



Discussion Item

Date: November 11, 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 September 30, 2024.
- The Bond Report is attached reflecting transactions through September 30, 2024.
- The Land Sale Report is attached reflecting transactions through September 30, 2024.
- The Monthly Investment Summary is attached reporting investment activity for the month ended September 30, 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 First Month Ended September 30, 2024

| | Original Budget | Amendments/ Transfers | Revised Budget | Revenue/ Expenditures | Variance with Budget Positive (Negative) |
|--------------------------------------------------------------|-----------------|--------------------------|-------------------|--------------------------|------------------------------------------------|
| General Fund 199 | | | | | |
| Local Revenue | \$ 445,157,762 | \$ - | \$ 445,157,762 | \$ 2,373,923 | \$ (442,783,839) |
| State Revenue | 103,327,301 | - | 103,327,301 | 22,152,660 | (81,174,641) |
| Federal Revenue | 8,105,000 | - | 8,105,000 | 1,003,161 | (7,101,839) |
| Other Financing Sources | - | - | - | 24,077 | 24,077 |
| Total General Fund Revenues | 556,590,063 | - | 556,590,063 | 25,553,821 | (531,036,242) |
| 11 Instruction | 328,920,535 | - | 328,920,535 | 25,713,184 | 303,207,351 |
| 12 Instruction Resources & Media Services | 6,657,259 | - | 6,657,259 | 536,593 | 6,120,666 |
| 13 Curriculum & Instructional Staff Development | 2,616,986 | - | 2,616,986 | 153,441 | 2,463,545 |
| 21 Instructional Leadership | 12,351,010 | - | 12,351,010 | 978,249 | 11,372,760 |
| 23 School Administration | 33,990,292 | - | 33,990,292 | 2,927,927 | 31,062,365 |
| 31 Guidance and Counseling | 27,155,055 | - | 27,155,055 | 2,271,664 | 24,883,391 |
| 32 Social Work Services | 642,948 | - | 642,948 | 52,413 | 590,535 |
| 33 Health Services | 6,934,064 | - | 6,934,064 | 555,755 | 6,378,309 |
| 34 Pupil Transportation | 16,402,626 | - | 16,402,626 | 63,869 | 16,338,757 |
| 35 Food Services | 76,261 | - | 76,261 | - | 76,261 |
| 36 Co-Curricular Activities | 11,566,461 | - | 11,566,461 | 798,110 | 10,768,351 |
| 41 General Administration | 12,547,819 | - | 12,547,819 | 1,476,967 | 11,070,852 |
| 51 Plant Maintenance & Operation | 53,900,178 | - | 53,900,178 | 9,029,199 | 44,870,979 |
| 52 Security & Monitoring | 10,451,351 | - | 10,451,351 | 718,119 | 9,733,231 |
| 53 Data Processing Services | 12,191,613 | - | 12,191,613 | 1,164,066 | 11,027,547 |
| 61 Community Services | 6,747,561 | - | 6,747,561 | 888,425 | 5,859,136 |
| 71 Debt Service | - | - | - | - | - |
| 81 Facilities Acquisition & Construction | - | - | - | - | - |
| 91 Contracted Inst Services | 12,879,209 | - | 12,879,209 | - | 12,879,209 |
| 93 Member District Shared Services | 210,000 | - | 210,000 | - | 210,000 |
| 95 Alternative Education Program | 59,500 | - | 59,500 | 2,875 | 56,625 |
| 99 Other Intergovernmental Charges | 4,800,000 | - | 4,800,000 | 1,051,960 | 3,748,040 |
| 00 Other Financing Uses | - | - | - | - | - |
| Total General Fund Expenditures | 561,100,727 | - | 561,100,727 | 48,382,816 | 512,717,912 |
| 00 Transfers In | - | - | - | - | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ (4,510,664) | \$ - | \$ (4,510,664) | \$ (22,828,995) | \$ (18,318,331) |
| Expenditures by Object | | | | | |
| 6100 Payroll Costs | 438,008,088 | - | 438,008,088 | 34,991,007 | 403,017,081 |
| 6200 Purchased & Contracted Services | 78,848,646 | - | 78,848,646 | 5,409,008 | 73,439,638 |
| 6224 Recapture Payment | 12,879,209 | - | 12,879,209 | - | 12,879,209 |
| 6300 Supplies & Materials | 17,820,754 | - | 17,820,754 | 572,061 | 17,248,693 |
| 6400 Other Operating Expenditures | 13,138,530 | - | 13,138,530 | 7,410,739 | 5,727,791 |
| 6500 Debt Service | - | - | - | - | - |
| 6600 Capital Outlay | 405,500 | - | 405,500 | - | 405,500 |
| 8911 Operating Transfers Out | - | - | - | - | - |
| Total General Fund Expenditures | 561,100,727 | - | 561,100,727 | 48,382,816 | 512,717,912 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ (4,510,664) | \$ - | \$ (4,510,664) | \$ (22,828,995) | \$ (18,318,331) |

