

Little Elm Independent School District
General Fund
Budget Amendments
May 2017

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	183	00	6,833	36	6,833	997		Budget for district track meet and golf tournament receipts and associated costs for the events
2	199	51	125	11	125	041		Reallocate funds to purchase copy paper
3	199	11	2,500	51	2,500	042		Correct allocation between functions for budget amendment approved in April related to purchase of equipment for sound system.
4	199	11	540	12	540	103		Reallocate funds to purchase scanner for library
5	199	11	1,000	23	1,000	103		Reallocate funds to purchase supplies for campus administration
6	199	23	125	36	125	105		Reallocate funds to cover LEAD award medals
7	199	12	85	23	85	105		Reallocate funds to purchase supplies for campus administration
8	199	13	132	11	132	105		Reallocate funds to purchase supplies for classroom and campus administration
		31	262	23	262			
9	199	11	309	36	309	107		Reallocate funds to cover cost of piano accompaniment
10	199	34	50	36	50	823		Reallocate funds to cover Special Olympics travel
11	199	11	5,000	21	5,000	823		Reallocate funds to cover Special Education legal services
12	195	11	27,000	13	7,000	826		Reallocate funds to purchase replacement computers to be used for staff development and by campus administration
				23	20,000			
13	199	51	3,000	52	3,000	857		Reallocate funds to cover safety and security repair and maintenance

Little Elm Independent School District
General Fund
Budget Amendments
May 2017

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
14	199	53	8,651	36	8,651	999		Reallocae funds to cover state travel for students in athletics and band
15	199	21	10,000	11	21,097	Var		Reallocate funds for summer purchase of band, choir, and music equipment and instruments
		23	5,000					
		53	6,097					
16	199	23	15,028	41	17,984	749		Reallocate funds for position reclass
		53	2,956					
	Total		94,693		94,693		0	

Little Elm Independent School District
2015-2016 Fund Balance Comparison
as of March 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	36,504,166	14,299	36,518,465	11,495,272		11,495,272
5800	STATE	24,197,495	5,186	24,202,681	-		-
5900	FEDERAL	1,428,000	92,288	1,520,288	-		-
		62,129,661	111,773	62,241,434	11,495,272	-	11,495,272
Expenditures							
11 Instruction		36,794,943	31,804	36,826,747	-		-
12 Library Services		672,160	344	672,504	-		-
13 Staff Development		1,227,627	35,684	1,263,311	-		-
21 Instructional Admin		1,182,474	9,401	1,191,875	-		-
23 Campus Administration		4,385,274	6,193	4,391,467	-		-
31 Guidance & Counseling		1,785,997	9,499	1,795,496	-		-
32 Attendance & Social Services		31,000		31,000	-		-
33 Health Services		549,143		549,143	-		-
34 Student Transportation		1,759,449		1,759,449	-		-
35 Food Services		124,733		124,733	-		-
36 Co-curricular Activities		1,772,923	184,720	1,957,643	-		-
41 General Administration		2,945,403		2,945,403	-		-
51 Plant Maintenance		6,409,330	42,000	6,451,330	-		-
52 Security		714,391	128,128	842,519	-		-
53 Data Processing		1,448,904		1,448,904	-		-
61 Community Services		53,948		53,948	-		-
71 Debt Services		1,204,886		1,204,886	12,089,693		12,089,693
81 Facilities		975,948	(336,000)	639,948	-		-
95 Payments to JUV Justice Alt		36,000		36,000	-		-
99 Intergovernmental Charges		286,500		286,500	-		-
TOTAL EXPENDITURES		64,361,033	111,773	64,472,806	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		23,312,302	-	23,312,302	3,735,963	-	3,735,963

Little Elm Independent School District
2015-2016 Fund Balance Comparison
as of March 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 March 31, 2017

