



Budget Amendment Reports  
August 8, 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 increase in local revenue is due to an increase in taxable value estimates which is offset by a decrease in state funding and an increase in recapture expense. The function 52 increase is mainly due to the new SRO structure which was approved in July 2022. The increase in TRS On-Behalf state revenue is offset by related expenditures in various functional areas.

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	8/8/2022 Amendments	Proposed Amended Budget
<b>REVENUES:</b>				
5700 Local Revenue	63,962,172	-	4,962,133	68,924,305
5800 State Program Revenues	20,495,133	-	(4,227,719)	16,267,414
5900 Federal Program Revenues	1,750,000	-	-	1,750,000
<b>Total Revenue</b>	<b>86,207,305</b>	<b>-</b>	<b>734,414</b>	<b>86,941,719</b>
<b>EXPENDITURES:</b>				
11 Instruction	46,860,023	-	19,335	46,879,358
12 Library Services	1,102,182	-	2,523	1,104,705
13 Staff Development	2,918,981	-	20,652	2,939,633
21 Instructional Admin	1,612,022	-	5,955	1,617,977
23 Campus Administration	5,157,676	-	-	5,157,676
31 Guidance & Counseling	2,811,558	-	(63,065)	2,748,493
32 Attendance & Social Services	-	-	13,520	13,520
33 Health Services	753,516	-	-	753,516
34 Student Transportation	3,199,925	-	-	3,199,925
35 Food Services	16,819	-	147,588	164,407
36 Co-curricular Activities	3,052,033	-	-	3,052,033
41 General Administration	4,002,479	-	(5,000)	3,997,479
51 Plant Maintenance	10,113,019	-	100	10,113,119
52 Security	1,162,717	-	228,475	1,391,192
53 Data Processing	2,138,825	-	(50,000)	2,088,825
61 Community Services	2,280	-	45,785	48,065
71 Debt Services	-	-	-	-
81 Facilities	1,500	-	17,544	19,044
91 Contracted Instr Between Schools	756,000	-	351,002	1,107,002
95 Payments to JUV Justice Alt	5,000	-	-	5,000
99 Intergovernmental Charges	540,750	-	-	540,750
<b>Total Expenditures</b>	<b>86,207,305</b>	<b>-</b>	<b>734,414</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**  
**DEBT SERVICE**  
**Fiscal Year Ending June 30, 2023**

	Original Budget	Revised Budget	8/8/2022 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>

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

	Original Budget	Revised Budget	8/8/2022 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	-	-	3,571,000
<b>Total Revenue</b>	5,341,000	-	-	5,341,000
<b>EXPENDITURES:</b>				
35 Food Services	5,341,000	-	-	5,341,000
<b>Total Expenditures</b>	5,341,000	-	-	5,341,000
00 Other Resources	-	-	-	-
00 Other Uses	-	-	-	-
<b>NET SURPLUS / (DEFICIT)</b>	-	-	-	-



Financial Reports  
August 8, 2022

Each month, financial reports are prepared detailing the status of the District's budget as of the most recent accounting period. For June reporting, revenue and expenditure statements will be provided as part of the annual financial audit report. To increase financial transparency, the following reports are included.

- Cash Flow Statements
- Bank and Investment Reconciliations
- Reports for Current Investments by Fund
- Property Tax Collection Reports
- Capital Project Reports

All reports are as of June 30, 2022 except for the capital project reports which are as of July 31, 2022.