Lewisville Independent School District
Budget - Revenue and Expenditure Summary - UNAUDITED
For the First Month Ended September 30, 2024

| | 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 | \$ 2,091,746 | \$ (9,586,008) |
| State Revenue | 101,938 | - | 101,938 | - | (101,938) |
| Federal Revenue | 14,846,173 | - | 14,846,173 | 1,566,668 | (13,279,505) |
| Operating Transfers In | - | - | - | - | - |
| Total Child Nutrition Revenues | <u>26,625,865</u> | <u>-</u> | <u>26,625,865</u> | <u>3,658,414</u> | <u>(22,967,451)</u> |
| Food Service | 26,554,594 | 1,347,196 | 27,901,790 | 760,499 | 27,141,292 |
| Plant Maintenance & Operation | 71,271 | 10,000 | 81,271 | 99 | 81,172 |
| Total Child Nutrition Expenditures | <u>26,625,865</u> | <u>1,357,196</u> | <u>27,983,061</u> | <u>760,598</u> | <u>27,222,463</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ -</u> | <u>\$ (1,357,196)</u> | <u>\$ (1,357,196)</u> | <u>\$ 2,897,816</u> | <u>\$ 4,255,012</u> |
| <u>Expenditures by Object</u> | | | | | |
| 6100 Payroll Costs | 12,143,783 | - | 12,143,783 | 354,627 | 11,789,156 |
| 6200 Purchased & Contracted Services | 11,986,104 | 433,817 | 12,419,921 | 401,082 | 12,018,838 |
| 6300 Supplies & Materials | 1,911,721 | 3,025 | 1,914,746 | 4,888 | 1,909,857 |
| 6400 Other Operating Expenditures | 84,257 | 27,185 | 111,442 | - | 111,442 |
| 6600 Capital Outlay | 500,000 | 893,170 | 1,393,170 | - | 1,393,170 |
| Total General Fund Expenditures | <u>26,625,865</u> | <u>1,357,196</u> | <u>27,983,061</u> | <u>760,598</u> | <u>27,222,463</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ -</u> | <u>\$ (1,357,196)</u> | <u>\$ (1,357,196)</u> | <u>\$ 2,897,816</u> | <u>\$ 4,255,012</u> |
| <u>Debt Service Fund 599</u> | | | | | |
| Local Revenue | \$ 212,920,864 | \$ - | \$ 212,920,864 | \$ 199,901 | \$ (212,720,963) |
| State Revenue | 4,000,000 | - | 4,000,000 | 231,842 | (3,768,158) |
| Federal Revenue | 6,583,224 | - | 6,583,224 | - | (6,583,224) |
| Other Financing Sources | - | - | - | - | - |
| Total Debt Service Revenues | <u>223,504,088</u> | <u>-</u> | <u>223,504,088</u> | <u>431,743</u> | <u>(223,072,345)</u> |
| Debt Service | 223,504,088 | - | 223,504,088 | 1,000 | 223,503,088 |
| Other Financing Uses | - | - | - | - | - |
| Total Debt Service Expenditures | <u>223,504,088</u> | <u>-</u> | <u>223,504,088</u> | <u>1,000</u> | <u>223,503,088</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 430,743</u> | <u>\$ 430,743</u> |
| <u>Expenditures by Object</u> | | | | | |
| 6400 Other Operating Expenditures | - | - | - | - | - |
| 6500 Debt Service | 223,504,088 | - | 223,504,088 | 1,000 | 223,503,088 |
| Other Financing Uses | - | - | - | - | - |
| Total General Fund Expenditures | <u>223,504,088</u> | <u>-</u> | <u>223,504,088</u> | <u>1,000</u> | <u>223,503,088</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 430,743</u> | <u>\$ 430,743</u> |
| <u>Capital Project Funds 6xx</u> | | | | | |
| Local Revenue | \$ - | \$ 4,057,228 | 4,057,228 | \$ 4,057,228 | - |
| Federal Revenue | - | - | 0 | - | - |
| Other Financing Sources | - | 102,584,608 | 102,584,608 | 102,584,608 | - |
| Total Capital Project Funds Revenue | <u>-</u> | <u>106,641,836</u> | <u>106,641,836</u> | <u>106,641,836</u> | <u>-</u> |
| Facilities Acquisition & Construction | 560,995,097 | 106,021,610 | 667,016,707 | 8,960,937 | 658,055,770 |
| Total Capital Project Funds Expenditures | <u>560,995,097</u> | <u>106,021,610</u> | <u>667,016,707</u> | <u>8,960,937</u> | <u>658,055,770</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (560,995,097)</u> | <u>\$ 620,226</u> | <u>\$ (560,374,871)</u> | <u>\$ 97,680,899</u> | <u>\$ (658,055,770)</u> |

