

Financial Report

October



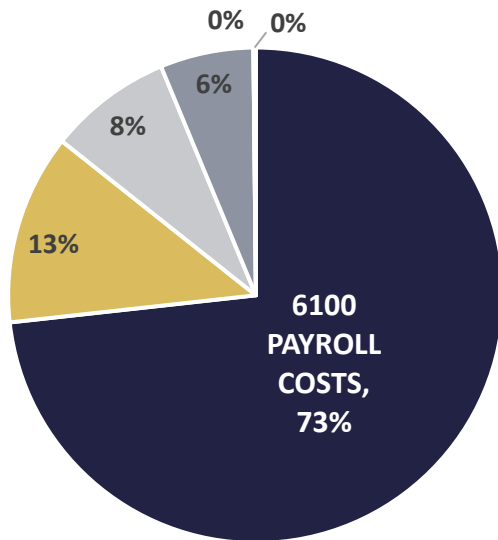
- Budget to Actuals
- Expenditures by Major Object
- Cash Flow Statement
- Cash Position
- Property Tax Collection Report
- Capital Project Reports

Shay Adams
Assistant Superintendent for
Business & Finance Services

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

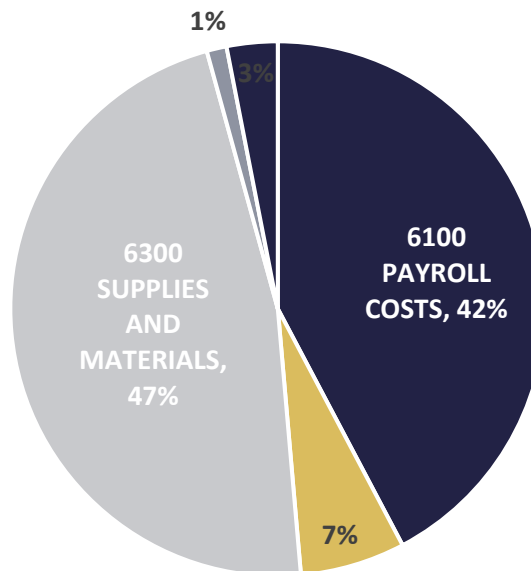


General Fund - 199



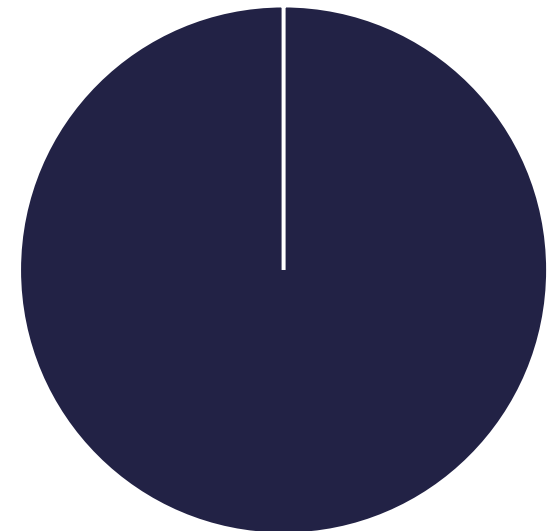
- 6100 PAYROLL COSTS
- 6200 PROFESSIONAL & CONTRACTED
- 6300 SUPPLIES AND MATERIALS
- 6400 OTHER OPERATING COSTS
- 6500 DEBT SERVICE
- 6600 CPTL OUTLY LAND BLDG & EQUIP

