



Notice of Regular Meeting The Board of Trustees LVISD

A regular meeting of the Board of Trustees of Lago Vista ISD will be held on Tuesday, August 13, 2019, 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. Pledge of Allegiance/Call to Order
 2. Welcome Visitor/Public Participation
 3. Approval of Proposed Tax Rate
 4. Discussion of Budget
 5. Update on Architect Contract Proposal
 6. Discussion of Property and Casualty Insurance
 7. Approval of Update 113
 8. Call for November Board of Trustees Election
 9. Approval of Student Code of Conduct
 10. Consent Agenda:
 - a. Monthly Financial Report
 - b. Minutes – July 15, 2019 Regular Mtg
 11. Superintendent's Report
 - a. Facilities
 - b. Other Items
 12. Closed Session
 - a. Tex. Govt. Code 551.074 (Personnel assignment and employment)
 13. 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.

Darren Webb
Superintendent

Date

(LOCAL) Policy Action List
LAGO VISTA ISD(227912) - Update / LDU 113

BBE(LOCAL): BOARD MEMBERS - AUTHORITY

BDD(LOCAL): BOARD INTERNAL ORGANIZATION - ATTORNEY

BJCD(LOCAL): SUPERINTENDENT - EVALUATION

CI(LOCAL): SCHOOL PROPERTIES DISPOSAL

CO(LOCAL): FOOD AND NUTRITION MANAGEMENT

COA(LOCAL): FOOD AND NUTRITION MANAGEMENT - PROCUREMENT

COB(LOCAL): FOOD AND NUTRITION MANAGEMENT - FREE AND REDUCED-PRICE MEALS

CRB(LOCAL): INSURANCE AND ANNUITIES MANAGEMENT - LIABILITY INSURANCE

EHBAF(LOCAL): SPECIAL EDUCATION - VIDEO/AUDIO MONITORING

FNF(LOCAL): STUDENT RIGHTS AND RESPONSIBILITIES - INVESTIGATIONS AND SEARCHES

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Lago Vista Independent School District will hold a public meeting at 6:00 PM, August 29, 2019 in the board room in Viking Hall, 8039 Bar-K Ranch Rd., Lago Vista, Texas. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.990000/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.260000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	2.81 % increase
Debt Service	-0.23 % decrease
Total expenditures	2.25 % increase

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$2,142,215,289	\$2,346,813,070
Total appraised value* of new property**	\$95,474,324	\$96,703,669
Total taxable value*** of all property	\$1,389,056,866	\$1,551,375,061
Total taxable value*** of new property**	\$85,641,533	\$83,399,509

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$36,941,925

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.060000	\$0.260000*	\$1.320000	\$11,215	\$748
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.100700	\$0.239950*	\$1.340650	\$14,266	\$248
Proposed Rate	\$0.990000	\$0.260000*	\$1.250000	\$12,273	\$323

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$322,338	\$337,323
Average Taxable Value of Residences	\$221,742	\$236,563
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.320000	\$1.250000
Taxes Due on Average Residence	\$2,926.99	\$2,957.04
Increase (Decrease) in Taxes		\$30.05

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.260471. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.260471.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$5,539,616
Interest & Sinking Fund Balance(s)	\$1,668,697

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Vantage Points

A Board Member's Guide to Update 113

Please note: *Vantage Points* is an executive summary, prepared specifically for board members, of the TASB Localized Update. The topic-by-topic outline and brief descriptions focus on key issues to help local officials understand changes found in the policies. The description of policy changes in *Vantage Points* is highly summarized. Please pay careful attention to the more detailed, district-specific Explanatory Notes and the policies in the localized update packet.

We welcome your comments or suggestions for improving *Vantage Points*. Please write to us at TASB Policy Service, P.O. Box 400, Austin, TX 78767-0400, email us at policy.service@tasb.org, or call us at 800-580-7529 or 512-467-0222.

For more information about Policy Service, visit [our website](#).¹

This information is provided for educational purposes only to facilitate a general understanding of the law or other regulatory matter. This information is neither an exhaustive treatment on the subject nor is this intended to substitute for the advice of an attorney or other professional adviser. Consult with your attorney or professional adviser to apply these principles to specific fact situations.

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Update 113 focuses on updating (LEGAL) policies affected by changes in administrative rules and commissioner of education rulings. Several (LOCAL) policies have been updated as well to better align with these changes and for organization and restructuring purposes.

Accountability

Legal policies in the AI series, which covers accountability, were revised to include:

- The commissioner of education’s award of campus distinctions [see AIA(LEGAL)];
- Local accountability campus performance ratings [see AIA(LEGAL)];
- Districts’ obligations regarding the annual performance report and the Texas Academic Performance Report (TAPR) [see AIB(LEGAL)];
- Procedures regarding interventions and sanctions [see AIC(LEGAL)]; and
- Procedures for districts applying to receive a Title I, Part A subgrant [see AID(LEGAL)].

Board Items

BBBD(LEGAL) was updated to include legal provisions explaining disclosure requirements for political advertising, and BBE(LEGAL) was revised to add two offenses addressing a board member’s misuse of government records and information.

BBE(LOCAL) POLICY CONSIDERATIONS

Recommended revisions to this local policy on board members’ authority require district staff to remind board members who are provided access to confidential records or reports that they must comply with the district’s applicable information security controls.

BDD(LOCAL) POLICY CONSIDERATIONS

Updates to this policy on the board’s legal counsel are recommended to reflect common practices. The first change reflects the use of an engagement letter by law firms rather than a written agreement or contract to establish the fees and expenses for services. The second revision clarifies that the board president or designee, not just the superintendent, may obtain and report legal advice to the board.

Revisions to BDF(LEGAL) and BF(LEGAL) match statutory language regarding requirements for the school health advisory committee (SHAC) and student achievement improvement plans.

**Superintendent
Evaluation**

The updates to BJCD(LEGAL) reflect a change in the Administrative Code that allows the completion of the Lone Star Governance superintendent evaluation to satisfy the commissioner of education’s superintendent appraisal process.

BJCD(LOCAL) POLICY CONSIDERATIONS

An updated Administrative Code rule spurred the deletion from this policy of specifics regarding the superintendent’s evaluation instrument and the list of board objectives for conducting the evaluation. Recommended changes clarify that the superintendent may request an open meeting for the evaluation despite the typical practice of a closed meeting. For more information and resources on the superintendent’s evaluation, visit TASB’s [Leadership Team Services website](#).²

**District
Operations**

Provisions from the Office of Management and Budget (OMB) Uniform Guidance that address federal awards to non-federal entities were added to CBB(LEGAL). CDA(LEGAL) was revised to better match statutory language regarding districts’ ability to take certain investment actions. A note was added to CDB(LEGAL) regarding the disposal of real property acquired with federal funds, and details from statute regarding public facility corporations and facilities and infrastructure partnerships were added to CDH(LEGAL).

Details from law regarding salary deductions were added to CFEA(LEGAL). Policy CG(LEGAL) was deleted since the content on bonded employees and officers is covered in other codes. Language regarding offenses pertaining to firearms on buses was deleted from CNC(LEGAL) since it is included at GKA(LEGAL).

