

Little Elm Independent School District
General Fund
Budget Amendments
November 2019

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	199	00	3,205	11	3,205	041		Budget for receipt of classroom band fees.
2	199	11	2,000	13	2,000	104		Reallocate funds to cover teacher travel to Reading Recovery and K-6 Literacy conference.
3	199	13	8,100	23	8,100	821		Reallocate funds to cover cost of Center for Leadership in Education contracted services for staff development.
4	199	00	57,235	11	30,000	823		Budget for additional state funding received for Special Education services.
				31	27,235			
5	199	00	333,000	11	90,000	854		Reallocate funds to cover increase in student transportation due to additional routes and increase in driver wages.
				34	243,000			
	Total		403,540		403,540		0	

Little Elm Independent School District
Child Nutrition
Budget Amendments
November 2019

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	240	00	388,730	35	388,730	995	(388,730)	Budget to reduce excess fund balance.
	Total		388,730		388,730		(388,730)	

Little Elm Independent School District
Capital Projects Fund
Budget Amendments
October 2019

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
	696	00	92,903	51	64,735			Correction to October budget amendment for LEHS Athletics electrical and concrete work. Fund incorrectly listed as Fund 199 should be Fund 696.
				81	28,168			
	Total		92,903		92,903		0	

Little Elm Independent School District
2018-2019 Fund Balance Comparison
as of September 30, 2019

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		GENERAL FUND			DEBT SERVICE FUND		
		1XX			511		
CONTROL	REVENUES	PROPOSED			PROPOSED		
		BUDGET	AMENDMENTS	AMENDED BUDGET	ORIGINAL BUDGET	AMENDMENTS	AMENDED BUDGET
5700	LOCAL	53,342,876	20,886	53,363,762	23,663,987		23,663,987
5800	STATE	21,956,159		21,956,159	-		-
5900	FEDERAL	1,250,000		1,250,000	-		-
		76,549,035	20,886	76,569,921	23,663,987	-	23,663,987
Expenditures							
11 Instruction		40,645,107	571	40,645,678	-		-
12 Library Services		837,163		837,163	-		-
13 Staff Development		1,873,279	(1,000)	1,872,279	-		-
21 Instructional Admin		1,246,344		1,246,344	-		-
23 Campus Administration		4,448,208		4,448,208	-		-
31 Guidance & Counseling		2,152,467		2,152,467	-		-
32 Attendance & Social Services		33,300		33,300	-		-
33 Health Services		598,297		598,297	-		-
34 Student Transportation		2,571,825		2,571,825	-		-
35 Food Services		212,694		212,694	-		-
36 Co-curricular Activities		2,144,289	18,515	2,162,804	-		-
41 General Administration		3,431,845		3,431,845	-		-
51 Plant Maintenance		7,820,652	2,800	7,823,452	-		-
52 Security		1,071,729		1,071,729	-		-
53 Data Processing		1,904,677		1,904,677	-		-
61 Community Services		43,839		43,839	-		-
71 Debt Services		-		-	23,363,029		23,363,029
81 Facilities		15,091		15,091	-		-
91 Contracted Instr Between Schools		-		-	-		-
95 Payments to JUV Justice Alt		40,000		40,000	-		-
99 Intergovernmental Charges		515,000		515,000	-		-
TOTAL EXPENDITURES		71,605,806	20,886	71,626,692	23,363,029	-	23,363,029
00 Other Resources		-		-	-		-
00 Other Uses		(4,943,229)		(4,943,229)	-		-
EST FUND BALANCE 08/31/19		29,282,332	-	29,282,332	6,042,983		6,042,983
EST FUND BALANCE		29,282,332	-	29,282,332	6,343,941	-	6,343,941

Little Elm Independent School District
2018-2019 Fund Balance Comparison
as of September 30, 2019

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		FOOD SERVICE FUND			CHILD CARE		
		240			720		
CONTROL		ORIGINAL	PROPOSED	AMENDED	ORIGINAL	PROPOSED	AMENDED
CODES	REVENUES	BUDGET	AMENDMENTS	BUDGET	BUDGET	AMENDMENTS	BUDGET
5700	LOCAL	1,624,685		1,624,685	414,551		414,551
5800	STATE	19,500		19,500	-		-
5900	FEDERAL	2,295,942		2,295,942	-		-
		3,940,127	-	3,940,127	414,551	-	414,551
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		3,940,127		3,940,127	-		-
36 Co-curricular Activities		-		-	-		-
41 General Administration		-		-	-		-
51 Plant Maintenance		-		-	-		-
52 Security		-		-	-		-
53 Data Processing		-		-	-		-
61 Community Services		-		-	582,533	-	582,533
71 Debt Services		-		-	-		-
81 Facilities		-		-	-		-
91 Contracted Instr Between Schools		-		-	-		-
95 Payments to JUV Justice Alt		-		-	-		-
99 Intergovernmental Charges		-		-	-		-
	TOTAL EXPENDITURES	3,940,127	-	3,940,127	582,533	-	582,533
EST FUND BALANCE 08/31/19		1,383,097		1,383,097	77,219		77,219
EST FUND BALANCE		1,383,097	-	1,383,097	(90,763)	-	(90,763)