**Little Elm Independent School District  
General Operating Cash Flow Statement  
FY 2021-2022**

	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>	27,802,491.12	27,924,598.52	27,717,245.16	21,289,643.14	23,090,178.54	22,860,041.29	24,489,221.70	26,472,479.01	29,701,049.66	30,569,846.45	27,802,491.12
<b>RECEIPTS</b>											
Tax Collections	-	-	-	-	-	-	-	-	-	-	-
Interest	8,114.34	5,231.90	4,412.36	4,130.99	4,237.80	3,292.36	4,843.19	4,829.67	5,196.99	6,754.64	51,044.24
Other Local Revenue	190,549.24	234,117.72	217,642.12	56,385.18	323,630.17	134,261.26	163,089.77	278,500.86	137,749.90	141,449.45	1,877,375.67
State Revenue - Available School	151,232.00	121,108.00	121,873.00	285,491.00	-	-	262,324.00	109,563.00	496,895.00	1,348,601.00	2,897,087.00
State Revenue - Foundation	7,881,683.00	5,620,431.00	-	-	-	-	-	-	119,592.00	-	13,621,706.00
State Revenue - Debt Service	-	-	236,465.00	-	-	-	-	-	-	-	236,465.00
State Revenue - Misc	1,050.00	-	35,750.00	66,632.88	261,845.41	-	39,310.00	1,398.00	1,341.44	104.73	407,432.46
SHARS Receipts	12,813.03	22,754.62	9,165.01	28,199.45	6,846.06	16,813.23	16,984.64	1,200,149.47	23,295.01	6,896.62	1,343,917.14
Federal Program Revenue	365,258.03	123,120.28	452,837.00	260,507.06	428,599.00	96,223.50	401,556.87	399,561.12	103,532.31	369,501.41	3,000,696.58
Federal Program Revenue 240	265,830.88	581,341.08	605,048.58	520,693.54	380,485.49	539,221.79	514,313.71	706,098.81	615,968.65	428,565.02	5,157,567.55
Lunch Revenue - local 240	90,296.35	82,764.17	75,366.19	55,103.66	89,385.86	63,018.47	71,431.45	73,644.97	48,426.48	3,840.67	653,278.27
Payroll Deposits	1,419.73	4,656.41	135.00	-	834.45	772.99	85.50	1,167.56	638.72	1,472.44	11,182.80
Transfers from Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers from Investment Acct	-	2,383,000.00	-	8,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00	7,367,065.64	7,615,061.24	7,250,000.00	53,615,126.88
Total Revenue	8,968,246.60	9,178,525.18	1,758,694.26	9,277,143.76	6,495,864.24	8,853,603.60	9,473,939.13	10,141,979.10	9,167,697.74	9,557,185.98	82,872,879.59
<b>DISBURSEMENTS</b>											
Payroll Checks	3,665,143.97	3,665,583.97	3,693,216.51	3,724,194.37	3,681,148.07	3,685,487.40	3,630,474.81	3,624,063.11	3,681,675.65	3,583,128.69	36,634,116.55
Accounts Payable Checks	4,325,333.33	4,267,217.73	3,020,623.80	2,084,272.14	1,605,908.62	2,095,296.62	2,424,505.18	1,852,086.69	3,169,460.15	5,437,624.87	30,282,329.13
TRS Deposit	421,545.50	1,015,136.17	1,027,830.45	999,566.16	1,006,437.03	1,008,536.34	1,011,710.03	1,009,118.75	1,009,222.25	1,581,672.68	10,090,775.36
IRS Deposit	434,116.40	437,905.67	444,625.52	453,575.69	432,507.77	435,102.83	423,991.80	428,139.90	438,542.90	429,157.77	4,357,666.25
