



Budget Amendment Reports  
November 7, 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

The \$30,000 increase in function 95 is for higher than anticipated costs for juvenile justice alternative education programs (JJAEPs). The \$12,000 increase in function 52 is to cover invoices recently received for SRO services that were provided in the prior fiscal year.

Child Nutrition Fund

The Texas Department of Agriculture approved Child Nutrition's excess net cash resources plan, previously known as the excess fund balance plan on October 31, 2022. The \$1,299,481 of excess funds will be used for the following items: food and non-food accounts due to increased cost of these items, equipment accounts to replace/purchase equipment and cafeteria tables, payroll account to cover sign-on and retention stipends, update the serving area at Zellars for Pre-K students, an awning covering a sidewalk at Oak Point from the cafeteria door to the external cooler/freezer to protect staff from the weather elements, conference travel for the Child Nutrition leadership team for the annual School Nutrition conference and charges for indirect costs.

The \$3,135 increase in revenue is to budget for funds received from the Texas Department of Agriculture for a P-EBT local level administrative cost grant which will be used to purchase food service supplies.

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	11/7/2022 Amendments	Proposed Amended Budget
<b>REVENUES:</b>				
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
<b>Total Revenue</b>	<b>86,207,305</b>	<b>86,941,719</b>	<b>-</b>	<b>86,941,719</b>
<b>EXPENDITURES:</b>				
11 Instruction	46,860,023	46,644,958	(42,000)	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	1,526,092	12,000	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	5,000	30,000	35,000
99 Intergovernmental Charges	540,750	540,750	-	540,750
<b>Total Expenditures</b>	<b>86,207,305</b>	<b>86,941,719</b>	<b>-</b>	<b>86,941,719</b>
00 Other Resources	-	-	-	-
00 Other Uses	-	-	-	-
<b>NET SURPLUS / (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	Original Budget	Revised Budget	11/7/2022 Amendments	Proposed Amended Budget
<b>REVENUES:</b>				
5700 Local Revenue	1,750,000	-	-	1,750,000
5800 State Program Revenues	20,000	-	-	20,000
5900 Federal Program Revenues	3,571,000	-	3,135	3,574,135
<b>Total Revenue</b>	<b>5,341,000</b>	<b>-</b>	<b>3,135</b>	<b>5,344,135</b>
<b>EXPENDITURES:</b>				
35 Food Services	5,341,000	-	1,302,616	6,643,616
<b>Total Expenditures</b>	<b>5,341,000</b>	<b>-</b>	<b>1,302,616</b>	<b>6,643,616</b>
00 Other Resources	-	-	-	-
00 Other Uses	-	-	-	-
<b>NET SURPLUS / (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>(1,299,481)</b>	<b>(1,299,481)</b>

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

	Original Budget	Revised Budget	11/7/2022 Amendments	Proposed Amended Budget
<b>REVENUES:</b>				
5700 Local Revenue	28,816,425	-	-	28,816,425
5800 State Program Revenues	250,000	-	-	250,000
5900 Federal Program Revenues	-	-	-	-
<b>Total Revenue</b>	<b>29,066,425</b>	<b>-</b>	<b>-</b>	<b>29,066,425</b>
<b>EXPENDITURES:</b>				
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
<b>Total Expenditures</b>	<b>29,066,425</b>	<b>-</b>	<b>-</b>	<b>29,066,425</b>
00 Other Resources	-	-	-	-
00 Other Uses	-	-	-	-
<b>NET SURPLUS / (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Financial Reports  
November 7, 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 September  
 GENERAL OPERATING FUND 1XX 2022-2023

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
<b>REVENUES:</b>						
5700	REVENUE-LOCAL AND INTERMEDIATE	68,924,305.00	-693,998.48	.00	68,230,306.52	6.97%
5800	STATE PROGRAM REVENUES	16,267,414.00	-9,043,936.01	.00	7,223,477.99	90.85%
5900	FEDERAL PROGRAM REVENUES	1,750,000.00	-216,331.10	.00	1,533,668.90	2.17%
<b>5000</b>	<b>Total Revenues</b>	<b>86,941,719.00</b>	<b>-9,954,265.59</b>	<b>.00</b>	<b>76,987,453.41</b>	<b>99.99%</b>
<b>EXPENDITURES:</b>						
11	INSTRUCTION	-46,644,958.00	10,134,497.56	824,470.28	-35,685,990.16	50.95%
12	INSTRUCTIONAL RESOURCES/MEDIA	-1,079,705.00	233,795.57	33,930.85	-811,978.58	1.18%
13	CURRICULUM & STAFF DEVELOPMENT	-2,864,633.00	650,635.71	168,804.82	-2,045,192.47	3.27%
21	INSTRUCTIONAL LEADERSHIP	-1,577,977.00	374,312.24	17,652.40	-1,186,012.36	1.88%
23	SCHOOL LEADERSHIP	-5,206,676.00	1,214,770.00	25,661.48	-3,966,244.52	6.11%
31	GUIDANCE AND COUNSELING SVS	-2,775,493.00	619,797.05	58,067.00	-2,097,628.95	3.12%
32	SOCIAL WORK SERVICES	-13,520.00	1,684.72	.00	-11,835.28	.01%
33	HEALTH SERVICES	-738,516.00	150,357.57	3,453.03	-584,705.40	.76%
34	STUDENT TRANSPORTATION	-3,199,925.00	332,218.96	171,788.21	-2,695,917.83	1.67%
35	FOOD SERVICES	-164,407.00	36,808.48	.00	-127,598.52	.19%
36	CO-CURRICULAR ACTIVITIES	-3,059,533.00	629,550.76	176,924.31	-2,253,057.93	3.17%
41	GENERAL ADMINISTRATION	-4,063,479.00	1,040,412.38	198,619.23	-2,824,447.39	5.23%
51	PLANT MAINTENANCE & OPERATION	-10,223,119.00	2,992,310.33	2,049,326.10	-5,181,482.57	15.04%
52	SECURITY & MONITORING SERVICES	-1,526,092.00	50,439.29	322,017.80	-1,153,634.91	.25%
53	DATA PROCESSING SERVICES	-2,083,825.00	697,388.23	191,547.66	-1,194,889.11	3.51%
61	COMMUNITY SERVICES	-48,065.00	9,489.29	.00	-38,575.71	.05%
81	FACILITIES ACQ & CONSTRUCTION	-19,044.00	4,856.16	.00	-14,187.84	.02%
91	CONTRACTED INST BETWEEN SCHOOL	-1,107,002.00	587,657.00	.00	-519,345.00	2.95%
95	PAYMENTS TO JUV JUSTICE ALTERN	-5,000.00	1,980.00	.00	-3,020.00	.01%
99	INTERGOVERNMENTAL CHARGES	-540,750.00	127,862.20	255,724.40	-157,163.40	.64%
<b>6000</b>	<b>Total Expenditures</b>	<b>-86,941,719.00</b>	<b>19,890,823.50</b>	<b>4,497,987.57</b>	<b>-62,552,907.93</b>	<b>100.01%</b>
<b>OPERATING TRANSFERS:</b>						
7919	INSURANCE PROCEEDS	.00	-16,937.44	.00	-16,937.44	
<b>7000</b>	<b>Total Other Resources/Non-Operating Rev</b>	<b>.00</b>	<b>-16,937.44</b>	<b>.00</b>	<b>-16,937.44</b>	
8913	EXTRAORDINARY ITEMS	.00	21,938.88	.00	21,938.88	
<b>8000</b>	<b>Total Other Uses/Non-Operating Exp</b>	<b>.00</b>	<b>21,938.88</b>	<b>.00</b>	<b>21,938.88</b>	
<b>Total Operating Transfers</b>		<b>.00</b>	<b>5,001.44</b>			
<b>3000 Fund Balance - September (Audited)</b>		<b>33,953,476.46</b>	<b>-33,953,476.46</b>			
<b>3000 Year to Date Fund Balance (Unaudited)</b>		<b>33,953,476.46</b>	<b>-24,011,917.11</b>			

