



Notice Public Hearing & Regular Meeting Lago Vista ISD Board of Trustees

A Public Hearing following by a Regular Meeting of the Board of Trustees of Lago Vista ISD will be held on Thursday, January 11, 2024, beginning at 6:00PM in the MAC at Lago Vista High School, 5185 Lohman Ford, Lago Vista, Texas 78645.

Members of the public may access this meeting via live stream approximately 5 minutes before the scheduled meeting time at <https://www.youtube.com/channel/UCFRbLIZyFad2big-QDVuotw>.

Citizens wishing to address the Board of Trustees may do so in-person at the meeting location noted on this agenda. Individuals must sign up between 5:30pm and 6:00pm on the day of the meeting.

The subjects to be discussed or considered or upon which any formal action may be taken are 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. FIRST Report Hearing
4. Audit Report
5. Recognition of LVISD School Board Members
6. 2022 Bond Update from Region 13 / Sledge Engineering
7. Discussion of SHARS Reimbursement
8. Consent Agenda:
 - a. Monthly Financial Reports
 - b. Minutes – December 11, 2023
9. Superintendent Report
 - a. Team of Eight Training Dates
 - b. Building Dedication
 - c. Other Items
10. Closed Session
 - Tex. Govt. Code 551.071 Attorney Consultation
 - Tex. Govt. Code 551.072 Real Property Deliberations
 - Tex. Govt. Code 551.073 Prospective Gifts Negotiations
 - Tex. Govt. Code 551.074 Personnel Matters (*Assignment and employment: Superintendent Evaluation & Contract*)
 - Tex. Govt. Code 551.076 Security Personnel, Devices, Audits
 - Tex. Govt. Code 551.0785 Medical or Psychiatric Records
 - Tex. Govt. Code 551.082 School Children; School District Employees; Disciplinary Matter or Complaint
 - Tex. Govt. Code 551.0821 Personally Identifiable Student Information
 - Tex. Govt. Code 551.089 Information Resource Technology Security
11. Possible action from Closed Session
12. Adjourn

LOCALLY ELECTED, COMMUNITY CONNECTED



School Board Recognition Month
January 2024

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

User: Jason Stoner
User Role: District

RATING YEAR DISTRICT NUMBER



Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON SCHOOL YEAR 2021-2022 DATA - DISTRICT STATUS DETAIL

Name: LAGO VISTA ISD (227912)	Publication Level 1: 8/4/2023 12:02:16 PM
Status: Passed	Publication Level 2: 8/7/2023 3:01:39 PM
Rating: A = Superior Achievement	Last Updated: 8/7/2023 3:01:39 PM
District Score: 100	Passing Score: 70

#	Indicator Description	Updated	Score
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	7/13/2023 6:19:47 PM	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)	7/13/2023 6:19:47 PM	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)	7/13/2023 6:19:47 PM	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)	7/13/2023 6:19:47 PM	Yes Ceiling Passed
5	This indicator is not being evaluated.		
			1 Multiplier Sum
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	7/13/2023 6:19:47 PM	Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.	7/13/2023 6:19:47 PM	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.	7/13/2023 6:19:47 PM	10
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.	7/13/2023 6:19:47 PM	10
10	This indicator is not being evaluated.		10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)	7/13/2023 6:19:47 PM	10
12	What is the correlation between future debt requirements and the district's assessed property value?	7/13/2023 6:19:47 PM	10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.	7/13/2023 6:19:47 PM	10
14	This indicator is not being evaluated.		10
15	This indicator is not being evaluated.		5
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that	7/13/2023	Ceiling

	the school district may receive is 89 points, B = Above Standard Achievement.	6:19:47 PM	Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)	7/13/2023 6:19:47 PM	Ceiling Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)	7/13/2023 6:19:47 PM	10
19	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	7/13/2023 6:19:47 PM	5
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	7/13/2023 6:19:47 PM	Ceiling Passed
			100 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			100 Score

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.		
B.	Determine the rating by the applicable number of points.		
	A = Superior Achievement		90-100
	B = Above Standard Achievement		80-89
	C = Meets Standard Achievement		70-79
	F = Substandard Achievement		<70
No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.			
The school district receives an F if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.			

CEILING INDICATORS

Did the school district meet the criteria for any of the following ceiling indicators 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.		
Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

Home Page: [Financial Compliance | Texas Education Agency](#) | Send comments or suggestions to FinancialAccountability@tea.texas.gov

THE **TEXAS EDUCATION AGENCY**
1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

