

Little Elm Independent School District
General Fund
Budget Amendments
February 2018

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	183	00	4,500	36	4,500	996		Budget for rental receipts for signage at Athletic Complex.
2	199	00	250	11	250	041		Budget for art classroom fees.
3	199	00	300	11	300	041		Budget for art classroom fees.
4	199	36	100	13	100	041		Reallocate funds to cover cost of band professional dues.
5	199	00	380	11	380	041		Budget for art classroom fees.
6	199	00	1,117	11	1,117	042		Budget for Gateway to Technology and music classroom fees.
7	199	11	89	36	89	042		Reallocate funds to cover PEAK Music Festival registration fees.
8	199	13	1,154	11	1,154	103		Correct duplicate budget amendment for employee travel to music conference.
9	199	11	2,800	13	2,800	103		Reallocate funds to cover consulting services for staff development.
10	199	11	750	13	750	104		Reallocate funds to cover teacher travel to music conference.
11	199	11	1,000	23	1,500	105		Reallocate funds to cover principal conference costs.
		13	500					
12	199	53	2,461	51	2,461	041		Reallocate funds to cover payroll adjustments
13	199	53	1,170	51	1,170	042		Reallocate funds to cover payroll adjustments

Little Elm Independent School District
General Fund
Budget Amendments
February 2018

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
14	199	13	25,000	11	25,000	821		Reallocate funds to cover cost of PSAT student fees and supplies.
	Total		41,571		41,571		0	

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

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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	43,008,110	81,273	43,089,383	13,740,450		13,740,450
5800	STATE	22,354,908		22,354,908	-		-
5900	FEDERAL	1,250,000		1,250,000	-		-
		66,613,018	81,273	66,694,291	13,740,450	-	13,740,450
Expenditures							
11 Instruction		37,575,593	331,504	37,907,097	-		-
12 Library Services		691,292		691,292	-		-
13 Staff Development		1,357,129	1,408	1,358,537	-		-
21 Instructional Admin		1,204,953	(7,000)	1,197,953	-		-
23 Campus Administration		4,071,730	31,950	4,103,680	-		-
31 Guidance & Counseling		1,931,897		1,931,897	-		-
32 Attendance & Social Services		31,300		31,300	-		-
33 Health Services		556,638	300	556,938	-		-
34 Student Transportation		2,122,715		2,122,715	-		-
35 Food Services		109,499	2,500	111,999	-		-
36 Co-curricular Activities		1,869,336	160,213	2,029,549	-		-
41 General Administration		3,180,633	56,755	3,237,388	-		-
51 Plant Maintenance		6,626,227	196,667	6,822,894	-		-
52 Security		984,288	126,653	1,110,941	-		-
53 Data Processing		1,398,808		1,398,808	-		-
61 Community Services		42,380		42,380	-		-
71 Debt Services		1,404,700		1,404,700	11,984,037		11,984,037
81 Facilities		582,900	733,036	1,315,936	-		-
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		66,607,018	1,633,986	68,241,004	11,984,037	-	11,984,037
00 Other Resources		-	1,991,419	1,991,419	-		-
00 Other Uses		(6,000)	(1,991,419)	(1,997,419)	-		-
FUND BALANCE 08/31/17		27,786,140	-	27,786,140	4,472,752		4,472,752
EST FUND BALANCE		27,786,140	(1,552,713)	26,233,427	6,229,165	-	6,229,165

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

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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		3,724,775	101,916	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	3,724,775	101,916	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		1,228,808	(101,916)	1,126,892	90,724	-	90,724

Little Elm Independent School District
Statement of Unaudited Revenues and Expenditures - Budget vs. Actual
As of December 31, 2017