End of Report

Statement of Unaudited Revenues and Expenditures  
 LITTLE ELM I.S.D  
 Budget vs. Actual As of September  
 CHILD NUTRITION FUND 240 2022-2023

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
<b>REVENUES:</b>						
5700	REVENUE-LOCAL AND INTERMEDIATE	1,750,000.00	-400,409.36	.00	1,349,590.64	61.17%
5800	STATE PROGRAM REVENUES	20,000.00	.00	.00	20,000.00	.00%
5900	FEDERAL PROGRAM REVENUES	3,571,000.00	-254,191.05	.00	3,316,808.95	38.83%
<b>5000</b>	<b>Total Revenues</b>	<b>5,341,000.00</b>	<b>-654,600.41</b>	<b>.00</b>	<b>4,686,399.59</b>	<b>100.00%</b>
<b>EXPENDITURES:</b>						
35	FOOD SERVICES	-5,341,000.00	800,088.04	1,187,680.45	-3,353,231.51	100.00%
<b>6000</b>	<b>Total Expenditures</b>	<b>-5,341,000.00</b>	<b>800,088.04</b>	<b>1,187,680.45</b>	<b>-3,353,231.51</b>	<b>100.00%</b>
	<b>Total Operating Transfers</b>	<b>.00</b>	<b>.00</b>			
<b>3000</b>	<b>Fund Balance - September (Audited)</b>	<b>2,477,756.32</b>	<b>-2,477,756.32</b>			
<b>3000</b>	<b>Year to Date Fund Balance (Unaudited)</b>	<b>2,477,756.32</b>	<b>-2,332,268.69</b>			

End of Report

Statement of Unaudited Revenues and Expenditures  
 LITTLE ELM I.S.D  
 Budget vs. Actual As of September  
 DEBT SERVICE FUND 511 2022-2023

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
<b>REVENUES:</b>						
5700	REVENUE-LOCAL AND INTERMEDIATE	28,816,425.00	-236,961.18	.00	28,579,463.82	100.00%
5800	STATE PROGRAM REVENUES	250,000.00	.00	.00	250,000.00	.00%
<b>5000</b>	<b>Total Revenues</b>	<b>29,066,425.00</b>	<b>-236,961.18</b>	<b>.00</b>	<b>28,829,463.82</b>	<b>100.00%</b>
<b>EXPENDITURES:</b>						
71	DEBT SERVICE	-29,066,425.00	18,704,550.73	8,200.00	-10,353,674.27	100.00%
<b>6000</b>	<b>Total Expenditures</b>	<b>-29,066,425.00</b>	<b>18,704,550.73</b>	<b>8,200.00</b>	<b>-10,353,674.27</b>	<b>100.00%</b>
<b>OPERATING TRANSFERS:</b>						
7916	PREM/DISCOUNT ON BOND ISSUE	.00	-10,374.91	.00	-10,374.91	
<b>7000</b>	<b>Total Other Resources/Non-Operating Rev</b>	<b>.00</b>	<b>-10,374.91</b>	<b>.00</b>	<b>-10,374.91</b>	
<b>Total Operating Transfers</b>		<b>.00</b>	<b>-10,374.91</b>			
<b>3000</b>	<b>Fund Balance - September (Audited)</b>	<b>26,499,867.54</b>	<b>-26,466,867.54</b>			
<b>3000</b>	<b>Year to Date Fund Balance (Unaudited)</b>	<b>26,499,867.54</b>	<b>-8,009,652.90</b>			

End of Report

Date Run: 10-28-2022 1:15 PM  
Cnty Dist: 061-914

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

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 September

	<u>Estimated Revenue</u>	<u>Realized Revenue</u>	<u>Realized Revenue To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
<b>General Operating Funds</b>					
5700 - REVENUE-LOCAL AND INTERMEDIATE					
5710 - LOCAL REAL/PERS PROPERTY TAXES	68,349,291.00	-43,223.67	-334,469.28	68,014,821.72	.49%
5730 - TUITION AND FEES	2,976.00	-3,254.87	-22,526.05	-19,550.05	756.92%
5740 - OTHER REVENUES LOCAL SOURCES	572,037.00	-91,123.95	-271,300.15	300,736.85	47.43%
5750 - REVENUES-COCURRIC/ENTERPRISING	1.00	-64,695.00	-65,703.00	-65,702.00	6570300.0
<b>Total 5700 - REVENUE-LOCAL AND INTERMEDIATE</b>	<b>68,924,305.00</b>	<b>-202,297.49</b>	<b>-693,998.48</b>	<b>68,230,306.52</b>	<b>1.01%</b>
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA/FOUNDATION REVENUES	11,567,677.00	-8,066,515.00	-8,066,515.00	3,501,162.00	69.73%
5830 - REV/STATE AGENCIES (NOT TEA)	4,699,737.00	-321,419.47	-977,421.01	3,722,315.99	20.80%
<b>Total 5800 - STATE PROGRAM REVENUES</b>	<b>16,267,414.00</b>	<b>-8,387,934.47</b>	<b>-9,043,936.01</b>	<b>7,223,477.99</b>	<b>55.60%</b>
5900 - FEDERAL PROGRAM REVENUES					
5920 - FED REV DISTRIBUTED BY TEA	600,000.00	-17,719.42	-17,719.42	582,280.58	2.95%
5930 - FED REV DIST BY STATE(NOT TEA)	1,150,000.00	-187,899.71	-198,611.68	951,388.32	17.27%
<b>Total 5900 - FEDERAL PROGRAM REVENUES</b>	<b>1,750,000.00</b>	<b>-205,619.13</b>	<b>-216,331.10</b>	<b>1,533,668.90</b>	<b>12.36%</b>
<b>5000 Total REVENUES</b>	<b>86,941,719.00</b>	<b>-8,795,851.09</b>	<b>-9,954,265.59</b>	<b>76,987,453.41</b>	<b>11.45%</b>