LAGO VISTA ISD
BOND  **2022**

Board Update
1/08/24

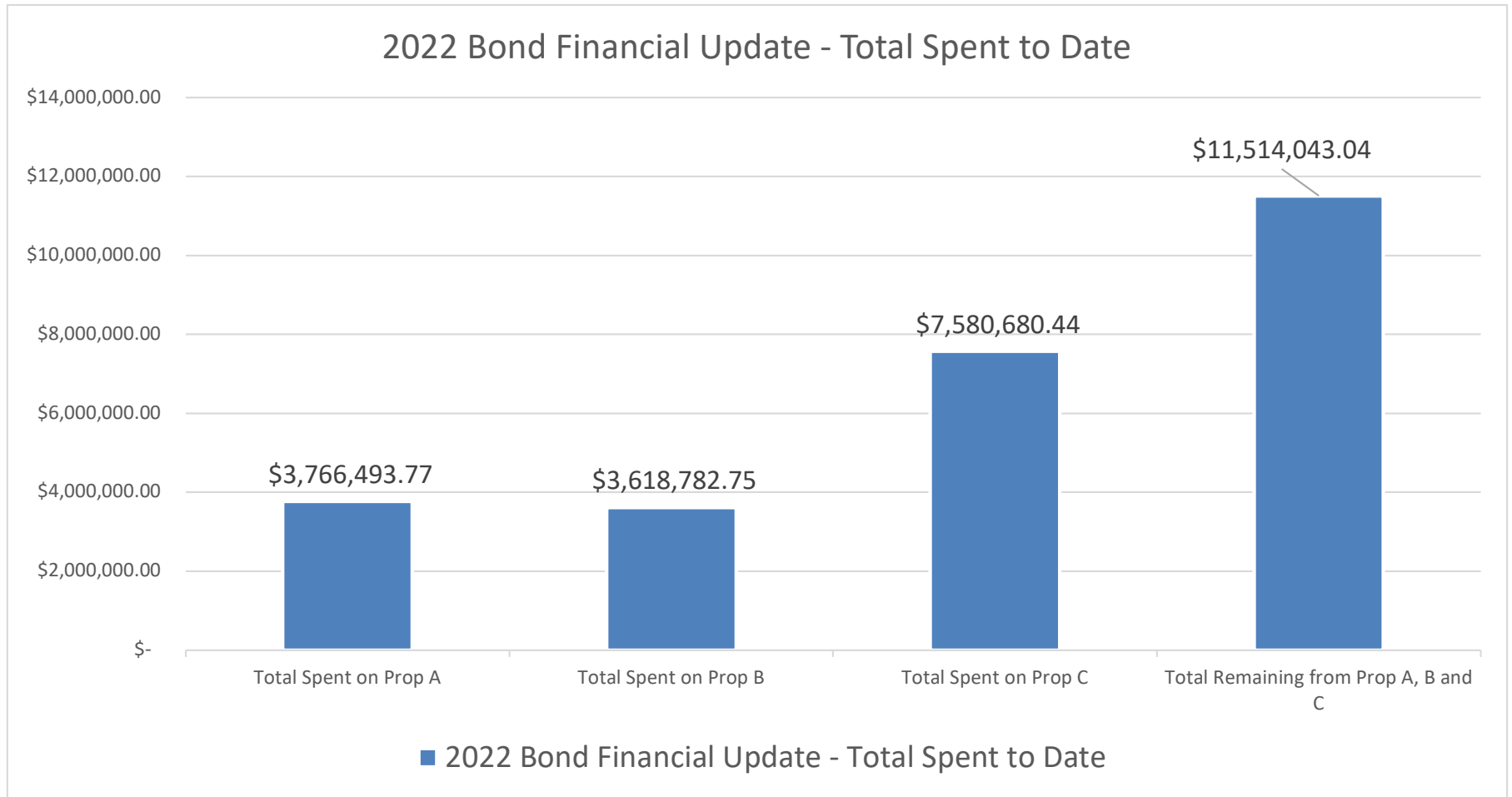


ACRONYMS (for reference)

	General Items		Design Terminology
CSP	Competitive Sealed Proposal	CD	Construction Documents
CMR	Construction Manager at Risk	DD	Design Development
EAPP	Edwards Aquifer Protection Plan	Env	Environmental
ES	Elementary School	ESA	Environmental Site Assessment
FEMA	Federal Emergency Management Agency	Geo	Geotechnical Investigation
HS	High School	OPC	Opinion of Probable Cost
IC	Impervious Cover	P&Z	Planning & Zoning
LOMR	Letter of Map Revision	RFP	Request for Proposal
MS	Middle School	SCS	Sewer Collection System
RZ	Recharge Zone (in Edwards Aquifer)	SD	Schematic Design
SAC	Student Activity Center	BB/SB	Baseball/Softball
SW	Stormwater	Surv	Survey (Boundary and Topographic)
TCEQ	Texas Commission on Environmental Quality	R13	Region 13 Education Service Center
WPAP	Water Pollution Abatement Plan	TIA	Traffic Impact Analysis

LAGO VISTA ISD
BOND 2022

Program Accounting - Actuals



BOND 2022

Bond Projects Update



Bond Projects Update

1. Athletics Projects
2. SAC/Tennis

Project Updates - ATHLETICS

1. Bleachers: Bucket seats installation complete; minor punchlist items remain



LAGO VISTA ISD
BOND 2022

 **REGION 13**
EDUCATION SERVICE CENTER

POWERED by  **sledge**
ENGINEERING

Project Updates – SAC/Tennis

1. Tennis court coatings complete; completion in January
2. Building roof continues
3. Insulation installation continues
4. Masonry walls underway
5. North ticket booth ADA parking excavation underway

LAGO VISTA ISD
BOND 2022



POWERED by  **sledge**
ENGINEERING











Upcoming Items

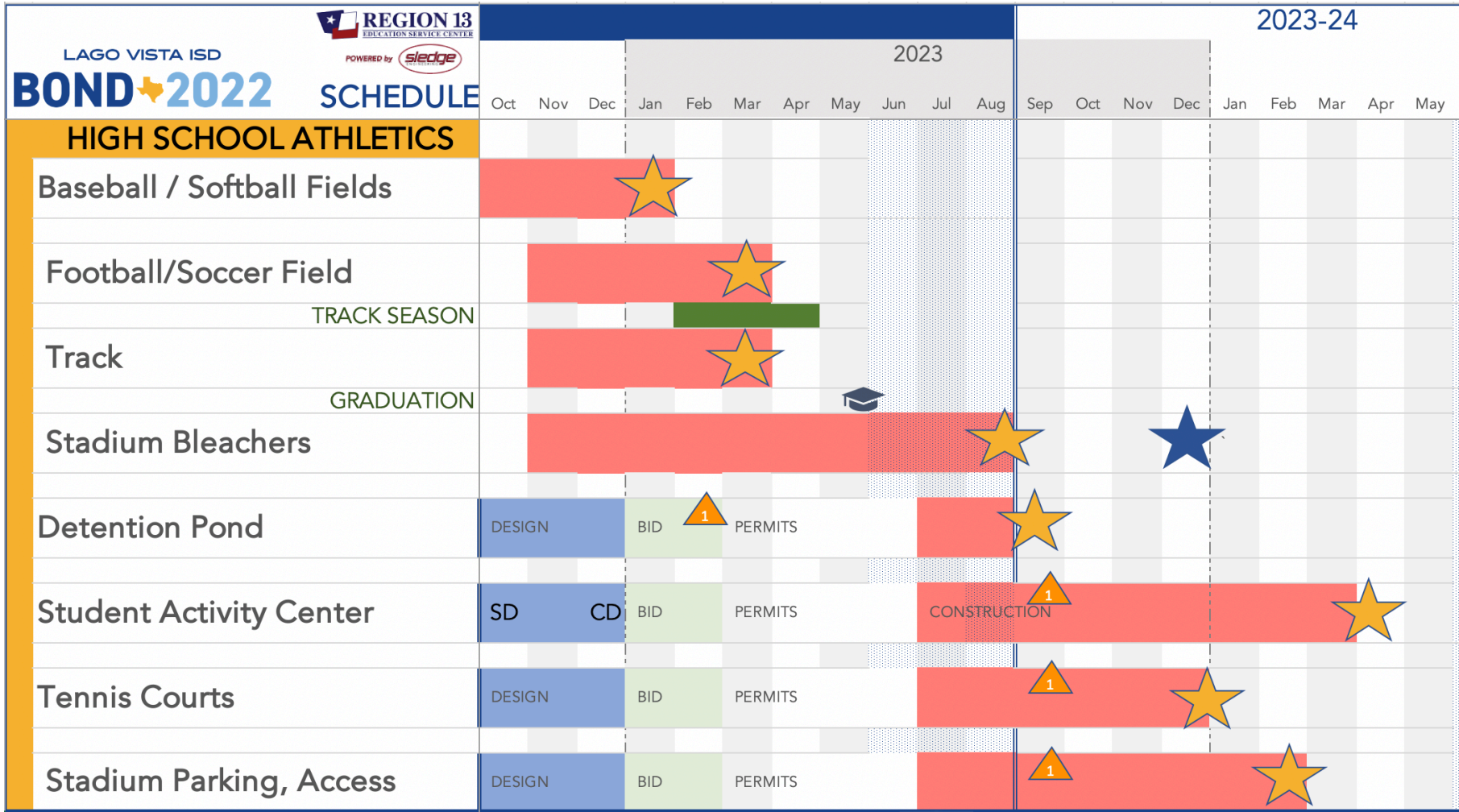
- Tennis Court completion in January
- Building dried-in end of January
- Artificial turf/track prep and install to begin late February
- Parking Lot pavement
- Concrete sidewalks and flatwork

