

Little Elm Independent School District
General Fund
Budget Amendments
October 2018

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	199	00	8,037	11	5,037	001		Budget for LEHS classroom band fees.
				36	3,000			
2	199	11	300	13	300	001		Reallocate funds to cover cost of LEHS band director professional dues.
3	199	00	600	11	600	041		Budget for Lakeside classroom band fees.
4	199	00	660	11	660	041		Budget for Lakeside classroom art fees.
5	199	36	150	13	150	041		Reallocate funds to cover cost of Lakeside band director professional dues.
6	199	11	531	36	531	041		Reallocate funds to cover purchase of band supplies.
7	199	11	1,000	36	1,000	042		Reallocate funds to cover travel costs for Texas Academic Decathlon.
8	199	00	6,250	11	2,000	042		Budget for Prestwick band, music and Gateway to Technology classroom fees.
				36	4,250			
9	199	11	2,310	51	2,310	042		Reallocate funds to purchase glass vinyl for conference room privacy.
10	199	11	1,106	13	1,106	105		Reallocate funds to cover teacher travel costs for bilingual/dual language program.
11	199	11	250	13	250	105		Reallocate funds to cover travel for PE conference.
12	199	11	1,202	13	1,502	821		Reallocate funds to cover travel costs to Summer Institute for the AVID program.
		21	300					
13	199	13	60,700	11	60,700	821		Reallocate funds to purchase School City assessment software.
14	199	11	3,305	13	2,800	821		Reallocate funds to cover cost of Texas Association for Bilingual Education conference for teachers.
				21	505			

Little Elm Independent School District
General Fund
Budget Amendments
October 2018

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
15	199	13	148,500	11	147,500	821		Reallocate curriculum department budget to proper functional areas.
				23	1,000			
16	199	13	130,235	21	130,235	821		Reallocate curriculum payroll to correct functional area.
17	199	00	54,390	21	54,390	821	(54,390)	Budget for curriculum management audit.
18	199	41	2,000	32	2,000	827		Reallocate funds to cover increase in Communities in Schools annual fee.
19	199	31	1,000	13	1,000	829		Reallocate funds to cover staff development travel costs.
20	199	13	1,800	23	1,800	999		Reallocate funds to cover AEP conference costs.
21	195	00	27,081	11	27,081	820		Budget for device protection plan fees received.
22	197	81	94,600	51	94,600	103 858		Reallocate funds to cover cost of expansion joint repairs at Zellars and Brent.
23	197	81	3,574	51	3,574	105		Reallocate funds to cover repairs on Hackberry awning.
	Total		549,881		549,881		(54,390)	

Little Elm Independent School District
2017-2018 Fund Balance Comparison
as of August 31, 2018

Page 1 of 2

		GENERAL FUND			DEBT SERVICE FUND		
		1XX			511		
CONTROL		ORIGINAL	PROPOSED	AMENDED	ORIGINAL	PROPOSED	AMENDED
CODES	REVENUES	BUDGET	AMENDMENTS	BUDGET	BUDGET	AMENDMENTS	BUDGET
5700	LOCAL	46,338,259	284,020	46,622,279	13,740,450	729,710	14,470,160
5800	STATE	23,354,908		23,354,908	-	333,355	333,355
5900	FEDERAL	1,752,000	322,151	2,074,151	-		-
		71,445,167	606,171	72,051,338	13,740,450	1,063,065	14,803,515
Expenditures							
11 Instruction		37,873,104	72,496	37,945,600	-		-
12 Library Services		701,244	(253)	700,991	-		-
13 Staff Development		1,497,798	1,264	1,499,062	-		-
21 Instructional Admin		1,112,455	16,000	1,128,455	-		-
23 Campus Administration		4,133,341		4,133,341	-		-
31 Guidance & Counseling		1,911,545		1,911,545	-		-
32 Attendance & Social Services		31,300		31,300	-		-
33 Health Services		566,441	160	566,601	-		-
34 Student Transportation		2,125,144		2,125,144	-		-
35 Food Services		131,796		131,796	-		-
36 Co-curricular Activities		2,113,088	2,583	2,115,671	-		-
41 General Administration		3,424,683		3,424,683	-		-
51 Plant Maintenance		7,498,833	50,000	7,548,833	-		-
52 Security		1,552,382		1,552,382	-		-
53 Data Processing		1,711,708		1,711,708	-		-
61 Community Services		52,502		52,502	-		-
71 Debt Services		1,404,700		1,404,700	15,068,194	(1,035,894)	14,032,300
81 Facilities		1,695,135		1,695,135	-		-
91 Contracted Instr Between Schools		500,000	15,000	515,000	-		-
95 Payments to JUV Justice Alt		40,000		40,000	-		-
99 Intergovernmental Charges		337,000		337,000	-		-
TOTAL EXPENDITURES		70,414,199	157,250	70,571,449	15,068,194	(1,035,894)	14,032,300
00 Other Resources		2,407,485	182,305	2,589,790	1,079,439	(1,038,780)	40,659
00 Other Uses		(2,413,485)	(164,302)	(2,577,787)	-		-
FUND BALANCE 08/31/17		27,786,140	-	27,786,140	4,472,752		4,472,752
EST FUND BALANCE		28,811,108	466,924	29,278,032	4,224,447	1,060,179	5,284,626

