



Budget Amendment Reports
October 5, 2021

The Texas Education Code requires Board approval of the budget for the General Operating, Debt Service and Child Nutrition Funds. The following summary reports of budget revisions, adjustments, and transfers are being submitted to the Board of Trustees for adoption/ratification.

General Operating Fund

The budgeted increase in local revenue of \$10,859 is for the receipt of art and band classroom fees. The \$52,688 budgeted increase in State funding is due to the receipt of Special Education State Maintenance of Financial Support funding in August 2021 but the spending of those funds was deferred until fiscal year 2021-2022.

As expected each fall, we are requesting an amendment between budget functions now that new students are enrolled, final assignments of personnel are complete and the corresponding payroll functions are recorded. This portion of the amendment is a 'net zero', meaning that there is no overall increase or decrease related to the amendment - simply a move from one estimated function to another.

The \$241,742 increase in other sources offset by the increase in other uses is for \$187,036 of insurance proceeds related to the February 2021 winter storm damage received in fiscal year 2020-2021 but the spending of those funds was deferred to fiscal year 2021-2022 for work not yet completed. An additional \$54,706 is being budgeted for insurance proceeds not yet received.

Debt Service Fund

There are no budget adjustments to report.

Child Nutrition Fund

There are no budget adjustments to report.

Little Elm Independent School District
GENERAL OPERATING
Fiscal Year Ending August 31, 2022

	Original Budget	10/5/2021 Amendments	Proposed Amended Budget
REVENUES:			
5700 Local Revenue	60,677,086	10,859	60,687,945
5800 State Program Revenues	21,504,495	52,688	21,557,183
5900 Federal Program Revenues	1,750,000	-	1,750,000
Total Revenue	83,931,581	63,547	83,995,128
EXPENDITURES:			
11 Instruction	46,255,713	57,006	46,312,719
12 Library Services	805,939	175,000	980,939
13 Staff Development	3,079,123	45,000	3,124,123
21 Instructional Admin	1,462,487	125,000	1,587,487
23 Campus Administration	5,000,424	37,000	5,037,424
31 Guidance & Counseling	2,945,419	(285,000)	2,660,419
32 Attendance & Social Services	37,300	-	37,300
33 Health Services	680,727	25,000	705,727
34 Student Transportation	2,987,225	-	2,987,225
35 Food Services	200,351	(79,000)	121,351
36 Co-curricular Activities	3,047,504	41,541	3,089,045
41 General Administration	3,529,266	-	3,529,266
51 Plant Maintenance	9,886,754	(170,000)	9,716,754
52 Security	1,058,781	90,000	1,148,781
53 Data Processing	1,723,072	20,000	1,743,072
61 Community Services	60,296	(15,000)	45,296
71 Debt Services	-	-	-
81 Facilities	25,007	(3,000)	22,007
91 Contracted Instr Between Schools	626,193	-	626,193
95 Payments to JUV Justice Alt	5,000	-	5,000
99 Intergovernmental Charges	515,000	-	515,000
Total Expenditures	83,931,581	63,547	83,995,128
00 Other Resources	-	241,742	241,742
00 Other Uses	-	(241,742)	(241,742)
NET SURPLUS / (DEFICIT)	-	-	-

Little Elm Independent School District
DEBT SERVICE
Fiscal Year Ending August 31, 2022

	Original Budget	10/5/2021 Amendments	Proposed Amended Budget
REVENUES:			
5700 Local Revenue	28,075,275	-	28,075,275
5800 State Program Revenues	250,000	-	250,000
5900 Federal Program Revenues	-	-	-
Total Revenue	<u>28,325,275</u>	-	<u>28,325,275</u>
EXPENDITURES:			
71 Debt Service - Principal	11,901,268	-	11,901,268
71 Debt Service - Interest	16,404,007	-	16,404,007
71 Debt Service - Fees	20,000	-	20,000
Total Expenditures	<u>28,325,275</u>	-	<u>28,325,275</u>
00 Other Resources	-	-	-
00 Other Uses	-	-	-
NET SURPLUS / (DEFICIT)	<u>-</u>		<u>-</u>

