



Budget Amendment Reports
September 7, 2022

The Texas Education Code requires Board approval of the budget for the General Operating, Debt Service and Child Nutrition 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 budget amendments are mainly reallocating existing funds and will not have an impact on fund balance. The main increases are to function 51 to cover higher than anticipated general insurance costs and function 52 to cover the cost of the new SRO structure which was approved in July 2022.

Debt Service Fund

No budget adjustments to report.

Child Nutrition Fund

No budget adjustments to report.

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

	Original Budget	Revised Budget	9/7/2022 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	46,879,358	(234,400)	46,644,958
12 Library Services	1,102,182	1,104,705	(25,000)	1,079,705
13 Staff Development	2,918,981	2,939,633	(75,000)	2,864,633
21 Instructional Admin	1,612,022	1,617,977	(40,000)	1,577,977
23 Campus Administration	5,157,676	5,157,676	49,000	5,206,676
31 Guidance & Counseling	2,811,558	2,748,493	27,000	2,775,493
32 Attendance & Social Services	-	13,520	-	13,520
33 Health Services	753,516	753,516	(15,000)	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	3,052,033	7,500	3,059,533
41 General Administration	4,002,479	3,997,479	66,000	4,063,479
51 Plant Maintenance	10,113,019	10,113,119	110,000	10,223,119
52 Security	1,162,717	1,391,192	134,900	1,526,092
53 Data Processing	2,138,825	2,088,825	(5,000)	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	-	5,000
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
DEBT SERVICE
Fiscal Year Ending June 30, 2023

	Original Budget	Revised Budget	9/7/2022 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)	-	-	-	-

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

	Original Budget	Revised Budget	9/7/2022 Amendments	Proposed Amended Budget
REVENUES:				
5700 Local Revenue	1,750,000	-	-	1,750,000
5800 State Program Revenues	20,000	-	-	20,000
5900 Federal Program Revenues	3,571,000	-	-	3,571,000
Total Revenue	5,341,000	-	-	5,341,000
EXPENDITURES:				
35 Food Services	5,341,000	-	-	5,341,000
Total Expenditures	5,341,000	-	-	5,341,000
00 Other Resources	-	-	-	-
00 Other Uses	-	-	-	-
NET SURPLUS / (DEFICIT)	-	-	-	-



Financial Reports
September 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, Debt Service Fund and Child Nutrition 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

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 July
 GENERAL OPERATING FUND 1XX 2022-2023

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrancé	Variance	Percent To Total
REVENUES:						
5700	REVENUE-LOCAL AND INTERMEDIATE	63,962,172.00	-314,400.84	.00	63,647,771.16	99.12%
5800	STATE PROGRAM REVENUES	20,495,133.00	.00	.00	20,495,133.00	.00%
5900	FEDERAL PROGRAM REVENUES	1,750,000.00	-2,797.78	.00	1,747,202.22	88%
5000	Total Revenues	86,207,305.00	-317,198.62	.00	85,890,106.38	100.00%
EXPENDITURES:						
11	INSTRUCTION	-46,860,023.00	246,346.41	429,519.52	-46,184,157.07	13.77%
12	INSTRUCTIONAL RESOURCES/MEDIA	-1,102,182.00	1,904.19	14,377.50	-1,085,900.31	.11%
13	CURRICULUM & STAFF DEVELOPMENT	-2,918,981.00	161,718.59	103,650.92	-2,653,611.49	9.04%
21	INSTRUCTIONAL LEADERSHIP	-1,612,022.00	111,201.25	9,442.80	-1,491,377.95	6.22%
23	SCHOOL LEADERSHIP	-5,157,676.00	328,583.95	47,666.55	-4,781,425.50	18.37%
31	GUIDANCE AND COUNSELING SVS	-2,811,558.00	128,234.51	26,700.00	-2,656,623.49	7.17%
32	SOCIAL WORK SERVICES	.00	.00	.00	.00	.00%
33	HEALTH SERVICES	-753,516.00	9,571.39	.00	-743,944.61	.54%
34	STUDENT TRANSPORTATION	-3,199,925.00	.00	45,000.00	-3,154,925.00	.00%
35	FOOD SERVICES	-16,819.00	609.21	.00	-16,209.79	.03%
36	CO-CURRICULAR ACTIVITIES	-3,052,033.00	71,622.27	108,467.11	-2,871,943.62	4.00%
41	GENERAL ADMINISTRATION	-4,002,479.00	280,372.32	123,810.65	-3,598,296.03	15.67%
51	PLANT MAINTENANCE & OPERATION	-10,113,019.00	316,882.46	2,857,567.40	-6,938,569.14	17.71%
52	SECURITY & MONITORING SERVICES	-1,162,717.00	5,619.08	47,227.69	-1,109,870.23	.31%
53	DATA PROCESSING SERVICES	-2,138,825.00	126,288.40	368,480.70	-1,644,055.90	7.06%
61	COMMUNITY SERVICES	-2,280.00	.00	.00	-2,280.00	.00%
81	FACILITIES ACQ & CONSTRUCTION	-1,500.00	.00	.00	-1,500.00	.00%
91	CONTRACTED INST BETWEEN SCHOOL	-756,000.00	.00	.00	-756,000.00	.00%
95	PAYMENTS TO JUV JUSTICE ALTERN	-5,000.00	.00	.00	-5,000.00	.00%
99	INTERGOVERNMENTAL CHARGES	-540,750.00	.00	.00	-540,750.00	.00%
6000	Total Expenditures	-86,207,305.00	1,788,954.03	4,181,910.84	-80,236,440.13	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	.00	.00	.00	
8000	Total Other Uses/Non-Operating Exp	.00	.00	.00	.00	
	Total Operating Transfers	.00	-16,937.44			
3000	Fund Balance - September (Unaudited)	44,313,243.07	-44,313,243.07			
3000	Year to Date Fund Balance (Unaudited)	44,313,243.07	-42,858,425.10			

