



Notice of Public Hearing and Regular Meeting The Board of Trustees Lago Vista ISD

A Public Hearing and Regular Meeting of the Board of Trustees of Lago Vista ISD will be held on September 19, 2011 beginning at 6:00 PM in the Board Room in Viking Hall, 8039 Bar K Ranch Road, Lago Vista, Texas 78645.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

1. Invocation
 2. Welcome visitors/public participation
 3. Certification of Unopposed Candidates for Board of Trustee Special Election
 4. Cancellation of Board of Trustee Special Election
 5. Approval of District's 457 Plan
 6. Waiver of Class Size for Kindergarten
 7. Approval of minutes for regular meeting on August 15th and special meeting on August 29th
 8. Monthly financial report
 9. Superintendent Report
 - a. Bond Information
 - b. Grant Opportunity
 - c. TASA/TASB Convention
 10. Adjourn
-

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

Matt Underwood
Superintendent

Date

CERTIFICATION OF UNOPPOSED CANDIDATES
CERTIFICACIÓN DE CANDIDATOS ÚNICOS

To: Presiding Officer of Governing Body
Al: Presidente de la entidad gobernante

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidate is unopposed for election to office for the election scheduled to be held on November 8, 2011.

Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el 08 de noviembre 2011 .

List of offices and names of candidate:
Lista de cargos y nombres de los candidato:

Lago Vista ISD Board of Trustees
Place Seven (7)

Stacy Eleuterius

Signature (*Firma*)

Printed Name (*Nombre en letra de molde*)

Title (*Puesto*)

Date of Signing (*Fecha de firma*)

Order of Cancellation *(Orden de Cancelación)*

The Lago Vista ISD Board of Trustees hereby cancels the Election scheduled to be held on November 8, 2011 in accordance with Section 2.053(a) of the Texas Election Code. The following candidate has been certified as unopposed and is hereby elected as follows:

Vista del Lago ISD Junta de Síndicos la presente cancela la elección que se celebrará el 8 de noviembre 2011 de conformidad con la Sección 2.053 (a) del Código de Elecciones de Texas. Los siguientes candidatos han sido certificados como sin oposición y se eligió como sigue:

| <u>Candidate</u> | <u>Office Sought</u> |
|------------------------------------------------------------------|-----------------------------------------------------|
| Stacy Eleuterius 5609 Lakeshore Drive Lago Vista, TX 78645 | Place Seven (7) Lago Vista ISD Board of Trustees |

A copy of this order will be posted on Election Day at each polling place that would have been used in the election.

El Día de las Elecciones se exhibirá una copia de esta orden en todas las mesas electorales que se hubieran utilizado en la elección.

President *(Presidente)*

Secretary *(Secretario)*

Date of adoption (Fecha de adopción)



RESOLUTION

Whereas the **Lago Vista Independent School District**, (herein after known as “Employer”), desires to provide certain part-time, seasonal, and temporary employees with tax-advantaged benefits pursuant to Section 457 of the Internal Revenue Code in order to satisfy the requirements of the Omnibus Budget Reconciliation Act of 1990:

Resolved that the **Lago Vista Independent School District** adopts the following resolution:

Resolved that the **Lago Vista Independent School District** hereby adopts the Social Security Alternative 457 Master Retirement Plan (the “Master Retirement Plan”) and agrees to abide by the terms of the Master Retirement Plan. The name of the plan is “The Premier Advantage Plan”.

The effective date of the plan is October 1, 2011. The anniversary date for purposes of issuing financial statements shall be defined as follows: September 1 of each year after 2011. The Plan Year is September 1 through August 31. The type of Deferrals shall be salary Reduction Deferrals only.

The determination of whether a Participant has had a separation from service will be made under Code Section 402(d)(4)(A)(iii); provided, however, a PST Participant will not be deemed to have had a separation from service unless he has had a consecutive period of 12 months without active employment with the employer.

Resolved that the officers and the employees of the **Lago Vista Independent School District** hereby are authorized and instructed to take such action, as they may deem appropriate and necessary to effectuate the purposes of the foregoing resolutions.

Matt Underwood

Print Name of Authorized Individual

Signature

Superintendent

Title

Date

Laura Vincent

Print Name of Authorized Individual

Signature

Board President

Title

Date



TEXAS EDUCATION AGENCY

2011 - 2012 Request for Maximum Class Size Exception

State Waiver Unit

1701 N. Congress Ave. Austin, TX 78701-1494 (512) 463-9630 Fax (512) 475-3666 www.tea.state.tx.us

This form is also available on-line at www.tea.state.tx.us/exception_applications. Completed forms must be submitted via email to waivers@tea.state.tx.us or in hard copy to the Texas Education Agency, State Waiver Unit, 1701 North Congress Avenue, Austin, TX 78701-1494 or Fax: 512-475-3666. (This report is authorized under TEC §25.112.)

It is not necessary to submit this form unless an exception is needed.

| | | | | |
|------------------------------|----------------------------------|-------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| District Name: LAGO VISTA | District Address: PO BOX 4929 | District City, Zip Code: LAGO VISTA TX 78645 | County/District #: 227-912 | District Accountability Rating: (E=Exemplary, R=Recognized, A=Acceptable, U=Unacceptable, NR=Not Rated) E <input type="checkbox"/> R <input checked="" type="checkbox"/> A <input type="checkbox"/> U <input type="checkbox"/> NR <input type="checkbox"/> |
|------------------------------|----------------------------------|-------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Instructions

At the beginning of the school year, each school district in Texas is required to review its class size enrollment to determine whether its class sizes for grades kindergarten (K) through four meet the requirements of TEC §25.112. If the review indicates that any class for grades K-4 exceeds the allowable class size limit of 22 students per class (22:1), the district must submit a request for exception under TEC §25.112(d). Enter the total number of sections and the reason(s) for the exception request. Class size limits do not apply to physical education or fine arts classes.

The exception request must be submitted to TEA (Commissioner) no later than **October 3, 2011 or the 30th day after the first school day the district exceeds the limit.**

| Campus Name | Campus No. | Campus Accountability Rating: (E=Exemplary, R=Recognized, A=Acceptable, U=Unacceptable, NR=Not Rated) | Total Sections | | | | Total K-4 Sections | Reason(s): (F=Facilities, T=Teachers, UG=Unanticipated Growth, FH=Financial Hardship, O=Other) |
|-----------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---|---|---|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | K | 1 | 2 | 3 | | |
| LAGO VISTA ELEMENTARY | 101 | E <input type="checkbox"/> R <input checked="" type="checkbox"/> A <input type="checkbox"/> U <input type="checkbox"/> NR <input type="checkbox"/> | 3 | | | | 3 | F <input type="checkbox"/> T <input type="checkbox"/> UG <input checked="" type="checkbox"/> FH <input type="checkbox"/> O <input type="checkbox"/> |
| District Totals: | | | 3 | 0 | 0 | 0 | 3 | |

| | | | |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------|----------------------------------------------|
| <input type="checkbox"/> Dr. <input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms. | Print Name of Superintendent: MATT UNDERWOOD | * Signature of Superintendent: | |
| Print Name of Contact Person: MATT UNDERWOOD | | Phone: (###) ###-#### (512) 267-8300 | E-mail: matt_underwood@lagovista.txed.net |
| | | Fax: (###) ###-#### (512) 267-8304 | |

* The signature of the superintendent reflects an assurance that the Board of Trustees approved the exception request.

Minutes of Public Hearing & Regular Meeting

The Board of Trustees

Lago Vista ISD

A regular meeting of the Board of Trustees of Lago Vista ISD was held on August 15, 2011 at 6:00pm in the Board Room in Viking Hall, 8039 Bar K Ranch Road, Lago Vista, TX 78645.

Members Present:

Laura Vincent, President
Jerrell Roque, Vice-President
David Scott
Mark Abbott
Tom Rugel

Members Absent:

David Baker

Also Present:

Matt Underwood, Superintendent
Henri Gearing, Asst. Superintendent
Donna Larkin, High School Principal
Heather Stoner, Elementary Principal
Trisha Upchurch, Middle School Principal

1. *Invocation*

Ms. Vincent called the meeting to order at 6:00pm and led the Pledge of Allegiance to the American flag and the pledge to the Texas flag.

2. *Welcome Visitors/Public Participation -*

No visitors and no citizens signed up to speak – Public hearing began at 6:01pm

3. *Public Hearing for Proposed Budget and Tax Rate for SY 11-12*

Ms. Gearing went over Proposed budget/funds for district accounts
Total Revenues = \$16,282,173
Total Expenditures = \$16,218,990

The tax rate for the 2011-12 was also set at \$1.18. (No change from previous two years)
Public hearing closed at 6:14pm/regular meeting commenced

4. *Proposed Budget for SY 11-12*

Mr. Underwood recommended we adopt the proposed budget as is
Jerrell Roque moves to accept the recommendation
Tom Rugel seconded
Motion carries 5-0

5. *Adoption of tax rate for SY 11-12*

Mr. Underwood recommended the rate for fiscal year 11-12 be set at the following:
\$1.04 for M&O and 0.14 I&S
David Scott motioned to accept
Mark Abbott seconds
Motion carries 5-0

6. *Board Member Resignation*

Discussed at last board meeting that Mr. Carr has resigned as board member and secretary. He moved out of the district and tendered his resignation. Can accept the resignation or allow the time limit to expire.

