



Notice of Public Hearing & Regular Meeting The Board of Trustees Lago Vista Independent School District

A Public Hearing followed by a Regular Meeting of the Lago Vista ISD Board of Trustees will be held on Thursday, February 17, 2022, beginning at 6:00 p.m. in the MAC at Lago Vista High School, 5185 Lohman Ford, Lago Vista, Texas 78645.

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

Please note, this link will not be active until approximately 5 minutes before the scheduled meeting time.

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

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. Call to Order/ Pledge of Allegiance
2. Welcome Visitor/Public Participation/Recognition
3. Public Hearing: Texas Academic Performance Report (TAPR)
4. 2021-2022 Demographic Report
5. Construction Update
6. Shoreline Ranch Development R.O.W. Discussion
7. Utility Easement for Shoreline Ranch Development
8. Discussion of Guidelines For Possible Reopening of Campuses
9. Small Land Boundary Adjustment
10. Course Guides
11. Stipend Amendment
12. Resolution Authorizing the Travis Central Appraisal District Chief Appraiser or Other Employee of TCAD to Act as Agent in Regard to Filing a Protest Against the Comptroller's 2021 Property Value Study for Lago Vista ISD
13. Consider Adoption of an Order Calling School Building Bond Election
14. Discussion of Board Authority to Future Planning and Zoning Comments
15. Consent Agenda:
 - a. Monthly Financial Reports
 - b. Minutes – January 10, 2022 Public Hearing & Regular Meeting
January 20, 2022 Special Meeting
January 27, 2022 Special Meeting
16. Superintendent Report
 - a. SLI Reminders
 - b. Team of Eight Training
 - c. Joint Meeting with City Council
 - d. Graduation Update
17. Closed Session:
 - a. Tex. Govt. Code 551.071 Attorney Consultation
 - b. Tex. Govt. Code 551.072 Real Property Deliberations
 - c. Tex. Govt. Code 551.073 Prospective Gifts Negotiations

LAGO VISTA INDEPENDENT SCHOOL DISTRICT

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- d. Tex. Govt. Code 551.074 Personnel Matters (Administrator Contracts)
 - e. Tex. Govt. Code 551.076 Security Personnel, Devices, Audits
 - f. Tex. Govt. Code 551.0785 Medical or Psychiatric Records
 - g. Tex. Govt. Code 551.082 School Children; School District Employees;
Disciplinary Matter or Complaint
 - h. Tex. Govt. Code 551.0821 Personally Identifiable Student Information
 - i. Tex. Govt. Code 551.089 Information Resource Technology Security
18. Open Session
- a. Possible action from closed session item
19. Adjourn

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

Darren Webb
Superintendent

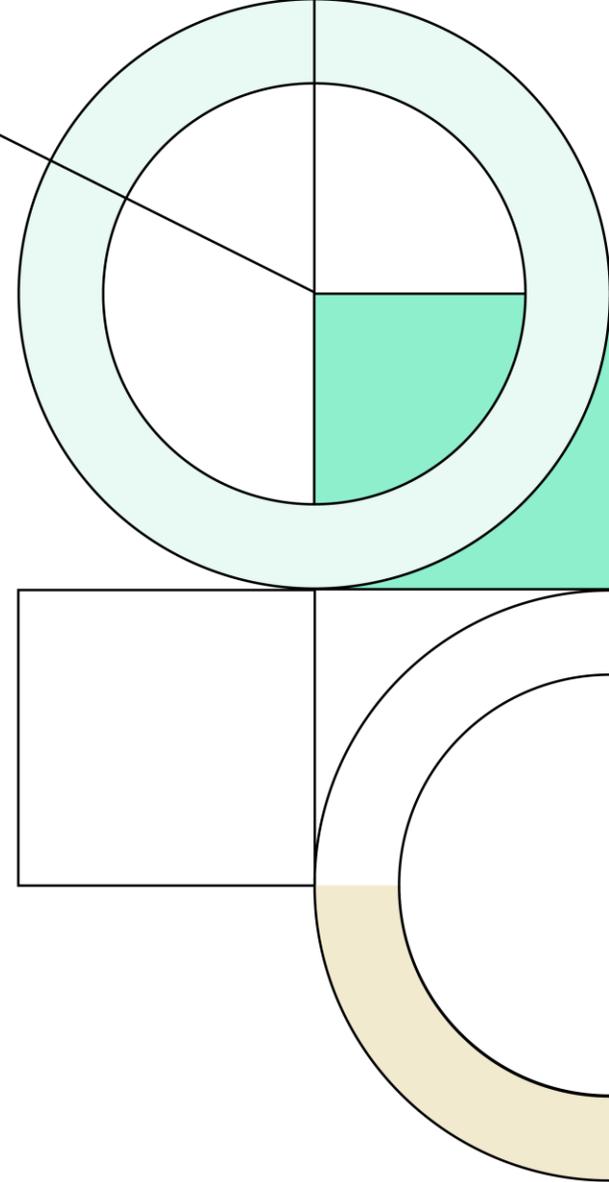
Date



**Lago Vista
Independent
School
District**

2021-2022

Demographic Report





Annual Enrollment Change

Year (OCT)	EE	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	Total Growth	Total %
2017/18	9	21	80	91	96	110	116	131	123	107	144	136	104	99	108	1,475		
2018/19	4	23	87	77	98	99	116	129	134	131	127	164	144	110	87	1,530	55	3.7%
2019/20	12	20	92	99	90	102	114	123	138	140	137	131	160	132	98	1,588	58	3.8%
2020/21	17	12	84	93	102	103	109	117	126	153	149	160	131	149	120	1,625	37	2.3%
2021/22	11	23	117	111	115	104	121	132	133	149	167	190	149	141	145	1,808	183	11.3%

*Yellow Box = largest grade per year
Green Box = second largest grade per year

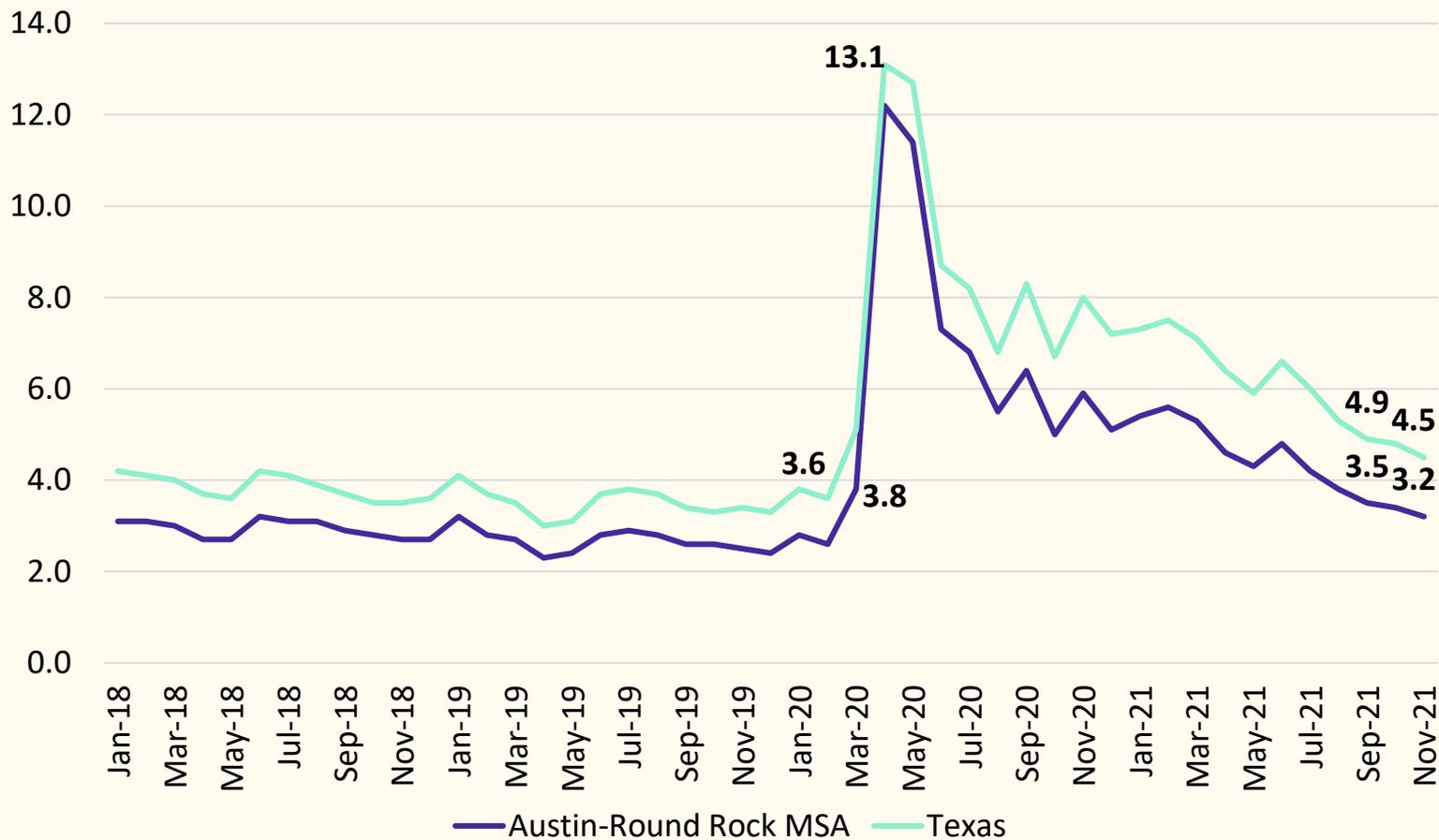
	EE	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	ELEM	INTER	MID	HIGH
3 Yr. avg	1.688	1.129	1.121	1.157	1.145	1.068	1.132	1.099	1.077	1.112	1.067	1.158	0.969	0.975	0.924	1.123	1.115	1.085	1.007
2018/19	0.444	1.095	1.088	0.963	1.077	1.031	1.055	1.112	1.023	1.065	1.187	1.139	1.059	1.058	0.879	1.040	1.083	1.092	1.034
2019/20	3.000	0.870	1.057	1.138	1.169	1.041	1.152	1.060	1.070	1.045	1.046	1.031	0.976	0.917	0.891	1.101	1.106	1.053	0.954
2020/21	1.417	0.600	0.913	1.011	1.030	1.144	1.069	1.026	1.024	1.109	1.064	1.168	1.000	0.931	0.909	1.025	1.047	1.066	1.002
2021/22	0.647	1.917	1.393	1.321	1.237	1.020	1.175	1.211	1.137	1.183	1.092	1.275	0.931	1.076	0.973	1.243	1.193	1.137	1.064

- Lago Vista ISD added 183 students this fall for a growth rate of more than 11%
- The district had historically high cohorts in PK, 1st, 2nd, 4th, 5th, 6th, 7th, 9th, 11th, and 12th grade levels

