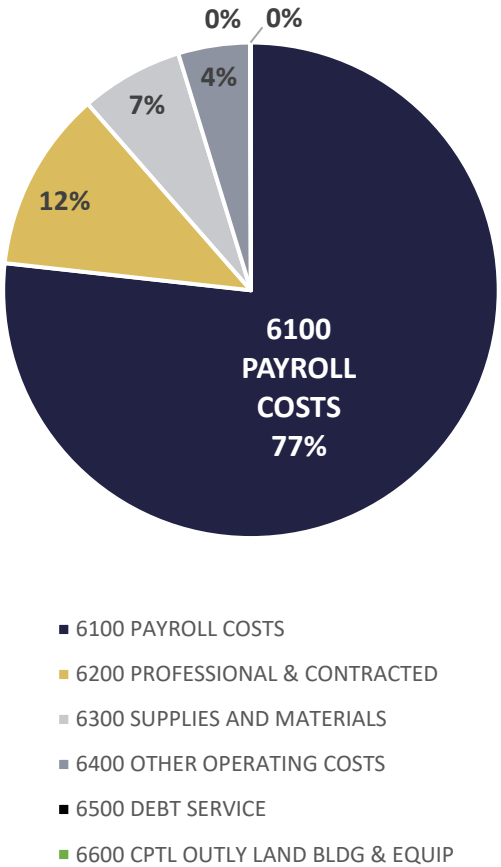
Financial Report
November

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

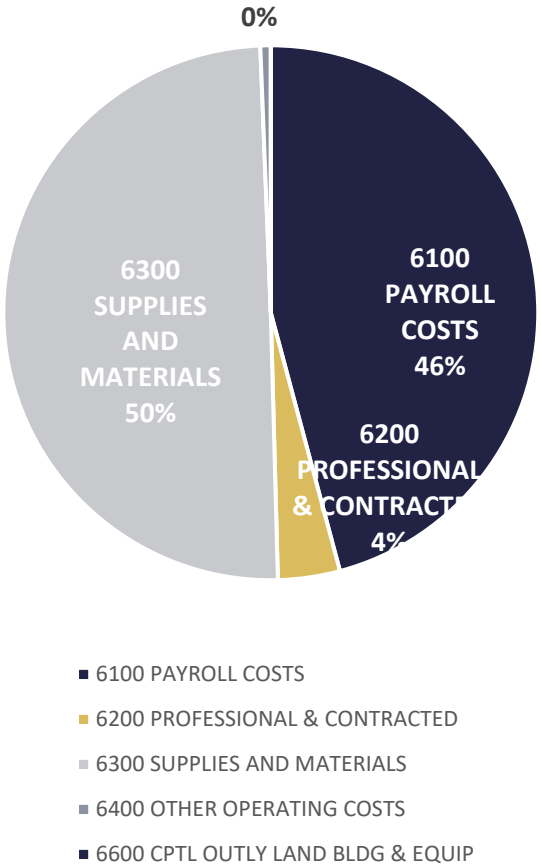
Jesse Wyse
Chief Financial Officer
Business & Finance Services

