

Financial Report

January

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

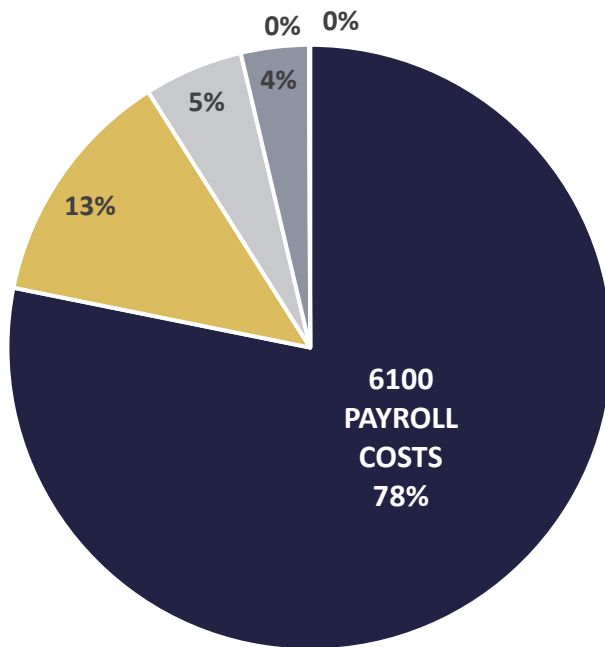


Jesse Wyse
Chief Financial Officer
Business & Finance Services

Revenue and Expenditures
By Major Object Code
Through Accounting Period: January 2025

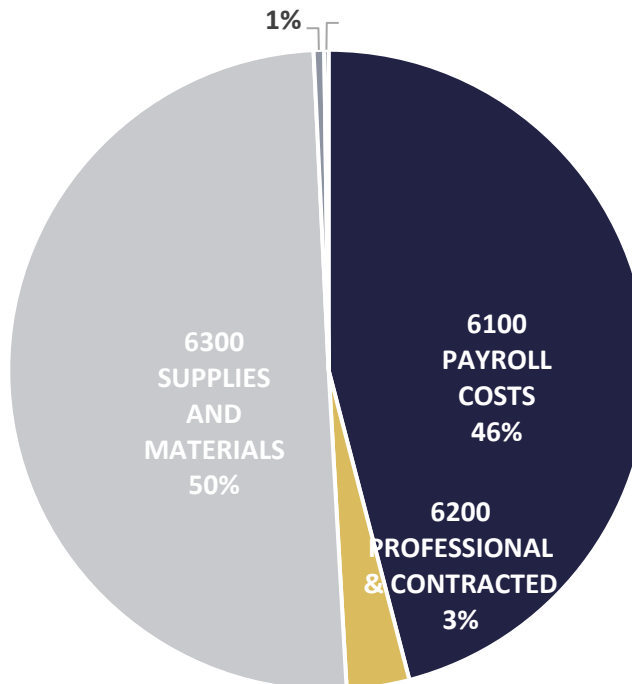


General Fund - 199



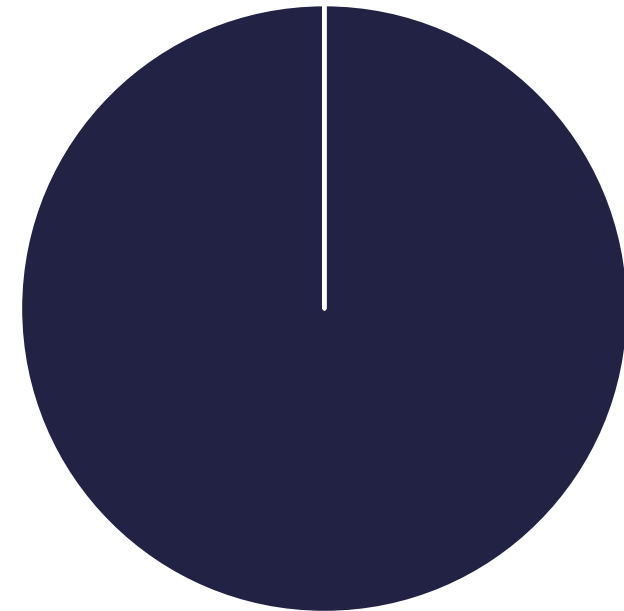
- 6100 PAYROLL COSTS
- 6200 PROFESSIONAL & CONTRACTED
- 6300 SUPPLIES AND MATERIALS
- 6400 OTHER OPERATING COSTS
- 6500 DEBT SERVICE
- 6600 CPTL OUTLY LAND BLDG & EQUIP