GENERAL FUND
Fund 1XX

CONTROL		2016-2017	PERIOD	Y-T-D	VARIANCE	PERCENT	PERCENT
CODES	REVENUES	Approved	RECEIPTS/	RECEIVED/	FAVORABLE	TO	OF YEAR
		Budget	EXPENDITURES	ENC + EXP	(UNFAVORABLE)	TOTAL	ELAPSED
5700	LOCAL	36,518,465.00	671,887.18	37,617,458.48	1,098,993.48	103.01%	58%
5800	STATE	24,202,681.00	478,614.52	10,883,618.74	(13,319,062.26)	44.97%	58%
5900	FEDERAL	1,520,288.00	36,328.09	1,488,958.99	(31,329.01)	97.94%	58%
TOTAL REVENUES		62,241,434.00	1,186,829.79	49,990,036.21	(12,251,397.79)	80.32%	58%
EXPENDITURES							
0011	Instruction	36,826,747.00	3,168,815.70	24,179,736.66	12,647,010.34	65.66%	58%
0012	Library Services	672,504.00	55,954.55	464,941.79	207,562.21	69.14%	58%
0013	Curriculum & Staff Development	1,263,311.00	63,711.37	744,444.35	518,866.65	58.93%	58%
0021	Instructional Leadership	1,191,875.00	53,336.77	653,631.25	538,243.75	54.84%	58%
0023	School Leadership	4,391,467.00	352,086.31	2,539,196.15	1,852,270.85	57.82%	58%
0031	Guidance & Counseling	1,795,496.00	143,944.60	1,035,815.60	759,680.40	57.69%	58%
0032	Social Work Services	31,000.00	66.87	30,157.01	842.99	97.28%	58%
0033	Health Services	549,143.00	47,064.15	364,963.15	184,179.85	66.46%	58%
0034	Student Transportation	1,759,449.00	291,833.36	875,904.29	883,544.71	49.78%	58%
0035	Food Services	124,733.00	7,242.80	81,703.85	43,029.15	65.50%	58%
0036	Co-curricular Activities	1,957,643.00	154,569.56	1,207,642.96	750,000.04	61.69%	58%
0041	General Administration	2,945,403.00	191,308.74	1,752,005.76	1,193,397.24	59.48%	58%
0051	Plant Maintenance	6,451,330.00	357,311.88	3,707,135.52	2,744,194.48	57.46%	58%
0052	Security & Monitoring	842,519.00	25,546.16	474,780.82	367,738.18	56.35%	58%
0053	Data Processing	1,448,904.00	122,145.54	790,176.04	658,727.96	54.54%	58%
0061	Community Service	53,948.00	2,633.26	32,605.94	21,342.06	60.44%	58%
0071	Debt Services	1,204,886.00	171,547.53	936,107.98	268,778.02	77.69%	58%
0081	Facility Acquisition	639,948.00	3,398.00	300,730.00	339,218.00	46.99%	58%
0095	Pmt to Juvenile Justice	36,000.00	5,607.00	25,276.00	10,724.00	70.21%	58%
0099	Intergovernmental Charges	286,500.00	76,132.35	219,266.83	67,233.17	76.53%	58%
TOTAL EXPENDITURES		64,472,806.00	5,294,256.50	40,416,221.95	24,056,584.05	62.69%	58%
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)	23,312,302.00		35,117,838.26			

	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	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	-	-	-	-	-	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	-	-	-	-	-	36,515,794.17
Interest	4,693.68	4,524.99	3,796.71	4,881.07	9,941.01	10,152.74	10,374.94	-	-	-	-	-	48,365.14
Other Local Revenue	432,287.14	245,195.64	168,860.85	100,504.78	180,497.05	117,601.62	269,061.43	-	-	-	-	-	1,514,008.51
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	-	-	-	-	-	1,342,645.00
State Revenue - Foundation	4,798,731.00	3,171,461.00	1,668,134.00	-	-	-	-	-	-	-	-	-	9,638,326.00
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	-	-	-	-	-	-	-	133,100.42
MAC Receipts/SHARS	2,886.13	15,659.93	850,447.34	40,013.19	10,892.95	12,443.70	36,328.09	-	-	-	-	-	968,671.33
Federal Program Revenue	19,314.71	166,934.72	15,144.00	365,606.25	682,301.34	110,993.91	44,863.93	-	-	-	-	-	1,405,158.86
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	-	-	-	-	-	1,273,944.81
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	-	-	-	-	-	1,070,659.27
Payroll Deposits	1,910.91	1,161.54	839.16	839.16	2,951.65	966.22	1,618.16	-	-	-	-	-	10,286.80
Proceeds Land Sale	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	54,150,587.31
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	-	-	-	-	-	20,139,616.27
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	-	-	-	-	-	13,310,127.99
TRS Deposit	749,722.80	757,156.36	755,675.34	330,084.98	1,155,374.31	745,098.42	746,938.49	-	-	-	-	-	5,240,050.70
IRS Deposit	387,399.66	398,013.80	392,818.32	393,079.15	384,316.95	394,240.21	395,191.26	-	-	-	-	-	2,745,059.35
Bank Charges/ NSF's/Bk Trans	1,060.00	904.95	653.00	190.00	210.00	52.50	208.60	-	-	-	-	-	3,279.05
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	-	-	-	-	-	41,438,133.36
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	-	-	-	-	-	41,667,760.36
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							