Little Elm Independent School District
CHILD NUTRITION
Fiscal Year Ending August 31, 2022

	Original Budget	10/5/2021 Amendments	Proposed Amended Budget
REVENUES:			
5700 Local Revenue	499,398	-	499,398
5800 State Program Revenues	16,300	-	16,300
5900 Federal Program Revenues	4,700,668	-	4,700,668
Total Revenue	<u>5,216,366</u>	-	<u>5,216,366</u>
EXPENDITURES:			
35 Food Services	5,216,366	-	5,216,366
Total Expenditures	<u>5,216,366</u>	-	<u>5,216,366</u>
00 Other Resources	-	-	-
00 Other Uses	-	-	-
NET SURPLUS / (DEFICIT)	<u>-</u>		<u>-</u>



Financial Reports
October 5, 2021

Each month, financial reports are prepared detailing the status of the District's budget as of the most recent accounting period. To increase financial transparency, the following reports are included.

- Cash Flow Statements
- Bank and Investment Reconciliations
- Reports for Current Investments by Fund
- Property Tax Collection Reports
- Capital Project Reports

All reports are as of August 31, 2021 except for the capital project reports which are as of September 30, 2021.

Financial statements for revenues and expenditures as of August 31, 2021 will be provided in the annual audited financial report.

**Little Elm Independent School District
General Operating Cash Flow Statement
FY 2020-2021**

	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	TOTAL
<i>Beginning Cash Balance in Bank</i>	25,447,269.29	21,021,306.55	29,487,020.90	22,349,973.15	16,773,985.67	16,675,134.41	16,463,776.39	17,522,061.23	21,719,548.90	20,756,905.79	24,372,963.84	25,911,093.89	25,447,269.29
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	7,776.09	9,821.01	10,166.59	7,490.24	6,157.55	5,198.65	6,680.53	7,118.59	7,941.82	7,202.90	10,686.74	9,958.05	96,198.76
Other Local Revenue	94,995.60	90,207.25	76,193.57	127,345.98	211,752.81	46,320.52	147,399.58	127,354.38	219,260.59	1,051,491.97	58,252.96	509,339.07	2,759,914.28
State Revenue - Available School	121,705.00	246,387.00	351,610.00	356,112.00	-	-	524,363.00	223,114.00	246,387.00	627,145.00	246,021.00	753,332.00	3,696,176.00
State Revenue - Foundation	8,484,569.00	5,935,432.00	-	93,650.00	-	-	-	-	-	-	-	1,454,952.00	15,968,603.00
State Revenue - Debt Service	-	-	-	246,131.00	-	-	-	-	-	-	-	-	246,131.00
State Revenue - Misc	-	45,900.00	-	64,183.00	-	1,800.00	4,888.56	72,948.00	24,932.41	-	82,365.21	52,688.00	349,705.18
SHARS Receipts	2,129.03	14,714.86	12,664.50	11,074.44	17,470.27	12,488.95	11,923.85	989,124.58	22,169.06	14,301.96	8,589.64	519.40	1,117,170.54
Federal Program Revenue	21,329.98	680,329.33	-	1,104,270.32	-	206,921.14	200,931.31	241,889.58	149,679.79	206,989.71	143,291.23	480,037.34	3,435,669.73
Federal Program Revenue 240	25,332.02	119,478.16	456,261.59	308,257.43	250,626.42	339,441.16	284,791.66	376,484.48	414,111.61	265,550.03	23,140.50	42,852.18	2,905,327.24
Lunch Revenue - local 240	93,977.37	54,822.39	48,771.93	36,212.11	49,568.31	44,683.33	61,341.43	61,055.30	39,033.19	2,055.73	3,436.80	43,406.45	538,364.34
Payroll Deposits	932.88	12.78	139.15	175.55	7,526.77	58.20	201.29	158.10	299.98	1,361.59	2,563.32	2,486.70	15,916.31
Proceeds Land Sale	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Investment Acct	-	10,118,000.00	-	-	6,621,953.85	6,000,000.00	8,475,000.00	8,750,000.00	5,000,000.00	8,605,000.00	8,150,000.00	7,320,377.26	69,040,331.11
Total Revenue	8,852,746.97	17,315,104.78	955,807.33	2,354,902.07	7,165,055.98	6,655,911.95	9,717,521.21	10,849,247.01	6,123,815.45	10,781,098.89	8,728,347.40	10,669,948.45	100,169,507.49
DISBURSEMENTS													
