



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 Monday, April 18, 2016, at 6:00PM 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. Determination of quorum, call to order, pledges of allegiance
2. Welcome visitors/Student Recognition/Public participation
3. Consideration of Audit services for Fiscal Year 2016-17
4. Approval of Aramark Food Service Contract
5. Approval of Aramark Facilities Contract
6. Approval of Technology Funding for NexGen 2.0 (iPads)
7. Instructional Materials Allotment and TEKS Certification, 2016-2017
8. Principals Report
 - a. Enrollment
 - b. Attendance
 - c. Information
9. Superintendent's Report
 - a. Facilities
 - b. DAEP
 - c. Sidewalks
10. Consent Agenda
 - a. Minutes of Previous Meeting-March 24, 2016
 - b. Monthly Financial Report
11. Closed Session:
 - §551.074 Discuss personnel or to hear complaints against personnel
 - Teaching staff and professional support contracts
 - Asst. Principal and Chief Financial Officer contract
 - §551.072 Discuss purchase, exchange, lease or value of real property
12. 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

plugin



SINGLETON, CLARK
& COMPANY, PC CERTIFIED PUBLIC ACCOUNTANTS

February 22, 2016

To Our Clients,

Enclosed is an Engagement Letter for Singleton, Clark & Company to serve as the independent auditing firm for your organization for Fiscal Year 2016. We are extremely grateful for the opportunity you have provided us in the past to be your auditors and hope to continue our relationship this year. Our partners and staff promise to continue to make every effort to deliver audit services to you that are planned well, conducted quickly, are helpful, and that meet all professional requirements and deadlines.

Please review the engagement letter, and if the terms are agreeable, return it back to us signed by your organization's chief executive officer or governing body President. To ensure maximum flexibility with the scheduling of your preliminary and final audit visits this year, please try to return your engagement letter to us as soon as possible.

Please feel free to call me at (512) 310-5600, ext. 704, if you have any questions regarding the audit or the engagement letter for this year. Remember, our company has always been based on client service and on being accessible to you when you need us.

I look forward to working with you again this year.

Sincerely,

Preston K. Singleton, CPA

Preston K. Singleton, CPA
Singleton, Clark & Company, PC

Enclosure – Audit Engagement Letter FY 2016



February 22, 2016

To the Board of Trustees and Superintendent of
Lago Vista Independent School District

We are pleased to confirm our understanding of the services we are to provide Lago Vista Independent School District for the year ended August 31, 2016. We will audit the financial statements of the governmental activities, the business-type activities (if any), each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Lago Vista Independent School District as of and for the year ended August 31, 2016. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Lago Vista Independent School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Lago Vista Independent School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of the District's Proportionate Share of the Net Pension Liability – Teacher Retirement System
- 3) Schedule of District Contributions – Teacher Retirement System

We have also been engaged to report on supplementary information other than RSI that accompanies Lago Vista Independent School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Combining Schedules of Non-Major Funds
- 2) Schedule of Delinquent Taxes
- 3) Budgetary Schedules for the Child Nutrition and Debt Service Funds
- 4) Schedule of Expenditures of Federal Awards

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Schedule of Required Responses to Selected School First Indicators

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information previously referred to when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The OMB Circular A-133 report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major programs in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Trustees and Superintendent of Lago Vista Independent School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of

laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Lago Vista Independent School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Lago Vista Independent School District's major programs. The purpose of these procedures will be to express an opinion on Lago Vista Independent School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Lago Vista Independent School District in conformity with U.S. generally accepted accounting principles and OMB Circular A-133 based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. This will be done electronically and it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to Lago Vista Independent School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Singleton, Clark & Company, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Texas Education Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Singleton, Clark & Company, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Texas Education Agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

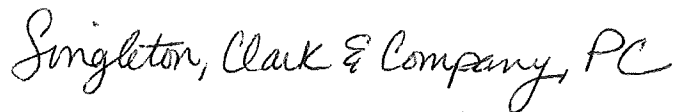
We expect to begin our audit during the summer months of 2016 and to issue our reports no later than within the fifth month following the fiscal year end. Preston Singleton is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services is expected to be \$20,600. However, given the nature of an audit and the possibly that unexpected circumstances or conditions may be encountered, such as deficient accounting records or indications of a potential occurrence of fraud, professional standards do not allow us to guarantee a set audit fee. The above fee is also based on anticipated cooperation from your personnel. If we determine that significant additional time will be necessary to complete the audit, we will discuss it with you in advance and arrive at a new fee estimate before we incur the additional costs.

Our invoices for these fees will be rendered as work progresses and are payable on presentation. Our standard progress billing method is as follows: 30% of fee after completion of audit planning and interim fieldwork, 50% of fee after completion of final fieldwork, and final 20% of fee after issuance of our audit report. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We appreciate the opportunity to be of service to Lago Vista Independent School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Singleton, Clark & Company, PC

RESPONSE:

This letter correctly sets forth the understanding of Lago Vista Independent School District.

Management or Governing Body Signature: _____

Title: _____

Date: _____

System Review Report

March 12, 2015

To the Shareholders of
Singleton, Clark & Company, PC
and the Peer Review Committee of the Texas Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of **Singleton, Clark & Company, PC** (the firm) in effect for the year ended September 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of **Singleton, Clark & Company, PC** in effect for the year ended September 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. **Singleton, Clark & Company, PC** has received a peer review rating of *pass*.


Certified Public Accountants

NexGen Learning 2.0

NexGen Learning in Lago Vista ISD

In Lago Vista ISD, we pride ourselves on our NexGen Learning Model, which is focused on providing excellent teaching and learning while preparing students for the rapidly changing world of tomorrow. A key component of our learning model is creating technology rich learning environments with access to mobile devices, which provides students with:

- Learning experiences that enhance digital understanding, skills, and literacies;
- Personalized learning opportunities to support of a variety of learning styles and abilities;
- Increased opportunities for self-initiated learning, exploration, and creativity;
- Access to quality digital resources (including eBooks, PDFs, videos, podcasts, apps etc.);
- Access to a broad range of software/apps for organizing, documenting, exploring and creating; and
- Opportunities to use collaborative and virtual learning tools.

Expanding the Vision

With the incredible success of Lago Vista ISD's integration of 1:1 mobile learning at Lago Vista High School, our focus quickly shifted to finding ways to expand access to technology tools across the District. As a result, our leadership and technology teams engaged in an extensive strategic planning process to develop the most effective plan to bring universal access to educational technology tools to every classroom in Lago Vista ISD.

What is NexGen 2.0?

NexGen 2.0 is the strategic and sustainable extension of mobile learning plan that provides universal access to mobile devices in all K-8 classrooms in a way that is developmentally appropriate for students' digital understanding, technology skills, and media literacy. Furthermore, NexGen 2.0 expands our ability to leverage technology for the purpose of increasing student engagement and learning while remaining keenly focused on our responsibility to provide and maintain the highest standards of security and protection for our students.

NexGen 2.0: Steps to Successful Implementation

Meaningful integration of mobile learning must be rooted in school improvement and the enhancement and enrichment of learning at all levels. The huge potential created by technology rich learning environments can only be realized through a structured and well-planned strategy that outlines planning, preparation, implementation, and measures of success.

