



Discussion Item

Date: October 21, 2024

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 August 31, 2024.
- The Bond Report is attached reflecting transactions through August 31, 2024.
- The Land Sale Report is attached reflecting transactions through August 31, 2024.
- The Monthly Investment Summary is attached reporting investment activity for the month ended August 31, 2024.

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 Twelfth Month Ended August 31, 2024

	Original Budget	Amendments/ Transfers	Revised Budget	Revenue/ Expenditures	Variance with Budget Positive (Negative)
General Fund 199					
Local Revenue	\$ 448,120,494	\$ (20,000,000)	\$ 427,120,494	\$ 427,995,992	\$ 875,498
State Revenue	96,277,759	10,000,000	107,277,759	106,437,233	(840,526)
Federal Revenue	13,949,034	(3,000,000)	10,949,034	10,772,427	(176,607)
Other Financing Sources	-	-	0	4,391,113	4,391,113
Total General Fund Revenues	558,347,287	(13,000,000)	545,347,287	549,596,765	4,249,478
11 Instruction	334,948,375	(7,897,086)	328,396,095	325,434,574	2,961,521
12 Instruction Resources & Media Services	8,797,277	(1,630,276)	7,168,311	6,536,437	631,874
13 Curriculum & Instructional Staff Development	3,333,050	(77,500)	3,256,472	2,693,496	562,976
21 Instructional Leadership	11,879,332	76,025	11,961,046	11,642,199	318,847
23 School Administration	33,988,228	1,396,954	35,421,261	34,846,519	574,742
31 Guidance and Counseling	26,836,415	883,817	27,722,841	27,388,672	334,169
32 Social Work Services	493,019	180,577	673,636	606,721	66,915
33 Health Services	6,768,531	430,758	7,218,385	7,020,056	198,329
34 Pupil Transportation	16,662,725	(20,443)	16,642,282	15,175,934	1,466,347
35 Food Services	-	91,954	91,954	91,954	0
36 Co-Curricular Activities	12,814,469	(765,054)	12,270,533	11,772,072	498,461
41 General Administration	12,832,242	(650,638)	12,266,626	11,437,874	828,751
51 Plant Maintenance & Operation	53,211,146	94,321	54,331,333	51,229,881	3,101,452
52 Security & Monitoring	9,325,784	(1,144,338)	8,984,050	8,465,107	518,943
53 Data Processing Services	14,184,679	(2,667,472)	11,748,906	9,916,276	1,832,630
61 Community Services	6,531,997	(965,098)	5,569,325	5,569,325	0
71 Debt Service	-	3,500,000	3,500,000	-	3,500,000
81 Facilities Acquisition & Construction	-	580,027	788,413	788,414	(0)
91 Contracted Inst Services	12,486,163	204,819	12,690,982	12,471,063	219,919
93 Member District Shared Services	210,000	(30,000)	180,000	180,000	-
95 Alternative Education Program	70,000	(16,863)	53,137	53,137	-
99 Other Intergovernmental Charges	4,300,000	100,000	4,400,000	4,132,821	267,179
00 Other Financing Uses	-	-	35,516	35,516	-
Total General Fund Expenditures	569,673,432	(8,325,516)	565,371,104	547,488,049	17,883,055
00 Transfers In	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (11,326,145)	\$ (4,674,484)	\$ (20,023,817)	\$ 2,108,716	\$ (13,633,577)
Expenditures by Object					
6100 Payroll Costs	445,471,276	467,719	443,258,628	436,877,140	6,381,489
6200 Purchased & Contracted Services	79,657,959	(5,207,859)	74,894,178	71,066,286	3,827,891
6224 Recapture Payment	12,486,163	(2,552,206)	12,590,982	12,471,063	119,919
6300 Supplies & Materials	20,645,173	2,623,546	18,105,089	12,374,544	5,730,545
6400 Other Operating Expenditures	11,015,410	1,356,654	14,620,606	13,083,610	1,536,996
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	397,451	-	1,866,105	1,579,890	286,215
8911 Operating Transfers Out	-	-	35,516	35,516	(0)
Total General Fund Expenditures	569,673,432	(8,290,000)	565,371,104	547,488,049	17,883,055
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (11,326,145)	\$ (4,710,000)	\$ (20,023,817)	\$ 2,108,716	\$ (13,633,577)