Little Elm Independent School District
2017-2018 Fund Balance Comparison
as of August 31, 2018

Page 2 of 2

		FOOD SERVICE FUND			CHILD CARE		
		240			720		
CONTROL		ORIGINAL	PROPOSED	AMENDED	ORIGINAL	PROPOSED	AMENDED
CODES	REVENUES	BUDGET	AMENDMENTS	BUDGET	BUDGET	AMENDMENTS	BUDGET
5700	LOCAL	1,548,000		1,548,000	617,385		617,385
5800	STATE	19,000		19,000	-		-
5900	FEDERAL	2,157,775		2,157,775	-		-
		3,724,775	-	3,724,775	617,385	-	617,385
Expenditures							
11 Instruction		-		-	-		-
12 Library Services		-		-	-		-
13 Staff Development		-		-	-		-
21 Instructional Admin		-		-	-		-
23 Campus Administration		-		-	-		-
31 Guidance & Counseling		-		-	-		-
32 Attendance & Social Services		-		-	-		-
33 Health Services		-		-	-		-
34 Student Transportation		-		-	-		-
35 Food Services		3,896,861		3,896,861	-		-
36 Co-curricular Activities		-		-	-		-
41 General Administration		-		-	-		-
51 Plant Maintenance		-		-	-		-
52 Security		-		-	-		-
53 Data Processing		-		-	-		-
61 Community Services		-		-	621,525	20,000	641,525
71 Debt Services		-		-	-		-
81 Facilities		-		-	-		-
91 Contracted Instr Between Schools		-		-	-		-
95 Payments to JUV Justice Alt		-		-	-		-
99 Intergovernmental Charges		-		-	-		-
	TOTAL EXPENDITURES	3,896,861	-	3,896,861	621,525	20,000	641,525
FUND BALANCE 08/31/17		1,228,808		1,228,808	84,017		84,017
EST FUND BALANCE		1,056,722	-	1,056,722	79,877	(20,000)	59,877

**Little Elm Independent School District
Statement of Unaudited Revenues and Expenditures - Budget vs. Actual
As of August 31 2018**

