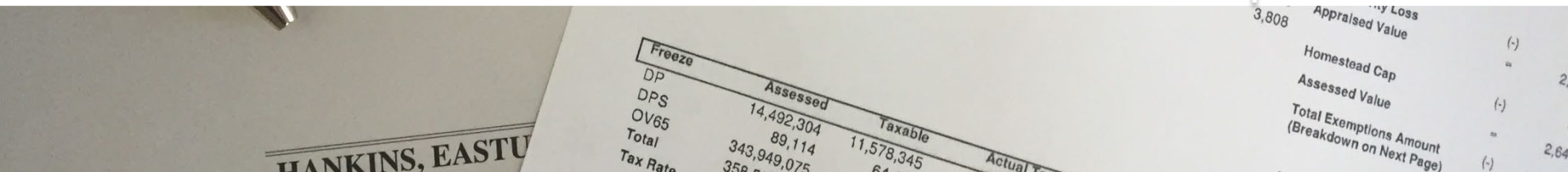


# Little Elm ISD

## March 2022, Financial Report

Jesse Wyse, Director of Budget and Finance

Board Meeting  
March 21, 2022  
6:00 pm



for To

LITTLE ELM I  
 ANNUAL  
 YE



404,188  
 76,681  
 7,024,466  
 431,087  
 234,370  
 170,112  
 072

**CERTIFIED TOTALS**  
 LITTLE ELM ISD  
 Grand Totals

	Value
	533,875,047
	293,500

# General Fund

HANKINS, EASTU

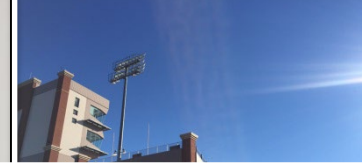
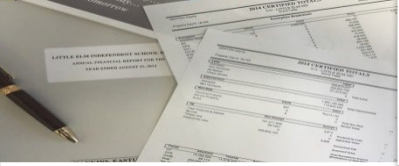
Freeze	Assessed	Taxable	Actual
DP			
DPS	14,492,304		
OV65	89,114		
Total	343,949,075	11,578,345	
Tax Rate	358	64	

3,808 Appraised Value (-)

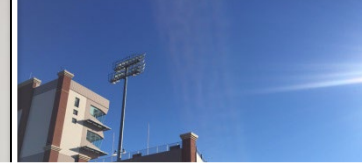
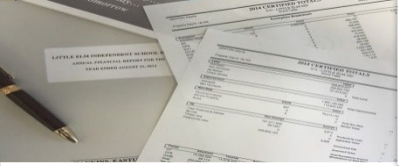
Homestead Cap =

Assessed Value (-)

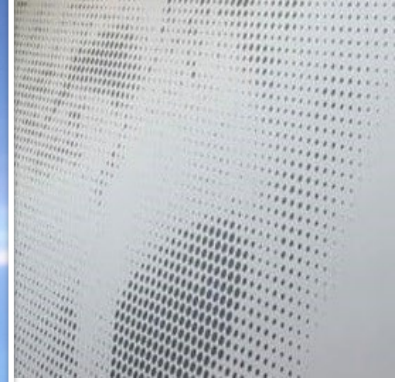
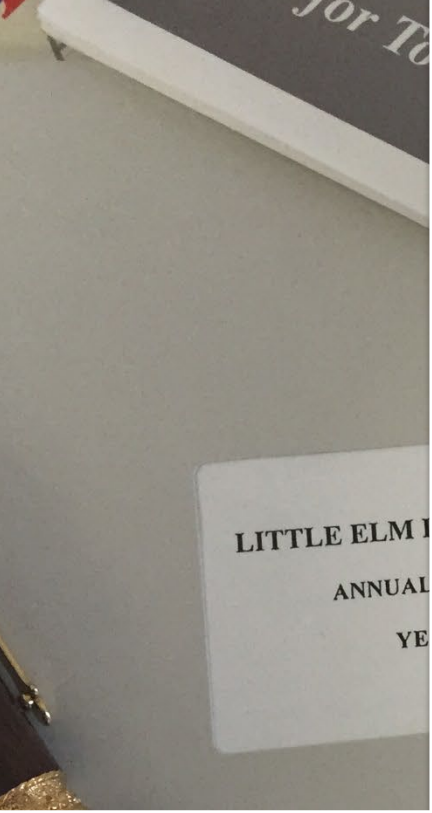
Total Exemptions Amount (Breakdown on Next Page) (-) 2,64



