



## Notice of Regular Meeting The Board of Trustees LVISD

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A meeting of the Board of Trustees of Lago Vista ISD will be held on May 17, 2010, at 6:00 PM in the Board Room in Viking Hall, 8039 Bar K Ranch Road, Lago Vista, Texas 78645.

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

1. Invocation
2. Welcome visitors/Recognition/Public participation
3. Recognition of retiring staff member
4. Swearing in of new trustees
5. Reorganization of the Board
6. Transportation RFP
7. Property/Casualty RFP
8. Superintendent Report
  - a. Teacher Salary Survey
  - b. Audit Firm
  - c. Facility Planning
  - d. Erosion at the Football Field
  - e. Graduation
9. Minutes of previous meetings
10. Revenue projections
11. Budgeting process report
12. Monthly Financial report
13. Personnel: Assignment and employment
14. Adjourn

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*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

**Lago Vista**  
**Current Contractor's Annual Billing 2009/2010**

	Daily Rate		Number of Routes			Hourly Rate		Number of Hours			Mileage Rate		Number of Miles		Number of Days Billed		Total Cost
<b>Traditional Home-To-School Service:</b>																	
Special Needs - All Capacities	\$ 252.48	x	2	+	\$ 33.21	x	4.05	+	\$ 1.19	x	33	x	176	=	\$ 119,457		
Regular Rts. - All Capacities	\$ 209.96	x	8	+	\$ 19.33	x	1.07	+	\$ 1.15	x	31	x	176	=	\$ 305,538		
<b>Extended Year Home-To-School Service</b>																	
Special Needs - All Capacities	\$ 252.48	x	0	+	\$ -	x		+	\$ -	x		x	20	=	\$ -		
Regular Rts. - All Capacities	\$ 209.96	x	0	+	\$ -	x		+	\$ -	x		x	20	=	\$ -		
<b>Traditional Home-To-School Service Mid Day and After School:</b>																	
All Capacities	\$ -	x	0	+	\$ -	x	0	+	\$ -	x	0	x	176	=	\$ -		
All Capacities	\$ -	x	0	+	\$ -	x	0	+	\$ -	x		x	176	=	\$ -		
Note - Mid day and after school are billed at the over mile and over hour rate.																	
<b>Other Transportation Services:</b>																	
All Bus capacities					\$ 15.94	x	2,500	+	\$ 0.79	x	21,219			=	\$ 56,613		
Bus Monitors/Aides			0		\$ -	x	0						x	176	=	\$ -	
<b>Other Services proposed</b>																	
				+				+				x		=			
				+				+				x		=			
				+				+				x		=			
<b>Total Billing</b>															<b>\$ 481,608</b>		

**Lago Vista**  
**Petermann's Proposed Annual Billing 2010/2011**

	Daily Rate		Number of Routes		Hourly Rate		Number of Hours		Mileage Rate		Number of Miles		Number of Days Billed		Total Cost
Traditional Home-To-School Service:															
Special Needs - All Capacities	\$ 256.75	x	2	+	\$ 28.00	x	4.05	+	\$ -	x	33	x	176	=	\$ 110,334
Regular Rts. - All Capacities	\$ 213.50	x	8	+	\$ 28.00	x	1.07	+	\$ -	x	31	x	176	=	\$ 305,881

Extended Year Home-To-School Service															
Special Needs - All Capacities	\$ 256.75	x	0	+	\$ -	x		+	\$ -	x		x	20	=	\$ -
Regular Rts. - All Capacities	\$ 213.50	x	0	+	\$ -	x		+	\$ -	x		x	20	=	\$ -

Traditional Home-To-School Service Mid Day and After School:															
All Capacities	\$ -	x	0	+	\$ -	x	0	+	\$ -	x	0	x	176	=	\$ -
All Capacities	\$ -	x	0	+	\$ -	x	0	+	\$ -	x		x	176	=	\$ -

Note - Mid day and after school are billed at the over mile and over hour rate.

Other Transportation Services:															
All Bus capacities					\$ 18.00	x	2,500	+	\$ 0.85	x	21,219			=	\$ 63,036
Bus Monitors/Aides			0		\$ -	x	0					x	176	=	\$ -

Other Services proposed															
				+				+				x		=	
				+				+				x		=	
				+				+				x		=	
<b>Total Billing</b>														=	<b>\$ 479,252</b>

**Lago Vista**  
**Petermann's Alternate Annual Billing 2010/2011**

	Daily Rate		Number of Routes		Hourly Rate		Number of Hours		Mileage Rate		Number of Miles		Number of Days Billed		Total Cost
Traditional Home-To-School Service:															
Special Needs - All Capacities	\$ 137.00	x	2	+	\$ 18.00	x	4.05	+	\$ -	x	33	x	176	=	\$ 61,054
Regular Rts. - All Capacities	\$ 137.00	x	8	+	\$ 18.00	x	1.07	+	\$ -	x	31	x	176	=	\$ 196,286

Extended Year Home-To-School Service															
Special Needs - All Capacities	\$ 137.00	x	0	+	\$ -	x		+	\$ -	x		x	20	=	\$ -
Regular Rts. - All Capacities	\$ 137.00	x	0	+	\$ -	x		+	\$ -	x		x	20	=	\$ -

Traditional Home-To-School Service Mid Day and After School:															
All Capacities	\$ -	x	0	+	\$ -	x	0	+	\$ -	x	0	x	176	=	\$ -
All Capacities	\$ -	x	0	+	\$ -	x	0	+	\$ -	x		x	176	=	\$ -

Note - Mid day and after school are billed at the over mile and over hour rate.

Other Transportation Services:

All Bus capacities					\$ 18.00	x	2,500	+	\$ 0.35	x	21,219			=	\$ 52,427
Bus Monitors/Aides			0		\$ -	x	0					x	176	=	\$ -

Other Services proposed

Lease Purchase of Buses				+				+				x		=	\$ 149,361
Cost of Fuel				+				+				x		=	\$ 40,000
				+				+				x		=	
<b>Total Billing</b>															<b>\$ 499,128</b>

**Lago Vista  
Durhams Proposed Cost 20010/2**

	Daily Rate		Number of Routes		Hourly Rate		Number of Hours	
Traditional Home-To-School Service:								
Special Needs - All Capacities	\$ 215.90	x	2	+	\$ 19.10	x	4.05	+
Regular Rts. - All Capacities	\$ 215.90	x	8	+	\$ 19.10	x	1.07	+

Extended Year Home-To-School Service								
Special Needs - All Capacities	\$ 215.90	x	0	+	\$ -	x		+
Regular Rts. - All Capacities	\$ 215.90	x	0	+	\$ -	x		+

Traditional Home-To-School Service Mid Day and After School:								
All Capacities	\$ -	x	0	+	\$ -	x	0	+
All Capacities	\$ -	x	0	+	\$ -	x	0	+

Note - Mid day and after school are billed at the over mile and over hour rate.

Other Transportation Services:

All Bus capacities					\$ 15.94	x	2,500	+
Bus Monitors/Aides			0		\$ -	x	0	

Other Services proposed

				+				+
				+				+
				+				+

**Total Billing**

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Mileage Rate		Number of Miles		Number of Days Billed		Total Cost
\$ 1.19	x	33	x	176	=	\$ 96,523
\$ 1.15	x	31	x	176	=	\$ 313,859

\$ -	x		x	20	=	\$ -
\$ -	x		x	20	=	\$ -

\$ -	x	0	x	176	=	\$ -
\$ -	x		x	176	=	\$ -

\$ 0.79	x	21,219			=	\$ 56,613
			x	176	=	\$ -

			x		=	
			x		=	
			x		=	
					=	\$ 466,994



**TEXAS SCHOOLS PROPERTY CASUALTY COOPERATIVE**

**QUOTE 2010/2011**

Lago Vista ISD  
 PO Box 4929  
 Lago Vista, Texas 78645-0009

TSPC 00 R10

Date: 5/11/2010

Coverage Period 9/1/2010 to 09/01/11

<b>Coverages</b>	<b>Limits</b>	<b>Deductibles</b>	<b>Contributions</b>
<b>Property</b>			
Blanket Replacement Cost Limit on Buildings, Personal Property and Auxiliary Structures RISK OF DIRECT PHYSICAL LOSS INCLUDES WIND, HURRICANE, AND HAIL COVERAGE WITH A \$5,000 DEDUCTIBLE	\$38,541,234	5,000	\$33,916
Extra Expense & Business Income	500,000	1,000	Included
Equipment Breakdown Not to exceed \$100,000,000	Same as Property Limit	1,000	Included
<b>MISCELLANEOUS PROPERTY</b>			
RISK OF DIRECT PHYSICAL LOSS, REPLACEMENT COST			
Mobile Equipment	100,000	1,000	Included
Music Equipment	100,000	1,000	Included
Audio/Visual Equipment	100,000	1,000	Included
Computer Equipment & Media	1,000,000	1,000	Included
<b>General Liability</b>			
Includes Personal Injury	1,000,000	1,000	919
Employee Benefits Coverage	100,000	1,000	
General Aggregate	1,000,000		
Fire Legal liability	500,000	1,000	Included
<b>Educators Legal Liability</b>			
Per Occurrence	1,000,000	2,500	3,675
Annual Aggregate	1,000,000		
*Sexual Misconduct Claims at full Policy Limits			
<b>Crime</b>			
Public Emp. Dishonesty	100,000	1,000	240
Money & Securities	50,000	1,000	
Forgery & Alteration	50,000	1,000	
Computer Fraud	50,000	1,000	
<b>Automobile</b>			
Auto Liability	Per Person BI	100,000	500
	Per Occurrence BI	300,000	Included
	Property Damage	100,000	500
Hired & Non Owned Liability	Included	Included	If Any
Automobile Phy Damage	Comprehensive	500	1,253
	Collision	500	Included
<b>TOTAL CONTRIBUTION</b>			<b>41,323</b> <input type="checkbox"/>
* Optional 3-year agreement discount 3.5%			Less <b>\$1,446</b>
<b>DISCOUNTED CONTRIBUTION</b>			<b>\$39,877</b> <input type="checkbox"/>

Accepted By: \_\_\_\_\_

Date: \_\_\_\_\_

To accept coverage please indicate 1 or 3 year agreement sign and return by fax to: (903) 784-2895