Jerrell Roque moved to accept Mr. Carr's resignation

Tom Rugel seconded

Motion carries 5-0

7. *Resolution Calling for Special Election regarding Board Vacancy*

Mr. Underwood informed the board that the timeline to call for special election is the same as calling for bond election.

Would be to fill vacancy in Place 7 that would expire in May 2012

Board members would rather see the voters choose who sits on board instead of making decision and appointing new member to the board.

Motion to approve resolution calling for special in Nov. to replace Carr

David Scott moved to approve resolution calling for special board election in November

Jerrell Roque seconded

Motion carries 5-0

8. *Consideration and approval of filling the vacancy of Board Secretary*

Laura Vincent suggested David Scott serve as Secretary of the board (due to Mr. Carr's resignation/he was secretary)

Jerrell Roque nominated David Scott for secretary

Tom Rugel seconded

Motion carries 4-0 (Scott abstained)

9. *Consideration and approval of District Student Code of Conduct*

Mr. Underwood went over key changes to the student code of conduct.

Jerrell Roque moved to accept Code of Conduct for 2011-2012

Mark Abbott seconded

Motion carries 5-0

10. *Student Handbooks and supplements*

Campus principals were present to go over major changes to each campus supplement

Donna Larkin (HS) – added designated courses for the no-pass/no-play exemptions to clarify; changed testing dates;

Trisha Upchurch (MS) – added bullying in MS supplement to address more regarding bullying and options for parents; clarifications regarding food and drink prohibited per National policy; changed to include no medications handed out; added activities; web page / calendar

Heather Stoner (ES) – discussed change in dismissal policy (car rider dismissal) to increase safety when school lets out. Kids will wait in gym until they are dismissed; parents will be asked not to walk up and get their children; increased drop-off points – stay in car and keep visor tag displayed. ; added policy about excessive tardies.

11. *Consideration and approval of 4H resolution*

Every year we have to approve the 4H as an outside program. Mr Underwood is very supportive of 4H program

David Scott moved to accept

Mark Abbott seconded

Motion carries 5-0

12. *Consideration and approval of JJAEP contract agreement*

Mr. Underwood explained that the district is required to provide services to JJAEP in lieu of expulsion for students; the negative aspect is that we have to provide transportation to the JJAEP campus in Del Valle (although, district can stipulate that the student is brought to the LVISD campus in the morning prior to departure).

David Scott moved to approve

Mark Abbott seconded

Motion carries 5-0

13. *Approval of Agreement for the Purchase of Attendance Credits*

Mr. Underwood explained that this is a TEA Agreement that we have to approve each year
Jerrell Roque moved to accept recommendation and approve

Tom Rugel seconded

Motion carries 5-0

14. *November Election Resolution*

Mr. Underwood originally wanted to add but paperwork was not ready from legal counsel. Will add at later date.

15. *Board Policy Considerations (DNA and FFAC Local)*

Teacher evaluation process and medication policy that was presented at July 18th meeting.

Mark Abbott motions to accept policy changes

David Scott seconds

David Scott is excited about the teacher evaluation process. Mr. Underwood stated that the teachers were excited about the changes as well; discussed briefly

Motion carries 5-0

16. *Drug Testing Contract*

Ms. Gearing discussed the need to change our drug testing company. Looked at 2 other companies that were recommended. Would like to recommend Southwest Consortium; the cost is a little less per student test; but an additional charge for MRO if needed. Would like to review the entire program, who do we test, how do we test, etc. at later time.

17. Approval of minutes for regular meeting on July 18th and budget workshop on August 8th.

Jerrell Roque moves to accept minutes as written

Tom Rugel seconded

Motion carries – 5-0

18. *Monthly financial report*

Mrs. Gearing went over several financial reports. Tax collections – we are very close and have collected quite a bit, about \$6,500 short. She showed PowerPoint presentation - cash flow in next month is going to be important. State shows that we've already received enough money. We will probably not receive any monies in August.

Reported she has closed 4 checking accounts at the bank

Things that we will have to amend (library services, guidance, co-curricular)

Things we have to watch (instruction, campus admin, transportation-fuel cost, plant maintenance-utility costs, chapter 41 – all are payroll related.)

Chapter 41 payment expect to be a little over 6 million
Functions that we will have surplus – curriculum, health services, security, community services, instructional admin, general admin, data processing, appraisal district
Education Jobs Grant - \$215,000 will use this year.
Child nutrition – exp. more than revenue –will settle up with Sodexo
David Scott moved to accept financial reports
Jerrell Roque seconded
Motion carries 5-0

19. *GASB 54 Resolution*

Mrs. Gearing explained this is something we have to approve – new government accounting standards
Mark Abbott moves to accept GASB
Jerrell Roque seconded
Motion carries 5-0

20. *Superintendent Report*

- a. Accountability
- b. TAKS Rankings
- c. TEC Update Training Options
Members are required and Mark Abbott needs an extra hour (Abbott can obtain at the TASA/TASB Convention in Oct 2011)
- d. High School Site Plan Update
- e. Grant Opportunities

21. *Personnel: Assignment and Employment*

We are right at the edge for Kindergarten. In 3rd grade we are at 91. So we are adding a class in 3rd grade. Just for review since at July meeting, the board gave Mr. Underwood authority to hire any necessary teachers. We extended contracts to Bethany McMillon (3rd grade) and Jocelynn Pena (6th grade-ELA).

22. *Set Budget Amendment and Bond Election Call Meeting Date*

Monday, August 29th at 6pm to meet.

23. *Adjourn*

There being no more business, the meeting adjourned at 7:58pm

Board President

Minutes of Special Meeting

The Board of Trustees Lago Vista ISD

A Special Meeting of the Board of Trustees of Lago Vista ISD was held Monday, August 29, 2011, beginning at 6:00 PM in the Board Room in Viking Hall, 8039 Bar-K Ranch Road, Lago Vista, Texas 78645.

Members Present:

Laura Vincent, President
Jerrell Roque, Vice President
Mike Carr, Secretary
Mark Abbott
David Baker
Tom Rugel
David Scott

Members Absent:

None

Also Present:

Matt Underwood, Superintendent
Henri Gearing, Asst. Superintendent & Director of Finance

1. *Invocation*

Laura Vincent called the meeting to order at 6:00 pm and led the Pledge of Allegiance and the Pledge to the Texas flag.

2. *Public Comments*

No citizens signed up to speak. Mr. Underwood moved on to agenda item 3 and introduced Mr. Robert Gadbois of Owners Building Resources.

3. *Consider and possible action to approve an order calling a bond election; providing for the conduct and the giving of notice of said election; and resolving other matters related thereto*

Mr. Gadbois went over key findings of the facility committee and the committee asked to board to consider a bond for \$29.6 million

Mr. Underwood showed current enrollment figures. Based on past growth (09-10) to today, we've grown an entire grade level. With that many additional students, it taxes even our earlier facility plan. Enrollment today (8/29/11) is 1,333. In looking at grades 8, 9, 10 and 11 – situation is not going to improve. The district will be faced with 452 students in high school next year.

After discussion many different options, the facility committee voted to present the bond package in 1 proposition. Opened the floor for questions.

Mr. Baker – asked what is the standard for contingency. Gadbois replied that 5% is reasonable, it may change as you go through the process as accounting and budgeting changes though.

Mr. Underwood introduced Mr. Dusty Traylor of RBC Capitol Markets who gave short presentation regarding the financial aspects of a bond.

They used a tax base of \$1.329 billion dollars to run numbers. Assuming collection rate is ~97%; current I&S tax rate of 0.14.

District has received an allotment (Qualified School Construction Bonds) at 0%. District has to comply with Davis Bacon wages.

Assuming \$29.6mil bond program – showed the difference in using the QSCB's.

The increase for average home with a taxable value of \$200,000 will be \$280 year.

Tax base was less in 2006, therefore the impact is less now. Looking at shorter bond (25yrs. Vs 30yr)

David Scott thanked the facility committee for their time and hard work put into developing the proposal over the last year. He personally was glad that it came back with 1 proposition.

David Scott moved to recommend to call for a bond election

Tom Rugel seconds

6-0 motion carries

4. *Final Amendments to 2010-11 SY Budget*

Mrs. Gearing went over 3 budget amendments

Mrs. Gearing thinks we will have \$450,000 in fund balance at end of year.

Jerrell Roque moved to accept the budget amendments as presented

Mark Abbott seconded

Motion carries 6-0

5. *Fund Balance Commitment and Assignment*

Mrs. Gearing explained that in the past we could designate fund balance. We can no longer designate through GASB 54 – now must designate fund balance as “committed” and “assigned”. She explained the difference – Committed funds must be approved by the board; assigned does not require board approval, but can be done at the direction of the board by the superintendent.

The auditors suggest we commit :

Capitol Improvement Money

Campus Activity Funds

Assign the following:

General Fund-construction

Est amount needed to cover fall cash flow deficits

Est. of one months average cash disbursement

Est. of underpayment from state sources equal to variance between LPE est and

DPE est.