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

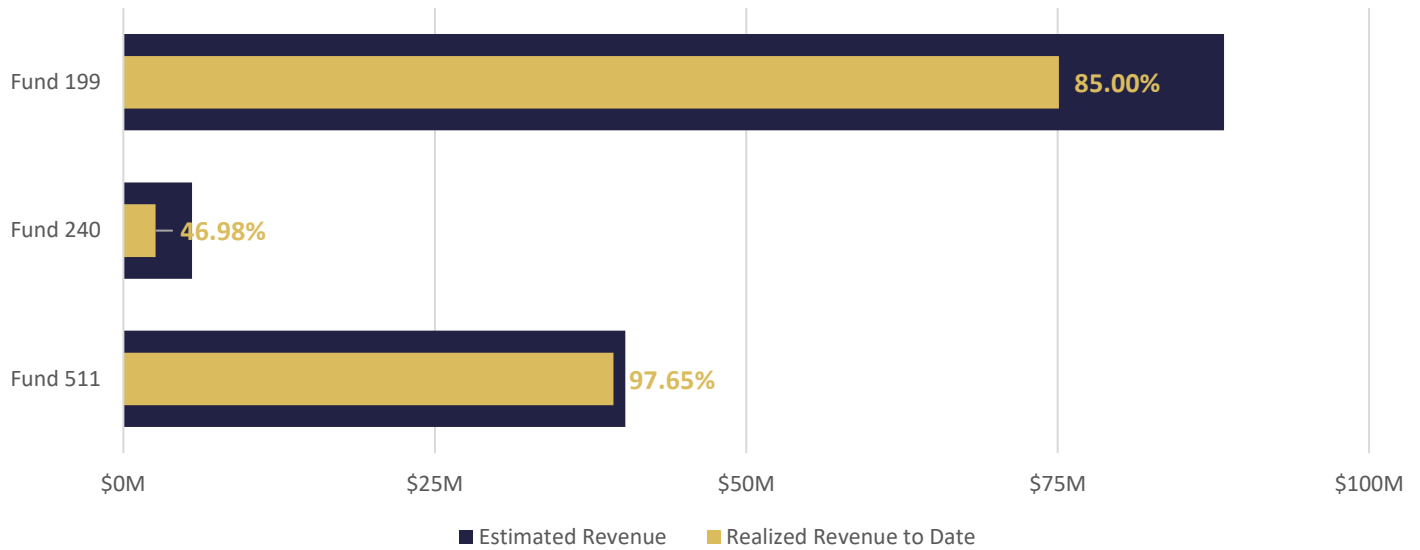


- 6500 DEBT SERVICE

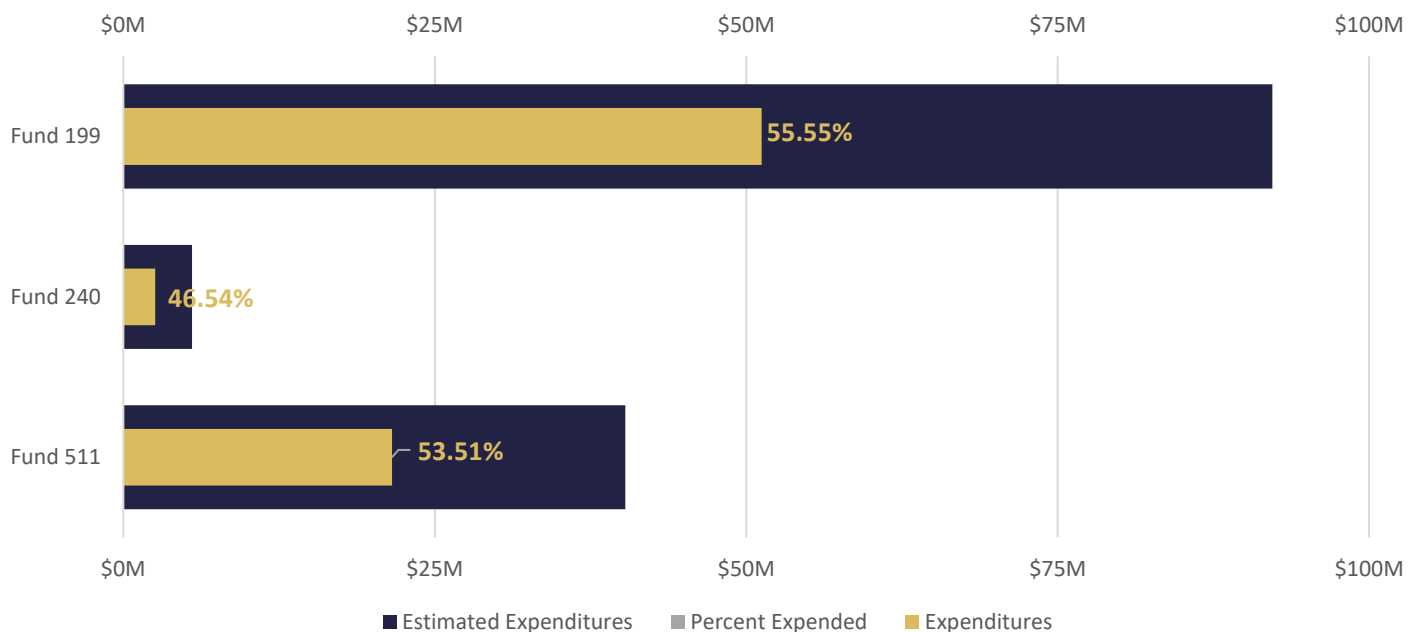
Budget to Actuals
Expenditures and Revenue
Through Accounting Period: January 2025



Revenue: Estimated vs. Realized



Expenditures: Estimated vs. Expended



ACTUALS FOR THE MONTH OF JANUARY

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 5 - GENERAL FUND				
6100 PAYROLL COSTS	-69,268,714.65	.00	40,054,382.12	-29,214,332.53
6200 PROFESSIONAL & CONTRACTED SVS	-15,364,076.18	4,366,354.34	6,582,159.64	-4,415,562.20
6300 SUPPLIES AND MATERIALS	-4,336,253.66	486,562.01	2,715,463.34	-1,134,228.31
6400 OTHER OPERATING COSTS	-3,231,927.51	249,974.83	1,862,525.81	-1,119,426.87
6600 CPTL OUTLY LAND BLDG & EQUIP	-38,102.00	.00	27,232.00	-10,870.00
Subtotals for Fund 199 / 5	-92,239,074.00	5,102,891.18	51,241,762.91	-35,894,419.91