Little Elm Independent School District
Statement of Unaudited Revenues and Expenditures - Budget vs. Actual
As of September 30, 2019

GENERAL FUND
Fund 1XX

CONTROL CODES	REVENUES	2018-2019 Approved Budget	PERIOD RECEIPTS/ EXPENDITURES	Y-T-D RECEIVED/ ENC + EXP	VARIANCE FAVORABLE (UNFAVORABLE)	PERCENT TO TOTAL	PERCENT OF YEAR ELAPSED
5700	LOCAL	53,363,762.00	512,418.70	512,418.70	(52,851,343.30)	0.96%	8%
5800	STATE	21,956,159.00	7,632,789.13	7,632,789.13	(14,323,369.87)	34.76%	8%
5900	FEDERAL	1,250,000.00	23,956.06	23,956.06	(1,226,043.94)	1.92%	8%
TOTAL REVENUES		76,569,921.00	8,169,163.89	8,169,163.89	(68,400,757.11)	10.67%	8%
EXPENDITURES							
0011	Instruction	40,645,678.00	3,889,656.19	4,187,721.20	36,457,956.80	10.30%	8%
0012	Library Services	837,163.00	60,260.36	77,902.75	759,260.25	9.31%	8%
0013	Curriculum & Staff Development	1,872,279.00	125,374.84	160,281.15	1,711,997.85	8.56%	8%
0021	Instructional Leadership	1,246,344.00	111,707.03	138,495.98	1,107,848.02	11.11%	8%
0023	School Leadership	4,448,208.00	366,409.75	378,699.96	4,069,508.04	8.51%	8%
0031	Guidance & Counseling	2,152,467.00	157,804.48	162,568.32	1,989,898.68	7.55%	8%
0032	Social Work Services	33,300.00	-	32,000.00	1,300.00	96.10%	8%
0033	Health Services	598,297.00	58,143.14	61,236.35	537,060.65	10.24%	8%
0034	Student Transportation	2,571,825.00	21,293.68	21,293.68	2,550,531.32	0.83%	8%
0035	Food Services	212,694.00	10,014.21	10,014.21	202,679.79	4.71%	8%
0036	Co-curricular Activities	2,162,804.00	196,584.51	271,591.87	1,891,212.13	12.56%	8%
0041	General Administration	3,431,845.00	374,661.31	447,095.15	2,984,749.85	13.03%	8%
0051	Plant Maintenance	7,823,452.00	752,284.06	1,376,046.00	6,447,406.00	17.59%	8%
0052	Security & Monitoring	1,071,729.00	59,421.91	108,728.18	963,000.82	10.15%	8%
0053	Data Processing	1,904,677.00	171,862.41	220,569.59	1,684,107.41	11.58%	8%
0061	Community Service	43,839.00	2,889.52	2,889.52	40,949.48	6.59%	8%
0071	Debt Services	-	-	-	-	0.00%	8%
0081	Facility Acquisition	15,091.00	1,269.74	1,269.74	13,821.26	8.41%	8%
0091	Contracted Instr Between Schools	-	-	-	-	0.00%	8%
0095	Pmt to Juvenile Justice	40,000.00	-	-	40,000.00	0.00%	8%
0099	Intergovernmental Charges	515,000.00	109,317.41	109,317.41	405,682.59	21.23%	8%
TOTAL EXPENDITURES		71,626,692.00	6,468,954.55	7,767,721.06	63,858,970.94	10.84%	8%
OPERATING TRANSFERS							
7910	Other Resources	-	-	-	-		
8910	Other Uses	(4,943,229.00)	-	-	-		
TOTAL OPERATING TRANSFERS		(4,943,229.00)	-	-	-		
0100	Estimated Fund Balance 08/31/19	29,282,332.00	-	29,282,332.00			
3000	Year to Date Fund Bal. (unaudited)	29,282,332.00		29,683,774.83			

[illegible]

[illegible]

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
September 30, 2019

Operating Fund:

Balance per bank	18,874,478.13
Add: Texas Class	56,880,779.23
Lone Star	53,359,202.08
TexStar	46,010,765.58
Add: Deposits in Transit	1,493.44
Taxes in Transit	14,577.69
Less: Outstanding Checks/Wires	(1,188,935.19)

Balance per Books	173,952,360.96
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Interest & Sinking Fund:

Balance per bank	118,886.96
Add: Texpool	5,937,308.35
Add: Taxes in Transit	5,847.31
Less: Outstanding Checks	-

Balance per Books	6,062,042.62
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Total Balance per Books	180,014,403.58
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LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: September 30, 2019

