

Little Elm Independent School District
General Fund
Budget Amendments
September 2017

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	199	00	430	11	430	041		Budget for classroom art fees
2	199	00	31,000	11	31,000	001		Budget receipt of Texas Credit Union donation to purchase CTE food truck
	Total		31,430		31,430		0	

Little Elm Independent School District
2016-2017 Fund Balance Comparison
as of July 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	38,209,075	5,695	38,214,770	11,495,272		11,495,272
5800	STATE	25,116,133		25,116,133	-		-
5900	FEDERAL	1,520,288		1,520,288	-		-
		64,845,496	5,695	64,851,191	11,495,272	-	11,495,272
Expenditures							
11 Instruction		37,539,740	(3,198)	37,536,542	-		-
12 Library Services		678,094		678,094	-		-
13 Staff Development		1,281,552	2,011	1,283,563	-		-
21 Instructional Admin		1,176,575	8,324	1,184,899	-		-
23 Campus Administration		4,446,153	(8,324)	4,437,829	-		-
31 Guidance & Counseling		1,796,638		1,796,638	-		-
32 Attendance & Social Services		31,500		31,500	-		-
33 Health Services		549,443		549,443	-		-
34 Student Transportation		1,768,899		1,768,899	-		-
35 Food Services		127,233		127,233	-		-
36 Co-curricular Activities		2,031,924	7,977	2,039,901	-		-
41 General Administration		2,991,270	(150)	2,991,120	-		-
51 Plant Maintenance		6,749,308	250	6,749,558	-		-
52 Security		1,156,629	(1,195)	1,155,434	-		-
53 Data Processing		1,508,929		1,508,929	-		-
61 Community Services		53,843		53,843	-		-
71 Debt Services		1,204,886		1,204,886	12,089,693	136,774	12,226,467
81 Facilities		1,636,948		1,636,948	-		-
95 Payments to JUV Justice Alt		42,000		42,000	-		-
99 Intergovernmental Charges		295,400		295,400	-		-
TOTAL EXPENDITURES		67,066,964	5,695	67,072,659	12,089,693	136,774	12,226,467
00 Other Resources		-		-		9,969,185	9,969,185
00 Other Uses		(1,500,000)		(1,500,000)		(9,817,529)	(9,817,529)
FUND BALANCE 08/31/16		27,043,674	-	27,043,674	4,330,384		4,330,384
EST FUND BALANCE		23,322,206	-	23,322,206	3,735,963	14,882	3,750,845

Little Elm Independent School District
2016-2017 Fund Balance Comparison
as of July 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	1,448,800		1,448,800	607,378		607,378
5800	STATE	19,000		19,000	-		-
5900	FEDERAL	2,120,677		2,120,677	-		-
		3,588,477	-	3,588,477	607,378	-	607,378
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		3,916,263		3,916,263	-		-
36 Co-curricular Activities		-		-	-		-
41 General Administration		-		-	-		-
51 Plant Maintenance		-		-	-		-
52 Security		-		-	-		-
53 Data Processing		-		-	-		-
61 Community Services		-		-	618,713		618,713
71 Debt Services		-		-	-		-
81 Facilities		-		-	-		-
95 Payments to JUV Justice Alt		-		-	-		-
99 Intergovernmental Charges		-		-	-		-
TOTAL EXPENDITURES		3,916,263	-	3,916,263	618,713	-	618,713
FUND BALANCE 08/31/16		1,229,332		1,229,332	75,796		75,796
EST FUND BALANCE		901,546	-	901,546	64,461	-	64,461

