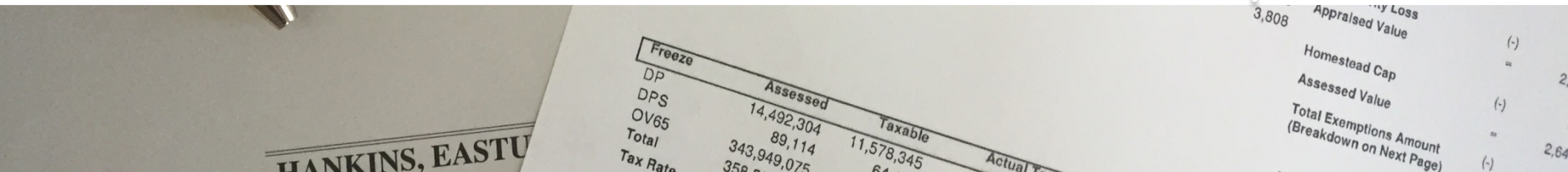


# Little Elm ISD

## September 20, 2021 Financial Report

Jesse Wyse, Director of Budget and Finance

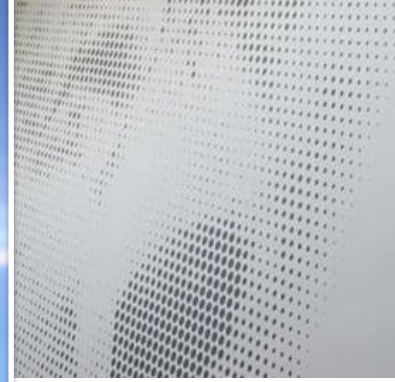
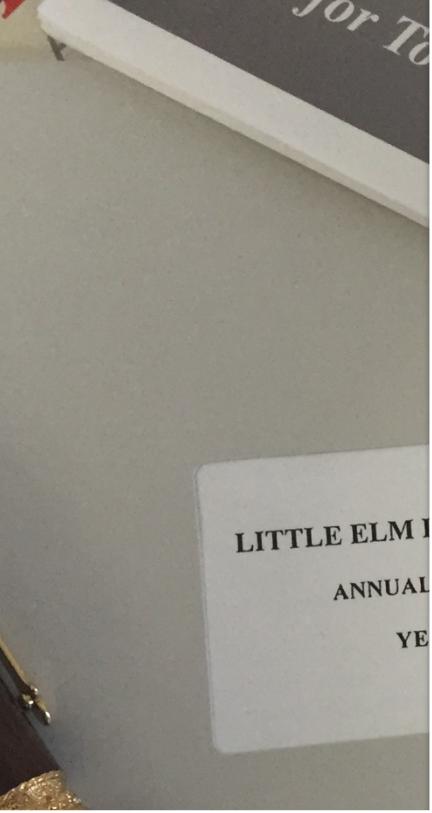
Board Meeting  
September 20, 2021  
6:00 pm



HANKINS, EASTU

Freeze	Assessed	Taxable	Actual
DP	14,492,304		
DPS	89,114	11,578,345	
OV65	343,949,075	64	
Total	358,530,493		
Tax Rate			

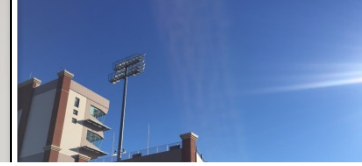
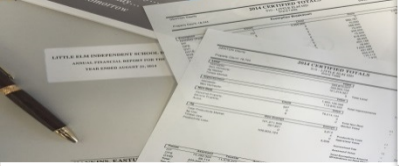
3,808	Appraised Value	(-)	
	Homestead Cap	=	2,
	Assessed Value	(-)	
	Total Exemptions Amount (Breakdown on Next Page)	(-)	2,64



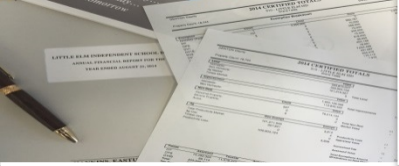
30,000	
404,188	
76,681	
7,024,466	
431,087	
234,370	
170,112	
2,072	
<b>CERTIFIED TOTALS</b>	
LITTLE ELM ISD	
Grand Totals	
Value	
533,875,047	
293,500,000	

