
Board Agenda Item

Little Elm Independent School District
400 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date
09-21-2026

Reports of the
Superintendent
☐

Action
Item
☐

Consent
Agenda
☒

Reports,
Routine
Monthly
☐

Other
☐

Subject:

FINANCIAL REPORTS - JULY 2026

**Presenter or
Contact Person:**

Jesse Wyse, Chief Financial Officer

Policy/Code:

Board Legal Status Powers and Duties - BAA (LOCAL)
Annual Operating Budget - CE (LOCAL)

**Strategic Plan
Goal:**

Ensuring Fiscal Health & Sustainability

Summary:

Monthly financial reports are prepared by the Business Services Department.

**Financial
Implications:**

As this is a report only, there are no direct financial implications. Each month, financial reports are prepared detailing the status of the district's budget as of the most recent accounting period. The following reports are included to provide financial transparency.

Attachments:

Financial Reports
Expenditures by Major Object (for Board Adopted Funds 199, 240, 511)
Budget to Actuals (for Board Adopted Funds 199, 240, 511)
Cash Flow Statement
Cash Position
Property Tax Collection Reports
Capital Projects Reports

Recommendation:	The Administration recommends approval of the July 2026 Financial Reports as presented.
Motion:	I move that the Board approve the July 2026 Financial Reports as presented.

Financial Report

July

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

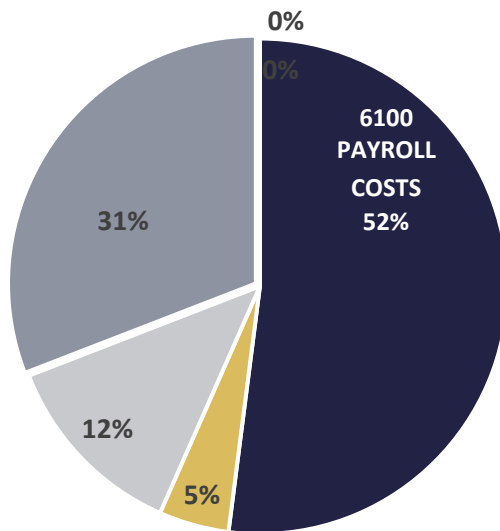


Jesse Wyse
Chief Financial Officer
Business & Finance Services

Revenue and Expenditures
By Major Object Code
Through Accounting Period: July 2026

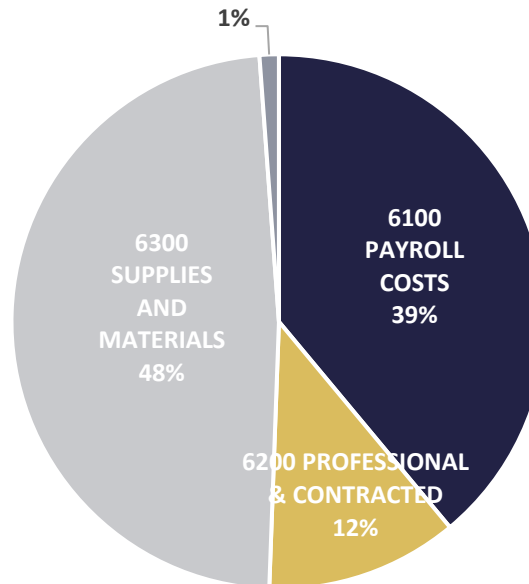


General Fund - 199



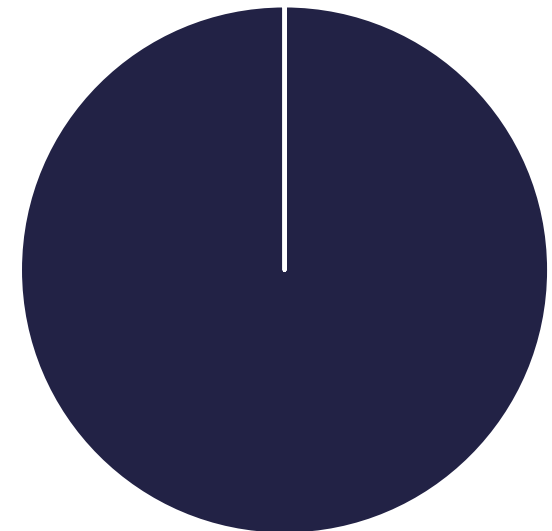
- 6100 PAYROLL COSTS
- 6200 PROFESSIONAL & CONTRACTED
- 6300 SUPPLIES AND MATERIALS
- 6400 OTHER OPERATING COSTS
- 6500 DEBT SERVICE
- 6600 CPTL OUTLY LAND BLDG & EQUIP