David Scott moved to commit capital improvement bond money and student activity accounts

Tom Rugel seconds
Motion carries 6-0

6. *TIPS Resolution and Agreement*

Mr. Underwood introduced an interlocal agreement for TIPS/TAPS that provides a cooperative purchasing program that could save the district money

Jerrell Roque moved to accept the agreement

David Baker seconds

Motion carries 6-0

7. *Nomination of TASB Delegate*

Jerrell Roque nominated Mark Abbott to serve as TASB delegate

Mark Abbott accepted the nomination

8. Adjourn

There being no more business Mrs. Vincent adjourned the meeting at 6:59pm

Board President

**Monthly Tax Collection Calculations
For the Month of August 31, 2011**

I&S Ratio 0.118644068
M&O Ratio 0.881355932

| <u>Date(s)</u> | <u>Amount Collected</u> | <u>M&O</u> | <u>Actual %</u> | <u>I&S</u> | <u>Actual %</u> |
|----------------|-------------------------|---------------------|-----------------|---------------------|-----------------|
| 8/1/2011 | \$ 5,447.74 | \$ 4,801.40 | 88.14% | \$ 646.34 | 11.86% |
| 8/2/2011 | \$ 15,669.71 | \$ 13,810.59 | 88.14% | \$ 1,859.12 | 11.86% |
| 8/3/2011 | \$ 5,261.50 | \$ 4,637.25 | 88.14% | \$ 624.25 | 11.86% |
| 8/4/2011 | \$ 5,959.53 | \$ 5,252.47 | 88.14% | \$ 707.06 | 11.86% |
| 8/5/2011 | \$ 3,901.02 | \$ 3,438.19 | 88.14% | \$ 462.83 | 11.86% |
| 8/8/2011 | \$ 3,388.89 | \$ 2,986.82 | 88.14% | \$ 402.07 | 11.86% |
| 8/9/2011 | \$ 5,351.23 | \$ 4,716.34 | 88.14% | \$ 634.89 | 11.86% |
| 8/10/2011 | \$ 5,639.16 | \$ 4,970.11 | 88.14% | \$ 669.05 | 11.86% |
| 8/18/2011 | \$ 4,936.37 | \$ 4,350.70 | 88.14% | \$ 585.67 | 11.86% |
| 8/19/2011 | \$ 1,239.30 | \$ 1,092.26 | 88.14% | \$ 147.04 | 11.86% |
| 8/22/2011 | \$ 897.06 | \$ 790.63 | 88.14% | \$ 106.43 | 11.86% |
| 8/23/2011 | \$ 5,218.71 | \$ 4,599.54 | 88.14% | \$ 619.17 | 11.86% |
| 8/24/2011 | \$ 5,172.98 | \$ 4,559.24 | 88.14% | \$ 613.74 | 11.86% |
| 8/25/2011 | \$ 2,241.20 | \$ 1,975.29 | 88.14% | \$ 265.91 | 11.86% |
| 8/26/2011 | \$ 3,364.71 | \$ 2,965.51 | 88.14% | \$ 399.20 | 11.86% |
| 8/29/2011 | \$ 7,440.75 | \$ 6,557.95 | 88.14% | \$ 882.80 | 11.86% |
| 8/30/2011 | \$ 3,687.42 | \$ 3,249.93 | 88.14% | \$ 437.49 | 11.86% |
| 8/31/2011 | \$ 6,065.97 | \$ 5,346.28 | 88.14% | \$ 719.69 | 11.86% |
| Totals | \$ 90,883.25 | \$ 80,100.50 | 88.14% | \$ 10,782.75 | 11.86% |

| | 5711 | 5712 | 5719 | Totals |
|----------------|---------------------|---------------------|----------------------|---------------------|
| | Current Year | Prior Year | Pen & Int | |
| I&S | 7,416.18 | 1,706.19 | 1,660.38 | 10,782.75 |
| M&O | 55,091.65 | 12,674.56 | 12,334.29 | 80,100.50 |
| Totals | \$ 62,507.83 | \$ 14,380.75 | \$ 13,994.67 | \$ 90,883.25 |

Total M&O \$ 67,766.21
Total I&S \$ 9,122.37
(less P&I)

Yearly M&O \$ 13,574,351.41
Yearly I&S \$ 1,827,316.50
(less P&I)
Total \$ 15,401,667.91

Aug-11

100.00%

10-11

Current Year

| REVENUES | | BUDGET | ACTUAL | BALANCE | BUDGET |
|----------|----------------------|----------------------|----------------------|-------------------|---------------|
| 5710 | LOCAL TAX REVENUES | \$ 12,775,899 | \$ 13,017,197 | \$ (241,298) | 101.89% |
| 57XX | OTHER LOCAL REVENUES | \$ 688,701 | \$ 908,084 | \$ (219,383) | 131.85% |
| 58XX | STATE PROG. REVENUES | \$ 3,617,200 | \$ 2,628,405 | \$ 988,795 | 72.66% |
| 7xxx | OTHER LOCAL REVENUES | \$ - | \$ 22,536 | \$ (22,536) | 100.00% |
| | TOTAL REVENUE | \$ 17,081,800 | \$ 16,576,221 | \$ 505,579 | 97.04% |

| EXPENDITURES | | BUDGET | ACTUAL | BALANCE | BUDGET |
|--------------|---------------------------|----------------------|----------------------|-------------------|---------------|
| 11 | INSTRUCTION | \$ 6,262,456 | \$ 6,208,818 | \$ 53,638 | 99.14% |
| 12 | LIBRARY | \$ 200,626 | \$ 196,513 | \$ 4,113 | 97.95% |
| 13 | STAFF DEVELOPMENT | \$ 37,100 | \$ 23,855 | \$ 13,245 | 64.30% |
| 21 | INST. ADMINISTRATION | \$ 111,678 | \$ 96,569 | \$ 15,109 | 86.47% |
| 23 | SCHOOL ADMINISTRATION | \$ 801,868 | \$ 794,799 | \$ 7,069 | 99.12% |
| 31 | GUID AND COUNSELING | \$ 343,647 | \$ 335,127 | \$ 8,520 | 97.52% |
| 33 | HEALTH SERVICES | \$ 116,684 | \$ 114,175 | \$ 2,509 | 97.85% |
| 34 | PUPIL TRANSP - REGULAR | \$ 474,002 | \$ 444,381 | \$ 29,621 | 93.75% |
| 36 | CO-CURRICULAR ACT | \$ 598,538 | \$ 559,030 | \$ 39,508 | 93.40% |
| 41 | GEN ADMINISTRATION | \$ 533,305 | \$ 519,509 | \$ 13,796 | 97.41% |
| 51 | PLANT MAINT & OPERATION | \$ 1,190,530 | \$ 1,138,470 | \$ 52,060 | 95.63% |
| 52 | SECURITY | \$ 15,000 | \$ 1,952 | \$ 13,048 | 13.02% |
| 53 | DATA PROCESSING | \$ 167,840 | \$ 157,421 | \$ 10,419 | 93.79% |
| 61 | COMMUNITY SERVICE | \$ 26,026 | \$ 21,795 | \$ 4,231 | 83.74% |
| 81 | CONSTRUCTION | \$ - | \$ - | \$ - | |
| 91 | STUDENT ATTENDANCE CR | \$ 6,065,500 | \$ 5,397,461 | \$ 668,039 | 88.99% |
| 99 | TRAVIS COUNTY APP | \$ 87,000 | \$ 82,061 | \$ 4,939 | 94.32% |
| 0 | TRANSFER OUT | \$ 50,000 | \$ 50,000 | \$ - | 100.00% |
| | TOTAL EXPENDITURES | \$ 17,081,800 | \$ 16,141,936 | \$ 939,864 | 94.50% |