Planning:

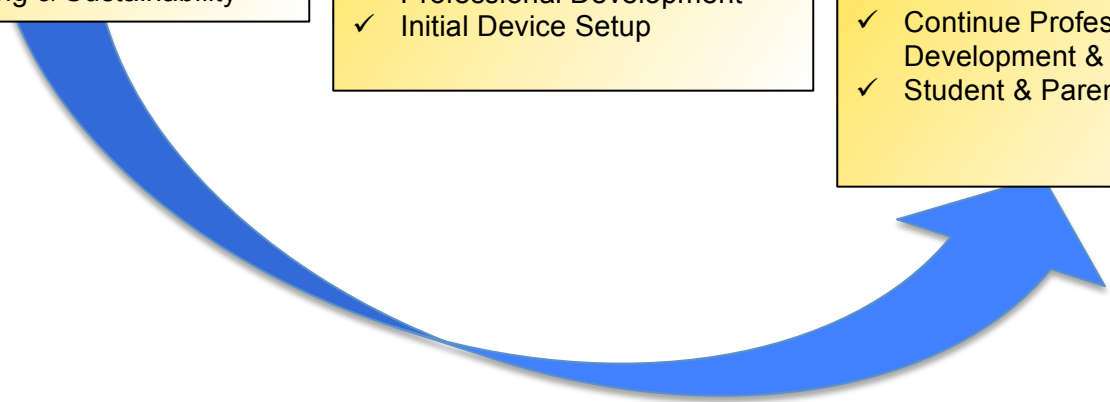
- ✓ Visioning
- ✓ LVMS Classroom Pilot
- ✓ Learning Visits
- ✓ Program Model Selection & Planning
- ✓ Budgeting & Sustainability

Preparing:

- ✓ Infrastructure & Security
- ✓ Classroom Protocol & Instructional Expectations
- ✓ Professional Development
- ✓ Initial Device Setup

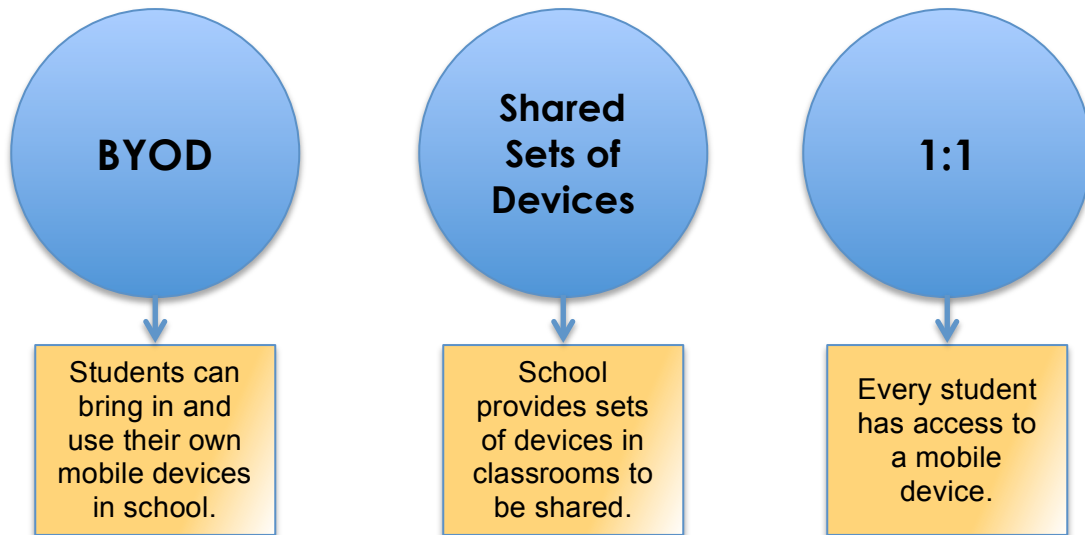
Implementation:

- ✓ Distribute Class Sets
- ✓ Continue Professional Development & Support
- ✓ Student & Parent Sessions

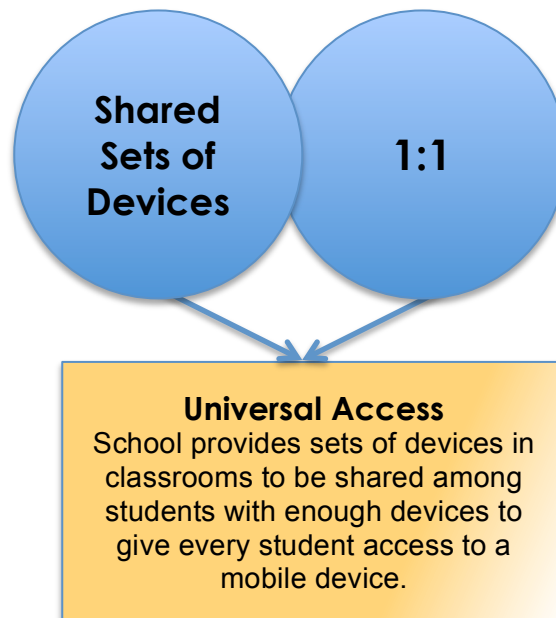


NexGen Learning 2.0 - Planning

Typical Program Model Options:



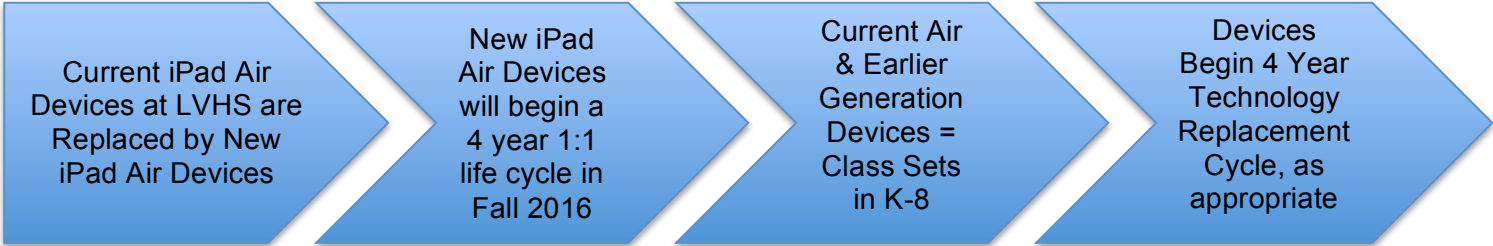
NexGen 2.0 Program Universal Access Model:



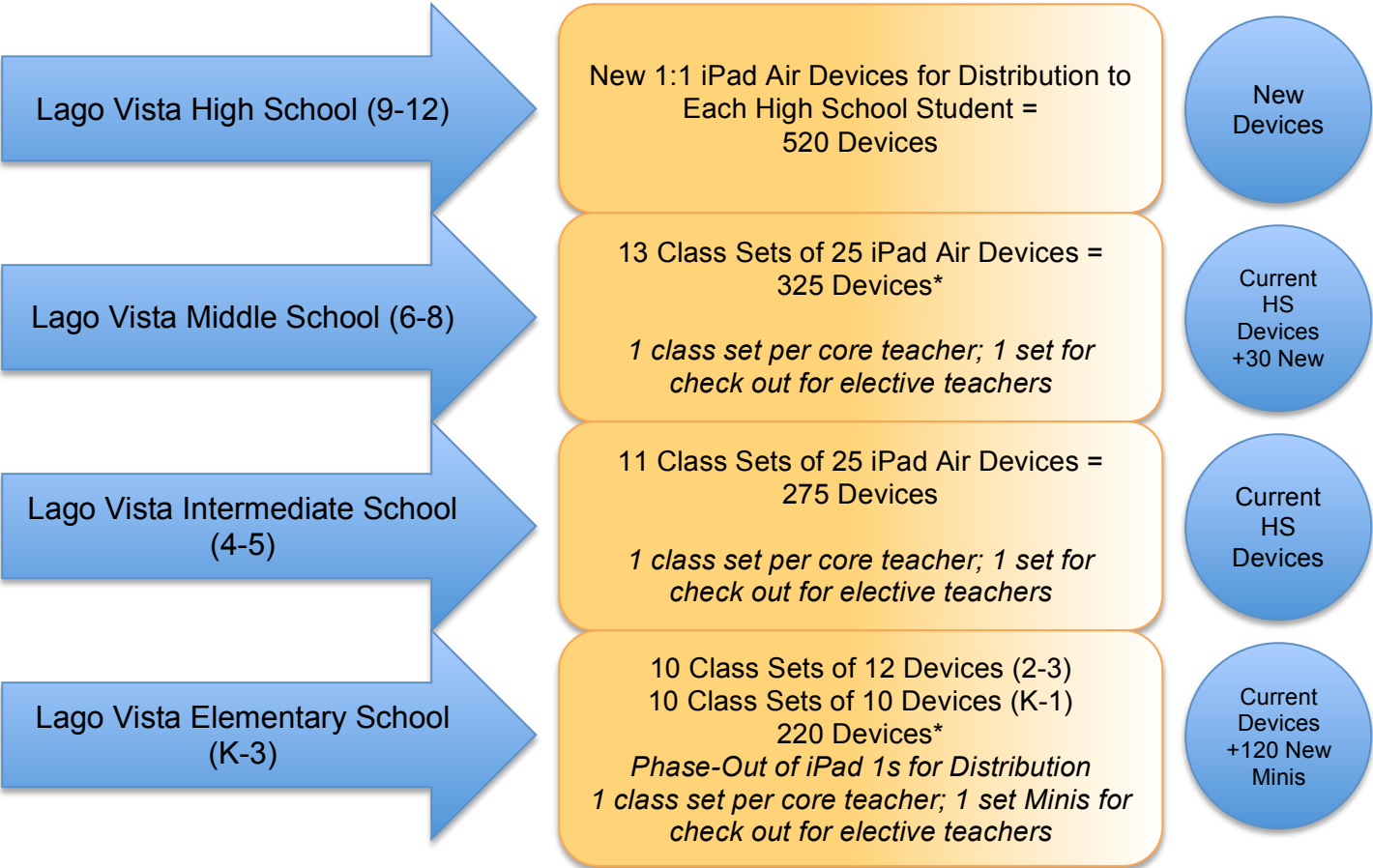
Advantages of the NexGen 2.0 Model:

- *Students have 1:1 (4-8) and 2:1 (K-3) access to devices to explore topics and build their learning.*
- *Teachers are able to integrate meaningful content into their teaching to enhance learning while maintaining discretion to enhance student learning with both digital and non-digital tools.*
- *The District maintains complete authority over content to ensure CIPA/COPPA compliance.*
- *Allows the District to better prepare students as digital citizens and increase skills and habits of mind for success in the student-issued 1:1 environment.*

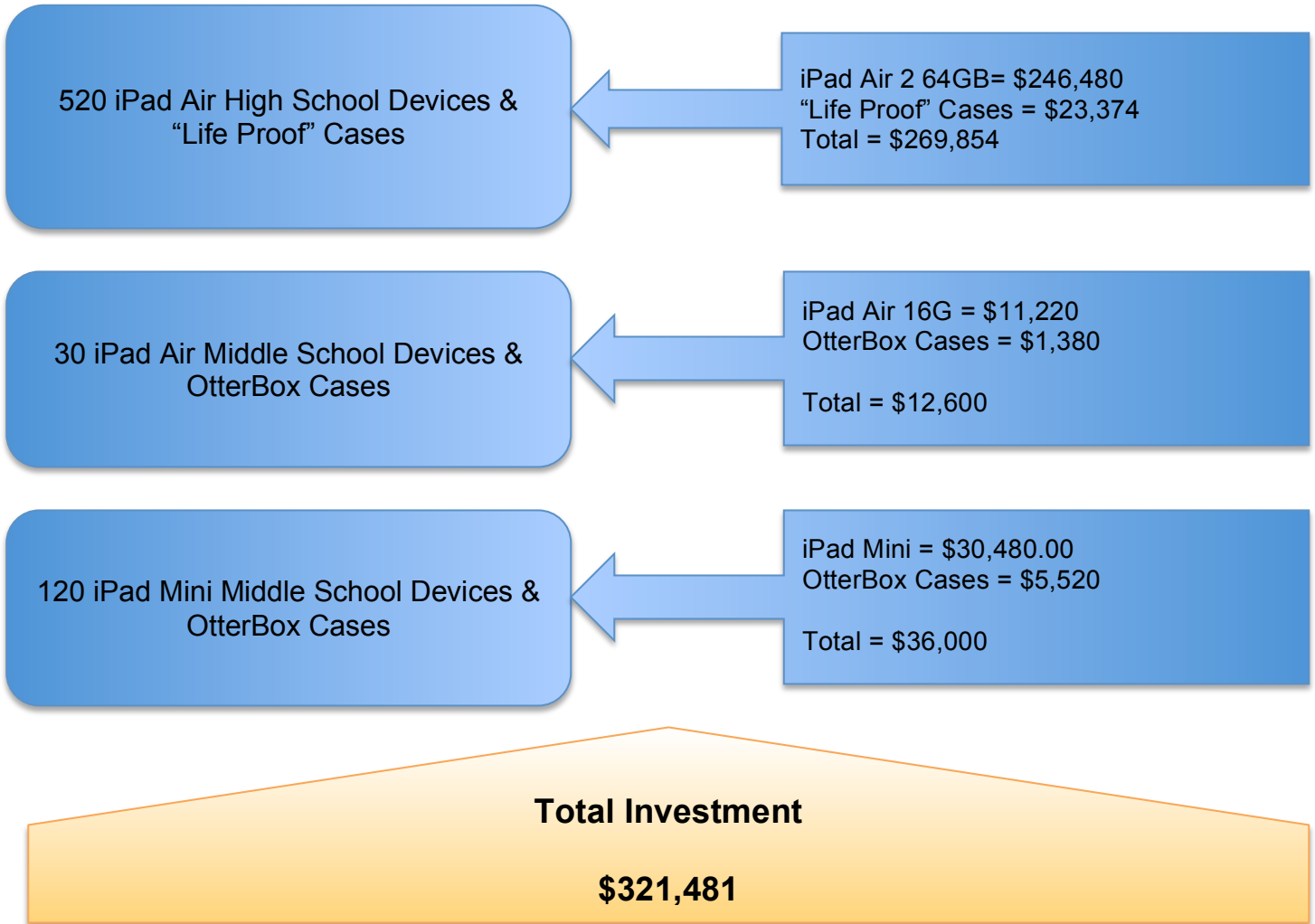
Device Inventory & Allocation Plan



Beginning in Fall 2016



Device Procurement Budget



Funding & Sustainability

Payment Structure

Total Expense:	\$321,481.00	iPad Air 2 64GB
Direct Purchase (CTE 11.5%):	-\$33,378.18	LVHS Devices Only 15-16
	-\$25,000.00	IMA
Remaining to Lease:	\$263,102.82	\$65,775.71 for 4 years
	<u>Year 1 (16-17)</u>	
	-\$33,378.18	CTE 11.5% (23% Total CTE)
	-\$32,397.52	IMA (\$26,751.25 Remaining 15-17 IMA)
	<u>Years 2-4</u>	
	\$65,775.71	IMA

Instructional Materials Allotment and TEKS Certification, 2016-2017

The district superintendent, along with the president and secretary of the local board of trustees, or the officers of the governing body of the charter school, certify the following:

- 1) That this district's instructional materials allotment (IMA) is used only for expenses allowed by the Texas Education Code (TEC), §31.0211.
- 2) That for the current school year, this district has instructional materials that collectively cover all elements of the Texas Essential Knowledge and Skills of the required curriculum identified in the TEC, §28.002, other than physical education, for each subject and grade level (TEC §31.004).
- 3) That, upon request, this district will provide to the State Board of Education the title and publication information for any instructional materials requisitioned or purchased by the district with the district's IMA (TEC §31.101).