## 2009 Teacher Salary Comparison (\*Reported salaries are for 10-month teachers with bachelor's degree)

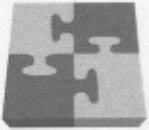


ESC Selection: Reg. 13 and Reg. 12 schools in district

District	ESC	Enroll	Teacher Count	0-Year Salary	5-Year Salary	10-Year Salary	15-Year Salary	20-Year Salary	Schedule Maximum	Highest Exp Step	Master's Degree	Average Teacher Salary
<b>Market Median</b>		3,652	238	38,693	40,573	43,441	47,077	50,173	54,590	30	1,000	45,694
<b>GRANGER ISD</b>	13	439	45	30,492	34,732	40,212	44,332	47,442	47,442	20		40,212
<b>HOLLAND ISD</b>	12	526	48	27,320	31,560	37,040	41,160	44,270	44,270	20		39,860
<b>THRALL ISD</b>	13	627	44	29,920	34,160	39,640	43,760	46,870	46,870	20		43,587
<b>JOHNSON CITY ISD</b>	13	676	63	35,340	39,735	43,415	47,225	50,685	50,685	20	1,000	45,835
<b>ROGERS ISD</b>	12	837	70	30,220	34,460	39,940	44,060	47,170	47,170	20		40,335
<b>LEXINGTON ISD</b>	13	937	83	34,500	37,200	40,500	44,000	47,500	48,900	30		41,745
<b>BLANCO ISD</b>	13	965	95	37,440	40,760	44,670	48,570	52,470	53,570	30	1,500	45,450
<b>FLORENCE ISD</b>	13	1,019	81	34,000	35,250	40,760	45,060	48,260	50,100	23	1,000	42,365
<b>ACADEMY ISD</b>	12	1,086	82	31,627	35,552	41,717	45,232	48,332	53,332	30		45,694
<b>COMFORT ISD</b>	13	1,158	102	33,000	37,750	41,500	45,650	49,150	50,550	36	1,000	44,000
<b>LAGO VISTA</b>	13	1,225	96	39,430	42,930	46,430	49,930	53,430	56,630	31	1,000	
<b>TROY ISD</b>	12	1,275	96	31,210	34,710	40,310	44,710	47,560	51,560	30	1,000	40,718
<b>LULING ISD</b>	13	1,472	116	36,285	37,285	40,285	44,875	49,135	54,085	27		
<b>NAVARRO ISD</b>	13	1,557	104	35,500	38,000	41,300	45,600	49,100	56,300	40	1,000	47,760
<b>LLANO ISD</b>	13	1,938	147	35,013	37,342	42,262	47,392	51,292	58,307	42	1,000	45,502
<b>WIMBERLEY ISD</b>	13	2,008	152	37,822	39,732	42,854	45,544	48,916	54,589		1,500	47,563
<b>CONNALLY ISD</b>	12	2,458	178	34,000	36,400	41,600	45,600	49,400	51,400	23	750	42,400
<b>LIBERTY HILL ISD</b>	13	2,536	203	37,885	40,385	42,885	45,885	49,385	57,885	40	500	44,045
<b>FREDERICKSBURG ISD</b>	13	2,800	212	35,170	38,160	42,640	46,760	49,870	52,370	40	750	48,552
<b>BURNET CISD</b>	13	3,334	230	34,505	38,213	43,466	46,865	49,440	54,590	30	250	45,000
<b>ELGIN ISD</b>	13	3,970	246	39,722	42,742	45,792	48,802	51,782	54,532	25	1,500	42,000
<b>DRIPPING SPRINGS ISD</b>	13	4,141	270	41,150	44,150	47,150	50,150	53,150	59,150	26	1,000	47,770
<b>LOCKHART ISD</b>	13	4,534	348	40,200	40,900	42,930	46,000	49,050	57,230	31	800	46,000
<b>HUTTO ISD</b>	13	5,087	341	41,000	42,420	44,320	47,500	50,900	53,377	25	1,000	44,943
<b>LAKE TRAVIS ISD</b>	13	6,559	450	41,116	44,166	47,216	50,266	53,316	61,856	34	1,230	48,531
<b>MANOR ISD</b>	13	6,916	486	42,300	43,956	45,327	49,398	53,538	59,691	28	1,000	47,919
<b>SAN MARCOS CONS ISD</b>	13	7,439	531	40,000	41,200	43,700	47,030	50,460	59,070	33	1,500	45,674
<b>EANES ISD</b>	13	7,478	589	41,000	43,850	46,850	49,850	53,750	62,150	34	2,000	49,984
<b>SEGUIN ISD</b>	13	7,557	540	40,500	42,552	44,352	47,752	51,352	57,612	30	1,000	46,781
<b>NEW BRAUNFELS ISD</b>	13	7,789	536	41,800	43,100	45,512	48,579	51,858	55,218	25	1,500	46,813
<b>BASTROP ISD</b>	13	8,971	615	41,000	41,700	44,684	47,898	51,910	59,400	37	1,000	46,517
<b>DEL VALLE ISD</b>	13	9,965	728	42,600	43,300	45,705	48,235	51,300	55,305	25	1,000	45,239
<b>GEORGETOWN ISD</b>	13	10,474	817	40,900	43,555	45,355	47,355	51,855	58,215	30	500	47,675
<b>HAYS CISD</b>	13	14,546	988	39,500	40,250	42,495	46,855	50,145	57,031	34	1,500	43,364
<b>COMAL ISD</b>	13	16,600	1,102	42,600	44,600	47,100	49,600	53,600	59,100	30	1,500	48,765
<b>PFLUGERVILLE ISD</b>	13	22,000	1,721	40,950	42,550	45,050	49,050	52,550	57,350	28	1,250	48,508
<b>LEANDER ISD</b>	13	30,315	2,247	42,000	44,460	45,874	49,488	53,706	62,175	27	1,000	47,951
<b>ROUND ROCK ISD</b>	13	42,065	2,883	41,825	43,810	45,224	48,838	52,856	62,259	30	1,000	47,538
<b>AUSTIN ISD</b>	13	84,859	5,995	42,025	42,425	44,125	47,125	50,125	61,525	37	820	46,754

				0 Yr. Salary					Schedule Maximum			
<b>In District Average</b>				33,867					51,101			
<b>Outside District Average</b>				38,270					56,081			





**SINGLETON, CLARK**  
**& COMPANY, PC**  
CERTIFIED PUBLIC ACCOUNTANTS

April 29, 2010

Lago Vista Independent School District  
Attn: Ms. Henri Gearing  
P.O. Box 4929  
Lago Vista, TX 78642

Dear Ms Gearing:

Please find enclosed an engagement letter for your organization's 2010 Annual Financial Audit. This letter describes the audit process and discusses the responsibilities of both our firm and your organization in regards to the audit. The significant contractual terms of our agreement are also discussed.

Our firm personnel enjoy working with governmental entities and this year we expect to again audit several school districts, cities, counties, and other governmental districts all over central Texas. I hope that you will invite us back to perform your organization's annual financial audit.

If you agree with the terms of the engagement letter, please submit it to the governing body for approval, unless our firm was previously approved under a multi-year contract, and return it to us signed by an administrator authorized to contract on behalf of your organization.

I look forward to working with you again this year.

Sincerely,

*Preston K. Singleton, CPA*

Preston K. Singleton, CPA

Enclosure: FY2010 Engagement Letter



**SINGLETON, CLARK**  
**& COMPANY, PC**  
CERTIFIED PUBLIC ACCOUNTANTS

April 29, 2010

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, 2010. We will audit the financial statements of the governmental activities, the business-type activities (if any), each major fund, the aggregate remaining fund information, and the discretely presented component units (if any), which collectively comprise the basic financial statements of Lago Vista Independent School District as of and for the year ended August 31, 2010. The following supplementary information accompanying the basic financial statements 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

The following additional information accompanying the basic financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and we will provide an opinion on this information in relation to the basic financial statements:

- 1) Combining Financial Statements of Individual Funds ("H" Exhibits)
- 2) Budgetary Comparison Schedules for the General Fund (Exhibit C-5), Child Nutrition Fund (Exhibit J-4), and Debt Service Fund (Exhibit J-5) (if applicable)
- 3) Schedule of Delinquent Taxes (Exhibit J-1)

The following other additional information accompanying the basic financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion.

- 1) Indirect Cost Schedule (Exhibit J-2) (if applicable)
- 2) Fund Balance and Cash Flow Calculation Worksheet (Exhibit J-3)

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic 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 additional information referred to above when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on –

- Internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, 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 reports on internal control and compliance will each include a statement that the report is intended for the information and use of the board of trustees, management, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards; 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 the accounting records, a determination of major programs in accordance with Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We will also review certain financial information reported in the District's Public Education Information Management System (PEIMS) submission to verify its accuracy. If our opinions on the financial statements or the Single Audit compliance opinions are other than unqualified, we will fully 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 to issue a report as a result of this engagement.

### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal control and for compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records and related information available to us, including any significant vendor relationships in which the vendor has the responsibility for program compliance. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the 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 establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities (if any), the aggregate discretely presented component units (if any), each major fund, and the aggregate remaining fund information of the District and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles.

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, or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts 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, or illegal acts 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 entity complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may 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.

As part of the audit, we will prepare a draft of your financial statements and related notes. In accordance with *Government Auditing Standards*, you will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

#### **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. 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 entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse. As required by the Single Audit Act Amendments of 1996 and OMB Circular A-133, our audit will include tests of transactions related to major federal award programs for compliance with applicable laws and regulations and the provisions of contracts and agreements.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. 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 you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. 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 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, 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 also require certain written representations from you about the financial statements and related matters.



### **Audit Procedures—Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements or material noncompliance with requirements applicable to major programs 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 that 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. 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 professional standards and *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 the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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 provision of contracts and grant agreements applicable to major programs. Our procedures will consist of the 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 the District's major programs. The purpose of those procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

### **Audit Administration, Fees, and Other**

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will also provide copies of the annual financial reports to the District; however, 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 a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse, to the Texas Education Agency, and if appropriate, to pass-through entities. 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. The deadline for submission of the annual financial report to the Texas Education Agency is 150 days after the District's fiscal year end. At the conclusion of the engagement, we will provide information to management as to where the reporting packages should be submitted and the number to submit.

The audit documentation for this engagement is the property of Singleton, Clark & Company, PC, and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available 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 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 the 2010 calendar year from our office and also with a preliminary visit to the District's administration office, conduct final audit procedures during the fall months, and to issue our reports no later than the fifth month after the District's fiscal year end. Exact dates will be arranged with the District's business manager. We estimate our fee for these services to be \$15,525 which will be billed as the audit progresses in the following manner: Thirty percent (30%) of the estimated audit fee will be billed after completion of the preliminary audit procedures, fifty percent (50%) of the estimated audit fee will be billed after completion of the final audit procedures, and the remaining twenty percent (20%) of the estimated fee will be billed after issuance of the audit report and presentation to the Board of Trustees. The above fee is based on anticipated cooperation from District personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary to complete the audit due to unforeseen events or the condition of the accounting records, we will discuss it with you as soon as possible to arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report, dated March 4, 2009, accompanies this letter.

Parties to this engagement agree to attempt to negotiate the settlement of any disputes arising from this engagement. The parties further agree that, before resorting to arbitration or litigation, they will submit any dispute arising from this engagement to mediation by presenting a written request for mediation to the other party to the engagement. All mediations initiated as a result of this agreement shall be administered by the American Arbitration Association under its mediation rules and shall occur in Austin, Texas. The results of this mediation shall be binding only upon agreement of each party to be bound. Costs of any mediation proceeding shall be shared equally by all parties.

Our liability for all claims, damages and costs of the District arising from this engagement is limited to the total amount of fees paid by the District to us for the services rendered under this agreement. Any dispute regarding this engagement will be governed by the laws of the State of Texas without regard to the conflict of laws or provisions thereof. The parties agree that any legal action will be taken in the State or Federal courts in Travis County, Texas.



The District agrees to hold Singleton, Clark & Company, PC and its partners, heirs, executors, personal representatives, and successors harmless from any and all claims of the District which arise from knowing misrepresentations to Singleton, Clark & Company, PC personnel by the management of the District, or the intentional withholding or concealment of information from Singleton, Clark & Company, PC personnel by the management of the District. The District also agrees to indemnify Singleton, Clark & Company, PC for any and all claims made against Singleton, Clark & Company, PC by third parties which arise from any of these actions by the management of the District, as long as Singleton, Clark & Company, PC is not negligent in the performance of its services.

