

Little Elm Independent School District
General Fund
Budget Amendments
June 2019

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	183	52	612	00	612	001		Decrease budget for share of district track playoff host revenue due to hosted district.
2	199	11	1,400	13	1,400	001		Reallocate funds to cover conference costs for band program.
3	199	11	9,000	36	9,000	001		Reallocate funds to cover marching band summer contracted services.
4	199	00	385	11	385	041		Budget for band classroom fees.
5	199	41	1,000	23	1,000	041		Reallocate funds to cover catering costs.
6	199	13	1,094	23	1,094	103		Reallocate funds to cover purchase of campus admin supplies.
7	199	13	999	11	999	103		Reallocate funds to cover purchase of furniture and equipment for Bilingual/ESL program.
8	199	13	672	11	672	103		Reallocate funds to cover purchase of classroom supplies.
9	199	13	2,218	23	2,218	107		Reallocate funds to cover purchase of office furniture.
10	199	36	452	23	452	108		Reallocate funds to cover purchase of campus admin supplies.
11	199	13	2,000	11	2,000	108		Reallocate funds to cover purchase of classroom supplies for Bilingual/ESL program.
12	199	11	8,000	13	8,000	821		Reallocate funds to cover professional learning costs for MS teachers.
13	199	11	8,447	13	8,447	821		Reallocate funds to cover purchase of Success Ed for RTI and ELL tracking.
14	199	21	1,500	31	1,500	823		Reallocate funds to cover reimbursement to parents for cost of SPED independent education evaluations.
15	199	11	18,481	51	18,481	851		Reallocate funds to cover cost of Operations Department summer student worker pay.

Little Elm Independent School District
General Fund
Budget Amendments
June 2019

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
16	199	11	150	23	150	999		Reallocate funds to cover AIMS and GOALS contracted services.
17	196 197	81	8,917	35	8,917	104		Reallocate funds to cover purchase of cafeteria tables for Chavez Elementary.
18	199	11	135,000	23	30,000	999		Reallocate funds to cover forecasted payroll increases due to 19-20 legislation.
				31	25,000			
				41	50,000			
				52	30,000			
19	199	00	1,452,684	00	1,452,684	000	1,452,684	Budget for higher than anticipated property tax collections.
20	199	00	1,000,000	00	1,000,000	000	1,000,000	Budget for higher than anticipated state funding.
21	199	00	1,650,370	71	1,650,370	856	(1,650,370)	Budget for payoff of capital lease for buses.
22	195	00	478,362	71	478,362	856	(478,362)	Budget for payoff of capital lease for computers.
23	199	00	250,203	11	250,203	821	(250,203)	Budget for purchase of Leveled Literacy Intervention Kits to narrow reading performance gaps.
24	199	00	49,949	11	49,949	821	(49,949)	Budget for purchase of social studies textbooks.
25	199	00	12,800	41	12,800	750	(12,800)	Budget for contracted services for the review of District bond programs.
26	199	00	11,000	41	11,000	750	(11,000)	Budget for arbitrage rebate and compliance services related to the District's bond programs.
Total			5,105,695		5,105,695		0	

Debt Service Fund
Budget Amendments
June 2019

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	511	00	3,960,000	00	3,859,431	999	3,889	Budget for Bond Refunding to payoff General Fund Maintenance Tax Note.
				00	3,889			
				71	96,680			
2	511	00	160,863	00	110,863		110,863	Budget for higher than anticipated debt service revenue offset by higher than anticipated bond costs.
				71	50,000			
	Total		4,120,863		4,120,863		114,752	

