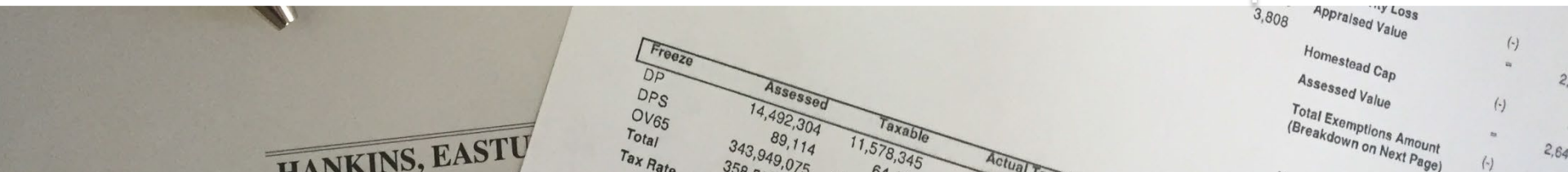


# Little Elm ISD

## January, 2022 Financial Report

Jesse Wyse, Director of Budget and Finance

Board Meeting  
January 24, 2022  
6:00 pm



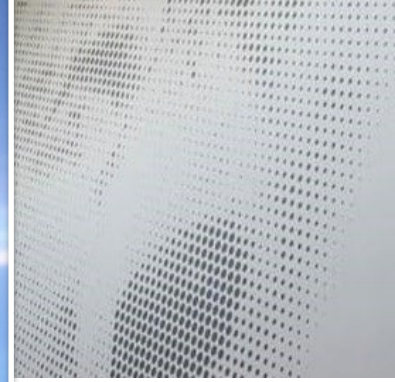
HANKINS, EASTU

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

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

for To

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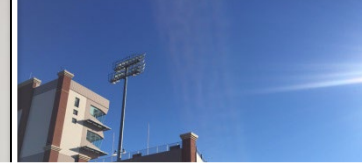
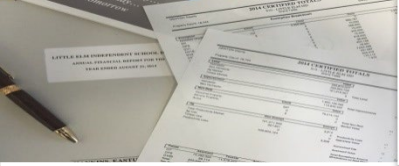
307	
404,188	
76,681	
7,024,466	
431,087	
234,370	
170,112	
2,072	
<b>CERTIFIED TOTALS</b>	
LITTLE ELM ISD	
Grand Totals	
Value	
533,875,047	
293,500	

# General Fund

HANKINS, EASTU

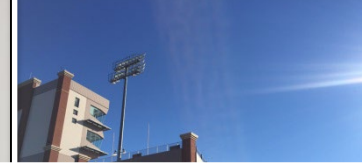
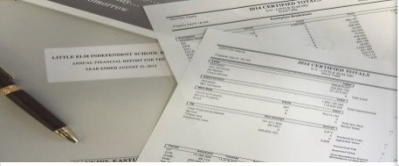
Freeze	Assessed	Taxable	Actual
DP			
DPS	14,492,304		
OV65	89,114		
Total	343,949,075	11,578,345	
Tax Rate	358	64	