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

GENERAL FUND
Fund 1XX

CONTROL CODES	REVENUES	2016-2017 Approved Budget	PERIOD RECEIPTS/ EXPENDITURES	Y-T-D RECEIVED/ ENC + EXP	VARIANCE FAVORABLE (UNFAVORABLE)	PERCENT TO TOTAL	PERCENT OF YEAR ELAPSED
5700	LOCAL	38,214,770.00	258,540.78	38,760,799.19	546,029.19	101.43%	92%
5800	STATE	25,116,133.00	2,853,337.97	19,297,066.20	(5,819,066.80)	76.83%	92%
5900	FEDERAL	1,520,288.00	-	1,555,838.94	35,550.94	102.34%	92%
TOTAL REVENUES		64,851,191.00	3,111,878.75	59,613,704.33	(5,237,486.67)	91.92%	92%
EXPENDITURES							
0011	Instruction	37,536,542.00	3,129,154.51	35,567,077.46	1,969,464.54	94.75%	92%
0012	Library Services	678,094.00	67,073.03	667,002.26	11,091.74	98.36%	92%
0013	Curriculum & Staff Development	1,283,563.00	73,739.94	1,145,626.77	137,936.23	89.25%	92%
0021	Instructional Leadership	1,184,899.00	120,674.34	981,906.70	202,992.30	82.87%	92%
0023	School Leadership	4,437,829.00	339,522.06	3,975,546.16	462,282.84	89.58%	92%
0031	Guidance & Counseling	1,796,638.00	146,874.45	1,589,066.50	207,571.50	88.45%	92%
0032	Social Work Services	31,500.00	-	30,193.33	1,306.67	95.85%	92%
0033	Health Services	549,443.00	53,458.80	534,454.66	14,988.34	97.27%	92%
0034	Student Transportation	1,768,899.00	3,850.78	1,355,226.39	413,672.61	76.61%	92%
0035	Food Services	127,233.00	7,637.90	113,104.11	14,128.89	88.90%	92%
0036	Co-curricular Activities	2,039,901.00	129,940.12	1,948,698.47	91,202.53	95.53%	92%
0041	General Administration	2,991,120.00	221,947.74	2,617,362.07	373,757.93	87.50%	92%
0051	Plant Maintenance	6,749,558.00	290,800.71	5,325,673.08	1,423,884.92	78.90%	92%
0052	Security & Monitoring	1,155,434.00	91,489.77	1,044,956.30	110,477.70	90.44%	92%
0053	Data Processing	1,508,929.00	88,346.93	1,131,136.04	377,792.96	74.96%	92%
0061	Community Service	53,843.00	3,206.78	44,187.25	9,655.75	82.07%	92%
0071	Debt Services	1,204,886.00	-	936,107.98	268,778.02	77.69%	92%
0081	Facility Acquisition	1,636,948.00	5,468.03	1,349,069.57	287,878.43	82.41%	92%
0095	Pmt to Juvenile Justice	42,000.00	3,560.00	38,982.00	3,018.00	92.81%	92%
0099	Intergovernmental Charges	295,400.00	-	295,399.18	0.82	100.00%	92%
TOTAL EXPENDITURES		67,072,659.00	4,776,745.89	60,690,776.28	6,381,882.72	90.49%	92%
OPERATING TRANSFERS							
7910	Other Resources	-	350.00	350.00			
8910	Other Uses	(1,500,000.00)	-	(1,500,000.00)			
TOTAL OPERATING TRANSFERS		(1,500,000.00)	350.00	(1,499,650.00)			
0100	Fund Balance 08/31/16	27,043,674.00	-	27,043,674.00			
3000	Year to Date Fund Bal. (unaudited)	23,322,206.00		24,466,952.05			

