

Little Elm Independent School District
General Fund
Budget Amendments
April 2019

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	183	00	28,339	00	28,339	001	28,339	Budget for higher than anticipated athletic event ticket sales.
2	199	00	28,339	36	28,339	001 041	(28,339)	Budget for the purchase of football uniforms and to cover higher than anticipated student travel costs for athletic programs.
3	199	11	5,000	36	5,000	001		Reallocate funds to cover cost of extra duty pay and maintenance on trailer for the band program.
4	199	13	625	23	625	108		Reallocate funds to cover furniture purchase.
5	199	13	400	11	400	821		Reallocate funds to cover NAEYC membership fees.
6	199	00	252,636	00	7,939		252,636	Budget for higher than anticipated receipts for Impact Aid and miscellaneous revenue.
				00	244,697			
7	199	00	33,000	99	33,000	703	(33,000)	Budget for higher than anticipated Denton County Appraisal District fees.
8	196	00	41,586	11	41,586	001	(41,586)	Budget for purchase of advanced math calculators for the High School.
9	196	00	4,000	36	4,000	001	(4,000)	Budget for purchase of courtside chairs for High School gym.
10	199	00	174,050	11	174,050		(174,050)	Budget for science lab curriculum materials and STEM kits for 3rd grade.
	Total		567,975		567,975		0	

Little Elm Independent School District
2018-2019 Fund Balance Comparison
as of February 28, 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	52,724,686	29,867	52,754,553	21,230,000		21,230,000
5800	STATE	18,351,031		18,351,031	-		-
5900	FEDERAL	1,250,000		1,250,000	-		-
		72,325,717	29,867	72,355,584	21,230,000	-	21,230,000
Expenditures							
11 Instruction		39,904,253	6,746	39,910,999	-		-
12 Library Services		731,379	1,000	732,379	-		-
13 Staff Development		1,653,824	(75,094)	1,578,730	-		-
21 Instructional Admin		1,324,488	104,383	1,428,871	-		-
23 Campus Administration		4,372,596	(610)	4,371,986	-		-
31 Guidance & Counseling		2,148,114		2,148,114	-		-
32 Attendance & Social Services		33,300		33,300	-		-
33 Health Services		578,378		578,378	-		-
34 Student Transportation		2,372,370		2,372,370	-		-
35 Food Services		175,525		175,525	-		-
36 Co-curricular Activities		2,016,925	(8,972)	2,007,953	-		-
41 General Administration		3,146,978	2,164	3,149,142	-		-
51 Plant Maintenance		7,824,989	250	7,825,239	-		-
52 Security		1,273,634		1,273,634	-		-
53 Data Processing		1,588,270		1,588,270	-		-
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		385,000	-		-
TOTAL EXPENDITURES		72,320,717	29,867	72,350,584	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 February 28, 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	1,644,050		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 February 28, 2019