**School
Properties
Disposal**

CI(LOCAL) POLICY CONSIDERATIONS

Recommended revisions to this local policy clarify the scope of the superintendent’s authority to dispose of district property, including district vehicles and other personal property. An additional statement is recommended to clarify that instructional materials must be disposed of in accordance with law. A final recommended change clarifies that property obtained with federal funds or as federal surplus must be managed in accordance with federal law.

**Food Services
Management**

CO SERIES (LOCAL) POLICY CONSIDERATIONS

Several recommended revisions were made to the CO series of local policies dealing with food and nutrition management. For all districts, recommended changes to CO(LOCAL) reflect that the superintendent is authorized to develop regulations on food donation programs, which might include a sharing table or selling leftovers. Additional guidance on these types of programs is available from the Texas Department of Agriculture. Since the USDA recommends serving a meal to all students, regardless of exhausted meal accounts or insufficient funds, provisions specifically referencing alternate or reimbursable meals are recommended for deletion from policies that had that language. Provisions on meal charges are recommended for removal for those districts participating in a federal meal program that provides free meals to all students.

New policy COA(LOCAL) is recommended for inclusion in the district's manual to comply with state and federal procurement rules on the use of child nutrition funds. This policy was issued to all districts that receive federal funds for nutrition. The text assigns responsibility to the superintendent to oversee the use of child nutrition funds to procure goods and services and to develop and enforce financial management systems and other procedures to comply with state and federal requirements. Other provisions authorize the superintendent to determine whether the district will specify a geographical preference when procuring unprocessed, locally grown products.

New policy COB(LOCAL) is recommended for inclusion in the district's manual to address elements of the federal free and reduced-price meal programs. The policy provisions vary depending on whether the district participates in CEP or Provision 2. New text issued to all districts addresses student and parent appeals regarding eligibility for free or reduced-price meal programs and allegations of discrimination in school meal programs, as reflected in COB(LEGAL).

**Records
Management and
Insurance**

The criminal offenses of tampering with or knowingly or intentionally destroying governmental records were moved from BBE(LEGAL) to CPC(LEGAL). These offenses apply to district employees as well as board members.

Changes to CR(LEGAL), on insurance and annuities management, were made to more closely align the policy with law. The policy addressing the various types of purchased insurance, CRB(LOCAL), was deleted because typically these types of decisions are made during the budget process and there is no requirement to reflect these decisions in board policy. To better match details in statute, CRF(LEGAL) was revised to provide more information about reasonable assurance for unemployment insurance.

Employment

DEC(LEGAL) was updated with recent case law on retaliatory discharge and absence control. Factors that SBEC considers when determining whether an educator had good cause to abandon a contract were added to DFE(LEGAL).

Students

For those districts that had them, the following LOCAL policies were deleted because their content is more appropriately addressed in administrative regulations:

- ED, Organization of Instruction.
- EEA, Instructional Arrangements: Grouping for Instruction.
- EEB, Instructional Arrangements: Class Size.
- EFC, Instructional Resources: Community Instructional Resources.
- EFD, Instructional Resources: Field Trips. Any board-level provisions regarding field trips that districts wish to retain are now at FMG, addressing student travel.
- EHBA, Special Programs: Special Education.
- EHBL, Special Programs: High School Equivalency.

Special Education Video and Audio Monitoring

EHBAF(LOCAL) POLICY CONSIDERATIONS

Updated Administrative Code rules resulted in recommended changes to this policy on special education video and audio monitoring, including:

- Clarification that requests for cameras to be installed the following school year must be made in writing;
- An affirmative statement that districts must operate the installed cameras during the instructional day when one or more students are in the classroom;
- Clarification regarding student clothing changing areas to match the rules;
- Reference to “release” of video recordings as allowed by law; and
- New language granting parents, staff members, or district administrators an expedited review by TEA of certain complaints.

EHBAF(LEGAL) has also been updated to reflect these new Administrative Code rules.

Special Programs

Changes to EHB(LLEGAL) reflect district participation information under the Carl D. Perkins Career and Technical Education Act. Changes to EHBI(LLEGAL) reflect and refer to updated Administrative Rules on adult education.

State Assessment and Partnership Charters

The policy on state assessments, EKB(LLEGAL), was updated to reflect amended rules regarding the substitute assessments used to satisfy end-of-course graduation requirements. New rules on partnership charters required changes to ELA(LLEGAL).

Investigations and Searches

The table of contents for the F Section of the manual was revised to reflect the new title for FNF(LLOCAL), now Investigations and Searches. Revisions to FFG(LLEGAL) add details on disciplinary actions that SBEC can take against an educator who fails to comply with child abuse and neglect reporting requirements.

FNF(LLOCAL) POLICY CONSIDERATIONS

This local policy on student investigations and searches has been updated to reflect current case law and common practices, including:

- Clarifying that students may not refuse to answer questions from district officials about their own conduct or another student's conduct on the grounds that it would incriminate them;
- Adding a statement that reminds students there is no expectation of privacy in district property and such property may be searched at any time without notice;
- Adding general search provisions that outline the district's authority to conduct searches of students and their belongings;
- Language permitting the district to conduct metal detector searches; and
- Deleting the details of random drug-testing programs to avoid conflict between policy and administrative procedures. If districts have questions about this change, they should contact their policy consultant.

FNF(LLEGAL) was also updated to include case law on intrusive searches.

Student Discipline

Existing statutory provisions regarding the required conference, appeals, and placement length for a student being removed from class by a teacher were added to FOA(LLEGAL). FODA(LLEGAL) was revised to include existing statutory provisions on juvenile justice alternative education programs in counties

with certain populations. Provisions on manifestation determinations for students with disabilities were updated in FOF(LEGAL) to add existing statutory detail.

¹ TASB Policy Service website: <https://www.tasb.org/services/policy-service.aspx/>

² TASB Leadership Team Services' Superintendent Evaluation web page: <https://www.tasb.org/services/leadership-team-services/resources/superintendent-evaluation.aspx>



**ORDER OF ELECTION
LAGO VISTA INDEPENDENT SCHOOL DISTRICT**

AN ELECTION IS HEREBY ORDERED TO BE HELD ON NOVEMBER 5, 2019 FOR THE PURPOSE OF:

ELECTING THREE (3) MEMBERS TO THE LAGO VISTA INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES. TERM OF OFFICE IS FOR THREE YEARS ENDING NOVEMBER 2022 FOR TRUSTEE PLACE 1 (ONE), PLACE 2 (TWO) AND PLACE 3 (THREE).

EARLY VOTING BY PERSONAL APPEARANCE WILL BE CONDUCTED BY THE TRAVIS COUNTY ELECTION OFFICER, AT PLACES AND LOCATIONS AS STATED IN THE TRAVIS COUNTY ELECTIONS EARLY VOTING GUIDE. EARLY VOTING BY DISTRICT RESIDENTS MAY BE CONDUCTED AT ANY TRAVIS COUNTY EARLY VOTING LOCATION AND ANY LOCATION EXCLUSIVELY DESIGNATED BY THE TRAVIS COUNTY ELECTION OFFICER FOR DISTRICT RESIDENTS.

