



Discussion Item

Date: August 11, 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 June 30, 2025.
- The Bond Report is attached reflecting transactions through June 30, 2025.
- The Land Sale Report is attached reflecting transactions through June 30, 2025.
- The Monthly Investment Summary is attached reporting investment activity for the month ended June 30, 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 Tenth Month Ended June 30, 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	\$ 438,435,511	\$ (6,722,251)
State Revenue	103,327,301	-	\$ 103,327,301	74,227,938	(29,099,363)
Federal Revenue	8,105,000	-	\$ 8,105,000	7,875,607	(229,393)
Other Financing Sources	-	-	\$ -	3,585,723	3,585,723
Total General Fund Revenues	556,590,063	-	556,590,063	524,124,779	(32,465,284)
11 Instruction	328,920,535	(1,619,877)	327,300,658	264,961,964	62,308,694
12 Instruction Resources & Media Services	6,657,259	30,532	6,687,791	5,547,230	1,140,561
13 Curriculum & Instructional Staff Development	2,616,986	(7,826)	2,609,160	1,699,611	909,549
21 Instructional Leadership	12,351,010	(48,448)	12,302,561	9,632,498	2,670,064
23 School Administration	33,990,292	781,921	34,772,213	29,080,349	5,691,865
31 Guidance and Counseling	27,155,055	239,822	27,394,878	22,717,916	4,676,961
32 Social Work Services	642,948	7,154	650,102	541,698	108,404
33 Health Services	6,934,064	279,367	7,213,431	5,787,671	1,425,760
34 Pupil Transportation	16,402,626	3,067,779	19,470,405	12,963,613	6,506,792
35 Food Services	76,261	-	76,261	101,608	4,653
36 Co-Curricular Activities	11,566,461	(221,109)	11,345,352	10,168,538	1,176,814
41 General Administration	12,547,819	78,229	12,626,048	9,120,899	3,505,149
51 Plant Maintenance & Operation	53,900,178	(2,139,568)	51,760,610	39,922,688	11,837,922
52 Security & Monitoring	10,451,351	22,907	10,474,258	8,011,550	2,462,708
53 Data Processing Services	12,191,613	91,731	12,283,343	9,060,668	3,222,676
61 Community Services	6,747,561	248,078	6,995,640	4,687,571	2,308,069
71 Debt Service	-	-	-	-	-
81 Facilities Acquisition & Construction	-	299,308	299,308	261,565	37,743
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	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	1,120,000	562,220,727	438,962,943	123,257,785
00 Transfers In	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	\$ (4,510,664)	\$ (1,120,000)	\$ (5,630,664)	\$ 85,161,836	\$ 90,792,501
<u>Expenditures by Object</u>					
6100 Payroll Costs	438,008,088	5,260,591	443,268,679	361,915,015	81,353,664
6200 Purchased & Contracted Services	78,848,646	(2,764,596)	76,084,050	56,339,290	19,744,760
6224 Recapture Payment	12,879,209	-	12,879,209	-	12,879,209
6300 Supplies & Materials	17,820,754	(3,199,908)	14,620,846	8,890,838	5,730,008
6400 Other Operating Expenditures	13,138,530	192,948	13,331,478	11,508,463	1,823,015
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	405,500	1,630,966	2,036,466	309,337	1,727,128
8911 Operating Transfers Out	-	-	-	-	-
Total General Fund Expenditures	561,100,727	1,120,000	562,220,727	438,962,943	123,257,785
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	\$ (4,510,664)	\$ (1,120,000)	\$ (5,630,664)	\$ 85,161,836	\$ 90,792,501

