



Discussion Item

Date: February 10, 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 December 31, 2024.
- The Bond Report is attached reflecting transactions through December 31, 2024.
- The Land Sale Report is attached reflecting transactions through December 31, 2024.
- The Monthly Investment Summary is attached reporting investment activity for the month ended December 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 Fourth Month Ended December 31, 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	\$ 184,225,156	\$ (260,932,606)
State Revenue	103,327,301	-	\$ 103,327,301	50,554,340	(52,772,961)
Federal Revenue	8,105,000	-	\$ 8,105,000	1,821,439	(6,283,561)
Other Financing Sources	-	-	\$ -	32,749	32,749
Total General Fund Revenues	<u>556,590,063</u>	<u>-</u>	<u>556,590,063</u>	<u>236,633,683</u>	<u>(319,956,380)</u>
11 Instruction	328,920,535	(440,468)	328,480,067	109,489,656	218,990,411
12 Instruction Resources & Media Services	6,657,259	(19,678)	6,637,582	2,338,686	4,298,896
13 Curriculum & Instructional Staff Development	2,616,986	(20,358)	2,596,628	671,666	1,924,962
21 Instructional Leadership	12,351,010	(9,623)	12,341,387	4,172,140	8,169,247
23 School Administration	33,990,292	112,659	34,102,951	12,118,091	21,984,860
31 Guidance and Counseling	27,155,055	11,884	27,166,939	9,602,412	17,564,526
32 Social Work Services	642,948	-	642,948	223,604	419,344
33 Health Services	6,934,064	186,001	7,120,065	2,398,155	4,721,910
34 Pupil Transportation	16,402,626	18,000	16,420,626	4,922,102	11,498,524
35 Food Services	76,261	-	76,261	-	76,261
36 Co-Curricular Activities	11,566,461	(33,379)	11,533,082	4,351,188	7,181,894
41 General Administration	12,547,819	131,813	12,679,632	4,253,805	8,425,827
51 Plant Maintenance & Operation	53,900,178	61,279	53,961,457	20,061,745	33,899,712
52 Security & Monitoring	10,451,351	6,217	10,457,567	3,296,285	7,161,283
53 Data Processing Services	12,191,613	(17,541)	12,174,071	4,010,813	8,163,258
61 Community Services	6,747,561	3,194	6,750,756	2,327,621	4,423,134
71 Debt Service	-	-	-	-	-
81 Facilities Acquisition & Construction	-	261,565	261,565	261,565	-
91 Contracted Inst Services	12,879,209	-	12,879,209	-	12,879,209
93 Member District Shared Services	210,000	10,000	220,000	220,000	-
95 Alternative Education Program	59,500	-	59,500	15,625	43,875
99 Other Intergovernmental Charges	4,800,000	-	4,800,000	2,204,411	2,595,589
00 Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	<u>561,100,727</u>	<u>261,565</u>	<u>561,362,292</u>	<u>186,939,571</u>	<u>374,422,721</u>
00 Transfers In	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (4,510,664)</u>	<u>\$ (261,565)</u>	<u>\$ (4,772,229)</u>	<u>\$ 49,694,112</u>	<u>\$ 54,466,341</u>
Expenditures by Object					
6100 Payroll Costs	438,008,088	(462,477)	437,545,610	149,304,276	288,241,334
6200 Purchased & Contracted Services	78,848,646	190,732	79,039,378	24,189,829	54,849,549
6224 Recapture Payment	12,879,209	-	12,879,209	-	12,879,209
6300 Supplies & Materials	17,820,754	116,501	17,937,255	3,942,187	13,995,068
6400 Other Operating Expenditures	13,138,530	32,046	13,170,576	9,200,854	3,969,722
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	405,500	384,763	790,263	302,425	487,838
8911 Operating Transfers Out	-	-	-	-	-
Total General Fund Expenditures	<u>561,100,727</u>	<u>261,565</u>	<u>561,362,292</u>	<u>186,939,571</u>	<u>374,422,720</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (4,510,664)</u>	<u>\$ (261,565)</u>	<u>\$ (4,772,229)</u>	<u>\$ 49,694,112</u>	<u>\$ 54,466,341</u>