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

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		GENERAL FUND			DEBT SERVICE FUND		
		1XX			511		
CONTROL		ORIGINAL	PROPOSED	AMENDED	ORIGINAL	PROPOSED	AMENDED
CODES	REVENUES	BUDGET	AMENDMENTS	BUDGET	BUDGET	AMENDMENTS	BUDGET
5700	LOCAL	52,759,418	36,278	52,795,696	21,230,000		21,230,000
5800	STATE	18,351,031		18,351,031	-		-
5900	FEDERAL	1,250,000	244,697	1,494,697	-		-
		72,360,449	280,975	72,641,424	21,230,000	-	21,230,000
Expenditures							
11 Instruction		39,835,588	211,036	40,046,624	-		-
12 Library Services		732,379		732,379	-		-
13 Staff Development		1,647,056	(1,025)	1,646,031	-		-
21 Instructional Admin		1,385,060		1,385,060	-		-
23 Campus Administration		4,370,202	625	4,370,827	-		-
31 Guidance & Counseling		2,148,114		2,148,114	-		-
32 Attendance & Social Services		33,300		33,300	-		-
33 Health Services		578,578		578,578	-		-
34 Student Transportation		2,372,370		2,372,370	-		-
35 Food Services		175,525		175,525	-		-
36 Co-curricular Activities		2,017,003	37,339	2,054,342	-		-
41 General Administration		3,203,537		3,203,537	-		-
51 Plant Maintenance		7,828,139		7,828,139	-		-
52 Security		1,273,634		1,273,634	-		-
53 Data Processing		1,579,270		1,579,270	-		-
61 Community Services		53,598		53,598	-		-
71 Debt Services		1,402,642		1,402,642	21,100,000		21,100,000
81 Facilities		194,454		194,454	-		-
91 Contracted Instr Between Schools		1,100,000		1,100,000	-		-
95 Payments to JUV Justice Alt		40,000		40,000	-		-
99 Intergovernmental Charges		385,000	33,000	418,000	-		-
TOTAL EXPENDITURES		72,355,449	280,975	72,636,424	21,100,000	-	21,100,000
00 Other Resources		-	-	-	-	-	-
00 Other Uses		(5,000)	-	(5,000)	-	-	-
FUND BALANCE 08/31/18		28,930,503	-	28,930,503	5,326,647		5,326,647
EST FUND BALANCE		28,930,503	-	28,930,503	5,456,647	-	5,456,647

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

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		FOOD SERVICE FUND			CHILD CARE		
		240			720		
CONTROL	REVENUES	ORIGINAL	PROPOSED	AMENDED	ORIGINAL	PROPOSED	AMENDED
CODES		BUDGET	AMENDMENTS	BUDGET	BUDGET	AMENDMENTS	BUDGET
5700	LOCAL	1,644,050		1,644,050	670,220		670,220
5800	STATE	20,000		20,000	-		-
5900	FEDERAL	2,186,778		2,186,778	-		-
		3,850,828	-	3,850,828	670,220	-	670,220
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		4,274,828		4,274,828	-		-
36 Co-curricular Activities		-		-	-		-
41 General Administration		-		-	-		-
51 Plant Maintenance		-		-	-		-
52 Security		-		-	-		-
53 Data Processing		-		-	-		-
61 Community Services		-		-	628,990	-	628,990
71 Debt Services		-		-	-		-
81 Facilities		-		-	-		-
91 Contracted Instr Between Schools		-		-	-		-
95 Payments to JUV Justice Alt		-		-	-		-
99 Intergovernmental Charges		-		-	-		-