**Little Elm Independent School District
General Operating Cash Flow Statement
FY 2016-2017**

	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>	19,496,395.11	18,409,665.78	16,952,300.76	15,606,101.25	26,380,875.27	35,240,345.44	35,861,194.61	31,979,222.06	29,602,382.60	26,301,875.30	24,206,518.90	-	19,496,395.11
RECEIPTS													
Tax Collections	52,404.10	320,001.05	1,561,242.24	15,704,913.19	13,371,737.42	5,110,116.82	395,379.35	328,518.52	145,084.04	149,863.29	191,235.34	-	37,330,495.36
Interest	4,693.68	4,524.99	3,796.71	4,881.07	9,941.01	10,152.74	10,374.94	8,830.71	8,189.05	7,061.87	6,974.07	-	79,420.84
Other Local Revenue	432,287.14	245,195.64	168,860.85	100,504.78	180,497.05	117,601.62	269,061.43	211,706.19	240,899.57	148,340.65	2,103,258.53	-	4,218,213.45
State Revenue - Available School	106,592.00	339,425.00	218,163.00	220,047.00	91,898.00	91,898.00	274,622.00	214,597.00	225,565.00	310,287.00	238,486.00	-	2,331,580.00
State Revenue - Foundation	4,798,731.00	3,171,461.00	1,668,134.00	-	-	-	-	1,426,861.00	921,576.00	1,847,060.00	2,401,300.00	-	16,235,123.00
State Revenue - Debt Service	-	-	229,627.00	-	-	-	-	-	-	974.00	-	-	230,601.00
State Revenue - Misc	3,996.55	34,533.66	90,235.51	-	4,334.70	-	-	-	3,150.00	-	45,621.68	-	181,872.10
MAC Receipts/SHARS	2,886.13	15,659.93	850,447.34	40,013.19	10,892.95	12,443.70	36,328.09	25,762.26	14,879.39	26,238.30	-	-	1,035,551.28
Federal Program Revenue	19,314.71	166,934.72	15,144.00	365,606.25	682,301.34	110,993.91	44,863.93	146,999.81	155,395.93	285,091.90	-	-	1,992,646.50
Federal Program Revenue 240	80,020.92	240,823.91	205,201.12	193,544.15	130,163.59	220,899.52	203,291.60	225,972.06	208,590.31	217,295.15	68,012.90	-	1,993,815.23
Lunch Revenue - local 240	162,904.43	171,118.11	153,304.25	104,054.44	164,999.57	153,816.66	160,461.81	156,407.97	158,766.08	6,659.44	2,095.28	-	1,394,588.04
Payroll Deposits	1,910.91	1,161.54	839.16	839.16	2,951.65	966.22	1,618.16	10.00	545.18	27.10	823.20	-	11,692.28
Proceeds Land Sale	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Debt Service	-	-	-	-	-	-	-	-	10,000.00	-	-	-	10,000.00
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	5,665,741.57	4,710,839.55	5,164,995.18	16,734,403.23	14,649,717.28	5,828,889.19	1,396,001.31	2,745,665.52	2,092,640.55	2,998,898.70	5,057,807.00	-	67,045,599.08
DISBURSEMENTS													
Payroll Checks	2,661,415.19	2,718,852.32	2,717,378.67	3,855,044.79	2,678,344.74	2,752,512.15	2,756,068.41	2,729,669.41	2,784,426.17	2,751,917.70	2,753,449.25	-	31,159,078.80
Accounts Payable Checks	2,952,873.25	2,293,277.14	2,415,042.36	1,381,230.29	1,572,001.11	1,316,136.74	1,379,567.10	1,255,553.63	1,458,030.60	1,187,709.95	1,030,539.15	-	18,241,961.32
TRS Deposit	749,722.80	757,156.36	755,675.34	330,084.98	1,155,374.31	745,098.42	746,938.49	745,266.31	749,616.34	750,340.11	758,943.71	-	8,244,217.17
