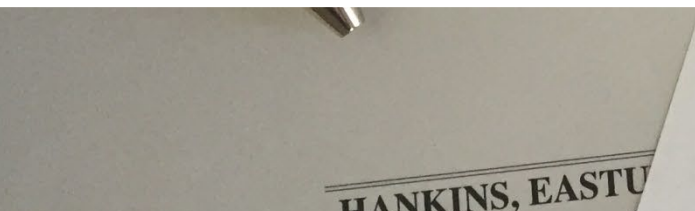


Little Elm ISD

February 2022, Financial Report

Jesse Wyse, Director of Budget and Finance

Board Meeting
February 28, 2022
6:00 pm

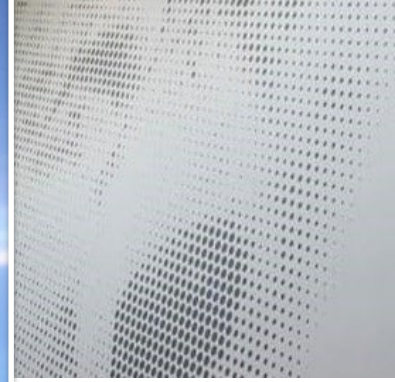


Freeze	Assessed	Taxable	Actual
DP	14,492,304		
DPS	89,114		
OV65	343,949,075	11,578,345	
Total	358,521,493	11,578,345	
Tax Rate	358,521,493	64	

3,808	Appraised Value	(-)	
	Homestead Cap	=	2,64
	Assessed Value	(-)	
	Total Exemptions Amount (Breakdown on Next Page)	(-)	2,64

for To

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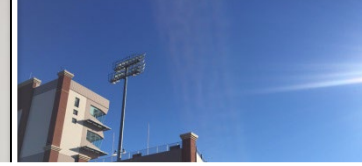
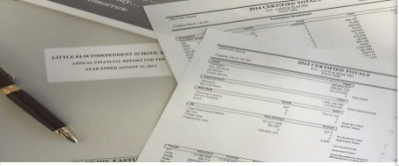
30,000	
404,188	
76,681	
7,024,466	
431,087	
234,370	
170,112	
2,072	
CERTIFIED TOTALS	
LITTLE ELM ISD	
Grand Totals	
Value	
533,875,047	
293,500	

General Fund

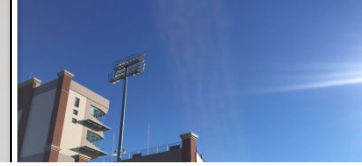
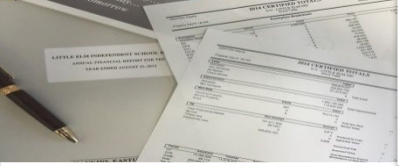
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Freeze	Assessed	Taxable	Actual
DP			
DPS	14,492,304		
OV65	89,114		
Total	343,949,075	11,578,345	
Tax Rate	358	64	

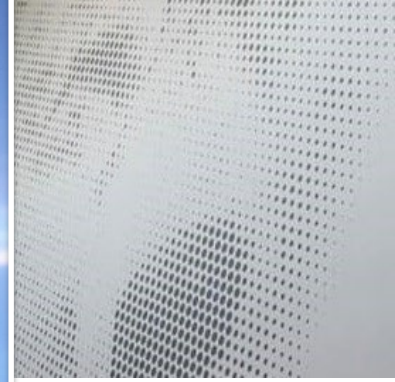
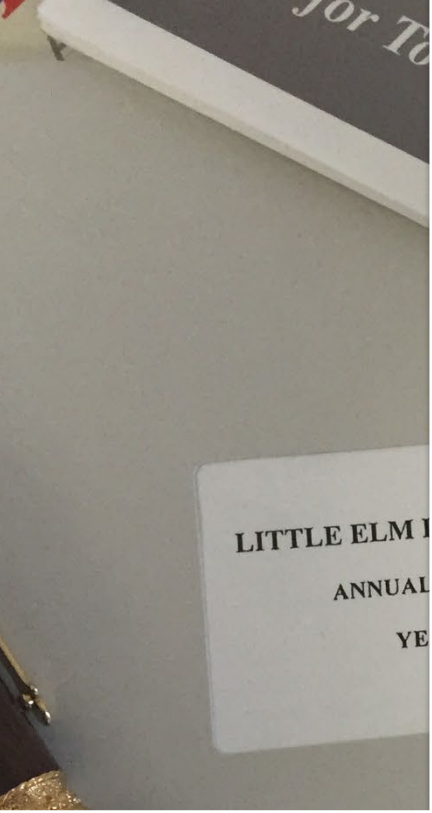
3,808	Appraised Value	(-)
	Homestead Cap	=
	Assessed Value	(-)
	Total Exemptions Amount (Breakdown on Next Page)	(-)
		2,64