End of Report

Statement of Unaudited Revenues and Expenditures
 LITTLE ELM I.S.D
 Budget vs. Actual As of July
 CHILD NUTRITION FUND 240 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	-2,690.50	.00	1,747,309.50	1.66%
5800	STATE PROGRAM REVENUES	20,000.00	.00	.00	20,000.00	.00%
5900	FEDERAL PROGRAM REVENUES	3,571,000.00	-159,461.61	.00	3,411,538.39	98.34%
5000	Total Revenues	5,341,000.00	-162,152.11	.00	5,178,847.89	100.00%
EXPENDITURES:						
35	FOOD SERVICES	-5,341,000.00	95,698.69	62,656.08	-5,182,645.23	100.00%
6000	Total Expenditures	-5,341,000.00	95,698.69	62,656.08	-5,182,645.23	100.00%
	Total Operating Transfers	.00	.00			
3000	Fund Balance - September (Unaudited)	2,477,756.32	-2,477,756.32			
3000	Year to Date Fund Balance (Unaudited)	2,477,756.32	-2,544,209.74			

End of Report

Statement of Unaudited Revenues and Expenditures
 LITTLE ELM I.S.D
 Budget vs. Actual As of July
 DEBT SERVICE FUND 511 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	-137,342.54	.00	28,679,082.46	100.00%
5800	STATE PROGRAM REVENUES	250,000.00	.00	.00	250,000.00	.00%
5000	Total Revenues	29,066,425.00	-137,342.54	.00	28,929,082.46	100.00%
EXPENDITURES:						
71	DEBT SERVICE	-29,066,425.00	1,750.00	9,000.00	-29,055,675.00	100.00%
6000	Total Expenditures	-29,066,425.00	1,750.00	9,000.00	-29,055,675.00	100.00%
	Total Operating Transfers	.00	.00			
3000	Fund Balance - September (Unaudited)	26,466,867.54	-26,466,867.54			
3000	Year to Date Fund Balance (Unaudited)	26,466,867.54	-26,602,460.08			

End of Report

Date Run: 08-30-2022 12:27 PM
Cnty Dist: 061-914

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

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 July

	<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	63,387,158.00	-215,109.70	-215,109.70	63,172,048.30	.34%
5730 - TUITION AND FEES	5.00	-7,584.17	-7,584.17	-7,579.17	151683.40
5740 - OTHER REVENUES LOCAL SOURCES	575,008.00	-91,706.97	-91,706.97	483,301.03	15.95%
5750 - REVENUES-COCURRIC/ENTERPRISING	1.00	.00	.00	1.00	.00%
Total 5700 - REVENUE-LOCAL AND INTERMEDIATE	63,962,172.00	-314,400.84	-314,400.84	63,647,771.16	.49%
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA/FOUNDATION REVENUES	16,178,808.00	.00	.00	16,178,808.00	.00%
5830 - REV/STATE AGENCIES (NOT TEA)	4,316,325.00	.00	.00	4,316,325.00	.00%
Total 5800 - STATE PROGRAM REVENUES	20,495,133.00	.00	.00	20,495,133.00	.00%
5900 - FEDERAL PROGRAM REVENUES					
5920 - FED REV DISTRIBUTED BY TEA	600,000.00	.00	.00	600,000.00	.00%
5930 - FED REV DIST BY STATE(NOT TEA)	1,150,000.00	-2,797.78	-2,797.78	1,147,202.22	.24%
Total 5900 - FEDERAL PROGRAM REVENUES	1,750,000.00	-2,797.78	-2,797.78	1,747,202.22	.16%
5000 Total REVENUES	86,207,305.00	-317,198.62	-317,198.62	85,890,106.38	.37%

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

	<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	-16,937.44	-16,937.44	-16,937.44	.00%
Total 7900 - OTHER RESOURCE ACCOUNTS	.00	-16,937.44	-16,937.44	-16,937.44	.00%
7000 Total OTHER RESOURCES ACCOUNTS	.00	-16,937.44	-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 July

	<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	-42,983,035.00	.00	136,412.94	136,412.94	-42,846,622.06	.32%
6200 - PROFESSIONAL & CONTRACTED SVS	-1,903,355.00	280,338.52	43,956.76	43,956.76	-1,579,059.72	2.31%
6300 - SUPPLIES AND MATERIALS	-1,720,353.00	147,922.00	65,976.71	65,976.71	-1,506,454.29	3.84%
6400 - OTHER OPERATING COSTS	-253,280.00	1,259.00	.00	.00	-252,021.00	-.00%
Total Function 11 INSTRUCTION	-46,860,023.00	429,519.52	246,346.41	246,346.41	-46,184,157.07	.53%
12 - INSTRUCTIONAL RESOURCES/MEDIA						
6100 - PAYROLL COSTS	-895,743.00	.00	1,904.19	1,904.19	-893,838.81	.21%
6200 - PROFESSIONAL & CONTRACTED SVS	-25,525.00	14,377.50	.00	.00	-11,147.50	-.00%
6300 - SUPPLIES AND MATERIALS	-172,119.00	.00	.00	.00	-172,119.00	-.00%
6400 - OTHER OPERATING COSTS	-8,795.00	.00	.00	.00	-8,795.00	-.00%
Total Function 12 INSTRUCTIONAL	-1,102,182.00	14,377.50	1,904.19	1,904.19	-1,085,900.31	.17%
13 - CURRICULUM & STAFF DEVELOPMENT						
6100 - PAYROLL COSTS	-2,155,834.00	.00	152,002.95	152,002.95	-2,003,831.05	7.05%
6200 - PROFESSIONAL & CONTRACTED SVS	-306,025.00	82,988.48	1,694.68	1,694.68	-221,341.84	.55%
6300 - SUPPLIES AND MATERIALS	-152,348.00	422.51	.00	.00	-151,925.49	-.00%
6400 - OTHER OPERATING COSTS	-304,774.00	20,239.93	8,020.96	8,020.96	-276,513.11	2.63%
Total Function 13 CURRICULUM & STAFF	-2,918,981.00	103,650.92	161,718.59	161,718.59	-2,653,611.49	5.54%
21 - INSTRUCTIONAL LEADERSHIP						
6100 - PAYROLL COSTS	-1,396,510.00	.00	110,282.71	110,282.71	-1,286,227.29	7.90%
6200 - PROFESSIONAL & CONTRACTED SVS	-34,048.00	1,345.30	122.30	122.30	-32,580.40	.36%
6300 - SUPPLIES AND MATERIALS	-74,437.00	3,716.51	2.97	2.97	-70,717.52	.00%
6400 - OTHER OPERATING COSTS	-107,027.00	4,380.99	793.27	793.27	-101,852.74	.74%
Total Function 21 INSTRUCTIONAL LEADERSHIP	-1,612,022.00	9,442.80	111,201.25	111,201.25	-1,491,377.95	6.90%
23 - SCHOOL LEADERSHIP						
6100 - PAYROLL COSTS	-4,942,489.00	.00	325,173.83	325,173.83	-4,617,315.17	6.58%
6200 - PROFESSIONAL & CONTRACTED SVS	-34,451.00	13,348.88	1,168.08	1,168.08	-19,934.04	3.39%
6300 - SUPPLIES AND MATERIALS	-81,885.00	4,911.39	389.88	389.88	-76,583.73	.48%
6400 - OTHER OPERATING COSTS	-98,851.00	29,406.28	1,852.16	1,852.16	-67,592.56	1.87%
Total Function 23 SCHOOL LEADERSHIP	-5,157,676.00	47,666.55	328,583.95	328,583.95	-4,781,425.50	6.37%
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS	-2,440,757.00	.00	126,758.11	126,758.11	-2,313,998.89	5.19%
6200 - PROFESSIONAL & CONTRACTED SVS	-278,400.00	3,250.00	562.50	562.50	-274,587.50	.20%