	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	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	-	-	-	-	-	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	-	-	-	-	-	11,559,623.82
Interest	534.69	567.55	663.02	1,397.32	1,296.14	427.61	120.68	-	-	-	-	-	5,007.01
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	-	-	-	-	-	11,794,257.83
DISBURSEMENTS													
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-	-	-	11,000,000.00	2,000,000.00	-	-	-	-	-	-	13,000,000.00
Transfer to General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	-	-	-	-	11,000,000.00	2,000,000.00	-	-	-	-	-	-	13,000,000.00
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	-	-	-	-	-	(1,205,742.17)
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	-	-	-	-	-	415,362.94
Investment Accounts													
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	-	-	-	-	-	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	-	-	-	-	-	20,121.76
Transfers in	-	-	-	-	11,000,000.00	2,000,000.00	-	-	-	-	-	-	13,000,000.00
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	-	-	-	-	-	12,936,235.21
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	-	-	-	-	-	13,351,598.15

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

Operating Fund:

Balance per bank	31,979,222.06
Add: Texas Class/MBIA	16,914,248.11
Lone Star	12,281,333.94
TexStar	1,387,400.38
Add: Deposits in Transit	4,862.80
Taxes in Transit	100,436.02
Less: Outstanding Checks/Wires	(441,241.32)
Balance per Books	62,226,261.99

Interest & Sinking Fund:

Balance per bank	415,362.94
Add: Texpool	12,936,235.21
Add: Taxes in Transit	31,668.90
Less: Outstanding Checks	-
Balance per Books	13,383,267.05

Total Balance per Books	75,609,529.04
--------------------------------	----------------------

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: March 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
03/01/17	Lone Star		Investment Pool	12,271,733.56	100.0000%	100.0000%	0.0000%	12,271,733.56				
			Investment	-				12,271,733.56				
			Withdrawal	-				12,271,733.56				-
03/31/17			Interest	9,600.38			0.9200%	12,281,333.94			9,600.38	
				<u>12,281,333.94</u>				<u>12,281,333.94</u>			<u>9,600.38</u>	<u>-</u>

General Fund 199

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
03/01/17	TexSTAR		Investment Pool	1,386,662.07	100.0000%	100.0000%	0.0000%	1,386,662.07				
			Investment	-				1,386,662.07				
			Withdrawal	-				1,386,662.07				-
03/31/17			Interest	738.31			0.6269%	1,387,400.38			738.31	
				<u>1,387,400.38</u>				<u>1,387,400.38</u>			<u>738.31</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
03/01/17	Texas CLASS		Investment Pool	18,610,301.40	100.0000%	100.0000%	0.0000%	18,610,301.40				
			Investment	-				18,610,301.40				
			Withdrawal	(1,711,386.52)				16,898,914.88				(1,711,386.52)
03/31/17			Interest	15,333.23			1.0000%	16,914,248.11			15,333.23	
				<u>16,914,248.11</u>				<u>16,914,248.11</u>			<u>15,333.23</u>	<u>(1,711,386.52)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: March 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
03/01/17	TexPool		Investment Pool	12,929,402.93	100.0000%	100.0000%	0.0000%	12,929,402.93				
			Investment	-				12,929,402.93				
			Withdrawal	-				12,929,402.93				-
03/31/17			Interest	6,832.28			0.6222%	12,936,235.21			6,832.28	
				12,936,235.21				12,936,235.21			6,832.28	-

