



Discussion Item

Date: October 20, 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 August 31, 2025.
- The Bond Report is attached reflecting transactions through August 31, 2025.
- The Land Sale Report is attached reflecting transactions through August 31, 2025.
- The Monthly Investment Summary is attached reporting investment activity for the month ended August 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 Twelfth Month Ended August 31, 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	\$ 443,179,866	\$ (1,977,896)
State Revenue	103,327,301	-	\$ 103,327,301	86,374,036	(16,953,265)
Federal Revenue	8,105,000	-	\$ 8,105,000	8,642,491	537,491
Other Financing Sources	-	-	\$ -	3,610,043	3,610,043
Total General Fund Revenues	556,590,063	-	556,590,063	541,806,436	(14,783,627)
11 Instruction	328,920,535	(2,760,000)	326,160,535	316,852,287	9,308,248
12 Instruction Resources & Media Services	6,657,259	30,000	6,687,259	6,519,133	168,127
13 Curriculum & Instructional Staff Development	2,616,986	(30,000)	2,586,986	2,132,137	454,849
21 Instructional Leadership	12,351,010	(80,000)	12,271,010	11,566,716	704,294
23 School Administration	33,990,292	827,000	34,817,292	34,650,486	166,806
31 Guidance and Counseling	27,155,055	240,000	27,395,055	27,022,796	372,259
32 Social Work Services	642,948	7,000	649,948	601,985	47,963
33 Health Services	6,934,064	280,000	7,214,064	6,911,034	303,030
34 Pupil Transportation	16,402,626	3,060,000	19,462,626	17,114,350	2,348,276
35 Food Services	76,261	50,000	126,261	101,608	24,653
36 Co-Curricular Activities	11,566,461	(100,000)	11,466,461	11,383,521	82,940
41 General Administration	12,547,819	22,000	12,569,819	10,758,123	1,811,696
51 Plant Maintenance & Operation	53,900,178	(900,000)	53,000,178	49,311,865	3,688,313
52 Security & Monitoring	10,451,351	(400,000)	10,051,351	9,172,722	878,628
53 Data Processing Services	12,191,613	91,000	12,282,613	11,124,988	1,157,624
61 Community Services	6,747,561	373,000	7,120,561	5,484,011	1,636,551
71 Debt Service	-	4,200,000	4,200,000	-	4,200,000
81 Facilities Acquisition & Construction	-	400,000	400,000	273,523	126,477
91 Contracted Inst Services	12,879,209	-	12,879,209	12,831,128	48,081
93 Member District Shared Services	210,000	10,000	220,000	220,000	-
95 Alternative Education Program	59,500	-	59,500	36,625	22,875
99 Other Intergovernmental Charges	4,800,000	-	4,800,000	4,438,681	361,319
00 Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	561,100,727	5,320,000	566,420,727	538,507,718	27,913,010
00 Transfers In	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (4,510,664)	\$ (5,320,000)	\$ (9,830,664)	\$ 3,298,718	\$ 13,129,383
<u>Expenditures by Object</u>					
6100 Payroll Costs	438,008,088	5,019,208	443,027,296	433,687,185	9,340,111
6200 Purchased & Contracted Services	78,848,646	1,442,193	80,290,839	67,342,632	12,948,207
6224 Recapture Payment	12,879,209	-	12,879,209	12,831,128	48,081
6300 Supplies & Materials	17,820,754	(3,415,773)	14,404,982	11,227,693	3,177,289
6400 Other Operating Expenditures	13,138,530	251,459	13,389,989	12,098,220	1,291,769
6500 Debt Service	-	483,885	483,885	-	483,885
6600 Capital Outlay	405,500	1,539,028	1,944,528	1,320,860	623,668
8911 Operating Transfers Out	-	-	-	-	-
Total General Fund Expenditures	561,100,727	5,320,000	566,420,727	538,507,718	27,913,010
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (4,510,664)	\$ (5,320,000)	\$ (9,830,664)	\$ 3,298,718	\$ 13,129,383