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,

*Preston K. Singleton, CPA*

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

RESPONSE:

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

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Carneiro, Chumney & Co., L.C.

Robert M. McAdams, CPA  
Franklin W. Burk, CPA  
Paul Roth-Roffy, CPA  
Julia C. Norton, CPA

CERTIFIED PUBLIC ACCOUNTANTS

Allen E. Robertson, Jr., CPA  
Edward H. Guerra, CPA  
Michael J. Schaub, CPA

System Review Report

March 4, 2009

To the Partners of Singleton, Moore & Company, LLP  
and the Peer Review Committee of the Texas Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Singleton, Moore & Company, LLP (the firm) in effect for the year ended September 30, 2008. 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. 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](http://www.aicpa.org/prsummary).

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

In our opinion, the system of quality control for the accounting and auditing practice of Singleton, Moore & Company, LLP in effect for the year ended September 30, 2008, 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, Moore & Company, LLP has received a peer review rating of *pass*.

*Carneiro, Chumney & Co., L.C.*



# Owners Building Resource, LP.

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May 10, 2010

Mr. Matt Underwood  
Superintendent  
Lago Vista Independent School District  
P.O. Box 4929  
Lago Vista, TX 78645

Re: Proposal for Long Range Facility Planning Services

Dear Mr. Underwood:

*Pursuant to our recent discussions, we have prepared the following scope of work for providing a long-range facility plan for the Lago Vista Independent School District.*

We have developed an approach that will be adapted to the individual characteristics of Lago Vista ISD and the challenges related to the school district's facilities. In order to give you a clear understanding of our proposed scope and the associated cost, we have provided a detailed description of our services below.

## **DEVELOPMENT OF A STRATEGIC FACILITIES PLAN**

Our planning services will focus on complimenting the efforts made to date to establish a long range **Strategic Facilities Plan**. The process involves multiple tasks that include input from a variety of sources. We couple that input with our technical expertise as educational facility planners to develop a detailed program that includes improvements for each facility as well as an assessment of facility utilization based on enrollment changes within the District.

### **Task I – Site-Based Input**

Beginning with the end users of each facility, OBR will gather input regarding needs and deficiencies for each site. With the district's approval, we will work closely with each site-based management team to identify functional spaces within the respective facilities. The data gathered will include an inventory of physical space within each facility along with its current utilization. Programs particular to each campus will be included as part of the overall building utilization plan.

### **Task II - Technical Facility Assessments**

OBR will perform an independent assessment of each facility. Building layouts and space inventories will be validated. Additionally, we will consider the spaces within each facility based on specific educational concerns. Efficient use of spaces and overall facility utilization will be considered. Curriculum and capacity, as well as district-wide comparability will be addressed as part of the assessment.

OBR will also perform a technical assessment of the architectural and engineering systems within each building. Classrooms, administrative and support spaces will be evaluated for adequacy. Safety, security and life safety issues will be identified along with code compliance related items. Mechanical, electrical, plumbing, structural, site and civil conditions, etc., will also be included as part of the assessment.



### **Task III – Ongoing Site-Based Input**

On-going interaction with the site-based teams throughout the planning process will ensure that, as the programs for improvements are developed, campus level support is maintained. Each campus will have an opportunity to review the draft documents for accuracy. Schematic layouts of proposed improvements could be provided, as an additional service, if requested, for critique and input.

### **Task IV - Administrative Input**

OBR will work closely with each administrative discipline to establish base line needs. Food services, elementary education, secondary education, fine arts, athletics, special ed., maintenance and operations, etc., will have an opportunity to review the space inventory and recommended improvements for accuracy and completeness.

### **Task V – Demographic Analysis**

OBR will work closely with the District and available demographics data with respect to effective facility utilization and develop means to address enrollment changes. We will provide an analysis of grade tier structures along with enrollment projections to develop a program that provides for the most effective utilization of facilities.

### **Task VI – Stakeholder Input**

At the appropriate time, OBR will look to the Board and Administration to enlist various stakeholders in the community to participate in the planning process. OBR will present the data gathered along with any options that have taken shape and solicit input. We will use input from the stakeholders to formulate final recommendations for each facility.

### **Task VII – Financial Analysis**

It is extremely important that any program for improvements carefully balance the needs with the capacity of the District to effectively fund the improvements. OBR will work with the District and the District's financial advisor to develop a true facility master plan that provides for cost-effective implementation of improvements while mitigating the tax burden on the citizens of the District. A carefully laid plan will enable the District to manage capital expenditures efficiently and effectively.

### **Task IX - Compilation of Efforts**

We will compile our efforts into a detailed report that identifies all functional spaces within each campus and defines the scope of proposed improvements. Detailed budgets and implementation schedules will evolve into a growth management plan that will enable the District to effectively implement improvements to existing facilities while addressing enrollment changes in the District.

## PROPOSAL

We are pleased to submit our proposal for the provision of these services as described above. OBR proposes to provide the above outlined services for a fixed fee of \$13,750.00, plus reimbursable expenses. Reimbursable expenses include costs for travel, per diem, printing, copying and production.

## ADDITIONAL SERVICES

If requested, OBR can provide additional services such as CAD documentation of schematic layouts and a comprehensive demographics evaluation and report. With in-house resources and alliances with other professionals in the industry, OBR can enhance our planning efforts with services beyond those described above.

We appreciate the opportunity to provide this proposal to you. We believe that our **team-oriented approach** will provide you with the means to develop a strategic facilities plan and the mechanism for successful implementation.

Sincerely,



Robert H.V. Gadbois, P.E.  
President

Agreed to:

This \_\_\_\_\_ day of \_\_\_\_\_, 2010

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Typed Name, Title

# Minutes of Regular

## The Board of Trustees Lago Vista ISD

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A Regular of the Board of Trustees of Lago Vista ISD was held Monday, April 19, 2010, beginning at 6:00 PM in the Board Room in Viking Hall, 8039 Bar K Ranch Road, Lago Vista, Texas 78645.

### Members Present For Regular Meeting

David Scott, President  
Tom Rugel  
Mike Carr  
Mike Wells  
Jerrell Roque  
Laura Vincent

### Members Absent:

David Baker, Vice-President

### Also Present:

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

1. Pledge of Allegiance  
Mr. Scott called the meeting to order at 6:00pm and led the Pledge of Allegiance and the Pledge to the Texas flag.
2. Welcome Visitors/Student Recognition/Public participation  
No citizens signed up to speak and no students were in attendance for recognition
3. Food Services Contract  
Mr. Underwood discussed Sodexo's contract and the quality of service provided by Sodexo.
4. Discussion and possible action concerning drainage bids  
Mr. Underwood briefed the board on drainage issues around the sidewalks and new concession stand at the Sisemore Field. They agree that a meeting with the architect/contractor would take place in the next weeks to determine solution.  
No action taken
5. Policy Update 87  
Mr. Underwood briefed the board on legal updates and local updates in TASBS's Policy Update 87.  
Laura Vincent made a motion to approve the policy updates as presented



Jerrell Roque seconded the motion  
Motion carried 6-0

6. Superintendent report

A. Transportation

Mr. Underwood discussed school bus operations and options for contracted service. Request for bids were sent out today and we are anticipating bids from Durham and Peterman. Discussions regarding other surrounding districts transportation

B. City ROW

Mr. Underwood discussed the request from the City of LV for a right of way on school property to construct a road. Board discussed waiting until the city has a timeline for building.

C. Athletic Trainer

A new grant through Scott & White hospitals for a 3-year program to help smaller districts add an athletic trainer to their staff was discussed. Board agreed to look into this more during budgeting process.

D. PSAT/PLAN

Mr. Underwood discussed the district paying for all LVISD students to take the PSAT, PLAN and Explore tests and that that expense be considered in the budgeting.

E. Chapter 41 Info

7. Minutes of previous meetings

Mike Carr moved to accept the minutes as written  
Tom Rugel seconded  
Motion carries 6-0

8. Revenue projections

Henri shared budgeting template

9. Budgeting process report

Henri showed the board the budgeting area of RSCCC software that principals and administrators are using this year to prepare a budget

10. Budget amendment

Henri went over various budget amendment items; no impact on budget-“it’s a wash”  
Laura made a motion to accept the budget amendment  
Mike Wells seconded the motion  
Motion carries 6-0

11. Monthly Financial report

Jerrell Roque made a motion to accept the monthly financial reports as present by Henri.  
Tom Rugel seconded the motion  
Motion carried 6-0

12. Closed session pursuant to Government Code section 551.074. Discussion of Personnel

At 8:15pm. Mr. Scott called for a short recess before going into closed session  
The board went into closed session at 8:30.  
The board came out of closed session at 9:30pm  
No action was taken.

13. Adjourn

There being no further business, the meeting adjourned at 9:30pm

---

David Scott, Board President

---

Holly Jackson

# TRAVIS CENTRAL APPRAISAL DISTRICT

0-c

BOARD MEMBERS  
1-182-167-119 \*  
1-04 %  
12-294-538-04 \*



PATRICK BROWN  
CHIEF APPRAISER

BOARD MEMBERS  
JAMES ADKINS  
HUGH FARMER  
KRISTOFFER S. LANDS  
JOAN KUNKEL  
ELEANOR POWELL  
NELDA WELLS SPEARS  
BLANCA ZAMORA-GARCIA

April 27, 2010

Lago Vista ISD - Juris. No. 16  
Mr. David Scott  
President  
P.O. Box 4929  
Lago Vista, TX 78645

Dear Mr. Scott,

The legislature has changed the tax code via House Bill 3646 which requires Chief Appraisers to prepare and certify an estimate of taxable value for each county, municipality and school district by April 30. Traditionally, Travis Central Appraisal District has given this preliminary information to the entities in mid-May. I have decided to make these estimates for the municipal utility, emergency services, hospital and other districts at this time as well.

I want to remind you that this is the earliest we have ever given these values to the jurisdictions, and many protests have to be processed before we get to a more accurate estimate. As such, I am endeavoring to be conservative in my estimates.

You will receive a certified estimate later in the summer as well. The following is my estimate of the taxable value after an estimate of losses due to taxpayer protests:

\$1,182,167,119

Please let me know if you have any further questions.