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

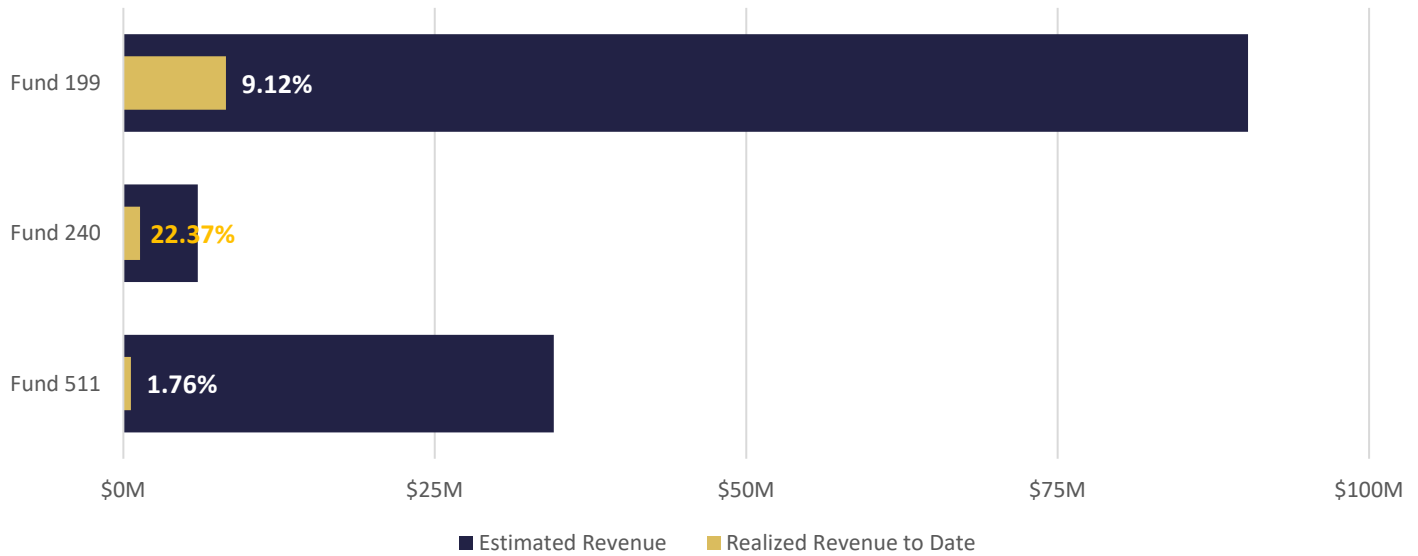


- 6500 DEBT SERVICE

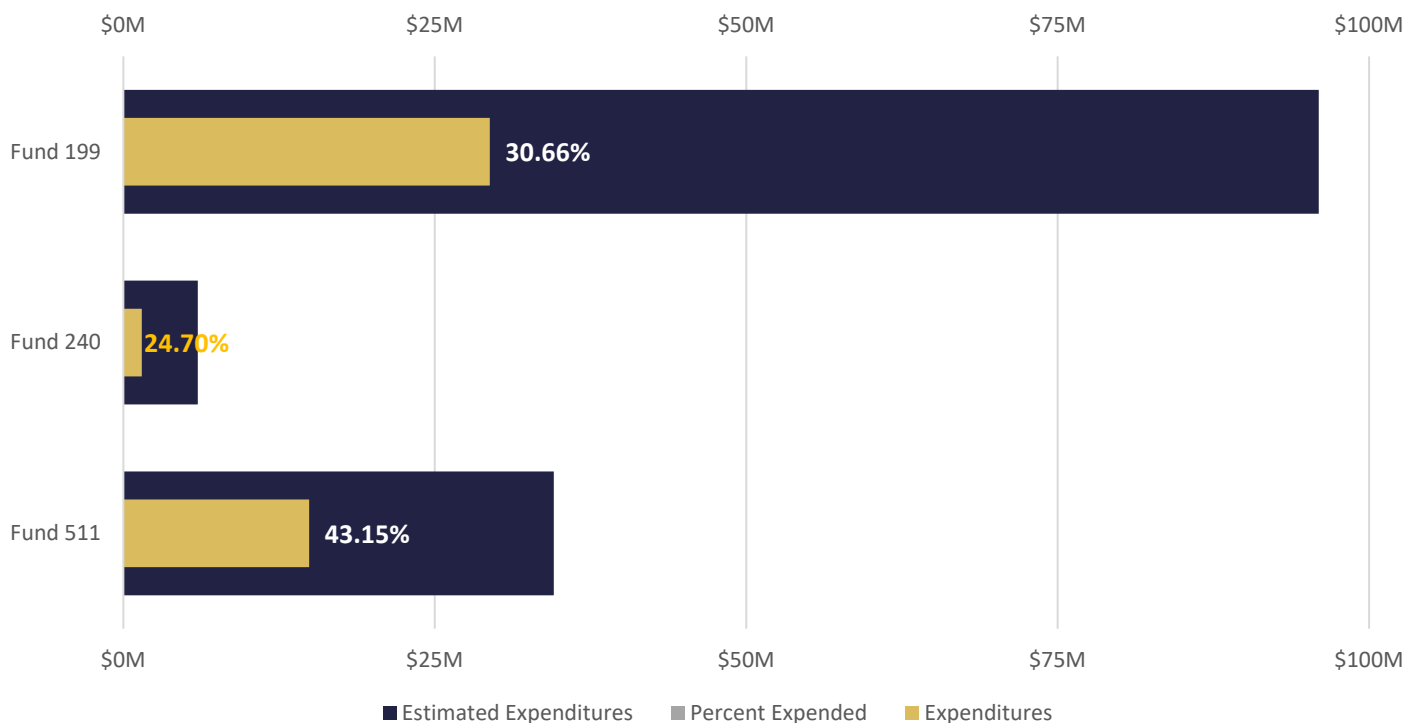
Budget to Actuals
Expenditures and Revenue
Through Accounting Period: October 2023