IRS Deposit	387,399.66	398,013.80	392,818.32	393,079.15	384,316.95	394,240.21	395,191.26	391,411.63	401,024.12	399,060.84	412,360.30	-	4,348,916.24
Bank Charges/ NSF's/Bk Trans	1,060.00	904.95	653.00	190.00	210.00	52.50	208.60	604.00	50.62	5,226.50	86.00	-	9,246.17
Total Expenditures	6,752,470.90	6,168,204.57	6,281,567.69	5,959,629.21	5,790,247.11	5,208,040.02	5,277,973.86	5,122,504.98	5,393,147.85	5,094,255.10	4,955,378.41	-	62,003,419.70
Cash to TEA	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Transferred to Debt Service	-	-	229,627.00	-	-	-	-	-	-	-	-	-	229,627.00
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	6,752,470.90	6,168,204.57	6,511,194.69	5,959,629.21	5,790,247.11	5,208,040.02	5,277,973.86	5,122,504.98	5,393,147.85	5,094,255.10	4,955,378.41	-	62,233,046.70
Net Change in Cash	(1,086,729.33)	(1,457,365.02)	(1,346,199.51)	10,774,774.02	8,859,470.17	620,849.17	(3,881,972.55)	(2,376,839.46)	(3,300,507.30)	(2,095,356.40)	102,428.59	-	4,812,552.38
Ending Cash Balance in bank	18,409,665.78	16,952,300.76	15,606,101.25	26,380,875.27	35,240,345.44	35,861,194.61	31,979,222.06	29,602,382.60	26,301,875.30	24,206,518.90	24,308,947.49	-	24,308,947.49
Beginning Cash Balance Lone Star	12,226,257.60	12,232,753.04	12,239,989.64	12,247,107.26	12,255,048.47	12,263,651.99	12,271,733.56	12,281,333.94	12,291,222.02	12,301,659.66	12,312,509.08	-	12,226,257.60
Beginning Cash Balance TexStar	1,383,431.55	1,383,900.34	1,384,394.21	1,384,865.80	1,385,432.19	1,386,073.71	1,386,662.07	1,387,400.38	1,388,214.52	1,389,102.90	1,390,088.33	-	1,383,431.55
Beginning Cash Balance Texas Class	21,819,203.02	21,688,213.95	21,477,082.00	20,956,966.88	20,100,578.89	19,410,544.61	18,610,301.40	16,914,248.11	15,711,935.57	14,212,348.47	12,194,005.08	-	21,819,203.02
Interest Earned Lone Star	6,495.44	7,236.60	7,117.62	7,941.21	8,603.52	8,081.57	9,600.38	9,888.08	10,437.64	10,849.42	12,323.85	-	98,575.33
Interest Earned TexStar	468.79	493.87	471.59	566.39	641.52	588.36	738.31	814.14	888.38	985.43	1,160.17	-	7,816.95
Interest Earned TexasClass	13,693.08	15,126.70	14,559.13	15,168.80	16,115.45	14,042.64	15,333.23	14,594.24	14,122.95	12,864.91	12,226.00	-	157,847.13
Transfers out	(144,682.15)	(226,258.65)	(534,674.25)	(871,556.79)	(706,149.73)	(814,285.85)	(1,711,386.52)	(1,216,906.78)	(1,513,710.05)	(2,031,208.30)	-	-	(9,770,819.07)
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance Invested	35,304,867.33	35,101,465.85	34,588,939.94	33,741,059.55	33,060,270.31	32,268,697.03	30,582,982.43	29,391,372.11	27,903,111.03	25,896,602.49	25,922,312.51	-	25,922,312.51
TOTAL CASH AVAILABLE	53,714,533.11	52,053,766.61	50,195,041.19	60,121,934.82	68,300,615.75	68,129,891.64	62,562,204.49	58,993,754.71	54,204,986.33	50,103,121.39	50,231,260.00	-	50,231,260.00