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	43,089,383.00	29,611,486.09	33,208,577.04	(9,880,805.96)	77.07%	33%
5800	STATE	22,354,908.00	360,958.18	9,586,775.41	(12,768,132.59)	42.88%	33%
5900	FEDERAL	1,250,000.00	41,060.70	1,220,442.87	(29,557.13)	97.64%	33%
TOTAL REVENUES		66,694,291.00	30,013,504.97	44,015,795.32	(22,678,495.68)	66.00%	33%
EXPENDITURES							
0011	Instruction	37,907,097.00	2,676,270.11	14,381,378.92	23,525,718.08	37.94%	33%
0012	Library Services	691,292.00	46,937.52	264,506.40	426,785.60	38.26%	33%
0013	Curriculum & Staff Development	1,358,537.00	131,072.01	573,134.10	785,402.90	42.19%	33%
0021	Instructional Leadership	1,197,953.00	111,265.90	420,872.05	777,080.95	35.13%	33%
0023	School Leadership	4,103,680.00	342,620.28	1,380,917.94	2,722,762.06	33.65%	33%
0031	Guidance & Counseling	1,931,897.00	135,268.82	590,952.98	1,340,944.02	30.59%	33%
0032	Social Work Services	31,300.00	186.12	30,300.00	1,000.00	96.81%	33%
0033	Health Services	556,938.00	40,852.60	208,349.06	348,588.94	37.41%	33%
0034	Student Transportation	2,122,715.00	205,270.29	422,501.61	1,700,213.39	19.90%	33%
0035	Food Services	111,999.00	8,425.53	33,465.27	78,533.73	29.88%	33%
0036	Co-curricular Activities	2,029,549.00	127,218.51	834,876.45	1,194,672.55	41.14%	33%
0041	General Administration	3,237,388.00	280,495.96	1,246,071.89	1,991,316.11	38.49%	33%
0051	Plant Maintenance	6,822,894.00	344,034.11	1,910,684.08	4,912,209.92	28.00%	33%
0052	Security & Monitoring	1,110,941.00	19,568.51	329,551.77	781,389.23	29.66%	33%
0053	Data Processing	1,398,808.00	136,188.04	533,840.90	864,967.10	38.16%	33%
0061	Community Service	42,380.00	2,698.44	10,634.28	31,745.72	25.09%	33%
0071	Debt Services	1,404,700.00	-	886,535.18	518,164.82	63.11%	33%
0081	Facility Acquisition	1,315,936.00	4,750.00	461,593.62	854,342.38	35.08%	33%
0091	Contracted Instr Between Schools	500,000.00	-	-	500,000.00	0.00%	33%
0095	Pmt to Juvenile Justice	40,000.00	-	3,827.00	36,173.00	9.57%	33%
0099	Intergovernmental Charges	325,000.00	84,966.90	161,099.25	163,900.75	49.57%	33%
TOTAL EXPENDITURES		68,241,004.00	4,698,089.65	24,685,092.75	43,555,911.25	36.17%	33%
OPERATING TRANSFERS							
7910	Other Resources	1,991,419.00	1,991,418.87	1,991,418.87			
8910	Other Uses	(1,997,419.00)	-	(6,000.00)			
TOTAL OPERATING TRANSFERS		(6,000.00)	1,991,418.87	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		49,102,261.44			

	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
Beginning Cash Balance in Bank	22,788,523.18	22,717,642.52	21,046,012.77	21,327,187.11	-	-	-	-	-	-	-	-	22,788,523.18
RECEIPTS													
Tax Collections	81,358.76	300,467.91	2,260,505.84	22,080,109.89	-	-	-	-	-	-	-	-	24,722,442.40
Interest	5,526.28	5,735.36	5,412.59	7,958.66	-	-	-	-	-	-	-	-	24,632.89
Other Local Revenue	379,193.84	250,231.28	442,079.08	155,986.17	-	-	-	-	-	-	-	-	1,227,490.37
State Revenue - Available School	-	241,945.00	137,042.00	141,285.00	-	-	-	-	-	-	-	-	520,272.00
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	-	-	-	-	-	-	-	-	417,027.56
MAC Receipts/SHARS	20,154.39	11,591.23	1,049,216.41	41,060.70	-	-	-	-	-	-	-	-	1,122,022.73
Federal Program Revenue	81,994.67	193,035.28	107,917.14	473,441.19	-	-	-	-	-	-	-	-	856,388.28
Federal Program Revenue 240	128,948.52	221,206.79	220,606.41	195,380.77	-	-	-	-	-	-	-	-	766,142.49
Lunch Revenue - local 240	159,841.51	189,172.62	170,337.67	131,385.47	-	-	-	-	-	-	-	-	650,737.27
Payroll Deposits	1,720.55	1,370.02	1,454.40	1,059.02	-	-	-	-	-	-	-	-	5,603.99
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	-	-	-	-	-	-	-	-	42,651,553.98
DISBURSEMENTS													
Payroll Checks	2,821,783.56	2,849,141.91	2,904,159.19	2,904,602.07	-	-	-	-	-	-	-	-	11,479,686.73
Accounts Payable Checks	4,028,994.10	2,735,224.27	1,820,209.09	1,855,056.76	-	-	-	-	-	-	-	-	10,439,484.22
TRS Deposit	352,183.88	803,357.51	805,528.32	807,024.40	-	-	-	-	-	-	-	-	2,768,094.11
IRS Deposit	418,682.14	416,259.44	420,446.32	421,929.60	-	-	-	-	-	-	-	-	1,677,317.50
Bank Charges/ NSF's/Bk Trans	439.50	673.50	43.00	151.00	-	-	-	-	-	-	-	-	1,307.00
Total Expenditures	7,622,083.18	6,804,656.63	5,950,385.92	5,988,763.83	-	-	-	-	-	-	-	-	26,365,889.56
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	-	-	-	-	-	-	-	-	26,699,244.56
Net Change in Cash	(70,880.66)	(1,671,629.75)	281,174.34	17,413,645.49	-	-	-	-	-	-	-	-	15,952,309.42
Ending Cash Balance in bank	22,717,642.52	21,046,012.77	21,327,187.11	38,740,832.60	-	-	-	-	-	-	-	-	38,740,832.60
Beginning Cash Balance Lone Star	12,337,496.71	12,349,989.72	12,363,094.58	12,375,893.39	-	-	-	-	-	-	-	-	12,337,496.71
Beginning Cash Balance TexStar	1,392,470.63	1,393,659.03	1,394,899.74	1,396,125.93	-	-	-	-	-	-	-	-	1,392,470.63
Beginning Cash Balance Texas Class	10,460,446.6												