Will be provided as part of Annual Financial Report after completion of audit

**Little Elm Independent School District
General Operating Cash Flow Statement
FY 2017-2018**

	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	TOTAL
<i>Beginning Cash Balance in Bank</i>	22,788,523.18	22,717,642.52	21,046,012.77	21,327,187.11	38,740,832.60	48,332,474.41	47,448,059.37	43,601,693.84	40,589,768.58	37,133,697.75	32,953,221.66	29,761,424.99	22,788,523.18
RECEIPTS													
Tax Collections	81,358.76	300,467.91	2,260,505.84	22,080,109.89	14,472,131.40	4,384,067.20	642,280.73	225,729.94	161,964.13	199,484.09	124,130.35	83,868.45	45,016,098.69
Interest	5,526.28	5,735.36	5,412.59	7,958.66	14,613.30	14,230.61	14,237.57	12,416.92	11,839.06	10,277.72	16,810.62	17,025.65	136,084.34
Other Local Revenue	379,193.84	250,231.28	442,079.08	155,986.17	158,642.69	136,935.84	252,595.36	181,917.40	617,286.32	110,973.18	44,655.36	680,710.30	3,411,206.82
State Revenue - Available School	-	241,945.00	137,042.00	141,285.00	50,294.00	50,294.00	139,894.00	110,538.00	162,990.00	145,459.00	153,181.00	104,044.00	1,436,966.00
State Revenue - Foundation	6,692,464.00	3,483,207.00	1,829,768.00	-	-	-	-	1,470,826.00	954,981.00	1,914,013.00	2,488,712.00	2,775,954.00	21,609,925.00
State Revenue - Debt Service	-	-	-	333,355.00	-	-	-	-	-	-	-	-	333,355.00
State Revenue - Misc	-	235,064.39	7,220.72	174,742.45	5,415.00	-	-	-	-	64,197.42	64,000.00	350.00	550,989.98
MAC Receipts/SHARS	20,154.39	11,591.23	1,049,216.41	41,060.70	10,612.83	27,891.65	38,960.93	20,503.44	31,765.50	28,829.56	5,615.32	19,374.28	1,305,576.24
Federal Program Revenue	81,994.67	193,035.28	107,917.14	473,441.19	62,551.42	505,891.46	163,056.84	155,857.72	166,085.27	-	421,071.70	309,701.42	2,640,604.11
Federal Program Revenue 240	128,948.52	221,206.79	220,606.41	195,380.77	148,393.02	193,315.67	216,344.01	195,236.52	233,128.58	187,765.15	10,449.95	-	1,950,775.39
Lunch Revenue - local 240	159,841.51	189,172.62	170,337.67	131,385.47	145,982.90	174,383.23	150,575.25	174,979.94	136,516.68	4,223.76	3,782.60	146,469.55	1,587,651.18
Payroll Deposits	1,720.55	1,370.02	1,454.40	1,059.02	1,574.30	351.00	-	351.00	2,638.30	1,216.74	3,558.07	6,448.35	21,741.75
Proceeds Land Sale	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Debt Service	-	-	-	-	-	-	-	-	-	-	-	25,000.00	25,000.00
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	3,950,200.00	3,950,200.00
Total Revenue	7,551,202.52	5,133,026.88	6,231,560.26	23,735,764.32	15,070,210.86	5,487,360.66	1,617,944.69	2,548,356.88	2,479,194.84	2,666,439.62	3,335,966.97	8,119,146.00	83,976,174.50
DISBURSEMENTS													
Payroll Checks	2,821,783.56	2,849,141.91	2,904,159.19	2,904,602.07	2,833,954.14	2,935,110.79	2,958,353.22	2,892,070.39	2,978,622.35	2,909,709.88	2,940,595.83	2,859,025.79	34,787,129.12
Accounts Payable Checks	4,028,994.10	2,735,224.27	1,820,209.09	1,855,056.76	1,442,631.02	2,289,169.19	1,355,918.24	1,520,303.70	1,802,847.77	2,779,549.73	2,423,575.63	2,742,271.32	26,795,750.82
TRS Deposit	352,183.88	803,357.51	805,528.32	807,024.40	795,355.20	794,239.39	795,224.56	796,607.06	790,089.31	803,009.58	793,927.00	803,464.72	9,140,010.93
IRS Deposit	418,682.14	416,259.44	420,446.32	421,929.60	406,628.69	353,184.08	353,934.20	350,908.49	362,561.92	354,426.51	369,665.18	352,462.50	4,581,089.07
Bank Charges/ NSF's/Bk Trans	439.50	673.50	43.00	151.00	-	72.25	880.00	392.50	1,144.32	220.01	-	285.00	4,301.08
Total Expenditures	7,622,083.18	6,804,656.63	5,950,385.92	5,988,763.83	5,478,569.05	6,371,775.70	5,464,310.22	5,560,282.14	5,935,265.67	6,846,915.71	6,527,763.64	6,757,509.33	75,308,281.02
Cash to TEA	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Transferred to Debt Service	-	-	-	333,355.00	-	-	-	-	-	-	-	-	333,355.00
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	7,622,083.18	6,804,656.63	5,950,385.92	6,322,118.83	5,478,569.05	6,371,775.70	5,464,310.22	5,560,282.14	5,935,265.67	6,846,915.71	6,527,763.64	6,757,509.33	75,641,636.02
Net Change in Cash	(70,880.66)	(1,671,629.75)	281,174.34	17,413,645.49	9,591,641.81	(884,415.04)	(3,846,365.53)	(3,011,925.26)	(3,456,070.83)	(4,180,476.09)	(3,191,796.67)	1,361,636.67	8,334,538.48
Ending Cash Balance in bank	22,717,642.52	21,046,012.77	21,327,187.11	38,740,832.60	48,332,474.41	47,448,059.37	43,601,693.84	40,589,768.58	37,133,697.75	32,953,221.66	29,761,424.99	31,123,061.66	31,123,061.66
Beginning Cash Balance Lone Star	12,337,496.71	12,349,989.72	12,363,094.58	12,375,893.39	12,390,414.05	12,406,370.57	12,421,266.95	12,439,104.24	12,458,759.78	12,479,977.43	62,509,474.63	62,613,523.64	12,337,496.71
Beginning Cash Balance TexStar	1,392,470.63	1,393,659.03	1,394,899.74	1,396,125.93	1,397,520.65	1,399,051.78	1,400,502.62	1,402,286.21	1,404,165.35	1,406,223.54	51,416,298.71	51,499,114.75	1,392,470.63
Beginning Cash Balance Texas Class	10,460,446.69	8,464,147.86	7,033,248.30	6,033,800.53	5,731,599.48	5,739,158.89	5,536,688.93	5,419,292.83	5,427,961.85	155,505,031.27	54,929,114.41	55,022,442.24	10,460,446.69
Interest Earned Lone Star	12,493.01	13,104.86	12,798.81	14,520.66	15,956.52	14,896.38	17,837.29	19,655.54	21,217.65	29,497.20	104,049.01	108,748.50	384,775.43
Interest Earned TexStar	1,188.40	1,240.71	1,226.19	1,394.72	1,531.13	1,450.84	1,783.59	1,879.14	2,058.19	10,075.17	82,816.04	90,242.04	196,886.16
Interest Earned TexasClass	9,604.32	7,621.79	7,429.49	6,935.60	7,559.41	7,069.17	8,086.55	8,669.02	133,392.37	223,057.54	93,327.83	99,501.01	612,254.10
Transfers out	(2,005,903.15)	(1,438,521.35)	(1,006,877.26)	(309,136.65)	-	(209,539.13)	(125,482.65)	-	(56,322.95)	(798,974.40)	-	(11,171,023.29)	(17,121,780.83)
Transfers in	-	-	-	-	-	-	-	-	150,000,000.00	-	-	25,000,000.00	175,000,000.00
Ending Cash Balance Invested	22,207,796.61	20,791,242.62	19,805,819.85	19,519,534.18	19,544,581.24	19,358,458.50	19,260,683.28	19,290,886.98	169,391,232.24	168,854,887.75	169,135,080.63	183,262,548.89	183,262,548.89
TOTAL CASH AVAILABLE	44,925,439.13	41,837,255.39	41,133,006.96	58,260,366.78	67,877,055.65	66,806,517.87	62,862,377.12	59,880,655.56	206,524,929.99	201,808,109.41	198,896,505.62	214,385,610.55	214,385,610.55