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
09/01/19	Lone Star Corporate Overnight		Investment Pool	12,860,046.38	100.0000%	100.0000%	0.0000%	12,860,046.38				
			Investment	-				12,860,046.38				
			Withdrawal	-				12,860,046.38				-
09/30/19			Interest	23,504.65			2.2200%	12,883,551.03			23,504.65	
				<u>12,883,551.03</u>				<u>12,883,551.03</u>			<u>23,504.65</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
09/01/19	TexSTAR		Investment Pool	1,445,761.35	100.0000%	100.0000%	0.0000%	1,445,761.35				
			Investment	-				1,445,761.35				
			Withdrawal	-				1,445,761.35				-
09/30/19			Interest	2,502.83			2.1065%	1,448,264.18			2,502.83	
				<u>1,448,264.18</u>				<u>1,448,264.18</u>			<u>2,502.83</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
09/01/19	Texas Class Gov't		Investment Pool	16,059,832.09	100.0000%	100.0000%	0.0000%	16,059,832.09				
			Investment	42,798.50				16,102,630.59				
			Withdrawal	(3,000,000.00)				13,102,630.59				(3,000,000.00)
09/30/19			Interest	26,426.76			2.1500%	13,129,057.35			26,426.76	
				<u>13,129,057.35</u>				<u>13,129,057.35</u>			<u>26,426.76</u>	<u>(3,000,000.00)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: September 30, 2019

Capital Projects Fund 651

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
09/01/19	Lone Star Government Overnight		Investment Pool Investment	42,469,002.80	100.0000%	100.0000%	0.0000%	42,469,002.80				
			Withdrawal	-				42,469,002.80				
			Interest	(2,063,875.08)				40,405,127.72				(2,063,875.08)
09/30/19				<u>70,523.33</u>			2.1000%	40,475,651.05			70,523.33	
				<u>40,475,651.05</u>				<u>40,475,651.05</u>			<u>70,523.33</u>	<u>(2,063,875.08)</u>

Capital Projects Fund 651

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
09/01/19	TexSTAR		Investment Pool Investment	46,717,415.37	100.0000%	100.0000%	0.0000%	46,717,415.37				
			Withdrawal	-				46,717,415.37				
			Interest	(2,232,959.14)				44,484,456.23				(2,232,959.14)
09/30/19				<u>78,045.17</u>			2.1065%	44,562,501.40			78,045.17	
				<u>44,562,501.40</u>				<u>44,562,501.40</u>			<u>78,045.17</u>	<u>(2,232,959.14)</u>

Capital Projects Fund 647

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
09/01/19	Texas CLASS		Investment Pool Investment	1,206,098.22	100.0000%	100.0000%	0.0000%	1,206,098.22				
			Withdrawal	-				1,206,098.22				
			Interest	(517,661.66)				688,436.56				(517,661.66)
09/30/19				<u>1,502.88</u>			2.2000%	689,939.44			1,502.88	
				<u>689,939.44</u>				<u>689,939.44</u>			<u>1,502.88</u>	<u>(517,661.66)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: September 30, 2019

Capital Projects Fund 651

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
09/01/19	Texas CLASS Gov't		Investment Pool	45,164,630.22	100.0000%	100.0000%	0.0000%	45,164,630.22				
			Investment	261,330.81				45,425,961.03				
			Withdrawal	(2,441,093.85)				42,984,867.18				(2,441,093.85)
09/30/19			Interest	76,915.26			2.1500%	43,061,782.44			76,915.26	
				43,061,782.44				43,061,782.44			76,915.26	(2,441,093.85)

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: September 30, 2019

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
09/01/19	TexPool		Investment Pool	5,909,785.43	100.0000%	100.0000%	0.0000%	5,909,785.43				
			Investment	16,992.21				5,926,777.64				
			Withdrawal	-				5,926,777.64				-
09/30/19			Interest	10,530.71			2.1635%	5,937,308.35			10,530.71	
				5,937,308.35				5,937,308.35			10,530.71	-

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 09/30/19
Accounting Period: 09

	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	76,569,921.00	100.00%	528,057.00	100.00%	1,005,461.00	100.00%	9,757.00	100.00%
Period Receipts	8,169,163.89		-		-		-	
Revenue Received to Date	8,169,163.89	10.67%	-	0.00%	-	0.00%	-	0.00%
Revenues Receivable:	68,400,757.11	89.33%	528,057.00	100.00%	1,005,461.00	100.00%	9,757.00	100.00%
Expenditure Budget	76,569,921.00	100.00%	528,057.00	100.00%	1,005,461.00	100.00%	9,757.00	100.00%
Period Expenditures	6,468,954.55		24,882.81		84,724.36		-	
Exp./Encumbrances to Date	7,767,721.06	10.14%	30,546.27	5.78%	84,724.36	8.43%	-	0.00%
Balance to Expend:	68,802,199.94	89.86%	497,510.73	94.22%	920,736.64	91.57%	9,757.00	100.00%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	401,442.83		(30,546.27)		(84,724.36)		-	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 09/30/19
Accounting Period: 09

	Fund: 226	%	Fund: 244	%	Fund: 255	%	Fund 263	%
	IDEA-B Part B (Spec Ed)		Voc Ed Basic Grant		Title II TPTR		Title III, Part A LEP	
Revenue Budget	-	100.00%	69,636.00	100.00%	106,755.00	100.00%	124,335.00	100.00%
Period Receipts	-		-		-		-	
Revenue Received to Date	-	#DIV/0!	-	0.00%	-	0.00%	-	
Revenues Receivable:	-	#DIV/0!	69,636.00	100.00%	106,755.00	100.00%	124,335.00	
Expenditure Budget	-	100.00%	69,636.00	100.00%	106,755.00	100.00%	124,335.00	100.00%
Period Expenditures	-		-		4,462.07		12,604.15	
Exp./Encumbrances to Date	-	#DIV/0!	35,058.08	50.34%	19,336.89	18.11%	28,463.32	22.89%
Balance to Expend:	-	#DIV/0!	34,577.92	49.66%	87,418.11	81.89%	95,871.68	
Actual Revenue Over (Under) Actual Expenditures:	-		(35,058.08)		(19,336.89)		(28,463.32)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 09/30/19
Accounting Period: 09