Bank Charges/ NSF's/Bk Trans	-	35.00	-	-	-	-	-	-	-	-	35.00
Total Expenditures	8,846,139.20	9,385,878.54	8,186,296.28	7,261,608.36	6,726,001.49	7,224,423.19	7,490,681.82	6,913,408.45	8,298,900.95	11,031,584.01	81,364,922.29
Cash Transferred to Debt Service	-	-	-	215,000.00	-	-	-	-	-	-	215,000.00
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	8,846,139.20	9,385,878.54	8,186,296.28	7,476,608.36	6,726,001.49	7,224,423.19	7,490,681.82	6,913,408.45	8,298,900.95	11,031,584.01	81,579,922.29
Net Change in Cash	122,107.40	(207,353.36)	(6,427,602.02)	1,800,535.40	(230,137.25)	1,629,180.41	1,983,257.31	3,228,570.65	868,796.79	(1,474,398.03)	1,292,957.30
<b>Ending Cash Balance in bank</b>	<b>27,924,598.52</b>	<b>27,717,245.16</b>	<b>21,289,643.14</b>	<b>23,090,178.54</b>	<b>22,860,041.29</b>	<b>24,489,221.70</b>	<b>26,472,479.01</b>	<b>29,701,049.66</b>	<b>30,569,846.45</b>	<b>29,095,448.42</b>	<b>29,095,448.42</b>
Beginning Cash Balance Lone Star	44,250,865.89	43,997,243.76	43,614,723.61	43,396,438.29	43,209,521.41	43,210,300.26	42,725,062.29	42,472,188.43	42,114,706.86	40,780,535.32	44,250,865.89
Beginning Cash Balance TexStar	2,382,342.89	2,382,362.43	2,377,080.11	2,377,099.96	2,370,392.22	2,370,412.37	2,370,431.27	2,370,646.60	2,346,856.63	1,672,403.58	2,382,342.89
Beginning Cash Balance Texas Class	33,747,705.67	32,272,249.97	28,707,259.45	28,860,202.47	50,628,467.28	56,429,168.55	53,706,729.89	43,505,622.06	35,489,661.90	28,400,628.27	33,747,705.67
Interest Earned Lone Star	459.17	479.85	509.75	599.50	778.85	1,286.86	4,739.19	9,584.07	21,409.94	32,617.96	72,465.14
Interest Earned TexStar	19.54	20.18	19.85	27.94	20.15	18.90	215.33	627.03	1,113.00	1,349.66	3,431.58
Interest Earned TexasClass	568.23	713.54	564.76	651.32	1,553.60	1,660.61	4,193.60	7,549.80	14,067.34	15,896.45	47,419.25
Transfers in	54,144.46	452,000.16	2,759,819.31	32,332,138.86	13,985,495.74	7,634,219.17	1,665,267.52	319,114.49	210,171.83	159,938.87	59,572,310.41
Transfers out	(1,784,249.69)	(4,406,006.72)	(2,826,236.12)	(10,758,777.43)	(8,186,348.07)	(10,844,843.27)	(12,128,182.00)	(8,734,107.09)	(9,344,420.33)	(9,013,921.95)	(78,027,092.67)
<b>Ending Cash Balance Invested</b>	<b>78,651,856.16</b>	<b>74,699,063.17</b>	<b>74,633,740.72</b>	<b>96,208,380.91</b>	<b>102,009,881.18</b>	<b>98,802,223.45</b>	<b>88,348,457.09</b>	<b>79,951,225.39</b>	<b>70,853,567.17</b>	<b>62,049,448.16</b>	<b>62,049,448.16</b>
<b>TOTAL CASH AVAILABLE</b>	<b>106,576,454.68</b>	<b>102,416,308.33</b>	<b>95,923,383.86</b>	<b>119,298,559.45</b>	<b>124,869,922.47</b>	<b>123,291,445.15</b>	<b>114,820,936.10</b>	<b>109,652,275.05</b>	<b>101,423,413.62</b>	<b>91,144,896.58</b>	<b>91,144,896.58</b>