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

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

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

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
<b>General Operating Funds</b>						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-42,771,520.00	.00	8,697,370.38	9,400,225.43	-33,371,294.57	21.98%
6200 - PROFESSIONAL & CONTRACTED SVS	-1,935,805.00	405,425.84	73,234.10	153,182.93	-1,377,196.23	7.91%
6300 - SUPPLIES AND MATERIALS	-1,684,853.00	412,042.60	209,795.65	574,687.32	-698,123.08	34.11%
6400 - OTHER OPERATING COSTS	-252,780.00	7,001.84	975.65	6,401.88	-239,376.28	2.53%
<b>Total Function 11 INSTRUCTION</b>	<b>-46,644,958.00</b>	<b>824,470.28</b>	<b>8,981,375.78</b>	<b>10,134,497.56</b>	<b>-35,685,990.16</b>	<b>21.73%</b>
12 - INSTRUCTIONAL RESOURCES/MEDIA						
6100 - PAYROLL COSTS	-898,266.00	.00	189,622.83	202,207.66	-696,058.34	22.51%
6200 - PROFESSIONAL & CONTRACTED SVS	-25,525.00	14,377.50	.00	.00	-11,147.50	-.00%
6300 - SUPPLIES AND MATERIALS	-147,119.00	19,553.35	16,119.99	31,572.91	-95,992.74	21.46%
6400 - OTHER OPERATING COSTS	-8,795.00	.00	15.00	15.00	-8,780.00	.17%
<b>Total Function 12 INSTRUCTIONAL</b>	<b>-1,079,705.00</b>	<b>33,930.85</b>	<b>205,757.82</b>	<b>233,795.57</b>	<b>-811,978.58</b>	<b>21.65%</b>
13 - CURRICULUM & STAFF DEVELOPMENT						
6100 - PAYROLL COSTS	-2,176,486.00	.00	181,875.07	522,077.66	-1,654,408.34	23.99%
6200 - PROFESSIONAL & CONTRACTED SVS	-254,125.00	135,029.44	22,844.68	27,178.72	-91,916.84	10.70%
6300 - SUPPLIES AND MATERIALS	-152,211.00	3,215.34	8,015.65	29,174.35	-119,821.31	19.17%
6400 - OTHER OPERATING COSTS	-281,811.00	30,560.04	42,794.01	72,204.98	-179,045.98	25.62%
<b>Total Function 13 CURRICULUM &amp; STAFF</b>	<b>-2,864,633.00</b>	<b>168,804.82</b>	<b>255,529.41</b>	<b>650,635.71</b>	<b>-2,045,192.47</b>	<b>22.71%</b>
21 - INSTRUCTIONAL LEADERSHIP						
6100 - PAYROLL COSTS	-1,402,465.00	.00	124,633.96	348,380.70	-1,054,084.30	24.84%
6200 - PROFESSIONAL & CONTRACTED SVS	-23,048.00	1,941.91	5,275.09	5,766.18	-15,339.91	25.02%
6300 - SUPPLIES AND MATERIALS	-63,437.00	2,091.18	1,375.17	9,191.96	-52,153.86	14.49%
6400 - OTHER OPERATING COSTS	-89,027.00	13,619.31	4,779.75	10,973.40	-64,434.29	12.33%
<b>Total Function 21 INSTRUCTIONAL LEADERSHIP</b>	<b>-1,577,977.00</b>	<b>17,652.40</b>	<b>136,063.97</b>	<b>374,312.24</b>	<b>-1,186,012.36</b>	<b>23.72%</b>
23 - SCHOOL LEADERSHIP						
6100 - PAYROLL COSTS	-4,997,489.00	.00	407,124.94	1,146,249.93	-3,851,239.07	22.94%
6200 - PROFESSIONAL & CONTRACTED SVS	-24,716.00	9,825.14	1,174.58	7,190.32	-7,700.54	29.09%
6300 - SUPPLIES AND MATERIALS	-83,756.00	3,388.23	4,943.31	27,135.02	-53,232.75	32.40%
6400 - OTHER OPERATING COSTS	-100,715.00	12,448.11	8,659.55	34,194.73	-54,072.16	33.95%
<b>Total Function 23 SCHOOL LEADERSHIP</b>	<b>-5,206,676.00</b>	<b>25,661.48</b>	<b>421,902.38</b>	<b>1,214,770.00</b>	<b>-3,966,244.52</b>	<b>23.33%</b>
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS	-2,452,692.00	.00	266,231.82	546,608.11	-1,906,083.89	22.29%
6200 - PROFESSIONAL & CONTRACTED SVS	-197,400.00	51,852.00	4,968.00	8,780.50	-136,767.50	4.45%

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

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
<b>General Operating Funds</b>						
6300 - SUPPLIES AND MATERIALS	-102,141.00	527.81	35,589.35	62,791.85	-38,821.34	61.48%
6400 - OTHER OPERATING COSTS	-23,260.00	5,687.19	303.69	1,616.59	-15,956.22	6.95%
<b>Total Function 31 GUIDANCE AND COUNSELING SVS</b>	<b>-2,775,493.00</b>	<b>58,067.00</b>	<b>307,092.86</b>	<b>619,797.05</b>	<b>-2,097,628.95</b>	<b>22.33%</b>
32 - SOCIAL WORK SERVICES						
6100 - PAYROLL COSTS	-13,520.00	.00	853.23	1,684.72	-11,835.28	12.46%
<b>Total Function 32 SOCIAL WORK SERVICES</b>	<b>-13,520.00</b>	<b>.00</b>	<b>853.23</b>	<b>1,684.72</b>	<b>-11,835.28</b>	<b>12.46%</b>
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS	-714,020.00	.00	123,510.43	147,936.66	-566,083.34	20.72%
6200 - PROFESSIONAL & CONTRACTED SVS	-6,500.00	956.00	.00	.00	-5,544.00	-.00%
6300 - SUPPLIES AND MATERIALS	-14,686.00	2,283.13	582.69	2,265.15	-10,137.72	15.42%
6400 - OTHER OPERATING COSTS	-3,310.00	213.90	.00	155.76	-2,940.34	4.71%
<b>Total Function 33 HEALTH SERVICES</b>	<b>-738,516.00</b>	<b>3,453.03</b>	<b>124,093.12</b>	<b>150,357.57</b>	<b>-584,705.40</b>	<b>20.36%</b>
34 - STUDENT TRANSPORTATION						
6200 - PROFESSIONAL & CONTRACTED SVS	-2,797,000.00	.00	284,581.78	284,581.78	-2,512,418.22	10.17%
6300 - SUPPLIES AND MATERIALS	-402,275.00	171,788.21	47,637.18	47,637.18	-182,849.61	11.84%
6400 - OTHER OPERATING COSTS	-650.00	.00	.00	.00	-650.00	-.00%
<b>Total Function 34 STUDENT TRANSPORTATION</b>	<b>-3,199,925.00</b>	<b>171,788.21</b>	<b>332,218.96</b>	<b>332,218.96</b>	<b>-2,695,917.83</b>	<b>10.38%</b>
35 - FOOD SERVICES						
6100 - PAYROLL COSTS	-164,407.00	.00	13,100.21	36,808.48	-127,598.52	22.39%
<b>Total Function 35 FOOD SERVICES</b>	<b>-164,407.00</b>	<b>.00</b>	<b>13,100.21</b>	<b>36,808.48</b>	<b>-127,598.52</b>	<b>22.39%</b>
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-2,071,437.00	.00	242,923.68	411,226.76	-1,660,210.24	19.85%
6200 - PROFESSIONAL & CONTRACTED SVS	-234,333.00	28,530.84	28,361.98	40,283.87	-165,518.29	17.19%
6300 - SUPPLIES AND MATERIALS	-339,023.00	76,202.51	39,556.84	84,202.99	-178,617.50	24.84%
6400 - OTHER OPERATING COSTS	-414,739.00	72,190.96	75,539.90	93,837.14	-248,710.90	22.63%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-1.00	.00	.00	.00	-1.00	-.00%
<b>Total Function 36 CO-CURRICULAR ACTIVITIES</b>	<b>-3,059,533.00</b>	<b>176,924.31</b>	<b>386,382.40</b>	<b>629,550.76</b>	<b>-2,253,057.93</b>	<b>20.58%</b>
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-2,964,429.00	.00	259,435.97	758,641.74	-2,205,787.26	25.59%
6200 - PROFESSIONAL & CONTRACTED SVS	-545,203.00	122,333.85	7,702.20	73,185.29	-349,683.86	13.42%
6300 - SUPPLIES AND MATERIALS	-293,318.00	23,935.31	109,987.61	154,101.43	-115,281.26	52.54%
6400 - OTHER OPERATING COSTS	-260,529.00	52,350.07	19,890.06	54,483.92	-153,695.01	20.91%
<b>Total Function 41 GENERAL ADMINISTRATION</b>	<b>-4,063,479.00</b>	<b>198,619.23</b>	<b>397,015.84</b>	<b>1,040,412.38</b>	<b>-2,824,447.39</b>	<b>25.60%</b>

