



Discussion Item

Date: February 9, 2026

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 December 31, 2025.
- The Bond Report is attached, reflecting transactions through December 31, 2025.
- The Land Sale Report is attached, reflecting transactions through December 31, 2025.
- The Monthly Investment Summary is attached, reporting investment activity for the month ended December 31, 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 Fourth Month Ended December 31, 2025

	Original Budget	Amendments/ Transfers	Revised Budget	Revenue/ Expenditures	Variance with Budget Positive (Negative)
<u>General Fund 199</u>					
Local Revenue	\$ 466,372,998	\$ -	\$ 466,372,998	\$ 190,940,869	\$ (275,432,129)
State Revenue	97,139,894	-	97,139,894	80,099,611	(17,040,283)
Federal Revenue	7,105,000	-	7,105,000	3,663,721	(3,441,279)
Other Financing Sources	-	-	\$ -	10,437	10,437
Total General Fund Revenues	570,617,892	-	570,617,892	274,714,639	(295,903,253)
11 Instruction	329,260,252	887,451	330,147,703	104,739,227	225,408,476
12 Instruction Resources & Media Services	6,127,067	(2,106)	6,124,961	2,032,431	4,092,530
13 Curriculum & Instructional Staff Development	2,563,056	(28,223)	2,534,833	1,079,671	1,455,162
21 Instructional Leadership	12,546,153	(1,110,658)	11,435,495	3,754,331	7,681,164
23 School Administration	34,098,803	161,989	34,260,792	11,425,715	22,835,077
31 Guidance and Counseling	27,759,671	221,836	27,981,507	9,229,510	18,751,997
32 Social Work Services	220,831	-	220,831	58,343	162,488
33 Health Services	6,677,580	744	6,678,324	2,219,405	4,458,919
34 Pupil Transportation	17,544,069	1,042,692	18,586,761	6,079,589	12,507,172
35 Food Services	89,040	-	89,040	-	89,040
36 Co-Curricular Activities	11,614,748	(95,700)	11,519,048	3,991,462	7,527,586
41 General Administration	13,125,254	(1,530,582)	11,594,672	4,297,318	7,297,355
51 Plant Maintenance & Operation	53,487,852	405,331	53,893,183	18,964,690	34,928,493
52 Security & Monitoring	10,122,442	13,116	10,135,558	3,029,798	7,105,761
53 Data Processing Services	12,383,614	(6,640)	12,376,974	4,254,836	8,122,138
61 Community Services	7,082,033	37,749	7,119,782	2,040,510	5,079,272
71 Debt Service	-	-	-	-	-
81 Facilities Acquisition & Construction	115,000	3,000	118,000	-	118,000
91 Contracted Inst Services	23,883,297	-	23,883,297	(189,121)	24,072,418
93 Member District Shared Services	210,000	-	210,000	-	210,000
95 Alternative Education Program	59,500	-	59,500	2,000	57,500
99 Other Intergovernmental Charges	4,525,000	-	4,525,000	2,263,352	2,261,648
00 Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	573,495,262	(0)	573,495,262	179,273,067	394,222,195
00 Transfers In	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	\$ (2,877,370)	\$ 0	\$ (2,877,370)	\$ 95,441,572	\$ 98,318,942
<u>Expenditures by Object</u>					
6100 Payroll Costs	464,925,349	(703,054)	464,222,295	148,576,718	315,645,577
6200 Purchased & Contracted Services	57,722,273	228,247	57,950,520	18,225,574	39,724,947
6224 Recapture Payment	23,883,297	-	23,883,297	-	23,883,297
6300 Supplies & Materials	14,348,985	(17,483)	14,331,502	3,753,334	10,578,168
6400 Other Operating Expenditures	12,359,858	175,128	12,534,986	8,324,588	4,210,398
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	255,500	317,161	572,661	392,854	179,808
8911 Operating Transfers Out	-	-	-	-	-
Total General Fund Expenditures	573,495,262	-	573,495,262	179,273,067	394,222,195
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	\$ (2,877,370)	\$ -	\$ (2,877,370)	\$ 95,441,572	\$ 98,318,942

Lewisville Independent School District
Budget - Revenue and Expenditure Summary - UNAUDITED
For the Fourth Month Ended December 31, 2025