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 03/31/17
Accounting Period: 03

	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	62,241,434.00	100.00%	487,081.00	100.00%	913,850.00	100.00%	9,267.00	100.00%
Period Receipts	1,187,179.79		44,863.93		-			
Revenue Received to Date	49,990,386.21	80.32%	186,601.79	38.31%	398,032.82	43.56%	2,564.49	27.67%
Revenues Receivable:	12,251,047.79	19.68%	300,479.21	61.69%	515,817.18	56.44%	6,702.51	72.33%
Expenditure Budget	65,972,806.00	100.00%	487,081.00	100.00%	913,850.00	100.00%	9,267.00	100.00%
Period Expenditures	5,294,256.50		49,549.70		97,329.10		63.02	
Exp./Encumbrances to Date	41,916,221.95	63.54%	289,409.53	59.42%	595,713.01	65.19%	2,792.51	30.13%
Balance to Expend:	24,056,584.05	36.46%	197,671.47	40.58%	318,136.99	34.81%	6,474.49	69.87%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	8,074,164.26		(102,807.74)		(197,680.19)		(228.02)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 03/31/17
Accounting Period: 03

	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	-		-		-		-	
Revenue Received to Date	24,952.25	47.28%	24,000.00	60.44%	47,326.42	40.20%	15,144.00	
Revenues Receivable:	27,822.75	52.72%	15,708.00	39.56%	70,409.58	59.80%	-	
Expenditure Budget	52,775.00	100.00%	39,708.00	100.00%	117,736.00	100.00%	15,144.00	100.00%
Period Expenditures	228.00		-		8,226.11		-	
Exp./Encumbrances to Date	29,394.00	55.70%	24,000.00	60.44%	69,873.56	59.35%	-	0.00%
Balance to Expend:	23,381.00	44.30%	15,708.00	39.56%	47,862.44	40.65%	15,144.00	
Actual Revenue Over (Under) Actual Expenditures:	(4,441.75)		-		(22,547.14)		15,144.00	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 03/31/17
Accounting Period: 03

	Fund 397	%	Fund 410	%	Fund: 429	%	Fund: 240	%
	APIB Campus Awards		Instructional Materials		State Special Revenue		Food Service	
Revenue Budget	-	100.00%	116,569.00	100.00%	377.00	100.00%	3,588,477.00	100.00%
Period Receipts	-		-		-		381,302.48	
Revenue Received to Date	-	#DIV/0!	120,904.60	103.72%	376.82	99.95%	2,404,464.62	67.01%
Revenues Receivable:	-		-	0.00%	0.18	0.05%	1,184,012.38	32.99%
Expenditure Budget	-	100.00%	372,910.00	100.00%	377.00	100.00%	3,916,263.00	100.00%
Period Expenditures	-		-		-		382,695.69	
Exp./Encumbrances to Date	-	#DIV/0!	351,312.62	94.21%	376.82	99.95%	2,353,924.89	60.11%
Balance to Expend:	-		21,597.38	5.79%	0.18	0.05%	1,562,338.11	39.89%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	-		(230,408.02)		-		50,539.73	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 03/31/17
Accounting Period: 03

	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	149,410.32		15,333.23		49,438.48	
Revenue Received to Date	11,844,585.93	103.04%	25,438,782.54	100.55%	342,449.91	56.38%
Revenues Receivable:	-	0.00%	-	0.00%	264,928.09	43.62%
Expenditure Budget	12,089,693.00	100.00%	25,300,000.00	100.00%	618,713.00	100.00%
Period Expenditures	-		1,834,175.91		44,710.05	
Exp./Encumbrances to Date	2,786,188.13	23.05%	7,611,722.97	30.09%	350,976.59	56.73%
Balance to Expend:	9,303,504.87	76.95%	17,688,277.03	69.91%	267,736.41	43.27%
Actual Revenue Over (Under) Actual Expenditures & Encumbrances:	9,058,397.80		17,827,059.57		(8,526.68)	

