

Financial Report

October



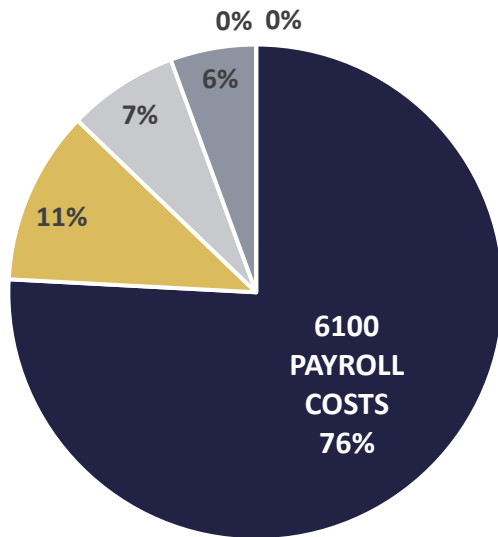
- Budget to Actuals
- Expenditures by Major Object
- Cash Position
- Property Tax Collection Report
- Capital Project Reports

Jesse Wyse
Chief Financial Officer
Business & Finance Services

Revenue and Expenditures
By Major Object Code
Through Accounting Period: October 2024

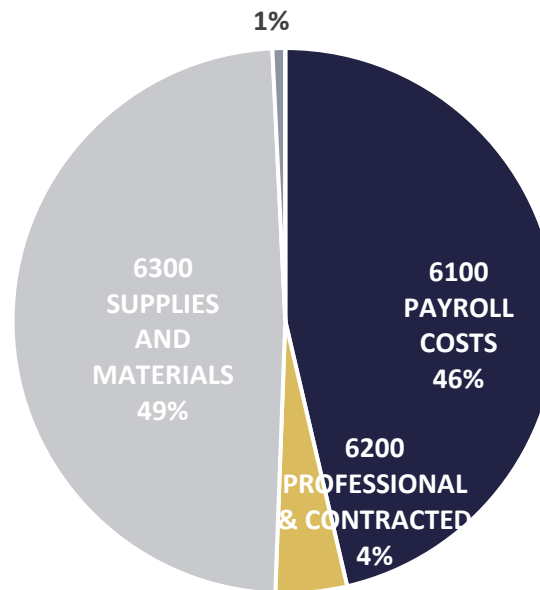


General Fund - 199



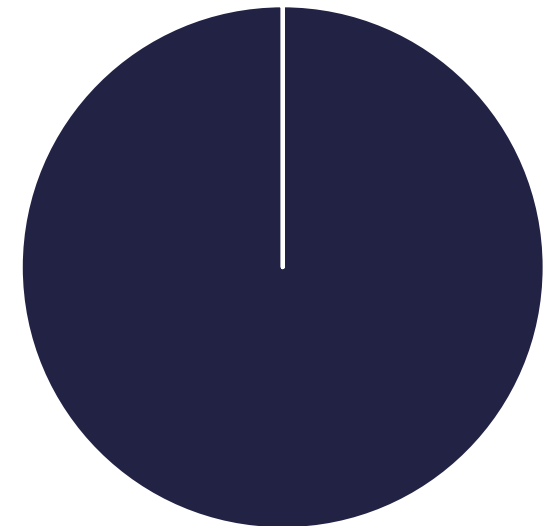
- 6100 PAYROLL COSTS
- 6200 PROFESSIONAL & CONTRACTED
- 6300 SUPPLIES AND MATERIALS
- 6400 OTHER OPERATING COSTS
- 6500 DEBT SERVICE
- 6600 CPTL OUTLY LAND BLDG & EQUIP

