



## **Notice of Public Hearing and Special Meeting The Board of Trustees Lago Vista ISD**

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A special meeting of the Board of Trustees of Lago Vista ISD will be held on August 27, 2013, beginning at 6:00 PM in the Board Room in Viking Hall, 8039 Bar-K Ranch Road, Lago Vista, Texas 78645.

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

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1. Invocation
2. Welcome visitors/public participation /Recognition
3. Public Hearing for Proposed Budget and Tax Rate for SY 13-14
4. Proposed Budget for SY 13-14
5. Adoption of tax rate for SY 13-14
6. Budget Amendments for SY 12-13
7. Cancel November Board of Trustee Election
8. Policy Consideration GKD Local
9. 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.*

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Matt Underwood  
Superintendent

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Date

Total Estimated Revenues by Fund, Function

711/4 LITTLE VIKINGS DAYCARE

Function	Description	Recommended	
		Estimated Revenues	Percent of Total Fund
00	DISTRICT WIDE	124,111.00	100.00%
<b>711/4 Total</b>		<b>124,111.00</b>	<b>100.00%</b>
<b>Total Estimated Revenue</b>		<b>124,111.00</b>	

Total Appropriations by Fund, Function

711/4 LITTLE VIKINGS DAYCARE

Function	Description	Recommended	
		Appropriations	Percent of Total Fund
61	COMMUNITY SERVICES	124,111.00	100.00%
<b>711/4 Total</b>		<b>124,111.00</b>	<b>100.00%</b>
<b>Total Appropriations</b>		<b>124,111.00</b>	
<b>End of Report</b>			

Total Estimated Revenues by Fund, Function

698/4 CONSTRUCTION 2012

Function	Description	Recommended	
		Estimated Revenues	Percent of Total Fund
00	DISTRICT WIDE	10,000.00	100.00%
<b>698/4 Total</b>		<b>10,000.00</b>	<b>100.00%</b>
<b>Total Estimated Revenue</b>		<b>10,000.00</b>	

Total Appropriations by Fund, Function

698/4 CONSTRUCTION 2012

Function	Description	Recommended	
		Appropriations	Percent of Total Fund
71	DEBT SERVICES	.00	.00%
81	CAPITAL PROJECTS	9,485,390.00	100.00%
<b>698/4 Total</b>		<b>9,485,390.00</b>	<b>100.00%</b>
<b>Total Appropriations</b>		<b>9,485,390.00</b>	
<b>End of Report</b>			

Total Estimated Revenues by Fund, Function

599/4 DEBT SERVICE FUND

Function	Description	Recommended	
		Estimated Revenues	Percent of Total Fund
00	DISTRICT WIDE	3,416,162.00	100.00%
<b>599/4 Total</b>		<b>3,416,162.00</b>	<b>100.00%</b>
<b>Total Estimated Revenue</b>		<b>3,416,162.00</b>	

Total Appropriations by Fund, Function

599/4 DEBT SERVICE FUND

Function	Description	Recommended	
		Appropriations	Percent of Total Fund
71	DEBT SERVICES	3,416,162.00	100.00%
<b>599/4 Total</b>		<b>3,416,162.00</b>	<b>100.00%</b>
<b>Total Appropriations</b>		<b>3,416,162.00</b>	
<b>End of Report</b>			

Total Estimated Revenues by Fund, Function

240/4 SCHOOL BRKFST & LUNCH PROGRAM

Function	Description	Recommended	
		Estimated Revenues	Percent of Total Fund
00	DISTRICT WIDE	616,495.00	100.00%
<b>240/4 Total</b>		<b>616,495.00</b>	<b>100.00%</b>
<b>Total Estimated Revenue</b>		<b>616,495.00</b>	

Total Appropriations by Fund, Function

240/4 SCHOOL BRKFST & LUNCH PROGRAM

<u>Function</u>	<u>Description</u>	<u>Recommended Appropriations</u>	<u>Percent of Total Fund</u>
35	FOOD SERVICES	616,495.00	100.00%
<b>240/4 Total</b>		<b>616,495.00</b>	<b>100.00%</b>
<b>Total Appropriations</b>		<b>616,495.00</b>	
<b>End of Report</b>			

Total Estimated Revenues by Fund, Function

199/4 GENERAL FUND

Function	Description	Recommended	
		Estimated Revenues	Percent of Total Fund
00	DISTRICT WIDE	15,721,392.00	100.00%
<b>199/4 Total</b>		<b>15,721,392.00</b>	<b>100.00%</b>
<b>Total Estimated Revenue</b>		<b>15,721,392.00</b>	

