

Little Elm Independent School District
General Fund
Budget Amendments
July 2017

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	199	41	4,000	36	4,000	001		Reallocate funds to cover equipment purchases for soccer and softball programs
2	183	00	5,695	36	5,695	001		Budget for district track receipts and associated costs to host event
3	199	11	1,087	36	1,087	001		Reallocate funds to cover student travel to Texas FFA convention
4	199	11	1,200	36	1,200	001		Reallocate funds to cover non-employee travel costs to Texas FFA convention
5	199	11	661	13	661	041		Reallocate funds to cover end of year staff lucheon
6	199	11	250	51	250	105		Reallocate funds to purchase paint for PLC room and Teacher's lounge
7	199	52	1,200	41	1,200	702		Reallocate funds to cover Team of 8 training fees
8	199	41	1,350	13	1,350	821		Reallocate funds to cover purchase of ALI staff development reading materials
9	199	23	8,324	21	8,324	821		Reallocate funds to cover Admin Launch costs
	Total		23,767		23,767		0	

Little Elm Independent School District
Debt Service Fund
Budget Amendments
July 2017

	Fund	FX	Increase	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
	511	00	9,969,185	00	9,817,529		14,882	Budget for June 15 bond refunding
				71	136,774			
				00	14,882			
	Total		9,969,185		9,969,185		14,882	

Little Elm Independent School District
2016-2017 Fund Balance Comparison
as of May 31, 2017

Page 1 of 2

		GENERAL FUND			DEBT SERVICE FUND		
		1XX			511		
CONTROL		ORIGINAL	PROPOSED	AMENDED	ORIGINAL	PROPOSED	AMENDED
CODES	REVENUES	BUDGET	AMENDMENTS	BUDGET	BUDGET	AMENDMENTS	BUDGET
5700	LOCAL	36,611,719	6,833	36,618,552	11,495,272		11,495,272
5800	STATE	24,212,022		24,212,022	-		-
5900	FEDERAL	1,520,288		1,520,288	-		-
		62,344,029	6,833	62,350,862	11,495,272	-	11,495,272
Expenditures							
11 Instruction		36,829,002	(14,995)	36,814,007	-		-
12 Library Services		672,504	455	672,959	-		-
13 Staff Development		1,263,673	6,868	1,270,541	-		-
21 Instructional Admin		1,191,575	(5,000)	1,186,575	-		-
23 Campus Administration		4,396,559	1,194	4,397,753	-		-
31 Guidance & Counseling		1,792,050	(262)	1,791,788	-		-
32 Attendance & Social Services		31,000		31,000	-		-
33 Health Services		549,443		549,443	-		-
34 Student Transportation		1,759,449	(50)	1,759,399	-		-
35 Food Services		124,733		124,733	-		-
36 Co-curricular Activities		1,976,702	30,368	2,007,070	-		-
41 General Administration		2,951,403	3,584	2,954,987	-		-
51 Plant Maintenance		6,440,579	(625)	6,439,954	-		-
52 Security		850,019	3,000	853,019	-		-
53 Data Processing		1,516,633	(17,704)	1,498,929	-		-
61 Community Services		53,843		53,843	-		-
71 Debt Services		1,204,886		1,204,886	12,089,693		12,089,693
81 Facilities		1,055,948		1,055,948	-		-
95 Payments to JUV Justice Alt		36,000		36,000	-		-
99 Intergovernmental Charges		295,400		295,400	-		-
TOTAL EXPENDITURES		64,991,401	6,833	64,998,234	12,089,693	-	12,089,693
00 Other Resources		-		-			-
00 Other Uses		(1,500,000)		(1,500,000)			-
FUND BALANCE 08/31/16		27,043,674	-	27,043,674	4,330,384		4,330,384
EST FUND BALANCE		22,896,302	-	22,896,302	3,735,963	-	3,735,963

Little Elm Independent School District
2016-2017 Fund Balance Comparison
as of May 31, 2017