Payroll Checks	3,228,908.56	4,438,476.49	3,313,716.95	3,344,889.13	3,340,828.98	3,322,896.05	3,355,355.52	3,353,133.08	3,395,513.83	3,537,623.13	3,507,183.85	3,345,902.59	41,484,428.16
Accounts Payable Checks	8,791,697.27	3,027,123.28	3,467,342.18	3,268,030.29	2,369,525.56	2,230,246.56	3,985,109.39	1,978,559.59	2,363,840.40	2,250,916.08	2,274,128.97	3,567,157.97	39,573,677.54
TRS Deposit	860,079.75	891,296.52	903,541.68	904,755.98	913,498.48	913,225.59	912,735.68	910,062.29	911,957.53	913,926.94	948,990.39	1,448,008.30	11,432,079.13
IRS Deposit	398,024.13	488,686.82	408,254.27	413,214.15	410,054.22	400,901.77	406,035.78	410,004.38	415,146.80	462,574.69	459,914.14	417,482.36	5,090,293.51
Bank Charges/ NSF's/Bk Trans	-	3,807.32	-	-	-	-	-	-	-	-	-	-	3,807.32
Total Expenditures	13,278,709.71	8,849,390.43	8,092,855.08	7,930,889.55	7,033,907.24	6,867,269.97	8,659,236.37	6,651,759.34	7,086,458.56	7,165,040.84	7,190,217.35	8,778,551.22	97,584,285.66
Cash to TEA	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Transferred to Debt Service	-	-	-	-	230,000.00	-	-	-	-	-	-	-	230,000.00
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	13,278,709.71	8,849,390.43	8,092,855.08	7,930,889.55	7,263,907.24	6,867,269.97	8,659,236.37	6,651,759.34	7,086,458.56	7,165,040.84	7,190,217.35	8,778,551.22	97,814,285.66
Net Change in Cash	(4,425,962.74)	8,465,714.35	(7,137,047.75)	(5,575,987.48)	(98,851.26)	(211,358.02)	1,058,284.84	4,197,487.67	(962,643.11)	3,616,058.05	1,538,130.05	1,891,397.23	2,355,221.83
Ending Cash Balance in bank	21,021,306.55	29,487,020.90	22,349,973.15	16,773,985.67	16,675,134.41	16,463,776.39	17,522,061.23	21,719,548.90	20,756,905.79	24,372,963.84	25,911,093.89	27,802,491.12	27,802,491.12
Beginning Cash Balance Lone Star	52,193,840.25	48,293,143.81	43,121,722.87	36,228,714.92	36,124,317.50	35,674,188.40	35,675,269.81	35,501,123.99	35,401,777.58	44,800,076.99	44,730,667.07	44,731,333.10	52,193,840.25
Beginning Cash Balance TexStar	9,168,260.91	6,109,076.13	6,094,332.49	5,447,065.48	4,941,480.15	4,442,077.90	2,913,944.29	2,777,946.65	2,572,412.44	2,572,434.20	2,535,670.09	2,385,690.54	9,168,260.91
Beginning Cash Balance Texas Class	23,774,368.52	17,643,900.29	12,947,817.18	21,228,899.19	78,311,023.72	81,383,673.49	81,026,640.70	73,350,274.92	64,840,127.12	60,242,583.67	51,877,684.98	41,671,502.05	23,774,368.52
Interest Earned Lone Star	4,348.49	3,579.06	3,050.71	2,406.71	1,894.20	1,081.41	854.18	653.59	604.33	590.08	666.03	532.79	20,261.58
Interest Earned TexStar	903.87	596.21	427.20	283.86	234.22	77.52	51.54	24.79	21.76	20.89	20.45	20.19	2,682.50
Interest Earned TexasClass	2,504.41	1,653.57	1,363.86	2,643.42	5,197.95	3,311.12	2,351.91	2,513.78	2,821.34	1,724.81	757.99	502.56	27,346.72
Transfers in	45,788.64	325,020.20	3,303,333.83	59,360,996.43	9,340,641.68	6,485,004.86	730,105.68	504,745.16	10,561,530.28	509,301.79	232,179.30	241,617.18	91,640,265.03
Transfers out	(13,143,894.86)	(10,213,096.73)	(2,567,368.55)	(2,894,188.64)	(7,224,849.63)	(8,373,559.90)	(8,719,872.55)	(9,322,965.74)	(5,764,199.99)	(8,982,710.29)	(10,589,120.22)	(8,650,283.96)	(96,446,111.06)
Ending Cash Balance Invested	72,046,120.23	62,163,872.54	62,904,679.59	119,376,821.37	121,499,939.79	119,615,854.80	111,629,345.56	102,814,317.14	107,615,094.86	99,144,022.14	88,786,525.69	80,380,914.45	80,380,914.45
TOTAL CASH AVAILABLE	93,067,426.78	91,650,893.44	85,254,652.74	136,150,807.04	138,175,074.20	136,079,631.19	129,151,406.79	124,533,866.04	128,372,000.65	123,516,985.98	114,699,619.58	108,183,405.57	108,183,405.57