Certified	Grade Level
<input checked="" type="checkbox"/>	Kindergarten
<input checked="" type="checkbox"/>	Grade 1
<input checked="" type="checkbox"/>	Grade 2
<input checked="" type="checkbox"/>	Grade 3
<input checked="" type="checkbox"/>	Grade 4
<input checked="" type="checkbox"/>	Grade 5
<input checked="" type="checkbox"/>	Grade 6
<input checked="" type="checkbox"/>	Grade 7
<input checked="" type="checkbox"/>	Grade 8
<input checked="" type="checkbox"/>	Grade 9
<input checked="" type="checkbox"/>	Grade 10
<input checked="" type="checkbox"/>	Grade 11
<input checked="" type="checkbox"/>	Grade 12

Certified	Subject Area
<input checked="" type="checkbox"/>	CAREER & TECHNICAL EDUCATION (CTE)
<input checked="" type="checkbox"/>	ENGLISH LANGUAGE ARTS AND READING
<input checked="" type="checkbox"/>	ENGLISH LANGUAGE PROFICIENCY STANDARDS
<input checked="" type="checkbox"/>	FINE ARTS
<input checked="" type="checkbox"/>	HEALTH
<input checked="" type="checkbox"/>	LANGUAGES OTHER THAN ENGLISH
<input checked="" type="checkbox"/>	MATHEMATICS
<input checked="" type="checkbox"/>	SCIENCE
<input checked="" type="checkbox"/>	SOCIAL STUDIES
<input checked="" type="checkbox"/>	TECHNOLOGY APPLICATIONS

Signature of Superintendent
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Signature

Signatures of Board President and Secretary or Governing Board Officers
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Board President
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Board Secretary

Scan the signed certification document and email it to instructional.materials@tea.texas.gov with the following subject line: [your district] certification (ex: Hometown certification)



Minutes of Regular Meeting The Board of Trustees Lago Vista ISD

A Regular meeting of the Board of Trustees of Lago Vista ISD was held on March 24, 2016, at 6:00pm in the boardroom of Viking Hall, 8039 Bar-K Ranch Rd, Lago Vista, Texas 78645.

Members Present:

Stacy Eleuterius
Laura Vincent
Tom Rugel
Scott Berentsen
David Scott

Members Absent:

Sharon Abbott
Jerrold Roque

Also Present:

Darren Webb, Superintendent
Henri Gearing, Asst. Superintendent
Dr. Suzy Lofton, Asst. Superintendent

1. *Determination of quorum, call to order, pledges of allegiance.*
Mr. Eleuterius called the meeting to order at 6:00pm and led in the pledges to the American and Texas flags
2. *Welcome visitors/Public participation*
No visitors and no one signed up to speak
3. *NexGen 2.0*
Mr. Webb & Dr. Lofton presented plans for future technology funding.
Presentation notes with packet in board binder
4. *District of Innovation Resolution*
Dr. Lofton asked board sign a resolution to allow the district to explore the options.
Presentation notes with packet in board binder
Laura Vincent motioned to approve
Scott Berentsen seconds
Motion carried 5-0
5. *Local District Update EIC*
Mr. Webb recommended minor change to policy to have OnRamps weighted same as AP class
David Scott moves to accept
Laura Vincent seconds
Motion carried 5-0

6. Policy Update 104
FD Local – this does not require a policy change but we must have in writing in the district. Mr. Webb recommends we request utility bill (water, electric) or lease agreement
Laura Vincent moves to approves
Tom Rugel seconds
Motion carried 5-0
7. School Calendar 2016-2017
Dr. Lofton presented the final version of calendar from committee
Tom Rugel motions to approve the 2016-2017 Academic Calendar as presented
David Scott seconds
Motion carried 5-0
8. Administration Reports on enrollment, attendance, curriculum, and campus activities
 - a. Elementary School - Total 555 enrollment, last year 533
 - b. Middle School – total 432, 391 last year; students qualified for TMSCA State
 - c. High School – current 447, 450 in 2015
9. Consent Agenda
 - a. Minutes of previous meetings – February 22, 2016-Regular Mtg.
 - b. Monthly financial reports
Laura Vincent moves to approve
Scott Berentsen seconds
Motion carried 5-0
10. Superintendent report
 - a. Facilities
 - b. Secondary Course Guide
 - c. Other Items
11. Closed Session: Assignment and employment pursuant to Government Code Section 551.074
7:36pm the board broke for closed session; in closed session @ 7:44pm
Reconvened in open session @ 8:13pm.
David Scott motioned to hire Cindy Slaughter for Intermediate Counselor on a half-time contract
Laura Vincent seconded
Motion carried 5-0
12. Consider date of April Board Meeting
Board meeting will be held on April 18 as usual.
13. Adjourn
There being no more business, the board adjourned at 8:18pm

Board President

Bond 2015-2016													
15-16	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	
Lonestar Construction 2012													
SSB Construction 2012	\$ 64,472.75	\$ 64,475.40	\$ 31,696.60	\$ 31,697.95	\$ 31,699.21	\$ 31,700.56	\$ 31,701.91						
Wells Fargo CDs													
Wels Fargo Bonds													
Wells Fargo Money Market													
Total	\$ 64,472.75	\$ 64,475.40	\$ 31,696.60	\$ 31,697.95	\$ 31,699.21	\$ 31,700.56							
Difference month to month													
INTEREST EARNED													
LonestarConstruction 2012													
SSB Construction 2012	\$ 2.65	\$ 2.65	\$ 2.20	\$ 1.35	\$ 1.26	\$ 1.35	\$ 1.35						
Wells Fargo CDs													
Wels Fargo Bonds													
Wells Fargo Money Market													
Total													
Cumulative Total - interest	\$ 2.65	\$ 5.30	\$ 7.50	\$ 8.85	\$ 10.11	\$ 11.46							
Bond 2014-2015													
14-15	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	
Lonestar Construction 2012	\$ 1,272,174.02	\$ 1,272,336.39	\$ 1,152,474.68	\$ 1,097,608.86	\$ 1,082,733.30	\$ 473,050.67	\$ 423,101.35	\$ 31.65	\$ -				
SSB Construction 2012	\$ 145,090.37	\$ 80,607.27	\$ 52,945.50	\$ 43,569.19	\$ 38,809.18	\$ 37,883.54	\$ 36,985.83	\$ 35,401.02	\$ 64,005.45	\$ 64,010.98	\$ 64,010.98	\$ 65,361.10	
Wells Fargo CDs													
Wels Fargo Bonds													
Wells Fargo Money Market													
Total	\$ 1,417,264.39	\$ 1,352,943.66	\$ 1,205,420.18	\$ 1,141,178.05	\$ 1,121,542.48	\$ 510,934.21	\$ 460,087.18	\$ 35,432.67	\$ 64,005.45	\$ 64,010.98	\$ 64,010.98	\$ 65,361.10	
Difference month to month		\$ (64,320.73)	\$ (147,523.48)	\$ (64,242.13)	\$ (19,635.57)	\$ (610,608.27)	\$ (50,847.03)	\$ (424,654.51)	\$ 28,572.78	\$ 5.53	\$ -	\$ 1,350.12	
INTEREST EARNED													
LonestarConstruction 2012	\$ 151.42	\$ 145.20	\$ 138.29	\$ 134.18	\$ 124.44	\$ 64.37	\$ 50.68	\$ 31.65					
SSB Construction 2012	\$ 4.93	\$ 4.04	\$ 3.27	\$ 2.59	\$ 1.70	\$ 4.08	\$ 1.97	\$ 5.84	\$ 1.89	\$ 2.72	\$ 2.72	\$ 2.62	
Wells Fargo CDs													
Wels Fargo Bonds													
Wells Fargo Money Market													
Total	\$ 156.35	\$ 149.24	\$ 141.56	\$ 136.77	\$ 126.14	\$ 68.45	\$ 52.65	\$ 37.49	\$ 1.89	\$ 2.72	\$ 2.72	\$ 2.62	
Cumulative Total - interest		\$ 305.59	\$ 447.15	\$ 583.92	\$ 710.06	\$ 778.51	\$ 831.16	\$ 868.65	\$ 870.54	\$ 873.26	\$ 875.98	\$ 878.60	