	Fund 289	%	Fund 289-02	%	Fund: 385	%	Fund 410	%
	Title IV, Part A Subpart 1		LEP Summer School		Visually Impaired SSVI		Instructional Materials	
Revenue Budget	40,061.00	100.00%	-	100.00%	-	100.00%	197,579.00	100.00%
Period Receipts	-		-		-		197,578.53	
Revenue Received to Date	-		-	#DIV/0!	-	100.00%	197,578.53	100.00%
Revenues Receivable:	40,061.00		-		-	0.00%	0.47	0.00%
Expenditure Budget	40,061.00	100.00%	-	100.00%	-	100.00%	198,114.00	100.00%
Period Expenditures	-		-		-		91,860.00	
Exp./Encumbrances to Date	-	71.42%	-	#DIV/0!	-	100.00%	197,578.53	99.86%
Balance to Expend:	40,061.00		-		-	0.00%	535.47	0.14%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	(21,810.00)		-		-		(7,474.97)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 09/30/19
Accounting Period: 09

	Fund: 240		Fund: 511		Fund: 720	
	%		%		%	
	Food Service		Debt Service		Child Care	
Revenue Budget	3,940,127.00	100.00%	23,663,987.00	100.00%	414,551.00	100.00%
Period Receipts	194,996.03		73,901.28		39,979.67	
Revenue Received to Date	194,996.03	4.95%	73,901.28	0.31%	39,979.67	9.64%
Revenues Receivable:	3,745,130.97	95.05%	23,590,085.72	99.69%	374,571.33	90.36%
Expenditure Budget	3,940,127.00	100.00%	23,363,029.00	100.00%	582,533.00	100.00%
Period Expenditures	191,484.85		810.00		40,205.90	
Exp./Encumbrances to Date	253,229.31	6.43%	810.00	0.00%	59,511.08	10.22%
Balance to Expend:	3,686,897.69	93.57%	23,362,219.00	100.00%	523,021.92	89.78%
Actual Revenue Over (Under)						
Actual Expenditures & Encumbrances:	(58,233.28)		73,091.28		(19,531.41)	

Denton County
Monthly Collection Status Report
September 2019

Little Elm ISD

	Collections Month of September	Cumulative Total 10/1/18 thru 09/30/19	% of Tax Levy
Current Tax Year Collections			
Base M&O	39,362.35	52,080,351.80	99.61%
Base I&S	15,812.26	20,921,165.69	
Base I&S Bond	-	-	
P&I M&O	7,572.76	178,548.61	
P&I I&S	2,839.96	56,336.72	
P&I I&S Bond	-	-	
Attorney Fee	11,260.27	51,925.25	
Subtotal	<u>76,847.60</u>	<u>73,288,328.07</u>	100.00%
Delinquent TaxYears Collections			
Base M&O	2,096.42	433,066.85	
Base I&S	877.85	157,557.25	
Base I&S Bond	-	-	
P&I M&O	1,596.32	114,000.43	
P&I I&S	709.68	42,070.94	
P&I I&S Bond	-	-	
Attorney Fee	846.66	51,098.48	
Other*	-	-	
Subtotal	<u>6,126.93</u>	<u>797,793.95</u>	
Combined Current & Delinquent:			
Base M&O	41,458.77	52,513,418.65	
Base I&S	16,690.11	21,078,722.94	
Base I&S Bond	-	-	
P&I M&O	9,169.08	292,549.04	
P&I I&S	3,549.64	98,407.66	
Attorney Fee	12,106.93	103,023.73	
Other*	-	-	
Total Collections	<u><u>82,974.53</u></u>	<u><u>74,086,122.02</u></u>	
Original 2018 Tax Levy		<u><u>73,696,432.15</u></u>	
Current 2018 Tax Levy		<u><u>73,284,952.75</u></u>	

Denton County
Cumulative Comparative Collection Status Report
September 2019

Little Elm ISD

	Tax Year 2018 Collections thru September 2019	% of Tax Levy	Tax Year 2017 Collections thru September 2018	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	73,001,517.49	99.61%	57,884,491.55	99.62%
P&I M&O + I&S	234,885.33		150,359.99	
Attorney Fee	51,925.25		39,263.20	
Subtotal	<u>73,288,328.07</u>	100.00%	<u>58,074,114.74</u>	99.95%
Delinquent Tax Years Collections				
Base M&O + I&S	590,624.10		1,053,425.66	
P&I M&O + I&S	156,071.37		252,544.62	
Attorney Fee	51,098.48		46,650.11	
Subtotal	<u>797,793.95</u>		<u>1,352,620.39</u>	
Combined Current & Delinquent:				
Base M&O + I&S	73,592,141.59		58,937,917.21	
P&I M&O + I&S	390,956.70		402,904.61	
Attorney Fee	103,023.73		85,913.31	
Other	-		-	
Total Collections	<u><u>74,086,122.02</u></u>		<u><u>59,426,735.13</u></u>	
Adjusted 2017 Tax Levy			<u><u>58,104,573.24</u></u>	
Original 2018 Tax Levy	<u><u>73,696,432.15</u></u>			
Current 2018 Tax Levy	<u><u>73,284,952.75</u></u>			