APPLICATIONS FOR BALLOT BY MAIL SHALL BE MAILED TO:

TRAVIS COUNTY CLERK
ELECTIONS DIVISION
PO BOX 149325
AUSTIN, TX 78714

APPLICATIONS FOR BALLOT BY MAIL MUST BE **RECEIVED** NO LATER THAN THE CLOSE OF BUSINESS ON FRIDAY, OCTOBER 25, 2019.

ISSUED THIS THE 13th DAY OF AUGUST, 2019.

Darren Webb, Superintendent



**EL ORDEN DE ELECCIÓN
LAGO VISTA INDEPENDENT SCHOOL DISTRICT**

POR LA PRESENTE SE ORDENA QUE SE LLEVARA A CABO UNA ELECCION EL 6 DE NOVIEMBRE, 2018 CON EL PROPOSITO DE:

ELEGIR A TRES (3) MIEMBROS A LA JUNTA DE FIDEICOMISARIOS DEL DISTRITO INDEPENDIENTE DE LAS ESCUELAS DE LAGO VISTA. EL PERIODO DE LA OFICINA ES TRES AÑOS TERMINANDO EN NOVIEMBRE DEL 2022 PARA EL PUESTO DE FIDEICOMISARIO 1, EL PUESTO DE FIDEICOMISARIO 2, Y EL PUESTO DE FIDEICOMISARIO 3.

VOTACION TEMPRANO EN PERSONA SERA REALIZADO POR EL OFICIAL DE LA ELECCION DEL CONDADO DE TRAVIS, EN LUGARES Y UBICACIONES COMO INDICADO EN LA GUIA DE VOTACION TEMPRANO EN LAS ELECCIONES DEL CONDADO DE TRAVIS. VOTACION TEMPRANO POR RESIDENTES DEL DISTRITO PUEDE SER REALIZADO EN CUALQUIER LUGAR Y CUALQUIER UBICACION DE VOTACION TEMPRANO EN EL CONDADO DE TRAVIS EXCLUSIVAMENTE DESIGNADO POR EL OFICIAL DE LA ELECCION DEL CONDADO DE TRAVIS PARA RESIDENTES DEL DISTRITO.

LAS SOLICITUDES PARA BOLETAS DE VOTACION POR CORREO DEBEN SER ENVIADAS A:

TRAVIS COUNTY CLERK
ELECTIONS DIVISION
PO BOX 149325
AUSTIN, TX 78714

LAS SOLICITUDES PARA BOLETAS DE VOTACION POR CORREO DEBEN SER RECIBIDAS PARA EL FIN DE LAS HORAS DE NEGOCIO EL 25 DE OCTUBRE, 2019.

EMITIDA ESTE DIA 13TH DE AUGUSTO, 2019

Darren Webb, el Supervisor



Minutes of Regular Meeting The Board of Trustees

A regular meeting of the Board of Trustees of Lago Vista ISD was held on Monday, July 15, 2019, at 6:00PM in the Board Room in Viking Hall, 8039 Bar-K Ranch Road, Lago Vista, Texas 78645.

LVISD Board Members

David Scott – absent
Michael Bridges
Sharon Abbott - absent
Scott Berentsen
Jerrell Roque
Laura Spiers
Laura Vincent

Also Present

Darren Webb, Superintendent
Dr. Suzy Lofton-Bullis, Deputy Superintendent
Jason Stoner, Director of Finance
Holly Hans Jackson, Communication Coordinator

- 1. Pledge of Allegiance/Call to Order*
Michael Bridges called the meeting to order @ 6:04pm and led in the pledges to the American and Texas flags.
- 2. Welcome visitors/Recognition/Public participation*
Michael Panter – Welding, shop students, goals for the department
Christie Staller – Leo Club and our student accomplishments
- 3. Discussion and Consideration of Architectural Service Contract*
Mr. Webb contacted references as desired by board from June meeting. After reviewing all, Mr. Webb recommends hiring Huckabee & Associate to help long range planning.
Laura Vincent moved to approve; Jerrell Roque seconded; motion carried 5-0
- 4. Approval of Agreement for Purchase of Attendance Credits*
Laura Vincent moved to approve; Scott Berentsen seconded; motion carried 5-0
- 5. Approval of Attendance Waiver*
Laura Vincent moved to approve; Scott Berentsen seconded; motion carried 5-0
- 6. Technology Report*
Russell Maynard, Director of Technology, gave presentation on the state and needs of technology in the district and how they are managing.
- 7. Approval of Purchase of Teacher Computers and MS Computer Lab*
Scott Berentsen moved to approve the purchase of teacher computers and Middle School lab computers; Jerrell Roque seconded; motion carried 5-0
- 8. Approval of Purchase of Water Heater at Elementary Campus*
Mr. Webb requested approval to purchase 2 new 120-gallon tank hot water heaters for Elementary campus. Scott Berentsen moved to approve the purchase of 2 new water heaters not to exceed \$29,000; Laura Vincent seconded; motion carried 5-0
- 9. Approval of Teacher Appraisal Calendar*
Laura Vincent moved to approve; Laura Spiers seconded; motion carried 5-0
- 10. Approval of Bank Depository Extension*
Mr. Webb made recommendation to extend our current agreement with Security State Bank & Trust for 2-year period.
Jerrell Roque moved to approve; Laura Spiers seconded; motion carries 5-0

11. *Investment Officer Update*

Mr. Webb, Dr. Lofton and Mr. Stoner have all fulfilled required training hours for current year.

12. *Budget Information*

There have been no changes to what was presented in June

13. *Approval of Salary & Stipend Schedules*

Scott Berentsen moved to approve; Jerrell Roque seconded; motion carried 5-0

14. *Superintendent Report*

a. *Facilities Update* – parking lot lights completed; classrooms being painted; fire inspection complete; lights/ballasts replaced; Smith Paving will start road tomorrow; Aramark is waxing floors; tennis coach would like the cinder block wall replaced; tree trimming; Transportation department is getting program to monitor student transportation

b. *Other Items* – continuing evaluating climate survey results

15. *Consent Agenda*

a. *Minutes of Previous Meeting: Regular Meeting, May 13, 2019*

b. *Monthly Financial Reports*

Laura Vincent moved to approve; Jerrell Roque seconded; motion carried 5-0

16. *Budget Meeting and August Meeting Dates*

Next regular board meeting Monday falls on date (August 12) with 2 campuses holding back to school night – would be better to have meeting on Tuesday August 13th. If we propose tax rate on August 13 would need 10 days before meeting to approve tax rate & budget – looking at August 29th.

17. *Closed Session:*

a. *Tex. Govt. Code 551.074 (Personnel assignment and employment)*

Mr. Webb informed board he did not have any closed session items.

