

Lewisville Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund and Debt Service Fund
For the Fiscal Years Ended August 31

| | (Adopted Budget) 2019 | | (Estimated Actual) 2018 | | (Audited Actual) 2017 | | (Audited Actual) 2016 | | (Audited Actual) 2015 | | (Audited Actual) 2014 | | (Audited Actual) 2013 | | (Audited Actual) 2012 | | (Audited Actual) 2011 | | |
|---|--------------------------|----------------------|----------------------------|----------------------|--------------------------|----------------------|--------------------------|----------------------|--------------------------|----------------------|--------------------------|----------------------|--------------------------|----------------------|--------------------------|----------------------|--------------------------|----------------------|--|
| | General Fund | Debt Service Fund | General Fund | Debt Service Fund | General Fund | Debt Service Fund | General Fund | Debt Service Fund | General Fund | Debt Service Fund | General Fund | Debt Service Fund | General Fund | Debt Service Fund | General Fund | Debt Service Fund | General Fund | Debt Service Fund | |
| Revenues | | | | | | | | | | | | | | | | | | | |
| Local, Intermediate, and out-of-state | \$ 418,985,588 | \$ 142,198,990 | \$ 388,730,033 | \$ 134,155,622 | \$ 353,435,879 | \$ 125,455,187 | \$ 316,633,254 | \$ 128,572,693 | \$ 294,766,240 | \$ 119,364,488 | \$ 273,671,873 | \$ 109,940,089 | \$ 255,000,433 | \$ 98,006,860 | \$ 252,539,936 | \$ 90,168,104 | \$ 245,994,083 | \$ 88,375,349 | |
| State program revenues | 64,797,332 | 1,966,051 | 58,394,238 | 2,125,354 | 89,865,310 | 2,472,502 | 117,970,990 | 2,196,351 | 125,138,100 | - | 120,205,995 | - | 115,377,906 | - | 127,050,506 | - | 138,694,982 | - | |
| Federal program revenues | 6,199,000 | 489,807 | 6,570,955 | 491,386 | 7,010,280 | 489,807 | 6,826,030 | 490,333 | 5,766,609 | 487,703 | 5,107,847 | 488,229 | 10,314,142 | 503,223 | 10,811,225 | 526,109 | 3,785,837 | 786,241 | |
| Total Revenues | 489,981,920 | 144,654,848 | 453,695,226 | 136,772,362 | 450,311,469 | 128,417,496 | 441,430,274 | 131,259,377 | 425,670,949 | 119,852,191 | 398,985,715 | 110,428,318 | 380,692,481 | 98,510,083 | 390,401,667 | 90,694,213 | 388,474,902 | 89,161,590 | |
| Expenditures | | | | | | | | | | | | | | | | | | | |
| 0011 Instruction | 283,320,720 | - | 285,069,027 | - | 272,580,118 | - | 273,010,402 | - | 265,431,602 | - | 250,288,948 | - | 246,127,578 | - | 239,930,140 | - | 232,979,530 | - | |
| 0012 Instructional resources and media services | 5,825,228 | - | 6,879,376 | - | 6,300,720 | - | 6,294,498 | - | 6,101,780 | - | 5,808,507 | - | 5,550,765 | - | 5,346,419 | - | 5,825,430 | - | |
| 0013 Curriculum and instructional staff development | 2,832,774 | - | 2,194,813 | - | 2,221,057 | - | 2,990,389 | - | 2,749,217 | - | 2,799,124 | - | 2,653,394 | - | 4,388,088 | - | 4,020,922 | - | |
| 0021 Instructional leadership | 11,236,060 | - | 13,103,095 | - | 9,301,051 | - | 8,508,390 | - | 7,734,608 | - | 7,384,065 | - | 6,943,671 | - | 6,330,354 | - | 7,762,911 | - | |