Denton County
Levy Outstanding Status Report
September 2019

Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 09/01/19	338,609.87	421,889.91
Base M&O + I&S Collections	55,174.61	2,974.27
Supplement/Adjustments	-	-
Remaining Levy as of 09/30/19	<u>283,435.26</u>	<u>418,915.64</u>
Cumulative (From 10/01/18 thru 09/30/19)		
Original 2018 Tax Levy (as of 10-1-18)	73,696,432.15	678,333.51
Base M&O + I&S Collections	73,001,517.49	590,624.10
Supplement/Adjustments	(411,479.40)	331,206.23
Remaining Levy as of 09/30/19	<u>283,435.26</u>	<u>418,915.64</u>

Furniture and Equipment Purchases FY 19-20
Fund 196

Original Budget FY 19-20 -
Donation CoServ Hackberry Furniture 2,371.00

2,371.00

As of 10-28-19

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Athletics						
						-
						-
						-
Brent						
						-
						-
						-
Chavez						
						-
						-
						-
Hackberry						
	Hackberry Classroom Furniture	Office Depot, Inc.	Furniture for additional classrooms		2,370.72	2,370.72
						-
						2,370.72
High School						
						-
						-
						-
Lakeside						
						-
						-
						-
Lakeview						
						-
						-
						-
Maintenance						
						-
						-
						-
Oak Point						
						-
						-
						-
Powell						
						-
						-
						-
Prestwick						
						-
						-
						-

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Zellars						
						-
						-
						-
Other						
						-
						-
						-
	Total			-	2,370.72	2,370.72
Balance						0.28

Non-Bond Capital Projects 6XX Funds
Construction in Progress from FY 18-19
As of 10-28-19

Project	Account Description	Vendor	Budget	Expenditures	Encumbered	Balance
Fund 696 - Operations Capital Outlay						
	District Concrete	Urban InfraConstruction LLC	522,549.00	132,933.87	300,682.31	88,932.82
Total Operations			522,549.00	132,933.87	300,682.31	88,932.82
Fund 698 - Roofs						
	Lakeside Roof - Construction	CBS Mechanical, Inc.	2,327,462.00	2,255,096.00	72,366.00	0.00
	Lakeside Roof - 3rd Pary Vendors	Armko Industries, Inc.	162,923.00	41,414.00	55,415.34	66,093.66
			2,490,385.00	2,296,510.00	127,781.34	66,093.66
	Hackberry Roof - Construction	CBS Mechanical, Inc.	1,328,289.00	1,275,298.00	42,000.00	10,991.00
	Hackberry Roof - 3rd Party Vendors	Armko Industries, Inc.	92,980.00	80,791.00	11,419.86	769.14
			1,421,269.00	1,356,089.00	53,419.86	11,760.14
Total Roofs			3,911,654.00	3,652,599.00	181,201.20	77,853.80
Total Capital Projects			4,434,203.00	3,785,532.87	481,883.51	166,786.62

Non-Bond Capital Projects 6XX Funds FY 19-20

As of 10-28-19

Project	Account Description	Vendor	Budget	Expenditures	Encumbered	Balance
Fund 693 - Land						
	Hart Road Land Parcel 2	Freedom Title	492,170.00	472,160.39		
		Keller Williams Realty		14,400.00		
		Walsh Gallegos Trevino		4,084.50		
			492,170.00	490,644.89	0.00	1,525.11
	Total Land		492,170.00	490,644.89	0.00	1,525.11
Fund 695 - Technology Capital Outlay						
			0.00	0.00	0.00	0.00
	Total Technology		0.00	0.00	0.00	0.00
Fund 696 - Operations Capital Outlay						
	LEHS Landscaping	Haven Landscaping	14,500.00		11,450.00	3,050.00
	Lobo Graphics Package 2	MSM Signs, LLC	24,351.00		18,351.11	5,999.89
	Prestwick Forensic Study	Hidell & Associates	30,000.00		10,500.00	19,500.00
	Lakeside HVAC	Lennox	91,524.00	15,362.00		
		C&G Electric		2,622.00		
		Air Check Test		52,289.00	4,477.00	16,774.00
	Chavez HVAC	SFCC, Inc.	40,689.00	35,894.51		4,794.49
	LEHS Athletic Fields Electrical	C & G Electrical	64,735.00		58,079.00	6,656.00
	LEHS Athletics Concessions Concrete	Tim Jackson Construction	28,168.00		28,168.00	0.00
	Total Operations		293,967.00	106,167.51	131,025.11	56,774.38
Fund 698 - Roofs						
			0.00	0.00	0.00	0.00
	Total Roofs		0.00	0.00	0.00	0.00
	Total Capital Projects		786,137.00	596,812.40	131,025.11	58,299.49

Transportation Facility Fund 647
Funded by Bond Series 2016 & General Fund
As of 10-28-19