2022 BOND BUDGET

LAGO VISTA ISD BOND 2022 BUDGET					 REGION 13 EDUCATION SERVICE CENTER POWERED by 		PROP #A	PROP #B	PROP #C
Delivery Method					CoOp/CMR		CoOp/CMR		CMR
					Stadium <i>Turf, track, Bleachers, Parking, Paths</i>		Land, Tennis Courts, Baseball, Softball <i>4 tennis courts, Art Turf for ballfields</i>		Student Activiy Center <i>Restrooms for Tennis</i>
TOTAL BOND = \$					26,483,000	9/6/23	CELLS UPDATED		
							\$ 3,964,804	\$ 9,091,324	\$ 13,459,743
ITEM	NOTES:			CURRENT BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
Total ISD Direct Costs				\$ 4,500,000	\$ -	\$ 4,500,000	\$ -		
Total Soft Costs				\$ 1,102,509	\$ 115,116	\$ 261,849	\$ 1,205,544		
Total Util/Testing Costs				\$ 166,539	\$ 46,250	\$ 28,572	\$ 91,717		
Total Hard Costs(Non Construction)				\$ 161,651	\$ 10,000	\$ 109,651	\$ 42,000		
Total Construction Cost:				\$ 20,105,172	\$ 3,793,438	\$ 4,191,252	\$ 12,120,482		
TOTAL COSTS:				\$ 26,515,871	\$ 3,964,804	\$ 9,091,324	\$ 13,459,743		
				Total Project Costs	\$ 26,515,871				
PROJECT FUNDING:				2022 Bond:	\$ 26,483,000				
				Interest Earned:	\$ 400,000				
				Total Funding:	\$ 26,883,000				
Balance:				\$ 367,129					

LAGO VISTA ISD
BOND 2022

2022 BOND SCHEDULE



LAGO VISTA ISD
BOND 2022

BANK STATEMENTS/INVESTMENTS

23-24	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug
General	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00								
General Sweep	\$ 509,535.66	\$ 1,797,462.10	\$ 307,935.40	\$ 423,691.76								
Lonestar Construction	\$ 24,756,201.14	\$ 22,407,236.78	\$ 22,048,674.41	\$ 18,976,058.99								
Lonestar M & O	\$ 7,146,916.27	\$ 5,678,382.67	\$ 4,408,185.85	\$ 13,257,120.32								
Lonestar I&S	\$ 3,383,282.09	\$ 3,416,840.85	\$ 3,538,384.56	\$ 8,117,718.18								
Texpool M&O	\$ 103,531.24	\$ 104,002.50	\$ 104,461.74	\$ 104,938.14								
Texpool I&S	\$ 208.39	\$ 209.32	\$ 210.22	\$ 211.15								
TOTAL (less Conctruction)	\$ 11,143,474.65	\$ 10,996,898.44	\$ 8,359,178.77	\$ 21,903,680.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference	\$ (1,209,156.79)	\$ (146,576.21)	\$ (2,637,719.67)	\$ 13,544,501.78	#####	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EARNED												
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Sweep	\$ 2,190.92	\$ 3,893.09	\$ 2,705.13	\$ 3,918.24								
Lonestar Construction	\$ 113,690.59	\$ 111,148.84	\$ 103,335.94	\$ 94,350.40								
Lonestar M & O	\$ 36,161.46	\$ 31,960.16	\$ 22,702.76	\$ 35,735.88								
Lonestar I&S	\$ 15,411.54	\$ 16,187.33	\$ 15,915.62	\$ 24,818.09								
Texpool M&O	\$ 450.88	\$ 471.26	\$ 459.24	\$ 476.40								
Texpool I&S	\$ 0.90	\$ 0.93	\$ 0.90	\$ 0.93								
TOTAL INTEREST	\$ 167,906.29	\$ 163,661.61	\$ 145,119.59	\$ 159,299.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative	\$ 167,906.29	\$ 331,567.90	\$ 476,687.49	\$ 635,987.43	\$ 635,987.43	\$ 635,987.43	\$ 635,987.43	\$ 635,987.43	\$ 635,987.43	\$ 635,987.43	\$ 635,987.43	\$ 635,987.43
BANK STATEMENTS/INVESTMENTS												
22-23	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug
General	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
General Sweep	\$ 2,262,428.59	\$ 524,542.49	\$ 512,757.31	\$ 1,377,015.68	\$ 341,159.99	\$ 750,286.44	\$ 792,648.06	\$ 510,160.00	\$ 550,744.12	\$ 183,119.21	\$ 360,445.10	\$ 398,562.14
Lonestar Construction	\$ 39,916,622.57	\$ 39,256,123.10	\$ 36,857,636.49	\$ 35,374,857.72	\$ 33,777,883.37	\$ 32,843,971.23	\$ 31,035,277.90	\$ 29,686,011.01	\$ 28,911,923.67	\$ 28,551,245.22	\$ 28,523,499.54	\$ 24,942,789.10
Lonestar M & O	\$ 6,327,886.19	\$ 4,958,092.46	\$ 3,950,691.05	\$ 15,751,063.66	\$ 25,315,099.64	\$ 28,800,786.01	\$ 28,343,283.84	\$ 27,347,009.88	\$ 26,093,503.75	\$ 25,115,974.79	\$ 24,242,176.23	\$ 8,492,462.22
Lonestar I&S	\$ 2,774,059.96	\$ 2,781,716.98	\$ 2,933,440.48	\$ 7,558,511.69	\$ 12,140,919.59	\$ 12,134,700.66	\$ 12,371,176.78	\$ 12,477,929.31	\$ 12,552,118.40	\$ 12,607,423.80	\$ 12,702,410.25	\$ 3,358,318.23
Texpool M&O	\$ 98,945.73	\$ 99,192.55	\$ 99,486.64	\$ 99,822.89	\$ 100,182.72	\$ 100,528.49	\$ 100,922.17	\$ 101,320.16	\$ 101,750.71	\$ 102,173.38	\$ 102,617.98	\$ 103,080.36
Texpool I&S	\$ 198.89	\$ 199.51	\$ 200.11	\$ 200.73	\$ 201.35	\$ 201.97	\$ 202.90	\$ 203.80	\$ 204.73	\$ 205.63	\$ 206.56	\$ 207.49
TOTAL (less Conctruction)	\$ 11,463,520.36	\$ 8,363,744.99	\$ 7,496,576.59	\$ 24,786,615.65	\$ 37,897,564.29	\$ 41,786,504.57	\$ 41,608,234.75	\$ 40,436,624.15	\$ 39,298,322.71	\$ 38,008,897.81	\$ 37,407,857.12	\$ 12,352,631.44
Difference	\$ (2,387,900.97)	\$ (3,099,775.37)	\$ (867,168.40)	\$ 17,290,039.06	\$ 13,110,948.64	\$ 3,888,940.28	\$ (178,269.82)	\$ (1,171,610.60)	\$ (1,138,301.44)	\$ (1,289,424.90)	\$ (601,040.69)	\$ (25,055,225.68)
INTEREST EARNED												
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Sweep	\$ 2,431.78	\$ 1,138.86	\$ 2,366.93	\$ 3,319.66	\$ 2,601.52	\$ 2,172.13	\$ 3,584.41	\$ 2,599.58	\$ 2,553.21	\$ 1,988.05	\$ 1,648.17	\$ 4,956.83
Lonestar Construction	\$ 80,236.80	\$ 108,953.97	\$ 125,564.85	\$ 134,246.66	\$ 135,444.68	\$ 120,399.21	\$ 128,872.68	\$ 123,752.12	\$ 129,164.92	\$ 124,443.46	\$ 129,785.03	\$ 124,382.83
Lonestar M & O	\$ 14,968.41	\$ 16,592.64	\$ 14,287.96	\$ 24,838.31	\$ 79,809.16	\$ 102,932.82	\$ 118,508.56	\$ 116,049.51	\$ 119,184.65	\$ 111,965.43	\$ 112,615.08	\$ 71,973.34
Lonestar I&S	\$ 6,091.95	\$ 7,657.02	\$ 9,243.60	\$ 15,354.20	\$ 38,438.99	\$ 44,523.12	\$ 50,487.49	\$ 51,226.57	\$ 55,515.83	\$ 54,724.17	\$ 57,470.02	\$ 18,417.88
Texpool M&O	\$ 195.81	\$ 246.82	\$ 294.09	\$ 336.25	\$ 359.83	\$ 345.77	\$ 393.68	\$ 397.99	\$ 430.55	\$ 422.67	\$ 444.60	\$ 462.38
Texpool I&S	\$ 1.14	\$ 0.62	\$ 0.60	\$ 0.62	\$ 0.62	\$ 0.62	\$ 0.93	\$ 0.90	\$ 0.93	\$ 0.90	\$ 0.93	\$ 0.93
TOTAL INTEREST	\$ 103,925.89	\$ 134,589.93	\$ 151,758.03	\$ 178,095.70	\$ 256,654.80	\$ 270,373.67	\$ 301,847.75	\$ 170,274.55	\$ 306,850.09	\$ 293,544.68	\$ 301,963.83	\$ 220,194.19
Cumulative	\$ 103,925.89	\$ 238,515.82	\$ 390,273.85	\$ 568,369.55	\$ 825,024.35	\$ 1,095,398.02	\$ 1,397,245.77	\$ 1,567,520.32	\$ 1,874,370.41	\$ 2,167,915.09	\$ 2,469,878.92	\$ 2,690,073.11

