

Little Elm Independent School District
General Fund
Budget Amendments
April 2018

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	183	00	10,802	36	10,802	001		Budget for playoff host receipts.
2	199	00	205	11	205	001		Budget for art classroom fees.
3	199	13	150	11	150	041		Reallocate funds to purchase theatre supplies.
4	199	00	175	11	175	041		Budget for art classroom fees.
5	199	13	62	11	62	041		Reallocate funds to purchase ESL supplies.
6	199	00	529	13	2,115	042		Budget for music and GTT classroom fees. Reallocate funds to cover CTE staff development costs and student travel for band.
		11	1,971	36	385			
7	199	31	3,700	11	3,700	104		Reallocate funds to purchase Maker Space Classroom furniture.
8	199	13	1,500	11	1,500	105		Reallocate funds to cover tutoring costs.
9	199	23	6,000	11	6,000	821		Reallocate funds to cover substitutes for ALI and Curriculum writing.
10	199	21	12,000	11	12,000	821		Reallocate funds to purchase Link Action Kits.
11	199	11	1,000	13	1,000	826		Reallocate funds to cover staff development costs for AIMS and GOALS program.
12	199	21	5,000	13	5,000	828		Reallocate funds to cover cost of NWEA MAP training.
13	196	00	43,030	51	37,220	Var		Budget for Office Depot rebate to be used to cover cost of furniture and equipment needs.
				52	5,810			

Little Elm Independent School District
General Fund
Budget Amendments
April 2018

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
14	197	00	40,858	00	40,858	996		Budget for insurance proceeds received for Athletic Complex roof hail damage.
15	197	81	84,812	51	84,812	851		Reallocate funds to cover sidewalk repairs at various locations.
	Total		211,794		211,794		0	

Little Elm Independent School District
Child Nutrition
Budget Amendments
April 2018

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	240	00	70,170	35	70,170	Var	(70,170.00)	Plan for reducing excess operating fund balance. Budget mainly for equipment repair and maintenance costs, food purchases and contracted services.
	Total		70,170		70,170		(70,170)	

Little Elm Independent School District
2017-2018 Fund Balance Comparison
as of February 28, 2018

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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	43,098,711	6,547	43,105,258	13,740,450		13,740,450
5800	STATE	22,354,908		22,354,908	-		-
5900	FEDERAL	1,250,000		1,250,000	-		-
		66,703,619	6,547	66,710,166	13,740,450	-	13,740,450
Expenditures							
11 Instruction		37,874,323	23,562	37,897,885	-		-
12 Library Services		691,292		691,292	-		-
13 Staff Development		1,462,926	(23,004)	1,439,922	-		-
21 Instructional Admin		1,139,214		1,139,214	-		-
23 Campus Administration		4,050,637	1,500	4,052,137	-		-
31 Guidance & Counseling		1,918,897		1,918,897	-		-
32 Attendance & Social Services		31,300		31,300	-		-
33 Health Services		556,938		556,938	-		-
34 Student Transportation		2,124,715		2,124,715	-		-
35 Food Services		112,669		112,669	-		-
36 Co-curricular Activities		2,049,572	4,489	2,054,061	-		-
41 General Administration		3,257,283		3,257,283	-		-
51 Plant Maintenance		6,842,807	3,631	6,846,438	-		-
52 Security		1,157,152		1,157,152	-		-
53 Data Processing		1,398,680	(3,631)	1,395,049	-		-
61 Community Services		42,502		42,502	-		-
71 Debt Services		1,404,700		1,404,700	11,984,037		11,984,037
81 Facilities		1,269,725		1,269,725	-		-
91 Contracted Instr Between Schools		500,000		500,000	-		-
95 Payments to JUV Justice Alt		40,000		40,000	-		-
99 Intergovernmental Charges		325,000		325,000	-		-
TOTAL EXPENDITURES		68,250,332	6,547	68,256,879	11,984,037	-	11,984,037
00 Other Resources		1,991,419		1,991,419	-		-
00 Other Uses		(1,997,419)		(1,997,419)	-		-
FUND BALANCE 08/31/17		27,786,140	-	27,786,140	4,472,752	-	4,472,752
EST FUND BALANCE		26,233,427	-	26,233,427	6,229,165	-	6,229,165