Lewisville Independent School District
Budget - Revenue and Expenditure Summary - UNAUDITED
For the Twelfth Month Ended August 31, 2024

	Original Budget	Amendments/ Transfers	Revised Budget	Revenue/ Expenditures	Variance with Budget Positive (Negative)
<u>Child Nutrition Fund 240</u>					
Local Revenue	\$ 10,320,099	\$ -	\$ 10,320,099	\$ 10,672,370	\$ 352,271
State Revenue	111,100	-	111,100	101,983	(9,117)
Federal Revenue	13,571,479	-	13,571,479	12,181,467	(1,390,012)
Operating Transfers In	-	-	0	35,516	35,516
Total Child Nutrition Revenues	<u>24,002,678</u>	<u>-</u>	<u>24,002,678</u>	<u>22,991,337</u>	<u>(1,011,341)</u>
Food Service	32,730,647	327,375	33,058,022	27,095,191	5,962,831
Plant Maintenance & Operation	205,530	10,000	215,530	74,748	140,782
Total Child Nutrition Expenditures	<u>32,936,177</u>	<u>337,375</u>	<u>33,273,552</u>	<u>27,169,940</u>	<u>6,103,612</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (8,933,499)</u>	<u>\$ (337,375)</u>	<u>\$ (9,270,874)</u>	<u>\$ (4,178,603)</u>	<u>\$ 5,092,271</u>
<u>Expenditures by Object</u>					
6100 Payroll Costs	12,862,253	-	12,862,253	11,659,946	1,202,307
6200 Purchased & Contracted Services	11,516,000	125,564	11,641,564	10,954,846	686,719
6300 Supplies & Materials	1,948,792	3,025	1,951,817	127,853	1,823,964
6400 Other Operating Expenditures	68,000	1,000	69,000	40,468	28,532
6600 Capital Outlay	6,541,132	207,786	6,748,918	4,386,827	2,362,091
Total General Fund Expenditures	<u>32,936,177</u>	<u>337,375</u>	<u>33,273,552</u>	<u>27,169,940</u>	<u>6,103,612</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (8,933,499)</u>	<u>\$ (337,375)</u>	<u>\$ (9,270,874)</u>	<u>\$ (4,178,603)</u>	<u>\$ 5,092,271</u>
<u>Debt Service Fund 599</u>					
Local Revenue	\$ 220,442,281	\$ -	\$ 220,442,281	\$ 213,861,431	\$ (6,580,850)
State Revenue	5,000,000	-	5,000,000	13,077,526	8,077,526
Federal Revenue	-	-	-	-	-
Other Financing Sources	-	-	-	18,490,860	18,490,860
Total Debt Service Revenues	<u>225,442,281</u>	<u>-</u>	<u>225,442,281</u>	<u>245,429,818</u>	<u>19,987,537</u>
Debt Service	225,442,281	-	225,442,281	217,586,093	7,856,188
Other Financing Uses	-	-	-	18,340,000	(18,340,000)
Total Debt Service Expenditures	<u>225,442,281</u>	<u>-</u>	<u>225,442,281</u>	<u>235,926,093</u>	<u>(10,483,812)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,503,725</u>	<u>\$ 9,503,725</u>
<u>Expenditures by Object</u>					
6400 Other Operating Expenditures	-	15	15	15	-
6500 Debt Service	225,442,281	(15)	225,442,266	217,586,078	7,856,188
Other Financing Uses	-	-	-	18,340,000	(18,340,000)
Total General Fund Expenditures	<u>225,442,281</u>	<u>-</u>	<u>225,442,281</u>	<u>235,926,093</u>	<u>(10,483,812)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,503,725</u>	<u>\$ 9,503,725</u>
<u>Capital Project Funds 6xx</u>					
Local Revenue	\$ -	\$ 20,663,126	20,663,126	\$ 20,663,126	-
Federal Revenue	-	-	-	-	-
Other Financing Sources	-	639,102,500	639,102,500	639,102,500	-
Total Capital Project Funds Revenue	<u>-</u>	<u>659,765,626</u>	<u>659,765,626</u>	<u>659,765,626</u>	<u>-</u>
Facilities Acquisition & Construction	100,710,826	659,765,626	760,476,452	90,886,630	669,589,822
Total Capital Project Funds Expenditures	<u>100,710,826</u>	<u>659,765,626</u>	<u>760,476,452</u>	<u>90,886,630</u>	<u>669,589,822</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (100,710,826)</u>	<u>\$ -</u>	<u>\$ (100,710,826)</u>	<u>\$ 568,878,997</u>	<u>\$ (669,589,822)</u>