	TOTAL EXPENDITURES	4,274,828	-	4,274,828	628,990	-	628,990
FUND BALANCE 08/31/18		1,420,760		1,420,760	64,448		64,448
EST FUND BALANCE		996,760	-	996,760	105,678	-	105,678

Little Elm Independent School District
Statement of Unaudited Revenues and Expenditures - Budget vs. Actual
As of April 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	52,795,696.00	353,944.65	54,506,300.39	1,710,604.39	103.24%	67%
5800	STATE	18,351,031.00	1,623,673.66	11,103,501.92	(7,247,529.08)	60.51%	67%
5900	FEDERAL	1,494,697.00	14,924.86	1,482,257.43	(12,439.57)	99.17%	67%
TOTAL REVENUES		72,641,424.00	1,992,543.17	67,092,059.74	(5,549,364.26)	92.36%	67%
EXPENDITURES							
0011	Instruction	40,046,624.00	3,753,755.36	29,318,170.05	10,728,453.95	73.21%	67%
0012	Library Services	732,379.00	72,873.93	561,369.54	171,009.46	76.65%	67%
0013	Curriculum & Staff Development	1,646,031.00	113,793.35	1,012,632.91	633,398.09	61.52%	67%
0021	Instructional Leadership	1,385,060.00	92,836.23	820,545.44	564,514.56	59.24%	67%
0023	School Leadership	4,370,827.00	341,202.17	2,793,659.81	1,577,167.19	63.92%	67%
0031	Guidance & Counseling	2,148,114.00	164,621.80	1,353,895.48	794,218.52	63.03%	67%
0032	Social Work Services	33,300.00	-	32,095.49	1,204.51	96.38%	67%
0033	Health Services	578,578.00	51,423.79	419,356.16	159,221.84	72.48%	67%
0034	Student Transportation	2,372,370.00	260,544.28	1,441,112.55	931,257.45	60.75%	67%
0035	Food Services	175,525.00	8,971.85	108,400.25	67,124.75	61.76%	67%
0036	Co-curricular Activities	2,054,342.00	162,679.11	1,425,174.59	629,167.41	69.37%	67%
0041	General Administration	3,203,537.00	234,654.68	2,196,196.26	1,007,340.74	68.56%	67%
0051	Plant Maintenance	7,828,139.00	559,175.01	4,860,074.59	2,968,064.41	62.08%	67%
0052	Security & Monitoring	1,273,634.00	166,943.65	746,726.40	526,907.60	58.63%	67%
0053	Data Processing	1,579,270.00	95,195.16	977,065.54	602,204.46	61.87%	67%
0061	Community Service	53,598.00	2,998.25	36,884.84	16,713.16	68.82%	67%
0071	Debt Services	1,402,642.00	171,547.53	1,132,820.08	269,821.92	80.76%	67%
0081	Facility Acquisition	194,454.00	7,659.88	128,723.69	65,730.31	66.20%	67%
0091	Contracted Instr Between Schools	1,100,000.00	254,456.00	1,022,736.00	77,264.00	92.98%	67%
0095	Pmt to Juvenile Justice	40,000.00	-	5,963.00	34,037.00	14.91%	67%
0099	Intergovernmental Charges	418,000.00	-	302,800.82	115,199.18	72.44%	67%
TOTAL EXPENDITURES		72,636,424.00	6,515,332.03	50,696,403.49	21,940,020.51	69.79%	67%
OPERATING TRANSFERS							
7910	Other Resources	-	-	-	-	-	-
8910	Other Uses	(5,000.00)	-	2,038.00	-	-	-
TOTAL OPERATING TRANSFERS		(5,000.00)	-	2,038.00	-	-	-
0100	Fund Balance 08/31/18	28,930,503.00	-	28,930,503.00	-	-	-
3000	Year to Date Fund Bal. (unaudited)	28,930,503.00	-	45,328,197.25	-	-	-