Little Elm Independent School District
2017-2018 Fund Balance Comparison
as of February 28, 2018

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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	1,548,000		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		3,826,691		3,826,691	-		-
36 Co-curricular Activities		-		-	-		-
41 General Administration		-		-	-		-
51 Plant Maintenance		-		-	-		-
52 Security		-		-	-		-
53 Data Processing		-		-	-		-
61 Community Services		-		-	610,678		610,678
71 Debt Services		-		-	-		-
81 Facilities		-		-	-		-
91 Contracted Instr Between Schools		-		-	-		-
95 Payments to JUV Justice Alt		-		-	-		-
99 Intergovernmental Charges		-		-	-		-
	TOTAL EXPENDITURES	3,826,691	-	3,826,691	610,678	-	610,678
FUND BALANCE 08/31/17		1,228,808		1,228,808	84,017		84,017
EST FUND BALANCE		1,126,892	-	1,126,892	90,724	-	90,724

Little Elm Independent School District
Statement of Unaudited Revenues and Expenditures - Budget vs. Actual
As of February 28, 2018

GENERAL FUND
Fund 1XX

CONTROL CODES	REVENUES	2017-2018 Approved Budget	PERIOD RECEIPTS/ EXPENDITURES	Y-T-D RECEIVED/ ENC + EXP	VARIANCE FAVORABLE (UNFAVORABLE)	PERCENT TO TOTAL	PERCENT OF YEAR ELAPSED
5700	LOCAL	43,105,258.00	2,377,469.14	44,582,834.86	1,477,576.86	103.43%	50%
5800	STATE	22,354,908.00	271,969.66	10,128,109.36	(12,226,798.64)	45.31%	50%
5900	FEDERAL	1,250,000.00	456,490.65	1,687,546.35	437,546.35	135.00%	50%
TOTAL REVENUES		66,710,166.00	3,105,929.45	56,398,490.57	(10,311,675.43)	84.54%	50%
EXPENDITURES							
0011	Instruction	37,897,885.00	3,657,666.65	21,310,594.30	16,587,290.70	56.23%	50%
0012	Library Services	691,292.00	66,487.69	407,000.71	284,291.29	58.88%	50%
0013	Curriculum & Staff Development	1,439,922.00	91,235.99	770,500.87	669,421.13	53.51%	50%
0021	Instructional Leadership	1,139,214.00	71,455.01	559,633.41	579,580.59	49.12%	50%
0023	School Leadership	4,052,137.00	348,650.39	2,054,736.51	1,997,400.49	50.71%	50%
0031	Guidance & Counseling	1,918,897.00	158,904.78	896,014.13	1,022,882.87	46.69%	50%
0032	Social Work Services	31,300.00	-	30,300.00	1,000.00	96.81%	50%
0033	Health Services	556,938.00	54,963.03	313,611.88	243,326.12	56.31%	50%
0034	Student Transportation	2,124,715.00	293,737.06	731,239.80	1,393,475.20	34.42%	50%
0035	Food Services	112,669.00	10,079.48	52,219.10	60,449.90	46.35%	50%
0036	Co-curricular Activities	2,054,061.00	143,044.34	1,140,317.14	913,743.86	55.52%	50%
0041	General Administration	3,257,283.00	230,416.09	1,778,080.80	1,479,202.20	54.59%	50%
0051	Plant Maintenance	6,846,438.00	529,741.68	3,113,836.15	3,732,601.85	45.48%	50%
0052	Security & Monitoring	1,157,152.00	65,247.95	612,929.37	544,222.63	52.97%	50%
0053	Data Processing	1,395,049.00	119,624.32	735,343.20	659,705.80	52.71%	50%
0061	Community Service	42,502.00	2,939.62	16,763.78	25,738.22	39.44%	50%
0071	Debt Services	1,404,700.00	71,818.75	958,353.93	446,346.07	68.22%	50%
0081	Facility Acquisition	1,269,725.00	29,321.19	609,744.78	659,980.22	48.02%	50%
0091	Contracted Instr Between Schools	500,000.00	-	-	500,000.00	0.00%	50%
0095	Pmt to Juvenile Justice	40,000.00	5,429.00	11,837.00	28,163.00	29.59%	50%
0099	Intergovernmental Charges	325,000.00	-	161,099.25	163,900.75	49.57%	50%
TOTAL EXPENDITURES		68,256,879.00	5,950,763.02	36,264,156.11	31,992,722.89	53.13%	50%
OPERATING TRANSFERS							
7910	Other Resources	1,991,419.00	-	1,991,418.87			
8910	Other Uses	(1,997,419.00)	-	(6,000.00)			
TOTAL OPERATING TRANSFERS		(6,000.00)	-	1,985,418.87			
0100	Fund Balance 08/31/17	27,786,140.00	-	27,786,140.00			
3000	Year to Date Fund Bal. (unaudited)	26,233,427.00		49,905,893.33			