	Original Budget	Amendments/ Transfers	Revised Budget	Revenue/ Expenditures	Variance with Budget Positive (Negative)
<u>Child Nutrition Fund 240</u>					
Local Revenue	\$ 11,069,327	\$ -	\$ 11,069,327	\$ 5,376,248	\$ (5,693,079)
State Revenue	100,000	-	100,000	(0)	(100,000)
Federal Revenue	16,813,711	-	16,813,711	4,958,304	(11,855,408)
Operating Transfers In	-	-	\$ -	-	-
Total Child Nutrition Revenues	27,983,038	-	27,983,038	10,334,552	(17,648,487)
Food Service	27,091,239	(2,248)	27,088,991	8,034,158	19,054,833
Plant Maintenance & Operation	272,016	2,248	274,264	27,638	246,626
Total Child Nutrition Expenditures	27,363,255	-	27,363,255	8,061,796	19,301,459
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 619,783	\$ -	\$ 619,783	\$ 2,272,756	\$ 1,652,972
<u>Expenditures by Object</u>					
6100 Payroll Costs	12,566,652		12,566,652	3,520,995	9,045,657
6200 Purchased & Contracted Services	11,677,293		11,677,293	4,526,104	7,151,189
6300 Supplies & Materials	2,539,310		2,539,310	10,512	2,528,798
6400 Other Operating Expenditures	78,000		78,000	4,184	73,816
6600 Capital Outlay	502,000		502,000	-	502,000
Total General Fund Expenditures	27,363,255	-	27,363,255	8,061,796	19,301,459
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 619,783	\$ -	\$ 619,783	\$ 2,272,756	\$ 1,652,972
<u>Debt Service Fund 599</u>					
Local Revenue	\$ 192,937,952		\$ 192,937,952	\$ 78,046,844	\$ (114,891,108)
State Revenue	10,885,068		\$ 10,885,068	9,147,246	(1,737,822)
Federal Revenue	-		\$ -	-	-
Other Financing Sources	-		\$ -	-	-
Total Debt Service Revenues	203,823,020	-	203,823,020	87,194,090	(116,628,930)
Debt Service	203,823,020		203,823,020	117,085	203,705,935
Other Financing Uses	-		-	-	-
Total Debt Service Expenditures	203,823,020	-	203,823,020	117,085	203,705,935
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ 87,077,005	\$ 87,077,005
<u>Expenditures by Object</u>					
6400 Other Operating Expenditures	-	-	-	-	-
6500 Debt Service	203,823,020	-	203,823,020	117,085	203,705,935
Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	203,823,020	-	203,823,020	117,085	203,705,935
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ 87,077,005	\$ 87,077,005
<u>Capital Project Funds 6xx</u>					
Local Revenue	\$ -	\$ 11,475,790	11,475,790	11,475,790	-
Federal Revenue	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Capital Project Funds Revenue	-	11,475,790	11,475,790	11,475,790	-
Facilities Acquisition & Construction	810,826,124	8,784,944	819,611,068	59,145,982	760,465,086
Total Capital Project Funds Expenditures	810,826,124	8,784,944	819,611,068	59,145,982	760,465,086
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (810,826,124)	\$ 2,690,846	\$ (808,135,278)	\$ (47,670,192)	\$ (760,465,086)

**Lewisville Independent School District
Federal Grants, Nonmajor and Other Funds
Budget and Expenditures Summary - UNAUDITED
Year to Date as of December 31, 2025**

<u>Grant Period</u>	<u>Fund Number</u>	<u>Federal Funds</u>	<u>Budget</u>	<u>Expenditures to Date</u>	<u>Balance</u>
7/1/24 - 9/30/25	211	ESSA Title I Improving Basic Programs	6,649,980	4,555,322	2,094,658
7/21/25 - 9/30/26	211	ESSA Title I Improving Basic Programs	5,331,821	1,455,883	3,875,938
8/15/24 - 9/30/25	224	IDEA Part B Formula	10,067,970	9,697,076	370,894
7/30/25 - 9/30/26	224	IDEA Part B Formula	8,943,862	3,150,890	5,792,972
7/30/25 - 9/30/26	225	IDEA Part B Preschool	188,766	56,381	132,385
7/1/25 - 8/15/26	244	25-26 Perkins V: Strengthening CTE for 21st	325,431	315,914	9,517
7/1/24 - 9/30/25	255	ESEA Title II Part A - Supporting Effective Instruction	1,875,219	870,553	1,004,666
7/21/25 - 9/30/26	255	ESEA Title II Part A - Supporting Effective Instruction	946,435	298,184	648,251
7/1/24 - 9/30/25	263	Title III Part A - English Language Acquisition/Enhancement	1,221,926	1,001,407	220,519
7/21/25 - 9/30/26	263	Title III Part A - English Language Acquisition/Enhancement	986,186	202,902	783,284
7/1/24 - 9/30/25	263	Title III Part A - Immigrant	276,063	162,246	113,817
7/21/25 - 9/30/26	262	Title III Part A - Immigrant	201,448	1,525	199,923
7/1/24 - 9/30/25	289	Title IV, Part A-Student Support and Academic Enrichment	433,963	338,548	95,415
7/21/25 - 9/30/26	289	Title IV, Part A-Student Support and Academic Enrichment	423,503	150,332	273,171
<u>Non-Governmental Funds</u>					
9/1/25 - 8/31/26	288	JROTC	58,356	11,646	46,710
9/1/25 - 8/31/26	410	Instructional Materials Allotment	9,951,476	1,319,806	8,631,670
1/23/23 - 4/30/26	429	School Safety Standards	2,074,011	2,032,916	41,095
6/4/24 - 4/30/27	429	Safe Cycle 2	1,637,874	802,402	835,472
9/1/24 - 8/31/25	461	Campus Activity Funds	7,987,361	1,020,587	6,966,774
9/1/24 - 8/31/25	488	Lewisville Education Foundation	233,982	37,397	196,585
9/1/24 - 8/31/25	493	Castle Hills Foundation	362,567	66,140	296,427
9/1/24 - 8/31/25	497	The 125 Plan Solution	277,843	960	276,883
9/1/24 - 8/31/25	770	Workers Compensation	1,580,000	849,338	730,662
9/1/24 - 8/31/25		Other Funds *	151,938	12,080	139,858
			\$ 62,187,982	\$ 28,410,435	\$ 33,777,547