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

	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	TOTAL
<i>Beginning Cash Balance in Bank</i>	115,183.17	142,249.48	235,236.77	962,912.49	6,320,557.21	1,396,285.52	293,302.34	506,536.13	578,033.50	653,344.61	726,637.31	767,569.08	115,183.17
RECEIPTS													
Tax Collections	27,023.52	92,927.35	727,469.89	7,023,262.41	4,575,122.99	1,396,608.53	213,096.13	71,314.64	51,553.89	73,057.82	40,464.99	44,130.97	14,336,033.13
Interest	42.79	59.94	205.83	1,027.31	605.32	408.29	137.66	182.73	212.64	234.88	466.78	270.23	3,854.40
Bond Issuance	-	-	-	-	-	-	-	-	23,544.58	-	-	-	23,544.58
Transfer from General Operating	-	-	-	333,355.00	-	-	-	-	-	-	-	-	333,355.00
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	27,066.31	92,987.29	727,675.72	7,357,644.72	4,575,728.31	1,397,016.82	213,233.79	71,497.37	75,311.11	73,292.70	40,931.77	44,401.20	14,696,787.11
DISBURSEMENTS													
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-	-	2,000,000.00	9,500,000.00	2,500,000.00	-	-	-	-	-	750,000.00	14,750,000.00
Transfer to General Operating	-	-	-	-	-	-	-	-	-	-	-	25,000.00	25,000.00
Total Expenditures & Transfers	-	-	-	2,000,000.00	9,500,000.00	2,500,000.00	-	-	-	-	-	775,000.00	14,775,000.00
Net Change in Cash	27,066.31	92,987.29	727,675.72	5,357,644.72	(4,924,271.69)	(1,102,983.18)	213,233.79	71,497.37	75,311.11	73,292.70	40,931.77	(730,598.80)	(78,212.89)
Ending Cash Balance in bank	142,249.48	235,236.77	962,912.49	6,320,557.21	1,396,285.52	293,302.34	506,536.13	578,033.50	653,344.61	726,637.31	767,569.08	36,970.28	36,970.28
Beginning Cash Balance TexPool	4,347,391.34	4,351,018.70	4,354,831.48	4,358,591.91	6,363,844.45	15,879,556.46	15,665,088.97	15,685,252.75	15,706,787.99	15,729,677.46	15,753,091.23	15,778,372.89	4,347,391.34
Interest Earned TexPool	3,627.36	3,812.78	3,760.43	5,252.54	15,712.01	16,148.15	20,163.78	21,535.24	22,889.47	23,413.77	25,281.66	15,703.95	177,301.14
Transfers in	-	-	-	2,000,000.00	9,500,000.00	2,500,000.00	-	-	-	-	-	750,000.00	14,750,000.00
Transfers out	-	-	-	-	-	(2,730,615.64)	-	-	-	-	-	(11,261,683.47)	(13,992,299.11)
Ending Cash Balance Invested	4,351,018.70	4,354,831.48	4,358,591.91	6,363,844.45	15,879,556.46	15,665,088.97	15,685,252.75	15,706,787.99	15,729,677.46	15,753,091.23	15,778,372.89	5,282,393.37	5,282,393.37
TOTAL CASH AVAILABLE	4,493,268.18	4,590,068.25	5,321,504.40	12,684,401.66	17,275,841.98	15,958,391.31	16,191,788.88	16,284,821.49	16,383,022.07	16,479,728.54	16,545,941.97	5,319,363.65	5,319,363.65