Lewisville Independent School District
Budget - Revenue and Expenditure Summary - UNAUDITED
For the Twelfth Month Ended August 31, 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	\$ 10,500,778	\$ (1,176,976)
State Revenue	101,938	-	101,938	197,579	95,641
Federal Revenue	14,846,173	-	14,846,173	10,977,471	(3,868,702)
Operating Transfers In	-	-	\$ -	-	-
Total Child Nutrition Revenues	26,625,865	-	26,625,865	21,675,828	(4,950,037)
Food Service	26,554,594	2,816,991	29,371,585	23,748,015	5,623,570
Plant Maintenance & Operation	71,271	10,000	81,271	79,810	1,461
Total Child Nutrition Expenditures	26,625,865	2,826,991	29,452,856	23,827,825	5,625,031
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (2,826,991)	\$ (2,826,991)	\$ (2,151,997)	\$ 674,994
<u>Expenditures by Object</u>					
6100 Payroll Costs	12,143,783	1,097,684	13,241,467	11,673,249	1,568,218
6200 Purchased & Contracted Services	11,986,104	40,532	12,026,636	11,216,501	810,135
6300 Supplies & Materials	1,911,721	20,491	1,932,212	61,667	1,870,546
6400 Other Operating Expenditures	84,257	27,185	111,442	41,994	69,448
6600 Capital Outlay	500,000	1,641,099	2,141,099	834,414	1,306,684
Total General Fund Expenditures	26,625,865	2,826,991	29,452,856	23,827,825	5,625,031
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (2,826,991)	\$ (2,826,991)	\$ (2,151,997)	\$ 674,994
<u>Debt Service Fund 599</u>					
Local Revenue	\$ 216,920,864	\$ 3,000,000	\$ 219,920,864	\$ 216,531,182	\$ (3,389,682)
State Revenue	6,583,224	6,000,000	12,583,224	12,071,851	(511,373)
Federal Revenue	-	-	\$ -	-	-
Other Financing Sources	-	-	\$ -	16,713	16,713
Total Debt Service Revenues	223,504,088	9,000,000	232,504,088	228,619,746	(3,884,342)
Debt Service	223,504,088	9,000,000	232,504,088	229,319,107	3,184,981
Other Financing Uses	-	-	-	-	-
Total Debt Service Expenditures	223,504,088	9,000,000	232,504,088	229,319,107	3,184,981
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ (699,360)	\$ (699,360)
<u>Expenditures by Object</u>					
6400 Other Operating Expenditures	-	-	-	-	-
6500 Debt Service	223,504,088	9,000,000	232,504,088	229,319,107	3,184,981
Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	223,504,088	9,000,000	232,504,088	229,319,107	3,184,981
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ (699,360)	\$ (699,360)
<u>Capital Project Funds 6xx</u>					
Local Revenue	\$ -	\$ 338,449,706	338,449,706	338,449,706	0
Federal Revenue	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Capital Project Funds Revenue	-	338,449,706	338,449,706	338,449,706	0
Facilities Acquisition & Construction	665,120,154	337,885,299	1,003,005,454	160,318,480	842,686,973
Total Capital Project Funds Expenditures	665,120,154	337,885,299	1,003,005,454	160,318,480	842,686,973
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (665,120,154)	\$ 564,407	\$ (664,555,748)	\$ 178,131,226	\$ (842,686,973)

**Lewisville Independent School District
Federal Grants, Nonmajor and Other Funds
Budget and Expenditures Summary - UNAUDITED
Year to Date as of August 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>
7/1/23 - 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	4,527,678	2,122,302
1/5/24 - 9/30/24	211	Title 1 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	9,685,895	382,075
8/15/24 - 9/30/25	225	IDEA Part B Preschool	194,792	194,792	-
7/1/24 - 8/15/25	244	24-25 Perkins V: Strengthening CTE for 21st	476,623	475,938	685
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	859,565	1,015,654
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	990,108	231,818
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	151,317	124,746
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 Academica Enrichment	467,362	463,627	3,735
7/1/24 - 9/30/25	289	Title IV, Part A-Student Support and Academica Enrichment	433,963	335,984	97,979
<u>Non-Governmental Funds</u>					
9/1/24 - 8/31/25	288	JROTC	86,414	40,528	45,886
9/1/24 - 8/31/25	410	Instructional Materials Allotment	3,011,187	1,591,598	1,419,589
1/23/23 - 4/30/25	429	School Safety Standards	2,074,011	2,032,916	41,095
6/4/24 - 8/31/25	429	Safe Cycle 2	1,637,874	801,205	836,669
9/1/24 - 8/31/25	461	Campus Activity Funds	11,714,809	5,126,842	6,587,967
9/1/24 - 8/31/25	488	Lewisville Education Foundation	266,168	156,945	109,223
9/1/24 - 8/31/25	493	Castle Hills Foundation	614,720	369,450	245,270
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	1,277,535	297,540
9/1/24 - 8/31/25		Other Funds *	333,139	188,708	144,431
			<u>\$ 62,280,175</u>	<u>\$ 45,993,101</u>	<u>\$ 16,287,073</u>