	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	22,788,523.18	22,717,642.52	21,046,012.77	21,327,187.11	38,740,832.60	48,332,474.41	-	-	-	-	-	-	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	-	-	-	-	-	-	43,578,641.00
Interest	5,526.28	5,735.36	5,412.59	7,958.66	14,613.30	14,230.61	-	-	-	-	-	-	53,476.80
Other Local Revenue	379,193.84	250,231.28	442,079.08	155,986.17	158,642.69	136,935.84	-	-	-	-	-	-	1,523,068.90
State Revenue - Available School	-	241,945.00	137,042.00	141,285.00	50,294.00	50,294.00	-	-	-	-	-	-	620,860.00
State Revenue - Foundation	6,692,464.00	3,483,207.00	1,829,768.00	-	-	-	-	-	-	-	-	-	12,005,439.00
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	-	-	-	-	-	-	-	422,442.56
MAC Receipts/SHARS	20,154.39	11,591.23	1,049,216.41	41,060.70	10,612.83	27,891.65	-	-	-	-	-	-	1,160,527.21
Federal Program Revenue	81,994.67	193,035.28	107,917.14	473,441.19	62,551.42	505,891.46	-	-	-	-	-	-	1,424,831.16
Federal Program Revenue 240	128,948.52	221,206.79	220,606.41	195,380.77	148,393.02	193,315.67	-	-	-	-	-	-	1,107,851.18
Lunch Revenue - local 240	159,841.51	189,172.62	170,337.67	131,385.47	145,982.90	174,383.23	-	-	-	-	-	-	971,103.40
Payroll Deposits	1,720.55	1,370.02	1,454.40	1,059.02	1,574.30	351.00	-	-	-	-	-	-	7,529.29
Proceeds Land Sale	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	63,209,125.50
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	-	-	-	-	-	-	17,248,751.66
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	-	-	-	-	-	-	14,171,284.43
TRS Deposit	352,183.88	803,357.51	805,528.32	807,024.40	795,355.20	794,239.39	-	-	-	-	-	-	4,357,688.70
IRS Deposit	418,682.14	416,259.44	420,446.32	421,929.60	406,628.69	353,184.08	-	-	-	-	-	-	2,437,130.27
Bank Charges/ NSF's/Bk Trans	439.50	673.50	43.00	151.00	-	72.25	-	-	-	-	-	-	1,379.25
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	-	-	-	-	-	-	38,216,234.31
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	-	-	-	-	-	-	38,549,589.31
Net Change in Cash	(70,880.66)	(1,671,629.75)	281,174.34	17,413,645.49	9,591,641.81</								