Lewisville Independent School District
Budget - Revenue and Expenditure Summary - UNAUDITED
For the Fourth Month Ended December 31, 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	\$ 4,980,422	\$ (6,697,332)
State Revenue	101,938	-	101,938	-	(101,938)
Federal Revenue	14,846,173	-	14,846,173	3,909,761	(10,936,412)
Operating Transfers In	-	-	-	-	-
Total Child Nutrition Revenues	<u>26,625,865</u>	<u>-</u>	<u>26,625,865</u>	<u>8,890,182</u>	<u>(17,735,683)</u>
Food Service	26,554,594	1,347,196	27,901,790	8,325,477	19,576,313
Plant Maintenance & Operation	71,271	10,000	81,271	18,825	62,446
Total Child Nutrition Expenditures	<u>26,625,865</u>	<u>1,357,196</u>	<u>27,983,061</u>	<u>8,344,302</u>	<u>19,638,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ (1,357,196)</u>	<u>\$ (1,357,196)</u>	<u>\$ 545,880</u>	<u>\$ 1,903,076</u>
<u>Expenditures by Object</u>					
6100 Payroll Costs	12,143,783	-	12,143,783	4,016,303	8,127,480
6200 Purchased & Contracted Services	11,986,104	433,817	12,419,921	4,128,083	8,291,837
6300 Supplies & Materials	1,911,721	3,025	1,914,746	12,723	1,902,023
6400 Other Operating Expenditures	84,257	27,185	111,442	29,613	81,829
6600 Capital Outlay	500,000	893,170	1,393,170	157,580	1,235,590
Total General Fund Expenditures	<u>26,625,865</u>	<u>1,357,196</u>	<u>27,983,061</u>	<u>8,344,302</u>	<u>19,638,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ (1,357,196)</u>	<u>\$ (1,357,196)</u>	<u>\$ 545,880</u>	<u>\$ 1,903,076</u>
<u>Debt Service Fund 599</u>					
Local Revenue	\$ 216,920,864	\$ -	\$ 216,920,864	\$ 89,570,660	\$ (127,350,204)
State Revenue	6,583,224	-	6,583,224	12,071,851	5,488,627
Federal Revenue	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total Debt Service Revenues	<u>223,504,088</u>	<u>-</u>	<u>223,504,088</u>	<u>101,642,511</u>	<u>(121,861,577)</u>
Debt Service	223,504,088	-	223,504,088	114,635	223,389,453
Other Financing Uses	-	-	-	-	-
Total Debt Service Expenditures	<u>223,504,088</u>	<u>-</u>	<u>223,504,088</u>	<u>114,635</u>	<u>223,389,453</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,527,876</u>	<u>\$ 101,527,876</u>
<u>Expenditures by Object</u>					
6400 Other Operating Expenditures	-	-	-	-	-
6500 Debt Service	223,504,088	-	223,504,088	114,635	223,389,453
Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	<u>223,504,088</u>	<u>-</u>	<u>223,504,088</u>	<u>114,635</u>	<u>223,389,453</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,527,876</u>	<u>\$ 101,527,876</u>
<u>Capital Project Funds 6xx</u>					
Local Revenue	\$ -	\$ 11,345,710	11,345,710	\$ 11,345,710	0
Federal Revenue	-	-	0	-	-
Other Financing Sources	-	-	0	-	-
Total Capital Project Funds Revenue	<u>-</u>	<u>11,345,710</u>	<u>11,345,710</u>	<u>11,345,710</u>	<u>0</u>
Facilities Acquisition & Construction	1,330,240,309	10,725,484	1,340,965,793	31,967,722	1,308,998,070
Total Capital Project Funds Expenditures	<u>1,330,240,309</u>	<u>10,725,484</u>	<u>1,340,965,793</u>	<u>31,967,722</u>	<u>1,308,998,070</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$(1,330,240,309)</u>	<u>\$ 620,226</u>	<u>\$(1,329,620,083)</u>	<u>\$ (20,622,012)</u>	<u>\$(1,308,998,070)</u>