Total Appropriations by Fund, Function

199/4 GENERAL FUND

Function	Description	Recommended	
		Appropriations	Percent of Total Fund
00	DISTRICT WIDE	.00	.00%
11	INSTRUCTION	6,521,613.00	41.48%
12	LIBRARY	160,841.00	1.02%
13	CURRICULUM	33,375.00	.21%
21	INSTRUCTIONAL	229,985.00	1.46%
23	CAMPUS ADMINISTRATION	782,500.00	4.98%
31	GUIDANCE AND COUNSELING	386,456.00	2.46%
33	HEALTH SERVICES	65,993.00	.42%
34	PUPIL TRANSPORTATION-	351,150.00	2.23%
36	CO-CURRICULAR ACTIVITIES	600,033.00	3.82%
41	GENERAL ADMINISTRATION	556,043.00	3.54%
51	PLANT MAINTENANCE &	1,055,772.00	6.72%
52	SECURITY	10,250.00	.07%
53	DATA PROCESSING	220,512.00	1.40%
61	COMMUNITY SERVICES	9,481.00	.06%
71	DEBT SERVICES	155,000.00	.99%
81	CAPITAL PROJECTS	100,000.00	.64%
91	CHAPTER 41 PAYMENT	4,392,388.00	27.94%
99	PAYMENT TO OTHER	90,000.00	.57%

199/4 Total 15,721,392.00 100.00%

Total Appropriations 15,721,392.00

End of Report

**Difference Expenditure Report By Function / Major Object  
Using NY Recommended and TY Amend Budget**

Func	Description	Payroll Costs 6100	Contracted Services 6200	Supplies & Materials 6300	Other Oper Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8900	Total
11	INSTRUCTION								
	NY Recommended	6,110,038	202,650	176,225	22,700	0	10,000	0	6,521,613
	TY Amend Budget	5,754,785	184,642	326,928	24,225	0	0	0	6,290,580
	Difference	355,253	18,008	-150,703	-1,525	0	10,000	0	231,033
12	LIBRARY								
	NY Recommended	127,796	6,300	25,500	1,245	0	0	0	160,841
	TY Amend Budget	119,073	6,300	41,802	1,280	0	0	0	168,455
	Difference	8,723	0	-16,302	-35	0	0	0	-7,614
13	CURRICULUM								
	NY Recommended	0	15,500	3,250	14,625	0	0	0	33,375
	TY Amend Budget	0	15,000	3,250	31,310	0	0	0	49,560
	Difference	0	500	0	-16,685	0	0	0	-16,185
21	INSTRUCTIONAL ADMINISTRATION								
	NY Recommended	221,435	2,200	3,000	3,350	0	0	0	229,985
	TY Amend Budget	167,192	1,600	2,000	2,000	0	0	0	172,792
	Difference	54,243	600	1,000	1,350	0	0	0	57,193
23	CAMPUS ADMINISTRATION								
	NY Recommended	769,625	625	6,000	6,250	0	0	0	782,500
	TY Amend Budget	709,586	625	14,292	6,905	0	0	0	731,408
	Difference	60,039	0	-8,292	-655	0	0	0	51,092
31	GUIDANCE AND COUNSELING SVS								
	NY Recommended	348,406	23,250	8,625	6,175	0	0	0	386,456
	TY Amend Budget	324,697	11,750	11,321	6,175	0	0	0	353,943
	Difference	23,709	11,500	-2,696	0	0	0	0	32,513
33	HEALTH SERVICES								
	NY Recommended	62,443	0	3,300	250	0	0	0	65,993
	TY Amend Budget	60,623	0	3,720	250	0	0	0	64,593
	Difference	1,820	0	-420	0	0	0	0	1,400
34	PUPIL TRANSPORTATION-REGULAR								
	NY Recommended	0	281,000	70,000	150	0	0	0	351,150
	TY Amend Budget	0	275,000	70,000	150	0	0	0	345,150
	Difference	0	6,000	0	0	0	0	0	6,000
36	CO-CURRICULAR ACTIVITIES								
	NY Recommended	262,998	63,950	99,100	173,985	0	0	0	600,033
	TY Amend Budget	249,327	61,450	105,957	156,228	0	7,000	0	579,962
	Difference	13,671	2,500	-6,857	17,757	0	-7,000	0	20,071
41	GENERAL ADMINISTRATION								
	NY Recommended	407,193	96,450	7,500	44,900	0	0	0	556,043
	TY Amend Budget	382,400	89,950	9,750	46,800	0	0	0	528,900
	Difference	24,793	6,500	-2,250	-1,900	0	0	0	27,143
51	PLANT MAINTENANCE & OPERATION								
	NY Recommended	157,422	767,875	54,625	70,350	0	5,500	0	1,055,772
	TY Amend Budget	153,982	760,300	64,200	48,350	0	5,500	0	1,032,332
	Difference	3,440	7,575	-9,575	22,000	0	0	0	23,440

Difference Expenditure Report By Function / Major Object  
 Using NY Recommended and TY Amend Budget

