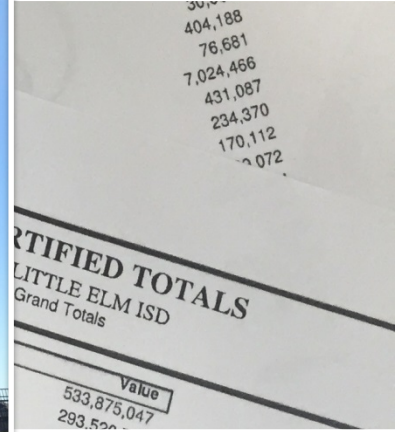
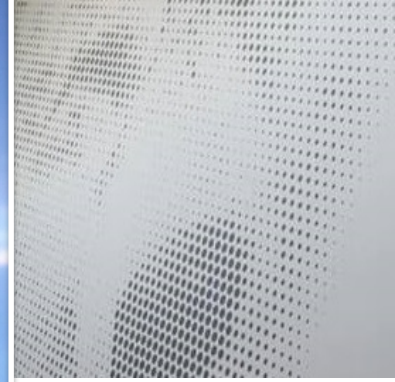
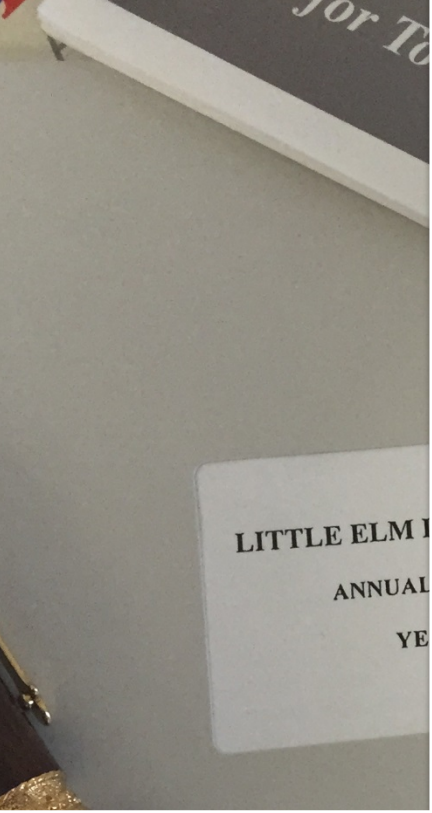


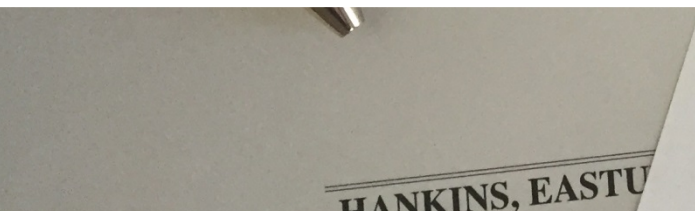


Little Elm ISD

August 23, 2021 Financial Report

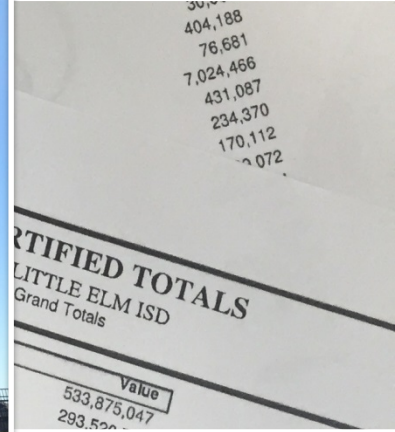
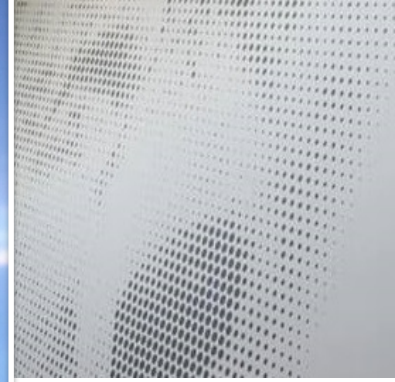
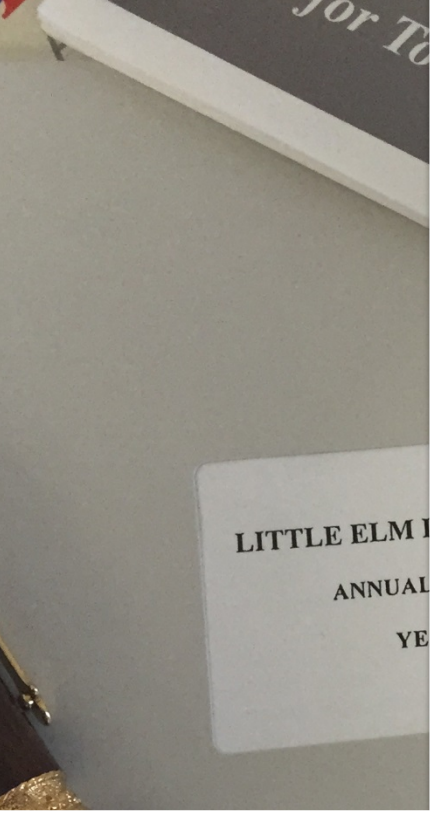
Jesse Wyse, Director of Budget and Finance