GENERAL FUND
Fund 1XX

CONTROL		2018-2019	PERIOD	Y-T-D	VARIANCE	PERCENT	PERCENT
CODES	REVENUES	Approved	RECEIPTS/	RECEIVED/	FAVORABLE	TO	OF YEAR
		Budget	EXPENDITURES	ENC + EXP	(UNFAVORABLE)	TOTAL	ELAPSED
5700	LOCAL	52,754,553.00	3,727,585.09	53,556,591.55	802,038.55	101.52%	50%
5800	STATE	18,351,031.00	340,092.54	8,813,895.17	(9,537,135.83)	48.03%	50%
5900	FEDERAL	1,250,000.00	17,694.98	1,446,439.69	196,439.69	115.72%	50%
TOTAL REVENUES		72,355,584.00	4,085,372.61	63,816,926.41	(8,538,657.59)	88.20%	50%
EXPENDITURES							
0011	Instruction	39,910,999.00	3,683,296.07	22,279,888.71	17,631,110.29	55.82%	50%
0012	Library Services	732,379.00	62,891.91	426,262.27	306,116.73	58.20%	50%
0013	Curriculum & Staff Development	1,578,730.00	103,461.08	784,978.19	793,751.81	49.72%	50%
0021	Instructional Leadership	1,428,871.00	96,303.25	668,767.92	760,103.08	46.80%	50%
0023	School Leadership	4,371,986.00	332,716.61	2,113,369.87	2,258,616.13	48.34%	50%
0031	Guidance & Counseling	2,148,114.00	167,744.40	1,028,672.14	1,119,441.86	47.89%	50%
0032	Social Work Services	33,300.00	-	32,095.49	1,204.51	96.38%	50%
0033	Health Services	578,378.00	49,354.92	324,917.56	253,460.44	56.18%	50%
0034	Student Transportation	2,372,370.00	251,343.32	1,157,251.52	1,215,118.48	48.78%	50%
0035	Food Services	175,525.00	8,894.76	90,496.61	85,028.39	51.56%	50%
0036	Co-curricular Activities	2,007,953.00	154,882.26	1,111,465.35	896,487.65	55.35%	50%
0041	General Administration	3,149,142.00	240,677.58	1,711,966.49	1,437,175.51	54.36%	50%
0051	Plant Maintenance	7,825,239.00	543,820.78	3,921,529.21	3,903,709.79	50.11%	50%
0052	Security & Monitoring	1,273,634.00	53,747.59	565,620.76	708,013.24	44.41%	50%
0053	Data Processing	1,588,270.00	84,376.72	803,086.42	785,183.58	50.56%	50%
0061	Community Service	53,598.00	2,743.63	31,090.93	22,507.07	58.01%	50%
0071	Debt Services	1,402,642.00	69,818.75	961,272.55	441,369.45	68.53%	50%
0081	Facility Acquisition	194,454.00	2,968.31	118,606.42	75,847.58	60.99%	50%
0091	Contracted Instr Between Schools	1,100,000.00	768,280.00	768,280.00	331,720.00	69.84%	50%
0095	Pmt to Juvenile Justice	40,000.00	-	5,963.00	34,037.00	14.91%	50%
0099	Intergovernmental Charges	385,000.00	-	193,883.41	191,116.59	50.36%	50%
TOTAL EXPENDITURES		72,350,584.00	6,677,321.94	39,099,464.82	33,251,119.18	54.04%	50%
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		53,645,926.59			