	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	115,183.17	142,249.48	235,236.77	962,912.49	6,320,557.21	1,396,285.52	-	-	-	-	-	-	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	-	-	-	-	-	-	13,842,414.69
Interest	42.79	59.94	205.83	1,027.31	605.32	408.29	-	-	-	-	-	-	2,349.48
Bond Refunding	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	14,178,119.17
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	-	-	-	-	-	-	14,000,000.00
Transfer to General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	-	-	-	2,000,000.00	9,500,000.00	2,500,000.00	-	-	-	-	-	-	14,000,000.00
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)	-	-	-	-	-	-	178,119.17
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	-	-	-	-	-	-	293,302.34
TEXAS POOL INVESTMENT ACCOUNT													
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	-	-	-	-	-	-	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	-	-	-	-	-	-	48,313.27
Transfers in	-	-	-	2,000,000.00	9,500,000.00	2,500,000.00	-	-	-	-	-	-	14,000,000.00
Transfers out	-	-	-	-	-	(2,730,615.64)	-	-	-	-	-	-	(2,730,615.64)
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	-	-	-	-	-	-	15,665,088.97
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	-	-	-	-	-	-	15,958,391.31

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
as of February 28, 2018

Operating Fund:

Balance per bank	47,448,059.37
Add: Texas Class/MBIA	5,536,688.93
Lone Star	12,421,266.95
TexStar	1,400,502.62
Add: Deposits in Transit	3,651.49
Taxes in Transit	156,443.85
Less: Outstanding Checks/Wires	(231,444.04)
Balance per Books	66,735,169.17

Interest & Sinking Fund:

Balance per bank	293,302.34
Add: Texpool	15,665,088.97
Add: Taxes in Transit	49,460.93
Less: Outstanding Checks	-
Balance per Books	16,007,852.24

Total Balance per Books	82,743,021.41
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LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: February 28, 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
02/01/18	Lone Star		Investment Pool	12,406,370.57	100.0000%	100.0000%	0.0000%	12,406,370.57				
			Investment	-				12,406,370.57				
			Withdrawal	-				12,406,370.57				-
02/28/18			Interest	14,896.38			1.5700%	12,421,266.95			14,896.38	
				<u>12,421,266.95</u>				<u>12,421,266.95</u>			<u>14,896.38</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
02/01/18	TexSTAR		Investment Pool	1,399,051.78	100.0000%	100.0000%	0.0000%	1,399,051.78				
			Investment	-				1,399,051.78				
			Withdrawal	-				1,399,051.78				-
02/28/18			Interest	1,450.84			1.3518%	1,400,502.62			1,450.84	
				<u>1,400,502.62</u>				<u>1,400,502.62</u>			<u>1,450.84</u>	<u>-</u>

Construction Fund 647

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
02/01/18	Texas CLASS		Investment Pool	5,739,158.89	100.0000%	100.0000%	0.0000%	5,739,158.89				
			Investment	-				5,739,158.89				
			Withdrawal	(209,539.13)				5,529,619.76				(209,539.13)
02/28/18			Interest	7,069.17			1.6200%	5,536,688.93			7,069.17	
				<u>5,536,688.93</u>				<u>5,536,688.93</u>			<u>7,069.17</u>	<u>(209,539.13)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: February 28, 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
02/01/18	TexPool		Investment Pool	15,879,556.46	100.0000%	100.0000%	0.0000%	15,879,556.46				
			Investment	2,500,000.00				18,379,556.46				
			Withdrawal	(2,730,615.64)				15,648,940.82				(2,730,615.64)
02/28/18			Interest	16,148.15			1.3438%	15,665,088.97			16,148.15	
				15,665,088.97				15,665,088.97			16,148.15	(2,730,615.64)