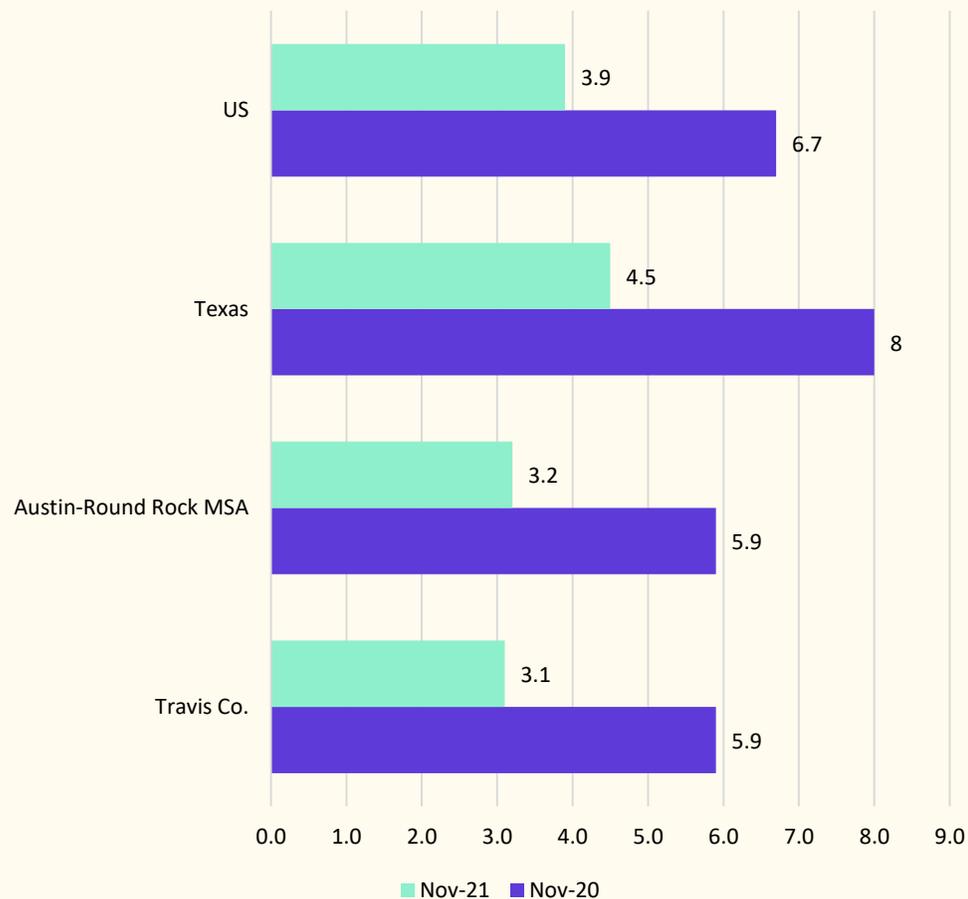


Local Economic Conditions

Unemployment Rates, Jan. 2018 - Nov. 2021



Unemployment Rates, Year Over Year





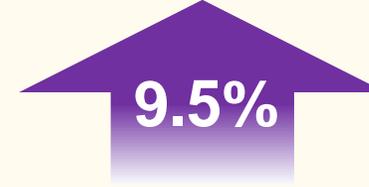
Local Economic Conditions

2021 Total District
Population Estimate
12,172



8,723
2010 Census
District Population

Total District Population
Below Age 19
2,034



2010 Census District
Population Below Age 19
1,857

2021 Total District
Median Household Income
\$89,034

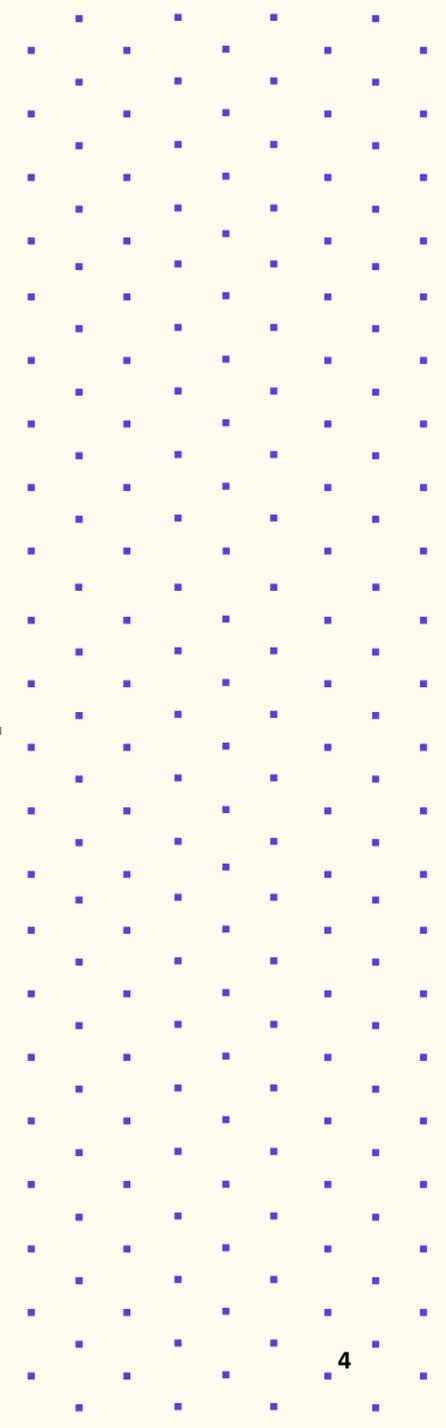


2010 Census Total District
Median Household Income
\$67,571

2021 District Households
5,157

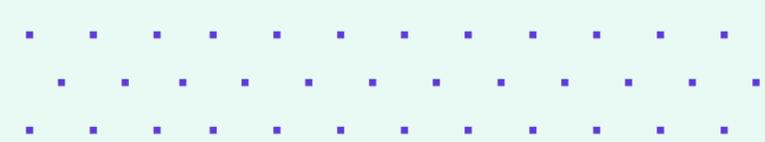


2010 District Households
3,718

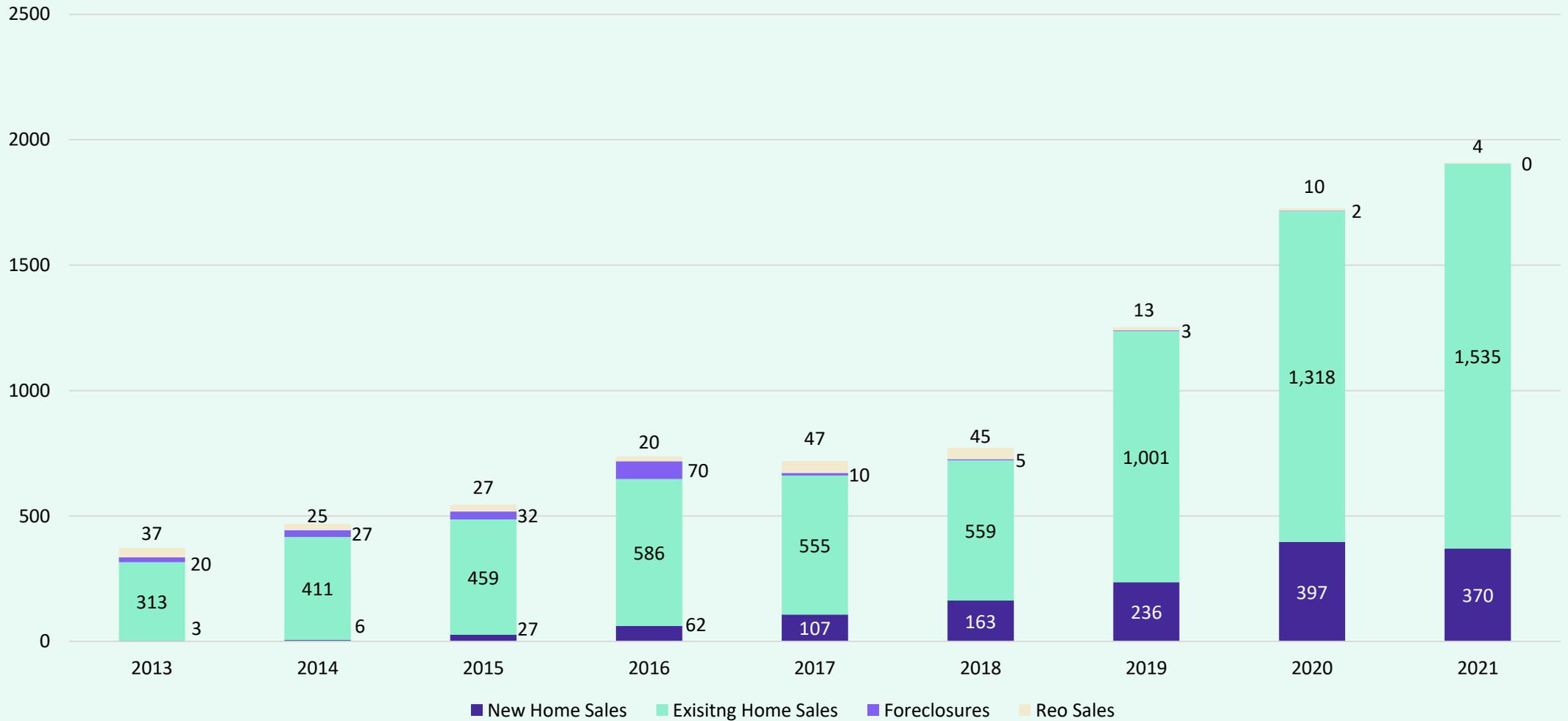




Annual District Home Sales by Transaction Type, 2013 - 2021



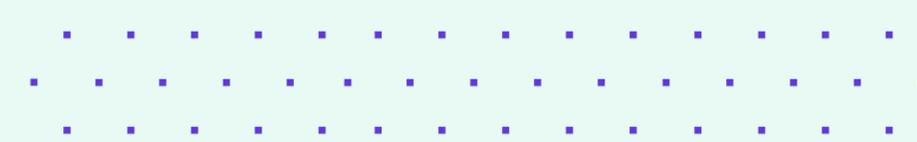
Annual District Home Sales by Type, 2013-2021



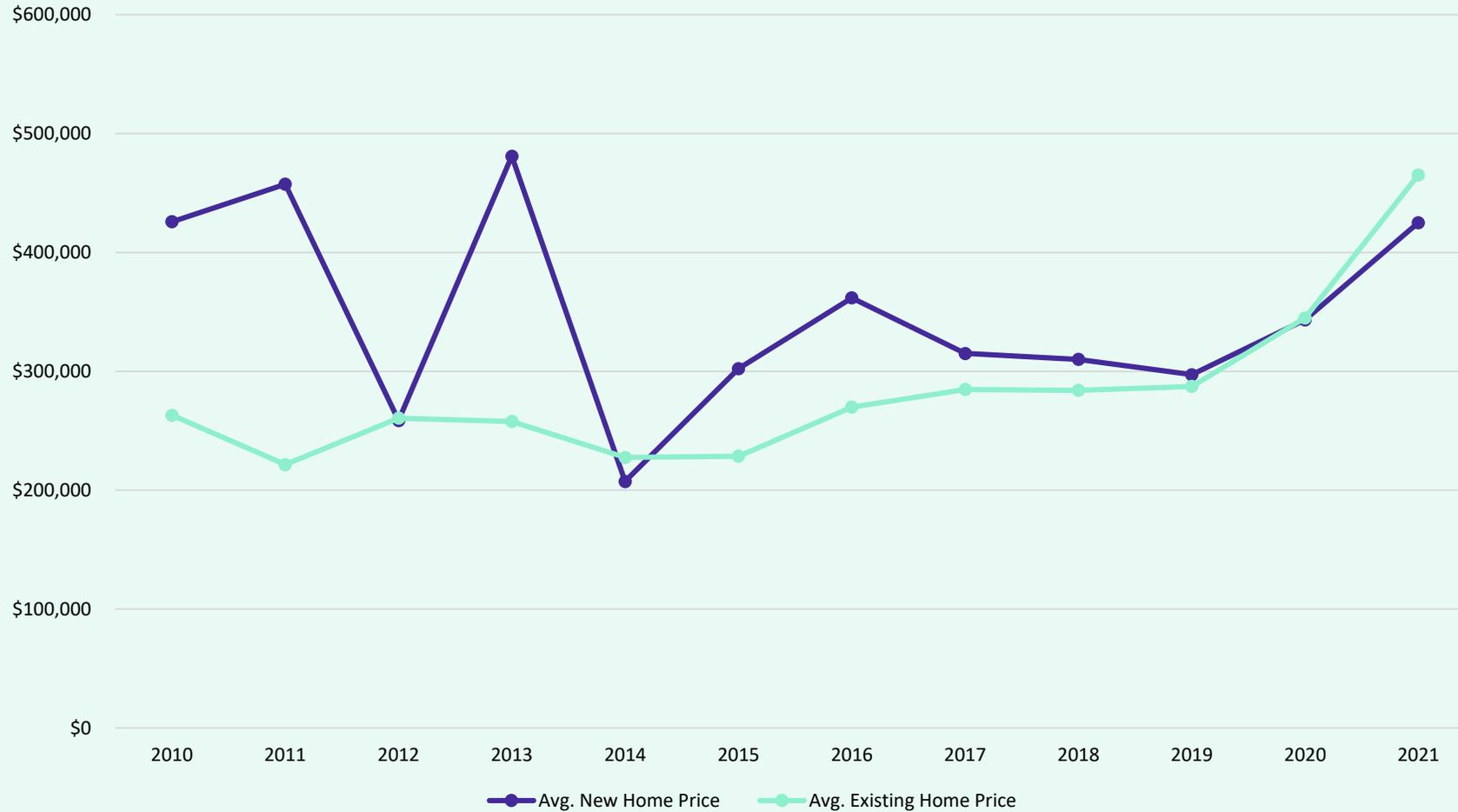
- In 2021, there were 1,909 home sales in Lago Vista ISD
- The number of annual New Home sales have increased significantly since 2017
- Since 2013, the number of Foreclosures and REO Sales have decreased by 93%



New vs. Existing Avg. Home Price, 2010 - 2021



Avg. New vs. Existing Home Price, 2010-2021



	Avg. New Home Price	Avg. Existing Home Price
2010	\$425,848	\$263,075
2011	\$457,469	\$221,526
2012	\$258,633	\$260,613
2013	\$481,034	\$257,851
2014	\$207,339	\$227,473
2015	\$302,328	\$228,520
2016	\$361,772	\$269,904
2017	\$315,001	\$284,794
2018	\$310,000	\$284,048
2019	\$297,194	\$287,304
2020	\$343,408	\$344,976
2021	\$425,128	\$465,264

- Since 2010, the Avg. Existing price has increased by \$202,189, or 76.9%



Housing Market Trends



	3Q21	% YOY
Annual Starts	26,746	31.2%
Quarter Starts	7,524	41.2%
Annual Closings	21,852	7.4%
Quarter Closings	5,544	-2.6%
Housing Inventory	16,151	43.8%
VDL Inventory	26,185	-7.3%



Austin New Home Ranking Report

ISD Ranked by Annual Closings – 3Q21



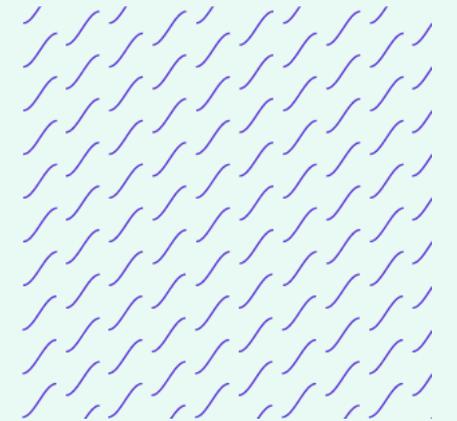
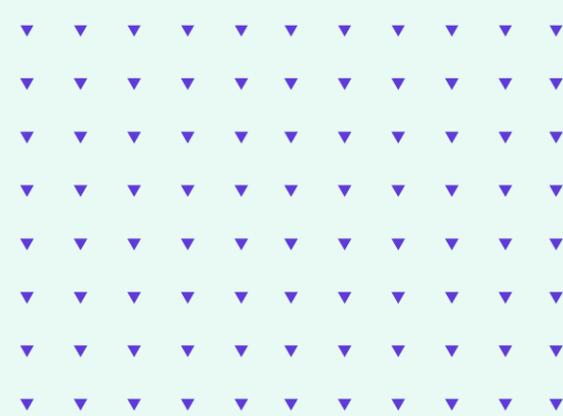
Rank	District Name	Annual Starts	Annual Closings	Inventory	VDL	Future
1	Leander ISD	3,172	2,682	1,784	3,033	7,521
2	Georgetown ISD	2,964	2,423	1,699	2,895	17,869
3	Liberty Hill ISD	2,626	2,092	1,322	1,926	10,792
4	Hays CISD	3,095	1,988	2,013	2,990	42,231
5	Pflugerville ISD	2,011	1,662	1,256	1,003	8,427
6	Austin ISD	1,382	1,517	1,496	1,217	11,160
7	Hutto ISD	1,738	1,346	1,006	1,373	7,410
8	Del Valle ISD	1,452	1,341	717	980	23,481
9	Manor ISD	1,243	1,333	532	1,385	15,353
10	Jarrell ISD	1,191	1,078	440	1,251	11,968
11	Dripping Springs ISD	1,199	965	720	1,060	7,441
12	Round Rock ISD	743	738	591	1,092	5,227
13	Lake Travis ISD	1,004	710	795	1,056	4,102
14	Bastrop ISD	1,124	684	634	2,388	16,867
15	Elgin ISD	432	436	158	381	8,769
16	San Marcos CISD	692	431	540	1,150	6,048
17	Lago Vista ISD*	257	169	170	564	5,365
18	Taylor ISD	261	160	169	94	1,153
19	Lockhart ISD	75	54	42	1	16,396
20	Eanes ISD	22	12	20	91	49





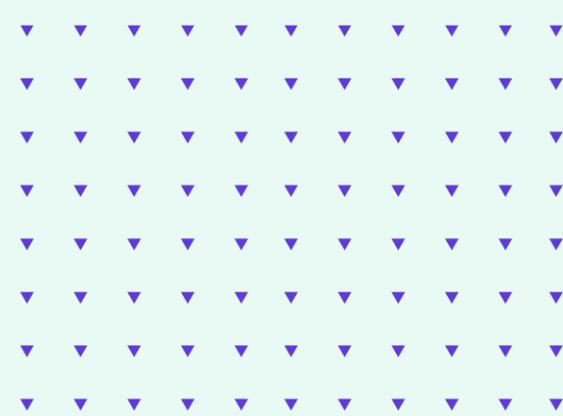
1 Year Change in District Housing

	3Q20	3Q21	Difference
Annual Starts	135	257	+122
Quarterly Starts	36	68	+32
Annual Closings	119	169	+50
Quarterly Closings	43	55	+12
Under Construction	60	149	+89
Inventory	82	170	+88
VDL	625	564	-61
Futures	4,111	5,365	+1,254

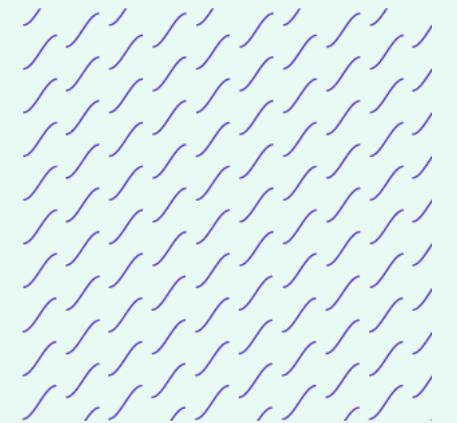




District Housing Overview



Elementary	Annual Starts	Quarter Starts	Annual Closings	Quarter Closings	Under Construction	Inventory	Vacant Dev. Lots	Futures
LAGO VISTA	257	68	169	55	149	170	564	5,365
GRAND TOTAL*	257	68	169	55	149	170	564	5,365