Func	Description	Payroll Costs 6100	Contracted Services 6200	Supplies & Materials 6300	Other Oper Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8900	Total
52 SECURITY									
	NY Recommended	0	10,000	250	0	0	0	0	10,250
	TY Amend Budget	0	10,000	250	0	0	0	0	10,250
	Difference	0	0	0	0	0	0	0	0
53 DATA PROCESSING									
	NY Recommended	164,512	43,000	12,000	1,000	0	0	0	220,512
	TY Amend Budget	144,919	35,232	12,000	13,500	0	0	0	205,651
	Difference	19,593	7,768	0	-12,500	0	0	0	14,861
61 COMMUNITY SERVICES									
	NY Recommended	9,281	0	200	0	0	0	0	9,481
	TY Amend Budget	3,000	0	0	0	0	0	0	3,000
	Difference	6,281	0	200	0	0	0	0	6,481
71 DEBT SERVICES									
	NY Recommended	0	0	0	0	155,000	0	0	155,000
	TY Amend Budget	0	0	0	0	155,000	0	0	155,000
	Difference	0	0	0	0	0	0	0	0
81 CAPITAL PROJECTS									
	NY Recommended	0	0	0	0	0	100,000	0	100,000
	TY Amend Budget	0	0	0	0	0	145,000	0	145,000
	Difference	0	0	0	0	0	-45,000	0	-45,000
91 CHAPTER 41 PAYMENT									
	NY Recommended	0	4,392,388	0	0	0	0	0	4,392,388
	TY Amend Budget	0	5,182,430	0	0	0	0	0	5,182,430
	Difference	0	-790,042	0	0	0	0	0	-790,042
99 PAYMENT TO OTHER GOVERN ENT									
	NY Recommended	0	90,000	0	0	0	0	0	90,000
	TY Amend Budget	0	90,000	0	0	0	0	0	90,000
	Difference	0	0	0	0	0	0	0	0
<b>Sub Totals</b>									
	<b>NY Recommended</b>	<b>8,641,149</b>	<b>5,995,188</b>	<b>469,575</b>	<b>344,980</b>	<b>155,000</b>	<b>115,500</b>	<b>0</b>	<b>15,721,392</b>
	<b>TY Amend Budget</b>	<b>8,069,584</b>	<b>6,724,279</b>	<b>665,469</b>	<b>337,173</b>	<b>155,000</b>	<b>157,500</b>	<b>0</b>	<b>16,109,006</b>
	<b>Difference</b>	<b>571,565</b>	<b>-729,091</b>	<b>-195,894</b>	<b>7,807</b>	<b>0</b>	<b>-42,000</b>	<b>0</b>	<b>-387,614</b>
00 Other Uses									
	NY Recommended	0	0	0	0	0	0	0	0
	TY Amend Budget	0	0	0	0	0	0	0	0
	Difference	0	0	0	0	0	0	0	0
<b>Final Totals</b>									
	<b>NY Recommended</b>	<b>8,641,149</b>	<b>5,995,188</b>	<b>469,575</b>	<b>344,980</b>	<b>155,000</b>	<b>115,500</b>	<b>0</b>	<b>15,721,392</b>
	<b>TY Amend Budget</b>	<b>8,069,584</b>	<b>6,724,279</b>	<b>665,469</b>	<b>337,173</b>	<b>155,000</b>	<b>157,500</b>	<b>0</b>	<b>16,109,006</b>
	<b>Difference</b>	<b>571,565</b>	<b>-729,091</b>	<b>-195,894</b>	<b>7,807</b>	<b>0</b>	<b>-42,000</b>	<b>0</b>	<b>-387,614</b>

End of Report



## ORDINANCE TO SET TAX RATE

August 27, 2013

On this date, we, the Board of Trustees of Lago Vista Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2013-2014 at a total tax rate of **\$1.32**, to be assessed and collected by the duly specified assessor and collector as follows:

**\$1.04** for the purpose of maintenance and operation, and

**\$0.28** for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

IN CERTIFICATION THEREOF:

Signed: \_\_\_\_\_  
President

Attest: \_\_\_\_\_  
Secretary

<b>Lago Vista ISD</b>				
<b>Budget Amendments</b>			8/27/2013	
<b>2012-2013</b>				
<b>AMENDMENT #7</b>				
<b>Fund 199</b>				<b>New</b>
<b>Account Code</b>	<b>Description</b>	<b>Budget</b>	<b>Amendment</b>	<b>Balance</b>
199-11-6219-00-101-323-000	Contracted Services Special Ed	\$ 91,087.33	\$ (40,000.00)	\$ 51,087.33
199-00-8912-00-000-300-000	TransferOut	\$ -	\$ 40,000.00	\$ 40,000.00
		\$ -		\$ -
199-31-6119-00-001-399-000	HS Counselor Slary	\$ 76,385.00	\$ (5,000.00)	\$ 71,385.00
199-23-6122-00-101-399-000	Attendance Clerk Sub	\$1,500.00	\$ 5,000.00	\$6,500.00
Explanation				
Correctly code legal matter				
Additional attendance clerk in August				

<b>Lago Vista ISD</b>				
<b>Budget Amendments</b>				
<b>2012-2013</b>				
<b>AMENDMENT #8</b>				
<b>Fund 599</b>				
<b>Account Code</b>	<b>Description</b>	<b>Budget</b>	<b>Amendment</b>	<b>New Balance</b>
599-00-5711-00-00-300-000	I & S Current Year Tax Collections	\$ 3,438,410.00	\$ (64,815.00)	\$ 3,373,595.00
599-00-5712-00-000-300-000	I & S Delinquent Tax Collections	\$ 25,000.00	\$ 14,000.00	\$ 39,000.00
599-00-5719-00-000-300-000	I & S Penalty and Interest	\$ 17,000.00	\$ 13,000.00	\$ 30,000.00
		\$ -		\$ -
599-00-3xxx-00-000-300-000	Fund Balance	\$ 536,819.00	\$ (37,815.00)	\$ 499,004.00
				\$ -
<b>Explanation</b>				
Transfer funds from fund balance to cover deficiency in tax collections.				



