

Little Elm Independent School District
General Fund
Budget Amendments
April 2017

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
1	183	00	5,714	36	5,714	997		Budget for track meet receipts and associated costs for the events
2	183	00	3,650	36	1,150	001		Budget for track meet receipts and associated costs for the events
				52	2,500	997		
3	199	11	300	13	300	001		Reallocate funds to cover band director membership dues
4	199	00	14,400	11	14,400	001		Budget for Drivers Ed summer session
5	199	13	650	11	1,850	041		Reallocate funds to cover anticipated costs for repair and maintenance and supplies for band
		36	1,200					
6	199	23	400	36	400	041		Correct prior period budget amendments to replenish band account
7	199	23	165	13	165	041		Reallocate funds to cover PLC conference costs
8	199	00	150	11	150	042		Budget for receipt of music and GTT classroom fees
		00	140	11	140			
9	199	11	1,250	51	1,250	042		Reallocate funds to purchase equipment for sound system
10	199	13	1,000	11	1,000	042		Reallocate funds to purchase music supplies
11	199	00	390	11	413	042		Budget for receipt of music and GTT classroom fees
		53	23					
12	199	11	2,600	13	1,600	104		Reallocate funds to cover purchase of reading materials and employee travel
				23	1,000			
13	199	11	1,447	13	2,500	105		Reallocate funds to cover AVID and LEAD conference costs
		23	503					
		31	550					

Little Elm Independent School District
General Fund
Budget Amendments
April 2017

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
14	199	11	500	36	500	107		Reallocate funds to cover fees for music field trip
15	199	11	50	36	50	107		Reallocate funds to cover cost of piano accompaniment
16	199	13	450	23	450	107		Reallocate funds to cover travel to leadership conference
17	199	11	2,885	23	2,885	107		Reallocate funds to cover cost of substitute assistant principal at Lakeview campus
18	199	31	1,900	23	1,900	108		Reallocate funds to purchase supplies
19	199	31	300	33	300	108		Reallocate funds to purchase nursing supplies
20	199	31	400	36	400	108		Reallocate funds to purchase LEAD awards
21	199	23	75	13	75	108		Reallocate funds to cover staff travel to Empowering Writers
22	199	51	8,900	99	8,900	703		Reallocate funds to cover higher than anticipated Denton County Appraisal District fees
23	199	00	6,000	41	6,000	740		Budget for reimbursement by Little Elm Education Foundation for consultant fees paid by District
24	199	13	1,819	11	1,819	821		Reallocate funds to purchase ELL supplies
25	199	13	359	11	1,060	824		Reallocate funds to cover renewal of Snap & Read Universal district-wide license
		21	300					
		31	296					
		61	105					

Little Elm Independent School District
General Fund
Budget Amendments
April 2017

	Fund	FX	Decrease	FX	Increase	Org	Incr / (Decr) Fund Bal	Reason
26	199	51	5,000	52	5,000	857		Reallocate funds to cover safety and security repair and maintenance
27	199	00	62,810	00	62,810		62,810	Budget higher than anticipated Alphabest revenue
28	199	00	62,810	51	4,194	Var	(62,810)	Budget for increase in payroll costs mainly due to reconfiguration of Technology Dept
				53	58,616			
		00	9,341	51	205			
				53	9,136			
29	199 183	11	12,045	36	12,045	001		Reallocate funds to purchase football uniforms
30	197	00	416,000	81	416,000	108 858	(416,000)	Budget for purchase and installation of portables at Oak Point and Zellars
Total			626,877		626,877		(416,000)	

Little Elm Independent School District
2015-2016 Fund Balance Comparison
as of February 28, 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	36,500,096	4,070	36,504,166	11,495,272		11,495,272
5800	STATE	24,197,495		24,197,495	-		-
5900	FEDERAL	1,428,000		1,428,000	-		-
		62,125,591	4,070	62,129,661	11,495,272	-	11,495,272
Expenditures							
11 Instruction		36,842,021	(47,078)	36,794,943	-		-
12 Library Services		672,160		672,160	-		-
13 Staff Development		1,167,652	59,975	1,227,627	-		-
21 Instructional Admin		1,196,149	(13,675)	1,182,474	-		-
23 Campus Administration		4,382,454	2,820	4,385,274	-		-
31 Guidance & Counseling		1,783,919	2,078	1,785,997	-		-
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		1,773,073	(150)	1,772,923	-		-
41 General Administration		2,945,403		2,945,403	-		-
51 Plant Maintenance		6,409,230	100	6,409,330	-		-
52 Security		714,391		714,391	-		-
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		975,948	-		-
95 Payments to JUV Justice Alt		36,000		36,000	-		-
99 Intergovernmental Charges		286,500		286,500	-		-
TOTAL EXPENDITURES		64,356,963	4,070	64,361,033	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 February 28, 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		3,606,263	310,000	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		3,606,263	310,000	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		1,211,546	(310,000)	901,546	64,461	-	64,461