Project	Account Description	Vendor	Budget	Expenditures	Encumbered	Balance
Fund 647 - Transportation Facility						
	Transport - Architect	Hidell & Associates	1,148,459.00	1,021,249.83		
	Transport - Construction	Balfour Beatty Construction	8,901,002.00	8,201,691.81	570,390.19	
		Taylor Morrison of Texas, Inc.			100,000.00	
Transport - 3rd Party Vendors		CDW Government, Inc.	638,178.00	24,081.27		
		Northwest Propane Gas		70,869.00		
		Southwest Networks, Inc.		38,196.13		
		Netlink		6,000.00		
		Northwest Butane Gas Co.		104,830.00		
		C and R Services		47,732.21	6,017.79	
		Delcom Group LP		16,556.47		
		Office Depot, Inc.		191,704.37	24,897.81	
		Rentacrate Enterprises, LLC		918.00	49,082.00	
		Complete Supply		16,468.00		
		Lowes Company		9,184.86		
		Home Depot USA, Inc.		350.01		
	Transport - 3rd Party Consultant	Northwest Propane Gas	130,557.00			
		D&S Engineering		93,118.59		
		LCA Environmental, Inc.		2,800.00		
		Armko Industries, Inc.		7,735.00	2,015.00	
		Engineered Air Balance Co.		17,920.00		
Transport - Permits & Fees		Martin Eagle Oil		3,600.00		
		Law Offices of Robert E. Luna	18,510.00	2,275.50		
Transport - Misc Costs		Walsh Gallegos Trevino		4,202.00		
		Eikon Consulting Group, LLC.	23,069.00	15,350.00		
		Hidell & Associates		2,719.30		
Transport - Landscaping		Haven Landscaping	24,750.00		24,750.00	
Transport - Owners Contingency			10,475.00			
			10,895,000.00	9,899,552.35	777,152.79	218,294.86

Bond Capital Projects 6XX Funds
Funded by Bond Series 2018 & 2018A
As of 10-28-19

Project	Account Description	Vendor	Budget	Expenditures	Encumbered	Balance
Fund 646 - Athletics						
	HS Athl - Architect	Corgan Associates, Inc.	183,750.00	103,000.00	72,000.00	
	HS Athl - Construction	Hellas Construction	8,053,884.00	4,849,947.86	1,931,857.14	
		Olen Williams			50,000.00	
		Haven Landscaping		30,225.51		
		Professional Turf Products			25,000.00	
		Haven Landscaping			16,555.00	
	HS Athl - 3rd Party Vendors		41,500.00			
	HS Athl - 3rd Party Consultant	D&S Engineering	161,500.00	51,505.70	12,125.27	
	HS Athl - Permits & Fees	Walsh Gallegos Trevino	1,107.00	1,107.00		
	HS Athl - Misc Costs		200.00			
	HS Athl - Owners Contingency	Walsh Gallegos Trevino	38,358.00	1,270.00		
Total Athletic Fields			8,480,299.00	5,037,056.07	2,107,537.41	1,335,705.52
	HS Athl Concourse - Architect		35,000.00			
	HS Athl Concourse - Construction	Tim Jackson Construction Co	2,240,453.00	248,678.08	1,926,518.92	
	HS Athl Concourse - 3rd Party Vendors		10,000.00			
	HS Athl Concourse - 3rd Party Consultant	D&S Engineering Labs, LLC	30,000.00	9,085.03	15,915.00	
	HS Athl Concourse - Permits & Fees	Walsh Gallegos Trevino	1,500.00	798.00		
	HS Athl Concourse - Misc Costs					
	HS Athl Concourse - Owners Contingency		5,000.00			
Total Athletics Concourse			2,321,953.00	258,561.11	1,942,433.92	120,957.97
	Athl Complex Turf - A&E		10,000.00			
	Athl Complex Turf - Construction	Hellas Construction	950,974.00		925,000.00	
	Athl Complex Turf - 3rd Party Consultant		67,500.00			
	Athl Complex Turf - Permits & Fees		1,000.00			
	Athl Complex Turf - Misc		300.00			
	Athl Complex Turf - Owners Contingency		30,000.00			
Total Athletic Complex Turf			1,059,774.00	0.00	925,000.00	134,774.00
Total Athletics			11,862,026.00	5,295,617.18	4,974,971.33	1,591,437.49
Fund 648 - Walker Middle School						
	MS Eldorado - Architect	Huckabee and Associates	3,658,399.00	3,013,644.19	490,118.08	
	MS Eldorado - Construction	Balfour Beatty Construction	57,130,622.00	16,499,792.00	39,630,830.00	
		Multivista		44,962.00	20,038.00	
	MS Eldorado - 3rd Party Vendor	Lone Star Furnishings	7,029,000.00	29,286.16	9,500.00	
		Janet E Reinhold			1,311.22	
		C&R Services			130,000.00	
		Rentacrate Enterprises			78,000.00	
		Professional Turf Products			25,000.00	
		Eikon Consulting Group, LLC	609,118.00	58,517.50	19,332.50	
		Deshazo Group, Inc.		16,877.18		

Bond Capital Projects 6XX Funds
Funded by Bond Series 2018 & 2018A
As of 10-28-19

