------------------|---------------------------|----------------------------|---------------------|----------------------|-----------------------|-----------------------------------|----------------------|
| 07/01/15 | TexSTAR | | Investment Pool Investment | 1,379,373.72 | 100.0000% | 100.0000% | 0.0000% | 1,379,373.72 | | | | |
| | | | Withdrawal | - | | | | 1,379,373.72 | | | | |
| 07/31/15 | | | Interest | 84.51 | | | 0.0722% | 1,379,458.23 | | | 84.51 | - |
| | | | | <u>1,379,458.23</u> | | | | <u>1,379,458.23</u> | | | <u>84.51</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 |
|---------------------------|-------------------|---------|-------------------------------|---------------------|------------------------------|---------------------------|----------------------------|---------------------|----------------------|-----------------------|-----------------------------------|----------------------|
| 07/01/15 | MBIA-Texas CLASS | | Investment Pool Investment | 1,810,390.33 | 100.0000% | 100.0000% | 0.0000% | 1,810,390.33 | | | | |
| | | | Withdrawal | - | | | | 1,810,390.33 | | | | |
| 07/31/15 | | | Interest | 240.39 | | | 0.1600% | 1,810,630.72 | | | 240.39 | - |
| | | | | <u>1,810,630.72</u> | | | | <u>1,810,630.72</u> | | | <u>240.39</u> | <u>-</u> |

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: July 31, 2015

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 |
|---------------------------|-------------------|---------|--------------------------|---------------|------------------------------|---------------------------|----------------------------|---------------|----------------------|-----------------------|-----------------------------------|----------------------|
| 07/01/15 | TexPool | | Investment Pool | 11,450,223.11 | 100.0000% | 100.0000% | 0.0000% | 11,450,223.11 | | | | |
| | | | Investment | - | | | | 11,450,223.11 | | | | |
| | | | Withdrawal | - | | | | 11,450,223.11 | | | | - |
| 07/31/15 | | | Interest | 612.39 | | | 0.0630% | 11,450,835.50 | | | 612.39 | |
| | | | | 11,450,835.50 | | | | 11,450,835.50 | | | 612.39 | - |

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 07/31/15
Accounting Period: 07

| | 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 | 49,991,438.00 | 100.00% | 464,821.00 | 100.00% | 1,158,893.00 | 100.00% | 18,602.00 | 100.00% |
| Period Receipts | 3,388,529.10 | | 33,245.73 | | 45,479.44 | | 1,195.52 | |
| Revenue Received to Date | 50,414,499.92 | 100.85% | 361,634.33 | 77.80% | 725,598.67 | 62.61% | 3,498.47 | 18.81% |
| Revenues Receivable: | - | 0.00% | 103,186.67 | 22.20% | 433,294.33 | 37.39% | 15,103.53 | 81.19% |
| Expenditure Budget | 55,531,305.00 | 100.00% | 464,821.00 | 100.00% | 1,158,893.00 | 100.00% | 18,602.00 | 100.00% |
| Period Expenditures | 1,931,805.29 | | 28,951.83 | | 54,293.43 | | 906.97 | |
| Exp./Encumbrances to Date | 48,392,906.85 | 87.15% | 392,986.16 | 84.55% | 829,636.56 | 71.59% | 6,844.08 | 36.79% |
| Balance to Expend: | 7,138,398.15 | 12.85% | 71,834.84 | 15.45% | 329,256.44 | 28.41% | 11,757.92 | 63.21% |
| Actual Revenue Over (Under) | | | | | | | | |
| Actual Expenditures & Encumbrances: | 2,021,593.07 | | (31,351.83) | | (104,037.89) | | (3,345.61) | |

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 07/31/15
Accounting Period: 07

| | Fund: 244 % | | Fund: 255 % | | Fund: 263 % | | Fund 289 % | |
|-----------------------------|--------------------|---------------|------------------|---------------|---------------------------------|---------------|-------------------|---------|
| | Voc Ed Basic Grant | | Title II TPTR | | Title III, Part A LEP/Immigrant | | Summer School LEP | |
| Revenue Budget | 56,530.00 | 100.00% | 51,336.00 | 100.00% | 126,407.00 | 100.00% | 6,639.00 | 100.00% |
| Period Receipts | 11,173.15 | | 3,629.40 | | 6,126.11 | | - | |
| Revenue Received to Date | 46,835.51 | 82.85% | 41,227.75 | 80.31% | 92,744.80 | 73.37% | 6,639.00 | |
| Revenues Receivable: | 9,694.49 | 17.15% | 10,108.25 | 19.69% | 33,662.20 | 26.63% | - | |
| Expenditure Budget | 56,530.00 | 100.00% | 51,336.00 | 100.00% | 126,407.00 | 100.00% | 6,639.00 | 100.00% |
| Period Expenditures | - | | 1,508.93 | | 21,687.74 | | - | |
| Exp./Encumbrances to Date | 46,835.51 | 82.85% | 41,903.14 | 81.63% | 115,526.44 | 91.39% | - | 0.00% |
| Balance to Expend: | 9,694.49 | 17.15% | 9,432.86 | 18.37% | 10,880.56 | 8.61% | 6,639.00 | |
| Actual Revenue Over (Under) | | | | | | | | |
| Actual Expenditures: | - | | (675.39) | | (22,781.64) | | 6,639.00 | |