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

<u>Grant Period</u>	<u>Fund</u>		<u>Budget</u>	<u>Expenditures</u>	
	<u>Number</u>	<u>Federal Funds</u>		<u>to Date</u>	<u>Balance</u>
7/1/23 - 9/30/24	211	ESSA Title I Improving Basic Programs	5,736,388	5,115,905	620,483
7/1/24 - 9/30/25	211	ESSA Title I Improving Basic Programs	5,632,152	1,310,681	4,321,471
1/5/24 - 9/30/24	211	Title I FOCUS School Improvement	43,204	43,000	204
8/2/23 - 9/30/23	224	IDEA Part B Formula	9,955,838	9,222,619	733,219
8/15/24 - 9/30/25	224	IDEA Part B Formula	8,805,926	3,418,278	5,387,648
8/15/24 - 9/30/25	225	IDEA Part B Preschool	189,394	73,573	115,821
7/1/24-8/15/25	244	24-25 Perkins V: Strengthening CTE for 21st	376,138	334,961	41,177
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	1,152,050	257,471	894,579
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	981,696	335,157	646,539
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	151,478	1,939	149,539
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	395,370	118,172	277,198
<u>Non-Governmental Funds</u>					
9/1/24 - 8/31/25	288	JROTC	79,579	23,556	56,023
9/1/24 - 8/31/25	410	Instructional Materials Allotment	3,061,482	319,924	2,741,558
1/23/23 - 4/30/25	429	School Safety Standards	2,074,011	156,064	1,917,947
6/4/24 - 8/31/25	429	Safe Cycle 2	1,277,412	48,822	1,228,590
9/1/24 - 8/31/25	461	Campus Activity Funds	7,434,175	1,221,641	6,212,534
9/1/24 - 8/31/25	488	Lewisville Education Foundation	251,903	64,273	187,630
9/1/24 - 8/31/25	493	Castle Hills Foundation	178,573	69,611	108,962
9/1/24 - 8/31/25	497	The 125 Plan Solution	279,508	1,007	278,501
9/1/24 - 8/31/25	770	Workers Compensation	1,465,075	531,568	933,507
9/1/24 - 8/31/25		Other Funds *	137,662	6,568	131,093
			<u>\$ 53,414,318</u>	<u>\$ 25,477,698</u>	<u>\$ 27,936,620</u>

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



**2017 BOND AUTHORIZATION SUMMARY
MONTH ENDING DECEMBER 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	\$ 21,295,302
Apple Residual	4,388,523
Interest Transferred Out to LISDAC	(245,113)
Interest Transferred Out to Arbitrage Rebate	(191,670)
Other Revenue Received	338,885
Total Resources	\$ 763,135,927