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

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
<b>General Operating Funds</b>						
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-4,129,369.00	.00	340,045.80	932,195.44	-3,197,173.56	22.57%
6200 - PROFESSIONAL & CONTRACTED SVS	-4,231,714.00	1,867,865.22	462,381.64	893,634.97	-1,470,213.81	21.12%
6300 - SUPPLIES AND MATERIALS	-717,034.00	155,991.52	46,193.23	108,086.23	-452,956.25	15.07%
6400 - OTHER OPERATING COSTS	-1,135,002.00	18,292.87	1,049,144.61	1,058,393.69	-58,315.44	93.25%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-10,000.00	7,176.49	.00	.00	-2,823.51	-.00%
<b>Total Function 51 PLANT MAINTENANCE &amp;</b>	<b>-10,223,119.00</b>	<b>2,049,326.10</b>	<b>1,897,765.28</b>	<b>2,992,310.33</b>	<b>-5,181,482.57</b>	<b>29.27%</b>
52 - SECURITY & MONITORING SERVICES						
6100 - PAYROLL COSTS	-157,100.00	.00	17,946.76	18,632.26	-138,467.74	11.86%
6200 - PROFESSIONAL & CONTRACTED SVS	-1,279,955.00	313,662.27	9,580.00	19,145.20	-947,147.53	1.50%
6300 - SUPPLIES AND MATERIALS	-73,487.00	3,821.06	5,053.50	11,048.94	-58,617.00	15.04%
6400 - OTHER OPERATING COSTS	-15,550.00	4,534.47	324.25	1,612.89	-9,402.64	10.37%
<b>Total Function 52 SECURITY &amp; MONITORING</b>	<b>-1,526,092.00</b>	<b>322,017.80</b>	<b>32,904.51</b>	<b>50,439.29</b>	<b>-1,153,634.91</b>	<b>3.31%</b>
53 - DATA PROCESSING SERVICES						
6100 - PAYROLL COSTS	-1,396,425.00	.00	119,146.30	355,511.30	-1,040,913.70	25.46%
6200 - PROFESSIONAL & CONTRACTED SVS	-192,935.00	92,896.60	4,536.47	33,682.47	-66,355.93	17.46%
6300 - SUPPLIES AND MATERIALS	-400,105.00	96,646.99	48,479.67	243,937.97	-59,520.04	60.97%
6400 - OTHER OPERATING COSTS	-32,900.00	2,004.07	347.50	2,796.49	-28,099.44	8.50%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-61,460.00	.00	.00	61,460.00	.00	100.00%
<b>Total Function 53 DATA PROCESSING SERVICES</b>	<b>-2,083,825.00</b>	<b>191,547.66</b>	<b>172,509.94</b>	<b>697,388.23</b>	<b>-1,194,889.11</b>	<b>33.47%</b>
61 - COMMUNITY SERVICES						
6100 - PAYROLL COSTS	-47,785.00	.00	3,102.05	9,489.29	-38,295.71	19.86%
6400 - OTHER OPERATING COSTS	-280.00	.00	.00	.00	-280.00	-.00%
<b>Total Function 61 COMMUNITY SERVICES</b>	<b>-48,065.00</b>	<b>.00</b>	<b>3,102.05</b>	<b>9,489.29</b>	<b>-38,575.71</b>	<b>19.74%</b>
81 - FACILITIES ACQ & CONSTRUCTION						
6100 - PAYROLL COSTS	-19,044.00	.00	1,624.38	4,856.16	-14,187.84	25.50%
<b>Total Function 81 FACILITIES ACQ &amp; CONSTRUCTION</b>	<b>-19,044.00</b>	<b>.00</b>	<b>1,624.38</b>	<b>4,856.16</b>	<b>-14,187.84</b>	<b>25.50%</b>
91 - CONTRACTED INST BETWEEN SCHOOL						
6200 - PROFESSIONAL & CONTRACTED SVS	-1,107,002.00	.00	587,657.00	587,657.00	-519,345.00	53.09%
<b>Total Function 91 CONTRACTED INST BETWEEN</b>	<b>-1,107,002.00</b>	<b>.00</b>	<b>587,657.00</b>	<b>587,657.00</b>	<b>-519,345.00</b>	<b>53.09%</b>
95 - PAYMENTS TO JUV JUSTICE ALTERN						
6200 - PROFESSIONAL & CONTRACTED SVS	-5,000.00	.00	1,980.00	1,980.00	-3,020.00	39.60%
<b>Total Function 95 PAYMENTS TO JUV JUSTICE</b>	<b>-5,000.00</b>	<b>.00</b>	<b>1,980.00</b>	<b>1,980.00</b>	<b>-3,020.00</b>	<b>39.60%</b>

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

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
<b>General Operating Funds</b>						
99 - INTERGOVERNMENTAL CHARGES						
6200 - PROFESSIONAL & CONTRACTED SVS	-540,750.00	255,724.40	127,862.20	127,862.20	-157,163.40	23.65%
<b>Total Function 99 INTERGOVERNMENTAL CHARGES</b>	<b>-540,750.00</b>	<b>255,724.40</b>	<b>127,862.20</b>	<b>127,862.20</b>	<b>-157,163.40</b>	<b>23.65%</b>
<b>6000 Total EXPENDITURES/EXPENSES</b>	<b>-86,941,719.00</b>	<b>4,497,987.57</b>	<b>14,386,791.34</b>	<b>19,890,823.50</b>	<b>-62,552,907.93</b>	<b>22.88%</b>

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

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

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

	<u>Estimated Revenue</u>	<u>Realized Revenue</u>	<u>Realized Revenue To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
<b>Special Revenue Funds</b>					
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	-209,116.99	-400,409.36	1,341,590.64	22.99%
<b>Total 5700 - REVENUE-LOCAL AND INTERMEDIATE</b>	<b>1,750,000.00</b>	<b>-209,116.99</b>	<b>-400,409.36</b>	<b>1,349,590.64</b>	<b>22.88%</b>
5800 - STATE PROGRAM REVENUES					
5820 - STATE REV DISTRIBUTED BY TEA	20,000.00	.00	.00	20,000.00	.00%
<b>Total 5800 - STATE PROGRAM REVENUES</b>	<b>20,000.00</b>	<b>.00</b>	<b>.00</b>	<b>20,000.00</b>	<b>.00%</b>
5900 - FEDERAL PROGRAM REVENUES					
5920 - FED REV DISTRIBUTED BY TEA	3,438,385.00	-26,847.00	-80,541.00	3,357,844.00	2.34%
5930 - FED REV DIST BY STATE(NOT TEA)	132,615.00	-3,135.00	-173,650.05	-41,035.05	130.94%
<b>Total 5900 - FEDERAL PROGRAM REVENUES</b>	<b>3,571,000.00</b>	<b>-29,982.00</b>	<b>-254,191.05</b>	<b>3,316,808.95</b>	<b>7.12%</b>
<b>5000 Total REVENUES</b>	<b>5,341,000.00</b>	<b>-239,098.99</b>	<b>-654,600.41</b>	<b>4,686,399.59</b>	<b>12.26%</b>

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

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure To Date</u>	<u>Balance</u>	<u>Percent Expended</u>
<b>Special Revenue Funds</b>						
35 - FOOD SERVICES						
6100 - PAYROLL COSTS	-2,116,355.00	.00	312,992.08	374,168.88	-1,742,186.12	17.68%
6200 - PROFESSIONAL & CONTRACTED SVS	-191,985.00	42,759.63	23,144.27	37,565.90	-111,659.47	19.57%
6300 - SUPPLIES AND MATERIALS	-2,979,960.00	1,141,457.69	299,609.34	373,916.49	-1,464,585.82	12.55%
6400 - OTHER OPERATING COSTS	-42,700.00	3,463.13	581.20	14,436.77	-24,800.10	33.81%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-10,000.00	.00	.00	.00	-10,000.00	-.00%
<b>Total Function 35 FOOD SERVICES</b>	<b>-5,341,000.00</b>	<b>1,187,680.45</b>	<b>636,326.89</b>	<b>800,088.04</b>	<b>-3,353,231.51</b>	<b>14.98%</b>
<b>6000 Total EXPENDITURES/EXPENSES</b>	<b>-5,341,000.00</b>	<b>1,187,680.45</b>	<b>636,326.89</b>	<b>800,088.04</b>	<b>-3,353,231.51</b>	<b>14.98%</b>

