



Discussion Item

Date: June 9, 2025

Division: Finance

Subject: Monthly Financial Report including the Bond Report, the Land Sale Report, and the Monthly Investment Summary

Background Information:

- The Monthly Financial Report is attached reporting financial results as of April 30, 2025.
- The Bond Report is attached reflecting transactions through April 30, 2025.
- The Land Sale Report is attached reflecting transactions through April 30, 2025.
- The Monthly Investment Summary is attached reporting investment activity for the month ended April 30, 2025.

Administrative Consideration:

- The attached reports are provided for information and discussion.
- Note that the financial statements are unaudited.

Lewisville Independent School District
Budget - Revenue and Expenditure Summary - UNAUDITED
For the Eighth Month Ended April 30, 2025

	Original Budget	Amendments/ Transfers	Revised Budget	Revenue/ Expenditures	Variance with Budget Positive (Negative)
<u>General Fund 199</u>					
Local Revenue	\$ 445,157,762	\$ -	\$ 445,157,762	\$ 434,391,747	\$ (10,766,015)
State Revenue	103,327,301	-	\$ 103,327,301	64,142,147	(39,185,154)
Federal Revenue	8,105,000	-	\$ 8,105,000	6,090,749	(2,014,251)
Other Financing Sources	-	-	\$ -	3,566,518	3,566,518
Total General Fund Revenues	556,590,063	-	556,590,063	508,191,161	(48,398,902)
11 Instruction	328,920,535	(837,973)	328,082,562	213,565,076	114,517,486
12 Instruction Resources & Media Services	6,657,259	(17,063)	6,640,197	4,445,218	2,194,978
13 Curriculum & Instructional Staff Development	2,616,986	(22,012)	2,594,974	1,299,876	1,295,098
21 Instructional Leadership	12,351,010	(25,256)	12,325,754	7,778,690	4,547,064
23 School Administration	33,990,292	169,294	34,159,586	23,299,908	10,859,678
31 Guidance and Counseling	27,155,055	9,393	27,164,448	18,294,681	8,869,767
32 Social Work Services	642,948	-	642,948	434,818	208,129
33 Health Services	6,934,064	186,979	7,121,043	4,681,750	2,439,293
34 Pupil Transportation	16,402,626	17,779	16,420,405	10,722,215	5,698,190
35 Food Services	76,261	-	76,261	-	76,261
36 Co-Curricular Activities	11,566,461	57,356	11,623,816	8,185,207	3,438,610
41 General Administration	12,547,819	89,630	12,637,449	6,911,627	5,725,822
51 Plant Maintenance & Operation	53,900,178	87,561	53,987,739	32,729,806	21,257,934
52 Security & Monitoring	10,451,351	16,452	10,467,802	6,215,822	4,251,980
53 Data Processing Services	12,191,613	(17,900)	12,173,712	7,311,221	4,862,491
61 Community Services	6,747,561	(3,806)	6,743,756	3,841,771	2,901,985
71 Debt Service	-	-	-	-	-
81 Facilities Acquisition & Construction	-	279,565	279,565	261,565	18,000
91 Contracted Inst Services	12,879,209	-	12,879,209	-	12,879,209
93 Member District Shared Services	210,000	10,000	220,000	220,000	-
95 Alternative Education Program	59,500	-	59,500	36,375	23,125
99 Other Intergovernmental Charges	4,800,000	-	4,800,000	3,321,546	1,478,454
00 Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	561,100,727	0	561,100,727	353,557,174	207,543,554
00 Transfers In	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	\$ (4,510,664)	\$ (0)	\$ (4,510,664)	\$ 154,633,988	\$ 159,144,652
<u>Expenditures by Object</u>					
6100 Payroll Costs	438,008,088	(473,588)	437,534,500	290,591,384	146,943,116
6200 Purchased & Contracted Services	78,848,646	(211,300)	78,637,347	45,399,393	33,237,954
6224 Recapture Payment	12,879,209	-	12,879,209	-	12,879,209
6300 Supplies & Materials	17,820,754	88,048	17,908,802	6,813,745	11,095,057
6400 Other Operating Expenditures	13,138,530	296,135	13,434,665	10,706,957	2,727,708
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	405,500	300,705	706,205	45,694	660,511
8911 Operating Transfers Out	-	-	-	-	-
Total General Fund Expenditures	561,100,727	-	561,100,727	353,557,174	207,543,554
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	\$ (4,510,664)	\$ -	\$ (4,510,664)	\$ 154,633,988	\$ 159,144,652

Lewisville Independent School District
Budget - Revenue and Expenditure Summary - UNAUDITED
For the Eighth Month Ended April 30, 2025