District Housing Overview

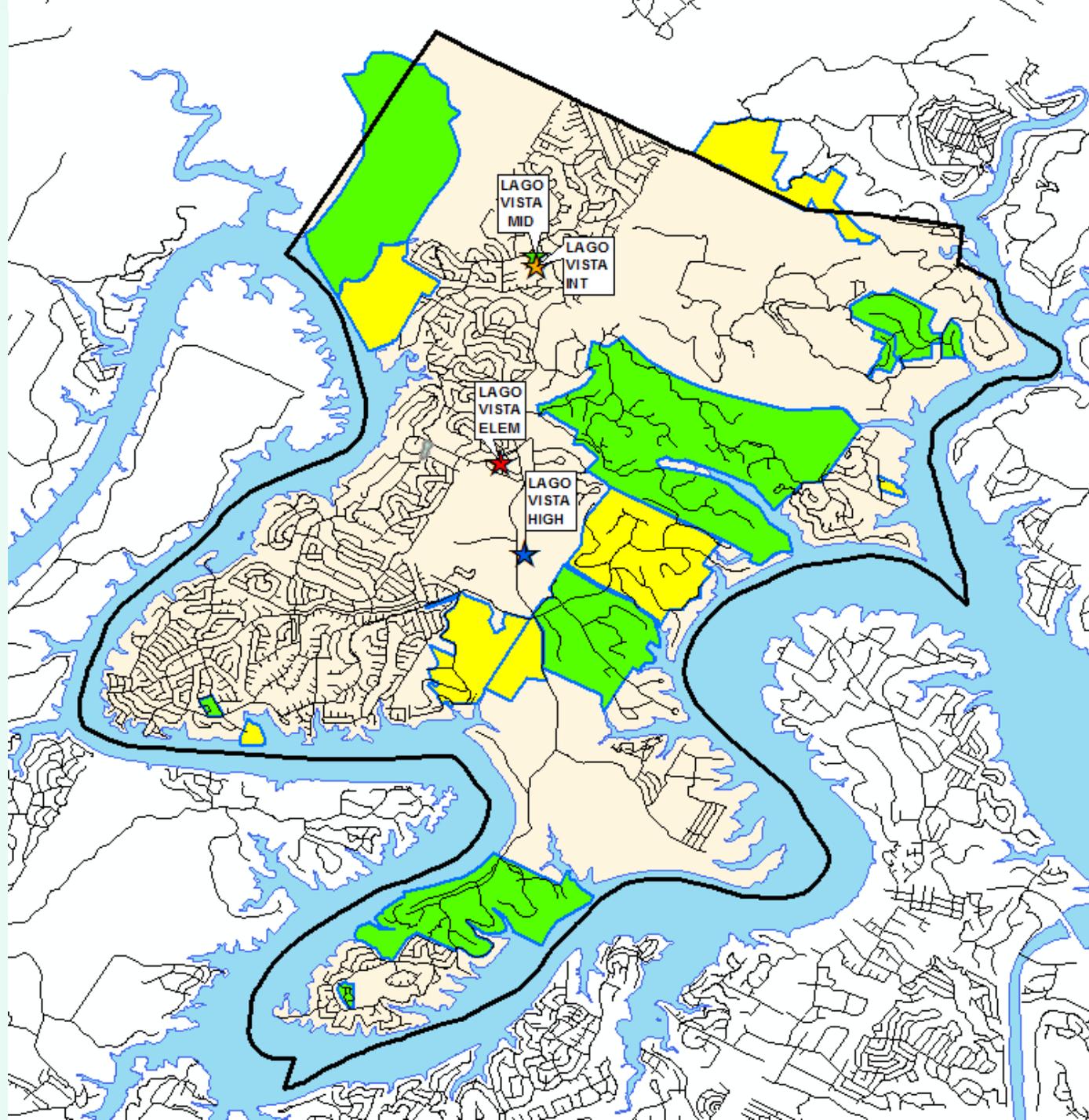
- The district has 11 actively building subdivisions
- Within LVISD there are 10 future subdivisions
- Within Lago Vista ISD there are 168 future multi-family units in the planning stages

Subdivisions

-  ACTIVE
-  FUTURE
-  Groundwork Underway

Multi-Family Developments

-  Future Development
-  Under Construction





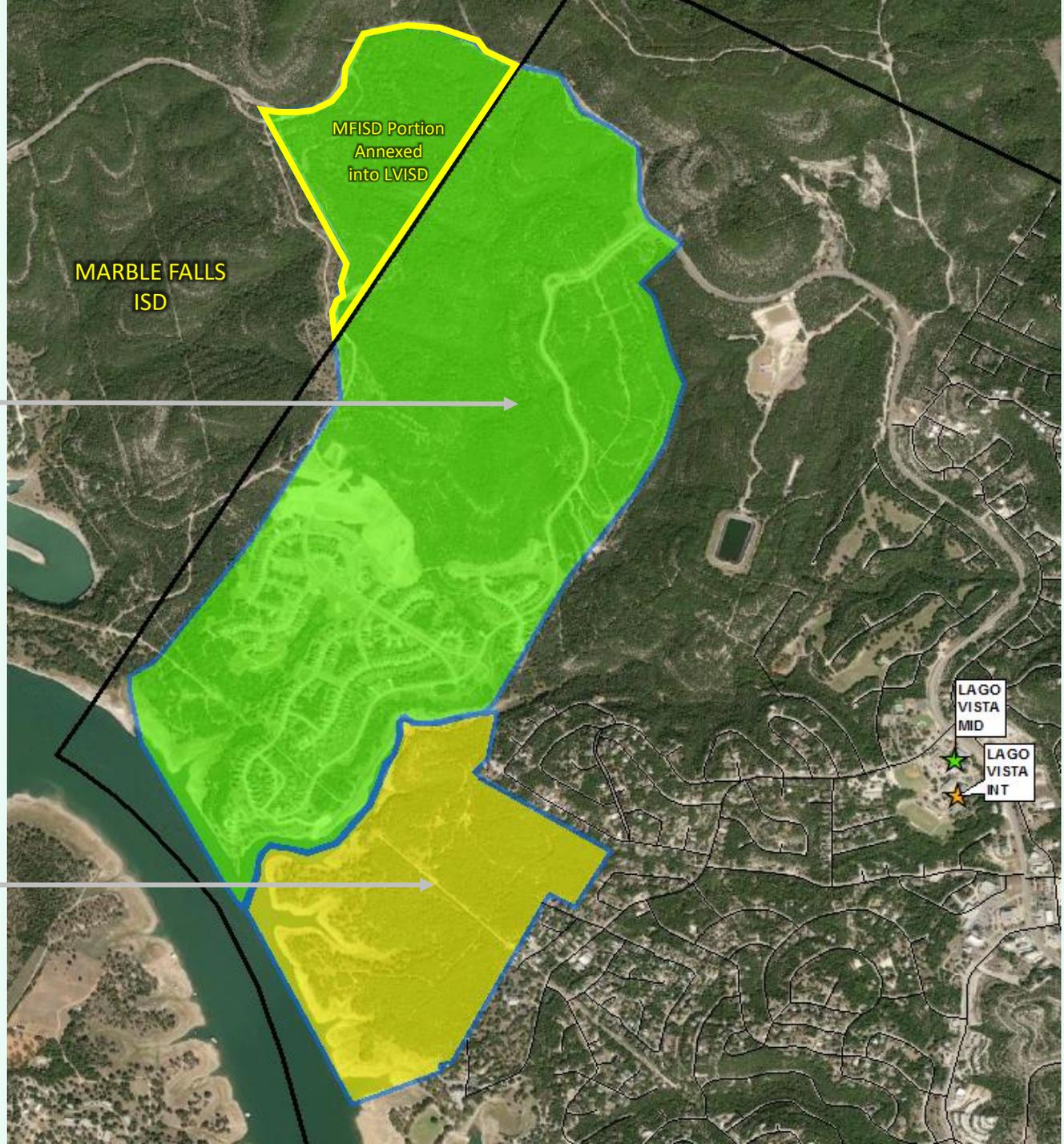
Residential Activity

Lakeside at Tessera on Lake Travis

- 2,060 total lots within LVISD
- 1,484 future lots
- 312 occupied homes
- 199 VDL and 56 homes under construction
- Started 112 homes and closed 91 homes in the last 12 months
- PP: \$240K-\$780K
- Approx. 120 acres of open space and 75-100 acres of commercial development
- Marble Falls portion has been annexed into LVISD
- Occupied student yield: 0.378

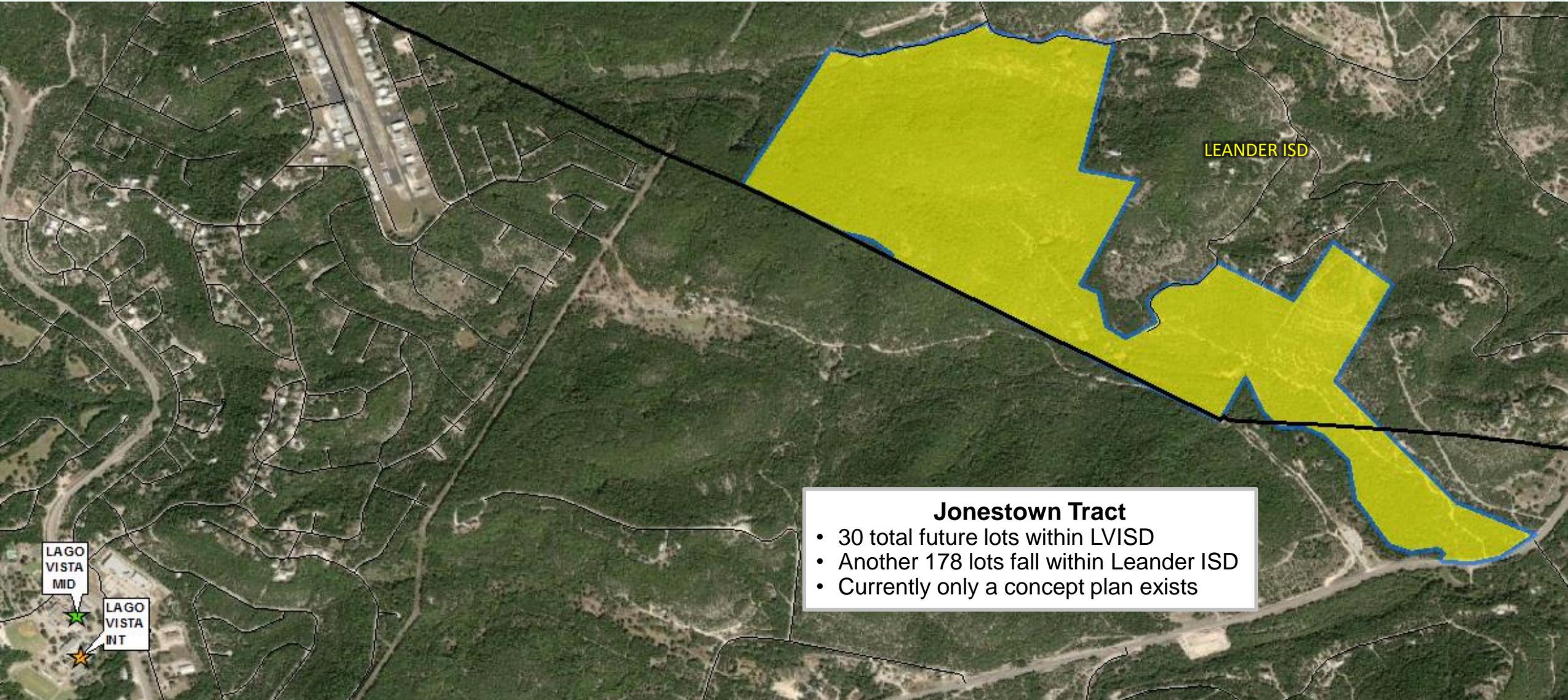
Mahogany Lake Resort

- 726 total future lots
- AKA Turnback Ranch
- Concept PUD includes: hotel, SF residences, condos, marina, restaurants, and light commercial use
- Developer: Winston Capital
- Stalled since 2008





Residential Activity





Residential Activity



Ranchland Hills Estates

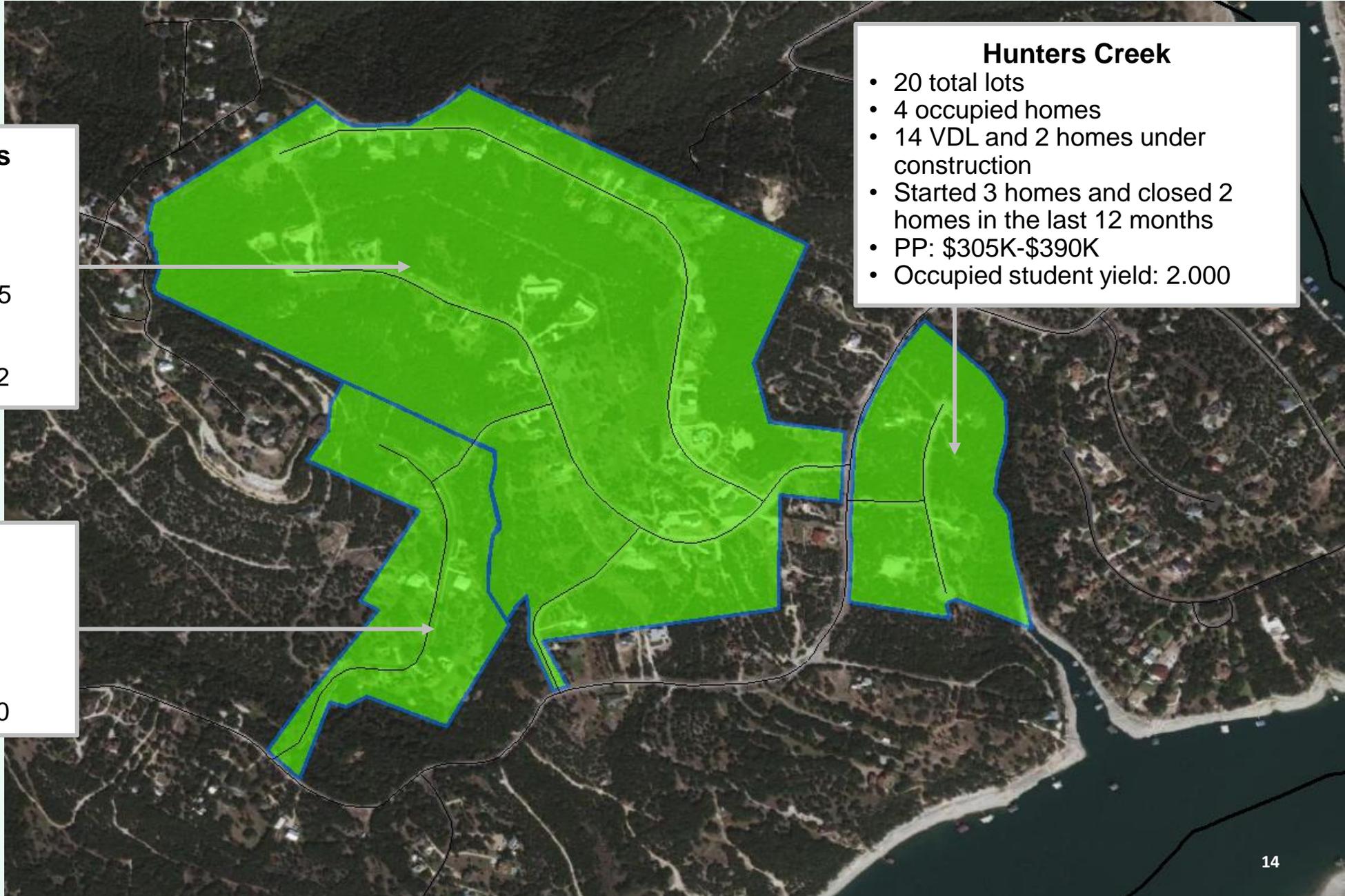
- 85 total lots
- 33 occupied homes
- 46 VDL and 6 homes under construction
- Started 7 homes and closed 5 homes in the last 12 months
- PP: \$375K-\$520K
- Occupied student yield: 0.212

Kellywood Estates

- 23 total lots
- 10 occupied homes
- 12 VDL and 1 home under construction
- PP: \$370K-\$525K
- Occupied student yield: 0.200

Hunters Creek

- 20 total lots
- 4 occupied homes
- 14 VDL and 2 homes under construction
- Started 3 homes and closed 2 homes in the last 12 months
- PP: \$305K-\$390K
- Occupied student yield: 2.000





Residential Activity

The Hollows

- 581 total lots
- 160 additional futures on the northside of the subdivision
- PP range: \$300K-\$1M
- Occupied student yield: 0.346

The Bluffs

- 103 total lots
- 32 future lots
- 39 occupied homes
- 30 VDL and 2 homes under construction