Sincerely,

Patrick Brown  
Chief Appraiser  
Travis Central Appraisal District

xc: Dr. Sandy Apperley

	A	B	C	D	E	F	J	K	L	M	
1	District Name:	LAGO VISTA ISD					HB 3646: 2009-10 & 2010-11				
2	County-District No.:	227-912	< (ENTER # WITH DASH, i.e., 001-902)					Release 12			
3	Run Date:	5/14/2010					5/6/2010				
4	Date Prepared:	5/12/2010									
5											
6	HB 3646 Estimated Revenue										
7	Omar Garcia, ESC 13										
8	This template is designed to calculate total revenue under HB 3646 as passed by the 81st Session of the										
9	Texas Legislature. It also calculates revenue for the next biennium given certain assumptions.										
10											
11	This template is based on my understanding of HB 1 and the provisions in current law (HB 3646).										
12	My understanding is absolutely subject to change at any time.										
13											
15	Prior-Year Data:										
16	2005-06 M&O Adopted Tax Rate						1.5000				
17	2005-06 Transportation Allotment						58,382				
18	2005-06 NIFA Allotment						0				
19	TEA's "S1" Revenue per WADA (see column V)						4,871				
20	TEA's "S2" Revenue per WADA (see column V)						6,024				
21	TEA's "S3" Revenue per WADA (see column V)						5,618				
22	"Greater of" Hold Harmless Revenue per WADA (see column V)						6,024				
23	Is "Greater of" Above From TEA's "S1", "S2", or "S3" calculations?						2				
24	2006-07 Total Refined ADA						1,147.6220				
25	2006-07 Adjusted Total Refined ADA						1,147.6220				
26	2006-07 Transportation Allotment						74,303				
32	2007-08 Adjusted Total Refined ADA						1,169.4690				
33	2007-08 Transportation Allotment						94,846				
34	2007-08 New Instructional Facilities Allotment (NIFA)						0				
35	2008-09 Total Refined ADA						1,156.0600				
36	2008-09 Adjusted Total Refined ADA						1,156.0600				
37	2007 CPTD Value ("T4")						1,130,713,389				
38	2008-09 WADA						1,543.4210				
39	2008-09 Tuition Paid (if less than 12 grades)						0				
40	2008-09 I&S Tax Collections						1,738,064				
41	2008-09 EDA Local Share						0				
42	2008-09 IFA Local Share for Bonded Debt						0				
43	Chapter 41 Data:										
45	1992-93 M&O Tax Collections						760,465				
46	1992-93 CED Distribution						1,817,443				
47	1992-93 Chapter 36 WADA						765.0000				
48	1991 CPTD Property Value						245,341,709				

	A	B	C	D	E	F	J	K	L	M	N	O
51								<b>YOUR 09-10</b>		<b>YOUR 10-11</b>		<b>YOUR 11-12</b>
52	<b>Student Counts:</b>							<b>ESTIMATES</b>		<b>ESTIMATES</b>		<b>ESTIMATES</b>
53	Refined ADA (PreK - 12)							1,159.9900		1,159.9900		1,159.9900
54	Refined ADA (Grades 9 thru 12 only)							356.8300		356.8300		356.8300
55	Special Education Instructional Arrangement FTEs:											
56	Homebound (Code 01)							0.0000		0.0000		0.0000
57	Hospital Class (Code 02)							0.0000		0.0000		0.0000
58	Speech Therapy (Code 00)							1.8200		1.8200		1.8200
59	Resource Room (Code 41,42)							23.6240		23.6240		23.6240
60	S/C Mild/Mod/Severe (Code 43, 44, & 45)							3.2900		3.2900		3.2900
61	Off Home Campus (Codes 91-98)							1.4170		1.4170		1.4170
62	VAC (Code 08)							0.0000		0.0000		0.0000
63	State Schools (Code 30)							0.0000		0.0000		0.0000
64	Nonpublic Contracts							0.0000		0.0000		0.0000
65	Res Care & Treatment (Code 81-89)							0.0000		0.0000		0.0000
67	Mainstream ADA							27.1410		27.1410		27.1410
68	Career & Technology FTEs							42.7580		42.7580		42.7580
69	Advanced Career & Technology FTEs							0.0000		0.0000		0.0000
70	# of Students Completing an Electronic Course Provided by the District							0		0		0
71	# of Students Completing an Electronic Course Provided by Another District							0		0		0
72	Compensatory Ed Enrollment							358.3000		358.3000		358.3000
73	FTEs of Pregnant Students							0.0000		0.0000		0.0000
75	Bilingual ADA							44.9260		44.9260		44.9260
76	G & T Enrollment							75.6000		75.6000		75.6000
77	Public Ed Grant Student ADA							0.0000		0.0000		0.0000
78	New Instructional Facility ADA							0.0000		0.0000		0.0000
79												
80												
81	<b>Property Value Data:</b>							<b>2008 TAX YEAR</b>		<b>2009 TAX YEAR</b>		<b>2010 TAX YEAR</b>
82	CPTD Value ("T2")							CPTD VALUE		CPTD VALUE		CPTD VALUE
83	CPTD Value Adjusted for Decline							1,352,423,550		1,472,491,727		1,182,167,119
86								1,352,423,550		1,472,491,727		1,182,167,119
87												
88	<b>Tax Collection Data:</b>							<b>YOUR 09-10</b>		<b>YOUR 10-11</b>		<b>YOUR 11-12</b>
89	M&O Compressed Rate							ESTIMATES		ESTIMATES		ESTIMATES
90	M&O Adopted Tax Rate (See Note Below)							1.0000		1.0000		1.0000
91	M&O Tax Collections @ Adopted M&O Rate (see Column V)							1.0400		1.0400		1.0400
93	I&S Tax Collections (see definition in Column V)							13,712,520		11,679,811		0
94								1,783,591		1,853,047		0
95	<b>NOTE: If the district adopts an M&amp;O tax rate that is less than its</b>											
96	<b>compressed rate for the 1st time in any year beginning with the</b>											
97	<b>2010-11 school year, the district will not be eligible for the</b>											
98	<b>Additional State Aid for Tax Reduction computed on Row 89</b>											
99	<b>for the applicable year.</b>											

	A	B	C	D	E	F	J	K	L	M	N	O
100								<b>YOUR 09-10</b>		<b>YOUR 10-11</b>		<b>YOUR 11-12</b>
101	<b>Other Data:</b>							<b>ESTIMATES</b>		<b>ESTIMATES</b>		<b>ESTIMATES</b>
102	Highest Grade Taught							12		12		12
103	Square Miles							33		33		33
104	Miles From Nearest HS							0		0		0
105	Unadjusted Cost of Ed Index							1.0500		1.0500		1.0500
106	Transportation Allocation							117,272		117,272		117,272
107	TSD Students							0.0000		0.0000		0.0000
108	TSB Students							0.0000		0.0000		0.0000
109	Total Tax Levy							0		0		0
110	Reduction for WADA Sold							0		0		0
111	Charge for AP Testing							0		0		0
112	Charge for Comp Ed Projects							0		0		0
113	Charge for Spec. Ed. Project							0		0		0
114	<b>District Status - 'Y' if Ch 41 (see column V)</b>							y		y		y
115	<b>New Chapter 41 district? (see instructions in column V)</b>							N		N		N
116	Tuition Pd If < 12 Grades							0		0		0
117	Bond Payment							1,851,964		1,851,964		1,851,964
120	Amount Paid to a Tax Increment Fund (see Column V)							0		0		0
121	Amount of M&O Taxes Collected for a TIF arrangement							0		0		0
122	Number of Teachers, Librarians, Nurses, and Counselor FTEs							101.00		101.00		101.00
123	# of Full-time Employees (excluding admin & teachers, etc)							40.00		40.00		40.00
124	# of Part-time Employees (excluding administrators)							2.00		2.00		2.00
125	<b>Chapter 41 Data:</b>											
128	Enrollment							1,220		1,220		1,220
129	# of Non-Resident Students Who Are Charged Tuition							0		0		0
131	CAD Cost							80,200		80,200		80,200
132	CAD Cost Paid by Partner(s), if applicable							0		0		0
133	# of Resident Students Being Educated by Another District											
134	for which the District is Paying Tuition							0		0		0
135	Amount of Tuition Paid per Student							0		0		0



	A	B	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT
1	<b>This sheet estimates the district's recapture costs (both Option 3</b>												
2	<b>and Option 4) for the 2009-10 school year.</b>												
3													
4													
5													
6			<b>HB 3646</b>	<b>HB 3646</b>	<b>HB 3646</b>	<b>HB 3646</b>	<b>HB 3646</b>	<b>HB 3646</b>	<b>HB 3646</b>	<b>HB 3646</b>	<b>HB 3646</b>	<b>HB 3646</b>	<b>HB 3646</b>
7			<b>2009-10</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2010-11</b>
8			<b>OPTION 3 COST</b>	<b>OPTION 4 COST</b>	<b>OPTION 3 COST</b>	<b>OPTION 4 COST</b>	<b>OPTION 3 COST</b>	<b>OPTION 4 COST</b>	<b>OPTION 3 COST</b>	<b>OPTION 4 COST</b>	<b>OPTION 3 COST</b>	<b>OPTION 4 COST</b>	<b>OPTION 4 COST</b>
9			<b>476,500</b>	<b>476,500</b>	<b>319,500</b>	<b>319,500</b>	<b>476,500</b>	<b>476,500</b>	<b>476,500</b>	<b>476,500</b>	<b>476,500</b>	<b>476,500</b>	<b>476,500</b>
10													
11													
12	<b>Hold Harmless Tax Rate:</b>		<b>YOUR DATA</b>	<b>YOUR DATA</b>	<b>YOUR DATA</b>	<b>YOUR DATA</b>	<b>YOUR DATA</b>	<b>YOUR DATA</b>	<b>YOUR DATA</b>	<b>YOUR DATA</b>	<b>YOUR DATA</b>	<b>YOUR DATA</b>	<b>YOUR DATA</b>
13	1992-93 Total M&O Revenue		<b>2,577,908</b>	<b>2,577,908</b>	<b>2,577,908</b>	<b>2,577,908</b>	<b>2,577,908</b>	<b>2,577,908</b>	<b>2,577,908</b>	<b>2,577,908</b>	<b>2,577,908</b>	<b>2,577,908</b>	<b>2,577,908</b>
14	1992-93 WADA		<b>765.0000</b>	<b>765.0000</b>	<b>765.0000</b>	<b>765.0000</b>	<b>765.0000</b>	<b>765.0000</b>	<b>765.0000</b>	<b>765.0000</b>	<b>765.0000</b>	<b>765.0000</b>	<b>765.0000</b>
15	Chapter 41 WADA		<b>1,551.8610</b>	<b>1,551.8610</b>	<b>1,551.8610</b>	<b>1,551.8610</b>	<b>1,551.8610</b>	<b>1,551.8610</b>	<b>1,551.8610</b>	<b>1,551.8610</b>	<b>1,551.8610</b>	<b>1,551.8610</b>	<b>1,551.8610</b>
16	WADA Ratio (YEAR to 1992-93)		<b>2.0286</b>	<b>2.0286</b>	<b>2.0286</b>	<b>2.0286</b>	<b>2.0286</b>	<b>2.0286</b>	<b>2.0286</b>	<b>2.0286</b>	<b>2.0286</b>	<b>2.0286</b>	<b>2.0286</b>
17	1992-93 Total M&O Rev Adj for WADA change		<b>5,229,484</b>	<b>5,229,484</b>	<b>5,229,484</b>	<b>5,229,484</b>	<b>5,229,484</b>	<b>5,229,484</b>	<b>5,229,484</b>	<b>5,229,484</b>	<b>5,229,484</b>	<b>5,229,484</b>	<b>5,229,484</b>
18	ASF Distribution		<b>302,888</b>	<b>302,888</b>	<b>302,888</b>	<b>302,888</b>	<b>302,888</b>	<b>302,888</b>	<b>302,888</b>	<b>255,198</b>	<b>255,198</b>	<b>255,198</b>	<b>255,198</b>
19	1992-93 Adjusted Revenue Less ASF		<b>4,926,596</b>	<b>4,926,596</b>	<b>4,926,596</b>	<b>4,926,596</b>	<b>4,926,596</b>	<b>4,926,596</b>	<b>4,926,596</b>	<b>4,974,286</b>	<b>4,974,286</b>	<b>4,974,286</b>	<b>4,974,286</b>
20	1992-93 M&O Effective Rate		<b>0.0113</b>	<b>0.0113</b>	<b>0.0113</b>	<b>0.0113</b>	<b>0.0113</b>	<b>0.0113</b>	<b>0.0113</b>	<b>0.0113</b>	<b>0.0113</b>	<b>0.0113</b>	<b>0.0113</b>
21	Hold Harmless Effective Rate		<b>0.0150</b>	<b>0.0150</b>	<b>0.0150</b>	<b>0.0150</b>	<b>0.0150</b>	<b>0.0150</b>	<b>0.0150</b>	<b>0.0150</b>	<b>0.0150</b>	<b>0.0150</b>	<b>0.0150</b>
22													
23	<b>Tax Base at Equalized Level:</b>												
24	Tax Base at Equalized Level		<b>739,461,767</b>	<b>739,461,767</b>	<b>495,819,590</b>	<b>495,819,590</b>	<b>495,819,590</b>	<b>495,819,590</b>	<b>495,819,590</b>	<b>739,461,767</b>	<b>739,461,767</b>	<b>739,461,767</b>	<b>739,461,767</b>
25													
26	<b>Tax Base at Hold Harmless Level:</b>												
27	1992-93 Hold Harmless Tax Base		<b>328,439,701</b>	<b>N/A</b>	<b>328,439,701</b>	<b>328,439,701</b>	<b>328,439,701</b>	<b>N/A</b>	<b>N/A</b>	<b>331,619,047</b>	<b>331,619,047</b>	<b>N/A</b>	<b>N/A</b>
28	Hold Harmless Tax Base per WADA		<b>211,642</b>	<b>N/A</b>	<b>211,642</b>	<b>211,642</b>	<b>211,642</b>	<b>N/A</b>	<b>N/A</b>	<b>213,691</b>	<b>213,691</b>	<b>N/A</b>	<b>N/A</b>
29	Adjusted Hold Harmless Tax Base per WADA		<b>343,667</b>	<b>N/A</b>	<b>238,182</b>	<b>238,182</b>	<b>238,182</b>	<b>N/A</b>	<b>N/A</b>	<b>346,994</b>	<b>346,994</b>	<b>N/A</b>	<b>N/A</b>
30	Adjusted Tax Base Retained at HH Level		<b>533,323,514</b>	<b>N/A</b>	<b>369,624,997</b>	<b>369,624,997</b>	<b>369,624,997</b>	<b>N/A</b>	<b>N/A</b>	<b>538,486,168</b>	<b>538,486,168</b>	<b>N/A</b>	<b>N/A</b>
31													
32	<b>Tax Base Reduction:</b>												
33	Tax Base Retained		<b>739,461,767</b>	<b>739,461,767</b>	<b>495,819,590</b>	<b>495,819,590</b>	<b>495,819,590</b>	<b>495,819,590</b>	<b>495,819,590</b>	<b>739,461,767</b>	<b>739,461,767</b>	<b>739,461,767</b>	<b>739,461,767</b>
34	Excess Tax Base		<b>612,961,784</b>	<b>612,961,784</b>	<b>856,603,961</b>	<b>856,603,961</b>	<b>856,603,961</b>	<b>856,603,961</b>	<b>856,603,961</b>	<b>733,029,961</b>	<b>733,029,961</b>	<b>733,029,961</b>	<b>733,029,961</b>
35	Proportional Tax Base Reduction		<b>0.4532</b>	<b>0.4532</b>	<b>0.6334</b>	<b>0.6334</b>	<b>0.6334</b>	<b>0.6334</b>	<b>0.6334</b>	<b>0.4978</b>	<b>0.4978</b>	<b>0.4978</b>	<b>0.4978</b>
36	Tax Base Retained per WADA		<b>476,500</b>	<b>476,500</b>	<b>319,500</b>	<b>319,500</b>	<b>319,500</b>	<b>319,500</b>	<b>319,500</b>	<b>476,500</b>	<b>476,500</b>	<b>476,500</b>	<b>476,500</b>
37													