**Little Elm Independent School District
Debt Service Cash Flow Statement
FY 2020-2021**

	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	TOTAL
<i>Beginning Cash Balance in Bank</i>	<u>97,783.82</u>	<u>97,831.92</u>	<u>97,881.65</u>	<u>97,929.80</u>	<u>113,013.73</u>	<u>346,124.73</u>	<u>346,284.08</u>	<u>346,460.59</u>	<u>346,631.49</u>	<u>348,994.23</u>	<u>349,166.38</u>	<u>349,344.36</u>	<u>97,783.82</u>
RECEIPTS													
Tax Collections	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	48.10	49.73	48.15	52.24	119.77	159.35	176.51	170.90	174.39	172.15	177.98	178.07	-
Bond Issuance	-	-	-	15,031.69	12,491.23	-	-	-	11,018.35	-	-	-	38,541.27
Transfer from General Operating	-	-	-	-	230,000.00	-	-	-	-	-	-	-	230,000.00
Transfers from Investment Acct	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	<u>48.10</u>	<u>49.73</u>	<u>48.15</u>	<u>15,083.93</u>	<u>242,611.00</u>	<u>159.35</u>	<u>176.51</u>	<u>170.90</u>	<u>11,192.74</u>	<u>172.15</u>	<u>177.98</u>	<u>178.07</u>	<u>270,068.61</u>
DISBURSEMENTS													
Wire Bond Issuance Fees	-	-	-	-	9,500.00	-	-	-	8,830.00	-	-	-	18,330.00
Bank Charges/ NSF's/Bk Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,500.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,830.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,330.00</u>
Transfers to Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to General Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,500.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,830.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,330.00</u>
Net Change in Cash	48.10	49.73	48.15	15,083.93	233,111.00	159.35	176.51	170.90	2,362.74	172.15	177.98	178.07	251,738.61
<i>Ending Cash Balance in bank</i>	<u>97,831.92</u>	<u>97,881.65</u>	<u>97,929.80</u>	<u>113,013.73</u>	<u>346,124.73</u>	<u>346,284.08</u>	<u>346,460.59</u>	<u>346,631.49</u>	<u>348,994.23</u>	<u>349,166.38</u>	<u>349,344.36</u>	<u>349,522.43</u>	<u>349,522.43</u>
Beginning Cash Balance TexPool	6,961,150.57	6,980,661.22	7,130,355.44	8,644,474.15	24,420,000.69	28,709,262.69	25,744,117.29	26,079,229.63	26,310,870.80	26,540,320.23	26,727,963.30	26,834,804.20	6,961,150.57
Interest Earned TexPool	844.77	795.07	788.45	972.71	1,777.95	924.66	412.07	289.76	228.57	286.55	429.62	250.00	8,000.18
Transfers in	18,665.88	148,899.15	1,513,330.26	15,774,553.83	4,287,484.05	2,969,381.47	334,700.27	231,351.41	229,220.86	187,356.52	106,411.28	110,324.30	25,911,679.28
Transfers out	-	-	-	-	-	(5,935,451.53)	-	-	-	-	-	(20,138,376.65)	(26,073,828.18)
Ending Cash Balance Invested	<u>6,980,661.22</u>	<u>7,130,355.44</u>	<u>8,644,474.15</u>	<u>24,420,000.69</u>	<u>28,709,262.69</u>	<u>25,744,117.29</u>	<u>26,079,229.63</u>	<u>26,310,870.80</u>	<u>26,540,320.23</u>	<u>26,727,963.30</u>	<u>26,834,804.20</u>	<u>6,807,001.85</u>	<u>6,807,001.85</u>
TOTAL CASH AVAILABLE	<u>7,078,493.14</u>	<u>7,228,237.09</u>	<u>8,742,403.95</u>	<u>24,533,014.42</u>	<u>29,055,387.42</u>	<u>26,090,401.37</u>	<u>26,425,690.22</u>	<u>26,657,502.29</u>	<u>26,889,314.46</u>	<u>27,077,129.68</u>	<u>27,184,148.56</u>	<u>7,156,524.28</u>	<u>7,156,524.28</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
Cash and Investments Reconciliation
August 31, 2021