The Canyons

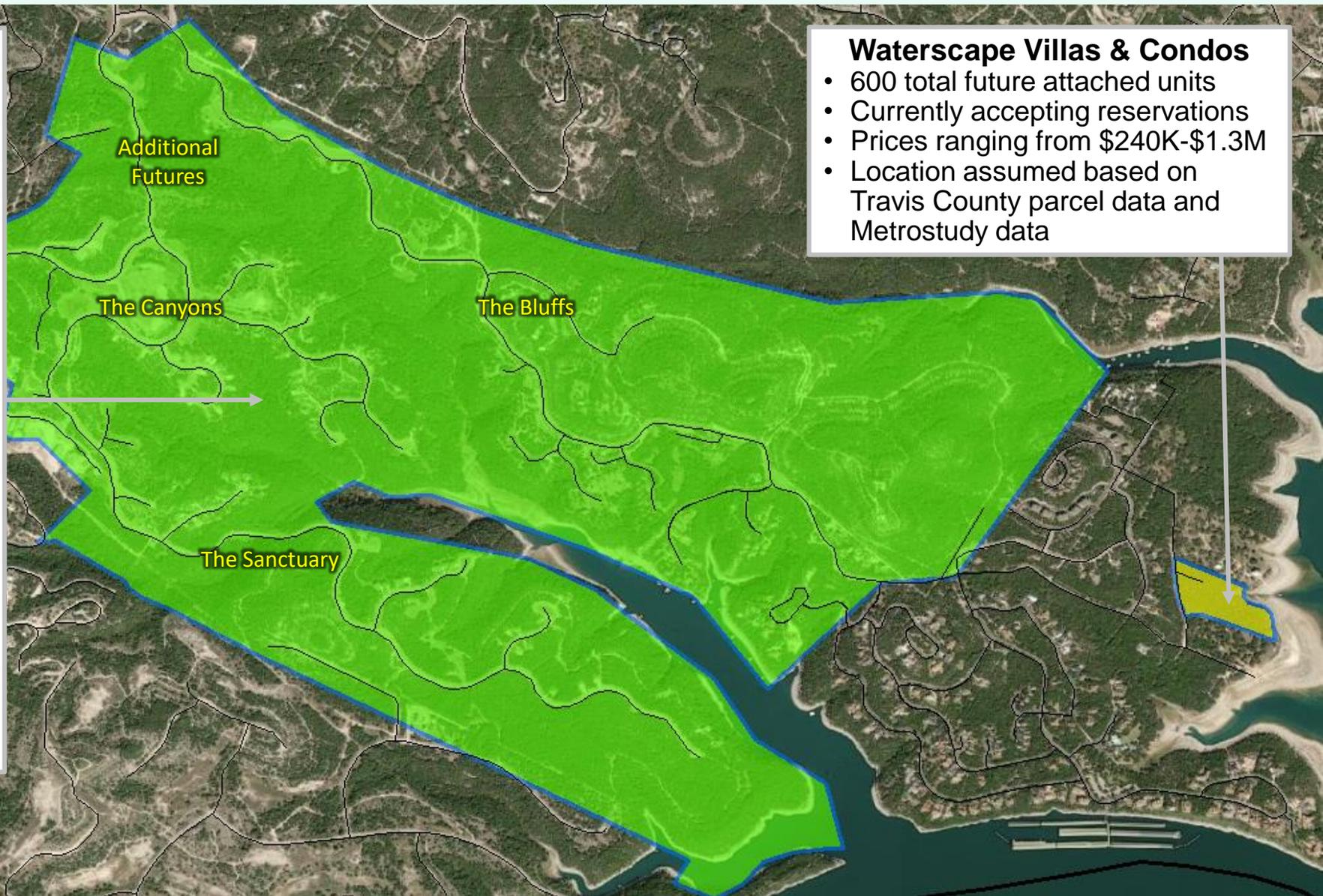
- 189 total lots
- 47 occupied homes
- 116 VDL and 22 homes under construction
- Started 42 homes and closed 26 homes in the last 12 months

The Sanctuary

- 129 total lots
- 47 occupied homes
- 38 VDL and 36 homes under construction
- Started 65 homes and closed 31 homes in the last 12 months

Waterscape Villas & Condos

- 600 total future attached units
- Currently accepting reservations
- Prices ranging from \$240K-\$1.3M
- Location assumed based on Travis County parcel data and Metrostudy data





Residential Activity

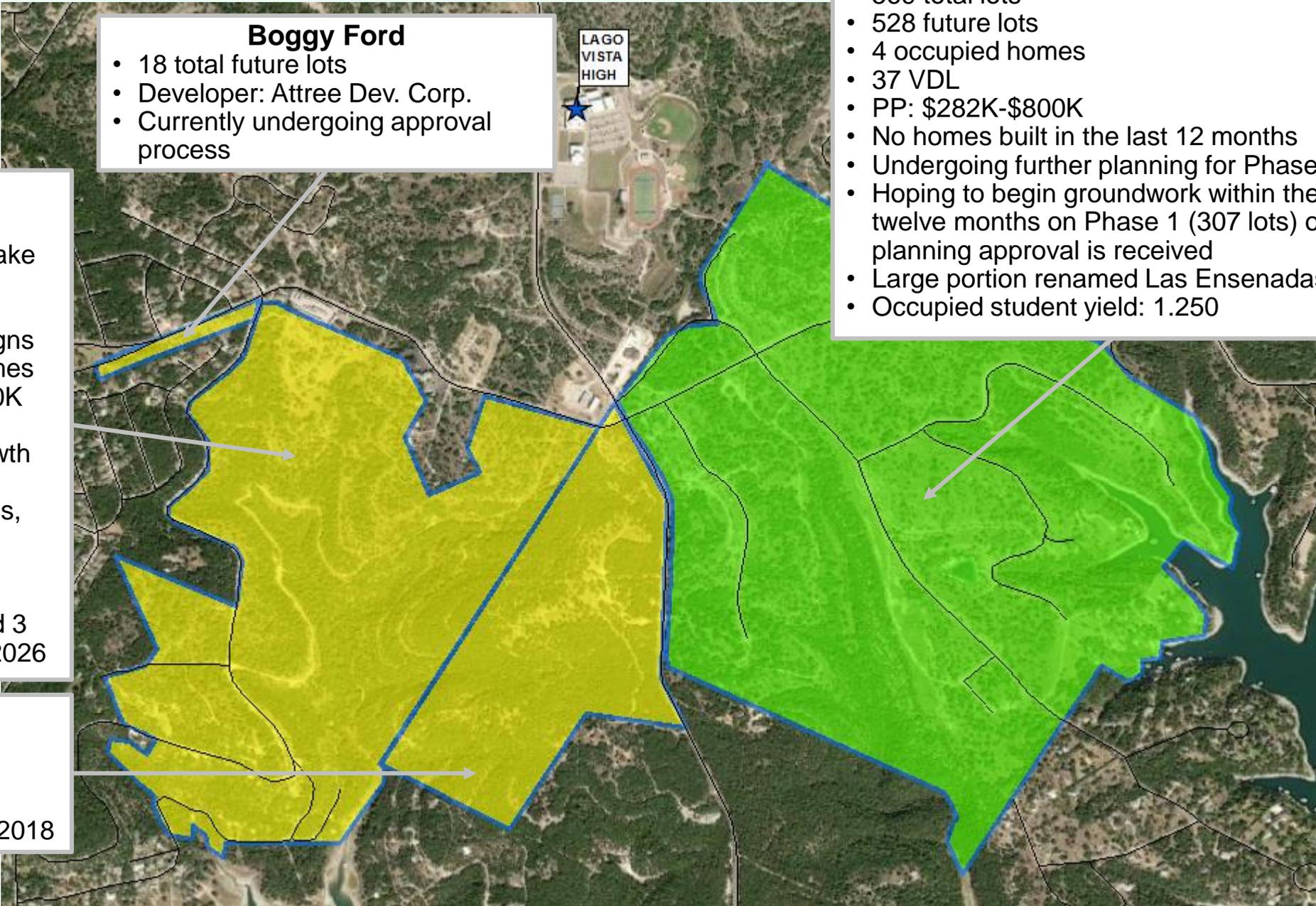


Shoreline Ranch

- 1,100 total future lots
- Master planned community to include some multi-family currently undergoing approval process
- Anticipate Phase 1 (~350 lots) starting within the next 12 months and reaching completion by 2026
- Expecting build out of all phases by 2033
- Location previously a private golf course



Residential Activity



Boggy Ford

- 18 total future lots
- Developer: Attree Dev. Corp.
- Currently undergoing approval process

LAGO VISTA HIGH

Montechino

- 569 total lots
- 528 future lots
- 4 occupied homes
- 37 VDL
- PP: \$282K-\$800K
- No homes built in the last 12 months
- Undergoing further planning for Phases 1-3
- Hoping to begin groundwork within the next twelve months on Phase 1 (307 lots) once planning approval is received
- Large portion renamed Las Ensenadas
- Occupied student yield: 1.250

Firefly Cove

- 300 total future lots
- Future luxury community in Lake Travis Enclave area
- Developer: Sunrise Company
- Single-story, ranch-style designs and transitional two-story homes
- Prices to range between \$200K and \$350K
- Room for potential future growth
- Currently undergoing further planning and approval process, some road and utility improvements needed before home building can begin
- Anticipating Phases 1, 1A and 3 (~120 lots) to be built out by 2026

Groseclose Tract

- 200 total future lots
- Mixed-use commercial and residential
- Preliminary plan proposed in 2018



Residential Activity

Vista Villas Townhomes

- 62 total townhomes
- 44 future units
- 18 occupied units
- PP: \$235K-\$250K
- No timeline for remaining townhomes
- No students currently in residence

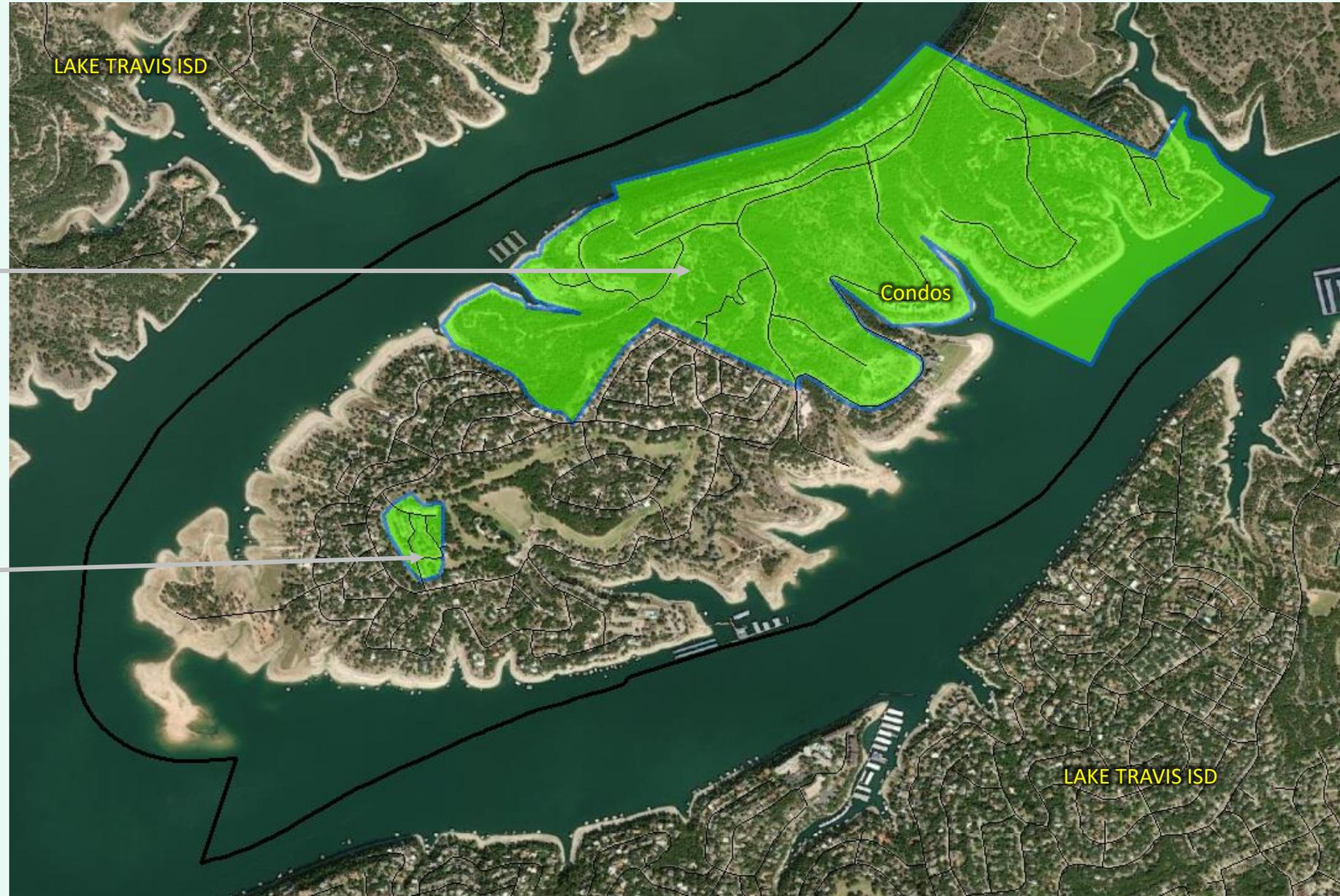
Peninsula Condos

- 225 total future condos
- Currently undergoing planning and approval process





Residential Activity



Waterford Lake Travis

- 319 total SF lots and 71 condos
- 198 future lots
- 38 occupied SF homes and 71 condos occupied
- 72 VDL and 11 homes under construction
- Started 12 homes and closed 6 homes in the last 12 months
- PP: \$800K-\$1.5M
- Occupied student yield: 0.263

Point Venture Townhomes

- 42 total townhomes
- 29 occupied units
- Remaining 13 units under construction/nearing completion
- PP: \$150K-\$250K
- Occupied student yield: 0.172



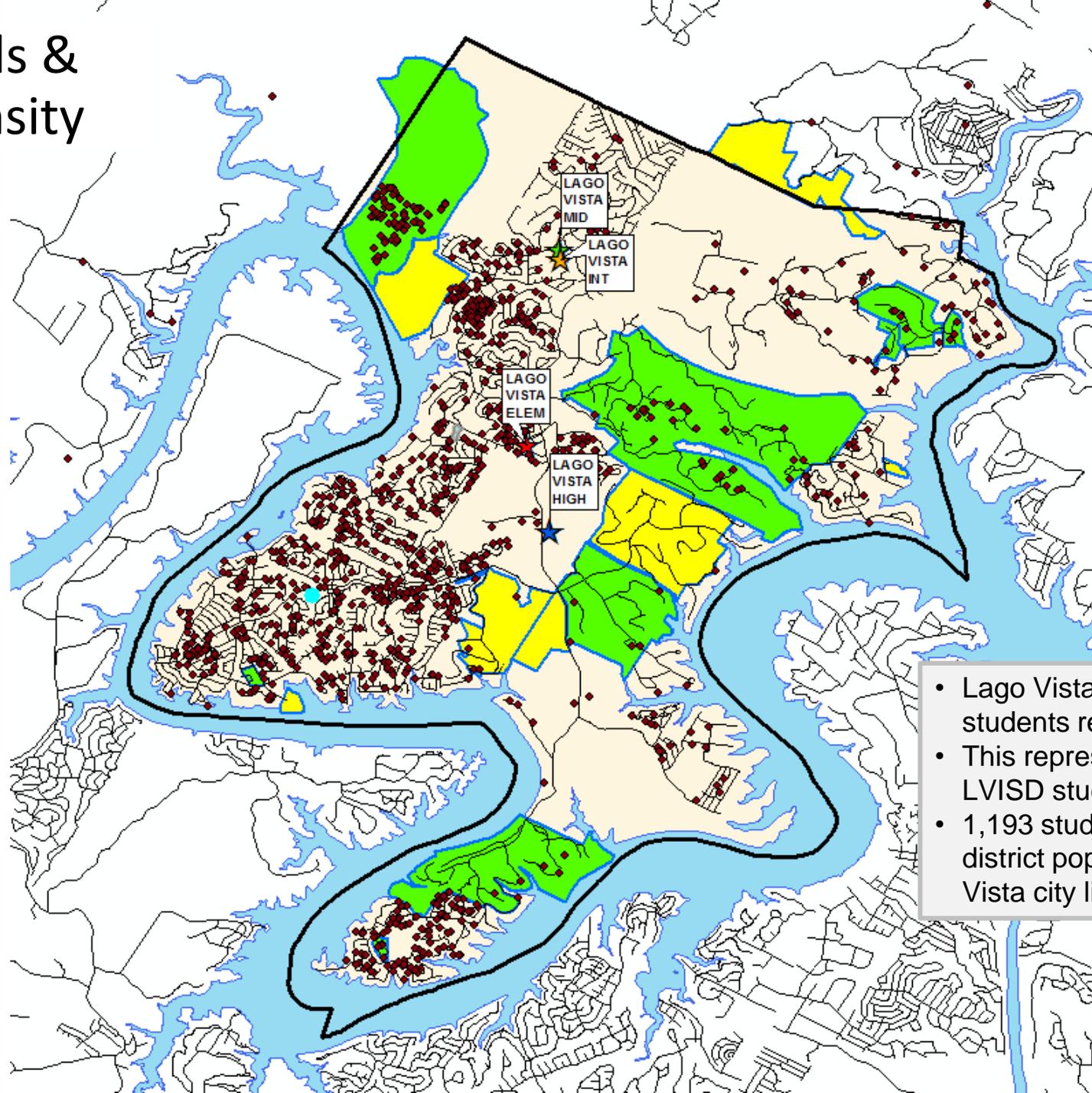
District Yields & Student Density



Single Family Yield
0.246



Multi-Family Yield
0.319



- Lago Vista ISD currently has 54 students residing outside of district
- This represents roughly 3% of total LVISD students
- 1,193 students, or roughly 65% of the district population resides within Lago Vista city limits