**Little Elm Independent School District
Debt Service Cash Flow Statement
FY 2016-2017**

	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>	1,621,105.11	1,642,752.83	1,744,679.57	2,468,976.22	7,441,554.25	671,396.36	289,826.37	415,362.94	519,630.38	105,506.41	168,445.89	-	1,621,105.11
RECEIPTS													
Tax Collections	21,113.03	101,359.19	494,006.63	4,971,180.71	4,228,545.97	1,618,002.40	125,415.89	104,108.97	45,825.34	48,011.20	74,950.82	-	11,832,520.15
Interest	534.69	567.55	663.02	1,397.32	1,296.14	427.61	120.68	158.47	50.69	47.02	65.59	-	5,328.78
Bond Refunding	-	-	-	-	-	-	-	-	-	14,881.26	-	-	14,881.26
Transfer from General Operating	-	-	229,627.00	-	-	-	-	-	-	-	-	-	229,627.00
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	21,647.72	101,926.74	724,296.65	4,972,578.03	4,229,842.11	1,618,430.01	125,536.57	104,267.44	45,876.03	62,939.48	75,016.41	-	12,082,357.19
DISBURSEMENTS													
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-	-	-	11,000,000.00	2,000,000.00	-	-	450,000.00	-	-	-	13,450,000.00
Transfer to General Operating	-	-	-	-	-	-	-	-	10,000.00	-	-	-	10,000.00
Total Expenditures & Transfers	-	-	-	-	11,000,000.00	2,000,000.00	-	-	460,000.00	-	-	-	13,460,000.00
Net Change in Cash	21,647.72	101,926.74	724,296.65	4,972,578.03	(6,770,157.89)	(381,569.99)	125,536.57	104,267.44	(414,123.97)	62,939.48	75,016.41	-	(1,377,642.81)
Ending Cash Balance in bank	1,642,752.83	1,744,679.57	2,468,976.22	7,441,554.25	671,396.36	289,826.37	415,362.94	519,630.38	105,506.41	168,445.89	243,462.30	-	243,462.30
Beginning Cash Balance TexPool	2,700,991.59	2,701,835.02	2,702,713.40	2,703,599.00	2,704,648.44	13,708,872.03	12,929,402.93	12,936,235.21	12,943,806.91	13,402,516.92	13,412,229.62	-	2,700,991.59
Interest Earned TexPool	843.43	878.38	885.60	1,049.44	4,223.59	5,409.04	6,832.28	7,571.70	8,710.01	9,712.70	11,065.34	-	57,181.51
Transfers in	-	-	-	-	11,000,000.00	2,000,000.00	-	-	450,000.00	-	-	-	13,450,000.00
Transfers out	-	-	-	-	-	(2,784,878.14)	-	-	-	-	-	-	(2,784,878.14)
Ending Cash Balance Invested	2,701,835.02	2,702,713.40	2,703,599.00	2,704,648.44	13,708,872.03	12,929,402.93	12,936,235.21	12,943,806.91	13,402,516.92	13,412,229.62	13,423,294.96	-	13,423,294.96
TOTAL CASH AVAILABLE	4,344,587.85	4,447,392.97	5,172,575.22	10,146,202.69	14,380,268.39	13,219,229.30	13,351,598.15	13,463,437.29	13,508,023.33	13,580,675.51	13,666,757.26	-	13,666,757.26

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

Operating Fund:

Balance per bank	24,308,947.49
Add: Texas Class/MBIA	12,324,832.93
Lone Star	12,206,231.08
TexStar	1,391,248.50
Add: Deposits in Transit	1,360.00
Taxes in Transit	45,047.70
Less: Outstanding Checks/Wires	(259,718.74)
Balance per Books	50,017,948.96

Interest & Sinking Fund:

Balance per bank	243,462.30
Add: Texpool	13,423,294.96
Add: Taxes in Transit	14,189.64
Less: Outstanding Checks	-
Balance per Books	13,680,946.90

