



**Regular Meeting Agenda
Thursday, January 23, 2020
LEO Conference Center
300 S. West Dr.
Leander, TX 78641
6:15 PM**

**A RECEPTION HONORING THE BOARD OF TRUSTEES WILL BE HELD
PRIOR TO THE REGULAR BOARD MEETING ON JANUARY 23 AT 5:45 PM.**

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on January 17, 2020 at 5:15 PM.

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. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- 1. CALL TO ORDER AND DECLARATION OF QUORUM**
- 2. OPENING CEREMONY**
 - A. Pledge of Allegiance
 - B. Moment of Silence
- 3. RECOGNITION (to be held at the January 23 Regular Board meeting)**
 - A. Lighthouse School of Academic Distinction - Rutledge Elementary
- 4. CITIZEN COMMENTS (Approximately 6:20 PM)**

Individuals wishing to address the Board of Trustees must sign up in person, between 5:30 and 6:15 PM, prior to the start of the meeting.
- 5. COMMUNICATIONS / ANNOUNCEMENTS**
 - A. Superintendent Remarks
 - B. Board Member Remarks
- 6. CONSENT AGENDA (Items for discussion only at the Agenda Review meeting and discussion/possible action at the Regular Board meeting on January 23.)**
 - A. Consider Approval of Minutes of Regular and Called Meetings 3
 - B. Consider Approval of First Quarterly Budget Amendment 7
 - C. Consider Approval of Class Size Waivers 14
 - D. Consider Approval of New Course Proposal 19
 - E. Consider Approval of Architectural and Engineering Services Selection for the 2019 Building Program 20
 - F. Consider Approval of Construction Manager at Risk Services Selection for the 2019 Building Program 28
 - G. Consider Approval of Guaranteed Maximum Price (GMP) #2 for Vista Ridge HS Disaster Recovery Site 35
 - H. Consider Approval of Full-Day Prekindergarten TEA Waiver for 2019-2020 37
- 7. ACTION ITEMS (Items for discussion only at the Agenda Review meeting and discussion/possible action at the Regular Board meeting on January 23.)**
 - A. STUDENT EXPERIENCE**
 1. Consider Approval of Full-Day Prekindergarten Plan for 2020-2021 40

| | |
|---|-----|
| Implementation | |
| B. GOVERNANCE | |
| 1. Consider Approval of TASB Initiated Localized Board Policy Update 113 and 114 - Second Reading | 54 |
| 2. Consider Approval of District Initiated Update to Policy DCB (Local) - Second Reading | 161 |
| 3. Consider Approval of Superintendent Evaluation Instrument and Process | 163 |
| C. OPERATIONS | |
| 1. Consider Approval of Comprehensive Annual Financial Report (CAFR) | 164 |
| 2. Consider Approval of 2020-2021 Budget Assumptions-Parameters | 346 |
| 8. REPORTS AND DISCUSSION ITEMS | |
| A. STUDENT EXPERIENCE | |
| 1. Bell Schedule Committee and Triple Tier Bus System | 352 |
| B. GOVERNANCE | |
| 1. District Goals Discussion | 366 |
| 2. Community Conversations Plan Discussion | 368 |
| 3. Policy Review Plan | 370 |
| 4. Board Meeting Setup | 371 |
| 5. Legislative Priorities Discussion | 372 |
| C. OPERATIONS | |
| 1. Business and Finance Department | |
| a. Monthly Financial Report | 373 |
| b. Monthly Tax Collection Report | 384 |
| 2. School Community Relations Department Report | 393 |
| 3. Facilities Department | |
| a. Ten-Year Capital Renewal Plan Report (Major Maintenance Plan) | 398 |
| b. Food Service Annual Report | 522 |
| c. Attendance Zoning Planning | 532 |
| d. General Construction Update | 541 |
| 9. CLOSED SESSION | |
| A. Texas Government Code 551.071: consultation with attorney regarding, pending or contemplated litigation, and/or attorney client privileged matter | |
| B. Texas Government Code 551.074: deliberation regarding resignations, terminations, employment, reassignments, duties, and evaluation of personnel and public officers | |
| C. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed | |
| 10. ACTION PURSUANT TO CLOSED SESSION | |
| 11. ADJOURNMENT | |

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 or Texas Government Code section 418.183(f). 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. [See BEC(LEGAL)]

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Consider Approval of Minutes of Regular and Called Meetings
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Bruce Gearing
Attachments: 12/12/19 Board Meeting Minutes

Background Information:

The December Board meeting minutes are attached for your review.

Administrative Recommendation:

Administration recommend approval of minutes as written.

Sample Motion:

I move the Board approve the minutes as written.

Minutes of Regular Meeting

The Board of Trustees
Leander Independent School District

STATE OF TEXAS
COUNTY OF WILLIAMSON

A meeting of the Board of Trustees of the Leander Independent School District was held on Thursday, December 12, 2019, beginning at 6:15 PM in the Support Services Complex, 1900 Cougar Country Dr., Cedar Park, TX 78613. The following members were present: Trish Bode, Aaron Johnson, Grace Barber-Jordan, Gloria Gonzales-Dholakia, Elexis Grimes and Jim MacKay. Pamela Waggoner was absent.

1. CALL TO ORDER AND DECLARATION OF QUORUM

2. OPENING CEREMONY

- A. Pledge of Allegiance - Cadet Ensign Keonalani Hansen of the Lone Star Company Navy Junior ROTC at Vista Ridge High School led the Pledge of Allegiance.

3. RECOGNITION

- A. Leander HS, Vandegrift HS, Vista Ridge HS, Bands of America

4. CITIZEN COMMENTS

No one chose to address the Board of Trustees.

5. PUBLIC HEARING

- A. Financial Integrity Rating System of Texas (School FIRST) Presentation and Hearing (with Citizen Comments)

The Public Hearing was opened at 6:38 PM. As no one chose to speak, the Public Hearing was closed at 6:39 PM.

6. COMMUNICATIONS / ANNOUNCEMENTS

- A. Superintendent Remarks

Superintendent Gearing thanked the Board for their service to the district and children and wished everyone a happy holiday season.

- B. Board Member Remarks

Board President Trish Bode mentioned that Region 13 is hosting a School Safety Summit in January and asked administration to share details with the Board of Trustees.

7. CONSENT/POSSIBLE ACTION ITEMS

- A. Minutes of Regular and Called Board Meetings
- B. New Course Proposals
- C. Class Size Waivers
- D. 2020-2021 Academic Calendar
- E. Waiver for Staff Development

Motion by Mr. Johnson, seconded by Mr. MacKay, to approve the Consent Agenda as presented. The motion passed unanimously with six in favor and one absent.

8. OPERATIONAL DISCUSSION / POSSIBLE ACTION ITEMS

A. Teaching and Learning Department Update

B. Governance

1. Legislative Priorities Discussion
2. Consider Approval of TASB Initiated Localized Board Policy Update 111 and 112 - Second Reading

Motion by Mr. Johnson, seconded by Mr. MacKay, to adopt local board policy updates 111 and 112 as presented. The motion passed unanimously with six in favor and one absent.

3. TASB Initiated Localized Board Policy Update 113 and 114 - First Reading
4. District Initiated Update to Policy DCB (Local) - First Reading
5. Policy Review Plan
6. Consider Approval of Board Operating Procedures

Motion by Ms. Barber-Jordan, seconded by Mr. Johnson, to approve the Board Operating Procedures with the clarifications made at tonight's Board meeting and direct our Board Council to provide us a clean copy incorporating those changes before the next Board meeting. The motion passed unanimously with six in favor and one absent.

7. District Goals and Objectives Discussion

C. Business and Finance

1. Financial Report for October
2. Tax Collection Report for October
3. Proposed 2020-2021 Budget Development Calendar
4. 2020-2021 Budget Assumptions-Parameters

D. Facilities and Operations

- 1. Scoreboard Update
- 2. Ten-Year Capital Renewal Plan Report (Major Maintenance Plan)
- 3. General Construction Update Report

9. **CLOSED SESSION**

The Board of Trustees went into closed session at 10:41 PM after the president announced the right to do so under Texas Government Codes 551.071, 551.074, 551.0821 and 551.072.

The Board returned to open session at 12:10 AM on December 13, 2019.

Ms. Barber-Jordan left and was absent for the remainder of the meeting.

10. **ACTION PURSUANT TO CLOSED SESSION**

A. Consider approval of Principal position for Naumann Elementary School

Motion by Mr. MacKay, seconded by Ms. Gonzales-Dholakia, to accept the recommendation of Shanita Kozlowski for Naumann Elementary principal probationary employment contract for personnel addition(s) as presented, in accordance with the salary scale, policies and contract of Leander Independent School District for the 2019-20 school year. The motion passed unanimously with five in favor and two absent.

B. Consider approval of Principal position for Leander Middle School

Motion by Ms. Gonzales-Dholakia, seconded by Ms. Grimes, to accept the recommendation of Joshua Haug for Leander Middle School principal probationary employment contract for personnel addition(s) as presented, in accordance with the salary scale, policies and contract of Leander Independent School District for the 2019-20 school year. The motion passed unanimously with five in favor and two absent.

Motion by Ms. Grimes, seconded by Mr. MacKay, to accept the recommendation(s) for teacher employment contract for personnel addition(s) as presented, in accordance with the salary scale, policies and contract of Leander Independent School District for the 2019-20 school year. The motion passed unanimously with five in favor and two absent.

11. **ADJOURNMENT**

THE BOARD OF TRUSTEES, HAVING NO FURTHER BUSINESS, ADJOURNED THE MEETING.

Time: 12:14 AM on December 13, 2019.

These minutes were read and approved by the Board of Trustees on the _____ day of _____, 2020.

President

Secretary

Copies of Board information referred to are attached to the official minutes or filed in the office indicated.

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Consider Approval of First Quarterly Budget Amendment
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Elaine Cogburn
Attachments: First Quarterly Budget Amendment Report

Background Information:

The presentation of the first quarterly amendment for the 2019-20 fiscal year is in keeping with the plan to present needed amendments to the Board of Trustees. This is done on a regular basis to keep the budget amended to more appropriately reflect the spending plan.

The changes in the budget involve the **General Operating Fund**.

The **estimated revenue** for the General Operating Fund shows an increase of \$24,526, detailed as follows:

| | |
|---------------|---|
| \$463 | Recognize Foreign Language testing revenues |
| 792 | Recognize athletic tournament revenues |
| 5,975 | Recognize afterschool enrichment program revenues |
| <u>17,296</u> | Recognize City of Leander MOU/Fiber revenue |
| \$24,526 | Total |

The proposed amendment shows an increase in the General Operating Fund **appropriations** of \$4,556,670, detailed as follows:

| | |
|------------------|---|
| \$463 | Appropriate ACT & Foreign Language revenues for testing invoices |
| 792 | Appropriate athletic tournament revenues for awards/equipment |
| 5,975 | Appropriate afterschool enrichment revenues for LEEF position |
| 17,296 | Appropriate City of Leander MOU/Fiber revenue for repairs |
| 120,000 | Appropriate funds for Student Information System (SIS) training and support from Capital Replacement Committed fund balance |
| 750,043 | Re-appropriate funds for Major Maintenance projects authorized in prior fiscal year 2018-19 but not started/completed |
| 926,871 | Appropriate funding for 20 additional Special Education positions Board approved September 5, 2019 |
| <u>2,735,230</u> | Carry-over expenditures from 2018-19 ^(A) |
| \$4,556,670 | Total |

^(A) The **carry-over expenditures** are for purchase orders encumbered and/or approved in the 2018-19 fiscal year, but not received and paid by year end. Funds for these orders were carried forward in an assigned fund balance for encumbrances. The \$2,735,230 is detailed as follows:

| | |
|----------------|---|
| \$306,584 | Athletics/Extracurricular supplies |
| 32,252 | General Admin audit, supplies & contracted services |
| 322,416 | Plant services supplies and materials |
| 151,876 | Campus supplies, equipment & contracted services |
| 8,872 | Transportation/CNS supplies and equipment |
| 1,771,989 | Major Maintenance |
| <u>141,241</u> | Technology supplies and services |
| \$2,735,230 | Total |

The **General Operating Unassigned Fund Balance** will show a net decrease of \$9,009,016, detailed as follows:

| | |
|--------------------|---|
| \$ (926,871) | Appropriate funding for 20 additional Special Education positions Board approved 9/5/19 |
| <u>(8,082,145)</u> | Application of fund balance from fiscal year 2018-19 to the 2019-20 budget plan |
| (\$9,009,016) | Net Decrease |

This will leave the general operating fund balance within the range adopted by the Board in its policy manual.

The **General Operating Assigned Encumbrance Reserve** will show a decrease of \$2,735,230 to cover the carry-over expenditures.

The **Major Maintenance Committed Fund Balance** will show a net increase of \$139,663:

| | |
|----------------|---|
| \$ (750,043) | Re-appropriate Major Maintenance requests authorized in 2018-19 |
| <u>889,706</u> | Application of fund balance from fiscal year 2018-19 to the 2019-20 budget plan |
| \$139,663 | Net Increase |

The **Capital Replacement Committed Fund Balance** will show a decrease of \$120,000 to cover additional Student Information System (SIS) training and support.

The **Child Nutrition Restricted Fund Balance** will show an increase of \$233,475 based on an estimated revenue surplus in the 2019-2020 budget plan.

Administrative Recommendation:

The administration recommends that the proposed budget amendment be approved, as presented.

Sample Motion:

I move that we approve the first quarterly budget amendment, as presented.



FIRST QUARTERLY AMENDMENT FOR THE 2019-20 BUDGET

January 16, 2020

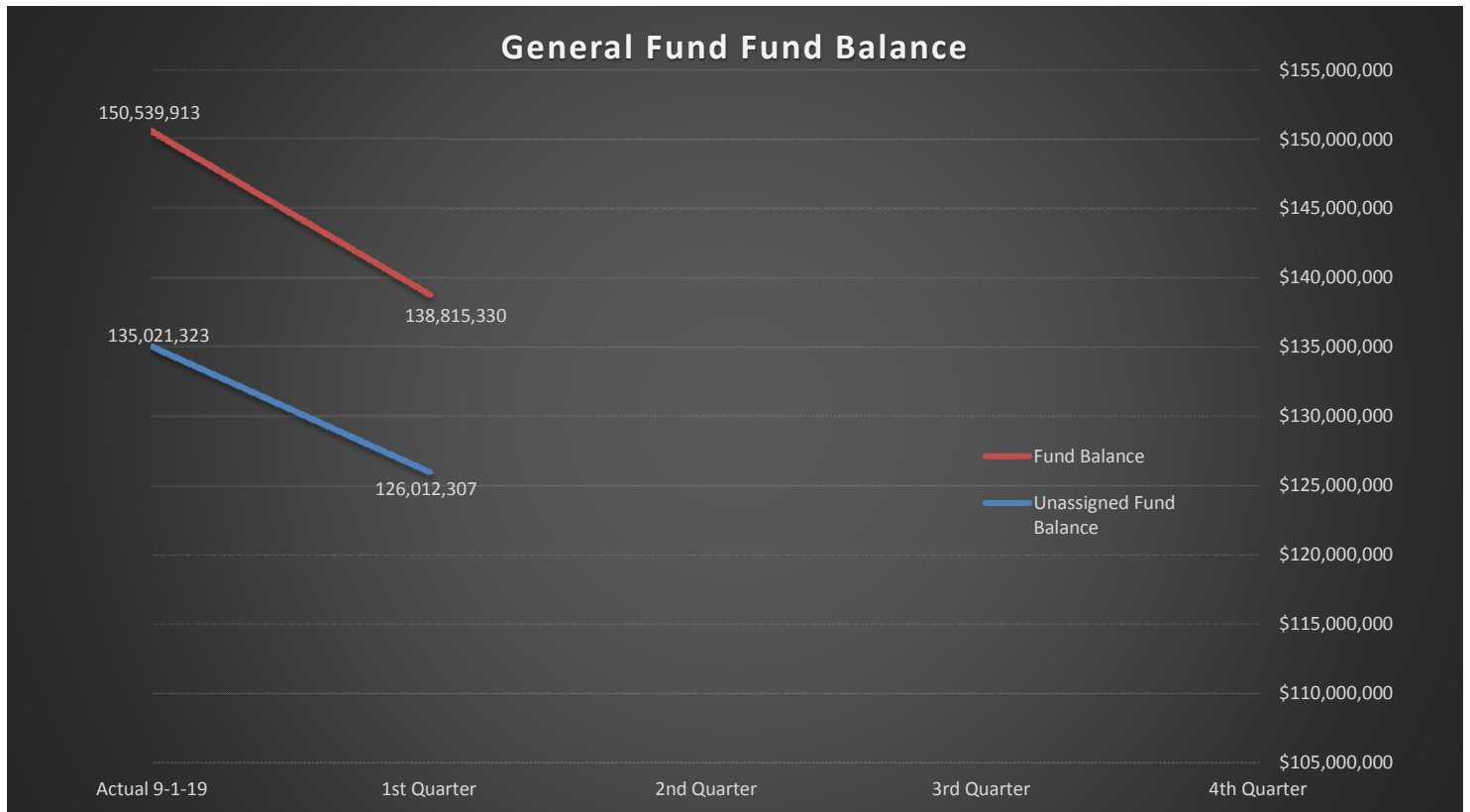
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LEANDER I.S.D.
2019-20 BUDGET

| SUMMARY - REVENUE | | | | | | |
|---------------------------------|--------------------------|-----------------|-----------------|-----------------|-----------------|---------------------------------|
| Fund | Revenue Apprvd Aug 19 | Amendment #1 | Amendment #2 | Amendment #3 | Amendment #4 | Current Estimated Revenue |
| General Operating | 359,459,285 | 24,526 | - | - | - | 359,483,811 |
| Food Services | 14,527,286 | - | - | - | - | 14,527,286 |
| Debt Service | 128,027,345 | - | - | - | - | 128,027,345 |
| SUMMARY - APPROPRIATIONS | | | | | | |
| Fund | Budget Apprvd Aug 19 | Amendment #1 | Amendment #2 | Amendment #3 | Amendment #4 | Current Budget |
| General Operating | 366,651,724 | 4,556,670 | - | - | - | 371,208,394 |
| Food Services | 14,293,811 | - | - | - | - | 14,293,811 |
| Debt Service | 128,027,345 | - | - | - | - | 128,027,345 |

LEANDER I.S.D.
2019-20 BUDGET

| Fund | Fund Balance 9/1/2019 | Amendment #1 | Amendment #2 | Amendment #3 | Amendment #4 | Current |
|---|--------------------------|---------------------|-----------------|-----------------|-----------------|--------------------|
| Unassigned (Unreserved) | 135,021,323 | (9,009,016) | - | - | - | 126,012,307 |
| Assigned-Subsequent Yr's Budget Deficit | 7,192,439 | - | - | - | - | 7,192,439 |
| Assigned-Encumbrance Reserve | 2,735,230 | (2,735,230) | - | - | - | (0) |
| Assigned-Inventory/Prepays Reserve | 422,438 | - | - | - | - | 422,438 |
| Committed-Mjr Mnt Reserve | 2,427,754 | 139,663 | - | - | - | 2,567,417 |
| Committed-Roof Repair Hail Damage Reserve | 783,116 | - | - | - | - | 783,116 |
| Committed-Land Reserve | 300 | - | - | - | - | 300 |
| Committed-Cap Replacement | 1,957,314 | (120,000) | - | - | - | 1,837,314 |
| Total General Fund | 150,539,913 | (11,724,583) | - | - | - | 138,815,330 |
| Restricted-Food Service Fund Balance | 3,122,945 | - | - | - | - | 3,122,945 |
| Restricted-Inventory Reserve | - | - | - | - | - | - |
| Total Food Service | 3,122,945 | - | - | - | - | 3,122,945 |
| Restricted-Debt Service Fund Balance | 33,287,052 | - | - | - | - | 33,287,052 |
| Debt Service | 33,287,052 | - | - | - | - | 33,287,052 |



LEANDER I.S.D.
2019-20 BUDGET

| | CURRENT BUDGET | PROPOSED AMENDED | DIFFERENCE | |
|--|-----------------------|---------------------|--------------------|---------------|
| FUND 199 - GENERAL OPERATING | | | | |
| TOTAL 5700 REV. - LOCAL & INTERMEDIATE | 266,579,407 | 266,603,933 | 24,526 | |
| TOTAL 5800 REV. - STATE PROGRAM REVENUES | 88,489,878 | 88,489,878 | - | |
| TOTAL 5900 - FEDERAL REVENUE | 4,370,000 | 4,370,000 | - | |
| TOTAL 7900 - OTHER SOURCES | 20,000 | 20,000 | - | |
| GENERAL OPERATING FUND | TOTAL FUND 199 | 359,459,285 | 359,483,811 | 24,526 |