**Little Elm Independent School District  
Debt Service Cash Flow Statement  
FY 2021-2022**

	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>	349,522.43	349,663.22	349,752.32	349,838.57	564,971.90	565,115.87	565,245.94	565,389.98	565,529.41	565,677.40	349,522.43
<b>RECEIPTS</b>											
Tax Collections	-	-	-	-	-	-	-	-	-	-	-
Interest	140.79	89.10	86.25	133.33	143.97	130.07	144.04	139.43	147.99	162.75	1,317.72
Bond Issuance	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Operating	-	-	-	215,000.00	-	-	-	-	-	-	215,000.00
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>140.79</u>	<u>89.10</u>	<u>86.25</u>	<u>215,133.33</u>	<u>143.97</u>	<u>130.07</u>	<u>144.04</u>	<u>139.43</u>	<u>147.99</u>	<u>162.75</u>	<u>216,317.72</u>
<b>DISBURSEMENTS</b>											
Wire Bond Issuance Fees	-	-	-	-	-	-	-	-	-	-	-
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-
Transfer to General Operating	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Cash</b>	<u>140.79</u>	<u>89.10</u>	<u>86.25</u>	<u>215,133.33</u>	<u>143.97</u>	<u>130.07</u>	<u>144.04</u>	<u>139.43</u>	<u>147.99</u>	<u>162.75</u>	<u>216,317.72</u>
<b>Ending Cash Balance in bank</b>	<u><b>349,663.22</b></u>	<u><b>349,752.32</b></u>	<u><b>349,838.57</b></u>	<u><b>564,971.90</b></u>	<u><b>565,115.87</b></u>	<u><b>565,245.94</b></u>	<u><b>565,389.98</b></u>	<u><b>565,529.41</b></u>	<u><b>565,677.40</b></u>	<u><b>565,840.15</b></u>	<u><b>565,840.15</b></u>
Beginning Cash Balance TexPool	6,807,001.85	6,831,723.67	7,052,554.19	8,402,051.77	24,203,035.10	31,443,580.13	25,161,427.99	25,491,891.12	25,653,744.65	25,769,923.93	6,807,001.85
Interest Earned TexPool	156.25	207.53	237.82	373.45	912.04	1,354.50	3,310.83	6,399.78	13,598.06	21,255.76	47,806.02
Transfers in	24,565.57	220,622.99	1,349,259.76	15,800,609.88	7,239,632.99	3,334,717.30	327,152.30	155,453.75	102,581.22	77,428.74	28,632,024.50
Transfers out	-	-	-	-	-	(9,618,223.94)	-	-	-	-	(9,618,223.94)
<b>Ending Cash Balance Invested</b>	<u>6,831,723.67</u>	<u>7,052,554.19</u>	<u>8,402,051.77</u>	<u>24,203,035.10</u>	<u>31,443,580.13</u>	<u>25,161,427.99</u>	<u>25,491,891.12</u>	<u>25,653,744.65</u>	<u>25,769,923.93</u>	<u>25,868,608.43</u>	<u>25,868,608.43</u>
<b>TOTAL CASH AVAILABLE</b>	<u><b>7,181,386.89</b></u>	<u><b>7,402,306.51</b></u>	<u><b>8,751,890.34</b></u>	<u><b>24,768,007.00</b></u>	<u><b>32,008,696.00</b></u>	<u><b>25,726,673.93</b></u>	<u><b>26,057,281.10</b></u>	<u><b>26,219,274.06</b></u>	<u><b>26,335,601.33</b></u>	<u><b>26,434,448.58</b></u>	<u><b>26,434,448.58</b></u>

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

**Operating Fund:**

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Balance per bank	<b>29,095,448.42</b>
Add: Texas Class	20,949,328.69
Lone Star	39,465,216.95
TexStar	1,634,902.52
Add: Deposits in Transit	283.89
Taxes in Transit	9,962.75
Less: Outstanding Checks/Wires/ACHs	(1,296,843.34)

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<b>Balance per Books</b>	<b>89,858,299.88</b>
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**Interest & Sinking Fund:**

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Balance per bank	<b>565,840.15</b>
Add: Texpool	25,868,608.43
Add: Taxes in Transit	4,762.69
Less: Outstanding Checks	-

