

Agenda of Regular Meeting

The Board of Trustees Little Elm ISD

A Regular Meeting of the Board of Trustees of Little Elm ISD will be held December 12, 2022, beginning at 6:00 PM in the Little Elm ISD Administration Building.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Call to Order Open Session in the Board Room at Little Elm ISD Administration Building on 400 Lobo Lane, Little Elm, Texas 75068.
2. The Board will recess into Closed Meeting in the Board Support Conference Room as permitted by the Texas Open Meetings Act Code Subchapter 551.072 & 551.074. The Board and Superintendent will discuss:
 - A. Personnel
 - B. Land
3. Pledge of Allegiance
4. Invocation
5. Introduction and Roll Call
6. Superintendent Spotlight
 - A. Student Recognition
Presenter: Ross Roberts
 - B. Community Support Recognition
Presenter: Daniel Gallagher
7. Reports of the Superintendent
 - A. Report/Update on Fund Balance 4
Presenter: Shay Adams
8. Citizen Input
Audience participation shall be permitted at regular Board meetings and shall be limited to the public comment portion designated for that purpose
9. Approval of Minutes
 - A. Consider approval of Special Meeting Minutes - 11/22/2022 5
Presenter: Sonia S. Flores
 - B. Consider approval of Regular Board Meeting Minutes - 11/28/2022 7
Presenter: Sonia S. Flores
10. Action Items
 - A. Consider approval of New HVAC Replacements 11
Presenter: Rick Martin
11. Consent Agenda

A. Consider approval of Reclassification of Business and Finance Services Position	14
Presenter: Asheley Brown	
B. Consider approval of Literacy Academy Region 11 MOU	16
Presenter: Dr. Penny Tramel	
C. Consider approval of Financial Reports - October, 2022	21
Presenter: Jesse Wyse	
12. Board President Comments	
Presenter: Jason Olson	
13. Board Comments	
14. Superintendent Comments	
15. Adjournment	

If, during the course of the meeting, the Board of Trustees should determine that a closed meeting should be conducted, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code Section 551.001 et seq. The meeting will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed or executive meeting or session concerning any and all purposes permitted by the Act, including, but not limited to the following sections and purposes:

Texas Government Code Section:

551.071	Private consultation with the Board's attorney.
551.072	Discussing purchase, exchange, lease, or value of real property.
551.073	Discussing negotiated contracts for prospective gifts or donations.
551.074	Discussing personnel or to hear complaints against personnel.
551.075	To confer with employees of the school district to receive information or to ask questions.
551.076	Considering the deployment, specific occasions, for or implementation of security personnel or devices.
551.082	Considering discipline of a public school child, or complaint or charge against personnel.
551.0821	Considering personally identifiable information about public school student.
551.083	Considering the standards, guidelines, terms, or conditions the board will follow, or will instruct its representatives to follow, in consultation with representatives of employees groups,
551.084	Excluding witnesses from a hearing.

Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting.

Should any final action, final decision, or final vote be required in the opinion of the School Board with regard to any matter considered in such closed or executive session, then the final action, final decision, or final vote shall be either:

- (a) in the open meeting covered by the Notice upon the reconvening of the public meeting, or
- (b) at a subsequent public meeting of the School Board upon

notice thereof; as the School Board shall determine.

Superintendent

Original copy of this agenda was posted on the bulletin board at the Little Elm ISD Administration Building 72 hours prior to the scheduled meeting.

Sonia S. Flores

Board Agenda Item

Little Elm Independent School District
400 Lobo Lane
Little Elm, Texas 75068

	Reports of the Superintendent	Business Item	Consent Agenda	Reports, Routine Monthly	Action Item
Board Mtg. Date 12-12-2022	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Subject:	Report/Update on Fund Balance				
Presenter or Contact Person:	Shay Adams, Assistant Superintendent for Business & Finance Services				
Policy/Code:	Board Policy CE (Local) Annual Operating Budget (includes Fund Balance section)				
Summary:	In accordance with board policy, the Assistant Superintendent will provide an update to the Board addressing compliance with the policy.				
Financial Implications:	Although there are no specific financial implications or action associated with this agenda item, the financial health of the district is dependent on the fund balance reported herein.				
Attachments:	Provided under separate cover at the Board Meeting.				
Recommendation:	None - report only				
Motion:	None- report only				

Board Agenda Item

Little Elm Independent School District

300 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
12-12-2022	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	SPECIAL MEETING MINUTES - 11/22/2022.				
Presenter or Contact Person:	Sonia S. Flores				
Policy/Code:	N/A				
Strategic Plan Goal:	N/A				
Summary:	Board Meeting Minutes for November 22, 2022.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Meeting Minutes				
Recommendation:	The Administration recommends the approval of the Special Board Meeting Minutes for November 22, 2022.				
Motion:	I move that the Board approve the attached Special Board Meeting Minutes for November 22, 2022.				

Minutes of Special Meeting

The Board of Trustees Little Elm ISD

A Special Meeting of the Board of Trustees of Little Elm ISD will be held November 22, 2022, beginning at 10:00 AM in the Little Elm ISD Administration Building.

PRESENT: President Jason Olson, Vice President Monique Thompson, Secretary DeLeon English, Trustee Ken Beber, and Trustee Mary Watkins.

ABSENT: Trustee David Montemayor and Trustee Alejandro Flores.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Call to Order Open Session in the Board Room at Little Elm ISD Administration Building on 400 Lobo Lane, Little Elm, Texas 75068. Board President Jason Olson called the meeting to order at 10:00 am.
2. Introduction and Roll Call
Ms. Sonia S. Flores took roll call.
3. Consider approval of the Canvassing Returns and Declaring Results of the November 8, 2022, Bond Election
Ms. Sonia S. Flores presented to the Board this item.
Vice President Monique Thompson made the first motion to approve as submitted. Trustee Mary Watkins seconded the motion. The motion passed (5-0).
4. Adjournment
Secretary DeLeon English made the first motion to adjourn the meeting. Trustee Ken Beber seconded the motion. The motion passed (5-0). The meeting adjourned at 10:01 am.

Board Agenda Item

Little Elm Independent School District

300 Lobo Lane

Little Elm, Texas 75068

	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
Board Mtg. Date 12-12-2022	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	REGULAR BOARD MEETING MINUTES - 11/28/2022.				
Presenter or Contact Person:	Sonia S. Flores				
Policy/Code:	N/A				
Strategic Plan Goal:	N/A				
Summary:	Board Meeting Minutes for November 28, 2022.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Meeting Minutes				
Recommendation:	The Administration recommends the approval of the Regular Board Meeting Minutes for November 28, 2022.				
Motion:	I move that the Board approve the attached Regular Board Meeting Minutes for November 28, 2022.				

Minutes of Regular Meeting

The Board of Trustees Little Elm ISD

A Regular Meeting of the Board of Trustees of Little Elm ISD will be held November 28, 2022, beginning at 6:00 PM in the Little Elm ISD Administration Building.

PRESENT: President Jason Olson, Vice President Monique Thompson, Trustee Ken Beber, Trustee Mary Watkins, Trustee David Montemayor, Trustee Alejandro Flores, and Superintendent Daniel Gallagher.

LATE: Secretary DeLeon English.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Call to Order Open Session in the Board Room at Little Elm ISD Administration Building on 400 Lobo Lane, Little Elm, Texas 75068. Board President Jason Olson called the meeting to order at 6:00 pm.
2. The Board recessed into Closed Meeting at 6:00 pm in the Board Support Conference Room as permitted by the Texas Open Meetings Act Code Subchapter 551.072 & 551.074. The Board and Superintendent discussed:
 - A. Personnel
 - B. LandThe Board reconvened at 7:00 pm.
3. Pledge of Allegiance
The Board led those present to The Pledges of The United States Flag and The Texas Flag.
4. Invocation
There was no invocation
5. Introduction and Roll Call
Ms. Sonia S. Flores took roll call
6. Superintendent Spotlight
 - A. Student Recognition
Mr. Ross Roberts and campus administrators recognized the students of the month.
 - B. Community Partnership Award
Mr. Daniel Gallagher and Ms. Cecelia Jones presented the Community Partnership Award to CUTX for all they do for Little Elm ISD.
 - C. Long Range Facilities Planning Committee and PAC
Mr. Daniel Gallagher and Ms. Cecelia Jones Thanked the Long Range Facilities Planning Committee and the PAC for their support and help during the Bond Election.
7. Reports of the Superintendent
 - A. Report on Four Day Week
Dr. Penny Tramel briefed the Board about the following:

Consideration of a 4-Day Week

- Needs Alignment
- Our Objectives in Little Elm
- Impact on Academics – Student Achievement at the Highest Level
- Potential Additional Benefits
- But what about
- Questions / Comments

B. Construction Update

Mr. Rick Martin presented the following to the Board:

- Little Elm High School Facility
- Completed Program Projects
- Recently Completed (Indoor Facility)
- Recently Completed (HS Welding Shop Expansion)
- Nearly Completed (Lebanon Access Drive @ Strike MS)
- Under Construction (Zellars Early Childhood)
- Other Construction Activity
- More to Come...
- Questions?

8. Citizen Input

Audience participation shall be permitted at regular Board meetings and shall be limited to the public comment portion designated for that purpose

Dan Blackwood – Bond Oversight Committee

Rene Jaime – Spanish Curriculum

9. Approval of Minutes

A. Consider approval of Public Hearing Meeting Minutes - June 20, 2022

Ms. Sonia S. Flores presented this item to the Board.

Trustee David Montemayor made the first motion to approve this item as submitted. Secretary DeLeon English seconded the motion. The motion passed (6-1-0). Trustee Alejandro Flores abstained from voting.

B. Consider approval of Regular Board Meeting Minutes - October 24, 2022

Ms. Sonia S. Flores presented this item to the Board.

Trustee Mary Watkins made the first motion to approve this item as submitted. Trustee Alejandro Flores seconded the motion. The motion passed (5-2-0). Trustees David Montemayor and DeLeon English abstained from voting.

10. Action Items

A. Consider approval of the Voluntary Retirement Agreement between the Superintendent and Little Elm ISD Board of Trustees

Mr. Daniel Gallagher presented this item to the Board.

Secretary DeLeon English made the first motion to approve this item as discussed in closed session. Trustee Mary Watkins seconded the motion. The motion passed (7-0).

B. Consider approval of Hiring of Interim Middle School Principal

Ms. Asheley Brown presented this item to the Board.

Vice President Monique Thompson made the first motion to approve this item as discussed in closed session. Trustee David Montemayor seconded the motion. The motion passed (7-0).

Ms. Lynda Opitz is the Interim Middle School Principal.

C. Consider approval of Personnel Actions Related to DFE (LEGAL)

Ms. Asheley Brown presented this item to the Board.

Trustee Mary Watkins made the first motion to approve this item as discussed in closed session. Trustee Alejandro Flores seconded the motion. The motion passed (7-0).

D. Consider approval of the Procurement Method for the 2022 Bond Program
Mr. Rick Martin briefed the Board about this. This is to request approval to use the Construction Manager at Risk method of procurement for the 2022 Bond Program and authorization to issue RFQ's for both CM and JOC Contractors.

Trustee David Montemayor made the motion to approve this item as submitted. Trustee Mary Watkins seconded the motion. The motion passed (7-0).

11. Consent Agenda

A. Consider approval of SETI NASA Airborne Astronomy Ambassador MOU

B. Consider approval of 2023-2024 New Courses

Vice President Monique Thompson made the first motion to pull this item. Secretary DeLeon English seconded the motion.

Dr. Penny Tramel approached the Board about this item and after further discussion, Trustee Alejandro Flores made the first motion to approve this item. Trustee Mary Watkins seconded the motion. The motion passed (7-0).

C. Consider approval of T-TESS Appraisers and Appraisal Calendar

D. Consider approval of Little Elm ISD Expenditures over \$100,000 Summary Report

E. Consider approval of Financial Reports - September 2022

F. Consider approval of Temporary Construction Easement for Lakewood Village Elementary Site

G. Consider approval of New Buses

Trustee David Montemayor made the first motion to approve the Consent Agenda as submitted with the exception of Item B. Trustee Alejandro Flores seconded the motion. The motion passed (7-0).