Child Nutrition - 240



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

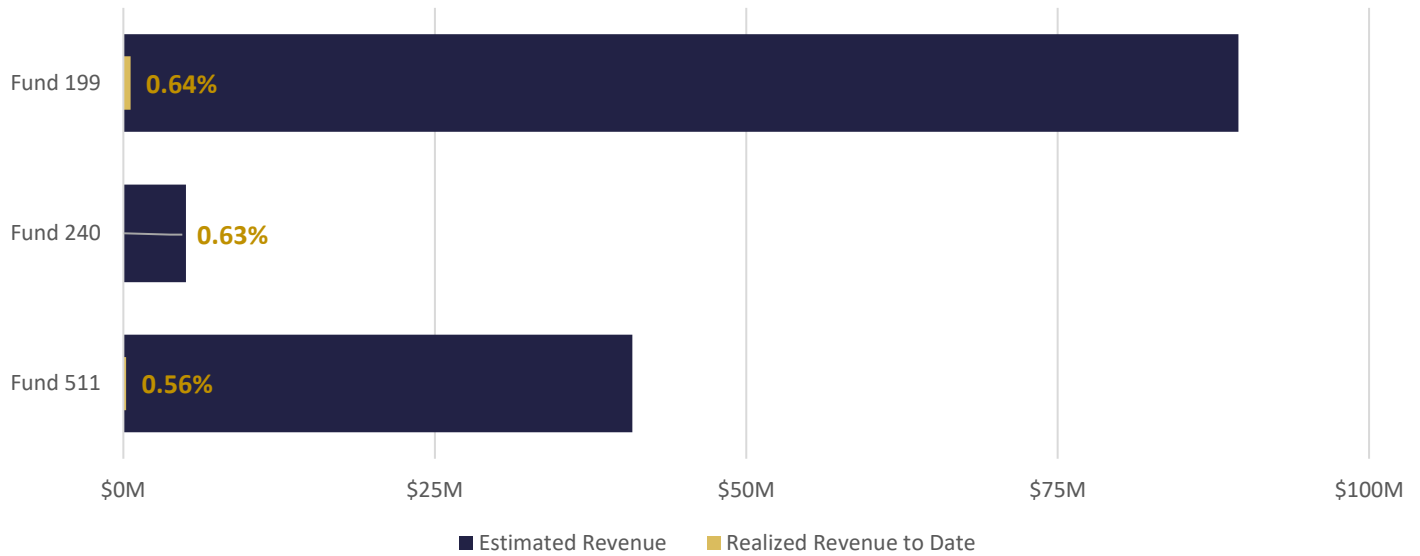
DEBT SERVICE - 511



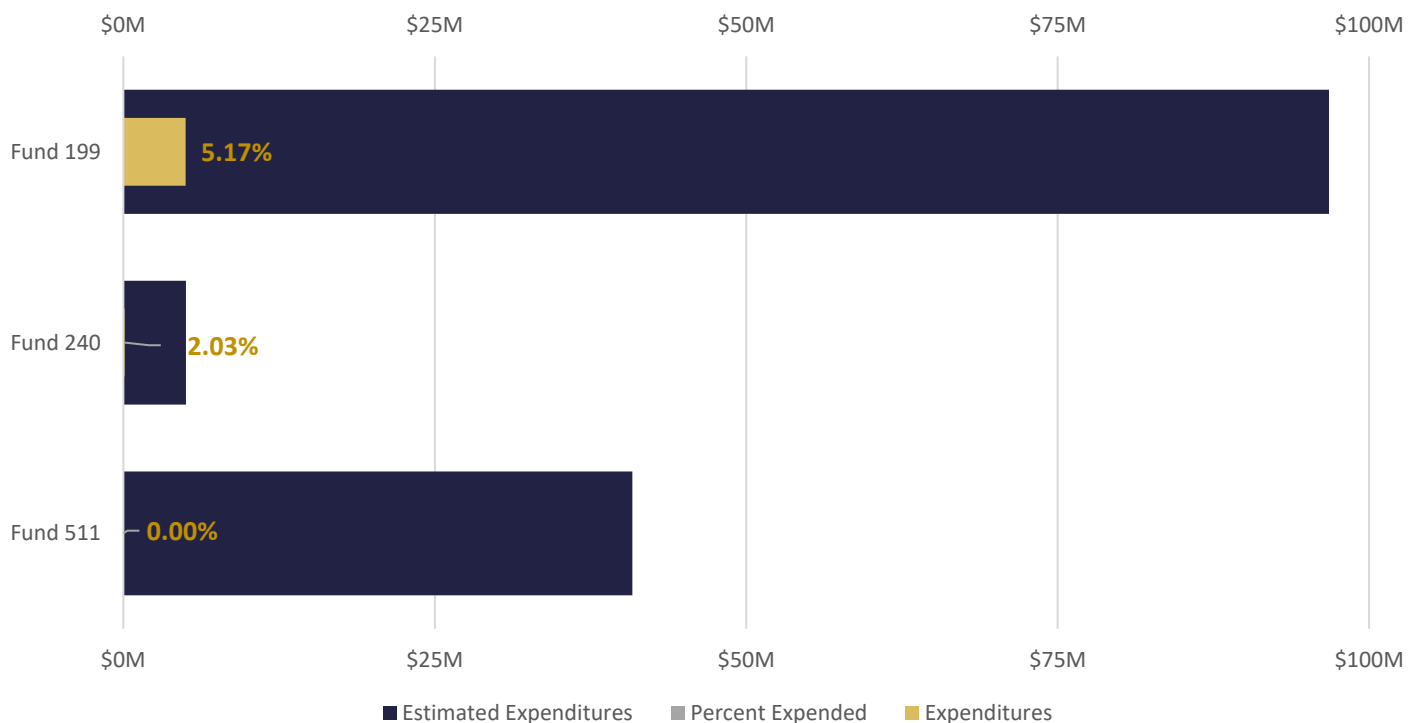
- 6500 DEBT SERVICE



Revenue: Estimated vs. Realized



Expenditures: Estimated vs. Expended



ACTUALS FOR THE MONTH OF JUL 2026

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 7 - GENERAL FUND				
6100 PAYROLL COSTS	-76,821,745.00	.00	2,602,276.29	-74,219,468.71
6200 PROFESSIONAL & CONTRACTED SVS	-12,565,238.00	5,904,830.50	229,049.57	-6,431,357.93
6300 SUPPLIES AND MATERIALS	-4,409,375.00	1,257,905.26	625,845.78	-2,525,623.96
6400 OTHER OPERATING COSTS	-2,993,926.00	237,129.13	1,544,377.17	-1,212,419.70
6500 DEBT SERVICE	.00	.00	.00	.00
6600 CPTL OUTLY LAND BLDG & EQUIP	-6.00	.00	.00	-6.00
Subtotals for Fund 199 / 7	-96,790,290.00	7,399,864.89	5,001,548.81	-84,388,876.30
Fund Code 240 / 7 - NATL BREAKFAST/LUNCH PROGRAM				
6100 PAYROLL COSTS	-2,097,568.00	.00	39,607.46	-2,057,960.54
6200 PROFESSIONAL & CONTRACTED SVS	-272,000.00	98,179.67	11,820.33	-162,000.00
6300 SUPPLIES AND MATERIALS	-2,549,662.00	1,968,749.96	49,067.09	-531,844.95
6400 OTHER OPERATING COSTS	-79,238.00	4,625.04	1,185.34	-73,427.62
6600 CPTL OUTLY LAND BLDG & EQUIP	-20,000.00	.00	.00	-20,000.00
Subtotals for Fund 240 / 7	-5,018,468.00	2,071,554.67	101,680.22	-2,845,233.11
Fund Code 511 / 7 - DEBT SERVICE FUND				
6500 DEBT SERVICE	-40,870,558.00	9,050.00	550.00	-40,860,958.00