FUND 240 - FOOD SERVICE

| | | | | |
|--|-----------------------|-------------------|-------------------|----------|
| TOTAL 5700 REV. - LOCAL & INTERMEDIATE | 8,894,103 | 8,894,103 | - | |
| TOTAL 5800 REV. - STATE PROGRAM REVENUES | 69,199 | 69,199 | - | |
| TOTAL 5900 REV. - FEDERAL PROGRAM REVENUES | 5,563,984 | 5,563,984 | - | |
| TOTAL 7900 - OTHER SOURCES | - | - | - | |
| FOOD SERVICE FUND | TOTAL FUND 240 | 14,527,286 | 14,527,286 | - |

FUND 599 - DEBT SERVICE FUND

| | | | | |
|--|-----------------------|--------------------|--------------------|----------|
| TOTAL 5700 REV. - LOCAL & INTERMEDIATE | 126,653,403 | 126,653,403 | - | |
| TOTAL 5800 REV. - STATE PROGRAM | 1,373,942 | 1,373,942 | - | |
| TOTAL 7900 - OTHER SOURCES | - | - | - | |
| DEBT SERVICE FUND | TOTAL FUND 599 | 128,027,345 | 128,027,345 | - |

| | CURRENT BUDGET | PROPOSED AMENDED | DIFFERENCE |
|--|-------------------|---------------------|------------|
|--|-------------------|---------------------|------------|

SUMMARY OF REVENUE

| | | | |
|-----------------------------------|--------------------|--------------------|---------------|
| GENERAL FUND | 359,459,285 | 359,483,811 | 24,526 |
| FOOD SERVICE | 14,527,286 | 14,527,286 | - |
| DEBT SERVICE FUND | 128,027,345 | 128,027,345 | - |
| TOTAL - SUMMARY OF REVENUE | 502,013,916 | 502,038,442 | 24,526 |

LEANDER I.S.D.
2019-20 BUDGET

| | CURRENT BUDGET | PROPOSED AMENDED | DIFFERENCE |
|--|--------------------|---------------------|------------------|
| GENERAL FUNDS | | | |
| FUND 199 - GENERAL OPERATING | | | |
| FUNCTION 11 - INSTRUCTION | 219,185,382 | 219,630,351 | 444,969 |
| FUNCTION 12 - INSTRUCTIONAL RESOURCES AND MEDIA SERVICES | 3,919,114 | 3,926,553 | 7,439 |
| FUNCTION 13 - CURRICULUM AND STAFF DEVELOPMENT | 7,999,640 | 8,111,643 | 112,003 |
| FUNCTION 21 - INSTRUCTIONAL LEADERSHIP | 3,950,002 | 3,838,827 | (111,175) |
| FUNCTION 23 - SCHOOL LEADERSHIP | 20,278,903 | 20,282,274 | 3,371 |
| FUNCTION 31 - GUIDANCE, COUNSELING AND EVALUATION SERVICES | 17,726,897 | 18,064,020 | 337,123 |
| FUNCTION 32 - SOCIAL WORK SERVICES | 1,316,078 | 1,316,078 | - |
| FUNCTION 33 - HEALTH SERVICES | 3,434,890 | 3,435,459 | 569 |
| FUNCTION 34 - TRANSPORTATION | 11,609,500 | 11,614,354 | 4,854 |
| FUNCTION 35 - FOOD SERVICE | - | 99,388 | 99,388 |
| FUNCTION 36 - COCURRICULAR/EXTRACURRICULAR ACTIVITIES | 11,471,788 | 11,738,986 | 267,198 |
| FUNCTION 41 - GENERAL ADMINISTRATION | 7,606,086 | 7,750,287 | 144,201 |
| FUNCTION 51 - PLANT SERVICES | 35,766,525 | 35,980,808 | 214,283 |
| FUNCTION 52 - SECURITY AND MONITORING | 4,805,992 | 4,833,953 | 27,961 |
| FUNCTION 53 - DATA PROCESSING | 7,498,825 | 7,744,381 | 245,556 |
| FUNCTION 61 - COMMUNITY SERVICES | 2,174,502 | 2,178,431 | 3,929 |
| FUNCTION 71 - DEBT SERVICE | - | - | - |
| FUNCTION 81 - FACILITIES ACQUISITION & CONST. | - | 2,576,168 | 2,576,168 |
| FUNCTION 91 - CONTRACTED INSTRUCTIONAL SERVICES | - | - | - |
| FUNCTION 95 - JUVENILE JUSTICE ALTERNATIVE EDUCATION | 253,867 | 332,700 | 78,833 |
| FUNCTION 99 - OTHER GOVERNMENTAL/TAX APPRAISAL | 2,143,733 | 2,143,733 | - |
| TRANSFERS TO SELF FUNDED INSURANCE [Opt outs and deductible] | 5,510,000 | 5,610,000 | 100,000 |
| GENERAL OPERATING FUND | | | |
| TOTAL FUND 199 | 366,651,724 | 371,208,394 | 4,556,670 |
| <hr/> | | | |
| FUND 240 - FOOD SERVICE | | | |
| FUNCTION 35 - FOOD SERVICE | 14,293,811 | 14,293,811 | - |
| FOOD SERVICE FUND | | | |
| TOTAL FUND 240 | 14,293,811 | 14,293,811 | - |
| <hr/> | | | |
| FUND 599 - DEBT SERVICE | | | |
| FUNCTION 71 - DEBT SERVICE | 128,027,345 | 128,027,345 | - |
| TOTAL 8900 - OTHER USES | - | - | - |
| DEBT SERVICE FUND | | | |
| TOTAL FUND 599 | 128,027,345 | 128,027,345 | - |
| <hr/> | | | |
| | CURRENT BUDGET | PROPOSED AMENDED | DIFFERENCE |
| <hr/> | | | |
| SUMMARY OF APPROPRIATIONS | | | |
| GENERAL FUND | 366,651,724 | 371,208,394 | 4,556,670 |
| FOOD SERVICE | 14,293,811 | 14,293,811 | - |
| DEBT SERVICE FUND | 128,027,345 | 128,027,345 | - |
| TOTAL - SUMMARY OF APPROPRIATIONS | 508,972,880 | 513,529,550 | 4,556,670 |

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

| | | |
|-----------------------------------|---|---|
| Agenda Item: | Consider Approval of Class Size Waivers | |
| Purpose: | <input checked="" type="checkbox"/> Action Requested This Month | <input type="checkbox"/> Discussion Item/Report |
| Administrator Responsible: | Karie Lynn McSpadden | |
| Attachments: | Class Size Compliance Plan TEA Waiver Request Classroom Sections Report | |

Background Information:

At the beginning of the school year, each school district in Texas is required to review its class size enrollment to determine whether its class sizes for grades kindergarten (K) through four meet the requirements of TEC §25.112. If the review indicates that any class for grades K-4 exceeds the allowable class size limit of 22 students per class (22:1), the district must submit a request to TEA for a class size exception. The district's board of trustees must approve this request within 30 days after the class size was exceeded. Note: class size limits do not apply to physical education classes or fine arts classes.

As of 1/13/20, Leander ISD has exceeded the 22:1 ratio in the following K-4 sections:

- (112) Knowles Elementary 1 section (Average class size in K-4 is 19.1, ratio exceeded in grade 2)
- (113) Deer Creek Elementary 2 sections (Average class size in K-4 is 22.3, ratio exceeded in grade K)
- (126) Akin Elementary 1 section (Average class size in K-4 is 20.6, ratio exceeded in Kinder)

It is recommended that a Class Size Waiver Request be submitted for the campuses listed above. To avoid the dividing of classes and the disruption of student learning, this request is being submitted for the following reasons:

- each campus average of grades K-4 remains at or below the 22:1 ratio with the exception of Deer Creek which is at 22.3
- 597 K-4 sections are under the 22:1 ratio, the remaining 80 sections are only slightly over the 22:1 ratio
- the overall K-4 district student to teacher ratio is 20.3

Administrative Recommendation:

It is recommended that you approve the waiver as presented.

Sample Motion:

I move that the Board approve the Class Size Compliance Plan and submit an application to the Texas Education Agency with class size waivers at the elementary campuses as presented.

Class Size Compliance Plan 2019-2020

The Leander Independent School District has made every effort to be in compliance with the class size limit of 22:1 in Kindergarten through Grade Four for the 2018-2019 school year. The district has monitored student enrollment on a daily basis since the school year began and will continue to monitor throughout the 2018-2019 school year.

The monitoring report indicates enrollment has exceeded the 22:1 ratio in the following K-4 sections:

- (112) Knowles Elementary 1 section (Average class size in K-4 is 19.1, ratio exceeded in grade 2)
- (113) Deer Creek Elementary 2 sections (Average class size in K-4 is 22.3, ratio exceeded in grade K)
- (126) Akin Elementary 1 section (Average class size in K-4 is 20.6, ratio exceeded in Kinder)

Even though Leander ISD is submitting a class size waiver for the campuses mentioned above, the overall District student teacher ratio in grades K-4 is 20.3. The district's current compliance plan endorses the following actions:

- Leander ISD will review annual demographer reports to assess growth occurring in the school district for projecting student enrollments and teacher needs.
- Leander ISD will review approved student transfers to campuses that exceed the 22:1 ratio.
- Leander ISD will plan, budget, and hire an adequate number of teachers to enhance more flexibility for growth and/or shift in student enrollments at elementary campuses once the school year begins.
- Leander ISD will review and evaluate staffing guidelines on a yearly basis to meet enrollment needs.
- Leander ISD will monitor daily enrollment of students in order to make staffing decisions.



Waivers

2019-2020 Application for Maximum Class Size Exception

Waiver ID: 49116

Application Information

Category: Class Size **Creator:** Lisa Gibbs, District Editor **Status:** Draft
Creation Date: 1/14/2020 **Approving Superintendent:** **Assigned To:** Lisa Gibbs

LEA Contact

Full Name: Karie Lynn McSpadden
Phone: (512) 570-0105
Email: karielynn.mcspadden@leanderisd.org

LEA Information

LEA: LEANDER ISD (246913)
Address: P O BOX 218, LEANDER, TX 78646-0218
Phone: (512) 570-0000
Accountability Rating: B Recognized Performance

Date of LEA Board of Trustees Approval

Date:

Special Instructions

Each school district in Texas is required to review its class size enrollment to determine whether its class sizes for grades kindergarten (K) through four meet the requirements of TEC §25.112. If the review indicates that any class for grades K-4 exceeds the allowable class size limit of 22 students per class (22:1), the district must submit a request for exception under TEC §25.112(d). Districts are to enter ONLY the total number of classes/sections and the reason(s) per campus that exceeds the 22:1. Class size limits do not apply to physical education or fine arts classes. The exception request must be submitted to TEA (Commissioner) not later than the later of October 1 or the 30th day after the first school day the district exceeds the limit. Class size limitations generally apply throughout the school year, with the following exceptions: (1) any twelve-week period selected by the district with a significant percentage of migratory children (25.112(1)); or (2) the last twelve weeks of any school year for all other districts.

Total Sections

| Campus Name | Reason(s) | Accountability Rating | K | 1 | 2 | 3 | 4 | K-4 |
|---------------------|--|--------------------------|---|---|---|---|---|-----|
| DEER CREEK EL | Financial Hardship, Unanticipated Growth | A Exemplary Performance | 2 | | | | | 2 |
| MONTA JANE AKIN EL | Financial Hardship, Unanticipated Growth | A Exemplary Performance | 1 | | | | | 1 |
| PATRICIA KNOWLES EL | Financial Hardship, Unanticipated Growth | C Acceptable Performance | | | 1 | | | 1 |
| GRAND TOTAL | | | 3 | 0 | 1 | 0 | 0 | 4 |

LEA Attachments (1)

| Title | Type | Size | Date Added | Added By |
|--|------|---------|------------|------------|
| 19-20 January Class Size Compliance Plan | DOCX | 15.1 kb | 2020-01-14 | Lisa.Gibbs |

Classroom Sections Report
as of 1/13/2020

| Campus | Grade Level | Number of Sections with Waiver | Sections at 22:1 or Less | Sections at 23:1 | Sections at 24:1 | Sections at 25:1 | Total Number of Sections |
|---------------|-------------|--------------------------------|--------------------------|------------------|------------------|------------------|--------------------------|
| Whitestone | Kinder | 3 | 1 | 3 | 0 | 0 | 4 |
| Whitestone | 4th | 4 | 1 | 3 | 1 | 0 | 5 |
| Faubion | 1st | 1 | 2 | 1 | 0 | 0 | 3 |
| Faubion | 4th | 3 | 0 | 2 | 1 | 0 | 3 |
| BHC | 2nd | 1 | 3 | 1 | 0 | 0 | 4 |
| BHC | 3rd | 4 | 0 | 3 | 0 | 1 | 4 |
| Mason | 2nd | 1 | 4 | 1 | 0 | 0 | 5 |
| Mason | 3rd | 1 | 4 | 1 | 0 | 0 | 5 |
| Giddens | 3rd | 2 | 2 | 1 | 1 | 0 | 4 |
| Steiner Ranch | Kinder | 1 | 3 | 1 | 0 | 0 | 4 |
| Steiner Ranch | 3rd | 4 | 0 | 3 | 1 | 0 | 4 |
| Bagdad | 1st* | 1 | 1 | 1 | 0 | 0 | 2 |
| Cox | 2nd | 3 | 1 | 3 | 0 | 0 | 4 |
| Cox | 3rd | 3 | 1 | 3 | 0 | 0 | 4 |
| Bush | 2nd | 2 | 3 | 2 | 0 | 0 | 5 |
| Bush | 4th | 4 | 2 | 4 | 0 | 0 | 6 |
| Knowles | 2nd | 1 | 2 | 1 | 0 | 0 | 3 |
| Knowles | 3rd | 1 | 3 | 1 | 0 | 0 | 4 |
| Deer Creek | Kinder | 2 | 2 | 2 | 0 | 0 | 4 |
| Deer Creek | 3rd | 5 | 0 | 4 | 1 | 0 | 5 |
| Deer Creek | 4th | 3 | 2 | 3 | 0 | 0 | 5 |
| Rutledge | 2nd** | 7 | 0 | 2 | 5 | 0 | 7 |
| Winkley | 3rd | 1 | 4 | 1 | 0 | 0 | 5 |
| Winkley | 4th | 2 | 3 | 1 | 0 | 1 | 5 |
| River Place | 2nd | 1 | 5 | 1 | 0 | 0 | 6 |
| Parkside | 2nd | 4 | 4 | 3 | 1 | 0 | 8 |
| Parkside | 4th | 6 | 1 | 2 | 4 | 0 | 7 |
| River Ridge | 3rd | 5 | 0 | 0 | 5 | 0 | 5 |
| River Ridge | 4th | 2 | 3 | 2 | 0 | 0 | 5 |
| Camacho | Kinder | 1 | 5 | 1 | 0 | 0 | 6 |

Classroom Sections Report
as of 1/13/2020

| | | | | | | | |
|------|----------------------|----|----|----|----|---|-----|
| Akin | Kinder | 1 | 7 | 1 | 0 | 0 | 8 |
| | | 80 | 69 | 58 | 20 | 2 | 149 |
| | * Dual Lang Class | | | | | | |
| | ** Position Released | | | | | | |
| | | | | | | | |
| | | | | | | | |
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Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Consider Approval of New Course Proposal
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Chrysta Carlin, Matt Bentz
Attachments: N/A

Background Information:

In an effort to offer more elective options for students, Rouse High School would like to add the following course for the 2020-2021 school year. The decision to add the course was made through a collaboration with the campus and district personnel. A preliminary survey of students showed an interest in the course and desire for it to be added to the course selection process.

Course: Manufacturing Engineering Technology I

Credits: 1

Grade Level: 10-12

PEIMS: 13032900

Prerequisites: Introduction to Engineering Design

Description: In Manufacturing Engineering Technology I, students will gain knowledge and skills in the application, design, production, and assessment of products, services, and systems and how those knowledge and skills are applied to manufacturing. Students will prepare for success in the global economy. The study of manufacturing engineering will allow students to reinforce, apply, and transfer academic knowledge and skills to a variety of interesting and relevant activities, problems, and settings in a manufacturing setting.

Industry-based certification available.

Administrative Recommendation:

The administration recommends the Board approve the following new course as an option for students: Manufacturing Engineering Technology I.

Sample Motion:

I move that the Board approve the following new course as an option for students: Manufacturing Engineering Technology I.

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Consider Approval of Architectural & Engineering Services Selection for the 2019 Building Program
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Jimmy Disler
Attachments: Evaluation Score Packet

Background Information:

A Request for Qualifications (RFQ) for Architectural and Engineering Services was issued November 7, 2019 and closed December 5, 2019. A total of 43 firms submitted their qualifications for the 2019 Building Program. The team of evaluators have worked diligently to complete their review and scoring of each proposer. Administration's list of recommendations for each of the following areas/projects is provided below.

Architectural Services Pool

Fields & Associates Architects
O'Connell Robertson
VLK Architects

Engineering Services Pool

Civil: Atkins North America
Cunningham Allen
Half & Associates

Geotechnical: Alpha Testing
HVJ Associates, Inc.
Raba Kistner

Mechanical, Electrical and Plumbing: Jose I Guerra, Inc.
MEP Engineering
O'Connell Robertson

Structural: Datum Engineering
Dunaway Associates
Encotech

High School #7

No award at this time – pending firm interviews

Elementary #29

O'Connell Robertson

Elementary #30

No award at this time – pending future discussions/decision regarding full day Pre-K

Please contact Jimmy Disler if you have any questions.

Administrative Recommendation:

Administration recommends that the Board approve the selected firms as presented above for the 2019 Building Program and authorize the Superintendent, or designee, to negotiate and execute the appropriate contracts.

Sample Motion:

I move that the Board approve the selected firms as presented for the 2019 Building Program and authorize the Superintendent, or designee, to negotiate and execute the appropriate contracts.