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
August 31, 2018

Operating Fund:

Balance per bank	31,123,061.66
Add: Texas Class	56,401,119.96
Lone Star	67,272,072.14
TexStar	59,589,356.79
Add: Deposits in Transit	6,882.17
Taxes in Transit	5,831.22
Less: Outstanding Checks/Wires	(2,323,755.55)
Balance per Books	212,074,568.39

Interest & Sinking Fund:

Balance per bank	36,970.28
Add: Texpool	5,282,393.37
Add: Taxes in Transit	1,789.58
Less: Outstanding Checks	-
Balance per Books	5,321,153.23

Total Balance per Books	217,395,721.62
--------------------------------	-----------------------

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: August 31, 2018

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
08/01/18	Lone Star Corporate Overnight		Investment Pool	12,524,589.24	100.0000%	100.0000%	0.0000%	12,524,589.24				
			Investment	-				12,524,589.24				
			Withdrawal	-				12,524,589.24				
08/31/18			Interest	23,380.00			2.2000%	12,547,969.24			23,380.00	-
				<u>12,547,969.24</u>				<u>12,547,969.24</u>			<u>23,380.00</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
08/01/18	TexSTAR		Investment Pool	1,410,607.12	100.0000%	100.0000%	0.0000%	1,410,607.12				
			Investment	-				1,410,607.12				
			Withdrawal	-				1,410,607.12				-
08/31/18			Interest	2,303.22			1.9225%	1,412,910.34			2,303.22	
				<u>1,412,910.34</u>				<u>1,412,910.34</u>			<u>2,303.22</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: August 31, 2018

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
08/01/18	Lone Star Government Overnight		Investment Pool	50,088,934.40	100.0000%	100.0000%	0.0000%	50,088,934.40				
			Investment	5,000,000.00				55,088,934.40				
			Withdrawal	(450,200.00)				54,638,734.40				(450,200.00)
08/31/18			Interest	85,368.50			1.9200%	54,724,102.90			85,368.50	
				<u>54,724,102.90</u>				<u>54,724,102.90</u>			<u>85,368.50</u>	<u>(450,200.00)</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
08/01/18	TexSTAR		Investment Pool	50,088,507.63	100.0000%	100.0000%	0.0000%	50,088,507.63				
			Investment	10,000,000.00				60,088,507.63				
			Withdrawal	(2,000,000.00)				58,088,507.63				(2,000,000.00)
08/31/18			Interest	87,938.82			1.9225%	58,176,446.45			87,938.82	
				<u>58,176,446.45</u>				<u>58,176,446.45</u>			<u>87,938.82</u>	<u>(2,000,000.00)</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
08/01/18	Texas CLASS		Investment Pool	4,599,533.61	100.0000%	100.0000%	0.0000%	4,599,533.61				
			Investment	-				4,599,533.61				
			Withdrawal	-				4,599,533.61				-
08/31/18			Interest	8,770.64			2.2400%	4,608,304.25			8,770.64	
				<u>4,608,304.25</u>				<u>4,608,304.25</u>			<u>8,770.64</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: August 31, 2018

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
08/01/18	Texas CLASS Gov't		Investment Pool	50,422,908.63	100.0000%	100.0000%	0.0000%	50,422,908.63				
			Investment	10,000,000.00				60,422,908.63				
			Withdrawal	(8,720,823.29)				51,702,085.34				(8,720,823.29)
08/31/18			Interest	90,730.37			1.9700%	51,792,815.71			90,730.37	
				51,792,815.71				51,792,815.71			90,730.37	(8,720,823.29)

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: August 31, 2018

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
08/01/18	TexPool		Investment Pool	15,778,372.89	100.0000%	100.0000%	0.0000%	15,778,372.89				
			Investment	750,000.00				16,528,372.89				
			Withdrawal	(11,261,683.47)				5,266,689.42				(11,261,683.47)
08/31/18			Interest	15,703.95			1.9205%	5,282,393.37			15,703.95	
				<u>5,282,393.37</u>				<u>5,282,393.37</u>			<u>15,703.95</u>	<u>(11,261,683.47)</u>

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 08/31/18
Accounting Period: 08