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

	<u>Estimated Revenue</u>	<u>Realized Revenue</u>	<u>Realized Revenue To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
<b>Interest &amp; Sinking Funds</b>					
5700 - REVENUE-LOCAL AND INTERMEDIATE					
5710 - LOCAL REAL/PERS PROPERTY TAXES	28,786,425.00	-21,023.89	-161,804.92	28,624,620.08	.56%
5740 - OTHER REVENUES LOCAL SOURCES	30,000.00	-15,368.50	-75,156.26	-45,156.26	250.52%
<b>Total 5700 - REVENUE-LOCAL AND INTERMEDIATE</b>	<b>28,816,425.00</b>	<b>-36,392.39</b>	<b>-236,961.18</b>	<b>28,579,463.82</b>	<b>.82%</b>
5800 - STATE PROGRAM REVENUES					
5820 - STATE REV DISTRIBUTED BY TEA	250,000.00	.00	.00	250,000.00	.00%
<b>Total 5800 - STATE PROGRAM REVENUES</b>	<b>250,000.00</b>	<b>.00</b>	<b>.00</b>	<b>250,000.00</b>	<b>.00%</b>
<b>5000 Total REVENUES</b>	<b>29,066,425.00</b>	<b>-36,392.39</b>	<b>-236,961.18</b>	<b>28,829,463.82</b>	<b>.82%</b>

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

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

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

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

Revenues and Expenditures by Major Object Code  
 LITTLE ELM I.S.D  
 Accounting Periods: 07 through 09  
 FEDERAL PROGRAMS AS OF 09-30-2022

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
<b>Fund Code 211 / 3 - ESEA TITLE I-A IMPROVING BASIC</b>				
5900 FEDERAL PROGRAM REVENUES	660,035.00	.00	-33,137.11	626,897.89
6100 PAYROLL COSTS	-476,769.00	.00	19,752.96	-457,016.04
6200 PROFESSIONAL & CONTRACTED SVS	-38,765.00	9,700.00	28,100.00	-965.00
6300 SUPPLIES AND MATERIALS	-131,065.00	36,987.56	13,425.60	-80,651.84
6400 OTHER OPERATING COSTS	-13,436.00	1,700.00	100.00	-11,636.00
<b>Subtotals for Fund 211 / 3</b>	<b>.00</b>	<b>48,387.56</b>	<b>28,241.45</b>	<b>76,629.01</b>
<b>Fund Code 224 / 3 - IDEA - PART B, FORMULA</b>				
5900 FEDERAL PROGRAM REVENUES	1,875,767.00	.00	-292,648.08	1,583,118.92
6100 PAYROLL COSTS	-1,767,426.00	.00	265,188.42	-1,502,237.58
6200 PROFESSIONAL & CONTRACTED SVS	-89,330.00	33,941.00	71,276.00	15,887.00
6300 SUPPLIES AND MATERIALS	-17,501.00	1,017.39	2,040.00	-14,443.61
6400 OTHER OPERATING COSTS	-1,510.00	.00	.00	-1,510.00
<b>Subtotals for Fund 224 / 3</b>	<b>.00</b>	<b>34,958.39</b>	<b>45,856.34</b>	<b>80,814.73</b>
<b>Fund Code 225 / 3 - IDEA - PART B, PRESCHOOL</b>				
5900 FEDERAL PROGRAM REVENUES	31,629.00	.00	-7,690.49	23,938.51
6100 PAYROLL COSTS	-11,716.00	.00	6,100.05	-5,615.95
6200 PROFESSIONAL & CONTRACTED SVS	-8,540.00	5,789.00	276.50	-2,474.50
6300 SUPPLIES AND MATERIALS	-11,373.00	8,059.97	7,413.99	4,100.96
6400 OTHER OPERATING COSTS	.00	.00	.00	.00
<b>Subtotals for Fund 225 / 3</b>	<b>.00</b>	<b>13,848.97</b>	<b>6,100.05</b>	<b>19,949.02</b>
<b>Fund Code 244 / 3 - VOC ED - BASIC GRANT</b>				
5900 FEDERAL PROGRAM REVENUES	48,071.00	.00	.00	48,071.00
6200 PROFESSIONAL & CONTRACTED SVS	-5,875.00	.00	5,875.00	.00
6300 SUPPLIES AND MATERIALS	-42,196.00	2,742.12	22,256.98	-17,196.90
<b>Subtotals for Fund 244 / 3</b>	<b>.00</b>	<b>2,742.12</b>	<b>28,131.98</b>	<b>30,874.10</b>
<b>Fund Code 255 / 3 - TITLE II TPTR</b>				
5900 FEDERAL PROGRAM REVENUES	206,790.00	.00	-43,762.95	163,027.05
6100 PAYROLL COSTS	-51,583.00	.00	642.51	-50,940.49
6200 PROFESSIONAL & CONTRACTED SVS	-77,802.00	10,800.00	40,450.00	-26,552.00
6300 SUPPLIES AND MATERIALS	-63,546.00	3,416.63	17,290.73	-42,838.64
6400 OTHER OPERATING COSTS	-13,859.00	299.00	749.00	-12,811.00
<b>Subtotals for Fund 255 / 3</b>	<b>.00</b>	<b>14,515.63</b>	<b>15,369.29</b>	<b>29,884.92</b>
<b>Fund Code 263 / 3 - TITLE III, PART A LEP/IMMIGRAN</b>				
5900 FEDERAL PROGRAM REVENUES	167,370.00	.00	-12,841.14	154,528.86
6100 PAYROLL COSTS	-57,280.00	.00	13,116.21	-44,163.79
6200 PROFESSIONAL & CONTRACTED SVS	-23,122.00	.00	5,500.00	-17,622.00
6300 SUPPLIES AND MATERIALS	-64,095.00	24,146.22	22,514.51	-17,434.27
6400 OTHER OPERATING COSTS	-22,873.00	525.00	2,694.00	-19,654.00
<b>Subtotals for Fund 263 / 3</b>	<b>.00</b>	<b>24,671.22</b>	<b>30,983.58</b>	<b>55,654.80</b>
<b>Fund Code 280 / 3 - ARP HOMELESS II</b>				
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
<b>Subtotals for Fund 280 / 3</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

Revenues and Expenditures by Major Object Code  
 LITTLE ELM I.S.D  
 Accounting Periods: 07 through 09  
 FEDERAL PROGRAMS AS OF 09-30-2022

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
<b>Fund Code 281 / 3 - ESSER II</b>				
5800 STATE PROGRAM REVENUES	.00	.00	.00	.00
5900 FEDERAL PROGRAM REVENUES	1,231,106.00	.00	.00	1,231,106.00
6100 PAYROLL COSTS	-247,425.00	.00	52,452.65	-194,972.35
6200 PROFESSIONAL & CONTRACTED SVS	-501,555.00	30,995.00	160,465.40	-310,094.60
6300 SUPPLIES AND MATERIALS	-482,126.00	.00	386,262.89	-95,863.11
<b>Subtotals for Fund 281 / 3</b>	<b>.00</b>	<b>30,995.00</b>	<b>599,180.94</b>	<b>630,175.94</b>
<b>Fund Code 282 / 3 - ESSER III</b>				
5900 FEDERAL PROGRAM REVENUES	3,374,601.00	.00	.00	3,374,601.00
6100 PAYROLL COSTS	-3,030,787.00	.00	10,122.93	-3,020,664.07
6200 PROFESSIONAL & CONTRACTED SVS	-298,297.00	259,523.25	21,773.00	-17,000.75
6300 SUPPLIES AND MATERIALS	-45,517.00	.00	45,517.00	.00
6400 OTHER OPERATING COSTS	.00	.00	.00	.00
<b>Subtotals for Fund 282 / 3</b>	<b>.00</b>	<b>259,523.25</b>	<b>77,412.93</b>	<b>336,936.18</b>
<b>Fund Code 283 / 3 - ESSER SUPPLEMENTAL</b>				
5900 FEDERAL PROGRAM REVENUES	2,848,959.00	.00	.00	2,848,959.00
6100 PAYROLL COSTS	-2,848,959.00	.00	403,974.85	-2,444,984.15
6200 PROFESSIONAL & CONTRACTED SVS	.00	.00	.00	.00
6300 SUPPLIES AND MATERIALS	.00	.00	.00	.00
<b>Subtotals for Fund 283 / 3</b>	<b>.00</b>	<b>.00</b>	<b>403,974.85</b>	<b>403,974.85</b>
<b>Fund Code 284 / 3 - IDEA B FORMULA ARP</b>				
5900 FEDERAL PROGRAM REVENUES	214,277.00	.00	-9,810.00	204,467.00
6200 PROFESSIONAL & CONTRACTED SVS	-202,334.00	114,100.00	9,810.00	-78,424.00
6300 SUPPLIES AND MATERIALS	-11,943.00	.00	.00	-11,943.00
<b>Subtotals for Fund 284 / 3</b>	<b>.00</b>	<b>114,100.00</b>	<b>.00</b>	<b>114,100.00</b>
<b>Fund Code 285 / 3 - IDEA B PRESCHOOL ARP</b>				
5900 FEDERAL PROGRAM REVENUES	15,075.00	.00	.00	15,075.00
6300 SUPPLIES AND MATERIALS	-15,075.00	.00	.00	-15,075.00
<b>Subtotals for Fund 285 / 3</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>Fund Code 289 / 3 - TITLE IV, PART A, SUBPART 1</b>				
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	-14,482.00	.00	.00	-14,482.00
6400 OTHER OPERATING COSTS	-17,365.00	.00	5,425.00	-11,940.00
<b>Subtotals for Fund 289 / 3</b>	<b>.00</b>	<b>.00</b>	<b>5,425.00</b>	<b>5,425.00</b>
<b>Grand Totals</b>	<b>.00</b>	<b>543,742.14</b>	<b>1,240,676.41</b>	<b>1,784,418.55</b>