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
F001	Career Center West	58,990,512	48,420,525	48,420,525	-	-	(0)	100%
F002	New Mill Street Elementary	40,404,013	36,381,207	36,381,207	-	-	-	100%
F003	Polser ES 20 Year Refresh	-	7,502,560	7,502,560	-	-	-	100%
F004	Creekside ES 20 Year Refresh	-	5,547,312	5,547,312	-	-	-	100%
F005, F006, F038, F048, F063	Renovations for Academies	6,487,549	2,007,218	2,007,218	-	-	(0)	100%
F007	Playground Replacements - 6 Campuses	1,336,882	1,243,729	1,125,795	12,120	24,488	93,447	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	-	-	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	254,966	15	55,757	5,053	81%
F018	Construction Project Management (CPMT, 0000, 00SS)	-	5,166,471	5,156,357	459	1,099	9,015	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	-	34,196,566	34,055,240	93,420	91,125	50,201	100%
F042	Distribution Center Renovation	349,883	223,403	223,403	-	-	-	100%
F043	Forest Vista ES 20 Year Refresh	-	10,027,016	10,027,016	-	-	-	100%
F044	Prairie Trail ES 20 Year Refresh	-	10,087,268	10,087,268	-	-	-	100%
F045	Hebron HS 20 Year Refresh	-	29,756,926	29,645,697	-	-	111,229	100%
F046	Fire Alarm Replacements - 2 Campuses	878,629	864,626	734,836	-	7,195	122,595	85%
F047	Bridlewood ES 20 Year Refresh	-	10,132,540	10,132,540	-	-	-	100%
F049	Emergency Responder Radio Antenna	-	1,516,941	1,516,941	-	-	(0)	100%
F050	LHS Athletic Ancillary Building	17,365,865	15,600,916	15,600,916	-	-	-	100%
F051	Press Box Replacements - 2 Campuses	6,017,252	9,342,097	9,123,757	54,804	218,273	67	98%
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	15,264,572	13,804	254,799	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	10,697,865	90,442	23,672	17,525	100%
F060	Dale Jackson Career Center Renovation	4,965,752	5,295,784	5,292,884	-	2,900	0	100%
F061	Electrical Replacements - 3 Campuses	3,401,679	2,585,154	1,904,103	-	23,061	657,989	74%
F062	Parking Lot Expansion & Renovations	-	983,296	983,296	-	-	0	100%
F063	MS Stem Signage & Graphics	-	30,000	-	-	24,327	5,673	0%
F064	Bluebonnet ES 20 Year Refresh	-	10,523,888	10,316,690	-	5,017	202,181	98%
F065	TECC - E Addition	11,785,457	16,037,968	8,917,200	4,517,162	6,691,010	429,759	56%
F067	The Colony High School Multi-Purpose	31,916,601	42,550,047	41,685,107	1,146,434	844,455	20,484	98%
F069	Food Service Renovation & Equipment	-	268,504	92,513	-	168,229	7,762	34%
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	16,025,042	10,483,677	-	-	5,541,365	65%
Sub-Object CT00	Classroom Technology/Facilities (T100, T105, T700)	6,482,004	5,979,797	5,979,797	0	-	(0)	100%
Sub-Object NI00	Network & Infrastructure (multiple projects)	30,739,031	33,965,815	32,841,703	1,513,981	1,123,604	507	97%
Sub-Object CSPS	Campus Sound and Paging System	2,500,000	2,044,217	2,016,268	-	-	27,949	99%
Sub-Object TERP	iSphere Integration Partners	-	1,137,075	1,031,149	181,180	105,927	-	91%
No Project #	District Wide Emergency Notification System	440,828	-	-	-	-	-	0%
No Project #	2025 02 1585 FY 24 ACCR	-	(93,420)	-	-	-	-	-
No Project #	2025 02 1351 FY 24 ACCR REV	-	153,836	-	-	-	-	-
	Rounding for Bond	6,021	-	-	-	-	-	0%
	Uncommitted - Construction	-	3,573,698	-	191,670	-	3,573,698	0%
	Uncommitted - Technology	-	-	-	-	-	-	0%
	Interest Earned - Construction Management & Payroll	-	9,787,507	-	-	-	9,787,507	0%
Total \$737.5 Million Bond		737,550,000	763,135,927	730,771,271	7,815,491	9,892,696	22,411,544	



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

\$1.030 BILLION BOND AUTHORIZATION

Fund 655 2023 Bond Series Proceeds	\$ 520,000,000	
Total	\$ 520,000,000	
Interest Earned	\$ 22,993,360	
Total Resources	\$ 542,993,360	