Total Balance per Books	63,698,895.86
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LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: July 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
07/01/17	Lone Star		Investment Pool	12,312,509.08	100.0000%	100.0000%	0.0000%	12,312,509.08				
			Investment	-				12,312,509.08				
			Withdrawal	-				12,312,509.08				-
07/31/17			Interest	12,323.85			1.1800%	12,324,832.93			12,323.85	
				<u>12,324,832.93</u>				<u>12,324,832.93</u>			<u>12,323.85</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
07/01/17	TexSTAR		Investment Pool	1,390,088.33	100.0000%	100.0000%	0.0000%	1,390,088.33				
			Investment	-				1,390,088.33				
			Withdrawal	-				1,390,088.33				-
07/31/17			Interest	1,160.17			0.9827%	1,391,248.50			1,160.17	
				<u>1,391,248.50</u>				<u>1,391,248.50</u>			<u>1,160.17</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
07/01/17	Texas CLASS		Investment Pool	12,194,005.08	100.0000%	100.0000%	0.0000%	12,194,005.08				
			Investment	-				12,194,005.08				
			Withdrawal	-				12,194,005.08				-
07/31/17			Interest	12,226.00			1.1800%	12,206,231.08			12,226.00	
				<u>12,206,231.08</u>				<u>12,206,231.08</u>			<u>12,226.00</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: July 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
07/01/17	TexPool		Investment Pool	13,412,229.62	100.0000%	100.0000%	0.0000%	13,412,229.62				
			Investment	-				13,412,229.62				
			Withdrawal	-				13,412,229.62				-
07/31/17			Interest	11,065.34			0.9714%	13,423,294.96			11,065.34	
				13,423,294.96				13,423,294.96			11,065.34	-

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 07/31/17
Accounting Period: 07

	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	64,851,191.00	100.00%	584,668.00	100.00%	1,118,615.00	100.00%	18,493.00	100.00%
Period Receipts	3,111,878.75		25,986.65		22,921.44		-	
Revenue Received to Date	59,614,054.33	91.92%	392,771.93	67.18%	787,913.27	70.44%	2,702.51	14.61%
Revenues Receivable:	5,237,136.67	8.08%	191,896.07	32.82%	330,701.73	29.56%	15,790.49	85.39%
Expenditure Budget	68,572,659.00	100.00%	584,668.00	100.00%	1,118,615.00	100.00%	18,493.00	100.00%
Period Expenditures	4,776,745.89		114,789.04		103,265.96		2,288.44	
Exp./Encumbrances to Date	62,190,776.28	90.69%	514,935.97	88.07%	930,012.27	83.14%	5,217.75	28.21%
Balance to Expend:	6,381,882.72	9.31%	69,732.03	11.93%	188,602.73	16.86%	13,275.25	71.79%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	(2,576,721.95)		(122,164.04)		(142,099.00)		(2,515.24)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 07/31/17
Accounting Period: 07

	Fund: 244	%	Fund: 255	%	Fund: 263	%	Fund 289	%
	Voc Ed Basic Grant		Title II TPTR		Title III, Part A LEP/Immigrant		Summer School LEP	
Revenue Budget	52,775.00	100.00%	50,137.00	100.00%	131,571.00	100.00%	15,144.00	100.00%
Period Receipts	8,424.43		1,035.24		9,645.14		-	
Revenue Received to Date	40,155.26	76.09%	27,949.22	55.75%	87,486.12	66.49%	15,144.00	
Revenues Receivable:	12,619.74	23.91%	22,187.78	44.25%	44,084.88	33.51%	-	
Expenditure Budget	52,775.00	100.00%	50,137.00	100.00%	131,571.00	100.00%	15,144.00	100.00%
Period Expenditures	2,275.96		3,556.75		7,550.51		15,144.00	
Exp./Encumbrances to Date	48,896.28	92.65%	37,946.73	75.69%	98,486.63	74.85%	15,144.00	100.00%
Balance to Expend:	3,878.72	7.35%	12,190.27	24.31%	33,084.37	25.15%	-	
Actual Revenue Over (Under) Actual Expenditures:	(8,741.02)		(9,997.51)		(11,000.51)		-	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 07/31/17
Accounting Period: 07

	Fund 397 %		Fund 410 %		Fund: 429 %		Fund: 240 %	
	APIB Campus Awards		Instructional Materials		State Special Revenue		Food Service	
Revenue Budget	3,150.00	100.00%	166,525.00	100.00%	377.00	100.00%	3,588,477.00	100.00%
Period Receipts	-		45,621.68		-		36,906.06	
Revenue Received to Date	3,150.00	100.00%	166,526.28	100.00%	376.82	99.95%	3,466,522.25	96.60%
Revenues Receivable:	-		-	0.00%	0.18	0.05%	121,954.75	3.40%
Expenditure Budget	3,150.00	100.00%	422,866.00	100.00%	377.00	100.00%	3,916,263.00	100.00%
Period Expenditures	-		-		-		243,085.05	
Exp./Encumbrances to Date	3,150.00	100.00%	396,934.30	93.87%	376.82	99.95%	3,435,573.25	87.73%
Balance to Expend:	-		25,931.70	6.13%	0.18	0.05%	480,689.75	12.27%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	-		(230,408.02)		-		30,949.00	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 07/31/17
Accounting Period: 07