TEA Transfer Report

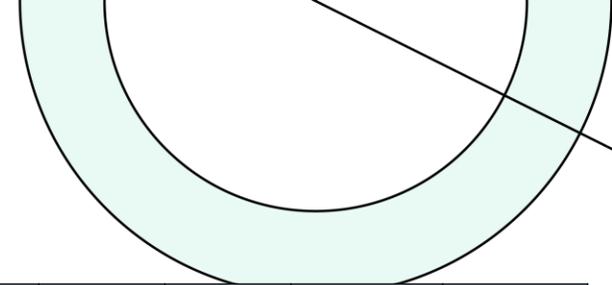
Transfers in From	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	5 Yr Change
Leander ISD	33	34	34	27	22	32	-1
Liberty Hill ISD	5	5	5	3	3	3	-2
Marble Falls ISD	15	17	10	13	11	19	+4
Total Transfers	53	56	49	49	41	60	+7

Transfers Out To	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	5 Yr Change
Leander ISD	7	7	7	10	12	10	+3
Premier High Schools	4	5	5	3	3	3	-1
Round Rock ISD	5	6	5	3	3	3	-2
Texas College Prep Academy	8	9	9	3	3	3	-5
Total Transfers	28	28	17	28	30	31	+3

**Totals include additional districts per TEA rounding rules*



Ten Year Forecast by Grade Level



Year (OCT)	EE	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	Total Growth	Total %
2017/18	9	21	80	91	96	110	116	131	123	107	144	136	104	99	108	1,475		
2018/19	4	23	87	77	98	99	116	129	134	131	127	164	144	110	87	1,530	55	3.7%
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2020/21	17	12	84	93	102	103	109	117	126	153	149	160	131	149	120	1,625	37	2.3%
2021/22	11	23	117	111	115	104	121	132	133	149	167	190	149	141	145	1,808	183	11.3%
2022/23	11	23	123	140	122	127	114	133	145	146	164	209	184	148	138	1,927	119	6.6%
2023/24	11	23	135	149	154	134	140	127	146	160	161	192	202	184	145	2,063	136	7.1%
2024/25	11	23	151	151	164	169	147	154	141	165	176	190	183	204	180	2,209	146	7.1%
2025/26	11	23	165	174	161	175	186	162	170	156	181	211	183	183	200	2,341	132	6.0%
2026/27	11	23	175	182	185	170	186	198	173	181	166	214	203	184	179	2,430	89	3.8%
2027/28	11	23	188	191	194	197	181	198	211	184	193	196	206	204	180	2,557	127	5.2%
2028/29	11	23	197	207	203	206	210	193	211	225	196	222	189	206	200	2,699	142	5.6%
2029/30	11	23	209	214	220	215	219	224	206	225	240	225	213	190	202	2,836	137	5.1%
2030/31	11	23	220	227	228	234	229	233	239	219	240	269	216	214	186	2,988	152	5.4%
2031/32	11	23	233	240	242	242	249	244	248	255	233	269	259	201	210	3,159	171	5.7%

Yellow box = largest grade per year
Green box = second largest grade per year



Ten Year Forecast by Campus



CAMPUS	2022/23 CAPACITY	ENROLLMENT PROJECTIONS											
		2020/21	FALL 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
LAGO VISTA ELEMENTARY SCHOOL	810	411	481	793	873	970	1,057	1,130	1,183	1,250	1,335	1,405	1,484
ELEMENTARY TOTALS		411	481	793	873	970	1,057	1,130	1,183	1,250	1,335	1,405	1,484
Elementary Absolute Change		-4	70	312	80	97	87	73	53	67	85	70	79
Elementary Percent Change		-0.96%	17.03%	64.86%	10.09%	11.11%	8.97%	6.91%	4.69%	5.66%	6.80%	5.24%	5.62%
LAGO VISTA INTERMEDIATE SCHOOL		226	253										
INTERMEDIATE TOTALS		226	253										
Intermediate Absolute Change		-11	27										
Intermediate Percent Change		-4.64%	11.95%										
LAGO VISTA MIDDLE SCHOOL	700	428	449	455	467	482	507	520	588	632	671	698	736
MIDDLE SCHOOL TOTALS		428	449	455	467	482	507	520	588	632	671	698	736
Middle School Absolute Change		13	21	6	12	15	25	13	68	44	39	27	38
Middle School Percent Change		3.13%	4.91%	1.34%	2.64%	3.21%	5.19%	2.56%	13.08%	7.48%	6.17%	4.02%	5.44%
LAGO VISTA HIGH SCHOOL	800	560	625	679	723	757	777	780	786	817	830	885	939
HIGH SCHOOL TOTALS		560	625	679	723	757	777	780	786	817	830	885	939
High School Absolute Change		39	65	54	44	34	20	3	6	31	13	55	54
High School Percent Change		7.49%	11.61%	8.64%	6.48%	4.70%	2.64%	0.39%	0.77%	3.94%	1.59%	6.63%	6.10%
DISTRICT TOTALS		1,625	1,808	1,927	2,063	2,209	2,341	2,430	2,557	2,699	2,836	2,988	3,159
District Absolute Change		37	183	119	136	146	132	89	127	142	137	152	171
District Percent Change		2.33%	11.26%	6.58%	7.06%	7.08%	5.98%	3.80%	5.23%	5.55%	5.08%	5.36%	5.72%

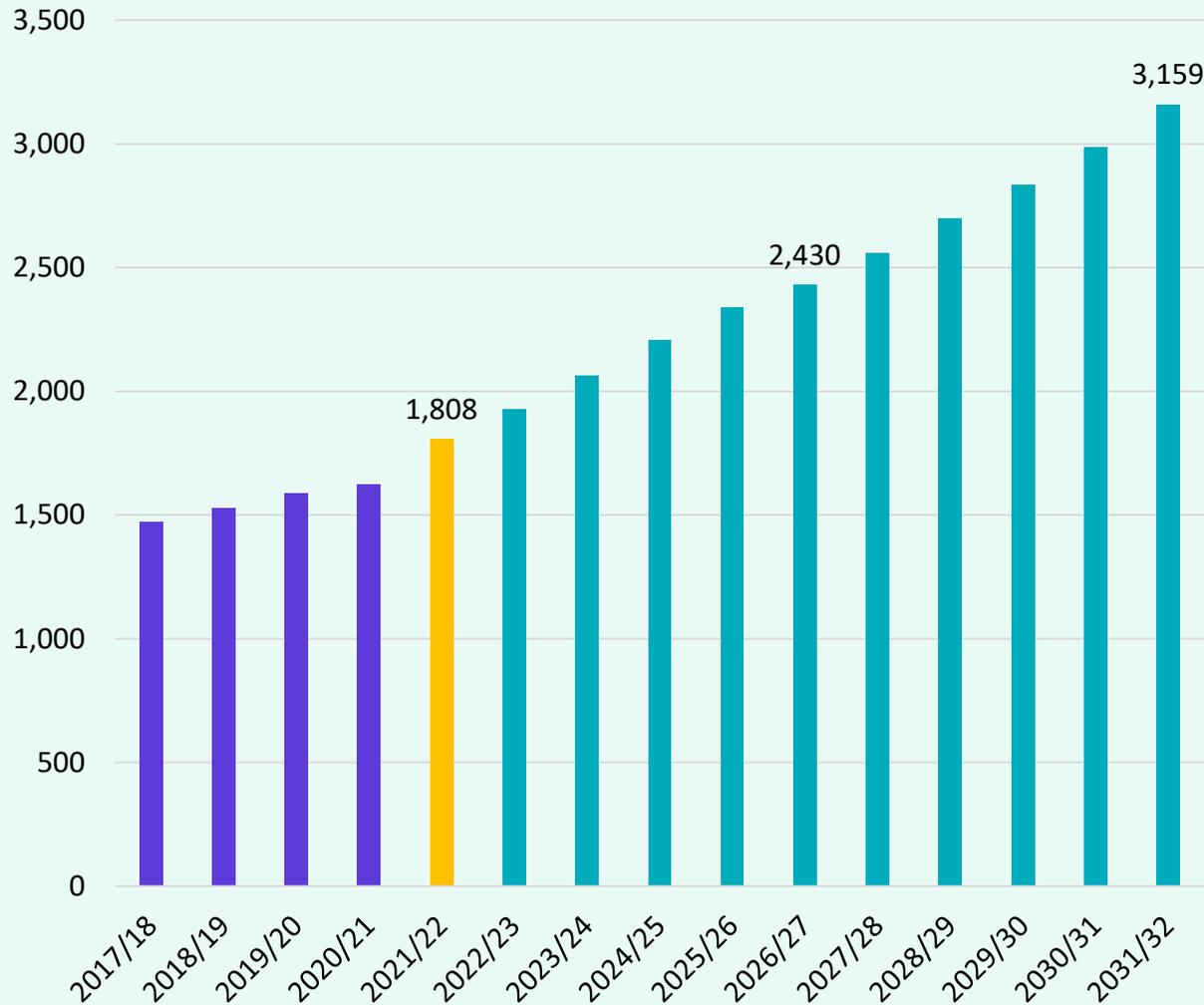
Lago Vista Elementary and Intermediate to combine beginning 2022/23

Yellow box = over 105% capacity
Green box = within 5% capacity



Key Takeaways

Enrollment Forecast



- Lago Vista ISD added 183 students this fall for a growth rate of more than 11%
- The district had historically high cohorts in PK, 1st, 2nd, 4th, 5th, 6th, 7th, 9th, 11th, and 12th grade levels
- In 2021, there were 1,909 home sales in Lago Vista ISD
- The number of annual New Home sales have increased significantly since 2017
- The district has 11 actively building subdivisions and 10 future subdivisions
- Within Lago Vista ISD there are 168 future multi-family units in the planning stages
- The district can expect to enroll more than 2,400 students in 2026/27, and more than 3,100 students in 2031/32

**District Boundary Adjustment Agreement By and Between
Marble Falls Independent School District
And
Lago Vista Independent School District**

MARBLE FALLS INDEPENDENT SCHOOL DISTRICT, a Texas public independent school district and political subdivision of the State of Texas (“**MFISD**”) and the **LAGO VISTA INDEPENDENT SCHOOL DISTRICT**, a Texas public independent school district and political subdivision of the State of Texas (“**LVISD**”), make and enter into this District Boundary Adjustment Agreement (“**Agreement**”). The MFISD and LVISD are referred to collectively as “**Parties**” and individually as a “**Party**.”

RECITALS

WHEREAS, the district boundaries of MFISD extend into Travis County and are contiguous with the LVISD district boundary within the corporate boundaries of the City of Lago Vista (“**Common District Boundary Line**”);

WHEREAS, Hines Lake Travis Land Limited Partnership (“**Hines**”) is currently developing the Lakeside at Tessera mixed use project on approximately 877 acres located on FM 1431 within the City (“**Lakeside**”);

WHEREAS, at full buildout, Lakeside will have over 2,000 houses and dwelling units; **WHEREAS**, a segment of the common district boundary line of the Parties runs through an approximately 408 acre portion of the Lakeside project, as shown on the attached **Exhibit A** (“**408 Acre Tract**”);

WHEREAS, the 408 Acre Tract is described as Parcel 1 in the Quit Claim Deed recorded in Document No. 2017173228, Official Public Records of Travis County, Texas;

WHEREAS, the Travis Central Appraisal District (“**TCAD**”) has assigned a 264-acre portion of the 408 Acre Tract Property ID. No. 825203 (“**264 Acre Tax Parcel**”);

WHEREAS, according to TCAD, approximately 115 acres out of the 264 Acre Tax Parcel are located within the MFISD (“**115 Acre Tract**”);

WHEREAS, Hines has made requests to MFISD and LVISD to move their Common District Boundary to the western property line of the 408 Acre Tract so that the 115 Acre Tract would be located within the LVISD (“**New Common District Boundary Line**”);

WHEREAS, the New Common District Boundary Line is described in the attached **Exhibit A**;

WHEREAS, Section 13.231, Texas Education Code authorizes public school districts to enter into agreements to adjust their common boundary line if, at the time the agreement is executed, there are no students living in the land to be transferred and the taxable value of the land to be transferred is less than one tenth of one percent of the total taxable of all property within the school district transferring land;

WHEREAS, there are no dwelling units and no MFISD students living within the 115 Acre Tract or the 408 Acre Tract;

WHEREAS, the total taxable value of all property within the MFISD was \$3,450,766,245.00 in 2020 and one tenth of one percent of the 2020 MFISD taxable value is \$3,450,766.25;

WHEREAS, the 115 Acre Tract had a taxable value of \$1,144,625.00 in 2020, an amount which is less than one-tenth of one percent of the MFISD' total property value in 2020;

WHEREAS, all property taxes on the 408 Acre Tract are paid in full through the 2020 tax year;

WHEREAS, the respective Board of Trustees of the Parties have considered the request to adjust the common district boundary between the Parties by adopting the New Common District Boundary Line;

WHEREAS, the Parties have agreed to adjust their common district boundary line within the Tessera project to the west property line of the 408 Acre Tract.;

WHEREAS, on January 18, 2022, the MFISD Board of Trustees approved the detachment of the 115 Acre Tract from the boundaries of MFISD and adopted the New Common District Boundary Line;

WHEREAS, on _____, 2022, the LVISD Board of Trustees approved the annexation of the 115 Acre Tract into the LVISD and adopted the New Common District Boundary Line; and

WHEREAS, the MFISD and the LVISD desire to enter into this Agreement to effectuate the adoption of the New Common District Boundary Line pursuant to state law.

NOW THEREFORE, in consideration of the above stated Recitals, the mutual covenants set forth herein and other good and valuable consideration, the receipt and sufficiency of which the Parties acknowledge, MFISD and LVISD agree as follows:

ARTICLE 1

PURPOSES AND FINDINGS

1.01 **Education Planning.** The Parties are located in a rapidly growing metropolitan areas for which new construction and land development can positively or negatively impact the future character and finances of each Party and the education of children residing within the district boundaries of each Party. The Parties find that splitting neighborhoods between two public school districts may not be in the best interest of children. Each Party has reviewed the request from Hines and each Party finds that adopting the New Common District meets the requirements of Section 13.231 of the Texas Education Code.

ARTICLE 2

MODIFICATION OF COMMON BOUNDARY LINE

2.1 **Detachment and Annexation of Transfer Territory.** MFISD Board of Trustees hereby detaches the 115 Acre Tract from the MFISD boundaries as of the effective date of this Agreement. LVISD hereby annexes the 115 Acre Tract into the LVISD boundaries effective as of the effective date of this Agreement.