**Lewisville Independent School District
Federal Grants, Nonmajor and Other Funds
Budget and Expenditures Summary - UNAUDITED
Year to Date as of August 31, 2024**

<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>
7/1/22 - 9/30/23	211	ESSA Title I Improving Basic Programs	5,845,900	5,633,939	211,961
7/1/23 - 9/30/24	211	ESSA Title I Improving Basic Programs	5,736,388	4,755,603	980,785
1/5/24 - 9/30/24	211	Title I FOCUS School Improvement	43,000	39,432	3,568
8/19/22 - 9/30/23	224	IDEA Part B Formula	9,690,694	9,276,090	414,604
8/2/23 - 9/30/23	224	IDEA Part B Formula	9,955,838	8,992,604	963,234
8/2/23 - 9/30/23	225	IDEA Part B Preschool	195,420	195,420	-
7/1/23 - 8/15/24	244	23-24 Perkins V: Strengthening CTE for 21st	434,045	432,684	1,361
7/1/22 - 9/30/23	255	ESEA Title II Part A - Supporting Effective Instruction	1,758,659	1,176,956	581,703
7/1/23 - 9/30/24	255	ESEA Title II Part A - Supporting Effective Instruction	1,723,807	1,014,782	709,025
7/1/22 - 9/30/23	263	Title III Part A - English Language Acquisition/Enhancement	1,301,486	1,142,866	158,620
7/1/23 - 9/30/24	263	Title III Part A - English Language Acquisition/Enhancement	1,170,269	913,327	256,942
7/1/23 - 9/30/24	263	Title III Part A - Immigrant	204,866	144,121	60,745
9/21/21-8/31/24	279	TCLAS - ESSER III	189,000	179,618	9,382
10/1/22-9/30/23	285	IDEA B - Preschool ARP	30,601	30,601	-
7/1/22 - 9/30/23	289	Title IV, Part A-Student Support and Academica Enrichment	459,246	458,580	666
7/1/23 - 9/30/24	289	Title IV, Part A-Student Support and Academica Enrichment	467,362	406,439	60,923
<u>Non-Governmental Funds</u>					
9/1/23 - 8/31/24	288	JROTC	118,838	39,759	79,079
9/1/23 - 8/31/24	410	Instructional Materials Allotment	8,273,205	5,211,723	3,061,482
2/1/21 - 6/30/24	429	Raise Your Hand Texas	278,530	271,672	6,858
12/8/22 - 6/30/24	429	Silent Panic Alert	118,089	118,089	-
1/23/23 - 4/30/25	429	School Safety Standards	2,074,011	66,435	2,007,576
6/4/24 - 8/31/25	429	Safe Cycle 2	1,277,412	-	1,277,412
9/1/23 - 8/31/24	461	Campus Activity Funds	11,653,440	5,456,674	6,196,766
9/1/19 - 12/31/23	481	Texas Health Resources Grant	255,000	169,538	85,462
9/1/23 - 8/31/24	488	Lewisville Education Foundation	235,111	147,798	87,313
9/1/23 - 8/31/24	493	Castle Hills Foundation	315,068	238,531	76,537
9/1/23 - 8/31/24	497	The 125 Plan Solution	284,489	4,981	279,508
9/1/23 - 8/31/24	770	Workers Compensation	1,910,000	1,835,197	74,803
9/1/23 - 8/31/24		Other Funds *	359,018	221,350	137,668
			\$ 66,358,792	\$ 48,574,809	\$ 17,783,983