**Lewisville Independent School District
Federal Grants, Nonmajor and Other Funds
Budget and Expenditures Summary - UNAUDITED
Year to Date as of September 30, 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> |
| 7/1/23 - 9/30/24 | 211 | ESSA Title I Improving Basic Programs | 5,736,388 | 5,102,878 | 633,510 |
| 7/1/24 - 9/30/25 | 211 | ESSA Title I Improving Basic Programs | 5,632,152 | 1,855 | 5,630,297 |
| 1/5/24 - 9/30/24 | 211 | Title I FOCUS School Improvement | 43,204 | 42,881 | 323 |
| 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 | 8,805,926 | 635,857 | 8,170,069 |
| 8/15/24 - 9/30/25 | 225 | IDEA Part B Preschool | 189,394 | 13 | 189,381 |
| 7/1/24-8/15/25 | 244 | 24-25 Perkins V: Strengthening CTE for 21st | 376,138 | 178,367 | 197,771 |
| 7/1/23 - 9/30/24 | 255 | ESEA Title II Part A - Supporting Effective Instruction | 1,723,807 | 1,043,677 | 680,130 |
| 7/1/24 - 9/30/25 | 255 | ESEA Title II Part A - Supporting Effective Instruction | 1,152,050 | 100,000 | 1,052,050 |
| 7/1/23 - 9/30/24 | 263 | Title III Part A - English Language Acquisition/Enhancement | 1,170,269 | 966,572 | 203,697 |
| 7/1/24 - 9/30/25 | 263 | Title III Part A - English Language Acquisition/Enhancement | 981,696 | 15,835 | 965,861 |
| 7/1/23 - 9/30/24 | 263 | Title III Part A - Immigrant | 204,866 | 145,872 | 58,994 |
| 7/1/24 - 9/30/25 | 263 | Title III Part A - Immigrant | 151,478 | - | 151,478 |
| 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 Academics Enrichment | 467,362 | 461,510 | 5,852 |
| 7/1/24 - 9/30/25 | 289 | Title IV, Part A-Student Support and Academics Enrichment | 395,370 | 27,673 | 367,697 |
| <u>Non-Governmental Funds</u> | | | | | |
| 9/1/24 - 8/31/25 | 288 | JROTC | 79,079 | (599) | 79,678 |
| 9/1/24 - 8/31/25 | 410 | Instructional Materials Allotment | 3,061,482 | 70,037 | 2,991,445 |
| 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 |
| 9/1/24 - 8/31/25 | 461 | Campus Activity Funds | 6,482,660 | 202,013 | 6,280,647 |
| 9/1/24 - 8/31/25 | 488 | Lewisville Education Foundation | 184,013 | 5,790 | 178,223 |
| 9/1/24 - 8/31/25 | 493 | Castle Hills Foundation | 118,119 | 2,994 | 115,125 |
| 9/1/24 - 8/31/25 | 497 | The 125 Plan Solution | 279,508 | - | 279,508 |
| 9/1/24 - 8/31/25 | 770 | Workers Compensation | 1,465,075 | 261,413 | 1,203,662 |
| 9/1/24 - 8/31/25 | | Other Funds * | 137,670 | 2,952 | 134,718 |
| | | | <u>\$ 52,333,967</u> | <u>\$ 18,736,678</u> | <u>\$ 33,597,289</u> |