Lewisville Independent School District
Budget - Revenue and Expenditure Summary - UNAUDITED
For the Tenth Month Ended June 30, 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	\$ 9,966,253	\$ (1,711,501)
State Revenue	101,938	-	101,938	170,357	68,419
Federal Revenue	14,846,173	-	14,846,173	11,233,351	(3,612,822)
Operating Transfers In	-	-	\$ -	-	-
Total Child Nutrition Revenues	26,625,865	-	26,625,865	21,369,960	(5,255,905)
Food Service	26,554,594	2,116,991	28,671,585	21,938,829	6,732,756
Plant Maintenance & Operation	71,271	10,000	81,271	60,017	21,254
Total Child Nutrition Expenditures	26,625,865	2,126,991	28,752,856	21,998,847	6,754,010
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (2,126,991)	\$ (2,126,991)	\$ (628,886)	\$ 1,498,105
<u>Expenditures by Object</u>					
6100 Payroll Costs	12,143,783	397,684	12,541,467	10,376,079	2,165,388
6200 Purchased & Contracted Services	11,986,104	40,532	12,026,636	10,745,267	1,281,370
6300 Supplies & Materials	1,911,721	20,491	1,932,212	31,562	1,900,650
6400 Other Operating Expenditures	84,257	27,185	111,442	38,331	73,111
6600 Capital Outlay	500,000	1,641,099	2,141,099	807,607	1,333,492
Total General Fund Expenditures	26,625,865	2,126,991	28,752,856	21,998,847	6,754,010
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (2,126,991)	\$ (2,126,991)	\$ (628,886)	\$ 1,498,105
<u>Debt Service Fund 599</u>					
Local Revenue	\$ 216,920,864	\$ -	\$ 216,920,864	\$ 214,399,238	\$ (2,521,626)
State Revenue	6,583,224	-	6,583,224	12,071,851	5,488,627
Federal Revenue	-	-	-	-	-
Other Financing Sources	-	-	\$ -	16,713	16,713
Total Debt Service Revenues	223,504,088	-	223,504,088	226,487,803	2,983,715
Debt Service	223,504,088	-	223,504,088	46,038,661	177,465,427
Other Financing Uses	-	-	-	-	-
Total Debt Service Expenditures	223,504,088	-	223,504,088	46,038,661	177,465,427
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ 180,449,142	\$ 180,449,142
<u>Expenditures by Object</u>					
6400 Other Operating Expenditures	-	-	-	-	-
6500 Debt Service	223,504,088	-	223,504,088	46,038,661	177,465,427
Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	223,504,088	-	223,504,088	46,038,661	177,465,427
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ 180,449,142	\$ 180,449,142
<u>Capital Project Funds 6xx</u>					
Local Revenue	\$ -	\$ 300,030,038	300,030,038	\$ 328,407,666	28,377,628
Federal Revenue	-	-	0	-	-
Other Financing Sources	-	-	0	-	-
Total Capital Project Funds Revenue	-	300,030,038	300,030,038	328,407,666	28,377,628
Facilities Acquisition & Construction	665,120,154	327,064,171	992,184,325	69,187,317	922,997,008
Total Capital Project Funds Expenditures	665,120,154	327,064,171	992,184,325	69,187,317	922,997,008
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (665,120,154)	\$ (27,034,133)	\$ (692,154,288)	\$ 259,220,349	\$ (894,619,380)

**Lewisville Independent School District
Federal Grants, Nonmajor and Other Funds
Budget and Expenditures Summary - UNAUDITED
Year to Date as of June 30, 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	3,839,772	2,810,208
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	10,067,970	8,272,782	1,795,188
8/15/24 - 9/30/25	225	IDEA Part B Preschool	194,792	172,127	22,665
7/1/24 - 8/15/25	244	24-25 Perkins V: Strengthening CTE for 21st	476,623	326,394	150,229
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	765,991	1,109,228
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	732,613	489,313
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	74,419	201,644
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 Academic Enrichment	467,362	463,627	3,735
7/1/24 - 9/30/25	289	Title IV, Part A-Student Support and Academic Enrichment	433,963	269,768	164,195
<u>Non-Governmental Funds</u>					
9/1/24 - 8/31/25	288	JROTC	86,414	37,077	49,337
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	1,966,481	107,530
6/4/24 - 8/31/25	429	Safe Cycle 2	1,277,412	801,205	476,207
9/1/24 - 8/31/25	461	Campus Activity Funds	11,355,114	4,322,161	7,032,953
9/1/24 - 8/31/25	488	Lewisville Education Foundation	266,168	142,379	123,789
9/1/24 - 8/31/25	493	Castle Hills Foundation	584,720	299,562	285,157
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	1,036,667	538,408
9/1/24 - 8/31/25		Other Funds *	345,119	167,914	177,205
			<u>\$ 61,592,293</u>	<u>\$ 40,733,334</u>	<u>\$ 20,858,959</u>