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 02/28/18
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	68,701,585.00	100.00%	541,303.00	100.00%	927,304.00	100.00%	9,206.00	100.00%
Period Receipts	3,105,929.40		-		63,016.40		951.75	
Revenue Received to Date	58,389,909.44	84.99%	156,559.05	28.92%	347,220.17	37.44%	1,590.32	17.27%
Revenues Receivable:	10,311,675.56	15.01%	384,743.95	71.08%	580,083.83	62.56%	7,615.68	82.73%
Expenditure Budget	70,254,298.00	100.00%	541,303.00	100.00%	927,304.00	100.00%	9,206.00	100.00%
Period Expenditures	5,950,763.02		49,903.08		85,387.63		-	
Exp./Encumbrances to Date	36,270,156.11	51.63%	300,087.66	55.44%	522,460.41	56.34%	3,518.74	38.22%
Balance to Expend:	33,984,141.89	48.37%	241,215.34	44.56%	404,843.59	43.66%	5,687.26	61.78%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	22,119,753.33		(143,528.61)		(175,240.24)		(1,928.42)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 02/28/18
Accounting Period: 02

	Fund: 244	%	Fund: 255	%	Fund: 263	%	Fund 289	%
	Voc Ed Basic Grant		Title II TPTR		Title III, Part A LEP/Immigrant		Title IV, Part A Subpart 1	
Revenue Budget	44,717.00	100.00%	128,662.00	100.00%	166,630.00	100.00%	12,877.00	100.00%
Period Receipts	13,324.31		-		-		-	
Revenue Received to Date	23,319.96	52.15%	38,405.94	29.85%	46,189.63	27.72%	-	
Revenues Receivable:	21,397.04	47.85%	90,256.06	70.15%	120,440.37	72.28%	12,877.00	
Expenditure Budget	44,717.00	100.00%	128,662.00	100.00%	166,630.00	100.00%	12,480.00	100.00%
Period Expenditures	2,000.00		11,095.71		6,560.87		-	
Exp./Encumbrances to Date	27,667.41	61.87%	56,955.21	44.27%	85,670.35	51.41%	-	0.00%
Balance to Expend:	17,049.59	38.13%	71,706.79	55.73%	80,959.65	48.59%	12,480.00	
Actual Revenue Over (Under) Actual Expenditures:	(4,347.45)		(18,549.27)		(39,480.72)		-	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 02/28/18
Accounting Period: 02

	Fund 289-02	%	Fund 410	%	Fund: 429	%	Fund: 240	%
	LEP Summer School		Instructional Materials		State Special Revenue		Food Service	
Revenue Budget	9,497.00	100.00%	419,426.00	100.00%	-	100.00%	3,724,775.00	100.00%
Period Receipts			-		-		385,267.34	
Revenue Received to Date	9,497.00	100.00%	419,426.81	100.00%	-	#DIV/0!	2,083,703.31	55.94%
Revenues Receivable:	-		-	0.00%	-	#DIV/0!	1,641,071.69	44.06%
Expenditure Budget	-	100.00%	431,046.00	100.00%	-	100.00%	3,826,691.00	100.00%
Period Expenditures	-		3,000.00		-		416,551.80	
Exp./Encumbrances to Date	-	#DIV/0!	420,229.62	97.49%	-	#DIV/0!	1,982,046.66	51.80%
Balance to Expend:	-		10,816.38	2.51%	-	#DIV/0!	1,844,644.34	48.20%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	9,497.00		(802.81)		-		101,656.65	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 02/28/18
Accounting Period: 02