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 07/31/15
Accounting Period: 07

| | Fund 397 | % | Fund 410 | % | Fund: 240 | % | Fund: 511 | % |
|-------------------------------------|--------------------|---------|-------------------------|---------|--------------|---------|---------------|---------|
| | APIB Campus Awards | | Instructional Materials | | Food Service | | Debt Service | |
| Revenue Budget | - | 100.00% | 428,023.00 | 100.00% | 2,849,784.00 | 100.00% | 33,277,240.00 | 100.00% |
| Period Receipts | 900.00 | | - | | 65,636.01 | | 48,454.67 | |
| Revenue Received to Date | 900.00 | #DIV/0! | 429,471.92 | 100.34% | 3,108,188.41 | 109.07% | 34,874,302.98 | 104.80% |
| Revenues Receivable: | | | 0.00% | | - | 0.00% | - | 0.00% |
| Expenditure Budget | - | 100.00% | 452,948.00 | 100.00% | 3,393,799.00 | 100.00% | 33,277,240.00 | 100.00% |
| Period Expenditures | - | | - | | 95,142.00 | | 500.00 | |
| Exp./Encumbrances to Date | 450.00 | #DIV/0! | 428,345.45 | 94.57% | 2,821,431.49 | 83.13% | 24,730,675.97 | 74.32% |
| Balance to Expend: | (450.00) | | 24,602.55 | 5.43% | 572,367.51 | 16.87% | 8,546,564.03 | 25.68% |
| Actual Revenue Over (Under) | | | | | | | | |
| Actual Expenditures & Encumbrances: | 450.00 | | 1,126.47 | | 286,756.92 | | 10,143,627.01 | |

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 07/31/15
Accounting Period: 07

| | Fund: 647 % | | Fund: 720 % | |
|-------------------------------------|-------------------|---------|-------------|---------|
| | 2012 & 2014 Bonds | | Child Care | |
| Revenue Budget | 18,180,345.00 | 100.00% | 579,032.00 | 100.00% |
| Period Receipts | 240.39 | | 48,044.06 | |
| Revenue Received to Date | 18,194,192.26 | 100.08% | 543,386.57 | 93.84% |
| Revenues Receivable: | - | 0.00% | 35,645.43 | 6.16% |
| Expenditure Budget | 18,180,345.00 | 100.00% | 590,367.00 | 100.00% |
| Period Expenditures | - | | 45,611.78 | |
| Exp./Encumbrances to Date | 16,383,561.54 | 90.12% | 535,513.73 | 90.71% |
| Balance to Expend: | 1,796,783.46 | 9.88% | 54,853.27 | 9.29% |
| Actual Revenue Over (Under) | | | | |
| Actual Expenditures & Encumbrances: | 1,810,630.72 | | 7,872.84 | |

Denton County
Monthly Collection Status Report
July 2015

Little Elm ISD

| | Collections Month of July | Cumulative Total 10/1/14 thru 07/31/15 | % of Tax Levy |
|---------------------------------|------------------------------|---|------------------|
| Current Tax Year Collections | | | |
| Base M&O | 71,541.15 | 24,386,548.83 | 99.32% |
| Base I&S | 34,394.90 | 11,724,301.78 | |
| Base I&S Bond | - | - | |
| P&I M&O | 5,303.83 | 117,955.50 | |
| P&I I&S | 2,570.72 | 34,495.10 | |
| P&I I&S Bond | - | - | |
| Attorney Fee | 8,792.88 | 19,446.15 | |
| Subtotal | 122,603.48 | 36,282,747.36 | 99.79% |
| Delinquent TaxYears Collections | | | |
| Base M&O | 16,485.94 | 464,629.34 | |
| Base I&S | 7,795.77 | 222,910.81 | |
| Base I&S Bond | - | - | |
| P&I M&O | 5,165.17 | 97,640.57 | |
| P&I I&S | 2,276.36 | 45,837.24 | |
| P&I I&S Bond | - | - | |
| Attorney Fee | 1,616.03 | 33,323.47 | |
| Other* | - | - | |
| Subtotal | 33,339.27 | 864,341.43 | |
| Combined Current & Delinquent: | | | |
| Base M&O | 88,027.09 | 24,851,178.17 | |
| Base I&S | 42,190.67 | 11,947,212.59 | |
| Base I&S Bond | - | - | |
| P&I M&O | 10,469.00 | 215,596.07 | |
| P&I I&S | 4,847.08 | 80,332.34 | |
| Attorney Fee | 10,408.91 | 52,769.62 | |
| Other* | - | - | |
| Total Collections | 155,942.75 | 37,147,088.79 | |
| Original 2014 Tax Levy | | 35,928,565.78 | |
| Current 2014 Tax Levy | | 36,357,360.57 | |