BANK STATEMENTS/INVESTMENTS												
	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug
15-16												
General	\$ 197,688.53	\$ 134,012.08	\$ 118,743.72	\$ 147,749.02	\$ 175,815.59	\$ 170,610.93	\$ 203,830.40					
CD's SSB	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00					
Lonestar M & O	\$ 3,993,992.18	\$ 3,788,780.23	\$ 2,824,160.80	\$ 6,969,626.77	\$ 11,243,880.72	\$ 12,059,704.66	\$ 10,858,405.70					
Lonestar I&S	\$ 582,088.93	\$ 589,162.77	\$ 641,981.16	\$ 1,946,532.99	\$ 3,182,533.25	\$ 3,082,899.06	\$ 3,199,830.62					
TOTAL	\$ 5,773,769.64	\$ 5,511,955.08	\$ 4,584,885.68	\$ 10,063,908.78	\$ 15,602,229.56	\$ 16,313,214.65	\$ 15,262,066.72					
Difference		\$ (261,814.56)	\$ (927,069.40)	\$ 5,479,023.10	\$ 5,538,320.78	\$ 710,985.09	\$ (1,051,147.93)					
INTEREST EARNED												
General	\$ 9.90	\$ 7.78	\$ 6.03	\$ 10.02	\$ 8.31	\$ 6.89	\$ 10.02					
CD'Ss SSB				\$ 752.06								
Lonestar M & O	\$ 606.75	\$ 637.97	\$ 556.48	\$ 1,084.99	\$ 3,367.15	\$ 4,504.16	\$ 4,825.63					
Lonestar I&S	\$ 87.86	\$ 97.33	\$ 101.86	\$ 301.50	\$ 935.14	\$ 1,163.61	\$ 1,339.14					
TOTAL INTEREST	\$ 704.51	\$ 743.08	\$ 664.37	\$ 2,148.57	\$ 4,310.60	\$ 5,674.66	\$ 6,174.79					
Cumulative		\$ 1,447.59	\$ 2,111.96	\$ 4,260.53	\$ 8,571.13	\$ 14,245.79	\$ 20,420.58					
BANK STATEMENTS/INVESTMENTS												
14-15												
General	\$ 225,253.99	\$ 135,284.07	\$ 147,868.99	\$ 90,207.04	\$ 140,994.29	\$ 80,756.88	\$ 265,572.37	\$ 74,647.61	\$ 211,459.76	\$ 125,135.53	\$ 130,926.35	\$ 237,376.47
CD's SSB	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Lonestar M & O	\$ 3,479,532.39	\$ 3,398,995.60	\$ 3,072,648.48	\$ 7,537,068.70	\$ 10,863,160.01	\$ 11,326,052.05	\$ 10,696,333.59	\$ 8,796,013.98	\$ 7,410,003.94	\$ 6,397,108.69	\$ 5,167,871.81	\$ 4,194,715.45
Lonestar I&S	\$ 496,931.55	\$ 1,272,336.39	\$ 726,565.09	\$ 2,172,806.87	\$ 3,297,400.21	\$ 3,085,361.45	\$ 3,136,351.68	\$ 3,177,216.67	\$ 3,215,559.60	\$ 3,246,673.80	\$ 3,264,876.16	\$ 569,468.28
TOTAL	\$ 5,201,717.93	\$ 5,806,616.06	\$ 4,947,082.56	\$ 10,800,082.61	\$ 15,301,554.51	\$ 15,492,170.38	\$ 15,098,257.64	\$ 13,047,878.26	\$ 11,837,023.30	\$ 10,768,918.02	\$ 9,563,674.32	\$ 6,001,560.20
Difference		\$ 604,898.13	\$ (859,533.50)	\$ 5,853,000.05	\$ 4,501,471.90	\$ 190,615.87	\$ (393,912.74)	\$ (2,050,379.38)	\$ (1,210,854.96)	\$ (1,068,105.28)	\$ (1,205,243.70)	\$ (3,562,114.12)
INTEREST EARNED												
General	\$ 9.10	\$ 8.52	\$ 5.89	\$ 6.86	\$ 7.29	\$ 5.14	\$ 5.40	\$ 7.60	\$ 5.29	\$ 6.24	\$ 6.13	\$ 6.07
CD'Ss SSB				\$ 752.06								
Lonestar M & O	\$ 359.01	\$ 371.85	\$ 376.92	\$ 493.50	\$ 1,065.26	\$ 1,173.45	\$ 1,296.89	\$ 1,133.48	\$ 1,033.25	\$ 894.87	\$ 767.80	\$ 672.27
Lonestar I&S	\$ 56.83	\$ 145.20	\$ 71.73	\$ 136.52	\$ 314.86	\$ 327.06	\$ 362.88	\$ 372.47	\$ 407.32	\$ 412.57	\$ 434.89	\$ 240.63
TOTAL INTEREST	\$ 424.94	\$ 525.57	\$ 454.54	\$ 1,388.94	\$ 1,387.41	\$ 1,505.65	\$ 1,665.17	\$ 1,513.55	\$ 1,445.86	\$ 1,313.68	\$ 1,208.82	\$ 918.97
Cumulative		\$ 950.51	\$ 1,405.05	\$ 2,793.99	\$ 4,181.40	\$ 5,687.05	\$ 7,352.22	\$ 8,865.77	\$ 10,311.63	\$ 11,625.31	\$ 12,834.13	\$ 13,753.10