End of Report

Revenues and Expenditures by Major Object Code  
 LITTLE ELM I.S.D  
 Accounting Periods: 07 through 09  
 STATE PROGRAMS AS OF 09-30-2022

<u>Class/Major Object Code</u>	<u>Est Rev/Approp</u>	<u>Encumbrances</u>	<u>Real Rev/Exp</u>	<u>Balances</u>
<b>Fund Code 397 / 3 - ADVANCED PLACEMENT INCENTIVES</b>				
5800 STATE PROGRAM REVENUES	.00	.00	-1,341.44	-1,341.44
6200 PROFESSIONAL & CONTRACTED SVS	-8,782.00	.00	.00	-8,782.00
<b>Subtotals for Fund 397 / 3</b>	<b>-8,782.00</b>	<b>.00</b>	<b>-1,341.44</b>	<b>-10,123.44</b>
<b>Fund Code 410 / 3 - INSTRUCTIONAL MATERIALS</b>				
5800 STATE PROGRAM REVENUES	30,438.00	.00	-30,436.65	1.35
6300 SUPPLIES AND MATERIALS	-30,559.00	30,436.65	.00	-122.35
<b>Subtotals for Fund 410 / 3</b>	<b>-121.00</b>	<b>30,436.65</b>	<b>-30,436.65</b>	<b>-121.00</b>
<b>Fund Code 429 / 3 - STATE SPECIAL REVENUE</b>				
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
<b>Subtotals for Fund 429 / 3</b>	<b>.00</b>	<b>34,267.29</b>	<b>27,418.92</b>	<b>61,686.21</b>
<b>Grand Totals</b>	<b>-8,903.00</b>	<b>64,703.94</b>	<b>-4,359.17</b>	<b>51,441.77</b>

End of Report

Revenues and Expenditures by Major Object Code  
 LITTLE ELM I.S.D  
 Accounting Periods: 07 through 09  
 CHILD CARE AS OF 09-30-2022

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
<b>Fund Code 720 / 3 - CHILD CARE</b>				
5700 REVENUE-LOCAL AND INTERMEDIATE	544,640.00	.00	-136,345.43	408,294.57
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	129,800.01	-501,386.99
6200 PROFESSIONAL & CONTRACTED SVS	-3,500.00	978.40	1,119.20	-1,402.40
6300 SUPPLIES AND MATERIALS	-32,895.00	11,896.57	4,438.23	-16,560.20
6400 OTHER OPERATING COSTS	-19,019.00	187.03	1,328.77	-17,503.20
<b>Subtotals for Fund 720 / 3</b>	<b>.00</b>	<b>13,062.00</b>	<b>-210,291.22</b>	<b>-197,229.22</b>
<b>Grand Totals</b>	<b>.00</b>	<b>13,062.00</b>	<b>-210,291.22</b>	<b>-197,229.22</b>

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	-	-	-	-	-	-	-	-	-	29,095,448.42
<b>RECEIPTS</b>													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	13,636.98	15,682.73	21,349.11	-	-	-	-	-	-	-	-	-	50,668.82
Other Local Revenue	20,331.82	2,534,257.23	198,932.48	-	-	-	-	-	-	-	-	-	2,753,521.53
State Revenue - Available School	361,419.00	780,103.00	405,714.00	-	-	-	-	-	-	-	-	-	1,547,236.00
State Revenue - Foundation	-	71,057.00	5,897,074.00	-	-	-	-	-	-	-	-	-	5,968,131.00
State Revenue - Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue - Misc	-	17,297.58	31,486.65	-	-	-	-	-	-	-	-	-	48,784.23
SHARS Receipts	2,797.78	7,914.19	16,922.83	-	-	-	-	-	-	-	-	-	27,634.80
Federal Program Revenue	-	1,849,746.13	244,160.39	-	-	-	-	-	-	-	-	-	2,093,906.52
Federal Program Revenue 240	37,134.13	37,900.44	3,135.00	-	-	-	-	-	-	-	-	-	78,169.57
Lunch Revenue - local 240	3,069.65	185,996.58	205,489.63	-	-	-	-	-	-	-	-	-	394,535.86
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	-	-	-	-	-	-	-	-	-	15,101,120.89
<b>Total Revenue</b>	<b>7,438,799.78</b>	<b>5,501,223.68</b>	<b>15,125,719.80</b>	-	-	-	-	-	-	-	-	-	<b>28,065,743.26</b>
<b>DISBURSEMENTS</b>													
Payroll Checks	3,861,989.65	3,624,540.67	3,947,049.52	-	-	-	-	-	-	-	-	-	11,433,579.84
Accounts Payable Checks	3,056,877.46	4,131,054.75	4,053,604.67	-	-	-	-	-	-	-	-	-	11,241,536.88
TRS Deposit	424,438.96	1,032,812.26	1,003,776.68	-	-	-	-	-	-	-	-	-	2,461,027.90
IRS Deposit	484,743.99	433,061.68	478,066.55	-	-	-	-	-	-	-	-	-	1,395,872.22
Bank Charges/ NSF's/Bk Trans	5,105.13	-	-	-	-	-	-	-	-	-	-	-	5,105.13
<b>Total Expenditures</b>	<b>7,833,155.19</b>	<b>9,221,469.36</b>	<b>9,482,497.42</b>	-	-	-	-	-	-	-	-	-	<b>26,537,121.97</b>
Cash Transferred to Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>7,833,155.19</b>	<b>9,221,469.36</b>	<b>9,482,497.42</b>	-	-	-	-	-	-	-	-	-	<b>26,537,121.97</b>
<b>Net Change in Cash</b>	<b>(394,355.41)</b>	<b>(3,720,245.68)</b>	<b>5,643,222.38</b>	-	-	-	-	-	-	-	-	-	<b>1,528,621.29</b>
<b>Ending Cash Balance in bank</b>	<b>28,701,093.01</b>	<b>24,980,847.33</b>	<b>30,624,069.71</b>	-	-	-	-	-	-	-	-	-	<b>30,624,069.71</b>
Beginning Cash Balance Lone Star	39,465,216.95	37,081,016.44	35,704,949.46	-	-	-	-	-	-	-	-	-	39,465,216.95
Beginning Cash Balance TexStar	1,634,902.52	1,636,847.85	1,639,554.45	-	-	-	-	-	-	-	-	-	1,634,902.52
Beginning Cash Balance Texas Class	20,949,328.69	14,045,897.38	18,894,763.09	-	-	-	-	-	-	-	-	-	20,949,328.69
Interest Earned Lone Star	49,934.48	66,999.74	69,631.84	-	-	-	-	-	-	-	-	-	186,566.06
Interest Earned TexStar	1,945.33	2,706.60	3,091.53	-	-	-	-	-	-	-	-	-	7,743.46
Interest Earned TexasClass	16,654.86	23,362.18	25,266.75	-	-	-	-	-	-	-	-	-	65,283.79
Transfers in	151,556.18	5,165,560.42	42,299.13	-	-	-	-	-	-	-	-	-	5,359,415.73
Transfers out	(9,505,777.34)	(1,783,123.61)	(10,817,622.99)	-	-	-	-	-	-	-	-	-	(22,106,523.94)
<b>Ending Cash Balance Invested</b>	<b>52,763,761.67</b>	<b>56,239,267.00</b>	<b>45,561,933.26</b>	-	-	-	-	-	-	-	-	-	<b>45,561,933.26</b>
<b>TOTAL CASH AVAILABLE</b>	<b>81,464,854.68</b>	<b>81,220,114.33</b>	<b>76,186,002.97</b>	-	-	-	-	-	-	-	-	-	<b>76,186,002.97</b>