	Original Budget	Amendments/ Transfers	Revised Budget	Revenue/ Expenditures	Variance with Budget Positive (Negative)
<u>Child Nutrition Fund 240</u>					
Local Revenue	\$ 11,677,754	\$ -	\$ 11,677,754	\$ 8,752,515	\$ (2,925,239)
State Revenue	101,938	-	101,938	99,617	(2,321)
Federal Revenue	14,846,173	-	14,846,173	9,470,937	(5,375,236)
Operating Transfers In	-	-	\$ -	-	-
Total Child Nutrition Revenues	26,625,865	-	26,625,865	18,323,069	(8,302,796)
Food Service	26,554,594	1,347,196	27,901,790	17,088,658	10,813,132
Plant Maintenance & Operation	71,271	10,000	81,271	46,451	34,820
Total Child Nutrition Expenditures	26,625,865	1,357,196	27,983,061	17,135,109	10,847,952
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (1,357,196)	\$ (1,357,196)	\$ 1,187,960	\$ 2,545,156
<u>Expenditures by Object</u>					
6100 Payroll Costs	12,143,783	-	12,143,783	8,128,228	4,015,555
6200 Purchased & Contracted Services	11,986,104	40,532	12,026,636	8,215,171	3,811,465
6300 Supplies & Materials	1,911,721	1,491	1,913,212	22,955	1,890,258
6400 Other Operating Expenditures	84,257	27,185	111,442	33,829	77,613
6600 Capital Outlay	500,000	1,287,988	1,787,988	734,927	1,053,060
Total General Fund Expenditures	26,625,865	1,357,196	27,983,061	17,135,109	10,847,952
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (1,357,196)	\$ (1,357,196)	\$ 1,187,960	\$ 2,545,156
<u>Debt Service Fund 599</u>					
Local Revenue	\$ 216,920,864	\$ -	\$ 216,920,864	\$ 212,429,140	\$ (4,491,724)
State Revenue	6,583,224	-	6,583,224	12,071,851	5,488,627
Federal Revenue	-	-	-	-	-
Other Financing Sources	-	-	\$ -	-	-
Total Debt Service Revenues	223,504,088	-	223,504,088	224,500,991	996,903
Debt Service	223,504,088	-	223,504,088	43,422,526	180,081,562
Other Financing Uses	-	-	-	-	-
Total Debt Service Expenditures	223,504,088	-	223,504,088	43,422,526	180,081,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ 181,078,465	\$ 181,078,465
<u>Expenditures by Object</u>					
6400 Other Operating Expenditures	-	-	-	-	-
6500 Debt Service	223,504,088	-	223,504,088	43,422,526	180,081,562
Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	223,504,088	-	223,504,088	43,422,526	180,081,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ 181,078,465	\$ 181,078,465
<u>Capital Project Funds 6xx</u>					
Local Revenue	\$ -	\$ 22,557,118	22,557,118	\$ 22,557,118	-
Federal Revenue	-	-	0	-	-
Other Financing Sources	-	-	0	-	-
Total Capital Project Funds Revenue	-	22,557,118	22,557,118	22,557,118	-
Facilities Acquisition & Construction	665,120,154	20,245,799	685,365,954	50,521,859	634,844,095
Total Capital Project Funds Expenditures	665,120,154	20,245,799	685,365,954	50,521,859	634,844,095
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (665,120,154)	\$ 2,311,318	\$ (662,808,836)	\$ (27,964,741)	\$ (634,844,095)

Lewisville Independent School District
Federal Grants, Nonmajor and Other Funds
Budget and Expenditures Summary - UNAUDITED
Year to Date as of April 30, 2025

<u>Grant Period</u>	<u>Fund Number</u>	<u>Federal Funds</u>	<u>Expenditures</u>		
			<u>Budget</u>	<u>to Date</u>	<u>Balance</u>
7/1/23 - 9/30/24	211	ESSA Title I Improving Basic Programs	5,736,388	5,115,905	620,483
7/1/24 - 9/30/25	211	ESSA Title I Improving Basic Programs	6,649,980	2,996,962	3,653,018
1/5/24 - 9/30/24	211	Title I FOCUS School Improvement	43,204	43,000	204
8/2/23 - 9/30/23	224	IDEA Part B Formula	9,955,838	9,222,619	733,219
8/15/24 - 9/30/25	224	IDEA Part B Formula	10,067,970	6,624,484	3,443,486
8/15/24 - 9/30/25	225	IDEA Part B Preschool	194,792	139,384	55,408
7/1/24 - 8/15/25	244	24-25 Perkins V: Strengthening CTE for 21st	476,623	344,519	132,104
7/1/23 - 9/30/24	255	ESEA Title II Part A - Supporting Effective Instruction	1,723,807	1,044,763	679,044
7/1/24 - 9/30/25	255	ESEA Title II Part A - Supporting Effective Instruction	1,875,219	516,748	1,358,471
7/1/23 - 9/30/24	263	Title III Part A - English Language Acquisition/Enhancement	1,170,269	968,543	201,726
7/1/24 - 9/30/25	263	Title III Part A - English Language Acquisition/Enhancement	1,221,926	583,692	638,234
7/1/23 - 9/30/24	263	Title III Part A - Immigrant	204,866	145,939	58,927
7/1/24 - 9/30/25	263	Title III Part A - Immigrant	276,063	24,487	251,576
9/21/21-9/30/24	279	TCLAS - ESSER III	189,000	180,034	8,966
7/1/23 - 9/30/24	289	Title IV, Part A-Student Support and Academic Enrichment	467,362	463,627	3,735
7/1/24 - 9/30/25	289	Title IV, Part A-Student Support and Academic Enrichment	433,963	225,983	207,980
<u>Non-Governmental Funds</u>					
9/1/24 - 8/31/25	288	JROTC	86,334	32,643	53,691
9/1/24 - 8/31/25	410	Instructional Materials Allotment	3,061,482	319,924	2,741,558
1/23/23 - 4/30/25	429	School Safety Standards	2,074,011	1,966,481	107,530
6/4/24 - 8/31/25	429	Safe Cycle 2	1,277,412	801,205	476,207
9/1/24 - 8/31/25	461	Campus Activity Funds	9,023,040	2,691,055	6,331,985
9/1/24 - 8/31/25	488	Lewisville Education Foundation	266,168	131,697	134,472
9/1/24 - 8/31/25	493	Castle Hills Foundation	507,177	247,252	259,925
9/1/24 - 8/31/25	497	The 125 Plan Solution	279,508	1,665	277,843
9/1/24 - 8/31/25	770	Workers Compensation	1,575,075	906,794	668,281
9/1/24 - 8/31/25		Other Funds *	313,491	94,989	218,502
			<u>\$ 59,150,969</u>	<u>\$ 35,834,395</u>	<u>\$ 23,316,574</u>