12. Board President Comments

President Jason Olson wished everyone a Happy Thanksgiving Break and thanked the staff and the LRFPC for everything they did.

13. Board Comments

Trustee Ken Beber said that it is very nice seeing the students being recognized.

Trustee David Montemayor thanked everyone for putting the meeting together and wished the band students good luck.

Vice President Monique Thompson is excited about the students being recognized. Dr. Thompson also reminded everyone of the Mayor's Math Challenge.

Secretary DeLeon English thanked the staff and administration.

Trustee Mary Watkins thanked Cabinets for the presentations, especially Dr. Tramel. Ms. Watkins also thanked the community for the passing of the Bond. She also congratulated the Theater Department at LEHS for an amazing presentation.

Trustee Alejandro Flores asked about substitutes and not having any.

14. Superintendent Comments

Superintendent Daniel Gallagher was very happy to celebrate with our students. Mr. Gallagher was happy to help ATMOS and thanked staff and parents.

15. Adjournment

Vice President Monique Thompson made the first motion to adjourn the meeting. Trustee Alejandro Flores seconded the motion. The motion passed (7-0).

The meeting adjourned at 9:11 pm.

Board Agenda Item

Little Elm Independent School District
300 Lobo Lane
Little Elm, Texas 75068

	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
Board Mtg. Date 12-12-2022	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	NEW HVAC REPLACEMENTS				
Presenter or Contact Person:	Rick Martin, Executive Director of Construction				
Policy/Code:	CVD (LOCAL)				
Strategic Plan Goal:	To ensure fiscal health & sustainability.				
Summary:	Requesting approval for the purchase and installations of ten (10) HVAC units that service the athletic areas at Lakeside, and one (1) split system at the stadium press box.				
Financial Implications:	Total cost for Lakeside will be \$367,800, and for \$3,800 for the stadium press box. Both of these will be funded from the 2017 Bond Emergency HVAC Replacement allocation.				
Attachments:	Proposals from SFCC.				
Recommendation:	The Administration recommends the approval of these purchases as presented, and to authorize the Superintendent or his designee to execute the required purchase documents.				
Motion:	I move the Board approve these purchases as presented, and authorize the Superintendent or his designee to execute the required purchase documents.				

SFCC

Sports Facilities Construction Company

12600 Preston Road

(214)-387-7987 Tel ♦ Frisco, Texas 75033 ♦ (214) 387-7987 Fax

HARD COST PROPOSAL #22BM73L-R1

Lakeside RTU Replacements

DATE: 11/18/2022	FROM: Brandon Marris Cell: 972-839-7410
TO: LITTLE ELM ISD	PROJECT: Lakeside RTU Replacements
ATTN: Danny Cogdell	ADDRESS: 400 Lobo Ln
ADDRESS: 4415 E. Dickson	CITY: Little Elm, Tx 75068
CITY: Little Elm, Tx 75068	
TELE: 940-594-3947	PAGE [S] 1
FAX:	

As requested by Little Elm I.S.D., SFCC has agreed to perform the following work and to price all work according to the 2022 R.S. Means Facilities Cost Index as attached to this proposal with the .89 ratio factor for work using the line items which most closely resemble the work as needed & necessary and/or terms governed in contract to be performed and completed 100%

DESCRIPTION

Using an approved vendor SFCC will replace (10) existing rooftop units, (4) over the gym, (5) over the boys and girls locker room, and (1) in the gym hall corridor. We will also replace (1) split AC system. We will provide the HVAC Units & curb adapters, crane services, line voltage electrical disconnect and reconnect, drain piping, gas piping, and installing necessary curb adapters and miscellaneous material. We will start up the equipment and recover and coordinate the transfer of all refrigerant to a certified refrigerant handling facility.

EXCLUSIONS

Taxes, bonds, permits, fees, electrical, engineer,

TOTAL AMOUNT

\$367,800

IF BOND REQUIRED ADD 2.5% OR \$9,195 = \$376,995.00

Payment terms: 30days

Accepted for:
SFCC, Inc.

Accepted for Customer

Authorized Signature

Date

Authorized Signature

Date

Please print name & title

SFCC

Sports Facilities Construction Company

12600 Preston Road

(214)-387-7987 Tel ♦ Frisco, Texas 75033 ♦ (214) 387-7987 Fax

PROPOSAL #22BM82L

LE Stadium Split Unit

DATE: 11/18/2022	FROM: Brandon Marris Cell: 972-839-7410
TO: LITTLE ELM ISD	PROJECT: LE Stadium Split Unit
ATTN: Danny Cogdell	ADDRESS: 1151 E Eldorado Pkwy
ADDRESS: 300 Lobo Ln	CITY: Little Elm, Tx 75068
CITY: Little Elm, Tx 75068	
TELE: 940-594-3947	PAGE S 1
FAX:	

As requested by Little Elm I.S.D., SFCC has agreed to perform the following work and to price all work according to the 2020 R.S. Means Facilities Cost Index as attached to this proposal with the .89 ratio factor for work using the line items which most closely resemble the work as needed & necessary and/or terms governed in contract to be performed and completed 100%

DESCRIPTION

Using an approved vendor SFCC will replace existing split ac system air handler located above the ceiling on the 3rd floor and the split condenser located on the roof of the facility. We will provide the crane rental and duct jack lift rental. Remove and replace the ceiling grid. Remove and appropriately discard of old equipment.

EXCLUSIONS

Taxes, bonds, permits, fees, data, fire, technology, engineer,

TOTAL AMOUNT

\$3,800.00

Payment terms: 30days

Accepted for:
SFCC, Inc.

Accepted for Customer

Authorized Signature

Date

Authorized Signature

Date

This bid is valid for 30 days.

Please print name & title

Board Agenda Item

Little Elm Independent School District

400 Lobo Lane

Little Elm, Texas 75068

	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
Board Mtg. Date 12-12-2022	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	RECLASSIFICATION OF BUSINESS AND FINANCE SERVICES POSITIONS				
Presenter or Contact Person:	Asheley Brown, Executive Director of Human Resource Services				
Policy/Code:	DCA, DCB, DC, and DCE as appropriate				
Strategic Plan Goal:	We will recruit, recognize, and retain high quality and effective personnel to support student success at every level.				
Summary:	<p>The Business and Finance Services department will be restructured to better meet the needs of the district. With this restructuring, some position reclassifications will occur. There will be no additional financial impact on the budget. The recommended reclassifications are:</p> <ul style="list-style-type: none">• Payroll & Benefits Specialist, Clerk/Para Paygrade 7 - reclassified to Clerk/Para Paygrade 8• Accountant, Admin/Professional Paygrade 1 - reclassified to Coordinator of Accounting, Admin/Professional Paygrade 2• Accounts Payable Specialist, Clerk/Para Paygrade 8 - reclassified to Business Services Specialist, Clerk/Para Paygrade 9• Director of Budget & Finance, Admin/Professional Paygrade 5 - reclassified to Executive Director of Business Services, Admin/Professional Paygrade 7• Director of Accounting, Admin/Professional Paygrade 6 - reclassified to Coordinator of Business Services, Admin/Prof Paygrade 2				
Financial Implications:	N/A				

Attachments: | N/A

Recommendation: | **The Administration recommends approval of the reclassification of the Business and Finance Services positions as submitted.**

Motion: | **I move the Board approve the reclassification of Business and Finance Services positions as submitted.**

Board Agenda Item

Little Elm Independent School District
 300 Lobo Lane
 Little Elm, Texas 75068

Board Mtg. Date 12-12-2022	Reports of the Superintendent <input type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input checked="" type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	LITERACY ACADEMY ESC REGION 11 MOU				
Presenter or Contact Person:	Dr. Penny Tramel, Assistant Superintendent for Curriculum and Learning Services				
Policy/Code:	N/A				
Strategic Plan Goal(s):	We will engage each student in learning experiences that increase student growth and achievement. We will engage each employee in meaningful learning experiences that support student success.				
Summary:	HB3 requires that each classroom teacher initially employed to teach kindergarten, first, second, or third grade and each principal at a campus with kindergarten, first, second, or third grade must attend a reading academy by the end of their first year of placement in that grade level or campus. [TEC, §28.0062(2)(B)].				
Financial Implications:	The District pays per participant \$400 for the Blended Academy.				
Attachments:	ESC Region 11 Reading Academies MOU				
Recommendation:	I recommend that the Board approve the ESC Region 11 Reading Academies MOU as submitted.				
Motion:	I move the Board approve the ESC Region 11 Reading Academies MOU as submitted.				



MEMORANDUM OF UNDERSTANDING Reading Academies Blended Cohort(s)

RECITALS

THIS INTERLOCAL AGREEMENT (hereinafter referred to as "Agreement") is made and entered into by and between the Little Elm Independent School District, (hereinafter referred to as "The District" and Education Service Center Region 11, (hereinafter referred to as "ESC Region 11"),

WHEREAS, the Texas Government Code, Chapter 791, the "Interlocal Cooperation Act," authorizes local government entities to enter into interlocal contracts for governmental purposes; and

WHEREAS, to accomplish the outcome of every Kindergarten through Third Grade teacher and principal receiving Reading Academy training, TEA has published guidance in the form of letters to school districts and FAQ guidance to Education Service Centers; and

WHEREAS, the most recent guidance to Education Service Center regarding their provision of Reading Academies to school districts and is incorporated for all purposes into this MOU as if reproduced in its entirety; and

WHEREAS, TEA states that school districts have the following three options relating to ensuring their teachers obtain Reading Academies training:

1. **Use an Authorized Provider** for Comprehensive and/or Blended training for teachers and principals.
 - District pays per participant (\$3,000 for Comprehensive; \$400 for Blended).
2. **Apply to be an approved Authorized Provider** and provide the training to participants.
 - As an Authorized Provider, the district would assume all costs for the training.
3. **Sign an MOU with an Authorized Provider, then employ staff to act as Cohort Leaders and provide either the Blended or Comprehensive training locally to teachers and principals.**

- District pays a flat fee to the Authorized Provider (\$10,000 per Cohort Leader for Blended; \$12,000 per Cohort Leader for Comprehensive).

WHEREAS, ESC Region 11, as an Authorized Provider, desires to comply with the guidance set forth by TEA by entering into this MOU with school districts that opt to provide Reading Academy training for their teachers and principals through Options 1 and 3 above.

NOW, THEREFORE, in consideration of the mutual promises and subject to the terms and conditions set forth herein, the Parties hereto agree as follows:

I. Designation by District of Reading Academies Services to be Provided by ESC Region 11:

The District opts for ESC Region 11 to provide Reading Academies training to the District as follows:

Use ESC Region 11 as an Authorized Provider, and ESC Region 11 will employ staff to act as Cohort Leaders and provide the Blended training to participants.

II. Responsibilities of the Parties.

a. For ESC Region 11:

- 1) Ensure all Cohort Leaders meet the screening requirements determined by TEA.
- 2) Hire Cohort Leaders and assume responsibility for providing salary and benefits.
- 3) Ensure all Cohort Leaders attend the Cohort Leader training provided by TEA.
- 4) Ensure all Cohort Leaders abide by the established participant limitations for each cohort:
 - i. The leader of a Blended Cohort may manage a cohort of up to 100 participants - Blended Cohort Leaders may lead up to 3 cohorts at a time.
- 5) Support online training as determined by the TEA Blended Model.
- 6) Review submitted assignments and provide individual scoring and feedback.
- 7) Coordinate any additional logistics with the district.
- 8) Communicate monthly progress towards participant course completion.

b. For the District:

- 1) Assign one or more individuals to support the coordination and implementation of Reading Academies.
- 2) Support district participants in creation of TEALearn Account.
- 3) Structure the district professional development calendar to support the implementation of Reading Academies.
- 4) Support ESC Region 11 in tracking and supporting teacher completion of Reading Academy requirements, including ensuring participant fidelity to pacing guide.
- 5) Ensure all participants attend a 1-hour mandatory onboarding meeting with Cohort Leader.