Will be provided as part of Annual Financial Report after completion of audit

Denton County
Monthly Collection Status Report
August 2018

Little Elm ISD

	Collections Month of August	Cumulative Total 10/1/17 thru 08/31/18	% of Tax Levy
Current Tax Year Collections			
Base M&O	30,480.05	43,940,712.29	99.54%
Base I&S	9,639.00	13,895,783.09	
Base I&S Bond	-	-	
P&I M&O	4,120.18	111,018.99	
P&I I&S	1,234.93	32,353.81	
P&I I&S Bond	-	-	
Attorney Fee	5,745.26	34,147.97	
Subtotal	<u>51,219.42</u>	<u>58,014,016.15</u>	99.84%
Delinquent TaxYears Collections			
Base M&O	9,270.03	721,094.89	
Base I&S	3,333.96	290,509.26	
Base I&S Bond	-	-	
P&I M&O	3,522.46	171,627.57	
P&I I&S	1,215.34	72,161.42	
P&I I&S Bond	-	-	
Attorney Fee	2,456.55	45,776.56	
Other*	-	-	
Subtotal	<u>19,798.34</u>	<u>1,301,169.70</u>	
Combined Current & Delinquent:			
Base M&O	39,750.08	44,661,807.18	
Base I&S	12,972.96	14,186,292.35	
Base I&S Bond	-	-	
P&I M&O	7,642.64	282,646.56	
P&I I&S	2,450.27	104,515.23	
Attorney Fee	8,201.81	79,924.53	
Other*	-	-	
Total Collections	<u><u>71,017.76</u></u>	<u><u>59,315,185.85</u></u>	
Original 2017 Tax Levy		<u><u>57,783,729.13</u></u>	
Current 2017 Tax Levy		<u><u>58,104,573.24</u></u>	

Denton County
Cumulative Comparative Collection Status Report
August 2018

Little Elm ISD

	Tax Year 2017 Collections thru August 2018	% of Tax Levy	Tax Year 2016 Collections thru August 2017	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	57,836,495.38	99.54%	48,795,353.95	99.26%
P&I M&O + I&S	143,372.80		139,729.42	
Attorney Fee	34,147.97		27,895.54	
Subtotal	<u>58,014,016.15</u>	99.84%	<u>48,962,978.91</u>	99.60%
Delinquent Tax Years Collections				
Base M&O + I&S	1,011,604.15		356,766.47	
P&I M&O + I&S	243,788.99		103,862.09	
Attorney Fee	45,776.56		32,560.05	
Subtotal	<u>1,301,169.70</u>		<u>493,188.61</u>	
Combined Current & Delinquent:				
Base M&O + I&S	58,848,099.53		49,152,120.42	
P&I M&O + I&S	387,161.79		243,591.51	
Attorney Fee	79,924.53		60,455.59	
Other	-		-	
Total Collections	<u><u>59,315,185.85</u></u>		<u><u>49,456,167.52</u></u>	
Adjusted 2016 Tax Levy			<u><u>49,160,416.12</u></u>	
Original 2017 Tax Levy	<u><u>57,783,729.13</u></u>			
Current 2017 Tax Levy	<u><u>58,104,573.24</u></u>			

Denton County
Levy Outstanding Status Report
August 2018
Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 08/01/18	306,811.17	478,139.01
Base M&O + I&S Collections	40,119.05	12,603.99
Supplement/Adjustments	1,385.74	34,538.31
Remaining Levy as of 08/31/18	<u>268,077.86</u>	<u>500,073.33</u>
Cumulative (From 10/01/17 thru 08/31/18)		
Original 2017 Tax Levy (as of 10-1-17)	57,783,729.13	1,083,146.27
Base M&O + I&S Collections	57,836,495.38	1,011,604.15
Supplement/Adjustments	320,844.11	428,531.21
Remaining Levy as of 08/31/18	<u>268,077.86</u>	<u>500,073.33</u>

Renovations / Maintenance Projects 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 09-27-18

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	36,384.31	1,910.69	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	22,950.00	4,750.00	27,700.00
	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	17,847.35	936.65	18,784.00
						314,913.00
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	500.00	5,000.00
						46,465.00
Lakeview						
	Lakeview Flooring	One Source Commercial Flooring	Carpet	19,054.22		19,054.22
	Lakeview Sidewalk Replacement	CBS Roofing Services	Sidewalk Replacement	12,371.77	655.23	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	4,000.00	20,100.00
	Power Wash Elementary Campuses	Timothy J Gonzales	Power wash elementary campuses	49,196.93		49,196.93
						154,108.18
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

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	Oak Point Portable	Office Depot, Inc.	Furniture	52,220.20		52,220.20
	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	3,266.97	5,000.00
	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	1,153.60
	Oak Point Portable	Delcom Group LP	Audio visual	9,514.04		9,514.04
	Oak Point Portable	Insight Public Sector, Inc.	Phones		319.96	319.96
	Oak Point Portable	CDW Government, Inc.	Network switch, access points	4,009.03	2,504.34	6,513.37
	Oak Point Sidewalk Replacement	CBS Roofing Services	Sidewalk Replacement	71,320.42	3,756.58	75,077.00
						397,277.98