2019 BUILDING PROGRAM
Architectural Services Pool

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | <u>Average Score</u> |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Casa Bella | 237 | 300 | 215 | 144 | 196 | 218 |
| Corgan | 248 | 280 | 258 | 240 | 215 | 248 |
| Fields & Associates Architects | 295 | 300 | 286 | 294 | 242 | 283 |
| GSC Architects | 230 | 280 | 236 | 231 | 195 | 234 |
| Huckabee | 280 | 280 | 278 | 182 | 207 | 245 |
| Jackson Galloway Architects | 281 | 240 | 258 | 185 | 184 | 230 |
| Kirksey Architecture | 245 | 290 | 250 | 137 | 182 | 221 |
| LPA Design Group | 245 | 280 | 281 | 237 | 185 | 246 |
| Method Architecture | 236 | 275 | 213 | 184 | 171 | 216 |
| O'Connell Robertson | 298 | 300 | 283 | 286 | 244 | 282 |
| Parkhill Smith & Cooper | 230 | 290 | 259 | 254 | 196 | 246 |
| PBK | 249 | 275 | 253 | 254 | 232 | 253 |
| Perkins and Will | 243 | 290 | 243 | 252 | 236 | 253 |
| Reliance Architecture | 240 | 270 | 222 | 195 | 172 | 220 |
| Stantec | 278 | 280 | 285 | 258 | 219 | 264 |
| VLK Architects | 285 | 300 | 264 | 281 | 224 | 271 |

2019 BUILDING PROGRAM
Civil Engineering Pool

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | Average Score |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Atkins | 260 | 280 | 280 | 265 | 244 | 266 |
| Carter Fentress Engineering | 200 | 130 | 117 | 128 | 174 | 150 |
| Cunningham Allen | 280 | 280 | 280 | 265 | 228 | 267 |
| Doucet & Associates | 276 | 160 | 248 | 262 | 200 | 229 |
| Dunaway | 245 | 260 | 258 | 242 | 216 | 244 |
| Halff & Associates | 225 | 280 | 244 | 247 | 234 | 246 |
| Kimley Horn | 235 | 260 | 212 | 200 | 202 | 222 |
| Sunland Group | 245 | 280 | 170 | 197 | 209 | 220 |

2019 BUILDING PROGRAM
Geotechnical Engineering Pool

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | Average Score |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Alpha Testing | 250 | 300 | 260 | 239 | 209 | 252 |
| Arias Geoprosessionals | 245 | 290 | 245 | 200 | 195 | 235 |
| Fugro USA Land Inc. | 260 | 270 | 248 | 187 | 178 | 229 |
| Gessner Engineering LSC | 239 | 110 | 173 | 211 | 192 | 185 |
| HVJ Associates | 280 | 300 | 260 | 231 | 204 | 255 |
| Raba Kistner | 295 | 300 | 270 | 271 | 246 | 276 |

2019 BUILDING PROGRAM
MEP Engineering Pool

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | <u>Average Score</u> |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| DBR Engineering Consultants | 225 | 300 | 241 | 231 | 202 | 240 |
| Encotech | 198 | 290 | 228 | 196 | 198 | 222 |
| Hendrix Consulting Engineers | 260 | 250 | 283 | 201 | 204 | 240 |
| Jose Guerra, Inc | 235 | 280 | 272 | 237 | 202 | 245 |
| MEP Engineering | 300 | 300 | 285 | 280 | 229 | 279 |
| O'Connell Robertson | 285 | 300 | 280 | 268 | 218 | 270 |
| Salas O'Brien | 243 | 160 | 250 | 227 | 203 | 217 |

2019 BUILDING PROGRAM
Structural Engineering Pool

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | Average Score |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Datum Engineering | 300 | 270 | 280 | 271 | 220 | 268 |
| Dunaway | 245 | 245 | 274 | 241 | 224 | 246 |
| Encotech | 285 | 280 | 232 | 195 | 208 | 240 |
| Gessner Engineering LSC | 239 | 110 | 173 | 145 | 200 | 173 |
| JQ LLP | 240 | 230 | 252 | 237 | 200 | 232 |
| L.A. Fuess Partners Inc. | 225 | 240 | 230 | 254 | 200 | 230 |
| Structures | 235 | 220 | 210 | 239 | 209 | 223 |

**2019 BUILDING PROGRAM
HS 7**

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | <u>Average Score</u> |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------|
| Fields & Associates Architects | 300 | 300 | 286 | 294 | 250 | 286 |
| O'Connell Robertson | 298 | 300 | 283 | 291 | 245 | 283 |
| Parkhill Smith & Cooper | 235 | 290 | 259 | 267 | 218 | 254 |
| Perkins and Will | 243 | 290 | 243 | 261 | 244 | 256 |
| Pfluger Architects | 300 | 300 | 286 | 291 | 253 | 286 |

**2019 BUILDING PROGRAM
ES 29 and ES 30**

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | <u>Average Score</u> |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Fields & Associates Architects | 300 | 300 | 286 | 294 | 250 | 286 |
| O'Connell Robertson | 298 | 300 | 283 | 282 | 260 | 285 |
| Parkhill Smith & Cooper | 235 | 290 | 259 | 267 | 208 | 252 |
| Perkins and Will | 243 | 290 | 243 | 248 | 235 | 252 |
| Pflugger Architects | 300 | 300 | 286 | 291 | 249 | 285 |

*Elementary 29

Leander ISD Board Meeting Agenda Item Information

Agenda Planning Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Construction Manager at Risk Services Selection for the 2019 Building Program
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Jimmy Disler
Attachments: Evaluation Score Packet

Background Information:

A Request for Proposals (RFP) for Construction Manager at Risk Services was issued November 7, 2019 and closed December 5, 2019. A total of 5 firms submitted their qualifications for the 2019 Building Program. The team of evaluators have worked diligently to complete their review and scoring of each proposer. Administration's list of recommendations for each of the following projects is provided below.

Steiner Ranch Elementary HVAC Update

Joeris General Contractors

Security Upgrades at Glenn HS, Rouse HS, Leander Extended Opportunity (LEO) and New Hope HS

Joeris General Contractors

Security Upgrades at Running Brushy MS, Wiley MS and Stiles MS

No Award – to be completed via Job Order Contracting

Security Upgrades at Canyon Ridge MS, Four Points MS and Henry MS

American Constructors

High School #7

No award at this time – pending Architect selection

Elementary #29

American Constructors

Elementary #30

No award at this time – pending future discussions/decision regarding full day Pre-K

Please contact Jimmy Disler if you have any questions.

Administrative Recommendation:

Administration recommends that the Board approve the selected firms for Construction Manager at Risk Services as presented above for the 2019 Building Program and authorize the Superintendent, or designee, to negotiate and execute the appropriate contracts.

Sample Motion:

I move that the Board approve the selected firms for Construction Manager at Risk Services as presented above for the 2019 Building Program and authorize the Superintendent, or designee, to negotiate and execute the appropriate contracts.

2019 BUILDING PROGRAM
Construction Manager At Risk
Steiner Ranch ES HVAC Update

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | <u>Average Score</u> |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| American Constructors | 186 | 195 | 178 | 175 | 180 | 183 |
| Joeris General Contractors | 148 | 180 | 182 | 157 | 171 | 168 |
| Stoddard Construction Management, Inc | 95 | 180 | 145 | 131 | 152 | 141 |

2019 BUILDING PROGRAM
Construction Manager At Risk
Security Upgrades - Glenn HS, Rouse HS, LEO, NHHS

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | <u>Average Score</u> |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| American Constructors | 186 | 185 | 195 | 175 | 182 | 185 |
| Joeris General Contractors | 148 | 165 | 181 | 157 | 176 | 165 |
| Stoddard Construction Management, Inc | 95 | 145 | 145 | 131 | 138 | 131 |

2019 BUILDING PROGRAM
Construction Manager At Risk
Security Upgrades - RBMS, WMS, FSMS

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | <u>Average Score</u> |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Stoddard Construction Management, Inc | 60 | 190 | 145 | 0 | 153 | 110 |

2019 BUILDING PROGRAM
Construction Manager At Risk
Security Upgrades - CRMS, FPMS, HMS

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | <u>Average Score</u> |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| American Constructors | 182 | 195 | 195 | 175 | 179 | 185 |
| Stoddard Construction Management, Inc | 60 | 190 | 145 | 131 | 165 | 138 |

2019 BUILDING PROGRAM
 Construction Manager At Risk
 HS 7

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | <u>Average Score</u> |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| American Constructors | 182 | 185 | 198 | 175 | 182 | 184 |
| Bartlett Cocke General Contractors | 143 | 200 | 183 | 164 | 170 | 172 |
| Joeris General Contractors | 130 | 165 | 165 | 148 | 162 | 154 |
| Lee Lewis Construction | 136 | 160 | 165 | 127 | 126 | 143 |

2019 BUILDING PROGRAM
 Construction Manager At Risk
 ES 29 and ES 30

| | <u>Reviewer A</u> | <u>Reviewer B</u> | <u>Reviewer C</u> | <u>Reviewer D</u> | <u>Reviewer E</u> | <u>Average Score</u> |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| American Constructors | 186 | 185 | 200 | 180 | 180 | 186 |
| Bartlett Cocke General Contractors | 150 | 200 | 187 | 171 | 164 | 174 |
| Joeris General Contractors | 152 | 160 | 167 | 151 | 170 | 160 |
| Lee Lewis Construction | 136 | 160 | 165 | 129 | 142 | 146 |
| Stoddard Construction Management, Inc | 95 | 145 | 145 | 110 | 130 | 125 |

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Consider Approval of Guaranteed Maximum Price (GMP) #2 for Vista Ridge HS Disaster Recovery Site
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Jimmy Disler
Attachments: GMP #2 - Vista Ridge HS Disaster Recovery Site

Background Information:

At its April 18, 2019 meeting, the Board approved GMP #1 for Vista Ridge HS Additions and Renovations. GMP #1 funded the JROTC building additions and renovations, incubator renovations and security upgrades. GMP #2, in the amount of \$494,699, will fund the Information Technology Services disaster recovery site portion of this project.

The 2017 bond authorization included \$150,000 for this disaster recovery site. After the generator failure at the technology building, the scope of the disaster recovery site was increased to provide additional protection for the district. The increased project scope will be funded by remaining 2007 technology bond funds.

Please let Jimmy Disler know if you have any questions.

Administrative Recommendation:

Administration recommends that the Board approve GMP #2 in the amount of \$494,699 for Vista Ridge High School Disaster Recovery Site.

Sample Motion:

I move that the Board approve GMP #2 in the amount of \$494,699 for Vista Ridge High School Disaster Recovery Site.

Braun & Butler Construction
 Vista Ridge High School JROTC Building Additions and Renovations, Incubator
 Renovations, Security Upgrades and Disaster Recovery Site
 GMP 2
 January 7, 2020

| | | GMP 2 |
|--------------|------------------------------|-------------------|
| 01 | General Requirements | \$ 6,579 |
| 03 | Concrete Work | \$ 35,827 |
| 04 | Masonry | \$ 6,500 |
| 05 | Structural Steel | \$ 14,480 |
| 08 | Openings | \$ 6,000 |
| 09 | Finishes | \$ 22,175 |
| 22 | Plumbing | \$ 49,215 |
| 23 | HVAC | \$ 56,233 |
| 26 | Electrical | \$ 196,000 |
| 28 | Electronic Safety & Security | \$ 24,065 |
| 50 | Job Site Management | \$ 16,900 |
| 52 | Bonds & Insurance | \$ 12,896 |
| 52 | CM Fee | \$ 19,829 |
| 54 | Contingency | \$ 28,000 |
| TOTAL | | \$ 494,699 |

| | |
|--------------|-------------|
| GMP 1 | \$1,853,007 |
| GMP 2 | \$494,699 |
| | \$2,347,706 |

GMP SCHEDULE

| | |
|--------------|--------------|
| GMP 1 | April 2019 |
| GMP 2 | January 2020 |

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Consider Approval of Full-Day Prekindergarten TEA Waiver for 2019-2020
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Matt Bentz, Kendra Winans
Attachments: Full-Day Prekindergarten TEA Waiver for 2019-2020

Background Information:

Last summer, the Texas Legislature passed House Bill 3. One of the requirements stipulated in HB3 was the implementation of full-day Prekindergarten for eligible students. TEA noted that “compliance in year one (2019-2020) may be difficult and exemptions will be granted if a district needs them.” The waiver application was made available the first week of December 2019. The submission deadline is March 2, 2020. A TEA waiver application is being submitted to the Board for approval allowing LISD to utilize 2019-2020 as a planning year to prepare for the implementation of full-day Pre-K.

Administrative Recommendation:

The administration recommends that the Board approve the Full-Day Prekindergarten TEA Waiver for the 2019-2020 school year.

Sample Motion:

I move that the Board approve the Full-Day Prekindergarten TEA Waiver for the 2019-2020 school year.



Waivers

2019-2020 Application for Full-Day Prekindergarten

Waiver ID: 48984

Application Information

Category: General **Creator:** Kendra Shaffer, District Editor **Status:** Draft
Creation Date: 12/19/2019 **Approving Superintendent:** **Assigned To:** Kendra Shaffer

LEA Contact

Full Name: Kendra Winans
Phone: (512) 570-0305
Email: kendra.winans@leanderisd.org

LEA Information

LEA: LEANDER ISD (246913)
Address: P O BOX 218, LEANDER, TX 78646-0218
Phone: (512) 570-0000

Date of LEA Board of Trustees Approval

Date:

Special Instructions

Please ensure your district has reviewed and complied with the Full-Day Prekindergarten Exemption Process document which includes the summary, conditions and options prior to submitting the waiver application. LEAs with an approved exemption, may apply for a one-time renewal of the Full-Day Prekindergarten Exemption towards the end of the expiring school year. When applying for renewal, your district must attach documentation to the waiver application to show your district has adhered to the Full-Day Prekindergarten Exemption Process. Attachment is otherwise optional.

Waiver Details

Exemption Condition per TEC §29.153

LEA would be required to construct a classroom facility in order to provide prekindergarten classes

Date of Public Meeting: 11/7/2019

Solicit and Consider Partnerships

1. Did your LEA solicit partnership opportunities? **Yes**
2. Did your LEA receive proposals for partnership? **Yes**
3. Did your LEA consider the proposals for partnership it received? **Yes**

If yes in response to questions 2 or 3, please specify the type of entity proposing partnership and number of proposals received.

| Type | Number of Proposals |
|---------------------------------|---------------------|
| Texas Rising Star, 3 Star Cert. | 1 |
| Nationally Accredited | 1 |
| Head Start | 1 |
| Texas School Ready! | 1 |

Requested Years

2019-2020 38

LEA Attachments (0)

There are no LEA attachments.

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Consider Approval of Full-Day Prekindergarten Plan for 2020-2021 Implementation
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Matt Bentz, Kendra Winans
Attachments: Full-Day Prekindergarten Plan Presentation
Question and Answers from January 16, 2020 (*to be uploaded to BoardBook as an EXTRA prior to the 1/23/20 meeting*)

Background Information:

Last summer, the Texas Legislature passed House Bill 3. One of the requirements stipulated in HB3 was the implementation of full-day Prekindergarten for eligible students. The proposed plan to implement full-day prekindergarten for the 2020-2021 school year will be presented for the Board's consideration.

At the January 16, 2020 Agenda Review Meeting, Board Members asked a number of questions during the discussion. A question and answer document will be uploaded prior to the January 23, 2020 meeting to answer those questions.

Administrative Recommendation:

The administration recommends that the Board give approval for administration to move forward with the Full-Day Prekindergarten plan for the 2020-2021 school year.

Sample Motion:

I move that the Board give approval for administration to move forward with the Full-Day Prekindergarten plan for the 2020-2021 school year.



FULL-DAY PREKINDERGARTEN PLAN FOR 2020-2021 IMPLEMENTATION

January 16, 2020

PURPOSE

The purpose of this presentation is to share the proposed plan to implement Full-Day Prekindergarten (PreK) for the 2020-2021 school year.

PREK IN LISD (1985-PRESENT)

Leander ISD has offered half-day PreK programming since 1985. The PreK community model was adopted beginning in 2014.

Current Reality:

- Six PreK Community Campuses
- 400 students (47% of eligible children)
- TEA High Quality PreK components



A UNIQUE OPPORTUNITY

House Bill 3 (HB3) requires local education agencies to provide a full-day PreK program to all eligible four-year old children.

Projected enrollment of eligible students: **775**



DEVELOPMENT OF FULL-DAY PREK PLAN

- Stakeholder Collaboration/Input
- Core Values
- Multiple Options
- Community Partnerships
- Flow of Information to Board



Design Team members:

Kendra Winans, Jen Freeman, Erin Garner, Sarah Walker, Tina Dozier, Erica Ellner, Matt Bentz

TEAM EFFORT: STAKEHOLDER COLLABORATION



TIMELINE



GUIDING PRINCIPLES + CORE VALUES

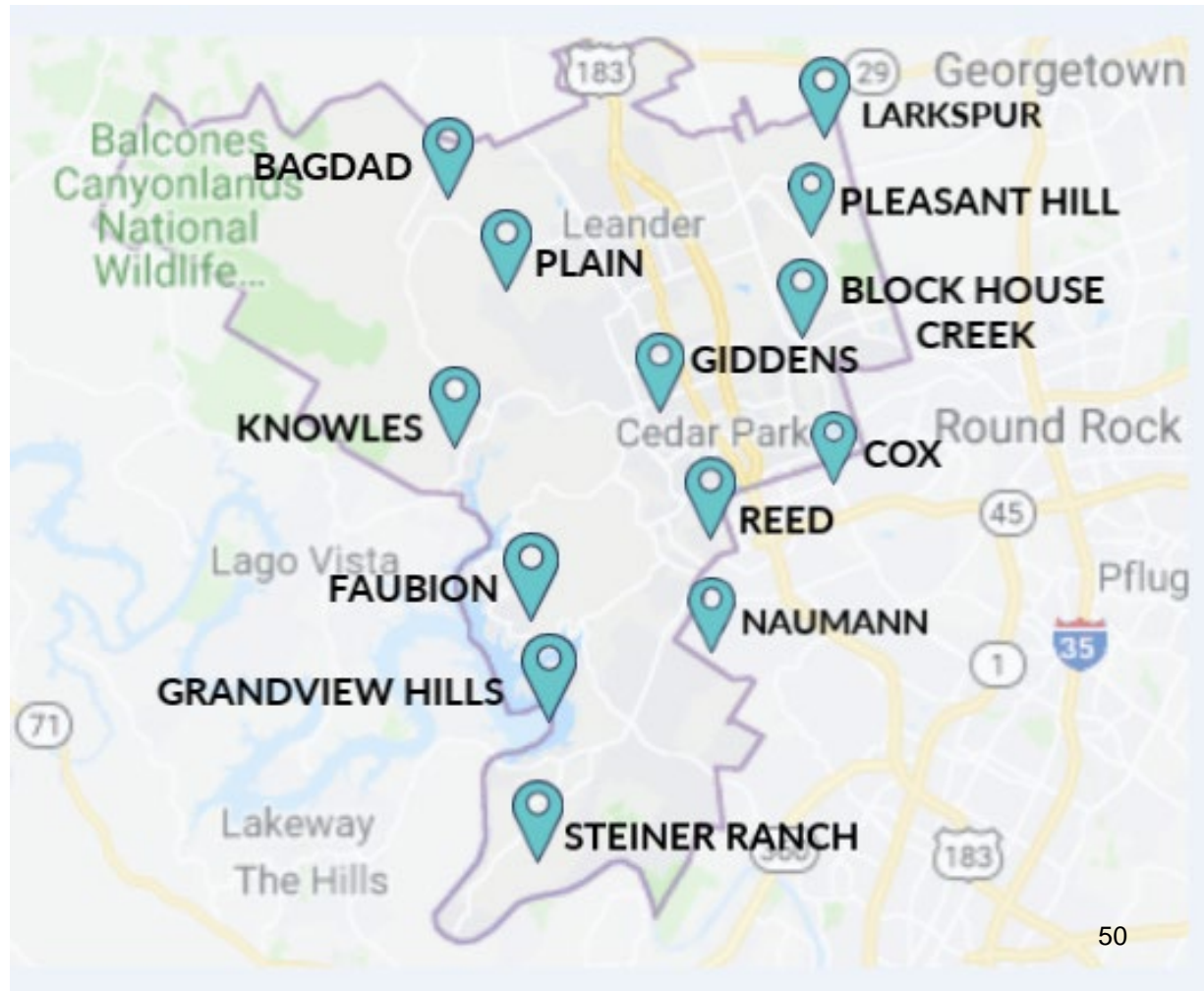
- Learning Through Exploration and Play
- PreK Communities
- Professional Learning Communities (PLC)
- High Quality PreK Components
- Maximize District Resources



DESIGN INTERACTIONS

- 1 Double # of Communities
- 2 Reallocate underutilized campuses
- 3 Neighborhood schools
- 4 North heavy communities
- 5 Principal Input
- 6 Tuition-based Expansion

PROPOSED PLAN



- 13 PreK communities
- North/South balance
- Available space optimized
- Supports inclusive practice
- Transportation for eligible students
- Head Start partnership expanded
- 1st tuition-based cohort
- Teacher-student ratio 18:1
- Instructional assistants for classrooms

WHY IS EARLY LEARNING IMPORTANT?

90% of brain development happens prior to age 5

- Increases Kinder readiness
- Increases reading on grade level in third grade
- Increases language acquisition
- Decreases achievement gaps
- Decreases need for special education services



Investment in early childhood benefits the community

- Higher education attainment
- Reduced crime (such as incarceration, juvenile delinquency)
- Reduced welfare expenses

BUDGET PROJECTIONS

| | |
|--|---------------------------|
| <p>One Time Cost Estimate:</p> | <p>\$2,464,000</p> |
| <p>Recurring Cost Estimate: <i>92% of Recurring Cost is comprised of classroom instructional staff</i></p> | <p>\$4,249,000</p> |
| <p>First Year Startup Estimate: <i>Includes \$445,000 in projected revenue from tuition based enrollment</i></p> | <p>\$6,713,000</p> |

Note: *Early Education Allotment projected to be \$1.9 million (not included here)*

DISCUSSION

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

| | |
|-----------------------------------|--|
| Agenda Item: | Consider Approval of Texas Association of School Boards (TASB) Initiated Localized Policy Updates 113 and 114 – Second Reading |
| Purpose: | <input checked="" type="checkbox"/> Action Requested This Month <input type="checkbox"/> Discussion Item/Report |
| Administrator Responsible: | Shawn Swisher |
| Attachments: | Policy Update 113 Vantage Points, Explanatory Notes, and the Comparison Packet Policy Update 114 Vantage Points, Explanatory Notes, and the Comparison Packet |

Background Information:

Update 113 focuses on updating (LEGAL) policies affected by changes in administrative rules and commissioner of education rulings. Several (LOCAL) policies have been updated as well to better align with these changes and for organization and restructuring purposes.