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

	<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	-68,001.00	23,010.00	46.00	46.00	-44,945.00	.07%
6400 - OTHER OPERATING COSTS	-24,400.00	440.00	867.90	867.90	-23,092.10	3.56%
Total Function 31 GUIDANCE AND COUNSELING SVS	-2,811,558.00	26,700.00	128,234.51	128,234.51	-2,656,623.49	4.56%
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS	-714,020.00	.00	9,372.08	9,372.08	-704,647.92	1.31%
6200 - PROFESSIONAL & CONTRACTED SVS	-21,500.00	.00	.00	.00	-21,500.00	-.00%
6300 - SUPPLIES AND MATERIALS	-14,586.00	.00	199.31	199.31	-14,386.69	1.37%
6400 - OTHER OPERATING COSTS	-3,410.00	.00	.00	.00	-3,410.00	-.00%
Total Function 33 HEALTH SERVICES	-753,516.00	.00	9,571.39	9,571.39	-743,944.61	1.27%
34 - STUDENT TRANSPORTATION						
6200 - PROFESSIONAL & CONTRACTED SVS	-2,797,000.00	.00	.00	.00	-2,797,000.00	-.00%
6300 - SUPPLIES AND MATERIALS	-402,275.00	45,000.00	.00	.00	-357,275.00	-.00%
6400 - OTHER OPERATING COSTS	-650.00	.00	.00	.00	-650.00	-.00%
Total Function 34 STUDENT TRANSPORTATION	-3,199,925.00	45,000.00	.00	.00	-3,154,925.00	-.00%
35 - FOOD SERVICES						
6100 - PAYROLL COSTS	-16,819.00	.00	609.21	609.21	-16,209.79	3.62%
Total Function 35 FOOD SERVICES	-16,819.00	.00	609.21	609.21	-16,209.79	3.62%
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-1,996,937.00	.00	63,184.16	63,184.16	-1,933,752.84	3.16%
6200 - PROFESSIONAL & CONTRACTED SVS	-238,784.00	4,736.78	8,066.98	8,066.98	-225,980.24	3.38%
6300 - SUPPLIES AND MATERIALS	-406,332.00	23,194.04	-5.03	-5.03	-383,142.99	.00%
6400 - OTHER OPERATING COSTS	-409,979.00	80,536.29	287.23	287.23	-329,155.48	.07%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-1.00	.00	.00	.00	-1.00	-.00%
Total Function 36 CO-CURRICULAR ACTIVITIES	-3,052,033.00	108,467.11	71,533.34	71,533.34	-2,872,032.55	2.34%
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-2,964,429.00	.00	239,561.07	239,561.07	-2,724,867.93	8.08%
6200 - PROFESSIONAL & CONTRACTED SVS	-517,708.00	25,152.72	2,951.97	2,951.97	-489,603.31	.57%
6300 - SUPPLIES AND MATERIALS	-237,512.00	38,752.27	24,994.41	24,994.41	-173,765.32	10.52%
6400 - OTHER OPERATING COSTS	-282,830.00	59,905.66	12,864.87	12,864.87	-210,059.47	4.55%
Total Function 41 GENERAL ADMINISTRATION	-4,002,479.00	123,810.65	280,372.32	280,372.32	-3,598,296.03	7.00%
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-4,289,369.00	.00	269,284.68	269,284.68	-4,020,084.32	6.28%
6200 - PROFESSIONAL & CONTRACTED SVS	-4,237,245.00	1,660,464.62	40,635.33	40,635.33	-2,536,145.05	.96%