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



**2017 BOND AUTHORIZATION SUMMARY
MONTH ENDING SEPTEMBER 30, 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 | \$ 20,822,246 |
| Apple Residual | 4,388,523 |
| Interest Transferred Out to LISDAC | (245,113) |
| Other Revenue Received | 316,701 |
| Total Resources | \$ 762,832,356 |

| 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 | - | 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 | - | 55,771 | 5,053 | 81% |
| F018 | Construction Project Management (CPMT, 0000, 00SS) | - | 5,166,471 | 5,155,898 | - | 1,309 | 9,264 | 100% |
| F019 | New Hedrick Middle School | 64,599,995 | 59,202,791 | 59,202,791 | - | - | (0) | 100% |
| F020 | Vickery ES Addition | - | 4,874,901 | 4,874,901 | - | - | - | 100% |
| F021 | New Memorial Elementary School | 39,237,029 | 38,028,943 | 38,028,943 | - | - | - | 100% |
| F022 | Central ES 20 Year Refresh | - | 9,913,535 | 9,913,535 | - | - | - | 100% |
| F023 | Degan ES 20 Year Refresh | - | 11,755,723 | 11,755,723 | - | - | - | 100% |
| F024 | Parkway ES 20 Year Refresh | - | 8,925,843 | 8,925,843 | - | - | - | 100% |
| F025 | Timbercreek ES 20 Year Refresh | - | 9,302,123 | 9,302,123 | - | - | - | 100% |
| F026 | LISDOLA Renovations | 3,782,776 | 5,709,828 | 5,709,828 | - | - | (0) | 100% |
| F027 | College Street Renovations | 3,268,714 | 6,293,748 | 6,293,748 | - | - | 0 | 100% |
| F028 | Campus Support Renovations | 623,186 | 12,377 | 12,377 | - | - | (0) | 100% |
| F029 | Hebron HS Multi-Purpose Facility | 29,552,408 | 25,280,000 | 25,280,000 | - | - | (0) | 100% |
| F030 | Hebron HS New Indoor Athletic | 4,976,949 | 4,424,504 | 4,424,504 | - | - | 0 | 100% |