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



**2017 BOND AUTHORIZATION SUMMARY
MONTH ENDING AUGUST 31, 2024**

\$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	\$ 20,627,245
Apple Residual	4,388,523
Interest Transferred Out to LISDAC	(245,113)
Other Revenue Received	316,701
Total Resources	\$ 762,637,355

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		
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	1,243,729	1,113,675	6,623	36,608	93,447	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	-	-	-	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	315,775	254,951	211	55,771	5,053	81%
F018	Construction Project Management (CPMT, 0000, 00SS)	-	5,166,471	5,155,898	221,806	471	10,102	100%
F019	New Hedrick Middle School	64,599,995	59,202,791	59,202,791	3,499	-	(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	1,313	-	(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	(20)	-	-	100%
F033	MS Music Additions / Renovations - 8 Campuses	15,991,138	25,701,710	24,634,554	1,479,591	135,008	932,149	96%
F034	Flooring Replacements - 11 Campuses	2,505,031	2,432,662	2,432,662	1,313	-	-	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	-	34,103,146	33,961,820	336,600	125,214	16,112	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	-	129,790	-	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	9,342,097	9,068,953	2,408,831	273,078	67	97%
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	15,250,768	436,439	268,603	583,585	95%
F055	Black Box Theater Additions - 2	10,384,513	12,452,721	12,134,667	216,189	90,796	227,258	97%
F057	Homestead ES 20 Year Refresh	-	9,431,899	9,431,899	1,875	-	0	100%
F058	Southridge ES 20 Year Refresh	-	9,575,938	9,569,436	1,875	1,954	4,548	100%
F059	Wellington ES 20 Year Refresh	-	10,739,062	10,607,423	116,186	115,191	16,447	99%
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	436,190	30,746	650,304	74%
F062	Parking Lot Expansion & Renovations	-	983,296	983,296	-	-	0	100%
F063	MS Stem Signage & Graphics	-	30,000	24,327	-	24,327	5,673	81%
F064	Bluebonnet ES 20 Year Refresh	-	10,523,888	10,316,690	1,656,161	5,017	202,181	98%
F065	TECC - E Addition	11,785,457	16,191,804	4,400,037	4,400,037	11,236,559	555,207	27%
F067	The Colony High School Multi-Purpose	31,916,601	42,550,047	40,538,673	25,415,169	1,990,302	21,072	95%
F069	Food Service Renovation & Equipment	-	138,240	92,513	30,893	70,054	(24,327)	67%
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	3,778,065	3,778,065	-	-	-	100%
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	16,865,945	10,483,677	(385,132)	-	6,382,268	62%
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	33,274,911	31,327,722	5,614,042	1,928,101	19,088	94%
Sub-Object CPCS	Campus Sound and Paging System	2,500,000	2,044,217	2,016,268	149,610	-	27,949	99%
Sub-Object TERP	iSphere Integration Partners	-	987,075	849,969	842,489	137,107	-	86%
No Project #	District Wide Emergency Notification System	440,828	-	-	-	-	-	0%
	Rounding for Bond	6,021	-	-	-	-	-	0%
	Uncommitted - Construction	-	3,573,698	-	-	-	3,573,698	0%
	Uncommitted - Technology	-	-	-	-	-	-	0%
	Interest Earned - Construction Management & Payroll	-	9,419,199	-	-	-	9,419,199	0%
Total \$737.5 Million Bond		737,550,000	762,637,355	723,171,777	43,391,788	16,657,596	22,832,309	