Fund Code 240 / 5 - NATL BREAKFAST/LUNCH PROGRAM				
6100 PAYROLL COSTS	-2,182,446.00	.00	1,175,816.29	-1,006,629.71
6200 PROFESSIONAL & CONTRACTED SVS	-222,000.00	48,353.32	80,904.93	-92,741.75
6300 SUPPLIES AND MATERIALS	-3,049,554.00	1,102,799.69	1,283,650.40	-663,103.91
6400 OTHER OPERATING COSTS	-36,000.00	5,192.28	13,643.05	-17,164.67
6600 CPTL OUTLY LAND BLDG & EQUIP	-10,000.00	.00	5,545.45	-4,454.55
Subtotals for Fund 240 / 5	-5,500,000.00	1,156,345.29	2,559,560.12	-1,784,094.59
Fund Code 511 / 5 - DEBT SERVICE FUND				
6500 DEBT SERVICE	-40,300,000.00	6,500.00	21,564,412.73	-18,729,087.27
Subtotals for Fund 511 / 5	-40,300,000.00	6,500.00	21,564,412.73	-18,729,087.27
Grand Totals	-138,039,074.00	6,265,736.47	75,365,735.76	-56,407,601.77

End of Report

Revenues and Expenditures by Major Object Code
LITTLE ELM I.S.D
Accounting Periods: 07 through 01
ACTUALS FOR THE MONTH OF JANUARY