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
31,123,061.66	27,661,780.39	25,181,183.96	22,985,408.73	18,900,349.46	13,672,909.12	-	-	-	-	-	-	31,123,061.66
38,220.74	773,699.59	2,152,863.71	361,201.05	-	-	-	-	-	-	-	-	3,325,985.09
15,549.15	16,986.74	14,598.23	13,019.96	9,394.62	5,773.20	-	-	-	-	-	-	75,321.90
1,340,828.90	383,948.81	869,726.97	152,096.48	144,083.57	168,838.68	-	-	-	-	-	-	3,059,523.41
-	363,650.00	356,612.00	251,463.00	114,404.00	114,404.00	-	-	-	-	-	-	1,200,533.00
2,587,581.00	2,113,488.00	1,111,659.00	-	-	-	-	-	-	-	-	-	5,812,728.00
-	-	-	260,360.00	-	-	-	-	-	-	-	-	260,360.00
256,616.14	9,648.80	-	-	-	-	-	-	-	-	-	-	266,264.94
14,051.95	23,207.50	36,595.51	822,056.26	38,137.07	15,798.98	-	-	-	-	-	-	949,847.27
93,762.91	209,573.68	33,427.90	289,589.70	-	148,389.38	-	-	-	-	-	-	774,743.57
151,978.48	224,762.78	255,173.67	213,810.50	153,550.87	224,307.40	-	-	-	-	-	-	1,223,583.70
159,875.62	209,193.12	164,018.54	135,436.82	160,012.27	183,309.23	-	-	-	-	-	-	1,011,845.60
1,000.10	979.24	45.50	45.50	412.50	45.50	-	-	-	-	-	-	2,528.34
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
500,000.00	2,425,000.00	-	-	-	9,441,109.89	-	-	-	-	-	-	12,366,109.89
5,159,464.99	6,754,138.26	4,994,721.03	2,499,079.27	619,994.90	10,301,976.26	-	-	-	-	-	-	30,329,374.71
2,906,612.50	2,957,450.56	4,087,637.36	3,013,290.60	2,964,211.06	2,977,902.94	-	-	-	-	-	-	18,907,105.02
4,554,949.37	5,087,765.48	1,843,775.11	2,120,518.44	1,706,040.35	1,310,627.56	-	-	-	-	-	-	16,623,676.31
801,264.94	826,959.61	820,904.27	823,096.94	819,459.67	814,192.38	-	-	-	-	-	-	4,905,877.81
357,552.43	359,517.04	437,762.17	366,707.56	357,639.16	357,966.14	-	-	-	-	-	-	2,237,144.50
367.02	3,042.00	417.35	165.00	85.00	111.00	-	-	-	-	-	-	4,187.37
8,620,746.26	9,234,734.69	7,190,496.26	6,323,778.54	5,847,435.24	5,460,800.02	-	-	-	-	-	-	42,677,991.01
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	260,360.00	-	-	-	-	-	-	-	-	260,360.00
-	-	-	-	-	3,400,000.00	-	-	-	-	-	-	3,400,000.00
8,620,746.26	9,234,734.69	7,190,496.26	6,584,138.54	5,847,435.24	8,860,800.02	-	-	-	-	-	-	46,338,351.01
(3,461,281.27)	(2,480,596.43)	(2,195,775.23)	(4,085,059.27)	(5,227,440.34)	1,441,176.24	-	-	-	-	-	-	(16,008,976.30)
27,661,780.39	25,181,183.96	22,985,408.73	18,900,349.46	13,672,909.12	15,114,085.36	-	-	-	-	-	-	15,114,085.36
67,272,072.14	66,883,130.72	65,704,143.46	65,824,759.14	62,379,243.31	62,105,071.51	-	-	-	-	-	-	67,272,072.14
59,589,356.79	59,687,270.53	59,195,813.91	59,303,708.70	59,419,889.35	59,160,032.99	-	-	-	-	-	-	59,589,356.79
56,401,119.96	56,495											

	September	October	November	December	January	February	March	April	May	June	July	August	TOTAL
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Beginning Cash Balance in Bank	36,970.28	49,627.38	358,101.89	420,476.81	125,571.78	125,667.80	-	-	-	-	-	-	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	-	-	-	-	-	-	818.07
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	-	-	-	-	-	-	1,588,784.31
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	-	-	-	-	-	-	88,784.31
Ending Cash Balance in bank	49,627.38	358,101.89	420,476.81	125,571.78	125,667.80	125,754.59	-	-	-	-	-	-	125,754.59
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	-	-	-	-	-	-	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	-	-	-	-	-	-	132,729.54
Transfers in	-	-	800,000.00	11,951,794.25	5,752,307.35	2,177,502.53	-	-	-	-	-	-	20,681,604.13
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	-	-	-	-	-	-	19,729,802.93
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	-	-	-	-	-	-	19,855,557.52

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
February 28, 2019

Operating Fund:

Balance per bank	15,114,085.36
Add: Texas Class	92,977,712.33
Lone Star	62,179,856.78
TexStar	57,421,842.26
Add: Deposits in Transit	7,265.18
Taxes in Transit	184,487.11
Less: Outstanding Checks/Wires	(1,049,050.00)
Balance per Books	226,836,199.02

Interest & Sinking Fund:

Balance per bank	125,754.59
Add: Texpool	19,729,802.93
Add: Taxes in Transit	73,948.72
Less: Outstanding Checks	-
Balance per Books	19,929,506.24