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

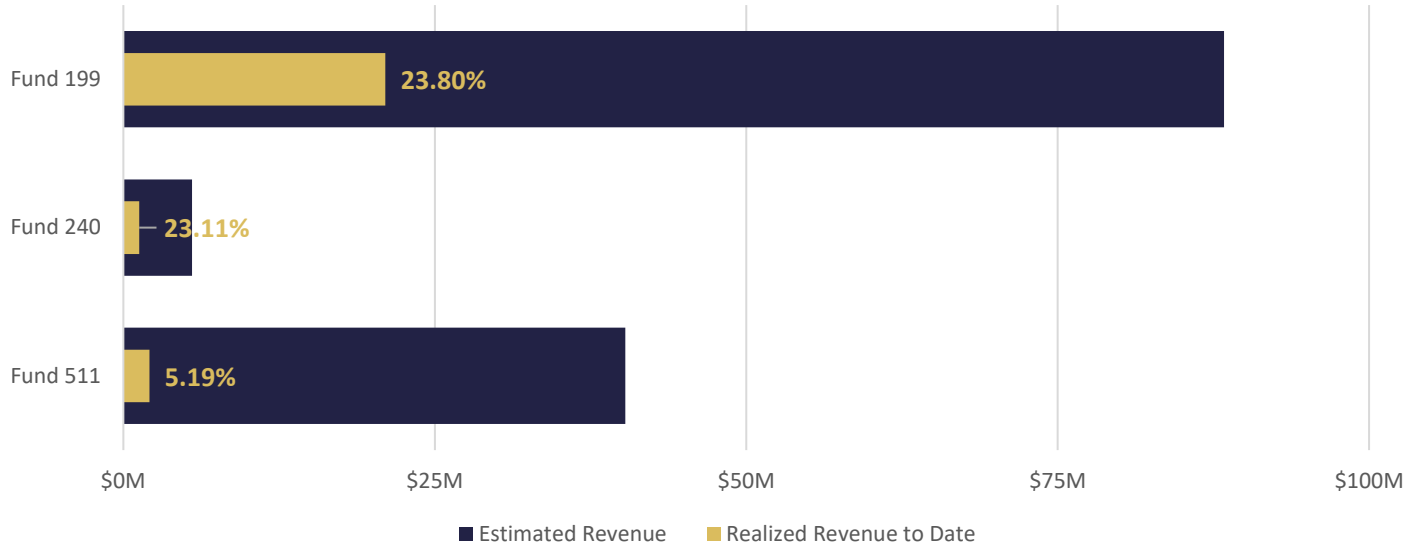


- 6500 DEBT SERVICE

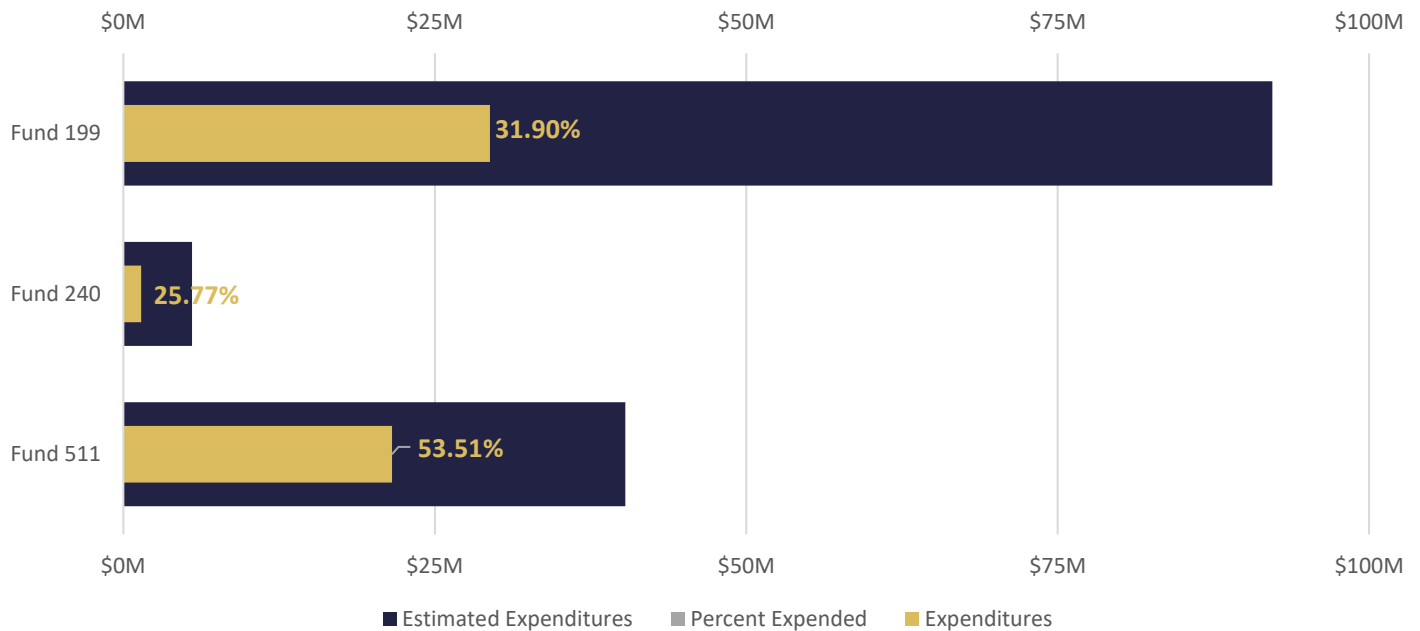
Budget to Actuals
Expenditures and Revenue
Through Accounting Period: October 2024