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



**2017 BOND AUTHORIZATION SUMMARY
MONTH ENDING JUNE 30, 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	\$ 22,002,254
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	\$ 763,842,880

Project Codes	Project Name	Original Budget	Revised Budget	Bond	Current Year	Current Year	% of Project	
				Authorized	Expenditures to	Encumbrances to	Budget Available	Completion
				Expenditures	Date	Date		
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	Renovations for Academies	6,487,549	2,007,218	2,007,218	-	-	-	100%
F006			-	-				
F007	Playground Replacements - 6 Campuses	1,336,882	1,255,849	1,125,795	12,120	3,250	126,804	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	-	-	-	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	-	-	(0)	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	Comm & Network Access - 6 Campuses (SSTP)	693,000	315,790	310,039	55,088	683	5,068	98%
F018	Construction Project Management (CPMT, 0000, 00SS)	-	5,166,930	5,156,827	1,179	758	9,344	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	Current Year	Current Year	Budget Available	% of Project Completion
				Authorized Expenditures	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	118,491	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	-	-	-	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	57,800	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	0	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	-	-	-	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	9,370,187	9,370,079	257,929	36,759	(36,651)	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	250,195	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	-	-	-	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	10,712,773	105,349	8,765	17,525	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	-	23,061	657,989	74%
F062	Parking Lot Expansion & Renovations	-	983,296	983,296	-	-	-	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	13,957,474	8,413,242	2,906,600	(826,106)	87%
F067	The Colony High School Multi-Purpose	31,916,601	42,550,047	42,351,501	1,784,113	187,494	11,051	100%
F069	Food Service Renovation & Equipment	-	268,504	123,323	30,810	137,419	7,762	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	Phase 3 - Security Cameras (SSSC, SSTP)	3,300,000	3,267,669	3,267,669	-	-	-	100%
T100, T115, T120	District Wide Phone System Replacement (SSTP)	5,177,000	4,063,378	3,778,065	-	-	285,313	0%
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	15,707,280	10,483,677	-	-	5,223,603	67%
Sub-Object TERP	Classroom Technology/Facilities (T100, T105, T700)	6,482,004	5,979,797	5,979,797	-	-	-	100%
Sub-Object NI00	Network & Infrastructure (multiple projects)	30,739,031	33,965,815	33,965,127	2,637,405	-	688	100%
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	-	1,169,524	1,200,673	350,704	184,520	(215,670)	103%
No Project #	District Wide Emergency Notification System	440,828	-	-	-	-	-	-
	Rounding for Bond	6,021	-	-	-	-	-	-
0000-6499	Uncommitted - Construction	-	3,427,257	191,670	191,670	-	3,235,587	-
	Uncommitted - Technology	-	-	-	-	-	-	-
	Interest Earned - Construction Management & Payroll	-	10,660,632	-	-	-	10,660,632	-
Total \$737.5 Million Bond		737,550,000	763,842,880	738,364,588	14,001,279	4,047,983	21,430,308	



2023 BOND AUTHORIZATION SUMMARY MONTH ENDING JUNE 30, 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	\$ 34,000,814
Buy Board Rebate	\$ 21,243
Apple Residual	\$ 1,275,091
Total Resources	\$ 855,297,148