| August | | 2009-2010 | | | | | Variance |
|---------------------------|-------------------------|----------------------|----------------------|-------------------|---------------|---------------|-----------------|
| 100.00% Prior Year | | | | | | | % OF |
| REVENUES | | BUDGET | ACTUAL | BALANCE | BUDGET | | |
| 5710 | LOCAL TAX REVENUES | \$ 13,442,113 | \$ 13,312,878 | \$ 129,235 | 99.04% | 2.85% | |
| 57XX | OTHER LOCAL REVENUES | \$ 767,499 | \$ 742,736 | \$ 24,763 | 96.77% | 35.08% | |
| 58XX | STATE PROG. REVENUES | \$ 3,320,980 | \$ 2,812,213 | \$ 508,767 | 84.68% | -12.02% | |
| 59XX | FED PROG. REVENUES | \$ - | \$ - | \$ - | | | |
| TOTAL REVENUE | | \$ 17,530,592 | \$ 16,867,827 | \$ 662,765 | 96.22% | 0.82% | |
| EXPENDITURES | | | | | | | |
| 11 | INSTRUCTION | \$ 6,945,707 | \$ 6,899,873 | \$ 45,834 | 99.34% | -0.20% | |
| 12 | LIBRARY | \$ 225,974 | \$ 219,953 | \$ 6,021 | 97.34% | 0.61% | |
| 13 | STAFF DEVELOPMENT | \$ 108,814 | \$ 101,577 | \$ 7,237 | 93.35% | -29.05% | |
| 21 | INST. ADMINISTRATION | \$ 104,510 | \$ 101,469 | \$ 3,041 | 97.09% | -10.62% | |
| 23 | SCHOOL ADMINISTRATION | \$ 779,694 | \$ 770,077 | \$ 9,617 | 98.77% | 0.35% | |
| 31 | GUID AND COUNSELING | \$ 306,564 | \$ 302,071 | \$ 4,493 | 98.53% | -1.01% | |
| 33 | HEALTH SERVICES | \$ 119,911 | \$ 117,267 | \$ 2,644 | 97.80% | 0.05% | |
| 34 | PUPIL TRANSP - REGULAR | \$ 463,278 | \$ 446,147 | \$ 17,131 | 96.30% | -2.55% | |
| 36 | CO-CURRICULAR ACT | \$ 523,900 | \$ 515,586 | \$ 8,314 | 98.41% | -5.01% | |
| 41 | GEN ADMINISTRATION | \$ 522,987 | \$ 499,270 | \$ 23,717 | 95.46% | 1.95% | |
| 51 | PLANT MAINT & OPERATION | \$ 1,261,383 | \$ 1,220,531 | \$ 40,852 | 96.76% | -1.13% | |
| 52 | SECURITY | \$ 16,200 | \$ 12,127 | \$ 4,073 | 74.86% | -61.84% | |
| 53 | DATA PROCESSING | \$ 73,900 | \$ 53,744 | \$ 20,156 | 72.72% | 21.07% | |
| 61 | COMMUNITY SERVICE | \$ 26,776 | \$ 26,030 | \$ 746 | 97.22% | -13.47% | |
| 81 | CONSTRUCTION | \$ 22,500 | \$ 21,609 | \$ 891 | 96.04% | | |
| 91 | STUDENT ATTENDANCE CR | \$ 5,903,294 | \$ 5,584,424 | \$ 318,870 | 94.60% | -5.61% | |
| 99 | TRAVIS COUNTY APP | \$ 80,200 | \$ 80,124 | \$ 76 | 99.91% | -5.58% | |
| 0 | TRANSFER OUT | \$ 45,000 | \$ 52,276 | \$ (7,276) | 116.17% | -16.17% | |
| TOTAL EXPENDITURES | | \$ 17,530,592 | \$ 17,024,154 | \$ 506,438 | 97.11% | -2.61% | |

| | Estimated Revenue (Budget) | Revenue Realized Current/Next | Revenue Realized To Date | Revenue Balance | Percent Realized |
|-------------------------------------------|-------------------------------|-------------------------------------|-----------------------------|--------------------|---------------------|
| 5000 - RECEIPTS | | | | | |
| 5700 - REVENUE-LOCAL & INTERMED | | | | | |
| 5710 - LOCAL REAL-PROPERTY TAXES | 13,380,899.00 | -80,110.88 | -13,806,523.90 | -425,624.90 | 103.18% |
| 5730 - TUITION & FEES FROM PATRONS | 2,000.00 | .00 | .00 | 2,000.00 | .00% |
| 5740 - INTEREST, RENT, MISC REVENUE | 55,101.00 | -18,888.78 | -72,290.73 | -17,189.73 | 131.20% |
| 5750 - ATHLETIC ACTIIVTY REVENUE | 26,500.00 | -1,109.25 | -46,304.51 | -19,804.51 | 174.73% |
| 5760 - OTHER REV FM LOCAL SOURCE | 100.00 | .00 | -161.68 | -61.68 | 161.68% |
| Total REVENUE-LOCAL & INTERMED | 13,464,600.00 | -100,108.91 | -13,925,280.82 | -460,680.82 | 103.42% |
| 5800 - STATE PROGRAM REVENUES | | | | | |
| 5810 - PER CAPITA-FOUNDATION REV | 3,217,200.00 | -17,883.00 | -2,167,738.00 | 1,049,462.00 | 67.38% |
| 5820 - STATE PROGRAM REVENUES | .00 | .00 | -1,367.00 | -1,367.00 | .00% |
| 5830 - TRS ON-BEHALF | 400,000.00 | -56,480.23 | -459,299.61 | -59,299.61 | 114.82% |
| Total STATE PROGRAM REVENUES | 3,617,200.00 | -74,363.23 | -2,628,404.61 | 988,795.39 | 72.66% |
| 5900 - FEDERAL PROGRAM REVENUES | | | | | |
| 5930 - VOC ED NON FOUNDATION | .00 | .00 | .00 | .00 | .00% |
| Total FEDERAL PROGRAM REVENUES | .00 | .00 | .00 | .00 | .00% |
| 7000 - OTHER RESOURCES-NON-OPERATING | | | | | |
| 7900 - OTHER RESOURCES/TRANSFER IN | | | | | |
| 7910 - OTHER RESOURCES | .00 | -22,535.98 | -22,535.98 | -22,535.98 | .00% |
| Total OTHER RESOURCES/TRANSFER IN | .00 | -22,535.98 | -22,535.98 | -22,535.98 | .00% |
| Total Revenue Local-State-Federal | 17,081,800.00 | -197,008.12 | -16,576,221.41 | 505,578.59 | 97.04% |

| | <u>Budget</u> | <u>Encumbrance YTD</u> | <u>Expenditure YTD</u> | <u>Current/Next Expenditure</u> | <u>Balance</u> | <u>Percent Expended</u> |
|-----------------------------------------------|----------------------|----------------------------|----------------------------|-------------------------------------|-------------------|-----------------------------|
| 6000 - EXPENDITURES | | | | | | |
| 11 - INSTRUCTION | | | | | | |
| 6100 - PAYROLL COSTS | -6,110,356.00 | .00 | 6,073,425.93 | 605,978.74 | -36,930.07 | 99.40% |
| 6200 - PURCHASE & CONTRACTED SVS | -58,910.00 | .00 | 55,097.39 | 2,438.41 | -3,812.61 | 93.53% |
| 6300 - SUPPLIES AND MATERIALS | -71,340.00 | .00 | 70,785.09 | 13,555.33 | -554.91 | 99.22% |
| 6400 - OTHER OPERATING EXPENSES | -21,850.00 | .00 | 9,509.49 | 395.00 | -12,340.51 | 43.52% |
| 6600 - CPTL OUTLY LAND BLDG & EQUIP | .00 | .00 | .00 | .00 | .00 | .00% |
| Total Function11 INSTRUCTION | -6,262,456.00 | .00 | 6,208,817.90 | 622,367.48 | -53,638.10 | 99.14% |
| 12 - LIBRARY | | | | | | |
| 6100 - PAYROLL COSTS | -192,176.00 | .00 | 188,648.08 | 21,702.56 | -3,527.92 | 98.16% |
| 6200 - PURCHASE & CONTRACTED SVS | -6,283.00 | .00 | 6,229.74 | .00 | -53.26 | 99.15% |
| 6300 - SUPPLIES AND MATERIALS | -1,070.00 | .00 | 1,068.45 | .00 | -1.55 | 99.86% |
| 6400 - OTHER OPERATING EXPENSES | -1,097.00 | .00 | 567.00 | .00 | -530.00 | 51.69% |
| Total Function12 LIBRARY | -200,626.00 | .00 | 196,513.27 | 21,702.56 | -4,112.73 | 97.95% |
| 13 - CURRICULUM | | | | | | |
| 6100 - PAYROLL COSTS | .00 | .00 | .00 | .00 | .00 | .00% |
| 6200 - PURCHASE & CONTRACTED SVS | -14,600.00 | .00 | 10,675.00 | 2,650.00 | -3,925.00 | 73.12% |
| 6300 - SUPPLIES AND MATERIALS | -4,000.00 | .00 | 1,783.14 | 941.49 | -2,216.86 | 44.58% |
| 6400 - OTHER OPERATING EXPENSES | -18,500.00 | .00 | 11,396.96 | 1,446.00 | -7,103.04 | 61.61% |
| Total Function13 CURRICULUM | -37,100.00 | .00 | 23,855.10 | 5,037.49 | -13,244.90 | 64.30% |
| 21 - INSTRUCTIONAL ADMINISTRATION | | | | | | |
| 6100 - PAYROLL COSTS | -107,978.00 | .00 | 93,267.03 | 10,132.06 | -14,710.97 | 86.38% |
| 6200 - PURCHASE & CONTRACTED SVS | -1,500.00 | .00 | 1,424.94 | .00 | -75.06 | 95.00% |
| 6300 - SUPPLIES AND MATERIALS | -2,100.00 | .00 | 1,876.88 | 396.00 | -223.12 | 89.38% |
| 6400 - OTHER OPERATING EXPENSES | -100.00 | .00 | .00 | .00 | -100.00 | -.00% |
| Total Function21 INSTRUCTIONAL | -111,678.00 | .00 | 96,568.85 | 10,528.06 | -15,109.15 | 86.47% |
| 23 - CAMPUS ADMINISTRATION | | | | | | |
| 6100 - PAYROLL COSTS | -780,318.00 | .00 | 780,112.34 | 73,408.43 | -205.66 | 99.97% |
| 6200 - PURCHASE & CONTRACTED SVS | -500.00 | .00 | 575.00 | .00 | 75.00 | 115.00% |
| 6300 - SUPPLIES AND MATERIALS | -12,000.00 | .00 | 7,924.03 | 273.00 | -4,075.97 | 66.03% |
| 6400 - OTHER OPERATING EXPENSES | -9,050.00 | .00 | 6,187.22 | 1,135.00 | -2,862.78 | 68.37% |
| Total Function23 CAMPUS ADMINISTRATION | -801,868.00 | .00 | 794,798.59 | 74,816.43 | -7,069.41 | 99.12% |
| 31 - GUIDANCE AND COUNSELING SVS | | | | | | |
| 6100 - PAYROLL COSTS | -333,297.00 | .00 | 329,657.46 | 45,264.14 | -3,639.54 | 98.91% |
| 6200 - PURCHASE & CONTRACTED SVS | -500.00 | .00 | 500.00 | .00 | .00 | 100.00% |
| 6300 - SUPPLIES AND MATERIALS | -1,500.00 | .00 | 1,492.80 | .00 | -7.20 | 99.52% |
| 6400 - OTHER OPERATING EXPENSES | -8,350.00 | .00 | 3,477.10 | -260.00 | -4,872.90 | 41.64% |
| Total Function31 GUIDANCE AND | -343,647.00 | .00 | 335,127.36 | 45,004.14 | -8,519.64 | 97.52% |
| 33 - HEALTH SERVICES | | | | | | |
| 6100 - PAYROLL COSTS | -114,384.00 | .00 | 111,645.29 | 12,837.79 | -2,738.71 | 97.61% |
| 6300 - SUPPLIES AND MATERIALS | -2,300.00 | .00 | 2,529.65 | 15.00 | 229.65 | 109.98% |
| 6400 - OTHER OPERATING EXPENSES | .00 | .00 | .00 | .00 | .00 | .00% |
| Total Function33 HEALTH SERVICES | -116,684.00 | .00 | 114,174.94 | 12,852.79 | -2,509.06 | 97.85% |
| 34 - PUPIL TRANSPORTATION-REGULAR | | | | | | |
| 6200 - PURCHASE & CONTRACTED SVS | -265,000.00 | .00 | 240,008.12 | .00 | -24,991.88 | 90.57% |
| 6300 - SUPPLIES AND MATERIALS | -55,000.00 | .00 | 50,317.94 | 1,938.62 | -4,682.06 | 91.49% |
| 6400 - OTHER OPERATING EXPENSES | .00 | .00 | 52.36 | .00 | 52.36 | .00% |
| 6600 - CPTL OUTLY LAND BLDG & EQUIP | -154,002.00 | .00 | 154,002.18 | .00 | .18 | 100.00% |
| Total Function34 PUPIL TRANSPORTATION- | -474,002.00 | .00 | 444,380.60 | 1,938.62 | -29,621.40 | 93.75% |