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

	<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	-720,389.00	129,678.25	5,642.27	5,642.27	-585,068.48	.78%
6400 - OTHER OPERATING COSTS	-866,016.00	1,067,424.53	1,320.18	1,320.18	202,728.71	.15%
Total Function 51 PLANT MAINTENANCE & SECURITY & MONITORING SERVICES	-10,113,019.00	2,857,567.40	316,882.46	316,882.46	-6,938,569.14	3.13%
52 - SECURITY & MONITORING SERVICES						
6100 - PAYROLL COSTS	-157,100.00	.00	63.90	63.90	-157,036.10	.04%
6200 - PROFESSIONAL & CONTRACTED SVS	-922,180.00	44,943.15	56.85	56.85	-877,180.00	.01%
6300 - SUPPLIES AND MATERIALS	-70,237.00	1,000.00	5,498.33	5,498.33	-63,738.67	7.83%
6400 - OTHER OPERATING COSTS	-13,200.00	1,284.54	.00	.00	-11,915.46	-0.00%
Total Function 52 SECURITY & MONITORING	-1,162,717.00	47,227.69	5,619.08	5,619.08	-1,109,870.23	.48%
53 - DATA PROCESSING SERVICES						
6100 - PAYROLL COSTS	-1,396,425.00	.00	109,794.51	109,794.51	-1,286,630.49	7.86%
6200 - PROFESSIONAL & CONTRACTED SVS	-260,935.00	100,566.07	.00	.00	-160,368.93	-0.00%
6300 - SUPPLIES AND MATERIALS	-387,105.00	204,260.63	16,278.90	16,278.90	-166,565.47	4.21%
6400 - OTHER OPERATING COSTS	-32,900.00	2,194.00	214.99	214.99	-30,491.01	.65%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-61,460.00	61,460.00	.00	.00	.00	-0.00%
Total Function 53 DATA PROCESSING SERVICES	-2,138,825.00	368,480.70	126,288.40	126,288.40	-1,644,055.90	5.90%
61 - COMMUNITY SERVICES						
6100 - PAYROLL COSTS	-2,000.00	.00	.00	.00	-2,000.00	-0.00%
6400 - OTHER OPERATING COSTS	-280.00	.00	.00	.00	-280.00	-0.00%
Total Function 61 COMMUNITY SERVICES	-2,280.00	.00	.00	.00	-2,280.00	-0.00%
81 - FACILITIES ACQ & CONSTRUCTION						
6100 - PAYROLL COSTS	-1,500.00	.00	.00	.00	-1,500.00	-0.00%
Total Function 81 FACILITIES ACQ & CONSTRUCTION	-1,500.00	.00	.00	.00	-1,500.00	-0.00%
91 - CONTRACTED INST BETWEEN SCHOOL						
6200 - PROFESSIONAL & CONTRACTED SVS	-756,000.00	.00	.00	.00	-756,000.00	-0.00%
Total Function 91 CONTRACTED INST BETWEEN	-756,000.00	.00	.00	.00	-756,000.00	-0.00%
95 - PAYMENTS TO JUV JUSTICE ALTERN						
6200 - PROFESSIONAL & CONTRACTED SVS	-5,000.00	.00	.00	.00	-5,000.00	-0.00%
Total Function 95 PAYMENTS TO JUV JUSTICE	-5,000.00	.00	.00	.00	-5,000.00	-0.00%
99 - INTERGOVERNMENTAL CHARGES						
6200 - PROFESSIONAL & CONTRACTED SVS	-540,750.00	.00	.00	.00	-540,750.00	-0.00%
Total Function 99 INTERGOVERNMENTAL CHARGES	-540,750.00	.00	.00	.00	-540,750.00	-0.00%
6000 Total EXPENDITURES/EXPENSES	-86,207,305.00	4,181,910.84	1,788,865.10	1,788,865.10	-80,236,529.06	2.08%

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

	<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	-2,690.50	-2,690.50	1,739,309.50	.15%
Total 5700 - REVENUE-LOCAL AND INTERMEDIATE	1,750,000.00	-2,690.50	-2,690.50	1,747,309.50	.15%
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	-26,847.00	-26,847.00	3,411,538.00	.78%
5930 - FED REV DIST BY STATE(NOT TEA)	132,615.00	-132,614.61	-132,614.61	.39	100.00%
Total 5900 - FEDERAL PROGRAM REVENUES	3,571,000.00	-159,461.61	-159,461.61	3,411,538.39	4.47%
5000 Total REVENUES	5,341,000.00	-162,152.11	-162,152.11	5,178,847.89	3.04%

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

	<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	31,975.14	31,975.14	-2,084,379.86	1.51%
6200 - PROFESSIONAL & CONTRACTED SVS	-191,985.00	58,143.48	9,315.50	9,315.50	-124,526.02	4.85%
6300 - SUPPLIES AND MATERIALS	-2,979,960.00	2,662.60	41,597.00	41,597.00	-2,935,700.40	1.40%
6400 - OTHER OPERATING COSTS	-42,700.00	1,850.00	12,811.05	12,811.05	-28,038.95	30.00%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-10,000.00	.00	.00	.00	-10,000.00	-.00%
Total Function 35 FOOD SERVICES	-5,341,000.00	62,656.08	95,698.69	95,698.69	-5,182,645.23	1.79%
6000 Total EXPENDITURES/EXPENSES	-5,341,000.00	62,656.08	95,698.69	95,698.69	-5,182,645.23	1.79%

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

	<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	-103,526.08	-103,526.08	28,682,898.92	.36%
5740 - OTHER REVENUES LOCAL SOURCES	30,000.00	-33,816.46	-33,816.46	-3,816.46	112.72%
Total 5700 - REVENUE-LOCAL AND INTERMEDIATE	28,816,425.00	-137,342.54	-137,342.54	28,679,082.46	.48%
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	-137,342.54	-137,342.54	28,929,082.46	.47%

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

	<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	9,000.00	1,750.00	1,750.00	-29,055,675.00	.01%
Total Function 71 DEBT SERVICE	-29,066,425.00	9,000.00	1,750.00	1,750.00	-29,055,675.00	.01%
6000 Total EXPENDITURES/EXPENSES	-29,066,425.00	9,000.00	1,750.00	1,750.00	-29,055,675.00	.01%
End of Report						