# General Fund

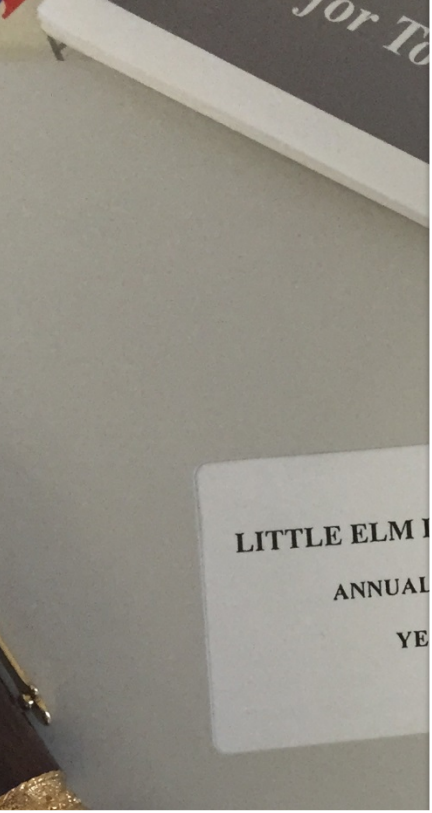
<b>HANKINS, EASTU</b>			
Freeze	Assessed	Taxable	Actual
DP			
DPS	14,492,304		
OV65	89,114	11,578,345	
Total	343,949,075		
Tax Rate	358	64	
3,808	Appraised Value		(-)
	Homestead Cap		=
	Assessed Value		(-)
	Total Exemptions Amount (Breakdown on Next Page)		(-)
			2,64



<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			60,677,086
State Revenue	21,504,495			21,504,495
Federal Revenue	1,750,000			1,750,000
<b>Total Estimated Revenue</b>	<b>83,931,581</b>	<b>0</b>	<b>0</b>	<b>83,931,581</b>
<b>Appropriations - Campus</b>				
11 Instructional	46,255,713			46,255,713
12 Instruction Resources & Media	805,939			805,939
13 Curriculum and Staff Development	3,079,123			3,079,123
21 Instructional Leadership	1,462,487			1,462,487
23 School Leadership	5,000,424			5,000,424
31 Guidance, Counseling & Evaluation	2,945,419			2,945,419
32 Social Work Services	37,300			37,300
33 Health Services	680,727			680,727
34 Student (Pupil) Transportation	2,987,225			2,987,225
35 Food Services	200,351			200,351
36 Co-curricular & Extracurricular	3,047,504			3,047,504

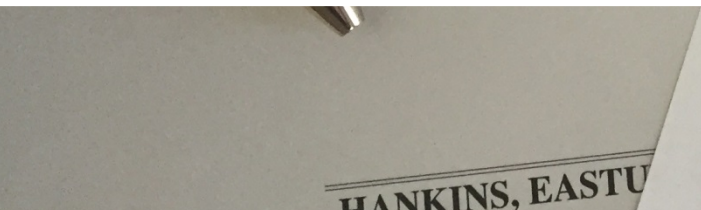


Budget Recap Continued	Initial Budget Sep 1, 2021	Prior YTD Amendments	Proposed Amendments	Amended Budget
<b>Appropriations Continued - Other</b>				
41 General Administration	3,529,266			3,529,266
51 Plant Maintenance & Operations	9,886,754			9,886,754
52 Security & Monitoring Services	1,058,781			1,058,781
53 Data Processing Services	1,723,072			1,723,072
61 Community Services (Child Care)	60,296			60,296
81 Facilities	25,007			25,007
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>83,931,581</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	28,787,192	0	0	<b>28,787,192</b>
Proposed Ending Fund Balance	28,787,192	0	0	<b>28,787,192</b>



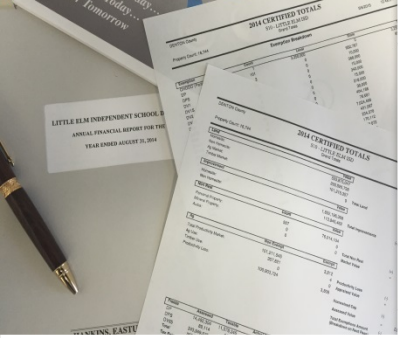
30,000	
404,188	
76,681	
7,024,466	
431,087	
234,370	
170,112	
2,072	
<b>CERTIFIED TOTALS</b>	
LITTLE ELM ISD	
Grand Totals	
Value	
533,875,047	
293,500,000	