Page 2 of 2

		FOOD SERVICE FUND			CHILD CARE		
		240			720		
CONTROL		ORIGINAL	PROPOSED	AMENDED	ORIGINAL	PROPOSED	AMENDED
CODES	REVENUES	BUDGET	AMENDMENTS	BUDGET	BUDGET	AMENDMENTS	BUDGET
5700	LOCAL	1,448,800		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 May 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	36,618,552.00	299,866.84	38,264,085.87	1,645,533.87	104.49%	75%
5800	STATE	24,212,022.00	1,353,837.34	14,081,950.58	(10,130,071.42)	58.16%	75%
5900	FEDERAL	1,520,288.00	14,879.39	1,529,600.64	9,312.64	100.61%	75%
TOTAL REVENUES		62,350,862.00	1,668,583.57	53,875,637.09	(8,475,224.91)	86.41%	75%
EXPENDITURES							
0011	Instruction	36,814,007.00	3,653,210.24	31,153,501.18	5,660,505.82	84.62%	75%
0012	Library Services	672,959.00	76,191.20	591,733.15	81,225.85	87.93%	75%
0013	Curriculum & Staff Development	1,270,541.00	114,681.80	956,339.00	314,202.00	75.27%	75%
0021	Instructional Leadership	1,186,575.00	81,520.25	810,716.46	375,858.54	68.32%	75%
0023	School Leadership	4,397,753.00	338,684.58	3,244,713.81	1,153,039.19	73.78%	75%
0031	Guidance & Counseling	1,791,788.00	146,027.29	1,320,299.11	471,488.89	73.69%	75%
0032	Social Work Services	31,000.00	36.32	30,193.33	806.67	97.40%	75%
0033	Health Services	549,443.00	58,072.19	470,761.72	78,681.28	85.68%	75%
0034	Student Transportation	1,759,399.00	148,608.32	1,177,745.66	581,653.34	66.94%	75%
0035	Food Services	124,733.00	7,270.81	96,152.06	28,580.94	77.09%	75%
0036	Co-curricular Activities	2,007,070.00	200,299.77	1,755,145.64	251,924.36	87.45%	75%
0041	General Administration	2,954,987.00	229,564.64	2,175,834.31	779,152.69	73.63%	75%
0051	Plant Maintenance	6,439,954.00	497,326.46	4,555,724.59	1,884,229.41	70.74%	75%
0052	Security & Monitoring	853,019.00	74,073.35	747,459.80	105,559.20	87.63%	75%
0053	Data Processing	1,498,929.00	64,763.57	932,691.53	566,237.47	62.22%	75%
0061	Community Service	53,843.00	2,785.50	38,111.24	15,731.76	70.78%	75%
0071	Debt Services	1,204,886.00	-	936,107.98	268,778.02	77.69%	75%
0081	Facility Acquisition	1,055,948.00	254.16	744,383.95	311,564.05	70.49%	75%
0095	Pmt to Juvenile Justice	36,000.00	4,717.00	35,333.00	667.00	98.15%	75%
0099	Intergovernmental Charges	295,400.00	-	219,266.83	76,133.17	74.23%	75%
TOTAL EXPENDITURES		64,998,234.00	5,698,087.45	51,992,214.35	13,006,019.65	79.99%	75%
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)	22,896,302.00		27,427,446.74			

**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	-	-	-	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	-	-	-	36,989,396.73
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	-	-	-	65,384.90
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	-	-	-	1,966,614.27
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	-	-	-	1,782,807.00
State Revenue - Foundation	4,798,731.00	3,171,461.00	1,668,134.00	-	-	-	-	1,426,861.00	921,576.00	-	-	-	11,986,763.00
State Revenue - Debt Service	-	-	229,627.00	-	-	-	-	-	-	-	-	-	229,627.00
State Revenue - Misc	3,996.55	34,533.66	90,235.51	-	4,334.70	-	-	-	3,150.00	-	-	-	136,250.42
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	-	-	-	1,009,312.98
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	-	-	-	1,707,554.60
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	-	-	-	1,708,507.18
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	-	-	-	1,385,833.32
Payroll Deposits	1,910.91	1,161.54	839.16	839.16	2,951.65	966.22	1,618.16	10.00	545.18	-	-	-	10,841.98
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	-	-	-	58,988,893.38
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	-	-	-	25,653,711.85
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	-	-	-	16,023,712.22
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	-	-	-	6,734,933.35
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	-	-	-	3,537,495.10
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	-	-	-	3,933.67
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	-	-	-	51,953,786.19
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	-	-	-	52,183,413.19
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)	-	-	-	6,805,480.19
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	-	-	-	26,301,875.30
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	-	-	-	12,226,257.60
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	-	-	-	1,383,431.55
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	-	-	-	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	-	-	-	75,402.06
Interest Earned TexStar	468.79	493.87	471.59	566.39	641.52	588.36	738.31	814.14	888.38	-	-	-	5,671.35
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	-	-	-	132,756.22
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)	-	-	-	(7,739,610.77)
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	-	-	-	27,903,111.03
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	-	-	-	54,204,986.33