**Little Elm Independent School District
General Operating Cash Flow Statement
FY 2018-2019**

	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>	31,123,061.66	27,661,780.39	25,181,183.96	22,985,408.73	18,900,349.46	13,672,909.12	15,114,085.36	10,980,028.20	-	-	-	-	31,123,061.66
RECEIPTS													
Tax Collections	38,220.74	773,699.59	2,152,863.71	361,201.05	-	-	-	-	-	-	-	-	3,325,985.09
Interest	15,549.15	16,986.74	14,598.23	13,019.96	9,394.62	5,773.20	7,065.91	5,890.75	-	-	-	-	88,278.56
Other Local Revenue	1,340,828.90	383,948.81	869,726.97	152,096.48	144,083.57	168,838.68	188,845.31	161,929.66	-	-	-	-	3,410,298.38
State Revenue - Available School	-	363,650.00	356,612.00	251,463.00	114,404.00	114,404.00	440,433.00	232,978.00	-	-	-	-	1,873,944.00
State Revenue - Foundation	2,587,581.00	2,113,488.00	1,111,659.00	-	-	-	-	911,795.00	-	-	-	-	6,724,523.00
State Revenue - Debt Service	-	-	-	260,360.00	-	-	-	-	-	-	-	-	260,360.00
State Revenue - Misc	256,616.14	9,648.80	-	-	-	-	-	-	-	-	-	-	266,264.94
MAC Receipts/SHARS	14,051.95	23,207.50	36,595.51	822,056.26	38,137.07	15,798.98	20,892.88	14,924.86	-	-	-	-	985,665.01
Federal Program Revenue	93,762.91	209,573.68	33,427.90	289,589.70	-	148,389.38	138,886.47	319,593.11	-	-	-	-	1,233,223.15
Federal Program Revenue 240	151,978.48	224,762.78	255,173.67	213,810.50	153,550.87	224,307.40	239,719.81	208,293.65	-	-	-	-	1,671,597.16
Lunch Revenue - local 240	159,875.62	209,193.12	164,018.54	135,436.82	160,012.27	183,309.23	144,698.68	178,071.86	-	-	-	-	1,334,616.14
Payroll Deposits	1,000.10	979.24	45.50	45.50	412.50	45.50	45.50	1,140.78	-	-	-	-	3,714.62
Proceeds Land Sale	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Investment Acct	500,000.00	2,425,000.00	-	-	-	9,441,109.89	11,416.99	5,088,348.65	-	-	-	-	17,465,875.53
Total Revenue	5,159,464.99	6,754,138.26	4,994,721.03	2,499,079.27	619,994.90	10,301,976.26	1,192,004.55	7,122,966.32	-	-	-	-	38,644,345.58
DISBURSEMENTS													
Payroll Checks	2,906,612.50	2,957,450.56	4,087,637.36	3,013,290.60	2,964,211.06	2,977,902.94	3,023,448.32	2,973,954.63	-	-	-	-	24,904,507.97
Accounts Payable Checks	4,554,949.37	5,087,765.48	1,843,775.11	2,120,518.44	1,706,040.35	1,310,627.56	1,129,370.62	1,633,627.05	-	-	-	-	19,386,673.98
TRS Deposit	801,264.94	826,959.61	820,904.27	823,096.94	819,459.67	814,192.38	811,102.99	820,715.07	-	-	-	-	6,537,695.87
IRS Deposit	357,552.43	359,517.04	437,762.17	366,707.56	357,639.16	357,966.14	362,054.78	357,497.58	-	-	-	-	2,956,696.86
Bank Charges/ NSF's/Bk Trans	367.02	3,042.00	417.35	165.00	85.00	111.00	85.00	125.00	-	-	-	-	4,397.37
Total Expenditures	8,620,746.26	9,234,734.69	7,190,496.26	6,323,778.54	5,847,435.24	5,460,800.02	5,326,061.71	5,785,919.33	-	-	-	-	53,789,972.05
Cash to TEA	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Transferred to Debt Service	-	-	-	260,360.00	-	-	-	-	-	-	-	-	260,360.00
Transfers to Investment Accounts	-	-	-	-	-	3,400,000.00	-	-	-	-	-	-	3,400,000.00
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	8,620,746.26	9,234,734.69	7,190,496.26	6,584,138.54	5,847,435.24	8,860,800.02	5,326,061.71	5,785,919.33	-	-	-	-	57,450,332.05
Net Change in Cash	(3,461,281.27)	(2,480,596.43)	(2,195,775.23)	(4,085,059.27)	(5,227,440.34)	1,441,176.24	(4,134,057.16)	1,337,046.99	-	-	-	-	(18,805,986.47)
<i>Ending Cash Balance in bank</i>	<u>27,661,780.39</u>	<u>25,181,183.96</u>	<u>22,985,408.73</u>	<u>18,900,349.46</u>	<u>13,672,909.12</u>	<u>15,114,085.36</u>	<u>10,980,028.20</u>	<u>12,317,075.19</u>	-	-	-	-	<u>12,317,075.19</u>
Beginning Cash Balance Lone Star	67,272,072.14	66,883,130.72	65,704,143.46	65,824,759.14	62,379,243.31	62,105,071.51	62,179,856.78	62,236,402.16	-	-	-	-	67,272,072.14
Beginning Cash Balance TexStar	59,589,356.79	59,687,270.53	59,195,813.91	59,303,708.70	59,419,889.35	59,160,032.99	57,421,842.26	57,058,307.86	-	-	-	-	59,589,356.79
Beginning Cash Balance Texas Class	56,401,119.96	56,495,514.01	56,073,342.88	55,089,641.90	82,129,981.14	95,757,065.44	92,977,712.33	93,104,703.80	-	-	-	-	56,401,119.96
Interest Earned Lone Star	111,058.58	121,012.74	120,615.68	124,160.22	129,023.92	115,895.16	129,005.88	124,508.46	-	-	-	-	975,280.64
Interest Earned TexStar	97,913.74	108,543.38	107,894.79	116,180.65	120,170.74	107,209.27	116,766.22	111,549.50	-	-	-	-	886,228.29
Interest Earned TexasClass	94,394.05	102,828.87	103,756.60	128,625.60	181,968.38	182,067.03	192,040.20	179,610.24	-	-	-	-	1,165,290.97
Transfers in	-	-	-	27,990,781.03	14,327,139.69	9,723,092.49	518,786.49	267,160.58	-	-	-	-	52,826,960.28
Transfers out	(500,000.00)	(2,425,000.00)	(1,087,457.58)	(4,648,743.44)	(1,665,246.59)	(14,571,022.52)	(1,136,596.34)	(9,278,439.95)	-	-	-	-	(35,312,506.42)
<i>Ending Cash Balance Invested</i>	183,065,915.26	180,973,300.25	180,218,109.74	203,929,113.80	217,022,169.94	212,579,411.37	212,399,413.82	203,803,802.65	-	-	-	-	203,803,802.65
TOTAL CASH AVAILABLE	<u>210,727,695.65</u>	<u>206,154,484.21</u>	<u>203,203,518.47</u>	<u>222,829,463.26</u>	<u>230,695,079.06</u>	<u>227,693,496.73</u>	<u>223,379,442.02</u>	<u>216,120,877.84</u>	-	-	-	-	<u>216,120,877.84</u>