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<b>Balance per Books</b>	<b>26,439,211.27</b>
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<b>Total Balance per Books</b>	<b>116,297,511.15</b>
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LITTLE ELM INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF CURRENT INVESTMENTS - BY FUND  
MONTH ENDED: June 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
06/01/22	Lone Star Corporate Overnight		Investment Pool	6,994,585.39	100.0000%	100.0000%	0.0000%	6,994,585.39				
			Investment	-				6,994,585.39				
			Withdrawal	-				6,994,585.39				
06/30/22			Interest	6,795.47			0.9800%	7,001,380.86			6,795.47	-
				<u>7,001,380.86</u>				<u>7,001,380.86</u>			<u>6,795.47</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
06/01/22	Lone Star Government Overnight		Investment Pool	63,655.17	100.0000%	100.0000%	0.0000%	63,655.17				
			Investment	-				63,655.17				
			Withdrawal	-				63,655.17				
06/30/22			Interest	51.12			0.9800%	63,706.29			51.12	-
				<u>63,706.29</u>				<u>63,706.29</u>			<u>51.12</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
06/01/22	TexSTAR		Investment Pool	1,462,936.36	100.0000%	100.0000%	0.0000%	1,462,936.36				
			Investment	-				1,462,936.36				
			Withdrawal	-				1,462,936.36				
06/30/22			Interest	1,184.38			0.9850%	1,464,120.74			1,184.38	-
				<u>1,464,120.74</u>				<u>1,464,120.74</u>			<u>1,184.38</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF CURRENT INVESTMENTS - BY FUND  
MONTH ENDED: June 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
06/01/22	Texas Class Gov't		Investment Pool	27,292,518.47	100.0000%	100.0000%	0.0000%	27,292,518.47				
			Investment	159,938.87				27,452,457.34				
			Withdrawal	(7,000,000.00)				20,452,457.34				(7,000,000.00)
06/30/22			Interest	15,168.41			0.8659%	20,467,625.75			15,168.41	
				<u>20,467,625.75</u>				<u>20,467,625.75</u>			<u>15,168.41</u>	<u>(7,000,000.00)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF CURRENT INVESTMENTS - BY FUND  
MONTH ENDED: June 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
06/01/22	Lone Star Government Overnight		Investment Pool Investment	11,392,323.34	100.0000%	100.0000%	0.0000%	11,392,323.34				
			Withdrawal	(1,347,936.33)				11,392,323.34				
06/30/22			Interest	7,838.37			0.9800%	10,044,387.01			7,838.37	(1,347,936.33)
				<u>10,052,225.38</u>				<u>10,052,225.38</u>			<u>7,838.37</u>	<u>(1,347,936.33)</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
06/01/22	TexSTAR		Investment Pool Investment	209,467.22	100.0000%	100.0000%	0.0000%	209,467.22				
			Withdrawal	(38,850.72)				209,467.22				
06/30/22			Interest	165.28			0.9850%	170,616.50			165.28	(38,850.72)
				<u>170,781.78</u>				<u>170,781.78</u>			<u>165.28</u>	<u>(38,850.72)</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
06/01/22	Lone Star Government Overnight		Investment Pool Investment	8,611,752.32	100.0000%	100.0000%	0.0000%	8,611,752.32				
			Withdrawal	-				8,611,752.32				
06/30/22			Interest	6,916.02			0.9800%	8,611,752.32			6,916.02	-
				<u>8,618,668.34</u>				<u>8,618,668.34</u>			<u>6,916.02</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF CURRENT INVESTMENTS - BY FUND  
MONTH ENDED: June 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
06/01/22	Texas CLASS Gov't		Investment Pool	1,108,109.80	100.0000%	100.0000%	0.0000%	1,108,109.80				
			Investment	-				1,108,109.80				
			Withdrawal	(627,134.90)				480,974.90				(627,134.90)
06/30/22			Interest	728.04			0.8659%	481,702.94			728.04	
				<u>481,702.94</u>				<u>481,702.94</u>			<u>728.04</u>	<u>(627,134.90)</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
06/01/22	Lone Star Government Overnight		Investment Pool	8,538,921.35	100.0000%	100.0000%	0.0000%	8,538,921.35				
			Investment	-				8,538,921.35				
			Withdrawal	-				8,538,921.35				-
06/30/22			Interest	6,857.53			0.9800%	8,545,778.88			6,857.53	
				<u>8,545,778.88</u>				<u>8,545,778.88</u>			<u>6,857.53</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
06/01/22	Lone Star Government Overnight		Investment Pool	5,179,297.75	100.0000%	100.0000%	0.0000%	5,179,297.75				
			Investment	-				5,179,297.75				
			Withdrawal	-				5,179,297.75				-
06/30/22			Interest	4,159.45			0.9800%	5,183,457.20			4,159.45	
				<u>5,183,457.20</u>				<u>5,183,457.20</u>			<u>4,159.45</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT  
SUMMARY OF CURRENT INVESTMENTS - BY FUND  
MONTH ENDED: June 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
06/01/22	TexPool		Investment Pool	25,769,923.93	100.0000%	100.0000%	0.0000%	25,769,923.93				
			Investment	77,428.74				25,847,352.67				
			Withdrawal	-				25,847,352.67				-
06/30/22			Interest	<u>21,255.76</u>			1.0013%	25,868,608.43			21,255.76	-
				<u>25,868,608.43</u>				<u>25,868,608.43</u>			<u>21,255.76</u>	-