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	/T/ Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
FB01	Elementary School Furniture Replacements (8 campuses)	7,392,000	7,624,200	7,580,275	908,955	13,299	30,625	99%
FB02	Middle School Furniture Replacements (8 campuses)	15,769,600	15,537,400	13,012,370	4,407,819	183,545	2,341,485	84%
FB03	Arbor Creek MS Interior Bleacher Replacement	219,600	219,600	5,743	-	128,243	85,614	3%
FB04	Year 1 Flooring Replacements	2,595,435	2,618,410	2,224,034	74,906	393,720	657	85%
FB05	Year 1 Casework Replacements (Arbor Creek, Garden Ridge, Lamar, Morningside)	2,773,784	2,750,809	2,122,001	276,623	578,152	50,655	77%
FB06	Year 1 Marquee Replacements (Garden Ridge, Lamar, Old Settlers)	100,800	210,800	7,004	4,512	147,582	56,214	3%
FB07	Year 1 Playgrounds and shade structures	4,605,840	4,605,840	3,270,190	37,535	748,209	587,441	71%
FB08	All High School Track and Field Event Lighting	2,419,200	2,419,200	811,039	704,172	1,561,422	46,739	34%
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	-	-	4,794,410	441,590	0%
AB01	Fine Arts- LHS Scene Shop Addition and Band Lot Reno	4,041,120	4,041,120	30,132	30,132	195,368	3,815,620	1%
AB02	Fine Arts- LHS Harmon Black Box Theatre Conversion	3,360,000	3,360,000	26,244	26,244	101,656	3,232,100	1%
FB11	Castle Hills ES 20 Year Life Cycle Maintenance	14,769,649	14,769,649	175,034	175,034	520,391	14,074,224	1%
FB12	Central ES Partial 20 Year Life Cycle Maintenance	21,300,228	21,300,228	240,172	240,172	641,284	20,418,772	1%
FB13	Degan ES Partial 20 Year Life Cycle Maintenance	7,482,661	7,482,661	11,290	11,290	322,811	7,148,561	0%
FB14	Liberty ES 20 Year Life Cycle Maintenance	17,403,203	17,403,203	203,459	203,459	539,317	16,660,428	1%
FB15	Creek Valley Middle School 20 Year Life Cycle Maintenance	26,150,767	26,150,767	927,609	263,484	66,532	25,156,627	4%
FB16	Downing Middle School 20 Year Life Cycle Maintenance	26,739,229	26,739,229	945,058	265,121	67,304	25,726,867	4%
FB17	Durham Middle School 20 Year Life Cycle Maintenance	26,232,972	26,232,972	927,847	263,722	66,293	25,238,832	4%
FB18	Flower Mound HS Phase-2 20 Year Life Cycle Maintenance	4,880,525	4,880,525	-	-	915,450	3,965,075	0%
FB19	Hebron HS Phase-2 20 Year Life Cycle Maintenance	6,501,022	6,501,022	-	-	1,196,925	5,304,097	0%
FB20	Lewisville Learning Center 20 Year Life Cycle Maintenance	10,334,070	10,334,070	127,866	127,866	328,210	9,877,994	1%
FB21	Marcus High School Partial 20 Year Life Cycle Maintenance	61,238,725	61,238,725	1,248,613	1,030,831	1,074,525	58,915,588	2%
FB22	The Colony High School Partial 20 Year Life Cycle Maint	67,965,694	67,965,694	1,396,963	1,153,306	1,182,075	65,386,657	2%
FB23	New Transportation Center	14,640,000	14,640,000	156,409	156,409	631,816	13,851,775	1%
FB24	Year 1 Roofing	9,164,196	9,164,196	7,942	7,942	1,798	9,154,456	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	-	-	149,950	595,115	0%
FB29	Owen ES Renovations	1,336,352	1,336,352	-	-	-	1,336,352	0%
FB30	Doors and Hardware Replacements	651,137	651,137	43,848	43,848	75,102	532,187	7%