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

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	674,254.00	.00	.00	674,254.00
6100 PAYROLL COSTS	-454,951.00	.00	5,329.39	-449,621.61
6200 PROFESSIONAL & CONTRACTED SVS	-34,265.00	21,500.00	.00	-12,765.00
6300 SUPPLIES AND MATERIALS	-181,321.00	.00	12,000.00	-169,321.00
6400 OTHER OPERATING COSTS	-3,717.00	.00	.00	-3,717.00
Subtotals for Fund 211 / 3	.00	21,500.00	17,329.39	38,829.39
Fund Code 224 / 3 - IDEA - PART B, FORMULA				
5900 FEDERAL PROGRAM REVENUES	1,875,767.00	.00	.00	1,875,767.00
6100 PAYROLL COSTS	-1,767,426.00	.00	13,972.15	-1,753,453.85
6200 PROFESSIONAL & CONTRACTED SVS	-89,330.00	.00	.00	-89,330.00
6300 SUPPLIES AND MATERIALS	-17,501.00	.00	2,040.00	-15,461.00
6400 OTHER OPERATING COSTS	-1,510.00	.00	.00	-1,510.00
Subtotals for Fund 224 / 3	.00	.00	16,012.15	16,012.15
Fund Code 225 / 3 - IDEA - PART B, PRESCHOOL				
5900 FEDERAL PROGRAM REVENUES	31,629.00	.00	.00	31,629.00
6100 PAYROLL COSTS	-11,966.00	.00	.00	-11,966.00
6200 PROFESSIONAL & CONTRACTED SVS	-13,540.00	.00	.00	-13,540.00
6300 SUPPLIES AND MATERIALS	-5,023.00	.00	.00	-5,023.00
6400 OTHER OPERATING COSTS	-1,100.00	.00	.00	-1,100.00
Subtotals for Fund 225 / 3	.00	.00	.00	.00
Fund Code 244 / 3 - VOC ED - BASIC GRANT				
5900 FEDERAL PROGRAM REVENUES	48,071.00	.00	.00	48,071.00
6200 PROFESSIONAL & CONTRACTED SVS	-1,000.00	.00	.00	-1,000.00
6300 SUPPLIES AND MATERIALS	-47,071.00	.00	.00	-47,071.00
Subtotals for Fund 244 / 3	.00	.00	.00	.00
Fund Code 255 / 3 - TITLE II TPTR				
5900 FEDERAL PROGRAM REVENUES	206,790.00	.00	.00	206,790.00
6100 PAYROLL COSTS	-51,583.00	.00	.00	-51,583.00
6200 PROFESSIONAL & CONTRACTED SVS	-75,902.00	8,500.00	3,500.00	-63,902.00
6300 SUPPLIES AND MATERIALS	-62,696.00	12,073.60	.00	-50,622.40
6400 OTHER OPERATING COSTS	-16,609.00	.00	.00	-16,609.00
Subtotals for Fund 255 / 3	.00	20,573.60	3,500.00	24,073.60
Fund Code 263 / 3 - TITLE III, PART A LEP/IMMIGRAN				
5900 FEDERAL PROGRAM REVENUES	163,593.00	.00	.00	163,593.00
6100 PAYROLL COSTS	-57,280.00	.00	4,367.48	-52,912.52
6200 PROFESSIONAL & CONTRACTED SVS	-19,345.00	.00	5,500.00	-13,845.00
6300 SUPPLIES AND MATERIALS	-58,695.00	.00	.00	-58,695.00
6400 OTHER OPERATING COSTS	-28,273.00	1,200.00	.00	-27,073.00
Subtotals for Fund 263 / 3	.00	1,200.00	9,867.48	11,067.48
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	.00	.00	.00

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

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	.00	1,231,106.00
6100 PAYROLL COSTS	-464,803.00	.00	3,799.83	-461,003.17
6200 PROFESSIONAL & CONTRACTED SVS	-71,565.00	.00	.00	-71,565.00
6300 SUPPLIES AND MATERIALS	-694,738.00	.00	8,038.50	-686,699.50
Subtotals for Fund 281 / 3	.00	.00	11,838.33	11,838.33
Fund Code 282 / 3 - ESSER III				
5900 FEDERAL PROGRAM REVENUES	3,374,601.00	.00	.00	3,374,601.00
6100 PAYROLL COSTS	-542,078.00	.00	.00	-542,078.00
6200 PROFESSIONAL & CONTRACTED SVS	-1,493,268.00	.00	.00	-1,493,268.00
6300 SUPPLIES AND MATERIALS	-1,328,565.00	.00	.00	-1,328,565.00
6400 OTHER OPERATING COSTS	-10,690.00	.00	.00	-10,690.00
Subtotals for Fund 282 / 3	.00	.00	.00	.00
Fund Code 283 / 3 - ESSER SUPPLEMENTAL				
5900 FEDERAL PROGRAM REVENUES	2,848,959.50	.00	.00	2,848,959.50
6100 PAYROLL COSTS	-2,848,959.50	.00	8,040.81	-2,840,918.69
6200 PROFESSIONAL & CONTRACTED SVS	.00	.00	.00	.00
6300 SUPPLIES AND MATERIALS	.00	.00	.00	.00
Subtotals for Fund 283 / 3	.00	.00	8,040.81	8,040.81
Fund Code 284 / 3 - IDEA B FORMULA ARP				
5900 FEDERAL PROGRAM REVENUES	214,277.00	.00	.00	214,277.00
6200 PROFESSIONAL & CONTRACTED SVS	-202,334.00	.00	.00	-202,334.00
6300 SUPPLIES AND MATERIALS	-11,943.00	.00	.00	-11,943.00
Subtotals for Fund 284 / 3	.00	.00	.00	.00
Fund Code 285 / 3 - IDEA B PRESCHOOL ARP				
5900 FEDERAL PROGRAM REVENUES	15,075.00	.00	.00	15,075.00
6300 SUPPLIES AND MATERIALS	-15,075.00	.00	.00	-15,075.00
Subtotals for Fund 285 / 3	.00	.00	.00	.00
Fund Code 289 / 3 - TITLE IV, PART A, SUBPART 1				
5900 FEDERAL PROGRAM REVENUES	51,592.00	.00	.00	51,592.00
6100 PAYROLL COSTS	-19,374.00	.00	1,332.33	-18,041.67
6200 PROFESSIONAL & CONTRACTED SVS	-4,894.00	.00	.00	-4,894.00
6300 SUPPLIES AND MATERIALS	-18,482.00	.00	.00	-18,482.00
6400 OTHER OPERATING COSTS	-8,842.00	.00	.00	-8,842.00
Subtotals for Fund 289 / 3	.00	.00	1,332.33	1,332.33
Grand Totals	.00	43,273.60	67,920.49	111,194.09

End of Report

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

<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	1.00	.00	.00	1.00
6300 SUPPLIES AND MATERIALS	-122.00	.00	.00	-122.00
Subtotals for Fund 410 / 3	-121.00	.00	.00	-121.00
Fund Code 429 / 3 - STATE SPECIAL REVENUE				
5800 STATE PROGRAM REVENUES	69,389.00	.00	.00	69,389.00
5900 FEDERAL PROGRAM REVENUES	32.00	.00	.00	32.00
6100 PAYROLL COSTS	-13,316.00	.00	.00	-13,316.00
6200 PROFESSIONAL & CONTRACTED SVS	-47,200.00	.00	.00	-47,200.00
6300 SUPPLIES AND MATERIALS	-8,905.00	.00	.00	-8,905.00
Subtotals for Fund 429 / 3	.00	.00	.00	.00
Grand Totals	-8,903.00	.00	-1,341.44	-10,244.44