18. *Personnel: Assignment and employment*

17. *Adjourn*

There being no more business, the meeting adjourned at 8:04pm

Board President _____ Date _____

REVENUES & EXPENDITURES

Jul-19					
91.66%	17-18				
	Current Year				
REVENUES		BUDGET	ACTUAL	BALANCE	BUDGET
57xx	LOCAL TAX REVENUES	\$ 18,198,350	\$ 18,220,863	\$ (22,513)	100.12%
58XX	STATE PROG. REVENUES	\$ 1,221,400	\$ 1,178,307	\$ 43,093	96.47%
59xx	FED PROG REV (SHARS)	\$ 280,000	\$ 181,453	\$ 98,547	64.80%
79XX	OTHER RESOURCES			\$ -	
	TOTAL REVENUE	\$ 19,699,750	\$ 19,580,622	\$ 119,128	99.40%
				\$ -	
EXPENDITURES		BUDGET	ACTUAL	BALANCE	BUDGET
11	INSTRUCTION	\$ 7,126,053	\$ 6,408,213	\$ 717,840	89.93%
12	LIBRARY	\$ 135,457	\$ 86,021	\$ 49,436	63.50%
13	STAFF DEVELOPMENT	\$ 51,800	\$ 36,955	\$ 14,845	71.34%
21	INST. ADMINISTRATION	\$ 239,262	\$ 212,883	\$ 26,379	88.97%
23	SCHOOL ADMINISTRATION	\$ 883,138	\$ 865,069	\$ 18,069	97.95%
31	GUID AND COUNSELING	\$ 474,491	\$ 425,601	\$ 48,890	89.70%
33	HEALTH SERVICES	\$ 156,348	\$ 130,997	\$ 25,351	83.79%
34	PUPIL TRANSP - REGULAR	\$ 501,500	\$ 457,140	\$ 44,360	91.15%
36	CO-CURRICULAR ACT	\$ 686,534	\$ 565,464	\$ 121,070	82.37%
41	GEN ADMINISTRATION	\$ 669,383	\$ 599,273	\$ 70,110	89.53%
51	PLANT MAINT & OPERATION	\$ 2,827,295	\$ 2,292,581	\$ 534,714	81.09%
52	SECURITY	\$ 6,600	\$ 5,750	\$ 850	87.12%
53	DATA PROCESSING	\$ 324,389	\$ 356,608	\$ (32,219)	109.93%
61	COMMUNITY SERVICE	\$ 1,500	\$ -	\$ 1,500	0.00%
71	DEBT SERVICE	\$ 81,000	\$ -	\$ 81,000	
81	CAPITAL PROJECTS			\$ -	
91	STUDENT ATTENDANCE CR	\$ 5,442,000	\$ 4,676,088	\$ 765,912	85.93%
99	TRAVIS COUNTY APP	\$ 93,000	\$ 93,689	\$ (689)	100.74%
0	Transfer Out			\$ -	
	TOTAL EXPENDITURES	\$ 19,699,750	\$ 17,212,332	\$ 2,487,418	87.37%
Jul-18					
91.66%	17-18				
	Current Year				
REVENUES		BUDGET	ACTUAL	BALANCE	BUDGET
57xx	LOCAL TAX REVENUES	\$ 15,285,734	\$ 15,518,509	\$ (232,775)	101.52%
58XX	STATE PROG. REVENUES	\$ 1,201,253	\$ 942,830	\$ 258,423	78.49%
59xx	FED PROG REV (SHARS)	\$ 15,000	\$ 28,364	\$ (13,364)	189.09%
79XX	OTHER RESOURCES	\$-	\$ 200,000	\$ (200,000)	
	TOTAL REVENUE	\$ 16,501,987	\$ 16,689,703	\$ (187,716)	101.14%
				\$-	
EXPENDITURES		BUDGET	ACTUAL	BALANCE	BUDGET
11	INSTRUCTION	\$ 6,784,738	\$ 5,826,344	\$ 958,394	85.87%
12	LIBRARY	\$ 132,630	\$ 110,524	\$ 22,106	83.33%
13	STAFF DEVELOPMENT	\$ 28,600	\$ 18,453	\$ 10,147	64.52%
21	INST. ADMINISTRATION	\$ 248,804	\$ 224,892	\$ 23,912	90.39%
23	SCHOOL ADMINISTRATION	\$ 881,716	\$ 796,749	\$ 84,967	90.36%
31	GUID AND COUNSELING	\$ 408,524	\$ 356,773	\$ 51,751	87.33%
33	HEALTH SERVICES	\$ 157,980	\$ 140,356	\$ 17,624	88.84%
34	PUPIL TRANSP - REGULAR	\$ 501,500	\$ 440,913	\$ 60,587	87.92%
36	CO-CURRICULAR ACT	\$ 647,365	\$ 516,778	\$ 130,587	79.83%
41	GEN ADMINISTRATION	\$ 652,281	\$ 575,951	\$ 76,330	88.30%
51	PLANT MAINT & OPERATION	\$ 1,515,715	\$ 1,360,689	\$ 155,026	89.77%
52	SECURITY	\$ 6,600	\$ 5,965	\$ 635	90.38%
53	DATA PROCESSING	\$ 333,146	\$ 317,403	\$ 15,743	95.27%
61	COMMUNITY SERVICE	\$ 7,692	\$ 4,829	\$ 2,863	62.78%
71	DEBT SERVICE	\$-	\$-	\$-	
81	CAPITAL PROJECTS	\$-	\$-	\$-	
91	STUDENT ATTENDANCE CR	\$ 4,454,017	\$ 3,663,422	\$ 790,595	82.25%
99	TRAVIS COUNTY APP	\$ 92,000	\$ 89,114	\$ 2,886	96.86%
0	Transfer Out	\$-	\$-	\$-	
	TOTAL EXPENDITURES	\$ 16,853,308	\$ 14,449,155	\$ 2,404,153	85.73%

