

Financial Report

August



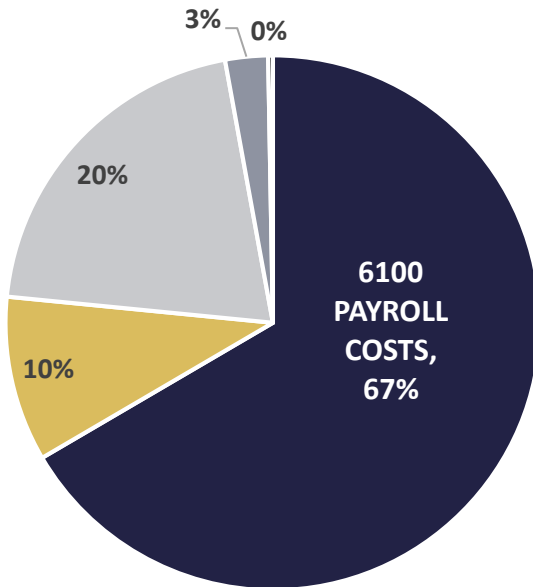
- Budget to Actuals
- Expenditures by Major Object
- Cash Flow Statements
- Cash and Investments Reconciliation
- Property Tax Collection Report
- Capital Project Reports

Shay Adams
Assistant Superintendent for
Business & Finance Services

Revenue and Expenditures
By Major Object Code
Through Accounting Period: August 2023

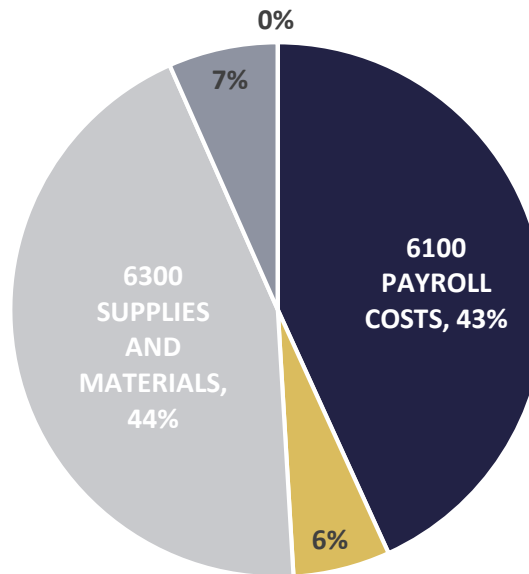


General Fund - 199



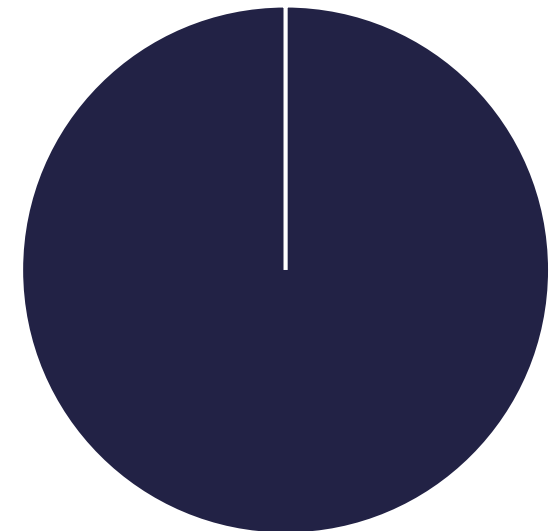
- 6100 PAYROLL COSTS
- 6200 PROFESSIONAL & CONTRACTED
- 6300 SUPPLIES AND MATERIALS
- 6400 OTHER OPERATING COSTS
- 6600 CPTL OUTLY LAND BLDG & EQUIP

Child Nutrition - 240



- 6100 PAYROLL COSTS
- 6200 PROFESSIONAL & CONTRACTED
- 6300 SUPPLIES AND MATERIALS
- 6400 OTHER OPERATING COSTS
- 6600 CPTL OUTLY LAND BLDG & EQUIP