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

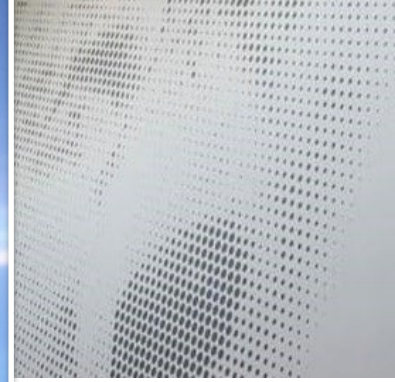
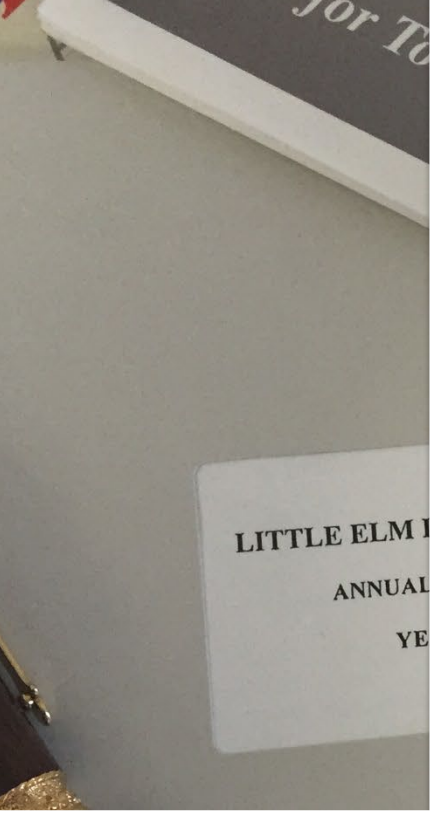


<b>2021-22 General Fund Budget Recap</b>	<b>Initial Budget Sep 1, 2021</b>	<b>Prior YTD Amendments</b>	<b>Proposed Amendments</b>	<b>Amended Budget</b>
<b>Revenue Source</b>				
Local Revenue	60,677,086	10,859	3,557	60,691,502
State Revenue	21,504,495	52,688		21,557,183
Federal Revenue	1,750,000			1,750,000
<b>Total Estimated Revenue</b>	<b>83,931,581</b>	<b>63,547</b>	<b>3,557</b>	<b>83,998,685</b>
<b>Appropriations - Campus</b>				
11 Instructional	46,255,713	48,128	2,649	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	39,041	98	3,086,643



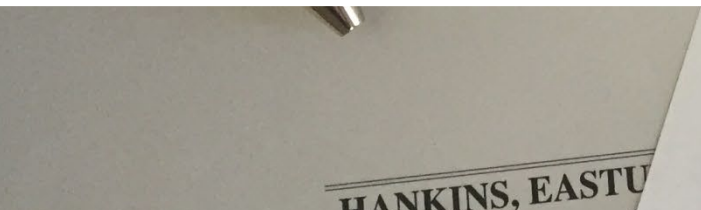


<b>Budget Recap Continued</b>	<b>Initial Budget Sep 1, 2021</b>	<b>Prior YTD Amendments</b>	<b>Proposed Amendments</b>	<b>Amended Budget</b>
<b>Appropriations Continued - Other</b>				
41 General Administration	3,529,266			3,529,266
51 Plant Maintenance & Operations	9,886,754	(170,000)		9,716,754
52 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>63,547</b>	<b>3,557</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>



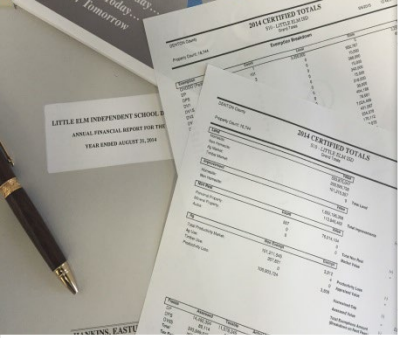
30,000	
404,188	
76,681	
7,024,466	
431,087	
234,370	
170,112	
2,072	
<b>CERTIFIED TOTALS</b>	
LITTLE ELM ISD	
Grand Totals	
Value	
533,875,047	
293,500,000	