| | <u>Budget</u> | <u>Encumbrance YTD</u> | <u>Expenditure YTD</u> | <u>Current/Next Expenditure</u> | <u>Balance</u> | <u>Percent Expended</u> |
|--------------------------------------------------|----------------------|----------------------------|----------------------------|-------------------------------------|--------------------|-----------------------------|
| 6000 - EXPENDITURES | | | | | | |
| 36 - CO-CURRICULAR ACTIVITIES | | | | | | |
| 6100 - PAYROLL COSTS | -222,743.00 | .00 | 224,437.15 | 17,861.15 | 1,694.15 | 100.76% |
| 6200 - PURCHASE & CONTRACTED SVS | -95,076.00 | .00 | 81,322.41 | 1,791.90 | -13,753.59 | 85.53% |
| 6300 - SUPPLIES AND MATERIALS | -110,833.00 | .00 | 109,397.01 | 14,391.03 | -1,435.99 | 98.70% |
| 6400 - OTHER OPERATING EXPENSES | -169,886.00 | .00 | 143,873.08 | 7,066.74 | -26,012.92 | 84.69% |
| 6600 - CPTL OUTLY LAND BLDG & EQUIP | .00 | .00 | .00 | .00 | .00 | .00% |
| Total Function36 CO-CURRICULAR ACTIVITIES | -598,538.00 | .00 | 559,029.65 | 41,110.82 | -39,508.35 | 93.40% |
| 41 - GENERAL ADMINISTRATION | | | | | | |
| 6100 - PAYROLL COSTS | -402,230.00 | .00 | 411,076.48 | 36,945.49 | 8,846.48 | 102.20% |
| 6200 - PURCHASE & CONTRACTED SVS | -83,825.00 | 624.54 | 67,905.03 | 31,562.85 | -15,295.43 | 81.01% |
| 6300 - SUPPLIES AND MATERIALS | -8,500.00 | .00 | 7,830.65 | 465.70 | -669.35 | 92.13% |
| 6400 - OTHER OPERATING EXPENSES | -38,750.00 | .00 | 32,696.91 | 1,891.28 | -6,053.09 | 84.38% |
| Total Function41 GENERAL ADMINISTRATION | -533,305.00 | 624.54 | 519,509.07 | 70,865.32 | -13,171.39 | 97.41% |
| 51 - PLANT MAINTENANCE & OPERATION | | | | | | |
| 6100 - PAYROLL COSTS | -198,180.00 | .00 | 200,661.32 | 17,102.66 | 2,481.32 | 101.25% |
| 6200 - PURCHASE & CONTRACTED SVS | -887,000.00 | .00 | 847,017.90 | 106,647.13 | -39,982.10 | 95.49% |
| 6300 - SUPPLIES AND MATERIALS | -65,000.00 | .00 | 50,854.03 | 5,575.06 | -14,145.97 | 78.24% |
| 6400 - OTHER OPERATING EXPENSES | -40,350.00 | .00 | 39,936.65 | .00 | -413.35 | 98.98% |
| 6600 - CPTL OUTLY LAND BLDG & EQUIP | .00 | .00 | .00 | .00 | .00 | .00% |
| Total Function51 PLANT MAINTENANCE & | -1,190,530.00 | .00 | 1,138,469.90 | 129,324.85 | -52,060.10 | 95.63% |
| 52 - SECURITY | | | | | | |
| 6200 - PURCHASE & CONTRACTED SVS | -15,000.00 | .00 | 1,952.25 | .00 | -13,047.75 | 13.01% |
| Total Function52 SECURITY | -15,000.00 | .00 | 1,952.25 | .00 | -13,047.75 | 13.01% |
| 53 - DATA PROCESSING | | | | | | |
| 6100 - PAYROLL COSTS | -166,340.00 | .00 | 157,461.94 | 13,288.35 | -8,878.06 | 94.66% |
| 6200 - PURCHASE & CONTRACTED SVS | .00 | .00 | .00 | .00 | .00 | .00% |
| 6300 - SUPPLIES AND MATERIALS | .00 | .00 | -175.76 | .00 | -175.76 | .00% |
| 6400 - OTHER OPERATING EXPENSES | -1,500.00 | .00 | 135.00 | .00 | -1,365.00 | 9.00% |
| 6600 - CPTL OUTLY LAND BLDG & EQUIP | .00 | .00 | .00 | .00 | .00 | .00% |
| Total Function53 DATA PROCESSING | -167,840.00 | .00 | 157,421.18 | 13,288.35 | -10,418.82 | 93.79% |
| 61 - COMMUNITY SERVICES | | | | | | |
| 6100 - PAYROLL COSTS | -26,026.00 | .00 | 21,795.46 | 2,043.33 | -4,230.54 | 83.74% |
| 6300 - SUPPLIES AND MATERIALS | .00 | .00 | .00 | .00 | .00 | .00% |
| 6400 - OTHER OPERATING EXPENSES | .00 | .00 | .00 | .00 | .00 | .00% |
| Total Function61 COMMUNITY SERVICES | -26,026.00 | .00 | 21,795.46 | 2,043.33 | -4,230.54 | 83.74% |
| 81 - CAPITAL PROJECTS | | | | | | |
| 6200 - PURCHASE & CONTRACTED SVS | .00 | .00 | .00 | .00 | .00 | .00% |
| 6600 - CPTL OUTLY LAND BLDG & EQUIP | .00 | .00 | .00 | .00 | .00 | .00% |
| Total Function81 CAPITAL PROJECTS | .00 | .00 | .00 | .00 | .00 | .00% |
| 91 - CHAPTER 41 PAYMENT | | | | | | |
| 6200 - PURCHASE & CONTRACTED SVS | -6,065,500.00 | .00 | 5,397,461.00 | 597,779.00 | -668,039.00 | 88.99% |
| Total Function91 CHAPTER 41 PAYMENT | -6,065,500.00 | .00 | 5,397,461.00 | 597,779.00 | -668,039.00 | 88.99% |
| 99 - PAYMENT TO OTHER GOVERN ENT | | | | | | |
| 6200 - PURCHASE & CONTRACTED SVS | -87,000.00 | .00 | 82,060.54 | .00 | -4,939.46 | 94.32% |
| Total Function99 PAYMENT TO OTHER | -87,000.00 | .00 | 82,060.54 | .00 | -4,939.46 | 94.32% |
| 8000 - OTHER USES | | | | | | |