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



**2017 BOND AUTHORIZATION SUMMARY
MONTH ENDING AUGUST 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	\$ 22,219,851
Apple Residual	4,388,523
TRS On-Behalf	1,188
Other Revenue Received	338,885
Federal Revenue	996,131
Total Resources	\$ 765,494,578

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	-	-	-	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/EX	Renovations for Academies	6,487,549	2,007,218	2,007,218	-	-	-	100%
F007	Playground Replacements - 6 Campuses	1,336,882	1,243,729	1,125,795	12,120	-	117,934	91%
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	-	-	-	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	-	-	-	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	-	-	-	100%
F015	Exterior Lighting - 23 Campuses	2,407,444	1,753,265	1,753,265	-	-	-	100%
F016	Restroom Renovations - 8 Campuses	6,510,363	5,759,765	5,759,765	-	-	-	100%
F017, T105/ST	Comm & Network Access - 6 Campuses	693,000	315,775	310,053	55,102	-	5,722	98%
F018	Construction Project Management (CPMT, 0000, 00SS)	-	5,159,566	5,156,864	1,216	-	2,702	100%
F019	New Hedrick Middle School	64,599,995	59,202,791	59,202,791	-	-	-	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	-	-	-	100%
F027	College Street Renovations	3,268,714	6,293,748	6,293,748	-	-	-	100%
F028	Campus Support Renovations	623,186	12,377	12,377	-	-	-	100%
F029	Hebron HS Multi-Purpose Facility	29,552,408	25,280,000	25,280,000	-	-	-	100%

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year	Current Year	Budget Available	% of Project Completion
					Expenditures to Date	Encumbrances to Date		
F030	Hebron HS New Indoor Athletic	4,976,949	4,424,504	4,424,504	-	-	-	100%
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	-	1,050,639	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	-	-	-	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	-	-	-	100%
F041	FMHS 20 Year Refresh	-	34,196,566	34,088,565	126,745	-	108,001	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	738,031	3,195	-	126,595	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	-	-	-	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	9,385,295	9,372,318	260,167	-	12,977	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	-	-	-	100%
F054	HS Music Additions / Renovations - 5 Campuses	11,420,411	16,102,957	15,269,177	18,408	-	833,780	95%
F055	Black Box Theater Additions - 2	10,384,513	12,452,721	12,134,667	-	-	318,054	97%
F057	Homestead ES 20 Year Refresh	-	9,431,899	9,431,899	-	-	-	100%
F058	Southridge ES 20 Year Refresh	-	9,575,938	9,569,436	-	-	6,502	100%
F059	Wellington ES 20 Year Refresh	-	10,739,062	10,712,773	105,349	-	26,289	100%
F060	Dale Jackson Career Center Renovation	4,965,752	5,295,784	5,292,884	-	-	2,900	100%
F061	Electrical Replacements - 3 Campuses	3,401,679	2,585,154	1,904,103	-	-	681,050	74%
F062	Parking Lot Expansion & Renovations	-	983,296	983,296	-	-	-	100%
F063/00	MS Stem Signage & Graphics	-	30,000	-	-	-	30,000	0%
F064	Bluebonnet ES 20 Year Refresh	-	10,523,888	10,316,690	-	-	207,198	98%
F065	TECC - E Addition	11,785,457	17,182,163	15,933,068	10,388,836	-	1,249,095	93%
F067	The Colony High School Multi-Purpose	31,916,601	42,578,762	42,372,169	1,804,780	-	206,593	100%
F069	Food Service Renovation & Equipment	-	268,504	123,323	30,810	-	145,181	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/SC/ST	Phase 3 - Security Cameras (SC, ST)	3,300,000	3,267,669	3,267,669	-	-	-	100%
T100, T115, T120/ST	District Wide Phone System Replacement (SSTP)	5,177,000	3,778,065	3,778,065	-	-	-	0%
Sub-Object IL	Instructional Learning (multiple projects)	48,220,718	46,945,063	46,945,063	-	-	-	100%
Sub-Object PS	Program Specific Instruction & Operational	11,174,150	15,707,280	10,483,677	-	-	5,223,603	67%
Sub-Object TE	Classroom Technology/Facilities (T100, T105, T700)	6,482,004	5,979,797	5,979,797	-	-	-	100%
Sub-Object NI	Network & Infrastructure (multiple projects)	30,739,031	33,965,307	33,965,127	2,637,405	-	180	100%
Sub-Object CP	Campus Sound and Paging System	2,500,000	2,044,217	2,016,268	-	-	27,949	99%
Project TERP/EA	iSphere Integration Partners	-	1,464,262	1,273,981	424,012	-	190,281	87%
No Project #	District Wide Emergency Notification System	440,828	-	-	-	-	-	-
	Rounding for Bond	6,021	-	-	-	-	-	-
0000-6499	Uncommitted - Construction	-	3,851,169	277,471	191,670	-	3,573,698	-
	Uncommitted - Technology	-	-	-	-	-	-	-
	Interest Earned - Construction Management & Payroll	-	10,710,981	-	-	-	10,710,981	-
Total \$737.5 Million Bond		737,550,000	765,494,578	740,525,444	16,076,334	-	24,969,134	



