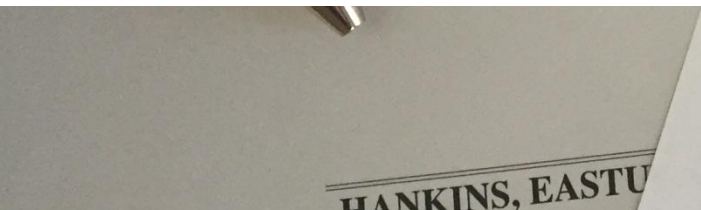


Little Elm ISD

October 18, 2021 Financial Report

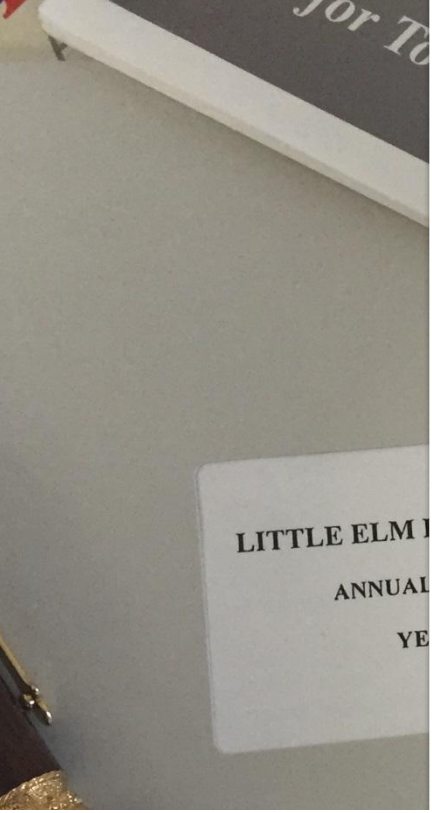
Jesse Wyse, Director of Budget and Finance

Board Meeting
October 18, 2021
6:00 pm



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

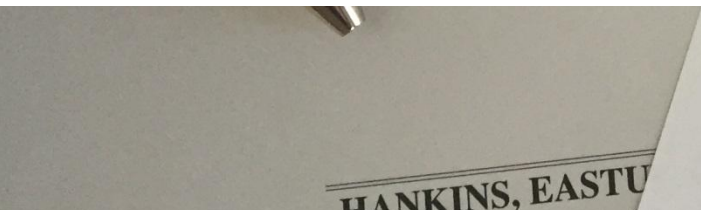


30,000
404,188
76,681
7,024,466
431,087
234,370
170,112
2,072

CERTIFIED TOTALS
LITTLE ELM ISD
Grand Totals

Value
533,875,047
293,500,000

General Fund



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

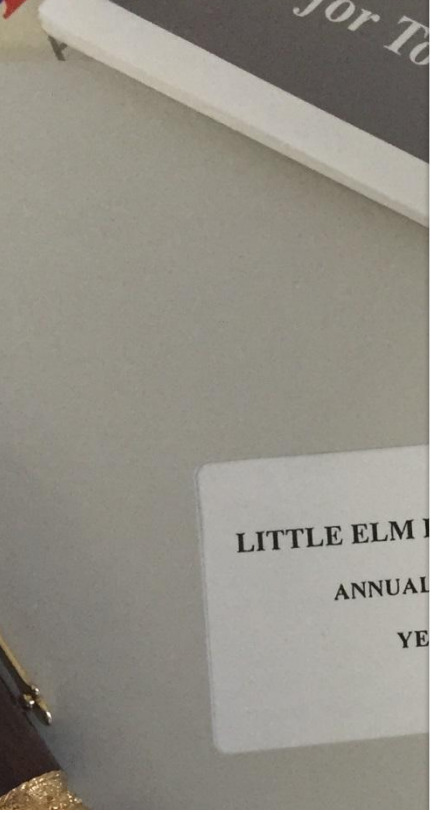
3,808	Appraised Value	(-)
	Homestead Cap	=
	Assessed Value	(-)
	Total Exemptions Amount (Breakdown on Next Page)	(-)
		2,64



2021-22 General Fund Budget Recap	Initial Budget Sep 1, 2021	Prior YTD Amendments	Proposed Amendments	Amended Budget
Revenue Source				
Local Revenue	60,677,086		10,859	60,687,945
State Revenue	21,504,495		52,688	21,557,183
Federal Revenue	1,750,000			1,750,000
Total Estimated Revenue	83,931,581	0	63,547	83,995,128
Appropriations - Campus				
11 Instructional	46,255,713		57,006	46,312,719
12 Instruction Resources & Media	805,939		175,000	980,939
13 Curriculum and Staff Development	3,079,123		45,000	3,124,123
21 Instructional Leadership	1,462,487		125,000	1,587,487
23 School Leadership	5,000,424		37,000	5,037,424
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		41,541	3,089,045