Project	Account Description	Vendor	Budget	Expenditures	Encumbered	Balance
	MS Eldorado - 3rd Party Consultant	Armko Industries, Inc.		30,800.00	4,200.00	
		D&S Engineering Labs, LLC		131,700.58	66,582.42	
		Engineered Air Balance Co.		14,800.00	225,535.00	
	MS Eldorado - Permits & Fees	Walsh Gallegos Trevino	30,000.00	547.00		
	MS Eldorado - Misc Costs		16,000.00			
	MS Eldorado - Owners Contingency	Huckabee and Associates	65,511.00	15,000.00		
		Perry Weather Consulting				13,250.00
	Total Walker Middle School			68,538,650.00	19,855,926.61	40,713,697.22

Fund 649 - Strike Middle School						
	MS Tribute - Architect	Huckabee and Associates	2,781,898.00	2,254,341.06	435,835.44	
	MS Tribute - Construction	Cadence McShane Construction	56,989,820.00	11,758,164.50	45,167,986.28	
		Multivista		44,962.00	20,038.00	
		D&S Engineering Labs, LLC		14,278.39	5,721.61	
		JBI Partners, Inc.		17,013.82	17,986.18	
		Matthew Southwest/Scotty's Lake Ln Reimbursement			(516,865.72)	
	MS Tribute - 3rd Party Vendor	Janet E Reinhold	7,029,000.00		1,311.22	
		C&R Services			130,000.00	
		Rentacrate Enterprises			80,000.00	
		Professional Turf Products			25,000.00	
	MS Tribute - 3rd Party Consultant	Eikon Consulting Group, LLC	602,419.00	53,212.50	22,937.50	
		Deshazo Group, Inc.		14,000.00		
		Armko Industries, Inc.		30,800.00	4,200.00	
		D&S Engineering Labs, LLC		104,338.98	89,275.02	
		JBI Partners, Inc.			7,500.00	
	Engineering Air Balance Co.		14,760.00	224,610.00		
MS Tribute - Permits & Fees	Walsh Gallegos Trevino	30,000.00	3,054.00			
MS Tribute - Misc Costs		16,000.00				
MS Trobite - Owners Contingency	Huckabee and Associates	64,841.00				
	Perry Weather Consulting, I			13,250.00		
Total Strike Middle School			67,513,978.00	13,792,059.53	46,245,651.25	7,476,267.22

Fund 6XX - Land						
MS Tribute Land		Republic Title	12,351,910.00	7,225,823.29		
		Todd Property Advisors		2,500.00		
		Walsh Gallegos Trevino		5,288.80		
Lakewood Village Land		Walsh Gallegos Trevino		4,941.50		
		Todd Property Advisors		2,500.00		
		Republic Title of Texas		10,728.16		
Wildridge Oak Point Land		Independence Title		3,358,295.05		
		Todd Property Advisors		2,950.00		
		Teague Nall and Perkins		9,000.00		
		Walsh Gallegos Trevino		5,629.98		
		Republic Title		459,717.31		

Bond Capital Projects 6XX Funds
Funded by Bond Series 2018 & 2018A
As of 10-28-19

Project	Account Description	Vendor	Budget	Expenditures	Encumbered	Balance
	Hart Road Land	Teague Nall and Perkins		5,800.00		
		Walsh Gallegos Trevino		2,507.26		
		Denton County Tax Office		4,299.07		
	Valencia Land	Silver Star Title		1,238,776.20		
		Todd Property Advisors		2,500.00		
		Walsh Gallegos Trevino		5,144.75		
Total Land			12,351,910.00	12,346,401.37	0.00	5,508.63
Fund 650 - Misc Projects						
	Brent Vestibule - Architect	Corgan Associates, Inc.	11,440.00	7,496.00		
	Brent Vestibule - Construction	SFCC, Inc.	166,723.00	138,820.18		
	Brent Vestibule - 3rd Party Vendors	CDW Government, Inc.	14,075.00	91.67		
		Southwest Networks, Inc.		1,209.12		
		Delcom Group, LP		1,458.14		
		Office Depot, Inc.		9,302.71		
	Brent Vestibule - 3rd party Consultants		1,425.00			
	Brent Vestibule - Permits & Fees		200.00			
	Brent Vestibule - Misc Costs		2,709.00			
	Brent Vestibule - Owners Contingency		10,500.00			
			207,072.00	158,377.82	0.00	48,694.18
	Chavez Vestibule - Architect	Corgan Associates, Inc.	11,440.00	5,475.00		
	Chavez Vestibule - Construction	SFCC, Inc.	176,550.00	146,509.08		
	Chavez Vestibule - 3rd Party Vendors	CDW Government, Inc.	14,075.00	91.67		
		Southwest Networks, Inc.		3,627.36		
		Delcom Group, LP		2,428.46		
		Office Depot, Inc.				
	Chavez Vestibule - 3rd party Consultants		1,425.00			
	Chavez Vestibule - Permits & Fees		200.00			
	Chavez Vestibule - Misc Costs		2,709.00			
	Chavez Vestibule - Owners Contingency		10,000.00			
			216,399.00	158,131.57	0.00	58,267.43
	Scoreboard - Architect		10,000.00			
	Scoreboard - Construction	Daktronics	945,619.00	878,076.48		
	Scoreboard - 3rd Party Consultant	Daikin Applied	47,500.00	42,806.67		
	Scoreboard - Permits & Fees		1,000.00			
	Scoreboard - Misc Costs		300.00			
	Scoreboard - Owners Contingency		2,928.00			
			1,007,347.00	920,883.15	0.00	86,463.85
	Brent Roof - Construction	Paragon Roofing, Inc.	421,000.00	380,950.00	40,050.00	
	Brent Roof - 3rd Party Consultant	Armko Industries, Inc.	28,000.00	26,065.00		
			449,000.00	407,015.00	40,050.00	1,935.00
	Chavez Roof - Construction	Paragon Roofing, Inc.	399,000.00	360,050.00	38,950.00	
	Chavez Roof - 3rd Party Consultant	Armko Industries, Inc.	26,000.00	24,635.00		