Board Report
Comparison of Expenditures and Encumbrances to Budget
Lago Vista ISD
As of August

Fund 199 / 1 GENERAL FUND

| | <u>Budget</u> | <u>Encumbrance YTD</u> | <u>Expenditure YTD</u> | <u>Current/Next Expenditure</u> | <u>Balance</u> | <u>Percent Expended</u> |
|---------------------------------------|-----------------------|----------------------------|----------------------------|-------------------------------------|--------------------|-----------------------------|
| 8000 - OTHER USES | | | | | | |
| 00 - DISTRICT WIDE | | | | | | |
| 8900 - OTHER USES-TRANSFERS OUT | -50,000.00 | .00 | 50,000.00 | 50,000.00 | .00 | 100.00% |
| Total Function00 DISTRICT WIDE | -50,000.00 | .00 | 50,000.00 | 50,000.00 | .00 | 100.00% |
| Total Expenditures | -17,081,800.00 | 624.54 | 16,141,935.66 | 1,698,659.24 | -939,239.80 | 94.50% |

| | Estimated Revenue (Budget) | Revenue Realized Current/Next | Revenue Realized To Date | Revenue Balance | Percent Realized |
|-------------------------------------------|-------------------------------|-------------------------------------|-----------------------------|--------------------|---------------------|
| 5000 - RECEIPTS | | | | | |
| 5700 - REVENUE-LOCAL & INTERMED | | | | | |
| 5740 - INTEREST, RENT, MISC REVENUE | .00 | .00 | .00 | .00 | .00% |
| 5750 - ATHLETIC ACTIIVTY REVENUE | 283,310.00 | -20,391.84 | -300,747.73 | -17,437.73 | 106.15% |
| Total REVENUE-LOCAL & INTERMED | 283,310.00 | -20,391.84 | -300,747.73 | -17,437.73 | 106.15% |
| 5800 - STATE PROGRAM REVENUES | | | | | |
| 5820 - STATE PROGRAM REVENUES | 3,050.00 | .00 | -2,979.87 | 70.13 | 97.70% |
| Total STATE PROGRAM REVENUES | 3,050.00 | .00 | -2,979.87 | 70.13 | 97.70% |
| 5900 - FEDERAL PROGRAM REVENUES | | | | | |
| 5920 - OBJECT DESCR FOR 5920 | 216,620.00 | -22,357.44 | -238,931.34 | -22,311.34 | 110.30% |
| Total FEDERAL PROGRAM REVENUES | 216,620.00 | -22,357.44 | -238,931.34 | -22,311.34 | 110.30% |
| Total Revenue Local-State-Federal | 502,980.00 | -42,749.28 | -542,658.94 | -39,678.94 | 107.89% |

| | <u>Budget</u> | <u>Encumbrance YTD</u> | <u>Expenditure YTD</u> | <u>Current/Next Expenditure</u> | <u>Balance</u> | <u>Percent Expended</u> |
|---------------------------------------|--------------------|----------------------------|----------------------------|-------------------------------------|------------------|-----------------------------|
| 6000 - EXPENDITURES | | | | | | |
| 35 - FOOD SERVICES | | | | | | |
| 6100 - PAYROLL COSTS | .00 | .00 | .00 | .00 | .00 | .00% |
| 6200 - PURCHASE & CONTRACTED SVS | -478,540.00 | .00 | 542,859.13 | .00 | 64,319.13 | 113.44% |
| 6300 - SUPPLIES AND MATERIALS | -24,440.00 | .00 | 22,357.44 | 22,357.44 | -2,082.56 | 91.48% |
| Total Function35 FOOD SERVICES | -502,980.00 | .00 | 565,216.57 | 22,357.44 | 62,236.57 | 112.37% |
| Total Expenditures | -502,980.00 | .00 | 565,216.57 | 22,357.44 | 62,236.57 | 112.37% |

Board Report
Comparison of Revenue to Budget
Lago Vista ISD
As of August

| | Estimated Revenue (Budget) | Revenue Realized Current/Next | Revenue Realized To Date | Revenue Balance | Percent Realized |
|------------------------------------------|-------------------------------|-------------------------------------|-----------------------------|--------------------|---------------------|
| 5000 - RECEIPTS | | | | | |
| 5900 - FEDERAL PROGRAM REVENUES | | | | | |
| 5920 - OBJECT DESCR FOR 5920 | 350,155.00 | -27,887.38 | -342,240.19 | 7,914.81 | 97.74% |
| Total FEDERAL PROGRAM REVENUES | 350,155.00 | -27,887.38 | -342,240.19 | 7,914.81 | 97.74% |
| Total Revenue Local-State-Federal | 350,155.00 | -27,887.38 | -342,240.19 | 7,914.81 | 97.74% |

| | <u>Budget</u> | <u>Encumbrance YTD</u> | <u>Expenditure YTD</u> | <u>Current/Next Expenditure</u> | <u>Balance</u> | <u>Percent Expended</u> |
|-----------------------------------------|--------------------|----------------------------|----------------------------|-------------------------------------|----------------|-----------------------------|
| 6000 - EXPENDITURES | | | | | | |
| 11 - INSTRUCTION | | | | | | |
| 6200 - PURCHASE & CONTRACTED SVS | -70,911.40 | .00 | 67,433.06 | 4,757.70 | -3,478.34 | 95.09% |
| 6300 - SUPPLIES AND MATERIALS | -162,436.35 | .00 | 165,813.59 | 14,040.06 | 3,377.24 | 102.08% |
| 6400 - OTHER OPERATING EXPENSES | -4,500.00 | .00 | 4,741.32 | .00 | 241.32 | 105.36% |
| Total Function11 INSTRUCTION | -237,847.75 | .00 | 237,987.97 | 18,797.76 | 140.22 | 100.06% |
| 12 - LIBRARY | | | | | | |
| 6300 - SUPPLIES AND MATERIALS | -34,000.00 | .00 | 33,815.79 | .00 | -184.21 | 99.46% |
| Total Function12 LIBRARY | -34,000.00 | .00 | 33,815.79 | .00 | -184.21 | 99.46% |
| 21 - INSTRUCTIONAL ADMINISTRATION | | | | | | |
| 6300 - SUPPLIES AND MATERIALS | -3,500.00 | .00 | 3,465.82 | .00 | -34.18 | 99.02% |
| Total Function21 INSTRUCTIONAL | -3,500.00 | .00 | 3,465.82 | .00 | -34.18 | 99.02% |
| 31 - GUIDANCE AND COUNSELING SVS | | | | | | |
| 6200 - PURCHASE & CONTRACTED SVS | -450.00 | .00 | 450.00 | 450.00 | .00 | 100.00% |
| 6300 - SUPPLIES AND MATERIALS | -11,795.00 | .00 | 11,376.19 | 4,031.00 | -418.81 | 96.45% |
| Total Function31 GUIDANCE AND | -12,245.00 | .00 | 11,826.19 | 4,481.00 | -418.81 | 96.58% |
| 53 - DATA PROCESSING | | | | | | |
| 6200 - PURCHASE & CONTRACTED SVS | -52,934.25 | .00 | 53,023.90 | .00 | 89.65 | 100.17% |
| 6300 - SUPPLIES AND MATERIALS | -9,628.00 | .00 | 10,035.33 | 678.80 | 407.33 | 104.23% |
| Total Function53 DATA PROCESSING | -62,562.25 | .00 | 63,059.23 | 678.80 | 496.98 | 100.79% |
| Total Expenditures | -350,155.00 | .00 | 350,155.00 | 23,957.56 | .00 | 100.00% |

Board Report
Comparison of Revenue to Budget
Lago Vista ISD
As of August

Fund 599 / 1 DEBT SERVICE FUND

| | <u>Estimated Revenue (Budget)</u> | <u>Revenue Realized Current/Next</u> | <u>Revenue Realized To Date</u> | <u>Revenue Balance</u> | <u>Percent Realized</u> |
|-------------------------------------------|---------------------------------------|----------------------------------------------|-------------------------------------|----------------------------|-----------------------------|
| 5000 - RECEIPTS | | | | | |
| 5700 - REVENUE-LOCAL & INTERMED | | | | | |
| 5710 - LOCAL REAL-PROPERTY TAXES | 1,857,965.00 | -10,782.75 | -1,858,220.47 | -255.47 | 100.01% |
| 5740 - INTEREST, RENT, MISC REVENUE | .00 | -192.76 | -3,467.60 | -3,467.60 | .00% |
| Total REVENUE-LOCAL & INTERMED | 1,857,965.00 | -10,975.51 | -1,861,688.07 | -3,723.07 | 100.20% |
| Total Revenue Local-State-Federal | 1,857,965.00 | -10,975.51 | -1,861,688.07 | -3,723.07 | 100.20% |

| | <u>Budget</u> | <u>Encumbrance YTD</u> | <u>Expenditure YTD</u> | <u>Current/Next Expenditure</u> | <u>Balance</u> | <u>Percent Expended</u> |
|---------------------------------------|----------------------|----------------------------|----------------------------|-------------------------------------|----------------|-----------------------------|
| 6000 - EXPENDITURES | | | | | | |
| 71 - DEBT SERVICES | | | | | | |
| 6200 - PURCHASE & CONTRACTED SVS | .00 | .00 | .00 | .00 | .00 | .00% |
| 6500 - DEBT SERVICE | -1,857,965.00 | .00 | 1,857,960.28 | 1,629,303.39 | -4.72 | 100.00% |
| Total Function71 DEBT SERVICES | -1,857,965.00 | .00 | 1,857,960.28 | 1,629,303.39 | -4.72 | 100.00% |
| Total Expenditures | -1,857,965.00 | .00 | 1,857,960.28 | 1,629,303.39 | -4.72 | 100.00% |