- 6) Communicate Reading Academies expectations to participants and collect signed "Participant Statement of Understanding" for all participants enrolled in the course. The statement of understanding will be provided by ESC Region 11.
- 7) Ensure participants are willing and able to complete the entirety of the Reading Academies content within the course time period, unless one of the following exceptions arises: Resignation, Retirement, Termination, Reassignment outside of K-3, FMLA, personal COVID diagnosis, or another extreme circumstance deemed appropriate by TEA and/or ESC Region 11.

III. TERM OF AGREEMENT

This Agreement shall be effective on 1/1/2023, and terminate, except as provided herein, on 12/31/2023, unless sooner terminated upon 30 days prior written notice by either party or upon completion of all training by ESC Region 11 of the District's personnel (the "Term"). Upon termination hereof, each party agrees to cooperate with the other to fulfill any action required by TEA in its regulation of Reading Academies. No monies will be refunded unless Agreement is terminated within 30 days of initial signing date. No paid spots will be deferred to a future cohort launch.

IV. FEES

District pays a \$400 fee per participant, with a total of 82 participants for a total cost of \$ 32,800.00. Breakdown of participants is as follows: 5 Admin/ 67 ELAR/ 5 SLAR
5 STR ELAR ~ STR SLAR

V. ADDITIONAL TERMS AND CONDITIONS.

1. **Assignments.** Neither Party may assign this Agreement without the prior written consent of the other.
2. **Entire Agreement.** This Agreement contains all of the agreement between the Parties with respect to the matters contained herein and no prior agreement or understanding pertaining to any such matters shall be effective for any purpose.
3. **Independent Contractor Status.** Each party and its people are independent contractors in relation to the other party with respect to all matters arising under this Agreement. Nothing herein shall be deemed to establish a partnership, joint venture, association, or employment relationship between the parties.
4. **Third Party Beneficiaries.** Nothing in this Agreement creates, or will be deemed to create, third party beneficiaries of or under this Agreement.
5. **Governing Law.** This Agreement shall be governed, construed, and enforced according to the laws of the State of Texas, without giving effect to principles of conflicts of laws, and the Parties agree to resolve any dispute in the state and federal courts having jurisdiction in Tarrant County, Texas.
6. **Sovereign Immunity.** Nothing in this Agreement shall be deemed to waive the sovereign immunity of ESC Region 11, of the staff and employees of ESC Region 11, or of the District.

Board Agenda Item

Little Elm Independent School District
400 Lobo Lane
Little Elm, Texas 75068

	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
Board Mtg. Date 12-12-2022	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	FINANCIAL REPORTS - OCTOBER 2022				
Presenter or Contact Person:	Jesse Wyse, Director of Budget and Finance				
Policy/Code:	Board Legal Status Powers and Duties - BAA (LOCAL) Annual Operating Budget - CE (LOCAL)				
Strategic Plan Goal:	Ensuring Fiscal Health & Sustainability				
Summary:	Monthly financial reports prepared by Business Services Department				
Financial Implications:	Increase in General Fund revenues and increase in appropriate expenditure budgets				
Attachments:	Financial Reports Statement of Unaudited Revenue and Expenditures Financial Statements for Special Revenue Funds Cash Flow Statements Bank and Investment Reconciliations Reports for Current Investments by Fund Property Tax Collection Reports Capital Project Reports Expenditures Between \$50K - \$100K				

Recommendation: | **The Administration recommends approval of the October 2022 Financial Reports as presented.**

Motion: | **I move that the Board approve the October 2022 Financial Reports as presented.**



Budget Amendment Reports
November 28, 2022

The Texas Education Code requires Board approval of the budget for the General Operating, Child Nutrition and Debt Service Funds. The following summary reports of budget revisions, adjustments, and transfers are being submitted to the Board of Trustees for adoption/ratification.

General Operating Fund

No budget adjustments to report.

Child Nutrition Fund

Correction to excess fund balance plan budget amendment presented in the November 2022 financial report. Indirect cost of \$556,032 was incorrectly recorded as expense when it should have been recorded as contra revenue.

Debt Service Fund

No budget adjustments to report.

**Little Elm Independent School District
GENERAL OPERATING
Fiscal Year Ending June 30, 2023**

	Original Budget	Revised Budget	11/28/2022 Amendments	Proposed Amended Budget
REVENUES:				
5700 Local Revenue	63,962,172	68,924,305	-	68,924,305
5800 State Program Revenues	20,495,133	16,267,414	-	16,267,414
5900 Federal Program Revenues	1,750,000	1,750,000	-	1,750,000
Total Revenue	86,207,305	86,941,719	-	86,941,719
EXPENDITURES:				
11 Instruction	46,860,023	46,602,958	-	46,602,958
12 Library Services	1,102,182	1,079,705	-	1,079,705
13 Staff Development	2,918,981	2,864,633	-	2,864,633
21 Instructional Admin	1,612,022	1,577,977	-	1,577,977
23 Campus Administration	5,157,676	5,206,676	-	5,206,676
31 Guidance & Counseling	2,811,558	2,775,493	-	2,775,493
32 Attendance & Social Services	-	13,520	-	13,520
33 Health Services	753,516	738,516	-	738,516
34 Student Transportation	3,199,925	3,199,925	-	3,199,925
35 Food Services	16,819	164,407	-	164,407
36 Co-curricular Activities	3,052,033	3,059,533	-	3,059,533
41 General Administration	4,002,479	4,063,479	-	4,063,479
51 Plant Maintenance	10,113,019	10,223,119	-	10,223,119
52 Security	1,162,717	1,538,092	-	1,538,092
53 Data Processing	2,138,825	2,083,825	-	2,083,825
61 Community Services	2,280	48,065	-	48,065
71 Debt Services	-	-	-	-
81 Facilities	1,500	19,044	-	19,044
91 Contracted Instr Between Schools	756,000	1,107,002	-	1,107,002
95 Payments to JUV Justice Alt	5,000	35,000	-	35,000
99 Intergovernmental Charges	540,750	540,750	-	540,750
Total Expenditures	86,207,305	86,941,719	-	86,941,719
00 Other Resources	-	-	-	-
00 Other Uses	-	-	-	-
NET SURPLUS / (DEFICIT)	-	-	-	-

Little Elm Independent School District
CHILD NUTRITION
Fiscal Year Ending June 30, 2023

	Original Budget	Revised Budget	11/28/2022 Amendments	Proposed Amended Budget
REVENUES:				
5700 Local Revenue	1,750,000	1,750,000	-	1,750,000
5800 State Program Revenues	20,000	20,000	-	20,000
5900 Federal Program Revenues	3,571,000	3,574,135	(556,032)	3,018,103
Total Revenue	5,341,000	5,344,135	(556,032)	4,788,103
EXPENDITURES:				
35 Food Services	5,341,000	6,643,616	(556,032)	6,087,584
Total Expenditures	5,341,000	6,643,616	(556,032)	6,087,584
00 Other Resources	-	-	-	-
00 Other Uses	-	-	-	-
NET SURPLUS / (DEFICIT)	-	(1,299,481)	-	(1,299,481)

Little Elm Independent School District
DEBT SERVICE
Fiscal Year Ending June 30, 2023

	Original Budget	Revised Budget	11/28/2022 Amendments	Proposed Amended Budget
REVENUES:				
5700 Local Revenue	28,816,425	-	-	28,816,425
5800 State Program Revenues	250,000	-	-	250,000
5900 Federal Program Revenues	-	-	-	-
Total Revenue	29,066,425	-	-	29,066,425
EXPENDITURES:				
71 Debt Service - Principal	12,880,275	-	-	12,880,275
71 Debt Service - Interest	16,166,150	-	-	16,166,150
71 Debt Service - Fees	20,000	-	-	20,000
Total Expenditures	29,066,425	-	-	29,066,425
00 Other Resources	-	-	-	-
00 Other Uses	-	-	-	-
NET SURPLUS / (DEFICIT)	-	-	-	-



Financial Reports
November 28, 2022

Each month, financial reports are prepared detailing the status of the District's budget as of the most recent accounting period. To increase financial transparency, the following reports are included.

- Statements of Unaudited Revenues and Expenditures for the General Fund, Child Nutrition Fund and Debt Service Fund
 - Expenditures Summarized by Function
 - Expenditures Summarized by Function and Object
- Financial Statements for the Special Revenue Funds 2XX, 3XX and 4XX and Fund 720 Child Care
- Cash Flow Statements
- Bank and Investment Reconciliations
- Reports for Current Investments by Fund
- Property Tax Collection Reports
- Bond Capital Project Report
- Non-Bond Capital Project Report
- Expenditures Between \$50K-\$100K

The financial statements for the Special Revenue Funds 2XX, 3XX and 4XX and Child Care Fund 720 are to provide specific information about funds received through federal, state and local sources that are accounted for outside the General Operating Fund.

Statement of Unaudited Revenues and Expenditures
 LITTLE ELM I.S.D
 Budget vs. Actual As of October
 GENERAL OPERATING FUND 1XX 2022-2023

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
REVENUES:						
5700	REVENUE-LOCAL AND INTERMEDIATE	68,924,305.00	-1,230,009.90	.00	67,694,295.10	7.62%
5800	STATE PROGRAM REVENUES	16,267,414.00	-14,670,385.05	.00	1,597,028.95	90.91%
5900	FEDERAL PROGRAM REVENUES	1,750,000.00	-236,509.51	.00	1,513,490.49	1.47%
5000	Total Revenues	86,941,719.00	-16,136,904.46	.00	70,804,814.54	100.00%
EXPENDITURES:						
11	INSTRUCTION	-46,644,958.00	14,942,698.49	745,785.02	-30,956,474.49	52.81%
12	INSTRUCTIONAL RESOURCES/MEDIA	-1,079,705.00	342,256.32	24,793.46	-712,655.22	1.21%
13	CURRICULUM & STAFF DEVELOPMENT	-2,864,633.00	854,935.97	146,282.44	-1,863,414.59	3.02%
21	INSTRUCTIONAL LEADERSHIP	-1,577,977.00	494,207.34	18,920.40	-1,064,849.26	1.75%
23	SCHOOL LEADERSHIP	-5,206,676.00	1,624,996.56	18,782.26	-3,562,897.18	5.74%
31	GUIDANCE AND COUNSELING SVS	-2,775,493.00	854,095.91	50,898.50	-1,870,498.59	3.02%
32	SOCIAL WORK SERVICES	-13,520.00	2,537.95	.00	-10,982.05	.01%
33	HEALTH SERVICES	-738,516.00	218,899.19	3,090.87	-516,525.94	.77%
34	STUDENT TRANSPORTATION	-3,199,925.00	710,416.82	161,215.08	-2,328,293.10	2.51%
35	FOOD SERVICES	-164,407.00	49,197.95	.00	-115,209.05	.17%
36	CO-CURRICULAR ACTIVITIES	-3,059,533.00	923,602.36	156,340.43	-1,979,590.21	3.26%
41	GENERAL ADMINISTRATION	-4,063,479.00	1,341,107.47	219,367.92	-2,503,003.61	4.74%
51	PLANT MAINTENANCE & OPERATION	-10,223,119.00	3,776,581.86	1,796,257.00	-4,650,280.14	13.35%
52	SECURITY & MONITORING SERVICES	-1,526,092.00	567,120.98	59,441.85	-899,529.17	2.00%
53	DATA PROCESSING SERVICES	-2,083,825.00	856,257.12	157,125.54	-1,070,442.34	3.03%
61	COMMUNITY SERVICES	-48,065.00	12,786.71	.00	-35,278.29	.05%
81	FACILITIES ACQ & CONSTRUCTION	-19,044.00	6,480.54	.00	-12,563.46	.02%
91	CONTRACTED INST BETWEEN SCHOOL	-1,107,002.00	587,657.00	.00	-519,345.00	2.08%
95	PAYMENTS TO JUV JUSTICE ALTERN	-5,000.00	3,960.00	.00	-1,040.00	.01%
99	INTERGOVERNMENTAL CHARGES	-540,750.00	127,862.20	255,724.40	-157,163.40	.45%
6000	Total Expenditures	-86,941,719.00	28,297,658.74	3,814,025.17	-54,830,035.09	100.00%
OPERATING TRANSFERS:						
7919	INSURANCE PROCEEDS	.00	-16,937.44	.00	-16,937.44	
7000	Total Other Resources/Non-Operating Rev	.00	-16,937.44	.00	-16,937.44	
8913	EXTRAORDINARY ITEMS	.00	21,938.88	.00	21,938.88	
8000	Total Other Uses/Non-Operating Exp	.00	21,938.88	.00	21,938.88	
Total Operating Transfers		.00	5,001.44			
3000 Fund Balance - June (Audited)		33,953,476.46	-33,953,476.46			
3000 Year to Date Fund Balance (Unaudited)		33,953,476.46	-21,787,720.74			

