

Financial Report

November



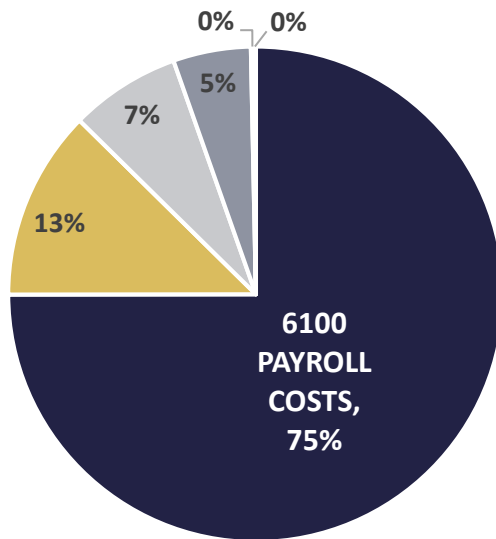
- Budget to Actuals
- Expenditures by Major Object
- Cash Flow Statement
- Cash Position
- Property Tax Collection Report
- Capital Project Reports

Shay Adams
Assistant Superintendent for
Business & Finance Services

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

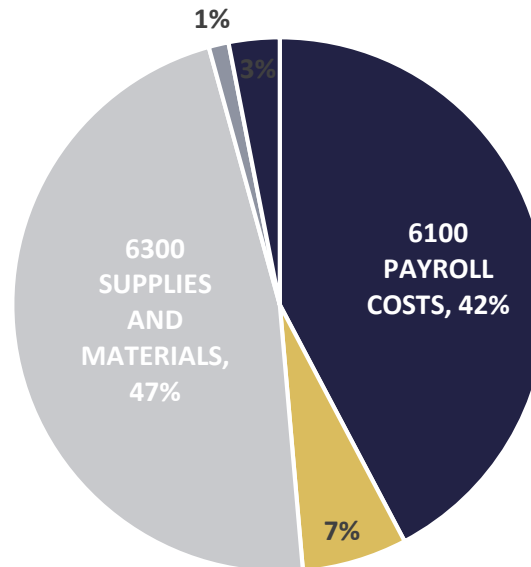


General Fund - 199



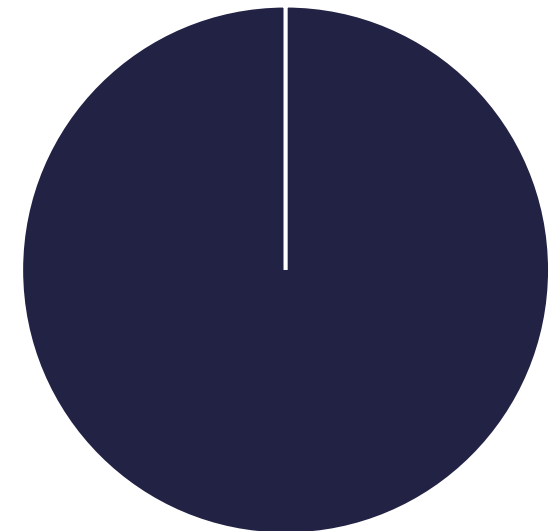
- 6100 PAYROLL COSTS
- 6200 PROFESSIONAL & CONTRACTED
- 6300 SUPPLIES AND MATERIALS
- 6400 OTHER OPERATING COSTS
- 6500 DEBT SERVICE
- 6600 CPTL OUTLY LAND BLDG & EQUIP