**Little Elm Independent School District
Debt Service Cash Flow Statement
FY 2018-2019**

	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>	36,970.28	49,627.38	358,101.89	420,476.81	125,571.78	125,667.80	125,754.59	125,850.75	-	-	-	-	36,970.28
RECEIPTS													
Tax Collections	12,629.83	308,380.59	862,012.68	144,583.14	-	-	-	-	-	-	-	-	1,327,606.24
Interest	27.27	93.92	362.24	151.83	96.02	86.79	96.16	93.13	-	-	-	-	1,007.36
Bond Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Operating	-	-	-	260,360.00	-	-	-	-	-	-	-	-	260,360.00
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	12,657.10	308,474.51	862,374.92	405,094.97	96.02	86.79	96.16	93.13	-	-	-	-	1,588,973.60
DISBURSEMENTS													
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-	800,000.00	700,000.00	-	-	-	-	-	-	-	-	1,500,000.00
Transfer to General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	-	-	800,000.00	700,000.00	-	-	-	-	-	-	-	-	1,500,000.00
Net Change in Cash	12,657.10	308,474.51	62,374.92	(294,905.03)	96.02	86.79	96.16	93.13	-	-	-	-	88,973.60
Ending Cash Balance in bank	49,627.38	358,101.89	420,476.81	125,571.78	125,667.80	125,754.59	125,850.75	125,943.88	-	-	-	-	125,943.88
Beginning Cash Balance TexPool	5,282,393.37	5,291,056.31	5,300,690.18	6,110,870.33	18,083,832.44	23,878,460.75	19,729,802.93	19,978,353.38	-	-	-	-	5,282,393.37
Interest Earned TexPool	8,662.94	9,633.87	10,180.15	21,167.86	42,320.96	40,763.76	40,762.48	40,124.52	-	-	-	-	213,616.54
Transfers in	-	-	800,000.00	11,951,794.25	5,752,307.35	2,177,502.53	207,787.97	106,271.71	-	-	-	-	20,995,663.81
Transfers out	-	-	-	-	-	(6,366,924.11)	-	-	-	-	-	-	(6,366,924.11)
Ending Cash Balance Invested	5,291,056.31	5,300,690.18	6,110,870.33	18,083,832.44	23,878,460.75	19,729,802.93	19,978,353.38	20,124,749.61	-	-	-	-	20,124,749.61
TOTAL CASH AVAILABLE	5,340,683.69	5,658,792.07	6,531,347.14	18,209,404.22	24,004,128.55	19,855,557.52	20,104,204.13	20,250,693.49	-	-	-	-	20,250,693.49

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

Operating Fund:

Balance per bank	12,317,075.19
Add: Texas Class	87,193,295.15
Lone Star	60,628,726.18
TexStar	55,981,781.32
Add: Deposits in Transit	6,589.05
Taxes in Transit	31,605.48
Less: Outstanding Checks/Wires	(1,244,152.57)
Balance per Books	214,914,919.80

Interest & Sinking Fund:

Balance per bank	125,943.88
Add: Texpool	20,124,749.61
Add: Taxes in Transit	12,663.21
Less: Outstanding Checks	-
Balance per Books	20,263,356.70

Total Balance per Books	235,178,276.50
--------------------------------	-----------------------