DEBT SERVICE - 511

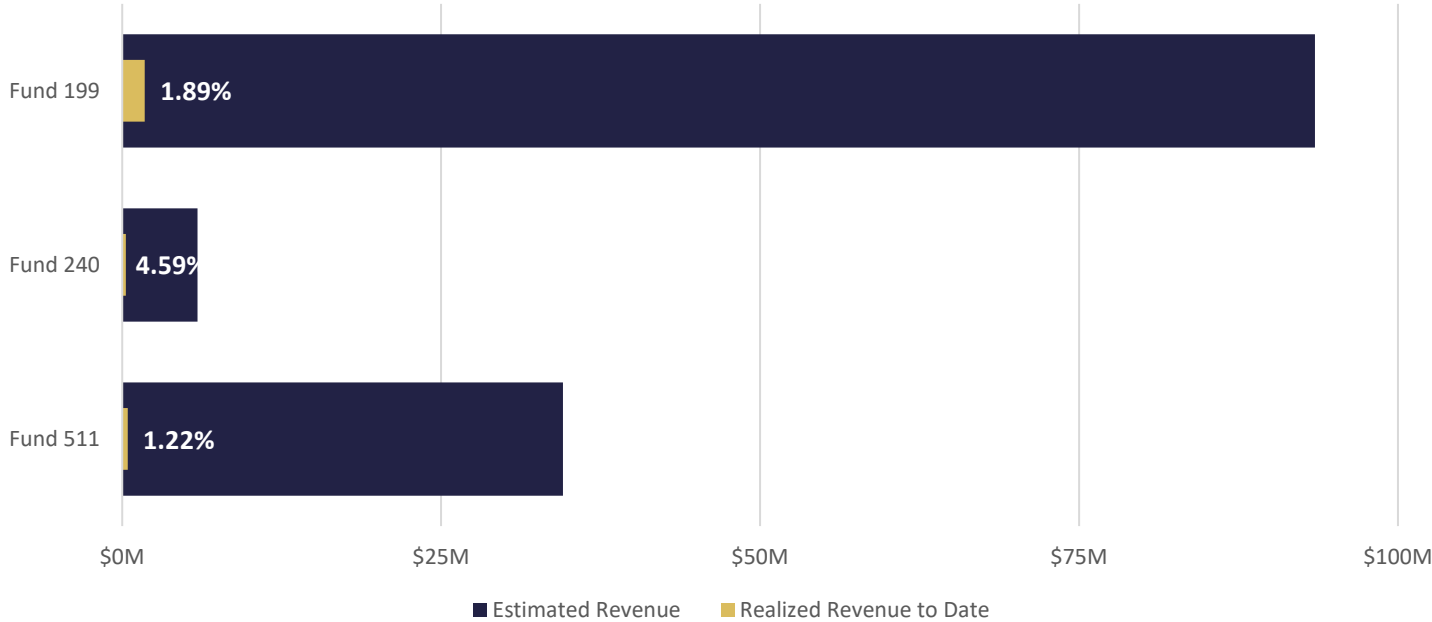


- 6500 DEBT SERVICE

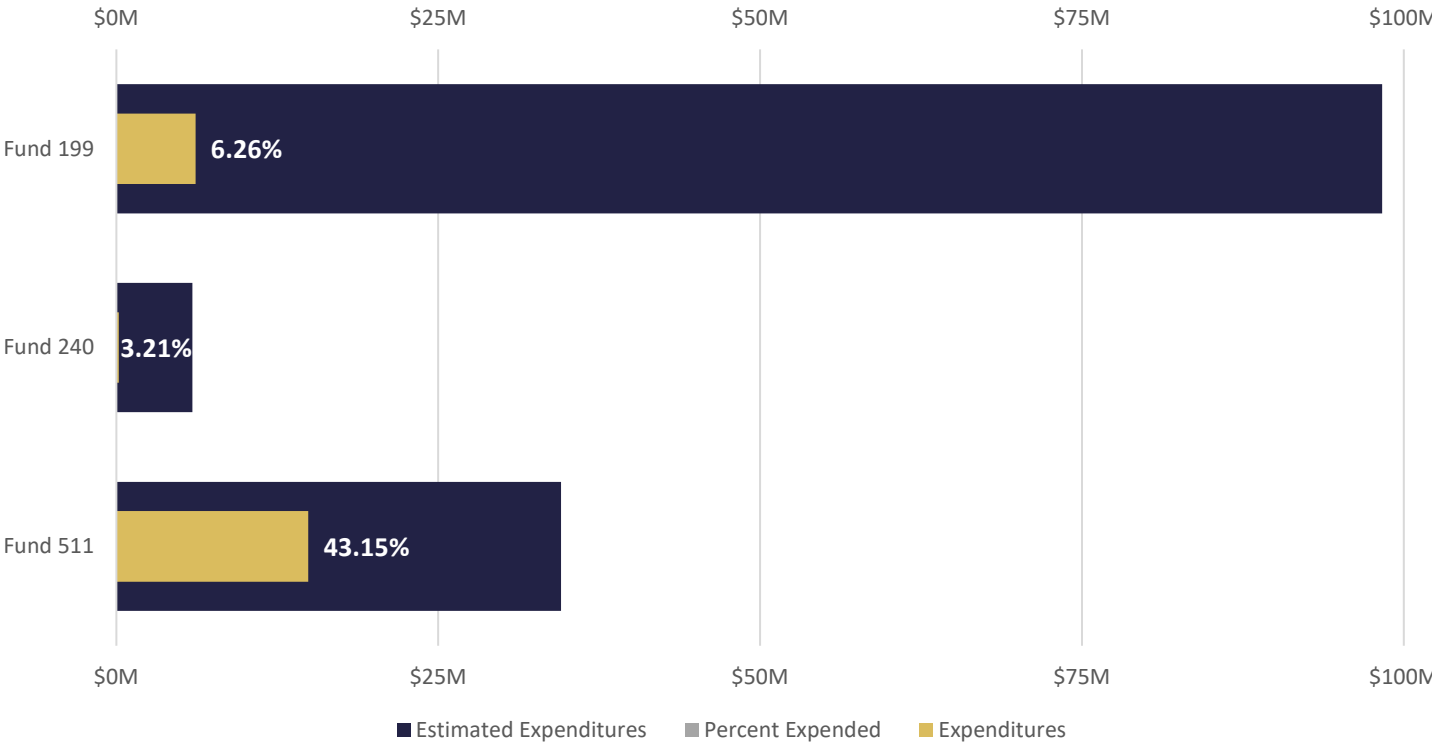
Budget to Actuals
Expenditures and Revenue
Through Accounting Period: August 2023



Revenue: Estimated vs. Realized



Expenditures: Estimated vs. Expended



Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 4 - GENERAL FUND				
6100 PAYROLL COSTS	-71,268,578.00	.00	4,096,666.03	-67,171,911.97
6200 PROFESSIONAL & CONTRACTED SVS	-19,037,051.23	3,874,516.74	614,670.79	-14,547,863.70
6300 SUPPLIES AND MATERIALS	-4,561,517.10	1,336,514.34	1,265,437.69	-1,959,565.07
6400 OTHER OPERATING COSTS	-3,369,116.00	1,632,020.09	159,311.10	-1,577,784.81
6600 CPTL OUTLY LAND BLDG & EQUIP	-73,707.00	49,704.51	17,541.50	-6,460.99
Subtotals for Fund 199 / 4	-98,309,969.33	6,892,755.68	6,153,627.11	-85,263,586.54