Revenue: Estimated vs. Realized



Expenditures: Estimated vs. Expended



Revenues and Expenditures by Major Object Code
LITTLE ELM I.S.D
Accounting Periods: 07 through 10
ACTUALS THROUGH OCTOBER

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 4 - GENERAL FUND				
6100 PAYROLL COSTS	-71,272,578.00	.00	21,548,220.22	-49,724,357.78
6200 PROFESSIONAL & CONTRACTED SVS	-15,094,522.53	6,122,415.79	3,658,484.27	-5,313,622.47
6300 SUPPLIES AND MATERIALS	-4,992,194.10	753,769.48	2,369,486.24	-1,868,938.38
6400 OTHER OPERATING COSTS	-3,421,278.00	239,116.13	1,793,216.22	-1,388,945.65
6500 DEBT SERVICE	-241,364.70	168,955.29	.00	-72,409.41
6600 CPTL OUTLY LAND BLDG & EQUIP	-933,620.00	19,906.00	47,340.01	-866,373.99
Subtotals for Fund 199 / 4	-95,955,557.33	7,304,162.69	29,416,746.96	-59,234,647.68
Fund Code 240 / 4 - NATL BREAKFAST/LUNCH PROGRAM				
6100 PAYROLL COSTS	-2,520,508.00	.00	623,863.32	-1,896,644.68
6200 PROFESSIONAL & CONTRACTED SVS	-193,179.64	66,870.58	93,685.47	-32,623.59
6300 SUPPLIES AND MATERIALS	-3,124,012.00	1,138,621.39	695,192.02	-1,290,198.59
6400 OTHER OPERATING COSTS	-66,000.00	1,536.16	17,759.31	-46,704.53
6600 CPTL OUTLY LAND BLDG & EQUIP	-72,000.00	.00	45,407.57	-26,592.43
Subtotals for Fund 240 / 4	-5,975,699.64	1,207,028.13	1,475,907.69	-3,292,763.82
Fund Code 511 / 4 - DEBT SERVICE FUND				
6500 DEBT SERVICE	-34,547,751.00	7,700.00	14,908,493.73	-19,631,557.27
Subtotals for Fund 511 / 4	-34,547,751.00	7,700.00	14,908,493.73	-19,631,557.27
Grand Totals	-136,479,007.97	8,518,890.82	45,801,148.38	-82,158,968.77

End of Report

Revenues and Expenditures by Major Object Code
LITTLE ELM I.S.D
Accounting Periods: 07 through 10
ACTUALS THROUGH OCTOBER