| Project Codes | Project Name | Original Budget | Revised Budget | Bond | Current Year | Current Year | Budget Available | % of Project Completion |
|-----------------------------------|------------------------------------------------------|--------------------|--------------------|-------------------------|----------------------|----------------------|-------------------|-------------------------|
| | | | | Authorized Expenditures | Expenditures to Date | Encumbrances to Date | | |
| F031 | The Colony HS Entry Renovation | 2,734,295 | 2,548,675 | 2,548,675 | - | - | - | 100% |
| F032 | The Colony HS Limited Renovation | - | 2,918,815 | 2,918,815 | - | - | - | 100% |
| F033 | MS Music Additions / Renovations - 8 Campuses | 15,991,138 | 25,701,710 | 24,634,554 | - | 135,008 | 932,149 | 96% |
| F034 | Flooring Replacements - 11 Campuses | 2,505,031 | 2,432,662 | 2,432,662 | - | - | - | 100% |
| F035 | Roofing Replacements - 3 Campuses | 2,770,921 | 2,327,981 | 2,327,981 | - | - | - | 100% |
| F036 | Security Vestibule Renovations | 13,737,998 | 9,230,629 | 9,230,629 | - | - | - | 100% |
| F037 | Valley Ridge 20 Year Refresh | - | 7,609,186 | 7,609,186 | - | - | 0 | 100% |
| F039 | Hebron HS Practice Field Re-Design | 1,450,843 | 4,373,859 | 4,373,859 | - | - | - | 100% |
| F040 | Expansion of Chester Boyd Ag Barn | 693,386 | 655,193 | 655,193 | - | - | 0 | 100% |
| F041 | FMHS 20 Year Refresh | - | 34,103,146 | 33,961,820 | - | 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 | - | 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 | - | 268,603 | 583,585 | 95% |
| F055 | Black Box Theater Additions - 2 | 10,384,513 | 12,452,721 | 12,134,667 | - | 90,796 | 227,258 | 97% |
| F057 | Homestead ES 20 Year Refresh | - | 9,431,899 | 9,431,899 | - | - | 0 | 100% |
| F058 | Southridge ES 20 Year Refresh | - | 9,575,938 | 9,569,436 | - | 1,954 | 4,548 | 100% |
| F059 | Wellington ES 20 Year Refresh | - | 10,739,062 | 10,607,423 | - | 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 | - | 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 | 5,673 | 0% |
| F064 | Bluebonnet ES 20 Year Refresh | - | 10,523,888 | 10,316,690 | - | 5,017 | 202,181 | 98% |
| F065 | TECC - E Addition | 11,785,457 | 16,191,804 | 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 | - | 1,990,302 | 21,072 | 95% |
| F069 | Food Service Renovation & Equipment | - | 138,240 | 92,513 | - | 45,727 | - | 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 | 16,364,587 | 10,483,677 | - | 189,545 | 5,691,365 | 64% |
| 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 | 33,776,270 | 31,327,722 | - | 2,448,040 | 507 | 93% |
| Sub-Object CSPS | Campus Sound and Paging System | 2,500,000 | 2,044,217 | 2,016,268 | - | - | 27,949 | 99% |
| Sub-Object TERP | iSphere Integration Partners | - | 987,075 | 876,129 | 26,160 | 110,947 | - | 89% |
| 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 | - | 9,614,199 | - | - | - | 9,614,199 | 0% |
| Total \$737.5 Million Bond | | 737,550,000 | 762,832,356 | 723,173,610 | 26,160 | 17,317,431 | 22,341,315 | |

0 Variance



**2023 BOND AUTHORIZATION SUMMARY
MONTH ENDING SEPTEMBER 30, 2024**

\$1.030 BILLION BOND AUTHORIZATION

| | | |
|-------------------------------------------|-----------------------|--|
| Fund 655 2023 Bond Series Proceeds | \$ 520,000,000 | |
| Total | \$ 520,000,000 | |
| Interest Earned | \$ 17,170,699 | |
| AJE's | \$ (1,434,028) | |
| FB01 FY 24 Accrual | \$ (1,395,334) | |
| FB02 FY 24 Accrual | - | |
| Other Revenue Received | - | |
| Total Resources | \$ 534,341,337 | |