Fund Code 240 / 4 - NATL BREAKFAST/LUNCH PROGRAM				
6100 PAYROLL COSTS	-2,520,508.00	.00	81,863.60	-2,438,644.40
6200 PROFESSIONAL & CONTRACTED SVS	-179,579.64	80,901.44	11,104.20	-87,574.00
6300 SUPPLIES AND MATERIALS	-3,111,643.00	1,679,057.11	83,963.85	-1,348,622.04
6400 OTHER OPERATING COSTS	-66,000.00	5,211.84	12,557.01	-48,231.15
6600 CPTL OUTLY LAND BLDG & EQUIP	-25,000.00	.00	.00	-25,000.00
Subtotals for Fund 240 / 4	-5,902,730.64	1,765,170.39	189,488.66	-3,948,071.59
Fund Code 511 / 4 - DEBT SERVICE FUND				
6500 DEBT SERVICE	-34,547,751.00	8,500.00	14,907,693.73	-19,631,557.27
Subtotals for Fund 511 / 4	-34,547,751.00	8,500.00	14,907,693.73	-19,631,557.27
Grand Totals	-138,760,450.97	8,666,426.07	21,250,809.50	-108,843,215.40

End of Report

Revenues and Expenditures by Major Object Code
LITTLE ELM I.S.D
Accounting Periods: 07 through 08
ACTUALS AS OF AUGUST 30