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



**2017 BOND AUTHORIZATION SUMMARY
MONTH ENDING DECEMBER 31, 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	\$ 22,601,045
Apple Residual	4,860,508
TRS On-Behalf	5,982
Other Revenue Received	338,885
Federal Revenue	996,131
Total Resources	\$ 766,352,552

Project Codes	My Projects	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year	Current Year	Budget Available	% of Project Completion
						Expenditures to Date	Encumbrances to Date		
F001	F001	Career Center West	-	48,420,525	48,420,525	-	-	-	100%
F002	F002	New Mill Street Elementary	-	36,381,207	36,381,207	-	-	-	100%
F003	F003	Polser ES 20 Year Refresh	-	7,502,560	7,502,560	-	-	-	100%
F004	F004	Creekside ES 20 Year Refresh	-	5,547,312	5,547,312	-	-	-	100%
F005, F006, F038, F048, F063/EX	F005	Renovations for Academies	-	2,007,218	2,007,218	-	-	-	100%
F007	F007	Playground Replacements - 6 Campuses	-	1,243,729	1,125,795	-	3,250	114,684	91%
F008	F008	Marcus HS Limited Renovation	-	5,734,031	5,734,031	-	-	-	100%
F009	F009	High School Track and Turf Replacement	-	6,415,271	6,415,271	-	-	-	100%
F010	F010	Wall Finishes - 3 Campuses	-	1,252,786	1,252,786	-	-	-	100%
F011	F011	TCHS Softball Field Replacement	-	4,360,395	4,360,395	-	-	-	100%
F012	F012	TCHS Athletic Buildings Renovations	-	994,567	994,567	-	-	-	100%
F013	F013	DWAC Upgrades - All Facilities	-	2,181,879	2,181,879	-	-	-	100%
F014	F014	Stage Curtain Replacement - 7 Campuses	-	479,729	479,729	-	-	-	100%
F015	F015	Exterior Lighting - 23 Campuses	-	1,753,265	1,753,265	-	-	-	100%
F016	F016	Restroom Renovations - 8 Campuses	-	5,759,765	5,759,765	-	-	-	100%
F017	F017	Comm & Network Access - 6 Campuses	-	315,775	310,101	48	621	5,053	98%
F018	F018	Construction Project Management (CPMT, 0000, 00SS)	-	5,166,471	5,157,114	-	721	8,636	100%
F019	F019	New Hedrick Middle School	-	59,202,791	59,202,791	-	-	-	100%
F020	F020	Vickery ES Addition	-	4,874,901	4,874,901	-	-	-	100%
F021	F021	New Memorial Elementary School	-	38,028,943	38,028,943	-	-	-	100%
F022	F022	Central ES 20 Year Refresh	-	9,913,535	9,913,535	-	-	-	100%
F023	F023	Degan ES 20 Year Refresh	-	11,755,723	11,755,723	-	-	-	100%
F024	F024	Parkway ES 20 Year Refresh	-	8,925,843	8,925,843	-	-	-	100%
F025	F025	Timbercreek ES 20 Year Refresh	-	9,302,123	9,302,123	-	-	-	100%
F026	F026	LISDOLA Renovations	-	5,709,828	5,709,828	-	-	-	100%
F027	F027	College Street Renovations	-	6,293,748	6,293,748	-	-	-	100%
F028	F028	Campus Support Renovations	-	12,377	12,377	-	-	-	100%
F029	F029	Hebron HS Multi-Purpose Facility	-	25,280,000	25,280,000	-	-	-	100%