Update 114 is based almost exclusively on legislation from the 86th Regular Legislative Session.

| Board Policies with recommended changes |
|---|
| BBE(Local) (U113) Local Governance – Policy Title - Revised Policy |
| BDAF(Local) (114) Local Governance- Officers and Officials - Selection of Duties of Chief Tax Officials - Revised Policy |
| BDD(Local) (U113) Local Governance - Board Internal Organization - Attorney - Revised Policy |
| BE(Local) (114) Local Governance - Board Meetings - Revised Policy |
| BJCD(Local) (U113) Local Governance: Superintendent - Evaluation – Revised Policy |
| CCGB(Local) (114) Business and Support Services - Ad Valorem Taxes - Economic Development- Revised Policy |
| CI(Local) (U113) Business and Support Services – School Properties Disposal - Revised Policy |
| CDA(Local) (114) Business and Support Services - Other Revenues - Investments - Revised Policy |
| CH(Local) (114) Business and Support Services - Purchasing and Acquisition - Revised Policy |
| CKC(Local) (114) Business and Support Services - Safety Program/Risk Management - Emergency Plans - Revised Policy |
| CKE(Local) (114) Business and Support Services - Safety Program/Risk Management - Security Personnel - Revised Policy |
| COA(Local) (U113) Business and Support Services – Food and Nutrition - NEW Policy |
| COB(Local) (U113) Business and Support Services – Food and Nutrition - NEW Policy |
| CQB(Local) (114) New Policy Recommendation Technology Resources - Revised Policy |
| CRB(Local) (U113) Business and Support Services – Insurance and Annuities Management – Liability Insurance – DELETED Policy |
| DFFA(Local) (114) Personnel - Reduction in Force - Financial Exigency - Revised Policy |
| DH(Local) (114) Personnel - Employee Standard of Conduct - Revised Policy |
| EHBAF(Local) (U113) Instruction – Special Programs - Video/Audio Monitoring - Revised Policy |
| EHBB(Local) (114) Instruction - Special Programs - Special Education - Revised Policy |
| ELA(Local) (114) Instruction - Campus or Program Charters - Partnership Charters - Revised Policy |
| FDE(Local) (114) Students - Admissions - School Safety Transfers - Revised Policy |
| FFAA(Local) (114) Students - Wellness and Health Services - Physical Examinations - Revised Policy |
| FFB(Local) (114) Students - Student Welfare - Crisis Intervention - New Policy Recommendation- Revised Policy |
| FFBA(Local) (114) Students - Student Welfare - NEW Policy |
| FL(Local) (114) Students - Student Records - Revised Policy |
| FNF (Local) (U113) Students – Student Rights and Responsibilities – Interrogations and Searches - Revised Policy |

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| GBAA(Local) (114) Community and Governmental Relations - Information Access - Request For Information - Revised Policy |
| GKA(Local) (114) Community and Governmental Relations - Community Relations - Conduct On School Premises - Revised Policy |

Below is a summary of the revisions to the policies. Please see the Explanatory Notes for further information and the Comparison Packet for the full text with marked revisions.

BBE(Local) (U113) Local Governance – Policy Title

Recommended revisions to this local policy on board members’ authority require district staff to remind board members who are provided access to confidential records or reports that they must comply with the district’s applicable information security controls.

BDAF(LOCAL) (114) Local Governance- Officers and Officials - Selection Of Duties Of Chief Tax Officials

A few districts had provisions regarding tax officials at this code. Since the statutory language on tax officials is being moved to CCG(LEGAL), districts with this policy will find that the content regarding the employment of an assessor or collector of district taxes has been moved to CCG(LOCAL). The BDAF policy code has been deleted from the table of contents and is no longer an active code.

BDD(Local) (U113) Local Governance - Board Internal Organization

Updates to this policy on the board’s legal counsel are recommended to reflect common practices. The first change reflects the use of an engagement letter by law firms rather than a written agreement or contract to establish the fees and expenses for services. The second revision clarifies that the board president or designee, not just the superintendent, may obtain and report legal advice to the board.

BE(LOCAL) (114) Local Governance - Board Meetings

SB 494 reduces the time required to post notice of an emergency meeting or to provide a supplemental notice from two hours to one hour. A recommended revision to BE(LOCAL) reflects this change. All other legislative changes regarding board meetings are reflected in BE(LEGAL).

BJCD(Local) (U113) Local Governance: Superintendent – Evaluation

To meet the unique needs of each district, revisions streamline this policy and delete specifics about the superintendent evaluation instrument. These changes were prompted by an updated Administrative Code rule. Another revision clarifies that the superintendent may request an open meeting for his or her evaluation.

CCGB(Local) (114) Business and Support Services - Ad Valorem Taxes - Economic Development

Districts that currently have a local policy at CCGB(LOCAL), TASB recommends a more streamlined version of that policy. The revised policy removes legal provisions that can be found in CCGB(LEGAL) and addresses provisions that require board action, such as establishing the threshold for the large project application, setting the standard application fee, providing procedures for filing and processing the application, outlining the board and superintendent responsibilities regarding the application and implementation of the agreement, and providing a statement regarding conflicts of interest.

CI(Local) (U113) Business and Support Services – School Properties Disposal

Recommended revisions to this local policy clarify the scope of the superintendent’s authority to dispose of district property, including district vehicles and other personal property. An additional statement is recommended to clarify that instructional materials must be disposed of in accordance with law. A final recommended change clarifies that property obtained with federal funds or as federal surplus must be managed in accordance with federal law.

CDA(Local) (114) Business and Support Services - Other Revenues - Investments

The recommended changes to CDA(LOCAL) permit the district to invest bond proceeds or pledged revenue in accordance with law. Additional recommended revisions clarify that, should the district exercise the option to invest in bond proceeds, those investments could not be made in no-load mutual funds. Governmental Accounting Standards Board (GASB) Statement 84 revised terminology to change “agency” funds to “custodial” funds. In response, a corresponding change is recommended in the local policy.

Finally, a few districts' local policies included a statement requiring an annual portfolio report to the board in addition to the monthly or quarterly reports the board receives. Because there is no requirement to reflect this practice in policy, the provision is recommended for removal. A district may continue to provide this annual report without the policy provision.

CH(Local) (114) Business and Support Services - Purchasing and Acquisition

The Texas Education Agency, through its Financial Accountability System Resource Guide, requires the district to have purchasing procedures to comply with a variety of state and federal laws. Recommended policy text has been added that requires the superintendent to develop those procedures.

CKC(Local) (114) Business and Support Services - Safety Program/Risk Management - Emergency Plans

Recommended revisions to this policy require the district's emergency operations plan to include active shooter response procedures (HB 2195) and to ensure that a substitute teacher has access to campus buildings and materials to carry out duties of a regular district employee during an emergency or emergency drill (SB 11).

CKE(Local) (114) Business and Support Services - Safety Program/Risk Management - Security Personnel

This policy has been revised to comply with SB 1707. The bill prohibits district peace officers or school resource officers (SRO) from being assigned routine discipline or school administrative tasks. A statement to this effect has been added to the policy. SB 1707 also requires that the board determine the duties of the district's peace officers and SROs and include those duties in specific documents, such as the district improvement plan, the student code of conduct, and other appropriate publications. For districts with a police force, if your policy describes the powers and duties of your police officers, your policy will meet this requirement. If your district has entered into an agreement with local law enforcement to hire SROs and has this currently reflected in your policy manual, new policy language is recommended to satisfy the SB 1707 requirement to determine SRO duties.

COA(Local) (U113) Business and Support Services – Food and Nutrition - NEW Policy

New policy COA(LOCAL) is recommended for inclusion in the district's manual to comply with state and federal procurement rules on the use of child nutrition funds. This policy was issued to all districts that receive federal funds for nutrition. The text assigns responsibility to the superintendent to oversee the use of child nutrition funds to procure goods and services and to develop and enforce financial management systems and other procedures to comply with state and federal requirements. Other provisions authorize the superintendent to determine whether the district will specify a geographical preference when procuring unprocessed, locally grown products.

COB(Local) (U113) Business and Support Services – Food and Nutrition - NEW Policy

New policy COB(LOCAL) is recommended for inclusion in the district's manual to address elements of the federal free and reduced-price meal programs. The policy provisions vary depending on whether the district participates in CEP or Provision 2. New text issued to all districts addresses student and parent appeals regarding eligibility for free or reduced-price meal programs and allegations of discrimination in school meal programs, as reflected in COB(LEGAL).

CQB(Local) (114) New Policy Recommendation Technology Resources

This new recommended policy code has been created to house the new cybersecurity policy required by SB 820 and to address the cybersecurity training of employees and board members required by HB 3834. This new code is also where provisions on security breaches are now found; these provisions were formerly coded at policy CQ. The security breach text has been revised to address reporting requirements to the Texas Education Agency in accordance with SB 820.

CRB (Local) (U113) Business and Support Services – Insurance and Annuities Management – Liability Insurance – DELETED Policy

This local policy is being deleted since decisions regarding the purchase of liability insurance are not required in local policy. This could be handled during budget discussions or at any other time as a board action item.

DFFA(Local) (114) Personnel - Reduction in Force - Financial Exigency

A minor revision is recommended to this policy as a result of HB 3 moving statutory provisions on furloughs from Education Code Chapter 42 to Chapter 48. The detail has been removed in favor of the cross-reference to policy DEA.

DH(Local) (114) Personnel - Employee Standard of Conduct

HB 1143 prohibits a district from regulating the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a district parking area, provided the item is not in plain view. Recommended changes to this policy and GKA(LOCAL) reflect this new law by deleting language requiring firearms in locked vehicles to be unloaded.

EHBAF(Local) (U113) Instruction – Special Programs – Video/Audio Monitoring - Revised policy

Updated Administrative Code rules resulted in recommended changes to this policy on special education video and audio monitoring, including:

- Clarification that requests for cameras to be installed the following school year must be made in writing;
- An affirmative statement that districts must operate the installed cameras during the instructional day when one or more students are in the classroom;
- Clarification regarding student clothing changing areas to match the rules;
- Reference to “release” of video recordings as allowed by law; and
- New language granting parents, staff members, or district administrators an expedited review by TEA of certain complaints.

EHBAF(LEGAL) has also been updated to reflect these new Administrative Code rules.

EHBB(Local) (114) Instruction - Special Programs - Special Education

Based on HB 3 and the newly adopted Texas State Plan for the Education of Gifted/Talented Students, EHBB(LEGAL) and (LOCAL), the policies on gifted and talented (GT) services, have been updated. EHBB(LOCAL) has undergone a complete review to ensure that all required provisions are included in the policy as reflected in law and the state plan. In addition to the revisions to existing text, new recommended provisions address use of GT funds and the annual compliance certification the district must make to the commissioner. This recommended policy also addresses parent consultations for exiting students, appeals, and broader language regarding the selection committee. The remaining revisions are recommended to provide more flexibility to the district regarding reassessments and placement of transfer students in the GT program.

ELA(Local) (114) Instruction - Campus or Program Charters - Partnership Charters

A minor revision has been made to the legal citation in this policy as a result of HB 3, which moved funding provisions regarding partnership charters from Education Code Chapter 42 to Chapter 48.

FDE(Local) (114) Students - Admissions - School Safety Transfers

TEA’s recent revisions to the Unsafe School Choice Option Guidance Handbook prompted recommended changes at FDE(LOCAL) to update the list of violent criminal offenses for which a victim is eligible for a transfer to another school within the district.

FFAA(Local) (114) Students - Wellness and Health Services - Physical Examinations

A new UIL rule requires students who are participating in marching band to have a pre-participation physical in accordance with the schedule established by the UIL. Recommended revisions to this policy broaden the language to accommodate future changes to UIL rules and allow the superintendent to designate other extracurricular programs for which the district will require physicals.

FFB(Local) (114) Students - Student Welfare - Crisis Intervention - New Policy Recommendation

This new recommended local policy has been created in response to SB11 and addresses the requirement for boards to adopt policies and procedures regarding the threat assessment and safe and supportive teams. The district's policies and procedures must be consistent with the model policies and procedures developed by the Texas School Safety Center (TxSSC). TASB collaborated with the TxSSC to develop this policy. The TxSSC advises that district procedures need to be individualized to fit each district's unique circumstances. The TxSSC website has numerous resources to assist in developing such procedures.

FFBA(Local) (114) Students - Student Welfare - NEW Policy

This new recommended local policy on trauma-informed care has also been developed to comply with SB 11. The details of the district's trauma informed care program must be included in the district improvement plan. The policy specifies the elements required to be addressed in the district's trauma-informed care program, including increasing staff and parent awareness of trauma-informed care, required training, and available counseling options for students affected by trauma or grief. The policy also affirms that the district must report training compliance to TEA.

FL(Local) (114) Students - Student Records

This policy has been revised to assist with the implementation of the district's safe and supportive school program (see policy FFB) as required by SB 11. The new recommended provision at Access by School Officials clarifies that a person appointed to a team that supports the safe and supportive school program may access student records if the person has a legitimate educational interest in the records.

FNF(Local) (U113) Students – Student Rights and Responsibilities – Interrogations and Searches - Revised policy
This local policy on student investigations and searches has been updated to reflect current case law and common practices, including:

- Clarifying that students may not refuse to answer questions from district officials about their own conduct or another student's conduct on the grounds that it would incriminate them;
- Adding a statement that reminds students there is no expectation of privacy in district property and such property may be searched at any time without notice;
- Adding general search provisions that outline the district's authority to conduct searches of students and their belongings;
- Language permitting the district to conduct metal detector searches; and
- Deleting the details of random drug-testing programs to avoid conflict between policy and administrative procedures. If districts have questions about this change, they should contact their policy consultant.

FNF(LEGAL) was also updated to include case law on intrusive searches.

GBAA(Local) (114) Community and Governmental Relations - Information Access - Request for Information

SB 494 permits the board of a district impacted by a catastrophe to temporarily suspend the Public Information Act. This policy includes new recommended provisions to delegate to the superintendent the authority to approve the initial suspension period of up to seven consecutive days and provide the required notices. For an extension beyond the initial seven-day period, the law requires the board to determine whether it is still impacted by the catastrophe. Thus, the recommended local policy text requires the board to approve an extension.

GKA(Local) (114) Community and Governmental Relations - Community Relations - Conduct on School Premises
HB 1143 prohibits a district from regulating the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a district parking area, provided the item is not in plain view. Recommended changes to this policy and DH(LOCAL) reflect this new law by deleting language requiring firearms in locked vehicles to be unloaded.

Administrative Recommendation:

Administration recommends that the Board adopt local board policy updates 113 and 114 as presented.

Sample Motion:

I move that we adopt local board policy updates 113 and 114 as presented.

Vantage Points

A Board Member's Guide to Update 113

Please note: *Vantage Points* is an executive summary, prepared specifically for board members, of the TASB Localized Update. The topic-by-topic outline and brief descriptions focus on key issues to help local officials understand changes found in the policies. The description of policy changes in *Vantage Points* is highly summarized. Please pay careful attention to the more detailed, district-specific Explanatory Notes and the policies in the localized update packet.

We welcome your comments or suggestions for improving *Vantage Points*. Please write to us at TASB Policy Service, P.O. Box 400, Austin, TX 78767-0400, email us at policy.service@tasb.org, or call us at 800-580-7529 or 512-467-0222.

For more information about Policy Service, visit [our website](#).¹

This information is provided for educational purposes only to facilitate a general understanding of the law or other regulatory matter. This information is neither an exhaustive treatment on the subject nor is this intended to substitute for the advice of an attorney or other professional adviser. Consult with your attorney or professional adviser to apply these principles to specific fact situations.

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Update 113 focuses on updating (LEGAL) policies affected by changes in administrative rules and commissioner of education rulings. Several (LOCAL) policies have been updated as well to better align with these changes and for organization and restructuring purposes.

Accountability

Legal policies in the AI series, which covers accountability, were revised to include:

- The commissioner of education’s award of campus distinctions [see AIA(LEGAL)];
- Local accountability campus performance ratings [see AIA(LEGAL)];
- Districts’ obligations regarding the annual performance report and the Texas Academic Performance Report (TAPR) [see AIB(LEGAL)];
- Procedures regarding interventions and sanctions [see AIC(LEGAL)]; and
- Procedures for districts applying to receive a Title I, Part A subgrant [see AID(LEGAL)].

Board Items

BBBD(LEGAL) was updated to include legal provisions explaining disclosure requirements for political advertising, and BBE(LEGAL) was revised to add two offenses addressing a board member’s misuse of government records and information.

BBE(LOCAL) POLICY CONSIDERATIONS

Recommended revisions to this local policy on board members’ authority require district staff to remind board members who are provided access to confidential records or reports that they must comply with the district’s applicable information security controls.

BDD(LOCAL) POLICY CONSIDERATIONS

Updates to this policy on the board’s legal counsel are recommended to reflect common practices. The first change reflects the use of an engagement letter by law firms rather than a written agreement or contract to establish the fees and expenses for services. The second revision clarifies that the board president or designee, not just the superintendent, may obtain and report legal advice to the board.

Revisions to BDF(LEGAL) and BF(LEGAL) match statutory language regarding requirements for the school health advisory committee (SHAC) and student achievement improvement plans.

**Superintendent
Evaluation**

The updates to BJCD(LEGAL) reflect a change in the Administrative Code that allows the completion of the Lone Star Governance superintendent evaluation to satisfy the commissioner of education’s superintendent appraisal process.

BJCD(LOCAL) POLICY CONSIDERATIONS

An updated Administrative Code rule spurred the deletion from this policy of specifics regarding the superintendent’s evaluation instrument and the list of board objectives for conducting the evaluation. Recommended changes clarify that the superintendent may request an open meeting for the evaluation despite the typical practice of a closed meeting. For more information and resources on the superintendent’s evaluation, visit TASB’s [Leadership Team Services website](#).²

**District
Operations**

Provisions from the Office of Management and Budget (OMB) Uniform Guidance that address federal awards to non-federal entities were added to CBB(LEGAL). CDA(LEGAL) was revised to better match statutory language regarding districts’ ability to take certain investment actions. A note was added to CDB(LEGAL) regarding the disposal of real property acquired with federal funds, and details from statute regarding public facility corporations and facilities and infrastructure partnerships were added to CDH(LEGAL).

Details from law regarding salary deductions were added to CFEA(LEGAL). Policy CG(LEGAL) was deleted since the content on bonded employees and officers is covered in other codes. Language regarding offenses pertaining to firearms on buses was deleted from CNC(LEGAL) since it is included at GKA(LEGAL).

**School
Properties
Disposal**

CI(LOCAL) POLICY CONSIDERATIONS

Recommended revisions to this local policy clarify the scope of the superintendent’s authority to dispose of district property, including district vehicles and other personal property. An additional statement is recommended to clarify that instructional materials must be disposed of in accordance with law. A final recommended change clarifies that property obtained with federal funds or as federal surplus must be managed in accordance with federal law.

**Food Services
Management**

CO SERIES (LOCAL) POLICY CONSIDERATIONS

Several recommended revisions were made to the CO series of local policies dealing with food and nutrition management. For all districts, recommended changes to CO(LOCAL) reflect that the superintendent is authorized to develop regulations on food donation programs, which might include a sharing table or selling leftovers. Additional guidance on these types of programs is available from the Texas Department of Agriculture. Since the USDA recommends serving a meal to all students, regardless of exhausted meal accounts or insufficient funds, provisions specifically referencing alternate or reimbursable meals are recommended for deletion from policies that had that language. Provisions on meal charges are recommended for removal for those districts participating in a federal meal program that provides free meals to all students.

New policy COA(LOCAL) is recommended for inclusion in the district's manual to comply with state and federal procurement rules on the use of child nutrition funds. This policy was issued to all districts that receive federal funds for nutrition. The text assigns responsibility to the superintendent to oversee the use of child nutrition funds to procure goods and services and to develop and enforce financial management systems and other procedures to comply with state and federal requirements. Other provisions authorize the superintendent to determine whether the district will specify a geographical preference when procuring unprocessed, locally grown products.

New policy COB(LOCAL) is recommended for inclusion in the district's manual to address elements of the federal free and reduced-price meal programs. The policy provisions vary depending on whether the district participates in CEP or Provision 2. New text issued to all districts addresses student and parent appeals regarding eligibility for free or reduced-price meal programs and allegations of discrimination in school meal programs, as reflected in COB(LEGAL).