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 4 - GENERAL FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	79,971,859.00	.00	-1,054,141.36	78,917,717.64
5800 STATE PROGRAM REVENUES	11,304,197.00	.00	-711,699.35	10,592,497.65
5900 FEDERAL PROGRAM REVENUES	2,224,637.00	.00	-2,087.37	2,222,549.63
Subtotals for Fund 199 / 4	93,500,693.00	.00	-1,767,928.08	91,732,764.92
Fund Code 240 / 4 - NATL BREAKFAST/LUNCH PROGRAM				
5700 REVENUE-LOCAL AND INTERMEDIATE	2,085,774.00	.00	-213,911.86	1,871,862.14
5800 STATE PROGRAM REVENUES	517,970.00	.00	.00	517,970.00
5900 FEDERAL PROGRAM REVENUES	3,298,987.00	.00	-56,821.50	3,242,165.50
Subtotals for Fund 240 / 4	5,902,731.00	.00	-270,733.36	5,631,997.64
Fund Code 511 / 4 - DEBT SERVICE FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	34,347,125.00	.00	-422,742.96	33,924,382.04
5800 STATE PROGRAM REVENUES	200,626.00	.00	.00	200,626.00
Subtotals for Fund 511 / 4	34,547,751.00	.00	-422,742.96	34,125,008.04
Grand Totals	133,951,175.00	.00	-2,461,404.40	131,489,770.60

End of Report

**Little Elm Independent School District
General Operating Cash Flow Statement
FY 2023-2024**

[illegible]

[illegible]

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
August 2023

Operating Fund:

Balance per bank	36,348,406.52
Add: Texas Class	199,154,690.26
Lone Star	21,916,864.51
TexStar	1,532,434.82
Add: Deposits in Transit	5,202.27
Taxes in Transit	17,676.21
Less: Outstanding Checks/Wires/ACHs	(1,237,649.05)

Balance per Books	257,737,625.54
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Interest & Sinking Fund:

Balance per bank	1,447,441.98
Add: Texpool	8,540,400.87
Add: Taxes in Transit	8,324.52
Less: Outstanding Checks	-

Balance per Books	9,996,167.37
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Total Balance per Books	267,733,792.91
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Denton County Tax Office

Run Date: 9/1/2023 11:38:09AM

Distribution Summary 2 Report

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Deposit Date from 08/01/2023 to 08/31/2023 and Tax Units = {multiple}

S10- LITTLE ELM ISD			
Cur. Levy M&O	89,977.28	Del. Levy M&O	2,985.85
Cur. Interest M&O	3,828.25	Del. Interest M&O	802.21
Cur. Penalty M&O	6,948.87	Del. Penalty M&O	388.07
Cur. Rendition Penalty M&O	524.47	Del. Rendition Penalty M&O	331.13
		Del. Other M&O	10,897.62
Total Current M&O	101,278.87	Total Delinquent M&O	15,404.88
Cur. Levy I&S	44,850.26	Del. Levy I&S	1,423.90
Cur. Interest I&S	1,889.90	Del. Interest I&S	338.03
Cur. Penalty I&S	3,430.58	Del. Penalty I&S	164.96
Cur. Rendition Penalty I&S	0.00	Del. Rendition Penalty I&S	0.00
		Del. Other I&S	4,965.03
Total Current I&S	50,170.74	Total Delinquent I&S	6,891.92
Cur. Levy S1	0.00	Del. Levy S1	0.00
Cur. Interest S1	0.00	Del. Interest S1	0.00
Cur. Penalty S1	0.00	Del. Penalty S1	0.00
Cur. Rendition Penalty S1	0.00	Del. Rendition Penalty S1	0.00
		Del. Other S1	0.00
Total Current S1	0.00	Total Delinquent S1	0.00
Cur. Levy	134,827.54	Del. Levy	4,409.75
Cur. Interest	5,718.15	Del. Interest	1,140.24
Cur. Penalty	10,379.45	Del. Penalty	553.03
Cur. Rendition Penalty	524.47	Del. Rendition Penalty	331.13
		Del. Other	15,862.65
Total Current	151,449.61	Total Delinquent	22,296.80
Grand Total M&O	116,683.75	School Fund Coding Totals (if applicable)	
Grand Total I&S	57,062.66	M&O Current Year	199-5711 89,977.28
Grand Total S1	0.00	M&O Prior Years	199-5712 13,883.47
Total Due to Jurisdiction	173,746.41	M&O Penalty & Interest	199-5719 12,823.00
Total Due to Delq Tax Att	19,981.38	I&S Current Year	599-5711 44,850.26
		I&S Prior Year	599-5712 6,388.93
		I&S Penalty & Interest	599-5719 5,823.47