End of Report

Statement of Unaudited Revenues and Expenditures
 LITTLE ELM I.S.D
 Budget vs. Actual As of October
 CHILD NUTRITION FUND 1XX 2022-2023

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
REVENUES:						
5700	REVENUE-LOCAL AND INTERMEDIATE	1,750,000.00	-571,179.75	.00	1,178,820.25	40.43%
5800	STATE PROGRAM REVENUES	20,000.00	.00	.00	20,000.00	.00%
5900	FEDERAL PROGRAM REVENUES	3,571,000.00	-841,700.63	.00	2,729,299.37	59.57%
5000	Total Revenues	5,341,000.00	-1,412,880.38	.00	3,928,119.62	100.00%
EXPENDITURES:						
35	FOOD SERVICES	-5,341,000.00	1,345,481.54	915,639.39	-3,079,879.07	100.00%
6000	Total Expenditures	-5,341,000.00	1,345,481.54	915,639.39	-3,079,879.07	100.00%
	Total Operating Transfers	.00	.00			
3000	Fund Balance - June (Audited)	2,477,756.32	-2,477,756.32			
3000	Year to Date Fund Balance (Unaudited)	2,477,756.32	-2,545,155.16			

End of Report

Statement of Unaudited Revenues and Expenditures
 LITTLE ELM I.S.D
 Budget vs. Actual As of October
 DEBT SERVICE FUND 1XX 2022-2023

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
REVENUES:						
5700	REVENUE-LOCAL AND INTERMEDIATE	28,816,425.00	-468,503.87	.00	28,347,921.13	100.00%
5800	STATE PROGRAM REVENUES	250,000.00	.00	.00	250,000.00	.00%
5000	Total Revenues	29,066,425.00	-468,503.87	.00	28,597,921.13	100.00%
EXPENDITURES:						
71	DEBT SERVICE	-29,066,425.00	18,704,550.73	8,200.00	-10,353,674.27	100.00%
6000	Total Expenditures	-29,066,425.00	18,704,550.73	8,200.00	-10,353,674.27	100.00%
OPERATING TRANSFERS:						
7916	PREM/DISCOUNT ON BOND ISSUE	.00	-10,374.91	.00	-10,374.91	
7000	Total Other Resources/Non-Operating Rev	.00	-10,374.91	.00	-10,374.91	
	Total Operating Transfers	.00	-10,374.91			
3000	Fund Balance - June (Audited)	26,499,867.54	-26,466,867.54			
3000	Year to Date Fund Balance (Unaudited)	26,499,867.54	-8,241,195.59			

End of Report

Date Run: 11-18-2022 2:19 PM
Cnty Dist: 061-914

Combined Funds Board Report
Fund Description
LITTLE ELM I.S.D
As of October

Program: FIN3051
Page: 1 of 1
File ID: C

General Operating Funds

163 PAYROLL CLEARING
164 ACCOUNTS PAYABLE CLEARING
199 GENERAL FUND

Special Revenue Funds

240 NATL BREAKFAST/LUNCH PROGRAM

Interest & Sinking Funds

511 DEBT SERVICE FUND

Combined Funds Board Report
 Comparison of Revenue to Budget
 LITTLE ELM I.S.D
 As of October

	<u>Estimated Revenue</u>	<u>Realized Revenue</u>	<u>Realized Revenue To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
General Operating Funds					
5700 - REVENUE-LOCAL AND INTERMEDIATE					
5710 - LOCAL REAL/PERS PROPERTY TAXES	68,349,291.00	-425,908.47	-760,377.75	67,588,913.25	1.11%
5730 - TUITION AND FEES	4,051.00	-1,728.72	-24,254.77	-20,203.77	598.74%
5740 - OTHER REVENUES LOCAL SOURCES	570,962.00	-70,974.23	-342,274.38	228,687.62	59.95%
5750 - REVENUES-COCURRIC/ENTERPRISING	1.00	-37,400.00	-103,103.00	-103,102.00	10310300.
Total 5700 - REVENUE-LOCAL AND INTERMEDIATE	68,924,305.00	-536,011.42	-1,230,009.90	67,694,295.10	1.78%
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA/FOUNDATION REVENUES	11,567,677.00	-5,298,243.00	-13,364,758.00	-1,797,081.00	115.54%
5830 - REV/STATE AGENCIES (NOT TEA)	4,699,737.00	-328,206.04	-1,305,627.05	3,394,109.95	27.78%
Total 5800 - STATE PROGRAM REVENUES	16,267,414.00	-5,626,449.04	-14,670,385.05	1,597,028.95	90.18%
5900 - FEDERAL PROGRAM REVENUES					
5920 - FED REV DISTRIBUTED BY TEA	600,000.00	.00	-17,719.42	582,280.58	2.95%
5930 - FED REV DIST BY STATE(NOT TEA)	1,150,000.00	-20,178.41	-218,790.09	931,209.91	19.03%
Total 5900 - FEDERAL PROGRAM REVENUES	1,750,000.00	-20,178.41	-236,509.51	1,513,490.49	13.51%
5000 Total REVENUES	86,941,719.00	-6,182,638.87	-16,136,904.46	70,804,814.54	18.56%

Combined Funds Board Report
 Comparison of Revenue to Budget
 LITTLE ELM I.S.D
 As of October

	<u>Estimated Revenue</u>	<u>Realized Revenue</u>	<u>Realized Revenue To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
General Operating Funds					
7900 - OTHER USES					
7910 - OTHER RESOURCES	.00	.00	-16,937.44	-16,937.44	.00%
Total 7900 - OTHER RESOURCE ACCOUNTS	.00	.00	-16,937.44	-16,937.44	.00%
7000 Total OTHER RESOURCES ACCOUNTS	.00	.00	-16,937.44	-16,937.44	.00%

Combined Funds Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LITTLE ELM I.S.D
 As of October

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
General Operating Funds						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-42,776,520.00	.00	4,353,296.85	13,753,935.94	-29,022,584.06	32.15%
6200 - PROFESSIONAL & CONTRACTED SVS	-2,040,914.00	411,076.61	307,246.07	460,429.00	-1,169,408.39	22.56%
6300 - SUPPLIES AND MATERIALS	-1,596,144.00	328,425.79	146,976.78	721,664.10	-546,054.11	45.21%
6400 - OTHER OPERATING COSTS	-231,380.00	6,282.62	267.57	6,669.45	-218,427.93	2.88%
Total Function 11 INSTRUCTION	-46,644,958.00	745,785.02	4,807,787.27	14,942,698.49	-30,956,474.49	32.03%
12 - INSTRUCTIONAL RESOURCES/MEDIA						
6100 - PAYROLL COSTS	-898,266.00	.00	93,038.90	295,246.56	-603,019.44	32.87%
6200 - PROFESSIONAL & CONTRACTED SVS	-25,525.00	14,377.50	2,656.07	2,656.07	-8,491.43	10.41%
6300 - SUPPLIES AND MATERIALS	-147,119.00	10,377.96	12,765.78	44,338.69	-92,402.35	30.14%
6400 - OTHER OPERATING COSTS	-8,795.00	38.00	.00	15.00	-8,742.00	.17%
Total Function 12 INSTRUCTIONAL	-1,079,705.00	24,793.46	108,460.75	342,256.32	-712,655.22	31.70%
13 - CURRICULUM & STAFF DEVELOPMENT						
6100 - PAYROLL COSTS	-2,176,486.00	.00	169,379.06	691,456.72	-1,485,029.28	31.77%
6200 - PROFESSIONAL & CONTRACTED SVS	-260,625.00	118,534.76	14,444.68	41,623.40	-100,466.84	15.97%
6300 - SUPPLIES AND MATERIALS	-157,961.00	3,919.06	6,135.64	35,309.99	-118,731.95	22.35%
6400 - OTHER OPERATING COSTS	-269,561.00	23,828.62	14,340.88	86,545.86	-159,186.52	32.11%
Total Function 13 CURRICULUM & STAFF	-2,864,633.00	146,282.44	204,300.26	854,935.97	-1,863,414.59	29.84%
21 - INSTRUCTIONAL LEADERSHIP						
6100 - PAYROLL COSTS	-1,402,465.00	.00	112,548.86	460,929.56	-941,535.44	32.87%
6200 - PROFESSIONAL & CONTRACTED SVS	-23,048.00	1,742.11	199.80	5,965.98	-15,339.91	25.89%
6300 - SUPPLIES AND MATERIALS	-63,437.00	5,698.02	2,238.29	11,430.25	-46,308.73	18.02%
6400 - OTHER OPERATING COSTS	-89,027.00	11,480.27	4,908.15	15,881.55	-61,665.18	17.84%
Total Function 21 INSTRUCTIONAL LEADERSHIP	-1,577,977.00	18,920.40	119,895.10	494,207.34	-1,064,849.26	31.32%
23 - SCHOOL LEADERSHIP						
6100 - PAYROLL COSTS	-4,997,489.00	.00	399,696.18	1,545,946.11	-3,451,542.89	30.93%
6200 - PROFESSIONAL & CONTRACTED SVS	-24,716.00	8,644.06	1,917.82	9,108.14	-6,963.80	36.85%
6300 - SUPPLIES AND MATERIALS	-83,256.00	2,667.60	3,263.98	30,399.00	-50,189.40	36.51%
6400 - OTHER OPERATING COSTS	-101,215.00	7,470.60	5,348.58	39,543.31	-54,201.09	39.07%
Total Function 23 SCHOOL LEADERSHIP	-5,206,676.00	18,782.26	410,226.56	1,624,996.56	-3,562,897.18	31.21%
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS	-2,452,692.00	.00	220,685.96	767,294.07	-1,685,397.93	31.28%
6200 - PROFESSIONAL & CONTRACTED SVS	-124,400.00	45,828.00	9,936.00	18,716.50	-59,855.50	15.05%

Combined Funds Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LITTLE ELM I.S.D
 As of October