**Records
Management and
Insurance**

The criminal offenses of tampering with or knowingly or intentionally destroying governmental records were moved from BBE(LEGAL) to CPC(LEGAL). These offenses apply to district employees as well as board members.

Changes to CR(LEGAL), on insurance and annuities management, were made to more closely align the policy with law. The policy addressing the various types of purchased insurance, CRB(LOCAL), was deleted because typically these types of decisions are made during the budget process and there is no requirement to reflect these decisions in board policy. To better match details in statute, CRF(LEGAL) was revised to provide more information about reasonable assurance for unemployment insurance.

Employment

DEC(LEGAL) was updated with recent case law on retaliatory discharge and absence control. Factors that SBEC considers when determining whether an educator had good cause to abandon a contract were added to DFE(LEGAL).

Students

For those districts that had them, the following LOCAL policies were deleted because their content is more appropriately addressed in administrative regulations:

- ED, Organization of Instruction.
- EEA, Instructional Arrangements: Grouping for Instruction.
- EEB, Instructional Arrangements: Class Size.
- EFC, Instructional Resources: Community Instructional Resources.
- EFD, Instructional Resources: Field Trips. Any board-level provisions regarding field trips that districts wish to retain are now at FMG, addressing student travel.
- EHBA, Special Programs: Special Education.
- EHBL, Special Programs: High School Equivalency.

Special Education Video and Audio Monitoring

EHBAF(LOCAL) POLICY CONSIDERATIONS

Updated Administrative Code rules resulted in recommended changes to this policy on special education video and audio monitoring, including:

- Clarification that requests for cameras to be installed the following school year must be made in writing;
- An affirmative statement that districts must operate the installed cameras during the instructional day when one or more students are in the classroom;
- Clarification regarding student clothing changing areas to match the rules;
- Reference to “release” of video recordings as allowed by law; and
- New language granting parents, staff members, or district administrators an expedited review by TEA of certain complaints.

EHBAF(LEGAL) has also been updated to reflect these new Administrative Code rules.

Special Programs

Changes to EHB(LLEGAL) reflect district participation information under the Carl D. Perkins Career and Technical Education Act. Changes to EHBI(LLEGAL) reflect and refer to updated Administrative Rules on adult education.

State Assessment and Partnership Charters

The policy on state assessments, EKB(LLEGAL), was updated to reflect amended rules regarding the substitute assessments used to satisfy end-of-course graduation requirements. New rules on partnership charters required changes to ELA(LLEGAL).

Investigations and Searches

The table of contents for the F Section of the manual was revised to reflect the new title for FNF(LLOCAL), now Investigations and Searches. Revisions to FFG(LLEGAL) add details on disciplinary actions that SBEC can take against an educator who fails to comply with child abuse and neglect reporting requirements.

FNF(LLOCAL) POLICY CONSIDERATIONS

This local policy on student investigations and searches has been updated to reflect current case law and common practices, including:

- Clarifying that students may not refuse to answer questions from district officials about their own conduct or another student’s conduct on the grounds that it would incriminate them;
- Adding a statement that reminds students there is no expectation of privacy in district property and such property may be searched at any time without notice;
- Adding general search provisions that outline the district’s authority to conduct searches of students and their belongings;
- Language permitting the district to conduct metal detector searches; and
- Deleting the details of random drug-testing programs to avoid conflict between policy and administrative procedures. If districts have questions about this change, they should contact their policy consultant.

FNF(LLEGAL) was also updated to include case law on intrusive searches.

**Student
Discipline**

Existing statutory provisions regarding the required conference, appeals, and placement length for a student being removed from class by a teacher were added to FOA(LEGAL). FODA(LEGAL) was revised to include existing statutory provisions on juvenile justice alternative education programs in counties with certain populations. Provisions on manifestation determinations for students with disabilities were updated in FOF(LEGAL) to add existing statutory detail.

¹ TASB Policy Service website: <https://www.tasb.org/services/policy-service.aspx/>

² TASB Leadership Team Services' Superintendent Evaluation web page: <https://www.tasb.org/services/leadership-team-services/resources/superintendent-evaluation.aspx>

Explanatory Notes

TASB Policy Reference Manual Update 113

Policy Reference Manual

AIA(LLEGAL)

ACCOUNTABILITY: ACCREDITATION AND PERFORMANCE INDICATORS

Significant changes to this legally referenced policy on accreditation include:

- Moving the list of quality of learning indicators, which are used to prepare performance reports, to AIB;
- Adding detail on campus performance ratings under the local accountability option; and
- Clarifying when the commissioner of education's award of a campus distinction designation is mandatory or discretionary.

AIB(LLEGAL)

ACCOUNTABILITY: PERFORMANCE REPORTING

Significant changes to this legally referenced policy on performance reporting include:

- Better distinction of the district's obligations regarding hearing requirements, publication, and use of the annual report and the Texas Academic Performance Report (TAPR);
- Clarification of additional information required in the annual performance report;
- Addition of the list of quality of learning indicators used to prepare performance reports, which was previously at AIA; and
- New text to reference the Performance-Based Monitoring Analysis System (PBMAS).

AIC(LLEGAL)

ACCOUNTABILITY: INTERVENTIONS AND SANCTIONS

Update 113 includes a significant restructuring of this legally referenced policy on interventions and sanctions to add detail as appropriate, reorganize the provisions for better flow, and better reflect the legal content. The revisions also incorporate recent Administrative Code changes addressing:

- Provisions regarding commissioner of education appointment of a board of managers if a district has had a conservator or management team assigned for two consecutive years (effective January 28, 2019);
- Procedures to provide training in effective leadership strategies for a board of managers and subsequently to the board of trustees (effective February 4, 2019);
- Provisions on obtaining an intervention pause by contracting with a partner to operate a campus charter or operating as a designated mathematics innovation zone (effective November 18, 2018); and
- Information regarding when the commissioner may increase the intensity of sanctions (effective December 5, 2018).

AID(LLEGAL)

ACCOUNTABILITY: FEDERAL ACCOUNTABILITY STANDARDS

In this legally referenced policy on federal accountability, we have added detail about what must be included in the district plan required to receive a Title I, Part A subgrant. For schoolwide programs and targeted assistance schools, the plan must address, where appropriate, educational services outside the district's schools for neglected or delinquent children living in local institutions or attending community day-school programs.

Other changes are to match statutory language.

Explanatory Notes

TASB Policy Reference Manual Update 113

Policy Reference Manual

BBBA(LEGAL) ELECTIONS: CONDUCTING ELECTIONS

Citations have been updated throughout this legally referenced policy on elections. In addition, we have made a correction at Notice to Candidates to properly reflect the statutory language.

BBBD(LEGAL) ELECTIONS: CAMPAIGN ETHICS

This legally referenced policy on campaign ethics has been updated to include existing legal provisions explaining disclosure requirements for political advertising.

BBE(LEGAL) BOARD MEMBERS: AUTHORITY

Provisions on board member access to information have been updated to include the text of two offenses addressing misuse of government records and information, which address willfully destroying, mutilating, or removing public information without permission; altering public information; or distributing confidential information.

Other changes include:

- A cross-reference to CPC for offenses on destruction or alienation of records and tampering with governmental records;
- A cross-reference to BBFB for offenses on misuse of official information;
- Reordering of provisions for better flow; and
- Revisions to better match statutory language.

BDF(LEGAL) BOARD INTERNAL ORGANIZATION: CITIZEN ADVISORY COMMITTEES

From existing statute, we have added the requirement for the School Health Advisory Council's annual report to the board to include any recommendations made by the physical activity and fitness planning committee.

BF(LEGAL) BOARD POLICIES

This legally referenced policy addressing waivers has been updated to include waivers applicable to a district or campus required to have a student achievement improvement plan. Other changes are to better match statutory language.

BJCD(LEGAL) SUPERINTENDENT: EVALUATION

A new Administrative Code rule effective January 24, 2019, has been added to this legally referenced policy on superintendent evaluation. The rule allows completion of the Lone Star Governance superintendent evaluation to satisfy the commissioner of education's superintendent appraisal process.

CBB(LEGAL) STATE AND FEDERAL REVENUE SOURCES: FEDERAL

Additional provisions have been added from the Office of Management and Budget (OMB) Uniform Guidance, which establishes uniform requirements for federal awards to non-federal entities, such as school districts. The provisions include standards for federally owned property, property acquired or improved with federal awards, and equipment and supplies acquired under a federal award.

In addition, we have updated the Note on page 5 with additional resources on the micro-purchase threshold and the simplified acquisition threshold.

Explanatory Notes

TASB Policy Reference Manual Update 113

Policy Reference Manual

CDA(LLEGAL) OTHER REVENUES: INVESTMENTS

Throughout this legally referenced policy on investments, we have added statutory language that gives districts flexibility to take certain actions by "rule, order, ordinance, or resolution." Other changes are to better match statutory language.

CDB(LLEGAL) OTHER REVENUES: SALE, LEASE, OR EXCHANGE OF SCHOOL-OWNED PROPERTY

We have added a Note at the beginning of this policy reminding districts that specific legal requirements apply to the disposal of real property acquired with federal funds. Provisions on Civil Order 5281 have been deleted. Other changes are to better match statutory language.

CDH(LLEGAL) OTHER REVENUES: PUBLIC AND PRIVATE FACILITIES

Additional detail from existing statute has been added regarding public facility corporations and public and private facilities and infrastructure partnerships.

CFEA(LLEGAL) PAYROLL PROCEDURES: SALARY DEDUCTIONS AND REDUCTIONS

This legally referenced policy on salary deductions has been revised to include more detail from existing law on each of the listed deductions.

CG(LLEGAL) BONDED EMPLOYEES AND OFFICERS

This legally referenced policy on bonded employees and officers has been deleted, since the content is addressed at other codes.

CNC(LLEGAL) TRANSPORTATION MANAGEMENT: TRANSPORTATION SAFETY

The offense pertaining to firearms on buses has been deleted from this legally referenced policy on transportation, as the offense is already included at GKA(LLEGAL). Other changes are to better match statutory language.

COA(LLEGAL) FOOD AND NUTRITION MANAGEMENT: PROCUREMENT

We have added a Note on page 2 referring to the Texas Department of Agriculture's Food and Nutrition Division *Administrator's Reference Manual* for information on contracts regarding consultants, food service management companies, and vended meals.

COB(LLEGAL) FOOD AND NUTRITION MANAGEMENT: FREE AND REDUCED-PRICE MEALS

This legally referenced policy on free and reduced-price meals has been updated with additional provisions from existing law that address U.S. Department of Agriculture standards for eligibility hearings and nondiscrimination and confidentiality. A link provides the required nondiscrimination statement posting in a variety of languages.

CPC(LLEGAL) OFFICE MANAGEMENT: RECORDS MANAGEMENT

This legally referenced policy on records management has been updated to include the criminal offenses of destruction or alienation of records and tampering with governmental records.

CR(LLEGAL) INSURANCE AND ANNUITIES MANAGEMENT

This legally referenced policy on insurance has been updated to better match statutory language.

Explanatory Notes

TASB Policy Reference Manual Update 113

Policy Reference Manual

CRF(LLEGAL) INSURANCE AND ANNUITIES MANAGEMENT: UNEMPLOYMENT INSURANCE

Additional detail from existing statute has been added to this legally referenced policy on unemployment insurance to provide more information about reasonable assurance.

DEC(LLEGAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

At Compliance with a Subpoena, a new Note includes case law explaining that one federal district court concluded that governmental entities, such as school districts, have immunity from liability for claims of retaliatory discharge of an employee for complying with a subpoena.

Additional supporting case law has also been added to the provisions explaining that uniform enforcement of a reasonable absence-control rule does not constitute retaliatory discharge.

DFE(LLEGAL) TERMINATION OF EMPLOYMENT: RESIGNATION

To assist districts in deciding whether to report an employee who has abandoned a contract to the State Board for Educator Certification (SBEC), we have included the factors that SBEC considers when determining whether the educator had good cause to abandon the contract.

E(LLEGAL) INSTRUCTION

The E section table of contents has been revised to reflect the deletion of codes EFC, on community instructional resources, and EFD, on field trips. Information regarding visitors to campuses is addressed at GKC, while content on all student travel, including field trips, is now found at FMG.

EHBAF(LLEGAL) SPECIAL EDUCATION: VIDEO/AUDIO MONITORING

This legally referenced policy has been updated to include revised Administrative Code rules effective January 31, 2019, on video surveillance of special education settings. The rules add detail on reporting possible abuse or neglect seen in a recording, use of recordings in employee disciplinary actions, local policy requirements, procedures to appeal the denial of a request for video installation or to view a recording, and the Texas Education Agency expedited review process.

EHBF(LLEGAL) SPECIAL PROGRAMS: CAREER AND TECHNICAL EDUCATION

This legally referenced policy on career and technical education has been updated to include information on district participation requirements under the Carl D. Perkins Career and Technical Education Act, effective July 1, 2019. The Act updated the definition of a member of a special population to whom a district must provide support to ensure program accessibility and assist in overcoming barriers.

EHBI(LLEGAL) SPECIAL PROGRAMS: ADULT AND COMMUNITY EDUCATION

Updates to this legally referenced policy on adult education are from amended rules effective December 16, 2018. The policy now refers to the Administrative Code for the essential program requirements. Diploma requirements were deleted from rule and deferred to TEA.

EKB(LLEGAL) TESTING PROGRAMS: STATE ASSESSMENT

Revisions to this legally referenced policy on state assessments include amended rules effective January 8, 2019, that clarify and update provisions on substitute assessments used to satisfy the state's end-of-course (EOC) graduation requirements.

Explanatory Notes

TASB Policy Reference Manual Update 113

Policy Reference Manual

ELA(LLEGAL) CAMPUS OR PROGRAM CHARTERS: PARTNERSHIP CHARTERS

Changes to this legally referenced policy on partnership charters are based on new rules addressing implementation of the accountability intervention pause eligible districts may obtain by entering into partnerships to operate a district campus or through designation as a mathematics innovation zone.

F(LLEGAL) STUDENTS

The F section table of contents has been revised to reflect that FNF has been renamed Investigations and Searches.

FFG(LLEGAL) STUDENT WELFARE: CHILD ABUSE AND NEGLECT

Revisions to this legally referenced policy on child abuse and neglect provide additional detail on the disciplinary actions SBEC may take against an educator for failure to comply with child abuse and neglect reporting requirements. Other changes are to better match statutory language.

FNF(LLEGAL) STUDENT RIGHTS AND RESPONSIBILITIES: INVESTIGATIONS AND SEARCHES

This legally referenced policy on student searches has been updated to include case law on intrusive searches, such as a search of a student's underwear. The cases establish the standard that such searches are impermissibly intrusive unless the school officials reasonably suspect that the object of the search is dangerous or likely to be hidden in the student's underwear.

Legal guidance on student searches is outlined in TASB Legal Service's article, [Legal Issues in Student Searches](https://www.tasb.org/services/legal-services/tasb-school-law-esource/students/documents/legal-issues-in-student-searches.pdf) (<https://www.tasb.org/services/legal-services/tasb-school-law-esource/students/documents/legal-issues-in-student-searches.pdf>).

FOA(LLEGAL) STUDENT DISCIPLINE: REMOVAL BY TEACHER OR BUS DRIVER

Several existing statutory provisions have been added to this legally referenced policy addressing teacher removal of a student from class. The provisions address the required removal conference, appeals, and placement length.

For clarity, provisions regarding mandatory removal have been moved to the beginning of the policy.

FOF(LLEGAL) STUDENT DISCIPLINE: STUDENTS WITH DISABILITIES

Provisions on manifestation determinations for students with disabilities have been updated to add an existing statutory provision. If the student's conduct is determined to be the direct result of the district's failure to implement the student's IEP, the district must take immediate steps to remedy the deficiencies.



(LOCAL) Policy Comparison Packet

This packet is generated by an automated process that compares the updated policy to the district's current policy as found in TASB records.

In this packet, you will find:

- Policies being recommended for revision (annotated)
- New policies (not annotated)

Policies recommended for deletion are not included. If you want to include the text of these policies in the information given to the Board, you may download them from *Policy On Line*.

Annotations are shown as follows.

- *Deletions* are shown in a red strike-through font: ~~deleted text~~.
- *Additions* are shown in a blue, bold font: **new text**.
- Blocks of text that have been *moved* without alteration are shown in green, with double underline and double strike-through formatting to distinguish the text's destination from its origin: ~~moved text~~ becomes moved text.
- *Revision bars* appear in the right margin, as above.

Note: While the annotation software competently identifies simple changes, large or complicated changes—as in an extensive rewrite—may be more difficult to follow. In addition, TASB's recent changes to the policy templates to facilitate accessibility sometimes makes formatting changes appear tracked, even though the text remains the same.

For further assistance in understanding policy changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

| | | |
|-----------------|--|--|
| Contact: | School Districts and Education Service Centers | Community Colleges |
| | policy.service@tasb.org | colleges@tasb.org |
| | 800.580.7529 512.467.0222 | 800.580.1488 512.467.3689 |

Board Authority

The Board has final authority to determine and interpret the policies that govern the schools and, subject to the mandates and limits imposed by state and federal authorities, has complete and full control of the District. Board action shall be taken only in meetings that comply with the Open Meetings Act. [See BE(LEGAL)]

**Transacting
Business**

When a proposal is presented to the Board, the Board shall hold a discussion and reach a decision. Although there may be dissenting votes, which are a matter of public record, each Board decision shall be an action by the whole Board binding upon each member.

**Individual Authority
for Committing the
Board**

Board members as individuals shall not exercise authority over the District, its property, or its employees. Except for appropriate duties and functions of the Board President, an individual member may act on behalf of the Board only with the express authorization of the Board. Without such authorization, no individual member may commit the Board on any issue. [See BDAA]

**Individual Access to
Information**

An individual Board member, acting in his or her official capacity, shall have the right to seek information pertaining to District fiscal affairs, business transactions, governance, and personnel matters, including information that properly may be withheld from members of the public in accordance with the Public Information Chapter of the Government Code. [See GBA]

Limitations

If a Board member is not acting in his or her official capacity, the Board member has no greater right to District records than a member of the public.

An individual Board member shall not have access to confidential student records unless the member is acting in his or her official capacity and has a legitimate educational interest in the records in accordance with policy FL.

A Board member who is denied access to a record under this provision may ask the Board to determine whether the record should be provided or may file a request under the Public Information Act. [See GBAA]

Requests for
Records

An individual Board member shall seek access to records or request copies of records from the Superintendent or other designated custodian of records, who shall respond within the time frames required by law. When a custodian of records other than the Superintendent provides access to records or copies of records to an individual Board member, the provider shall inform the Superintendent of the records provided.

In accordance with law, the District shall track and report any requests under this provision, including the cost of responding to one

or more requests by any individual Board member for 200 or more pages of material in a 90-day period.

Requests for
Reports

No individual Board member shall direct or require District employees to prepare reports derived from an analysis of information in existing District records or to create a new record compiled from information in existing District records. Directives to the Superintendent or other custodian of records regarding the preparation of reports shall be by Board action.

Confidentiality

At the time a Board member is provided access to ~~confidential~~ records or ~~te~~-reports that are confidential or otherwise not subject to public disclosure [see GBA], ~~compiled from such records~~, the Superintendent or other District employee shall advise the Board member of the responsibility to comply with confidentiality requirements and the District's information security controls.

**Referring
Complaints**

If employees, parents, students, or other members of the public bring concerns or complaints to an individual Board member, he or she shall refer them to the Superintendent or another appropriate administrator, who shall proceed according to the applicable complaint policy. [See (LOCAL) policies at DGBA, FNG, and GF]

When the concern or complaint directly pertains to the Board's own actions or policy, for which there is no administrative remedy, the Board member may request that the issue be placed on the agenda.