Total Balance per Books	246,765,705.26
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LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: February 28, 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
02/01/19	Lone Star Corporate Overnight		Investment Pool Investment	12,674,664.11	100.0000%	100.0000%	0.0000%	12,674,664.11				
			Withdrawal	-				12,674,664.11				
02/28/19			Interest	25,155.47			2.5900%	12,699,819.58			25,155.47	-
				<u>12,699,819.58</u>				<u>12,699,819.58</u>			<u>25,155.47</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
02/01/19	TexSTAR		Investment Pool Investment	1,426,090.13	100.0000%	100.0000%	0.0000%	1,426,090.13				
			Withdrawal	-				1,426,090.13				-
02/28/19			Interest	2,625.67			2.4001%	1,428,715.80			2,625.67	
				<u>1,428,715.80</u>				<u>1,428,715.80</u>			<u>2,625.67</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
02/01/19	Texas Class		Investment Pool Investment	42,410,237.34	100.0000%	100.0000%	0.0000%	42,410,237.34				
			Withdrawal	5,464,497.26				47,874,734.60				
02/28/19			Interest	(9,400,000.00)			2.4100%	38,474,734.60			84,572.33	(9,400,000.00)
				<u>84,572.33</u>				<u>38,559,306.93</u>			<u>84,572.33</u>	<u>(9,400,000.00)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: February 28, 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
02/01/19	Lone Star Government Overnight		Investment Pool Investment	49,430,407.40	100.0000%	100.0000%	0.0000%	49,430,407.40				
			Withdrawal	(41,109.89)				49,430,407.40				
02/28/19			Interest	90,739.69			2.3900%	49,389,297.51				(41,109.89)
				<u>49,480,037.20</u>				<u>49,480,037.20</u>			90,739.69	
											<u>90,739.69</u>	<u>(41,109.89)</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
02/01/19	TexSTAR		Investment Pool Investment	57,733,942.86	100.0000%	100.0000%	0.0000%	57,733,942.86				
			Withdrawal	(1,845,400.00)				57,733,942.86				(1,845,400.00)
02/28/19			Interest	104,583.60			2.4001%	55,888,542.86			104,583.60	
				<u>55,993,126.46</u>				<u>55,993,126.46</u>			<u>104,583.60</u>	<u>(1,845,400.00)</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
02/01/19	Texas CLASS		Investment Pool Investment	1,908,003.34	100.0000%	100.0000%	0.0000%	1,908,003.34				
			Withdrawal	3,400,000.00				5,308,003.34				
02/28/19			Interest	(858,595.23)			2.6300%	4,449,408.11			3,292.64	(858,595.23)
				<u>4,452,700.75</u>				<u>4,452,700.75</u>			<u>3,292.64</u>	<u>(858,595.23)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: February 28, 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
02/01/19	Texas CLASS Gov't		Investment Pool Investment	51,438,824.76	100.0000%	100.0000%	0.0000%	51,438,824.76				
			Withdrawal	-				51,438,824.76				
			Interest	(1,567,322.17)				49,871,502.59				(1,567,322.17)
02/28/19				94,202.06			2.4100%	49,965,704.65			94,202.06	
				<u>49,965,704.65</u>				<u>49,965,704.65</u>			<u>94,202.06</u>	<u>(1,567,322.17)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: February 28, 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
02/01/19	TexPool		Investment Pool	23,878,460.75	100.0000%	100.0000%	0.0000%	23,878,460.75				
			Investment	2,177,502.53				26,055,963.28				
			Withdrawal	(6,366,924.11)				19,689,039.17				(6,366,924.11)
02/28/19			Interest	40,763.76			2.3972%	19,729,802.93			40,763.76	
				19,729,802.93				19,729,802.93			40,763.76	(6,366,924.11)

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 02/28/19
Accounting Period: 02

	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	72,355,584.00	100.00%	608,108.00	100.00%	1,278,594.00	100.00%	31,531.00	100.00%
Period Receipts	4,085,372.61		102,756.13		(1,896.00)		-	
Revenue Received to Date	63,816,926.41	88.20%	168,664.08	27.74%	194,320.04	15.20%	655.88	2.08%
Revenues Receivable:	8,538,657.59	11.80%	439,443.92	72.26%	1,084,273.96	84.80%	30,875.12	97.92%
Expenditure Budget	72,355,584.00	100.00%	608,108.00	100.00%	1,278,594.00	100.00%	31,531.00	100.00%
Period Expenditures	6,677,321.94		64,158.03		86,340.26		1,638.28	
Exp./Encumbrances to Date	39,097,426.82	54.04%	302,732.95	49.78%	501,360.03	39.21%	8,534.71	27.07%
Balance to Expend:	33,258,157.18	45.96%	305,375.05	50.22%	777,233.97	60.79%	22,996.29	72.93%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	24,719,499.59		(134,068.87)		(307,039.99)		(7,878.83)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 02/28/19
Accounting Period: 02