*Other includes 8 funds with annual budgets less than \$20,000



**2017 BOND AUTHORIZATION SUMMARY
MONTH ENDING APRIL 30, 2025**

\$737.5 MILLION BOND AUTHORIZATION

Fund 650 2017 Bond Series Proceeds	\$ 202,525,000
Fund 651 2018 Bond Series Proceeds	\$ 125,000,000
Fund 652 2019 Bond Series Proceeds	\$ 125,000,000
Fund 653 2020 Bond Series Proceeds	\$ 285,025,000
Total	\$ 737,550,000
Interest Earned	\$ 21,525,038
Apple Residual	4,388,523
Interest Transferred Out to LISDAC	(245,113)
Interest Transferred Out to Arbitrage Rebate	(191,670)
Other Revenue Received	338,885
Total Resources	\$ 763,365,663

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
F001	Career Center West	58,990,512	48,420,525	48,420,525	-	-	(0)	100%
F002	New Mill Street Elementary	40,404,013	36,381,207	36,381,207	-	-	-	100%
F003	Polser ES 20 Year Refresh	-	7,502,560	7,502,560	-	-	-	100%
F004	Creekside ES 20 Year Refresh	-	5,547,312	5,547,312	-	-	-	100%
F005, F006, F038, F048, F063	Renovations for Academies	6,487,549	2,007,218	2,007,218	-	-	(0)	100%
F007	Playground Replacements - 6 Campuses	1,336,882	1,255,849	1,125,795	12,120	3,250	126,804	90%
F008	Marcus HS Limited Renovation	-	5,734,031	5,734,031	-	-	-	100%
F009	High School Track and Turf Replacement	7,348,995	6,415,271	6,415,271	-	-	0	100%
F010	Wall Finishes - 3 Campuses	1,362,511	1,252,786	1,252,786	-	-	-	100%
F011	TCHS Softball Field Replacement	5,969,496	4,360,395	4,360,395	-	-	-	100%
F012	TCHS Athletic Buildings Renovations	677,556	994,567	994,567	-	-	(0)	100%
F013	DWAC Upgrades - All Facilities	2,200,000	2,181,879	2,181,879	0	-	(0)	100%
F014	Stage Curtain Replacement - 7 Campuses	389,400	479,729	479,729	-	-	0	100%
F015	Exterior Lighting - 23 Campuses	2,407,444	1,753,265	1,753,265	-	-	0	100%
F016	Restroom Renovations - 8 Campuses	6,510,363	5,759,765	5,759,765	-	-	0	100%
F017, T105	Comm & Network Access - 6 Campuses (SSTP)	693,000	315,790	310,012	55,061	710	5,068	98%
F018	Construction Project Management (CPMT, 0000, 00SS)	-	5,166,930	5,156,827	929	758	9,344	100%
F019	New Hedrick Middle School	64,599,995	59,202,791	59,202,791	-	-	(0)	100%
F020	Vickery ES Addition	-	4,874,901	4,874,901	-	-	-	100%
F021	New Memorial Elementary School	39,237,029	38,028,943	38,028,943	-	-	-	100%
F022	Central ES 20 Year Refresh	-	9,913,535	9,913,535	-	-	-	100%
F023	Degan ES 20 Year Refresh	-	11,755,723	11,755,723	-	-	-	100%
F024	Parkway ES 20 Year Refresh	-	8,925,843	8,925,843	-	-	-	100%
F025	Timbercreek ES 20 Year Refresh	-	9,302,123	9,302,123	-	-	-	100%
F026	LISDOLA Renovations	3,782,776	5,709,828	5,709,828	-	-	(0)	100%
F027	College Street Renovations	3,268,714	6,293,748	6,293,748	-	-	0	100%
F028	Campus Support Renovations	623,186	12,377	12,377	-	-	(0)	100%
F029	Hebron HS Multi-Purpose Facility	29,552,408	25,280,000	25,280,000	-	-	(0)	100%
F030	Hebron HS New Indoor Athletic	4,976,949	4,424,504	4,424,504	-	-	0	100%