Bond Capital Projects 6XX Funds
Funded by Bond Series 2018 & 2018A
As of 10-28-19

Project	Account Description	Vendor	Budget	Expenditures	Encumbered	Balance
			425,000.00	384,685.00	38,950.00	1,365.00
Zellars Roof - Construction	Paragon Roofing, Inc.		1,190,000.00	1,087,750.00	82,250.00	
	Daikin Applied Americas, Inc.			19,915.67		
Zellars Roof - 3rd Party Consultant	Armko Industries, Inc.		60,000.00	57,250.00		
Roofs - Permits & Fees	Walsh Gallegos Trevino		3,000.00	2,535.50		
Roofs - Misc Costs			200.00			
Roofs - Owners Contingency			9,520.00			
			1,262,720.00	1,167,451.17	82,250.00	13,018.83
Total Roofs			2,136,720.00	1,959,151.17	161,250.00	16,318.83
Buses	Rush Truck Centers of Texas		1,323,446.00	1,323,446.00		
			1,323,446.00	1,323,446.00	0.00	0.00
HVAC - Architect	Estes, McClure & Associates, Inc.		22,000.00	6,375.00	15,375.00	
HVAC - Construction	Siemens Industry, Inc.		3,582,128.00	1,817,278.62	1,702,791.38	
	Climatec, LLC			25,296.00	8,704.00	
	Armko Industries				6,000.00	
HVAC - 3rd Party Vendors	CDW Government, Inc.			799.43		
HVAC - 3rd Party Consultants	Engineered Air Balance, Inc.		110,000.00		40,000.00	
HVAC - Permits and Fees	Walsh Gallegos Trevino		4,000.00	2,281.00		
HVAC - Misc Costs			200.00			
HVAC - Owners Contingency			16,120.00			
			3,734,448.00	1,852,030.05	1,772,870.38	109,547.57
LEHS CTE - Architect	Corgan Associates, Inc.		46,000.00	39,148.15	6,851.85	
LEHS CTE - Construction	Alpha Building Corporation		475,704.00	418,445.55	57,258.45	
LEHS CTE - 3rd Party Vendors	Lone Star Furnishings		158,123.00	55,844.42		
	Southwest Networks, Inc.			4,110.25		
LEHS CTE - 3rd Party Consultants			9,318.00			
LEHS CTE - Permits and Fees			2,000.00			
LEHS CTE - Owners Contingency	Fastsigns		38,892.00	1,902.59		
			730,037.00	519,450.96	64,110.30	146,475.74
LEHS SPED - Construction	Big Sky Construction Company		97,272.00	92,408.30	4,863.60	
LEHS SPED - 3rd Party Vendors			5,000.00			
LEHS SPED - Permits and Fees			500.00			
LEHS SPED - Owners Contingency	Central Restaurant Supply		3,627.00	506.56		
	SFCC, Inc.			1,484.00		
			106,399.00	94,398.86	4,863.60	7,136.54
LOBO LANE REPURPOSE STUDY	HKS, Inc.		30,000.00		30,000.00	
			30,000.00	0.00	30,000.00	0.00
SAFETY FILM - LEHS	National Glazing Solutions		35,780.00		35,780.00	
SAFETY FILM - Lakeside			9,060.00		9,060.00	
SAFETY FILM - Prestwick			18,305.00		18,305.00	

Bond Capital Projects 6XX Funds
Funded by Bond Series 2018 & 2018A
As of 10-28-19

Project	Account Description	Vendor	Budget	Expenditures	Encumbered	Balance
	SAFETY FILM - Walker		7,522.00		7,522.00	
	SAFETY FILM - Strike		7,522.00		7,522.00	
	SAFETY FILM - Brent		7,308.00		7,308.00	
	SAFETY FILM - Chavez		7,309.00		7,309.00	
	SAFETY FILM - Hackberry		9,962.00		9,962.00	
	SAFETY FILM - Lakeview		9,962.00		9,962.00	
	SAFETY FILM - Oak Point		11,048.00		11,048.00	
	SAFETY FILM - Zellars		6,998.00		6,998.00	
			130,776.00	0.00	130,776.00	0.00
	Emergency HVAC Replacement		1,000,000.00			
			1,000,000.00	0.00	0.00	1,000,000.00
Total Bond Projects			170,889,208.00	58,275,874.27	94,098,190.08	18,515,143.65