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	-53,142,762.24	10,457,222.76
5800 STATE PROGRAM REVENUES	22,262,908.00	.00	-21,771,805.03	491,102.97
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	-75,104,289.80	13,258,603.20
Fund Code 240 / 5 - NATL BREAKFAST/LUNCH PROGRAM				
5700 REVENUE-LOCAL AND INTERMEDIATE	2,291,461.00	.00	-1,057,479.61	1,233,981.39
5800 STATE PROGRAM REVENUES	20,000.00	.00	-3,718.20	16,281.80
5900 FEDERAL PROGRAM REVENUES	3,188,539.00	.00	-1,521,219.34	1,667,319.66
Subtotals for Fund 240 / 5	5,500,000.00	.00	-2,582,417.15	2,917,582.85
Fund Code 511 / 5 - DEBT SERVICE FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	36,296,000.00	.00	-32,802,412.20	3,493,587.80
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	-39,353,482.20	946,517.80
Grand Totals	134,162,893.00	.00	-117,040,189.15	17,122,703.85

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	35,352,735.87	33,263,359.65	23,055,204.58						31,927,385.78
RECEIPTS													
Tax Collections	0.00	0.00	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	37,338.30	26,014.77						298,798.15
Other Local Revenue	68,126.63	165,699.08	217,026.38	271,938.30	117,496.47	126,694.11	250,155.04						1,217,136.01
State Revenue - Available School	402.78	423.77	55.48	-	-	0.00	-						882.03
State Revenue - Foundation	190,418.00	649,150.00	309,524.00	318,581.00	317,071.00	545,082.00	-						2,329,826.00
State Revenue - Debt Service	-	5,909,657.00	9,546,655.00	7,431,622.00	-	0.00	-						22,887,934.00
State Revenue - Misc	1,631,931.00	-	-	-	4,919,139.00	0.00	-						6,551,070.00
SHARS Receipts	534,149.95	420,397.00	120,832.88	-	339,572.00	350.00	24,952.63						1,440,254.46
Federal Program Revenue	475,849.08	571,333.29	492,619.16	9,988.17	72,433.11	0.00	49,128.60						1,671,351.41
Federal Program Revenue 240	25,362.05	70.50	249,945.58	319,266.12	276,196.79	236,531.22	238,295.13						1,345,667.39
Lunch Revenue - local 240	3,983.05	182,283.28	211,094.73	180,870.94	179,907.70	147,889.86	146,467.11						1,052,496.67
Payroll Deposits	1,826.86	1,569.39	1,261.23	399.39	136.00	331.24	752.89						6,277.00
Transfers from Debt Service	-	-	(1,605,631.00)	-	-	(4,704,359.48)	-						(6,309,990.48)
Transfers from Investment Acct	7,000,000.00	-	2,000,000.00	6,058,078.89	-	1,712,633.84	6,000,000.00						22,770,712.73
Total Revenue	9,984,564.96	7,943,303.60	11,583,725.70	14,641,887.62	6,270,676.23	(1,897,508.91)	6,735,766.17	-	-	-	-	-	55,262,415.37
DISBURSEMENTS													
Payroll Checks	4,806,054.74	4,000,213.61	4,029,729.34	4,064,940.97	4,081,369.09	4,061,284.38	4,022,283.92						29,065,876.05
Accounts Payable Checks	6,923,786.15	5,184,443.07	6,022,445.42	5,298,178.99	3,012,997.06	2,757,545.70	1,997,932.71						27,867,329.10
TRS	-	1,208,130.79	1,165,067.83	1,194,362.44	1,190,900.96	1,881,133.51	481,036.00						7,120,631.53
IRS	528,381.69	458,548.15	458,850.96	462,851.70	466,930.96	467,941.57	452,143.05						3,295,648.08
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	12,258,222.58	10,851,335.62	8,346,093.55	11,020,334.10	8,752,198.07	9,167,905.16	6,953,395.68	-	-	-	-	-	67,349,484.76
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)	(857,259.00)	1,012,836.43						(1,984,422.25)
Total Expenditures & Transfers	9,870,855.72	11,365,767.43	8,561,320.54	10,930,188.10	8,360,052.45	8,310,646.16	7,966,232.11	-	-	-	-	-	65,365,062.51
Net Change in Cash	113,709.24	(3,422,463.83)	3,022,405.16	3,711,699.52	(2,089,376.22)	(10,208,155.07)	(1,230,465.94)	-	-	-	-	-	(10,102,647.14)
Ending Cash Balance	32,041,095.02	28,618,631.19	31,641,036.35	35,352,735.87									