Denton County
Cumulative Comparative Collection Status Report
July 2015

Little Elm ISD

| | Tax Year 2014 Collections thru July 2015 | % of Tax Levy | Tax Year 2013 Collections thru July 2014 | % of Tax Levy |
|----------------------------------|--|------------------|--|------------------|
| Current Tax Year Collections | | | | |
| Base M&O + I&S | 36,110,850.61 | 99.32% | 30,981,969.78 | 99.00% |
| P&I M&O + I&S | 152,450.60 | | 102,779.36 | |
| Attorney Fee | 19,446.15 | | 15,688.13 | |
| Subtotal | <u>36,282,747.36</u> | 99.79% | <u>31,100,437.27</u> | 99.38% |
| Delinquent Tax Years Collections | | | | |
| Base M&O + I&S | 687,540.15 | | 394,649.16 | |
| P&I M&O + I&S | 143,477.81 | | 120,120.76 | |
| Attorney Fee | 33,323.47 | | 36,150.62 | |
| Subtotal | <u>864,341.43</u> | | <u>550,920.54</u> | |
| Combined Current & Delinquent: | | | | |
| Base M&O + I&S | 36,798,390.76 | | 31,376,618.94 | |
| P&I M&O + I&S | 295,928.41 | | 222,900.12 | |
| Attorney Fee | 52,769.62 | | 51,838.75 | |
| Other | - | | - | |
| Total Collections | <u>37,147,088.79</u> | | <u>31,651,357.81</u> | |
| Adjusted 2013 Tax Levy | | | <u>31,293,429.94</u> | |
| Original 2014 Tax Levy | <u>35,928,565.78</u> | | | |
| Current 2014 Tax Levy | <u>36,357,360.57</u> | | | |

Denton County
Levy Outstanding Status Report
July 2015
Little Elm ISD

| | Current Tax Year | Delinquent Tax Years |
|--|-------------------|----------------------|
| Current Month: | | |
| Tax Levy Remaining as of 07/01/15 | 359,647.39 | 513,481.20 |
| Base M&O + I&S Collections | 105,936.05 | 24,281.71 |
| Supplement/Adjustments | (7,201.38) | (1,638.45) |
| Remaining Levy as of 07/31/15 | <u>246,509.96</u> | <u>487,561.04</u> |
| Cumulative (From 10/01/14 thru 07/31/15) | | |
| Original 2014 Tax Levy (as of 10-1-14) | 35,928,565.78 | 819,897.19 |
| Base M&O + I&S Collections | 36,110,850.61 | 687,540.15 |
| Supplement/Adjustments | 428,794.79 | 355,204.00 |
| Remaining Levy as of 07/31/15 | <u>246,509.96</u> | <u>487,561.04</u> |

K-8 STEM ACADEMY

Total Project Authorized by Board of Trustees

| | |
|-----------------------------|---------------|
| Bond Construction Funds | 15,000,000.00 |
| Bond Fund with interest est | 1,238,244.00 |
| General Fund Add'l House | 1,400,000.00 |
| | 17,638,244.00 |