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: April 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
04/01/19	Lone Star Corporate Overnight		Investment Pool Investment	12,727,789.17	100.0000%	100.0000%	0.0000%	12,727,789.17				
			Withdrawal	-				12,727,789.17				
04/30/19			Interest	26,866.72			2.5700%	12,754,655.89			26,866.72	-
				<u>12,754,655.89</u>				<u>12,754,655.89</u>			<u>26,866.72</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
04/01/19	TexSTAR		Investment Pool Investment	1,431,641.60	100.0000%	100.0000%	0.0000%	1,431,641.60				
			Withdrawal	-				1,431,641.60				-
04/30/19			Interest	2,852.60			2.4243%	1,434,494.20			2,852.60	
				<u>1,434,494.20</u>				<u>1,434,494.20</u>			<u>2,852.60</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
04/01/19	Texas Class		Investment Pool Investment	39,158,290.86	100.0000%	100.0000%	0.0000%	39,158,290.86				
			Withdrawal	267,160.58				39,425,451.44				
04/30/19			Interest	(5,000,000.00)			2.4500%	34,425,451.44				(5,000,000.00)
				<u>72,879.38</u>				<u>34,498,330.82</u>			<u>72,879.38</u>	<u>(5,000,000.00)</u>
				<u>34,498,330.82</u>				<u>34,498,330.82</u>			<u>72,879.38</u>	<u>(5,000,000.00)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: April 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
04/01/19	Lone Star Government Overnight		Investment Pool Investment	49,508,612.99	100.0000%	100.0000%	0.0000%	49,508,612.99				
			Withdrawal	-				49,508,612.99				
			Interest	(1,732,184.44)				47,776,428.55				(1,732,184.44)
04/30/19				97,641.74			2.4200%	47,874,070.29			97,641.74	
				<u>47,874,070.29</u>				<u>47,874,070.29</u>			<u>97,641.74</u>	<u>(1,732,184.44)</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
04/01/19	TexSTAR		Investment Pool Investment	55,626,666.26	100.0000%	100.0000%	0.0000%	55,626,666.26				
			Withdrawal	-				55,626,666.26				
			Interest	(1,188,076.04)				54,438,590.22				(1,188,076.04)
04/30/19				108,696.90			2.4243%	54,547,287.12			108,696.90	
				<u>54,547,287.12</u>				<u>54,547,287.12</u>			<u>108,696.90</u>	<u>(1,188,076.04)</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
04/01/19	Texas CLASS		Investment Pool Investment	3,894,910.35	100.0000%	100.0000%	0.0000%	3,894,910.35				
			Withdrawal	-				3,894,910.35				
			Interest	(705,021.12)				3,189,889.23				(705,021.12)
04/30/19				6,879.59			2.5800%	3,196,768.82			6,879.59	
				<u>3,196,768.82</u>				<u>3,196,768.82</u>			<u>6,879.59</u>	<u>(705,021.12)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: April 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
04/01/19	Texas CLASS Gov't		Investment Pool	50,051,502.59	100.0000%	100.0000%	0.0000%	50,051,502.59				
			Investment	-				50,051,502.59				
			Withdrawal	(653,158.35)				49,398,344.24				(653,158.35)
04/30/19			Interest	99,851.27			2.4500%	49,498,195.51			99,851.27	
				<u>49,498,195.51</u>				<u>49,498,195.51</u>			<u>99,851.27</u>	<u>(653,158.35)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: April 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
04/01/19	TexPool		Investment Pool	19,978,353.38	100.0000%	100.0000%	0.0000%	19,978,353.38				
			Investment	106,271.71				20,084,625.09				
			Withdrawal	-				20,084,625.09				-
04/30/19			Interest	40,124.52			2.4344%	20,124,749.61			40,124.52	
				20,124,749.61				20,124,749.61			40,124.52	-

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 04/30/19
Accounting Period: 04

	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	72,641,424.00	100.00%	608,108.00	100.00%	1,276,698.00	100.00%	31,334.00	100.00%
Period Receipts	1,992,543.17		113,087.00		164,770.99		7,266.06	
Revenue Received to Date	67,092,059.74	92.36%	281,751.08	46.33%	497,977.50	39.01%	7,921.94	25.28%
Revenues Receivable:	5,549,364.26	7.64%	326,356.92	53.67%	778,720.50	60.99%	23,412.06	74.72%
Expenditure Budget	72,641,424.00	100.00%	608,108.00	100.00%	1,276,698.00	100.00%	31,334.00	100.00%
Period Expenditures	6,515,332.03		45,912.23		100,383.40		-	
Exp./Encumbrances to Date	50,694,365.49	69.79%	395,287.20	65.00%	674,824.11	52.86%	8,561.16	27.32%
Balance to Expend:	21,947,058.51	30.21%	212,820.80	35.00%	601,873.89	47.14%	22,772.84	72.68%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	16,397,694.25		(113,536.12)		(176,846.61)		(639.22)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 04/30/19
Accounting Period: 04

	Fund: 244	%	Fund: 255	%	Fund 263	%	Fund 289	%
	Voc Ed Basic Grant		Title II TPTR		Title III, Part A LEP		Title IV, Part A Subpart 1	
Revenue Budget	57,852.00	100.00%	139,706.00	100.00%	133,377.00	100.00%	35,842.00	100.00%
Period Receipts	8,233.00		9,557.01		12,889.05		3,790.00	
Revenue Received to Date	28,233.00	48.80%	48,478.67	34.70%	47,322.37		3,790.00	
Revenues Receivable:	29,619.00	51.20%	91,227.33	65.30%	86,054.63		32,052.00	
Expenditure Budget	57,852.00	100.00%	139,706.00	100.00%	133,377.00	100.00%	35,842.00	100.00%
Period Expenditures	-		13,174.98		5,718.79		3,790.00	
Exp./Encumbrances to Date	47,723.72	82.49%	78,659.19	56.30%	67,640.32	50.71%	25,600.00	71.42%
Balance to Expend:	10,128.28	17.51%	61,046.81	43.70%	65,736.68		10,242.00	
Actual Revenue Over (Under) Actual Expenditures:	(19,490.72)		(30,180.52)		(20,317.95)		(21,810.00)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 04/30/19
Accounting Period: 04