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

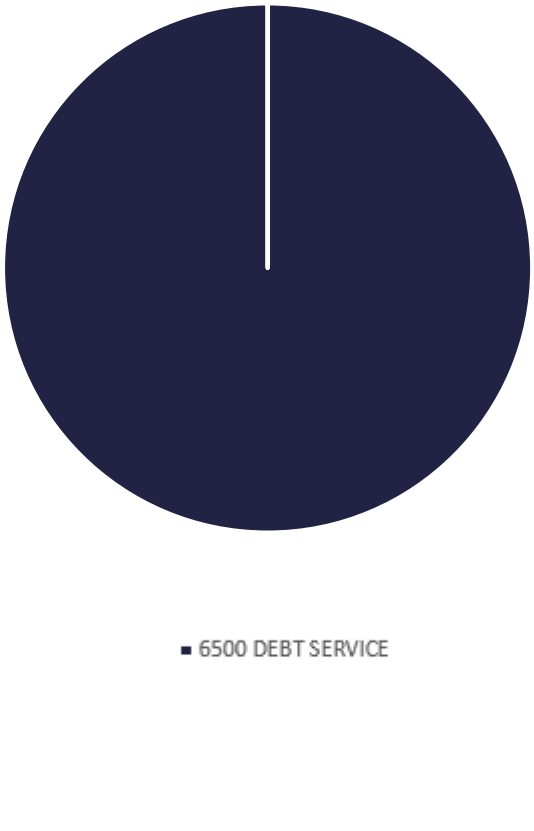
General Fund - 199



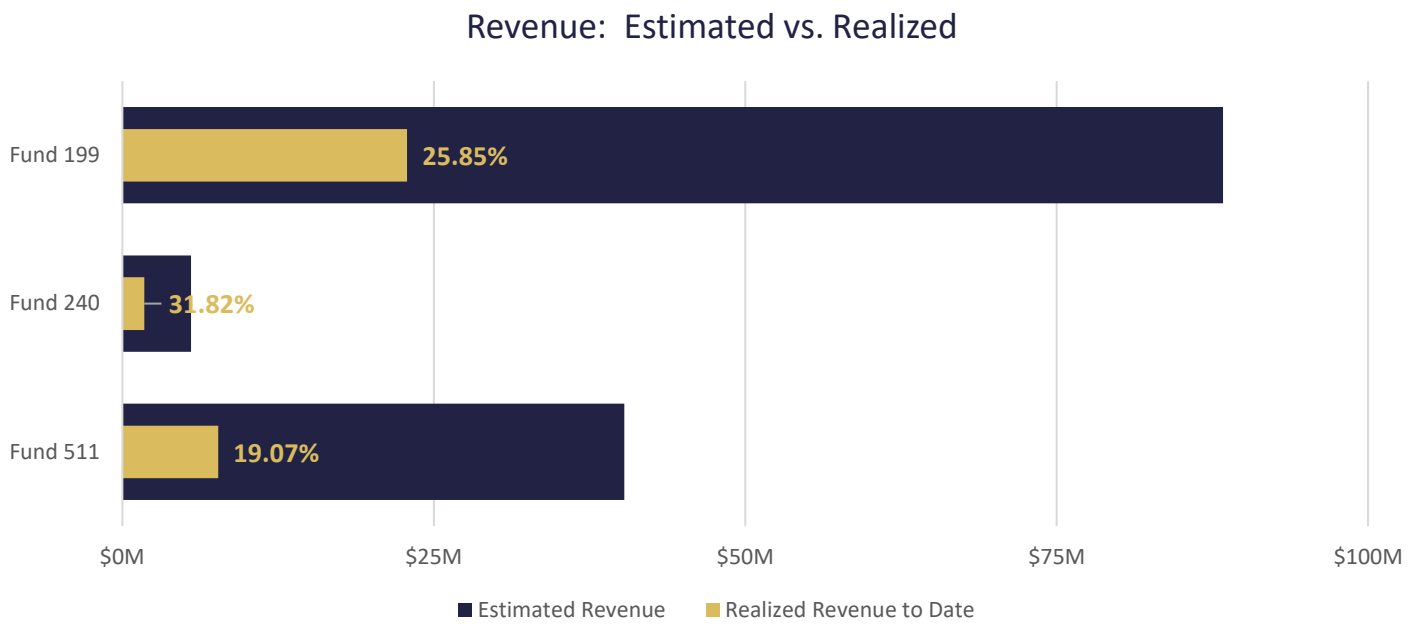
Child Nutrition - 240

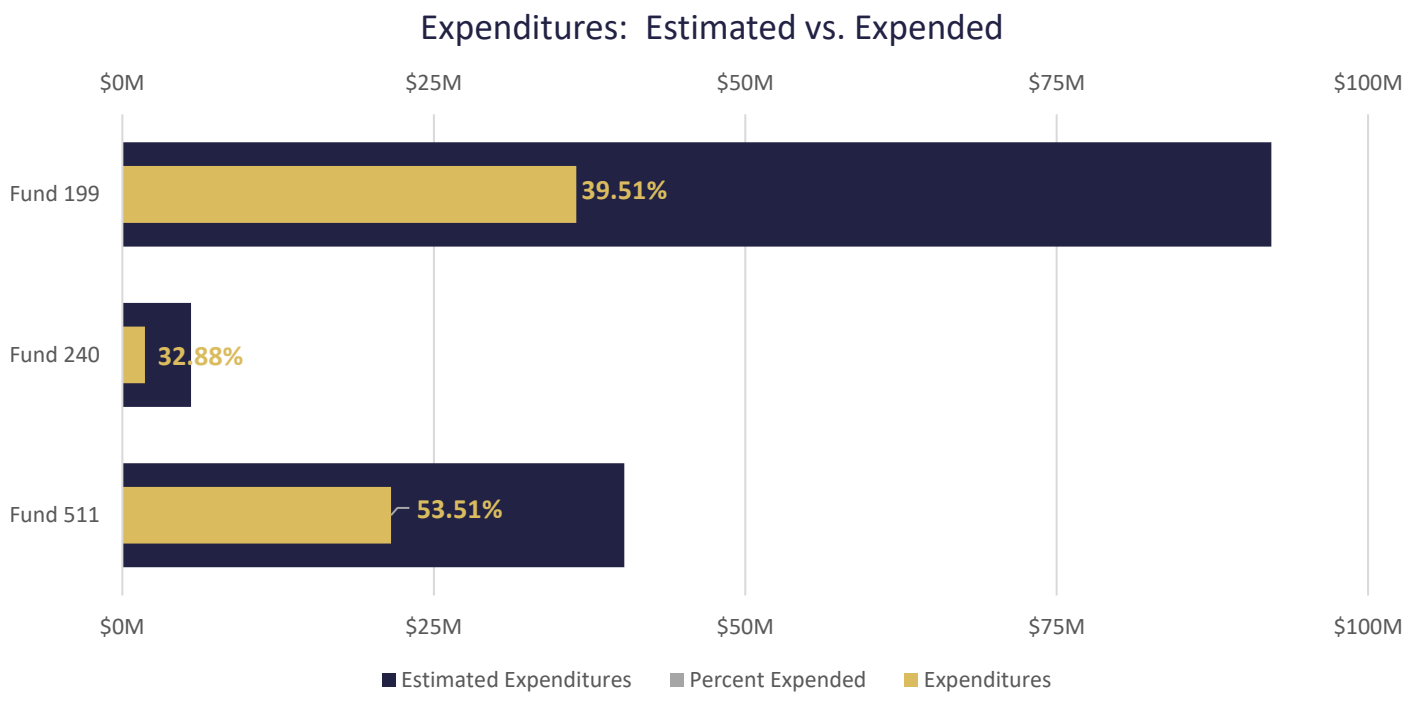


DEBT SERVICE - 511



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





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

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 5 - GENERAL FUND				
6100 PAYROLL COSTS	-69,279,289.65	.00	27,971,955.23	-41,307,334.42
6200 PROFESSIONAL & CONTRACTED SVS	-15,281,910.18	5,914,959.02	4,303,529.04	-5,063,422.12
6300 SUPPLIES AND MATERIALS	-4,457,446.08	451,319.80	2,443,020.93	-1,563,105.35
6400 OTHER OPERATING COSTS	-3,182,326.09	245,018.37	1,707,697.86	-1,229,609.86
6600 CPTL OUTLY LAND BLDG & EQUIP	-38,102.00	.00	19,040.00	-19,062.00
Subtotals for Fund 199 / 5	**-92,239,074.00**	**6,611,297.19**	**36,445,243.06**	**-49,182,533.75**
Fund Code 240 / 5 - NATL BREAKFAST/LUNCH PROGRAM				
6100 PAYROLL COSTS	-2,182,446.00	.00	828,928.08	-1,353,517.92
6200 PROFESSIONAL & CONTRACTED SVS	-222,000.00	72,110.05	67,659.66	-82,230.29
6300 SUPPLIES AND MATERIALS	-3,049,554.00	1,424,697.55	900,516.90	-724,339.55
6400 OTHER OPERATING COSTS	-36,000.00	4,455.12	11,359.33	-20,185.55
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**	**1,506,808.17**	**1,808,463.97**	**-2,184,727.86**
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**	**8,125,805.36**	**59,816,919.76**	**-70,096,348.88**