Project Codes	Project Name	Original Budget	Revised Budget	Bond Authorized Expenditures	Current Year Expenditures to Date	Current Year Encumbrances to Date	Budget Available	% of Project Completion
FB31	LHS Renovations	684,326	684,326	28,188	28,188	109,262	546,876	4%
SB01	LISDAC Security Enhancements, District Wide Doors, and HS Sec. Vestibules	24,913,976	24,913,976	511,043	511,043	56,783	24,346,151	2%
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	-	-	288,350	12,319,330	0%
SB04	Traffic Signal at Hebron High School	604,800	604,800	-	-	57,950	546,850	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	1,439,306	1,111,277	440,631	3,692,627	26%
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	157,151	157,151	13,475	209,373	41%
SB07	District Wide Safety/Security Technology - Critical Comms & Video Storage	11,050,000	11,050,000	1,569,850	92,500	22,500	9,457,650	14%
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	1,678,843	53,612	2,407,222	7,413,935	15%
TC01	Instructional Learning Devices	40,425,385	40,175,385	21,388,579	8,739,893	40,631	18,746,175	53%
TC02	Enterprise Applications	10,195,000	9,945,000	1,051,525	1,051,525	-	8,893,475	11%
	Construction Project Management - Payroll	-	1,793,776	1,404,012	587,292	-	389,763	78%
MB02	Construction Project Management	-	635,114	189,523	35,128	359,220	86,372	30%
MB03	Uncommitted - Construction	422,065	-	-	-	-	-	0%
TC03	Uncommitted - Technology	-	-	-	-	-	-	0%
	Uncommitted/Interest Earned - Construction Mgmt. & Pyrl.	-	21,376,535	-	-	-	21,376,535	0%
Total \$1.030 Billion Bond		520,000,000	542,993,360	64,919,158	22,780,991	20,754,702	457,319,500	



**2024 BOND AUTHORIZATION SUMMARY
MONTH ENDING DECEMBER 31, 2024**

\$101,834,000 MILLION BOND AUTHORIZATION

Fund 661 2024 Bond Series Proceeds	\$ 101,834,000	
Total	\$ 101,834,000	
Interest Earned	\$ 2,322,955	
Interest Transferred Out	\$ (9,301)	
Other Revenue Received - Underwriter's Discount	\$ 759,909	
Total Resources	\$ 104,907,563	
		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
AN01	Aquatic Center East 20-Year Life Cycle Maintenance and Repair	-	15,649,465	398,887	398,887	186,351	15,064,228	3%
AN02	Aquatic Center West - Video Scoreboard, Small Pool Liner, Bulkhead Surfacing	-	600,240	15,840	15,840	20,760	563,640	3%
AR01	All High Schools - Turf Baseball Fields	-	12,444,000	-	-	564,500	11,879,500	0%
AR02	All High Schools - Turf Softball Fields (Except TCHS)	-	6,441,600	-	-	377,500	6,064,100	0%
AR03	All High Schools - Turf One Practice Field per Campus	-	9,516,000	-	-	-	9,516,000	0%
AR04	All High Schools - Baseball and Softball Field Lighting Upgrades (Except TCHS SB)	-	3,709,440	-	-	36,250	3,673,190	0%
AR05	Middle School Game Field Turf (Griffin, Harmon, Shadow Ridge)	-	5,709,600	-	-	-	5,709,600	0%
AR06	Year 1 Track Replacements (Downing MS, Harmon, Shadow Ridge MS)	-	1,559,280	-	-	-	1,559,280	0%
AR07	Year 1 Tennis Court Resurfacing (Flower Mound HS, Marcus HS, The Colony HS)	-	806,400	-	-	-	806,400	0%
AR08	Hebron High School 2003 Field House 20-Year Life Cycle Maintenance and Repair	-	4,262,630	6,856	6,856	169,819	4,085,955	0%
AR09	Hebron High School Baseball and Softball Field Renovations	-	1,344,000	-	-	53,375	1,290,625	0%
AR10	Flower Mound HS Baseball and Softball Locker Room Addition	-	5,749,920	-	-	-	5,749,920	0%
AR11	Forestwood Middle School Track Replacement	-	2,562,000	-	-	-	2,562,000	0%
AR12	Lewisville HS Baseball Concessions Replacement and Restroom Renovations	-	1,537,200	-	-	-	1,537,200	0%
AR13	Lewisville HS Boys Track Locker Room 20-Year Life Cycle Maintenance and Repair	-	1,161,072	-	-	-	1,161,072	0%
AR14	Lewisville HS Indoor Athletic Center Upgrades	-	1,418,733	-	-	-	1,418,733	0%
AR15	Marcus HS Baseball Locker Room Addition	-	2,174,040	-	-	-	2,174,040	0%
AR16	The Colony HS Indoor Athletic Center Upgrades	-	1,185,840	-	-	-	1,185,840	0%
AR17	LHS Killough Athletics 20-Year Life Cycle Maintenance and Repair	-	792,000	-	-	-	792,000	0%
AR18	LHS Killough Track Replacement	-	478,464	-	-	-	478,464	0%
AR19	Year 4 Track Replacements (Briarhill MS and Lamar MS)	-	1,204,704	-	-	-	1,204,704	0%
AR20	The Colony HS Softball Field Turf Replacement	-	1,526,400	-	-	-	1,526,400	0%
AS01	All High Schools - Replace Stadium Lighting with LED (Football Stadiums Only)	-	4,026,000	136,320	136,320	7,680	3,882,000	3%
AS02	Year 1 Track Replacements (Flower Mound HS, Hebron HS, Lewisville HS, The Colc	-	5,376,000	-	-	300,250	5,075,750	0%
AS03	Year 1 Football Stadium Scoreboards (Flower Mound HS, Hebron HS, Lewisville HS	-	806,400	27,690	27,690	1,560	777,150	3%
AS04	Flower Mound Stadium 20-Year Life Cycle Maintenance and Repair	-	4,895,117	5,750	5,750	200,601	4,688,767	0%
AS05	Hebron High School Stadium 20-Year Life Cycle Maintenance and Repair	-	4,895,117	-	-	192,575	4,702,542	0%