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		319.96	319.96
	Prestwick Portable	CDW Government, Inc.	Network switch, access points	4,009.03	2,504.34	6,513.37
	Prestwick Portable	C&R Services	Access controls	3,979.75		3,979.75
	Prestwick Outdoor Classroom	Kaplan Early Learning Company	Equipment outdoor classroom	2,670.38	427.47	3,097.85
						412,314.25

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			1,278,006.81	261,995.29	1,540,002.10

Balance 463,359.17

Furniture and Equipment Purchases FY 17-18

Rollforward Vehicle Repair Balance PY Dec 2017	136,678.00
TASB Risk Insurance Proceeds PY Dec 2017	59,989.00
Transfer from Renovation Fund 197 Jan 2018	46,211.00
TASB Risk Insurance Proceeds CY Jan 2018	5,328.00
Rollforward PY Balances Feb 2018	100,953.60
Office Depot Rebate Mar 2018	43,030.00
TASB Risk Reimbursement May 2018	632.09
Board Approved May 2018	462,765.00
Transfer from General Fund 199 June 2018	46,549.00
Board Approved June 2018	3,765.00
Brent PTA Donation Sound System June 2018	5,000.00
TASB Risk Insurance Proceeds July 2018	2,573.00
	913,473.69

As of 09-27-18

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Athletic Complex						
	Tech Stadium Connections Wifi	Southwest Networks, Inc.		89,427.30		89,427.30
	Tech Stadium Connections Wifi	CDW Government, Inc.		23,995.92		23,995.92
	Tech Stadium Connections Wifi	Netsync Networks Solutions		10,339.56		10,339.56
						123,762.78
Brent						
	Brent PA System	Southwest Networks, Inc.	Upgrades to PA system	5,711.00		5,711.00
	Brent PA System	Romeo Music, LLC	Brent cafeteria sound system	8,765.00		8,765.00
						14,476.00
Chavez						
	Chavez PA System	Southwest Networks, Inc.	New PA System	34,787.12		34,787.12
						34,787.12
Hackberry						
						-
						-
High School						
	LEHS Hand Dryers	Supply Works	Hand dryers			-
	LEHS Hand Dryers	C&G Electric	Install hand dryers	3,908.00		3,908.00
	LEHS Theatre Chairs	Office Depot, Inc.	Theatre chairs	1,546.93		1,546.93
	Band Trailer	Twin Cities South Trailer	Band Trailer	11,929.38		11,929.38
						17,384.31
Lakeview						
						-
						-
Lakeside						
	Lakeside Athletic Lockers	Vaughn Storage Systems	Athletic lockers	14,190.00		14,190.00
						14,190.00
Maintenance						
	Contract Maint & Repair - Vehicles	Action Collision Repair	Vehicle repairs for hail damage	11,139.35		11,139.35
	Contract Maint & Repair - Vehicles	Action Collision Repair	Vehicle repairs for hail damage	11,108.53		11,108.53
	Contract Maint & Repair - Vehicles	Fast Lane Car Wash	Vehicle repairs for hail damage	2,454.50		2,454.50
	Contract Maint & Repair - Vehicles	Fast Lane Car Wash	Vehicle repairs for hail damage	3,225.30		3,225.30
	Contract Maint & Repair - Vehicles	Oliver's Paintless Dent Removal	Vehicle repairs for hail damage	2,680.00		2,680.00
	Contract Maint & Repair - Vehicles	Oliver's Paintless Dent Removal	Vehicle repairs for hail damage	3,956.25		3,956.25
	Contract Maint & Repair - Vehicles	Action Collision Repair	Vehicle repairs for hail damage	12,048.42		12,048.42
	Contract Maint & Repair - Vehicles	Action Collision Repair	Vehicle repairs for hail damage	11,197.65		11,197.65
	Contract Maint & Repair - Vehicles	Action Collision Repair	Vehicle repairs for hail damage	10,788.63		10,788.63
	Contract Maint & Repair - Vehicles	Action Collision Repair	Vehicle repairs for hail damage	11,983.15		11,983.15

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	Contract Maint & Repair - Vehicles	Action Collision Repair	Vehicle repairs for hail damage	11,566.99		11,566.99
	Contract Maint & Repair - Vehicles	Action Collision Repair	Vehicle repairs for hail damage	11,605.86		11,605.86
	Contract Maint & Repair - Vehicles	Action Collision Repair	Vehicle repairs for hail damage	12,651.82		12,651.82
	Contract Maint & Repair - Vehicles	Oliver's Paintless Dent Removal	Vehicle repairs for hail damage	3,780.00		3,780.00
	Contract Maint & Repair - Vehicles	Action Collision Repair	Vehicle repairs for hail damage	3,376.67		3,376.67
						123,563.12