	Fund 289-02	%	Fund: 385	%	Fund 410	%	Fund: 240	%
	LEP Summer School		Visually Impaired SSVI		Instructional Materials		Food Service	
Revenue Budget	-	100.00%	3,590.00	100.00%	371,063.00	100.00%	3,850,828.00	100.00%
Period Receipts	-		-		-		400,951.15	
Revenue Received to Date	12,516.00	#DIV/0!	3,590.00	100.00%	371,064.94	100.00%	3,022,029.49	78.48%
Revenues Receivable:	-		-	0.00%	-	0.00%	828,798.51	21.52%
Expenditure Budget	-	100.00%	3,590.00	100.00%	379,073.00	100.00%	4,274,828.00	100.00%
Period Expenditures	-				1,880.97		452,044.80	
Exp./Encumbrances to Date	-	#DIV/0!	3,590.00	100.00%	378,539.91	99.86%	3,514,078.17	82.20%
Balance to Expend:	-		-	0.00%	533.09	0.14%	760,749.83	17.80%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	12,516.00		-		(7,474.97)		(492,048.68)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 04/30/19
Accounting Period: 04

	Fund: 511	%	Fund: 720	%
	Debt Service		Child Care	
Revenue Budget	21,230,000.00	100.00%	670,220.00	100.00%
Period Receipts	121,557.04		51,974.54	
Revenue Received to Date	21,309,127.58	100.37%	409,663.65	61.12%
Revenues Receivable:	-	0.00%	260,556.35	38.88%
Expenditure Budget	21,100,000.00	100.00%	628,990.00	100.00%
Period Expenditures	-		50,607.77	
Exp./Encumbrances to Date	6,371,284.11	30.20%	400,731.44	63.71%
Balance to Expend:	14,728,715.89	69.80%	228,258.56	36.29%
Actual Revenue Over (Under)				
Actual Expenditures & Encumbrances:	14,937,843.47		8,932.21	

Denton County
Monthly Collection Status Report
April 2019

Little Elm ISD

	Collections Month of April	Cumulative Total 10/1/18 thru 04/30/19	% of Tax Levy
Current Tax Year Collections			
Base M&O	175,353.61	51,500,022.05	98.41%
Base I&S	70,441.04	20,688,042.08	
Base I&S Bond	-	-	
P&I M&O	16,044.74	117,216.98	
P&I I&S	6,394.93	32,555.50	
P&I I&S Bond	-	-	
Attorney Fee	2,609.03	3,819.36	
Subtotal	<u>270,843.35</u>	<u>72,341,655.97</u>	98.62%
Delinquent TaxYears Collections			
Base M&O	9,332.36	193,045.83	
Base I&S	3,175.56	68,376.86	
Base I&S Bond	-	-	
P&I M&O	4,222.59	51,157.54	
P&I I&S	1,327.86	17,666.63	
P&I I&S Bond	-	-	
Attorney Fee	3,446.07	40,689.34	
Other*	-	-	
Subtotal	<u>21,504.44</u>	<u>370,936.20</u>	
Combined Current & Delinquent:			
Base M&O	184,685.97	51,693,067.88	
Base I&S	73,616.60	20,756,418.94	
Base I&S Bond	-	-	
P&I M&O	20,267.33	168,374.52	
P&I I&S	7,722.79	50,222.13	
Attorney Fee	6,055.10	44,508.70	
Other*	-	-	
Total Collections	<u><u>292,347.79</u></u>	<u><u>72,712,592.17</u></u>	
Original 2018 Tax Levy		<u><u>73,696,432.15</u></u>	
Current 2018 Tax Levy		<u><u>73,355,739.33</u></u>	

Denton County
Cumulative Comparative Collection Status Report
April 2019

Little Elm ISD

	Tax Year 2018 Collections thru April 2019	% of Tax Levy	Tax Year 2017 Collections thru April 2018	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	72,188,064.13	98.41%	57,364,136.39	98.59%
P&I M&O + I&S	149,772.48		97,219.11	
Attorney Fee	3,819.36		10,006.94	
Subtotal	<u>72,341,655.97</u>	98.62%	<u>57,471,362.44</u>	98.77%
Delinquent Tax Years Collections				
Base M&O + I&S	261,422.69		861,953.86	
P&I M&O + I&S	68,824.17		196,081.50	
Attorney Fee	40,689.34		32,723.58	
Subtotal	<u>370,936.20</u>		<u>1,090,758.94</u>	
Combined Current & Delinquent:				
Base M&O + I&S	72,449,486.82		58,226,090.25	
P&I M&O + I&S	218,596.65		293,300.61	
Attorney Fee	44,508.70		42,730.52	
Other	-		-	
Total Collections	<u><u>72,712,592.17</u></u>		<u><u>58,562,121.38</u></u>	
Adjusted 2017 Tax Levy			<u><u>58,185,795.90</u></u>	
Original 2018 Tax Levy	<u><u>73,696,432.15</u></u>			
Current 2018 Tax Levy	<u><u>73,355,739.33</u></u>			