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

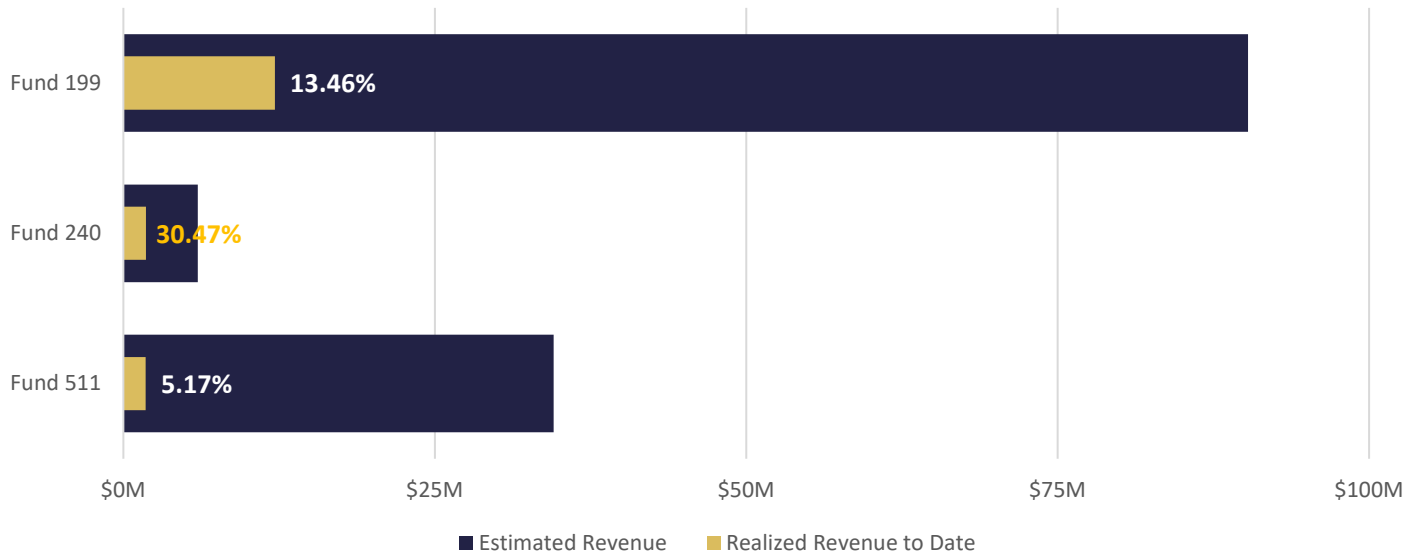


- 6500 DEBT SERVICE

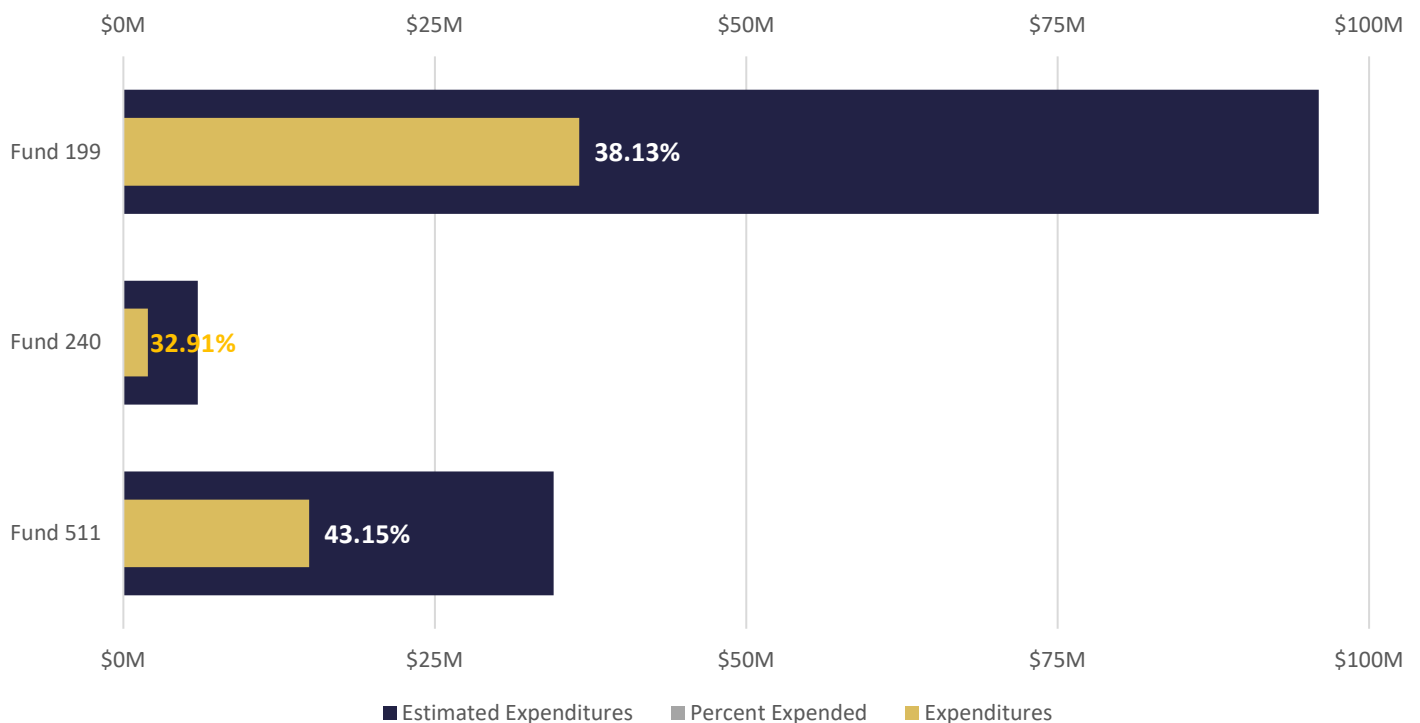
Budget to Actuals
Expenditures and Revenue
Through Accounting Period: November 2023