	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	20,000.00		14,556.41		11,076.84		-	
Revenue Received to Date	20,000.00	34.57%	38,921.66	27.86%	34,433.32		-	
Revenues Receivable:	37,852.00	65.43%	100,784.34	72.14%	98,943.68		35,842.00	
Expenditure Budget	57,852.00	100.00%	139,706.00	100.00%	133,377.00	100.00%	35,842.00	100.00%
Period Expenditures	8,233.00		8,000.73		2,632.88		-	
Exp./Encumbrances to Date	46,212.00	79.88%	52,430.07	37.53%	53,447.13	40.07%	3,790.00	10.57%
Balance to Expend:	11,640.00	20.12%	87,275.93	62.47%	79,929.87		32,052.00	
Actual Revenue Over (Under) Actual Expenditures:	(26,212.00)		(13,508.41)		(19,013.81)		(3,790.00)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 02/28/19
Accounting Period: 02

	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	12,516.00		3,590.00		-		429,078.99	
Revenue Received to Date	12,516.00	#DIV/0!	3,590.00	100.00%	371,064.94	100.00%	2,210,432.76	57.40%
Revenues Receivable:	-		-	0.00%	-	0.00%	1,640,395.24	42.60%
Expenditure Budget	-	100.00%	3,590.00	100.00%	379,073.00	100.00%	4,274,828.00	100.00%
Period Expenditures	-		3,590.00		-		339,177.88	
Exp./Encumbrances to Date	-	#DIV/0!	3,590.00	100.00%	376,658.94	99.36%	3,024,648.27	70.75%
Balance to Expend:	-		-	0.00%	2,414.06	0.64%	1,250,179.73	29.25%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	12,516.00		-		(5,594.00)		(814,215.51)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 02/28/19
Accounting Period: 02

	Fund: 511	%	Fund: 720	%
	Debt Service		Child Care	
Revenue Budget	21,230,000.00	100.00%	670,220.00	100.00%
Period Receipts	1,435,790.29		51,318.56	
Revenue Received to Date	20,975,277.12	98.80%	305,850.04	45.63%
Revenues Receivable:	254,722.88	1.20%	364,369.96	54.37%
Expenditure Budget	21,100,000.00	100.00%	628,990.00	100.00%
Period Expenditures	6,366,924.11		49,512.03	
Exp./Encumbrances to Date	6,371,284.11	30.20%	309,270.05	49.17%
Balance to Expend:	14,728,715.89	69.80%	319,719.95	50.83%
Actual Revenue Over (Under)				
Actual Expenditures & Encumbrances:	14,603,993.01		(3,420.01)	

Denton County
Monthly Collection Status Report
February 2019

Little Elm ISD

	Collections Month of February	Cumulative Total 10/1/18 thru 02/28/19	% of Tax Levy
Current Tax Year Collections			
Base M&O	3,319,636.06	50,932,887.04	97.17%
Base I&S	1,333,528.67	20,460,218.92	
Base I&S Bond	-	-	
P&I M&O	68,305.45	71,941.54	
P&I I&S	14,840.42	14,840.42	
P&I I&S Bond	-	-	
Attorney Fee	-	-	
Subtotal	4,736,310.60	71,479,887.92	97.29%
Delinquent TaxYears Collections			
Base M&O	106,549.59	181,478.74	
Base I&S	38,339.96	64,143.06	
Base I&S Bond	-	-	
P&I M&O	22,112.76	42,133.83	
P&I I&S	8,230.69	14,664.50	
P&I I&S Bond	-	-	
Attorney Fee	15,503.19	34,682.90	
Other*	-	-	
Subtotal	190,736.19	337,103.03	
Combined Current & Delinquent:			
Base M&O	3,426,185.65	51,114,365.78	
Base I&S	1,371,868.63	20,524,361.98	
Base I&S Bond	-	-	
P&I M&O	90,418.21	114,075.37	
P&I I&S	23,071.11	29,504.92	
Attorney Fee	15,503.19	34,682.90	
Other*	-	-	
Total Collections	4,927,046.79	71,816,990.95	
Original 2018 Tax Levy		73,696,432.15	
Current 2018 Tax Levy		73,474,677.86	