Project Codes	Project Name	Original Budget	Revised Budget	Bond	Current Year	Current Year	Budget Available	% of Project Completion
				Authorized Expenditures	Expenditures to Date	Encumbrances to Date		
F031	The Colony HS Entry Renovation	2,734,295	2,548,675	2,548,675	-	-	-	100%
F032	The Colony HS Limited Renovation	-	2,918,815	2,918,815	-	-	-	100%
F033	MS Music Additions / Renovations - 8 Campuses	15,991,138	25,701,710	24,651,071	16,517	118,491	932,149	96%
F034	Flooring Replacements - 11 Campuses	2,505,031	2,432,662	2,432,662	-	-	-	100%
F035	Roofing Replacements - 3 Campuses	2,770,921	2,327,981	2,327,981	-	-	-	100%
F036	Security Vestibule Renovations	13,737,998	9,230,629	9,230,629	-	-	-	100%
F037	Valley Ridge 20 Year Refresh	-	7,609,186	7,609,186	-	-	0	100%
F039	Hebron HS Practice Field Re-Design	1,450,843	4,373,859	4,373,859	-	-	-	100%
F040	Expansion of Chester Boyd Ag Barn	693,386	655,193	655,193	-	-	0	100%
F041	FMHS 20 Year Refresh	-	34,196,566	34,088,565	126,745	57,800	50,201	100%
F042	Distribution Center Renovation	349,883	223,403	223,403	-	-	-	100%
F043	Forest Vista ES 20 Year Refresh	-	10,027,016	10,027,016	-	-	-	100%
F044	Prairie Trail ES 20 Year Refresh	-	10,087,268	10,087,268	-	-	-	100%
F045	Hebron HS 20 Year Refresh	-	29,756,926	29,645,697	-	-	111,229	100%
F046	Fire Alarm Replacements - 2 Campuses	878,629	864,626	734,836	-	7,195	122,595	85%
F047	Bridlewood ES 20 Year Refresh	-	10,132,540	10,132,540	-	-	-	100%
F049	Emergency Responder Radio Antenna	-	1,516,941	1,516,941	-	-	(0)	100%
F050	LHS Athletic Ancillary Building	17,365,865	15,600,916	15,600,916	-	-	-	100%
F051	Press Box Replacements - 2 Campuses	6,017,252	9,370,187	9,343,089	246,046	48,641	(21,543)	100%
F052	LHS Baseball Pressbox Replacement	109,543	173,083	173,083	-	-	0	100%
F053	Middle School Track Replacement	1,211,304	1,033,450	1,033,450	-	-	0	100%
F054	HS Music Additions / Renovations - 5 Campuses	11,420,411	16,102,957	15,269,177	18,408	250,195	583,585	95%
F055	Black Box Theater Additions - 2	10,384,513	12,452,721	12,134,667	-	90,796	227,258	97%
F057	Homestead ES 20 Year Refresh	-	9,431,899	9,431,899	-	-	0	100%
F058	Southridge ES 20 Year Refresh	-	9,575,938	9,569,436	-	1,954	4,548	100%
F059	Wellington ES 20 Year Refresh	-	10,739,062	10,712,773	105,349	8,765	17,525	100%
F060	Dale Jackson Career Center Renovation	4,965,752	5,295,784	5,292,884	-	2,900	0	100%
F061	Electrical Replacements - 3 Campuses	3,401,679	2,585,154	1,904,103	-	23,061	657,989	74%
F062	Parking Lot Expansion & Renovations	-	983,296	983,296	-	-	0	100%
F063	MS Stem Signage & Graphics	-	30,000	-	-	24,327	5,673	0%
F064	Bluebonnet ES 20 Year Refresh	-	10,523,888	10,316,690	-	5,017	202,181	98%
F065	TECC - E Addition	11,785,457	16,037,968	12,063,963	7,663,925	3,653,837	320,169	75%
F067	The Colony High School Multi-Purpose	31,916,601	42,550,047	42,178,966	1,640,293	331,313	39,767	99%
F069	Food Service Renovation & Equipment	-	268,504	123,323	30,810	137,419	7,762	46%
Multiple Projects	Elementary Schools 20 Year Renovations - 14 Campuses	134,378,937	-	-	-	-	-	0%
Multiple Projects	High Schools 20 Year Renovations - 4 Campuses	74,622,032	-	-	-	-	-	0%
S100, S200, S300, T110	Phase 3 - Security Cameras (SSSC, SSTP)	3,300,000	3,267,669	3,267,669	-	-	0	100%
T100, T115, T120	District Wide Phone System Replacement (SSTP)	5,177,000	4,063,378	3,778,065	-	-	285,313	93%
Sub-Object IL00	Instructional Learning (multiple projects)	48,220,718	46,945,063	46,945,063	-	-	-	100%
Sub-Object PSIO	Program Specific Instruction & Operational	11,174,150	15,707,280	10,483,677	-	-	5,223,603	67%
Sub-Object CT00	Classroom Technology/Facilities (T100, T105, T700)	6,482,004	5,979,797	5,979,797	-	-	(0)	100%
Sub-Object NI00	Network & Infrastructure (multiple projects)	30,739,031	33,965,815	33,965,127	2,637,405	-	687	100%
Sub-Object CSPS	Campus Sound and Paging System	2,500,000	2,044,217	2,016,268	-	-	27,949	99%
Sub-Object TERP	iSphere Integration Partners	-	1,169,524	1,138,344	288,375	31,180	-	97%
No Project #	District Wide Emergency Notification System	440,828	-	-	-	-	-	0%
	Rounding for Bond	6,021	-	-	-	-	-	0%
CONS	Uncommitted - Construction	-	3,427,257	191,670	191,670	-	3,235,587	0%
	Uncommitted - Technology	-	-	-	-	-	-	0%
	Interest Earned - Construction Management & Payroll	-	10,183,415	-	-	-	10,183,415	0%
Total \$737.5 Million Bond		737,550,000	763,365,663	736,209,195	13,033,655	4,797,609	22,358,859	