Revenue: Estimated vs. Realized



Expenditures: Estimated vs. Expended



ACTUALS FOR THE MONTH OF OCTOBER

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 5 - GENERAL FUND				
6100 PAYROLL COSTS	-69,279,009.65	.00	22,316,033.46	-46,962,976.19
6200 PROFESSIONAL & CONTRACTED SVS	-15,234,750.18	6,613,879.44	3,341,715.64	-5,279,155.10
6300 SUPPLIES AND MATERIALS	-4,514,244.17	626,059.51	2,120,709.03	-1,767,475.63
6400 OTHER OPERATING COSTS	-3,172,968.00	227,490.42	1,647,435.45	-1,298,042.13
6600 CPTL OUTLY LAND BLDG & EQUIP	-38,102.00	19,040.00	.00	-19,062.00
Subtotals for Fund 199 / 5	-92,239,074.00	7,486,469.37	29,425,893.58	-55,326,711.05
Fund Code 240 / 5 - NATL BREAKFAST/LUNCH PROGRAM				
6100 PAYROLL COSTS	-2,182,446.00	.00	656,894.08	-1,525,551.92
6200 PROFESSIONAL & CONTRACTED SVS	-222,000.00	32,830.43	59,939.28	-129,230.29
6300 SUPPLIES AND MATERIALS	-3,049,554.00	1,682,547.72	689,593.57	-677,412.71
6400 OTHER OPERATING COSTS	-36,000.00	3,246.28	10,732.33	-22,021.39
6600 CPTL OUTLY LAND BLDG & EQUIP	-10,000.00	5,545.45	.00	-4,454.55
Subtotals for Fund 240 / 5	-5,500,000.00	1,724,169.88	1,417,159.26	-2,358,670.86
Fund Code 511 / 5 - DEBT SERVICE FUND				
6500 DEBT SERVICE	-40,300,000.00	7,700.00	21,563,212.73	-18,729,087.27
Subtotals for Fund 511 / 5	-40,300,000.00	7,700.00	21,563,212.73	-18,729,087.27
Grand Totals	-138,039,074.00	9,218,339.25	52,406,265.57	-76,414,469.18

End of Report

ACTUALS FOR THE MONTH OF OCTOBER

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 5 - GENERAL FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	63,619,985.00	.00	-984,374.05	62,635,610.95
5800 STATE PROGRAM REVENUES	22,242,908.00	.00	-19,855,934.59	2,386,973.41
5900 FEDERAL PROGRAM REVENUES	2,500,000.00	.00	-189,722.53	2,310,277.47
Subtotals for Fund 199 / 5	88,362,893.00	.00	-21,030,031.17	67,332,861.83
Fund Code 240 / 5 - NATL BREAKFAST/LUNCH PROGRAM				
5700 REVENUE-LOCAL AND INTERMEDIATE	2,291,461.00	.00	-583,201.09	1,708,259.91
5800 STATE PROGRAM REVENUES	20,000.00	.00	-2,360.70	17,639.30
5900 FEDERAL PROGRAM REVENUES	3,188,539.00	.00	-684,835.70	2,503,703.30
Subtotals for Fund 240 / 5	5,500,000.00	.00	-1,270,397.49	4,229,602.51
Fund Code 511 / 5 - DEBT SERVICE FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	36,296,000.00	.00	-457,654.81	35,838,345.19
5800 STATE PROGRAM REVENUES	4,004,000.00	.00	-1,631,931.00	2,372,069.00
Subtotals for Fund 511 / 5	40,300,000.00	.00	-2,089,585.81	38,210,414.19
Grand Totals	134,162,893.00	.00	-24,390,014.47	109,772,878.53