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

Fund 199 / 3 GENERAL FUND

	Estimated Revenue (Budget)	Revenue Realized Current/Next	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5710 - LOCAL REAL-PROPERTY TAXES	12,950,300.00	.00	-12,948,372.93	1,927.07	99.99%
5730 - TUITION & FEES FROM PATRONS	2,000.00	.00	.00	2,000.00	.00%
5740 - INTEREST, RENT, MISC REVENUE	56,500.00	-1,551.06	-64,892.14	-8,392.14	114.85%
5750 - REVENUE	26,000.00	-175.00	-28,395.69	-2,395.69	109.21%
5760 - OTHER REV FM LOCAL SOURCE	100.00	.00	.00	100.00	.00%
<b>Total REVENUE-LOCAL &amp; INTERMED</b>	<b>13,034,900.00</b>	<b>-1,726.06</b>	<b>-13,041,660.76</b>	<b>-6,760.76</b>	<b>100.05%</b>
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA-FOUNDATION REV	2,694,106.00	.00	-1,271,091.00	1,423,015.00	47.18%
5830 - TRS ON-BEHALF	380,000.00	-31,021.28	-330,804.03	49,195.97	87.05%
<b>Total STATE PROGRAM REVENUES</b>	<b>3,074,106.00</b>	<b>-31,021.28</b>	<b>-1,601,895.03</b>	<b>1,472,210.97</b>	<b>52.11%</b>
7000 - OTHER RESOURCES-NON-OPERATING					
7900 - OTHER RESOURCES/TRANSFER IN					
7910 - OTHER RESOURCES	.00	.00	.00	.00	.00%
<b>Total OTHER RESOURCES/TRANSFER IN</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
<b>Total Revenue Local-State-Federal</b>	<b>16,109,006.00</b>	<b>-32,747.34</b>	<b>-14,643,555.79</b>	<b>1,465,450.21</b>	<b>90.90%</b>