Comparison of Revenue to Budget

Lago Vista ISD

As of December

Fund 199 / 4 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	27,370,000.00	-11,146,188.36	-11,578,948.00	15,791,052.00	42.31%
5730 - TUITION & FEES FROM PATRONS	10,000.00	-3,990.00	-15,960.00	-5,960.00	159.60%
5740 - INTEREST, RENT, MISC REVENUE	815,500.00	-40,950.52	-278,524.00	536,976.00	34.15%
5750 - REVENUE	23,000.00	-1,929.00	-35,424.24	-12,424.24	154.02%
Total REVENUE-LOCAL & INTERMED	28,218,500.00	-11,193,057.88	-11,908,856.24	16,309,643.76	42.20%
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA-FOUNDATION REV	1,189,697.00	-42,215.00	-412,900.00	776,797.00	34.71%
5830 - TRS ON-BEHALF	825,000.00	.00	-285,432.99	539,567.01	34.60%
Total STATE PROGRAM REVENUES	2,014,697.00	-42,215.00	-698,332.99	1,316,364.01	34.66%
5900 - FEDERAL PROGRAM REVENUES					
5930 - VOC ED NON FOUNDATION	300,000.00	-7,963.66	-21,740.93	278,259.07	7.25%
Total FEDERAL PROGRAM REVENUES	300,000.00	-7,963.66	-21,740.93	278,259.07	7.25%
Total Revenue Local-State-Federal	30,533,197.00	-11,243,236.54	-12,628,930.16	17,904,266.84	41.36%