Operating Fund:

Balance per bank	27,802,491.12
Add: Texas Class	33,747,705.67
Lone Star	44,250,865.89
TexStar	2,382,342.89
Add: Deposits in Transit	1,938.84
Taxes in Transit	7,614.01
Less: Outstanding Checks/Wires/ACHs	(1,077,300.71)

Balance per Books	107,115,657.71
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Interest & Sinking Fund:

Balance per bank	349,522.43
Add: Texpool	6,807,001.85
Add: Taxes in Transit	3,485.13
Less: Outstanding Checks	-

Balance per Books	7,160,009.41
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Total Balance per Books	114,275,667.12
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LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: August 31, 2021

General Fund 199

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
08/01/21	Lone Star Corporate Overnight		Investment Pool Investment	6,982,714.53	100.0000%	100.0000%	0.0000%	6,982,714.53				
			Withdrawal	-				6,982,714.53				
08/31/21			Interest	368.74			0.0600%	6,983,083.27			368.74	-
				<u>6,983,083.27</u>				<u>6,983,083.27</u>			<u>368.74</u>	<u>-</u>

General Fund 199

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
08/01/21	TexSTAR		Investment Pool Investment	1,461,523.76	100.0000%	100.0000%	0.0000%	1,461,523.76				
			Withdrawal	-				1,461,523.76				
08/31/21			Interest	12.40			0.0100%	1,461,536.16			12.40	-
				<u>1,461,536.16</u>				<u>1,461,536.16</u>			<u>12.40</u>	<u>-</u>

General Fund 199

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
08/01/21	Texas Class Gov't		Investment Pool Investment	17,665,476.60	100.0000%	100.0000%	0.0000%	17,665,476.60				
			Withdrawal	241,617.18				17,907,093.78				
			Withdrawal	(6,000,000.00)				11,907,093.78				(6,000,000.00)
08/31/21			Interest	196.58			0.0156%	11,907,290.36			196.58	
				<u>11,907,290.36</u>				<u>11,907,290.36</u>			<u>196.58</u>	<u>(6,000,000.00)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: August 31, 2021

Capital Projects Fund 651

Bond Issue 2018

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
08/01/21	Lone Star Government Overnight		Investment Pool Investment	13,643,919.11	100.0000%	100.0000%	0.0000%	13,643,919.11				
			Withdrawal	(471,000.00)				13,643,919.11				
08/31/21			Interest	59.21			0.0100%	13,172,919.11			59.21	(471,000.00)
				<u>13,172,978.32</u>				<u>13,172,978.32</u>			<u>59.21</u>	<u>(471,000.00)</u>