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
	Interest Revenue	-	2,270,570	-	-	-	2,270,570	0%
MB04	Interest Transferred to Constr. Project Management (LEGAL)	-	7,200	7,200	7,200	-	-	100%
	Interest Transferred to Projects	-	-	-	-	-	-	0%
	2024 Bond Sale	-	750,608	750,608	-	-	-	100%
MC01	Construction Management and Payroll	-	47,523	47,523	38,223	-	-	100%
	Construction Project Management - Vehicles	-	-	-	-	-	-	0%
	Uncommitted - Construction	-	-	-	-	-	-	0%
Total \$101,834,000 Million Bond		-	104,907,563	1,396,673	636,765	2,111,221	101,399,670	



**LAND SALE SUMMARY
MONTH ENDING DECEMBER 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
Wager Road School ADDN	Lot 2, Blk A, Wager Road	3,500,000.00
Wager Road School ADDN	Bond Funds moved to General Fund November 2024	(3,500,000.00)
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		2,718,730.95
Land Sale Proceeds		<u>75,110,222</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	-	-	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 (Thrft City)	8,948,857.88	8,948,858	-	-	-	100%
F062	Parking Lot Expansion and Renovation	1,000,000.00	526,316	-	9,942	157,740	53%
F066	Westside Aquatic Center	3,500,000.00	2,970,468	-	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	-	14,513	56,061	43%
F071	Cheer Locker Room Renovations	1,100,000.00	676,686	-	70,701	163,160	62%
F072	Auditorium Sound Booth Renovations	253,103.00	125,495	-	75	40,493	50%
F073	New Band Towers	1,840,000.01	218,994	30,967	139,714	10,978	12%
F051	Press Box Replacements - 2 Campuses	2,714,000.00	1,000	660,196	858,528	141	0%
FLSR	Land Sale Reclass	5,151,075.10	5,151,075	-	-	-	100%
TRF	TRF Out to Payroll & Abernathy Invoices	455,875.36	-	43,314	30,720	380,514	0%
	Uncommitted - Construction	-	-	-	-	-	0%
	Land Sale Proceeds and Interest Earned	22,940,475.93	-	-	-	22,940,476	0%
Total Land Sales		75,110,222	44,528,272	734,476	1,188,425	23,905,984	