Little Elm Independent School District
Statement of Unaudited Revenues and Expenditures - Budget vs. Actual
As of February 28, 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	36,504,166.00	3,549,978.61	36,945,571.30	441,405.30	101.21%	50%
5800	STATE	24,197,495.00	296,511.05	10,405,004.22	(13,792,490.78)	43.00%	50%
5900	FEDERAL	1,428,000.00	12,443.70	1,452,630.90	24,630.90	101.72%	50%
TOTAL REVENUES		62,129,661.00	3,858,933.36	48,803,206.42	(13,326,454.58)	78.55%	50%
EXPENDITURES							
0011	Instruction	36,794,943.00	3,256,736.26	21,034,659.33	15,760,283.67	57.17%	50%
0012	Library Services	672,160.00	60,180.76	410,904.83	261,255.17	61.13%	50%
0013	Curriculum & Staff Development	1,227,627.00	74,857.34	675,498.31	552,128.69	55.02%	50%
0021	Instructional Leadership	1,182,474.00	82,232.85	539,225.74	643,248.26	45.60%	50%
0023	School Leadership	4,385,274.00	361,748.46	2,190,345.00	2,194,929.00	49.95%	50%
0031	Guidance & Counseling	1,785,997.00	137,607.12	891,582.60	894,414.40	49.92%	50%
0032	Social Work Services	31,000.00	-	30,200.00	800.00	97.42%	50%
0033	Health Services	549,143.00	50,390.94	316,806.06	232,336.94	57.69%	50%
0034	Student Transportation	1,759,449.00	15,309.89	584,148.84	1,175,300.16	33.20%	50%
0035	Food Services	124,733.00	7,036.57	74,461.05	50,271.95	59.70%	50%
0036	Co-curricular Activities	1,772,923.00	153,826.96	1,039,749.99	733,173.01	58.65%	50%
0041	General Administration	2,945,403.00	202,928.92	1,553,040.36	1,392,362.64	52.73%	50%
0051	Plant Maintenance	6,409,330.00	466,538.97	3,377,926.33	3,031,403.67	52.70%	50%
0052	Security & Monitoring	714,391.00	41,284.24	431,978.92	282,412.08	60.47%	50%
0053	Data Processing	1,448,904.00	89,132.10	668,749.58	780,154.42	46.16%	50%
0061	Community Service	53,948.00	2,662.22	29,972.68	23,975.32	55.56%	50%
0071	Debt Services	1,204,886.00	73,768.75	764,560.45	440,325.55	63.46%	50%
0081	Facility Acquisition	975,948.00	53,125.14	276,730.00	699,218.00	28.35%	50%
0095	Pmt to Juvenile Justice	36,000.00	6,052.00	19,669.00	16,331.00	54.64%	50%
0099	Intergovernmental Charges	286,500.00	-	143,134.48	143,365.52	49.96%	50%
TOTAL EXPENDITURES		64,361,033.00	5,135,419.49	35,053,343.55	29,307,689.45	54.46%	50%
OPERATING TRANSFERS							
7910	Other Resources	-	-	-	-		
8910	Other Uses	(1,500,000.00)	-	(1,500,000.00)			
TOTAL OPERATING TRANSFERS		(1,500,000.00)	-	(1,500,000.00)			
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		39,293,536.87			