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current/Next Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-5,754,785.00	.00	5,690,511.81	454,012.38	-64,273.19	98.88%
6200 - PURCHASE & CONTRACTED SVS	-184,642.28	.00	119,250.14	-32,915.49	-65,392.14	64.58%
6300 - SUPPLIES AND MATERIALS	-326,927.72	2,369.77	272,574.63	39,379.80	-51,983.32	83.37%
6400 - OTHER OPERATING EXPENSES	-24,225.00	428.14	21,389.13	1,413.42	-2,407.73	88.29%
6600 - CPTL OUTLY LAND BLDG & EQUIP	.00	.00	.00	.00	.00	.00%
<b>Total Function11 INSTRUCTION</b>	<b>-6,290,580.00</b>	<b>2,797.91</b>	<b>6,103,725.71</b>	<b>461,890.11</b>	<b>-184,056.38</b>	<b>97.03%</b>
12 - LIBRARY						
6100 - PAYROLL COSTS	-119,073.00	.00	118,783.06	10,084.91	-289.94	99.76%
6200 - PURCHASE & CONTRACTED SVS	-6,300.00	.00	4,300.00	.00	-2,000.00	68.25%
6300 - SUPPLIES AND MATERIALS	-41,802.00	368.23	40,045.14	1,110.57	-1,388.63	95.80%
6400 - OTHER OPERATING EXPENSES	-1,280.00	.00	170.00	.00	-1,110.00	13.28%
<b>Total Function12 LIBRARY</b>	<b>-168,455.00</b>	<b>368.23</b>	<b>163,298.20</b>	<b>11,195.48</b>	<b>-4,788.57</b>	<b>96.94%</b>
13 - CURRICULUM						
6200 - PURCHASE & CONTRACTED SVS	-15,000.00	.00	10,280.00	680.00	-4,720.00	68.53%
6300 - SUPPLIES AND MATERIALS	-3,250.00	.00	1,800.00	.00	-1,450.00	55.38%
6400 - OTHER OPERATING EXPENSES	-31,310.00	1,038.63	24,087.31	1,340.76	-6,184.06	76.93%
<b>Total Function13 CURRICULUM</b>	<b>-49,560.00</b>	<b>1,038.63</b>	<b>36,167.31</b>	<b>2,020.76</b>	<b>-12,354.06</b>	<b>72.98%</b>
21 - INSTRUCTIONAL ADMINISTRATION						
6100 - PAYROLL COSTS	-167,192.00	.00	164,796.32	14,041.53	-2,395.68	98.57%
6200 - PURCHASE & CONTRACTED SVS	-1,600.00	.00	.00	.00	-1,600.00	-.00%
6300 - SUPPLIES AND MATERIALS	-2,000.00	.00	469.45	43.99	-1,530.55	23.47%
6400 - OTHER OPERATING EXPENSES	-2,000.00	194.00	1,424.78	.00	-381.22	71.24%
<b>Total Function21 INSTRUCTIONAL</b>	<b>-172,792.00</b>	<b>194.00</b>	<b>166,690.55</b>	<b>14,085.52</b>	<b>-5,907.45</b>	<b>96.47%</b>
23 - CAMPUS ADMINISTRATION						
6100 - PAYROLL COSTS	-709,586.00	.00	711,410.86	64,141.98	1,824.86	100.26%
6200 - PURCHASE & CONTRACTED SVS	-625.00	.00	.00	.00	-625.00	-.00%
6300 - SUPPLIES AND MATERIALS	-14,292.00	127.90	10,818.87	2,094.70	-3,345.23	75.70%
6400 - OTHER OPERATING EXPENSES	-6,905.00	.00	4,431.35	508.47	-2,473.65	64.18%
<b>Total Function23 CAMPUS ADMINISTRATION</b>	<b>-731,408.00</b>	<b>127.90</b>	<b>726,661.08</b>	<b>66,745.15</b>	<b>-4,619.02</b>	<b>99.35%</b>
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS	-324,697.00	.00	297,125.70	27,001.46	-27,571.30	91.51%
6200 - PURCHASE & CONTRACTED SVS	-11,750.00	.00	12,657.00	.00	907.00	107.72%
6300 - SUPPLIES AND MATERIALS	-11,321.00	564.16	7,024.50	.00	-3,732.34	62.05%
6400 - OTHER OPERATING EXPENSES	-6,175.00	.00	4,831.27	.00	-1,343.73	78.24%
<b>Total Function31 GUIDANCE AND</b>	<b>-353,943.00</b>	<b>564.16</b>	<b>321,638.47</b>	<b>27,001.46</b>	<b>-31,740.37</b>	<b>90.87%</b>
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS	-60,623.00	.00	59,728.46	4,948.07	-894.54	98.52%
6300 - SUPPLIES AND MATERIALS	-3,720.00	21.38	3,460.38	.00	-238.24	93.02%
6400 - OTHER OPERATING EXPENSES	-250.00	.00	.00	.00	-250.00	-.00%
<b>Total Function33 HEALTH SERVICES</b>	<b>-64,593.00</b>	<b>21.38</b>	<b>63,188.84</b>	<b>4,948.07</b>	<b>-1,382.78</b>	<b>97.83%</b>
34 - PUPIL TRANSPORTATION-REGULAR						
6200 - PURCHASE & CONTRACTED SVS	-275,000.00	.00	263,543.03	.00	-11,456.97	95.83%
6300 - SUPPLIES AND MATERIALS	-70,000.00	1,322.44	58,339.52	-1,454.22	-10,338.04	83.34%
6400 - OTHER OPERATING EXPENSES	-150.00	.00	57.00	.00	-93.00	38.00%
<b>Total Function34 PUPIL TRANSPORTATION-</b>	<b>-345,150.00</b>	<b>1,322.44</b>	<b>321,939.55</b>	<b>-1,454.22</b>	<b>-21,888.01</b>	<b>93.28%</b>