Board Report
Comparison of Revenue to Budget
Lago Vista ISD
As of August

Fund 699 / 1 CAPITAL PROJECTS

| | Estimated Revenue (Budget) | Revenue Realized Current/Next | Revenue Realized To Date | Revenue Balance | Percent Realized |
|-------------------------------------------|-------------------------------|-------------------------------------|-----------------------------|--------------------|---------------------|
| 5000 - RECEIPTS | | | | | |
| 5700 - REVENUE-LOCAL & INTERMED | | | | | |
| 5740 - INTEREST, RENT, MISC REVENUE | 500.00 | -31.93 | -561.02 | -61.02 | 112.20% |
| Total REVENUE-LOCAL & INTERMED | 500.00 | -31.93 | -561.02 | -61.02 | 112.20% |
| Total Revenue Local-State-Federal | 500.00 | -31.93 | -561.02 | -61.02 | 112.20% |

| | <u>Budget</u> | <u>Encumbrance YTD</u> | <u>Expenditure YTD</u> | <u>Current/Next Expenditure</u> | <u>Balance</u> | <u>Percent Expended</u> |
|-------------------------------------------|--------------------|----------------------------|----------------------------|-------------------------------------|--------------------|-----------------------------|
| 6000 - EXPENDITURES | | | | | | |
| 81 - CAPITAL PROJECTS | | | | | | |
| 6200 - PURCHASE & CONTRACTED SVS | -100,000.00 | .00 | 30,326.66 | 4,281.76 | -69,673.34 | 30.33% |
| 6300 - SUPPLIES AND MATERIALS | -50,000.00 | .00 | 414.15 | 414.15 | -49,585.85 | .83% |
| 6600 - CPTL OUTLY LAND BLDG & EQUIP | -100,904.03 | .00 | .00 | .00 | -100,904.03 | -.00% |
| Total Function 81 CAPITAL PROJECTS | -250,904.03 | .00 | 30,740.81 | 4,695.91 | -220,163.22 | 12.25% |
| Total Expenditures | -250,904.03 | .00 | 30,740.81 | 4,695.91 | -220,163.22 | 12.25% |

Comparison of Revenue to Budget

Lago Vista ISD

As of August

Fund 711 / 1 LITTLE VIKINGS DAYCARE

| | Estimated Revenue (Budget) | Revenue Realized Current/Next | Revenue Realized To Date | Revenue Balance | Percent Realized |
|-------------------------------------------|-------------------------------|-------------------------------------|-----------------------------|--------------------|---------------------|
| 5000 - RECEIPTS | | | | | |
| 5700 - REVENUE-LOCAL & INTERMED | | | | | |
| 5730 - TUITION & FEES FROM PATRONS | 81,687.00 | -5,470.46 | -66,828.46 | 14,858.54 | 81.81% |
| Total REVENUE-LOCAL & INTERMED | 81,687.00 | -5,470.46 | -66,828.46 | 14,858.54 | 81.81% |
| 5800 - STATE PROGRAM REVENUES | | | | | |
| 5830 - TRS ON-BEHALF | .00 | .00 | .00 | .00 | .00% |
| Total STATE PROGRAM REVENUES | .00 | .00 | .00 | .00 | .00% |
| 7000 - OTHER RESOURCES-NON-OPERATING | | | | | |
| 7900 - OTHER RESOURCES/TRANSFER IN | | | | | |
| 7910 - OTHER RESOURCES | 50,000.00 | -50,000.00 | -50,000.00 | .00 | 100.00% |
| Total OTHER RESOURCES/TRANSFER IN | 50,000.00 | -50,000.00 | -50,000.00 | .00 | 100.00% |
| Total Revenue Local-State-Federal | 131,687.00 | -55,470.46 | -116,828.46 | 14,858.54 | 88.72% |

| | <u>Budget</u> | <u>Encumbrance YTD</u> | <u>Expenditure YTD</u> | <u>Current/Next Expenditure</u> | <u>Balance</u> | <u>Percent Expended</u> |
|---------------------------------------------|--------------------|----------------------------|----------------------------|-------------------------------------|-------------------|-----------------------------|
| 6000 - EXPENDITURES | | | | | | |
| 61 - COMMUNITY SERVICES | | | | | | |
| 6100 - PAYROLL COSTS | -130,187.00 | .00 | 111,702.24 | 11,285.71 | -18,484.76 | 85.80% |
| 6300 - SUPPLIES AND MATERIALS | -1,000.00 | .00 | 813.86 | 148.39 | -186.14 | 81.39% |
| 6400 - OTHER OPERATING EXPENSES | -500.00 | .00 | 254.20 | 55.20 | -245.80 | 50.84% |
| Total Function 61 COMMUNITY SERVICES | -131,687.00 | .00 | 112,770.30 | 11,489.30 | -18,916.70 | 85.64% |
| Total Expenditures | -131,687.00 | .00 | 112,770.30 | 11,489.30 | -18,916.70 | 85.64% |