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	181,839	181,839	315,425	3,543,857	4%
AB02	Fine Arts- LHS Harmon Black Box Theatre Conversion	3,360,000	3,360,000	115,093	115,093	155,167	3,089,740	3%
AB03	Purchase - Fine Arts - (10) Box Trucks	1,680,000	1,701,243	-	-	1,701,243	-	0%
AB04	Purchase - Fine Arts - Music Instrument Replacements	5,572,564	5,572,564	2,164,501	1,836,472	501,605	2,906,458	41%
F018	Construction Project Management	-	50,000	1,530	1,530	1,140	47,330	3%
FB01	Elementary School Furniture Replacements (8 campuses)	7,392,000	9,254,792	7,852,873	1,181,553	1,392,109	9,809	304%
FB02	Middle School Furniture Replacements (8 campuses)	15,769,600	13,906,808	13,131,952	4,527,400	64,337	710,519	248%
FB03	Arbor Creek MS Interior Bleacher Replacement	219,600	219,600	132,986	127,243	1,000	85,614	62%
FB04	Year 1 Flooring Replacements	2,595,435	2,618,410	2,249,095	99,967	368,659	657	479%
FB05	Year 1 Casework Replacements (Arbor Creek, Garden Ridge, Lamar, Morningside)	2,773,784	2,750,809	2,411,529	566,151	288,624	50,655	266%
FB06	Year 1 Marquee Replacements (Garden Ridge, Lamar, Old Settlers)	100,800	210,800	7,190	4,699	147,480	56,129	3%
FB07	Year 1 Playgrounds and shade structures	4,605,840	4,605,840	3,718,910	486,255	209,931	677,000	271%
FB08	All High School Track and Field Event Lighting	2,419,200	2,419,200	2,071,807	1,964,941	307,296	40,097	90%
FB09	District Wide ERRS	6,525,120	6,304,353	-	-	-	6,304,353	0%
FB10	High School Furniture Replacements	5,236,000	5,236,000	30,600	30,600	4,838,468	366,932	1%
FB11	Castle Hills ES 20 Year Life Cycle Maintenance	14,769,649	14,769,649	526,299	526,299	13,244,878	998,472	4%
FB12	Central ES Partial 20 Year Life Cycle Maintenance	21,300,228	21,300,228	803,832	803,832	19,308,296	1,188,100	4%
FB13	Degan ES Partial 20 Year Life Cycle Maintenance	7,482,661	7,482,661	2,229,525	2,229,525	4,926,714	326,421	30%
FB14	Liberty ES 20 Year Life Cycle Maintenance	17,403,203	17,403,203	2,505,627	2,505,627	13,473,256	1,424,321	14%
FB15	Creek Valley Middle School 20 Year Life Cycle Maintenance	26,150,767	26,150,767	4,371,110	3,706,985	19,922,337	1,857,320	17%
FB16	Downing Middle School 20 Year Life Cycle Maintenance	26,739,229	17,795,583	1,131,320	451,382	81,754	16,582,509	7%
FB17	Durham Middle School 20 Year Life Cycle Maintenance	26,232,972	26,232,972	2,628,435	1,964,310	23,246,468	358,068	10%
FB18	Flower Mound HS Phase-2 20 Year Life Cycle Maintenance	4,880,525	24,402,626	882,721	882,721	21,240,509	2,279,397	4%
FB19	Hebron HS Phase-2 20 Year Life Cycle Maintenance	6,501,022	32,505,108	1,158,435	1,158,435	28,307,911	3,038,761	4%
FB20	Lewisville Learning Center 20 Year Life Cycle Maintenance	10,334,070	10,334,070	406,664	406,664	1,041,260	8,886,146	4%
FB21	Marcus High School Partial 20 Year Life Cycle Maintenance	61,238,725	61,238,725	2,970,042	2,752,261	43,876,540	14,392,143	5%
FB22	The Colony High School Partial 20 Year Life Cycle Maint	67,965,694	67,965,694	2,857,690	2,614,034	7,102,763	58,005,241	4%
FB23	New Transportation Center	14,640,000	16,520,000	663,905	663,905	15,524,251	331,844	4%
FB24	Year 1 Roofing	9,164,196	9,164,196	391,010	391,010	8,701,673	71,513	4%
FB25	Year 1 Electrical Upgrades	725,647	3,061,686	130,590	130,590	2,729,313	201,783	4%
FB26	Year 1 Elevator Renovations (Arbor Creek, Huffines)	58,560	279,327	13,150	13,150	266,177	-	5%
FB27	Year 1 Fire Alarm Upgrades (Lamar, LHS Harmon)	1,209,043	1,209,043	32,500	32,500	1,168,137	8,406	3%