2023 BOND AUTHORIZATION SUMMARY
MONTH ENDING APRIL 30, 2025

\$1.030 BILLION BOND AUTHORIZATION

Fund 655 2023 Bond Series Proceeds	\$ 520,000,000
Total	\$ 520,000,000
Interest Earned	\$ 30,384,747
Buy Board Rebate	\$ 21,243
Total Resources	\$ 550,405,990

F - Facility Services
T - Technology
S - Safety & Security
A - Fine Arts
M - Miscellaneous
B - Proposition B
C - Proposition C

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
FB01	Elementary School Furniture Replacements (8 campuses)	7,392,000	7,652,493	7,580,275	908,955	13,299	58,918	99%
FB02	Middle School Furniture Replacements (8 campuses)	15,769,600	15,509,107	13,131,952	4,527,400	63,964	2,313,192	85%
FB03	Arbor Creek MS Interior Bleacher Replacement	219,600	219,600	132,525	126,782	1,461	85,614	60%
FB04	Year 1 Flooring Replacements	2,595,435	2,618,410	2,249,095	99,967	368,659	657	86%
FB05	Year 1 Casework Replacements (Arbor Creek, Garden Ridge, Lamar, Morningside)	2,773,784	2,750,809	2,411,529	566,151	288,624	50,655	88%
FB06	Year 1 Marquee Replacements (Garden Ridge, Lamar, Old Settlers)	100,800	210,800	7,004	4,512	147,582	56,214	3%
FB07	Year 1 Playgrounds and shade structures	4,605,840	4,605,840	3,718,910	486,255	209,931	677,000	81%
FB08	All High School Track and Field Event Lighting	2,419,200	2,419,200	2,011,762	1,904,896	367,341	40,097	83%
FB09	District Wide ERRS	6,525,120	6,525,120	-	-	-	6,525,120	0%
FB10	High School Furniture Replacements	5,236,000	5,236,000	30,600	30,600	4,824,636	380,764	1%
AB01	Fine Arts- LHS Scene Shop Addition and Band Lot Reno	4,041,120	4,041,120	171,451	171,451	68,934	3,800,735	4%
AB02	Fine Arts- LHS Harmon Black Box Theatre Conversion	3,360,000	3,360,000	112,973	112,973	36,103	3,210,925	3%
FB11	Castle Hills ES 20 Year Life Cycle Maintenance	14,769,649	14,769,649	493,374	493,374	202,051	14,074,224	3%
FB12	Central ES Partial 20 Year Life Cycle Maintenance	21,300,228	21,300,228	754,395	754,395	160,061	20,385,772	4%
FB13	Degan ES Partial 20 Year Life Cycle Maintenance	7,482,661	7,482,661	319,640	319,640	6,710,000	453,021	4%
FB14	Liberty ES 20 Year Life Cycle Maintenance	17,403,203	17,403,203	573,948	573,948	2,579,541	14,249,715	3%
FB15	Creek Valley Middle School 20 Year Life Cycle Maintenance	26,150,767	26,150,767	2,638,730	1,974,605	21,654,717	1,857,320	10%
FB16	Downing Middle School 20 Year Life Cycle Maintenance	26,739,229	17,795,583	964,558	284,621	248,515	16,582,509	5%
FB17	Durham Middle School 20 Year Life Cycle Maintenance	26,232,972	26,232,972	(745,425)	(1,409,550)	26,620,329	358,068	-3%
FB18	Flower Mound HS Phase-2 20 Year Life Cycle Maintenance	4,880,525	4,880,525	823,721	823,721	146,680	3,910,125	17%
FB19	Hebron HS Phase-2 20 Year Life Cycle Maintenance	6,501,022	6,501,022	1,121,237	1,121,237	697,710	4,682,075	17%
FB20	Lewisville Learning Center 20 Year Life Cycle Maintenance	10,334,070	10,334,070	383,114	383,114	1,064,810	8,886,146	4%
FB21	Marcus High School Partial 20 Year Life Cycle Maintenance	61,238,725	61,238,725	2,375,561	2,157,780	11,974,113	46,889,051	4%
FB22	The Colony High School Partial 20 Year Life Cycle Maint	67,965,694	67,965,694	2,643,536	2,399,880	6,444,996	58,877,162	4%
FB23	New Transportation Center	14,640,000	14,640,000	625,061	625,061	274,704	13,740,235	4%
FB24	Year 1 Roofing	9,164,196	9,164,196	383,430	383,430	9,396	8,771,370	4%
FB25	Year 1 Electrical Upgrades	725,647	725,647	130,590	130,590	6,500	588,557	18%
FB26	Year 1 Elevator Renovations (Arbor Creek, Huffines)	58,560	58,560	10,650	10,650	6,050	41,860	18%
FB27	Year 1 Fire Alarm Upgrades (Lamar, LHS Harmon)	1,209,043	1,209,043	30,000	30,000	2,500	1,176,543	2%
FB28	Year 1 Paving Replacement	745,065	745,065	-	-	149,950	595,115	0%
FB29	Owen ES Renovations	1,336,352	1,336,352	-	-	-	1,336,352	0%
FB30	Doors and Hardware Replacements	651,137	651,137	111,085	111,085	10,365	529,687	17%