**Visits to District
Facilities**

A Board member shall adhere to any posted requirements for visitors to first report to the main office of a District facility, including a school campus. Visits during the school or business day shall not be permitted if their duration or frequency interferes with the delivery of instruction or District operations. [See also GKC]

- In-House Counsel** The District has retained as general counsel an attorney to serve as the District's legal counsel and representative in matters requiring legal services and to oversee outside attorneys providing legal services to the District.
- Outside Counsel** The Board delegates to the Superintendent the authority to approve the hiring of outside counsel, as recommended by the general counsel in consultation with the administration.
- Services to be performed and reasonable fees and expenses ~~compensation~~ to be paid by the District Board to outside counsel shall be set forth in writing and submitted to the general counsel and administration.
- Inquiries** Individual Board members shall channel legal inquiries through the Superintendent, Board President, or the Board's designee, as appropriate, when seeking advice or information from the District's general counsel or outside counsel.
- Board's Attorneys** The Board shall have final authority to retain attorneys to represent the Board in matters of Board governance and business of the District. Attorneys representing or advising the Board shall report only to the Board.

| | |
|------------------------------|---|
| | <p>As required by law, the Board shall appraise the Superintendent annually. The Superintendent shall be present at the meeting.</p> |
| Evaluation Instrument | <p>The instrument used to evaluate the Superintendent shall be based on the Superintendent's job description [see BJA(LOCAL)] and performance goals and shall be adopted by the Board.</p> |
| Written Evaluation | <p>The Board shall prepare a written evaluation of the Superintendent at annual or more frequent intervals.</p> <p>The Board shall furnish the Superintendent with a copy of the completed evaluation and shall discuss its conclusions with the Superintendent in a closed meeting, unless the Superintendent requests that the discussion be open.</p> |
| Objectives | <p>The Board shall strive to accomplish the following objectives in conducting the Superintendent's written evaluation:</p> <ol style="list-style-type: none">1. Clarify to the Superintendent his or her role, as seen by the Board.2. Clarify to Board members the Superintendent's role, according to the Board's written criteria, as expressed in the Superintendent's job description and the District's goals and objectives.3. Foster an early understanding among new Board members of the evaluation process and the Superintendent's current performance objectives and priorities.4. Develop and sustain a harmonious working relationship between the Board and the Superintendent.5. Ensure administrative leadership for excellence in the District. |
| Informal Evaluation | <p>The Board may at any time conduct and communicate oral evaluations to augment its written evaluations.</p> |

The ~~purchasing department~~ ~~purchasing department~~ is authorized to declare District materials, equipment, ~~personal property such as vehicles~~, and supplies to be unnecessary and shall dispose of unnecessary materials, equipment, ~~personal property such as vehicles~~, and supplies for fair market value. If the unnecessary property has no value, the ~~purchasing department~~ ~~purchasing department~~ may dispose of such property according to administrative discretion.

Instructional materials shall be disposed of in accordance with law. [See CMD(LEGAL)]

Property ~~Items~~ obtained ~~with federal funds or~~ as federal surplus shall be managed ~~in accordance with~~ ~~according to~~ federal ~~law~~ ~~regulations~~.

Food
~~Donation~~**Donations**

The Superintendent shall be authorized to develop regulations for the District ~~campuses~~ to donate or otherwise dispose of leftover food in accordance with law.

Meal Charges
State Law

As established by the Board, a student with an exhausted or insufficient balance on his or her meal card or meal account shall be allowed to continue to purchase ~~meals for up to~~ meals for up to a total of \$10 for a student in elementary school or middle school and up to a total of \$5 for a student in high school. The Superintendent shall develop administrative regulations for this grace period to address:

1. The District's processes for parent notification during the grace period, including a schedule for repayment; and
2. Whether the student will be limited to certain foods or beverages during this grace period, and, if so, the District's efforts to minimize overt identification of the student.

No fees or interest shall be charged by the District for meals purchased during the grace period.

Federal Law

For each campus that participates in the federal school breakfast or lunch programs under which students may incur a meal charge, the District's administrative regulations shall also address procedures for a student who has insufficient funds to purchase a meal following exhaustion of the grace period described above. The procedures shall address:

1. The parameters under which ~~reimbursable or alternate~~ meals shall be served to the student;
2. The District's efforts to minimize overt identification of the student; and
3. How the District will attempt to collect unpaid debt in order to maintain the financial integrity of the food service account.

Procurement

The Superintendent shall oversee the use of federal child nutrition funds to procure appropriate goods and services necessary for providing food service to students and shall develop and enforce financial management systems, internal control procedures, procurement procedures, and other administrative procedures as needed to comply with all state and federal requirements for use of these funds.

[See CO(LEGAL) and COA(LEGAL)]

Geographic Preference

The Board delegates to the Superintendent the authority to determine whether the District will apply a geographic preference when procuring unprocessed, locally grown or locally raised agricultural products and to:

1. Specify the types of products for which any geographic preference will be applied; and
2. Define the geographic area to be preferred for each applicable product.

Eligibility Appeals

The District shall provide a hearing process in compliance with U.S. Department of Agriculture (USDA) requirements for disputes about a student's eligibility for free or reduced-price meal programs. A parent or student may appeal the decision of the hearing official in accordance with FNG(LOCAL).

**Civil Rights
Complaints**

A person alleging discrimination in school meal programs based on race, color, national origin, sex, age, or disability shall be informed of the procedures and right to file a complaint with the Texas Department of Agriculture (TDA) Food and Nutrition office and the USDA. Complaints received by District personnel shall be forwarded to TDA.

~~INSURANCE AND ANNUITIES MANAGEMENT
LIABILITY INSURANCE~~

CRB
(LOCAL)

~~**Trustees and
Employees**~~

~~The District shall purchase insurance as provided in CRB(LEGAL) to fund the cost of litigation to protect the District, its employees, and Trustees who are exposed to individual liability by virtue of their official duties. [See CRB(LEGAL)]~~

~~**Tort Claims**~~

~~In addition, the District shall purchase insurance to protect the District and employees from liability under the Tort Claims Act. [See CRB(LEGAL)]~~

INSTRUCTIONAL RESOURCES
FIELD TRIPS

EFD
(LOCAL)

~~Carefully planned trips provide relevant information for any grade level or subject area. Parents shall be informed of the details of the trip and shall give permission before the students are allowed to go on field trips. Designated teachers or staff members have full authority and responsibility for the safe conduct of students. Out-of-District trips require written parental authorization, which shall include authorization for emergency medical aid.~~

~~Permission slips with the emergency medical aid provision must be carried by the sponsor in charge of the group for each out-of-District trip. Sponsors must adhere at all times to school policy regarding health, safety, and medication.~~

Note: Unless otherwise noted, the terms “video recording,” “video surveillance,” and “video monitoring” shall also include any associated audio recordings. In addition, the term “classroom” shall also include other special education settings subject to video and audio recording required by law.

To promote student safety, the District shall comply with requests for video and audio monitoring of certain self-contained special education classrooms as required by law. Regular or continual monitoring of video recordings shall be prohibited. Video recordings shall not be used for teacher evaluation or monitoring or for any purpose other than the promotion of student safety.

The Superintendent~~The Superintendent~~ is responsible for coordinating the provision of equipment to campuses in compliance with the law.

The Superintendent shall ensure that administrative regulations are developed to implement this policy.

Requests

For Following Year

A parent of a student receiving special education services and whose placement for the following school year will be in a self-contained classroom eligible for video surveillance may request [in writing](#) that a video camera be placed in the classroom by the end of the current school year or by the tenth business day after the student’s admission, review, and dismissal (ARD) committee determines the student’s placement, whichever is later. If such a request is made, the campus shall begin operation of the camera by the deadlines in law.

For Current Year

Written requests from a parent, assistant principal, principal, staff member, or the Board shall be submitted and processed in accordance with the procedures in law.

Response

As required by law, the District shall provide a response to the [requester](#)~~requestor~~ not later than the seventh business day after receipt of the request.

Notice

Before a camera is activated, the principal shall provide advance written notice to staff on the campus and to parents of the students assigned to or engaging in school activities in the classroom that video and audio surveillance will be conducted in the classroom.

Installation and Operation

The classroom subject to the request shall begin operation of video surveillance not later than the time frames required in law, except when the District is granted an extension of time.

When the District has installed video cameras in a classroom as required by law, the District shall operate the cameras during the instructional day at all times when **one or more** students are in the classroom. For purposes of this policy, the instructional day shall be defined as the portion of a school day during which instruction is taking place in the classroom.

For the school year in which a campus receives a request for video and audio surveillance, the campus shall continue to operate and maintain any video cameras placed in the classroom for as long as the classroom continues to satisfy the requirements in Education Code 29.022(a). However, the campus may discontinue operation of the video camera during the year if the ~~requester~~ **requester** withdraws the request in writing and no request is submitted to continue the **surveillance**. **Before a camera is deactivated, the principal shall provide advance written notice to staff on the campus and to parents of the students assigned to or engaging in school activities in the classroom that video and audio surveillance will be discontinued in the classroom and of the opportunity to request continued video and audio surveillance.**

Video cameras must be capable of recording video and audio of all areas of the classroom, including a room attached to the classroom used for time out as defined by law. No visual monitoring, other than incidental coverage, shall be conducted of the inside of a bathroom or other area used for ~~toileting or diapering a student or removing or~~ **changing** a student's clothes.

The District shall post notice at the entrance to a classroom in which video cameras are placed stating that video and audio surveillance is conducted in that classroom.

Retention of Recordings

Video recordings shall be retained for at least three months after the date of the recording but may be retained for a longer period in accordance with the District's records management program, or as required by law. [See CPC]

Confidentiality of Recordings

Video recordings made in accordance with this policy shall be confidential and shall only be ~~released~~ **accessed** or viewed by the individuals and in the limited circumstances permitted by law. The following individuals shall have authority to view video recordings to the extent permitted by the Family Educational Rights and Privacy Act (FERPA):

1. A District employee or a parent of a student who is involved in an alleged incident documented by a recording and reported to the District;

2. Appropriate Department of Family and Protective Services (DFPS) personnel as part of an investigation of alleged abuse or neglect of a child;
3. A peace officer, school nurse, District administrator trained in de-escalation and restraint techniques, or human resource staff member in response to a report of an alleged incident or an investigation of an employee or a report of alleged abuse committed by a student; and
4. Appropriate [Texas Education Agency](#) ~~TEA~~ or State Board for Educator Certification personnel or their agents as part of an investigation.

For purposes of this policy, the term “human resource staff member” shall include the Superintendent, a principal, an assistant principal or other campus administrator, and any supervisory position within the District’s human resources office. If an individual listed in items 2–~~through~~ 4, above, believes that a recording shows a violation of District policy or campus procedures, the individual may allow access to the recording by appropriate legal and human resources personnel designated by the District for the purpose of determining whether a policy or procedure has been violated.

Any person who suspects that child abuse or neglect has occurred shall report this suspicion as required by law and District policy. [See FFG]

Reporting an Incident

A person alleging that an incident, as defined by law, has occurred in a classroom in which video surveillance is conducted shall file a report on the form provided by the District with the principal as soon as possible after the person suspects the alleged incident. If possible, an incident report form shall be filed within 48 hours of the facts giving rise to the allegation. The principal shall promptly view, or direct an authorized individual to view, the video surveillance footage to identify the relevant portion of the recording. [No later than ten District business days](#) ~~No later than ten District business days~~ after the report is filed, the principal or designee shall respond by notifying the person whether the alleged incident was recorded in the District’s video surveillance footage and shall initiate other steps as required by law, District policy, or local procedures.

Complaints

Complaints related to video and audio recordings under this policy shall be filed in accordance with DGBA, FNG, or GF, as applicable. A complainant who is dissatisfied with the outcome of the District’s complaint process may appeal in writing to the commissioner of education in accordance with Education Code 7.057 [and 19 Ad-](#)

ministrative Code 103.1303. A parent, staff member, or District administrator may request an expedited review in accordance with 19 Administrative Code 103.1303., ~~including requesting an expedited review.~~

**School
Questioning
Students**

District officials ~~Administrators, teachers, and other professional personnel~~ may question a student regarding the student's own conduct or the conduct of other students. In the context of school discipline, students ~~may not refuse to answer questions based on a have-no-claim-to-the~~ right not to incriminate themselves.

**Police or Other
Authorities
Questioning**

For provisions pertaining to student questioning by law enforcement officials or other ~~state or local governmental~~ ~~lawful~~ authorities, see GRA(LOCAL).

**District Student
Responsibility
For Lockers and
Personal Property**

Desks, lockers, District-provided technology, and similar items are the property of the District and are provided for student use as a matter of convenience. District property is subject to search or inspection at any time without notice. Students have no expectation of privacy in District property. Students shall be fully responsible for the security and contents of District property assigned to them. No student shall place or keep in a desk, locker, District-provided technology, or similar item any article or material prohibited by law, District policy, or the Student Code of Conduct. Students shall be responsible for any prohibited item found in District property provided to the student.

Searches in General

District officials may conduct searches of students, their belongings, and their vehicles in accordance with state and federal law and District policy. Searches of students shall be conducted in a reasonable and nondiscriminatory manner.

District officials may initiate a search in accordance with law, including, for example, based on reasonable suspicion, voluntary consent, or pursuant to District policy providing for suspicionless security procedures, including the use of metal detectors.

In accordance with the Student Code of Conduct, students are responsible for prohibited items found in their possession, including items in their personal belongings or in vehicles parked on District property.

**Reasonable-
Suspicion Searches**

Searches should be reasonable at their inception and in scope. If there is reasonable suspicion to believe that searching a student's person, belongings, or vehicle will reveal evidence of a violation of the Student Code of Conduct, a District official may conduct a search in accordance with law and District regulations.

**Suspicionless
Searches**

For purposes of this policy, a suspicionless search is a search carried out based on lawful security procedures, such as metal detector searches.

*Metal Detector
Searches*

In order to maintain a safe and disciplined learning environment, the District reserves the right to subject students to metal detector searches when entering a District campus and at off-campus, school-sponsored activities.

~~All lockers are school property and remain under school control at all times. Student may use lockers provided by the school, but have no expectation of privacy in such lockers from school officials. Use of a locker by a student constitutes permission for school employees to open and search the lockers.~~

~~All students have full responsibility for the security of their lockers, vehicles parked on school property, desks, purses and book bags brought into the District or to a District-sponsored event, and shall make certain vehicles and lockers are locked and that the keys and/or combinations are not given to others. Students shall not place, keep, or maintain any articles or materials in lockers, vehicles parked on school property, desks, purses, and book bags brought into the District or to a District-sponsored event, that are forbidden by District policy.~~

~~Lockers, vehicles parked on school property, desks, purses, and book bags brought into the District or to a District-sponsored event may be searched by school officials if there is reasonable cause to believe they contain articles or materials prohibited by District policy. Students shall be responsible for any prohibited items found in any locations under their control, including their lockers or vehicles parked on school property.~~

~~In addition, school officials may randomly search lockers for articles or materials prohibited by District policy.~~

~~If a vehicle subject to search is locked, the student shall be asked to unlock the vehicle. If the student refuses, the District shall contact the student's parents. If the parents also refuse to permit the vehicle to be searched, the District may contact local law enforcement officials and turn the matter over to them.~~

**Use of Trained
Dogs**

~~The District reserves the right to use In an effort to keep the workplace and schools free of drugs and weapons, the District may use specially trained nonaggressive dogs to conduct screening for sniff out and alert to the current presence of concealed prohibited items. Such procedures, illicit substances defined in FNCF(LEGAL), and alcohol. This program is implemented in response to drug and alcohol use problems in District schools and to maintain a safe school environment conducive to education.~~

~~Visits to schools shall be unannounced. The dogs shall be used to sniff the air in vacant classrooms, in vacant common areas, around~~

~~student lockers, and around vehicles parked on school property. In addition, the dogs may be used to sniff in classrooms, school buses, or other areas under District control after students have been directed to vacate and leave their belongings behind. The dogs shall not be used with students; however, students may be asked to leave personal belongings in an area that will be screened. If a dog alerts to a locker, a vehicle, or an item or an area in a classroom, school bus, or other area under District control, it may be searched by District officials. school officials. If a dog alerts on a location under the student's control, all other locations under the student's control shall be subject to search. Searches of vehicles shall be conducted as described above.~~

~~The dog's official handler or designee shall determine what constitutes a detection or alert by the dog.~~

Voluntary Drug Testing Program

~~As part of an effort to create a drug-free environment, the District has instituted a voluntary student drug testing program. Prior to instituting the program, the administration shall develop guidelines.~~

Notice

~~Students shall be informed of the District's policy on searches as outlined above at the beginning of the school year or at any time a substantive change is made to the policy and shall be specifically notified that:~~

- ~~1. Lockers are subject to random searches.~~
- ~~2. Lockers may be sniffed by trained dogs at any time.~~
- ~~3. Vehicles parked on school property may be sniffed by trained dogs at any time.~~
- ~~4. Classrooms and other common areas may be sniffed by trained dogs at any time students are not present.~~
- ~~5. Lockers, buses, and other areas under District control may be sniffed by trained dogs after students have been directed to vacate and leave their belongings behind. If a dog alerts on a location under the student's control, all other locations under the student's control shall be subject to search.~~
- ~~6. If contraband of any kind is found, the student shall be subject to appropriate disciplinary action in accordance with the Student Code of Conduct.~~

Parent Notification

~~The student's parent or guardian shall be notified if any prohibited articles or materials are found in a student's locker or vehicle parked on school property, or on the student's person as a result of a search conducted in accordance with this policy.~~

Vantage Points

A Board Member's Guide to Update 114

Please note: *Vantage Points* is an executive summary, prepared specifically for board members, of the TASB Localized Update. The topic-by-topic outline and brief descriptions focus on key issues to help local officials understand changes found in the policies.

The description of policy changes in *Vantage Points* is highly summarized. Please pay careful attention to the more detailed, district-specific Explanatory Notes and the policies in your localized update packet.

For questions, contact Policy Service at policy.service@tasb.org, call us at 800-580-7529, or visit our website at policy.tasb.org.

This information is provided for educational purposes only to facilitate a general understanding of the law or other regulatory matter. This information is neither an exhaustive treatment on the subject nor is this intended to substitute for the advice of an attorney or other professional adviser. Consult with your attorney or professional adviser to apply these principles to specific fact situations.

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Numerous bills were enacted in the 86th Legislative Session. In this *Vantage Points*, we will focus primarily on the local policies impacted by these new laws. There are a few policies that are recommended for updating in response to revised guidance from the Texas Education Agency. Different from previous versions of the *Vantage Points*, we have organized this document to align with the sections of the policy manual.

We strongly encourage you to review the Explanatory Notes contained in your district’s update packet for information specific to your policies and additional background on all the changes to the legal policies. Please remember that (LEGAL) policies provide the legal framework for key areas of district operations; they are not adopted by the board.

Section B—Local Governance

Tax Officials

BDAF(LOCAL) POLICY CONSIDERATION

A few districts had provisions regarding tax officials at this code. Since the statutory language on tax officials is being moved to CCG(LEGAL), districts with this policy will find that the content regarding the employment of an assessor or collector of district taxes has been moved to CCG(LOCAL). The BDAF policy code has been deleted from the table of contents and is no longer an active code.

Board Meetings

SB 494 reduced the time required to post notice of an emergency meeting from two hours to one hour. This new one-hour requirement would also apply to an amendment to the meeting agenda after the 72-hour deadline, which is known as a supplemental notice. The same bill revised what constitutes an emergency or urgent public necessity that would permit the board to hold an emergency meeting or to amend its agenda after the 72-hour deadline.

SB 1640 revised the definition of “deliberation” and added new provisions that prohibit a series of communications between board members. Board members should review the sections in BE(LEGAL) titled Deliberation and Prohibited Series of Communications for more information.

BE(LOCAL) POLICY CONSIDERATION

SB 494 reduces the time required to post notice of an emergency meeting or to provide a supplemental notice from two hours to one hour. A recommended revision to BE(LOCAL) reflects this change. All other legislative changes regarding board meetings are reflected in BE(LEGAL).

Public Comment

HB 2840 impacts the manner in which public comment is conducted in your district. Prior to this legislation, the board had ample discretion to manage the portion of the meeting when citizens could address the board. The law now requires that public comment be permitted on agenda items at all meetings, including regular meetings, special meetings, and board workshops. The opportunity for the public to address the board on an agenda item must be before or during the board’s deliberation on the item. The bill also states that the board cannot prohibit public criticism of the board unless the criticism is otherwise prohibited by law. HB 2840 does permit the board to establish reasonable rules that govern the amount of time an individual is permitted to speak, with additional time permitted for speakers that require certain translation services.

BED(LOCAL) POLICY CONSIDERATION

The vast majority of school districts were permitting public comment prior to this new law. In response to HB 2840, the following revisions to BED(LOCAL) are recommended:

- Deletion of the overall time for public comment.
- Deletion of the requirement that delegations of a certain number appoint one spokesperson.
- At regular meetings, public comment continues to be permitted on any topic, whether it is an item on the posted agenda or not.
- At special meetings, including board workshops or work sessions, public comment is limited to items on the posted agenda.
- A new provision is included requiring all public comment to occur at the beginning of the meeting.