End of Report

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

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 5 - GENERAL FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	63,599,985.00	.00	-2,128,641.99	61,471,343.01
5800 STATE PROGRAM REVENUES	22,262,908.00	.00	-20,525,789.82	1,737,118.18
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**	**-22,844,154.34**	**65,518,738.66**
Fund Code 240 / 5 - NATL BREAKFAST/LUNCH PROGRAM				
5700 REVENUE-LOCAL AND INTERMEDIATE	2,291,461.00	.00	-756,957.14	1,534,503.86
5800 STATE PROGRAM REVENUES	20,000.00	.00	-2,360.70	17,639.30
5900 FEDERAL PROGRAM REVENUES	3,188,539.00	.00	-989,938.49	2,198,600.51
Subtotals for Fund 240 / 5	**5,500,000.00**	**.00**	**-1,749,256.33**	**3,750,743.67**
Fund Code 511 / 5 - DEBT SERVICE FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	36,296,000.00	.00	-1,134,445.74	35,161,554.26
5800 STATE PROGRAM REVENUES	4,004,000.00	.00	-6,551,070.00	-2,547,070.00
Subtotals for Fund 511 / 5	**40,300,000.00**	**.00**	**-7,685,515.74**	**32,614,484.26**
Grand Totals	**134,162,893.00**	**.00**	**-32,278,926.41**	**101,883,966.59**

End of Report

Little Elm Independent School District
General Operating Cash Flow Statement
FY 2024-2025

	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	35,352,735.87								31,927,385.78
RECEIPTS													
Tax Collections	0.00	0.00	0.00	0.00	0.00								-
Interest	52,515.56	42,720.29	40,342.26	51,142.81	48,724.16								235,445.08
Other Local Revenue	68,126.63	165,699.08	217,026.38	271,938.30	117,496.47								840,286.86
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	317,071.00								1,784,744.00
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	-	-	-	4,919,139.00								6,551,070.00
SHARS Receipts	534,149.95	420,397.00	120,832.88	-	339,572.00								1,414,951.83
Federal Program Revenue	475,849.08	571,333.29	492,619.16	9,988.17	72,433.11								1,622,222.81
Federal Program Revenue 240	25,362.05	70.50	249,945.58	319,266.12	276,196.79								870,841.04
Lunch Revenue - local 240	3,983.05	182,283.28	211,094.73	180,870.94	179,907.70								758,139.70
Payroll Deposits	1,826.86	1,569.39	1,261.23	399.39	136.00								5,192.87
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	6,270,676.23	-	-	-	-	-	-	-	50,424,158.11
DISBURSEMENTS													
Payroll Checks	4,806,054.74	4,000,213.61	4,029,729.34	4,064,940.97	4,081,369.09								20,982,307.75
Accounts Payable Checks	6,923,786.15	5,184,443.07	2,692,445.42	5,298,178.99	3,012,997.06								23,111,850.69
TRS	-	1,208,130.79	1,165,067.83	1,194,362.44	1,190,900.96								4,758,462.02
IRS	528,381.69	458,548.15	458,850.96	462,851.70	466,930.96								2,375,563.46
Bank Charges/ NSFs/Bk Trans	-	-	-	-	-	-	-	-			-	-	-
Total Expenditures	12,258,222.58	10,851,335.62	8,346,093.55	11,020,334.10	8,752,198.07	-	-	-	-	-	-	-	51,228,183.92
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)	(392,145.62)								(2,139,999.68)
Total Expenditures & Transfers	9,870,855.72	11,365,767.43	8,561,320.54	10,930,188.10	8,360,052.45	-	-	-	-	-	-	-	49,088,184.24
Net Change in Cash	113,709.24	(3,422,463.83)	3,022,405.16	3,711,699.52	(2,089,376.22)	-	-	-	-	-	-	-	1,335,973.87
Ending Cash Balance	32,041,095.02	28,618,631.19	31,641,036.35	35,352,735.87	33,263,359.65	-	-	-	-	-	-	-	33,263,359.65
Beginning Cash Balance Lone Star	18,999,277.92	19,085,771.21	19,172,488.70	19,254,654.68	16,228,349.10								18,999,277.92
Beginning Cash Balance TexStar	1,601,636.17	1,608,863.58	1,616,097.32	1,622,912.61	1,629,628.26								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	183,651,287.63								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	101,103,564.44								100,097,529.96
Interest Earned Lone Star	86,493.29	86,717.49	82,165.98	70,760.51	63,698.59								389,835.86
Interest Earned TexStar	7,227.41	7,233.74	6,815.29	6,715.65	6,310.31								34,302.40
Interest Earned TexasClass	552,983.75	887,837.12	816,034.05	759,026.45	704,019.82								3,719,901.19
Interest Earned TexasClass UMB		328,278.52	314,427.21	(13,442.63)	106,687.13								735,950.23
Transfers in	108,442,193.87	129,016.06	108,854,462.24	58,587.84	958,557.45								218,442,817.46
Transfers out	(8,418,521.85)	(2,187,461.10)	(114,051,790.68)	(8,369,964.79)	(2,633,819.93)								(135,661,558.35)
In Transit	52,230.97	3,359.33	1,916.91	64,212.26	129,571.06								129,571.06
Ending Cash Balance Invested	314,879,641.45	314,082,391.64	310,103,063.31	302,677,041.69	301,947,853.86	-	-	-	-	-	-	-	301,947,853.86
TOTAL CASH AVAILABLE	346,920,736.47	342,701,022.83	341,744,099.66	338,029,777.56	335,211,213.51	-	-	-	-	-	-	-	335,211,213.51