**2023 BOND AUTHORIZATION SUMMARY
MONTH ENDING AUGUST 31, 2024**

\$1.030 BILLION BOND AUTHORIZATION

Fund 655 2023 Bond Series Proceeds	\$ 520,000,000
Total	\$ 520,000,000
Interest Earned	\$ 15,119,856
Other Revenue Received	-
Total Resources	\$ 535,119,856

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	/ Tr Revised Budget	Bond	Current Year	Current Year	Budget Available	% of Project Completion
				Authorized Expenditures	Expenditures to Date	Encumbrances to Date		
FB01	Elementary School Furniture Replacements (8 campuses)	7,392,000	7,624,200	5,237,292	5,237,292	2,325,271	61,637	69%
FB02	Middle School Furniture Replacements (8 campuses)	15,769,600	15,537,400	7,209,218	7,209,218	5,980,160	2,348,023	46%
FB03	Arbor Creek MS Interior Bleacher Replacement	219,600	219,600	5,743	5,743	1,461	212,397	3%
FB04	Year 1 Flooring Replacements	2,595,435	2,618,539	2,149,127	2,149,127	468,493	918	82%
FB05	Year 1 Casework Replacements (Arbor Creek, Garden Ridge, Lamar, Morningside)	2,773,784	2,750,680	1,845,378	1,845,378	854,647	50,655	67%
FB06	Year 1 Marquee Replacements (Garden Ridge, Lamar, Old Settlers)	100,800	210,800	2,492	2,492	152,179	56,129	1%
FB07	Year 1 Playgrounds and shade structures	4,605,840	4,605,840	3,232,655	3,232,655	682,185	691,000	70%
FB08	All High School Track and Field Event Lighting	2,419,200	2,419,200	106,866	106,866	2,265,595	46,739	4%
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	-	-	-	5,236,000	0%
AB01	Fine Arts- LHS Scene Shop Addition and Band Lot Reno	4,041,120	4,041,120	-	-	142,000	3,899,120	0%
AB02	Fine Arts- LHS Harmon Black Box Theatre Conversion	3,360,000	3,360,000	-	-	124,000	3,236,000	0%
FB11	Castle Hills ES 20 Year Life Cycle Maintenance	14,769,649	14,769,649	-	-	612,500	14,157,149	0%
FB12	Central ES Partial 20 Year Life Cycle Maintenance	21,300,228	21,300,228	-	-	812,281	20,487,947	0%
FB13	Degan ES Partial 20 Year Life Cycle Maintenance	7,482,661	7,482,661	-	-	315,550	7,167,111	0%
FB14	Liberty ES 20 Year Life Cycle Maintenance	17,403,203	17,403,203	-	-	641,000	16,762,203	0%
FB15	Creek Valley Middle School 20 Year Life Cycle Maintenance	26,150,767	26,150,767	664,125	664,125	291,500	25,195,142	3%
FB16	Downing Middle School 20 Year Life Cycle Maintenance	26,739,229	26,739,229	679,938	679,938	298,750	25,760,542	3%
FB17	Durham Middle School 20 Year Life Cycle Maintenance	26,232,972	26,232,972	664,125	664,125	291,500	25,277,347	3%
FB18	Flower Mound HS Phase-2 20 Year Life Cycle Maintenance	4,880,525	4,880,525	-	-	872,875	4,007,650	0%
FB19	Hebron HS Phase-2 20 Year Life Cycle Maintenance	6,501,022	6,501,022	-	-	1,154,350	5,346,672	0%
FB20	Lewisville Learning Center 20 Year Life Cycle Maintenance	10,334,070	10,334,070	-	-	407,750	9,926,320	0%
FB21	Marcus High School Partial 20 Year Life Cycle Maintenance	61,238,725	61,238,725	217,781	217,781	2,056,081	58,964,863	0%
FB22	The Colony High School Partial 20 Year Life Cycle Maint	67,965,694	67,965,694	243,656	243,656	2,287,206	65,434,832	0%
FB23	New Transportation Center	14,640,000	14,640,000	-	-	742,325	13,897,675	0%
FB24	Year 1 Roofing	9,164,196	9,164,196	-	-	-	9,164,196	0%
FB25	Year 1 Electrical Upgrades	725,647	725,647	-	-	137,090	588,557	0%
FB26	Year 1 Elevator Renovations (Arbor Creek, Huffines)	58,560	58,560	-	-	16,700	41,860	0%
FB27	Year 1 Fire Alarm Upgrades (Lamar, LHS Harmon)	1,209,043	1,209,043	-	-	32,500	1,176,543	0%
FB28	Year 1 Paving Replacement	745,065	745,065	-	-	134,700	610,365	0%
FB29	Owen ES Renovations	1,336,352	1,336,352	-	-	-	1,336,352	0%
FB30	Doors and Hardware Replacements	651,137	651,137	-	-	118,950	532,187	0%