[illegible]

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
as of December 31, 2017

Operating Fund:

Balance per bank	38,740,832.60
Add: Texas Class/MBIA	5,731,599.48
Lone Star	12,390,414.05
TexStar	1,397,520.65
Add: Deposits in Transit	3,176.55
Taxes in Transit	7,829,221.15
Less: Outstanding Checks/Wires	(335,083.13)
Balance per Books	65,757,681.35

Interest & Sinking Fund:

Balance per bank	6,320,557.21
Add: Texpool	6,363,844.45
Add: Taxes in Transit	2,476,010.44
Less: Outstanding Checks	-
Balance per Books	15,160,412.10

Total Balance per Books	80,918,093.45
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LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: December 31, 2017

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
12/01/17	Lone Star		Investment Pool	12,375,893.39	100.0000%	100.0000%	0.0000%	12,375,893.39				
			Investment	-				12,375,893.39				
			Withdrawal	-				12,375,893.39				-
12/31/17			Interest	14,520.66			1.3800%	12,390,414.05			14,520.66	
				<u>12,390,414.05</u>				<u>12,390,414.05</u>			<u>14,520.66</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
12/01/17	TexSTAR		Investment Pool	1,396,125.93	100.0000%	100.0000%	0.0000%	1,396,125.93				
			Investment	-				1,396,125.93				
			Withdrawal	-				1,396,125.93				-
12/31/17			Interest	1,394.72			1.1762%	1,397,520.65			1,394.72	
				<u>1,397,520.65</u>				<u>1,397,520.65</u>			<u>1,394.72</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
12/01/17	Texas CLASS		Investment Pool	6,033,800.53	100.0000%	100.0000%	0.0000%	6,033,800.53				
			Investment	-				6,033,800.53				
			Withdrawal	(309,136.65)				5,724,663.88				(309,136.65)
12/31/17			Interest	6,935.60			1.4100%	5,731,599.48			6,935.60	
				<u>5,731,599.48</u>				<u>5,731,599.48</u>			<u>6,935.60</u>	<u>(309,136.65)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: December 31, 2017

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
12/01/17	TexPool		Investment Pool	4,358,591.91	100.0000%	100.0000%	0.0000%	4,358,591.91				
			Investment	2,000,000.00				6,358,591.91				
			Withdrawal	-				6,358,591.91				-
12/31/17			Interest	5,252.54			1.1764%	6,363,844.45			5,252.54	
				6,363,844.45				6,363,844.45			5,252.54	-

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 12/31/17
Accounting Period: 12