Mar-16						
58.33%	15-16					
	Current Year					
REVENUES		BUDGET	ACTUAL	BALANCE	BUDGET	
57xx	LOCAL TAX REVENUES	\$ 13,699,545	\$ 13,099,789	\$ 599,756	95.62%	
58XX	STATE PROG. REVENUES	\$ 2,186,748	\$ 1,740,952	\$ 445,796	79.61%	
59xx	FED PROG REV (SHARS)	\$ -	\$ 10,082	\$ (10,082)		
	TOTAL REVENUE	\$ 15,886,293	\$ 14,850,824	\$ 1,035,469	93.48%	
				\$ -		
EXPENDITURES		BUDGET	ACTUAL	BALANCE	BUDGET	
11	INSTRUCTION	\$ 6,613,575	\$ 3,487,312	\$ 3,126,263	52.73%	
12	LIBRARY	\$ 155,172	\$ 75,624	\$ 79,548	48.74%	
13	STAFF DEVELOPMENT	\$ 24,000	\$ 8,519	\$ 15,481	35.50%	
21	INST. ADMINISTRATION	\$ 267,741	\$ 151,235	\$ 116,506	56.49%	
23	SCHOOL ADMINISTRATION	\$ 812,366	\$ 460,506	\$ 351,860	56.69%	
31	GUID AND COUNSELING	\$ 353,750	\$ 176,831	\$ 176,919	49.99%	
33	HEALTH SERVICES	\$ 65,894	\$ 35,687	\$ 30,207	54.16%	
34	PUPIL TRANSP - REGULAR	\$ 415,500	\$ 261,455	\$ 154,045	62.93%	
36	CO-CURRICULAR ACT	\$ 620,672	\$ 361,884	\$ 258,788	58.31%	
41	GEN ADMINISTRATION	\$ 609,194	\$ 364,124	\$ 245,070	59.77%	
51	PLANT MAINT & OPERATION	\$ 1,544,660	\$ 851,104	\$ 693,556	55.10%	
52	SECURITY	\$ 5,750	\$ 5,247	\$ 503	91.25%	
53	DATA PROCESSING	\$ 264,665	\$ 154,027	\$ 110,638	58.20%	
61	COMMUNITY SERVICE	\$ 8,867	\$ 4,265	\$ 4,602	48.10%	
71	DEBT SERVICE	\$ 155,000	\$ 154,002	\$ 998	99.36%	
81	CAPITAL PROJECTS	\$ 113,000	\$ 13,501	\$ 99,499	11.95%	
91	STUDENT ATTENDANCE CR	\$ 3,764,487	\$ 1,012,610	\$ 2,751,877	26.90%	
99	TRAVIS COUNTY APP	\$ 92,000	\$ 67,460	\$ 24,540	73.33%	
0	Transfer Out	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 15,886,293	\$ 7,645,393	\$ 8,240,900	48.13%	
Mar-15						
58.33%	14-15					
	Prior Year					
REVENUES		BUDGET	ACTUAL	BALANCE	BUDGET	VARIANCE
57xx	LOCAL TAX REVENUES	\$ 12,386,500	\$ 12,523,130	\$ (136,630)	101.10%	5.48%
58XX	STATE PROG. REVENUES	\$ 2,744,991	\$ 1,848,228	\$ 896,763	67.33%	-12.28%
	TOTAL REVENUE	\$ 15,131,491	\$ 14,371,358	\$ 760,133	94.98%	1.49%
						0.00%
EXPENDITURES		BUDGET	ACTUAL	BALANCE	BUDGET	
11	INSTRUCTION	\$ 6,397,127.00	\$ 3,558,375	\$ 2,838,752	55.62%	2.89%
12	LIBRARY	\$ 158,655	\$ 83,166	\$ 75,489	52.42%	3.68%
13	STAFF DEVELOPMENT	\$ 20,000	\$ 15,281	\$ 4,719	76.41%	40.91%
21	INST. ADMINISTRATION	\$ 278,752	\$ 135,497	\$ 143,255	48.61%	-7.88%
23	SCHOOL ADMINISTRATION	\$ 785,395	\$ 427,590	\$ 357,805	54.44%	-2.24%
31	GUID AND COUNSELING	\$ 338,876	\$ 175,904	\$ 162,972	51.91%	1.92%
33	HEALTH SERVICES	\$ 66,955	\$ 36,567	\$ 30,388	54.61%	0.46%
34	PUPIL TRANSP - REGULAR	\$ 388,500	\$ 260,323	\$ 128,177	67.01%	4.08%
36	CO-CURRICULAR ACT	\$ 566,074	\$ 348,468	\$ 217,606	61.56%	3.25%
41	GEN ADMINISTRATION	\$ 589,683	\$ 292,566	\$ 297,117	49.61%	-10.16%
51	PLANT MAINT & OPERATION	\$ 1,358,939	\$ 763,870	\$ 595,069	56.21%	1.11%
52	SECURITY	\$ 5,250	\$ 3,119	\$ 2,131	59.40%	-31.85%
53	DATA PROCESSING	\$ 259,811	\$ 142,799	\$ 117,012	54.96%	-3.23%
61	COMMUNITY SERVICE	\$ 8,700	\$ 3,047	\$ 5,653	35.03%	-13.07%
71	DEBT SERVICE	\$ 155,000	\$ 154,002	\$ 998	99.36%	0.00%
81	CAPITAL PROJECTS	\$ 45,145	\$ 27,675.00	\$ 17,470	61.30%	49.35%
91	STUDENT ATTENDANCE CR	\$ 3,618,629	\$ 517,374.00	\$ 3,101,255	14.30%	-12.60%
99	TRAVIS COUNTY APP	\$ 90,000.00	\$ 66,425	\$ 23,575	73.81%	0.48%
0	Transfer Out	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 15,131,491	\$ 7,012,048	\$ 8,119,443	46.34%	-1.78%

For the Month of March 2016					
	New			Old	
I&S Ratio	19.70%	changed December 15		21.21%	
M&O Ratio	80.30%			78.79%	
Date(s)	Amount Collected	M&O	Actual %	I&S	Actual %
3/1/16	\$ 18,427.25	\$ 14,797.08	80.30%	\$ 3,630.17	19.70%
3/2/16	\$ 31,846.99	\$ 25,573.13	80.30%	\$ 6,273.86	19.70%
3/3/16	\$ 58,207.59	\$ 46,740.69	80.30%	\$ 11,466.90	19.70%
3/4/16	\$ 6,725.49	\$ 5,400.57	80.30%	\$ 1,324.92	19.70%
3/7/16	\$ 10,416.69	\$ 8,364.60	80.30%	\$ 2,052.09	19.70%
3/8/16	\$ 4,906.40	\$ 3,939.84	80.30%	\$ 966.56	19.70%
3/9/16	\$ 5,044.73	\$ 4,050.92	80.30%	\$ 993.81	19.70%
3/10/16	\$ 23,737.47	\$ 19,061.19	80.30%	\$ 4,676.28	19.70%
3/11/16	\$ 5,032.90	\$ 4,041.42	80.30%	\$ 991.48	19.70%
3/14/16	\$ 3,193.86	\$ 2,564.67	80.30%	\$ 629.19	19.70%
3/17/16	\$ 2,116.33	\$ 1,699.41	80.30%	\$ 416.92	19.70%
3/18/16	\$ 6,313.65	\$ 5,069.86	80.30%	\$ 1,243.79	19.70%
3/21/16	\$ 15,384.53	\$ 12,353.78	80.30%	\$ 3,030.75	19.70%
3/22/16	\$ 1,110.13	\$ 891.43	80.30%	\$ 218.70	19.70%
3/23/16	\$ 2,436.83	\$ 1,956.77	80.30%	\$ 480.06	19.70%
3/24/16	\$ 4,011.02	\$ 3,220.85	80.30%	\$ 790.17	19.70%
3/28/16	\$ 9,284.69	\$ 7,455.61	80.30%	\$ 1,829.08	19.70%
3/28/169	\$ 10,276.74	\$ 8,252.22	80.30%	\$ 2,024.52	19.70%
3/29/16	\$ 8,036.27	\$ 6,453.12	80.30%	\$ 1,583.15	19.70%
3/30/16	\$ 4,937.59	\$ 3,964.88	80.30%	\$ 972.71	19.70%
3/31/16	\$ 3,037.12	\$ 2,438.81	80.30%	\$ 598.31	19.70%
TOTAL	\$ 234,484.27	\$ 188,290.85	80.30%	\$ 46,193.42	19.70%
	5711	5712	5719		
	Current Year	Prior Year	Pen & Int	Totals	
I&S	\$ 34,732.75	\$ 4,732.19	\$ 6,728.48	\$ 46,193.42	
M&O	\$ 141,575.65	\$ 19,289.09	\$ 27,426.11	\$ 188,290.85	
Totals	\$ 176,308.40	\$ 24,021.28	\$ 34,154.59	\$ 234,484.27	
Total M&O	\$ 160,864.74				
Total I&S	\$ 39,464.94				
(less P&I)					
Yearly M&O	\$ 12,941,357.64				
Yearly I&S	\$ 3,200,185.92				
(less P&I)					