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
FB31	LHS Renovations	684,326	684,326	121,706	121,706	27,114	535,507	18%
FB32	McAuliffe Renovations	-	38,885	-	-	-	38,885	0%
FB33	Coyote Ridge ES 20 Year Life Cycle Maintenance and Repair	-	822,785	-	-	-	822,785	0%
FB34	Flower Mound ES 20 Year Life Cycle Maintenance and Repair	-	654,325	65,432	65,432	588,892	-	10%
FB35	Hicks ES 20 Year Life Cycle Maintenance and Repair	-	825,169	-	-	-	825,169	0%
FB36	Rockbrook ES 20 Year Life Cycle Maintenance and Repair	-	650,736	-	-	-	650,736	0%
FB37	Vickery ES 20 Year Life Cycle Maintenance and Repair	-	563,724	-	-	-	563,724	0%
FB38	LHS Killough 20 Year Life Cycle Maintenance and Repair - Main Campus	-	1,459,328	-	-	-	1,459,328	0%
FB39	Briarhill MS Renovations	-	112,562	-	-	-	112,562	0%
FB40	McKamy MS Renovations	-	93,831	-	-	-	93,831	0%
FB41	Forestwood MS Renovations	-	49,925	-	-	-	49,925	0%
FB42	Year 2 Flooring (Assessment/Txtbook, HHS 9, LHS, Peters Colony)	-	16,244	-	-	-	16,244	0%
FB43	Year 2 Playground (Creekside) and Shade Structures (6 Campuses)	-	20,555	-	-	-	20,555	0%
FB44	Timbercreek ES Marquee	-	1,426	-	-	-	1,426	0%
FB45	DeLay Parking and Sidewalks	-	14,963	-	-	-	14,963	0%
FB46	Year 2 Roofing (Creekside ES, Timbercreek ES)	-	86,441	-	-	-	86,441	0%
FB47	DeLay Fire Alarm	-	25,623	-	-	-	25,623	0%
FB60	Hebron Valley ES 20 Year Life Cycle Maintenance and Repair	-	713,001	71,386	71,386	642,477	(863)	10%
FB54	Year 3 Parking Lots and Sidewalks (Degan and Highland Village ES)	-	2,794,125	-	-	2,635,967	158,158	0%
SB01	LISDAC Security Enhancements, District Wide Doors, and HS Sec. Vestibules	24,913,976	24,913,976	567,661	567,661	18,164	24,328,151	2%
SB02	District Wide Generators and Radio System UPS	5,496,960	5,496,960	132,000	132,000	-	5,364,960	2%
SB03	District Wide Security Upgrades	12,607,680	12,607,680	259,515	259,515	37,835	12,310,330	2%
SB04	Traffic Signal at Hebron High School	604,800	604,800	41,000	41,000	16,950	546,850	7%
AB03	Purchase - Fine Arts - (10) Box Trucks	1,680,000	1,701,243	-	-	1,701,243	-	0%
AB04	Purchase - Fine Arts - Music Instrument Replacements	5,572,564	5,572,564	2,012,994	1,684,965	371,704	3,187,866	36%
SB05	Purchase - Weapon Detection Scanners (MS and HS)	16,800,000	15,829,800	60,951	60,951	1,025,396	14,743,453	0%
SB06	Campus Sound/Paging	380,000	380,000	171,792	171,792	-	208,208	45%
SB07	District Wide Safety/Security Technology - Critical Comms & Video Storage	11,050,000	11,050,000	1,569,850	92,500	304,279	9,175,871	14%
TB01	Technology - Classroom Infrastructure	3,100,000	4,285,914	-	-	4,195,887	90,027	0%
TB02	Technology - Network Infrastructure	11,500,000	10,314,086	2,182,641	557,410	5,069,007	3,062,438	21%
TC01	Instructional Learning Devices	40,425,385	40,175,410	22,241,690	9,593,005	2,798,699	15,135,021	55%
TC02	Enterprise Applications	10,195,000	9,945,000	1,969,723	1,969,723	-	7,975,277	20%
	Construction Project Management - Payroll	-	3,307,939	1,986,765	1,170,045	-	1,321,174	60%
MB02	Construction Project Management	-	930,251	527,319	372,924	51,784	351,148	57%
MB03	Uncommitted - Construction	422,065	-	-	-	-	-	0%
TC03	Uncommitted - Technology	-	-	-	-	-	-	0%
	Uncommitted/Interest Earned - Construction Mgmt. & Pyrl.	-	27,928,796	-	-	-	27,928,796	0%
Total \$1.030 Billion Bond		520,000,000	550,405,990	79,177,705	37,039,538	104,838,917	366,389,367	