	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	68,685,710.00	100.00%	481,366.00	100.00%	927,304.00	100.00%	9,206.00	100.00%
Period Receipts	32,004,923.84		116,376.33		284,203.77		638.57	
Revenue Received to Date	46,007,214.19	66.98%	116,376.33	24.18%	284,203.77	30.65%	638.57	6.94%
Revenues Receivable:	22,678,495.81	33.02%	364,989.67	75.82%	643,100.23	69.35%	8,567.43	93.06%
Expenditure Budget	70,238,423.00	100.00%	481,366.00	100.00%	927,304.00	100.00%	9,206.00	100.00%
Period Expenditures	4,698,089.65		40,182.72		63,016.40		951.75	
Exp./Encumbrances to Date	24,691,092.75	35.15%	181,562.79	37.72%	352,872.96	38.05%	1,590.32	17.27%
Balance to Expend:	45,547,330.25	64.85%	299,803.21	62.28%	574,431.04	61.95%	7,615.68	82.73%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	21,316,121.44		(65,186.46)		(68,669.19)		(951.75)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 12/31/17
Accounting Period: 12

	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%	113,889.00	100.00%	135,679.00	100.00%	12,480.00	100.00%
Period Receipts	9,995.65		34,299.09		27,927.78		-	
Revenue Received to Date	9,995.65	22.35%	34,299.09	30.12%	27,927.78	20.58%	-	
Revenues Receivable:	34,721.35	77.65%	79,589.91	69.88%	107,751.22	79.42%	12,480.00	
Expenditure Budget	44,717.00	100.00%	113,889.00	100.00%	135,679.00	100.00%	12,480.00	100.00%
Period Expenditures	13,324.31		4,106.85		18,261.85		-	
Exp./Encumbrances to Date	25,384.01	56.77%	39,787.84	34.94%	51,850.58	38.22%	-	0.00%
Balance to Expend:	19,332.99	43.23%	74,101.16	65.06%	83,828.42	61.78%	12,480.00	
Actual Revenue Over (Under) Actual Expenditures:	(15,388.36)		(5,488.75)		(23,922.80)		-	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 12/31/17
Accounting Period: 12

	Fund 289-02	%	Fund 410	%	Fund: 429	%	Fund: 240	%
	LEP Summer School		Instructional Materials		State Special Revenue		Food Service	
Revenue Budget	-	100.00%	307,806.00	100.00%	-	100.00%	3,724,775.00	100.00%
Period Receipts	9,497.00		174,742.45		-		343,008.25	
Revenue Received to Date	9,497.00	#DIV/0!	419,426.81	136.26%	-	#DIV/0!	1,379,097.42	37.02%
Revenues Receivable:	-		-	0.00%	-	#DIV/0!	2,345,677.58	62.98%
Expenditure Budget	-	100.00%	319,426.00	100.00%	-	100.00%	3,826,691.00	100.00%
Period Expenditures	-		77,399.13		-		364,302.40	
Exp./Encumbrances to Date	-	#DIV/0!	300,347.82	94.03%	-	#DIV/0!	1,286,938.02	33.63%
Balance to Expend:	-		19,078.18	5.97%	-	#DIV/0!	2,539,752.98	66.37%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	9,497.00		119,078.99		-		92,159.40	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 12/31/17
Accounting Period: 12

	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	9,706,527.10		6,935.60		50,056.64	
Revenue Received to Date	10,690,664.57	77.80%	28,250,129.85	100.84%	205,515.59	33.29%
Revenues Receivable:	3,049,785.43	22.20%	-	0.00%	411,869.41	66.71%
Expenditure Budget	11,984,037.00	100.00%	28,015,000.00	100.00%	610,678.00	100.00%
Period Expenditures	-		469,259.62		50,495.09	
Exp./Encumbrances to Date	810.00	0.01%	20,169,194.87	71.99%	221,362.83	36.25%
Balance to Expend:	11,983,227.00	99.99%	7,845,805.13	28.01%	389,315.17	63.75%
Actual Revenue Over (Under) Actual Expenditures & Encumbrances:	10,689,854.57		8,080,934.98		(15,847.24)	