	A	B	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT
38	<b>Cost of Buying WADA:</b>												
39		M&O Taxes Collected Up to Compressed Rate	13,185,115		13,185,115						11,230,588		11,230,588
40		M&O Taxes Collected Beyond Compressed Rate + \$.06				0			0				
41		Total M&O Taxes Subject to Recapture	13,185,115		13,185,115	0			0		11,230,588		11,230,588
42		Initial Cost of Buying WADA	5,975,918		5,975,918	0			0		5,590,766		5,590,766
43		<b>WADA Needed to Equalize Wealth *</b>	1,286.3836		1,286.3836	0.0000			0.0000		1,538.3630		1,538.3630
44		Initial Cost per WADA	4,645.52		4,645.52	0.00			0.00		3,634.23		3,634.23
45		WADA Credit for Tuition Paid	0.0000		0.0000	0.0000			0.0000		0.0000		0.0000
46		WADA Credit for New Instr. Facilities Allot.	0.0000		0.0000	0.0000			0.0000		0.0000		0.0000
47		<b>WADA Needed to be Purchased</b>	1,286.3836		1,286.3836	0.0000			0.0000		1,538.3630		1,538.3630
48		Adjusted Cost After WADA Credits	5,975,918		5,975,918	0			0		5,590,766		5,590,766
49													
50	<b>Credits Against Initial Cost:</b>												
51		Early Agreement/Efficiency Credit	102,911		155,186	0			0		123,069		155,186
52		Credit for Appraisal Costs	36,349		0	0			0		39,925		0
53													
54		<b>Discounted Cost</b>	5,836,658		5,820,732	0			0		5,427,772		5,435,580
55		<b>Discounted Cost per WADA</b>	4,537		4,525	0			0		3,528		3,533
56													
57		<b>Was the Option chosen the least expensive?</b>	y			y					y		
58		(if it was not, change the Y to N for the applicable year)											
59		<b>Note: You have to add recapture at the compressed rate and recapture at \$319,500 level to get total recapture.</b>											
60													
61		<b>* If district has "excess revenue" on the Calc Data worksheet (Cell D94, E94, or H94), the district must purchase</b>											
62		<b>additional WADA at a cost equal to the amount of the excess, as determined by the commissioner.</b>											

**Monthly Tax Collection Calculations  
For the Month of April 30, 2010**

**I&S Ratio        0.118644068**  
**M&O Ratio       0.881355932**

<u>Date(s)</u>	<u>Amount Collected</u>	<u>M&amp;O</u>	<u>Actual %</u>	<u>I&amp;S</u>	<u>Actual %</u>
4/1/2010	\$ 26,976.49	\$ 23,775.89	88.14%	\$ 3,200.60	11.86%
4/5/2010	\$ 30,777.69	\$ 27,126.10	88.14%	\$ 3,651.59	11.86%
4/5/2010	\$ 176.69	\$ 155.73	88.14%	\$ 20.96	11.86%
4/6/2010	\$ 148,410.32	\$ 130,802.32	88.14%	\$ 17,608.00	11.86%
4/7/2010	\$ 10,945.47	\$ 9,646.85	88.14%	\$ 1,298.62	11.86%
4/8/2010	\$ 14,954.34	\$ 13,180.10	88.14%	\$ 1,774.24	11.86%
4/9/2010	\$ 2,889.23	\$ 2,546.44	88.14%	\$ 342.79	11.86%
4/12/2010	\$ 61,923.09	\$ 54,576.28	88.14%	\$ 7,346.81	11.86%
4/13/2010	\$ 3,758.50	\$ 3,312.58	88.14%	\$ 445.92	11.86%
4/20/2010	\$ 19,907.53	\$ 17,545.62	88.14%	\$ 2,361.91	11.86%
4/21/2010	\$ 3,440.60	\$ 3,032.39	88.14%	\$ 408.21	11.86%
4/22/2010	\$ 1,833.10	\$ 1,615.61	88.14%	\$ 217.49	11.86%
4/23/2010	\$ 21,362.90	\$ 18,828.32	88.14%	\$ 2,534.58	11.86%
4/26/2010	\$ 4,099.76	\$ 3,613.35	88.14%	\$ 486.41	11.86%
4/27/2010	\$ 50,624.98	\$ 44,618.63	88.14%	\$ 6,006.35	11.86%
4/28/2010	\$ 7,246.72	\$ 6,386.94	88.14%	\$ 859.78	11.86%
4/29/2010	\$ 24,770.84	\$ 21,831.93	88.14%	\$ 2,938.91	11.86%
4/30/2010	\$ 9,450.15	\$ 8,328.95	88.14%	\$ 1,121.20	11.86%
Totals	\$ 443,548.40	\$ 390,924.03	88.14%	\$ 52,624.37	11.86%

	<b>5711</b>	<b>5712</b>	<b>5719</b>	<b>Totals</b>
	<b>Current Year</b>	<b>Prior Year</b>	<b>Pen &amp; Int</b>	
<b>I&amp;S</b>	44,170.96	3,555.50	4,897.93	52,624.39
<b>M&amp;O</b>	328,127.14	26,412.25	36,384.62	390,924.01
Totals	\$ 372,298.10	\$ 29,967.75	\$ 41,282.55	\$ 443,548.40

Total M&O \$ 354,539.39  
Total I&S \$ 47,726.46  
(less P&I)

Yearly M&O \$ 13,081,891.05  
Yearly I&S \$ 1,761,023.81  
(less P&I)  
Total \$ 14,842,914.86

**MARCH**  
58.30%

		09 - '10 Current Year			
REVENUES		BUDGET	ACTUAL	BALANCE	BUDGET
5710	LOCAL TAX REVENUES	\$ 13,927,812	\$ 13,266,517	\$ 661,295	95.25%
57XX	OTHER LOCAL REVENUES	\$ 189,900	\$ 315,981	\$ (126,081)	166.39%
58XX	STATE PROG. REVENUES	\$ 1,901,545	\$ 2,018,491	\$ (116,946)	106.15%
59XX	FED PROG. REVENUES	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUE</b>		<b>\$ 16,175,913</b>	<b>\$ 15,600,989</b>	<b>\$ 418,268</b>	<b>96.45%</b>

		09 - '10 Current Year			
EXPENDITURES		BUDGET	ACTUAL	BALANCE	BUDGET
11	INSTRUCTION	\$ 7,007,707	\$ 3,671,163	\$ 3,336,544	52.39%
12	LIBRARY	\$ 203,974	\$ 119,243	\$ 84,731	58.46%
13	STAFF DEVELOPMENT	\$ 129,814	\$ 68,120	\$ 61,694	52.48%
21	INST. ADMINISTRATION	\$ 92,510	\$ 53,328	\$ 39,182	57.65%
23	SCHOOL ADMINISTRATION	\$ 684,694	\$ 416,828	\$ 267,866	60.88%
31	GUID AND COUNSELING	\$ 314,564	\$ 153,367	\$ 161,197	48.76%
33	HEALTH SERVICES	\$ 112,911	\$ 62,519	\$ 50,392	55.37%
34	PUPIL TRANSP - REGULAR	\$ 413,278	\$ 279,618	\$ 133,660	67.66%
36	CO-CURRICULAR ACT	\$ 433,900	\$ 352,095	\$ 81,805	81.15%
41	GEN ADMINISTRATION	\$ 528,187	\$ 269,712	\$ 258,475	51.06%
51	PLANT MAINT & OPERATION	\$ 1,199,257	\$ 705,544	\$ 493,713	58.83%
52	SECURITY	\$ 39,200	\$ 11,907	\$ 27,293	30.38%
53	DATA PROCESSING	\$ 20,100	\$ 10,072	\$ 10,028	50.11%
61	COMMUNITY SERVICE	\$ 13,776	\$ 8,457	\$ 5,319	61.39%
81	CONSTRUCTION	\$ 2,500	\$ 2,125	\$ 375	85.00%
91	STUDENT ATTENDANCE CR	\$ 5,174,541	\$ 1,579,082	\$ 3,595,459	30.52%
99	TRAVIS COUNTY APP	\$ 75,000	\$ 59,929	\$ 15,071	79.91%
0	TRANSFER OUT	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 16,445,913</b>	<b>\$ 7,823,109</b>	<b>\$ 8,622,804</b>	<b>47.57%</b>