Denton County Tax Office

Run Date: 9/1/2023 1:05:49PM

Distribution Summary 2 Report

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Deposit Date from 10/01/2022 to 08/31/2023 and Tax Units = {multiple}

S10- LITTLE ELM ISD			
Cur. Levy M&O	67,239,041.92	Del. Levy M&O	(10,809.90)
Cur. Interest M&O	38,687.43	Del. Interest M&O	40,395.79
Cur. Penalty M&O	120,806.50	Del. Penalty M&O	23,989.21
Cur. Rendition Penalty M&O	12,734.70	Del. Rendition Penalty M&O	1,973.97
Cur. Other M&O	3,392.12	Del. Other M&O	231,632.88
Total Current M&O	67,414,662.67	Total Delinquent M&O	287,181.95
Cur. Levy I&S	33,516,118.60	Del. Levy I&S	(7,195.24)
Cur. Interest I&S	19,202.55	Del. Interest I&S	18,253.57
Cur. Penalty I&S	60,017.01	Del. Penalty I&S	11,288.88
Cur. Rendition Penalty I&S	0.00	Del. Rendition Penalty I&S	0.00
Cur. Other I&S	0.00	Del. Other I&S	106,976.94
Total Current I&S	33,595,338.16	Total Delinquent I&S	129,324.15
Cur. Levy S1	0.00	Del. Levy S1	0.00
Cur. Interest S1	0.00	Del. Interest S1	0.00
Cur. Penalty S1	0.00	Del. Penalty S1	0.00
Cur. Rendition Penalty S1	0.00	Del. Rendition Penalty S1	0.00
Cur. Other S1	0.00	Del. Other S1	0.00
Total Current S1	0.00	Total Delinquent S1	0.00
Cur. Levy	100,755,160.52	Del. Levy	(18,005.14)
Cur. Interest	57,889.98	Del. Interest	58,649.36
Cur. Penalty	180,823.51	Del. Penalty	35,278.09
Cur. Rendition Penalty	12,734.70	Del. Rendition Penalty	1,973.97
Cur. Other	3,392.12	Del. Other	338,609.82
Total Current	101,010,000.83	Total Delinquent	416,506.10
Grand Total M&O		School Fund Coding Totals (if applicable)	
Grand Total I&S	33,724,662.31	M&O Current Year	199-5711 67,239,041.92
Grand Total S1	0.00	M&O Prior Years	199-5712 220,822.98
Total Due to Jurisdiction	101,426,506.93	M&O Penalty & Interest	199-5719 241,979.72
Total Due to Delq Tax Att	140,578.87	I&S Current Year	599-5711 33,516,118.60
		I&S Prior Year	599-5712 99,781.70
		I&S Penalty & Interest	599-5719 108,762.01