**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	-	-	-	-	-	-	-	-	-	565,840.15
<b>RECEIPTS</b>													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	372.95	552.84	706.23	-	-	-	-	-	-	-	-	-	1,632.02
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	-	-	-	-	-	-	-	-	-	12,006.93
<b>DISBURSEMENTS</b>													
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	-	-	-	-	-	-	-	-	-	7,351.93
<b>Ending Cash Balance in bank</b>	<b>566,213.10</b>	<b>572,485.85</b>	<b>573,192.08</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>573,192.08</b>
Beginning Cash Balance TexPool	25,868,608.43	25,975,651.66	7,383,053.42	-	-	-	-	-	-	-	-	-	25,868,608.43
Interest Earned TexPool	33,443.51	25,418.46	14,662.27	-	-	-	-	-	-	-	-	-	73,524.24
Transfers in	73,599.72	79,329.03	20,619.35	-	-	-	-	-	-	-	-	-	173,548.10
Transfers out	-	(18,697,345.73)	-	-	-	-	-	-	-	-	-	-	(18,697,345.73)
<b>Ending Cash Balance Invested</b>	<b>25,975,651.66</b>	<b>7,383,053.42</b>	<b>7,418,335.04</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,418,335.04</b>
<b>TOTAL CASH AVAILABLE</b>	<b>26,541,864.76</b>	<b>7,955,539.27</b>	<b>7,991,527.12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,991,527.12</b>

**LITTLE ELM INDEPENDENT SCHOOL DISTRICT**  
**Cash and Investments Reconciliation**  
**September 30, 2022**

**Operating Fund:**

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Balance per bank	<b>30,624,069.71</b>
Add: Texas Class	11,891,208.08
Lone Star	32,028,079.20
TexStar	1,642,645.98
Add: Deposits in Transit	8,632.50
Taxes in Transit	2,307.38
Less: Outstanding Checks/Wires/ACHs	(2,160,465.92)

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<b>Balance per Books</b>	<b>74,036,476.93</b>
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**Interest & Sinking Fund:**

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Balance per bank	<b>573,192.08</b>
Add: Texpool	7,418,335.04
Add: Taxes in Transit	1,077.02
Less: Outstanding Checks	-

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<b>Balance per Books</b>	<b>7,992,604.14</b>
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<b>Total Balance per Books</b>	<b>82,029,081.07</b>
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LITTLE ELM INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF CURRENT INVESTMENTS - BY FUND  
MONTH ENDED: September 30, 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
09/01/22	Lone Star Corporate Overnight		Investment Pool Investment	7,025,908.29	100.0000%	100.0000%	0.0000%	7,025,908.29				
			Withdrawal	-				7,025,908.29				
09/30/22			Interest	<u>15,432.02</u>			2.6700%	7,041,340.31			15,432.02	-
				<u>7,041,340.31</u>				<u>7,041,340.31</u>			<u>15,432.02</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
09/01/22	Lone Star Government Overnight		Investment Pool Investment	63,904.27	100.0000%	100.0000%	0.0000%	63,904.27				
			Withdrawal	-				63,904.27				
09/30/22			Interest	<u>130.48</u>			2.4800%	64,034.75			130.48	-
				<u>64,034.75</u>				<u>64,034.75</u>			<u>130.48</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
09/01/22	TexSTAR		Investment Pool Investment	1,468,286.72	100.0000%	100.0000%	0.0000%	1,468,286.72				
			Withdrawal	-				1,468,286.72				
09/30/22			Interest	<u>2,768.57</u>			2.2941%	1,471,055.29			2,768.57	-
				<u>1,471,055.29</u>				<u>1,471,055.29</u>			<u>2,768.57</u>	-

LITTLE ELM INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF CURRENT INVESTMENTS - BY FUND  
MONTH ENDED: September 30, 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
09/01/22	Texas Class Gov't		Investment Pool	13,821,898.47	100.0000%	100.0000%	0.0000%	13,821,898.47				
			Investment	42,299.13				13,864,197.60				
			Withdrawal	(7,000,000.00)				6,864,197.60				(7,000,000.00)
09/30/22			Interest	<u>16,751.45</u>			2.0597%	6,880,949.05			<u>16,751.45</u>	
				<u>6,880,949.05</u>				<u>6,880,949.05</u>			<u>16,751.45</u>	<u>(7,000,000.00)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF CURRENT INVESTMENTS - BY FUND  
MONTH ENDED: September 30, 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
09/01/22	Lone Star Government Overnight		Investment Pool Investment	6,197,784.97	100.0000%	100.0000%	0.0000%	6,197,784.97				
			Withdrawal	-				6,197,784.97				
09/30/22			Interest	(3,746,502.10)			2.4800%	2,451,282.87			8,296.95	(3,746,502.10)
				<u>8,296.95</u>				<u>2,459,579.82</u>				
				<u>2,459,579.82</u>				<u>2,459,579.82</u>			<u>8,296.95</u>	<u>(3,746,502.10)</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
09/01/22	TexSTAR		Investment Pool Investment	171,267.73	100.0000%	100.0000%	0.0000%	171,267.73				
			Withdrawal	-				171,267.73				
09/30/22			Interest	322.96			2.2941%	171,590.69			322.96	-
				<u>322.96</u>				<u>171,590.69</u>				
				<u>171,590.69</u>				<u>171,590.69</u>			<u>322.96</u>	<u>-</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
09/01/22	Lone Star Government Overnight		Investment Pool Investment	8,645,451.39	100.0000%	100.0000%	0.0000%	8,645,451.39				
			Withdrawal	-				8,645,451.39				
09/30/22			Interest	17,652.53			2.4800%	8,663,103.92			17,652.53	-
				<u>17,652.53</u>				<u>8,663,103.92</u>				
				<u>8,663,103.92</u>				<u>8,663,103.92</u>			<u>17,652.53</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF CURRENT INVESTMENTS - BY FUND  
MONTH ENDED: September 30, 2022

Capital Projects Fund 653

Bond Issue 2020

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
09/01/22	Texas CLASS Gov't		Investment Pool Investment	71,079.98	100.0000%	100.0000%	0.0000%	71,079.98				
			Withdrawal	-				71,079.98				
09/30/22			Interest	(71,120.89)			2.0597%	(40.91)			40.91	(71,120.89)
				<u>40.91</u>				<u>0.00</u>				
				<u>0.00</u>				<u>0.00</u>			<u>40.91</u>	<u>(71,120.89)</u>