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 4 - GENERAL FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	62,455,700.00	.00	-1,656,570.32	60,799,129.68
5800 STATE PROGRAM REVENUES	25,597,031.00	.00	-5,776,800.07	19,820,230.93
5900 FEDERAL PROGRAM REVENUES	2,224,637.00	.00	-802,490.70	1,422,146.30
Subtotals for Fund 199 / 4	90,277,368.00	.00	-8,235,861.09	82,041,506.91
Fund Code 240 / 4 - NATL BREAKFAST/LUNCH PROGRAM				
5700 REVENUE-LOCAL AND INTERMEDIATE	2,085,774.00	.00	-634,001.25	1,451,772.75
5800 STATE PROGRAM REVENUES	517,970.00	.00	.00	517,970.00
5900 FEDERAL PROGRAM REVENUES	3,371,956.00	.00	-702,371.27	2,669,584.73
Subtotals for Fund 240 / 4	5,975,700.00	.00	-1,336,372.52	4,639,327.48
Fund Code 511 / 4 - DEBT SERVICE FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	34,347,125.00	.00	-606,992.88	33,740,132.12
5800 STATE PROGRAM REVENUES	200,626.00	.00	.00	200,626.00
Subtotals for Fund 511 / 4	34,547,751.00	.00	-606,992.88	33,940,758.12
Grand Totals	130,800,819.00	.00	-10,179,226.49	120,621,592.51

End of Report

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

	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	TOTAL
Beginning Cash Balance in Bank	30,370,136.36	34,347,645.76	36,348,406.52	37,557,556.15									30,370,136.36
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	48,922.77	53,296.60	56,683.91	50,250.98									209,154.26
Other Local Revenue	87,932.36	2,054,910.50	278,009.88	199,051.04									2,619,903.78
State Revenue - Available School	1,232.60	854.77	10,728.93	7,639.73									20,456.03
State Revenue - Foundation	357,459.00	961,447.00	2,479,832.00	192,637.00									3,991,375.00
State Revenue - Debt Service	-	-	64.00	1,726,388.00									1,726,452.00
State Revenue - Misc	-	-	-	-									-
SHARS Receipts	6,623.36	21,780.00	700.00	-									29,103.36
Federal Program Revenue	378,667.58	1,699,566.95	373,039.89	1,620,444.13									4,071,718.55
Federal Program Revenue 240	23,936.09	-	-	588,728.27									612,664.36
Lunch Revenue - local 240	2,232.83	203,488.33	218,231.91	194,684.45									618,637.52
Payroll Deposits	417.00	1,178.59	-	2,522.67									4,118.26
Transfers from Debt Service	-	-	-	-									-
Transfers from Investment Acct	12,000,000.00	7,000,000.00	7,000,000.00	1,516,787.34									27,516,787.34
Total Revenue	12,907,423.59	11,996,522.74	10,417,290.52	6,099,133.61	-	-	-	-	-	-	-	-	41,420,370.46
DISBURSEMENTS													
Payroll Checks	26,167.73	3,899,016.52	4,067,740.75	4,141,082.15									12,134,007.15
Accounts Payable Checks	3,724,299.53	4,532,064.52	3,569,792.03	5,264,556.09									17,090,712.17
TRS	4,647,642.74	1,105,793.87	1,091,652.02	1,175,063.18									8,020,151.81
IRS	531,804.19	458,887.07	478,956.09	485,976.50									1,955,623.85
Bank Charges/ NSF's/Bk Trans	-	-	-	-									-
Total Expenditures	8,929,914.19	9,995,761.98	9,208,140.89	11,066,677.92	-	-	-	-	-	-	-	-	39,200,494.98
Cash Transferred to Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	8,929,914.19	9,995,761.98	9,208,140.89	11,066,677.92	-	-	-	-	-	-	-	-	39,200,494.98
Net Change in Cash	3,977,509.40	2,000,760.76	1,209,149.63	(4,967,544.31)	-	-	-	-	-	-	-	-	2,219,875.48
Ending Cash Balance in bank	34,347,645.76	36,348,406.52	37,557,556.15	32,590,011.84	-	-	-	-	-	-	-	-	32,590,011.84
Beginning Cash Balance Lone Star	22,408,297.43	22,506,886.57	21,916,864.51	21,745,112.95									22,408,297.43
Beginning Cash Balance TexStar	1,518,974.29	1,525,571.02	1,532,434.82	1,539,123.54									1,518,974.29
Beginning Cash Balance Texas Class	215,745,425.17	205,022,103.97	199,154,690.26	193,119,728.24									215,745,425.17
Interest Earned Lone Star	98,589.14	101,016.61	96,217.40	98,700.97									394,524.12
Interest Earned TexStar	6,596.73	6,863.80	6,688.72	6,957.36									27,106.61
Interest Earned TexasClass	946,425.96	934,189.47	886,330.46	911,612.58									3,678,558.47
Transfers in	330,252.84	198,396.82	83,800.60	150,898.23									763,348.49
Transfers out	(12,000,000.00)	(7,691,038.67)	(7,273,062.04)	(1,699,502.75)									(28,663,603.46)
Ending Cash Balance Invested	229,054,561.56	222,603,989.59	216,403,964.73	215,872,631.12	-	-	-	-	-	-	-	-	215,872,631.12
TOTAL CASH AVAILABLE	263,402,207.32	258,952,396.11	253,961,520.88	248,462,642.96	-	-	-	-	-	-	-	-	248,462,642.96