Denton County
Monthly Collection Status Report
December 2017

Little Elm ISD

	Collections Month of December	Cumulative Total 10/1/17 thru 12/31/17	% of Tax Levy
Current Tax Year Collections			
Base M&O	29,181,639.94	32,008,686.77	72.27%
Base I&S	9,228,383.00	10,122,406.51	
Base I&S Bond	-	-	
P&I M&O	379.35	935.06	
P&I I&S	-	-	
P&I I&S Bond	-	-	
Attorney Fee	-	-	
Subtotal	38,410,402.29	42,132,028.34	72.27%
Delinquent TaxYears Collections			
Base M&O	281,871.33	385,741.15	
Base I&S	115,630.10	158,578.04	
Base I&S Bond	-	-	
P&I M&O	51,475.53	82,315.37	
P&I I&S	22,879.15	35,808.40	
P&I I&S Bond	-	-	
Attorney Fee	5,012.88	18,404.94	
Other*	-	-	
Subtotal	476,868.99	680,847.90	
Combined Current & Delinquent:			
Base M&O	29,463,511.27	32,394,427.92	
Base I&S	9,344,013.10	10,280,984.55	
Base I&S Bond	-	-	
P&I M&O	51,854.88	83,250.43	
P&I I&S	22,879.15	35,808.40	
Attorney Fee	5,012.88	18,404.94	
Other*	-	-	
Total Collections	38,887,271.28	42,812,876.24	
Original 2017 Tax Levy		57,783,729.13	
Current 2017 Tax Levy		58,299,515.25	

Denton County
Cumulative Comparative Collection Status Report
December 2017

Little Elm ISD

	Tax Year 2017 Collections thru December 2017	% of Tax Levy	Tax Year 2016 Collections thru December 2016	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	42,131,093.28	72.27%	26,423,757.11	53.66%
P&I M&O + I&S	935.06		1,330.60	
Attorney Fee	-		-	
Subtotal	<u>42,132,028.34</u>	72.27%	<u>26,425,087.71</u>	53.66%
Delinquent Tax Years Collections				
Base M&O + I&S	544,319.19		37,767.62	
P&I M&O + I&S	118,123.77		12,427.01	
Attorney Fee	18,404.94		10,192.42	
Subtotal	<u>680,847.90</u>		<u>60,387.05</u>	
Combined Current & Delinquent:				
Base M&O + I&S	42,675,412.47		26,461,524.73	
P&I M&O + I&S	119,058.83		13,757.61	
Attorney Fee	18,404.94		10,192.42	
Other	-		-	
Total Collections	<u><u>42,812,876.24</u></u>		<u><u>26,485,474.76</u></u>	
Adjusted 2016 Tax Levy			<u><u>49,247,514.30</u></u>	
Original 2017 Tax Levy	<u><u>57,783,729.13</u></u>			
Current 2017 Tax Levy	<u><u>58,299,515.25</u></u>			

Denton County
Levy Outstanding Status Report
December 2017

Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 12/01/17	54,612,494.44	1,010,243.21
Base M&O + I&S Collections	38,410,022.94	397,501.43
Supplement/Adjustments	(9,341.12)	(11,594.57)
Remaining Levy as of 12/31/17	<u>16,193,130.38</u>	<u>601,147.21</u>
Cumulative (From 10/01/17 thru 12/31/17)		
Original 2017 Tax Levy (as of 10-1-17)	57,783,729.13	1,083,146.27
Base M&O + I&S Collections	42,131,093.28	544,319.19
Supplement/Adjustments	540,494.53	62,320.13
Remaining Levy as of 12/31/17	<u>16,193,130.38</u>	<u>601,147.21</u>

Renovations / Maintenance Projects FY 16-17

Approved Dec 2016	250,000.00
FY 15-16 Balance Rollforward Approved Dec 2016	489,960.00
Less Rollforward Allocated to PY Projects	(23,220.00) (1)
Transfer to Furniture & Equipment Fund 196 Mar 2017	(314,000.00) (2)
Approved Apr 2017	416,000.00
Prestwick STEM PTA Outdoor Classroom Donation	20,000.00
Approved Jun 2017	581,000.00
Transfer to Zellars Portable FY 16-17 Project	6,155.00
Transfer Partial PY Balance to FY 17-18 Projects Dec 2017	(471,615.00)
	954,280.00