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
General Operating Funds						
6300 - SUPPLIES AND MATERIALS	-175,085.00	341.07	1,621.14	64,412.99	-110,330.94	36.79%
6400 - OTHER OPERATING COSTS	-23,316.00	4,729.43	2,055.76	3,672.35	-14,914.22	15.75%
Total Function 31 GUIDANCE AND COUNSELING SVS	-2,775,493.00	50,898.50	234,298.86	854,095.91	-1,870,498.59	30.77%
32 - SOCIAL WORK SERVICES						
6100 - PAYROLL COSTS	-13,520.00	.00	853.23	2,537.95	-10,982.05	18.77%
Total Function 32 SOCIAL WORK SERVICES	-13,520.00	.00	853.23	2,537.95	-10,982.05	18.77%
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS	-714,020.00	.00	63,167.23	211,103.89	-502,916.11	29.57%
6200 - PROFESSIONAL & CONTRACTED SVS	-6,500.00	956.00	4,394.68	4,394.68	-1,149.32	67.61%
6300 - SUPPLIES AND MATERIALS	-14,686.00	1,777.25	979.71	3,244.86	-9,663.89	22.09%
6400 - OTHER OPERATING COSTS	-3,310.00	357.62	.00	155.76	-2,796.62	4.71%
Total Function 33 HEALTH SERVICES	-738,516.00	3,090.87	68,541.62	218,899.19	-516,525.94	29.64%
34 - STUDENT TRANSPORTATION						
6200 - PROFESSIONAL & CONTRACTED SVS	-2,797,000.00	.00	367,624.73	652,206.51	-2,144,793.49	23.32%
6300 - SUPPLIES AND MATERIALS	-402,275.00	161,215.08	10,573.13	58,210.31	-182,849.61	14.47%
6400 - OTHER OPERATING COSTS	-650.00	.00	.00	.00	-650.00	-.00%
Total Function 34 STUDENT TRANSPORTATION	-3,199,925.00	161,215.08	378,197.86	710,416.82	-2,328,293.10	22.20%
35 - FOOD SERVICES						
6100 - PAYROLL COSTS	-164,407.00	.00	12,389.47	49,197.95	-115,209.05	29.92%
Total Function 35 FOOD SERVICES	-164,407.00	.00	12,389.47	49,197.95	-115,209.05	29.92%
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-2,071,437.00	.00	179,353.92	590,580.68	-1,480,856.32	28.51%
6200 - PROFESSIONAL & CONTRACTED SVS	-214,333.00	16,739.27	31,774.21	72,058.08	-125,535.65	33.62%
6300 - SUPPLIES AND MATERIALS	-355,423.00	62,139.91	41,901.01	126,104.00	-167,179.09	35.48%
6400 - OTHER OPERATING COSTS	-418,339.00	77,461.25	41,022.46	134,859.60	-206,018.15	32.24%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-1.00	.00	.00	.00	-1.00	-.00%
Total Function 36 CO-CURRICULAR ACTIVITIES	-3,059,533.00	156,340.43	294,051.60	923,602.36	-1,979,590.21	30.19%
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-2,964,429.00	.00	244,094.41	1,002,736.15	-1,961,692.85	33.83%
6200 - PROFESSIONAL & CONTRACTED SVS	-539,403.00	137,103.16	30,702.44	103,887.73	-298,412.11	19.26%
6300 - SUPPLIES AND MATERIALS	-297,837.00	22,306.72	11,151.21	165,252.64	-110,277.64	55.48%
6400 - OTHER OPERATING COSTS	-261,810.00	59,958.04	14,747.03	69,230.95	-132,621.01	26.44%
Total Function 41 GENERAL ADMINISTRATION	-4,063,479.00	219,367.92	300,695.09	1,341,107.47	-2,503,003.61	33.00%

Combined Funds Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LITTLE ELM I.S.D
 As of October

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
General Operating Funds						
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-4,129,369.00	.00	364,367.93	1,296,563.37	-2,832,805.63	31.40%
6200 - PROFESSIONAL & CONTRACTED SVS	-4,203,214.00	1,569,152.52	382,530.62	1,276,165.59	-1,357,895.89	30.36%
6300 - SUPPLIES AND MATERIALS	-744,034.00	202,302.24	33,582.27	141,668.50	-400,063.26	19.04%
6400 - OTHER OPERATING COSTS	-1,136,502.00	17,625.75	3,790.71	1,062,184.40	-56,691.85	93.46%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-10,000.00	7,176.49	.00	.00	-2,823.51	-00%
Total Function 51 PLANT MAINTENANCE &	-10,223,119.00	1,796,257.00	784,271.53	3,776,581.86	-4,650,280.14	36.94%
52 - SECURITY & MONITORING SERVICES						
6100 - PAYROLL COSTS	-157,100.00	.00	8,122.74	26,755.00	-130,345.00	17.03%
6200 - PROFESSIONAL & CONTRACTED SVS	-1,296,873.00	53,310.18	505,824.34	524,969.54	-718,593.28	40.48%
6300 - SUPPLIES AND MATERIALS	-56,671.00	2,195.00	1,606.06	12,655.00	-41,821.00	22.33%
6400 - OTHER OPERATING COSTS	-15,448.00	3,936.67	1,128.55	2,741.44	-8,769.89	17.75%
Total Function 52 SECURITY & MONITORING	-1,526,092.00	59,441.85	516,681.69	567,120.98	-899,529.17	37.16%
53 - DATA PROCESSING SERVICES						
6100 - PAYROLL COSTS	-1,396,425.00	.00	119,831.09	475,342.39	-921,082.61	34.04%
6200 - PROFESSIONAL & CONTRACTED SVS	-192,935.00	83,951.60	8,945.00	42,627.47	-66,355.93	22.09%
6300 - SUPPLIES AND MATERIALS	-399,105.00	71,996.19	29,103.72	273,041.69	-54,067.12	68.41%
6400 - OTHER OPERATING COSTS	-33,900.00	1,177.75	989.08	3,785.57	-28,936.68	11.17%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-61,460.00	.00	.00	61,460.00	.00	100.00%
Total Function 53 DATA PROCESSING SERVICES	-2,083,825.00	157,125.54	158,868.89	856,257.12	-1,070,442.34	41.09%
61 - COMMUNITY SERVICES						
6100 - PAYROLL COSTS	-47,785.00	.00	3,297.42	12,786.71	-34,998.29	26.76%
6400 - OTHER OPERATING COSTS	-280.00	.00	.00	.00	-280.00	-00%
Total Function 61 COMMUNITY SERVICES	-48,065.00	.00	3,297.42	12,786.71	-35,278.29	26.60%
81 - FACILITIES ACQ & CONSTRUCTION						
6100 - PAYROLL COSTS	-19,044.00	.00	1,624.38	6,480.54	-12,563.46	34.03%
Total Function 81 FACILITIES ACQ & CONSTRUCTION	-19,044.00	.00	1,624.38	6,480.54	-12,563.46	34.03%
91 - CONTRACTED INST BETWEEN SCHOOL						
6200 - PROFESSIONAL & CONTRACTED SVS	-1,107,002.00	.00	.00	587,657.00	-519,345.00	53.09%
Total Function 91 CONTRACTED INST BETWEEN	-1,107,002.00	.00	.00	587,657.00	-519,345.00	53.09%
95 - PAYMENTS TO JUV JUSTICE ALTERN						
6200 - PROFESSIONAL & CONTRACTED SVS	-5,000.00	.00	1,980.00	3,960.00	-1,040.00	79.20%
Total Function 95 PAYMENTS TO JUV JUSTICE	-5,000.00	.00	1,980.00	3,960.00	-1,040.00	79.20%

Combined Funds Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LITTLE ELM I.S.D
 As of October

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
General Operating Funds						
99 - INTERGOVERNMENTAL CHARGES						
6200 - PROFESSIONAL & CONTRACTED SVS	-540,750.00	255,724.40	.00	127,862.20	-157,163.40	23.65%
Total Function 99 INTERGOVERNMENTAL CHARGES	-540,750.00	255,724.40	.00	127,862.20	-157,163.40	23.65%
6000 Total EXPENDITURES/EXPENSES	-86,941,719.00	3,814,025.17	8,406,421.58	28,297,658.74	-54,830,035.09	32.55%

Combined Funds Board Report
 Comparison of Revenue to Budget
 LITTLE ELM I.S.D
 As of October

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
General Operating Funds						
00 - OTHER USES						
8900 - OTHER USES ACCOUNTS	.00	.00	.00	21,938.88	21,938.88	.00%
Total Function 00 OTHER USES	.00	.00	.00	21,938.88	21,938.88	.00%
8000 Total OTHER USES ACCOUNTS	.00	.00	.00	21,938.88	21,938.88	.00%

Combined Funds Board Report
 Comparison of Revenue to Budget
 LITTLE ELM I.S.D
 As of October

	<u>Estimated Revenue</u>	<u>Realized Revenue</u>	<u>Realized Revenue To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
Special Revenue Funds					
5700 - REVENUE-LOCAL AND INTERMEDIATE					
5740 - OTHER REVENUES LOCAL SOURCES	8,000.00	.00	.00	8,000.00	.00%
5750 - REVENUES-COCURRIC/ENTERPRISING	1,742,000.00	-170,770.39	-571,179.75	1,170,820.25	32.79%
Total 5700 - REVENUE-LOCAL AND INTERMEDIATE	1,750,000.00	-170,770.39	-571,179.75	1,178,820.25	32.64%
5800 - STATE PROGRAM REVENUES					
5820 - STATE REV DISTRIBUTED BY TEA	20,000.00	.00	.00	20,000.00	.00%
Total 5800 - STATE PROGRAM REVENUES	20,000.00	.00	.00	20,000.00	.00%
5900 - FEDERAL PROGRAM REVENUES					
5920 - FED REV DISTRIBUTED BY TEA	3,438,385.00	-587,509.58	-668,050.58	2,770,334.42	19.43%
5930 - FED REV DIST BY STATE(NOT TEA)	132,615.00	.00	-173,650.05	-41,035.05	130.94%
Total 5900 - FEDERAL PROGRAM REVENUES	3,571,000.00	-587,509.58	-841,700.63	2,729,299.37	23.57%
5000 Total REVENUES	5,341,000.00	-758,279.97	-1,412,880.38	3,928,119.62	26.45%

Combined Funds Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LITTLE ELM I.S.D
 As of October

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
Special Revenue Funds						
35 - FOOD SERVICES						
6100 - PAYROLL COSTS	-2,116,355.00	.00	167,583.71	541,752.59	-1,574,602.41	25.60%
6200 - PROFESSIONAL & CONTRACTED SVS	-191,985.00	21,532.64	21,226.99	58,792.89	-111,659.47	30.62%
6300 - SUPPLIES AND MATERIALS	-2,905,960.00	890,199.43	280,489.59	654,406.08	-1,361,354.49	22.52%
6400 - OTHER OPERATING COSTS	-42,700.00	3,907.32	2,970.23	17,407.00	-21,385.68	40.77%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-84,000.00	.00	73,122.98	73,122.98	-10,877.02	87.05%
Total Function 35 FOOD SERVICES	-5,341,000.00	915,639.39	545,393.50	1,345,481.54	-3,079,879.07	25.19%
6000 Total EXPENDITURES/EXPENSES	-5,341,000.00	915,639.39	545,393.50	1,345,481.54	-3,079,879.07	25.19%

Combined Funds Board Report
 Comparison of Revenue to Budget
 LITTLE ELM I.S.D
 As of October

	<u>Estimated Revenue</u>	<u>Realized Revenue</u>	<u>Realized Revenue To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
Interest & Sinking Funds					
5700 - REVENUE-LOCAL AND INTERMEDIATE					
5710 - LOCAL REAL/PERS PROPERTY TAXES	28,786,425.00	-212,161.51	-373,966.43	28,412,458.57	1.30%
5740 - OTHER REVENUES LOCAL SOURCES	30,000.00	-19,381.18	-94,537.44	-64,537.44	315.12%
Total 5700 - REVENUE-LOCAL AND INTERMEDIATE	28,816,425.00	-231,542.69	-468,503.87	28,347,921.13	1.63%
5800 - STATE PROGRAM REVENUES					
5820 - STATE REV DISTRIBUTED BY TEA	250,000.00	.00	.00	250,000.00	.00%
Total 5800 - STATE PROGRAM REVENUES	250,000.00	.00	.00	250,000.00	.00%
5000 Total REVENUES	29,066,425.00	-231,542.69	-468,503.87	28,597,921.13	1.61%

Combined Funds Board Report
 Comparison of Revenue to Budget
 LITTLE ELM I.S.D
 As of October

	<u>Estimated Revenue</u>	<u>Realized Revenue</u>	<u>Realized Revenue To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
Interest & Sinking Funds					
7900 - OTHER USES					
7910 - OTHER RESOURCES	.00	.00	-10,374.91	-10,374.91	.00%
Total 7900 - OTHER RESOURCE ACCOUNTS	.00	.00	-10,374.91	-10,374.91	.00%
7000 Total OTHER RESOURCES ACCOUNTS	.00	.00	-10,374.91	-10,374.91	.00%

Combined Funds Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LITTLE ELM I.S.D
 As of October