		08 - '09				
REVENUES		PR AMEND BUDGET	CUMULATIVE ACTUAL	Balance	% OF ACTUAL TOTAL	VAR.
5710	LOCAL TAX REVENUES	\$ 12,851,525	\$ 12,207,973	\$ 643,552	94.99%	0.26%
57XX	OTHER LOCAL REVENUES	\$ 382,000	\$ 103,942	\$ 278,058	27.21%	139.18%
58XX	STATE PROG. REVENUES	\$ 4,058,556	\$ 3,204,561	\$ 853,995	78.96%	27.19%
59XX	FED PROG. REVENUES	\$ -	\$ -	\$ -	0.00%	0.00%
<b>TOTAL REVENUE</b>		<b>\$ 17,292,081</b>	<b>\$ 15,516,476</b>	<b>\$ 1,775,605</b>	<b>89.73%</b>	<b>6.71%</b>

		08 - '09				
EXPENDITURES		PR AMEND BUDGET	CUMULATIVE ACTUAL	Balance	% OF ACTUAL TOTAL	VAR.
11	INSTRUCTION	\$ 7,102,535	\$ 3,861,748	\$ 3,240,787	54.37%	-1.98%
12	LIBRARY	\$ 179,673	\$ 115,354	\$ 64,319	64.20%	-5.74%
13	STAFF DEVELOPMENT	\$ 127,544	\$ 75,849	\$ 51,695	59.47%	-6.99%
21	INST. ADMINISTRATION	\$ 89,192	\$ 48,604	\$ 40,588	54.49%	3.15%
23	SCHOOL ADMINISTRATION	\$ 661,273	\$ 394,549	\$ 266,724	59.67%	1.21%
31	GUID AND COUNSELING	\$ 324,544	\$ 159,093	\$ 165,451	49.02%	-0.27%
33	HEALTH SERVICES	\$ 106,180	\$ 60,500	\$ 45,680	56.98%	-1.61%
34	PUPIL TRANSP - REGULAR	\$ 452,577	\$ 270,406	\$ 182,171	59.75%	7.91%
36	CO-CURRICULAR ACT	\$ 420,574	\$ 321,264	\$ 99,310	76.39%	4.76%
41	GEN ADMINISTRATION	\$ 568,648	\$ 316,792	\$ 251,856	55.71%	-4.65%
51	PLANT MAINT & OPERATION	\$ 1,221,511	\$ 775,823	\$ 445,688	63.51%	-4.68%
52	SECURITY	\$ 39,200	\$ 20,605	\$ 18,595	52.56%	-22.19%
53	DATA PROCESSING	\$ 19,750	\$ 9,385	\$ 10,365	47.52%	2.59%
61	COMMUNITY SERVICE	\$ 13,345	\$ 10,592	\$ 2,753	79.37%	-17.98%
81	CONSTRUCTION	\$ 448,312	\$ 352,948	\$ 95,364	78.73%	6.27%
91	STUDENT ATTENDANCE CR	\$ 5,890,533	\$ 1,663,494	\$ 4,227,039	28.24%	2.28%
99	TRAVIS COUNTY APP	\$ 75,000	\$ 56,698	\$ 18,302	75.60%	4.31%
0	TRANSFER OUT	\$ -	\$ -	\$ -	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>		<b>\$ 17,740,391</b>	<b>\$ 8,513,704</b>	<b>\$ 9,226,687</b>	<b>47.99%</b>	<b>-0.42%</b>

**APRIL**  
66.66%

		09 - '10 Current Year			
REVENUES		BUDGET	ACTUAL	BALANCE	BUDGET
5710	LOCAL TAX REVENUES	\$ 13,883,812	\$ 13,657,441	\$ 226,371	98.37%
57XX	OTHER LOCAL REVENUES	\$ 325,800	\$ 332,154	\$ (6,354)	101.95%
58XX	STATE PROG. REVENUES	\$ 2,472,989	\$ 2,131,626	\$ 341,363	86.20%
59XX	FED PROG. REVENUES	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUE</b>		<b>\$ 16,682,601</b>	<b>\$ 16,121,221</b>	<b>\$ 561,380</b>	<b>96.63%</b>

		09 - '10 Current Year			
EXPENDITURES		BUDGET	ACTUAL	BALANCE	BUDGET
11	INSTRUCTION	\$ 7,007,707	\$ 4,251,358	\$ 2,756,349	60.67%
12	LIBRARY	\$ 203,974	\$ 137,518	\$ 66,456	67.42%
13	STAFF DEVELOPMENT	\$ 129,814	\$ 90,607	\$ 39,207	69.80%
21	INST. ADMINISTRATION	\$ 92,510	\$ 61,155	\$ 31,355	66.11%
23	SCHOOL ADMINISTRATION	\$ 684,694	\$ 480,176	\$ 204,518	70.13%
31	GUID AND COUNSELING	\$ 314,564	\$ 181,299	\$ 133,265	57.64%
33	HEALTH SERVICES	\$ 112,911	\$ 71,369	\$ 41,542	63.21%
34	PUPIL TRANSP - REGULAR	\$ 413,278	\$ 323,283	\$ 89,995	78.22%
36	CO-CURRICULAR ACT	\$ 433,900	\$ 397,440	\$ 36,460	91.60%
41	GEN ADMINISTRATION	\$ 528,187	\$ 300,315	\$ 227,872	56.86%
51	PLANT MAINT & OPERATION	\$ 1,265,183	\$ 933,555	\$ 331,628	73.79%
52	SECURITY	\$ 39,200	\$ 12,126	\$ 27,074	30.93%
53	DATA PROCESSING	\$ 20,100	\$ 11,198	\$ 8,902	55.71%
61	COMMUNITY SERVICE	\$ 13,776	\$ 10,528	\$ 3,248	76.42%
81	CONSTRUCTION	\$ 2,500	\$ 2,125	\$ 375	85.00%
91	STUDENT ATTENDANCE CR	\$ 5,345,303	\$ 2,343,140	\$ 3,002,163	43.84%
99	TRAVIS COUNTY APP	\$ 75,000	\$ 59,929	\$ 15,071	79.91%
0	TRANSFER OUT	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 16,682,601</b>	<b>\$ 9,667,121</b>	<b>\$ 7,015,480</b>	<b>57.95%</b>

		08 - '09				
REVENUES		PR AMEND BUDGET	CUMULATIVE ACTUAL	Balance	% OF ACTUAL TOTAL	VAR.
5710	LOCAL TAX REVENUES	\$ 12,851,525	\$ 12,403,444	\$ 448,081	96.51%	1.86%
57XX	OTHER LOCAL REVENUES	\$ 382,000	\$ 111,350	\$ 270,650	29.15%	72.80%
58XX	STATE PROG. REVENUES	\$ 4,058,556	\$ 3,278,210	\$ 780,346	80.77%	5.42%
59XX	FED PROG. REVENUES	\$ -	\$ -	\$ -	0.00%	0.00%
<b>TOTAL REVENUE</b>		<b>\$ 17,292,081</b>	<b>\$ 15,793,004</b>	<b>\$ 1,499,077</b>	<b>91.33%</b>	<b>5.30%</b>

		08 - '09				
EXPENDITURES		PR AMEND BUDGET	CUMULATIVE ACTUAL	Balance	% OF ACTUAL TOTAL	VAR.
11	INSTRUCTION	\$ 7,102,535	\$ 4,435,689	\$ 2,666,846	62.45%	-1.79%
12	LIBRARY	\$ 179,673	\$ 134,076	\$ 45,597	74.62%	-7.20%
13	STAFF DEVELOPMENT	\$ 127,544	\$ 84,770	\$ 42,774	66.46%	3.33%
21	INST. ADMINISTRATION	\$ 89,192	\$ 55,736	\$ 33,456	62.49%	3.62%
23	SCHOOL ADMINISTRATION	\$ 661,273	\$ 449,558	\$ 211,715	67.98%	2.15%
31	GUID AND COUNSELING	\$ 324,544	\$ 183,272	\$ 141,272	56.47%	1.16%
33	HEALTH SERVICES	\$ 106,180	\$ 69,232	\$ 36,948	65.20%	-1.99%
34	PUPIL TRANSP - REGULAR	\$ 452,577	\$ 308,907	\$ 143,670	68.26%	9.97%
36	CO-CURRICULAR ACT	\$ 420,574	\$ 363,397	\$ 57,177	86.41%	5.19%
41	GEN ADMINISTRATION	\$ 568,648	\$ 359,359	\$ 209,289	63.20%	-6.34%
51	PLANT MAINT & OPERATION	\$ 1,221,511	\$ 847,362	\$ 374,149	69.37%	4.42%
52	SECURITY	\$ 39,200	\$ 29,100	\$ 10,100	74.23%	-43.30%
53	DATA PROCESSING	\$ 19,750	\$ 9,499	\$ 10,251	48.10%	7.62%
61	COMMUNITY SERVICE	\$ 13,345	\$ 8,840	\$ 4,505	66.24%	10.18%
81	CONSTRUCTION	\$ 448,312	\$ 352,948	\$ 95,364	78.73%	6.27%
91	STUDENT ATTENDANCE CR	\$ 5,890,533	\$ 2,495,241	\$ 3,395,292	42.36%	1.48%
99	TRAVIS COUNTY APP	\$ 75,000	\$ 56,698	\$ 18,302	75.60%	4.31%
0	TRANSFER OUT	\$ -	\$ -	\$ -	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>		<b>\$ 17,740,391</b>	<b>\$ 10,243,684</b>	<b>\$ 7,496,707</b>	<b>57.74%</b>	<b>0.21%</b>