	<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	-10,666,843.00	.00	3,467,129.76	883,625.62	-7,199,713.24	32.50%
6200 - PURCHASE & CONTRACTED SVS	-340,200.00	46,518.22	105,052.91	13,169.43	-188,628.87	30.88%
6300 - SUPPLIES AND MATERIALS	-275,073.00	20,324.91	128,326.19	15,628.97	-126,421.90	46.65%
6400 - OTHER OPERATING EXPENSES	-43,020.00	7,404.59	2,099.71	321.70	-33,515.70	4.88%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-125,650.00	51,881.10	17,790.05	.00	-55,978.85	14.16%
Total Function11 INSTRUCTION	-11,450,786.00	126,128.82	3,720,398.62	912,745.72	-7,604,258.56	32.49%
12 - LIBRARY						
6100 - PAYROLL COSTS	-87,347.00	.00	27,961.55	6,867.07	-59,385.45	32.01%
6200 - PURCHASE & CONTRACTED SVS	-3,400.00	.00	3,400.00	.00	.00	100.00%
6300 - SUPPLIES AND MATERIALS	-6,400.00	.00	.00	.00	-6,400.00	-0.00%
6400 - OTHER OPERATING EXPENSES	-1,350.00	.00	.00	.00	-1,350.00	-0.00%
Total Function12 LIBRARY	-98,497.00	.00	31,361.55	6,867.07	-67,135.45	31.84%
13 - CURRICULUM						
6300 - SUPPLIES AND MATERIALS	-3,700.00	455.00	685.00	.00	-2,560.00	18.51%
6400 - OTHER OPERATING EXPENSES	-25,400.00	4,229.00	6,848.87	2,498.87	-14,322.13	26.96%
Total Function13 CURRICULUM	-29,100.00	4,684.00	7,533.87	2,498.87	-16,882.13	25.89%
21 - INSTRUCTIONAL ADMINISTRATION						
6100 - PAYROLL COSTS	-283,263.00	.00	93,524.31	25,065.34	-189,738.69	33.02%
6200 - PURCHASE & CONTRACTED SVS	-1,850.00	.00	.00	.00	-1,850.00	-0.00%
6300 - SUPPLIES AND MATERIALS	-4,400.00	65.00	1,398.21	.00	-2,936.79	31.78%
6400 - OTHER OPERATING EXPENSES	-5,125.00	.00	450.00	.00	-4,675.00	8.78%
Total Function21 INSTRUCTIONAL	-294,638.00	65.00	95,372.52	25,065.34	-199,200.48	32.37%
23 - CAMPUS ADMINISTRATION						
6100 - PAYROLL COSTS	-1,591,925.00	.00	524,259.78	128,018.48	-1,067,665.22	32.93%
6200 - PURCHASE & CONTRACTED SVS	-2,000.00	.00	2,200.00	.00	200.00	110.00%
6300 - SUPPLIES AND MATERIALS	-6,250.00	849.34	2,591.52	2,591.52	-2,809.14	41.46%
6400 - OTHER OPERATING EXPENSES	-7,275.00	1,390.00	786.00	.00	-5,099.00	10.80%
Total Function23 CAMPUS ADMINISTRATION	-1,607,450.00	2,239.34	529,837.30	130,610.00	-1,075,373.36	32.96%
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS	-584,990.00	.00	211,028.36	48,152.80	-373,961.64	36.07%
6200 - PURCHASE & CONTRACTED SVS	-1,550.00	.00	.00	.00	-1,550.00	-0.00%
6300 - SUPPLIES AND MATERIALS	-9,350.00	325.00	3,311.03	.00	-5,713.97	35.41%
6400 - OTHER OPERATING EXPENSES	-3,400.00	425.70	.00	.00	-2,974.30	-0.00%
Total Function31 GUIDANCE AND COUNSELING	-599,290.00	750.70	214,339.39	48,152.80	-384,199.91	35.77%
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS	-192,675.00	.00	63,844.28	14,773.32	-128,830.72	33.14%
6300 - SUPPLIES AND MATERIALS	-3,650.00	3,234.40	1,424.52	24.33	1,008.92	39.03%
6400 - OTHER OPERATING EXPENSES	-1,250.00	.00	1,276.98	.00	26.98	102.16%
Total Function33 HEALTH SERVICES	-197,575.00	3,234.40	66,545.78	14,797.65	-127,794.82	33.68%
34 - PUPIL TRANSPORTATION-REGULAR						
6200 - PURCHASE & CONTRACTED SVS	-689,900.00	.00	254,093.45	58,328.43	-435,806.55	36.83%
6300 - SUPPLIES AND MATERIALS	-69,000.00	24,259.02	35,740.98	6,513.71	-9,000.00	51.80%
6400 - OTHER OPERATING EXPENSES	-7,500.00	.00	.00	.00	-7,500.00	-0.00%
Total Function34 PUPIL TRANSPORTATION-	-766,400.00	24,259.02	289,834.43	64,842.14	-452,306.55	37.82%
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-564,575.00	.00	169,436.53	36,929.07	-395,138.47	30.01%
6200 - PURCHASE & CONTRACTED SVS	-65,450.00	6,801.42	24,289.24	6,597.86	-34,359.34	37.11%
6300 - SUPPLIES AND MATERIALS	-104,100.00	22,804.09	24,634.05	8,394.89	-56,661.86	23.66%

	<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						
6400 - OTHER OPERATING EXPENSES	-203,680.00	18,999.45	78,102.31	19,883.97	-106,578.24	38.35%
Total Function36 CO-CURRICULAR ACTIVITIES	-937,805.00	48,604.96	296,462.13	71,805.79	-592,737.91	31.61%
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-587,146.00	.00	198,778.62	46,299.89	-388,367.38	33.86%
6200 - PURCHASE & CONTRACTED SVS	-167,913.00	2,543.34	160,157.38	121,518.35	-5,212.28	95.38%
6300 - SUPPLIES AND MATERIALS	-5,998.00	408.09	2,156.25	107.90	-3,433.66	35.95%
6400 - OTHER OPERATING EXPENSES	-119,250.00	14,616.31	27,934.92	4,272.41	-76,698.77	23.43%
Total Function41 GENERAL ADMINISTRATION	-880,307.00	17,567.74	389,027.17	172,198.55	-473,712.09	44.19%
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-383,631.00	.00	87,073.83	23,143.13	-296,557.17	22.70%
6200 - PURCHASE & CONTRACTED SVS	-1,563,300.00	616,907.28	566,431.80	159,656.35	-379,960.92	36.23%
6300 - SUPPLIES AND MATERIALS	-108,131.00	17,022.23	18,166.92	5,227.28	-72,941.85	16.80%
6400 - OTHER OPERATING EXPENSES	-386,025.00	.00	50.00	50.00	-385,975.00	.01%
Total Function51 PLANT MAINTENANCE &	-2,441,087.00	633,929.51	671,722.55	188,076.76	-1,135,434.94	27.52%
52 - SECURITY						
6100 - PAYROLL COSTS	.00	.00	12,066.32	2,809.27	12,066.32	.00%
6200 - PURCHASE & CONTRACTED SVS	-18,750.00	2,450.00	6,506.00	.00	-9,794.00	34.70%
6300 - SUPPLIES AND MATERIALS	-600.00	.00	.00	.00	-600.00	-.00%
Total Function52 SECURITY	-19,350.00	2,450.00	18,572.32	2,809.27	1,672.32	95.98%
53 - DATA PROCESSING						
6100 - PAYROLL COSTS	-294,253.00	.00	103,198.59	25,445.95	-191,054.41	35.07%
6200 - PURCHASE & CONTRACTED SVS	-87,465.00	7,520.00	79,234.05	.00	-710.95	90.59%
6300 - SUPPLIES AND MATERIALS	-17,800.00	4,162.32	12,930.38	890.00	-707.30	72.64%
6400 - OTHER OPERATING EXPENSES	-4,000.00	.00	4,000.00	1,781.31	.00	100.00%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-75,000.00	.00	.00	.00	-75,000.00	-.00%
Total Function53 DATA PROCESSING	-478,518.00	11,682.32	199,363.02	28,117.26	-267,472.66	41.66%
91 - CHAPTER 41 PAYMENT						
6200 - PURCHASE & CONTRACTED SVS	-10,545,894.00	.00	.00	.00	-10,545,894.00	-.00%
Total Function91 CHAPTER 41 PAYMENT	-10,545,894.00	.00	.00	.00	-10,545,894.00	-.00%
99 - PAYMENT TO OTHER GOVERN ENT						
6200 - PURCHASE & CONTRACTED SVS	-183,500.00	.00	91,672.71	46,452.29	-91,827.29	49.96%
Total Function99 PAYMENT TO OTHER GOVERN	-183,500.00	.00	91,672.71	46,452.29	-91,827.29	49.96%
8000 - OTHER USES						
00 - DISTRICT WIDE						
8900 - OTHER USES-TRANSFERS OUT	-3,000.00	.00	.00	.00	-3,000.00	-.00%
Total Function00 DISTRICT WIDE	-3,000.00	.00	.00	.00	-3,000.00	-.00%
Total Expenditures	-30,533,197.00	875,595.81	6,622,043.36	1,715,039.51	-23,035,557.83	21.69%