Subtotals for Fund 511 / 7	-40,870,558.00	9,050.00	550.00	-40,860,958.00
Grand Totals	-142,679,316.00	9,480,469.56	5,103,779.03	-128,095,067.41

End of Report

Revenues and Expenditures by Major Object Code
LITTLE ELM I.S.D
Accounting Periods: 07 through 07
ACTUALS FOR THE MONTH OF JUL 2026

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 7 - GENERAL FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	60,675,570.00	.00	-176,347.14	60,499,222.86
5800 STATE PROGRAM REVENUES	26,599,334.00	.00	-400,910.51	26,198,423.49
5900 FEDERAL PROGRAM REVENUES	2,225,000.00	.00	.00	2,225,000.00
Subtotals for Fund 199 / 7	89,499,904.00	.00	-577,257.65	88,922,646.35
Fund Code 240 / 7 - NATL BREAKFAST/LUNCH PROGRAM				
5700 REVENUE-LOCAL AND INTERMEDIATE	1,612,906.00	.00	-2,459.53	1,610,446.47
5800 STATE PROGRAM REVENUES	18,000.00	.00	.00	18,000.00
5900 FEDERAL PROGRAM REVENUES	3,387,562.00	.00	-28,702.00	3,358,860.00
Subtotals for Fund 240 / 7	5,018,468.00	.00	-31,161.53	4,987,306.47
Fund Code 511 / 7 - DEBT SERVICE FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	36,727,427.00	.00	-229,767.06	36,497,659.94
5800 STATE PROGRAM REVENUES	4,143,131.00	.00	.00	4,143,131.00
Subtotals for Fund 511 / 7	40,870,558.00	.00	-229,767.06	40,640,790.94
Grand Totals	135,388,930.00	.00	-838,186.24	134,550,743.76

End of Report

**Little Elm Independent School District
General Operating Cash Flow Statement
FY 2025-2026**

[illegible]