Denton County
Cumulative Comparative Collection Status Report
February 2019

Little Elm ISD

	Tax Year 2018 Collections thru February 2019	% of Tax Levy	Tax Year 2017 Collections thru February 2018	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	71,393,105.96	97.17%	56,645,672.68	97.23%
P&I M&O + I&S	86,781.96		36,510.74	
Attorney Fee	-		7,270.14	
Subtotal	<u>71,479,887.92</u>	97.29%	<u>56,689,453.56</u>	97.31%
Delinquent Tax Years Collections				
Base M&O + I&S	245,621.80		680,165.54	
P&I M&O + I&S	56,798.33		157,234.68	
Attorney Fee	34,682.90		28,682.23	
Subtotal	<u>337,103.03</u>		<u>866,082.45</u>	
Combined Current & Delinquent:				
Base M&O + I&S	71,638,727.76		57,325,838.22	
P&I M&O + I&S	143,580.29		193,745.42	
Attorney Fee	34,682.90		35,952.37	
Other	-		-	
Total Collections	<u><u>71,816,990.95</u></u>		<u><u>57,555,536.01</u></u>	
Adjusted 2017 Tax Levy			<u><u>58,256,771.43</u></u>	
Original 2018 Tax Levy	<u><u>73,696,432.15</u></u>			
Current 2018 Tax Levy	<u><u>73,474,677.86</u></u>			

Denton County
Levy Outstanding Status Report
February 2019
Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 02/01/19	6,808,400.37	635,040.22
Base M&O + I&S Collections	4,653,164.73	144,889.55
Supplement/Adjustments	(52,598.90)	-
Remaining Levy as of 02/28/19	<u>2,102,636.74</u>	<u>490,150.67</u>
Cumulative (From 10/01/18 thru 02/28/19)		
Original 2018 Tax Levy (as of 10-1-18)	73,696,432.15	678,333.51
Base M&O + I&S Collections	71,393,105.96	245,621.80
Supplement/Adjustments	(200,689.45)	57,438.96
Remaining Levy as of 02/28/19	<u>2,102,636.74</u>	<u>490,150.67</u>

Renovations / Maintenance Projects
Fund 197 FY 17-18

Original Budget FY 17-18	582,900.00
Rollforward Balances FY 16-17 Dec 2017	471,615.00
Transfer to Zellars Portable FY 16-17 Project	(6,155.00)
Transfer to Furniture & Equipment Fund 196 Jan 2018 PA Systems	(46,211.00)
Rollforward PY Balances Feb 2018	105,628.27
Board Approved May 2018	57,335.00
Board Approved June 2018	241,857.00
Transfer from General Fund 199 June 2018	20,100.00
Transfer from General Fund 199 July 2018	76,292.00
Board Approved July 2018	500,000.00
	2,003,361.27