Denton County
Levy Outstanding Status Report
April 2019
Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 04/01/19	1,435,663.50	470,320.05
Base M&O + I&S Collections	245,794.65	12,507.92
Supplement/Adjustments	-	-
Remaining Levy as of 04/30/19	<u>1,189,868.85</u>	<u>457,812.13</u>
Cumulative (From 10/01/18 thru 04/30/19)		
Original 2018 Tax Levy (as of 10-1-18)	73,696,432.15	678,333.51
Base M&O + I&S Collections	72,188,064.13	261,422.69
Supplement/Adjustments	(318,499.17)	40,901.31
Remaining Levy as of 04/30/19	<u>1,189,868.85</u>	<u>457,812.13</u>

As of 06-05-19

Original Budget FY 18-19	167,660.00
Transferred to YR 8 Portables Storage	(21,650.00)
Board Approved Nov 2018	5,000.00
Reallocation From Fund 199 to Fund 197 Dec 2018	54,752.00
Oak Point PTA Donation Dec 2018	9,321.00
Transferred to YR 8 Prestwick Portable Sidewalk Mar 2019	<u>(7,800.00)</u>
	207,283.00

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	Prestwick Dumpster Wall	SFCC, Inc.	Replace dumpster wall with new construction		40,451.90	40,451.90
						-
						40,451.90

Zellars						
	Zellars Expansion Joint Repair	CBS Roofing	Expansion joint repair	35,600.00		35,600.00
	SPED Office Renovations	SFCC	SPED office renovations	12,100.00		12,100.00
	SPED Office Renovations	Southwest Networks, Inc.	SPED office renovations	1,971.63		1,971.63
						49,671.63

Other						
						-
						-
						-

	Total			123,374.32	49,772.56	173,146.88
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Balance	34,136.12
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Furniture and Equipment Purchases FY 18-19
Fund 196 FY 18-19

Original Budget FY 18-19	0.00
Reallocation from Fund 199 to Fund 196 Nov 2018	21,507.00
Reallocation from Fund 199 to Fund 196 Dec 2018	5,775.00
Oak Point PTA Donation Dec 2018	1,455.00
Board Approved Apr 2019	219,636.00
TASB Insurance Porceeds Feb & May 2019	6,260.00
Reallocation from Fund 199 to Fund 196 May 2019	1,365.00
	255,998.00

As of 06-05-19

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Athletics						
	LEHS Courtside Chairs	BSN Sports	Courtside chairs high school gym		3,893.00	3,893.00
						-
						3,893.00
Brent						
						-
						-
						-
Chavez						
						-
						-
						-
Hackberry						
						-
						-
						-
High School						
	LEHS Gym Sound System Upgrade	Network Cabling Services	LEHS gym sound system upgrade	21,507.00		21,507.00
	LEHS Math Calculators	EAI Education	Advanced math calculators		41,585.40	41,585.40
	Drivers Ed Vehicle Repair	Classic Chevrolet	Leased car repairs	7,259.16		7,259.16
						-
						70,351.56
Lakeside						
						-
						-
						-
Lakeview						
						-
						-
						-
Maintenance						
						-
						-
						-
Oak Point						
	Oak Point Bottle Filler	Johnson Burks Supply Co.	Bottle fillers	1,455.00		1,455.00
						-
						1,455.00
Powell						
						-
						-

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
						-
Prestwick						
						-
						-
						-
Zellars						
	Superintendent Office Furniture	Office Depot	Furniture for Superintendent's Office	5,774.14		5,774.14
						-
						5,774.14
Other						
	Science Lab Materials	Accelerate Learning, Inc.	Science lab curriculum materials		150,049.80	150,049.80
	STEM Kits 3rd Grade	Museum of Science	STEM kits for 3rd grade	24,364.80		24,364.80
						174,414.60

As of 06-05-19

1,321,107.38

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Hackberry						
	Hackberry Roof	Armko Industries, Inc.	Roof consultant fees	70,897.00		70,897.00
						-
						70,897.00
High School						
	LEHS Roof	Armko Industries, Inc.	Roof consultant fees	1,361.00		1,361.00
						-
						1,361.00
Lakeside						
	Lakeside Roof	Armko Industries, Inc.	Roof consultant fees	26,522.00		26,522.00
						-
						26,522.00
	Total			98,780.00	-	98,780.00
					Balance	1,222,327.38