[illegible]

0001 - GENERAL OPERATING

Cash Ending Balance:	19,497,903.98
Add Investment:	
Total:	19,497,903.98

0002 - PAYROLL CLEARING

Cash Ending Balance:	10,457.27
Add Investment:	
Total:	10,457.27

0003 - DEBT SERVICE

Cash Ending Balance:	1,453,623.40
Add Investment:	
Total:	1,453,623.40

0004 - TEXPOOL

Cash Ending Balance:	8,726,793.89
Add Investment:	
Total:	8,726,793.89

0005 - ECR

Cash Ending Balance:	10,000,000.00
Add Investment:	
Total:	10,000,000.00

0006 - LONESTAR

Cash Ending Balance:	20,144,311.17
Add Investment:	
Total:	20,144,311.17

0007 - TEXSTAR

Cash Ending Balance:	1,546,080.90
Add Investment:	
Total:	1,546,080.90

0008 - TEXAS CLASS

Cash Ending Balance:	194,168,107.84
Add Investment:	
Total:	194,168,107.84

TOTALS

Cash Ending Balance	255,547,278.45
Add Investment Balance	.00
Totals	255,547,278.45

End of Report

Denton County Tax Office

Run Date: 11/2/2023 1:11:38PM

Distribution Summary 2 Report

Page 1 of 2

Deposit Date from 10/1/2023 to 10/31/2023 and Tax Units = 60

S10- LITTLE ELM ISD			
Cur. Levy M&O	32,271.31	Del. Levy M&O	56,665.98
Cur. Interest M&O	0.00	Del. Interest M&O	6,423.16
Cur. Penalty M&O	0.00	Del. Penalty M&O	6,661.95
		Del. Rendition Penalty M&O	538.24
		Del. Other M&O	22,784.08
Total Current M&O	32,271.31	Total Delinquent M&O	93,073.41
Cur. Levy I&S	20,023.11	Del. Levy I&S	28,040.10
Cur. Interest I&S	0.00	Del. Interest I&S	3,048.77
Cur. Penalty I&S	0.00	Del. Penalty I&S	3,262.21
		Del. Rendition Penalty I&S	0.00
		Del. Other I&S	10,863.30
Total Current I&S	20,023.11	Total Delinquent I&S	45,214.38
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
		Del. Rendition Penalty S1	0.00
		Del. Other S1	0.00
Total Current S1	0.00	Total Delinquent S1	0.00
Cur. Levy	52,294.42	Del. Levy	84,706.08
Cur. Interest	0.00	Del. Interest	9,471.93
Cur. Penalty	0.00	Del. Penalty	9,924.16
		Del. Rendition Penalty	538.24
		Del. Other	33,647.38
Total Current	52,294.42	Total Delinquent	138,287.79
Grand Total M&O	125,344.72	School Fund Coding Totals (if applicable)	
Grand Total I&S	65,237.49	M&O Current Year	199-5711 32,271.31
Grand Total S1	0.00	M&O Prior Years	199-5712 79,450.06
Total Due to Jurisdiction	190,582.21	M&O Penalty & Interest	199-5719 13,623.35
Total Due to Delq Tax Atty	19,236.45	I&S Current Year	599-5711 20,023.11
		I&S Prior Year	599-5712 38,903.40
		I&S Penalty & Interest	599-5719 6,310.98