	STATE PAYMENTS 2018-2019											
	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG
FSP	\$ 163,132.00	\$ 126,661.00		\$ 49,464.00								
Per Capita		\$ 71,532.00	\$ 70,148.00				\$ 86,636.00	\$ 45,828.00	\$ 49,450.00	\$ 129,094.00	\$ 51,129.00	
NSLP	\$ 10,442.03	\$ 18,021.67	\$ 20,617.13	\$ 15,451.71	\$ 11,929.26		\$ 30,324.93	\$ 14,997.96		\$ 37,077.75		
SBP	\$ 2,829.57	\$ 5,699.52	\$ 6,825.84	\$ 5,507.09	\$ 4,297.17		\$ 11,265.78	\$ 5,640.67		\$ 14,243.29		
School Lunch Matching								\$ 2,201.62				
Title I Part A		\$ 33,545.81						\$ 81,989.77		\$ 43,276.30		
Title II Part A		\$ 4,092.00						\$ 6,518.14				
Title IV		\$ 3,481.15		\$ 1,252.00				\$ 9,304.44		\$ 1,927.70		
IDEA B Pres								\$ 1,246.25		\$ 94.12		
IDEA B Form	\$ 68,005.78							\$ 88,088.10		\$ 52,999.96		
IDEA B IEP Analysis								\$ 3,839.24				
IMAT										\$ 156,548.90	\$ 22,337.93	
PreK												
Ready to Read												
ASAHE												
Teacher Training Reimbursement							\$ 1,395.00					
Blended Learning							\$ 3,500.00					
EDA												
	\$ 244,409.38	\$ 263,033.15	\$ 97,590.97	\$ 71,674.80	\$ 16,226.43	\$ -	\$ 133,121.71	\$ 259,654.19	\$ 49,450.00	\$ 435,262.02	\$ 73,466.93	\$ -
				STATE	PYMTS	2017-2018						
	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG
FSP		\$ 253,592.00										
Per Capita		\$ 47,394.00	\$ 26,845.00	\$ 27,676.00			\$ 27,404.00	\$ 21,653.00	\$ 31,928.00	\$ 28,494.00	\$ 30,006.00	\$ 40,085.00
NSLP	* \$ 5,922.77	\$ 17,746.22	\$ 19,242.15	\$ 14,182.38	\$ 9,116.20	\$ 15,647.48	\$ 16,411.84	\$ 14,465.21	\$ 19,147.06	\$ 17,199.14		
SBP	* \$ 1,479.08	\$ 5,468.33	\$ 6,070.05	\$ 4,739.55	\$ 3,110.95	\$ 4,816.46	\$ 5,366.14	\$ 4,510.79	\$ 5,865.10	\$ 5,640.65		
School Lunch Matching	\$ 28.99						\$ 2,300.52					
Title I Part A	*			\$ 41,723.81						\$ 51,066.57		
Title II Part A	*			\$ 12,716.53						\$ 3,732.29		
Title IV				\$ 1,630.58						\$ 1,190.34		
IDEA B Pres	*			\$ 1,836.75						\$ 1,232.15		
IDEA B Form	*			\$ 60,370.89						\$ 91,006.73		
IMAT		\$ 5,800.00					\$ 80,723.56					
PreK												
Ready to Read												
ASAHE												
Teacher Training Reimbursement					\$ 1,140.00							
EDA				\$ 69,731.00								
	\$ 7,430.84	\$ 330,000.55	\$ 52,157.20	\$ 234,607.49	\$ 13,367.15	\$ 20,463.94	\$ 132,206.06	\$ 40,629.00	\$ 56,940.16	\$ 199,561.87	\$ 30,006.00	\$ 40,085.00

BANK STATEMENTS/INVESTMENTS

18-19	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug
General	\$ 280,546.38	\$ 218,401.86	\$ 203,859.77	\$ 240,984.21	\$ 236,971.66	\$ 252,259.97	\$ 249,487.62	\$ 230,659.22	\$ 208,171.25	\$ 268,218.25	\$ 163,998.61	
CD's SSB												
Lonestar M & O	\$ 5,369,607.71	\$ 4,695,274.73	\$ 4,815,301.98	\$ 10,060,735.63	\$ 15,578,030.88	\$ 16,137,924.62	\$ 14,816,651.27	\$ 14,031,260.92	\$ 11,845,887.39	\$ 10,568,456.27	\$ 8,728,921.66	
Lonestar I&S	\$ 1,612,856.61	\$ 1,670,064.90	\$ 1,956,468.29	\$ 3,534,131.01	\$ 5,162,022.28	\$ 4,565,374.47	\$ 4,650,724.71	\$ 4,687,068.20	\$ 4,725,666.03	\$ 4,752,787.43	\$ 4,780,079.23	
Texpool M&O	\$ 95,094.57	\$ 95,267.69	\$ 95,440.24	\$ 95,625.63	\$ 95,819.67	\$ 95,995.86	\$ 96,192.83	\$ 96,385.31	\$ 96,581.76	\$ 96,770.77	\$ 96,967.03	
Texpool I&S	\$ 192.41	\$ 192.72	\$ 193.02	\$ 193.33	\$ 193.64	\$ 193.92	\$ 194.23	\$ 194.53	\$ 194.84	\$ 195.14	\$ 195.45	
TOTAL	\$ 7,358,297.68	\$ 6,679,201.90	\$ 7,071,263.30	\$ 13,931,669.81	\$ 21,073,038.13	\$ 21,051,748.84	\$ 19,813,250.66	\$ 19,045,568.18	\$ 16,876,501.27	\$ 15,686,427.86	\$ 13,770,161.98	\$ -
Difference		\$ (679,095.78)	\$ 392,061.40	\$ 6,860,406.51	\$ 7,141,368.32	\$ (21,289.29)	\$ (1,238,498.18)	\$ (767,682.48)	\$ (2,169,066.91)	\$ (1,190,073.41)	\$ (1,916,265.88)	\$ (13,770,161.98)
INTEREST EARNED												
General	\$ 22.99	\$ 25.49	\$ 19.15	\$ 27.02	\$ 28.55	\$ 21.05	\$ 22.38	\$ 28.93	\$ 26.33	\$ 24.17	\$ 20.63	
CD'Ss SSB												
Lonestar M & O	\$ 10,697.36	\$ 9,764.53	\$ 8,938.38	\$ 14,484.29	\$ 29,603.54	\$ 33,438.73	\$ 34,248.01	\$ 30,267.39	\$ 28,062.74	\$ 23,058.26	\$ 19,975.32	
Lonestar I&S	\$ 2,954.36	\$ 3,239.47	\$ 3,534.49	\$ 5,561.93	\$ 9,915.77	\$ 9,917.58	\$ 10,285.64	\$ 9,969.29	\$ 10,255.56	\$ 9,831.07	\$ 9,927.19	
Texpool M&O	\$ 155.71	\$ 173.12	\$ 172.55	\$ 185.39	\$ 194.04	\$ 176.19	\$ 196.97	\$ 192.48	\$ 196.45	\$ 189.01	\$ 196.26	
Texpool I&S	\$ 0.30	\$ 0.31	\$ 0.30	\$ 0.31	\$ 0.31	\$ 0.28	\$ 0.31	\$ 0.30	\$ 0.31	\$ 0.30	\$ 0.31	
TOTAL INTEREST	\$ 13,830.72	\$ 13,202.92	\$ 12,664.87	\$ 20,258.94	\$ 39,742.21	\$ 43,553.83	\$ 44,753.31	\$ 40,458.39	\$ 38,541.39	\$ 33,102.81	\$ 30,119.71	\$ -
Cumulative		\$ 27,033.64	\$ 39,698.51	\$ 59,957.45	\$ 99,699.66	\$ 143,253.49	\$ 188,006.80	\$ 228,465.19	\$ 267,006.58	\$ 300,109.39	\$ 330,229.10	\$ 330,229.10
17-18	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug
General	\$ 392,681.40	\$ 391,120.17	\$ 336,844.44	\$ 359,697.29	\$ 316,811.70	\$ 218,626.63	\$ 125,000.47	\$ 300,732.44	\$ 279,019.17	\$ 630,345.93	\$ 307,857.21	\$ 235,387.96
CD's SSB	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Lonestar M & O	\$ 4,476,025.23	\$ 4,532,737.35	\$ 4,584,976.88	\$ 11,389,698.53	\$ 15,682,213.24	\$ 15,881,855.82	\$ 14,013,944.11	\$ 12,467,291.69	\$ 10,334,330.67	\$ 9,055,265.27	\$ 7,543,813.96	\$ 6,269,190.78
Lonestar I&S	\$ 1,093,749.64	\$ 1,134,752.51	\$ 1,385,819.35	\$ 3,037,852.27	\$ 4,299,188.74	\$ 4,097,009.99	\$ 4,156,950.82	\$ 4,186,793.33	\$ 4,221,301.05	\$ 4,241,244.46	\$ 4,263,945.88	\$ 1,599,405.13
Texpool M&O	\$ 93,646.50	\$ 93,728.59	\$ 93,809.49	\$ 93,903.23	\$ 94,006.80	\$ 94,103.73	\$ 94,224.87	\$ 94,354.25	\$ 94,491.74	\$ 94,632.38	\$ 94,784.29	\$ 94,938.86
Texpool I&S	\$ 188.76	\$ 189.07	\$ 189.37	\$ 189.68	\$ 189.99	\$ 190.27	\$ 190.58	\$ 190.88	\$ 191.19	\$ 191.49	\$ 191.80	\$ 192.11
TOTAL	\$ 7,056,291.53	\$ 7,152,527.69	\$ 7,401,639.53	\$ 14,881,341.00	\$ 20,392,410.47	\$ 20,291,786.44	\$ 18,390,310.85	\$ 17,049,362.59	\$ 14,929,333.82	\$ 14,021,679.53	\$ 12,210,593.14	\$ 8,199,114.84
Difference		\$ 96,236.16	\$ 249,111.84	\$ 7,479,701.47	\$ 5,511,069.47	\$ (100,624.03)	\$ (1,901,475.59)	\$ (1,340,948.26)	\$ (2,120,028.77)	\$ (907,654.29)	\$ (1,811,086.39)	\$ (4,011,478.30)
INTEREST EARNED												
General	\$ 19.10	\$ 16.55	\$ 15.94	\$ 16.21	\$ 17.47	\$ 11.69	\$ 10.07	\$ 15.37	\$ 10.68	\$ 20.11	\$ 20.73	\$ 43.27
CD'Ss SSB	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Lonestar M & O	\$ 5,168.39	\$ 5,264.94	\$ 4,714.22	\$ 8,919.54	\$ 18,596.32	\$ 20,046.00	\$ 21,434.14	\$ 21,206.25	\$ 20,472.00	\$ 17,394.34	\$ 15,459.78	\$ 13,067.55
Lonestar I&S	\$ 1,116.81	\$ 1,199.79	\$ 1,317.81	\$ 2,379.67	\$ 4,985.56	\$ 5,280.30	\$ 6,037.46	\$ 6,671.92	\$ 7,368.06	\$ 7,529.04	\$ 7,959.64	\$ 3,968.91
Texpool M&O	\$ 78.06	\$ 82.09	\$ 80.90	\$ 93.74	\$ 103.57	\$ 96.93	\$ 121.14	\$ 129.38	\$ 137.49	\$ 140.64	\$ 151.91	\$ 154.57
Texpool I&S	\$ 0.30	\$ 0.31	\$ 0.30	\$ 0.31	\$ 0.31	\$ 0.28	\$ 0.31	\$ 0.30	\$ 0.31	\$ 0.30	\$ 0.31	\$ 0.31
TOTAL INTEREST	\$ 6,382.66	\$ 6,563.68	\$ 6,129.17	\$ 11,409.47	\$ 23,703.23	\$ 25,435.20	\$ 27,603.12	\$ 28,023.22	\$ 27,988.54	\$ 25,084.43	\$ 23,592.37	\$ 17,234.61
Cumulative		\$ 12,946.34	\$ 19,075.51	\$ 30,484.98	\$ 54,188.21	\$ 79,623.41	\$ 107,226.53	\$ 135,249.75	\$ 163,238.29	\$ 188,322.72	\$ 211,915.09	\$ 229,149.70