**2023 BOND AUTHORIZATION SUMMARY
MONTH ENDING AUGUST 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	\$	 39,381,677
Apple Residual	\$	3,288,813
TRS On-Behalf	\$	129,908
Total Resources	\$	862,800,398

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	4,041,120	196,344	196,344	-	3,844,776	5%
AB02	Fine Arts- LHS Harmon Black Box Theatre Conversion	3,360,000	3,360,000	128,643	128,643	-	3,231,358	4%
AB03	Purchase - Fine Arts - (10) Box Trucks	1,680,000	1,701,243	461,766	461,766	-	1,239,476	27%
AB04	Purchase - Fine Arts - Music Instrument Replacements	5,572,564	5,572,564	2,433,457	2,105,428	-	3,139,107	44%
F018	Construction Project Management	-	-	-	-	-	-	0%
FB01	Elementary School Furniture Replacements (8 campuses)	7,392,000	9,907,548	8,406,038	1,734,718	-	1,501,510	85%
FB02	Middle School Furniture Replacements (8 campuses)	15,769,600	13,254,052	13,132,325	4,527,774	-	121,726	99%
FB03	Arbor Creek MS Interior Bleacher Replacement	219,600	219,600	132,986	127,243	-	86,614	61%
FB04	Year 1 Flooring Replacements	2,595,435	2,618,410	2,308,919	159,791	-	309,492	88%
FB05	Year 1 Casework Replacements (Arbor Creek, Garden Ridge, Lamar, Morningside)	2,773,784	2,750,809	2,613,026	767,648	-	137,783	95%
FB06	Year 1 Marquee Replacements (Garden Ridge, Lamar, Old Settlers)	100,800	210,800	7,190	4,699	-	203,610	3%
FB07	Year 1 Playgrounds and shade structures	4,605,840	5,594,721	3,831,767	599,112	-	1,762,955	68%
FB08	All High School Track and Field Event Lighting	2,419,200	2,419,200	2,138,127	2,031,261	-	281,073	88%
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	1,734,816	1,734,816	-	3,501,184	33%
FB11	Castle Hills ES 20 Year Life Cycle Maintenance	14,769,649	14,769,649	6,724,047	6,724,047	-	8,045,602	46%
FB12	Central ES Partial 20 Year Life Cycle Maintenance	21,300,228	21,300,228	2,666,745	2,666,745	-	18,633,483	13%
FB13	Degan ES Partial 20 Year Life Cycle Maintenance	7,482,661	7,482,661	6,148,148	6,148,148	-	1,334,513	82%
FB14	Liberty ES 20 Year Life Cycle Maintenance	17,403,203	17,403,203	7,074,893	7,074,893	-	10,328,310	41%
FB15	Creek Valley Middle School 20 Year Life Cycle Maintenance	26,150,767	25,436,886	10,800,502	10,136,377	-	14,636,384	42%
FB16	Downing Middle School 20 Year Life Cycle Maintenance	26,739,229	26,739,229	1,131,320	451,382	-	25,607,909	4%
FB17	Durham Middle School 20 Year Life Cycle Maintenance	26,232,972	26,232,972	9,669,265	9,005,140	-	16,563,707	37%
FB18	Flower Mound HS Phase-2 20 Year Life Cycle Maintenance	4,880,525	24,402,626	2,877,501	2,877,501	-	21,525,125	12%
FB19	Hebron HS Phase-2 20 Year Life Cycle Maintenance	6,501,022	32,505,108	10,253,434	10,253,434	-	22,251,674	32%
FB20	Lewisville Learning Center 20 Year Life Cycle Maintenance	10,334,070	10,334,070	406,664	406,664	-	9,927,406	4%
FB21	Marcus High School Partial 20 Year Life Cycle Maintenance	61,238,725	61,238,725	9,018,772	8,800,991	-	52,219,953	15%
FB22	The Colony High School Partial 20 Year Life Cycle Maint	67,965,694	67,965,694	5,666,521	5,422,865	-	62,299,173	8%
FB23	New Transportation Center	14,640,000	16,520,000	1,196,643	1,196,643	-	15,323,357	7%
FB24	Year 1 Roofing	9,164,196	9,164,196	5,357,504	5,357,504	-	3,806,692	58%
FB25	Year 1 Electrical Upgrades	725,647	2,920,049	152,043	152,043	-	2,768,006	5%
FB26	Year 1 Elevator Renovations (Arbor Creek, Huffines)	58,560	292,800	266,754	266,754	-	26,046	91%
FB27	Year 1 Fire Alarm Upgrades (Lamar, LHS Harmon)	1,209,043	1,209,043	855,702	855,702	-	353,341	71%