Revenue: Estimated vs. Realized



Expenditures: Estimated vs. Expended



Revenues and Expenditures by Major Object Code
LITTLE ELM I.S.D
Accounting Periods: 07 through 11
ACTUALS THROUGH NOVEMBER

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 4 - GENERAL FUND				
6100 PAYROLL COSTS	-71,278,978.00	.00	27,431,532.31	-43,847,445.69
6200 PROFESSIONAL & CONTRACTED SVS	-15,106,688.53	5,344,927.94	4,537,011.31	-5,224,749.28
6300 SUPPLIES AND MATERIALS	-4,937,629.10	614,730.81	2,640,260.43	-1,682,637.86
6400 OTHER OPERATING COSTS	-3,440,735.00	246,148.89	1,856,937.15	-1,337,648.96
6500 DEBT SERVICE	-241,364.70	168,955.29	71,709.41	-700.00
6600 CPTL OUTLY LAND BLDG & EQUIP	-950,162.00	19,906.00	47,340.01	-882,915.99
Subtotals for Fund 199 / 4	-95,955,557.33	6,394,668.93	36,584,790.62	-52,976,097.78
Fund Code 240 / 4 - NATL BREAKFAST/LUNCH PROGRAM				
6100 PAYROLL COSTS	-2,520,508.00	.00	803,712.64	-1,716,795.36
6200 PROFESSIONAL & CONTRACTED SVS	-193,179.64	64,736.74	108,954.86	-19,488.04
6300 SUPPLIES AND MATERIALS	-3,124,012.00	986,218.83	984,743.09	-1,153,050.08
6400 OTHER OPERATING COSTS	-66,000.00	1,372.12	23,742.79	-40,885.09
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	1,052,327.69	1,966,560.95	-2,956,811.00
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	7,454,696.62	53,459,845.30	-75,564,466.05

End of Report

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	-3,598,143.00	58,857,557.00
5800 STATE PROGRAM REVENUES	25,597,031.00	.00	-6,533,627.01	19,063,403.99
5900 FEDERAL PROGRAM REVENUES	2,224,637.00	.00	-2,023,750.48	200,886.52
Subtotals for Fund 199 / 4	90,277,368.00	.00	-12,155,520.49	78,121,847.51
Fund Code 240 / 4 - NATL BREAKFAST/LUNCH PROGRAM				
5700 REVENUE-LOCAL AND INTERMEDIATE	2,085,774.00	.00	-825,356.05	1,260,417.95
5800 STATE PROGRAM REVENUES	517,970.00	.00	.00	517,970.00
5900 FEDERAL PROGRAM REVENUES	3,371,956.00	.00	-994,926.74	2,377,029.26
Subtotals for Fund 240 / 4	5,975,700.00	.00	-1,820,282.79	4,155,417.21
Fund Code 511 / 4 - DEBT SERVICE FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	34,347,125.00	.00	-1,785,988.27	32,561,136.73
5800 STATE PROGRAM REVENUES	200,626.00	.00	.00	200,626.00
Subtotals for Fund 511 / 4	34,547,751.00	.00	-1,785,988.27	32,761,762.73
Grand Totals	130,800,819.00	.00	-15,761,791.55	115,039,027.45