Project Codes	Project Name	Original Budget	Tr 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	-	-	133,000	551,326	0%
SB01	LISDAC Security Enhancements, District Wide Doors, and HS Sec. Vestibules	24,913,976	24,913,976	-	-	-	24,913,976	0%
SB02	District Wide Generators and Radio System UPS	5,496,960	5,496,960	-	-	132,000	5,364,960	0%
SB03	District Wide Security Upgrades	12,607,680	12,607,680	-	-	-	12,607,680	0%
SB04	Traffic Signal at Hebron High School	604,800	604,800	-	-	-	604,800	0%
AB03	Purchase - Fine Arts - (10) Box Trucks	1,680,000	1,680,000	-	-	-	1,680,000	0%
AB04	Purchase - Fine Arts - Music Instrument Replacements	5,572,564	5,572,564	328,029	328,029	828,726	4,415,809	0%
SB05	Purchase - Weapon Detection Scanners (MS and HS)	16,800,000	16,800,000	-	-	-	16,800,000	0%
SB06	Campus Sound/Paging	380,000	380,000	-	-	168,442	211,558	0%
SB07	District Wide Safety/Security Technology - Critical Comms & Video Storage	11,050,000	11,050,000	1,477,350	1,477,350	25,000	9,547,650	0%
TB01	Technology - Classroom Infrastructure	3,100,000	3,100,000	-	-	15,000	3,085,000	0%
TB02	Technology - Network Infrastructure	11,500,000	11,500,000	1,625,231	1,625,231	1,941,573	7,933,196	0%
TC01	Instructional Learning Devices	40,425,385	40,175,385	12,648,685	12,648,685	7,737,386	19,789,314	0%
TC02	Enterprise Applications	10,195,000	9,945,000	-	-	-	9,945,000	0%
	Construction Project Management - Payroll	-	1,279,372	816,720	816,720	-	462,651	0%
MB02	Construction Project Management	-	621,720	154,395	154,395	359,220	108,105	0%
MB03	Uncommitted - Construction	422,065	-	-	-	-	-	0%
TC03	Uncommitted - Technology	-	-	-	-	-	-	0%
	Uncommitted/Interest Earned - Construction Mgmt. & Pyrl.	-	14,030,829	-	-	-	14,030,829	0%
Total \$1.030 Billion Bond		520,000,000	535,119,856	39,308,805	39,308,805	35,559,946	460,251,105	