**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	-	-	-	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	-	-	-	11,709,558.13
Interest	534.69	567.55	663.02	1,397.32	1,296.14	427.61	120.68	158.47	50.69	-	-	-	5,216.17
Bond Refunding	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	11,944,401.30
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)	-	-	-	(1,515,598.70)
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	-	-	-	105,506.41
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	-	-	-	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	-	-	-	36,403.47
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	-	-	-	13,402,516.92
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	-	-	-	13,508,023.33

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

Operating Fund:

Balance per bank	26,301,875.30
Add: Texas Class/MBIA	14,212,348.47
Lone Star	12,301,659.66
TexStar	1,389,102.90
Add: Deposits in Transit	5,211.82
Taxes in Transit	40,497.87
Less: Outstanding Checks/Wires	(265,710.29)

Balance per Books	53,984,985.73
--------------------------	----------------------

Interest & Sinking Fund:

Balance per bank	105,506.41
Add: Texpool	13,402,516.92
Add: Taxes in Transit	12,842.16
Less: Outstanding Checks	-

Balance per Books	13,520,865.49
--------------------------	----------------------

Total Balance per Books	67,505,851.22
--------------------------------	----------------------

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: May 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
05/01/17	Lone Star		Investment Pool	12,291,222.02	100.0000%	100.0000%	0.0000%	12,291,222.02				
			Investment	-				12,291,222.02				
			Withdrawal	-				12,291,222.02				-
05/31/17			Interest	10,437.64			1.0000%	12,301,659.66			10,437.64	
				<u>12,301,659.66</u>				<u>12,301,659.66</u>			<u>10,437.64</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
05/01/17	TexSTAR		Investment Pool	1,388,214.52	100.0000%	100.0000%	0.0000%	1,388,214.52				
			Investment	-				1,388,214.52				-
			Withdrawal	-				1,388,214.52				
05/31/17			Interest	888.38			0.7535%	1,389,102.90			888.38	
				<u>1,389,102.90</u>				<u>1,389,102.90</u>			<u>888.38</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
05/01/17	Texas CLASS		Investment Pool	15,711,935.57	100.0000%	100.0000%	0.0000%	15,711,935.57				
			Investment	-				15,711,935.57				
			Withdrawal	(1,513,710.05)				14,198,225.52				(1,513,710.05)
05/31/17			Interest	14,122.95			1.0900%	14,212,348.47			14,122.95	
				<u>14,212,348.47</u>				<u>14,212,348.47</u>			<u>14,122.95</u>	<u>(1,513,710.05)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: May 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
05/01/17	TexPool		Investment Pool	12,943,806.91	100.0000%	100.0000%	0.0000%	12,943,806.91				
			Investment	450,000.00				13,393,806.91				
			Withdrawal	-				13,393,806.91				-
05/31/17			Interest	8,710.01			0.7689%	13,402,516.92			8,710.01	
				<u>13,402,516.92</u>				<u>13,402,516.92</u>			<u>8,710.01</u>	-

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 05/31/17
Accounting Period: 05

	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	62,350,862.00	100.00%	584,668.00	100.00%	913,850.00	100.00%	9,267.00	100.00%
Period Receipts	1,668,583.57		49,549.70		97,329.10		63.02	
Revenue Received to Date	53,875,987.09	86.41%	277,310.43	47.43%	591,138.01	64.69%	2,627.51	28.35%
Revenues Receivable:	8,474,874.91	13.59%	307,357.57	52.57%	322,711.99	35.31%	6,639.49	71.65%
Expenditure Budget	66,498,234.00	100.00%	584,668.00	100.00%	913,850.00	100.00%	9,267.00	100.00%
Period Expenditures	5,698,087.45		44,259.63		95,821.86		-	
Exp./Encumbrances to Date	53,492,214.35	80.44%	370,944.22	63.45%	768,688.37	84.12%	2,792.51	30.13%
Balance to Expend:	13,006,019.65	19.56%	213,723.78	36.55%	145,161.63	15.88%	6,474.49	69.87%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	383,772.74		(93,633.79)		(177,550.36)		(165.00)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 05/31/17
Accounting Period: 05