| BANK STATEMENTS/INVESTMENTS | | | | | | | | | | | | | | |
|-----------------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------------|--|
| 10-11 | Sept | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June | July | Aug | | |
| General | \$ 49,719.66 | \$ 49,858.55 | \$ 49,769.58 | \$ 49,774.40 | \$ 49,783.46 | \$ 49,779.33 | \$ 49,851.27 | \$ 104,184.09 | \$ 180,618.23 | \$ 260,764.98 | \$ 130,926.87 | \$ 202,617.54 | | |
| Gen Sweep | \$ 93,006.57 | \$ 181,578.29 | \$ 260,755.70 | \$ 99,245.26 | \$ 121,090.23 | \$ 177,848.15 | \$ 177,848.13 | CLOSED | CLOSED | CLOSED | CLOSED | CLOSED | | |
| Cap Proj Sweep | \$ 49,935.75 | \$ 49,945.67 | \$ 49,956.62 | \$ 49,967.23 | \$ 49,977.84 | \$ 49,987.42 | \$ 49,998.03 | \$ 50,006.09 | CLOSED | CLOSED | CLOSED | CLOSED | | |
| I & S | \$ 235.46 | \$ 235.50 | \$ 235.54 | \$ 235.58 | \$ 235.62 | \$ 235.66 | \$ 235.70 | \$ 235.74 | \$ 235.78 | \$ 235.80 | \$ 235.82 | \$ 235.84 | | |
| CD's SSB | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 3,000,000.00 | | |
| Lonestar M & O | \$ 1,460,904.98 | \$ 2,365,266.60 | \$ 2,363,612.51 | \$ 5,871,555.00 | \$ 9,855,974.75 | \$ 10,579,406.19 | \$ 9,346,443.68 | \$ 7,881,484.50 | \$ 6,548,705.67 | \$ 4,864,395.60 | \$ 3,522,663.06 | \$ 2,511,716.59 | | |
| Lonestar I&S | \$ 601,582.56 | \$ 617,219.79 | \$ 724,219.07 | \$ 1,311,230.02 | \$ 1,936,266.52 | \$ 2,069,433.86 | \$ 2,139,210.06 | \$ 2,157,960.15 | \$ 2,193,436.96 | \$ 2,207,392.50 | \$ 2,219,618.61 | \$ 601,350.25 | | |
| Lonestar Constr | \$ 200,531.74 | \$ 200,578.69 | \$ 200,619.15 | \$ 200,660.25 | \$ 200,700.77 | \$ 200,737.39 | \$ 200,776.02 | \$ 200,815.99 | \$ 200,852.71 | \$ 200,885.02 | \$ 200,914.07 | \$ 200,943.66 | | |
| TOTAL | \$ 5,455,916.72 | \$ 6,464,683.09 | \$ 6,649,168.17 | \$ 10,582,667.74 | \$ 15,214,029.19 | \$ 16,127,428.00 | \$ 14,964,362.89 | \$ 13,394,686.56 | \$ 12,123,849.35 | \$ 10,533,673.90 | \$ 9,074,358.43 | \$ 6,516,863.88 | | |
| Difference | | \$ 1,008,766.37 | \$ 184,485.08 | \$ 3,933,499.57 | \$ 4,631,361.45 | \$ 913,398.81 | \$ (1,163,065.11) | \$ (1,569,676.33) | \$ (1,270,837.21) | \$ (1,590,175.45) | \$ (1,459,315.47) | \$ (2,557,494.55) | | |
| INTEREST EARNED | | | | | | | | | | | | | | |
| General | \$ 8.22 | \$ 8.05 | \$ 8.77 | \$ 8.50 | \$ 8.56 | \$ 7.68 | \$ 8.07 | \$ 16.91 | \$ 27.24 | \$ 8.26 | \$ 14.99 | \$ 20.12 | | |
| Gen Sweep | \$ 33.05 | \$ 32.07 | \$ 45.53 | \$ 36.91 | \$ 39.45 | \$ 19.83 | \$ 26.57 | \$ 13.07 | CLOSED | CLOSED | CLOSED | CLOSED | | |
| Cap Proj Sweep | \$ 10.26 | \$ 9.92 | \$ 10.95 | \$ 10.61 | \$ 10.61 | \$ 9.58 | \$ 10.61 | \$ 7.06 | CLOSED | CLOSED | CLOSED | CLOSED | | |
| I & S | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.02 | \$ 0.02 | \$ 0.04 | | |
| CD'Ss SSB | | | \$ 6,069.86 | | \$ 9,546.56 | | | | \$ 11,186.30 | | | \$ 3,738.71 | 2 CD's | |
| Lonestar M & O | \$ 581.85 | \$ 363.83 | \$ 475.80 | \$ 745.95 | \$ 1,734.44 | \$ 2,028.80 | \$ 2,069.07 | \$ 1,644.16 | \$ 1,331.53 | \$ 948.38 | \$ 613.87 | \$ 435.97 | | |
| Lonestar I&S | \$ 162.17 | \$ 142.75 | \$ 135.87 | \$ 195.42 | \$ 344.28 | \$ 385.87 | \$ 429.75 | \$ 406.63 | \$ 397.74 | \$ 354.36 | \$ 320.10 | \$ 192.74 | | |
| Lonestar Constr | \$ 108.40 | \$ 46.95 | \$ 40.46 | \$ 41.10 | \$ 40.52 | \$ 36.62 | \$ 40.63 | \$ 37.97 | \$ 36.72 | \$ 32.31 | \$ 29.05 | \$ 29.59 | | |
| TOTAL INTEREST | \$ 903.99 | \$ 603.61 | \$ 6,787.28 | \$ 1,038.53 | \$ 2,177.90 | \$ 12,034.98 | \$ 2,584.74 | \$ 2,125.84 | \$ 12,979.57 | \$ 1,343.33 | \$ 978.03 | \$ 4,417.17 | | |
| Cumulative | | \$ 1,507.60 | \$ 8,294.88 | \$ 9,333.41 | \$ 11,511.31 | \$ 23,546.29 | \$ 26,131.03 | \$ 28,256.87 | \$ 41,236.44 | \$ 42,579.77 | \$ 43,557.80 | \$ 47,974.97 | Almost double last year's interest | |
| 09-10 | | Sept | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June | July | Aug | |
| General | \$ 51,062.82 | \$ 51,988.34 | \$ 49,752.85 | \$ 49,767.76 | \$ 75,933.14 | \$ 49,785.06 | \$ 49,751.51 | \$ 49,741.08 | \$ 49,736.94 | \$ 49,800.04 | \$ 49,842.82 | \$ 49,850.65 | | |
| Gen Sweep | \$ 148,555.52 | \$ 146,942.65 | \$ 194,542.58 | \$ 144,273.38 | \$ 166,400.67 | \$ 163,399.53 | \$ 185,171.08 | \$ 164,377.77 | \$ 31,766.87 | \$ 127,539.48 | \$ 44,466.35 | \$ 66,032.25 | | |
| Cap Proj Sweep | \$ 49,790.27 | \$ 49,821.31 | \$ 49,831.89 | \$ 49,842.47 | \$ 49,852.37 | \$ 49,861.93 | \$ 49,873.20 | \$ 49,883.45 | \$ 49,893.02 | \$ 49,904.30 | \$ 49,914.55 | \$ 49,925.55 | | |
| I & S | \$ 234.93 | \$ 243.97 | \$ 235.01 | \$ 235.05 | \$ 235.09 | \$ 235.09 | \$ 235.18 | \$ 235.21 | \$ 535.29 | \$ 235.34 | \$ 235.38 | \$ 235.42 | | |
| CD's SSB | | | | | | | | | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 3,000,000.00 | \$ 3,000,000.00 | | |
| Lonestar M & O | \$ 5,007,337.26 | \$ 5,251,140.28 | \$ 4,683,080.90 | \$ 7,575,656.72 | \$ 12,150,738.36 | \$ 13,420,412.75 | \$ 12,345,549.63 | \$ 11,095,682.35 | \$ 6,516,574.62 | \$ 4,862,639.77 | \$ 3,361,806.30 | \$ 2,484,472.11 | | |
| Lonestar I&S | \$ 589,241.65 | \$ 635,861.38 | \$ 710,530.33 | \$ 1,212,533.44 | \$ 2,151,622.89 | \$ 2,085,177.69 | \$ 2,136,184.06 | \$ 2,189,218.15 | \$ 2,198,510.59 | \$ 2,199,044.59 | \$ 2,211,358.22 | \$ 597,622.88 | | |
| Lonestar Constr | \$ 199,995.85 | \$ 200,046.34 | \$ 200,089.48 | \$ 200,132.64 | \$ 200,168.77 | \$ 200,200.50 | \$ 200,200.50 | \$ 200,275.23 | \$ 200,315.31 | \$ 200,360.17 | \$ 200,416.23 | \$ 200,477.54 | | |
| TOTAL | \$ 6,046,218.30 | \$ 6,336,044.27 | \$ 5,888,063.04 | \$ 9,232,441.46 | \$ 14,794,951.29 | \$ 15,969,072.55 | \$ 14,966,965.16 | \$ 13,749,413.24 | \$ 12,047,332.64 | \$ 10,489,523.69 | \$ 8,918,039.85 | \$ 6,448,616.40 | | |
| Difference | | \$ 289,825.97 | \$ (447,981.23) | \$ 3,344,378.42 | \$ 5,562,509.83 | \$ 1,174,121.26 | \$ (1,002,107.39) | \$ (1,217,551.92) | \$ (1,702,080.60) | \$ (1,557,808.95) | \$ (1,571,483.84) | \$ (2,469,423.45) | | |
| INTEREST EARNED | | | | | | | | | | | | | | |
| General | \$ 7.88 | \$ 8.40 | \$ 8.69 | \$ 8.61 | \$ 8.07 | \$ 8.44 | \$ 9.25 | \$ 8.22 | \$ 7.67 | \$ 7.49 | \$ 8.22 | \$ 8.78 | | |
| Gen Sweep | \$ 29.10 | \$ 45.38 | \$ 52.88 | \$ 54.79 | \$ 47.29 | \$ 36.05 | \$ 34.25 | \$ 27.85 | \$ 124.57 | \$ 36.39 | \$ 20.21 | \$ 10.94 | | |
| Cap Proj Sweep | \$ 10.23 | \$ 10.24 | \$ 10.58 | \$ 10.58 | \$ 9.90 | \$ 9.56 | \$ 11.27 | \$ 10.25 | \$ 9.57 | \$ 11.28 | \$ 10.25 | \$ 13.10 | | |
| I & S | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.04 | \$ 0.08 | \$ 0.05 | \$ 0.04 | \$ 0.04 | | |
| CD'Ss SSB | | | | | | | | | | | | \$ 1,638.35 | | |
| Lonestar M & O | \$ 1,373.45 | \$ 1,235.94 | \$ 1,080.15 | \$ 1,140.36 | \$ 1,922.44 | \$ 2,188.99 | \$ 1,043.53 | \$ 2,250.22 | \$ 1,654.18 | \$ 1,278.48 | \$ 1,150.23 | \$ 854.13 | | |
| Lonestar I&S | \$ 165.25 | \$ 154.38 | \$ 145.71 | \$ 186.31 | \$ 307.25 | \$ 360.55 | \$ 389.99 | \$ 409.72 | \$ 439.58 | \$ 492.35 | \$ 616.73 | \$ 368.59 | | |
| Lonestar Constr | \$ 56.47 | \$ 50.49 | \$ 43.14 | \$ 43.16 | \$ 36.13 | \$ 31.73 | \$ 36.89 | \$ 37.84 | \$ 40.08 | \$ 44.86 | \$ 56.06 | \$ 61.31 | | |
| TOTAL INTEREST | \$ 1,642.42 | \$ 1,504.87 | \$ 1,341.19 | \$ 1,443.85 | \$ 2,331.12 | \$ 2,635.36 | \$ 1,525.22 | \$ 2,744.14 | \$ 2,275.73 | \$ 1,870.90 | \$ 1,861.74 | \$ 2,955.24 | | |
| Cumulative | | \$ 3,147.29 | \$ 4,488.48 | \$ 5,932.33 | \$ 8,263.45 | \$ 10,898.81 | \$ 12,424.03 | \$ 15,168.17 | \$ 17,443.90 | \$ 19,314.80 | \$ 21,176.54 | \$ 24,131.78 | | |