As of 02-05-18

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Brent						
				-	-	-
						-
Chavez						
	Chavez Playground Fence	SFCC, Inc.	Installation of fence	-	-	-
						-
Hackberry						
				-	-	-
						-
High School						
	LEHS HVAC	Trane	HVAC unit at High School	8,500.00	-	8,500.00
	LEHS HVAC	SFCC, Inc.	HVAC unit at High School	4,985.00	-	4,985.00
						13,485.00
Lakeside						
				-	-	-
						-
Maintenance						
				-	-	-
						-
Oak Point						
	Oak Point Portable	Ramteck Building Systems	Portable	162,250.00		162,250.00
	Oak Point Portable	Office Depot	Furniture for portable	59,546.32		59,546.32
	Oak Point Portable	Glenn Engineering	Architect	2,500.00		2,500.00
	Oak Point Portable	RAB Group	Technology	15,220.00		15,220.00
	Oak Point Portable	C&G Electric	Electrical work	13,190.00		13,190.00
	Oak Point Portable	Rodriguez Concrete	Sidewalk	15,500.00		15,500.00
	Oak Point Portable	C and R Services	Access control camera	5,700.00		5,700.00
	Oak Point Portable	American Fire	Fire alarm	4,400.00		4,400.00
	Oak Point Portable	CDW Government, Inc.	Technology	8,055.30		8,055.30
	Oak Point Portable	CapitalOne (City of Oak Point)	Building Permit	1,733.03		1,733.03
	Oak Point Crosswalk Lights	TAPCO	Installation of flashing crosswalk lights	15,615.68		15,615.68
	Oak Point Crosswalk Lights	Centerline Supply, LTD	Signage	1,365.25		1,365.25
						305,075.58
Powell						
	Powell Restrooms	Johnson Burks Supply Co	Fixtures	2,562.83		2,562.83
	Powell Restrooms	Spectrum Resource Group	Restroom partitions	3,398.00		3,398.00
	Powell Restrooms	One Source Flooring	Floor and wall tile	7,889.51		7,889.51
	Powell Restrooms	Lowes Companies, Inc.	Open PO	812.30		812.30
	Powell Restrooms	Dealers Electrical Supply	Lighting	600.00		600.00
	Powell Restrooms	Supply Works	Mirrors	254.16		254.16
	Powell Restrooms	Supply Works	Hand dryers	1,500.00		1,500.00

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	Powell Restrooms	Home Depot	Rent equipment for renovation	348.58		348.58
	Powell Roof	Walsh Gallegos Trevino	Contract review for roof repairs	277.00		277.00
	Powell Roof	CBS Roofing	Roof repairs	329,157.50		329,157.50
	Powell Roof	Armko Industries, Inc.	Roof repairs	625.00		625.00
						347,424.88
Prestwick						
	Prestwick STEM Fencing	SFCC, Inc.	Installation of fence	24,400.00		24,400.00
	Prestwick Outdoor Classroom	WeBuildFun, Inc.	Playground Equipment	34,021.62		34,021.62
	Prestwick Outdoor Classroom	Duo-Guard Industries, Inc.	Scooter Racks	831.00		831.00
						59,252.62
Zellars						
	Zellars Drainage	Town of Little Elm	Drainage	16,974.85		16,974.85
	Zellars Portable	Ramtech Building Systems	Portable	67,990.00		67,990.00
	Zellars Portable	Corgan Associates, Inc.	Architect		4,100.00	4,100.00
	Zellars Portable	RAB Group	Technology		10,000.00	10,000.00
	Zellars Portable	C & G Electric	Electrical Work	8,783.00		8,783.00
	Zellars Portable	SFCC, Inc.	Sidewalks		20,000.00	20,000.00
	Zellars Portable	C and R Services	Access control cameras		3,644.62	3,644.62
	Zellars Portable	American Fire	Fire alarm	1,500.00		1,500.00
	Zellars Portable	RAB Group	Technology			-
	Zellars Portable	CDW Government, Inc.	Technology	3,459.70		3,459.70
	Zellars Portable	Frank Bartel Transportation	Site grading			-
	Zellars Portable	Haven Landscaping & Irrigation	Demolition/playground removal/irrigation		6,155.00	6,155.00
	Zellars Heat Pump	Trane	Heat pump unit	7,508.00		7,508.00
						150,115.17
	Total			831,453.63	43,899.62	875,353.25
Balance						78,926.75

(1) Additional funding needed to complete prior year summer projects

(2) Cover purchase of board room audio/video equipment, band and fine arts uniforms, Athletic Complex batteries, SPED cameras and servers, and CTE truck and trailer.