	Fund: 511 %		Fund: 647 %		Fund: 720 %	
	Debt Service		2016 Bonds		Child Care	
Revenue Budget	13,740,450.00	100.00%	28,015,000.00	100.00%	617,385.00	100.00%
Period Receipts	752,136.99		7,069.17		51,156.26	
Revenue Received to Date	14,268,720.35	103.84%	28,264,758.43	100.89%	307,136.42	49.75%
Revenues Receivable:	-	0.00%	-	0.00%	310,248.58	50.25%
Expenditure Budget	11,984,037.00	100.00%	28,015,000.00	100.00%	610,678.00	100.00%
Period Expenditures	2,730,615.64		469,311.08		49,820.84	
Exp./Encumbrances to Date	2,731,425.64	22.79%	20,760,114.05	74.10%	316,366.11	51.81%
Balance to Expend:	9,252,611.36	77.21%	7,254,885.95	25.90%	294,311.89	48.19%
Actual Revenue Over (Under) Actual Expenditures & Encumbrances:	11,537,294.71		7,504,644.38		(9,229.69)	

Denton County
Monthly Collection Status Report
February 2018

Little Elm ISD

	Collections Month of February	Cumulative Total 10/1/17 thru 02/28/18	% of Tax Levy
Current Tax Year Collections			
Base M&O	2,159,250.51	43,035,996.20	97.23%
Base I&S	682,840.30	13,609,676.48	
Base I&S Bond	-	-	
P&I M&O	24,840.00	28,885.43	
P&I I&S	7,625.31	7,625.31	
P&I I&S Bond	-	-	
Attorney Fee	7,270.14	7,270.14	
Subtotal	<u>2,881,826.26</u>	<u>56,689,453.56</u>	97.31%
Delinquent TaxYears Collections			
Base M&O	84,402.07	482,776.11	
Base I&S	34,664.41	197,389.43	
Base I&S Bond	-	-	
P&I M&O	24,603.12	109,950.94	
P&I I&S	10,450.53	47,283.74	
P&I I&S Bond	-	-	
Attorney Fee	7,034.91	28,682.23	
Other*	-	-	
Subtotal	<u>161,155.04</u>	<u>866,082.45</u>	
Combined Current & Delinquent:			
Base M&O	2,243,652.58	43,518,772.31	
Base I&S	717,504.71	13,807,065.91	
Base I&S Bond	-	-	
P&I M&O	49,443.12	138,836.37	
P&I I&S	18,075.84	54,909.05	
Attorney Fee	14,305.05	35,952.37	
Other*	-	-	
Total Collections	<u><u>3,042,981.30</u></u>	<u><u>57,555,536.01</u></u>	
Original 2017 Tax Levy		<u><u>57,783,729.13</u></u>	
Current 2017 Tax Levy		<u><u>58,256,771.43</u></u>	

Denton County
Cumulative Comparative Collection Status Report
February 2018

Little Elm ISD

	Tax Year 2017 Collections thru February 2018	% of Tax Levy	Tax Year 2016 Collections thru February 2017	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	56,645,672.68	97.23%	47,428,558.98	96.49%
P&I M&O + I&S	36,510.74		20,839.37	
Attorney Fee	7,270.14		54.86	
Subtotal	<u>56,689,453.56</u>	97.31%	<u>47,449,453.21</u>	96.53%
Delinquent Tax Years Collections				
Base M&O + I&S	680,165.54		74,737.09	
P&I M&O + I&S	157,234.68		27,257.51	
Attorney Fee	28,682.23		20,593.93	
Subtotal	<u>866,082.45</u>		<u>122,588.53</u>	
Combined Current & Delinquent:				
Base M&O + I&S	57,325,838.22		47,503,296.07	
P&I M&O + I&S	193,745.42		48,096.88	
Attorney Fee	35,952.37		20,648.79	
Other	-		-	
Total Collections	<u><u>57,555,536.01</u></u>		<u><u>47,572,041.74</u></u>	
Adjusted 2016 Tax Levy			<u><u>49,154,218.33</u></u>	
Original 2017 Tax Levy	<u><u>57,783,729.13</u></u>			
Current 2017 Tax Levy	<u><u>58,256,771.43</u></u>			