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
09/01/22	Lone Star Government Overnight		Investment Pool Investment	8,572,335.42	100.0000%	100.0000%	0.0000%	8,572,335.42				
			Withdrawal	-				8,572,335.42				
09/30/22			Interest	17,503.24			2.4800%	8,589,838.66			17,503.24	-
				<u>17,503.24</u>				<u>8,589,838.66</u>				
				<u>8,589,838.66</u>				<u>8,589,838.66</u>			<u>17,503.24</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
09/01/22	Texas CLASS Gov't Overnight		Investment Pool Investment	5,001,784.64	100.0000%	100.0000%	0.0000%	5,001,784.64				
			Withdrawal	-				5,001,784.64				
09/30/22			Interest	8,474.39			2.0597%	5,010,259.03			8,474.39	-
				<u>8,474.39</u>				<u>5,010,259.03</u>				
				<u>5,010,259.03</u>				<u>5,010,259.03</u>			<u>8,474.39</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT  
 SUMMARY OF CURRENT INVESTMENTS - BY FUND  
 MONTH ENDED: September 30, 2022

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
09/01/22	Lone Star Government Overnight		Investment Pool	5,199,565.12	100.0000%	100.0000%	0.0000%	5,199,565.12				
			Investment	-				5,199,565.12				
			Withdrawal	-				5,199,565.12				
09/30/22			Interest	<u>10,616.62</u>			2.4800%	5,210,181.74			<u>10,616.62</u>	
				<u>5,210,181.74</u>				<u>5,210,181.74</u>			<u>10,616.62</u>	

LITTLE ELM INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF CURRENT INVESTMENTS - BY FUND  
MONTH ENDED: September 30, 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
09/01/22	TexPool		Investment Pool	7,383,053.42	100.0000%	100.0000%	0.0000%	7,383,053.42				
			Investment	20,619.35				7,403,672.77				
			Withdrawal	-				7,403,672.77				
09/30/22			Interest	14,662.27			2.4126%	7,418,335.04			14,662.27	-
				<u>7,418,335.04</u>				<u>7,418,335.04</u>			<u>14,662.27</u>	<u>-</u>

Denton County  
Monthly Collection Status Report  
September 2022

Little Elm ISD

Current Tax Year Collections	Collections Month of September	Cumulative Total 10/1/2021 thru 09/30/2022	% of Tax Levy
Base M&O	34,462.47	58,513,966.34	99.66%
Base I&S	16,866.97	28,638,510.91	
Base I&S Bond	-	-	
P&I M&O	6,522.45	154,727.38	
P&I I&S	3,143.48	66,088.06	
P&I I&S Bond	-	-	
Attorney Fee	10,856.17	46,137.57	
<b>Subtotal</b>	<u>71,851.54</u>	<u>87,419,430.26</u>	99.97%
<b>Delinquent TaxYears Collections</b>			
Base M&O	1,624.82	87,292.53	
Base I&S	736.66	38,969.47	
Base I&S Bond	-	-	
P&I M&O	613.93	64,673.67	
P&I I&S	276.78	25,837.66	
P&I I&S Bond	-	-	
Attorney Fee	563.16	59,998.71	
Other*	-	-	
<b>Subtotal</b>	<u>3,815.35</u>	<u>276,772.04</u>	
<b>Combined Current &amp; Delinquent:</b>			
Base M&O	36,087.29	58,601,258.87	
Base I&S	17,603.63	28,677,480.38	
Base I&S Bond	-	-	
P&I M&O	7,136.38	219,401.05	
P&I I&S	3,420.26	91,925.72	
Attorney Fee	11,419.33	106,136.28	
Other*	-	-	
<b>Total Collections</b>	<u><u>75,666.89</u></u>	<u><u>87,696,202.30</u></u>	
<b>Original 2021 Tax Levy</b>		<u><u>86,761,749.65</u></u>	
<b>Current 2021 Tax Levy</b>		<u><u>87,446,525.83</u></u>	

Denton County  
Cumulative Comparative Collection Status Report  
September 2022

Little Elm ISD

	Tax Year 2021 Collections thru September 30, 2022	% of Tax Levy	Tax Year 2020 Collections thru September 30, 2021	% of Tax Levy
<b>Current Tax Year Collections</b>				
Base M&O + I&S	87,152,477.25	99.66%	81,795,744.21	99.58%
P&I M&O + I&S	220,815.44		219,678.17	
Attorney Fee	46,137.57		49,058.81	
Subtotal	<u>87,419,430.26</u>	99.97%	<u>82,064,481.19</u>	99.91%
<b>Delinquent Tax Years Collections</b>				
Base M&O + I&S	126,262.00		339,006.49	
P&I M&O + I&S	90,511.33		83,106.97	
Attorney Fee	59,998.71		51,472.37	
Subtotal	<u>276,772.04</u>		<u>473,585.83</u>	
<b>Combined Current &amp; Delinquent:</b>				
Base M&O + I&S	87,278,739.25		82,134,750.70	
P&I M&O + I&S	311,326.77		302,785.14	
Attorney Fee	106,136.28		100,531.18	
Other	-		-	
Total Collections	<u>87,696,202.30</u>		<u>82,538,067.02</u>	
Adjusted 2020 Tax Levy			<u>82,140,546.93</u>	
Original 2021 Tax Levy	<u>86,761,749.65</u>			
Current 2021 Tax Levy	<u>87,446,525.83</u>			

Denton County  
Levy Outstanding Status Report  
September 2022  
Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 09/01/2022	513,296.60	632,999.14
Base M&O + I&S Collections	51,329.44	2,361.48
Supplement/Adjustments	(167,918.58)	(24,379.00)
	<u>294,048.58</u>	<u>606,258.66</u>
Remaining Levy as of 09/30/2022	<u>294,048.58</u>	<u>606,258.66</u>
Cumulative (From 10/01/2021 thru 09/30/2022)		
Original 2021 Tax Levy (as of 10-1-2021)	86,761,749.65	925,325.72
Base M&O + I&S Collections	87,152,477.25	126,262.00
Supplement/Adjustments	684,776.18	(192,805.06)
	<u>294,048.58</u>	<u>606,258.66</u>
Remaining Levy as of 09/30/2022	<u>294,048.58</u>	<u>606,258.66</u>

**Little Elm ISD**  
**Capital Projects @ 09-30-2022**

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	\$ 65,821,945.80	\$ 1,692,032.20
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	\$ 404,934.23	\$ 562,291.77
Indoor Multi-Use Facility	Fund 653-017	\$ 19,878,297.00	\$ 16,318,870.78	\$ 3,559,426.22
Lakeside Admin Conversion	Fund 653-018	\$ 16,346,721.46	\$ 15,684,513.16	\$ 662,208.30
Zellars Conversion	Fund 653-127	\$ 7,960,408.14	\$ 1,532,620.45	\$ 6,427,787.69
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	\$ 2,732,456.00	\$ 98,676.00
LEHS CTE Renovations/Additions	Fund 654-202	\$ 609,922.00	\$ 448,569.22	\$ 161,352.78
		<b>\$ 235,568,432.60</b>	<b>\$ 217,088,029.45</b>	<b>\$ 18,480,403.15</b>

Little Elm ISD  
 Capital Projects @ 09-30-2022

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
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 WEIGHT ROOM EQUIP	\$ 67,590.00	\$ -	\$ 67,590.00
OPERATIONS VEHICLES	\$ 80,581.00	\$ -	\$ 80,581.00
PRESTWICK PLUMBING PROJECT	\$ 159,790.00	\$ 486.05	\$ 159,303.95
RADIOS LEHS	\$ 12,422.00	\$ -	\$ 12,422.00
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	\$ -
TRANSP FAC ESC TESTING	\$ 13,470.00	\$ 10,000.00	\$ 3,470.00
ZELLARS PORTABLE RELOCATE	\$ 96,153.00	\$ 4,200.00	\$ 91,953.00
	<b>\$ 2,898,040.00</b>	<b>\$ 392,023.78</b>	<b>\$ 2,506,016.22</b>

## Expenditures Between \$50K-\$100K

Vendor Name	Department	Summary of Purchase/Purpose	Price	Purchasing Method	Notes
Imagine Learning	Curriculum & Learning	Imagine Math PK-2 curriculum software	\$52,200.00	BuyBoard 653-21, Exp: 10/31/2024	Between 50-100k