To assist with efficient management of board meetings when large numbers of individuals wish to address the board, the revised policy permits the presiding officer to make adjustments to procedures, such as adjusting the time allotted to each speaker, reordering agenda items, deferring public comments on nonagenda items, and continuing agenda items to a later meeting.

For those few districts that did not permit public comment at board meetings prior to this legislation, the revisions made to BED(LOCAL) will now permit public comment at all board meetings but only for agenda items. The policy for these districts also states when public comment will be received and includes a provision that permits the presiding officer to make adjustments to procedures for meeting efficiency as well as time limits for individuals to address the board.

If the board wishes to limit public comment to agenda items at regular meetings, adjust the individual time limit, or make other adjustments to this policy, please contact the district's TASB policy consultant.

To assist the board in developing public comment procedures, Policy Services provides samples in the *TASB Regulations Resource Manual*. Please contact your superintendent or your TASB policy consultant if you wish to review these sample board procedures.

**Section C—
Business and
Support Services**

**Texas Economic
Development Act**

CCGB(LOCAL) POLICY CONSIDERATION

For those districts that currently have a local policy at CCGB(LOCAL), we recommend a more streamlined version of that policy. The revised policy removes legal provisions that can be found in CCGB(LEGAL) and addresses provisions that require board action, such as establishing the threshold for the large project application, setting the standard application fee, providing procedures for filing and processing the application, outlining the board and superintendent responsibilities regarding the application and implementation of the agreement, and providing a statement regarding conflicts of interest.

Investments

HB 2706 permits the district to invest bond proceeds or pledged revenue to the extent allowed by the Public Funds Investment Act, other laws, and the district's local policy.

CDA(LOCAL) POLICY CONSIDERATION

The recommended changes to CDA(LOCAL) permit the district to invest bond proceeds or pledged revenue in accordance with law. Additional recommended revisions clarify that, should the district exercise the option to invest in bond proceeds, those investments could not be made in no-load mutual funds.

Governmental Accounting Standards Board (GASB) Statement 84 revised terminology to change "agency" funds to "custodial" funds. In response, a corresponding change is recommended in the local policy.

Finally, a few districts' local policies included a statement requiring an annual portfolio report to the board in addition to the monthly or quarterly reports the board receives. Because there is no requirement to reflect this practice in policy, the provision is recommended for removal. A district may continue to provide this annual report without the policy provision.

**Purchasing
Procedures**

CH(LOCAL) POLICY CONSIDERATION

The Texas Education Agency, through its *Financial Accountability System Resource Guide*, requires the district to have purchasing procedures to comply with a variety of state and federal laws. Recommended policy text has been added that requires the superintendent to develop those procedures.

**Emergency
Operations
Plans**

CKC(LOCAL) POLICY CONSIDERATION

Recommended revisions to this policy require the district's emergency operations plan to include active shooter response procedures (HB 2195) and to ensure that a substitute teacher has access to campus buildings and materials to carry out duties of a regular district employee during an emergency or emergency drill (SB 11).

**Security
Personnel**

CKE(LOCAL) POLICY CONSIDERATION

This policy has been revised to comply with SB 1707. The bill prohibits district peace officers or school resource officers (SRO) from being assigned routine discipline or school administrative tasks. A statement to this effect has been added to the policy.

SB 1707 also requires that the board determine the duties of the district's peace officers and SROs and include those duties in specific documents, such as the district improvement plan, the student code of conduct, and other appropriate publications. For districts with a police force, if your policy describes the powers and duties of your police officers, your policy will meet this requirement. If your district has entered into an agreement with local law enforcement to hire SROs and has this currently reflected in your policy manual, new policy language is recommended to satisfy the SB 1707 requirement to determine SRO duties.

Cybersecurity

CQB(LOCAL) POLICY CONSIDERATION

This new recommended policy code has been created to house the new cybersecurity policy required by SB 820 and to address the cybersecurity training of employees and board members required by HB 3834. This new code is also where provisions on security breaches are now found; these provisions were formerly coded at policy CQ. The security breach text has

been revised to address reporting requirements to the Texas Education Agency in accordance with SB 820.

**Section D—
Personnel**

Furloughs

DFFA(LOCAL) POLICY CONSIDERATION

A minor revision is recommended to this policy as a result of HB 3 moving statutory provisions on furloughs from Education Code Chapter 42 to Chapter 48. The detail has been removed in favor of the cross-reference to policy DEA.

Firearms

DH(LOCAL) POLICY CONSIDERATION

HB 1143 prohibits a district from regulating the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a district parking area, provided the item is not in plain view. Recommended changes to this policy and GKA(LOCAL) reflect this new law by deleting language requiring firearms in locked vehicles to be unloaded.

**Section E—
Instruction**

**Gifted and
Talented
Program**

EHBB(LOCAL) POLICY CONSIDERATION

Based on HB 3 and the newly adopted Texas State Plan for the Education of Gifted/Talented Students, EHBB(LEGAL) and (LOCAL), the policies on gifted and talented (GT) services, have been updated. EHBB(LOCAL) has undergone a complete review to ensure that all required provisions are included in the policy as reflected in law and the state plan. In addition to the revisions to existing text, new recommended provisions address use of GT funds and the annual compliance certification the district must make to the commissioner. This recommended policy also addresses parent consultations for exiting students, appeals, and broader language regarding the selection committee. The remaining revisions are recommended to provide more flexibility to the district regarding reassessments and placement of transfer students in the GT program.

**Partnership
Charters**

ELA(LOCAL) POLICY CONSIDERATION

This policy only appears in a few districts' policy manuals. A minor revision has been made to the legal citation in this policy as a result of HB 3, which

moved funding provisions regarding partnership charters from Education Code Chapter 42 to Chapter 48.

**Section F—
Students**

**School Safety
Transfers**

FDE(LOCAL) POLICY CONSIDERATION

TEA's recent revisions to the Unsafe School Choice Option Guidance Handbook prompted recommended changes at FDE(LOCAL) to update the list of violent criminal offenses for which a victim is eligible for a transfer to another school within the district.

UIL Physicals

FFAA(LOCAL) POLICY CONSIDERATION

A new UIL rule requires students who are participating in marching band to have a pre-participation physical in accordance with the schedule established by the UIL. Recommended revisions to this policy broaden the language to accommodate future changes to UIL rules and allow the superintendent to designate other extracurricular programs for which the district will require physicals.

**Threat
Assessments**

FFB(LEGAL) includes new provisions regarding the establishment and composition of threat assessment and safe and supportive school teams as required by SB 11 and the process these teams will use in evaluating individuals and students who make threats of violence or exhibit harmful, threatening, or violent behavior.

FFB(LOCAL) POLICY CONSIDERATION

This new recommended local policy has been created in response to SB 11 and addresses the requirement for boards to adopt policies and procedures regarding the threat assessment and safe and supportive teams. The district's policies and procedures must be consistent with the model policies and procedures developed by the Texas School Safety Center (TxSSC). TASB collaborated with the TxSSC to develop this policy.

The TxSSC advises that district procedures need to be individualized to fit each district's unique circumstances. The TxSSC website has numerous resources to assist in developing such procedures.

Trauma-Informed Care

FFBA(LOCAL) POLICY CONSIDERATION

This new recommended local policy on trauma-informed care has also been developed to comply with SB 11. The details of the district's trauma-informed care program must be included in the district improvement plan. The policy specifies the elements required to be addressed in the district's trauma-informed care program, including increasing staff and parent awareness of trauma-informed care, required training, and available counseling options for students affected by trauma or grief. The policy also affirms that the district must report training compliance to TEA.

Student Records

FL(LOCAL) POLICY CONSIDERATION

This policy has been revised to assist with the implementation of the district's safe and supportive school program (see policy FFB) as required by SB 11. The new recommended provision at Access by School Officials clarifies that a person appointed to a team that supports the safe and supportive school program may access student records if the person has a legitimate educational interest in the records.

**Section G—
Community and
Governmental
Relations**

**Public
Information
Requests**

GBAA(LOCAL) POLICY CONSIDERATION

SB 494 permits the board of a district impacted by a catastrophe to temporarily suspend the Public Information Act. This policy includes new recommended provisions to delegate to the superintendent the authority to approve the initial suspension period of up to seven consecutive days and provide the required notices. For an extension beyond the initial seven-day period, the law requires the board to determine whether it is still impacted by the catastrophe. Thus, the recommended local policy text requires the board to approve an extension.

Firearms

GKA(LOCAL) POLICY CONSIDERATION

HB 1143 prohibits a district from regulating the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a district parking area, provided the item is not in plain view. Recommended changes to this policy and DH(LOCAL) reflect this new law by deleting language requiring firearms in locked vehicles to be unloaded.

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ATTN(NOTE)

GENERAL INFORMATION ABOUT THIS UPDATE

Please note:

Changes at Update 114 are based almost exclusively on legislation from the 86th Regular Legislative Session.

Unless otherwise noted, references to legislative bills throughout these explanatory notes refer to Senate Bills (SB) or House Bills (HB) from the 86th Regular Legislative Session. All referenced bills have already gone into effect unless otherwise noted.

For more information about the bills mentioned below and other changes from the 86th Legislative Session, download the free *2019 Legislative Summary for TASB Members* PDF at <https://store.tasb.org/legislative-summary-for-tasb-members-pdf/>.

An overview video of the local policy changes is available under Policy Manual Update Resources in the myTASB Policy Service Resource Library at <https://www.tasb.org/services/policy-service/mytasb/policy-manual-update-resources.aspx>. **(LEGAL) policies provide the legal framework for key areas of district operations; they are not adopted by the board.**

AF(LEGAL)

INNOVATION DISTRICTS

Revisions from HB 3 explain that the commissioner may revoke district of innovation status for the district's failure to comply with TEA's employment registry or criminal history background requirements.

AG(LEGAL)

HOME-RULE DISTRICTS

Minor revisions to the list of Education Code requirements that apply to home-rule districts are from HB 3. The bill also provides that it is a material violation of a home-rule district's charter if the district fails to comply with TEA's employment registry or criminal history background requirements.

AIB(LEGAL)

ACCOUNTABILITY: PERFORMANCE REPORTING

HB 3 requires the annual performance report to include progress on early childhood literacy and mathematics proficiency plans and college, career, and military readiness plans.

Provisions on the high school allotment performance review have been repealed.

AIC(LEGAL)

ACCOUNTABILITY: INTERVENTIONS AND SANCTIONS

The commissioner may authorize a district to enter into a memorandum of understanding with an institution of higher education to improve district performance (HB 4170).

Campus interventions and sanctions were affected by:

- HB 4170, which revised the duties of the campus intervention team; and
- HB 4205, which revised provisions on repurposing of a campus and clarified that commissioner decisions on campus turnaround are final and not subject to appeal.

Monitoring reviews and random on-site investigations may be conducted to ensure qualification of funding in accordance with HB 3.

SB 11 permits the commissioner to appoint a conservator for the district if TEA receives notice from the Texas School Safety Center of a district's failure to submit a multihazard emergency operations plan.

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B(LEGAL) LOCAL GOVERNANCE

The B Section table of contents has been revised to delete BDAF, the content of which has been moved to CCG.

BAA(LEGAL) BOARD LEGAL STATUS: POWERS AND DUTIES

New board duties include adoption of a cybersecurity policy (SB 820); development of early childhood literacy and mathematics proficiency plans (HB 3); development of college, career, and military readiness plans (HB 3); and completion of an efficiency audit before holding an election seeking voter approval to adopt a maintenance and operations tax rate. Adjustments to the board's discretionary powers and duties include reference to the use of the board evaluation tool developed by the commissioner and deletion of a provision that is not located in Chapter 11 of the Education Code.

BBA(LEGAL) BOARD MEMBERS: ELIGIBILITY/QUALIFICATIONS

SB 2283 clarifies that a person convicted of a felony is ineligible to serve on a school board.

HB 831 clarifies the factors for a court to consider when determining whether a candidate has satisfied continuous residency requirements after a temporary absence.

BBBA(LEGAL) ELECTIONS: CONDUCTING ELECTIONS

Legislation affected several provisions on conducting elections:

- HB 1241 requires additional detail in notices of polling place locations;
- HB 933 clarifies posting obligations and notice to the county clerk and voter registrar;
- HB 1067 provides guidance on ballot adjustments in the event of a candidate's death;
- HB 1888 repeals the exception to the use of county election precincts in May elections if certain circumstances are met;
- HBs 1048 and 1888 affect early voting, including designation of early voting polling places in November elections and the use of temporary branch polling places; and
- HB 1850 addresses posting of information from branch daily registers and early voting rosters.

BBBB(LEGAL) ELECTIONS: POST-ELECTION PROCEDURES

The order of candidate names on the ballot of a runoff election or election to resolve a tie is specified by HB 88.

BBD(LEGAL) BOARD MEMBERS: TRAINING AND ORIENTATION

HB 403 requires trustees to complete, every two years, one hour of training on identifying and reporting potential victims of sexual abuse, human trafficking, and other maltreatment of children.

BBFA(LEGAL) ETHICS: CONFLICT OF INTEREST DISCLOSURES

This policy has been updated to better reflect statute.

BBI(LEGAL) BOARD MEMBERS: TECHNOLOGY RESOURCES AND ELECTRONIC COMMUNICATIONS

SB 944 requires a current or former trustee who maintains public information on a privately owned device to forward or transfer the information to the district or preserve the public information in its original form in a backup or archive and on the device for the relevant retention period.

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BDAE(LEGAL) OFFICERS AND OFFICIALS: DUTIES AND REQUIREMENTS OF DEPOSITORY

Depository contracts and bonds no longer have to be filed with TEA per SB 1376.

BDAF(LEGAL) OFFICERS AND OFFICIALS: SELECTION AND DUTIES OF CHIEF TAX OFFICIALS

Provisions on tax officials as revised by SB 2, effective January 1, 2020, have been moved to CCG. BDAF is no longer an active code.

BE(LEGAL) BOARD MEETINGS

SB 494 reduces the posting requirement for emergency meetings from two hours to one hour, with conforming changes for notice to the media, and provides examples of what constitutes an emergency or urgent public necessity required for an emergency meeting.

SB 1640 adds provisions on prohibited series of communications among trustees to address what are commonly called "walking quorums." The bill also revises the definition of "deliberation."

BE(LOCAL) BOARD MEETINGS

A recommended revision at Notice to Members reduces the notice to the board to one hour before an emergency meeting to align with the changes from SB 494 (see above).

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

Please note: Additional revisions are recommended to clarify the district's practice regarding agenda preparation to align with policy style.

BED(LEGAL) BOARD MEETINGS: PUBLIC PARTICIPATION

HB 2840 significantly revises public comment requirements at board meetings:

- Public comment on agenda items is required at all meetings, including special meetings and workshops;
- A board must allow each individual who wishes to address the board on an agenda item to do so before or during the board's consideration of the item;
- A board may adopt reasonable rules, including rules that limit the total time an individual is allowed to speak, with additional time for certain types of translation services; and
- A board may not prohibit public criticism of the board, including criticism of any act, omission, policy, procedure, program, or service.

BED(LOCAL) BOARD MEETINGS: PUBLIC PARTICIPATION

Revisions to this local policy are to incorporate the new requirements for public comment from HB 2840 (see above). The policy distinguishes between public comment at regular and special meetings to permit public comment at regular meetings on both agenda and nonagenda items to be consistent with the district's current practice, but limits comments at special meetings to agenda items only. The policy provides that public comment will occur at the beginning of the meeting. The provisions on procedures and meeting management are intended to provide the board's presiding officer flexibility in implementing the new requirements and include:

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- A requirement for individuals to sign up for public comment before the meeting begins and to indicate which agenda item they wish to address, if any;
- Retention of the district's current time limit for an individual to speak at a meeting;
- Deletion of the provision requiring delegations of more than five persons to appoint one spokesperson; and
- Broad authority for the presiding officer to make adjustments to the board's public comment procedures, such as adjusting when public comment will occur (it must occur before or during the relevant agenda item), reordering or continuing agenda items to a later meeting, deferring public comment on nonagenda items, expanding opportunities for public comment, or establishing an overall time limit and shortening the time allotted to each speaker to no less than one minute.

Please contact the district's policy consultant if the board wishes to:

- Limit public comment to agenda items only at all meetings;
- Revise the time individuals are permitted to speak at each meeting; or
- Make other adjustments to this policy.

For further guidance on HB 2840, please see TASB Legal Services' *House Bill 2840–Public Comment and Testimony at Board Meetings*, available on TASB School Law eSource at <https://www.tasb.org/services/legal-services/tasb-school-law-esource/governance/documents/hb2840-public-comment-and-testimony-at-board-meetings.pdf>, and see the *TASB Regulations Resource Manual* for sample board procedures and an audience participation signup sheet.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

BJCB(LEGAL)

SUPERINTENDENT: PROFESSIONAL DEVELOPMENT

Superintendents must receive at least two and a half hours of continuing education every five years on identifying and reporting potential victims of sexual abuse, human trafficking, and other maltreatment of children (HB 403).

BJCD(LEGAL)

SUPERINTENDENT: EVALUATION

Details on the disclosure requirements for evaluations, as revised by SB 1230, have been moved to GBA. Other changes are to better match statutory wording.

BQ(LEGAL)

PLANNING AND DECISION-MAKING PROCESS

The required content of the district improvement plan has been amended by several bills:

- SB 11 requires inclusion of the district's trauma-informed care policy.
- SB 1707 requires inclusion of the law enforcement duties of various types of security personnel.
- HB 111 requires inclusion of the district's policy on sexual abuse, sex trafficking, and other maltreatment of children. (Sex trafficking was added to this existing requirement.)

BR(LEGAL)

REPORTS

This legally referenced policy on reports is being deleted, as the content is already included in other relevant policy codes.

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C(LLEGAL) BUSINESS AND SUPPORT SERVICES

The C Section table of contents has been revised to separate the legal content on security personnel into four codes:

- CKE includes general provisions applicable to the various types of district security personnel.
- CKEA includes provisions on commissioned peace officers.
- CKEB includes provisions on school marshals.
- CKEC includes provisions on school resource officers.

Local policies on these topics will remain at CKE with appropriate cross-references to relevant legal provisions.

The CQ series has been revised to add:

- CQB on cybersecurity; and
- CQC on equipment.

CBA(LLEGAL) STATE AND FEDERAL REVENUE SOURCES: STATE

As a result of HB 3, this policy has been updated with a high-level overview of state funding, including the requirement to submit certain information through PEIMS for funding determinations.

HB 3 moves foundation school program funding provisions from Education Code Chapter 42 to Chapter 48.

CCA(LLEGAL) LOCAL REVENUE SOURCES: BOND ISSUES

Several bills affect this legally referenced policy on bonds.

- SB 11 permits debt issuance for purchasing and retrofitting buses and school vehicles for safety and security purposes.
- HB 440 addresses limitations on bond issuance and provides guidance on use of unspent bond proceeds.
- HB 477 adjusts the information required to be included in bond election orders.
- HBs 3 and 477 and SB 30 address language for bond propositions and ballot contents.
- HB 477 requires a district to prepare voter information about proposed bond issuance.

CCG(LLEGAL) LOCAL REVENUE SOURCES: AD VALOREM TAXES

The revisions to this legally referenced policy on ad valorem taxes are based on HB 3 and SB 2, which significantly revise the ad valorem taxation process for school districts.

TEA has published videos explaining the HB 3 tax rate changes and other financial provisions, available at https://tea.texas.gov/About_TEA/Government_Relations_and_Legal/Government_Relations/House_Bill_3.

Information from the Texas comptroller on changes from SB 2, effective January 1, 2020, is available at <https://comptroller.texas.gov/taxes/property-tax/legal-resource.php>. Provisions on tax officials as revised by SB 2 have been moved to this code from BDAF.

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CCGA(LEGAL) AD VALOREM TAXES: EXEMPTIONS AND PAYMENTS

Provisions on ad valorem exemptions and payments are revised as follows:

- HB 1313 extends under certain conditions the residence homestead exemption to the surviving spouse of an individual who was disabled;
- SB 2, effective January 1, 2020, addresses exemptions for historical structures or archeological sites; and
- Additional detail has been added on split payments, which permit a taxpayer to pay taxes (without discount) in two installments.

Please confirm that the district's CCGA(LOCAL) accurately reflects whether the district permits split payments.