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

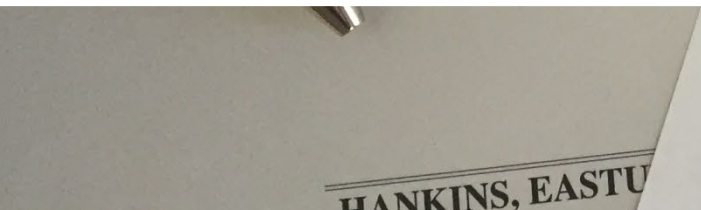


Budget Recap Continued	Initial Budget Sep 1, 2021	Prior YTD Amendments	Proposed Amendments	Amended Budget
<b>Appropriations Continued - Other</b>				
41 General Administration	3,529,266			3,529,266
51 Plant Maintenance & Operations	9,886,754	(170,000)		9,716,754
52 Security & Monitoring Services	1,058,781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



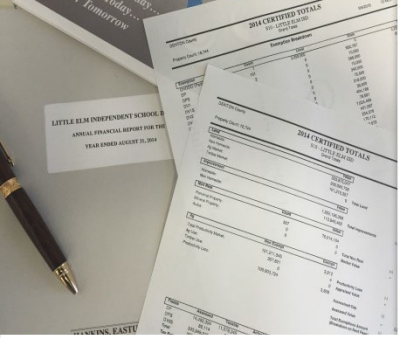
30,000	
404,188	
76,681	
7,024,466	
431,087	
234,370	
170,112	
2,072	
<b>CERTIFIED TOTALS</b>	
LITTLE ELM ISD	
Grand Totals	
Value	
533,875,047	
293,500,000	

# Capital Outlay Fund



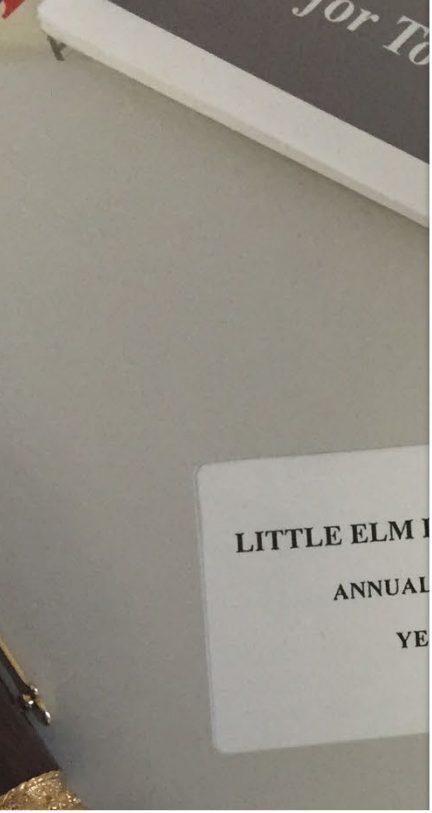
Freeze	Assessed	Taxable	Actual
DP			
DPS	14,492,304		
OV65	89,114		
Total	343,949,075	11,578,345	
Tax Rate	358	64	

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



Bond Projects	Authorization	Bond Sale		Bond Authorization Balance	
<b>Bond Sales to date</b>					
Voter Authorization	235,000,000			235,000,000	
May 2018 Bond Sale		150,000,000		85,000,000	
August 2018 Bond Sale		25,000,000		60,000,000	
December 2019 Bond Sale		20,000,000		40,000,000	
December 2020 Bond Sale		25,000,000		15,000,000	
May 2021 Bond Sale		10,000,000		5,000,000	
<b>Total</b>	<b>235,000,000</b>	<b>230,000,000</b>		<b>5,000,000</b>	
		<b>Approved Budgets</b>	<b>Project to Date Expenditures</b>	<b>Project Budget Remaining</b>	
<b>Board Approved Budget</b>		<b>226,210,388</b>	<b>200,688,991</b>	<b>25,521,397</b>	