# 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	

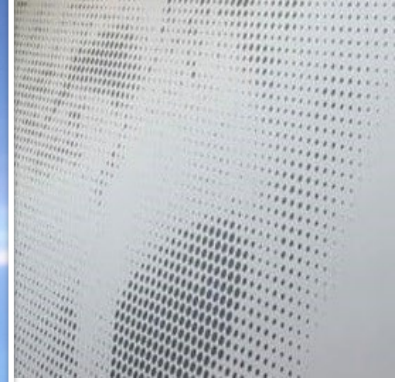
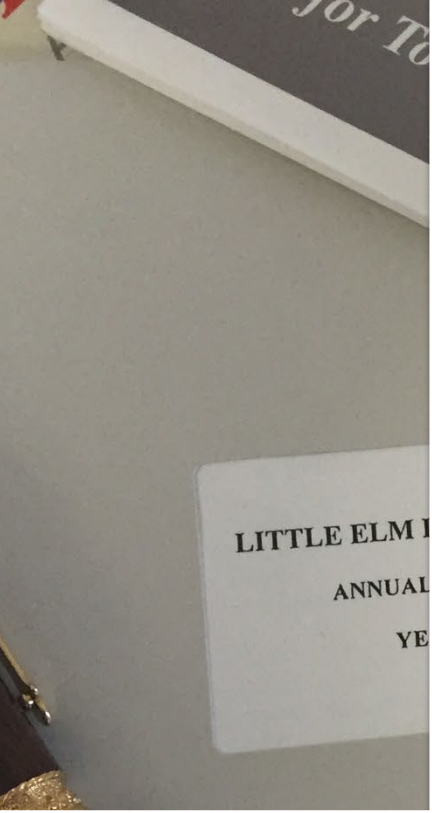
3,808	Appraised Value	(-)
	Homestead Cap	=
	Assessed Value	(-)
	Total Exemptions Amount (Breakdown on Next Page)	(-)
		2,64



<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>194,086,238</b>	<b>32,124,150</b>

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

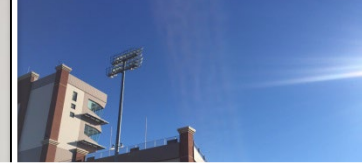
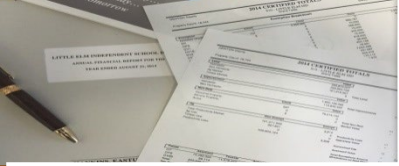




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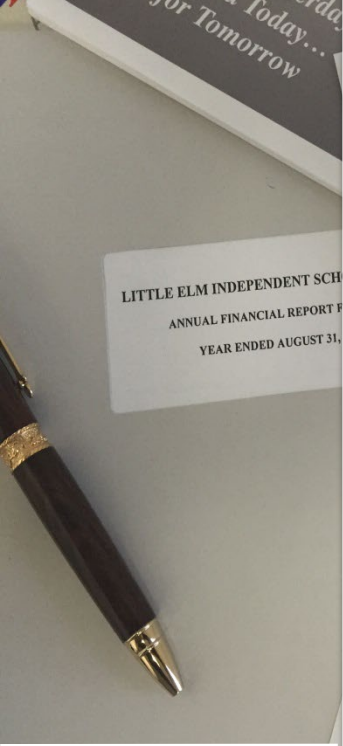
# Debt Service Fund

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



2021-22 Debt Service Fund Budget January 24, 2022	Budget	Prior YTD Realized	Current Realized	YTD Realized	Budget to Actual
<b>Revenue Source</b>					
Property Tax Revenue (\$.47 tax rate)	28,075,275	2,583,267	20,135,848	22,719,115	(5,356,160)
Existing Debt Allotment (EDA)	250,000	0	236,465	236,465	(13,535)
<b>Total Budget to Actual Revenue</b>	<b>28,325,275</b>	<b>2,583,267</b>	<b>20,372,313</b>	<b>22,955,580</b>	<b>(5,369,695)</b>
<b>Expenditures (Payments due Feb 15 &amp; Aug 15)</b>					
Debt Service	28,325,275	1,600	400	2,000	28,323,275
<b>Total Budget to Actual Expenditures</b>	<b>28,325,275</b>	<b>1,600</b>	<b>400</b>	<b>2,000</b>	<b>28,323,275</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 November 2021 Financial Reports as submitted.