TAX COLLECTIONS

For the Month of July 2019

I&S Ratio **19.70%**

M&O Ratio **80.30%**

<u>Date(s)</u>	<u>Amount Collected</u>	<u>M&O</u>	<u>Actual %</u>	<u>I&S</u>	<u>Actual %</u>
7/1/19	\$ 6,195.22	\$ 4,974.76	80.30%	\$ 1,220.46	19.70%
7/2/19	\$ 11,196.18	\$ 8,990.53	80.30%	\$ 2,205.65	19.70%
7/3/19	\$ 288.25	\$ 231.46	80.30%	\$ 56.79	19.70%
7/5/19	\$ 6,837.55	\$ 5,490.55	80.30%	\$ 1,347.00	19.70%
7/8/19	\$ 10,044.72	\$ 8,065.91	80.30%	\$ 1,978.81	19.70%
7/9/19	\$ 960.00	\$ 770.88	80.30%	\$ 189.12	19.70%
7/10/19	\$ 5,729.57	\$ 4,600.84	80.30%	\$ 1,128.73	19.70%
7/19/19	\$ 1,578.69	\$ 1,267.69	80.30%	\$ 311.00	19.70%
7/22/19	\$ 3,302.50	\$ 2,651.91	80.30%	\$ 650.59	19.70%
7/23/19	\$ 7,970.32	\$ 6,400.17	80.30%	\$ 1,570.15	19.70%
7/24/19	\$ 1,184.86	\$ 951.44	80.30%	\$ 233.42	19.70%
7/25/19	\$ 5,949.78	\$ 4,777.67	80.30%	\$ 1,172.11	19.70%
7/26/19	\$ 4,063.44	\$ 3,262.94	80.30%	\$ 800.50	19.70%
7/29/19	\$ 8,013.41	\$ 6,434.77	80.30%	\$ 1,578.64	19.70%
7/30/19	\$ 6,263.61	\$ 5,029.68	80.30%	\$ 1,233.93	19.70%
7/31/19	\$ 5,448.13	\$ 4,374.85	80.30%	\$ 1,073.28	19.70%

TOTAL \$ 85,026.23 \$ 68,276.06 80.30% \$ 16,750.17 19.70%

	5711	5712	5719	5716	
	Current Year	Prior Year	Pen & Int	Rendition Pen	Totals
I&S	\$10,910.69	\$2,615.31	\$3,225.78	-\$1.62	\$16,750.16
M&O	\$44,473.52	\$10,660.39	\$13,148.76	-\$6.60	\$68,276.07
Totals	\$55,384.21	\$13,275.70	\$16,374.54	-\$8.22	\$85,026.23

Total I&S \$13,526.00

Total M&O \$55,133.91

(less P&I)

Yearly I&S \$4,181,818.54

Yearly M&O \$17,045,686.83

(less P&I)

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

Fund 199 / 9 GENERAL FUND

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5710 - LOCAL REAL-PROPERTY TAXES	17,270,000.00	-68,609.50	-17,187,752.01	82,247.99	99.52%
5730 - TUITION & FEES FROM PATRONS	24,750.00	.00	-8,800.00	15,950.00	35.56%
5740 - INTEREST, RENT, MISC REVENUE	876,100.00	-22,322.21	-1,002,216.61	-126,116.61	114.40%
5750 - REVENUE	27,500.00	.00	-22,093.90	5,406.10	80.34%
Total REVENUE-LOCAL & INTERMED	18,198,350.00	-90,931.71	-18,220,862.52	-22,512.52	100.12%
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA-FOUNDATION REV	680,000.00	-51,129.00	-682,436.00	-2,436.00	100.36%
5830 - TRS ON-BEHALF	541,400.00	-83,392.64	-495,871.03	45,528.97	91.59%
Total STATE PROGRAM REVENUES	1,221,400.00	-134,521.64	-1,178,307.03	43,092.97	96.47%
5900 - FEDERAL PROGRAM REVENUES					
5930 - VOC ED NON FOUNDATION	280,000.00	-4,550.17	-181,452.87	98,547.13	64.80%
Total FEDERAL PROGRAM REVENUES	280,000.00	-4,550.17	-181,452.87	98,547.13	64.80%
Total Revenue Local-State-Federal	19,699,750.00	-230,003.52	-19,580,622.42	119,127.58	99.40%