Board Meeting
August 23, 2021
6:00 pm

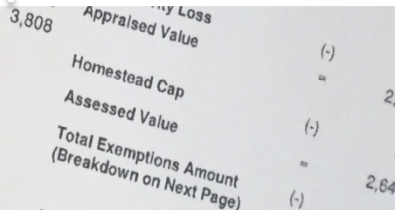
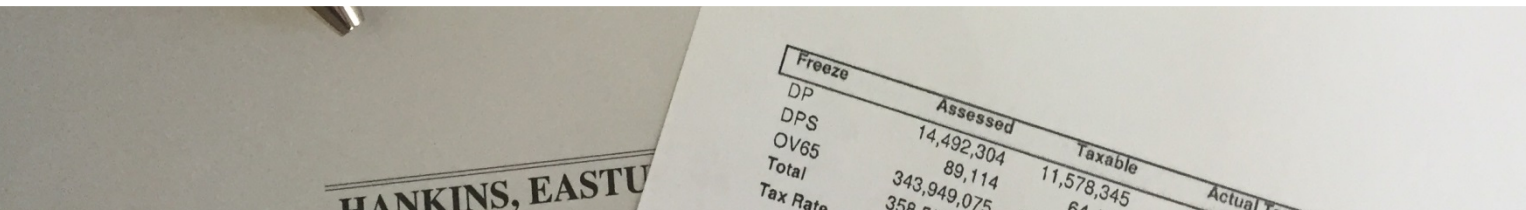


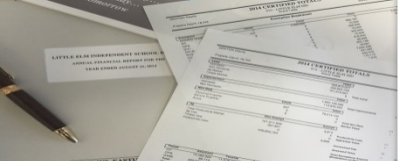
Freeze	Assessed	Taxable	Actual
DP	14,492,304		
DPS	89,114	11,578,345	
OV65	343,949,075		
Total	358,521,493		
Tax Rate	358,521,493		