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	32,590,011.84								30,370,136.36
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	48,922.77	53,296.60	56,683.91	50,250.98	40,850.31								250,004.57
Other Local Revenue	87,932.36	2,054,910.50	278,009.88	199,051.04	238,118.06								2,858,021.84
State Revenue - Available School	1,232.60	854.77	10,728.93	7,639.73	1,631.26								22,087.29
State Revenue - Foundation	357,459.00	961,447.00	2,479,832.00	192,637.00	416,211.00								4,407,586.00
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	1,468,855.81								5,540,574.36
Federal Program Revenue 240	23,936.09	-	-	588,728.27	264,144.72								876,809.08
Lunch Revenue - local 240	2,232.83	203,488.33	218,231.91	194,684.45	194,053.20								812,690.72
Payroll Deposits	417.00	1,178.59	-	2,522.67	138.36								4,256.62
Transfers from Debt Service	-	-	-	-	-								-
Transfers from Investment Acct	12,000,000.00	7,000,000.00	7,000,000.00	1,516,787.34	1,000,000.00								28,516,787.34
Total Revenue	12,907,423.59	11,996,522.74	10,417,290.52	6,099,133.61	3,624,002.72	-	-	-	-	-	-	-	45,044,373.18
DISBURSEMENTS													
Payroll Checks	26,167.73	3,899,016.52	4,067,740.75	4,141,082.15	4,112,598.93								16,246,606.08
Accounts Payable Checks	3,724,299.53	4,532,064.52	3,569,792.03	5,264,556.09	2,688,992.22								19,779,704.39
TRS	4,647,642.74	1,105,793.87	1,091,652.02	1,175,063.18	1,176,370.05								9,196,521.86
IRS	531,804.19	458,887.07	478,956.09	485,976.50	482,809.15								2,438,433.00
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-								-
Total Expenditures	8,929,914.19	9,995,761.98	9,208,140.89	11,066,677.92	8,460,770.35	-	-	-	-	-	-	-	47,661,265.33
Cash Transferred to Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
In Transit	-	-	-	-	1,467,831.95	-	-	-	-	-	-	-	1,467,831.95
Total Expenditures & Transfers	8,929,914.19	9,995,761.98	9,208,140.89	11,066,677.92	9,928,602.30	-	-	-	-	-	-	-	49,129,097.28
Net Change in Cash	3,977,509.40	2,000,760.76	1,209,149.63	(4,967,544.31)	(6,304,599.58)	-	-	-	-	-	-	-	(4,084,724.10)
Ending Cash Balance in bank	34,347,645.76	36,348,406.52	37,557,556.15	32,590,011.84	26,285,412.26	-	-	-	-	-	-	-	26,285,412.26
Beginning Cash Balance Lone Star	22,408,297.43	22,506,886.57	21,916,864.51	21,745,112.95	20,144,311.17								22,408,297.43
Beginning Cash Balance TexStar	1,518,974.29	1,525,571.02	1,532,434.82	1,539,123.54	1,546,080.90								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	194,182,239.05								215,745,425.17
Interest Earned Lone Star	98,589.14	101,016.61	96,217.40	98,700.97	89,992.42								484,516.54
Interest Earned TexStar	6,596.73	6,863.80	6,688.72	6,957.36	6,773.93								33,880.54
Interest Earned TexasClass	946,425.96	934,189.47	886,330.46	911,612.58	890,790.56								4,569,349.03
Transfers in	330,252.84	198,396.82	83,800.60	150,898.23	1,128,765.01								1,892,113.50
Transfers out	(12,000,000.00)	(7,691,038.67)	(7,273,062.04)	(1,699,502.75)	(1,065,236.24)								(29,728,839.70)
In Transit					671,998.68								
Ending Cash Balance Invested	229,054,561.56	222,603,989.59	216,403,964.73	215,872,631.12	217,595,715.48	-	-	-	-	-	-	-	216,923,716.80
TOTAL CASH AVAILABLE	263,402,207.32	258,952,396.11	253,961,520.88	248,462,642.96	243,881,127.74	-	-	-	-	-	-	-	243,209,129.06

[illegible]

0001 - GENERAL OPERATING

Cash	Cash Starting Balance	19,497,903.98
	Cash Ending Balance	16,075,284.95
	Group 0001 Ending Balance	16,075,284.95

0002 - PAYROLL CLEARING

Cash	Cash Starting Balance	10,457.27
	Cash Ending Balance	9,951.50
	Group 0002 Ending Balance	9,951.50

0003 - DEBT SERVICE

Cash	Cash Starting Balance	1,453,623.40
	Cash Ending Balance	1,456,673.12
	Group 0003 Ending Balance	1,456,673.12

0004 - CREDIT CARD

Cash	Cash Starting Balance	226,203.93
	Cash Ending Balance	200,175.81
	Group 0004 Ending Balance	200,175.81