Denton County
Levy Outstanding Status Report
February 2018

Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 02/01/18	4,495,933.38	584,367.34
Base M&O + I&S Collections	2,842,090.81	119,066.48
Supplement/Adjustments	(42,743.82)	108,792.60
Remaining Levy as of 02/28/18	<u>1,611,098.75</u>	<u>574,093.46</u>
Cumulative (From 10/01/17 thru 02/28/18)		
Original 2017 Tax Levy (as of 10-1-17)	57,783,729.13	1,083,146.27
Base M&O + I&S Collections	56,645,672.68	680,165.54
Supplement/Adjustments	473,042.30	171,112.73
Remaining Levy as of 02/28/18	<u>1,611,098.75</u>	<u>574,093.46</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
	1,107,777.27

As of 04-04-18

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Athletics						
						-
						-
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
						8,497.00
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
Maintenance						
	Facilities Sidewalk Repairs	Precision Concrete Cutting	Repair sidewalks at various sites	-	84,811.25	84,811.25
						84,811.25
Oak Point						
				-	-	-
						-
Powell						
	Powell Flooring	One Source Commercial Floors	Carpet in 200 & 300 hallways	17,289.97	-	17,289.97
						17,289.97
Prestwick						
	Prestwick Concrete Work	Sergio Rodriguez	Concrete repairs	-	72,980.00	72,980.00
	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
						85,645.00
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	Southwest Networks, Inc.	Data drop/cabling for HR Dept office		806.00	806.00
						45,014.50

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
	349,159.60

As of 04-04-18

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Athletic Complex						
						-
						-
Brent						
	Brent PA System	Southwest Networks, Inc.	Upgrades to PA system		5,711.00	5,711.00
						5,711.00
Chavez						
	Chavez PA System	Southwest Networks, Inc.	New PA System		34,789.00	34,789.00
						34,789.00
Hackberry						
						-
						-
High School						
	LEHS Hand Dryers	Supply Works	Hand dryers		4,500.00	4,500.00
	LEHS Hand Dryers	C&G Electric	Install hand dryers		4,885.00	4,885.00
						9,385.00
Lakeview						
						-
						-
Lakeside						
						-
						-
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
	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
						120,186.45
Oak Point						
						-
						-
Powell						
	Powell PA System	Southwest Networks, Inc.	Upgrades to PA system		5,711.00	5,711.00

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
						5,711.00
Prestwick						
						-
						-
Safety & Security Dept						
	AES Wireless Transmitters	American Fire Systems, Inc.	AES wireless transmitters		10,124.00	10,124.00
						-
						-
						10,124.00
Zellars						
	Zellars Portable FF&E	Grainger	Electric pallet jack	3,650.00		3,650.00
	Zellars Portable FF&E	W.W. Cannon, Inc.	Shelving	2,339.75		2,339.75
	Zellars Portable FF&E	Home Depot	Open PO for dolly and other supplies/equipment		500.00	500.00
	Zellars Oper Ofc Furn & Equip	Wilson Office Interiors, LLC	Cubicles and office furniture - new offices	20,337.39		20,337.39
	Zellars Oper Ofc Furn & Equip	Office Depot, Inc.	Operations office chairs	1,007.52		1,007.52
						27,834.66
	Total			147,521.11	66,220.00	213,741.11
						Balance
						135,418.49

As of 04-04-18

Balance	1,795,998.14
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Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Athletic Complex						
	Roof - Athletic Complex	CBS Roofing Services		205,465.05	30,813.95	236,279.00
						236,279.00
Brent						
						-
						-
Chavez						
						-
						-
Hackberry						
						-
						-
High School						
						-
						-
Lakeview						
						-
						-
Lakeside						
						-
						-
Operations / Transportation						
						-
						-
Oak Point						
						-
						-
Powell						
						-
						-
Prestwick						
						-
						-
Zellars						
						-
						-
	Total			205,465.05	30,813.95	236,279.00