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
Interest & Sinking Funds						
71 - DEBT SERVICE						
6500 - DEBT SERVICE	-29,066,425.00	8,200.00	.00	18,704,550.73	-10,353,674.27	64.35%
Total Function 71 DEBT SERVICE	-29,066,425.00	8,200.00	.00	18,704,550.73	-10,353,674.27	64.35%
6000 Total EXPENDITURES/EXPENSES	-29,066,425.00	8,200.00	.00	18,704,550.73	-10,353,674.27	64.35%
End of Report						

Revenues and Expenditures by Major Object Code
 LITTLE ELM I.S.D
 Accounting Periods: 07 through 10
 FEDERAL PROGRAMS AS OF 10-31-2022

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 211 / 3 - ESEA TITLE I-A IMPROVING BASIC				
5900 FEDERAL PROGRAM REVENUES	660,035.00	.00	-59,078.56	600,956.44
6100 PAYROLL COSTS	-463,312.00	.00	45,544.94	-417,767.06
6200 PROFESSIONAL & CONTRACTED SVS	-38,765.00	9,700.00	28,100.00	-965.00
6300 SUPPLIES AND MATERIALS	-144,522.00	30,928.64	30,979.36	-82,614.00
6400 OTHER OPERATING COSTS	-13,436.00	.00	2,147.00	-11,289.00
Subtotals for Fund 211 / 3	.00	40,628.64	47,692.74	88,321.38
Fund Code 224 / 3 - IDEA - PART B, FORMULA				
5900 FEDERAL PROGRAM REVENUES	1,875,767.00	.00	-338,504.42	1,537,262.58
6100 PAYROLL COSTS	-1,786,423.00	.00	378,910.30	-1,407,512.70
6200 PROFESSIONAL & CONTRACTED SVS	-84,073.00	.00	72,276.00	-11,797.00
6300 SUPPLIES AND MATERIALS	-4,271.00	311.00	2,692.41	-1,267.59
6400 OTHER OPERATING COSTS	-1,000.00	.00	.00	-1,000.00
Subtotals for Fund 224 / 3	.00	311.00	115,374.29	115,685.29
Fund Code 225 / 3 - IDEA - PART B, PRESCHOOL				
5900 FEDERAL PROGRAM REVENUES	31,629.00	.00	-7,690.49	23,938.51
6100 PAYROLL COSTS	-11,716.00	.00	8,425.92	-3,290.08
6200 PROFESSIONAL & CONTRACTED SVS	-8,540.00	.00	276.50	-8,263.50
6300 SUPPLIES AND MATERIALS	-11,373.00	.00	7,413.99	-3,959.01
6400 OTHER OPERATING COSTS	.00	.00	.00	.00
Subtotals for Fund 225 / 3	.00	.00	8,425.92	8,425.92
Fund Code 244 / 3 - VOC ED - BASIC GRANT				
5900 FEDERAL PROGRAM REVENUES	48,071.00	.00	.00	48,071.00
6200 PROFESSIONAL & CONTRACTED SVS	-10,375.00	.00	5,875.00	-4,500.00
6300 SUPPLIES AND MATERIALS	-37,696.00	2,742.12	22,256.98	-12,696.90
Subtotals for Fund 244 / 3	.00	2,742.12	28,131.98	30,874.10
Fund Code 255 / 3 - TITLE II TPTR				
5900 FEDERAL PROGRAM REVENUES	205,000.00	.00	-44,533.24	160,466.76
6100 PAYROLL COSTS	-49,634.00	.00	642.51	-48,991.49
6200 PROFESSIONAL & CONTRACTED SVS	-77,802.00	10,800.00	40,450.00	-26,552.00
6300 SUPPLIES AND MATERIALS	-63,546.00	4,224.58	17,516.08	-41,805.34
6400 OTHER OPERATING COSTS	-14,018.00	4,363.20	749.00	-8,905.80
Subtotals for Fund 255 / 3	.00	19,387.78	14,824.35	34,212.13
Fund Code 263 / 3 - TITLE III, PART A LEP/IMMIGRAN				
5900 FEDERAL PROGRAM REVENUES	167,370.00	.00	-38,399.47	128,970.53
6100 PAYROLL COSTS	-57,280.00	.00	17,497.46	-39,782.54
6200 PROFESSIONAL & CONTRACTED SVS	-20,746.00	995.00	5,500.00	-14,251.00
6300 SUPPLIES AND MATERIALS	-66,789.00	13,042.10	44,813.04	-8,933.86
6400 OTHER OPERATING COSTS	-22,555.00	.00	3,219.00	-19,336.00
Subtotals for Fund 263 / 3	.00	14,037.10	32,630.03	46,667.13
Fund Code 280 / 3 - ARP HOMELESS II				
5900 FEDERAL PROGRAM REVENUES	25,473.00	.00	.00	25,473.00
6100 PAYROLL COSTS	-15,000.00	.00	.00	-15,000.00
6200 PROFESSIONAL & CONTRACTED SVS	-2,000.00	.00	.00	-2,000.00
6300 SUPPLIES AND MATERIALS	-8,000.00	.00	.00	-8,000.00
6400 OTHER OPERATING COSTS	-473.00	.00	.00	-473.00
Subtotals for Fund 280 / 3	.00	44	.00	.00

Revenues and Expenditures by Major Object Code
 LITTLE ELM I.S.D
 Accounting Periods: 07 through 10
 FEDERAL PROGRAMS AS OF 10-31-2022

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 281 / 3 - ESSER II				
5800 STATE PROGRAM REVENUES	.00	.00	.00	.00
5900 FEDERAL PROGRAM REVENUES	1,231,106.00	.00	-103,574.57	1,127,531.43
6100 PAYROLL COSTS	-247,425.00	.00	74,936.94	-172,488.06
6200 PROFESSIONAL & CONTRACTED SVS	-501,555.00	19,500.00	272,726.30	-209,328.70
6300 SUPPLIES AND MATERIALS	-482,126.00	8,000.00	399,312.57	-74,813.43
Subtotals for Fund 281 / 3	.00	27,500.00	643,401.24	670,901.24
Fund Code 282 / 3 - ESSER III				
5900 FEDERAL PROGRAM REVENUES	3,374,601.00	.00	-52,091.40	3,322,509.60
6100 PAYROLL COSTS	-3,027,287.00	.00	71,929.84	-2,955,357.16
6200 PROFESSIONAL & CONTRACTED SVS	-301,797.00	243,605.00	57,312.50	-879.50
6300 SUPPLIES AND MATERIALS	-45,517.00	.00	45,517.00	.00
6400 OTHER OPERATING COSTS	.00	.00	.00	.00
Subtotals for Fund 282 / 3	.00	243,605.00	122,667.94	366,272.94
Fund Code 283 / 3 - ESSER SUPPLEMENTAL				
5900 FEDERAL PROGRAM REVENUES	2,848,959.00	.00	-50,537.71	2,798,421.29
6100 PAYROLL COSTS	-2,848,959.00	.00	597,834.79	-2,251,124.21
6200 PROFESSIONAL & CONTRACTED SVS	.00	.00	2,546.25	2,546.25
6300 SUPPLIES AND MATERIALS	.00	.00	.00	.00
Subtotals for Fund 283 / 3	.00	.00	549,843.33	549,843.33
Fund Code 284 / 3 - IDEA B FORMULA ARP				
5900 FEDERAL PROGRAM REVENUES	219,984.00	.00	-9,810.00	210,174.00
6200 PROFESSIONAL & CONTRACTED SVS	-208,041.00	70,000.00	9,810.00	-128,231.00
6300 SUPPLIES AND MATERIALS	-11,943.00	.00	.00	-11,943.00
Subtotals for Fund 284 / 3	.00	70,000.00	.00	70,000.00
Fund Code 285 / 3 - IDEA B PRESCHOOL ARP				
5900 FEDERAL PROGRAM REVENUES	15,332.00	.00	.00	15,332.00
6300 SUPPLIES AND MATERIALS	-15,332.00	.00	.00	-15,332.00
Subtotals for Fund 285 / 3	.00	.00	.00	.00
Fund Code 289 / 3 - TITLE IV, PART A, SUBPART 1				
5900 FEDERAL PROGRAM REVENUES	53,615.00	.00	-1,332.33	52,282.67
6100 PAYROLL COSTS	-19,374.00	.00	1,332.33	-18,041.67
6200 PROFESSIONAL & CONTRACTED SVS	-2,394.00	.00	.00	-2,394.00
6300 SUPPLIES AND MATERIALS	-14,732.00	.00	14,400.00	-332.00
6400 OTHER OPERATING COSTS	-17,115.00	.00	5,425.00	-11,690.00
Subtotals for Fund 289 / 3	.00	.00	19,825.00	19,825.00
Grand Totals	.00	418,211.64	1,582,816.82	2,001,028.46

End of Report

Revenues and Expenditures by Major Object Code
 LITTLE ELM I.S.D
 Accounting Periods: 07 through 10
 STATE PROGRAMS AS OF 10-31-2022

<u>Class/Major Object Code</u>	<u>Est Rev/Approp</u>	<u>Encumbrances</u>	<u>Real Rev/Exp</u>	<u>Balances</u>
Fund Code 397 / 3 - ADVANCED PLACEMENT INCENTIVES				
5800 STATE PROGRAM REVENUES	.00	.00	-1,341.44	-1,341.44
6200 PROFESSIONAL & CONTRACTED SVS	-8,782.00	.00	.00	-8,782.00
Subtotals for Fund 397 / 3	-8,782.00	.00	-1,341.44	-10,123.44
Fund Code 410 / 3 - INSTRUCTIONAL MATERIALS				
5800 STATE PROGRAM REVENUES	40,712.00	.00	-40,712.56	-.56
6300 SUPPLIES AND MATERIALS	-40,833.00	5,484.91	34,421.65	-926.44
Subtotals for Fund 410 / 3	-121.00	5,484.91	-6,290.91	-927.00
Fund Code 429 / 3 - STATE SPECIAL REVENUE				
5800 STATE PROGRAM REVENUES	70,471.00	.00	-1,081.08	69,389.92
5900 FEDERAL PROGRAM REVENUES	.00	.00	.00	.00
6100 PAYROLL COSTS	-4,866.00	.00	.00	-4,866.00
6200 PROFESSIONAL & CONTRACTED SVS	-56,500.00	28,000.00	28,500.00	.00
6300 SUPPLIES AND MATERIALS	-9,105.00	6,267.29	.00	-2,837.71
Subtotals for Fund 429 / 3	.00	34,267.29	27,418.92	61,686.21
Grand Totals	-8,903.00	39,752.20	19,786.57	50,635.77

End of Report

Revenues and Expenditures by Major Object Code
 LITTLE ELM I.S.D
 Accounting Periods: 07 through 10
 CHILD CARE AS OF 10-31-2022

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 720 / 3 - CHILD CARE				
5700 REVENUE-LOCAL AND INTERMEDIATE	544,640.00	.00	-183,153.80	361,486.20
5800 STATE PROGRAM REVENUES	.00	.00	.00	.00
5900 FEDERAL PROGRAM REVENUES	141,961.00	.00	-210,632.00	-68,671.00
6100 PAYROLL COSTS	-631,187.00	.00	175,496.72	-455,690.28
6200 PROFESSIONAL & CONTRACTED SVS	-3,500.00	856.10	1,241.50	-1,402.40
6300 SUPPLIES AND MATERIALS	-32,895.00	8,102.33	8,713.78	-16,078.89
6400 OTHER OPERATING COSTS	-19,019.00	153.93	1,860.87	-17,004.20
Subtotals for Fund 720 / 3	.00	9,112.36	-206,472.93	-197,360.57
Grand Totals	.00	9,112.36	-206,472.93	-197,360.57