Furniture and Equipment Purchases FY 16-17

Transfer from Renovation Fund 197 Mar 2017 314,000.00
 Transfer from Fund 199 April 2017 1,203.00 (1)
 Approved Jun 2017 772,854.00
 Transfer PY Vehicle Repair Balance to FY 17-18 Dec 2017 (136,678.00)
 951,379.00

As of 02-05-18

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Athletic Complex						
	Supplies Maint - Athletic Complex	Synergistic Power Systems	Replacement batteries for Athletic Complex	18,064.00		18,064.00
						18,064.00
Brent						
	Furn & Equip - Brent	Office Depot, Inc.	Classroom furniture	21,729.66		21,729.66
						21,729.66
Chavez						
	Furn & Equip - Chavez	CDW Government, Inc.	Audio/video activity room	930.00		930.00
	Furn & Equip - Chavez	RAB Group, Inc.	Audio/video activity room	1,185.00		1,185.00
	Furn & Equip - Chavez	Office Depot, Inc.	Classroom seating	16,287.20		16,287.20
	Furn & Equip - Chavez	RAB Group, Inc.	Conference room TV	1,635.00		1,635.00
	Furn & Equip - Chavez	Office Depot, Inc.	Cafeteria table	-	1,626.20	1,626.20
						21,663.40
Hackberry						
	Furn & Equip - Hackberry	Office Depot, Inc.	Tables for kindergarten classroom	4,971.55		4,971.55
	Furn & Equip - Hackberry	GDW Government, Inc.	Epson PowerLite 5520W LCD projector	2,133.03		2,133.03
	Furn & Equip - Hackberry	RAB Group, Inc.	Install projector in cafeteria	2,999.00		2,999.00
	Furn & Equip - Hackberry	Office Depot, Inc.	Conference room furniture	10,768.96		10,768.96
	Furn & Equip - Hackberry	One Source Flooring	Install carpet in teacher's lounge	1,895.77		1,895.77
						22,768.31
High School						
	CTE Truck and Trailer	Sam Pack's Five Star Ford	Truck for CTE	28,676.05		28,676.05
	CTE Truck and Trailer	Big Tex Cross Roads	Trailer for CTE	5,065.00		5,065.00
	LEHS Band Uniforms	Fred J Miller	Band uniforms	149,549.75		149,549.75
	LEHS Choir Uniforms	Southeastern Performance	Choir uniforms	6,396.46		6,396.46
	LEHS Choir Uniforms	Southeastern Career Apparel	Choir uniforms	6,163.20		6,163.20
	LEHS Drill Team Uniforms	Cheers, ETC1., Inc.	Drill team uniforms	2,645.00		2,645.00
	LEHS Drill Team Uniforms	Sandys Dancewear Too, Inc.	Drill team uniforms	726.60		726.60
	LEHS Drill Team Uniforms	TeamLeader	Drill team uniforms	9,798.95		9,798.95
						209,021.01
Lakeview						
	Furn & Equip - Lakeview	Rab Group, Inc.	Conference room TV	1,635.00		1,635.00
	Furn & Equip - Lakeview	Office Depot	Classroom furniture	39,982.91		39,982.91
						41,617.91
Lakeside						
	MS Choir Uniforms	Southeastern Career Apparel	Choir uniforms	9,790.50		9,790.50
	Furn & Equip Lakeside	Office Depot	Classroom furniture	37,474.65		37,474.65
	Furn & Equip Lakeside	Flinn Scientific Inc.	Science lab equipment	7,799.03		7,799.03
	Furn & Equip Lakeside	Wards Natural Science	Science lab equipment	237.15		237.15
	Furn & Equip Lakeside	SupplyWorks	Science lab equipment	514.92		514.92
	Furn & Equip Lakeside	Texoma Fire Equipment Inc.	Science lab equipment	128.00		128.00
	Furn & Equip Lakeside	Grainger	Science lab equipment	569.25		569.25
	Furn & Equip Lakeside	Office Depot	Science lab equipment	613.24		613.24
	Furn & Equip Lakeside	Office Depot	Science lab equipment	181.95		181.95
	Furn & Equip Lakeside	Frisco Printing & Graphics	Science safety cards	504.38		504.38
	Furn & Equip Lakeside	Homegrown Promotionals	Science safety posters	1,603.80		1,603.80
	Furn & Equip Lakeside	Flinn Scientific Inc.	Science lab equipment	6,634.71		6,634.71
						66,051.58