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	3,564,046	10,400	10,400	139,550	3,414,096	0%
FB29	Owen ES Renovations	1,336,352	1,336,352	-	-	-	1,336,352	0%
FB30	Doors and Hardware Replacements	651,137	2,972,412	112,585	112,585	3,021,635	(161,808)	4%
FB31	LHS Renovations	684,326	3,421,630	124,206	124,206	3,265,971	31,454	4%
FB32	McAuliffe Renovations	-	1,119,028	-	-	-	1,119,028	0%
FB33	Coyote Ridge ES 20 Year Life Cycle Maintenance and Repair	-	24,671,638	-	-	-	24,671,638	0%
FB34	Flower Mound ES 20 Year Life Cycle Maintenance and Repair	-	19,620,264	191,935	191,935	462,390	18,965,939	1%
FB35	Hicks ES 20 Year Life Cycle Maintenance and Repair	-	24,743,104	-	-	-	24,743,104	0%
FB36	Rockbrook ES 20 Year Life Cycle Maintenance and Repair	-	19,512,637	-	-	-	19,512,637	0%
FB37	Vickery ES 20 Year Life Cycle Maintenance and Repair	-	16,903,548	-	-	-	16,903,548	0%
FB38	LHS Killough 20 Year Life Cycle Maintenance and Repair - Main Campus	-	43,758,700	-	-	-	43,758,700	0%
FB39	Briarhill MS Renovations	-	3,239,271	-	-	-	3,239,271	0%
FB40	McKamy MS Renovations	-	2,700,255	-	-	-	2,700,255	0%
FB41	Forestwood MS Renovations	-	1,436,730	-	-	-	1,436,730	0%
FB42	Year 2 Flooring (Assessment/Txtbook, HHS 9, LHS, Peters Colony)	-	467,455	-	-	-	467,455	0%
FB43	Year 2 Playground (Creekside) and Shade Structures (6 Campuses)	-	591,515	-	-	-	591,515	0%
FB44	Timbercreek ES Marquee	-	41,026	-	-	-	41,026	0%
FB45	DeLay Parking and Sidewalks	-	430,611	-	-	-	430,611	0%
FB46	Year 2 Roofing (Creekside ES, Timbercreek ES)	-	2,487,570	-	-	-	2,487,570	0%
FB47	DeLay Fire Alarm	-	737,366	-	-	-	737,366	0%
FB54	Year 3 Parking Lots and Sidewalks (Degan and Highland Village ES)	-	5,430,092	910,347	910,347	1,883,778	2,635,967	17%
FB60	Hebron Valley ES 20 Year Life Cycle Maintenance and Repair	-	21,404,700	209,400	209,400	504,464	20,690,837	1%
MB02	Construction Project Management	-	675,730	610,010	455,615	575	65,145	117%
MB03	Uncommitted - Construction	422,065	-	-	-	-	-	
SB01	LISDAC Security Enhancements, District Wide Doors, and HS Sec. Vestibules	24,913,976	24,913,976	567,661	567,661	12,781,569	11,564,746	2%
SB02	District Wide Generators and Radio System UPS	5,496,960	5,496,960	132,000	132,000	10,000	5,354,960	2%
SB03	District Wide Security Upgrades	12,607,680	12,607,680	259,515	259,515	37,835	12,310,330	2%
SB04	Traffic Signal at Hebron High School	604,800	604,800	49,450	49,450	550,500	4,850	8%
SB05	Purchase - Weapon Detection Scanners (MS and HS)	16,800,000	15,829,800	1,143,081	1,143,081	229,325	14,457,394	7%
SB06	Campus Sound/Paging	380,000	380,000	171,792	171,792	-	208,208	45%
SB07	District Wide Safety/Security Technology - Critical Comms & Video Storage	11,050,000	11,050,000	2,859,515	1,382,165	3,869,449	4,321,036	30%
TB01	Technology - Classroom Infrastructure	3,100,000	4,295,300	676,926	676,926	3,691,550	(73,177)	16%
TB02	Technology - Network Infrastructure	11,500,000	10,304,700	5,528,409	3,903,178	2,275,245	2,501,047	64%
TC01	Instructional Learning Devices	40,425,385	41,464,629	23,890,631	11,241,945	612,537	16,961,461	83%
TC02	Enterprise Applications	10,195,000	9,945,000	2,034,725	2,034,725	-	7,910,275	20%
SO - W5	Interest Revenue	-	29,436,519	-	-	-	29,436,519	
MO 61	Construction Project Management - Payroll	-	3,726,678	2,479,635	1,662,915	-	1,247,042	
0000 / 656	2025 Bond Sale - Fund 656	300,000,000	63,908,352			-	63,908,352	
Total \$1.030 Billion Bond		820,000,000	855,297,147	99,734,981	57,596,814	267,791,095	487,771,071	