2.2 **Adoption of New Common District Boundary Line.** The Parties hereby adopt the New Common District Boundary Line, as described in the attached **Exhibit C.** The effective date of the New Common District Boundary Line will be the effective date of this Agreement.

ARTICLE 3

TAXABLE VALUE

3.1 **Notification to Appraisal Districts.** The Parties agree that each is responsible for providing timely notice to its local appraisal district of the New Common District Boundary Line and any such additional information necessary to effectuate the changes as described herein for purposes of property appraisal and taxation.

3.2 **Notification to Texas Education Agency.** The Parties agree that each is responsible for providing timely notice to the Texas Education Agency of the New Common Boundary Line and any such additional information required by the Texas Education Agency.

ARTICLE 4

REPRESENTATIONS AND WARRANTIES

4.1 LVISD represents and warrants:

a. LVISD is a political subdivision of the State of Texas and has the requisite power and authority to take all necessary action to execute and deliver this Agreement and to perform all obligations hereunder;

b. Execution of this Agreement and the consummation of the transactions contemplated hereunder will not constitute an event of default under any contract, covenant or agreement binding upon LVISD, and will not violate the provisions of the United States Constitution; the Texas Constitution; or any federal, state or local law, ordinance, or regulation;

c. The execution, delivery, and performance of this Agreement have been duly authorized by all necessary action on the part of LVISD and the person executing this Agreement on behalf of LVISD has been fully authorized and empowered to bind LVISD to the terms and provisions of this Agreement;

d. This Agreement does not contravene any law or any governmental rule, regulation or order applicable to the LVISD; and

e. The execution and delivery of this Agreement and the performance by LVISD of its obligations hereunder do not contravene the provisions of, or constitute a default under, the terms of any indenture, mortgage, contract, resolution, or other instrument to which LVISD is a party or by which LVISD is bound.

4.2 MFISD represents and warrants:

a. The MFISD has the requisite power and authority to take all necessary action to execute and deliver this Agreement and to perform all obligations hereunder;

b. Execution of this Agreement and the consummation of the transactions contemplated hereunder will not constitute an event of default under any contract, covenant or agreement binding upon the MFISD, and will not violate the provisions of the United States Constitution; the Texas Constitution; or any federal, state or local law, ordinance or regulation;

c. The execution, delivery, and performance of this Agreement have been duly authorized by all necessary action on the part of the MFISD and the person executing this Agreement on behalf of the MFISD has been fully authorized and empowered to bind the MFISD to the terms and provisions of this Agreement;

d. This Agreement does not contravene any law or any governmental rule, regulation or order applicable to the MFISD; and

e. The execution and delivery of this Agreement and the performance by the MFISD of its obligations hereunder do not contravene the provisions of, or constitute a default under, the terms of any indenture, mortgage, contract, resolution, or other instrument to which the MFISD is a party or by which the MFISD is bound.

4.3 **Reliance on Representation and Warranties.** Each Party is executing this Agreement in reliance on each of the warranties and representations of the other Parties set forth above and each such representation and warranty will survive the execution and delivery of this Agreement and the completion of the modification of the common boundary line.

ARTICLE 5

MISCELLANEOUS TERMS

5.1 **Notice.** Any official notices by one Party to another must be in writing and be personally delivered or sent by registered or certified United States Mail, properly addressed to the respective

Parties as stated below. Any other day-to-day communication by the Parties' staff may be by any other means of sufficient communication.

MFISD: Marble Falls Independent School District
c/o Superintendent, Dr. Chris Allen
1800 Colt Circle
Marble Falls, Texas 78654
Phone: 830.693.4357
Fax: 830.693.5685
Email: callen@mfisd.txed.net

LVISD: Lago Vista Independent School District
c/o Superintendent, Mr. Darren Webb
P.O. Box 4929
Lago Vista, Texas 78645
Phone: 512.267.8300
Fax: 512.267.8304
Email: darren_webb@lagovista.txed.net

5.2 Venue and Choice of Law. This Agreement has been made under and shall be governed by the laws of the State of Texas. Performance and all matters related thereto shall be in Burnet County, Texas, United States of America and venue shall be in any court having jurisdiction in Burnet County, Texas.

5.3 Cooperation. The Parties agree to cooperate at all times in good faith to effectuate the purposes and intent of this Agreement. Without limitation, each Party agrees to execute and deliver all such other and further instruments and undertake such actions as are or may become necessary or convenient to effectuate the purposes and intent of this Agreement.

5.4 No Special Relationship. The parties do not intend to create the relationship of principal and agent, partnership, joint venture, or any other special relationship by executing this Agreement.

5.5 No Third-Party Rights or Obligations. No person or entity not a party to this Agreement shall have any third-party beneficiary or any other rights against the parties to this Agreement.

5.6 Waiver. Failure of any Party, at any time, to enforce the provision of this Agreement, shall in no way constitute a waiver of that provision, nor in any way affect the validity of this Agreement, any part hereof, or the right of any Party thereafter to enforce each and every provision hereof. No term of this Agreement shall be deemed waived, or breach excused unless the waiver shall be in writing and signed by the Party claimed to have waived or excused a breach. Furthermore, any consent to or waiver of a breach will not constitute consent to or waiver of or excuse of any other different or subsequent breach.

5.7 Effective Date. This Agreement takes effect upon the last date of execution of the Agreement by the MFISD and LVISD.

5.8 Other Instruments. The Parties covenant and agree that they will execute other and further instruments and documents as may become necessary or convenient to effectuate and carry out the purposes of this Agreement before February 28, 2022.

5.9 Invalid Provision. Any clause, sentence, provision, paragraph, or article of this agreement held by a court of competent jurisdiction to be invalid, illegal, or ineffective shall not impair, invalidate, or nullify the remainder of this Agreement, but the effect thereof shall be confined to the clause, sentence, provision, paragraph, or article so held to be invalid, illegal, or ineffective.

5.10 Entire Agreement. This Agreement contains the complete and entire Agreement between the Parties respecting the matters addressed herein, and supersedes all prior negotiations, agreements, representations, and understanding, if any, between the parties respecting the Project. This Agreement may not be modified, discharged, or changed in any respect whatsoever except by a further agreement in writing duly executed by authorized representatives of the Parties. No official, representative, agent, or employee of MFISD or LVISD has any authority to modify this Agreement, except pursuant to such express authority as may be granted by the Boards of Trustees of MFISD and LVISD, respectively. The recitals set forth above and the attached exhibits are incorporated herein.

5.11 Multiple Originals. It is understood and agreed that this Agreement may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes.

For Marble Falls Independent School District:



Kevin Naumann
President, MFISD Board of Trustees

1/18/2022
Date

Attest:



Gary Boshears
Secretary, MFISD Board of Trustees

1-18-22
Date

For Lago Vista Independent School District:

Laura Vincent
President, LVISD Board of Trustees

Date

Attest:

Isai Arredondo
Secretary, LVISD Board of Trustees

Date

F.M. ROAD 1431 RIGHT OF WAY DEDICATION
INSTRUMENT NO. 201300034, O.P.R.T.C.T.
(SHADED)

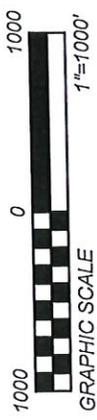
F.F. FAUBION
SURVEY NO. 97
ABSTRACT NO. 2541

F.M. ROAD 1431

≈762 ACRES
(HAICED AREA)

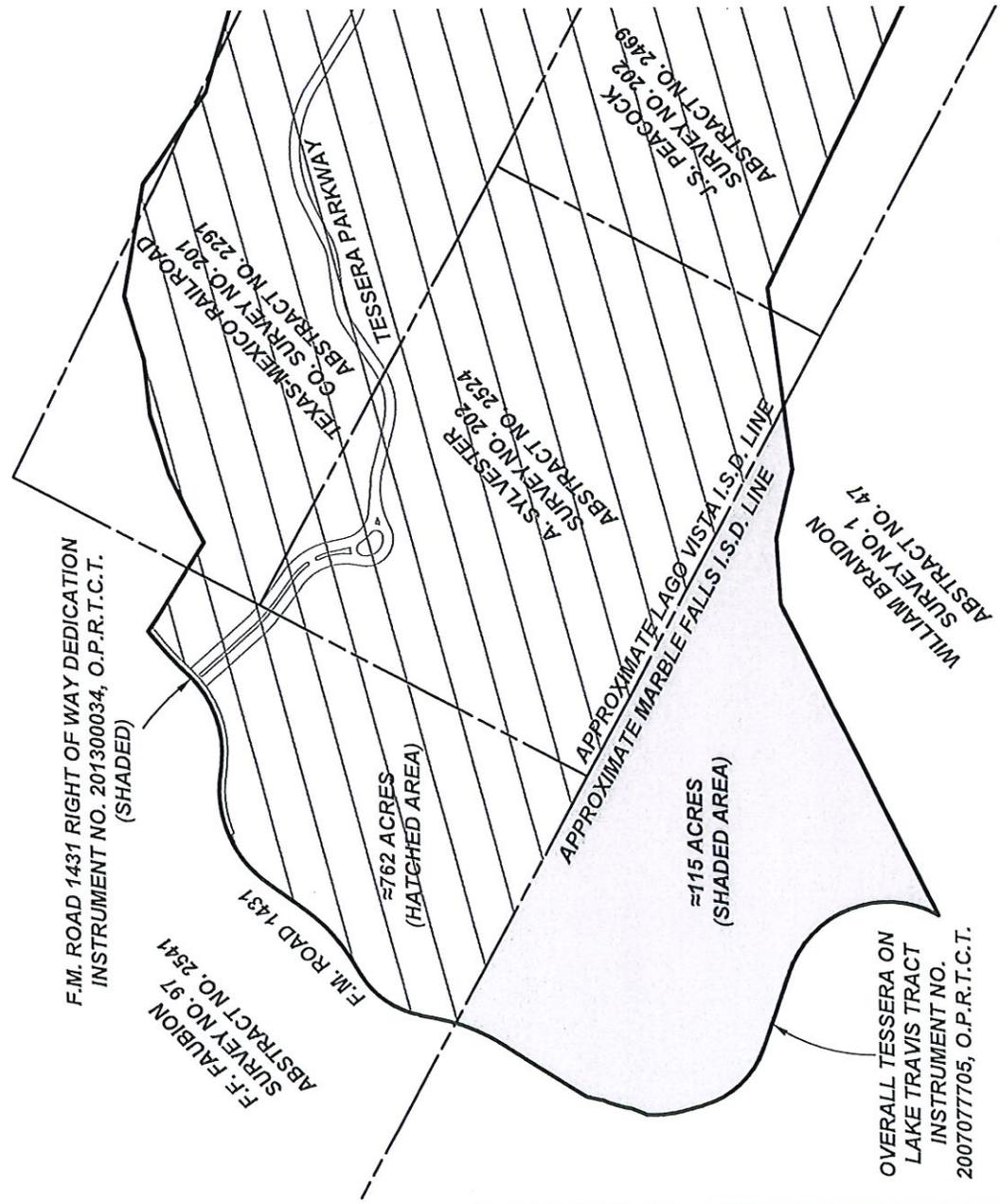
≈115 ACRES
(SHADED AREA)

OVERALL TESSERA ON
LAKE TRAVIS TRACT
INSTRUMENT NO.
2007077705, O.P.R.T.C.T.



GENERAL NOTES

1. ABSTRACT LINES AND SCHOOL DISTRICT ACREAGE AND LINES SHOWN HEREON ARE SCALED FROM INFORMATION SHOWN ON TRAVIS COUNTY APPRAISAL DISTRICT TAX PLAT MAPS NO. 18387 AND 19287, DATED JULY 12, 2019 AND SHOULD BE CONSIDERED APPROXIMATE.



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SCHOOL DISTRICT EXHIBIT 'A'
HINES TESSERA DEVELOPMENT
CITY OF LAKE VISTA
TRAVIS COUNTY, TEXAS

DATE: 01/19/2022
JOB NO.: 15058V
DRAWN BY: OP
SHEET 1 OF 1

LAGO VISTA INDEPENDENT SCHOOL DISTRICT

A RESOLUTION

AUTHORIZING THE TRAVIS CENTRAL APPRAISAL DISTRICT CHIEF APPRAISER OR OTHER EMPLOYEE OF TCAD TO ACT AS AGENT IN REGARD TO FILING A PROTEST AGAINST THE COMPTROLLER'S 2021 PROPERTY VALUE STUDY FOR LAGO VISTA ISD:

WHEREAS, the Board of Trustees of said Independent School District intend to protest the Comptroller's Property Value Study for tax year 2021;

WHEREAS, 34 TEX. ADMIN. CODE § 9.4302 permits the governing body of a school district to designate the Chief Appraiser and other employees of the appraisal district to act as its agent for the school district in the protest of the Comptroller's Property Value Study;

WHEREAS, the Board of Trustees of said Independent School District have unanimously voted to approve and grant authority to the Chief Appraiser of the Travis Central Appraisal District ("TCAD") and all other TCAD employees, as delegated and determined by the TCAD Chief Appraiser, to act as its agent regarding its protest of the Comptroller's Property Value Study for tax year 2021;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of said Independent School District hereby authorize and otherwise grant authority to the TCAD Chief Appraiser and all other employees of TCAD to act as its agent in its protest of the Comptroller's Property Value Study for tax year 2021

This resolution shall become effective upon its passage.

Passed, adopted and resolved by the Board of Trustees, at a meeting at which a quorum was present and a majority of the trustees voting for and at which meeting this resolution, in written form, was before the Board at the time of its adoption.

ADOPTED on the _____ day of February, 2022.

LAGO VISTA INDEPENDENT SCHOOL
DISTRICT

Laura Vincent
President, Board of Trustees

ATTEST:

Isai Arredondo
Secretary, Board of Trustees

(DISTRICT SEAL)