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current/Next Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-249,327.00	.00	261,966.02	27,649.80	12,639.02	105.07%
6200 - PURCHASE & CONTRACTED SVS	-61,450.00	1,022.15	49,701.75	3,297.83	-10,726.10	80.88%
6300 - SUPPLIES AND MATERIALS	-105,956.52	450.80	102,847.49	6,103.75	-2,658.23	97.07%
6400 - OTHER OPERATING EXPENSES	-156,228.48	2,567.38	137,660.69	11,041.97	-16,000.41	88.11%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-7,000.00	6,593.50	.00	.00	-406.50	-.00%
<b>Total Function36 CO-CURRICULAR ACTIVITIES</b>	<b>-579,962.00</b>	<b>10,633.83</b>	<b>552,175.95</b>	<b>48,093.35</b>	<b>-17,152.22</b>	<b>95.21%</b>
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-382,400.00	.00	392,494.13	33,230.07	10,094.13	102.64%
6200 - PURCHASE & CONTRACTED SVS	-89,950.00	.00	69,703.28	7,185.91	-20,246.72	77.49%
6300 - SUPPLIES AND MATERIALS	-9,750.00	343.16	4,240.18	749.73	-5,166.66	43.49%
6400 - OTHER OPERATING EXPENSES	-46,800.00	189.38	25,408.59	1,874.69	-21,202.03	54.29%
<b>Total Function41 GENERAL ADMINISTRATION</b>	<b>-528,900.00</b>	<b>532.54</b>	<b>491,846.18</b>	<b>43,040.40</b>	<b>-36,521.28</b>	<b>92.99%</b>
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-153,982.00	.00	156,929.77	14,316.65	2,947.77	101.91%
6200 - PURCHASE & CONTRACTED SVS	-760,300.00	37,890.32	619,506.07	40,540.73	-102,903.61	81.48%
6300 - SUPPLIES AND MATERIALS	-64,200.00	843.95	57,853.00	6,383.86	-5,503.05	90.11%
6400 - OTHER OPERATING EXPENSES	-48,350.00	.00	47,549.47	.00	-800.53	98.34%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-5,500.00	.00	5,435.00	.00	-65.00	98.82%
<b>Total Function51 PLANT MAINTENANCE &amp;</b>	<b>-1,032,332.00</b>	<b>38,734.27</b>	<b>887,273.31</b>	<b>61,241.24</b>	<b>-106,324.42</b>	<b>85.95%</b>
52 - SECURITY						
6200 - PURCHASE & CONTRACTED SVS	-10,000.00	1,575.00	4,691.00	.00	-3,734.00	46.91%
6300 - SUPPLIES AND MATERIALS	-250.00	.00	100.00	.00	-150.00	40.00%
<b>Total Function52 SECURITY</b>	<b>-10,250.00</b>	<b>1,575.00</b>	<b>4,791.00</b>	<b>.00</b>	<b>-3,884.00</b>	<b>46.74%</b>
53 - DATA PROCESSING						
6100 - PAYROLL COSTS	-144,919.00	.00	144,800.39	14,967.91	-118.61	99.92%
6200 - PURCHASE & CONTRACTED SVS	-35,232.00	888.00	31,346.50	.00	-2,997.50	88.97%
6300 - SUPPLIES AND MATERIALS	-12,000.00	18.62	11,495.13	209.00	-486.25	95.79%
6400 - OTHER OPERATING EXPENSES	-13,500.00	.00	10,774.69	4,074.68	-2,725.31	79.81%
<b>Total Function53 DATA PROCESSING</b>	<b>-205,651.00</b>	<b>906.62</b>	<b>198,416.71</b>	<b>19,251.59</b>	<b>-6,327.67</b>	<b>96.48%</b>
61 - COMMUNITY SERVICES						
6100 - PAYROLL COSTS	-3,000.00	.00	1,437.88	515.87	-1,562.12	47.93%
6300 - SUPPLIES AND MATERIALS	.00	.00	63.00	.00	63.00	.00%
<b>Total Function61 COMMUNITY SERVICES</b>	<b>-3,000.00</b>	<b>.00</b>	<b>1,500.88</b>	<b>515.87</b>	<b>-1,499.12</b>	<b>50.03%</b>
71 - DEBT SERVICES						
6500 - DEBT SERVICE	-155,000.00	.00	154,002.18	.00	-997.82	99.36%
<b>Total Function71 DEBT SERVICES</b>	<b>-155,000.00</b>	<b>.00</b>	<b>154,002.18</b>	<b>.00</b>	<b>-997.82</b>	<b>99.36%</b>
81 - CAPITAL PROJECTS						
6600 - CPTL OUTLY LAND BLDG & EQUIP	-145,000.00	12,478.82	127,821.95	.00	-4,699.23	88.15%
<b>Total Function81 CAPITAL PROJECTS</b>	<b>-145,000.00</b>	<b>12,478.82</b>	<b>127,821.95</b>	<b>.00</b>	<b>-4,699.23</b>	<b>88.15%</b>
91 - CHAPTER 41 PAYMENT						
6200 - PURCHASE & CONTRACTED SVS	-5,182,430.00	.00	4,806,523.00	1,273,433.00	-375,907.00	92.75%
<b>Total Function91 CHAPTER 41 PAYMENT</b>	<b>-5,182,430.00</b>	<b>.00</b>	<b>4,806,523.00</b>	<b>1,273,433.00</b>	<b>-375,907.00</b>	<b>92.75%</b>
99 - PAYMENT TO OTHER GOVERN ENT						
6200 - PURCHASE & CONTRACTED SVS	-90,000.00	.00	82,938.42	.00	-7,061.58	92.15%
<b>Total Function99 PAYMENT TO OTHER</b>	<b>-90,000.00</b>	<b>.00</b>	<b>82,938.42</b>	<b>.00</b>	<b>-7,061.58</b>	<b>92.15%</b>

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current/Next Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
8000 - OTHER USES						
00 - DISTRICT WIDE						
8900 - OTHER USES-TRANSFERS OUT		.00	.00	40,000.00	40,000.00	.00%
<b>Total Function00 DISTRICT WIDE</b>	<b>.00</b>	<b>.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>.00%</b>
<b>Total Expenditures</b>	<b>-16,109,006.00</b>	<b>71,295.73</b>	<b>15,250,599.29</b>	<b>2,072,007.78</b>	<b>-787,110.98</b>	<b>94.67%</b>