	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	5,398,816.66	10,119,001.81						3,735,186.35
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8,083.24	8,118.86	8,433.09	11,155.06	10,389.02	15,825.67	18,854.96						80,859.90
Bond Issuance	11,820.04												11,820.04
Transfer from General Operating	-	-	-	-	-	4,704,359.48	-						4,704,359.48
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	19,903.28	8,118.86	8,433.09	11,155.06	10,389.02	4,720,185.15	18,854.96	-	-	-	-	-	4,797,039.42
DISBURSEMENTS													
Wire Bond Issuance Fees	-	-	-	-	-	-	-		-	-	-	-	-
Bank Charges/ NSF's/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	4,720,185.15	18,854.96	-	-	-	-	-	6,402,670.42
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	10,119,001.81	10,137,856.77	-	-	-	-	-	10,137,856.77
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	8,087,718.15	28,394,473.16						28,531,936.65
Interest Earned TexPool	129,075.01	57,695.72	31,190.42	30,924.89	30,064.20	55,240.38	119,393.03						453,583.65
Transfers in	100,679.55	77,932.31	23,376.52	33,291.06	603,464.55	20,251,514.63	7,951,639.68						29,041,898.30
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	1,100,255.97	3,335,444.25						3,335,444.25
Ending Cash Balance Invested	28,793,571.29	7,337,445.12	7,390,848.95	7,501,262.38	8,167,664.29	29,494,729.13	39,800,950.12	-	-	-	-	-	39,800,950.12
TOTAL CASH AVAILABLE	32,548,660.92	11,100,653.61	12,768,121.53	12,889,690.02	13,566,480.95	39,613,730.94	49,938,806.89	-	-	-	-	-	49,938,806.89

Account Number									Description	Est Revenue/ Appropriation	Encumbrance	Rlzd Revenue/ Expenditure	Balance	
163	00	1111	00	000	5	00	0	00	CASH GO				0.00	
164	00	1111	00	000	5	00	0	00	CASH GO				4.37	
199	00	1111	00	000	5	00	0	00	CASH GO				-687,625.72	
211	00	1111	00	000	5	00	0	00	CASH GO				-309,280.16	
224	00	1111	00	000	5	00	0	00	CASH GO				-531,009.12	
225	00	1111	00	000	4	00	0	00	CASH GO CAPITAL ONE				0.00	
225	00	1111	00	000	5	00	0	00	CASH GO				-2,089.73	
226	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				0.00	
240	00	1111	00	000	5	00	0	00	CASH GO				1,920,719.76	
244	00	1111	00	000	5	00	0	00	CASH GO				-41,202.79	
255	00	1111	00	000	5	00	0	00	CASH GO				-60,529.53	
263	00	1111	00	000	5	00	0	00	CASH GO				-89,588.82	
266	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				0.00	
280	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				4,308.31	
281	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				0.00	
282	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				-483.36	
283	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				0.00	
284	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				0.00	
285	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				0.00	
289	00	1111	00	000	5	00	0	00	CASH GO				-22,953.78	
385	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				0.00	
397	00	1111	00	000	5	00	0	00	CASH GO				4,159.29	
410	00	1111	00	000	5	00	0	00	CASH GO				-52,544.37	
427	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				0.00	
429	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				350.78	
461	00	1111	00	000	5	00	0	00	CASH GO				559,833.35	
491	00	1111	00	000	5	00	0	00	CASH GO				15,788.74	
492	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				13,000,779.98	
499	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				39,717.60	
511	00	1111	00	000	5	00	0	00	CASH GO				98,800.00	
648	00	1111	00	000	5	00	0	00	CAPITAL ONE WALKER BOND 2018				0.00	
649	00	1111	00	000	5	00	0	00	CAPITAL ONE STRIKE BOND 2018				0.00	
650	00	1111	00	000	5	00	0	00	CAPITAL ONE BOND 2018				0.00	
651	00	1111	00	000	5	00	0	00	CAPITAL ONE BOND 2018				0.00	
652	00	1111	00	000	5	00	0	00	CAPITAL ONE BOND 2019				0.00	
653	00	1111	00	000	5	00	0	00	CAPITAL ONE BOND 2020				0.00	
654	00	1111	00	000	5	00	0	00	CAPITAL ONE BOND 2021				0.00	
655	00	1111	00	000	5	00	0	00	CAPITAL ONE BOND 2022				0.00	
656	00	1111	00	000	5	00	0	00	CAPITAL ONE BOND 2023				-1,112,690.07	
657	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				-100.50	
679	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				-629,559.24	
690	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				0.00	
696	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				-1,074,022.52	
720	00	1111	00	000	5	00	0	00	CASH GO				365,387.40	
817	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				72,505.23	
818	00	1111	00	000	5	00	0	00	CASH GO				8,521.66	
819	00	1111	00	000	5	00	0	00	CASH GO				0.00	
820	00	1111	00	000	5	00	0	00	CASH GO				9,962.97	
865	00	1111	00	000	5	00	0	00	CASH GO				166,781.32	
866	00	1111	00	000	5	00	0	00	CASH GO CAPITAL ONE				3,399.81	
866	00	1111	00	000	5	00	7	40	CASH GO CAPITAL ONE				0.00	
Totals:														11,657,340.88