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	745,065	3,523,726	10,400	10,400	-	3,513,326	0%
FB29	Owen ES Renovations	1,336,352	-	-	-	-	-	0%
FB30	Doors and Hardware Replacements	651,137	3,201,594	2,624,374	2,624,374	-	577,220	82%
FB31	LHS Renovations	684,326	3,421,630	1,363,992	1,363,992	-	2,057,638	40%
FB32	McAuliffe Renovations	-	1,080,143	-	-	-	1,080,143	0%
FB33	Coyote Ridge ES 20 Year Life Cycle Maintenance and Repair	-	23,848,853	603,376	603,376	-	23,245,477	3%
FB34	Flower Mound ES 20 Year Life Cycle Maintenance and Repair	-	18,965,939	398,882	398,882	-	18,567,057	2%
FB35	Hicks ES 20 Year Life Cycle Maintenance and Repair	-	23,917,935	605,124	605,124	-	23,312,811	3%
FB36	Rockbrook ES 20 Year Life Cycle Maintenance and Repair	-	18,861,901	249,882	249,882	-	18,612,019	1%
FB37	Vickery ES 20 Year Life Cycle Maintenance and Repair	-	16,339,824	216,470	216,470	-	16,123,354	1%
FB38	LHS Killough 20 Year Life Cycle Maintenance and Repair - Main Campus	-	42,299,372	291,866	291,866	-	42,007,506	1%
FB39	Briarhill MS Renovations	-	3,126,709	101,305	101,305	-	3,025,404	3%
FB40	McKamy MS Renovations	-	2,716,424	84,448	84,448	-	2,631,976	3%
FB41	Forestwood MS Renovations	-	1,496,805	44,932	44,932	-	1,451,873	3%
FB42	Year 2 Flooring (Assessment/Txtbook, HHS 9, LHS, Peters Colony)	-	451,211	-	-	-	451,211	0%
FB43	Year 2 Playground (Creekside) and Shade Structures (6 Campuses)	-	570,960	-	-	-	570,960	0%
FB44	Timbercreek ES Marquee	-	39,600	-	-	-	39,600	0%
FB45	DeLay Parking and Sidewalks	-	415,648	-	-	-	415,648	0%
FB46	Year 2 Roofing (Creekside ES, Timbercreek ES)	-	3,151,129	-	-	-	3,151,129	0%
FB47	DeLay Fire Alarm	-	711,743	-	-	-	711,743	0%
FB54	Year 3 Parking Lots and Sidewalks (Degan and Highland Village ES)	-	2,635,967	2,581,600	2,581,600	-	54,367	98%
FB60	Hebron Valley ES 20 Year Life Cycle Maintenance and Repair	-	20,691,699	428,318	428,318	-	20,263,381	2%
MB02	Construction Project Management	-	738,114	618,511	464,116	-	119,603	84%
MB03	Uncommitted - Construction	422,065	-	-	-	-	-	
SB01	LISDAC Security Enhancements, District Wide Doors, and HS Sec. Vestibules	24,913,976	24,913,976	1,181,698	1,181,698	-	23,732,278	5%
SB02	District Wide Generators and Radio System UPS	5,496,960	5,496,960	142,000	142,000	-	5,354,960	3%
SB03	District Wide Security Upgrades	12,607,680	12,607,680	259,515	259,515	-	12,348,165	2%
SB04	Traffic Signal at Hebron High School	604,800	604,800	52,950	52,950	-	551,850	9%
SB05	Purchase - Weapon Detection Scanners (MS and HS)	16,800,000	16,800,000	1,362,482	1,362,482	-	15,437,518	8%
SB06	Campus Sound/Paging	380,000	950,000	171,792	171,792	-	778,208	18%
SB07	District Wide Safety/Security Technology - Critical Comms & Video Storage	11,050,000	27,125,000	5,418,901	3,941,551	-	21,706,099	20%
TB01	Technology - Classroom Infrastructure	3,100,000	7,750,000	3,602,422	3,602,422	-	4,147,578	46%
TB02	Technology - Network Infrastructure	11,500,000	31,550,000	5,781,638	4,156,407	-	25,768,362	18%
TC01	Instructional Learning Devices	40,425,385	62,686,385	26,401,245	13,752,560	-	36,285,140	42%
TC02	Enterprise Applications	10,195,000	10,195,000	2,034,725	2,034,725	-	8,160,275	20%
0000-W5	2025 Bond Sale - Fund 656 & Interest Revenue	300,000,000	38,176,141	-	-	-	38,176,141	
MO 61	Construction Project Management - Payroll	-	2,409,204	2,750,017	1,933,297	-	(340,813)	
Total \$1.030 Billion Bond		820,000,000	862,800,398	177,174,728	135,036,561	-	685,625,669	