Revenue Source				
Local Revenue	60,677,086	14,416		60,691,502
State Revenue	21,504,495	52,688		21,557,183
Federal Revenue	1,750,000			1,750,000
Total Estimated Revenue	83,931,581	67,104	0	83,998,685
Appropriations - Campus				
11 Instructional	46,255,713	50,777		46,306,490
12 Instruction Resources & Media	805,939	175,000		980,939
13 Curriculum and Staff Development	3,079,123	48,887		3,128,010
21 Instructional Leadership	1,462,487	118,491		1,580,978
23 School Leadership	5,000,424	51,000		5,051,424
31 Guidance, Counseling & Evaluation	2,945,419	(285,000)		2,660,419
32 Social Work Services	37,300			37,300
33 Health Services	680,727	25,000		705,727
34 Student (Pupil) Transportation	2,987,225			2,987,225
35 Food Services	200,351	(79,000)		121,351
36 Co-curricular & Extracurricular	3,047,504	39,949		3,087,453

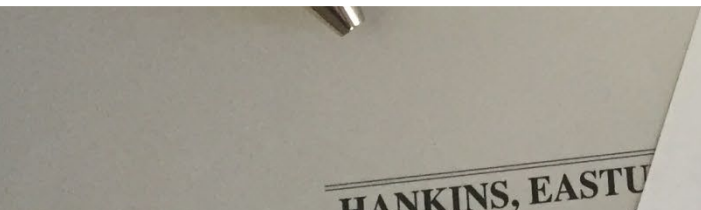


Budget Recap Continued	Initial Budget Sep 1, 2021	Prior YTD Amendments	Proposed Amendments	Amended Budget
Appropriations Continued - Other				
41 General Administration	3,529,266			3,529,266
51 Plant Maintenance & Operations	9,886,754	(170,000)		9,716,754
52 Security & Monitoring Services	1,058,781	90,000		1,148,781
53 Data Processing Services	1,723,072	20,000		1,743,072
61 Community Services (Child Care)	60,296	(15,000)		45,296
81 Facilities	25,007	(3,000)		22,007
91 Recapture	626,193			626,193
95 Pmts to Juvenile Justice Alternative E	5,000			5,000
99 County Appraisal District Fees	515,000			515,000
Total Appropriations	83,931,581	67,104		83,998,685
Other Sources/Use	0	0	0	0
Budget Surplus/(Planned Deficit)	0	0	0	0
Beginning Fund Balance	33,953,476	0	0	33,953,476
Proposed Ending Fund Balance	33,953,476	0	0	33,953,476



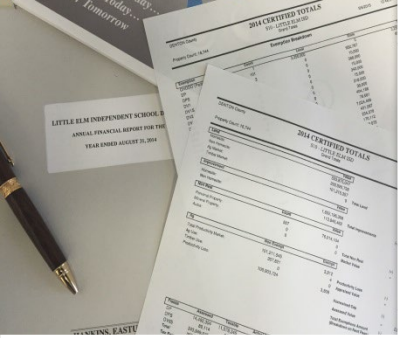
30,000	
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CERTIFIED TOTALS	
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293,500,000	

Capital Outlay Fund



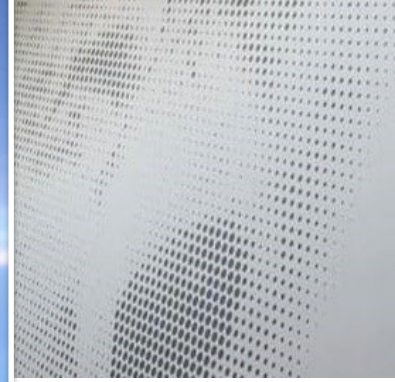
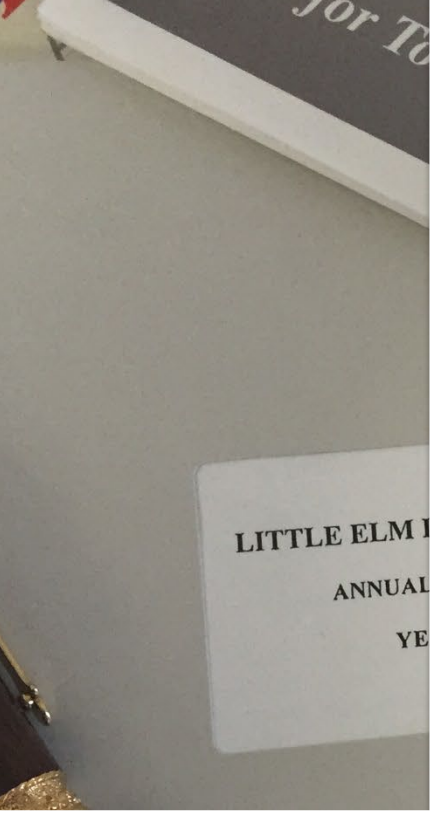
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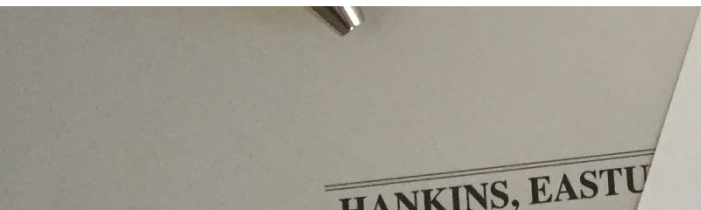
Bond Sales to date				
Voter Authorization	235,000,000			235,000,000
May 2018 Bond Sale		150,000,000		85,000,000
August 2018 Bond Sale		25,000,000		60,000,000
December 2019 Bond Sale		20,000,000		40,000,000
December 2020 Bond Sale		25,000,000		15,000,000
May 2021 Bond Sale		10,000,000		5,000,000
Total	235,000,000	230,000,000		5,000,000
		Approved Budgets	Project to Date Expenditures	Project Budget Remaining
Board Approved Budget		226,210,388	197,598,121	28,612,267