					Bond Authorized	Current Year	Current Year		
Project Codes		Project Name	Original Budget	Revised Budget	Expenditures	Expenditures to	Encumbrances to	Budget	% of Project
						Date	Date	Available	Completion
F030	F030	Hebron HS New Indoor Athletic	-	4,424,504	4,424,504	-	-	-	100%
F031	F031	The Colony HS Entry Renovation	-	2,548,675	2,548,675	-	-	-	100%
F032	F032	The Colony HS Limited Renovation	-	2,918,815	2,918,815	-	-	-	100%
F033	F033	MS Music Additions / Renovations - 8 Campuses	-	25,701,710	24,651,071	-	118,491	932,149	96%
F034	F034	Flooring Replacements - 11 Campuses	-	2,432,662	2,432,662	-	-	-	100%
F035	F035	Roofing Replacements - 3 Campuses	-	2,327,981	2,327,981	-	-	-	100%
F036	F036	Security Vestibule Renovations	-	9,230,629	9,230,629	-	-	-	100%
F037	F037	Valley Ridge 20 Year Refresh	-	7,609,186	7,609,186	-	-	-	100%
F039	F039	Hebron HS Practice Field Re-Design	-	4,373,859	4,373,859	-	-	-	100%
F040	F040	Expansion of Chester Boyd Ag Barn	-	655,193	655,193	-	-	-	100%
F041	F041	FMHS 20 Year Refresh	-	34,103,146	33,995,145	-	57,800	50,201	100%
F042	F042	Distribution Center Renovation	-	223,403	223,403	-	-	-	100%
F043	F043	Forest Vista ES 20 Year Refresh	-	10,027,016	10,027,016	-	-	-	100%
F044	F044	Prairie Trail ES 20 Year Refresh	-	10,087,268	10,087,268	-	-	-	100%
F045	F045	Hebron HS 20 Year Refresh	-	29,756,926	29,645,697	-	-	111,229	100%
F046	F046	Fire Alarm Replacements - 2 Campuses	-	864,626	738,032	-	4,000	122,595	85%
F047	F047	Bridlewood ES 20 Year Refresh	-	10,132,540	10,132,540	-	-	-	100%
F049	F049	Emergency Responder Radio Antenna	-	1,516,941	1,516,941	-	-	-	100%
F050	F050	LHS Athletic Ancillary Building	-	15,600,916	15,600,916	-	-	-	100%
F051	F051	Press Box Replacements - 2 Campuses	-	9,349,851	9,329,120	-	34,631	(13,900)	100%
F052	F052	LHS Baseball Pressbox Replacement	-	173,083	173,083	-	-	0	100%
F053	F053	Middle School Track Replacement	-	1,033,450	1,033,450	-	-	-	100%
F054	F054	HS Music Additions / Renovations - 5 Campuses	-	16,102,957	15,269,177	-	250,195	583,585	95%
F055	F055	Black Box Theater Additions - 2	-	12,452,721	12,134,667	-	90,796	227,258	97%
F057	F057	Homestead ES 20 Year Refresh	-	9,431,899	9,431,899	-	-	-	100%
F058	F058	Southridge ES 20 Year Refresh	-	9,575,938	9,569,436	-	1,954	4,548	100%
F059	F059	Wellington ES 20 Year Refresh	-	10,739,062	10,712,773	-	8,765	17,525	100%
F060	F060	Dale Jackson Career Center Renovation	-	5,295,784	5,292,884	-	2,900	-	100%
F061	F061	Electrical Replacements - 3 Campuses	-	2,585,154	1,904,103	-	23,061	657,989	74%
F062	F062	Parking Lot Expansion & Renovations	-	983,296	983,296	-	-	-	100%
F063-00	F063	MS Stem Signage & Graphics	-	30,000	24,327	24,327	-	5,673	81%
F064	F064	Bluebonnet ES 20 Year Refresh	-	10,523,888	10,316,690	-	5,017	202,181	98%
F065	F065	TECC - E Addition	-	16,191,804	15,597,317	654,608	303,467	291,020	96%
F067	F067	The Colony High School Multi-Purpose	-	42,550,047	42,378,341	34,888	131,938	39,767	100%
F069	F069	Food Service Renovation & Equipment	-	268,504	123,323	-	137,419	7,762	46%
Sub-Object CP	CP	Campus Sound and Paging System	-	2,016,268	2,016,268	-	-	-	100%
Sub-Object IL	IL	Instructional Learning (multiple projects)	-	47,476,361	46,945,063	-	-	531,297	99%
Sub-Object NI	NI	Network & Infrastructure (multiple projects)	-	34,034,171	33,613,753	-	420,418	0	99%
Sub-Object PS	PS	Program Specific Instruction & Operational	-	15,171,395	10,483,677	-	-	4,687,719	69%
S100, S200, S300, T110/SC/ST	SCST	Phase 3 - Security Cameras (SC, ST)	-	3,267,669	3,267,669	-	-	-	100%
Sub-Object TE	TE	Classroom Technology/Facilities (T100, T105, T700)	-	5,979,797	5,979,797	-	-	-	100%
Project TERP/EA	TERP	iSphere Integration Partners	-	1,549,139	1,343,125	62,313	109,734	96,280	87%
T100, T105, T115, T120/ST	T-ST	District Wide Phone System Replacement (SSTP)	-	3,778,065	3,778,065	-	-	-	0%
0000 - CN	0000 - CN	Construction Project Management	-	3,765,368	191,670	-	-	3,573,698	
0000 W5/PR	0000 W5/PR	Interest Earned & Payroll	-	12,674,585	4,477,823	4,733	-	8,196,762	
Total \$737.5 Million Bond			-	766,352,552	744,193,665	780,918	1,705,178	20,453,710	