Comparison of Revenue to Budget

Lago Vista ISD

As of December

Fund 240 / 4 SCHOOL BRKFST & LUNCH PROGRAM

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5750 - REVENUE	426,240.00	-30,050.99	-179,434.88	246,805.12	42.10%
Total REVENUE-LOCAL & INTERMED	426,240.00	-30,050.99	-179,434.88	246,805.12	42.10%
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES	2,500.00	.00	.00	2,500.00	.00%
Total STATE PROGRAM REVENUES	2,500.00	.00	.00	2,500.00	.00%
5900 - FEDERAL PROGRAM REVENUES					
5920 - OBJECT DESCR FOR 5920	378,911.00	-35,103.88	-82,187.16	296,723.84	21.69%
Total FEDERAL PROGRAM REVENUES	378,911.00	-35,103.88	-82,187.16	296,723.84	21.69%
7000 - OTHER RESOURCES-NON-OPERATING					
7900 - OTHER RESOURCES/TRANSFER IN					
7910 - OTHER RESOURCES	3,000.00	.00	.00	3,000.00	.00%
Total OTHER RESOURCES/TRANSFER IN	3,000.00	.00	.00	3,000.00	.00%
Total Revenue Local-State-Federal	810,651.00	-65,154.87	-261,622.04	549,028.96	32.27%

Comparison of Expenditures and Encumbrances to Budget

Lago Vista ISD

As of December

Fund 240 / 4 SCHOOL BRKFST & LUNCH PROGRAM

	<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	-810,651.00	130,302.09	191,525.05	.00	-488,823.86	23.63%
Total Function35 FOOD SERVICES	-810,651.00	130,302.09	191,525.05	.00	-488,823.86	23.63%
Total Expenditures	-810,651.00	130,302.09	191,525.05	.00	-488,823.86	23.63%

Comparison of Revenue to Budget

Lago Vista ISD

As of December

Fund 599 / 4 DEBT SERVICE FUND

	<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					
5710 - LOCAL REAL-PROPERTY TAXES	11,586,780.00	-5,101,899.63	-5,299,984.97	6,286,795.03	45.74%
5740 - INTEREST, RENT, MISC REVENUE	250,000.00	-24,819.02	-72,336.24	177,663.76	28.93%
Total REVENUE-LOCAL & INTERMED	11,836,780.00	-5,126,718.65	-5,372,321.21	6,464,458.79	45.39%
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES	.00	-152,751.00	-152,751.00	-152,751.00	.00%
Total STATE PROGRAM REVENUES	.00	-152,751.00	-152,751.00	-152,751.00	.00%
Total Revenue Local-State-Federal	11,836,780.00	-5,279,469.65	-5,525,072.21	6,311,707.79	46.68%

Comparison of Expenditures and Encumbrances to Budget

Lago Vista ISD

As of December

Fund 599 / 4 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	-11,836,780.00	.00	400.00	.00	-11,836,380.00	.00%
Total Function 71 DEBT SERVICES	-11,836,780.00	.00	400.00	.00	-11,836,380.00	.00%
Total Expenditures	-11,836,780.00	.00	400.00	.00	-11,836,380.00	.00%

Fund 711 / 4 LITTLE VIKINGS DAYCARE

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5730 - TUITION & FEES FROM PATRONS	180,000.00	-10,475.00	-61,516.04	118,483.96	34.18%
Total REVENUE-LOCAL & INTERMED	180,000.00	-10,475.00	-61,516.04	118,483.96	34.18%
5800 - STATE PROGRAM REVENUES					
5830 - TRS ON-BEHALF	.00	.00	-3,504.98	-3,504.98	.00%
Total STATE PROGRAM REVENUES	.00	.00	-3,504.98	-3,504.98	.00%
Total Revenue Local-State-Federal	180,000.00	-10,475.00	-65,021.02	114,978.98	36.12%

	<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	-161,400.00	.00	51,134.04	11,427.94	-110,265.96	31.68%
6200 - PURCHASE & CONTRACTED SVS	-500.00	.00	.00	.00	-500.00	-.00%
6300 - SUPPLIES AND MATERIALS	-3,000.00	198.45	972.86	.00	-1,828.69	32.43%
6400 - OTHER OPERATING EXPENSES	-5,100.00	3,400.04	23,786.83	423.98	22,086.87	466.41%
Total Function61 COMMUNITY SERVICES	-170,000.00	3,598.49	75,893.73	11,851.92	-90,507.78	44.64%
81 - CAPITAL PROJECTS						
6600 - CPTL OUTLY LAND BLDG & EQUIP	-10,000.00	.00	.00	.00	-10,000.00	-.00%
Total Function81 CAPITAL PROJECTS	-10,000.00	.00	.00	.00	-10,000.00	-.00%
Total Expenditures	-180,000.00	3,598.49	75,893.73	11,851.92	-100,507.78	42.16%