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

Fund 199 / 6 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	13,654,445.00	-188,290.85	-13,045,067.58	609,377.42	95.54%
5740 - INTEREST, RENT, MISC REVENUE	17,600.00	-7,815.92	-29,018.37	-11,418.37	164.88%
5750 - REVENUE	27,500.00	.00	-25,702.75	1,797.25	93.46%
Total REVENUE-LOCAL & INTERMED	13,699,545.00	-196,106.77	-13,099,788.70	599,756.30	95.62%
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA-FOUNDATION REV	1,721,783.00	-36,002.00	-1,475,802.00	245,981.00	85.71%
5820 - STATE PROGRAM REVENUES	.00	.00	-1,857.00	-1,857.00	.00%
5830 - TRS ON-BEHALF	464,965.00	-37,544.68	-263,293.47	201,671.53	56.63%
Total STATE PROGRAM REVENUES	2,186,748.00	-73,546.68	-1,740,952.47	445,795.53	79.61%
5900 - FEDERAL PROGRAM REVENUES					
5930 - VOC ED NON FOUNDATION	.00	-4,267.13	-10,082.44	-10,082.44	.00%
Total FEDERAL PROGRAM REVENUES	.00	-4,267.13	-10,082.44	-10,082.44	.00%
Total Revenue Local-State-Federal	15,886,293.00	-273,920.58	-14,850,823.61	1,035,469.39	93.48%

	<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	-6,152,775.00	.00	3,235,744.78	506,265.09	-2,917,030.22	52.59%
6200 - PURCHASE & CONTRACTED SVS	-199,950.00	14,782.20	100,885.10	13,121.57	-84,282.70	50.46%
6300 - SUPPLIES AND MATERIALS	-211,275.00	26,252.67	113,546.63	31,659.03	-71,475.70	53.74%
6400 - OTHER OPERATING EXPENSES	-17,575.00	956.99	5,135.12	512.36	-11,482.89	29.22%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-32,000.00	.00	32,000.00	.00	.00	100.00%
Total Function11 INSTRUCTION	-6,613,575.00	41,991.86	3,487,311.63	551,558.05	-3,084,271.51	52.73%
12 - LIBRARY						
6100 - PAYROLL COSTS	-131,102.00	.00	69,103.27	11,016.25	-61,998.73	52.71%
6200 - PURCHASE & CONTRACTED SVS	-2,865.00	2,500.00	300.52	.00	-64.48	10.49%
6300 - SUPPLIES AND MATERIALS	-20,250.00	9,721.80	6,219.90	.00	-4,308.30	30.72%
6400 - OTHER OPERATING EXPENSES	-955.00	.00	.00	.00	-955.00	-.00%
Total Function12 LIBRARY	-155,172.00	12,221.80	75,623.69	11,016.25	-67,326.51	48.74%
13 - CURRICULUM						
6200 - PURCHASE & CONTRACTED SVS	-1,500.00	.00	.00	.00	-1,500.00	-.00%
6300 - SUPPLIES AND MATERIALS	-3,000.00	60.00	334.83	.00	-2,605.17	11.16%
6400 - OTHER OPERATING EXPENSES	-19,500.00	1,440.00	8,184.00	110.00	-9,876.00	41.97%
Total Function13 CURRICULUM	-24,000.00	1,500.00	8,518.83	110.00	-13,981.17	35.50%
21 - INSTRUCTIONAL ADMINISTRATION						
6100 - PAYROLL COSTS	-249,541.00	.00	142,906.27	21,164.93	-106,634.73	57.27%
6200 - PURCHASE & CONTRACTED SVS	-1,100.00	.00	300.00	.00	-800.00	27.27%
6300 - SUPPLIES AND MATERIALS	-13,000.00	1,337.08	5,782.44	458.25	-5,880.48	44.48%
6400 - OTHER OPERATING EXPENSES	-4,100.00	75.00	2,245.99	210.00	-1,779.01	54.78%
Total Function21 INSTRUCTIONAL	-267,741.00	1,412.08	151,234.70	21,833.18	-115,094.22	56.49%
23 - CAMPUS ADMINISTRATION						
6100 - PAYROLL COSTS	-800,001.00	.00	455,270.72	66,354.25	-344,730.28	56.91%
6200 - PURCHASE & CONTRACTED SVS	-375.00	.00	132.50	.00	-242.50	35.33%
6300 - SUPPLIES AND MATERIALS	-4,775.00	39.96	3,553.01	254.48	-1,182.03	74.41%
6400 - OTHER OPERATING EXPENSES	-7,215.00	200.00	1,549.74	55.20	-5,465.26	21.48%
Total Function23 CAMPUS ADMINISTRATION	-812,366.00	239.96	460,505.97	66,663.93	-351,620.07	56.69%
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS	-338,250.00	.00	171,556.81	28,178.88	-166,693.19	50.72%
6200 - PURCHASE & CONTRACTED SVS	-1,500.00	.00	.00	.00	-1,500.00	-.00%
6300 - SUPPLIES AND MATERIALS	-7,625.00	170.70	3,892.45	.00	-3,561.85	51.05%
6400 - OTHER OPERATING EXPENSES	-6,375.00	145.00	1,381.62	420.00	-4,848.38	21.67%
Total Function31 GUIDANCE AND	-353,750.00	315.70	176,830.88	28,598.88	-176,603.42	49.99%
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS	-61,944.00	.00	33,439.11	5,095.79	-28,504.89	53.98%
6300 - SUPPLIES AND MATERIALS	-3,700.00	.00	2,147.85	.00	-1,552.15	58.05%
6400 - OTHER OPERATING EXPENSES	-250.00	16.00	100.00	.00	-134.00	40.00%
Total Function33 HEALTH SERVICES	-65,894.00	16.00	35,686.96	5,095.79	-30,191.04	54.16%
34 - PUPIL TRANSPORTATION-REGULAR						
6200 - PURCHASE & CONTRACTED SVS	-355,000.00	.00	235,365.97	41,171.05	-119,634.03	66.30%
6300 - SUPPLIES AND MATERIALS	-60,000.00	2,010.67	26,089.40	2,980.03	-31,899.93	43.48%
6400 - OTHER OPERATING EXPENSES	-500.00	.00	.00	.00	-500.00	-.00%
Total Function34 PUPIL TRANSPORTATION-	-415,500.00	2,010.67	261,455.37	44,151.08	-152,033.96	62.93%