2023 BOND AUTHORIZATION SUMMARY MONTH ENDING DECEMBER 31, 2025

\$1.030 BILLION BOND AUTHORIZATION

Fund 655 2023 Bond Series Proceeds	\$	520,000,000
Fund 656 2025 Bond Series Proceeds	\$	300,000,000
Total	\$	820,000,000
Interest Earned	\$	48,801,432
Apple Residual	\$	3,282,198
Misc. Revenue	\$	6,615
TRS On-Behalf	\$	242,486
Total Resources	\$	872,332,731

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
AB01	Fine Arts- Lewisville HS Scene Shop Addition & B& Lot Reno	-	4,041,120	733,837	536,469	3,188,297	118,986	18%
AB02	Fine Arts- LHS Harmon Black Box Theatre Conversion	-	3,360,000	764,075	544,979	2,464,777	131,148	23%
AB03	Purchase - Fine Arts - (10) Box Trucks	-	1,701,243	1,693,543	1,231,776	-	7,700	100%
AB04	Purchase - Fine Arts - Music Instrument Replacements	-	5,572,564	2,599,370	160,370	213,322	2,759,872	47%
FO18	Construction Project Management	-	-	-	-	-	-	0%
FB01/FB02	Furniture Replacements Elementary & Middle Schools	-	23,161,600	23,082,396	1,348,668	79,055	149	100%
FB03	Arbor Creek MS Interior Bleacher Replacement	-	219,600	132,986	-	1,000	85,614	61%
FB04/FB05	Year 1 Flooring and Casework	-	5,369,219	4,985,208	16,500	7,198	376,814	93%
FB06	Year 1 Marquee Replacements (Garden Ridge, Lamar, Old Settlers)	-	210,800	7,190	-	147,480	56,129	3%
FB07	Year 1 Playgrounds and shade structures	-	5,594,721	4,735,017	903,250	832,792	26,912	85%
FB08	All High School Track and Field Event Lighting	-	2,419,200	2,138,127	-	240,976	40,097	88%
FB09	District Wide ERRS	-	6,525,120	108,181	108,181	111,895	6,305,044	2%
FB10	High School Furniture Replacements	-	5,236,000	4,357,800	3,400	641,697	236,503	83%
FB11	Castle Hills ES 20 Year Life Cycle Maintenance	-	14,769,649	7,636,845	548,622	7,156,333	(23,530)	52%
FB12	Central ES Partial 20 Year Life Cycle Maintenance	-	21,300,228	3,864,996	629,049	17,360,115	75,117	18%
FB13	Degan ES Partial 20 Year Life Cycle Maintenance	-	7,482,661	6,501,915	10,913	57,431	923,315	87%
FB14	Liberty ES 20 Year Life Cycle Maintenance	-	17,403,203	9,460,641	2,385,748	7,773,018	169,544	54%
FB15	Creek Valley Middle School 20 Year Life Cycle Maintenance	-	25,436,886	14,192,296	2,385,718	10,318,723	925,866	56%
FB16	Downing Middle School 20 Year Life Cycle Maintenance	-	26,739,229	1,131,320	-	81,754	25,526,155	4%
FB17	Durham Middle School 20 Year Life Cycle Maintenance	-	26,232,972	12,451,247	1,239,960	13,208,362	573,363	47%
FB18	Flower Mound HS Phase-2 20 Year Life Cycle Maintenance	-	24,402,626	4,628,515	10,554	19,688,606	85,505	19%
FB19	Hebron HS Phase-2 20 Year Life Cycle Maintenance	-	32,505,108	15,196,876	4,344,369	17,080,476	227,755	47%
FB20	Lewisville Learning Center 20 Year Life Cycle Maintenance	-	1,447,924	406,664	-	1,041,260	(0)	28%
FB21	Marcus High School Partial 20 Year Life Cycle Maintenance	-	61,238,725	16,728,759	4,403,262	39,813,802	4,696,164	27%
FB22	The Colony High School Partial 20 Year Life Cycle Maint	-	67,965,694	11,268,934	5,581,129	52,732,039	3,964,721	17%
FB23	New Transportation Center	-	16,520,000	4,544,114	2,716,469	11,644,042	331,844	28%
FB24	Year 1 Roofing	-	9,164,196	7,829,815	2,472,311	1,292,767	41,613	85%
FB25	Year 1 Electrical Upgrades	-	2,920,049	181,233	29,190	2,742,319	(3,503)	6%
FB26	Year 1 Elevator Renovations (Arbor Creek, Huffines)	-	292,800	266,754	-	12,573	13,473	91%
FB27	Year 1 Fire Alarm Upgrades (Lamar, LHS Harmon)	-	1,209,043	1,015,943	160,241	184,694	8,406	84%