| 0023 School leadership | 28,692,585 | - | 33,128,966 | - | 29,783,013 | - | 29,312,659 | - | 28,194,929 | - | 26,353,024 | - | 25,476,970 | - | 23,993,716 | - | 23,828,933 | - | |
| 0031 Guidance, counseling and evaluation services | 19,818,973 | - | 22,144,233 | - | 19,288,684 | - | 19,396,154 | - | 18,490,513 | - | 17,058,354 | - | 16,580,147 | - | 16,438,586 | - | 17,696,767 | - | |
| 0032 Social work services | 214,132 | - | 114,057 | - | 95,657 | - | 103,140 | - | 94,511 | - | 98,206 | - | 100,690 | - | 97,869 | - | 91,523 | - | |
| 0033 Health services | 4,895,194 | - | 5,801,159 | - | 5,148,675 | - | 5,083,910 | - | 4,930,839 | - | 4,726,834 | - | 4,594,256 | - | 4,299,557 | - | 4,345,768 | - | |
| 0034 Student transportation | 15,209,089 | - | 14,658,701 | - | 13,698,405 | - | 14,162,770 | - | 9,817,619 | - | 9,745,987 | - | 10,160,308 | - | 9,769,875 | - | 9,312,141 | - | |
| 0035 Food services | 39,099 | - | 36,277 | - | 61,328 | - | 4,188 | - | 53,526 | - | 6,680 | - | - | - | - | - | - | - | |
| 0036 Extracurricular activities | 11,491,934 | - | 10,304,203 | - | 10,443,262 | - | 10,101,436 | - | 9,534,647 | - | 9,035,885 | - | 8,461,410 | - | 8,380,817 | - | 8,971,087 | - | |
| 0041 General administration | 11,264,474 | - | 9,534,281 | - | 9,573,901 | - | 9,246,319 | - | 8,771,434 | - | 8,520,473 | - | 8,529,939 | - | 8,332,430 | - | 9,783,821 | - | |
| 0051 Facilities maintenance and operations | 43,946,478 | - | 37,706,597 | - | 37,896,783 | - | 36,752,856 | - | 35,621,269 | - | 37,141,769 | - | 35,050,336 | - | 35,100,230 | - | 38,136,416 | - | |
| 0052 Security and monitoring services | 2,763,869 | - | 2,007,490 | - | 2,126,050 | - | 1,927,559 | - | 1,575,133 | - | 1,219,397 | - | 892,988 | - | 985,192 | - | 908,163 | - | |
| 0053 Data processing services | 12,294,291 | - | 10,936,432 | - | 9,700,756 | - | 9,912,375 | - | 8,335,665 | - | 8,217,909 | - | 7,778,867 | - | 5,955,796 | - | 4,644,059 | - | |
| 0061 Community services | 6,496,827 | - | 6,248,640 | - | 6,047,999 | - | 5,889,510 | - | 5,564,151 | - | 4,599,638 | - | 4,404,945 | - | 4,416,751 | - | 4,530,675 | - | |
| 0071 Principal on long-term debt | - | 138,895,565 | 658,425 | 139,695,715 | 652,020 | 57,663,384 | 658,425 | 55,146,452 | 658,425 | 47,358,841 | - | 52,472,420 | - | 52,584,938 | - | 42,420,121 | - | 29,823,611 | |
| 0072 Interest on long-term debt and fees | - | - | - | - | 6,405 | 57,479,032 | - | 196,737,871 | - | 70,624,513 | - | 56,083,212 | - | 46,143,831 | - | 48,083,638 | - | 60,458,092 | |
| 0081 Facilities acquisition and construction | - | - | - | - | 42,834 | - | 222,583 | - | 935,977 | - | 22,536 | - | 17,278 | - | 9,429 | - | 22,926 | - | |
| 0091 Contracted Services Between Public Schools | 34,476,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 0093 Payments related to shared services arrangements | 210,000 | - | 82,000 | - | 82,342 | - | 98,460 | - | 114,829 | - | 147,600 | - | 170,500 | - | 170,500 | - | 201,500 | - | |
| 0095 Payments to Juvenile Justice Alternative Education Program | 200,000 | - | 30,616 | - | 87,576 | - | 83,927 | - | 117,747 | - | 104,308 | - | 135,992 | - | 246,797 | - | 153,614 | - | |