Projects, budgets and balances can be viewed at: [LEISD's Financial Transparency Web Page](#)



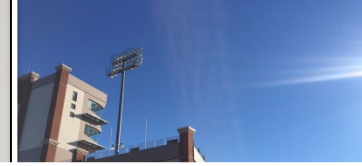
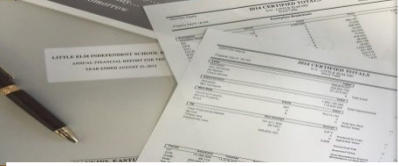
307	404,188
	76,681
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CERTIFIED TOTALS	
LITTLE ELM ISD	
Grand Totals	
	Value
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	293,500

Debt Service Fund

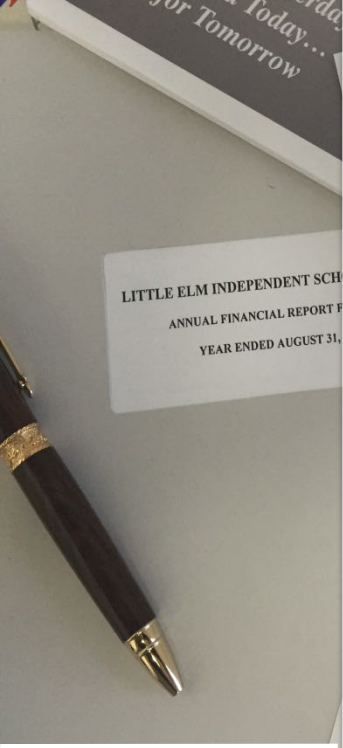


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	Total Exemptions Amount (Breakdown on Next Page)	(-)
		2,64



2021-22 Debt Service Fund Budget February 27, 2022	Budget	Prior YTD Realized	Current Realized	YTD Realized	Budget to Actual
Revenue Source					
Property Tax Revenue (\$.47 tax rate)	28,075,275	22,719,115	5,238,897	27,958,012	(117,263)
Existing Debt Allotment (EDA)	250,000	236,465	0	236,465	(13,535)
Total Budget to Actual Revenue	28,325,275	22,955,580	5,238,897	28,194,477	(130,798)
Expenditures (Payments due Feb 15 & Aug 15)					
Debt Service	28,325,275	2,000	9,619,124	9,621,124	18,704,151
Total Budget to Actual Expenditures	28,325,275	2,000	9,619,124	9,621,124	18,704,151
Bond Refunding					
Bond Refunding	0	0	0	0	0
Prem/Discount on Bond Issue	0	0	0	0	0
Escrow Agent	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
Est Beg Budgetary Fund Balance	7,170,400				
Revenue over Expenditure	0				
Ending Budgetary Fund Balance	7,170,400				

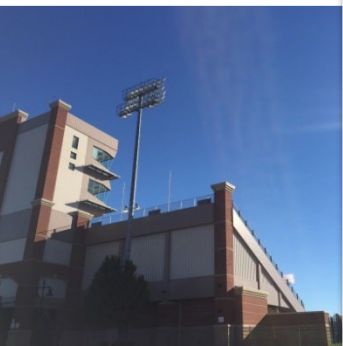


Financials in board packet

- Budget Roll Forward Report
- Statement of Revenue and Expenditures
- Cash Flow Statement
- Bank Reconciliations
- Investment Report
- Fund Summary of Revenue and Expenditures
- Tax Collection Report
- Construction Report



Located on the Web @ www.littleelmsd.net - Finance



- The Administration recommends approval of certain December 2021 Financial Reports as submitted.