- Variance



**LAND SALE SUMMARY
MONTH ENDING AUGUST 31, 2024**

LAND SALES

Main Street, Lewisville	400 West Main Street - Sold July 2019	1,707,000.00
The Colony Aquatic Center Surplus Land	6369 Trail View Drive - Sold October 2019	3,439,953.60
Chinn Chapel	2601 Harlington Drive - Sold June 2020	7,239,261.00
Plano Parkway	4667 Warmington Drive - Sold July 2020	7,453,471.01
FM 544 / Windhaven	FM 544 / Windhaven - Sold August 2020	7,367,000.00
College Parkway	2552 College Parkway - Sold August 2020	1,250,000.00
Natatorium	1776-1800-1868 Timber Cr. - Sold June 2021	900,000.00
FM 2499 Long Prairie Road	1330 Long Prairie Road - Sold December 2021	20,079,000.00
Facility/Support Services	340 Lake Haven Drive - Sold September 2021	1,600,000.00
Valley Ridge	1450 West Valley Ridge - Sold September 2021	2,415,000.00
Wager Road Option Fees		6,000.00
Sunset Trail	23.938 Acres Rocky Point Rd @ Sunset Trail - Sold August 2024	4,320,000.00
Sunset Trail	Bond Funds moved to General Fund August 2024	(4,320,000.00)
Dirt from Josey Lane	Josey Lane	150,000.00
Stewarts Creek Land Sale	1st & 2nd Payment - Sold June 2023	1,457,032.60
Josey Land Sale		13,115,000.00
Funds Moved from 645, 646, 647	LISDAC, BA 2020 05 665	997,638.35
Funds Moved from 645, 646, 647	LISDAC, BA 2020 05 1845 and 2021 02 1229	3,215,134.97
Interest Earned		<u>2,271,306.49</u>
Land Sale Proceeds		<u><u>74,662,798</u></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	22,437,558.00	22,437,558	-	-	-	100%
Landsale Commissions	Landsale Commissions	2,714,387.44	1,691,282	1,013,105	-	10,000	62%
F056	LISD Admin Ctr Phase II (Thrift City)	8,948,857.88	8,948,858	-	-	-	100%
F062	Parking Lot Expansion and Renovation	1,000,000.00	526,316	306,003	9,942	157,740	53%
F066	Westside Aquatic Center	3,500,000.00	2,970,468	365,643	58,183	105,706	85%
F068	Bus Barn Construction	75,000.00	28,235	-	6,050	40,715	38%
F070	Overhead Basketball Goals	400,000.00	172,415	157,012	14,513	56,061	43%
F071	Cheer Locker Room Renovations	1,100,000.00	676,686	189,453	70,701	163,160	62%
F072	Auditorium Sound Booth Renovations	253,103.00	125,495	87,040	75	40,493	50%
F073	New Band Towers	1,840,000.01	218,994	1,439,348	170,681	10,978	12%
F051	Press Box Replacements - 2 Campuses	2,714,000.00	1,000	1,194,135	1,518,724	141	0%
FLSR	Land Sale Reclass	5,151,075.10	5,151,075	-	-	-	100%
TRF	TRF Out to Payroll & Abernathy Invoices	381,841.50	-	381,842	-	-	0%
	Uncommitted - Construction	-	-	-	-	-	0%
	Land Sale Proceeds and Interest Earned	24,146,975.09	-	-	-	24,146,975	0%
Total Land Sales		74,662,798	42,948,382	5,133,579	1,848,868	24,731,969	

Lewisville Independent School District
Monthly Investment Report
 August 1, 2024 - August 31, 2024

Portfolio Summary Management Report

<u>LISD Operating Funds</u>			
Portfolio as of 07/31/24:		Portfolio as of 08/31/24:	
Beginning Book Value	\$ 1,142,290,723	Ending Book Value	\$ 945,563,482
Beginning Market Value	\$ 1,142,669,699	Ending Market Value	\$ 946,374,592
		Investment Income for the period	\$ 4,576,510
		Unrealized Gain/Loss	\$ 811,110
WAM at Beginning Period Date ¹	80	WAM at Ending Period Date ¹	84
		Change in Market Value ²	\$ (196,295,107)
		Average Yield to Maturity for period	5.235%
		Average Yield 180-Day Treasury Bill for period	4.925%

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