	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%	39,708.00	100.00%	117,736.00	100.00%	15,144.00	100.00%
Period Receipts	228.00		-		8,226.11		-	
Revenue Received to Date	25,774.00	48.84%	24,000.00	60.44%	65,023.56	55.23%	15,144.00	
Revenues Receivable:	27,001.00	51.16%	15,708.00	39.56%	52,712.44	44.77%	-	
Expenditure Budget	52,775.00	100.00%	39,708.00	100.00%	117,736.00	100.00%	15,144.00	100.00%
Period Expenditures	5,956.83		2,913.98		7,666.31		-	
Exp./Encumbrances to Date	47,233.03	89.50%	28,765.47	72.44%	80,440.98	68.32%	-	0.00%
Balance to Expend:	5,541.97	10.50%	10,942.53	27.56%	37,295.02	31.68%	15,144.00	
Actual Revenue Over (Under) Actual Expenditures:	(21,459.03)		(4,765.47)		(15,417.42)		15,144.00	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 05/31/17
Accounting Period: 05

	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%	116,569.00	100.00%	377.00	100.00%	3,588,477.00	100.00%
Period Receipts	3,150.00		-		-		378,550.48	
Revenue Received to Date	3,150.00	100.00%	120,904.60	103.72%	376.82	99.95%	3,189,185.05	88.87%
Revenues Receivable:	-		-	0.00%	0.18	0.05%	399,291.95	11.13%
Expenditure Budget	3,150.00	100.00%	372,910.00	100.00%	377.00	100.00%	3,916,263.00	100.00%
Period Expenditures	3,150.00		-		-		349,482.36	
Exp./Encumbrances to Date	3,150.00	100.00%	351,312.62	94.21%	376.82	99.95%	3,023,281.11	77.20%
Balance to Expend:	-		21,597.38	5.79%	0.18	0.05%	892,981.89	22.80%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	-		(230,408.02)		-		165,903.94	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 05/31/17
Accounting Period: 05

	Fund: 511 %		Fund: 647 %		Fund: 720 %	
	Debt Service		2016 Bonds		Child Care	
Revenue Budget	11,495,272.00	100.00%	25,300,000.00	100.00%	607,378.00	100.00%
Period Receipts	58,784.11		14,122.95		51,287.24	
Revenue Received to Date	11,992,184.37	104.32%	25,467,499.73	100.66%	440,788.84	72.57%
Revenues Receivable:	-	0.00%	-	0.00%	166,589.16	27.43%
Expenditure Budget	12,089,693.00	100.00%	25,300,000.00	100.00%	618,713.00	100.00%
Period Expenditures	9,785.00		1,590,647.48		47,895.01	
Exp./Encumbrances to Date	2,795,973.13	23.13%	10,878,187.05	43.00%	436,017.14	70.47%
Balance to Expend:	9,293,719.87	76.87%	14,421,812.95	57.00%	182,695.86	29.53%
Actual Revenue Over (Under) Actual Expenditures & Encumbrances:	9,196,211.24		14,589,312.68		4,771.70	