End of Report

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

<u>Class/Major Object Code</u>	<u>Est Rev/Approp</u>	<u>Encumbrances</u>	<u>Real Rev/Exp</u>	<u>Balances</u>
Fund Code 720 / 3 - CHILD CARE				
5700 REVENUE-LOCAL AND INTERMEDIATE	544,640.00	.00	-42,211.86	502,428.14
5800 STATE PROGRAM REVENUES	.00	.00	.00	.00
5900 FEDERAL PROGRAM REVENUES	105,316.00	.00	-105,316.00	.00
6100 PAYROLL COSTS	-597,187.00	.00	39,812.33	-557,374.67
6200 PROFESSIONAL & CONTRACTED SVS	-3,500.00	1,345.30	752.30	-1,402.40
6300 SUPPLIES AND MATERIALS	-30,250.00	10,650.00	2,040.82	-17,559.18
6400 OTHER OPERATING COSTS	-19,019.00	225.00	746.10	-18,047.90
Subtotals for Fund 720 / 3	.00	12,220.30	-104,176.31	-91,956.01
Grand Totals	.00	12,220.30	-104,176.31	-91,956.01

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
Beginning Cash Balance in Bank	29,095,448.42												29,095,448.42
RECEIPTS													
Tax Collections	-												-
Interest	13,636.98												13,636.98
Other Local Revenue	20,331.82												20,331.82
State Revenue - Available School	361,419.00												361,419.00
State Revenue - Foundation	-												-
State Revenue - Debt Service	-												-
State Revenue - Misc	-												-
SHARS Receipts	2,797.78												2,797.78
Federal Program Revenue	-												-
Federal Program Revenue 240	37,134.13												37,134.13
Lunch Revenue - local 240	3,069.65												3,069.65
Payroll Deposits	410.42												410.42
Transfers from Debt Service	-												-
Transfers from Investment Acct	7,000,000.00												7,000,000.00
Total Revenue	7,438,799.78												7,438,799.78
DISBURSEMENTS													
Payroll Checks	3,861,989.65												3,861,989.65
Accounts Payable Checks	3,056,877.46												3,056,877.46
TRS Deposit	424,438.96												424,438.96
IRS Deposit	484,743.99												484,743.99
Bank Charges/ NSF's/Bk Trans	5,105.13												5,105.13
Total Expenditures	7,833,155.19												7,833,155.19
Cash Transferred to Debt Service	-												-
Transfers to Investment Accounts	-												-
Other	-												-
Total Expenditures & Transfers	7,833,155.19												7,833,155.19
Net Change in Cash	(394,355.41)												(394,355.41)
Ending Cash Balance in bank	28,701,093.01												28,701,093.01
Beginning Cash Balance Lone Star													
Beginning Cash Balance Lone Star	39,465,216.95												39,465,216.95
Beginning Cash Balance TexStar	1,634,902.52												1,634,902.52
Beginning Cash Balance Texas Class	20,949,328.69												20,949,328.69
Interest Earned Lone Star	49,934.48												49,934.48
Interest Earned TexStar	1,945.33												1,945.33
Interest Earned TexasClass	16,654.86												16,654.86
Transfers in	151,556.18												151,556.18
Transfers out	(9,505,777.34)												(9,505,777.34)
Ending Cash Balance Invested	52,763,761.67												52,763,761.67
TOTAL CASH AVAILABLE	81,464,854.68												81,464,854.68

**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	-	-	-	-	-	-	-	-	-	-	-	565,840.15
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	372.95	-	-	-	-	-	-	-	-	-	-	-	372.95
Bond Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	372.95	-	-	-	-	-	-	-	-	-	-	-	372.95
DISBURSEMENTS													
Wire Bond Issuance Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Cash	372.95	-	-	-	-	-	-	-	-	-	-	-	372.95
Ending Cash Balance in bank	566,213.10	-	-	-	-	-	-	-	-	-	-	-	566,213.10
Beginning Cash Balance TexPool	25,868,608.43	-	-	-	-	-	-	-	-	-	-	-	25,868,608.43
Interest Earned TexPool	33,443.51	-	-	-	-	-	-	-	-	-	-	-	33,443.51
Transfers in	73,599.72	-	-	-	-	-	-	-	-	-	-	-	73,599.72
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance Invested	25,975,651.66	-	-	-	-	-	-	-	-	-	-	-	25,975,651.66
TOTAL CASH AVAILABLE	26,541,864.76	-	-	-	-	-	-	-	-	-	-	-	26,541,864.76

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

Operating Fund:

Balance per bank	28,701,093.01
Add: Texas Class	14,045,897.38
Lone Star	37,081,016.44
TexStar	1,636,847.85
Add: Deposits in Transit	6,220.76
Taxes in Transit	73,516.27
Less: Outstanding Checks/Wires/ACHs	(1,770,655.08)

Balance per Books	79,773,936.63
--------------------------	----------------------

Interest & Sinking Fund:

Balance per bank	566,213.10
Add: Texpool	25,975,651.66
Add: Taxes in Transit	34,689.05
Less: Outstanding Checks	-

Balance per Books	26,576,553.81
--------------------------	----------------------

Total Balance per Books	106,350,490.44
--------------------------------	-----------------------

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: July 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
07/01/22	Lone Star Corporate Overnight		Investment Pool Investment	7,001,380.86	100.0000%	100.0000%	0.0000%	7,001,380.86				
			Withdrawal	-				7,001,380.86				
07/31/22			Interest	10,087.99			1.7000%	7,011,468.85			10,087.99	-
				<u>7,011,468.85</u>				<u>7,011,468.85</u>			<u>10,087.99</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
07/01/22	Lone Star Government Overnight		Investment Pool Investment	63,706.29	100.0000%	100.0000%	0.0000%	63,706.29				
			Withdrawal	-				63,706.29				
07/31/22			Interest	81.58			1.5100%	63,787.87			81.58	-
				<u>63,787.87</u>				<u>63,787.87</u>			<u>81.58</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
07/01/22	TexSTAR		Investment Pool Investment	1,464,120.74	100.0000%	100.0000%	0.0000%	1,464,120.74				
			Withdrawal	-				1,464,120.74				
07/31/22			Interest	1,742.11			1.4010%	1,465,862.85			1,742.11	-
				<u>1,465,862.85</u>				<u>1,465,862.85</u>			<u>1,742.11</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: July 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
07/01/22	Texas Class Gov't		Investment Pool	20,467,625.75	100.0000%	100.0000%	0.0000%	20,467,625.75				
			Investment	151,556.18				20,619,181.93				
			Withdrawal	(7,000,000.00)				13,619,181.93				(7,000,000.00)
07/31/22			Interest	<u>16,167.96</u>			1.2178%	13,635,349.89			<u>16,167.96</u>	
				<u>13,635,349.89</u>				<u>13,635,349.89</u>			<u>16,167.96</u>	<u>(7,000,000.00)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: July 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
07/01/22	Lone Star Government Overnight		Investment Pool	10,052,225.38	100.0000%	100.0000%	0.0000%	10,052,225.38				
			Investment	-				10,052,225.38				
07/31/22			Withdrawal	(2,434,134.99)				7,618,090.39				(2,434,134.99)
			Interest	11,149.03			1.5100%	7,629,239.42			11,149.03	
				<u>7,629,239.42</u>				<u>7,629,239.42</u>			<u>11,149.03</u>	<u>(2,434,134.99)</u>