Little Elm ISD
Capital Projects @08-30-2023

Bond Capital Projects	Project ID	Project Estimate	Cost to Date	Balance*
Strike Middle School	Fund 649-000	\$ 67,513,978.00	\$ 65,851,703.45	\$ 1,662,274.55
Land	Fund 65X-XXX	\$ 15,904,910.00	\$ 15,724,064.59	\$ 180,845.41
Emergency HVAC (unallocated)	Fund 650-011	\$ 19,382.00	\$ -	\$ 19,382.00
LEHS Security Fence	Fund 650-303	\$ 13,000.00	\$ 12,675.00	\$ 325.00
Roof Management Program	Fund 652-036	\$ 70,000.00	\$ 55,000.00	\$ 15,000.00
Strike Entry Drive	Fund 652-302	\$ 967,226.00	\$ 860,454.04	\$ 106,771.96
Security Upgrade (Chavez & Brent)	Fund 650-310	\$ 7,120.36	\$ -	\$ 7,120.36
Zellars HVAC replacement	Fund 650-320	\$ 120,375.00	\$ 110,600.00	\$ 9,775.00
Roof Management Program	Fund 652-036	\$ 70,000.00	\$ 55,000.00	\$ 15,000.00
Strike Entry Drive	Fund 652-302	\$ 967,226.00	\$ 860,454.04	\$ 106,771.96
Indoor Multi-Use Facility	Fund 653-017	\$ 19,878,297.00	\$ 18,528,369.75	\$ 1,349,927.25
Lakeside Admin Conversion	Fund 653-018	\$ 16,346,721.46	\$ 15,798,811.85	\$ 547,909.61
Zellars Conversion	Fund 653-127	\$ 7,960,408.14	\$ 7,204,084.05	\$ 756,324.09
ESPC III Upgrades	Fund 654-141	\$ 2,831,132.00	\$ 2,759,906.00	\$ 71,226.00
LEHS CTE Renovations/Additions	Fund 654-202	\$ 609,922.00	\$ 502,928.78	\$ 106,993.22
LEHS CTE Welding Lab	Fund 654-304	\$ 412,200.00	\$ 327,063.50	\$ 85,136.50
Buses	Fund 655-305	\$ 850,908.00	\$ 707,105.00	\$ 143,803.00
LEHS Locker Room	Fund 655-308	\$ 2,764,655.00	\$ 1,297,654.31	\$ 1,467,000.69
Tech Upgrades	Fund 656-309	\$ 409,611.00	\$ 50,769.11	\$ 358,841.89
Security Film	Fund 656-312	\$ 715,000.00	\$ 441,945.88	\$ 273,054.12
Weapons Detection Construction	Fund 656-313	\$ 760,000.00	\$ 751,463.00	\$ 8,537.00
Hackberry Light Pole Construction	Fund 656-314	\$ 59,812.00	\$ 47,713.00	\$ 12,099.00
Elementary 7	Fund 656-315	\$ 2,033,988.00	\$ 60,724.38	\$ 1,973,263.62
Playgrounds	Fund 656-316	\$ 1,500,000.00	\$ -	\$ 1,500,000.00
Strike Orchestra	Fund 656-317	\$ 115,000.00	\$ 43,626.38	\$ 71,373.62
Walker Orchestra	Fund 656-318	\$ 115,000.00	\$ 43,301.21	\$ 71,698.79
LEHS Classrooms	Fund 656-319	\$ 5,645,000.00	\$ 423,603.00	\$ 5,221,397.00
LEHS Bistro Upgrades	Fund 656-401	\$ 186,500.00	\$ -	\$ 186,500.00
Construction Software	Fund 656-755	\$ 26,600.00	\$ -	\$ 26,600.00
District Wide Monument Sign	Fund 656-921	\$ 149,795.00	\$ -	\$ 149,795.00
		\$ 149,023,766.96	\$ 129,549,977.90	\$ 16,504,746.64

*pending reconciliation

Little Elm ISD
Capital Projects @08-30-2023

Non-Bond Capital Projects (Fund 696)	Project Estimate	Cost to Date	Balance
CONCRETE REPAIR - DISTRICT	\$ 72,742.00	\$ 32,000.00	\$ 40,742.00
DOOR ANNUNCIATION	\$ 58,550.00	\$ -	\$ 58,550.00
INTERIOR PAINTING SUMMER 2023	\$ 114,000.00	\$ 113,262.50	\$ 737.50
LEHS ELEVATOR	\$ 15,642.00	\$ -	\$ 15,642.00
LEHS ROOF REPAIR	\$ 225,000.00	\$ 204,062.00	\$ 20,938.00
RESTRIPE PARKING LOTS	\$ 72,000.00	\$ 71,430.00	\$ 570.00
TECH SWITCHES ACCESS PTS	\$ 1,810,000.00	\$ 1,778,399.03	\$ 31,600.97
TECHNOLOGY IPADS/COMPUTERS	\$ 557,480.00	\$ 554,280.00	\$ 3,200.00
TRANSP FAC ESC TESTING	\$ 13,470.00	\$ 11,000.00	\$ 2,470.00
WINDOW TREATMENT	\$ 3,100.00	\$ -	\$ 3,100.00
ZELLARS FIBER	\$ 23,350.00	\$ -	\$ 23,350.00
	\$ 2,965,334.00	\$ 2,764,433.53	\$ 200,900.47