	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	-	-	-	-	-	-	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	-	-	-	-	-	-	36,120,414.82
Interest	4,693.68	4,524.99	3,796.71	4,881.07	9,941.01	10,152.74	-	-	-	-	-	-	37,990.20
Other Local Revenue	432,287.14	245,195.64	168,860.85	100,504.78	180,497.05	117,601.62	-	-	-	-	-	-	1,244,947.08
State Revenue - Available School	106,592.00	339,425.00	218,163.00	220,047.00	91,898.00	91,898.00	-	-	-	-	-	-	1,068,023.00
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	-	-	-	-	-	-	932,343.24
Federal Program Revenue	19,314.71	166,934.72	15,144.00	365,606.25	682,301.34	110,993.91	-	-	-	-	-	-	1,360,294.93
Federal Program Revenue 240	80,020.92	240,823.91	205,201.12	193,544.15	130,163.59	220,899.52	-	-	-	-	-	-	1,070,653.21
Lunch Revenue - local 240	162,904.43	171,118.11	153,304.25	104,054.44	164,999.57	153,816.66	-	-	-	-	-	-	910,197.46
Payroll Deposits	1,910.91	1,161.54	839.16	839.16	2,951.65	966.22	-	-	-	-	-	-	8,668.64
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	-	-	-	-	-	-	52,754,586.00
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	-	-	-	-	-	-	17,383,547.86
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	-	-	-	-	-	-	11,930,560.89
TRS Deposit	749,722.80	757,156.36	755,675.34	330,084.98	1,155,374.31	745,098.42	-	-	-	-	-	-	4,493,112.21
IRS Deposit	387,399.66	398,013.80	392,818.32	393,079.15	384,316.95	394,240.21	-	-	-	-	-	-	2,349,868.09
Bank Charges/ NSF's/Bk Trans	1,060.00	904.95	653.00	190.00	210.00	52.50	-	-	-	-	-	-	3,070.45
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	-	-	-	-	-	-	36,160,159.50
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	-	-	-	-	-	-	36,389,786.50
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	-	-	-	-	-	-	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	-	-	-	-	-	-	11,434,207.93
Interest	534.69	567.55	663.02	1,397.32	1,296.14	427.61	-	-	-	-	-	-	4,886.33
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	-	-	-	-	-	-	11,668,721.26
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)	-	-	-	-	-	-	(1,331,278.74)
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	-	-	-	-	-	-	289,826.37
TEXAS POOL INVESTMENT													
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	-	-	-	-	-	-	2,700,991.59
Interest Earned TexPool	843.43	878.38	885.60	1,049.44	4,223.59	5,409.04	-	-	-	-	-	-	13,289.48
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	-	-	-	-	-	-	12,929,402.93
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	-	-	-	-	-	-	13,219,229.30

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
as of February 28, 2017

Operating Fund:

Balance per bank	35,861,194.61
Add: Texas Class/MBIA	18,610,301.40
Lone Star	12,271,733.56
TexStar	1,386,662.07
Add: Deposits in Transit	5,315.24
Taxes in Transit	46,246.92
Less: Outstanding Checks/Wires	(293,023.88)

Balance per Books	67,888,429.92
--------------------------	----------------------

Interest & Sinking Fund:

Balance per bank	289,826.37
Add: Texpool	12,929,402.93
Add: Taxes in Transit	14,627.43
Less: Outstanding Checks	-

Balance per Books	13,233,856.73
--------------------------	----------------------

Total Balance per Books	81,122,286.65
--------------------------------	----------------------

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: February 28, 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
02/01/17	Lone Star		Investment Pool	12,263,651.99	100.0000%	100.0000%	0.0000%	12,263,651.99				
			Investment	-				12,263,651.99				
			Withdrawal	-				12,263,651.99				-
02/28/17			Interest	8,081.57			0.8600%	12,271,733.56			8,081.57	
				<u>12,271,733.56</u>				<u>12,271,733.56</u>			<u>8,081.57</u>	<u>-</u>

General Fund 199

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
02/01/17	TexSTAR		Investment Pool	1,386,073.71	100.0000%	100.0000%	0.0000%	1,386,073.71				
			Investment	-				1,386,073.71				
			Withdrawal	-				1,386,073.71				-
02/28/17			Interest	588.36			0.5533%	1,386,662.07			588.36	
				<u>1,386,662.07</u>				<u>1,386,662.07</u>			<u>588.36</u>	<u>-</u>