Little Elm ISD
Capital Projects @ 10-31-2023

Bond Capital Projects	Project ID	Project Estimate	Cost to Date	Balance*
Strike Middle School	Fund 649-000	\$ 67,513,978.00	\$ 65,925,409.63	\$ 1,588,568.37
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	\$ 177,075.00	\$ (56,700.00)
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	\$ 18,504,150.48	\$ 1,374,146.52
Lakeside Admin Conversion	Fund 653-018	\$ 16,346,721.46	\$ 15,825,490.44	\$ 521,231.02
Zellars Conversion	Fund 653-127	\$ 7,960,408.14	\$ 7,288,704.02	\$ 671,704.12
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	\$ 849,058.00	\$ 1,850.00
LEHS Locker Room	Fund 655-308	\$ 2,764,655.00	\$ 1,879,552.41	\$ 885,102.59
Tech Upgrades	Fund 656-309	\$ 409,611.00	\$ 50,769.11	\$ 358,841.89
Security Film	Fund 656-312	\$ 715,000.00	\$ 594,452.97	\$ 120,547.03
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	\$ 537,771.19	\$ 1,496,216.81
Playgrounds	Fund 656-316	\$ 1,500,000.00	\$ 297,452.00	\$ 1,202,548.00
Strike Orchestra	Fund 656-317	\$ 115,000.00	\$ 77,058.42	\$ 37,941.58
Walker Orchestra	Fund 656-318	\$ 115,000.00	\$ 77,058.42	\$ 37,941.58
LEHS Classrooms	Fund 656-319	\$ 5,645,000.00	\$ 847,121.00	\$ 4,797,879.00
Zellars Early Ed HVAC Replacement	Fund 656-320	\$ 129,975.00	\$ 186,675.00	\$ (56,700.00)
LEHS Bistro Upgrades	Fund 656-401	\$ 186,500.00	\$ -	\$ 186,500.00
LEHS Food Trailer Concrete	Fund 656-402	\$ 24,130.00	\$ 24,130.00	\$ -
Construction Software	Fund 656-755	\$ 26,600.00	\$ 26,600.00	\$ -
District Wide Monument Sign	Fund 656-921	\$ 149,795.00	\$ -	\$ 149,795.00
		\$ 149,177,871.96	\$ 129,549,977.90	\$ 14,052,621.92

**pending reconciliation*

Little Elm ISD
Capital Projects @ 10-31-2023

Non-Bond Capital Projects (Fund 696)	Project Estimate	YR 3	YR 4	Cost to Date	Balance
AC REPAIR/REPLACEMENT	\$ 500,000.00			\$ -	\$ 500,000.00
CAFETERIA TABLES CHAVEZ	\$ 27,500.00			\$ -	\$ 27,500.00
CONCRETE REPAIR - DISTRICT	\$ 40,742.00	\$ 32,000.00		\$ 32,000.00	\$ 8,742.00
DOOR ANNUNCIATION	\$ 58,550.00	\$ -		\$ -	\$ 58,550.00
DR. GLOVER WALL	\$ 2,200.00			\$ -	\$ 2,200.00
INTERIOR PAINTING SUMMER 2023	\$ 114,000.00	\$ -	\$ 113,262.50	\$ 113,262.50	\$ 737.50
LEHS ELEVATOR	\$ 15,642.00	\$ -	\$ 14,852.00	\$ 14,852.00	\$ 790.00
LEHS ROOF REPAIR	\$ 225,000.00	\$ -	\$ 204,062.00	\$ 204,062.00	\$ 20,938.00
RESTRIPE PARKING LOTS	\$ 72,000.00	\$ -	\$ 71,430.00	\$ 71,430.00	\$ 570.00
TECH SWITCHES ACCESS PTS	\$ 1,810,000.00	\$ 106,952.12	\$ 1,671,446.91	\$ 1,778,399.03	\$ 31,600.97
TECHNOLOGY IPADS/COMPUTERS	\$ 557,480.00	\$ 554,280.00		\$ 554,280.00	\$ 3,200.00
TRANSP FAC ESC TESTING	\$ 13,470.00	\$ 11,000.00		\$ 11,000.00	\$ 2,470.00
WINDOW TREATMENT	\$ 3,100.00	\$ -	\$ 2,955.00	\$ 2,955.00	\$ 145.00
ZELLARS FIBER	\$ 23,350.00	\$ -		\$ -	\$ 23,350.00
	\$ 2,935,534.00	\$ 704,232.12		\$ 2,782,240.53	\$ 153,293.47