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

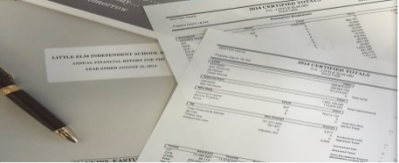


General Fund

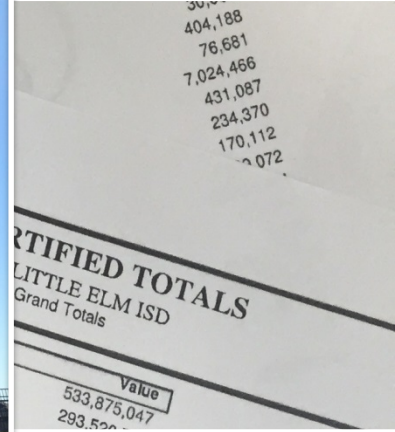
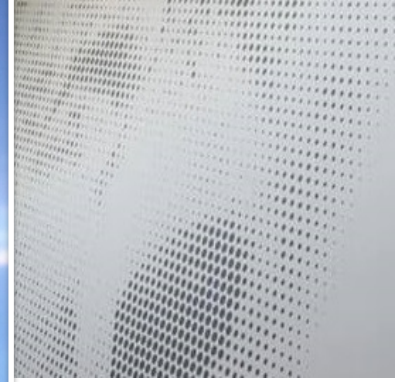
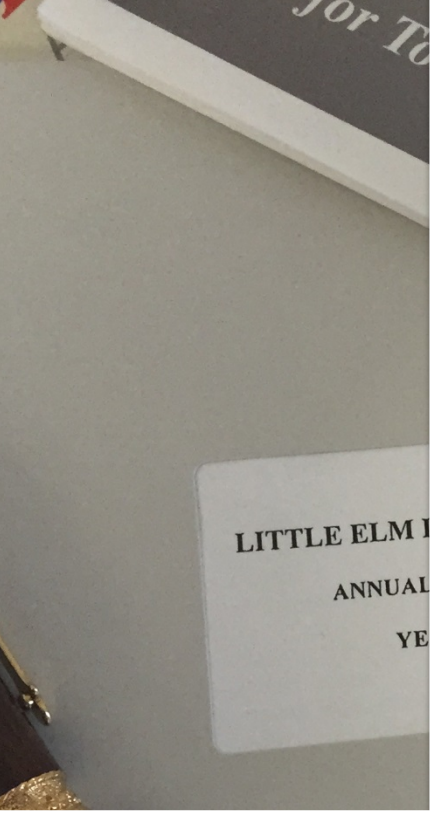




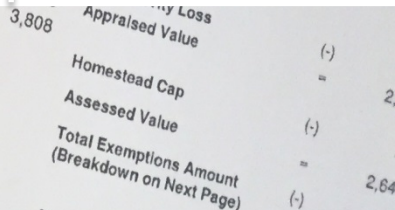
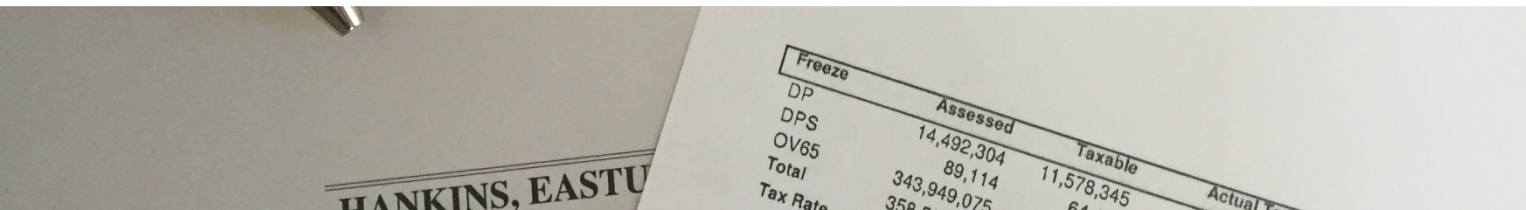
2020-21 General Fund Budget Recap	Initial Budget Sep 1, 2020	Prior YTD Amendments	Proposed Amendments	Amended Budget
Revenue Source				
Local Revenue	55,869,117	410,807	73,590	56,353,514
State Revenue	23,837,505	1,059,395		24,896,900
Federal Revenue	1,250,000			1,250,000
Total Estimated Revenue	80,956,622	1,470,202	73,590	82,500,414
Appropriations - Campus				
11 Instructional	45,476,553	4,613,656	(72,900)	50,017,309
12 Instruction Resources & Media	824,831	9,959	7,000	841,790
13 Curriculum and Staff Development	2,852,276	(61,263)	15,000	2,806,013
21 Instructional Leadership	1,212,219	(24,750)	50,000	1,237,469
23 School Leadership	4,576,983	228,524	25,000	4,830,507
31 Guidance, Counseling & Evaluation	2,606,290	33,075		2,639,365
32 Social Work Services	33,300			33,300
33 Health Services	642,521	10,738	20,000	673,259
34 Student (Pupil) Transportation	2,977,225			2,977,225
35 Food Services	187,684	4,949	16,000	208,633
36 Co-curricular & Extracurricular	2,657,617	15,788	73,590	2,746,995