**2024 BOND AUTHORIZATION SUMMARY
MONTH ENDING JUNE 30, 2025**

\$101,834,000 MILLION BOND AUTHORIZATION

Fund 661 2024 Bond Series Proceeds	\$ 101,834,000
Total	\$ 101,834,000
Interest Earned	\$ 4,613,573
TRS On-Behalf	\$ 4,544
Total Resources	\$ 106,452,118

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	-	15,564,866	600,162	600,162	14,663,917	300,787	4%
AN02	Aquatic Center West - Video Scoreboard, Small Pool Liner, Bulkhead Surfacing	-	684,839	21,600	21,600	656,039	7,200	3%
AR01	All High Schools - Turf Baseball Fields	-	12,444,000	507,100	507,100	9,271,186	2,665,714	4%
AR02	All High Schools - Turf Softball Fields (Except TCHS)	-	5,141,600	341,550	341,550	3,911,434	888,616	7%
AR03	All High Schools - Turf One Practice Field per Campus	-	9,516,000	147,000	147,000	263,500	9,105,500	2%
AR04	All High Schools - Baseball and Softball Field Lighting Upgrades (Except TCHS SB)	-	3,709,440	16,750	16,750	19,500	3,673,190	0%
AR05	Middle School Game Field Turf (Griffin, Harmon, Shadow Ridge)	-	5,709,600	78,000	78,000	134,900	5,496,700	1%
AR06	Year 1 Track Replacements (Downing MS, Harmon, Shadow Ridge MS)	-	1,559,280	18,000	18,000	60,600	1,480,680	1%
AR07	Year 1 Tennis Court Resurfacing (Flower Mound HS, Marcus HS, The Colony HS)	-	806,400	257,841	257,841	228,008	320,552	32%
AR08	Hebron High School 2003 Field House 20-Year Life Cycle Maintenance and Repair	-	4,262,630	21,056	21,056	169,819	4,071,755	0%
AR09	Hebron High School Baseball and Softball Field Renovations	-	2,644,000	-	-	2,510,549	133,451	0%
AR10	Flower Mound HS Baseball and Softball Locker Room Addition	-	5,749,920	-	-	206,997	5,542,923	0%
AR11	Forestwood Middle School Track Replacement	-	2,562,000	-	-	100,000	2,462,000	0%
AR12	Lewisville HS Baseball Concessions Replacement and Restroom Renovations	-	1,537,200	-	-	55,339	1,481,861	0%
AR13	Lewisville HS Boys Track Locker Room 20-Year Life Cycle Maintenance and Repair	-	1,161,072	-	-	41,799	1,119,273	0%
AR14	Lewisville HS Indoor Athletic Center Upgrades	-	1,418,733	-	-	51,074	1,367,659	0%
AR15	Marcus HS Baseball Locker Room Addition	-	2,174,040	-	-	78,265	2,095,775	0%
AR16	The Colony HS Indoor Athletic Center Upgrades	-	1,185,840	-	-	42,690	1,143,150	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)	-	3,646,000	-	-	-	3,646,000	0%
AS02	Year 1 Track Replacements (Flower Mound HS, Hebron HS, Lewisville HS, The Col	-	5,376,000	268,150	268,150	4,829,007	278,843	5%
AS03	Year 1 Football Stadium Scoreboards (Flower Mound HS, Hebron HS, Lewisville H	-	1,186,400	661,956	661,956	517,857	6,588	56%
AS04	Flower Mound Stadium 20-Year Life Cycle Maintenance and Repair	-	4,895,117	211,500	211,500	4,340,011	343,606	4%
AS05	Hebron High School Stadium 20-Year Life Cycle Maintenance and Repair	-	4,895,117	193,547	193,547	4,532,691	168,879	4%
0000 - SO W5	Interest Revenue	-	4,477,393	-	-	-	4,477,393	
MB04	Interest Transferred to Constr. Project Management (LEGAL)	-	30,801	28,333	28,333	-	2,467	
0000 - MO 61	Construction Management and Payroll	-	112,262	112,262	102,961	-	-	
Total \$101,834,000 Million Bond		-	106,452,118	3,484,806	3,475,505	46,685,182	56,282,130	