BANK STATEMENTS/INVESTMENTS													
09-10	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	
General	\$ 51,062.82	\$ 51,988.34	\$ 49,752.85	\$ 49,767.76	\$ 75,933.14	\$ 49,785.06	\$ 49,751.51	\$ 49,741.08					
Gen Sweep	\$ 148,555.52	\$ 146,942.65	\$ 194,542.58	\$ 144,273.38	\$ 166,400.67	\$ 163,399.53	\$ 185,171.08	\$ 164,377.77					
Cap Proj Sweep	\$ 49,790.27	\$ 49,821.31	\$ 49,831.89	\$ 49,842.47	\$ 49,852.37	\$ 49,861.93	\$ 49,873.20	\$ 49,883.45					
I & S	\$ 234.93	\$ 243.97	\$ 235.01	\$ 235.05	\$ 235.09	\$ 235.09	\$ 235.18	\$ 235.21					
Lonestar M & O	\$ 5,007,337.26	\$ 5,251,140.28	\$ 4,683,080.90	\$ 7,575,656.72	\$ 12,150,738.36	\$ 13,420,412.75	\$ 12,345,549.63	\$ 11,095,682.35					
Lonestar I&S	\$ 589,241.65	\$ 635,861.38	\$ 710,530.33	\$ 1,212,533.44	\$ 2,151,622.89	\$ 2,085,177.69	\$ 2,136,184.06	\$ 2,189,218.15					
Lonestar Constr	\$ 199,995.85	\$ 200,046.34	\$ 200,089.48	\$ 200,132.64	\$ 200,168.77	\$ 200,200.50	\$ 200,200.50	\$ 200,275.23					
TOTAL	\$ 6,046,218.30	\$ 6,336,044.27	\$ 5,888,063.04	\$ 9,232,441.46	\$ 14,794,951.29	\$ 15,969,072.55	\$ 14,966,965.16	\$ 13,749,413.24					
Difference		\$ 289,825.97	\$ (447,981.23)	\$ 3,344,378.42	\$ 5,562,509.83	\$ 1,174,121.26	\$ (1,002,107.39)	\$ (1,217,551.92)					
<b>INTEREST EARNED</b>													
General	\$ 7.88	\$ 8.40	\$ 8.69	\$ 8.61	\$ 8.07	\$ 8.44	\$ 9.25	\$ 8.22					
Gen Sweep	\$ 29.10	\$ 45.38	\$ 52.88	\$ 54.79	\$ 47.29	\$ 36.05	\$ 34.25	\$ 27.85					
Cap Proj Sweep	\$ 10.23	\$ 10.24	\$ 10.58	\$ 10.58	\$ 9.90	\$ 9.56	\$ 11.27	\$ 10.25					
I & S	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04					
Lonestar M & O	\$ 1,373.45	\$ 1,235.94	\$ 1,080.15	\$ 1,140.36	\$ 1,922.44	\$ 2,188.99	\$ 1,043.53	\$ 2,250.22					
Lonestar I&S	\$ 165.25	\$ 154.38	\$ 145.71	\$ 186.31	\$ 307.25	\$ 360.55	\$ 389.99	\$ 409.72					
Lonestar Constr	\$ 56.47	\$ 50.49	\$ 43.14	\$ 43.16	\$ 36.13	\$ 31.73	\$ 36.89	\$ 37.84					
TOTAL INTEREST	\$ 1,642.42	\$ 1,504.87	\$ 1,341.19	\$ 1,443.85	\$ 2,331.12	\$ 2,635.36	\$ 1,525.22	\$ 2,744.14					
Cumulative		\$ 3,147.29	\$ 4,488.48	\$ 5,932.33	\$ 8,263.45	\$ 10,898.81	\$ 12,424.03	\$ 15,168.17					
<b>08-09</b>		Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug
General	\$ 52,416.33	\$ 50,768.49	\$ 49,844.93	\$ 49,786.26	\$ 75,796.06	\$ 54,697.60	\$ 52,000.28	\$ 50,979.68	\$ 64,925.23	\$ 54,665.85	\$ 49,838.95	\$ 54,912.28	
Gen Sweep	\$ 271,276.24	\$ 113,178.25	\$ 245,512.46	\$ 124,253.45	\$ 314,779.38	\$ 214,984.41	\$ 98,045.44	\$ 25,042.04	\$ 41,935.39	\$ 104,331.09	\$ 100,867.26	\$ 71,905.77	
Cap Proj Sweep	\$ 49,520.25	\$ 49,601.41	\$ 49,632.64	\$ 49,664.46	\$ 49,683.65	\$ 49,702.71	\$ 49,724.50	\$ 49,744.94	\$ 49,764.70	\$ 49,779.70	\$ 49,790.27	\$ 49,800.84	
I & S	\$ 233.54	\$ 233.64	\$ 233.73	\$ 233.84	\$ 233.94	\$ 234.03	\$ 234.13	\$ 234.23	\$ 234.32	\$ 234.39	\$ 2,646.27	\$ 234.89	
Lonestar M & O	\$ 5,846,415.63	\$ 6,244,691.93	\$ 5,424,033.98	\$ 8,965,419.13	\$ 12,692,777.01	\$ 13,345,208.65	\$ 11,973,994.71	\$ 10,678,135.24	\$ 9,151,810.94	\$ 7,414,547.86	\$ 6,013,648.36	\$ 5,039,620.07	
Lonestar I&S	\$ 656,018.25	\$ 666,385.65	\$ 716,389.96	\$ 1,299,327.93	\$ 1,936,331.96	\$ 2,014,813.14	\$ 2,055,338.09	\$ 2,081,437.62	\$ 2,106,535.19	\$ 2,119,212.23	\$ 2,144,652.09	\$ 579,661.98	
Lonestar Constr	\$ 198,094.93	\$ 198,094.93	\$ 198,738.81	\$ 198,993.04	\$ 199,197.21	\$ 199,342.29	\$ 199,482.67	\$ 199,606.96	\$ 199,718.53	\$ 199,803.41	\$ 199,875.10	\$ 199,939.38	
TOTAL	\$ 7,073,975.17	\$ 7,322,954.30	\$ 6,684,386.51	\$ 10,687,678.11	\$ 15,268,799.21	\$ 15,878,982.83	\$ 14,428,819.82	\$ 13,085,180.71	\$ 11,614,924.30	\$ 9,942,574.53	\$ 8,561,318.30	\$ 5,996,075.21	
Difference		\$ 248,979.13	\$ (638,567.79)	\$ 4,003,291.60	\$ 4,581,121.10	\$ 610,183.62	\$ (1,450,163.01)	\$ (1,343,639.11)	\$ (1,470,256.41)	\$ (1,672,349.77)	\$ (1,381,256.23)	\$ (2,565,243.09)	
<b>INTEREST EARNED</b>													
General													
Gen Sweep	\$ 499.20	\$ 473.25	\$ 173.43	\$ 136.16	\$ 103.08	\$ 137.95	\$ 96.70	\$ 379.25	\$ 57.83	\$ 41.51	\$ 31.31	\$ 29.98	
Cap Proj Sweep	\$ 82.52	\$ 80.16	\$ 80.16	\$ 31.82	\$ 19.19	\$ 19.06	\$ 21.79	\$ 20.44	\$ 19.76	\$ 15.00	\$ 10.57	\$ 10.57	
I & S	\$ 0.10	\$ 0.10	\$ 0.09	\$ 0.11	\$ 0.10	\$ 0.09	\$ 0.10	\$ 0.10	\$ 0.09	\$ 0.07	\$ 0.38	\$ 0.12	
Lonestar M & O	\$ 10,373.15	\$ 10,377.50	\$ 8,344.50	\$ 7,804.64	\$ 11,690.40	\$ 10,087.11	\$ 9,015.90	\$ 7,085.44	\$ 5,543.26	\$ 3,549.22	\$ 2,432.47	\$ 1,712.71	
Lonestar I&S	\$ 1,299.64	\$ 1,201.50	\$ 1,201.67	\$ 1,100.05	\$ 1,703.95	\$ 1,499.25	\$ 1,435.21	\$ 1,289.37	\$ 1,170.83	\$ 898.19	\$ 765.12	\$ 383.04	
Lonestar Constr	\$ 394.13	\$ 360.93	\$ 282.81	\$ 254.37	\$ 204.17	\$ 145.08	\$ 162.17	\$ 144.73	\$ 131.33	\$ 99.88	\$ 82.26	\$ 74.85	
TOTAL INTEREST	\$ 12,648.74	\$ 12,493.44	\$ 10,082.66	\$ 9,327.15	\$ 13,720.89	\$ 11,888.54	\$ 10,731.87	\$ 8,919.33	\$ 6,923.10	\$ 4,603.87	\$ 3,322.11	\$ 2,211.27	
Cumulative		\$ 25,142.18	\$ 35,224.84	\$ 44,551.99	\$ 58,272.88	\$ 70,161.42	\$ 80,893.29	\$ 89,812.62	\$ 96,735.72	\$ 101,339.59	\$ 104,661.70	\$ 106,872.97	
Variance between 08-09 & 09-10		09-10 minus 08-09											
Bank Stmts & LS	\$ (1,027,756.87)	\$ (986,910.03)	\$ (796,323.47)	\$ (1,455,236.65)	\$ (473,847.92)	\$ 90,089.72	\$ 538,145.34	\$ 664,232.53					
Interest	\$ (11,006.32)	\$ (10,988.57)	\$ (8,741.47)	\$ (7,883.30)	\$ (11,389.77)	\$ (9,253.18)	\$ (9,206.65)	\$ (6,175.19)					



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

	Estimated Revenue (Budget)	Revenue Realized Current/Next	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5710 - LOCAL REAL-PROPERTY TAXES	13,883,812.00	-390,924.01	-13,657,441.44	226,370.56	98.37%
5730 - TUITION FEES FROM PATRONS	3,000.00	-9,734.00	-9,734.00	-6,734.00	324.47%
5740 - INTEREST, RENT, MISC REVENUE	295,900.00	-6,478.82	-295,197.49	702.51	99.76%
5750 - ATHLETIC ACTIIVTY REVENUE	26,400.00	.00	-27,262.05	-862.05	103.27%
5760 - OTHER REV FM LOCAL SOURCE	500.00	.00	.00	500.00	.00%
<b>Total REVENUE-LOCAL &amp; INTERMED</b>	<b>14,209,612.00</b>	<b>-407,136.83</b>	<b>-13,989,634.98</b>	<b>219,977.02</b>	<b>98.45%</b>
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA-FOUNDATION REV	2,046,333.00	-2,683.00	-2,021,174.00	25,159.00	98.77%
5830 - TRS ON-BEHALF	426,656.00	.00	-110,452.28	316,203.72	25.89%
<b>Total STATE PROGRAM REVENUES</b>	<b>2,472,989.00</b>	<b>-2,683.00</b>	<b>-2,131,626.28</b>	<b>341,362.72</b>	<b>86.20%</b>
<b>Total Revenue Local-State-Federal</b>	<b>16,682,601.00</b>	<b>-409,819.83</b>	<b>-16,121,261.26</b>	<b>561,339.74</b>	<b>96.64%</b>