Fund 240 / 3 SCHOOL BRKFST & LUNCH PROGRAM

	Estimated Revenue (Budget)	Revenue Realized Current/Next	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5750 - REVENUE	331,494.00	-705.00	-255,945.69	75,548.31	77.21%
<b>Total REVENUE-LOCAL &amp; INTERMED</b>	<b>331,494.00</b>	<b>-705.00</b>	<b>-255,945.69</b>	<b>75,548.31</b>	<b>77.21%</b>
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES	2,980.00	.00	-3,117.27	-137.27	104.61%
<b>Total STATE PROGRAM REVENUES</b>	<b>2,980.00</b>	<b>.00</b>	<b>-3,117.27</b>	<b>-137.27</b>	<b>104.61%</b>
5900 - FEDERAL PROGRAM REVENUES					
5920 - OBJECT DESCR FOR 5920	268,071.00	-31,387.21	-256,418.08	11,652.92	95.65%
<b>Total FEDERAL PROGRAM REVENUES</b>	<b>268,071.00</b>	<b>-31,387.21</b>	<b>-256,418.08</b>	<b>11,652.92</b>	<b>95.65%</b>
<b>Total Revenue Local-State-Federal</b>	<b>602,545.00</b>	<b>-32,092.21</b>	<b>-515,481.04</b>	<b>87,063.96</b>	<b>85.55%</b>

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current/Next Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
35 - FOOD SERVICES						
6200 - PURCHASE & CONTRACTED SVS	-575,343.00	300.00	526,285.17	63,005.45	-48,757.83	91.47%
6300 - SUPPLIES AND MATERIALS	-27,202.00	.00	31,387.21	31,387.21	4,185.21	115.39%
<b>Total Function35 FOOD SERVICES</b>	<b>-602,545.00</b>	<b>300.00</b>	<b>557,672.38</b>	<b>94,392.66</b>	<b>-44,572.62</b>	<b>92.55%</b>
<b>Total Expenditures</b>	<b>-602,545.00</b>	<b>300.00</b>	<b>557,672.38</b>	<b>94,392.66</b>	<b>-44,572.62</b>	<b>92.55%</b>



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

Fund 599 / 3 DEBT SERVICE FUND

	Estimated Revenue (Budget)	Revenue Realized Current/Next	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5710 - LOCAL REAL-PROPERTY TAXES	3,480,410.00	924.47	-3,423,970.50	56,439.50	98.38%
5740 - INTEREST, RENT, MISC REVENUE	3,500.00	.00	-3,484.43	15.57	99.56%
<b>Total REVENUE-LOCAL &amp; INTERMED</b>	<b>3,483,910.00</b>	<b>924.47</b>	<b>-3,427,454.93</b>	<b>56,455.07</b>	<b>98.38%</b>
<b>Total Revenue Local-State-Federal</b>	<b>3,483,910.00</b>	<b>924.47</b>	<b>-3,427,454.93</b>	<b>56,455.07</b>	<b>98.38%</b>



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

Fund 599 / 3 DEBT SERVICE FUND

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current/Next Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
71 - DEBT SERVICES						
6500 - DEBT SERVICE	-3,483,910.00	.00	3,483,329.03	2,198,022.14	-580.97	99.98%
<b>Total Function 71 DEBT SERVICES</b>	<b>-3,483,910.00</b>	<b>.00</b>	<b>3,483,329.03</b>	<b>2,198,022.14</b>	<b>-580.97</b>	<b>99.98%</b>
<b>Total Expenditures</b>	<b>-3,483,910.00</b>	<b>.00</b>	<b>3,483,329.03</b>	<b>2,198,022.14</b>	<b>-580.97</b>	<b>99.98%</b>

Fund 698 / 3 CONSTRUCTION 2012

	Estimated Revenue (Budget)	Revenue Realized Current/Next	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5740 - INTEREST, RENT, MISC REVENUE		.00	.00	-97,759.64	.00%
<b>Total REVENUE-LOCAL &amp; INTERMED</b>		<b>.00</b>	<b>.00</b>	<b>-97,759.64</b>	<b>.00%</b>
<b>Total Revenue Local-State-Federal</b>		<b>.00</b>	<b>.00</b>	<b>-97,759.64</b>	<b>.00%</b>

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current/Next Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
81 - CAPITAL PROJECTS						
6600 - CPTL OUTLY LAND BLDG & EQUIP	-28,092,652.49	9,999.00	18,597,263.80	1,853,820.82	-9,485,389.69	66.20%
<b>Total Function81 CAPITAL PROJECTS</b>	<b>-28,092,652.49</b>	<b>9,999.00</b>	<b>18,597,263.80</b>	<b>1,853,820.82</b>	<b>-9,485,389.69</b>	<b>66.20%</b>
<b>Total Expenditures</b>	<b>-28,092,652.49</b>	<b>9,999.00</b>	<b>18,597,263.80</b>	<b>1,853,820.82</b>	<b>-9,485,389.69</b>	<b>66.20%</b>

Fund 711 / 3 LITTLE VIKINGS DAYCARE

	Estimated Revenue (Budget)	Revenue Realized Current/Next	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5730 - TUITION & FEES FROM PATRONS	116,825.00	-2,260.00	-122,606.89	-5,781.89	104.95%
<b>Total REVENUE-LOCAL &amp; INTERMED</b>	<b>116,825.00</b>	<b>-2,260.00</b>	<b>-122,606.89</b>	<b>-5,781.89</b>	<b>104.95%</b>
5800 - STATE PROGRAM REVENUES					
5830 - TRS ON-BEHALF	.00	.00	.00	.00	.00%
<b>Total STATE PROGRAM REVENUES</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
<b>Total Revenue Local-State-Federal</b>	<b>116,825.00</b>	<b>-2,260.00</b>	<b>-122,606.89</b>	<b>-5,781.89</b>	<b>104.95%</b>