Construction Fund 647

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
02/01/17	Texas CLASS		Investment Pool	19,410,544.61	100.0000%	100.0000%	0.0000%	19,410,544.61				
			Investment	-				19,410,544.61				
			Withdrawal	(814,285.85)				18,596,258.76				(814,285.85)
02/28/17			Interest	14,042.64			0.9700%	18,610,301.40			14,042.64	
				<u>18,610,301.40</u>				<u>18,610,301.40</u>			<u>14,042.64</u>	<u>(814,285.85)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: February 28, 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
02/01/17	TexPool		Investment Pool	13,708,872.03	100.0000%	100.0000%	0.0000%	13,708,872.03				
			Investment	2,000,000.00				15,708,872.03				
			Withdrawal	(2,784,878.14)				12,923,993.89				(2,784,878.14)
02/28/17			Interest	5,409.04			0.5591%	12,929,402.93			5,409.04	
				<u>12,929,402.93</u>				<u>12,929,402.93</u>			<u>5,409.04</u>	<u>(2,784,878.14)</u>

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 02/28/17
Accounting Period: 02

	Fund: 1XX %		Fund: 211 %		Fund: 224 %		Fund: 225 %	
	General Operating		Title I-A Improving Basic		IDEA-B Formula (Spec Ed)		IDEA-B Pre-School (Spec Ed)	
Revenue Budget	62,129,661.00	100.00%	487,081.00	100.00%	913,850.00	100.00%	9,267.00	100.00%
Period Receipts	3,858,933.36		-		84,409.54		471.91	
Revenue Received to Date	48,803,206.42	78.55%	141,737.86	29.10%	398,032.82	43.56%	2,564.49	27.67%
Revenues Receivable:	13,326,454.58	21.45%	345,343.14	70.90%	515,817.18	56.44%	6,702.51	72.33%
Expenditure Budget	65,861,033.00	100.00%	487,081.00	100.00%	913,850.00	100.00%	9,267.00	100.00%
Period Expenditures	5,135,419.49		41,158.94		95,776.09		-	
Exp./Encumbrances to Date	36,553,343.55	55.50%	234,491.72	48.14%	501,692.86	54.90%	2,684.49	28.97%
Balance to Expend:	29,307,689.45	44.50%	252,589.28	51.86%	412,157.14	45.10%	6,582.51	71.03%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	12,249,862.87		(92,753.86)		(103,660.04)		(120.00)	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 02/28/17
Accounting Period: 02

	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	15,657.33		-		10,455.13		-	
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	593.75		-		9,471.03		-	
Exp./Encumbrances to Date	27,833.09	52.74%	24,000.00	60.44%	64,722.45	54.97%	-	0.00%
Balance to Expend:	24,941.91	47.26%	15,708.00	39.56%	53,013.55	45.03%	15,144.00	
Actual Revenue Over (Under) Actual Expenditures:	(2,880.84)		-		(17,396.03)		15,144.00	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 02/28/17
Accounting Period: 02

	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	-		-		-		395,502.45	
Revenue Received to Date	-	#DIV/0!	120,904.60	103.72%	376.82	99.95%	2,023,162.14	56.38%
Revenues Receivable:	-		-	0.00%	0.18	0.05%	1,565,314.86	43.62%
Expenditure Budget	-	100.00%	372,910.00	100.00%	377.00	100.00%	3,916,263.00	100.00%
Period Expenditures	-		4,421.39		-		432,192.58	
Exp./Encumbrances to Date	-	#DIV/0!	351,312.62	94.21%	376.82	99.95%	1,920,999.39	49.05%
Balance to Expend:	-		21,597.38	5.79%	0.18	0.05%	1,995,263.61	50.95%
Actual Revenue Over (Under)								
Actual Expenditures & Encumbrances:	-		(230,408.02)		-		102,162.75	

Little Elm Independent School District
Summary of Revenue & Expenditures As Of 02/28/17
Accounting Period: 02

	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	1,106,761.19		14,042.64		48,290.47	
Revenue Received to Date	11,695,175.61	101.74%	25,423,449.31	100.49%	293,011.43	48.24%
Revenues Receivable:	-	0.00%	-	0.00%	314,366.57	51.76%
Expenditure Budget	12,089,693.00	100.00%	25,300,000.00	100.00%	618,713.00	100.00%
Period Expenditures	2,784,878.14		926,832.43		48,711.86	
Exp./Encumbrances to Date	2,786,188.13	23.05%	5,627,609.66	22.24%	307,300.65	49.67%
Balance to Expend:	9,303,504.87	76.95%	19,672,390.34	77.76%	311,412.35	50.33%
Actual Revenue Over (Under) Actual Expenditures & Encumbrances:	8,908,987.48		19,795,839.65		(14,289.22)	