Little Elm Independent School District
Debt Service Cash Flow Statement
FY 2024-2025

	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	3,735,186.35	3,755,089.63	3,763,208.49	5,377,272.58	5,388,427.64								3,735,186.35
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8,083.24	8,118.86	8,433.09	11,155.06	10,389.02								46,179.27
Bond Issuance	11,820.04												11,820.04
Transfer from General Operating	-												-
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	19,903.28	8,118.86	8,433.09	11,155.06	10,389.02	-	-	-	-	-	-	-	57,999.31
DISBURSEMENTS													
Wire Bond Issuance Fees	-		-	-	-	-	-		-	-	-		-
Bank Charges/ NSFs/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-	1,605,631.00	-	-	-	-	-	-	-	-	-	1,605,631.00
Transfer to General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	-	-	1,605,631.00	-	-	-	-	-	-	-	-	-	1,605,631.00
Net Change in Cash	19,903.28	8,118.86	1,614,064.09	11,155.06	10,389.02	-	-	-	-	-	-	-	1,663,630.31
Ending Cash Balance in bank	3,755,089.63	3,763,208.49	5,377,272.58	5,388,427.64	5,398,816.66	-	-	-	-	-	-	-	5,398,816.66
Statement Beg Cash Balance TexPool	28,531,936.65	28,761,691.21	7,335,406.51	7,389,973.45	7,454,189.40								28,531,936.65
Interest Earned TexPool	129,075.01	57,695.72	31,190.42	30,924.89	30,064.20								278,950.24
Transfers in	100,679.55	77,932.31	23,376.52	33,291.06	603,464.55								838,743.99
Transfers out	-	(21,561,912.73)											(21,561,912.73)
In Transit	31,880.08	2,038.61	875.50	47,072.98	79,946.14								79,946.14
Ending Cash Balance Invested	28,793,571.29	7,337,445.12	7,390,848.95	7,501,262.38	8,167,664.29	-	-	-	-	-	-	-	8,167,664.29
TOTAL CASH AVAILABLE	32,548,660.92	11,100,653.61	12,768,121.53	12,889,690.02	13,566,480.95	-	-	-	-	-	-	-	13,566,480.95