Capital Projects Fund 651

Bond Issue 2018

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
08/01/21	Texas CLASS Gov't		Investment Pool Investment	1,743,220.43	100.0000%	100.0000%	0.0000%	1,743,220.43				
			Withdrawal	(494,741.18)				1,743,220.43				
08/31/21			Interest	21.49			0.0156%	1,248,479.25			21.49	(494,741.18)
				<u>1,248,500.74</u>				<u>1,248,500.74</u>			<u>21.49</u>	<u>(494,741.18)</u>

Capital Projects Fund 652

Bond Issue 2018

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
08/01/21	TexSTAR		Investment Pool Investment	924,166.78	100.0000%	100.0000%	0.0000%	924,166.78				
			Withdrawal	(3,367.84)				924,166.78				
08/31/21			Interest	7.79			0.0100%	920,798.94			7.79	(3,367.84)
				<u>920,806.73</u>				<u>920,806.73</u>			<u>7.79</u>	<u>(3,367.84)</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: August 31, 2021

Capital Projects Fund 651

Bond Issue 2019

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
08/01/21	Lone Star Government Overnight		Investment Pool Investment	8,929,605.59	100.0000%	100.0000%	0.0000%	8,929,605.59				
			Withdrawal	(10,000.00)				8,929,605.59				
08/31/21			Interest	38.84			0.0100%	8,919,644.43			38.84	(10,000.00)
				<u>8,919,644.43</u>				<u>8,919,644.43</u>			<u>38.84</u>	<u>(10,000.00)</u>

Capital Projects Fund 653

Bond Issue 2020

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
08/01/21	Texas CLASS Gov't		Investment Pool Investment	22,180,429.65	100.0000%	100.0000%	0.0000%	22,180,429.65				
			Withdrawal	(1,588,797.68)				22,180,429.65				
08/31/21			Interest	282.60			0.0156%	20,591,631.97			282.60	(1,588,797.68)
				<u>20,591,914.57</u>				<u>20,591,914.57</u>			<u>282.60</u>	<u>(1,588,797.68)</u>

Capital Projects Fund 654

Bond Issue 2021

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
08/01/21	Lone Star Government Overnight		Investment Pool Investment	10,000,092.40	100.0000%	100.0000%	0.0000%	10,000,092.40				
			Withdrawal	-				10,000,092.40				
08/31/21			Interest	43.49			0.0100%	10,000,135.89			43.49	-
				<u>10,000,135.89</u>				<u>10,000,135.89</u>			<u>43.49</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: August 31, 2021

Capital Projects Fund 647

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
08/01/21	Texas CLASS		Investment Pool Investment	82,375.37	100.0000%	100.0000%	0.0000%	82,375.37				
			Withdrawal	-				82,375.37				
08/31/21			Interest	(82,377.26)			0.0506%	(1.89)			1.89	(82,377.26)
				1.89				0.00				
				<u>0.00</u>				<u>0.00</u>			<u>1.89</u>	<u>(82,377.26)</u>

Capital Projects Fund 690

Non-Bond

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
08/01/21	Lone Star Government Overnight		Investment Pool Investment	5,175,001.47	100.0000%	100.0000%	0.0000%	5,175,001.47				
			Withdrawal	-				5,175,001.47				
08/31/21			Interest	22.51			0.0100%	5,175,023.98			22.51	-
				<u>5,175,023.98</u>				<u>5,175,023.98</u>			<u>22.51</u>	<u>-</u>

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
SUMMARY OF CURRENT INVESTMENTS - BY FUND
MONTH ENDED: August 31, 2021

Debt Service Fund 511

PURCHASE /SOLD DATE	TRADE TICKET #	CUSIP #	TYPE OF INVESTMENT	PAR VALUE	BEGINNING MARKET VALUE	ENDING MARKET VALUE	AVERAGE MONTHLY RATE	BOOK VALUE	DAYS TO MATURE	YIELD TO MATURE	INTEREST ACCRUED FOR PERIOD	W/D FOR PERIOD
08/01/21	TexPool		Investment Pool	26,834,804.20	100.0000%	100.0000%	0.0000%	26,834,804.20				
			Investment	110,324.30				26,945,128.50				
			Withdrawal	(20,138,376.65)				6,806,751.85				(20,138,376.65)
08/31/21			Interest	<u>250.00</u>			0.0222%	6,807,001.85			250.00	
				<u>6,807,001.85</u>				<u>6,807,001.85</u>			<u>250.00</u>	<u>(20,138,376.65)</u>