End of Report

**Little Elm Independent School District
General Operating Cash Flow Statement
FY 2022-2023**

	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	TOTAL
<i>Beginning Cash Balance in Bank</i>	29,095,448.42	28,701,093.01	24,980,847.33	30,624,069.71	-	-	-	-	-	-	-	-	29,095,448.42
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	13,636.98	15,682.73	21,349.11	25,453.03	-	-	-	-	-	-	-	-	76,121.85
Other Local Revenue	20,331.82	2,534,257.23	198,932.48	136,207.56	-	-	-	-	-	-	-	-	2,889,729.09
State Revenue - Available School	361,419.00	780,103.00	405,714.00	346,394.00	-	-	-	-	-	-	-	-	1,893,630.00
State Revenue - Foundation	-	71,057.00	5,897,074.00	4,406,093.00	-	-	-	-	-	-	-	-	10,374,224.00
State Revenue - Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue - Misc	-	17,297.58	31,486.65	10,275.91	-	-	-	-	-	-	-	-	59,060.14
SHARS Receipts	2,797.78	7,914.19	16,922.83	20,178.41	-	-	-	-	-	-	-	-	47,813.21
Federal Program Revenue	-	1,849,746.13	244,160.39	304,330.09	-	-	-	-	-	-	-	-	2,398,236.61
Federal Program Revenue 240	37,134.13	37,900.44	3,135.00	560,662.58	-	-	-	-	-	-	-	-	638,832.15
Lunch Revenue - local 240	3,069.65	185,996.58	205,469.63	176,963.82	-	-	-	-	-	-	-	-	571,499.68
Payroll Deposits	410.42	1,268.80	354.82	-	-	-	-	-	-	-	-	-	2,034.04
Transfers from Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Investment Acct	7,000,000.00	-	8,101,120.89	632,864.93	-	-	-	-	-	-	-	-	15,733,985.82
Total Revenue	7,438,799.78	5,501,223.68	15,125,719.80	6,619,423.33	-	-	-	-	-	-	-	-	34,685,166.59
DISBURSEMENTS													
Payroll Checks	3,861,989.65	3,624,540.67	3,947,049.52	4,037,274.87	-	-	-	-	-	-	-	-	15,470,854.71
Accounts Payable Checks	3,056,877.46	4,131,054.75	4,053,604.67	3,441,476.99	-	-	-	-	-	-	-	-	14,683,013.87
TRS Deposit	424,438.96	1,032,812.26	1,003,776.68	1,076,715.23	-	-	-	-	-	-	-	-	3,537,743.13
IRS Deposit	484,743.99	433,061.68	478,066.55	485,231.81	-	-	-	-	-	-	-	-	1,881,104.03
Bank Charges/ NSF's/Bk Trans	5,105.13	-	-	-	-	-	-	-	-	-	-	-	5,105.13
Total Expenditures	7,833,155.19	9,221,469.36	9,482,497.42	9,040,698.90	-	-	-	-	-	-	-	-	35,577,820.87
Cash Transferred to Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	7,833,155.19	9,221,469.36	9,482,497.42	9,040,698.90	-	-	-	-	-	-	-	-	35,577,820.87
Net Change in Cash	(394,355.41)	(3,720,245.68)	5,643,222.38	(2,421,275.57)	-	-	-	-	-	-	-	-	(892,654.28)
Ending Cash Balance in bank	28,701,093.01	24,980,847.33	30,624,069.71	28,202,794.14	-	-	-	-	-	-	-	-	28,202,794.14
Beginning Cash Balance Lone Star	39,465,216.95	37,081,016.44	35,704,949.46	32,028,079.10	-	-	-	-	-	-	-	-	39,465,216.95
Beginning Cash Balance TexStar	1,634,902.52	1,636,847.85	1,639,554.45	1,642,645.98	-	-	-	-	-	-	-	-	1,634,902.52
Beginning Cash Balance Texas Class	20,949,328.69	14,045,897.38	18,894,763.09	11,891,208.08	-	-	-	-	-	-	-	-	20,949,328.69
Interest Earned Lone Star	49,934.48	66,999.74	69,631.84	83,008.26	-	-	-	-	-	-	-	-	269,574.32
Interest Earned TexStar	1,945.33	2,706.60	3,091.53	3,776.91	-	-	-	-	-	-	-	-	11,520.37
Interest Earned TexasClass	16,654.86	23,362.18	25,266.75	27,062.16	-	-	-	-	-	-	-	-	92,345.95
Transfers in	151,556.18	5,165,560.42	42,299.13	274,537.71	-	-	-	-	-	-	-	-	5,633,953.44
Transfers out	(9,505,777.34)	(1,783,123.61)	(10,817,622.99)	(1,865,803.96)	-	-	-	-	-	-	-	-	(23,972,327.90)
Ending Cash Balance Invested	52,763,761.67	56,239,267.00	45,561,933.26	44,084,514.24	-	-	-	-	-	-	-	-	44,084,514.34
TOTAL CASH AVAILABLE	81,464,854.68	81,220,114.33	76,186,002.97	72,287,308.38	-	-	-	-	-	-	-	-	72,287,308.48

**Little Elm Independent School District
Debt Service Cash Flow Statement
FY 2022-2023**

	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	TOTAL
<i>Beginning Cash Balance in Bank</i>	565,840.15	566,213.10	572,485.85	573,192.08	-	-	-	-	-	-	-	-	565,840.15
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	372.95	552.84	706.23	812.45	-	-	-	-	-	-	-	-	2,444.47
Bond Issuance	-	10,374.91	-	-	-	-	-	-	-	-	-	-	10,374.91
Transfer from General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	372.95	10,927.75	706.23	812.45	-	-	-	-	-	-	-	-	12,819.38
DISBURSEMENTS													
Wire Bond Issuance Fees	-	4,655.00	-	-	-	-	-	-	-	-	-	-	4,655.00
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	4,655.00	-	-	-	-	-	-	-	-	-	-	4,655.00
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	-	4,655.00	-	-	-	-	-	-	-	-	-	-	4,655.00
Net Change in Cash	372.95	6,272.75	706.23	812.45	-	-	-	-	-	-	-	-	8,164.38
Ending Cash Balance in bank	566,213.10	572,485.85	573,192.08	574,004.53	-	-	-	-	-	-	-	-	574,004.53
Beginning Cash Balance TexPool	25,868,608.43	25,975,651.66	7,383,053.42	7,418,335.04	-	-	-	-	-	-	-	-	25,868,608.43
Interest Earned TexPool	33,443.51	25,418.46	14,662.27	18,568.73	-	-	-	-	-	-	-	-	92,092.97
Transfers in	73,599.72	79,329.03	20,619.35	136,757.41	-	-	-	-	-	-	-	-	310,305.51
Transfers out	-	(18,697,345.73)	-	-	-	-	-	-	-	-	-	-	(18,697,345.73)
Ending Cash Balance Invested	25,975,651.66	7,383,053.42	7,418,335.04	7,573,661.18	-	-	-	-	-	-	-	-	7,573,661.18
TOTAL CASH AVAILABLE	26,541,884.76	7,955,539.27	7,991,527.12	8,147,665.71	-	-	-	-	-	-	-	-	8,147,665.71

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
October 31, 2022

Operating Fund:

Balance per bank	28,202,794.14
Add: Texas Class	12,192,807.95
Lone Star	30,416,874.19
TexStar	1,474,832.20
Add: Deposits in Transit	2,156.00
Taxes in Transit	153,678.14
Less: Outstanding Checks/Wires/ACHs	(2,028,120.88)

Balance per Books	70,415,021.74
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Interest & Sinking Fund:

Balance per bank	574,004.53
Add: Texpool	7,573,661.18
Add: Taxes in Transit	76,481.12
Less: Outstanding Checks	-

Balance per Books	8,224,146.83
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Total Balance per Books	78,639,168.57
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LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: October 31, 2022

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
10/01/22	Lone Star Corporate Overnight		Investment Pool Investment	7,041,340.31	100.0000%	100.0000%	0.0000%	7,041,340.31				
			Withdrawal	-				7,041,340.31				
10/31/22			Interest	19,435.26			3.2500%	7,060,775.57			19,435.26	-
				<u>7,060,775.57</u>				<u>7,060,775.57</u>			<u>19,435.26</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
10/01/22	Lone Star Government Overnight		Investment Pool Investment	64,034.75	100.0000%	100.0000%	0.0000%	64,034.75				
			Withdrawal	-				64,034.75				
10/31/22			Interest	167.10			3.0700%	64,201.85			167.10	-
				<u>64,201.85</u>				<u>64,201.85</u>			<u>167.10</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
10/01/22	TexSTAR		Investment Pool Investment	1,471,055.29	100.0000%	100.0000%	0.0000%	1,471,055.29				
			Withdrawal	-				1,471,055.29				
10/31/22			Interest	3,564.25			2.8531%	1,474,619.54			3,564.25	-
				<u>1,474,619.54</u>				<u>1,474,619.54</u>			<u>3,564.25</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: October 31, 2022

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
10/01/22	Texas Class Gov't		Investment Pool	6,880,949.05	100.0000%	100.0000%	0.0000%	6,880,949.05				
			Investment	274,537.71				7,155,486.76				
			Withdrawal	-				7,155,486.76				-
10/31/22			Interest	<u>15,725.97</u>			2.6613%	7,171,212.73			<u>15,725.97</u>	
				<u>7,171,212.73</u>				<u>7,171,212.73</u>			<u>15,725.97</u>	-

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: October 31, 2022

Capital Projects Fund 651

Bond Issue 2018

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
10/01/22	Lone Star Government Overnight		Investment Pool Investment	2,459,579.82	100.0000%	100.0000%	0.0000%	2,459,579.82				
			Withdrawal	(1,694,213.27)				2,459,579.82				(1,694,213.27)
10/31/22			Interest	4,787.90			3.0700%	765,366.55			4,787.90	
				<u>770,154.45</u>				<u>770,154.45</u>			<u>4,787.90</u>	<u>(1,694,213.27)</u>

Capital Projects Fund 651

Bond Issue 2018

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
10/01/22	TexSTAR		Investment Pool Investment	171,590.69	100.0000%	100.0000%	0.0000%	171,590.69				
			Withdrawal	(171,590.69)				171,590.69				(171,590.69)
10/31/22			Interest	212.66			2.8531%	(0.00)			212.66	
				<u>212.66</u>				<u>212.66</u>			<u>212.66</u>	<u>(171,590.69)</u>

Capital Projects Fund 652

Bond Issue 2019

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
10/01/22	Lone Star Government Overnight		Investment Pool Investment	8,663,103.92	100.0000%	100.0000%	0.0000%	8,663,103.92				
			Withdrawal	-				8,663,103.92				-
10/31/22			Interest	22,606.55			3.0700%	8,663,103.92			22,606.55	
				<u>8,685,710.47</u>				<u>8,685,710.47</u>			<u>22,606.55</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: October 31, 2022

Capital Projects Fund 654

Bond Issue 2021

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
10/01/22	Lone Star Government Overnight		Investment Pool Investment	8,589,838.66	100.0000%	100.0000%	0.0000%	8,589,838.66				
			Withdrawal	-				8,589,838.66				
10/31/22			Interest	22,415.37			3.0700%	8,612,254.03			22,415.37	-
				<u>8,612,254.03</u>				<u>8,612,254.03</u>			<u>22,415.37</u>	<u>-</u>

Capital Projects Fund 655

Bond Issue 2022

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
10/01/22	Texas CLASS Gov't Overnight		Investment Pool Investment	5,010,259.03	100.0000%	100.0000%	0.0000%	5,010,259.03				
			Withdrawal	-				5,010,259.03				
10/31/22			Interest	11,336.19			2.6613%	5,021,595.22			11,336.19	-
				<u>5,021,595.22</u>				<u>5,021,595.22</u>			<u>11,336.19</u>	<u>-</u>

Capital Projects Fund 690

Non-Bond

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
10/01/22	Lone Star Government Overnight		Investment Pool Investment	5,210,181.74	100.0000%	100.0000%	0.0000%	5,210,181.74				
			Withdrawal	-				5,210,181.74				
10/31/22			Interest	13,596.08			3.0700%	5,223,777.82			13,596.08	-
				<u>5,223,777.82</u>				<u>5,223,777.82</u>			<u>13,596.08</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: October 31, 2022