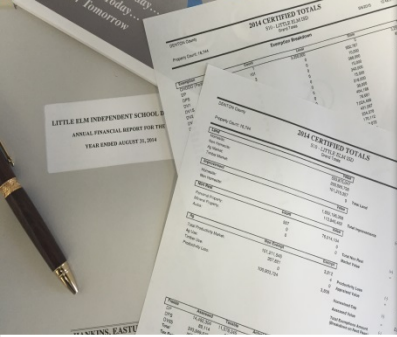


Budget Recap Continued	Initial Budget Sep 1, 2020	Prior YTD Amendments	Proposed Amendments	Amended Budget
Appropriations Continued - Other				
41 General Administration	3,602,873	20,275		3,623,148
51 Plant Maintenance & Operations	9,507,630	613,180	(80,000)	10,040,810
52 Security & Monitoring Services	1,161,828	222	900	1,162,950
53 Data Processing Services	1,722,434	2,212	5,000	1,729,646
61 Community Services (Child Care)	56,006	196	6,000	62,202
81 Facilities	21,087		8,000	29,087
91 Recapture	272,265	57,735	0	330,000
95 Pmts to Juvenile Justice Alternative E	40,000			40,000
99 County Appraisal District Fees	525,000			525,000
Total Appropriations	80,956,622	5,524,496	73,590	86,554,708
Other Sources/Use	0	3,190,954	0	3,190,954
Budget Surplus/(Planned Deficit)	0	(863,340)	0	(863,340)
Beginning Fund Balance	29,650,532	(863,340)	0	28,787,192
Proposed Ending Fund Balance	29,650,532	(863,340)	0	28,787,192



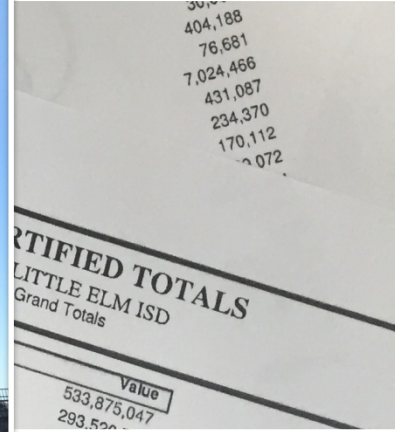
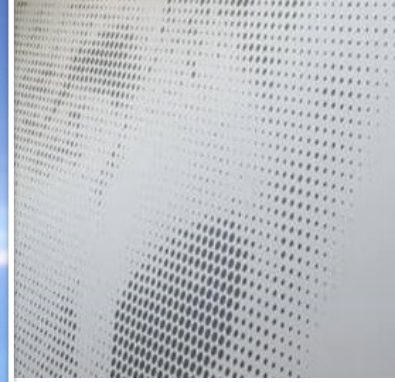
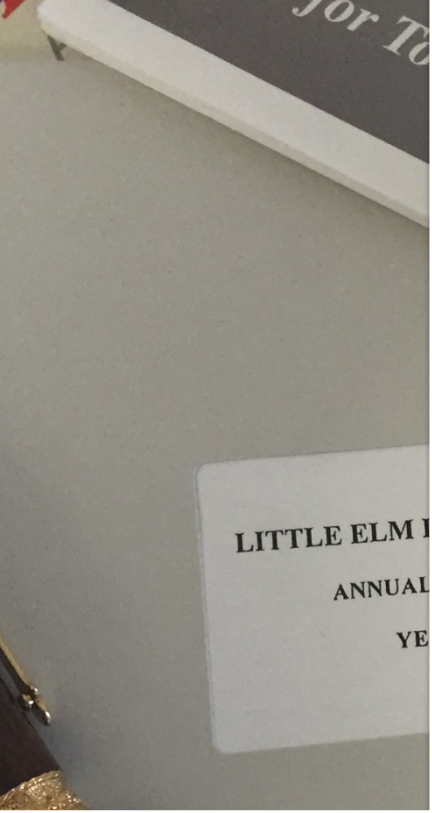
Capital Outlay Fund