Capital Projects Fund 652

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
07/01/22	TexSTAR		Investment Pool	170,781.78	100.0000%	100.0000%	0.0000%	170,781.78				
			Investment	-				170,781.78				
07/31/22			Withdrawal	-				170,781.78				-
			Interest	203.22			1.4010%	170,985.00			203.22	
				<u>170,985.00</u>				<u>170,985.00</u>			<u>203.22</u>	<u>-</u>

Capital Projects Fund 651

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
07/01/22	Lone Star Government Overnight		Investment Pool	8,618,668.34	100.0000%	100.0000%	0.0000%	8,618,668.34				
			Investment	-				8,618,668.34				
07/31/22			Withdrawal	-				8,618,668.34				-
			Interest	11,035.97			1.5100%	8,629,704.31			11,035.97	
				<u>8,629,704.31</u>				<u>8,629,704.31</u>			<u>11,035.97</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: July 31, 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
07/01/22	Texas CLASS Gov't		Investment Pool	481,702.94	100.0000%	100.0000%	0.0000%	481,702.94				
			Investment	-				481,702.94				
			Withdrawal	(71,642.35)				410,060.59				(71,642.35)
07/31/22			Interest	486.90			1.2178%	410,547.49			486.90	
				<u>410,547.49</u>				<u>410,547.49</u>			<u>486.90</u>	<u>(71,642.35)</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
07/01/22	Lone Star Government Overnight		Investment Pool	8,545,778.88	100.0000%	100.0000%	0.0000%	8,545,778.88				
			Investment	-				8,545,778.88				
			Withdrawal	-				8,545,778.88				-
07/31/22			Interest	10,942.63			1.5100%	8,556,721.51			10,942.63	
				<u>8,556,721.51</u>				<u>8,556,721.51</u>			<u>10,942.63</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
07/01/22	Lone Star Government Overnight		Investment Pool	5,183,457.20	100.0000%	100.0000%	0.0000%	5,183,457.20				
			Investment	-				5,183,457.20				
			Withdrawal	-				5,183,457.20				-
07/31/22			Interest	6,637.28			1.5100%	5,190,094.48			6,637.28	
				<u>5,190,094.48</u>				<u>5,190,094.48</u>			<u>6,637.28</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: July 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
07/01/22	TexPool		Investment Pool	25,868,608.43	100.0000%	100.0000%	0.0000%	25,868,608.43				
			Investment	73,599.72				25,942,208.15				
			Withdrawal	-				25,942,208.15				
07/31/22			Interest	33,443.51			1.5206%	25,975,651.66			33,443.51	-
				<u>25,975,651.66</u>				<u>25,975,651.66</u>			<u>33,443.51</u>	<u>-</u>

Denton County
Monthly Collection Status Report
July 2022

Little Elm ISD

	Collections Month of July	Cumulative Total 10/1/2021 thru 07/31/2022	% of Tax Levy
Current Tax Year Collections			
Base M&O	190,448.15	58,407,322.79	99.30%
Base I&S	93,211.08	28,586,316.40	
Base I&S Bond	-	-	
P&I M&O	8,471.81	137,611.62	
P&I I&S	3,793.34	58,012.79	
P&I I&S Bond	-	-	
Attorney Fee	10,579.55	17,192.34	
Subtotal	306,503.93	87,206,455.94	99.54%
Delinquent TaxYears Collections			
Base M&O	12,370.58	93,300.27	
Base I&S	4,999.74	41,654.67	
Base I&S Bond	-	-	
P&I M&O	3,819.16	63,065.66	
P&I I&S	1,521.92	25,143.40	
P&I I&S Bond	-	-	
Attorney Fee	1,036.41	58,682.20	
Other*	-	-	
Subtotal	23,747.81	281,846.20	
Combined Current & Delinquent:			
Base M&O	202,818.73	58,500,623.06	
Base I&S	98,210.82	28,627,971.07	
Base I&S Bond	-	-	
P&I M&O	12,290.97	200,677.28	
P&I I&S	5,315.26	83,156.19	
Attorney Fee	11,615.96	75,874.54	
Other*	-	-	
Total Collections	330,251.74	87,488,302.14	
Original 2021 Tax Levy		86,761,749.65	
Current 2021 Tax Levy		87,611,045.16	

Denton County
Cumulative Comparative Collection Status Report
July 2022

Little Elm ISD

	Tax Year 2021 Collections thru July 31, 2022	% of Tax Levy	Tax Year 2020 Collections thru July 31, 2021	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	86,993,639.19	99.30%	81,460,996.02	99.17%
P&I M&O + I&S	195,624.41		180,964.84	
Attorney Fee	17,192.34		15,847.04	
Subtotal	<u>87,206,455.94</u>	99.54%	<u>81,657,807.90</u>	99.41%
Delinquent Tax Years Collections				
Base M&O + I&S	134,954.94		328,946.37	
P&I M&O + I&S	88,209.06		79,418.31	
Attorney Fee	58,682.20		48,766.96	
Subtotal	<u>281,846.20</u>		<u>457,131.64</u>	
Combined Current & Delinquent:				
Base M&O + I&S	87,128,594.13		81,789,942.39	
P&I M&O + I&S	283,833.47		260,383.15	
Attorney Fee	75,874.54		64,614.00	
Other	-		-	
Total Collections	<u>87,488,302.14</u>		<u>82,114,939.54</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>87,611,045.16</u>			