0005 - ECR

Cash	Cash Starting Balance	10,000,000.00
	Cash Ending Balance	10,000,000.00
	Group 0005 Ending Balance	10,000,000.00

0006 - LONESTAR

Cash	Cash Starting Balance	20,144,311.17
	Cash Ending Balance	20,169,067.35
	Group 0006 Ending Balance	20,169,067.35

0007 - TEXSTAR

Cash	Cash Starting Balance	1,546,080.90
	Cash Ending Balance	1,552,854.83
	Group 0007 Ending Balance	1,552,854.83

0008 - TEXAS CLASS

Cash	Cash Starting Balance	194,168,107.84
	Cash Ending Balance	195,873,793.30
	Group 0008 Ending Balance	195,873,793.30

0009 - TEXPOOL

Cash	Cash Starting Balance	8,726,793.89
	Cash Ending Balance	9,902,739.56
	Group 0009 Ending Balance	9,902,739.56

TOTALS

Cash Ending Balance	255,240,540.42
Add Investment Balance	.00
Totals	255,240,540.42

End of Report

Denton County Tax Office

Run Date: 12/1/2023 3:15:07PM

Distribution Summary 2 Report

Page 1 of 2

Deposit Date from 11/1/2023 to 11/30/2023 and Tax Units = 60

S10- LITTLE ELM ISD

Cur. Levy M&O	1,912,903.96	Del. Levy M&O	(161,850.78)
Cur. Interest M&O	0.00	Del. Interest M&O	5,847.66
Cur. Penalty M&O	0.00	Del. Penalty M&O	7,019.61
Cur. Rendition Penalty M&O	646.39	Del. Rendition Penalty M&O	219.46
Cur. Other M&O	273.94	Del. Other M&O	49,834.66
Total Current M&O	1,913,824.29	Total Delinquent M&O	(98,929.39)
Cur. Levy I&S	1,186,883.95	Del. Levy I&S	(80,242.18)
Cur. Interest I&S	0.00	Del. Interest I&S	2,896.05
Cur. Penalty I&S	0.00	Del. Penalty I&S	3,482.88
Cur. Rendition Penalty I&S	0.00	Del. Rendition Penalty I&S	0.00
Cur. Other I&S	0.00	Del. Other I&S	23,537.12
Total Current I&S	1,186,883.95	Total Delinquent I&S	(50,326.13)
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	3,099,787.91	Del. Levy	(242,092.96)
Cur. Interest	0.00	Del. Interest	8,743.71
Cur. Penalty	0.00	Del. Penalty	10,502.49
Cur. Rendition Penalty	646.39	Del. Rendition Penalty	219.46
Cur. Other	273.94	Del. Other	73,371.78
Total Current	3,100,708.24	Total Delinquent	(149,255.52)
Grand Total M&O	1,814,894.90	School Fund Coding Totals (if applicable)	
Grand Total I&S	1,136,557.82	M&O Current Year	199-5711 1,912,903.96
Grand Total S1	0.00	M&O Prior Years	199-5712 (112,016.12)
Total Due to Jurisdiction	2,951,452.72	M&O Penalty & Interest	199-5719 14,007.06
Total Due to Delq Tax Atty	21,138.08	I&S Current Year	599-5711 1,186,883.95
		I&S Prior Year	599-5712 (56,705.06)
		I&S Penalty & Interest	599-5719 6,378.93

Little Elm ISD
Capital Projects @ 11-30-2023

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
Chavez and Brent Security UPG 3rd Party	Fund 650-010	\$ 151,120.36	\$ 111,436.00	\$ 39,684.36
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	\$ 129,975.00	\$ 186,675.00	\$ (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	\$ 1,846,238.79	\$ 918,416.21
LEHS FOOD TRAILER CONCRETE	Fund 655-402	\$ 24,130.00	\$ 24,130.00	\$ -
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
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
		\$ 149,208,617.32	\$ 135,026,297.42	\$ 14,182,319.90

*pending reconciliation

Little Elm ISD
Capital Projects @ 11-30-2023

Non-Bond Capital Projects (Fund 696)	Project Estimate	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	\$ 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	\$ 737.50
LEHS ELEVATOR	\$ 15,642.00	\$ 14,852.00	\$ 790.00
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	\$ 2,955.00	\$ 145.00
ZELLARS FIBER	\$ 23,350.00	\$ -	\$ 23,350.00
	\$ 2,935,534.00	\$ 2,782,240.53	\$ 153,293.47