BANK STATEMENTS/INVESTMENTS												
21-22	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug
General	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00							
General Sweep	\$ 369,526.01	\$ 295,599.36	\$ 483,177.02	\$ 335,575.50	\$ 276,812.71							
Lonestar Construction	\$ 41,080,016.54	\$ 40,516,098.47	\$ 40,378,140.03	\$ 40,032,217.45	\$ 38,998,446.56							
Lonestar M & O	\$ 6,064,588.11	\$ 5,183,829.43	\$ 4,879,199.17	\$ 8,408,550.61	\$ 17,747,804.36							
Lonestar I&S	\$ 2,688,002.34	\$ 2,735,813.47	\$ 3,099,855.36	\$ 4,802,119.23	\$ 8,634,387.22							
Texpool M&O	\$ 98,254.41	\$ 98,257.37	\$ 98,260.38	\$ 98,263.49	\$ 98,266.63							
Texpool I&S	\$ 197.75	\$ 197.75	\$ 197.75	\$ 197.75	\$ 197.75							
TOTAL (less Conctruction)	\$ 9,220,569.62	\$ 8,313,698.38	\$ 8,560,690.68	\$ 53,676,925.03	\$ 65,755,916.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Difference	\$ (1,032,924.71)	\$ (906,871.24)	\$ 246,992.30	\$ 45,116,234.35	\$ 12,078,991.20	\$ (65,755,916.23)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST EARNED												
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Sweep	\$ 50.33	\$ 44.85	\$ 44.43	\$ 43.87	\$ 57.25							
Lonestar Construction	\$ 2,694.91	\$ 2,742.60	\$ 2,811.65	\$ 3,360.61	\$ 4,092.46							
Lonestar M & O	\$ 418.43	\$ 392.30	\$ 334.04	\$ 529.31	\$ 1,580.11							
Lonestar I&S	\$ 175.64	\$ 182.10	\$ 199.90	\$ 324.58	\$ 774.79							
Texpool M&O	\$ 2.28	\$ 2.96	\$ 3.01	\$ 3.11	\$ 3.14							
Texpool I&S	\$ -	\$ -	\$ -	\$ -	\$ -							
TOTAL INTEREST	\$ 3,341.59	\$ 3,364.81	\$ 3,393.03	\$ 4,261.48	\$ 6,507.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative	\$ 3,341.59	\$ 6,706.40	\$ 10,099.43	\$ 14,360.91	\$ 20,868.66	\$ 20,868.66	\$ 20,868.66	\$ 20,868.66	\$ 20,868.66	\$ 20,868.66	\$ 20,868.66	\$ 20,868.66
BANK STATEMENTS/INVESTMENTS												
20-21	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug
General	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
General Sweep	\$ 213,172.36	\$ 218,801.34	\$ 528,910.67	\$ 467,538.19	\$ 590,936.28	\$ 519,411.94	\$ 460,318.98	\$ 443,167.26	\$ 248,090.46	\$ 533,616.76	\$ 883,092.82	\$ 754,440.14
Lonestar Construction	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 43,836,837.12	\$ 43,599,501.84	\$ 43,142,974.81	\$ 41,616,021.97	\$ 41,367,369.94
Lonestar M & O	\$ 5,975,093.70	\$ 5,031,467.96	\$ 3,829,766.56	\$ 6,756,349.95	\$ 15,397,016.95	\$ 17,411,322.06	\$ 16,647,629.59	\$ 15,800,201.37	\$ 15,204,534.93	\$ 13,910,016.54	\$ 12,835,177.84	\$ 6,722,778.43
Lonestar I&S	\$ 1,978,212.06	\$ 2,057,196.88	\$ 2,119,964.92	\$ 3,268,019.97	\$ 6,100,861.43	\$ 6,268,737.18	\$ 5,489,808.17	\$ 5,570,575.13	\$ 5,591,156.15	\$ 5,614,425.02	\$ 5,634,337.78	\$ 2,677,824.88
Texpool M&O	\$ 98,205.50	\$ 98,216.65	\$ 98,226.65	\$ 98,234.26	\$ 98,240.86	\$ 98,244.10	\$ 98,245.63	\$ 98,246.75	\$ 98,247.68	\$ 98,248.79	\$ 98,250.34	\$ 98,252.13
Texpool I&S	\$ 197.75	\$ 197.75	\$ 197.75	\$ 197.75	\$ 197.75	\$ 197.75	\$ 197.75	\$ 197.75	\$ 197.75	\$ 197.75	\$ 197.75	\$ 197.75
TOTAL (less Conctruction)	\$ 8,264,882.37	\$ 7,405,881.58	\$ 6,577,067.55	\$ 10,590,341.12	\$ 22,187,254.27	\$ 24,297,914.03	\$ 22,696,201.12	\$ 21,912,389.26	\$ 21,142,227.97	\$ 20,156,505.86	\$ 19,451,057.53	\$ 10,253,494.33
Difference		\$ (859,000.79)	\$ (828,814.03)	\$ 4,013,273.57	\$ 11,596,913.15	\$ 2,110,659.76	\$ (1,601,712.91)	\$ (783,811.86)	\$ (770,161.29)	\$ (985,722.11)	\$ (705,448.33)	\$ (9,197,563.20)
INTEREST EARNED												
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Sweep	\$ 35.11	\$ 33.78	\$ 32.82	\$ 40.96	\$ 48.55	\$ 39.83	\$ 44.86	\$ 53.08	\$ 45.20	\$ 49.61	\$ 67.85	\$ 48.38
Lonestar Construction								\$ 3,508.82	\$ 4,192.46	\$ 3,511.41	\$ 3,307.60	\$ 2,964.16
Lonestar M & O	\$ 1,172.29	\$ 923.98	\$ 623.50	\$ 615.59	\$ 1,595.65	\$ 1,721.80	\$ 1,813.88	\$ 1,624.22	\$ 1,491.33	\$ 1,189.85	\$ 1,057.42	\$ 204.69
Lonestar I&S	\$ 348.22	\$ 339.60	\$ 289.69	\$ 343.30	\$ 640.04	\$ 615.07	\$ 641.41	\$ 554.22	\$ 534.77	\$ 455.09	\$ 441.58	\$ 603.30
Texpool M&O	\$ 11.89	\$ 11.15	\$ 10.00	\$ 7.61	\$ 6.60	\$ 3.24	\$ 1.53	\$ 1.12	\$ 0.93	\$ 1.11	\$ 1.55	\$ 1.79
Texpool I&S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INTEREST	\$ 1,567.51	\$ 1,308.51	\$ 956.01	\$ 1,007.46	\$ 2,290.84	\$ 2,379.94	\$ 2,501.68	\$ 5,741.46	\$ 6,264.69	\$ 5,207.07	\$ 4,876.00	\$ 3,822.32
Cumulative		\$ 2,876.02	\$ 3,832.03	\$ 4,839.49	\$ 7,130.33	\$ 9,510.27	\$ 12,011.95	\$ 17,753.41	\$ 24,018.10	\$ 29,225.17	\$ 34,101.17	\$ 37,923.49

REVENUES & EXPENDITURES

Jan-22	21-22				
41.66%	Current Year				
REVENUES		BUDGET	ACTUAL	BALANCE	BUDGET
57xx	LOCAL TAX REVENUES	\$ 20,238,500	\$ 17,888,536	\$ 2,349,964	88.39%
58XX	STATE PROG. REVENUES	\$ 1,078,100	\$ 1,037,683	\$ 40,417	96.25%
59XX	FEDERAL PROG. REVENUES	\$ 225,000	\$ 21,275	\$ 203,725	9.46%
	TOTAL REVENUE	\$ 21,541,600	\$ 18,947,495	\$ 2,594,105	87.96%
				\$-	
EXPENDITURES		BUDGET	ACTUAL	BALANCE	BUDGET
11	INSTRUCTION	\$ 9,694,694	\$ 4,269,331	\$ 5,425,363	44.04%
12	LIBRARY	\$ 94,357	\$ 33,122	\$ 61,235	35.10%
13	STAFF DEVELOPMENT	\$ 29,100	\$ 7,381	\$ 21,719	25.36%
21	INST. ADMINISTRATION	\$ 253,933	\$ 64,531	\$ 189,402	25.41%
23	SCHOOL ADMINISTRATION	\$ 1,179,135	\$ 388,163	\$ 790,972	32.92%
31	GUID AND COUNSELING	\$ 447,911	\$ 255,074	\$ 192,837	56.95%
33	HEALTH SERVICES	\$ 164,065	\$ 76,876	\$ 87,189	46.86%
34	PUPIL TRANSP - REGULAR	\$ 641,400	\$ 320,517	\$ 320,883	49.97%
36	CO-CURRICULAR ACT	\$ 830,076	\$ 351,789	\$ 478,287	42.38%
41	GEN ADMINISTRATION	\$ 813,628	\$ 329,679	\$ 483,949	40.52%
51	PLANT MAINT & OPERATION	\$ 1,806,455	\$ 948,377	\$ 858,078	52.50%
52	SECURITY	\$ 11,850	\$ 2,250	\$ 9,600	18.99%
53	DATA PROCESSING	\$ 452,921	\$ 295,810	\$ 157,111	65.31%
61	COMMUNITY SERVICE			\$ -	
71	DEBT SERVICE			\$ -	
81	CAPITAL PROJECTS			\$ -	
91	STUDENT ATTENDANCE CR	\$ 5,010,075		\$ 5,010,075	0.00%
99	TRAVIS COUNTY APP	\$ 109,000	\$ 28,363	\$ 80,637	26.02%
0	Transfer Out	\$ 3,000	\$ -	\$ 3,000	0.00%
	TOTAL EXPENDITURES	\$ 21,538,600	\$ 7,371,264	\$ 14,167,336	34.22%
Jan-21	20-21				
41.66%	Current Year				
REVENUES		BUDGET	ACTUAL	BALANCE	BUDGET
57xx	LOCAL TAX REVENUES	\$ 18,781,500	\$ 15,995,126	\$ 2,786,374	85.16%
58XX	STATE PROG. REVENUES	\$ 1,434,000	\$ 640,206	\$ 793,794	44.64%
59XX	FEDERAL PROG. REVENUES	\$ 185,000	\$ 21,885	\$ 163,115	11.83%
	TOTAL REVENUE	\$ 20,400,500	\$ 16,657,216	\$ 3,743,284	81.65%
				\$-	
EXPENDITURES		BUDGET	ACTUAL	BALANCE	BUDGET
11	INSTRUCTION	\$ 8,655,942	\$ 3,608,397	\$ 5,047,545	41.69%
12	LIBRARY	\$ 101,406	\$ 36,067	\$ 65,339	35.57%
13	STAFF DEVELOPMENT	\$ 29,100	\$ 468	\$ 28,632	1.61%
21	INST. ADMINISTRATION	\$ 257,346	\$ 105,204	\$ 152,142	40.88%
23	SCHOOL ADMINISTRATION	\$ 1,016,450	\$ 381,056	\$ 635,394	37.49%
31	GUID AND COUNSELING	\$ 664,236	\$ 275,546	\$ 388,690	41.48%
33	HEALTH SERVICES	\$ 164,305	\$ 69,598	\$ 94,707	42.36%
34	PUPIL TRANSP - REGULAR	\$ 622,500	\$ 240,263	\$ 382,237	38.60%
36	CO-CURRICULAR ACT	\$ 801,405	\$ 288,017	\$ 513,388	35.94%
41	GEN ADMINISTRATION	\$ 885,751	\$ 489,685	\$ 396,066	55.28%
51	PLANT MAINT & OPERATION	\$ 1,712,162	\$ 809,214	\$ 902,948	47.26%
52	SECURITY	\$ 11,850	\$ 8,384	\$ 3,467	70.75%
53	DATA PROCESSING	\$ 432,047	\$ 259,930	\$ 172,117	60.16%
61	COMMUNITY SERVICE	\$ -	\$ -	\$ -	
71	DEBT SERVICE	\$ -	\$ -	\$ -	
81	CAPITAL PROJECTS	\$ -	\$ -	\$ -	
91	STUDENT ATTENDANCE CR	\$ 4,924,000	\$ -	\$ 4,924,000	0.00%
99	TRAVIS COUNTY APP	\$ 109,000	\$ 46,959	\$ 62,041	43.08%
0	Transfer Out			\$ -	
	TOTAL EXPENDITURES	\$ 20,387,500	\$ 6,618,787	\$ 13,768,713	32.46%

STATE PAYMENTS 2021-2022

	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG
FSP	\$ 83,392.00	\$ 59,898.00	\$ 24,452.00	\$ 13,866.00								
Per Capita	\$ 30,343.00	\$ 24,299.00		\$ 57,280.00								
MFS Sped Operations												
NSLP	\$ 48,351.68			\$ 239,854.38	\$ 55,415.11							
SBP	\$ 10,376.97			\$ 58,681.36	\$ 13,861.41							
Existing Debt Allotment			\$ 64,559.00									
School Lunch Matching												
P-EBT Reimbursement		\$ 614.00										
Prior Reim Program (PPRP)												
Title I Part A	\$ 8,450.98		\$ (43,079.68)									
Title II Part A	\$ 12,544.21	\$ 3,878.95										
Title IV		\$ 1,540.18										
IDEA B Pres	\$ 2,660.94											
IDEA B Form	\$ 51,695.87	\$ 97,073.13										
IDEA B IEP Analysis												
IMAT					\$ 21,181.00							
ESSER Grant	\$ 9,660.00											
ESSER III		\$ 382,563.73										
PreK												
Ready to Read												
ASAHE												
Teacher Training Reimbursement												
School Safety and Security												
Foundation-Prior YR Payments												
MFS Sped Offeset												
Blended Learning												
AP Initiative												
Recapture Refund	\$ 355,295.00											
	\$ 612,770.65	\$ 569,866.99	\$ 45,931.32	\$ 369,681.74	\$ 90,457.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*denotes FY20 money received in FY21												

	STATE PAYMENTS 2020-2021											
	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG
FSP				\$781.00			\$103,734.00	\$5,711.00				\$149,432.00
Per Capita	\$24,077.00	\$48,742.00	\$69,558.00	\$70,449.00				\$44,138.00	\$48,742.00	\$124,067.00	\$48,699.00	
MFS Sped Operations												
NSLP	\$154.02	\$9,206.18	\$10,194.96	\$10,323.20	\$6,680.30	\$3,220.88	\$8,655.02	\$12,311.80	\$14,237.52	\$12,961.50		
SBP		\$3,237.50	\$3,263.18	\$3,741.48	\$2,448.62	\$9,791.24	\$2,973.96	\$3,976.72	\$4,757.68	\$4,470.16		
Existing Debt Allotment				\$52,289.00								\$2,185.00
School Lunch Matching							\$2,587.16					
Prior Reim Program (PPRP)											\$74,854.08	
Title I Part A		\$77,915.23				\$118,421.85			\$33,213.17			
Title II Part A		\$10,450.94				\$8,732.09						
Title IV		\$4,310.78				\$2,290.16			\$6,831.40			
IDEA B Pres		\$977.35				\$165.85						
IDEA B Form		\$87,480.71				\$89,405.69			\$66,578.84			
IDEA B IEP Analysis												
IMAT			\$3,000.00									
ESSER Grant									\$101,512.94			
PreK												
Ready to Read												
ASAHE												
Teacher Training Reimbursement												
School Safety and Security		\$25,000.00										
Foundation-Prior YR Payments		\$9,617.00										
MFS Sped Offeset												\$14,849.00
Blended Learning												
AP Initiative												
Recapture Refund	\$10,889.00	\$104,385.00		\$8,951.00				\$66,284.00				
	\$35,120.02	\$381,322.69	\$86,016.14	\$146,534.68	\$9,128.92	\$232,027.76	\$117,950.14	\$132,421.52	\$275,873.55	\$141,498.66	\$123,553.08	\$166,466.00
	\$ 70,240.04	\$ 762,645.38	\$ 172,032.28	\$ 292,288.36	\$ 18,257.84	\$ 464,055.52	\$ 132,166.28	\$ 259,132.04	\$ 551,747.10	\$ 282,997.32	\$ 198,407.16	\$ 183,500.00

TAX COLLECTIONS

For the Month of January 2022					
	41.67%				
I&S Ratio	26.60%				
M&O Ratio	73.40%				
<u>Date(s)</u>	<u>Amount Collected</u>	<u>M&O</u>	<u>Actual %</u>	<u>I&S</u>	<u>Actual %</u>
1/1/22	\$ 413,663.06	\$ 303,628.69	73.40%	\$ 110,034.37	26.60%
1/4/22	\$ 337,388.53	\$ 247,643.18	73.40%	\$ 89,745.35	26.60%
1/5/22	\$ 229,125.91	\$ 168,178.42	73.40%	\$ 60,947.49	26.60%
1/6/22	\$ 560,785.25	\$ 411,616.37	73.40%	\$ 149,168.88	26.60%
1/7/22	\$ 354,613.52	\$ 260,286.32	73.40%	\$ 94,327.20	26.60%
1/10/22	\$ 393,105.28	\$ 288,539.28	73.40%	\$ 104,566.00	26.60%
1/11/22	\$ 172,567.08	\$ 126,664.24	73.40%	\$ 45,902.84	26.60%
1/12/22	\$ 375,813.17	\$ 275,846.87	73.40%	\$ 99,966.30	26.60%
1/13/22	\$ 282,602.54	\$ 207,430.26	73.40%	\$ 75,172.28	26.60%
1/14/22	\$ 358,826.75	\$ 263,378.83	73.40%	\$ 95,447.92	26.60%
1/18/22	\$ 238,095.55	\$ 174,762.13	73.40%	\$ 63,333.42	26.60%
1/19/22	\$ 388,769.11	\$ 285,356.53	73.40%	\$ 103,412.58	26.60%
1/20/22	\$ 388,585.23	\$ 285,221.56	73.40%	\$ 103,363.67	26.60%
1/21/22	\$ 466,816.67	\$ 342,643.44	73.40%	\$ 124,173.23	26.60%
1/24/22	\$ 379,778.74	\$ 278,757.60	73.40%	\$ 101,021.14	26.60%
1/25/22	\$ 476,306.39	\$ 349,608.89	73.40%	\$ 126,697.50	26.60%
1/26/22	\$ 531,050.30	\$ 389,790.92	73.40%	\$ 141,259.38	26.60%
1/27/22	\$ 571,512.71	\$ 419,490.33	73.40%	\$ 152,022.38	26.60%
1/28/22	\$ 1,019,183.86	\$ 748,080.95	73.40%	\$ 271,102.91	26.60%
1/31/22	\$ 1,010,210.96	\$ 741,494.84	73.40%	\$ 268,716.12	26.60%
TOTAL	\$ 8,948,800.61	\$ 6,568,419.65	73.40%	\$ 2,380,380.96	26.60%
	5711	5712	5719	5716	
	Current Year	Prior Year	Pen & Int	Rendition Pen	Totals
I&S	\$2,372,470.28	\$4,385.69	\$3,279.97	\$245.02	\$2,380,380.96
M&O	\$6,546,590.93	\$12,101.87	\$9,050.75	\$676.10	\$6,568,419.65
Totals	\$8,919,061.21	\$16,487.56	\$12,330.72	\$921.12	\$8,948,800.61
Total I&S	\$2,376,855.97				
Total M&O	\$6,558,692.80				
(less P&I)					
Yearly I&S	\$6,412,219.87				
Yearly M&O	\$17,693,869.86				
(less P&I)					