REVENUES & EXPENDITURES 2023-2024					
Dec-23					
33.33%	23-24				
	Current Year				
REVENUES		BUDGET	ACTUAL	BALANCE	BUDGET
57xx	LOCAL TAX REVENUES	\$ 28,218,500	\$ 11,908,856	\$ 16,309,644	42.20%
58XX	STATE PROG. REVENUES	\$ 2,014,697	\$ 698,333	\$ 1,316,364	34.66%
59XX	FEDERAL PROG. REVENUES	\$ 300,000	\$ 21,741	\$ 278,259	7.25%
79XX	OTHER RESOURCES			\$ -	
	TOTAL REVENUE	\$ 30,533,197	\$ 12,628,930	\$ 17,904,267	41.36%
EXPENDITURES		BUDGET	ACTUAL	BALANCE	BUDGET
11	INSTRUCTION	\$ 11,450,786	\$ 3,720,399	\$ 7,730,387	32.49%
12	LIBRARY	\$ 98,497	\$ 31,362	\$ 67,135	31.84%
13	STAFF DEVELOPMENT	\$ 29,100	\$ 7,534	\$ 21,566	25.89%
21	INST. ADMINISTRATION	\$ 294,638	\$ 95,373	\$ 199,265	32.37%
23	SCHOOL ADMINISTRATION	\$ 1,607,450	\$ 529,837	\$ 1,077,613	32.96%
31	GUID AND COUNSELING	\$ 599,290	\$ 214,339	\$ 384,951	35.77%
33	HEALTH SERVICES	\$ 197,575	\$ 66,546	\$ 131,029	33.68%
34	PUPIL TRANSP - REGULAR	\$ 766,400	\$ 289,834	\$ 476,566	37.82%
36	CO-CURRICULAR ACT	\$ 937,805	\$ 296,462	\$ 641,343	31.61%
41	GEN ADMINISTRATION	\$ 880,307	\$ 389,027	\$ 491,280	44.19%
51	PLANT MAINT & OPERATION	\$ 2,441,087	\$ 671,723	\$ 1,769,364	27.52%
52	SECURITY	\$ 19,350	\$ 18,572	\$ 778	95.98%
53	DATA PROCESSING	\$ 478,518	\$ 199,363	\$ 279,155	41.66%
61	COMMUNITY SERVICE			\$ -	
71	DEBT SERVICE			\$ -	
81	CAPITAL PROJECTS			\$ -	
91	STUDENT ATTENDANCE CR	\$ 10,545,894		\$ 10,545,894	0.00%
99	TRAVIS COUNTY APP	\$ 183,500	\$ 91,673	\$ 91,827	49.96%
0	Transfer Out	\$ 3,000		\$ 3,000	0.00%
	TOTAL EXPENDITURES	\$ 30,533,197	\$ 6,622,043	\$ 23,911,154	21.69%
Dec-21					
33.33%	21-22				
	Current Year				
REVENUES		BUDGET	ACTUAL	BALANCE	BUDGET
57xx	LOCAL TAX REVENUES	\$ 20,238,500	\$ 11,302,141	\$ 8,936,360	55.84%
58XX	STATE PROG. REVENUES	\$ 1,078,100	\$ 907,874	\$ 170,226	84.21%
59XX	FEDERAL PROG. REVENUES	\$ 225,000	\$ 19,699	\$ 205,301	8.75%
79XX	OTHER RESOURCES			\$ -	
	TOTAL REVENUE	\$ 21,541,600	\$ 12,229,713	\$ 9,311,887	56.77%
EXPENDITURES		BUDGET	ACTUAL	BALANCE	BUDGET
11	INSTRUCTION	\$ 9,694,694	\$ 3,396,135	\$ 6,298,559	35.03%
12	LIBRARY	\$ 94,357	\$ 25,847	\$ 68,510	27.39%
13	STAFF DEVELOPMENT	\$ 29,100	\$ 5,570	\$ 23,531	19.14%
21	INST. ADMINISTRATION	\$ 253,933	\$ 50,789	\$ 203,144	20.00%
23	SCHOOL ADMINISTRATION	\$ 1,179,135	\$ 309,633	\$ 869,502	26.26%
31	GUID AND COUNSELING	\$ 447,911	\$ 202,593	\$ 245,318	45.23%
33	HEALTH SERVICES	\$ 164,065	\$ 61,828	\$ 102,237	37.68%
34	PUPIL TRANSP - REGULAR	\$ 641,400	\$ 203,671	\$ 437,729	31.75%
36	CO-CURRICULAR ACT	\$ 830,076	\$ 268,285	\$ 561,791	32.32%
41	GEN ADMINISTRATION	\$ 813,628	\$ 270,680	\$ 542,948	33.27%
51	PLANT MAINT & OPERATION	\$ 1,806,455	\$ 816,635	\$ 989,820	45.21%
52	SECURITY	\$ 11,850	\$ 2,250	\$ 9,600	18.99%
53	DATA PROCESSING	\$ 452,921	\$ 218,775	\$ 234,146	48.30%
61	COMMUNITY SERVICE			\$ -	
71	DEBT SERVICE			\$ -	
81	CAPITAL PROJECTS			\$ -	
91	STUDENT ATTENDANCE CR	\$ 5,010,075	\$ -	\$ 5,010,075	0.00%
99	TRAVIS COUNTY APP	\$ 109,000	\$ -	\$ 109,000	0.00%
0	Transfer Out	\$ 3,000		\$ 3,000	
	TOTAL EXPENDITURES	\$ 21,541,600	\$ 5,832,689	\$ 15,708,911	27.08%

STATE PAYMENTS 2022-2023

22-23	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG
FSP	\$ 35,554.00	\$ 795.00	\$ 77,132.00	\$ 32,823.00					\$ 74,733.00	\$ 18,893.00		
Per Capita	\$ 89,146.00	\$ 76,111.00		\$ 114,856.00			\$ 134,050.00	\$ 76,792.00		\$ 140,635.00	\$ 78,270.00	\$ 208,287.00
MFS Sped Operations												
NSLP		\$ 34,691.65	\$ 25,575.37	\$ 21,163.76	\$ 15,619.71	\$ 24,685.66	\$ 22,873.18	\$ 22,867.20	\$ 24,482.59	\$ 24,979.53		
SBP		\$ 10,796.10	\$ 5,616.75	\$ 4,801.11	\$ 3,500.99	\$ 5,300.56	\$ 4,924.45	\$ 4,899.07	\$ 5,199.70	\$ 5,403.98		
Existing Debt Allotment				\$ 234,587.00								
School Lunch Matching								\$ 4,037.20				
P-EBT Reimbursement	\$ 628.00											
Prior Reim Program (PPRP)												
ELC Reopening Schools												
Title I Part A		\$ 83,397.61	\$ 3,213.31			\$ 71,201.79				\$ 56,313.86		
Title II Part A		\$ 36,622.92				\$ 6,580.49				\$ 5,892.73		
Title III Part A-ELA		\$ 4,565.35				\$ 8,683.59				\$ 277.82		
Title IV		\$ 10,621.43				\$ 418.18				\$ 2,785.15		
IDEA B Pres												
IDEA B Form		\$ 29,286.19	\$ 21,244.95			\$ 129,487.78				\$ 124,552.41		
IDEA B Pre ARP		\$ 539.99										
IDEA B IEP Analysis												
IMAT	\$ 11,879.35						\$ 13,712.50					
ESSER II		\$ 111,251.50				\$ 258,126.69					\$ 185,529.87	
ESSER III			\$ 71,779.04			\$ 49,689.69						\$ 88,099.80
PreK												
Ready to Read												
ASAHE												
Teacher Training Reimbursement												
School Safety and Security												
Foundation-Prior YR Payments												
MFS Sped Offset												
Blended Learning												
AP Initiative												
Recapture Refund	\$ 488,577.00									\$ 11,473.00		
	\$ 625,784.35	\$ 398,678.74	\$ 204,561.42	\$ 408,230.87	\$ 19,120.70	\$ 554,174.43	\$ 175,560.13	\$ 108,595.47	\$ 104,415.29	\$ 391,206.48	\$ 263,799.87	\$ 296,386.80
*denotes FY21-22 money received in FY22-23												