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

Fund 711 / 3 LITTLE VIKINGS DAYCARE

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current/Next Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
61 - COMMUNITY SERVICES						
6100 - PAYROLL COSTS	-110,375.00	.00	110,169.64	9,191.55	-205.36	99.81%
6300 - SUPPLIES AND MATERIALS	-2,875.00	24.10	2,094.70	.00	-756.20	72.86%
6400 - OTHER OPERATING EXPENSES	-3,575.00	.00	3,515.41	176.98	-59.59	98.33%
<b>Total Function61 COMMUNITY SERVICES</b>	<b>-116,825.00</b>	<b>24.10</b>	<b>115,779.75</b>	<b>9,368.53</b>	<b>-1,021.15</b>	<b>99.11%</b>
<b>Total Expenditures</b>	<b>-116,825.00</b>	<b>24.10</b>	<b>115,779.75</b>	<b>9,368.53</b>	<b>-1,021.15</b>	<b>99.11%</b>

## PROPOSED REVISIONS

### SCOPE OF USE

The District shall permit nonschool use of designated District facilities for educational, recreational, civic, or social activities when these activities do not conflict with school use or with this policy.

Approval shall not be granted for any purpose that would damage school property or to any group that has damaged District property.

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**Note:** See the following policies for other information regarding facilities use:

- Use by employee professional organizations: DGA
- Use of facilities for school-sponsored and school-related activities: FM
- Use by noncurriculum-related student groups: FNAB
- Use by District-affiliated school-support organizations: GE

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### NONPROFIT FUND-RAISING

The District shall permit nonprofit organizations to conduct fund-raising events on District property when these activities do not conflict with school use or with this policy.

### FOR-PROFIT USE

**The District shall permit individuals and for-profit organizations to use its facilities for financial gain when these activities do not conflict with school use or with this policy.**~~The District shall not permit individuals or for-profit organizations to use its facilities for financial gain; however, the District shall permit private academic instruction, as well as public performances, recitals, or presentations so long as no admission fee is charged, when these activities do not conflict with school use or with this policy.~~

### SCHEDULING

Requests for nonschool use of District facilities shall be considered on a first-come, first-served basis.

Academic and extracurricular activities sponsored by the District shall always have priority when any use is scheduled. [See FM] The Superintendent shall have authority to cancel a scheduled nonschool use if an unexpected conflict arises with a District activity.

### APPROVAL OF USE

**The Superintendent or designee is authorized to approve use of any District facility**~~The principal is authorized to approve use of facilities on a school campus. The Superintendent or designee is authorized to approve use of all other District facilities.~~

COMMUNITY RELATIONS  
NONSCHOOL USE OF SCHOOL FACILITIES

GKD  
(LOCAL)

EXCEPTION	No approval shall be required for nonschool-related recreational use of the District's unlocked, outdoor recreational facilities, such as the track, playgrounds, tennis courts, and the like, when the facilities are not in use by the District or for a scheduled nonschool purpose.
EMERGENCY USE	In case of emergencies or disasters, the Superintendent may authorize the use of school facilities by civil defense, health, or emergency service authorities.
<b>REPEATED USE</b>	<b>The District shall permit repeated use by any group or organization for nonschool purposes for no longer than one year.</b>
<b>EXCEPTION</b>	<b>The limitations on repeated use by a nonschool group or organization shall not apply to any group or organization when the primary participants in the activities are school-aged children.</b>
USE AGREEMENT	Any organization or individual approved for a nonschool use of District facilities shall be required to complete a written agreement indicating receipt and understanding of this policy and any applicable administrative regulations, and acknowledging that the District is not liable for any personal injury or damages to personal property related to the nonschool use.
FEES FOR USE	Nonschool users shall be charged a fee for the use of designated facilities.  The Superintendent shall establish and publish a schedule of fees based on the cost of the physical operation of the facilities, as well as any applicable personnel costs for supervision, custodial services, food services, security, and technology services.
EXCEPTIONS	Fees shall not be charged when school buildings are used for public meetings sponsored by state or local governmental agencies.  Fees shall not be charged for use by District employee professional organizations. [See DGA]
REQUIRED CONDUCT	Persons or groups using school facilities shall: <ol style="list-style-type: none"><li>1. Conduct business in an orderly manner.</li><li>2. Abide by all laws and policies, including but not limited to those prohibiting the use, sale, or possession of alcoholic beverages, illegal drugs, and firearms, and the use of tobacco products on school property. [See GKA]</li><li>3. Make no alteration, temporary or permanent, to school property without prior written consent from the Superintendent.</li></ol>

COMMUNITY RELATIONS  
NONSCHOOL USE OF SCHOOL FACILITIES

GKD  
(LOCAL)

All groups using school facilities shall be responsible for the cost of repairing any damages incurred during use and shall be required to indemnify the District for the cost of any such repairs.