As of 03-27-19

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Athletics						
	Athletic Complex Marquee	Daktronics	Marquee	57,335.00		57,335.00
	Stadium Sidewalk Replacement	CBS Roofing Services	Sidewalk Replacement	38,295.00		38,295.00
						95,630.00
Brent						
	Brent Sidewalk	Sergio Rodriguez	New sidewalks for walkers	7,500.00		7,500.00
	Brent HVAC	Air Check Test	HVAC unit	10,349.00		10,349.00
						17,849.00
Chavez						
				-		-
						-
Hackberry						
				-		-
						-
High School						
	LEHS HVAC	Air Check Test	Main IDF HVAC Replacement Unit 1.5 ton	8,497.00		8,497.00
	LEHS Roof	CBS Roofing Services	Roof Repairs	28,980.00		28,980.00
	LEHS Greenhouse	SFCC, Inc.	Construction of Greenhouse	214,857.00		214,857.00
	LEHS Greenhouse	Corgan Associates, Inc.	Construction of Greenhouse	27,700.00		27,700.00
	LEHS Greenhouse	Haven Landscaping	Landscape, sode, irrigation	16,532.50		16,532.50
	LEHS Gym Graphics	SFCC, Inc.	Gym Wall Painted Phrase	10,295.00		10,295.00
	LEHS Gym Graphics	SFCC, Inc.	Graphics	5,800.00		5,800.00
	LEHS Sidewalk Replacement	CBS Roofing Services	Sidewalk Replacement	18,784.00		18,784.00
						331,445.50
Lakeside						
	Lakeside Renovation	SFCC, Inc.	Various site renovations	41,465.00		41,465.00
	Lakeside Renovation	Corgan Associates, Inc.	Various site renovations	4,500.00		4,500.00
						45,965.00
Lakeview						
	Lakeview Flooring	One Source Commercial Flooring	Carpet	19,054.22		19,054.22
	Lakeview Sidewalk Replacement	CBS Roofing Services	Sidewalk Replacement	13,027.00		13,027.00
						32,081.22
Maintenance						
	Facilities Sidewalk Repairs	Precision Concrete Cutting	Repair sidewalks at various sites	84,811.25		84,811.25
	Elementary Sod Replacement	Haven Landscaping & Irrigation	Sod replacement at elementary campuses	16,100.00		16,100.00
	Power Wash Elementary Campuses	Timothy J Gonzales	Power wash elementary campuses	49,196.93		49,196.93
						150,108.18
Oak Point						
	Oak Point Portable	Ramtech Building Systems, Inc.	Portable	173,351.00		173,351.00
	Oak Point Portable	Corgan Associates, Inc.	Architectural services	6,500.00		6,500.00
	Oak Point Portable	Office Depot, Inc.	Furniture	52,220.20		52,220.20

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	Oak Point Portable	SFCC, Inc.	Proposal for work on sidewalk and ramp	11,450.00		11,450.00
	Oak Point Portable	C&R Services	Access controls	3,979.75		3,979.75
	Oak Point Portable	American Fire Systems, Inc.	Fire alarm install	3,625.00		3,625.00
	Oak Point Portable	C & G Electric	Electrical work	28,518.00		28,518.00
	Oak Point Portable	City of Oak Point	City permit	1,733.03		1,733.03
	Oak Point Portable	Ramtech Building Systems, Inc.	Ramp assembly	10,600.00		10,600.00
	Oak Point Portable	Southwest Networks, Inc.	Fiber and data drops	7,056.06		7,056.06
	Oak Point Portable	Quality Installations, Inc.	PA system	2,400.00		2,400.00
	Oak Point Portable	Netsync Network Solutions	AP licenses	576.80		576.80
	Oak Point Portable	Delcom Group LP	Audio visual	9,514.04		9,514.04
	Oak Point Portable	Insight Public Sector, Inc.	Phones	-		-
	Oak Point Portable	CDW Government, Inc.	Network switch, access points	6,094.53		6,094.53
	Oak Point Portable	Office Depot, Inc.	Storage	10,824.07		10,824.07
	Oak Point Sidewalk Replacement	CBS Roofing Services	Sidewalk Replacement	75,077.00		75,077.00
						403,519.48

Powell						
	Powell Flooring	One Source Commercial Floors	Carpet in 200 & 300 hallways	17,289.97		17,289.97
	Powell Signage	Mister Sign Man	Signage on Building	4,037.50		4,037.50
						21,327.47