	<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	-299,072.00	.00	183,388.61	24,345.06	-115,683.39	61.32%
6200 - PURCHASE & CONTRACTED SVS	-58,100.00	8,600.71	40,028.27	1,974.71	-9,471.02	68.90%
6300 - SUPPLIES AND MATERIALS	-103,200.00	14,721.51	64,807.28	7,051.30	-23,671.21	62.80%
6400 - OTHER OPERATING EXPENSES	-160,300.00	5,530.13	73,660.18	7,421.67	-81,109.69	45.95%
Total Function36 CO-CURRICULAR ACTIVITIES	-620,672.00	28,852.35	361,884.34	40,792.74	-229,935.31	58.31%
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-454,744.00	.00	256,897.20	38,014.91	-197,846.80	56.49%
6200 - PURCHASE & CONTRACTED SVS	-109,050.00	.00	76,904.66	1,769.73	-32,145.34	70.52%
6300 - SUPPLIES AND MATERIALS	-6,000.00	264.98	4,261.53	84.54	-1,473.49	71.03%
6400 - OTHER OPERATING EXPENSES	-39,400.00	488.96	26,061.04	177.49	-12,850.00	66.14%
Total Function41 GENERAL ADMINISTRATION	-609,194.00	753.94	364,124.43	40,046.67	-244,315.63	59.77%
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-169,160.00	.00	86,478.40	14,120.40	-82,681.60	51.12%
6200 - PURCHASE & CONTRACTED SVS	-1,154,000.00	2,891.75	629,433.80	88,572.02	-521,674.45	54.54%
6300 - SUPPLIES AND MATERIALS	-130,000.00	777.60	35,536.60	5,622.44	-93,685.80	27.34%
6400 - OTHER OPERATING EXPENSES	-91,500.00	.00	90,935.00	.00	-565.00	99.38%
6600 - CPTL OUTLY LAND BLDG & EQUIP	.00	.00	8,720.00	.00	8,720.00	.00%
Total Function51 PLANT MAINTENANCE &	-1,544,660.00	3,669.35	851,103.80	108,314.86	-689,886.85	55.10%
52 - SECURITY						
6200 - PURCHASE & CONTRACTED SVS	-5,000.00	.00	4,745.97	225.00	-254.03	94.92%
6300 - SUPPLIES AND MATERIALS	-750.00	.00	501.00	.00	-249.00	66.80%
Total Function52 SECURITY	-5,750.00	.00	5,246.97	225.00	-503.03	91.25%
53 - DATA PROCESSING						
6100 - PAYROLL COSTS	-190,956.00	.00	96,149.69	15,794.85	-94,806.31	50.35%
6200 - PURCHASE & CONTRACTED SVS	-44,493.00	.00	46,589.99	100.00	2,096.99	104.71%
6300 - SUPPLIES AND MATERIALS	-21,791.00	.00	9,862.46	.00	-11,928.54	45.26%
6400 - OTHER OPERATING EXPENSES	-7,425.00	.00	1,425.00	.00	-6,000.00	19.19%
Total Function53 DATA PROCESSING	-264,665.00	.00	154,027.14	15,894.85	-110,637.86	58.20%
61 - COMMUNITY SERVICES						
6100 - PAYROLL COSTS	-6,588.00	.00	3,978.14	562.04	-2,609.86	60.38%
6300 - SUPPLIES AND MATERIALS	-2,279.00	100.00	286.90	.00	-1,892.10	12.59%
Total Function61 COMMUNITY SERVICES	-8,867.00	100.00	4,265.04	562.04	-4,501.96	48.10%
71 - DEBT SERVICES						
6500 - DEBT SERVICE	-155,000.00	.00	154,002.18	.00	-997.82	99.36%
Total Function71 DEBT SERVICES	-155,000.00	.00	154,002.18	.00	-997.82	99.36%
81 - CAPITAL PROJECTS						
6600 - CPTL OUTLY LAND BLDG & EQUIP	-113,000.00	8,878.13	13,501.00	.00	-90,620.87	11.95%
Total Function81 CAPITAL PROJECTS	-113,000.00	8,878.13	13,501.00	.00	-90,620.87	11.95%
91 - CHAPTER 41 PAYMENT						
6200 - PURCHASE & CONTRACTED SVS	-3,764,487.00	.00	1,012,610.00	506,305.00	-2,751,877.00	26.90%
Total Function91 CHAPTER 41 PAYMENT	-3,764,487.00	.00	1,012,610.00	506,305.00	-2,751,877.00	26.90%
99 - PAYMENT TO OTHER GOVERN ENT						
6200 - PURCHASE & CONTRACTED SVS	-92,000.00	.00	67,459.75	22,125.76	-24,540.25	73.33%
Total Function99 PAYMENT TO OTHER	-92,000.00	.00	67,459.75	22,125.76	-24,540.25	73.33%
Total Expenditures	-15,886,293.00	101,961.84	7,645,392.68	1,463,294.08	-8,138,938.48	48.13%

Fund 240 / 6 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	284,060.00	-24,472.62	-205,953.32	78,106.68	72.50%
Total REVENUE-LOCAL & INTERMED	284,060.00	-24,472.62	-205,953.32	78,106.68	72.50%
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES	2,950.00	.00	.00	2,950.00	.00%
Total STATE PROGRAM REVENUES	2,950.00	.00	.00	2,950.00	.00%
5900 - FEDERAL PROGRAM REVENUES					
5920 - OBJECT DESCR FOR 5920	252,473.00	-23,681.69	-137,836.83	114,636.17	54.59%
Total FEDERAL PROGRAM REVENUES	252,473.00	-23,681.69	-137,836.83	114,636.17	54.59%
Total Revenue Local-State-Federal	539,483.00	-48,154.31	-343,790.15	195,692.85	63.73%

Comparison of Expenditures and Encumbrances to Budget

Lago Vista ISD

As of March

Fund 240 / 6 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	-539,483.00	.00	273,893.92	141.80	-265,589.08	50.77%
Total Function35 FOOD SERVICES	-539,483.00	.00	273,893.92	141.80	-265,589.08	50.77%
Total Expenditures	-539,483.00	.00	273,893.92	141.80	-265,589.08	50.77%

Comparison of Revenue to Budget

Lago Vista ISD

As of March

Fund 599 / 6 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	3,397,736.00	-46,193.42	-3,226,255.68	171,480.32	94.95%
5740 - INTEREST, RENT, MISC REVENUE	3,000.00	-1,339.14	-4,026.44	-1,026.44	134.21%
Total REVENUE-LOCAL & INTERMED	3,400,736.00	-47,532.56	-3,230,282.12	170,453.88	94.99%
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES	.00	.00	-70,649.00	-70,649.00	.00%
Total STATE PROGRAM REVENUES	.00	.00	-70,649.00	-70,649.00	.00%
Total Revenue Local-State-Federal	3,400,736.00	-47,532.56	-3,300,931.12	99,804.88	97.07%

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

Fund 599 / 6 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	-3,293,506.00	.00	651,877.63	1,250.00	-2,641,628.37	19.79%
Total Function 71 DEBT SERVICES	-3,293,506.00	.00	651,877.63	1,250.00	-2,641,628.37	19.79%
Total Expenditures	-3,293,506.00	.00	651,877.63	1,250.00	-2,641,628.37	19.79%

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

Fund 698 / 6 CONSTRUCTION 2012

	<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					
5740 - INTEREST, RENT, MISC REVENUE	10.00	-1.35	-12.81	-2.81	128.10%
Total REVENUE-LOCAL & INTERMED	10.00	-1.35	-12.81	-2.81	128.10%
Total Revenue Local-State-Federal	10.00	-1.35	-12.81	-2.81	128.10%

Comparison of Expenditures and Encumbrances to Budget

Lago Vista ISD

As of March

Fund 698 / 6 CONSTRUCTION 2012

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
81 - CAPITAL PROJECTS						
6600 - CPTL OUTLY LAND BLDG & EQUIP	-53,000.00	.00	34,742.99	1,961.99	-18,257.01	65.55%
Total Function 81 CAPITAL PROJECTS	-53,000.00	.00	34,742.99	1,961.99	-18,257.01	65.55%
Total Expenditures	-53,000.00	.00	34,742.99	1,961.99	-18,257.01	65.55%

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

Fund 711 / 6 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	125,000.00	-9,917.07	-67,749.49	57,250.51	54.20%
Total REVENUE-LOCAL & INTERMED	125,000.00	-9,917.07	-67,749.49	57,250.51	54.20%
Total Revenue Local-State-Federal	125,000.00	-9,917.07	-67,749.49	57,250.51	54.20%

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

Fund 711 / 6 LITTLE VIKINGS DAYCARE

	<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	-119,700.00	.00	60,932.96	9,290.21	-58,767.04	50.90%
6300 - SUPPLIES AND MATERIALS	-1,200.00	.00	387.06	.00	-812.94	32.26%
6400 - OTHER OPERATING EXPENSES	-4,100.00	.00	1,400.17	225.24	-2,699.83	34.15%
Total Function61 COMMUNITY SERVICES	-125,000.00	.00	62,720.19	9,515.45	-62,279.81	50.18%
Total Expenditures	-125,000.00	.00	62,720.19	9,515.45	-62,279.81	50.18%