Denton County
Monthly Collection Status Report
May 2017

Little Elm ISD

	Collections Month of May	Cumulative Total 10/1/16 thru 05/31/17	% of Tax Levy
Current Tax Year Collections			
Base M&O	145,169.86	36,817,749.30	98.62%
Base I&S	45,908.44	11,643,221.78	
Base I&S Bond	-	-	
P&I M&O	8,952.60	76,808.63	
P&I I&S	2,725.52	22,051.39	
P&I I&S Bond	-	-	
Attorney Fee	1,225.59	3,384.49	
Subtotal	<u>203,982.01</u>	<u>48,563,215.59</u>	98.83%
Delinquent TaxYears Collections			
Base M&O	3,527.51	68,674.69	
Base I&S	1,240.57	26,002.50	
Base I&S Bond	-	-	
P&I M&O	661.75	24,452.09	
P&I I&S	148.88	9,230.36	
P&I I&S Bond	-	-	
Attorney Fee	1,169.78	25,599.75	
Other*	-	-	
Subtotal	<u>6,748.49</u>	<u>153,959.39</u>	
Combined Current & Delinquent:			
Base M&O	148,697.37	36,886,423.99	
Base I&S	47,149.01	11,669,224.28	
Base I&S Bond	-	-	
P&I M&O	9,614.35	101,260.72	
P&I I&S	2,874.40	31,281.75	
Attorney Fee	2,395.37	28,984.24	
Other*	-	-	
Total Collections	<u><u>210,730.50</u></u>	<u><u>48,717,174.98</u></u>	
Original 2016 Tax Levy		<u><u>48,234,867.86</u></u>	
Current 2016 Tax Levy		<u><u>49,138,495.66</u></u>	

Denton County
Cumulative Comparative Collection Status Report
May 2017

Little Elm ISD

	Tax Year 2016 Collections thru May 2017	% of Tax Levy	Tax Year 2015 Collections thru May 2016	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	48,460,971.08	98.62%	40,601,041.64	98.67%
P&I M&O + I&S	98,860.02		150,323.61	
Attorney Fee	3,384.49		4,945.32	
Subtotal	<u>48,563,215.59</u>	98.83%	<u>40,756,310.57</u>	99.04%
Delinquent Tax Years Collections				
Base M&O + I&S	94,677.19		204,577.94	
P&I M&O + I&S	33,682.45		50,969.38	
Attorney Fee	25,599.75		27,543.77	
Subtotal	<u>153,959.39</u>		<u>283,091.09</u>	
Combined Current & Delinquent:				
Base M&O + I&S	48,555,648.27		40,805,619.58	
P&I M&O + I&S	132,542.47		201,292.99	
Attorney Fee	28,984.24		32,489.09	
Other	-		-	
Total Collections	<u><u>48,717,174.98</u></u>		<u><u>41,039,401.66</u></u>	
Adjusted 2015 Tax Levy			<u><u>41,150,232.72</u></u>	
Original 2016 Tax Levy	<u><u>48,234,867.86</u></u>			
Current 2016 Tax Levy	<u><u>49,138,495.66</u></u>			

Denton County
Levy Outstanding Status Report
May 2017

Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 05/01/17	880,451.67	501,263.61
Base M&O + I&S Collections	191,078.30	4,768.08
Supplement/Adjustments	(11,848.79)	16,032.81
Remaining Levy as of 05/31/17	<u>677,524.58</u>	<u>512,528.34</u>
Cumulative (From 10/01/16 thru 05/31/17)		
Original 2016 Tax Levy (as of 10-1-16)	48,234,867.86	537,763.60
Base M&O + I&S Collections	48,460,971.08	94,677.19
Supplement/Adjustments	903,627.80	69,441.93
Remaining Levy as of 05/31/17	<u>677,524.58</u>	<u>512,528.34</u>

As of 07-03-17

	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	<u>581,000.00</u>	
		1,399,740.00	

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	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
						147,628.32

	Total			53,696.09	1,051,143.84	1,104,839.93

Balance	294,900.07
----------------	-------------------

(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 07-03-17

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
						20,037.20
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
						20,872.54
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
						9,790.50
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	-	14,437.75	14,437.75
	Walk Behind Scribber	SupplyWorks	Walk behind scrubber for high school	-	11,866.75	11,866.75
						89,191.99
Oak Point						
				-	-	-
						-
Powell						
	Furn & Equip - Powell	IPEVO, Inc.	Document cameras		924.35	924.35
	Furn & Equip - Powell	MonoPrice	Classroom technology - cables		124.90	124.90

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
	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
						19,204.52

Prestwick						
				-	-	-
						-

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	-	51,354.00	51,354.00
	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
	SPED Cameras and Server	RAB Group, Inc.	SPED cameras and server		17,391.00	17,391.00
						74,438.08

	Total			30,153.54	453,831.09	483,984.63

Balance	604,072.37
----------------	-------------------

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