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Maintenance						
	E-Mist Surface Mgmt	JF Filtration	E-mist surface management system	62,887.49		62,887.49
	Scrubber Rider	SupplyWorks	Scrubber rider for high school	13,750.75		13,750.75
	Walk Behind Scribber	SupplyWorks	Walk behind scrubber for high school	11,301.75		11,301.75
	Vehicle Repairs	Fast Lane Car Wash	Vehicle repairs for hail damage	3,832.30		3,832.30
	Vehicle Repairs	Fast Lane Car Wash	Vehicle repairs for hail damage	4,351.20		4,351.20
	Vehicle Repairs	Action Collision Repair	Vehicle repairs for hail damage	8,810.70		8,810.70
	Vehicle Repairs	Action Collision Repair	Vehicle repairs for hail damage	9,162.68		9,162.68
						114,096.87
Oak Point						
	Furn & Equip Oak Point	Office Depot	Classroom furniture	42,200.49		42,200.49
						42,200.49
Powell						
	Furn & Equip - Powell	IPEVO, Inc.	Document cameras	924.35		924.35
	Furn & Equip - Powell	MonoPrice	Classroom technology - cables	128.39		128.39
	Furn & Equip - Powell	CDW Government, Inc.	Laminator and poster printers	4,183.67		4,183.67
	Furn & Equip - Powell	Office Depot, Inc.	Classroom desks and chairs	13,172.60		13,172.60
	Furn & Equip - Powell	Satarii, Inc.	Swivel for coaching	799.00		799.00
						19,208.01
Prestwick						
	Furn & Equip - Prestwick	Office Depot	Classroom tables	9,482.97		9,482.97
						9,482.97
Safety & Security Dept						
	Safety & Security Equip	Baudville Inc	Student ID project	13,112.98		13,112.98
	Safety & Security Equip	Sterling Associates, Inc.	Two-way radios	57,880.00		57,880.00
	Safety & Security Equip	C and R Services	FOB entry project	81,459.32	39,690.68	121,150.00
						192,142.98
Zellars						
	Zellars Board Room Equip	Office Depot, Inc.	Tables	1,080.22		1,080.22
	Zellars Board Room Equip	RAB Group, Inc.	Audio and video equipment	43,299.76		43,299.76
	Zellars Board Room Equip	RAB Group, Inc.	Audio and video equipment	189.90		189.90
	Zellars Board Room Equip	CDW Government, Inc.	Monitors	863.25		863.25
	Zellars Board Room Equip	Lowe's Companies, Inc.	Ceiling tiles	2,521.95		2,521.95
	Zellars Board Room Equip	Apple, Inc.	iPad	724.00		724.00
	Zellars Board Room Equip	Apple, Inc.	iPad app	2.99		2.99
	Zellars Board Room Equip	Ergomart	Mounting for monitors	310.77		310.77
	Zellars Board Room Equip	RAB Group, Inc.	Audio and video equipment upgrades	1,938.25		1,938.25
	SPED Cameras and Server	RAB Group, Inc.	SPED cameras and server	17,391.00		17,391.00
	SPED Cameras and Server	RAB Group, Inc.	SPED cameras for Brent campus	4,055.76		4,055.76
						72,377.85
	Total			809,108.16	41,316.88	850,425.04
						Balance 100,953.96

(1) Cover higher than anticipated cost for high school choir uniforms

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)
	<u>1,002,149.00</u>

As of 02-05-18

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	-	5,000.00	5,000.00
						46,465.00
Maintenance						
				-	-	-
						-
Oak Point						
				-	-	-
						-
Powell						
				-	-	-
						-
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.		23,975.00	-	23,975.00
	Zellars Breakroom	Southwest networks, Inc.	Data drop/cabling for breakroom		2,061.00	2,061.00
						26,036.00
Other						
	Land Purchase and Improvements	Todd Property Advisors, Inc.	Land Appraisal		7,500.00	7,500.00
						7,500.00

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	Total			23,975.00	168,017.00	191,992.00

Balance	810,157.00
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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
	248,206.00

As of 02-05-18

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						
						-
						-
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
						34,563.93
Oak Point						
						-
						-
Powell						
	Powell PA System	Southwest Networks, Inc.	Upgrades to PA system		5,711.00	5,711.00
						5,711.00
Prestwick						
						-
						-
Safety & Security Dept						
						-
						-
						-

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
						-
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 Construction & Operations Dept		20,337.59	20,337.59
	Zellars Oper Ofc Furn & Equip	Office Depot, Inc.	Operations office chairs		1,007.52	1,007.52
						27,834.86
	Total			38,213.93	70,395.86	108,609.79
Balance						139,596.21

As of 02-05-18 1,991,419.00

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
					Balance	1,755,140.00