Oak Point	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	Oak Point TV & Audio/Visual	Delcom Group LP	Classroom TV & Audio/Visual	4,313.21	53.85	4,367.06
						4,367.06

Powell	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	Powell PA System	Southwest Networks, Inc.	Upgrades to PA system	5,711.00		5,711.00
						5,711.00

Prestwick	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	Prestwick Replacement Devices	Apple Computer, Inc.	MacBooks	41,400.00		41,400.00
	Prestwick Replacement Devices	Apple Computer, Inc.	iPADs	47,970.00		47,970.00
	Prestwick Replacement Devices	Apple Computer, Inc.	Charge Cart	6,599.85		6,599.85
	Prestwick Replacement Devices	Dell Marketing LP	Chromebooks	9,750.00		9,750.00
						105,719.85

Safety & Security Dept	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	AES Wireless Transmitters	American Fire Systems, Inc.	AES wireless transmitters	10,124.00		10,124.00
	District 2-Way Radios	Sterling Associates, Inc.	2-way radios	74,550.00		74,550.00
	District Door Window Covers	The Specialty Group	Door window covers	25,590.22		25,590.22
	Cameras & Key FOBs	Dell Marketing LP	OPTI-FLEX 5050 SFF XCTO	17,808.00		17,808.00
	Cameras & Key FOBs	CDW Government, Inc.	Dell LED Monitor	4,073.58		4,073.58
	Cameras & Key FOBs	C&R Services	Cameras & Key FOBs	108,886.34	9,599.11	118,485.45
	Video Server	C&R Services	Video server	13,492.83		13,492.83
						264,124.08

Technology	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	Tech Firewall Upgrade	Solid Border	Firewall	94,430.00		94,430.00
	Tech Firewall Upgrade	CDW Government, Inc.	Patch cables and modules to connect to switch	671.92		671.92
						95,101.92

Zellers	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	Zellers Portable FF&E	Grainger	Electric pallet jack	3,650.00		3,650.00
	Zellers Portable FF&E	W.W. Cannon, Inc.	Shelving	2,339.75		2,339.75
	Zellers Portable FF&E	Home Depot	Open PO for dolly and other supplies/equipment		500.00	500.00
	Zellers Oper Ofc Furn & Equip	Wilson Office Interiors, LLC	Cubicles and office furniture - new offices	20,337.39		20,337.39
	Zellers Oper Ofc Furn & Equip	Office Depot, Inc.	Operations office chairs	1,007.52		1,007.52
						27,834.66

	Total			820,868.94	10,152.96	831,021.90

Balance	82,451.79
----------------	------------------

Roof Repairs FY 17-18

TASB Risk Proceeds - Roof Hail Damage Spring 2017	1,991,419.00
TASB Risk Additional Proceeds March 2018	40,858.00
TASB Risk Additional Proceeds May 2018	360,595.00
TASB Reimbursement Powell Roof YR 7 May 2018	14,613.00
TASB Risk Additional Proceeds August 2018	164,302.00
	2,571,787.00

As of 09-27-18

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Athletic Complex						
	Roof - Athletic Complex	CBS Roofing Services		216,278.05		216,278.05
						216,278.05
Brent						
						-
						-
Chavez						
						-
						-
Hackberry						
						-
						-
High School						
	Roof - LEHS	CBS Roofing Services	Roof repair from March 2017 hail damage	248,500.05	13,078.95	261,579.00
	Roof - LEHS	Armko Industries, Inc.	Consultant roof repairs	15,642.00		15,642.00
						277,221.00
Lakeview						
						-
						-
Lakeside						
	Roof - Lakeside	CBS Roofing Services	Roof repair from March 2017 hail damage	26,980.00	6,420.00	33,400.00
	Roof - Lakeside	Armko Industries, Inc.	Consultant roof repairs	89,370.00		89,370.00
						122,770.00
Operations / Transportation						
						-
						-
Oak Point						
	Roof - Oak Point	CBS Roofing Services	Roof repair from March 2017 hail damage	357,580.00	18,820.00	376,400.00
	Roof - Oak Point	Armko Industries, Inc.	Consultant roof repairs	24,466.00		24,466.00
						400,866.00
Powell						
						-
						-
Prestwick						
	Roof - Prestwick	CBS Roofing Services	Roof repair from March 2017 hail damage	508,962.50	26,787.50	535,750.00
	Roof - Prestwick	Armko Industries, Inc.	Consultant roof repairs	34,824.00		34,824.00
						570,574.00
Zellars						
						-
						-
	Total			1,522,602.60	65,106.45	1,587,709.05
Balance						984,077.95