LAND SALE SUMMARY
MONTH ENDING JUNE 30, 2025

LAND SALES

Main Street, Lewisville	400 West Main Street - Sold July 2019	1,707,000
The Colony Aquatic Center Surplus Land	6369 Trail View Drive - Sold October 2019	3,439,954
Chinn Chapel	2601 Harlington Drive - Sold June 2020	7,239,261
Plano Parkway	4667 Warmington Drive - Sold July 2020	7,453,471
FM 544 / Windhaven	FM 544 / Windhaven - Sold August 2020	7,367,000
College Parkway	2552 College Parkway - Sold August 2020	1,250,000
Natorium	1776-1800-1868 Timber Cr. - Sold June 2021	900,000
FM 2499 Long Prairie Road	1330 Long Prairie Road - Sold December 2021	20,079,000
Facility/Support Services	340 Lake Haven Drive - Sold September 2021	1,600,000
Valley Ridge	1450 West Valley Ridge - Sold September 2021	2,415,000
Wager Road Option Fees		6,000
Wager Road School ADDN	Lot 2, Blk A, Wager Road	3,500,000
Wager Road School ADDN	Bond Funds moved to General Fund November 2024	(3,500,000)
Sunset Trail	23.938 Acres Rocky Point Rd @ Sunset Trail - Sold August 2024	4,320,000
Sunset Trail	Bond Funds moved to General Fund August 2024	(4,320,000)
Dirt from Josey Lane	Josey Lane	150,000
Stewarts Creek Land Sale	1st & 2nd Payment - Sold June 2023	2,185,549
Josey Land Sale		13,115,000
Funds Moved from 645, 646, 647	LISDAC, BA 2020 05 665	997,638
Funds Moved from 645, 646, 647	LISDAC, BA 2020 05 1845 and 2021 02 1229	3,215,135
Interest Earned		3,284,647
Land Sale Proceeds		<u>76,404,655</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	2,714,387	2,704,387	-	-	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 (Thrift City)	8,948,858	8,948,858	-	-	-	100%
F062	Parking Lot Expansion and Renovation	1,000,000	832,318	-	9,942	157,740	83%
F066	Westside Aquatic Center	3,500,000	3,346,919	10,809	47,374	105,706	96%
F068	Bus Barn Construction	75,000	28,235	-	6,050	40,715	38%
F070	Overhead Basketball Goals	400,000	329,427	-	14,513	56,061	82%
F071	Cheer Locker Room Renovations	1,100,000	866,139	-	70,701	163,160	79%
F072	Auditorium Sound Booth Renovations	253,103	212,535	-	75	40,493	84%
F073	New Band Towers	1,840,000	1,682,640	24,298	139,714	17,646	91%
F051	Press Box Replacements - 2 Campuses	2,714,000	2,538,632	1,343,497	192,067	(16,698)	94%
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%
SB04	Traffic Signal at Hebron High School	298,000	-	-	297,984	16	0%
	Library Books - Budget Officer 840	4,559,000	-	-	1,951,948	2,607,052	0%
TRF	TRF Out to Payroll & Abernathy Invoices	397,809	382,247	380,920	-	15,562	96%
	Uncommitted - Construction	-	-	-	-	-	0%
	Land Sale Proceeds and Interest Earned	15,397,709	-	-	-	15,397,709	0%
Total Land Sales		76,404,655	51,109,126	1,827,789	6,700,368	18,595,162	

Lewisville Independent School District
Monthly Investment Report
June 1, 2025 - June 30, 2025