**2024 BOND AUTHORIZATION SUMMARY
MONTH ENDING APRIL 30, 2025**

\$101,834,000 MILLION BOND AUTHORIZATION

Fund 661 2024 Bond Series Proceeds	\$ 101,834,000		AN - Athletics Natatorium
Total	\$ 101,834,000		AR - Athletics & Recreation
			AS - Athletic Stadiums
Interest Earned	3,851,737		MB - Construction Project Management
Interest Transferred Out	\$ (9,301)	payroll	MC - Uncommitted Construction
Other Revenue Received - Underwriter's Discount	\$ 759,909		
Total Resources	\$ 106,436,345		

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
AN01	Aquatic Center East 20-Year Life Cycle Maintenance and Repair	-	15,649,465	542,637	542,637	169,376	14,937,453	3%
AN02	Aquatic Center West - Video Scoreboard, Small Pool Liner, Bulkhead Surfacing	-	600,240	21,600	21,600	15,000	563,640	4%
AR01	All High Schools - Turf Baseball Fields	-	12,444,000	468,200	468,200	114,900	11,860,900	4%
AR02	All High Schools - Turf Softball Fields (Except TCHS)	-	6,441,600	313,000	313,000	79,050	6,049,550	5%
AR03	All High Schools - Turf One Practice Field per Campus	-	9,516,000	-	-	410,500	9,105,500	0%
AR04	All High Schools - Baseball and Softball Field Lighting Upgrades (Except TCHS SB)	-	3,709,440	11,750	11,750	24,500	3,673,190	0%
AR05	Middle School Game Field Turf (Griffin, Harmon, Shadow Ridge)	-	5,709,600	-	-	212,900	5,496,700	0%
AR06	Year 1 Track Replacements (Downing MS, Harmon, Shadow Ridge MS)	-	1,559,280	-	-	60,000	1,499,280	0%
AR07	Year 1 Tennis Court Resurfacing (Flower Mound HS, Marcus HS, The Colony HS)	-	806,400	257,841	257,841	228,008	320,552	32%
AR08	Hebron High School 2003 Field House 20-Year Life Cycle Maintenance and Repair	-	4,262,630	21,056	21,056	169,819	4,071,755	0%
AR09	Hebron High School Baseball and Softball Field Renovations	-	1,344,000	-	-	53,375	1,290,625	0%
AR10	Flower Mound HS Baseball and Softball Locker Room Addition	-	5,749,920	-	-	-	5,749,920	0%
AR11	Forestwood Middle School Track Replacement	-	2,562,000	-	-	-	2,562,000	0%
AR12	Lewisville HS Baseball Concessions Replacement and Restroom Renovations	-	1,537,200	-	-	-	1,537,200	0%
AR13	Lewisville HS Boys Track Locker Room 20-Year Life Cycle Maintenance and Repair	-	1,161,072	-	-	-	1,161,072	0%
AR14	Lewisville HS Indoor Athletic Center Upgrades	-	1,418,733	-	-	-	1,418,733	0%
AR15	Marcus HS Baseball Locker Room Addition	-	2,174,040	-	-	-	2,174,040	0%
AR16	The Colony HS Indoor Athletic Center Upgrades	-	1,185,840	-	-	-	1,185,840	0%
AR17	LHS Killough Athletics 20-Year Life Cycle Maintenance and Repair	-	792,000	-	-	-	792,000	0%
AR18	LHS Killough Track Replacement	-	478,464	-	-	-	478,464	0%
AR19	Year 4 Track Replacements (Briarhill MS and Lamar MS)	-	1,204,704	-	-	-	1,204,704	0%
AR20	The Colony HS Softball Field Turf Replacement	-	1,526,400	-	-	-	1,526,400	0%
AS01	All High Schools - Replace Stadium Lighting with LED (Football Stadiums Only)	-	3,646,000	144,000	144,000	-	3,502,000	4%
AS02	Year 1 Track Replacements (Flower Mound HS, Hebron HS, Lewisville HS, The Col	-	5,376,000	240,400	240,400	74,700	5,060,900	4%
AS03	Year 1 Football Stadium Scoreboards (Flower Mound HS, Hebron HS, Lewisville H'	-	1,186,400	29,250	29,250	-	1,157,150	2%
AS04	Flower Mound Stadium 20-Year Life Cycle Maintenance and Repair	-	4,895,117	181,250	181,250	75,552	4,638,315	4%
AS05	Hebron High School Stadium 20-Year Life Cycle Maintenance and Repair	-	4,895,117	181,047	181,047	55,973	4,658,097	4%

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
MB04	Interest Earned - Construction Management & Payroll	-	5,684,290	-	-	-	5,684,290	0%
	Interest Transferred to Constr. Project Management	-	13,801	11,742	11,742	-	2,058	85%
	Interest Transferred to Projects	-	(1,974,936)	-	-	-	(1,974,936)	0%
MC01	2024 Bond Sale	-	750,608	750,608	-	-	-	100%
	Construction Management and Payroll	-	130,921	85,130	75,830	-	45,791	65%
	Construction Project Management - Vehicles	-	-	-	-	-	-	0%
	Uncommitted - Construction	-	-	-	-	-	-	0%
Total \$101,834,000 Million Bond		-	106,436,346	3,259,510	2,499,601	1,743,652	101,433,183	