Fund 199 / 9 GENERAL FUND

As of July

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-6,704,950.00	.00	6,080,795.53	559,434.49	-624,154.47	90.69%
6200 - PURCHASE & CONTRACTED SVS	-160,500.00	3,689.77	122,398.67	4,900.66	-34,411.56	76.26%
6300 - SUPPLIES AND MATERIALS	-212,158.00	20,005.58	163,917.45	7,541.42	-28,234.97	77.26%
6400 - OTHER OPERATING EXPENSES	-22,445.00	2,191.23	16,107.01	350.78	-4,146.76	71.76%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-26,000.00	96,494.50	24,994.25	.00	95,488.75	96.13%
Total Function11 INSTRUCTION	-7,126,053.00	122,381.08	6,408,212.91	572,227.35	-595,459.01	89.93%
12 - LIBRARY						
6100 - PAYROLL COSTS	-125,692.00	.00	76,398.28	6,817.22	-49,293.72	60.78%
6200 - PURCHASE & CONTRACTED SVS	-2,900.00	.00	2,900.00	.00	.00	100.00%
6300 - SUPPLIES AND MATERIALS	-6,400.00	20.71	6,327.99	.00	-51.30	98.87%
6400 - OTHER OPERATING EXPENSES	-465.00	.00	395.00	.00	-70.00	84.95%
Total Function12 LIBRARY	-135,457.00	20.71	86,021.27	6,817.22	-49,415.02	63.50%
13 - CURRICULUM						
6100 - PAYROLL COSTS	-25,000.00	.00	21,231.63	1,983.17	-3,768.37	84.93%
6300 - SUPPLIES AND MATERIALS	-2,400.00	779.50	1,280.71	562.71	-339.79	53.36%
6400 - OTHER OPERATING EXPENSES	-24,400.00	6,335.00	14,442.66	461.60	-3,622.34	59.19%
Total Function13 CURRICULUM	-51,800.00	7,114.50	36,955.00	3,007.48	-7,730.50	71.34%
21 - INSTRUCTIONAL ADMINISTRATION						
6100 - PAYROLL COSTS	-227,887.00	.00	208,127.41	21,588.02	-19,759.59	91.33%
6200 - PURCHASE & CONTRACTED SVS	-1,850.00	.00	215.00	.00	-1,635.00	11.62%
6300 - SUPPLIES AND MATERIALS	-4,400.00	360.07	2,991.52	.00	-1,048.41	67.99%
6400 - OTHER OPERATING EXPENSES	-5,125.00	2,125.00	1,549.00	75.00	-1,451.00	30.22%
Total Function21 INSTRUCTIONAL	-239,262.00	2,485.07	212,882.93	21,663.02	-23,894.00	88.97%
23 - CAMPUS ADMINISTRATION						
6100 - PAYROLL COSTS	-867,413.00	.00	855,492.63	80,453.48	-11,920.37	98.63%
6200 - PURCHASE & CONTRACTED SVS	-3,200.00	600.00	2,600.00	.00	.00	81.25%
6300 - SUPPLIES AND MATERIALS	-5,050.00	146.43	2,865.81	58.00	-2,037.76	56.75%
6400 - OTHER OPERATING EXPENSES	-7,475.00	1,095.13	4,110.40	790.00	-2,269.47	54.99%
Total Function23 CAMPUS ADMINISTRATION	-883,138.00	1,841.56	865,068.84	81,301.48	-16,227.60	97.95%
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS	-460,391.00	.00	415,957.69	39,065.25	-44,433.31	90.35%
6200 - PURCHASE & CONTRACTED SVS	-2,050.00	.00	.00	.00	-2,050.00	-.00%
6300 - SUPPLIES AND MATERIALS	-9,370.00	115.75	8,243.27	.00	-1,010.98	87.98%
6400 - OTHER OPERATING EXPENSES	-2,680.00	.00	1,399.58	.00	-1,280.42	52.22%
Total Function31 GUIDANCE AND	-474,491.00	115.75	425,600.54	39,065.25	-48,774.71	89.70%
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS	-149,448.00	.00	126,490.25	11,327.18	-22,957.75	84.64%
6300 - SUPPLIES AND MATERIALS	-3,650.00	33.75	2,509.16	798.17	-1,107.09	68.74%
6400 - OTHER OPERATING EXPENSES	-3,250.00	.00	1,997.59	.00	-1,252.41	61.46%
Total Function33 HEALTH SERVICES	-156,348.00	33.75	130,997.00	12,125.35	-25,317.25	83.79%
34 - PUPIL TRANSPORTATION-REGULAR						
6200 - PURCHASE & CONTRACTED SVS	-435,000.00	.00	401,724.92	411.00	-33,275.08	92.35%
6300 - SUPPLIES AND MATERIALS	-59,000.00	876.12	53,411.18	1,212.95	-4,712.70	90.53%
6400 - OTHER OPERATING EXPENSES	-7,500.00	2,043.47	2,003.53	.00	-3,453.00	26.71%
Total Function34 PUPIL TRANSPORTATION-	-501,500.00	2,919.59	457,139.63	1,623.95	-41,440.78	91.15%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-340,304.00	.00	318,947.63	26,608.90	-21,356.37	93.72%
6200 - PURCHASE & CONTRACTED SVS	-58,883.34	4,438.68	48,676.08	2,366.06	-5,768.58	82.67%
6300 - SUPPLIES AND MATERIALS	-97,700.00	23,041.59	70,182.49	17,948.43	-4,475.92	71.83%
6400 - OTHER OPERATING EXPENSES	-189,646.66	8,917.03	127,658.27	2,716.36	-53,071.36	67.31%
Total Function36 CO-CURRICULAR ACTIVITIES	-686,534.00	36,397.30	565,464.47	49,639.75	-84,672.23	82.37%
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-419,632.00	.00	373,797.15	45,581.87	-45,834.85	89.08%
6200 - PURCHASE & CONTRACTED SVS	-160,301.00	2,463.93	133,874.98	10,935.66	-23,962.09	83.51%
6300 - SUPPLIES AND MATERIALS	-6,000.00	523.89	5,809.23	30.97	333.12	96.82%
6400 - OTHER OPERATING EXPENSES	-83,450.00	2,409.16	85,791.86	10,697.46	4,751.02	102.81%
Total Function41 GENERAL ADMINISTRATION	-669,383.00	5,396.98	599,273.22	67,245.96	-64,712.80	89.53%
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-177,232.00	.00	165,237.10	15,695.15	-11,994.90	93.23%
6200 - PURCHASE & CONTRACTED SVS	-1,256,500.00	72,427.78	1,131,949.55	93,675.49	-52,122.67	90.09%
6300 - SUPPLIES AND MATERIALS	-580,938.00	249,164.77	236,937.23	38,076.20	-94,836.00	40.79%
6400 - OTHER OPERATING EXPENSES	-78,625.00	.00	76,857.75	8.25	-1,767.25	97.75%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-734,000.00	248,750.22	681,599.11	122,968.91	196,349.33	92.86%
Total Function51 PLANT MAINTENANCE &	-2,827,295.00	570,342.77	2,292,580.74	270,424.00	35,628.51	81.09%
52 - SECURITY						
6200 - PURCHASE & CONTRACTED SVS	-6,000.00	.00	5,750.00	.00	-250.00	95.83%
6300 - SUPPLIES AND MATERIALS	-600.00	.00	.00	.00	-600.00	-.00%
Total Function52 SECURITY	-6,600.00	.00	5,750.00	.00	-850.00	87.12%
53 - DATA PROCESSING						
6100 - PAYROLL COSTS	-234,189.00	.00	179,779.04	16,932.06	-54,409.96	76.77%
6200 - PURCHASE & CONTRACTED SVS	-67,700.00	3,201.88	67,767.81	8,834.01	3,269.69	100.10%
6300 - SUPPLIES AND MATERIALS	-18,500.00	146.50	26,626.26	.00	8,272.76	143.93%
6400 - OTHER OPERATING EXPENSES	-4,000.00	.00	82,435.24	.00	78,435.24	2060.88%
Total Function53 DATA PROCESSING	-324,389.00	3,348.38	356,608.35	25,766.07	35,567.73	109.93%
61 - COMMUNITY SERVICES						
6100 - PAYROLL COSTS	.00	.00	.00	.00	.00	.00%
6300 - SUPPLIES AND MATERIALS	-1,500.00	529.06	.00	.00	-970.94	-.00%
Total Function61 COMMUNITY SERVICES	-1,500.00	529.06	.00	.00	-970.94	-.00%
71 - DEBT SERVICES						
6500 - DEBT SERVICE	-81,000.00	.00	.00	.00	-81,000.00	-.00%
Total Function71 DEBT SERVICES	-81,000.00	.00	.00	.00	-81,000.00	-.00%
91 - CHAPTER 41 PAYMENT						
6200 - PURCHASE & CONTRACTED SVS	-5,442,000.00	.00	4,676,088.00	779,348.00	-765,912.00	85.93%
Total Function91 CHAPTER 41 PAYMENT	-5,442,000.00	.00	4,676,088.00	779,348.00	-765,912.00	85.93%
99 - PAYMENT TO OTHER GOVERN ENT						
6200 - PURCHASE & CONTRACTED SVS	-93,000.00	.00	93,689.17	.00	689.17	100.74%
Total Function99 PAYMENT TO OTHER	-93,000.00	.00	93,689.17	.00	689.17	100.74%
Total Expenditures	-19,699,750.00	752,926.50	17,212,332.07	1,930,254.88	-1,734,491.43	87.37%