Denton County
Monthly Collection Status Report
August 2021

Little Elm ISD

	Collections Month of August	Cumulative Total 10/1/2020 thru 08/31/2021	% of Tax Levy
Current Tax Year Collections			
Base M&O	185,447.08	56,012,627.63	99.50%
Base I&S	85,150.51	25,718,965.98	
Base I&S Bond	-	-	
P&I M&O	20,129.44	147,939.64	
P&I I&S	8,704.05	61,858.69	
P&I I&S Bond	-	-	
Attorney Fee	24,370.46	40,217.50	
Subtotal	323,801.54	81,981,609.44	99.81%
Delinquent Tax Years Collections			
Base M&O	2,646.45	241,405.92	
Base I&S	1,103.59	91,290.49	
Base I&S Bond	-	-	
P&I M&O	1,039.87	58,268.28	
P&I I&S	385.51	22,575.41	
P&I I&S Bond	-	-	
Attorney Fee	1,013.18	49,780.14	
Other*	-	-	
Subtotal	6,188.60	463,320.24	
Combined Current & Delinquent:			
Base M&O	188,093.53	56,254,033.55	
Base I&S	86,254.10	25,810,256.47	
Base I&S Bond	-	-	
P&I M&O	21,169.31	206,207.92	
P&I I&S	9,089.56	84,434.10	
Attorney Fee	25,383.64	89,997.64	
Other*	-	-	
Total Collections	329,990.14	82,444,929.68	
Original 2020 Tax Levy		80,788,471.53	
Current 2020 Tax Levy		82,140,546.93	

Denton County
Cumulative Comparative Collection Status Report
August 2021

Little Elm ISD

	Tax Year 2020 Collections thru August 2021	% of Tax Levy	Tax Year 2019 Collections thru August 2020	% of Tax Levy
Current Tax Year Collections				
Base M&O + I&S	81,731,593.61	99.50%	77,817,499.31	99.50%
P&I M&O + I&S	209,798.33		199,617.11	
Attorney Fee	40,217.50		36,382.69	
Subtotal	<u>81,981,609.44</u>	99.81%	<u>78,053,499.11</u>	99.81%
Delinquent Tax Years Collections				
Base M&O + I&S	332,696.41		334,760.57	
P&I M&O + I&S	80,843.69		82,222.37	
Attorney Fee	49,780.14		45,248.60	
Subtotal	<u>463,320.24</u>		<u>462,231.54</u>	
Combined Current & Delinquent:				
Base M&O + I&S	82,064,290.02		78,152,259.88	
P&I M&O + I&S	290,642.02		281,839.48	
Attorney Fee Other	89,997.64 -		81,631.29 -	
Total Collections	<u>82,444,929.68</u>		<u>78,515,730.65</u>	
Adjusted 2019 Tax Levy			<u>78,205,533.63</u>	
Original 2020 Tax Levy	<u>80,788,471.53</u>			
Current 2020 Tax Levy	<u>82,140,546.93</u>			

Denton County
Levy Outstanding Status Report
August 2021

Little Elm ISD

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 08/01/2021	679,550.91	590,583.12
Base M&O + I&S Collections	270,597.59	3,750.04
Supplement/Adjustments	-	-
Remaining Levy as of 08/31/2021	<u>408,953.32</u>	<u>586,833.08</u>
Cumulative (From 10/01/2020 thru 08/31/2021)		
Original 2020 Tax Levy (as of 10-1-2020)	80,788,471.53	1,007,850.85
Base M&O + I&S Collections	81,731,593.61	332,696.41
Supplement/Adjustments	1,352,075.40	(88,321.36)
Remaining Levy as of 08/31/2021	<u>408,953.32</u>	<u>586,833.08</u>