**2024 BOND AUTHORIZATION SUMMARY
MONTH ENDING AUGUST 31, 2025**

\$101,834,000 MILLION BOND AUTHORIZATION

Fund 661 2024 Bond Series Proceeds	\$ 101,834,000
Total	\$ 101,834,000
Interest Earned	\$ 5,380,368
TRS On-Behalf	\$ 8,661
Total Resources	\$ 107,223,029

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</u>	Aquatic Center East 20-Year Life Cycle Maintenance and Repair	-	15,564,866	1,844,091	1,844,091	-	13,720,775	12%
<u>AN02</u>	Aquatic Center West - Video Scoreboard, Small Pool Liner, Bulkhead Surfacing	-	684,839	36,600	36,600	-	648,239	5%
<u>AR01</u>	All High Schools - Turf Baseball Fields	-	12,444,000	3,735,056	3,735,056	-	8,708,944	30%
<u>AR02</u>	All High Schools - Turf Softball Fields (Except TCHS)	-	6,441,600	1,959,851	1,959,851	-	4,481,749	30%
<u>AR03</u>	All High Schools - Turf One Practice Field per Campus	-	9,516,000	266,875	266,875	-	9,249,125	3%
<u>AR04</u>	All High Schools - Baseball and Softball Field Lighting Upgrades (Except TCHS SB)	-	2,409,440	22,250	22,250	-	2,387,190	1%
<u>AR05</u>	Middle School Game Field Turf (Griffin, Harmon, Shadow Ridge)	-	5,709,600	112,550	112,550	-	5,597,050	2%
<u>AR06</u>	Year 1 Track Replacements (Downing MS, Harmon, Shadow Ridge MS)	-	1,559,280	38,600	38,600	-	1,520,680	2%
<u>AR07</u>	Year 1 Tennis Court Resurfacing (Flower Mound HS, Marcus HS, The Colony HS)	-	806,400	257,841	257,841	-	548,560	32%
<u>AR08</u>	Hebron High School 2003 Field House 20-Year Life Cycle Maintenance and Repair	-	4,262,630	93,956	93,956	-	4,168,674	2%
<u>AR09</u>	Hebron High School Baseball and Softball Field Renovations	-	2,644,000	8,210	8,210	-	2,635,790	0%
<u>AR10</u>	Flower Mound HS Baseball and Softball Locker Room Addition	-	5,749,920	151,798	151,798	-	5,598,122	3%
<u>AR11</u>	Forestwood Middle School Track Replacement	-	2,562,000	26,779	26,779	-	2,535,221	1%
<u>AR12</u>	Lewisville HS Baseball Concessions Replacement and Restroom Renovations	-	1,537,200	13,281	13,281	-	1,523,919	1%
<u>AR13</u>	Lewisville HS Boys Track Locker Room 20-Year Life Cycle Maintenance and Repair	-	1,161,072	10,032	10,032	-	1,151,040	1%
<u>AR14</u>	Lewisville HS Indoor Athletic Center Upgrades	-	1,418,733	12,258	12,258	-	1,406,475	1%
<u>AR15</u>	Marcus HS Baseball Locker Room Addition	-	2,174,040	57,395	57,395	-	2,116,645	3%
<u>AR16</u>	The Colony HS Indoor Athletic Center Upgrades	-	1,185,840	-	-	-	1,185,840	0%
<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 Col	-	5,376,000	1,037,399	1,037,399	-	4,338,601	19%
<u>AS03</u>	Year 1 Football Stadium Scoreboards (Flower Mound HS, Hebron HS, Lewisville H	-	1,186,400	1,137,355	1,137,355	-	49,045	96%
<u>AS04</u>	Flower Mound Stadium 20-Year Life Cycle Maintenance and Repair	-	4,895,117	1,954,091	1,954,091	-	2,941,026	40%
<u>AS05</u>	Hebron High School Stadium 20-Year Life Cycle Maintenance and Repair	-	4,895,117	2,195,418	2,195,418	-	2,699,699	45%
0000 - SO W5	Interest Revenue	-	5,238,177	-	-	-	5,238,177	
MB04	Interest Transferred to Constr. Project Management (LEGAL)	-	30,801	28,333	28,333	-	2,467	
0000 - MO 61	Construction Management and Payroll	-	122,389	122,389	113,089	-	-	
Total \$101,834,000 Million Bond		-	107,223,029	15,122,407	15,113,106	-	92,100,622	