Denton County
Levy Outstanding Status Report
July 2022

Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 07/01/2022	953,715.61	653,500.69
Base M&O + I&S Collections	283,659.23	17,370.32
Supplement/Adjustments	(52,650.41)	(21,390.27)
	<u>617,405.97</u>	<u>614,740.10</u>
Remaining Levy as of 07/31/2022	<u>617,405.97</u>	<u>614,740.10</u>
Cumulative (From 10/01/2021 thru 07/31/2022)		
Original 2021 Tax Levy (as of 10-1-2021)	86,761,749.65	925,325.72
Base M&O + I&S Collections	86,993,639.19	134,954.94
Supplement/Adjustments	849,295.51	(175,630.68)
	<u>617,405.97</u>	<u>614,740.10</u>
Remaining Levy as of 07/31/2022	<u>617,405.97</u>	<u>614,740.10</u>

Little Elm ISD
 Capital Projects @ 07-31-2022

Bond Construction Projects	Project ID	Project Estimate	Cost to Date	Balance
High School Athletic Fields	Fund 646-000	8,480,299	7,573,977	906,322
High School Athletic Concourse	Fund 646-940	2,321,953	2,285,367	36,586
Athletic Complex Turf	Fund 646-007	933,638	933,638	0
Walker Middle School	Fund 648-000	68,538,650	66,244,471	2,294,179
Strike Middle School	Fund 649-000	67,513,978	65,776,380	1,737,598
Land	Fund 65X-XXX	15,904,910	15,724,065	180,845
Brent Vestibule	Fund 650-830	207,072	158,378	48,694
Chavez Vestibule	Fund 650-831	216,399	158,132	58,267
Athletic Complex Scoreboard	Fund 650-913	1,007,347	920,883	86,464
Roof Replacements	Fund 650-914	2,136,720	2,062,901	73,819
LEHS HVAC	Fund 650-915	3,759,448	3,558,914	200,534
Buses (12)	Fund 650-919	1,323,446	1,323,446	-
CTE Reno	Fund 650-934	730,037	548,709	181,328
SPED Reno	Fund 650-935	106,399	99,262	7,137
Lobo Lane Repurpose	Fund 650-939	30,000	24,600	5,400
Safety Film	Fund 650-942	130,776	130,776	-
Emergency HVAC (unallocated)	Fund 650-011	637,229	-	637,229
Zellars HVAC	Fund 650-071	17,993	13,078	4,915
HVAC Replacements Phase 1 & 2	Fund 650-123	300,500	300,500	-
Brent HVAC	Fund 650-124	44,278	30,929	13,349
ESPC Upgrades	Fund 652-013	10,000,000	9,533,364	466,636
Roof Management Program	Fund 652-036	70,000	55,000	15,000
Athletic Complex Track	Fund 652-037	1,126,136	999,127	127,010
LEHS Roof Panels	Fund 652-126	48,874	42,499	6,375
Prestwick Sidewalk	Fund 652-132	16,471	12,191	4,280
Prestwick Sidewalk Replacement	Fund 652-201	314,540	314,539	1
Security Camera Upgrades	Fund 652-204	127,803	127,803	0
Lakeside Drive Replacement	Fund 652-206	31,310	31,310	-
Indoor Multi-Use Facility	Fund 653-017	19,878,297	14,369,085	5,509,212
Lakeside Admin Conversion	Fund 653-018	16,346,721	15,451,452	895,270
Zellars Conversion	Fund 653-127	338,625	229,078	109,547
Buses	Fund 653-128	545,104	545,104	-
Long Range Bond Planning	Fund 653-129	97,330	97,330	-
Cameras for Buses	Fund 653-130	117,596	92,276	25,320
LEHS SPED Conversion	Fund 653-131	138,490	113,536	24,954
ESPC III Upgrades	Fund 654-141	2,831,132	2,482,302	348,830
LEHS CTE Renovations/Additions	Fund 654-202	609,922	157,371	452,551
		226,979,423	212,521,772	14,457,651

Little Elm ISD**Non-Bond Capital Projects @ 7/31/2022**

Non-Bond Capital Projects (Fund 696)	Project Estimate	Cost to Date	Balance
ATHL COMPLEX SIGNAGE UPGRADE	\$ 67,000	\$ -	\$ 67,000
CONCRETE REPAIR - DISTRICT	\$ 72,742	\$ 32,000	\$ 40,742
CUSTODIAL EQUIP REPLACEMENT	\$ 40,000	\$ -	\$ 40,000
DOOR ANNUNCIATION	\$ 58,550	\$ -	\$ 58,550
LEHS CANOPY	\$ 42,893	\$ 42,893	\$ 0
LEHS CHEER	\$ 8,345	\$ -	\$ 8,345
LEHS ELEVATOR	\$ 15,642	\$ 15,642	\$ -
LEHS HELMET AND PAD CONDITIONI	\$ 52,301	\$ -	\$ 52,301
LEHS WEIGHT ROOM EQUIP	\$ 67,590	\$ -	\$ 67,590
OPERATIONS VEHICLES	\$ 80,581	\$ -	\$ 80,581
PRESTWICK PLUMBING PROJECT	\$ 159,790	\$ 486	\$ 159,304
RADIOS LEHS	\$ 12,422	\$ -	\$ 12,422
RESTRIPE PARKING LOTS	\$ 21,000	\$ -	\$ 21,000
TECH SWITCHES ACCESS PTS	\$ 1,810,000	\$ -	\$ 1,810,000
TECHNOLOGY IPADS/COMPUTERS	\$ 117,480	\$ 117,480	\$ -
TECHNOLOGY DIGITAL SIGNAGE	\$ 22,081	\$ 22,080	\$ 1
TECHNOLOGY FIBER INSTALL	\$ 140,000	\$ 140,000	\$ -
TRANSP FAC ESC TESTING	\$ 13,470	\$ 10,000	\$ 3,470
ZELLARS PORTABLE RELOCATE	\$ 96,153	\$ 3,500	\$ 92,653
	\$ 2,898,040	\$ 384,081	\$ 2,513,959