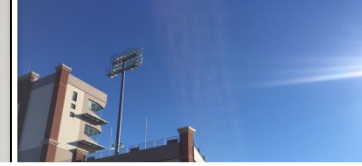
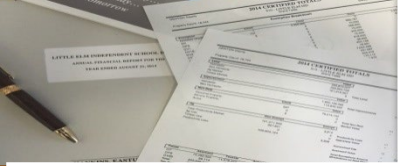
Projects, budgets and balances can be viewed at: [LEISD's Financial Transparency Web Page](#)



307
404,188
76,681
7,024,466
431,087
234,370
170,112
2,072
<b>CERTIFIED TOTALS</b>
<b>LITTLE ELM ISD</b>
Grand Totals
Value
533,875,047
293,500

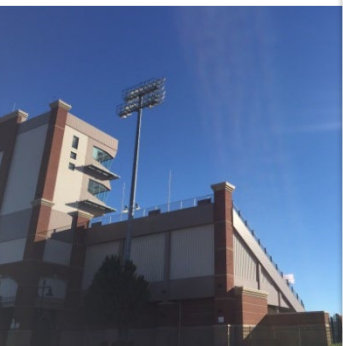
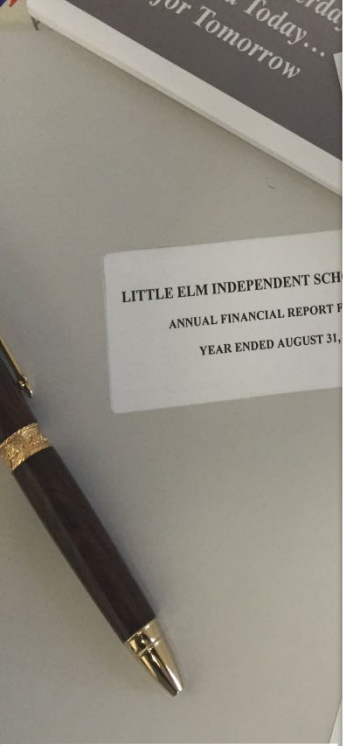
# Debt Service Fund

<b>HANKINS, EASTU</b>			
Freeze	Assessed	Taxable	Actual
DP			
DPS	14,492,304		
OV65	89,114	11,578,345	
Total	343,949,075	64	
Tax Rate	358		
3,808	Appraised Value		(-)
	Homestead Cap		=
	Assessed Value		(-)
	Total Exemptions Amount (Breakdown on Next Page)		(-)
			2,64



<b>2021-22 Debt Service Fund Budget March 21, 2022</b>	<b>Budget</b>	<b>Prior YTD Realized</b>	<b>Current Realized</b>	<b>YTD Realized</b>	<b>Budget to Actual</b>
<b>Revenue Source</b>					
Property Tax Revenue (\$.47 tax rate)	28,075,275	27,958,012	226,844	28,184,856	109,581
Existing Debt Allotment (EDA)	250,000	236,465	0	236,465	(13,535)
<b>Total Budget to Actual Revenue</b>	<b>28,325,275</b>	<b>28,194,477</b>	<b>226,844</b>	<b>28,421,321</b>	<b>96,046</b>
<b>Expenditures (Payments due Feb 15 &amp; Aug 15)</b>					
Debt Service	28,325,275	9,621,124	0	9,621,124	18,704,151
<b>Total Budget to Actual Expenditures</b>	<b>28,325,275</b>	<b>9,621,124</b>	<b>0</b>	<b>9,621,124</b>	<b>18,704,151</b>
<b>Bond Refunding</b>					
Bond Refunding	0	0	0	0	0
Prem/Discount on Bond Issue	0	0	0	0	0
Escrow Agent	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Est Beg Budgetary Fund Balance	7,170,400				
Revenue over Expenditure	0				
Ending Budgetary Fund Balance	<b>7,170,400</b>				





## Financials in board packet

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

Located on the Web @ [www.littleelmsd.net](http://www.littleelmsd.net) - Finance

- The Administration recommends approval of certain January 2022 Financial Reports as submitted.