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
FB28	Year 1 Paving Replacement	-	3,523,726	10,400	-	139,550	3,373,776	0%
FB29	Owen ES Renovations	-	-	-	-	-	-	0%
FB30	Doors and Hardware Replacements	-	3,201,594	2,900,590	266,864	297,262	3,742	91%
FB31	LHS Renovations	-	3,421,630	1,917,881	549,869	1,472,296	31,454	56%
FB32	McAuliffe Renovations	-	1,465,143	18,146	18,146	1,419,931	27,066	1%
FB33	Coyote Ridge ES 20 Year Life Cycle Maintenance and Repair	-	22,648,853	864,350	151,270	126,300	21,658,202	4%
FB34	Flower Mound ES 20 Year Life Cycle Maintenance and Repair	-	18,965,939	679,102	280,219	47,586	18,239,251	4%
FB35	Hicks ES 20 Year Life Cycle Maintenance and Repair	-	23,917,935	864,904	149,758	128,289	22,924,742	4%
FB36	Rockbrook ES 20 Year Life Cycle Maintenance and Repair	-	18,861,901	347,943	98,061	432,242	18,081,716	2%
FB37	Vickery ES 20 Year Life Cycle Maintenance and Repair	-	16,339,824	271,132	44,661	415,687	15,653,005	2%
FB38	LHS Killough 20 Year Life Cycle Maintenance and Repair - Main Campus	-	42,299,372	681,020	389,154	959,110	40,659,242	2%
FB39	Briarhill MS Renovations	-	3,126,709	105,701	4,396	2,669,356	351,652	3%
FB40	McKamy MS Renovations	-	1,816,424	94,018	9,570	1,431,436	290,969	5%
FB41	Forestwood MS Renovations	-	2,396,805	54,130	9,198	2,164,373	178,301	2%
FB42	Year 2 Flooring (Assessment/Txtbook, HHS 9, LHS, Peters Colony)	-	451,211	-	-	29,115	422,096	0%
FB43	Year 2 Playground (Creekside) and Shade Structures (6 Campuses)	-	570,960	-	-	62,982	507,979	0%
FB44	Timbercreek ES Marquee	-	39,600	-	-	482	39,119	0%
FB45	DeLay Parking and Sidewalks	-	415,648	-	-	45,458	370,190	0%
FB46	Year 2 Roofing (Creekside ES, Timbercreek ES)	-	3,151,129	-	-	102,539	3,048,590	0%
FB47	DeLay Fire Alarm	-	711,743	-	-	29,039	682,704	0%
FB54	Year 3 Parking Lots and Sidewalks (Degan and Highland Village ES)	-	2,794,125	2,623,179	41,579	39,540	131,407	94%
FB60	Hebron Valley ES 20 Year Life Cycle Maintenance and Repair	-	20,691,699	736,000	307,682	76,941	19,878,758	4%
FB69	Various Program Needs	-	8,886,146	-	-	384,000	8,502,146	0%
MB02	Construction Project Management	-	788,114	649,255	18,124	16,413	122,446	82%
MB03	Uncommitted - Construction	-	-	-	-	-	-	
SB01	LISDAC Security Enhancements, District Wide Doors, and HS Sec. Vestibules	-	26,113,976	5,251,198	2,712,091	8,098,032	12,764,746	20%
SB02	District Wide Generators and Radio System UPS	-	5,496,960	142,000	-	5,018,290	336,670	3%
SB03	District Wide Security Upgrades	-	12,607,680	259,515	-	44,335	12,303,830	2%
SB04	Traffic Signal at Hebron High School	-	604,800	55,049	2,099	544,901	4,850	9%
SB05	Purchase - Weapon Detection Scanners (MS and HS)	-	16,800,000	2,531,973	1,169,491	34,139	14,233,888	15%
SB06	Campus Sound/Paging	-	995,000	173,798	2,006	6,926	814,276	17%
SB07	District Wide Safety/Security Technology - Critical Comms & Video Storage	-	27,125,000	5,704,377	285,476	3,440,181	17,980,442	21%
TB01	Technology - Classroom Infrastructure	-	7,750,000	4,161,439	559,017	1,145,422	2,443,139	54%
TB02	Technology - Network Infrastructure	-	31,550,000	6,828,879	1,047,241	2,083,159	22,637,962	22%
TC01	Instructional Learning Devices	-	62,693,000	26,446,452	45,206	-	36,246,549	42%
TC02	Enterprise Applications	-	10,195,000	3,036,330	1,001,605	-	7,158,670	30%
0000-PR	Construction Project Management - Payroll	-	4,701,798	3,412,142	655,112	-	1,289,656	
0000-W5	2025 Bond Sale - Fund 656 & Interest Revenue	-	44,771,107	-	-	-	44,771,107	
Total \$1.030 Billion Bond		-	872,332,731	233,465,501	41,589,023	243,022,115	395,845,115	