Prestwick						
	Prestwick Concrete Work	Sergio Rodriguez	Concrete repairs	79,113.50		79,113.50
	Prestwick Concrete Work	Haven Landscaping & Irrigation	Concrete repairs	4,110.00		4,110.00
	Prestwick Concrete Work	Precision Concrete Cutting	Concrete repairs	8,555.00		8,555.00
	Prestwick Portable	Ramtech Building Systems, Inc.	Portable	183,951.00		183,951.00
	Prestwick Portable	Corgan Associates, Inc.	Architectural services	6,975.00		6,975.00
	Prestwick Portable	SFCC, Inc.	Proposal for work on sidewalks	7,800.00		7,800.00
	Prestwick Portable	SFCC, Inc.	Grading and sewer work	15,638.94		15,638.94
	Prestwick Portable	American Fire Systems, Inc.	Fire alarm install	3,625.00		3,625.00
	Prestwick Portable	C & G Electric	Electrical work	11,860.00		11,860.00
	Prestwick Portable	Office Depot, Inc.	Furniture	52,220.08		52,220.08
	Prestwick Portable	Southwest Networks, Inc.	Fiber and data drops	7,390.71		7,390.71
	Prestwick Portable	Communication Concepts	PA system	7,073.25		7,073.25
	Prestwick Portable	Netsync Network Solutions	AP licenses	576.80		576.80
	Prestwick Portable	Delcom Group LP	Audio visual	9,514.04		9,514.04
	Prestwick Portable	Insight Public Sector, Inc.	Phones	-		-
	Prestwick Portable	CDW Government, Inc.	Network switch, access points	6,094.53		6,094.53
	Prestwick Portable	C&R Services	Access controls	3,979.75		3,979.75
	Prestwick Portable	Office Depot, Inc.	Storage	10,824.07		10,824.07
	Prestwick Outdoor Classroom	Kaplan Early Learning Company	Equipment outdoor classroom	2,670.38		2,670.38
						421,972.05

Zellars						
	Zellars Operations Office	SFCC, Inc.	Operations office renovations	23,975.00		23,975.00
	Zellars Breakroom	Southwest Networks, Inc.	Data drop/cabling for breakroom	2,061.00		2,061.00
	Zellars Breakroom/Operations Office	Corgan Associates, Inc.	Drawings for renovations	2,072.50		2,072.50
	Zellars HR Office	SFCC, Inc.	Human Resources office renovations	16,100.00		16,100.00
	Zellars HR Office	Corgan Associates, Inc.	Architectural services	1,327.50		1,327.50
						45,536.00

Other						
	Land Purchase and Improvements	Todd Property Advisors, Inc.	Land Appraisal	2,500.00		2,500.00
						2,500.00

	Total			1,567,933.90	-	1,567,933.90

Balance 435,427.37

As of 03-27-19

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			116,823.32	56,323.56	173,146.88

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
	28,737.00

As of 03-27-19

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Athletics						
						-
						-
						-
Brent						
						-
						-
						-
Chavez						
						-
						-
						-
Hackberry						
						-
						-
						-
High School						
	LEHS Gym Sound System Upgrade	Network Cabling Services	LEHS gym sound system upgrade	21,507.00		21,507.00
						-
						-
						21,507.00
Lakeside						
						-
						-
						-
Lakeview						
						-
						-
						-
Maintenance						
						-
						-
						-
Oak Point						
	Oak Point Bottle Fillers	Johnson Burks Supply Co.	Bottle fillers	1,455.00		1,455.00
						-
						1,455.00
Powell						
						-
						-
						-
Prestwick						
						-
						-

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
						-
Zellars						
	Superintendent Office Furniture	Office Depot	Furniture for Superintendent's Office	5,774.14		5,774.14
						-
						5,774.14
Other						
						-
						-
						-
	Total			28,736.14	-	28,736.14
Balance						0.86

As of 03-27-19 1,232,688.38

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Hackberry						
	Hackberry Roof	Armko Industries, Inc.	Roof consultant fees	65,951.00		65,951.00
						-
						65,951.00
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	21,107.00		21,107.00
						-
						21,107.00
	Total			88,419.00	-	88,419.00
					Balance	1,144,269.38