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

	Budget	Encumbrance YTD	Expenditure YTD	Current/Next Expenditure	Balance	Percent Expended
6000 - EXPENDITURES						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-6,501,979.00	.00	3,959,037.22	510,047.63	-2,542,941.78	60.89%
6200 - PURCHASE _CONTRACTED SVS	-149,528.00	600.00	139,730.27	26,921.02	-9,197.73	93.45%
6300 - SUPPLIES AND MATERIALS	-272,315.00	9,785.89	114,945.79	48,083.25	-147,583.32	42.21%
6400 - OTHER OPERATING EXPENSES	-51,387.00	1,437.24	21,646.64	3,841.88	-28,303.12	42.12%
6600 - CPTL OUTLY LAND BLDG _EQUIP	-32,498.00	77.49	12,426.73	824.73	-19,993.78	38.24%
<b>Total Function 11 INSTRUCTION</b>	<b>-7,007,707.00</b>	<b>11,900.62</b>	<b>4,247,786.65</b>	<b>589,718.51</b>	<b>-2,748,019.73</b>	<b>60.62%</b>
12 - LIBRARY						
6100 - PAYROLL COSTS	-163,212.00	.00	104,520.08	13,867.45	-58,691.92	64.04%
6200 - PURCHASE _CONTRACTED SVS	-6,912.00	.00	6,395.96	2,443.63	-516.04	92.53%
6300 - SUPPLIES AND MATERIALS	-32,900.00	2,604.52	26,687.09	2,673.44	-3,608.39	81.12%
6400 - OTHER OPERATING EXPENSES	-950.00	431.93	748.95	125.00	230.88	78.84%
<b>Total Function 12 LIBRARY</b>	<b>-203,974.00</b>	<b>3,036.45</b>	<b>138,352.08</b>	<b>19,109.52</b>	<b>-62,585.47</b>	<b>67.83%</b>
13 - CURRICULUM						
6100 - PAYROLL COSTS	-52,507.00	.00	40,438.28	10,881.33	-12,068.72	77.02%
6200 - PURCHASE _CONTRACTED SVS	-35,856.00	77.55	15,632.13	7,690.00	-20,146.32	43.60%
6300 - SUPPLIES AND MATERIALS	-3,550.00	.00	3,666.10	2,399.76	116.10	103.27%
6400 - OTHER OPERATING EXPENSES	-37,901.00	6,107.38	30,108.79	754.00	-1,684.83	79.44%
<b>Total Function 13 CURRICULUM</b>	<b>-129,814.00</b>	<b>6,184.93</b>	<b>89,845.30</b>	<b>21,725.09</b>	<b>-33,783.77</b>	<b>69.21%</b>
21 - INSTRUCTIONAL ADMINISTRATION						
6100 - PAYROLL COSTS	-87,410.00	.00	56,508.69	6,924.94	-30,901.31	64.65%
6200 - PURCHASE _CONTRACTED SVS	-1,825.00	.00	1,824.79	207.50	-.21	99.99%
6300 - SUPPLIES AND MATERIALS	-2,825.00	.00	2,443.70	694.99	-381.30	86.50%
6400 - OTHER OPERATING EXPENSES	-450.00	.00	440.01	62.00	-9.99	97.78%
<b>Total Function 21 INSTRUCTIONAL ADMINISTR.</b>	<b>-92,510.00</b>	<b>.00</b>	<b>61,217.19</b>	<b>7,889.43</b>	<b>-31,292.81</b>	<b>66.17%</b>
23 - CAMPUS ADMINISTRATION						
6100 - PAYROLL COSTS	-666,494.00	.00	468,095.60	56,852.73	-198,398.40	70.23%
6200 - PURCHASE _CONTRACTED SVS	-1,300.00	.00	.00	.00	-1,300.00	.00%
6300 - SUPPLIES AND MATERIALS	-11,900.00	413.15	8,589.43	4,892.05	-2,897.42	72.18%
6400 - OTHER OPERATING EXPENSES	-5,000.00	445.86	2,786.96	899.06	-1,767.18	55.74%
<b>Total Function 23 CAMPUS ADMINISTRATION</b>	<b>-684,694.00</b>	<b>859.01</b>	<b>479,471.99</b>	<b>62,643.84</b>	<b>-204,363.00</b>	<b>70.03%</b>
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS	-295,219.00	.00	173,587.55	23,245.78	-121,631.45	58.80%
6200 - PURCHASE _CONTRACTED SVS	-1,550.00	.00	1,061.25	400.00	-488.75	68.47%
6300 - SUPPLIES AND MATERIALS	-9,645.00	167.33	2,168.28	292.95	-7,309.39	22.48%
6400 - OTHER OPERATING EXPENSES	-8,150.00	4,461.00	714.40	225.40	-2,974.60	8.77%
<b>Total Function 31 GUIDANCE AND COUNSELIN</b>	<b>-314,564.00</b>	<b>4,628.33</b>	<b>177,531.48</b>	<b>24,164.13</b>	<b>-132,404.19</b>	<b>56.44%</b>
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS	-110,611.00	.00	69,838.93	8,474.99	-40,772.07	63.14%
6300 - SUPPLIES AND MATERIALS	-2,300.00	214.52	1,316.24	161.10	-769.24	57.23%
<b>Total Function 33 HEALTH SERVICES</b>	<b>-112,911.00</b>	<b>214.52</b>	<b>71,155.17</b>	<b>8,636.09</b>	<b>-41,541.31</b>	<b>63.02%</b>
34 - PUPIL TRANSPORTATION-REGULAR						
6200 - PURCHASE _CONTRACTED SVS	-413,278.00	.00	375,496.17	95,878.52	-37,781.83	90.86%
<b>Total Function 34 PUPIL TRANSPORTATION-RE</b>	<b>-413,278.00</b>	<b>.00</b>	<b>375,496.17</b>	<b>95,878.52</b>	<b>-37,781.83</b>	<b>90.86%</b>
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-159,085.00	.00	134,429.75	14,719.47	-24,655.25	84.50%
6200 - PURCHASE _CONTRACTED SVS	-72,341.00	.00	49,500.13	3,575.21	-22,840.87	68.43%
6300 - SUPPLIES AND MATERIALS	-97,800.00	122.16	96,269.54	4,093.38	-1,408.30	98.44%
6400 - OTHER OPERATING EXPENSES	-104,674.00	4,646.39	119,976.32	25,692.17	19,948.71	114.62%
<b>Total Function 36 CO-CURRICULAR ACTIVITIES</b>	<b>-433,900.00</b>	<b>4,768.55</b>	<b>400,175.74</b>	<b>48,080.23</b>	<b>-28,955.71</b>	<b>92.23%</b>
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-345,777.00	.00	207,496.71	21,114.52	-138,280.29	60.01%

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

	Budget	Encumbrance YTD	Expenditure YTD	Current/Next Expenditure	Balance	Percent Expended
6000 - EXPENDITURES						
41 - GENERAL ADMINISTRATION						
6200 - PURCHASE CONTRACTED SVS	-143,910.00	.00	62,964.48	5,330.66	-80,945.52	43.75%
6300 - SUPPLIES AND MATERIALS	-8,000.00	.00	8,026.31	3,409.94	26.31	100.33%
6400 - OTHER OPERATING EXPENSES	-30,500.00	204.64	23,117.00	2,037.00	-7,178.36	75.79%
<b>Total Function 41 GENERAL ADMINISTRATION</b>	<b>-528,187.00</b>	<b>204.64</b>	<b>301,604.50</b>	<b>31,892.12</b>	<b>-226,377.86</b>	<b>57.10%</b>
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-194,636.00	.00	124,163.99	15,082.36	-70,472.01	63.79%
6200 - PURCHASE CONTRACTED SVS	-935,961.00	98,979.09	645,470.13	134,112.94	-191,511.78	68.96%
6300 - SUPPLIES AND MATERIALS	-75,786.00	.01	42,685.33	10,839.14	-33,100.66	56.32%
6400 - OTHER OPERATING EXPENSES	-58,800.00	.00	53,259.00	.00	-5,541.00	90.58%
<b>Total Function 51 PLANT MAINTENANCE &amp; OPE</b>	<b>-1,265,183.00</b>	<b>98,979.10</b>	<b>865,578.45</b>	<b>160,034.44</b>	<b>-300,625.45</b>	<b>68.42%</b>
52 - SECURITY						
6200 - PURCHASE CONTRACTED SVS	-39,200.00	.00	12,126.70	220.00	-27,073.30	30.94%
<b>Total Function 52 SECURITY</b>	<b>-39,200.00</b>	<b>.00</b>	<b>12,126.70</b>	<b>220.00</b>	<b>-27,073.30</b>	<b>30.94%</b>
53 - DATA PROCESSING						
6200 - PURCHASE CONTRACTED SVS	-12,100.00	787.50	10,072.55	.00	-1,239.95	83.24%
6300 - SUPPLIES AND MATERIALS	-5,000.00	.00	338.08	338.08	-4,661.92	6.76%
6400 - OTHER OPERATING EXPENSES	-3,000.00	.00	.00	.00	-3,000.00	.00%
<b>Total Function 53 DATA PROCESSING</b>	<b>-20,100.00</b>	<b>787.50</b>	<b>10,410.63</b>	<b>338.08</b>	<b>-8,901.87</b>	<b>51.79%</b>
61 - COMMUNITY SERVICES						
6100 - PAYROLL COSTS	-13,776.00	.00	10,528.52	1,071.34	-3,247.48	76.43%
<b>Total Function 61 COMMUNITY SERVICES</b>	<b>-13,776.00</b>	<b>.00</b>	<b>10,528.52</b>	<b>1,071.34</b>	<b>-3,247.48</b>	<b>76.43%</b>
81 - CAPITAL PROJECTS						
6600 - CPTL OUTLY LAND BLDG EQUIP	-2,500.00	.00	2,125.00	.00	-375.00	85.00%
<b>Total Function 81 CAPITAL PROJECTS</b>	<b>-2,500.00</b>	<b>.00</b>	<b>2,125.00</b>	<b>.00</b>	<b>-375.00</b>	<b>85.00%</b>
91 - CHAPTER 41 PAYMENT						
6200 - PURCHASE CONTRACTED SVS	-5,345,303.00	.00	2,343,140.00	764,058.00	-3,002,163.00	43.84%
<b>Total Function 91 CHAPTER 41 PAYMENT</b>	<b>-5,345,303.00</b>	<b>.00</b>	<b>2,343,140.00</b>	<b>764,058.00</b>	<b>-3,002,163.00</b>	<b>43.84%</b>
99 - PAYMENT TO OTHER GOVERN ENT						
6200 - PURCHASE CONTRACTED SVS	-75,000.00	.00	59,928.61	.00	-15,071.39	79.90%
<b>Total Function 99 PAYMENT TO OTHER GOVER</b>	<b>-75,000.00</b>	<b>.00</b>	<b>59,928.61</b>	<b>.00</b>	<b>-15,071.39</b>	<b>79.90%</b>
8000 - OTHER USES						
00 - DISTRICT WIDE						
8900 - OTHER USES-TRANSFERS OUT	.00	.00	.00	.00	.00	.00%
<b>Total Function 00 DISTRICT WIDE</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00%</b>
<b>Total Expenditures</b>	<b>-16,682,601.00</b>	<b>131,563.65</b>	<b>9,646,474.18</b>	<b>1,835,459.34</b>	<b>-6,904,563.17</b>	<b>57.82%</b>

	Estimated Revenue (Budget)	Revenue Realized Current/Next	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5900 - FEDERAL PROGRAM REVENUES					
5920 - OBJECT DESCR FOR 5920	373,754.00	-47,433.03	-140,871.53	232,882.47	37.69%
Total FEDERAL PROGRAM REVENUES	373,754.00	-47,433.03	-140,871.53	232,882.47	37.69%
Total Revenue Local-State-Federal	373,754.00	-47,433.03	-140,871.53	232,882.47	37.69%

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

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current/Next Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
11 - INSTRUCTION						
6200 - PURCHASE CONTRACTED SVS	-57,286.00	.00	9,651.06	9,451.06	-47,634.94	16.85%
6300 - SUPPLIES AND MATERIALS	-316,468.00	32,220.23	261,964.41	153,827.93	-22,283.36	82.78%
Total Function 11 INSTRUCTION	-373,754.00	32,220.23	271,615.47	163,278.99	-69,918.30	72.67%
Total Expenditures	-373,754.00	32,220.23	271,615.47	163,278.99	-69,918.30	72.67%
End of Report						