LAND SALE SUMMARY MONTH ENDING APRIL 30, 2025

LAND SALES

Main Street, Lewisville	400 West Main Street - Sold July 2019	1,707,000
The Colony Aquatic Center Surplus Land	6369 Trail View Drive - Sold October 2019	3,439,954
Chinn Chapel	2601 Harlington Drive - Sold June 2020	7,239,261
Plano Parkway	4667 Warmington Drive - Sold July 2020	7,453,471
FM 544 / Windhaven	FM 544 / Windhaven - Sold August 2020	7,367,000
College Parkway	2552 College Parkway - Sold August 2020	1,250,000
Natatorium	1776-1800-1868 Timber Cr. - Sold June 2021	900,000
FM 2499 Long Prairie Road	1330 Long Prairie Road - Sold December 2021	20,079,000
Facility/Support Services	340 Lake Haven Drive - Sold September 2021	1,600,000
Valley Ridge	1450 West Valley Ridge - Sold September 2021	2,415,000
Wager Road Option Fees		6,000
Wager Road School ADDN	Lot 2, Blk A, Wager Road	3,500,000
Wager Road School ADDN	Bond Funds moved to General Fund November 2024	(3,500,000)
Sunset Trail	23.938 Acres Rocky Point Rd @ Sunset Trail - Sold August 2024	4,320,000
Sunset Trail	Bond Funds moved to General Fund August 2024	(4,320,000)
Dirt from Josey Lane	Josey Lane	150,000
Stewarts Creek Land Sale	1st & 2nd Payment - Sold June 2023	1,457,033
Josey Land Sale		13,115,000
Funds Moved from 645, 646, 647	LISDAC, BA 2020 05 665	997,638
Funds Moved from 645, 646, 647	LISDAC, BA 2020 05 1845 and 2021 02 1229	3,215,135
Interest Earned		3,054,573
Land Sale Proceeds		<u>75,446,065</u>

Project Codes	Project Name	Land Sale Budget	Land Sale Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
Bus Purchases FY20	Operating Transfers Out to General Fund	22,437,558	22,437,558	-	-	-	100%
Landsale Commissions	Landsale Commissions	2,714,387	2,704,387	-	-	10,000	100%
FY 24' Reclass 199 Expenditures to 660	Object 6629 Buildings	288,252	288,252	-	-	-	100%
FY 24' Reclass 199 Expenditures to 660	Object 6631 Vehicles	696,111	696,111	-	-	-	100%
FY 24' Reclass 199 Expenditures to 660	Object 6649 Cap Assets under \$5K	19,053	19,053	-	-	-	100%
FY 24' Reclass 199 Expenditures to 660	Object 6639 FFE	576,474	576,474	-	-	-	100%
F056	LISD Admin Ctr Phase II (Thrift City)	8,948,858	8,948,858	-	-	-	100%
F062	Parking Lot Expansion and Renovation	1,000,000	832,318	-	9,942	157,740	83%
F066	Westside Aquatic Center	3,500,000	3,346,919	10,809	47,374	105,706	96%
F068	Bus Barn Construction	75,000	28,235	-	6,050	40,715	38%
F070	Overhead Basketball Goals	400,000	329,427	-	14,513	56,061	82%
F071	Cheer Locker Room Renovations	1,100,000	866,139	-	70,701	163,160	79%
F072	Auditorium Sound Booth Renovations	253,103	212,535	-	75	40,493	84%
F073	New Band Towers	1,840,000	1,689,309	30,967	139,714	10,978	92%
F051	Press Box Replacements - 2 Campuses	2,714,000	2,514,812	1,319,677	196,541	2,648	93%
FLSR	Land Sale Reclass	5,151,075	5,151,075	-	-	-	100%
SSGD	Land Sale Reclass from 199 to SSGD	(982)	(982)	(982)	-	-	100%
FS01	Downing Middle School HVAC	(982)	-	-	69,247	-	0%
TRF	TRF Out to Payroll & Abernathy Invoices	397,809	309,305	307,977	-	88,504	78%
	Uncommitted - Construction	72,942	72,942	72,942	-	-	0%
	Land Sale Proceeds and Interest Earned	23,263,405	-	-	-	23,263,405	0%
Total Land Sales		75,446,065	51,022,727	1,741,390	554,156	23,939,410	

Lewisville Independent School District
Monthly Investment Report
April 1, 2025 - April 30, 2025

Portfolio Summary Management Report

<u>LISD Operating Funds</u>			
Portfolio as of 03/31/25:		Portfolio as of 04/30/25:	
Beginning Book Value	\$ 1,269,466,845	Ending Book Value	\$ 1,226,835,395
Beginning Market Value	\$ 1,269,929,287	Ending Market Value	\$ 1,227,248,685
		Investment Income for the period	\$ 4,554,306
		Unrealized Gain/Loss	\$ 413,290
WAM at Beginning Period Date ¹	41	WAM at Ending Period Date ¹	34
		Change in Market Value ²	\$ (42,680,602)
Average Yield to Maturity for period		4.455%	
Average Yield 180-Day Treasury Bill for period		4.189%	

¹ WAM - weighted average maturity based off all investments in portfolio

² "Change in Market Value" is required data, but will primarily reflect the receipt and expenditure of the District's funds from month to month.



Book Value Percentages by Investment Type