| 0099 Other Intergovernmental Charges | 3,282,088 | - | 2,939,064 | - | 2,853,234 | - | 2,783,812 | - | 2,716,149 | - | 2,731,183 | - | 2,725,986 | - | 2,739,368 | - | 2,768,281 | - | |
| 6030 Total Expenditures | 498,509,815 | 138,895,565 | 463,577,452 | 139,695,715 | 437,991,870 | 115,142,416 | 436,543,762 | 251,884,323 | 417,544,570 | 117,983,354 | 396,010,427 | 108,555,632 | 386,356,020 | 98,728,769 | 376,931,914 | 90,503,759 | 375,984,467 | 90,281,703 | |
| 1100 Excess (deficiency) of revenues over expenditures | (8,527,895) | 5,759,283 | (9,882,226) | (2,923,353) | 12,319,599 | 13,275,080 | 4,886,512 | (120,624,946) | 8,126,379 | 1,868,837 | 2,975,288 | 1,872,686 | (5,663,539) | (218,686) | 13,469,753 | 190,454 | 12,490,435 | (1,120,113) | |
| Other Financing Sources (Uses) | | | | | | | | | | | | | | | | | | | |
| 7901 Refunding bonds issued | - | - | - | 80,726,286 | - | 68,850,000 | - | 334,565,000 | - | 118,570,737 | - | - | - | 68,060,000 | - | 62,686,456 | - | 33,659,938 | |
| 7911 Issuance of Capital-related debt (regular bonds) | - | - | - | - | - | - | - | - | - | 196 | - | - | - | - | - | - | - | - | |
| 7912 Sale of real or personal property | - | - | 76,217 | - | 56,170 | - | 100,250 | - | 82,233 | - | 180,002 | - | 86,156 | - | 179,171 | - | 157,495 | - | |
| 7913 Proceeds from Capital Leases | - | - | - | - | - | - | - | - | 2,614,500 | - | - | - | - | - | - | - | - | - | |
| 7915 Operating transfers in | - | - | - | - | - | 15,421 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 7916 Premium or discount on issuance of bonds | - | - | - | - | - | 11,267,758 | - | 59,917,550 | - | - | - | 2,676 | - | 12,526,799 | - | 10,146,115 | - | 2,445,698 | |
| 8911 Operating transfers out | - | - | (500,000) | - | (1,700,000) | - | (1,700,000) | - | 28,487,113 | - | - | - | - | - | - | - | - | - | |
| 8949 Payment to Bond Refunding Escrow Agent | - | (5,000,000) | - | (80,032,053) | - | (79,527,330) | - | (270,714,408) | - | (148,763,590) | - | - | - | (79,716,841) | - | (72,222,008) | - | (35,738,783) | |
| 7080 Total other financing sources and uses | - | (5,000,000) | (423,783) | 694,233 | (1,643,830) | 590,428 | (1,584,329) | 123,768,142 | 2,696,733 | (1,705,544) | 180,002 | 2,676 | 86,156 | 869,958 | 179,171 | 610,563 | 157,495 | 366,853 | |
| 1200 Net change in fund balances | (8,527,895) | 759,283 | (10,306,009) | (2,229,120) | 10,675,769 | 13,865,508 | 3,302,183 | 3,143,196 | 10,823,112 | 163,293 | 3,155,290 | 1,875,362 | (5,577,383) | 651,272 | 13,648,924 | 801,017 | 12,647,930 | (753,260) | |
| 0100 Fund Balance - beginning | 159,040,853 | 41,048,192 | 169,346,862 | 43,277,312 | 158,671,093 | 29,411,804 | 155,368,910 | 26,268,608 | 144,545,798 | 26,105,315 | 141,390,508 | 24,229,953 | 146,967,891 | 23,578,681 | 133,318,967 | 22,777,664 | 120,671,037 | 23,530,924 | |
| 3000 Fund Balance - ending | \$ 150,512,958 | \$ 41,807,475 | \$ 159,040,853 | \$ 41,048,192 | \$ 169,346,862 | \$ 43,277,312 | \$ 158,671,093 | \$ 29,411,804 | \$ 155,368,910 | \$ 26,268,608 | \$ 144,545,798 | \$ 26,105,315 | \$ 141,390,508 | \$ 24,229,953 | \$ 146,967,891 | \$ 23,578,681 | \$ 133,318,967 | \$ 22,777,664 | |