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 Authorized Expenditures | Current Year Expenditures to Date | Current Year Encumbrances to Date | Budget Available | % of Project Completion |
|---------------|------------------------------------------------------------------------------|---------------------|----------------|------------------------------|-----------------------------------|-----------------------------------|------------------|-------------------------|
| FB01 | Elementary School Furniture Replacements (8 campuses) | 7,392,000 | 6,218,465 | 5,237,292 | - | 2,356,283 | (1,375,110) | 84% |
| FB02 | Middle School Furniture Replacements (8 campuses) | 15,769,600 | 14,113,773 | 7,209,218 | - | 5,986,698 | 917,858 | 51% |
| FB03 | Arbor Creek MS Interior Bleacher Replacement | 219,600 | 219,600 | 5,743 | - | 1,461 | 212,397 | 3% |
| FB04 | Year 1 Flooring Replacements | 2,595,435 | 2,618,539 | 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 | - | 854,647 | 50,655 | 67% |
| FB06 | Year 1 Marquee Replacements (Garden Ridge, Lamar, Old Settlers) | 100,800 | 210,800 | 2,492 | - | 152,179 | 56,129 | 1% |
| FB07 | Year 1 Playgrounds and shade structures | 4,605,840 | 4,605,840 | 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 | - | 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 | - | 302,675 | 25,183,967 | 3% |
| FB16 | Downing Middle School 20 Year Life Cycle Maintenance | 26,739,229 | 26,739,229 | 679,938 | - | 309,925 | 25,749,367 | 3% |
| FB17 | Durham Middle School 20 Year Life Cycle Maintenance | 26,232,972 | 26,232,972 | 664,125 | - | 302,675 | 25,266,172 | 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 | - | 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 | - | 2,287,206 | 65,434,832 | 0% |
| FB23 | New Transportation Center | 14,640,000 | 14,640,000 | - | - | 753,225 | 13,886,775 | 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 | 328,569 | 540 | 1,343,222 | 3,900,773 | 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 | 1,502,350 | 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 | 1,635,231 | 10,000 | 1,931,573 | 7,933,196 | 0% |
| TC01 | Instructional Learning Devices | 40,425,385 | 40,175,385 | 19,589,779 | 6,941,093 | 256,439 | 20,329,167 | 0% |
| TC02 | Enterprise Applications | 10,195,000 | 9,945,000 | 1,051,525 | 1,051,525 | - | 8,893,475 | 0% |
| | Construction Project Management - Payroll | - | 1,401,143 | 954,128 | 137,408 | - | 447,015 | 0% |
| MB02 | Construction Project Management | - | 639,834 | 154,395 | - | 383,577 | 101,862 | 0% |
| MB03 | Uncommitted - Construction | 422,065 | - | - | - | - | - | 0% |
| TC03 | Uncommitted - Technology | - | - | - | - | - | - | 0% |
| | Uncommitted/Interest Earned - Construction Mgmt. & Pyrl. | - | 15,941,787 | - | - | - | 15,941,787 | 0% |
| Total \$1.030 Billion Bond | | 520,000,000 | 534,341,337 | 47,474,372 | 8,165,566 | 28,664,828 | 458,202,138 | |

- Variance



**LAND SALE SUMMARY
MONTH ENDING SEPTEMBER 30, 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 | | 2,403,611.28 |
| Land Sale Proceeds | | 74,795,103 |

| Project Codes | Project Name | Land Sale Budget | Land Sale Authorized Expenditures | Current Year | Current Year | Budget Available | % of Project Completion |
|----------------------------------------|-----------------------------------------|-------------------|-----------------------------------|----------------------|----------------------|-------------------|-------------------------|
| | | | | Expenditures to Date | Encumbrances to Date | | |
| 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% |
| FY 24' Reclass 199 Expenditures to 660 | Object 6629 Buildings | 288,251.97 | 288,252 | - | - | - | 100% |
| FY 24' Reclass 199 Expenditures to 660 | Object 6631 Vehicles | 696,110.62 | 696,111 | - | - | - | 100% |
| FY 24' Reclass 199 Expenditures to 660 | Object 6649 Cap Assets under \$5K | 19,052.84 | 19,053 | - | - | - | 100% |
| FY 24' Reclass 199 Expenditures to 660 | Object 6639 FFE | 576,474.33 | 576,474 | - | - | - | 100% |
| 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 | 455,875.36 | - | 1,328 | 74,034 | 380,514 | 0% |
| | Uncommitted - Construction | - | - | - | - | - | 0% |
| | Land Sale Proceeds and Interest Earned | 22,625,356.26 | - | - | - | 22,625,356 | 0% |
| Total Land Sales | | 74,795,103 | 44,528,272 | 4,753,065 | 1,922,902 | 23,590,864 | |

- Variance

Lewisville Independent School District
Monthly Investment Report
 September 1, 2024 - September 30, 2024