Little Elm ISD
 Capital Projects @ 09-30-2021

Bond Constructon Projects	Project ID	Estimate	Cost to Date	Balance
High School Athletic Fields	Fund 646-000	8,480,299	7,568,196	912,103
High School Athletic Concourse	Fund 646-940	2,321,953	2,285,367	36,586
Athletic Complex Turf	Fund 646-007	933,638	933,638	0
Walker Middle School	Fund 648-000	68,538,650	66,184,893	2,353,757
Strike Middle School	Fund 649-000	67,513,978	62,487,313	5,026,665
Land	Fund 65X-XXX	15,904,910	15,724,065	180,845
Brent Vestibule	Fund 650-830	207,072	158,378	48,694
Chavez Vestibule	Fund 650-831	216,399	158,132	58,267
Athletic Complex Scoreboard	Fund 650-913	1,007,347	920,883	86,464
Roof Replacements	Fund 650-914	2,136,720	2,062,901	73,819
LEHS HVAC	Fund 650-915	3,759,448	3,558,914	200,534
Buses (12)	Fund 650-919	1,323,446	1,323,446	-
CTE Reno	Fund 650-934	730,037	548,709	181,328
SPED Reno	Fund 650-935	106,399	99,262	7,137
Lobo Lane Repurpose	Fund 650-939	30,000	24,600	5,400
Safety Film	Fund 650-942	130,776	130,776	-
Emergency HVAC (unallocated)	Fund 650-011	637,229	-	637,229
Zellars HVAC	Fund 650-071	17,993	13,078	4,915
HVAC Replacements Phase 1 & 2	Fund 650-123	300,500	136,728	163,773
Brent HVAC	Fund 650-124	44,278	30,929	13,349
ESPC Upgrades	Fund 652-013	10,000,000	9,533,364	466,636
Roof Management Program	Fund 652-036	70,000	55,000	15,000
Athletic Complex Track	Fund 652-037	1,126,136	999,127	127,010
LEHS Roof Panels	Fund 652-126	48,874	42,499	6,375
Prestwick Sidewalk	Fund 652-132	16,471	12,191	4,280
Prestwick Sidewalk Replacement	Fund 652-201	314,540	157,370	157,170
Indoor Multi-Use Facility	Fund 653-017	19,878,297	3,500,242	16,378,055
Lakeside Admin Conversion	Fund 653-018	16,346,721	2,719,885	13,626,836
Zellars Conversion	Fund 653-127	338,625	-	338,625
Buses	Fund 653-128	545,104	545,104	-
Long Range Bond Planning	Fund 653-129	97,330	17,524	79,806
Cameras for Buses	Fund 653-130	117,596	-	117,596
LEHS SPED Converstion	Fund 653-131	138,490	113,536	24,954
ESPC III Upgrades	Fund 654-141	2,831,132	268,988	2,562,144
			-	-
		226,210,388	182,315,037	43,895,352

Little Elm ISD
 Capital Projects @ 09-30-2021

Non-Bond Capital Projects FY 20-21	Project ID	Project Estimate	Cost to Date	Balance
Operations - FF&E	Fund 694-000	-	-	-
Athletics Logo Tunnel	Fund 694-116	10,290	10,290	-
LEHS Stage Curtains & Rigging	Fund 694-135	60,560	60,560	-
Band Trailer	Fund 694-136	135,264	135,284	(20)
LEHS Outdoor Furniture	Fund 694-139	41,024	5,166	35,858
Hackberry Signage	Fund 694-140	4,241	3,570	671
				-
Technology	Fund 695-000	-	-	-
SystemV Backup System	Fund 695-111	26,008	26,008	-
Security Video Camera Server	Fund 695-112	10,288	10,288	(0)
Operations - Buildings	Fund 696-000	-	-	-
Prestwick Drainage	Fund 696-119	189,438	159,432	30,006
LEHS Carpet	Fund 696-121	31,329	26,662	4,667
Zellars Soffit Repairs	Fund 696-122	13,500	6,500	7,000
Prestwick Plumbing	Fund 696-125	3,200,000	2,588,544	611,456
Oak Point Portable	Fund 696-134	500,063	499,774	289
		4,222,005	3,532,079	689,926