Denton County
Monthly Collection Status Report
February 2017

Little Elm ISD

	Collections Month of February	Cumulative Total 10/1/16 thru 02/28/17	% of Tax Levy
Current Tax Year Collections			
Base M&O	3,439,996.71	36,033,384.31	96.49%
Base I&S	1,087,862.43	11,395,174.67	
Base I&S Bond	-	-	
P&I M&O	13,159.74	17,155.94	
P&I I&S	3,683.43	3,683.43	
P&I I&S Bond	-	-	
Attorney Fee	54.86	54.86	
Subtotal	<u>4,544,757.17</u>	<u>47,449,453.21</u>	96.53%
Delinquent TaxYears Collections			
Base M&O	14,566.31	54,172.78	
Base I&S	6,311.22	20,564.31	
Base I&S Bond	-	-	
P&I M&O	6,927.12	19,738.82	
P&I I&S	3,067.46	7,518.69	
P&I I&S Bond	-	-	
Attorney Fee	6,150.43	20,593.93	
Other*	-	-	
Subtotal	<u>37,022.54</u>	<u>122,588.53</u>	
Combined Current & Delinquent:			
Base M&O	3,454,563.02	36,087,557.09	
Base I&S	1,094,173.65	11,415,738.98	
Base I&S Bond	-	-	
P&I M&O	20,086.86	36,894.76	
P&I I&S	6,750.89	11,202.12	
Attorney Fee	6,205.29	20,648.79	
Other*	-	-	
Total Collections	<u><u>4,581,779.71</u></u>	<u><u>47,572,041.74</u></u>	
Original 2016 Tax Levy		<u><u>48,234,867.86</u></u>	
Current 2016 Tax Levy		<u><u>49,154,218.33</u></u>	

Denton County
Cumulative Comparative Collection Status Report
February 2017

Little Elm ISD

	Tax Year 2016 Collections thru February 2017	% of Tax Levy	Tax Year 2015 Collections thru February 2016	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	47,428,558.98	96.49%	39,726,065.68	96.39%
P&I M&O + I&S	20,839.37		78,912.40	
Attorney Fee	54.86		1,116.41	
Subtotal	<u>47,449,453.21</u>	96.53%	<u>39,806,094.49</u>	96.58%
Delinquent Tax Years Collections				
Base M&O + I&S	74,737.09		184,129.11	
P&I M&O + I&S	27,257.51		41,119.66	
Attorney Fee	20,593.93		21,094.45	
Subtotal	<u>122,588.53</u>		<u>246,343.22</u>	
Combined Current & Delinquent:				
Base M&O + I&S	47,503,296.07		39,910,194.79	
P&I M&O + I&S	48,096.88		120,032.06	
Attorney Fee	20,648.79		22,210.86	
Other	-		-	
Total Collections	<u><u>47,572,041.74</u></u>		<u><u>40,052,437.71</u></u>	
Adjusted 2015 Tax Levy			<u><u>41,214,558.37</u></u>	
Original 2016 Tax Levy	<u><u>48,234,867.86</u></u>			
Current 2016 Tax Levy	<u><u>49,154,218.33</u></u>			

Denton County
Levy Outstanding Status Report
February 2017
Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 02/01/17	6,302,154.46	445,031.11
Base M&O + I&S Collections	4,527,859.14	20,877.53
Supplement/Adjustments	(48,635.97)	(5,626.35)
Remaining Levy as of 02/28/17	<u>1,725,659.35</u>	<u>418,527.23</u>
Cumulative (From 10/01/16 thru 02/28/17)		
Original 2016 Tax Levy (as of 10-1-16)	48,234,867.86	537,763.60
Base M&O + I&S Collections	47,428,558.98	74,737.09
Supplement/Adjustments	919,350.47	(44,499.28)
Remaining Levy as of 02/28/17	<u>1,725,659.35</u>	<u>418,527.23</u>

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