	Fund: 511 %		Fund: 647 %		Fund: 720 %	
	Debt Service		2016 Bonds		Child Care	
Revenue Budget	21,464,457.00	100.00%	25,300,000.00	100.00%	607,378.00	100.00%
Period Receipts	92,328.55		12,226.00		49,651.20	
Revenue Received to Date	22,107,542.67	103.00%	25,492,590.64	100.76%	539,064.70	88.75%
Revenues Receivable:	-	0.00%	-	0.00%	68,313.30	11.25%
Expenditure Budget	22,043,996.00	100.00%	25,300,000.00	100.00%	618,713.00	100.00%
Period Expenditures	2,750.00		16,925.70		50,588.56	
Exp./Encumbrances to Date	12,753,976.02	57.86%	13,522,491.29	53.45%	524,371.79	84.75%
Balance to Expend:	9,290,019.98	42.14%	11,777,508.71	46.55%	94,341.21	15.25%
Actual Revenue Over (Under)						
Actual Expenditures & Encumbrances:	9,353,566.65		11,970,099.35		14,692.91	

Denton County
Monthly Collection Status Report
July 2017

Little Elm ISD

	Collections Month of July	Cumulative Total 10/1/16 thru 07/31/17	% of Tax Levy
Current Tax Year Collections			
Base M&O	88,537.28	37,016,660.87	99.11%
Base I&S	27,998.96	11,706,125.27	
Base I&S Bond	-	-	
P&I M&O	7,843.34	99,250.73	
P&I I&S	2,178.31	28,781.50	
P&I I&S Bond	-	-	
Attorney Fee	10,491.31	14,571.26	
Subtotal	<u>137,049.20</u>	<u>48,865,389.63</u>	99.40%
Delinquent TaxYears Collections			
Base M&O	94,560.94	170,415.05	
Base I&S	41,716.47	70,477.52	
Base I&S Bond	-	-	
P&I M&O	20,274.72	47,001.08	
P&I I&S	9,303.88	19,431.24	
P&I I&S Bond	-	-	
Attorney Fee	2,313.16	29,660.80	
Other*	-	-	
Subtotal	<u>168,169.17</u>	<u>336,985.69</u>	
Combined Current & Delinquent:			
Base M&O	183,098.22	37,187,075.92	
Base I&S	69,715.43	11,776,602.79	
Base I&S Bond	-	-	
P&I M&O	28,118.06	146,251.81	
P&I I&S	11,482.19	48,212.74	
Attorney Fee	12,804.47	44,232.06	
Other*	-	-	
Total Collections	<u><u>305,218.37</u></u>	<u><u>49,202,375.32</u></u>	
Original 2016 Tax Levy		<u><u>48,234,867.86</u></u>	
Current 2016 Tax Levy		<u><u>49,161,550.52</u></u>	