Portfolio Summary Management Report

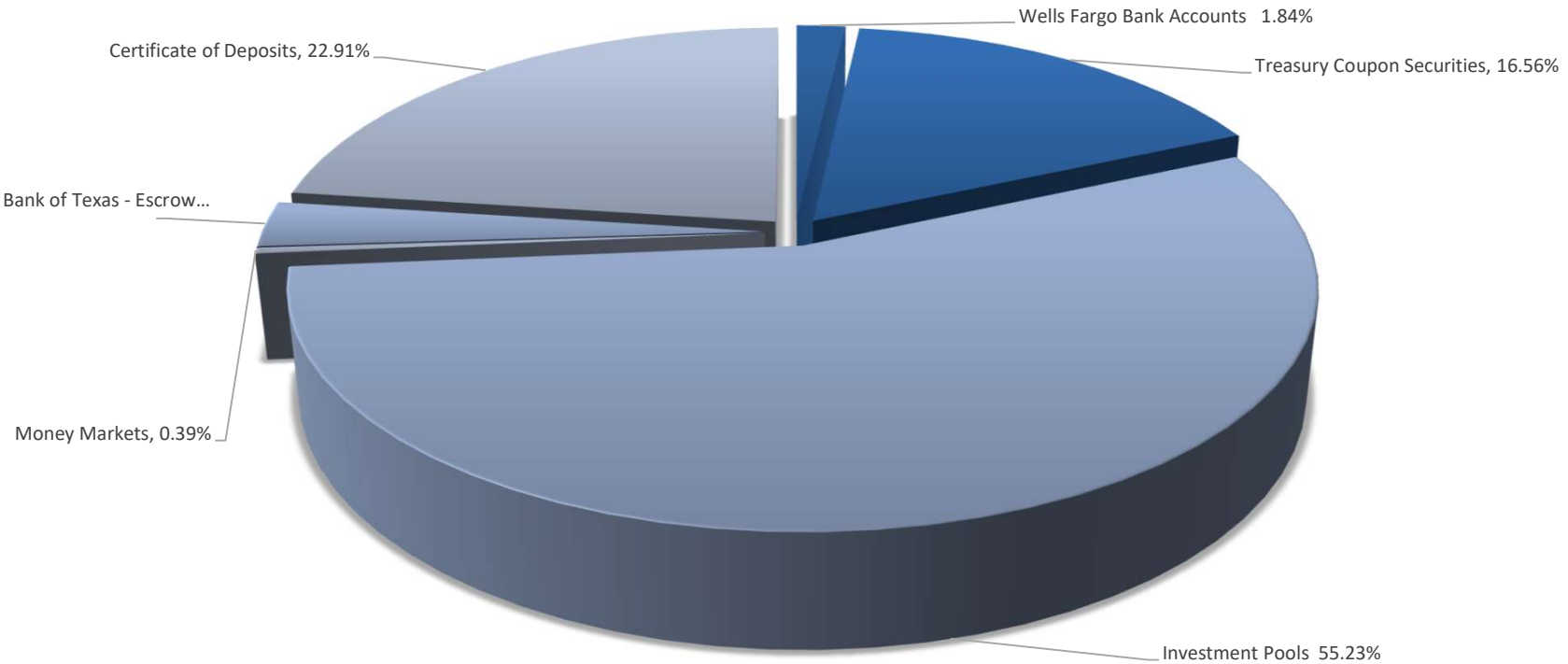
| <u>LISD Operating Funds</u> | | | |
|-------------------------------------------|-------------|-------------------------------------------------------|---------------|
| Portfolio as of 08/31/24: | | Portfolio as of 09/30/24: | |
| Beginning Book Value | \$ | Ending Book Value | \$ |
| | 945,563,482 | | 900,022,625 |
| Beginning Market Value | \$ | Ending Market Value | \$ |
| | 946,374,592 | | 901,297,556 |
| | | Investment Income for the period | \$ |
| | | | 3,930,731 |
| | | Unrealized Gain/Loss | \$ |
| | | | 1,274,931 |
| WAM at Beginning Period Date ¹ | 84 | WAM at Ending Period Date ¹ | 89 |
| | | Change in Market Value ² | \$ |
| | | | (45,077,036) |
| | | Average Yield to Maturity for period | 5.074% |
| | | Average Yield 180-Day Treasury Bill for period | 4.593% |

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



- Wells Fargo Bank Accounts
- Treasury Coupon Securities
- Investment Pools
- Money Markets
- Bank of Texas - Escrow Account
- Certificate of Deposits