End of Report

	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	31,927,385.78	32,041,095.02	28,618,631.19	31,641,036.35									31,927,385.78
RECEIPTS													
Tax Collections	0.00	0.00	0.00	0.00									-
Interest	52,515.56	42,720.29	40,342.26	51,142.81									186,720.92
Other Local Revenue	68,126.63	165,699.08	217,026.38	271,938.30									722,790.39
State Revenue - Available School	402.78	423.77	55.48	-									882.03
State Revenue - Foundation	190,418.00	649,150.00	309,524.00	318,581.00									1,467,673.00
State Revenue - Debt Service	-	5,909,657.00	9,546,655.00	7,431,622.00									22,887,934.00
State Revenue - Misc	1,631,931.00	-	-	-									1,631,931.00
SHARS Receipts	534,149.95	420,397.00	120,832.88	-									1,075,379.83
Federal Program Revenue	475,849.08	571,333.29	492,619.16	9,988.17									1,549,789.70
Federal Program Revenue 240	25,362.05	70.50	249,945.58	319,266.12									594,644.25
Lunch Revenue - local 240	3,983.05	182,283.28	211,094.73	180,870.94									578,232.00
Payroll Deposits	1,826.86	1,569.39	1,261.23	399.39									5,056.87
Transfers from Debt Service	-	-	(1,605,631.00)	-									(1,605,631.00)
Transfers from Investment Acct	7,000,000.00	-	2,000,000.00	6,058,078.89									15,058,078.89
Total Revenue	9,984,564.96	7,943,303.60	11,583,725.70	14,641,887.62	-	-	-	-	-	-	-	-	44,153,481.88
DISBURSEMENTS													
Payroll Checks	4,806,054.74	4,000,213.61	4,029,729.34	4,064,940.97									16,900,938.66
Accounts Payable Checks	6,923,786.15	5,184,443.07	2,692,445.42	5,298,178.99									20,098,853.63
TRS	-	1,208,130.79	1,165,067.83	1,194,362.44									3,567,561.06
IRS	528,381.69	458,548.15	458,850.96	462,851.70									1,908,632.50
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	12,258,222.58	10,851,335.62	8,346,093.55	11,020,334.10	-	-	-	-	-	-	-	-	42,475,985.85
Cash Transfer to TEA	-	-	-	-									-
Cash Transfer to Debt Service	-	-	-	-									-
Transfers to Investment Accounts	-	-	-	-									-
In Transit	(2,387,366.86)	514,431.81	215,226.99	(90,146.00)									(1,747,854.06)
Total Expenditures & Transfers	9,870,855.72	11,365,767.43	8,561,320.54	10,930,188.10	-	-	-	-	-	-	-	-	40,728,131.79
Net Change in Cash	113,709.24	(3,422,463.83)	3,022,405.16	3,711,699.52	-	-	-	-	-	-	-	-	3,425,350.09
Ending Cash Balance	32,041,095.02	28,618,631.19	31,641,036.35	35,352,735.87	-	-	-	-	-	-	-	-	35,352,735.87
Beginning Cash Balance Lone Star	18,999,277.92	19,085,771.21	19,172,488.70	19,254,654.68									18,999,277.92
Beginning Cash Balance TexStar	1,601,636.17	1,608,863.58	1,616,097.32	1,622,912.61									1,601,636.17
Beginning Cash Balance Texas Class	93,458,589.96	193,658,474.35	192,487,866.43	188,106,572.04									93,458,589.96
Beginning Cash Balance TX Class UMB	100,097,529.96	100,474,301.34	100,802,579.86	101,117,007.07									100,097,529.96
Interest Earned Lone Star	86,493.29	86,717.49	82,165.98	70,760.51	</								

[illegible]