# Capital Outlay Fund



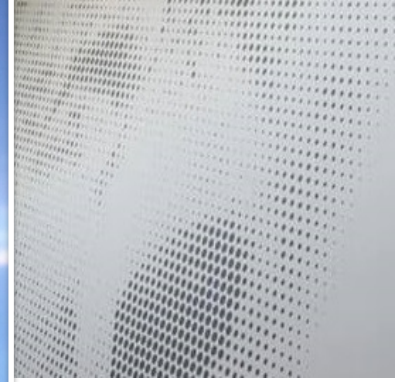
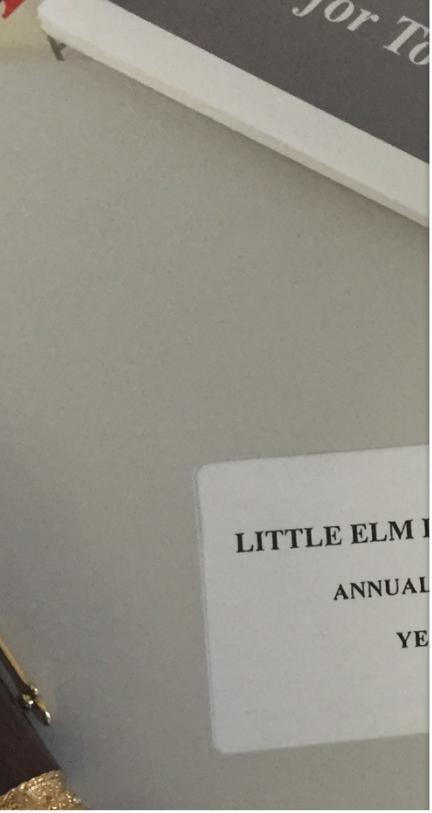
Freeze	Assessed	Taxable	Actual
DP			
DPS	14,492,304		
OV65	89,114		
Total	343,949,075	11,578,345	
Tax Rate	358	64	

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		
<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>225,895,848</b>	<b>179,414,857</b>	<b>46,480,991</b>

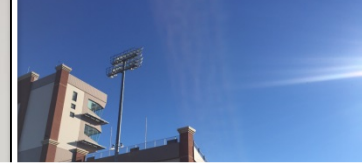
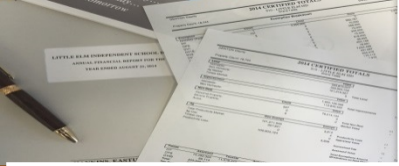
Projects, budgets and balances can be viewed at: [LEISD's Financial Transparency Web Page](#)



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

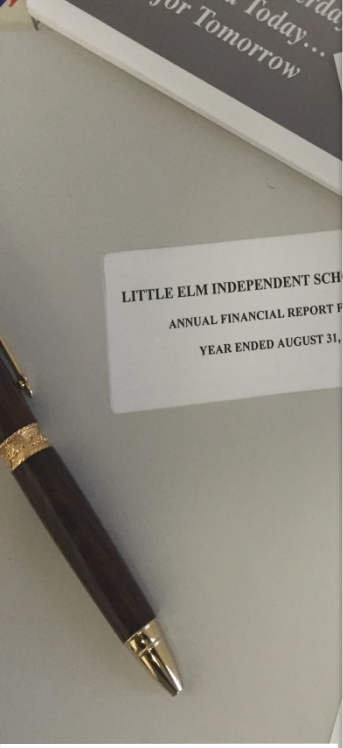
# Debt Service Fund

<b>HANKINS, EASTU</b>			
Freeze	Assessed	Taxable	Actual
DP			
DPS	14,492,304		
OV65	89,114	11,578,345	
Total	343,949,075	64,000,000	
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 September 16, 2021 with proposed</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	0	3,791	3,791	(28,071,484)
Existing Debt Allotment (EDA)	250,000	0	0	0	(250,000)
<b>Total Budget to Actual Revenue</b>	<b>28,325,275</b>	<b>0</b>	<b>3,791</b>	<b>3,791</b>	<b>(28,321,484)</b>
<b>Expenditures (Payments due Feb 15 &amp; Aug 15)</b>					
Debt Service	28,325,275	0	1,600	1,600	28,323,675
<b>Total Budget to Actual Expenditures</b>	<b>28,325,275</b>	<b>0</b>	<b>1,600</b>	<b>1,600</b>	<b>28,323,675</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	7,324,403				
Revenue over Expenditure	0				
Ending Budgetary Fund Balance	<b>7,324,403</b>				





## Financials in board packet

- Budget Amendments
- Fund Balance Comparison
- Statement of Revenue and Expenditures
- Cash Flow Statement
- Bank Reconciliations
- Investment Report
- Fund Summary of Revenue and Expenditures
- Tax Collection Report
- Construction Report
- Gifts and Donations

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

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