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
10/01/22	TexPool		Investment Pool	7,418,335.04	100.0000%	100.0000%	0.0000%	7,418,335.04				
			Investment	136,757.41				7,555,092.45				
			Withdrawal	-				7,555,092.45				-
10/31/22			Interest	<u>18,568.73</u>			2.9336%	7,573,661.18			<u>18,568.73</u>	
				<u>7,573,661.18</u>				<u>7,573,661.18</u>			<u>18,568.73</u>	<u>-</u>

Denton County
Monthly Collection Status Report
October 2022

Little Elm ISD

	Collections Month of October	Cumulative Total 10/1/2022 thru 10/31/2022	% of Tax Levy
Current Tax Year Collections			
Base M&O	518,752.29	518,752.29	0.78%
Base I&S	258,578.37	258,578.37	
Base I&S Bond	-	-	
P&I M&O	50.61	50.61	
P&I I&S	-	-	
P&I I&S Bond	-	-	
Attorney Fee	-	-	
Subtotal	777,381.27	777,381.27	0.78%
Delinquent Tax Years Collections			
Base M&O	(101,002.74)	(101,002.74)	
Base I&S	(49,831.71)	(49,831.71)	
Base I&S Bond	-	-	
P&I M&O	8,108.31	8,108.31	
P&I I&S	3,414.85	3,414.85	
P&I I&S Bond	-	-	
Attorney Fee	6,381.49	6,381.49	
Other*	-	-	
Subtotal	(132,929.80)	(132,929.80)	
Combined Current & Delinquent:			
Base M&O	417,749.55	417,749.55	
Base I&S	208,746.66	208,746.66	
Base I&S Bond	-	-	
P&I M&O	8,158.92	8,158.92	
P&I I&S	3,414.85	3,414.85	
Attorney Fee	6,381.49	6,381.49	
Other*	-	-	
Total Collections	644,451.47	644,451.47	
 Original 2022 Tax Levy		 99,960,776.18	
Current 2022 Tax Levy		99,843,608.49	

Denton County
Cumulative Comparative Collection Status Report
October 2022

Little Elm ISD

	Tax Year 2021 Collections thru October 31, 2022	% of Tax Levy	Tax Year 2020 Collections thru October 31, 2021	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	777,330.66	0.78%	849,997.38	0.97%
P&I M&O + I&S	50.61		751.47	
Attorney Fee	-		-	
Subtotal	<u>777,381.27</u>	0.78%	<u>850,748.85</u>	0.97%
Delinquent Tax Years Collections				
Base M&O + I&S	(150,834.45)		(2,349.17)	
P&I M&O + I&S	11,523.16		8,238.36	
Attorney Fee	6,381.49		8,177.04	
Subtotal	<u>(132,929.80)</u>		<u>14,066.23</u>	
Combined Current & Delinquent:				
Base M&O + I&S	626,496.21		847,648.21	
P&I M&O + I&S	11,573.77		8,989.83	
Attorney Fee	6,381.49		8,177.04	
Other	-		-	
Total Collections	<u><u>644,451.47</u></u>		<u><u>864,815.08</u></u>	
Adjusted 2020 Tax Levy			<u><u>87,777,467.38</u></u>	
Original 2021 Tax Levy	<u><u>99,960,776.18</u></u>			
Current 2021 Tax Levy	<u><u>99,843,608.49</u></u>			

Denton County
Levy Outstanding Status Report
October 2022

Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 10/01/2022	99,960,776.18	900,307.24
Base M&O + I&S Collections	777,330.66	(150,834.45)
Supplement/Adjustments	(117,167.69)	(23,313.56)
	<u>99,066,277.83</u>	<u>1,027,828.13</u>
Remaining Levy as of 10/31/2022	<u>99,066,277.83</u>	<u>1,027,828.13</u>
Cumulative (From 10/01/2022 thru 10/31/2022)		
Original 2022 Tax Levy (as of 10-1-2022)	99,960,776.18	900,307.24
Base M&O + I&S Collections	777,330.66	(150,834.45)
Supplement/Adjustments	(117,167.69)	(23,313.56)
	<u>99,066,277.83</u>	<u>1,027,828.13</u>
Remaining Levy as of 10/31/2022	<u>99,066,277.83</u>	<u>1,027,828.13</u>

**Little Elm ISD
Capital Projects @ 10-31-2022**

Bond Capital Projects	Project ID	Project Estimate	Cost to Date	Balance
High School Athletic Fields	Fund 646-000	\$ 8,480,299.00	\$ 7,573,976.93	\$ 906,322.07
High School Athletic Concourse	Fund 646-940	\$ 2,321,953.00	\$ 2,285,366.96	\$ 36,586.04
Athletic Complex Turf	Fund 646-007	\$ 933,638.00	\$ 933,637.51	\$ 0.49
Walker Middle School	Fund 648-000	\$ 68,538,650.00	\$ 66,244,470.85	\$ 2,294,179.15
Strike Middle School	Fund 649-000	\$ 67,513,978.00	\$ 65,822,917.30	\$ 1,691,060.70
Land	Fund 65X-XXX	\$ 15,904,910.00	\$ 15,724,064.59	\$ 180,845.41
Brent Vestibule	Fund 650-830	\$ 207,072.00	\$ 158,377.82	\$ 48,694.18
Chavez Vestibule	Fund 650-831	\$ 216,399.00	\$ 158,131.57	\$ 58,267.43
Athletic Complex Scoreboard	Fund 650-913	\$ 1,007,347.00	\$ 920,883.15	\$ 86,463.85
Roof Replacements	Fund 650-914	\$ 2,136,720.00	\$ 2,062,901.17	\$ 73,818.83
LEHS HVAC	Fund 650-915	\$ 3,759,448.00	\$ 3,558,914.06	\$ 200,533.94
Buses (12)	Fund 650-919	\$ 1,323,446.00	\$ 1,323,446.00	\$ -
CTE Reno	Fund 650-934	\$ 730,037.00	\$ 548,709.41	\$ 181,327.59
SPED Reno	Fund 650-935	\$ 106,399.00	\$ 99,262.46	\$ 7,136.54
Lobo Lane Repurpose	Fund 650-939	\$ 30,000.00	\$ 24,600.00	\$ 5,400.00
Safety Film	Fund 650-942	\$ 130,776.00	\$ 130,776.00	\$ -
Emergency HVAC (unallocated)	Fund 650-011	\$ 549,213.00	\$ -	\$ 549,213.00
Zellars HVAC	Fund 650-071	\$ 17,993.00	\$ 13,078.00	\$ 4,915.00
HVAC Replacements Phase 1 & 2	Fund 650-123	\$ 300,500.00	\$ 300,500.00	\$ -
Brent HVAC	Fund 650-124	\$ 44,278.00	\$ 30,929.00	\$ 13,349.00
Brent HVAC	Fund 650-203	\$ 62,880.00	\$ 62,879.71	\$ 0.29
Lakeside HVAC	Fund 650-301	\$ 25,136.00	\$ 25,136.00	\$ -
ESPC Upgrades	Fund 652-013	\$ 10,000,000.00	\$ 9,533,363.96	\$ 466,636.04
Roof Management Program	Fund 652-036	\$ 70,000.00	\$ 55,000.00	\$ 15,000.00
Athletic Complex Track	Fund 652-037	\$ 1,126,136.00	\$ 999,126.50	\$ 127,009.50
LEHS Roof Panels	Fund 652-126	\$ 48,874.00	\$ 42,499.00	\$ 6,375.00
Prestwick Sidewalk	Fund 652-132	\$ 16,471.00	\$ 12,191.14	\$ 4,279.86
Prestwick Sidewalk Replacement	Fund 652-201	\$ 314,540.00	\$ 314,539.24	\$ 0.76
Security Camera Upgrades	Fund 652-204	\$ 127,803.00	\$ 127,802.62	\$ 0.38
Lakeside Drive Replacement	Fund 652-206	\$ 31,310.00	\$ 31,310.00	\$ -
Strike Entry Drive	Fund 652-302	\$ 967,226.00	\$ 578,332.68	\$ 388,893.32
Indoor Multi-Use Facility	Fund 653-017	\$ 19,878,297.00	\$ 16,743,309.31	\$ 3,134,987.69
Lakeside Admin Conversion	Fund 653-018	\$ 16,346,721.46	\$ 15,695,973.16	\$ 650,748.30
Zellars Conversion	Fund 653-127	\$ 7,960,408.14	\$ 2,431,783.25	\$ 5,528,624.89
Buses	Fund 653-128	\$ 545,104.00	\$ 545,104.00	\$ -
Long Range Bond Planning	Fund 653-129	\$ 97,330.00	\$ 97,330.00	\$ -
Cameras for Buses	Fund 653-130	\$ 117,596.00	\$ 92,275.70	\$ 25,320.30
LEHS SPED Conversion	Fund 653-131	\$ 138,490.00	\$ 113,536.46	\$ 24,953.54
ESPC III Upgrades	Fund 654-141	\$ 2,831,132.00	\$ 2,739,686.00	\$ 91,446.00
LEHS CTE Renovations/Additions	Fund 654-202	\$ 609,922.00	\$ 467,109.62	\$ 142,812.38
LEHS CTE Welding Lab	Fund 654-304	\$ 412,200.00	\$ -	\$ 412,200.00
		\$ 235,980,632.60	\$ 218,623,231.13	\$ 17,357,401.47

Little Elm ISD
 Capital Projects @ 10-31-2022

Non-Bond Capital Projects (Fund 696)	Project Estimate	Cost to Date	Balance
ATHL COMPLEX SIGNAGE UPGRADE	\$ 67,000.00	\$ -	\$ 67,000.00
CONCRETE REPAIR - DISTRICT	\$ 72,742.00	\$ 32,000.00	\$ 40,742.00
CUSTODIAL EQUIP REPLACEMENT	\$ 40,000.00	\$ -	\$ 40,000.00
DOOR ANNUNCIATION	\$ 58,550.00	\$ -	\$ 58,550.00
ELEMENTARY AUDITORIUM CURTAINS	\$ 45,000.00	\$ -	\$ 45,000.00
LEHS AUDITORIUM PROJECTOR	\$ 15,000.00	\$ -	\$ 15,000.00
LEHS CANOPY	\$ 42,893.00	\$ -	\$ 42,893.00
LEHS CHEER	\$ 8,345.00	\$ -	\$ 8,345.00
LEHS ELEVATOR	\$ 15,642.00	\$ -	\$ 15,642.00
LEHS HELMET AND PAD CONDITIONING	\$ 52,301.00	\$ -	\$ 52,301.00
LEHS PORTABLE SINKS	\$ 4,600.00	\$ -	\$ 4,600.00
LEHS WEIGHT ROOM EQUIP	\$ 67,590.00	\$ -	\$ 67,590.00
OPERATIONS VEHICLES	\$ 94,777.00	\$ -	\$ 94,777.00
PRESTWICK PLUMBING PROJECT	\$ 159,790.00	\$ 486.05	\$ 159,303.95
RADIOS LEHS	\$ 13,000.00	\$ -	\$ 13,000.00
RESTRIPE PARKING LOTS	\$ 21,000.00	\$ -	\$ 21,000.00
TECH SWITCHES ACCESS PTS	\$ 1,810,000.00	\$ 65,777.46	\$ 1,744,222.54
TECHNOLOGY IPADS/COMPUTERS	\$ 117,480.00	\$ 117,480.00	\$ -
TECHNOLOGY DIGITAL SIGNAGE	\$ 22,081.00	\$ 22,080.27	\$ 0.73
TECHNOLOGY FIBER INSTALL	\$ 140,000.00	\$ 140,000.00	\$ -
TIME CLOCK IPADS	\$ 16,000.00	\$ -	\$ 16,000.00
TRANSP FAC ESC TESTING	\$ 13,470.00	\$ 10,000.00	\$ 3,470.00
ZELLARS PORTABLE RELOCATE	\$ 116,653.00	\$ 113,978.00	\$ 2,675.00
	\$ 3,013,914.00	\$ 501,801.78	\$ 2,512,112.22

**LITTLE ELM INDEPENDENT SCHOOL DISTRICT
EXPENDITURES BETWEEN \$50K AND \$100K**

No expenditures to report