Denton County Tax Office

Run Date: 2/3/2025 2:43:11PM

Distribution Summary 2 Report

Page 1 of 2

Deposit Date from 1/1/2025 to 1/31/2025 and Tax Units = 60

S10- LITTLE ELM ISD

Cur. Levy M&O	16,373,775.91	Del. Levy M&O	(11,395.33)
Cur. Interest M&O	0.00	Del. Interest M&O	1,942.98
Cur. Penalty M&O	0.00	Del. Penalty M&O	1,902.65
Cur. Rendition Penalty M&O	2,653.47	Del. Rendition Penalty M&O	507.00
Cur. Other M&O	363.63		

Total Current M&O	16,376,793.01	Total Delinquent M&O	(7,042.70)
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Cur. Levy I&S	10,190,246.90	Del. Levy I&S	(5,709.41)
Cur. Interest I&S	0.00	Del. Interest I&S	1,155.70
Cur. Penalty I&S	0.00	Del. Penalty I&S	1,134.77
Cur. Rendition Penalty I&S	0.00	Del. Rendition Penalty I&S	0.00
Cur. Other I&S	0.00		

Total Current I&S	10,190,246.90	Total Delinquent I&S	(3,418.94)
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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		

Total Current S1	0.00	Total Delinquent S1	0.00
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Cur. Levy	26,564,022.81	Del. Levy	(17,104.74)
Cur. Interest	0.00	Del. Interest	3,098.68
Cur. Penalty	0.00	Del. Penalty	3,037.42
Cur. Rendition Penalty	2,653.47	Del. Rendition Penalty	507.00
Cur. Other	363.63		

Total Current	26,567,039.91	Total Delinquent	(10,461.64)
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Grand Total M&O	16,369,750.31	School Fund Coding Totals (if applicable)	
Grand Total I&S	10,186,827.96	M&O Current Year	199-5711 16,373,775.91
Grand Total S1	0.00	M&O Prior Years	199-5712 (11,395.33)
Total Due to Jurisdiction	26,556,578.27	M&O Penalty & Interest	199-5719 7,369.73
Total Due to Delq Tax Atty	6,263.12	I&S Current Year	599-5711 10,190,246.90
		I&S Prior Year	599-5712 (5,709.41)
		I&S Penalty & Interest	599-5719 2,290.47



High School Renovations

Budgeted \$164,550,000

Expended \$ 10,469,782

6.4%

Dr. Ashley B. Glover Elementary

Budgeted \$42,300,000

Expended \$ 0

0%

\$289,500,000

Bond Package

42.6%

Lakewood Elementary

Budgeted \$50,400,000

Expended \$21,478,225

32.9%

Safety/Technology/Building Upgrades

Budgeted \$32,250,000

Expended \$ 10,616,433



Little Elm ISD

Engage Equip Empower

Capital Projects Update as of January 31, 2025 Bond 2022 Status

Safety & Security

Budgeted \$9,500,000

Expended \$ 5,156,507

54.3%

Technology

Budgeted \$7,000,000

Expended \$ 627,428

9.0%

\$32,250,000

**Safety/Technology/Building
Upgrades/Transportation**

29.3%

Interior/Exterior Upgrades

Budgeted \$15,445,000

Expended \$ 4,527,497

100%

Transportation

Budgeted \$305,000

Expended \$305,000