LAND SALE SUMMARY
MONTH ENDING AUGUST 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
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	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		3,480,457
Land Sale Proceeds		<u>76,600,465</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	1,159	-	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	-	-	167,682	83%
F066	Westside Aquatic Center	3,500,000	3,346,919	10,809	-	153,081	96%
F068	Bus Barn Construction	75,000	28,235	-	-	46,765	38%
F070	Overhead Basketball Goals	400,000	329,427	-	-	70,573	82%
F071	Cheer Locker Room Renovations	1,100,000	866,139	-	-	233,861	79%
F072	Auditorium Sound Booth Renovations	253,103	212,535	-	-	40,568	84%
F073	New Band Towers	1,840,000	1,682,640	24,298	-	157,360	91%
F051	Press Box Replacements - 2 Campuses	2,730,698	2,700,866	1,505,731	(153,173)	183,005	99%
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	69,247	69,247	69,247	-	-	100%
AB01	Fine Arts - LHS Scene Shop Addition and Band Lot Renos.	2,800,000	-	-	-	2,800,000	0%
AB02	Fine Arts - LHS Harmon Black Box Theatre Conversion	1,170,000	-	-	-	1,170,000	0%
AB08	Hebron High School Fieldhouse Renovation	5,400,000	-	-	-	5,400,000	0%
SB04	Traffic Signal at Hebron High School	298,000	-	-	-	298,000	0%
	Library Books - Budget Officer 840	4,559,000	59,492	59,492	-	4,499,508	1%
FB18	Flower Mound HS 20-Year Life Cycle	965,000	-	-	-	965,000	0%
TRF	TRF Out to Payroll & Abernathy Invoices	762,999	483,725	482,398	-	279,274	63%
	Uncommitted - Construction	-	-	-	-	-	0%
	Land Sale Proceeds and Interest Earned	8,845,472	-	-	-	8,845,472	0%
Total Land Sales		76,600,465	51,433,489	2,152,152	(153,173)	25,320,149	

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

Portfolio Summary Management Report

<u>LISD Operating Funds</u>			
Portfolio as of 07/31/25:		Portfolio as of 08/31/25:	
Beginning Book Value	\$ 1,405,818,083	Ending Book Value	\$ 1,130,714,700
Beginning Market Value	\$ 1,405,960,194	Ending Market Value	\$ 1,132,300,487
		Investment Income for the period	\$ 4,692,829
		Unrealized Gain/Loss	\$ 1,585,787
WAM at Beginning Period Date ¹	27	WAM at Ending Period Date ¹	26
		Change in Market Value ²	\$ (273,659,707)
	Average Yield to Maturity for period	4.382%	
	Average Yield 180-Day Treasury Bill for period	4.078%	

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