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

Fund 199 / 2 GENERAL FUND

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5710 - LOCAL REAL-PROPERTY TAXES	20,048,000.00	-6,568,419.65	-17,736,104.41	2,311,895.59	88.47%
5730 - TUITION & FEES FROM PATRONS	10,000.00	-3,300.00	-11,550.00	-1,550.00	115.50%
5740 - INTEREST, RENT, MISC REVENUE	160,500.00	-1,721.25	-107,919.63	52,580.37	67.24%
5750 - REVENUE	20,000.00	-9,424.16	-32,962.03	-12,962.03	164.81%
Total REVENUE-LOCAL & INTERMED	20,238,500.00	-6,582,865.06	-17,888,536.07	2,349,963.93	88.39%
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA-FOUNDATION REV	315,600.00	.00	-648,825.00	-333,225.00	205.58%
5830 - TRS ON-BEHALF	762,500.00	-129,809.32	-388,858.31	373,641.69	51.00%
Total STATE PROGRAM REVENUES	1,078,100.00	-129,809.32	-1,037,683.31	40,416.69	96.25%
5900 - FEDERAL PROGRAM REVENUES					
5930 - VOC ED NON FOUNDATION	225,000.00	-1,576.68	-21,275.38	203,724.62	9.46%
Total FEDERAL PROGRAM REVENUES	225,000.00	-1,576.68	-21,275.38	203,724.62	9.46%
Total Revenue Local-State-Federal	21,541,600.00	-6,714,251.06	-18,947,494.76	2,594,105.24	87.96%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-9,192,371.00	.00	4,093,941.09	848,799.16	-5,098,429.91	44.54%
6200 - PURCHASE & CONTRACTED SVS	-177,700.00	37,552.82	67,120.00	11,820.93	-73,027.18	37.77%
6300 - SUPPLIES AND MATERIALS	-213,453.00	21,993.97	98,165.19	6,416.25	-93,293.84	45.99%
6400 - OTHER OPERATING EXPENSES	-40,520.00	4,724.05	2,592.92	459.49	-33,203.03	6.40%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-70,650.00	12,167.12	7,512.01	5,700.46	-50,970.87	10.63%
Total Function11 INSTRUCTION	-9,694,694.00	76,437.96	4,269,331.21	873,196.29	-5,348,924.83	44.04%
12 - LIBRARY						
6100 - PAYROLL COSTS	-83,707.00	.00	32,132.66	6,730.06	-51,574.34	38.39%
6200 - PURCHASE & CONTRACTED SVS	-2,900.00	.00	.00	.00	-2,900.00	-0.00%
6300 - SUPPLIES AND MATERIALS	-6,400.00	.00	86.95	.00	-6,313.05	1.36%
6400 - OTHER OPERATING EXPENSES	-1,350.00	.00	902.00	545.00	-448.00	66.81%
Total Function12 LIBRARY	-94,357.00	.00	33,121.61	7,275.06	-61,235.39	35.10%
13 - CURRICULUM						
6300 - SUPPLIES AND MATERIALS	-3,700.00	.00	69.50	.00	-3,630.50	1.88%
6400 - OTHER OPERATING EXPENSES	-25,400.00	5,633.60	7,311.28	1,811.28	-12,455.12	28.78%
Total Function13 CURRICULUM	-29,100.00	5,633.60	7,380.78	1,811.28	-16,085.62	25.36%
21 - INSTRUCTIONAL ADMINISTRATION						
6100 - PAYROLL COSTS	-242,558.00	.00	62,013.70	12,930.78	-180,544.30	25.57%
6200 - PURCHASE & CONTRACTED SVS	-1,850.00	.00	.00	.00	-1,850.00	-0.00%
6300 - SUPPLIES AND MATERIALS	-4,400.00	8.82	1,212.72	316.72	-3,178.46	27.56%
6400 - OTHER OPERATING EXPENSES	-5,125.00	375.00	1,305.00	495.00	-3,445.00	25.46%
Total Function21 INSTRUCTIONAL	-253,933.00	383.82	64,531.42	13,742.50	-189,017.76	25.41%
23 - CAMPUS ADMINISTRATION						
6100 - PAYROLL COSTS	-1,163,610.00	.00	383,813.37	76,041.80	-779,796.63	32.98%
6200 - PURCHASE & CONTRACTED SVS	-2,000.00	.00	2,200.00	2,200.00	200.00	110.00%
6300 - SUPPLIES AND MATERIALS	-6,250.00	24.94	1,287.84	156.77	-4,937.22	20.61%
6400 - OTHER OPERATING EXPENSES	-7,275.00	340.00	861.61	131.61	-6,073.39	11.84%
Total Function23 CAMPUS ADMINISTRATION	-1,179,135.00	364.94	388,162.82	78,530.18	-790,607.24	32.92%
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS	-433,611.00	.00	250,366.76	52,352.58	-183,244.24	57.74%
6200 - PURCHASE & CONTRACTED SVS	-1,550.00	.00	.00	.00	-1,550.00	-0.00%
6300 - SUPPLIES AND MATERIALS	-9,350.00	4,656.23	2,621.96	-180.59	-2,071.81	28.04%
6400 - OTHER OPERATING EXPENSES	-3,400.00	521.99	2,085.65	309.01	-792.36	61.34%
Total Function31 GUIDANCE AND	-447,911.00	5,178.22	255,074.37	52,481.00	-187,658.41	56.95%
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS	-159,165.00	.00	74,025.78	15,048.47	-85,139.22	46.51%
6300 - SUPPLIES AND MATERIALS	-3,650.00	19.07	2,700.53	.00	-930.40	73.99%
6400 - OTHER OPERATING EXPENSES	-1,250.00	.00	150.00	.00	-1,100.00	12.00%
Total Function33 HEALTH SERVICES	-164,065.00	19.07	76,876.31	15,048.47	-87,169.62	46.86%
34 - PUPIL TRANSPORTATION-REGULAR						
6200 - PURCHASE & CONTRACTED SVS	-574,900.00	.00	289,711.58	111,821.87	-285,188.42	50.39%
6300 - SUPPLIES AND MATERIALS	-59,000.00	10,641.95	30,805.61	5,024.70	-17,552.44	52.21%
6400 - OTHER OPERATING EXPENSES	-7,500.00	.00	.00	.00	-7,500.00	-0.00%
Total Function34 PUPIL TRANSPORTATION-	-641,400.00	10,641.95	320,517.19	116,846.57	-310,240.86	49.97%
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-475,846.00	.00	194,608.75	39,528.25	-281,237.25	40.90%
6200 - PURCHASE & CONTRACTED SVS	-60,450.00	15,667.92	26,858.99	5,514.41	-17,923.09	44.43%
6300 - SUPPLIES AND MATERIALS	-96,100.00	19,480.51	41,043.95	10,159.80	-35,575.54	42.71%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
36 - CO-CURRICULAR ACTIVITIES						
6400 - OTHER OPERATING EXPENSES	-197,680.00	6,101.18	89,277.79	28,302.08	-102,301.03	45.16%
Total Function36 CO-CURRICULAR ACTIVITIES	-830,076.00	41,249.61	351,789.48	83,504.54	-437,036.91	42.38%
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-535,467.00	.00	225,639.65	47,102.02	-309,827.35	42.14%
6200 - PURCHASE & CONTRACTED SVS	-152,913.00	1,000.00	61,832.29	9,573.63	-90,080.71	40.44%
6300 - SUPPLIES AND MATERIALS	-5,998.00	109.89	1,568.49	251.44	-4,319.62	26.15%
6400 - OTHER OPERATING EXPENSES	-119,250.00	37,643.87	40,638.92	2,071.46	-40,967.21	34.08%
Total Function41 GENERAL ADMINISTRATION	-813,628.00	38,753.76	329,679.35	58,998.55	-445,194.89	40.52%
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-193,999.00	.00	81,868.47	17,363.98	-112,130.53	42.20%
6200 - PURCHASE & CONTRACTED SVS	-1,293,300.00	211,409.71	626,972.53	109,525.15	-454,917.76	48.48%
6300 - SUPPLIES AND MATERIALS	-108,131.00	7,646.13	31,752.19	4,718.00	-68,732.68	29.36%
6400 - OTHER OPERATING EXPENSES	-211,025.00	.00	207,784.00	135.00	-3,241.00	98.46%
Total Function51 PLANT MAINTENANCE &	-1,806,455.00	219,055.84	948,377.19	131,742.13	-639,021.97	52.50%
52 - SECURITY						
6200 - PURCHASE & CONTRACTED SVS	-11,250.00	3,490.00	2,250.00	.00	-5,510.00	20.00%
6300 - SUPPLIES AND MATERIALS	-600.00	.00	.00	.00	-600.00	-.00%
Total Function52 SECURITY	-11,850.00	3,490.00	2,250.00	.00	-6,110.00	18.99%
53 - DATA PROCESSING						
6100 - PAYROLL COSTS	-268,656.00	.00	114,042.50	23,642.00	-154,613.50	42.45%
6200 - PURCHASE & CONTRACTED SVS	-87,465.00	.00	86,943.34	52,867.68	-521.66	99.40%
6300 - SUPPLIES AND MATERIALS	-17,800.00	762.40	17,037.60	.00	.00	95.72%
6400 - OTHER OPERATING EXPENSES	-4,000.00	.00	3,103.88	525.58	-896.12	77.60%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-75,000.00	.00	74,682.74	.00	-317.26	99.58%
Total Function53 DATA PROCESSING	-452,921.00	762.40	295,810.06	77,035.26	-156,348.54	65.31%
91 - CHAPTER 41 PAYMENT						
6200 - PURCHASE & CONTRACTED SVS	-5,010,075.00	.00	.00	.00	-5,010,075.00	-.00%
Total Function91 CHAPTER 41 PAYMENT	-5,010,075.00	.00	.00	.00	-5,010,075.00	-.00%
99 - PAYMENT TO OTHER GOVERN ENT						
6200 - PURCHASE & CONTRACTED SVS	-109,000.00	.00	28,362.62	28,362.62	-80,637.38	26.02%
Total Function99 PAYMENT TO OTHER	-109,000.00	.00	28,362.62	28,362.62	-80,637.38	26.02%
8000 - OTHER USES						
00 - DISTRICT WIDE						
8900 - OTHER USES-TRANSFERS OUT	-3,000.00	.00	.00	.00	-3,000.00	-.00%
Total Function00 DISTRICT WIDE	-3,000.00	.00	.00	.00	-3,000.00	-.00%
Total Expenditures	-21,541,600.00	401,971.17	7,371,264.41	1,538,574.45	-13,768,364.42	34.22%

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5750 - REVENUE	147,000.00	-3,304.04	-44,238.71	102,761.29	30.09%
Total REVENUE-LOCAL & INTERMED	147,000.00	-3,304.04	-44,238.71	102,761.29	30.09%
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES	4,500.00	.00	.00	4,500.00	.00%
Total STATE PROGRAM REVENUES	4,500.00	.00	.00	4,500.00	.00%
5900 - FEDERAL PROGRAM REVENUES					
5920 - OBJECT DESCR FOR 5920	437,000.00	.00	-357,264.39	79,735.61	81.75%
Total FEDERAL PROGRAM REVENUES	437,000.00	.00	-357,264.39	79,735.61	81.75%
7000 - OTHER RESOURCES-NON-OPERATING					
7900 - OTHER RESOURCES/TRANSFER IN					
7910 - OTHER RESOURCES	3,000.00	.00	.00	3,000.00	.00%
Total OTHER RESOURCES/TRANSFER IN	3,000.00	.00	.00	3,000.00	.00%
Total Revenue Local-State-Federal	591,500.00	-3,304.04	-401,503.10	189,996.90	67.88%

Comparison of Expenditures and Encumbrances to Budget

Lago Vista ISD

As of January

Fund 240 / 2 SCHOOL BRKFST & LUNCH PROGRAM

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
35 - FOOD SERVICES						
6300 - SUPPLIES AND MATERIALS	-591,500.00	3,196.11	404,159.39	78,758.62	-184,144.50	68.33%
Total Function35 FOOD SERVICES	-591,500.00	3,196.11	404,159.39	78,758.62	-184,144.50	68.33%
Total Expenditures	-591,500.00	3,196.11	404,159.39	78,758.62	-184,144.50	68.33%

Comparison of Revenue to Budget

Lago Vista ISD

As of January

Fund 599 / 2 DEBT SERVICE FUND

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5710 - LOCAL REAL-PROPERTY TAXES	7,050,000.00	-2,380,380.96	-6,425,820.94	624,179.06	91.15%
5740 - INTEREST, RENT, MISC REVENUE	3,685.00	-774.79	-1,657.01	2,027.99	44.97%
Total REVENUE-LOCAL & INTERMED	7,053,685.00	-2,381,155.75	-6,427,477.95	626,207.05	91.12%
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES	.00	.00	-64,559.00	-64,559.00	.00%
Total STATE PROGRAM REVENUES	.00	.00	-64,559.00	-64,559.00	.00%
Total Revenue Local-State-Federal	7,053,685.00	-2,381,155.75	-6,492,036.95	561,648.05	92.04%

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

Fund 599 / 2 DEBT SERVICE FUND

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
71 - DEBT SERVICES						
6500 - DEBT SERVICE	-7,053,685.00	.00	.00	.00	-7,053,685.00	-.00%
Total Function 71 DEBT SERVICES	-7,053,685.00	.00	.00	.00	-7,053,685.00	-.00%
Total Expenditures	-7,053,685.00	.00	.00	.00	-7,053,685.00	-.00%

	<u>Estimated Revenue (Budget)</u>	<u>Revenue Realized Current</u>	<u>Revenue Realized To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5730 - TUITION & FEES FROM PATRONS	126,606.00	-7,404.66	-58,697.15	67,908.85	46.36%
Total REVENUE-LOCAL & INTERMED	126,606.00	-7,404.66	-58,697.15	67,908.85	46.36%
5800 - STATE PROGRAM REVENUES					
5830 - TRS ON-BEHALF	.00	-1,344.84	-4,268.41	-4,268.41	.00%
Total STATE PROGRAM REVENUES	.00	-1,344.84	-4,268.41	-4,268.41	.00%
Total Revenue Local-State-Federal	126,606.00	-8,749.50	-62,965.56	63,640.44	49.73%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
61 - COMMUNITY SERVICES						
6100 - PAYROLL COSTS	-120,506.00	.00	55,305.86	11,384.54	-65,200.14	45.89%
6200 - PURCHASE & CONTRACTED SVS	-500.00	.00	.00	.00	-500.00	-.00%
6300 - SUPPLIES AND MATERIALS	-1,500.00	414.97	629.63	223.89	-455.40	41.98%
6400 - OTHER OPERATING EXPENSES	-4,100.00	10,183.65	10,824.76	416.93	16,908.41	264.02%
Total Function 61 COMMUNITY SERVICES	-126,606.00	10,598.62	66,760.25	12,025.36	-49,247.13	52.73%
Total Expenditures	-126,606.00	10,598.62	66,760.25	12,025.36	-49,247.13	52.73%