0001 - GENERAL OPERATING

Cash Ending Balance:	25,104,522.75
Add Investment:	
Total:	25,104,522.75

0002 - PAYROLL CLEARING

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

0003 - DEBT SERVICE

Cash Ending Balance:	5,388,427.64
Add Investment:	
Total:	5,388,427.64

0004 - CREDIT CARD

Cash Ending Balance:	238,213.12
Add Investment:	
Total:	238,213.12

0005 - ECR

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

0006 - LONESTAR

Cash Ending Balance:	16,228,349.10
Add Investment:	
Total:	16,228,349.10

0007 - TEXSTAR

Cash Ending Balance:	1,629,628.26
Add Investment:	
Total:	1,629,628.26

0008 - TEXAS CLASS

Cash Ending Balance:	284,832,506.96
Add Investment:	
Total:	284,832,506.96

0009 - TEXPOOL

Cash Ending Balance:	7,501,262.38
Add Investment:	
Total:	7,501,262.38

TOTALS

Cash Ending Balance	350,932,910.21
Add Investment Balance	.00
Totals	350,932,910.21

End of Report

Denton County Tax Office

Run Date: 11/1/2024 2:18:45PM

Distribution Summary 2 Report

Page 1 of 2

Deposit Date from 10/1/2024 to 10/31/2024 and Tax Units = 60

S10- LITTLE ELM ISD

Cur. Levy M&O	303,857.00	Del. Levy M&O	(193,691.21)
Cur. Interest M&O	0.00	Del. Interest M&O	6,847.18
Cur. Penalty M&O	0.00	Del. Penalty M&O	3,593.44
Cur. Rendition Penalty M&O	32.01	Del. Rendition Penalty M&O	244.77
Total Current M&O	303,889.01	Total Delinquent M&O	(183,005.82)
Cur. Levy I&S	189,105.93	Del. Levy I&S	(114,922.79)
Cur. Interest I&S	0.00	Del. Interest I&S	3,325.51
Cur. Penalty I&S	0.00	Del. Penalty I&S	1,979.89
Cur. Rendition Penalty I&S	0.00	Del. Rendition Penalty I&S	0.00
Total Current I&S	189,105.93	Total Delinquent I&S	(109,617.39)
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
Total Current S1	0.00	Total Delinquent S1	0.00

Cur. Levy	492,962.93	Del. Levy	(308,614.00)
Cur. Interest	0.00	Del. Interest	10,172.69
Cur. Penalty	0.00	Del. Penalty	5,573.33
Cur. Rendition Penalty	32.01	Del. Rendition Penalty	244.77
Total Current	492,994.94	Total Delinquent	(292,623.21)

Grand Total M&O	120,883.19	School Fund Coding Totals (if applicable)	
Grand Total I&S	79,488.54	M&O Current Year	199-5711 303,857.00
Grand Total S1	0.00	M&O Prior Years	199-5712 (193,691.21)
Total Due to Jurisdiction	200,371.73	M&O Penalty & Interest	199-5719 10,717.40
Total Due to Delq Tax Atty	12,174.72	I&S Current Year	599-5711 189,105.93
		I&S Prior Year	599-5712 (114,922.79)
		I&S Penalty & Interest	599-5719 5,305.40



High School Renovations

Budgeted \$164,550,000

Expended \$ 5,521,613

3.3%

Dr. Ashley B. Glover Elementary

Budgeted \$42,300,000

Expended \$ 0

0%

\$289,500,000

Bond Package

21.6%

Lakewood Elementary

Budgeted \$50,400,000

Expended \$13,271,054

28.9%

Safety/Technology/Building Upgrades

Budgeted \$32,250,000

Expended \$ 9,623,700



Little Elm ISD

Engage Equip Empower

Capital Projects Update as of October 31, 2024 Bond 2022 Status

Safety & Security

Budgeted \$9,500,000

Expended \$4,792,418

50.4%

Technology

Budgeted \$7,000,000

Expended \$ 450,841

6.1%

\$32,250,000

Safety/Technology/Building
Upgrades/Transportation

26.5%

Interior/Exterior Upgrades

Budgeted \$15,445,000

Expended \$ 4,380,440

0%

Transportation

Budgeted \$305,000

Expended \$ 0