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

Portfolio Summary Management Report

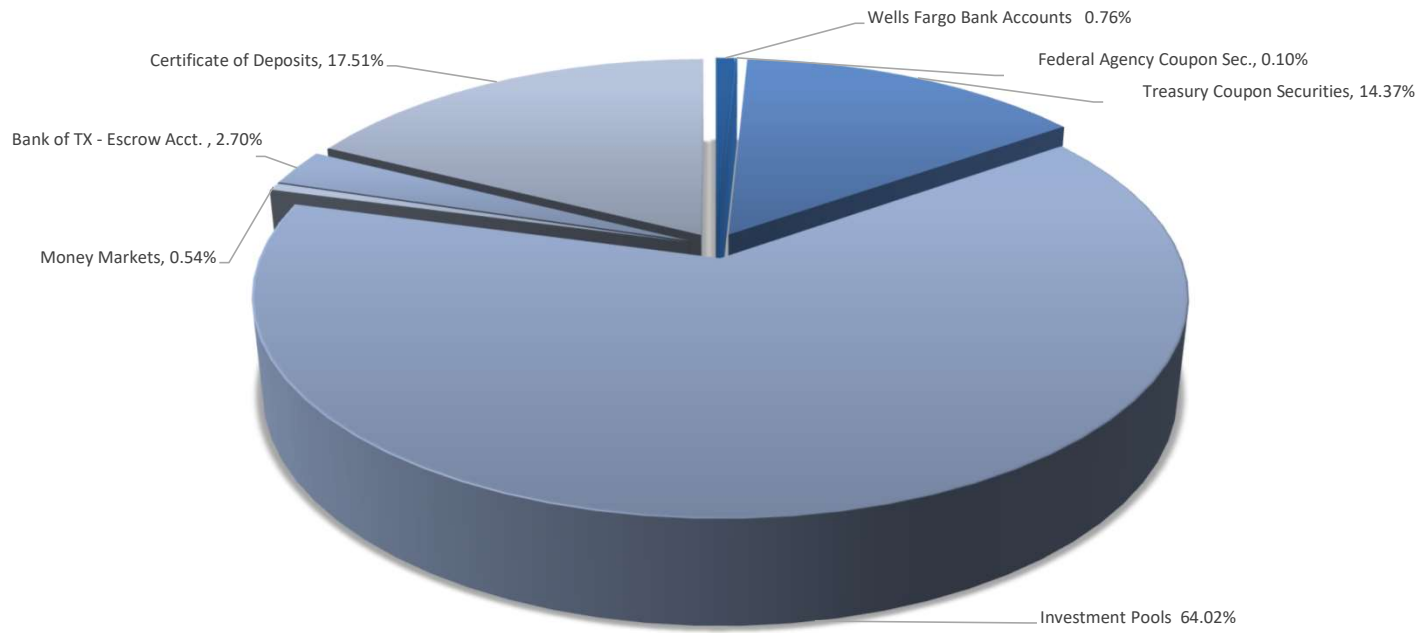
<u>LISD Operating Funds</u>			
Portfolio as of 11/30/24:		Portfolio as of 12/31/24:	
Beginning Book Value	\$ 848,127,435	Ending Book Value	\$ 1,038,056,760
Beginning Market Value	\$ 848,678,354	Ending Market Value	\$ 1,038,756,310
		Investment Income for the period	\$ 3,583,317
		Unrealized Gain/Loss	\$ 699,550
WAM at Beginning Period Date ¹	82	WAM at Ending Period Date ¹	65
		Change in Market Value ²	\$ 190,077,956
		Average Yield to Maturity for period	4.663%
		Average Yield 180-Day Treasury Bill for period	4.336%

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 ■ Federal Agency Coupon Sec. ■ Treasury Coupon Securities ■ Investment Pools ■ Money Markets ■ Bank of TX - Escrow Acct. ■ Certificate of Deposits