	<u>Estimated Revenue (Budget)</u>	<u>Revenue Realized Current</u>	<u>Revenue Realized To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5750 - REVENUE	250,251.00	.00	-255,025.12	-4,774.12	101.91%
Total REVENUE-LOCAL & INTERMED	250,251.00	.00	-255,025.12	-4,774.12	101.91%
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES	6,500.00	.00	-2,201.62	4,298.38	33.87%
Total STATE PROGRAM REVENUES	6,500.00	.00	-2,201.62	4,298.38	33.87%
5900 - FEDERAL PROGRAM REVENUES					
5920 - OBJECT DESCR FOR 5920	248,749.00	.00	-201,899.77	46,849.23	81.17%
Total FEDERAL PROGRAM REVENUES	248,749.00	.00	-201,899.77	46,849.23	81.17%
Total Revenue Local-State-Federal	505,500.00	.00	-459,126.51	46,373.49	90.83%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
35 - FOOD SERVICES						
6300 - SUPPLIES AND MATERIALS	-585,500.00	804.00	534,387.90	4,341.21	-50,308.10	91.27%
Total Function 35 FOOD SERVICES	-585,500.00	804.00	534,387.90	4,341.21	-50,308.10	91.27%
Total Expenditures	-585,500.00	804.00	534,387.90	4,341.21	-50,308.10	91.27%

Fund 599 / 9 DEBT SERVICE FUND

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5710 - LOCAL REAL-PROPERTY TAXES	4,233,000.00	-16,750.45	-4,216,379.14	16,620.86	99.61%
5740 - INTEREST, RENT, MISC REVENUE	40,000.00	-9,927.50	-85,395.69	-45,395.69	213.49%
Total REVENUE-LOCAL & INTERMED	4,273,000.00	-26,677.95	-4,301,774.83	-28,774.83	100.67%
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES	65,000.00	.00	-65,693.00	-693.00	101.07%
Total STATE PROGRAM REVENUES	65,000.00	.00	-65,693.00	-693.00	101.07%
Total Revenue Local-State-Federal	4,338,000.00	-26,677.95	-4,367,467.83	-29,467.83	100.68%

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

Fund 599 / 9 DEBT SERVICE FUND

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
71 - DEBT SERVICES						
6500 - DEBT SERVICE	-4,240,000.00	.00	1,185,423.89	.00	-3,054,576.11	27.96%
Total Function 71 DEBT SERVICES	-4,240,000.00	.00	1,185,423.89	.00	-3,054,576.11	27.96%
Total Expenditures	-4,240,000.00	.00	1,185,423.89	.00	-3,054,576.11	27.96%

Comparison of Revenue to Budget

Lago Vista ISD

As of July

Fund 711 / 9 LITTLE VIKINGS DAYCARE

	<u>Estimated Revenue (Budget)</u>	<u>Revenue Realized Current</u>	<u>Revenue Realized To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5730 - TUITION & FEES FROM PATRONS	106,000.00	-4,432.16	-130,724.19	-24,724.19	123.32%
Total REVENUE-LOCAL & INTERMED	106,000.00	-4,432.16	-130,724.19	-24,724.19	123.32%
5800 - STATE PROGRAM REVENUES					
5830 - TRS ON-BEHALF	6,300.00	-1,141.91	-2,343.30	3,956.70	37.20%
Total STATE PROGRAM REVENUES	6,300.00	-1,141.91	-2,343.30	3,956.70	37.20%
Total Revenue Local-State-Federal	112,300.00	-5,574.07	-133,067.49	-20,767.49	118.49%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
61 - COMMUNITY SERVICES						
6100 - PAYROLL COSTS	-106,980.00	.00	106,974.63	9,618.44	-5.37	99.99%
6300 - SUPPLIES AND MATERIALS	-1,220.00	570.00	658.02	100.00	8.02	53.94%
6400 - OTHER OPERATING EXPENSES	-4,100.00	356.36	3,109.21	161.21	-634.43	75.83%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-7,000.00	.00	6,432.00	.00	-568.00	91.89%
Total Function61 COMMUNITY SERVICES	-119,300.00	926.36	117,173.86	9,879.65	-1,199.78	98.22%
Total Expenditures	-119,300.00	926.36	117,173.86	9,879.65	-1,199.78	98.22%