Denton County
Monthly Collection Status Report
March 2017

Little Elm ISD

	Collections Month of March	Cumulative Total 10/1/16 thru 03/31/17	% of Tax Levy
Current Tax Year Collections			
Base M&O	412,695.73	36,446,080.04	97.60%
Base I&S	130,510.67	11,525,685.34	
Base I&S Bond	-	-	
P&I M&O	28,975.20	46,131.14	
P&I I&S	8,959.68	12,643.11	
P&I I&S Bond	-	-	
Attorney Fee	623.51	678.37	
Subtotal	<u>581,764.79</u>	<u>48,031,218.00</u>	97.72%
Delinquent TaxYears Collections			
Base M&O	5,840.51	60,013.29	
Base I&S	2,234.83	22,799.14	
Base I&S Bond	-	-	
P&I M&O	2,057.01	21,795.83	
P&I I&S	752.18	8,270.87	
P&I I&S Bond	-	-	
Attorney Fee	2,226.39	22,820.32	
Other*	-	-	
Subtotal	<u>13,110.92</u>	<u>135,699.45</u>	
Combined Current & Delinquent:			
Base M&O	418,536.24	36,506,093.33	
Base I&S	132,745.50	11,548,484.48	
Base I&S Bond	-	-	
P&I M&O	31,032.21	67,926.97	
P&I I&S	9,711.86	20,913.98	
Attorney Fee	2,849.90	23,498.69	
Other*	-	-	
Total Collections	<u><u>594,875.71</u></u>	<u><u>48,166,917.45</u></u>	
Original 2016 Tax Levy		<u><u>48,234,867.86</u></u>	
Current 2016 Tax Levy		<u><u>49,150,344.45</u></u>	

Denton County
Cumulative Comparative Collection Status Report
March 2017

Little Elm ISD

	Tax Year 2016 Collections thru March 2017	% of Tax Levy	Tax Year 2015 Collections thru March 2016	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	47,971,765.38	97.60%	40,318,423.50	97.86%
P&I M&O + I&S	58,774.25		121,445.45	
Attorney Fee	678.37		1,126.92	
Subtotal	48,031,218.00	97.72%	40,440,995.87	98.15%
Delinquent Tax Years Collections				
Base M&O + I&S	82,812.43		185,821.55	
P&I M&O + I&S	30,066.70		42,308.39	
Attorney Fee	22,820.32		22,103.82	
Subtotal	135,699.45		250,233.76	
Combined Current & Delinquent:				
Base M&O + I&S	48,054,577.81		40,504,245.05	
P&I M&O + I&S	88,840.95		163,753.84	
Attorney Fee	23,498.69		23,230.74	
Other	-		-	
Total Collections	48,166,917.45		40,691,229.63	
Adjusted 2015 Tax Levy			41,201,823.13	
Original 2016 Tax Levy	48,234,867.86			
Current 2016 Tax Levy	49,150,344.45			

Denton County
Levy Outstanding Status Report
March 2017

Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 03/01/17	1,725,659.35	418,527.23
Base M&O + I&S Collections	543,206.40	8,075.34
Supplement/Adjustments	(3,873.88)	230.54
Remaining Levy as of 03/31/17	<u>1,178,579.07</u>	<u>410,682.43</u>
Cumulative (From 10/01/16 thru 03/31/17)		
Original 2016 Tax Levy (as of 10-1-16)	48,234,867.86	537,763.60
Base M&O + I&S Collections	47,971,765.38	82,812.43
Supplement/Adjustments	915,476.59	(44,268.74)
Remaining Levy as of 03/31/17	<u>1,178,579.07</u>	<u>410,682.43</u>

As of 05-03-17

250,000.00

Campus	Account Description	Vendor	Description	Expenditures	Encumbered	Total
Brent						
				-	-	-
						-
Chavez						
				-	-	-
						-
Hackberry						
				-	-	-
						-
High School						
				-	-	-
						-
Lakeside						
				-	-	-
						-
Maintenance						
				-	-	-
						-
Oak Point						
				-	-	-
						-
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		412.17	412.17
	Powell Restrooms	Supply Works	Hand dryers	1,500.00		1,500.00
	Powell Restrooms	Home Depot		348.58		348.58
						17,523.39
Prestwick						
				-	-	-
						-
Zellars						
				-	-	-
						-
	Total			17,111.22	412.17	17,523.39

Balance 232,476.61