2024 BOND AUTHORIZATION SUMMARY MONTH ENDING DECEMBER 31, 2025

\$101,834,000 MILLION BOND AUTHORIZATION

Fund 661 2024 Bond Series Proceeds	\$ 101,834,000
Total	\$ 101,834,000
 Interest Earned	 \$ 6,639,858
TRS On-Behalf	\$ 12,077
Total Resources	\$ 108,485,934

AN - Athletics Natatorium
 AR - Athletics & Recreation
 AS - Athletic Stadiums
 MB - Construction Project Management
 MC - Uncommitted Construction

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
<u>AN01 / AN02</u>	Aquatic Centers - Maintenance & Repairs	-	16,249,705	3,739,555	1,858,865	12,265,250	244,899	23%
<u>AR01</u>	All High Schools - Turf Baseball Fields	-	12,444,000	8,741,124	5,006,069	3,328,878	373,998	70%
<u>AR02</u>	All High Schools - Turf Softball Fields (Except TCHS)	-	6,441,600	3,827,626	1,867,775	1,641,129	972,845	59%
<u>AR03</u>	All High Schools - Turf One Practice Field per Campus	-	9,516,000	318,625	18,375	118,375	9,079,000	3%
<u>AR04</u>	All High Schools - Baseball and Softball Field Lighting Upgrades (Except TCHS SB)	-	2,409,440	726,544	121,500	319,841	1,363,055	30%
<u>AR05</u>	Middle School Game Field Turf (Griffin, Harmon, Shadow Ridge)	-	5,709,600	151,550	29,250	48,917	5,509,133	3%
<u>AR06</u>	Year 1 Track Replacements (Downing MS, Harmon, Shadow Ridge MS)	-	1,559,280	45,600	2,000	33,833	1,479,847	3%
<u>AR07</u>	Year 1 Tennis Court Resurfacing (Flower Mound HS, Marcus HS, The Colony HS)	-	806,400	257,841	-	228,008	320,552	32%
<u>AR08</u>	Hebron High School 2003 Field House 20-Year Life Cycle Maintenance and Repair	-	4,262,630	160,224	66,268	76,352	4,026,055	4%
<u>AR09</u>	Hebron High School Baseball and Softball Field Renovations	-	2,644,000	607,645	483,319	1,974,780	61,574	23%
<u>AR10</u>	Flower Mound HS Baseball and Softball Locker Room Addition	-	5,749,920	252,435	73,037	44,663	5,452,823	4%
<u>AR11</u>	Forestwood Middle School Track Replacement	-	2,562,000	57,606	21,010	57,394	2,447,000	2%
<u>AR12</u>	Lewisville HS Baseball Concessions Replacement and Restroom Renovations	-	1,537,200	28,066	14,785	77,683	1,431,451	2%
<u>AR13</u>	Lewisville HS Boys Track Locker Room 20-Year Life Cycle Maintenance and Repair	-	1,161,072	21,242	11,210	21,057	1,118,773	2%
<u>AR14</u>	Lewisville HS Indoor Athletic Center Upgrades	-	1,418,733	25,916	13,659	35,671	1,357,146	2%
<u>AR15</u>	Marcus HS Baseball Locker Room Addition	-	2,174,040	131,680	63,850	42,235	2,000,125	6%
<u>AR16</u>	The Colony HS Indoor Athletic Center Upgrades	-	1,185,840	8,372	8,372	44,832	1,132,637	1%
<u>AR17</u>	LHS Killough Athletics 20-Year Life Cycle Maintenance and Repair	-	792,000	-	-	-	792,000	0%
<u>AR18</u>	LHS Killough Track Replacement	-	478,464	-	-	-	478,464	0%
<u>AR19</u>	Year 4 Track Replacements (Briarhill MS and Lamar MS)	-	1,204,704	-	-	-	1,204,704	0%
<u>AR20</u>	The Colony HS Softball Field Turf Replacement	-	1,526,400	-	-	-	1,526,400	0%
<u>AS01</u>	All High Schools - Replace Stadium Lighting with LED (Football Stadiums Only)	-	3,646,000	-	-	-	3,646,000	0%
<u>AS02</u>	Year 1 Track Replacements (Flower Mound HS, Hebron HS, Lewisville HS, The Colony HS)	-	5,376,000	1,051,549	1,590	4,054,718	269,733	20%
<u>AS03</u>	Year 1 Football Stadium Scoreboards (Flower Mound HS, Hebron HS, Lewisville HS)	-	1,186,400	1,137,355	-	23,057	25,988	96%
<u>AS04</u>	Flower Mound Stadium 20-Year Life Cycle Maintenance and Repair	-	4,895,117	3,425,719	1,471,629	1,215,069	254,329	70%
<u>AS05</u>	Hebron High School Stadium 20-Year Life Cycle Maintenance and Repair	-	4,895,117	3,762,921	1,535,802	1,076,191	56,005	77%
0000 - SO W5	Interest Revenue	-	6,392,959	-	-	-	6,392,959	
MB04	Interest Transferred to Constr. Project Management (LEGAL)	-	33,584	31,391	3,058	-	2,193	
0000 - MO 61	Construction Management and Payroll	-	227,730	159,866	37,032	-	67,864	
Total \$101,834,000 Million Bond		-	108,485,934	28,670,452	12,708,452	26,727,931	53,087,551	