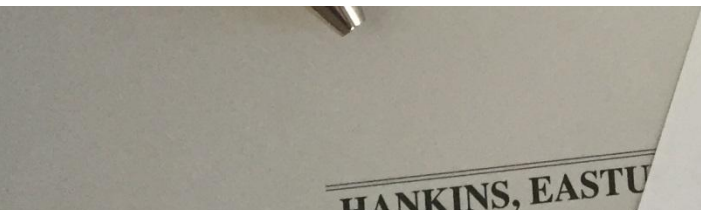


Budget Recap Continued	Initial Budget Sep 1, 2021	Prior YTD Amendments	Proposed Amendments	Amended Budget
Appropriations Continued - Other				
41 General Administration	3,529,266			3,529,266
51 Plant Maintenance & Operations	9,886,754		(170,000)	9,716,754
52 Security & Monitoring Services	1,058,781		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
Total Appropriations	83,931,581		63,547	83,995,128
Other Sources/Use	0	0	0	0
Budget Surplus/(Planned Deficit)	0	0	0	0
Beginning Fund Balance	28,787,192	0	0	28,787,192
Proposed Ending Fund Balance	28,787,192	0	0	28,787,192



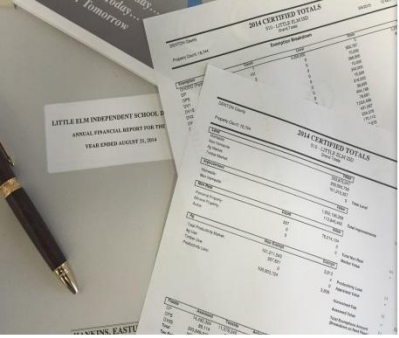
404,188
76,681
7,024,466
431,087
234,370
170,112
2072
CERTIFIED TOTALS
LITTLE ELM ISD
Grand Totals
Value
533,875,047
293,500

Capital Outlay Fund



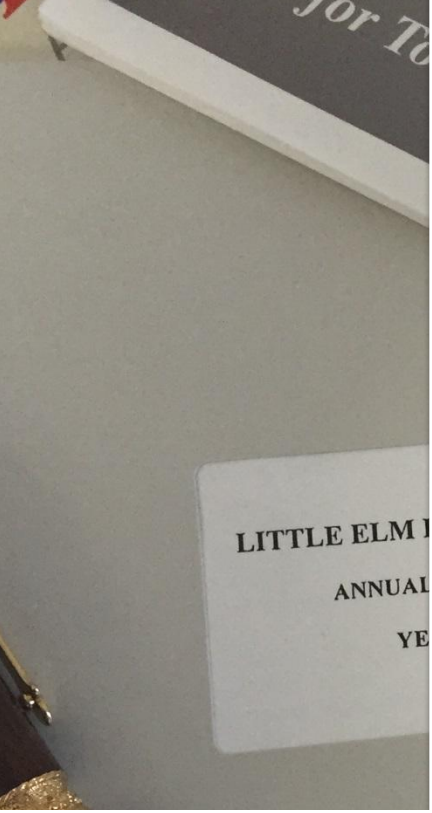
Freeze	Assessed	Taxable	Actual
DP			
DPS	14,492,304		
OV65	89,114		
Total	343,949,075	11,578,345	
Tax Rate	358	64	

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



Bond Sales to date					
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	
Total	235,000,000	230,000,000		5,000,000	
		Approved Budgets	Project to Date Expenditures	Project Budget Remaining	
Board Approved Budget		226,210,388	182,315,037	43,895,351	

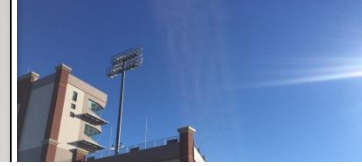
Projects, budgets and balances can be viewed at: [LEISD's Financial Transparency Web Page](#)



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

Debt Service 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



2021-22 Debt Service Fund Budget October 18, 2021	Budget	Prior YTD Realized	Current Realized	YTD Realized	Budget to Actual
Revenue Source					
Property Tax Revenue (\$.47 tax rate)	28,075,275	3,791	50,704	54,495	(28,020,780)
Existing Debt Allotment (EDA)	250,000	0	0	0	(250,000)
Total Budget to Actual Revenue	28,325,275	3,791	50,704	54,495	(28,270,780)
Expenditures (Payments due Feb 15 & Aug 15)					
Debt Service	28,325,275	1,600	0	1,600	28,323,675
Total Budget to Actual Expenditures	28,325,275	1,600	0	1,600	28,323,675
Bond Refunding					
Bond Refunding	0	0	0	0	0
Prem/Discount on Bond Issue	0	0	0	0	0
Escrow Agent	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0
Est Beg Budgetary Fund Balance	7,324,403				
Revenue over Expenditure	0				
Ending Budgetary Fund Balance	7,324,403				



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 - Finance



- The Administration recommends approval of certain August 2021 Financial Reports as submitted.