[illegible]

0001 - GENERAL OPERATING

Cash Ending Balance:	6,622,062.30
Add Investment:	
Total:	6,622,062.30

0002 - PAYROLL CLEARING

Cash Ending Balance:	11,070.65
Add Investment:	
Total:	11,070.65

0003 - DEBT SERVICE

Cash Ending Balance:	43,328.88
Add Investment:	
Total:	43,328.88

0004 - CREDIT CARD

Cash Ending Balance:	48,975.58
Add Investment:	
Total:	48,975.58

0005 - ECR

Cash Ending Balance:	4,000,000.00
Add Investment:	
Total:	4,000,000.00

0006 - LONESTAR

Cash Ending Balance:	20,607,315.87
Add Investment:	
Total:	20,607,315.87

0007 - TEXSTAR

Cash Ending Balance:	1,744,254.56
Add Investment:	
Total:	1,744,254.56

0008 - TEXAS CLASS

Cash Ending Balance:	232,953,108.19
Add Investment:	
Total:	232,953,108.19

0009 - TEXPOOL

Cash Ending Balance:	20,086,222.91
Add Investment:	
Total:	20,086,222.91

TOTALS

Cash Ending Balance	286,116,338.94
Add Investment Balance	.00
Totals	286,116,338.94

End of Report

0001 - GENERAL OPERATING

Cash Ending Balance:	-2,268,408.17
Add Investment:	
Total:	-2,268,408.17

0002 - PAYROLL CLEARING

Cash Ending Balance:	-1,616.15
Add Investment:	
Total:	-1,616.15

0003 - DEBT SERVICE

Cash Ending Balance:	69.97
Add Investment:	
Total:	69.97

0004 - CREDIT CARD

Cash Ending Balance:	-1,889.00
Add Investment:	
Total:	-1,889.00

0005 - ECR

Cash Ending Balance:	.00
Add Investment:	
Total:	.00

0006 - LONESTAR

Cash Ending Balance:	-3,438,729.75
Add Investment:	
Total:	-3,438,729.75

0007 - TEXSTAR

Cash Ending Balance:	5,363.96
Add Investment:	
Total:	5,363.96

0008 - TEXAS CLASS

Cash Ending Balance:	-6,070,097.60
Add Investment:	
Total:	-6,070,097.60

0009 - TEXPOOL

Cash Ending Balance:	179,970.44
Add Investment:	
Total:	179,970.44

TOTALS

Cash Ending Balance	-11,595,336.30
Add Investment Balance	.00
Totals	-11,595,336.30

End of Report

Denton County Tax Office

Run Date: 8/3/2026 11:21:12AM

Distribution Summary 2 Report

Page 1 of 2

Deposit Date from 7/1/2026 to 7/31/2026 and Tax Units = 60

S10- LITTLE ELM ISD

Cur. Levy M&O	32,093.87	Del. Levy M&O	(16,626.07)
Cur. Interest M&O	6,997.60	Del. Interest M&O	1,678.58
Cur. Penalty M&O	14,001.09	Del. Penalty M&O	727.26
Cur. Rendition Penalty M&O	533.46	Del. Rendition Penalty M&O	246.75
		Del. Other M&O	60.45
Total Current M&O	53,626.02	Total Delinquent M&O	(13,913.03)
Cur. Levy I&S	19,973.45	Del. Levy I&S	(10,384.88)
Cur. Interest I&S	4,334.42	Del. Interest I&S	988.93
Cur. Penalty I&S	8,672.41	Del. Penalty I&S	426.61
Cur. Rendition Penalty I&S	0.00	Del. Rendition Penalty I&S	0.00
		Del. Other I&S	0.00
Total Current I&S	32,980.28	Total Delinquent I&S	(8,969.34)
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
		Del. Other S1	0.00
Total Current S1	0.00	Total Delinquent S1	0.00
Cur. Levy	52,067.32	Del. Levy	(27,010.95)
Cur. Interest	11,332.02	Del. Interest	2,667.51
Cur. Penalty	22,673.50	Del. Penalty	1,153.87
Cur. Rendition Penalty	533.46	Del. Rendition Penalty	246.75
		Del. Other	60.45
Total Current	86,606.30	Total Delinquent	(22,882.37)
Grand Total M&O	39,712.99	School Fund Coding Totals (if applicable)	
Grand Total I&S	24,010.94	M&O Current Year	199-5711 32,093.87
Grand Total S1	0.00	M&O Prior Years	199-5712 (16,626.07)
Total Due to Jurisdiction	63,723.93	M&O Penalty & Interest	199-5719 24,245.19
Total Due to Delq Tax Atty	25,920.65	I&S Current Year	599-5711 19,973.45
		I&S Prior Year	599-5712 (10,384.88)
		I&S Penalty & Interest	599-5719 14,422.37