**LAND SALE SUMMARY
MONTH ENDING DECEMBER 31, 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
Natorium	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	2,185,549
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		3,821,410
Land Sale Proceeds		<u>76,941,418</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	2,715,546	2,705,546	-	-	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 (Thrft 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	-	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	1,682,640	-	139,714	17,646	91%
F051	Press Box Replacements - 2 Campuses	2,730,698	2,712,098	11,231	26,606	(8,005)	99%
FLSR	Land Sale Reclass	6,471,935	6,471,935	-	-	-	100%
SSGD	Land Sale Reclass from 199 to SSGD	(982)	(982)	-	-	-	100%
FS01	Downing Middle School HVAC	69,247	69,247	-	-	-	100%
AB01	Fine Arts - LHS Scene Shop Addition and Band Lot Renos.	2,800,000	328,791	328,791	2,471,209	-	12%
AB02	Fine Arts - LHS Harmon Black Box Theatre Conversion	1,170,000	258,639	221,821	817,158	94,203	22%
AB08	Hebron High School Fieldhouse Renovation	5,400,000	-	-	-	5,400,000	0%
SB04	Traffic Signal at Hebron High School	298,000	-	-	297,984	16	0%
	Library Books - Budget Officer 840	4,661,637	3,068,780	2,761,939	465,635	1,127,222	66%
FB18	Flower Mound HS 20-Year Life Cycle	965,000	-	-	965,000	-	0%
TRF	TRF Out to Payroll & Abernathy Invoices	762,999	381,088	-	-	381,911	50%
	Uncommitted - Construction	-	-	-	-	-	0%
	Land Sale Proceeds and Interest Earned	7,762,927	-	-	-	7,762,927	0%
Total Land Sales		76,941,418	56,259,662	3,323,782	5,331,960	15,349,796	

Lewisville Independent School District
Monthly Investment Report
December 1, 2025 - December 31, 2025

Portfolio Summary Management Report

<u>LISD Operating Funds</u>			
Portfolio as of 11/30/25:		Portfolio as of 12/31/25:	
Beginning Book Value	\$ 1,019,726,465	Ending Book Value	\$ 1,216,088,123
Beginning Market Value	\$ 1,019,740,827	Ending Market Value	\$ 1,216,088,123
		Investment Income for the period	\$ 3,613,801
		Unrealized Gain/Loss	\$ -
WAM at Beginning Period Date ¹	26	WAM at Ending Period Date ¹	35
		Change in Market Value ²	\$ 196,347,296
	Average Yield to Maturity for period	3.932%	
	Average Yield 180-Day Treasury Bill for period	3.635%	

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