Denton County
Cumulative Comparative Collection Status Report
July 2017

Little Elm ISD

	Tax Year 2016 Collections thru July 2017	% of Tax Levy	Tax Year 2015 Collections thru July 2016	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	48,722,786.14	99.11%	40,878,804.10	99.36%
P&I M&O + I&S	128,032.23		183,386.81	
Attorney Fee	14,571.26		13,476.13	
Subtotal	<u>48,865,389.63</u>	99.40%	<u>41,075,667.04</u>	99.84%
Delinquent Tax Years Collections				
Base M&O + I&S	240,892.57		292,351.12	
P&I M&O + I&S	66,432.32		73,590.20	
Attorney Fee	29,660.80		33,048.46	
Subtotal	<u>336,985.69</u>		<u>398,989.78</u>	
Combined Current & Delinquent:				
Base M&O + I&S	48,963,678.71		41,171,155.22	
P&I M&O + I&S	194,464.55		256,977.01	
Attorney Fee	44,232.06		29,028.55	
Other	-		-	
Total Collections	<u><u>49,202,375.32</u></u>		<u><u>41,474,656.82</u></u>	
Adjusted 2015 Tax Levy			<u><u>41,143,270.22</u></u>	
Original 2016 Tax Levy	<u><u>48,234,867.86</u></u>			
Current 2016 Tax Levy	<u><u>49,161,550.52</u></u>			

Denton County
Levy Outstanding Status Report
July 2017

Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 07/01/17	579,906.21	1,025,037.59
Base M&O + I&S Collections	116,536.24	136,277.41
Supplement/Adjustments	(24,605.59)	9,800.16
Remaining Levy as of 07/31/17	<u>438,764.38</u>	<u>898,560.34</u>
Cumulative (From 10/01/16 thru 07/31/17)		
Original 2016 Tax Levy (as of 10-1-16)	48,234,867.86	537,763.60
Base M&O + I&S Collections	48,722,786.14	240,892.57
Supplement/Adjustments	926,682.66	601,689.31
Remaining Levy as of 07/31/17	<u>438,764.38</u>	<u>898,560.34</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
	Approved Jun 2017	581,000.00
		<u>1,399,740.00</u>

As of 09-07-17

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Brent						
				-	-	-
						-
Chavez						
	Chavez Playground Fence	SFCC, Inc.	Installation of fence	-	17,400.00	17,400.00
						17,400.00
Hackberry						
				-	-	-
						-
High School						
				-	-	-
						-
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	Corgan & Associates	Architect		4,100.00	4,100.00
	Oak Point Portable	RAB Group	Technology		25,000.00	25,000.00
	Oak Point Portable	C&G Electric	Electrical work	13,190.00		13,190.00
	Oak Point Portable	SFCC, Inc.	Sidewalk		20,000.00	20,000.00
	Oak Point Portable	C and R Services	Access control camera		3,644.62	3,644.62
	Oak Point Portable	Fire and Security Technician	Fire alarm		5,251.00	5,251.00
	Oak Point Portable	CDW Government, Inc.	Technology	8,194.01		8,194.01
	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
						319,889.91
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
	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	279,702.80	301,297.20	581,000.00
						598,642.38

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Prestwick						
	Prestwick STEM Fencing	SFCC, Inc.	Installation of fence	24,400.00	-	24,400.00
						24,400.00
Zellars						
	Zellars Drainage	Town of Little Elm	Drainage	-	21,810.00	21,810.00
	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		11,683.00	11,683.00
	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	Fire and Security Technician	Fire alarm		3,121.00	3,121.00
	Zellars Portable	RAB Group	Technology		1,820.00	1,820.00
	Zellars Portable	CDW Government, Inc.	Technology	3,459.70		3,459.70
	Zellars Portable	Frank Bartel Transportation	Site grading		5,100.00	5,100.00
						152,728.32
	Total			424,849.17	688,211.44	1,113,060.61
Balance						286,679.39

(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
 1,088,057.00

As of 09-07-17

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	-	149,549.88	149,549.88
	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
						209,021.14
Lakeview						
	Furn & Equip - Lakeview	Rab Group, Inc.	Conference room TV	-	1,635.00	1,635.00
						1,635.00
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	Dionna Charles	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	687.00	14,437.75
	Walk Behind Scribber	SupplyWorks	Walk behind scrubber for high school	11,301.75	565.00	11,866.75
	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
						115,348.87
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	8,239.22	4,876.76	13,115.98
	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		121,150.00	121,150.00
						192,145.98
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			337,618.35	474,078.91	811,697.26
					Balance	276,359.74

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