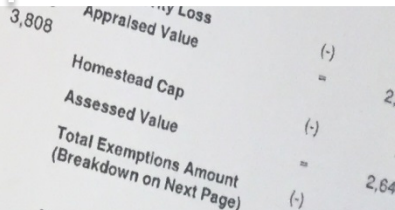
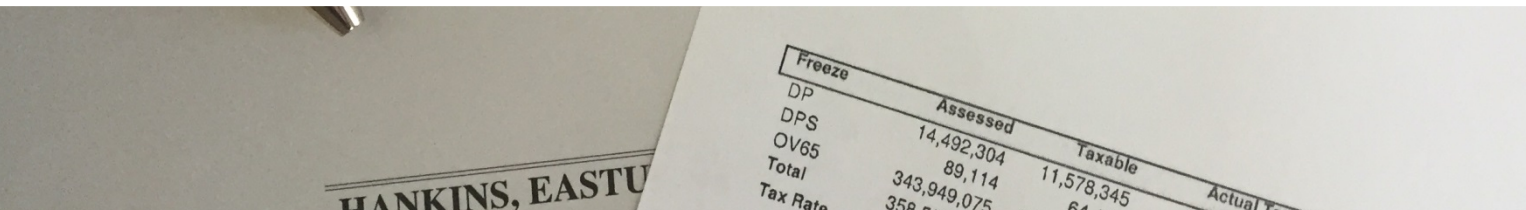


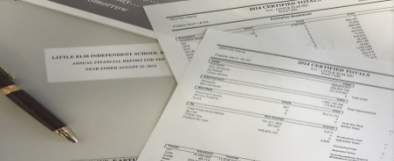
Bond Sales to date					
Voter Authorization	235,000,000			235,000,000	
May 2018 Bond Sale		150,000,000		85,000,000	
August 2018 Bond Sale		25,000,000		60,000,000	
December 2019 Bond Sale		20,000,000		40,000,000	
December 2020 Bond Sale		25,000,000		15,000,000	
May 2021 Bond Sale		10,000,000			
Total	235,000,000	230,000,000		5,000,000	
		Approved Budgets	Project to Date Expenditures	Project Budget Remaining	
Board Approved Budget		225,895,848	177,514,880	48,380,968	

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

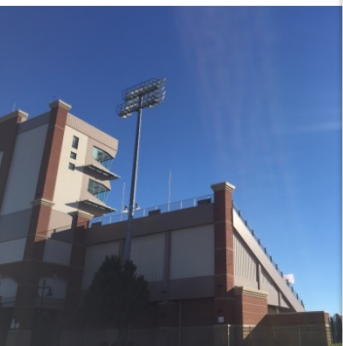
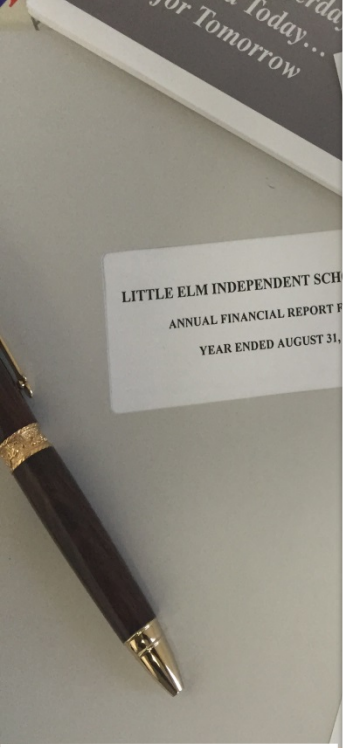


Debt Service Fund





2020-21 Debt Service Fund Budget August 23, 2021 with proposed	Budget	Prior YTD Realized	Current Realized	YTD Realized	Budget to Actual
Revenue Source					
Property Tax Revenue (\$.47 tax rate)	25,955,805	25,706,183	181,346	25,887,529	(68,276)
Existing Debt Allotment (EDA)		246,131	0	246,131	246,131
Total Budget to Actual Revenue	25,955,805	25,952,314	181,346	26,133,660	177,855
Expenditures (Payments due Feb 15 & Aug 15)					
Debt Service	26,326,356	6,178,549	20,138,827	26,317,376	8,980
Total Budget to Actual Expenditures	26,326,356	6,178,549	20,138,827	26,317,376	8,980
Bond Refunding					
Bond Refunding	20,805,000	20,805,000	0	20,805,000	0
Prem/Discount on Bond Issue	2,073,495	2,073,495	0	2,073,495	0
Escrow Agent	(22,630,936)	(22,630,936)	0	(22,630,936)	(0)
Net Other Financing Sources (Uses)	247,559	247,559	0	247,559	(0)
Est Beg Budgetary Fund Balance	7,076,844				
Revenue over Expenditure	(370,551)				
Ending Budgetary Fund Balance	6,953,852				



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 - Finance

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