Denton County  
Monthly Collection Status Report  
June 2022

Little Elm ISD

Current Tax Year Collections	Collections Month of June	Cumulative Total 10/1/2021 thru 06/30/2022	% of Tax Levy
Base M&O	102,478.52	58,216,874.64	98.91%
Base I&S	50,156.06	28,493,105.32	
Base I&S Bond	-	-	
P&I M&O	9,841.48	129,139.81	
P&I I&S	4,582.33	54,219.45	
P&I I&S Bond	-	-	
Attorney Fee	1,767.96	6,612.79	
<b>Subtotal</b>	<u>168,826.35</u>	<u>86,899,952.01</u>	99.13%
Delinquent TaxYears Collections			
Base M&O	6,928.54	80,929.69	
Base I&S	2,870.30	36,654.93	
Base I&S Bond	-	-	
P&I M&O	3,295.85	59,246.50	
P&I I&S	1,363.47	23,621.48	
P&I I&S Bond	-	-	
Attorney Fee	2,788.65	57,645.79	
Other*	-	-	
<b>Subtotal</b>	<u>17,246.81</u>	<u>258,098.39</u>	
Combined Current & Delinquent:			
Base M&O	109,407.06	58,297,804.33	
Base I&S	53,026.36	28,529,760.25	
Base I&S Bond	-	-	
P&I M&O	13,137.33	188,386.31	
P&I I&S	5,945.80	77,840.93	
Attorney Fee	4,556.61	64,258.58	
Other*	-	-	
<b>Total Collections</b>	<u>186,073.16</u>	<u>87,158,050.40</u>	
Original 2021 Tax Levy		<u>86,761,749.65</u>	
Current 2021 Tax Levy		<u>87,663,695.57</u>	

Denton County  
Cumulative Comparative Collection Status Report  
June 2022

Little Elm ISD

	Tax Year 2021 Collections thru June 30, 2022	% of Tax Levy	Tax Year 2020 Collections thru June 30, 2021	% of Tax Levy
<b>Current Tax Year Collections</b>				
Base M&O + I&S	86,709,979.96	98.91%	81,173,065.04	98.64%
P&I M&O + I&S	183,359.26		169,320.80	
Attorney Fee	6,612.79		5,656.74	
Subtotal	<u>86,899,952.01</u>	99.13%	<u>81,348,042.58</u>	98.85%
<b>Delinquent Tax Years Collections</b>				
Base M&O + I&S	117,584.62		331,903.51	
P&I M&O + I&S	82,867.98		77,635.83	
Attorney Fee	57,645.79		47,401.23	
Subtotal	<u>258,098.39</u>		<u>456,940.57</u>	
<b>Combined Current &amp; Delinquent:</b>				
Base M&O + I&S	86,827,564.58		81,504,968.55	
P&I M&O + I&S	266,227.24		246,956.63	
Attorney Fee Other	64,258.58 -		53,057.97 -	
Total Collections	<u>87,158,050.40</u>		<u>81,804,983.15</u>	
Adjusted 2020 Tax Levy			<u>82,295,268.28</u>	
Original 2021 Tax Levy	<u>86,761,749.65</u>			
Current 2021 Tax Levy	<u>87,663,695.57</u>			

Denton County  
Levy Outstanding Status Report  
June 2022

Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 06/01/2022	1,099,037.93	665,376.27
Base M&O + I&S Collections	152,634.58	9,798.84
Supplement/Adjustments	7,312.26	(2,076.74)
Remaining Levy as of 06/30/2022	<u>953,715.61</u>	<u>653,500.69</u>
Cumulative (From 10/01/2021 thru 06/30/2022)		
Original 2021 Tax Levy (as of 10-1-2021)	86,761,749.65	925,325.72
Base M&O + I&S Collections	86,709,979.96	117,584.62
Supplement/Adjustments	901,945.92	(154,240.41)
Remaining Levy as of 06/30/2022	<u>953,715.61</u>	<u>653,500.69</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
		<b>226,979,423</b>	<b>212,521,772</b>	<b>14,457,651</b>