Expenditures as of 09/08/15

| Project Codes | Project | Budget | | | Expenditures to Date | | | | | | Closeout Not Yet Paid | Available +/- | % of Budget Committed |
|-----------------------|--------------------------|---------------|--------------|--------------------|----------------------|---------------|------------|-----------|------------|---------------|-----------------------|---------------|-----------------------|
| | | Fund 647 | Fund 199 | Total Project Cost | FY 12-13 | FY 13-14 | | FY 14-15 | | Total | | | |
| | | | | | Fund 647 | Fund 647 | Fund 199 | Fund 647 | Fund 199 | | | | |
| 81-6629-00-999-X99000 | Architect Fees | 788,384.00 | - | 788,384.00 | 622,411.52 | 147,822.74 | - | - | 7,780.13 | 778,014.39 | - | 10,369.61 | 99% |
| 81-6629-01-999-X99000 | Miscellaneous | 75,300.00 | - | 75,300.00 | 58,534.77 | 12,048.76 | - | 773.75 | - | 71,357.28 | - | 3,942.72 | 95% |
| 81-6629-02-999-X99000 | Technology Design Fees | 24,000.00 | - | 24,000.00 | - | 24,000.00 | - | - | - | 24,000.00 | - | - | 100% |
| 81-6629-03-999-X99000 | Furnishings Design Fees | 24,000.00 | - | 24,000.00 | - | 24,000.00 | - | - | - | 24,000.00 | - | - | 100% |
| 81-6629-04-999-X99000 | Construction | 15,353,709.00 | 1,400,000 | 16,753,709.00 | - | 15,472,665.60 | 962,468.40 | 26,141.46 | 210,789.54 | 16,672,065.00 | 43,607.00 | 38,037.00 | 100% |
| 81-6629-05-999-X99000 | Architect Fees 3rd House | 52,590.00 | - | 52,590.00 | - | 57,764.20 | - | - | - | 57,764.20 | - | (5,174.20) | 110% |
| 81-6629-06-999-X99000 | Furnishings | 404,500.00 | - | 404,500.00 | - | 385,358.19 | - | 15,002.59 | - | 400,360.78 | - | 4,139.22 | 99% |
| 81-6629-07-999-X99000 | Technology | 100,000.00 | - | 100,000.00 | - | - | - | - | - | - | - | 100,000.00 | 0% |
| 81-6629-08-999-X99000 | Playground Equipment | 75,000.00 | - | 75,000.00 | - | 75,090.51 | - | - | - | 75,090.51 | - | (90.51) | 100% |
| | Child Nutrition Credit | (512,863.00) | - | (512,863.00) | - | (498,460.00) | - | - | - | (498,460.00) | - | (14,403.00) | 97% |
| | Tribute Credit | (146,376.00) | - | (146,376.00) | - | (184,909.80) | - | - | - | (184,909.80) | - | 38,533.80 | 126% |
| | | | | | | | | | | | | | |
| | Total | 16,238,244.00 | 1,400,000.00 | 17,638,244.00 | 680,946.29 | 15,515,380.20 | 962,468.40 | 41,917.80 | 218,569.67 | 17,419,282.36 | 43,607.00 | 175,354.64 | 99% |

LAKESIDE MIDDLE SCHOOL RENOVATION PROJECT

Total Project Authorized by Board of Trustees

| | |
|---------------------|-------------|
| 4,700,000.00 | Preliminary |
| (1,043,325.00) | Savings |
| <u>3,656,675.00</u> | |

Expenditures as of 09/08/15

| Project Codes | Project | Project Budget | Expenditures to Date | | | Less | Available +/- | % of Budget |
|---------------------------|----------------|----------------|----------------------|-----------|--------------|-----------|---------------|-------------|
| | | | FY 13-14 | FY 14-15 | Total | | | |
| | | | | | | | | |
| 199-81-6629-00-041-499000 | Architect Fees | 212,228.00 | 212,228.00 | | 212,228.00 | | - | 100% |
| 199-81-6629-02-041-499000 | Miscellaneous | 216,972.00 | 136,117.27 | 40,166.93 | 176,284.20 | | 40,687.80 | 63% |
| 199-81-6629-03-041-499000 | Flooring | 700,000.00 | 672,955.75 | | 672,955.75 | | 27,044.25 | 96% |
| 199-81-6629-04-041-499000 | Construction | 2,527,475.00 | 2,487,475.00 | | 2,487,475.00 | 40,000.00 | - | 98% |
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ROOF REPAIRS PROJECT

Total Project Authorized by Board of Trustees 1,156,572.00

Expenditures as of 09/08/15

| Project Codes | Project | Project Budget | Current Year Expenditures to Date | Less Retainage | Available +/- | % of Budget Committed |
|---------------------------|------------------|----------------|-----------------------------------|----------------|---------------|-----------------------|
| | | | | | | |
| 199-81-6629-01-001-599000 | Roof - LEHS | 16,024.00 | 15,710.00 | | 314.00 | 98% |
| 199-81-6629-01-103-599000 | Roof - Brent | 26,874.00 | 26,347.00 | | 527.00 | 98% |
| 199-81-6629-01-104-599000 | Roof - Chavez | 26,874.00 | 26,347.00 | | 527.00 | 98% |
| 199-81-6629-01-105-599000 | Roof - Hackberry | 543,400.00 | 506,107.75 | | 37,292.25 | 93% |
| 199-81-6629-01-108-599000 | Roof - Oak Point | 543,400.00 | 532,745.00 | | 10,655.00 | 98% |
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| | Total | 1,156,572.00 | 1,107,256.75 | - | 49,315.25 | 96% |