Portfolio Summary Management Report

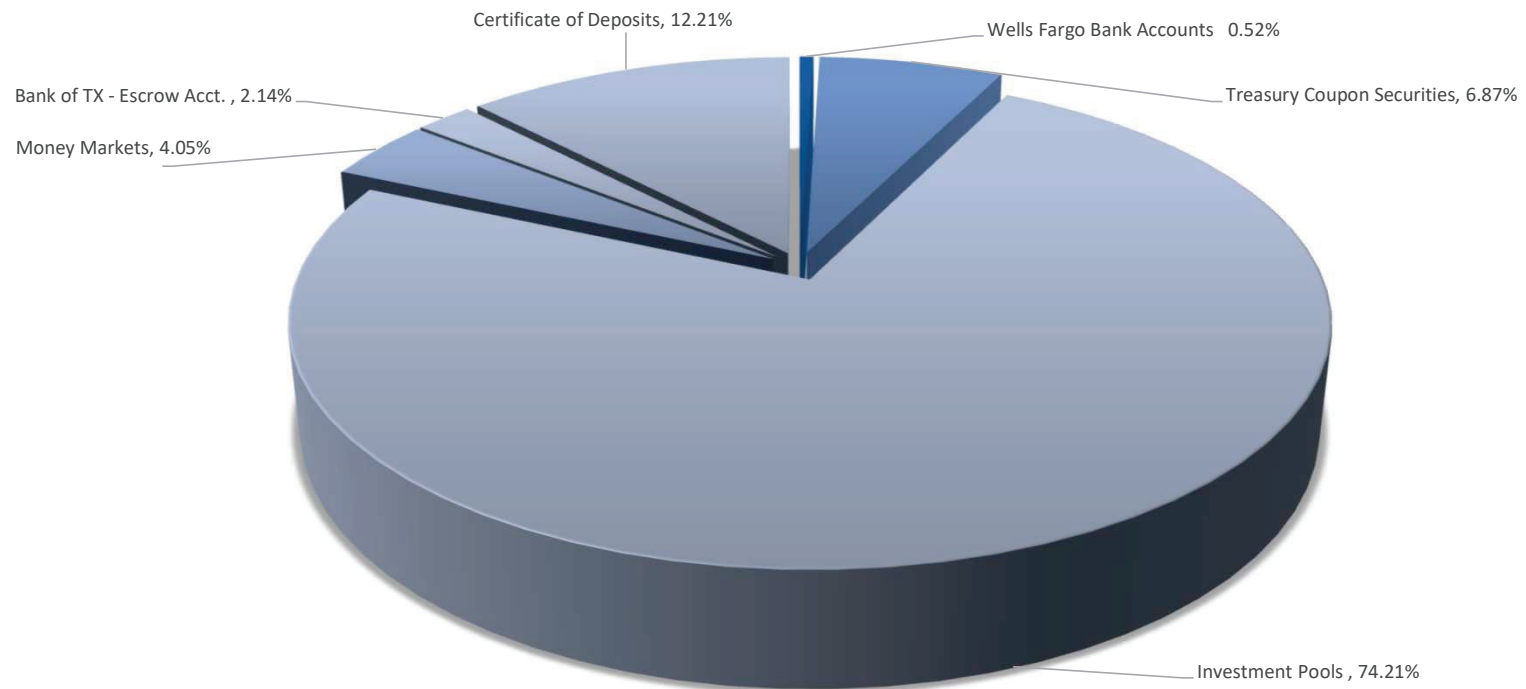
<u>LISD Operating Funds</u>			
Portfolio as of 05/31/25:		Portfolio as of 06/30/25:	
Beginning Book Value	\$ 1,176,778,286	Ending Book Value	\$ 1,452,149,998
Beginning Market Value	\$ 1,177,042,593	Ending Market Value	\$ 1,452,351,953
		Investment Income for the period	\$ 4,487,458
		Unrealized Gain/Loss	\$ 201,955
WAM at Beginning Period Date ¹	35	WAM at Ending Period Date ¹	32
		Change in Market Value ²	\$ 275,309,360
	Average Yield to Maturity for period	4.389%	
	Average Yield 180-Day Treasury Bill for period	4.286%	

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 TX - Escrow Acct. ■ Certificate of Deposits