TAX COLLECTIONS 2023-2024

For the Month of December 2023

33.33%

I&S Ratio 31.40%
M&O Ratio 68.60%

<u>Date(s)</u>	<u>Amount Collected</u>	<u>M&O</u>	<u>Actual %</u>	<u>I&S</u>	<u>Actual %</u>		
12/3/23	\$ 112,892.74	\$ 77,444.42	68.60%	\$ 35,448.32	31.40%	Parcel Fee w/d \$ 39,105.29	
12/4/23	\$ 112,292.72	\$ 77,032.81	68.60%	\$ 35,259.91	31.40%		
12/5/23	\$ 138,852.27	\$ 95,252.66	68.60%	\$ 43,599.61	31.40%		
12/6/23	\$ 112,169.75	\$ 76,948.45	68.60%	\$ 35,221.30	31.40%		
12/7/23	\$ 142,973.37	\$ 98,079.73	68.60%	\$ 44,893.64	31.40%		
12/10/23	\$ 209,468.01	\$ 143,695.05	68.60%	\$ 65,772.96	31.40%		
12/11/23	\$ 319,685.52	\$ 219,304.27	68.60%	\$ 100,381.25	31.40%		
12/12/23	\$ 164,178.17	\$ 112,626.22	68.60%	\$ 51,551.95	31.40%		
12/13/23	\$ 198,370.36	\$ 136,082.07	68.60%	\$ 62,288.29	31.40%		
12/14/23	\$ 244,919.31	\$ 168,014.65	68.60%	\$ 76,904.66	31.40%		
12/15/23	\$ 451,255.56	\$ 309,561.31	68.60%	\$ 141,694.25	31.40%		
12/18/23	\$ 260,358.94	\$ 178,606.23	68.60%	\$ 81,752.71	31.40%		
12/19/23	\$ 8,762,871.86	\$ 6,011,330.10	68.60%	\$ 2,751,541.76	31.40%		
12/20/23	\$ 297,280.00	\$ 203,934.08	68.60%	\$ 93,345.92	31.40%		
12/21/23	\$ 1,215,367.29	\$ 833,741.96	68.60%	\$ 381,625.33	31.40%		
12/26/23	\$ 908,288.79	\$ 623,086.11	68.60%	\$ 285,202.68	31.40%		
12/27/23	\$ 640,947.51	\$ 439,689.99	68.60%	\$ 201,257.52	31.40%		
12/28/23	\$ 800,393.19	\$ 549,069.73	68.60%	\$ 251,323.46	31.40%		
12/29/23	\$ 1,155,522.63	\$ 792,688.52	68.60%	\$ 362,834.11	31.40%		
	\$ 16,248,087.99	\$ 11,146,188.36	68.60%	\$ 5,101,899.63	31.40%		

	5711	5712	5719	5716	Totals
	Current Year	Prior Year	Pen & Int	Rendition Pen	
I&S	\$5,101,821.85	\$ (1,487.36)	\$1,517.15	\$47.99	\$5,101,899.63
M&O	\$ 11,146,018.43	\$ (3,249.47)	\$ 3,314.55	\$ 104.85	\$11,146,188.36
Totals	<u>\$16,247,840.28</u>	<u>\$ (4,736.83)</u>	<u>\$4,831.70</u>	<u>\$152.84</u>	<u>\$16,248,087.99</u>

Total I&S \$5,100,334.48
Total M&O \$11,142,768.97
(less P&I)

Yearly I&S \$5,284,882.36
Yearly M&O \$11,545,953.17
(less P&I)



Minutes of Regular Meeting The Board of Trustees LVISD

A meeting of the Board of Trustees of Lago Vista ISD was held on Monday, December 11, 2023, at 6:00pm, in the MAC at Lago Vista High School, 5185 Lohman Ford, Lago Vista, Texas 78645.

LVISD Board Members

Laura Vincent
Greg Zaleski
Isai Arredondo - *absent*
Richard Raley
Jerrell Roque
David Scott- *absent*
Kevin Walker

Also Present

Darren Webb, Superintendent
Dr. Suzy Lofton-Bullis, Deputy Superintendent
Tina Pasak, Assistant Superintendent
Jason Stoner, Director of Finance
Holly Jackson, Communications
Russell Maynard, Director of Technology
Jennifer Brown, Region 13/Sledge

1. *Determination of quorum, call to order, pledges of allegiance, public participation*
Laura Vincent called the meeting to order at 6:00 p.m. and lead all present in pledges to the American Flag and the Texas Flag.

Paul Roberts-traffic, noticing of agendas, and agenda item #6 (archery)
2. *Welcome Visitor/Public Participation/Recognition*
Mr. Webb thanked the Lions PV Lions Club for their continued support of LVISD and introduced Cindy Wheeler and Carolyn Bass. They presented the district with a check for Teacher Grants - almost \$6,000 in total grants were awarded to teachers at each campus.
Craten Phillips and 2023 football team members were recognized for their exciting season ending as Area Finalists. Coach Phillips noted that several players had seen the field 15 times in playoff games. He also announced All-District Awards.
The girls Cross Country team was recognized. Coach Roque Palomino spoke to the teams strengths and amazing accomplishments as a young team remaining competitive against 5A & 6A teams.
Dr. Lofton spoke about the PSAT/NMSQT and introduced the National Merit Commended scholars at LVHS – Austin Good, Alexander Hebert, and Lincoln Smith.
3. *Oath of Office for Newly Elected Board Members*
Holly Jackson swore in Rich Raley (Place 5) and Greg Zaleski (Place 4).
4. *2022 Bond Update from Region13 / Sledge Engineering*
Jennifer Brown presented progress to date. Program accounting, bond projects update including athletics projects and Student Activity Center/Tennis, touched on budget, scheduling and upcoming items. Noted bucket seat installation is almost complete. (presentation in board binder).
5. *Possible Approval for Use of Land for Archery Club*
Kevin Walker made a motion to give the superintendent authority to negotiate the archery club usage of district land once he has seen and approved required insurance coverage; Jerrell Roque seconded; motion carried 5-0
6. *Teacher Incentive Allotment Update*
Dr. Lofton gave a brief presentation, further clarifying the process the district must take to move forward with implementing the TIA. (complete presentation in board binder)
7. *Consent Agenda:*
 - a. *Monthly Financial Reports*
 - b. *Minutes: November 11, 2023*Jerrell Roque moved to approve the consent agenda; Rich Raley seconded; motion carried 5-0

8. *Superintendent Report*

- a. SRO/Safety Report – Mr. Webb noted that Robert Quick was hired as SRO and will start January 2, 2024. Mr. Webb plans to introduce him to staff on Friday and thanked the city for their help. Safety film installation should begin this week; fence slats are completed; noted they had a productive Safety Mtg on Dec 6;
- b. Building Dedication –January 22nd for building dedication for Debbie Hansen, 6:30pm in the main gym, would like a small ceremony with a few speakers; will proceed with plans
- c. Other – asked to move January meeting from Monday to Thursday – give auditors a little more time and allow board members time to review the audit report. All agreed January 11th would be okay for next meeting

At 7:04pm, the board took a short break and entered closed session at 7:14pm

9. *Closed Session*

The board reconvened in open session at 7:41pm

Greg Zaleski moved that the board of Trustees authorize the Superintendent to negotiate and enter into a settlement agreement to resolved the pending special education conflict consistent with the parameters discussed in executive session. Rich Raley seconded; motion carried 5-0

10. *Adjourn*

There being no more business, the meeting adjourned at 7:42pm

Presiding Officer

Date