LITTLE ELM HIGH SCHOOL CLASSROOM RENOVATIONS

Total Project Authorized by Board of Trustees

373,808.00

(54,639.00)

319,169.00

Savings approved by Board in June to purchase Zellars furniture

Expenditures as of 09/08/15

| Project Codes | Project | Project Budget | Current Year Expenditures to Date | Less Retainage | Available +/- | % of Budget Committed |
|---------------------------|--------------------------------|----------------|-----------------------------------|----------------|---------------|-----------------------|
| 199-81-6629-00-001-599001 | LEHS Classrooms - Architect | 40,000.00 | 31,992.00 | - | 8,008.00 | 80% |
| 199-81-6629-01-001-599001 | LEHS Classrooms - Construction | 180,048.00 | 126,454.14 | - | 53,593.86 | 70% |
| 199-81-6629-02-001-599001 | LEHS Classrooms - FF&E | 53,760.00 | 3,760.00 | - | 50,000.00 | 7% |
| 199-81-6629-03-001-599001 | LEHS Classrooms - Shelving | 45,361.00 | - | - | 45,361.00 | 0% |
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| | | | | | | |
| | Total | 319,169.00 | 162,206.14 | - | 156,962.86 | 51% |

LITTLE ELM HIGH SCHOOL TRADE & INDUSTRY LAB / CLASSROOM RENOVATIONS

Total Project Authorized by Board of Trustees

179,492.00

Expenditures as of 09/08/15

| Project Codes | Project | Project Budget | Current Year Expenditures to Date | Less Retainage | Available +/- | % of Budget Committed |
|---------------------------|-----------------------------|----------------|-----------------------------------|----------------|---------------|-----------------------|
| 199-81-6629-00-001-599002 | LEHS CTE Lab - Architect | 6,502.00 | 5,208.00 | - | 1,294.00 | 80% |
| 199-81-6629-01-001-599002 | LEHS CTE Lab - Construction | 90,791.00 | 26,280.66 | - | 64,510.34 | 29% |
| 199-81-6629-02-001-599002 | LEHS CTE Lab - FF&E | 82,199.00 | 9,173.98 | - | 73,025.02 | 11% |
| | | | | | | |
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| | | | | | | |
| | Total | 179,492.00 | 40,662.64 | - | 138,829.36 | 23% |

Summer Renovation Projects

| | |
|--|--------------|
| Total Project Authorized by Board of Trustees | 1,092,073.00 |
| Add'l Approved by Board for Hackberry Moisture Barrier | 50,000.00 |
| | <hr/> |
| | 1,142,073.00 |

Expenditures as of 09/08/15

| Project Codes | Project | Project Budget | Current Year Expenditures to Date | Less Retainage | Available +/- | % of Budget Committed |
|---------------------------|----------------------------------|----------------|-----------------------------------|----------------|---------------|-----------------------|
| 199-81-6629-00-105-599004 | Hackberry Renovations - Architec | 45,000.00 | 29,250.00 | - | 15,750.00 | 65% |
| 199-81-6629-01-105-599004 | Hackberry Renovations | 731,845.00 | 620,730.96 | - | 111,114.04 | 85% |
| 199-81-6629-01-103-599005 | Brent Renovations | 92,631.00 | 55,562.50 | - | 37,068.50 | 60% |
| 199-81-6629-01-107-599006 | Lakeview Renovations | 102,939.00 | 38,600.00 | - | 64,339.00 | 37% |
| 199-81-6629-01-104-599007 | Chavez Renovations | 95,972.00 | 70,205.00 | - | 25,767.00 | 73% |
| 199-81-6629-01-999-599008 | Zellars Childcare Renovations | 23,286.00 | 9,159.38 | - | 14,126.62 | 39% |
| 199-81-6629-01-999-599009 | Lakeside Kitchen Renovations | 3,400.00 | 3,300.00 | - | 100.00 | 97% |
| 199-81-6629-01-042-599010 | Prestwick Band Storage | 37,000.00 | - | - | 37,000.00 | 0% |
| 199-36-6299-00-999-599000 | Refinish Gym Floors | 10,000.00 | - | - | 10,000.00 | 0% |
| | | | | | | |
| | Total | 1,142,073.00 | 826,807.84 | - | 315,265.16 | 72% |