Cash Position by Bank Account
LITTLE ELM I.S.D
As of November

0001 - GENERAL OPERATING

Cash Ending Balance:		23,073,754.82
Add Investment:		
	Total:	**23,073,754.82**

0002 - PAYROLL CLEARING

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

0003 - DEBT SERVICE

Cash Ending Balance:		5,398,816.66
Add Investment:		
	Total:	**5,398,816.66**

0004 - CREDIT CARD

Cash Ending Balance:		179,604.83
Add Investment:		
	Total:	**179,604.83**

0005 - ECR

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

0006 - LONESTAR

Cash Ending Balance:		16,292,047.69
Add Investment:		
	Total:	**16,292,047.69**

0007 - TEXSTAR

Cash Ending Balance:		1,635,938.57
Add Investment:		
	Total:	**1,635,938.57**

0008 - TEXAS CLASS

Cash Ending Balance:		284,019,867.60
Add Investment:		
	Total:	**284,019,867.60**

0009 - TEXPOOL

Cash Ending Balance:		8,167,664.29
Add Investment:		
	Total:	**8,167,664.29**

TOTALS

Cash Ending Balance	**348,777,694.46**
Add Investment Balance	**.00**
Totals	**348,777,694.46**

End of Report

Denton County Tax Office

Deposit Date from 11/1/2024 to 11/30/2024 and Tax Units = 60

S10- LITTLE ELM ISD

Cur. Levy M&O	1,001,648.50	Del. Levy M&O	17,535.78
Cur. Interest M&O	0.00	Del. Interest M&O	2,010.29
Cur. Penalty M&O	0.00	Del. Penalty M&O	2,103.20
		Del. Rendition Penalty M&O	618.48
Total Current M&O	1,001,648.50	Total Delinquent M&O	22,267.75
Cur. Levy I&S	623,377.85	Del. Levy I&S	10,596.23
Cur. Interest I&S	0.00	Del. Interest I&S	1,139.17
Cur. Penalty I&S	0.00	Del. Penalty I&S	1,224.46
		Del. Rendition Penalty I&S	0.00
Total Current I&S	623,377.85	Total Delinquent I&S	12,959.86
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
Total Current S1	0.00	Total Delinquent S1	0.00
Cur. Levy	1,625,026.35	Del. Levy	28,132.01
Cur. Interest	0.00	Del. Interest	3,149.46
Cur. Penalty	0.00	Del. Penalty	3,327.66
		Del. Rendition Penalty	618.48
Total Current	1,625,026.35	Total Delinquent	35,227.61

Grand Total M&O	1,023,916.25
Grand Total I&S	636,337.71
Grand Total S1	0.00
Total Due to Jurisdiction	1,660,253.96
Total Due to Delq Tax Atty	6,593.94

School Fund Coding Totals (if applicable)

M&O Current Year	199-5711	1,001,648.50
M&O Prior Years	199-5712	17,535.78
M&O Penalty & Interest	199-5719	4,731.97
I&S Current Year	599-5711	623,377.85
I&S Prior Year	599-5712	10,596.23
I&S Penalty & Interest	599-5719	2,363.63

Little Elm ISD

Engage Equip Empower

Capital Projects Update as of November 30, 2024 Bond 2022 Status

$289,500,000

Bond Package

High School Renovations

Budgeted $164,550,000

Expended $ 5,522,082

3.4%

Dr. Ashley B. Glover Elementary

Budgeted $42,300,000

Expended $ 0

0%

Lakewood Elementary

Budgeted $50,400,000

Expended $15,920,718

31.6%

Safety/Technology/Building Upgrades

Budgeted $32,250,000

Expended $ 9,928,700

30.8%

Little Elm ISD

Engage Equip Empower

Capital Projects Update as of November 30, 2024 Bond 2022 Status

$32,250,000

Safety/Technology/Building Upgrades/Transportation

Safety & Security

Budgeted $9,500,000

Expended $ 4,792,418

50.4%

Technology

Budgeted $7,000,000

Expended $ 450,841

6.4%

Interior/Exterior Upgrades

Budgeted $15,445,000

Expended $ 4,380,440

28.4%

Transportation

Budgeted $305,000

Expended $305,000

100%