CCH(LEGAL) LOCAL REVENUE SOURCES: APPRAISAL DISTRICT

SB 2, effective January 1, 2020, revises appraisal district procedures. The bill:

- Adds a prohibition on employing an individual who is an officer or employee of a taxing unit that participates in the appraisal district; and
- Adjusts eligibility to serve on an appraisal district board for prior property appraisers or owner representatives.

CDA(LEGAL) OTHER REVENUES: INVESTMENTS

HB 293 creates an exception to the ongoing investment training requirements for school district financial officers in limited circumstances.

HB 2706 modifies investment provisions on bond proceeds, fully collateralized repurchase agreements, and commercial paper. The bill modifies the requirements for a public funds investment pool that uses amortized cost.

CDA(LOCAL) OTHER REVENUES: INVESTMENTS

There are several recommended revisions to this local policy on investments.

HB 2706 allows investment of bond proceeds or pledged revenue only to the extent permitted by the Public Funds Investment Act and in accordance with relevant statutory provisions and the district's local investment policy. Based on these new provisions, the policy revisions authorize investment of bond proceeds and pledged revenue to the extent allowed by law but clarify that bond proceeds may not be invested in no-load mutual funds.

Governmental Accounting Standards Board (GASB) Statement No. 84 revised terminology from "agency" funds to "custodial" funds to avoid confusion, prompting a conforming change to this policy. TEA's To The Administrator Addressed Letter, GASB Statement No. 84, Fiduciary Activities, issued on May 23, 2019, provides additional information about GASB 84 and is available at https://tea.texas.gov/About_TEA/News_and_Multimedia/Correspondence/TAA_Letters/GASB_Statement_No_84_Fiduciary_Activities/.

Finally, the provision requiring an annual comprehensive report to the board in addition to the quarterly reports required by law is recommended for deletion. Districts may continue to provide annual portfolio reports to the board, but no local policy is required if the district chooses to do so.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

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CE(LEGAL) ANNUAL OPERATING BUDGET

HB 1495 requires budget itemization regarding expenditures for directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action.

SB 2, effective January 1, 2020, requires a district to post various tax rate and budget information on the district's website in a format prescribed by the comptroller.

CFC(LEGAL) ACCOUNTING: AUDITS

A district must post on its website certain information, including the district's most recent financial audit, as required by SB 2, effective January 1, 2020.

CFEA(LEGAL) PAYROLL PROCEDURES: SALARY DEDUCTIONS AND REDUCTIONS

The definition of "eligible qualified investment product" is revised by HB 2820. The change permits 403(b) products to be offered by a company that is eligible to offer the product under law. TRS no longer has oversight.

CH(LEGAL) PURCHASING AND ACQUISITION

The prohibition on contracting with a company that boycotts Israel is revised by HB 793, which clarifies that the prohibition does not apply to a sole proprietorship and revises the contracts subject to the prohibition.

Certain district contracts must include provisions requiring the contracting entity to preserve contracting information and provide that information on request of the district. These provisions are from SB 943.

HB 1495 and SB 65 revise the requirements regarding contracts subject to the disclosure of interested parties to include contracts for services that require a person to register as a lobbyist.

Interior design services must be procured under the Professional Services Procurement Act per HB 2868.

HB 2826 adds provisions on contingent fee contracts for legal services.

Districts with fewer than 10,000 students are exempted by SB 1376 from Texas Commission on Environmental Quality provisions requiring a purchasing preference for recycled products.

Other new provisions on contracts address entertainment event contracts (HB 81) and taxpayer resource transactions (SB 22).

CH(LOCAL) PURCHASING AND ACQUISITION

To address the need for the district to have purchasing procedures on a variety of state and federal laws as recommended by TEA, new policy text requires the superintendent to develop appropriate procedures.

Please note that BJA(LOCAL) permits the superintendent to delegate responsibilities to other employees as permitted by law; therefore, references to the superintendent's designee have been removed throughout.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

Please note: If you would like to review recommended language regarding a purchasing limit above which board approval is required, please contact your district's policy consultant.

CK(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT

Revisions from SB 11 include:

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- Adjustments to the responsibilities, membership, and meeting requirements for the school safety and security committee; and
- Additional provisions on the safety and security audit, including consequences for failing to meet the reporting requirements.

CKC(LLEGAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY PLANS

Several revisions are based on SB 11, which:

- Adds required notice to parents of bomb or terroristic threats at any district facility where students are present;
- Adds to the content of emergency operations plans (EOP); and
- Addresses a district's failure to submit its EOP for review by the Texas School Safety Center (TxSSC) or to correct plan deficiencies identified by the TxSSC.

HB 2195 requires EOPs to include provisions on responding to active shooter emergencies.

CKC(LOCAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY PLANS

Recommended revisions are to comply with new requirements for the district's emergency operations plan (EOP) to include "policies" on responding to an active shooter (HB 2195) and access to campus buildings and materials necessary for a substitute teacher to carry out his or her duties during an emergency or emergency drill (SB 11). The policy text affirms that the district's procedures on these topics will be included in the EOP.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

CKD(LLEGAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY MEDICAL EQUIPMENT AND PROCEDURES

Districts must develop a traumatic injury response protocol no later than January 1, 2020, in accordance with HB 496. The protocol must provide bleeding control stations, require training for security personnel and all other district personnel who may be reasonably expected to use a bleeding control station, and offer similar training to students enrolled at the campus in grade 7 or higher.

Sample administrative procedures on this issue are included in the *TASB Regulations Resource Manual*.

CKE(LLEGAL) SAFETY PROGRAM/RISK MANAGEMENT: SECURITY PERSONNEL

As mentioned above, CKE includes general provisions applicable to the various types of district security personnel. Legislative revisions include:

- Clarification that the board determines the law enforcement duties of security personnel, which must be included in the listed district publications and documents and cannot include routine student discipline, school administrative tasks, or contact with students unrelated to the law enforcement duties (SB 1707); and
- Clarification of training requirements (HB 2195 and SB 11).

CKE(LOCAL) SAFETY PROGRAM/RISK MANAGEMENT: SECURITY PERSONNEL

Recommended revisions are to address SB 1707, which requires the board to determine the duties of school resource officers (SRO) and include those duties in the district improvement plan, the student

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code of conduct, any memorandum of understanding, and other relevant publications. SB 1707 also prohibits an SRO from being assigned routine student discipline or school administrative tasks.

The new policy language indicates that the SRO's duties as described in the agreement between the district and the relevant law enforcement agency will be included in the district improvement plan and student code of conduct and affirms that an SRO will not be assigned routine classroom discipline or administrative tasks.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

Please note: If, based on a district of innovation plan, your district is exempt from the statutory requirement to have a district improvement plan, the district should include the law enforcement duties of security personnel in an equivalent district-level planning document.

CKEA(LLEGAL) SECURITY PERSONNEL: COMMISSIONED PEACE OFFICERS

Legal provisions specifically addressing commissioned peace officers have been moved from CKE to this new code. Legislative changes include the optional provision for a law enforcement agency to have an unassigned epinephrine auto-injector program (SB 1827). Other changes are to include the relevant statutory cite in place of the list of duties for peace officers and to revise wording to better reflect statute.

CKEB(LLEGAL) SECURITY PERSONNEL: SCHOOL MARSHALS

Legal provisions specifically addressing school marshals have been moved from CKE to this new code and revised to reflect HB 1387, including:

- Clarification of the board's authority to appoint one or more school marshals for each campus; and
- Deletion of the previous cap on the number of school marshals a board may appoint.

Other changes are to better reflect statute.

CKEC(LLEGAL) SECURITY PERSONNEL: SCHOOL RESOURCE OFFICERS

Legal provisions specifically addressing school resource officers have been moved from CKE to this new code.

CL(LLEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT

SB 668 excludes school districts from provisions that require energy usage reports and repeals the requirement that districts purchase certain energy efficient light bulbs.

Districts with fewer than 10,000 students are exempted by SB 1376 from recycling programs required by the Texas Commission on Environmental Quality (TCEQ). In addition, the TCEQ may exempt a district for which compliance would constitute a hardship.

CMD(LLEGAL) EQUIPMENT AND SUPPLIES MANAGEMENT: INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING

Legislative changes on instructional materials include:

- Revised references to "instructional materials and technology" throughout (HB 4170);
- Clarification of permitted expenditures using the instructional materials allotment (HB 396); and
- Removal of the annual June 1 deadline for a district to make an online requisition for instructional materials (SB 668).

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CNA(LEGAL) TRANSPORTATION MANAGEMENT: STUDENT TRANSPORTATION

HB 3 affected several student transportation provisions, including:

- Modifying the transportation allotment to be based on a rate per mile per regular eligible student and revising the definition of "regular eligible student" to include a student who is homeless;
- Revising provisions on the cost of transporting CTE students from a campus to the work-based learning site; and
- Providing reimbursement on a per-mile basis for transporting a dual credit student to specific locations for a course not available at the student's campus.

CNC(LEGAL) TRANSPORTATION MANAGEMENT: TRANSPORTATION SAFETY

HB 771 clarifies the use of wireless communication devices on buses.

CPC(LEGAL) OFFICE MANAGEMENT: RECORDS MANAGEMENT

Revisions to records management provisions are from HB 1962 and include:

- Clarification of the duties of the district and the records management officer;
- Deletion of TSLAC's obligations to approve, disapprove, accept, or reject various district filings; and
- Revision of the standards for destruction of records.

CQ(LEGAL) TECHNOLOGY RESOURCES

Technology provisions have been split into discrete codes:

- CQ continues to address general technology issues;
- CQA continues to address websites;
- CQB is a new code addressing cybersecurity and federal provisions on access to electronic communications; and
- CQC is a new code addressing equipment.

CQ(LOCAL) TECHNOLOGY RESOURCES

Provisions on security breaches have been moved to CQB(LOCAL), where the corresponding legal authority is now coded.

Please note that because BJA(LOCAL) permits the superintendent to delegate responsibilities to other employees, we have removed language referring to the superintendent's designee throughout.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

CQA(LEGAL) TECHNOLOGY RESOURCES: DISTRICT, CAMPUS, AND CLASSROOM WEBSITES

HB 305 requires most districts to post online the district's contact information; trustee information; election date, location, and filing information; and meeting notices and minutes.

HB 963 requires online posting of the name, email address, and beginning and end dates of terms of office for each trustee.

Other new online posting requirements are for:

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- Certain early voting (HB 1850) and bond election items (HBs 440 and 477);
- Efficiency audits before an election to approve a tax rate (HB 3);
- Tax rate and budget information (SB 2, effective January 1, 2020);
- Early childhood literacy and mathematics plans, including progress on goals (HB 3);
- Progress on goals set for college, career, and military readiness plans (HB 3);
- A summary of and access to the state *Guidelines for the Care of Students with Food Allergies At-Risk for Anaphylaxis* (SB 869);
- Contact information for campus behavior coordinators (SB 1306); and
- Certain information pertaining to public information requests (SB 944).

Districts no longer need to post reports on energy usage per SB 668.

CQB(LLEGAL)

TECHNOLOGY RESOURCES: CYBERSECURITY

SB 820 includes new requirements on cybersecurity. A district must have a cybersecurity policy and the superintendent must designate a cybersecurity coordinator who will report breaches of system security involving student information to TEA and parents.

HB 3834 requires cybersecurity training for district employees who have access to a district computer system or database and for all board members.

Security breach notifications were affected by HB 4390, which changes the timelines for disclosures to individuals and the attorney general.

Federal provisions on access to electronic communications were moved to this code from CQ.

CQB(LOCAL)

TECHNOLOGY RESOURCES: CYBERSECURITY

This new policy is recommended to address SB 820, which requires a cybersecurity policy, and HB 3834, which requires cybersecurity training of employees and board members, as described above. The policy includes the following elements:

- An affirmative statement that the district will develop a cybersecurity plan;
- A requirement for the superintendent to designate a cybersecurity coordinator to serve as the liaison between the district and TEA and report any breaches to TEA as required by law; and
- Provisions on required employee and board member cybersecurity training and reporting.

Security breach provisions have been moved from CQ(LOCAL) and revised to address reporting requirements to TEA in accordance with SB 820.

Sample administrative procedures on cybersecurity are included in the *TASB Regulations Resource Manual*.

CQC(LLEGAL)

TECHNOLOGY RESOURCES: EQUIPMENT

Provisions on technology equipment have been moved to this new code from CQ(LLEGAL), and existing provisions on the Technology Lending Program Grant have been added.

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CRG(LLEGAL)

INSURANCE AND ANNUITIES MANAGEMENT: DEFERRED COMPENSATION AND ANNUITIES

The definition of "eligible qualified investment product" is revised by HB 2820. The change permits 403(b) products to be offered by a company that is eligible to offer the product under law. TRS no longer has oversight.

CV(LLEGAL)

FACILITIES CONSTRUCTION

HB 985 prohibits a school district from considering whether a bidder on a public work contract has an agreement with a collective bargaining organization relating to the project.

New provisions have been added regarding use of proceeds from construction defect litigation (HB 1734) and construction liability claims (HB 1999).

Provisions on contract requirements that are included in CH have been deleted and replaced with a cross-reference to that code.

D(LLEGAL)

PERSONNEL

The D Section table of contents has been revised to add DHC, addressing reports to TEA of misconduct by noncertified employees.

DAA(LLEGAL)

EMPLOYMENT OBJECTIVES: EQUAL EMPLOYMENT OPPORTUNITY

SB 37 prohibits a district that issues a license from taking disciplinary action against a person who has defaulted on a student loan.

Additional detail has been added regarding the existing state law prohibition on age discrimination.

DBAA(LLEGAL)

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CRIMINAL HISTORY AND CREDIT REPORTS

HB 3 amended several provisions on criminal history. The bill:

- Clarifies that districts of innovation (DOI) are subject to Education Code provisions relating to criminal history records and may have their DOI status terminated for failing to provide requested information to TEA.
- Expands the criminal history for which a district must refuse to hire an applicant to include deferred adjudication community supervision for an offense requiring registration as a sex offender or conviction of a Title 5 felony if the victim was a minor.

DC(LLEGAL)

EMPLOYMENT PRACTICES

Several bills affect this legally referenced policy on employment practices:

- HB 3 requires a district to refuse to hire a person listed on TEA's registry of persons who are not eligible to be employed in public schools and those under investigation.
- SB 2073 allows a district anticipating fewer than 180 days of instruction to reduce proportionally the minimum days of service for an educator to below 187 days. A reduction in days of service does not reduce salary.
- SB 1230 adds obtaining employment at a private school to the prohibition on assisting a person in obtaining employment if the person previously engaged in misconduct with a minor.

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TEA has published a video explaining the HB 3 do-not-hire registry, available at https://tea.texas.gov/About_TEA/Government_Relations_and_Legal/Government_Relations/House_Bill_3.

DEA(LEGAL) COMPENSATION AND BENEFITS: COMPENSATION PLAN

A new provision has been added from HB 3 triggering compensation increases when the basic allotment increases from the prior year.

DEAA(LEGAL) COMPENSATION PLAN: INCENTIVES AND STIPENDS

HB 3 adds a local optional teacher designation system under which the district may receive an allotment for teachers designated as master, exemplary, or recognized. Master teacher grant programs have been deleted in accordance with SB 1376.

New requirements for optional mentor teacher programs are from HB 3.

Please note: Districts that choose to provide incentives to teachers who complete autism training must adopt a policy in accordance with HB 3. Contact the district's policy consultant for appropriate language if your district decides to pursue this option.

DEB(LEGAL) COMPENSATION AND BENEFITS: FRINGE BENEFITS

HB 872 revises the information a district must provide to the Employees Retirement System when a peace officer is killed in the line of duty.

Note that SB 2, effective January 1, 2020, prohibits the board from decreasing the total compensation of a first responder, including a peace officer, employed by the district in the fiscal year beginning in 2020. This provision is not reflected in policy due to its temporary effect.

DEC(LEGAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

Some provisions on jury duty have been moved to DG(LEGAL).

DF(LEGAL) TERMINATION OF EMPLOYMENT

HB 3 expands the criminal history for which a district must discharge an employee to include deferred adjudication community supervision for an offense requiring registration as a sex offender or conviction of a Title 5 felony if the victim was a minor.

HB 3 requires a district to discharge a person listed on TEA's registry of persons who are not eligible to be employed in public schools and those under investigation.

DFFA(LOCAL) REDUCTION IN FORCE: FINANCIAL EXIGENCY

The recommended revision to this local policy on financial exigency was prompted by HB 3. The bill moved provisions from Education Code Chapter 42 to Chapter 48 and affected existing text on furloughs, which has been deleted, as the cross-reference provides sufficient guidance to the relevant legal authority.

Please note that because BJA(LOCAL) permits the superintendent to delegate responsibilities to other employees, we have removed language referring to the superintendent's designee throughout.

DG(LEGAL) EMPLOYEE RIGHTS AND PRIVILEGES

Several bills affect this legally referenced policy on employee rights and privileges:

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- HB 621 amends the prohibition on employer retaliation against a professional for a good faith report of child abuse or neglect to include defined adverse employment actions.
- HB 4310 prohibits a district from penalizing a teacher who does not follow the scope and sequence for a required curriculum subject if the teacher determines that students need more or less time to demonstrate proficiency in the TEKS.
- SB 370 and HB 504 prohibit certain negative actions against an employee who serves as a juror or grand juror.

DH(LLEGAL)

EMPLOYEE STANDARDS OF CONDUCT

In accordance with SB 944, a current or former district employee who maintains public information on a privately owned device must forward or transfer the information to the district or preserve the public information in its original form in a backup or archive and on the device for the relevant retention period.

HB 1143 prohibits a district from regulating the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a school parking area, provided the item is not in plain view.

DHB(LLEGAL)

EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO STATE BOARD FOR EDUCATOR CERTIFICATION

HB 3 clarifies that reports to SBEC of educator misconduct may be filed through the new SBEC internet portal.

SB 1476 creates an exception to a superintendent's obligation to report educator misconduct to SBEC if, before the educator's termination or resignation, the superintendent completes an investigation and determines the educator did not engage in the alleged misconduct specified in law.

DHC(LLEGAL)

EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO TEXAS EDUCATION AGENCY

As reflected in this new policy, HB 3 establishes a procedure for reporting noncertified employee misconduct to TEA that mirrors required reporting of certified employee misconduct to SBEC.

DMA(LLEGAL)

PROFESSIONAL DEVELOPMENT: REQUIRED STAFF DEVELOPMENT

New staff development is required in the areas of:

- Prevention techniques for and recognition of sex trafficking of children (HB 111);
- Implementation of trauma-informed care (SB 11);
- Test administration procedures (Administrative Code rules, effective April 23, 2019);
- Cybersecurity (HB 3834);
- Early literacy through attending teacher literacy academies (HB 3);
- Concussion training for school nurses on the concussion oversight team (HB 961); and
- Seizure recognition and related first aid for school nurses and certain other district employees (HB 684).

SB 1376 makes the UIL responsible for conducting extracurricular activity safety training.

DNA(LLEGAL)

PERFORMANCE APPRAISAL: EVALUATION OF TEACHERS

Several bills affect this legally referenced policy on teacher evaluation:

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- HB 3 clarifies that an appraisal must be done at least once *for* each school year rather than *during* each school year.
- SB 1451 provides that a district may not assign a teacher a deficiency solely on the basis of disciplinary referrals done for discretionary removal from the classroom.
- Details on the disclosure requirements for evaluations as revised by SB 1230 have been moved to GBA.

Other changes are to better match statute.

DNB(LLEGAL) PERFORMANCE APPRAISAL: EVALUATION OF CAMPUS ADMINISTRATORS

Details on the disclosure requirements for evaluations as revised by SB 1230 have been moved to GBA. Other changes are to better match statute.

DP(LLEGAL) PERSONNEL POSITIONS

A principal is required by HB 3 to notify the superintendent within seven business days after the date of a noncertified employee's termination or resignation following allegations of certain conduct.

EA(LLEGAL) INSTRUCTIONAL GOALS AND OBJECTIVES

Board-adopted early childhood literacy and mathematics proficiency plans and college, career, and military readiness plans are required by HB 3.

EB(LLEGAL) SCHOOL YEAR

If a district requires each educator to attend an approved school safety training course, SB 11 requires the commissioner to provide for a waiver, allowing for fewer required minutes of instruction.

EC(LLEGAL) SCHOOL DAY

A funding provision for prekindergarten grant programs repealed by HB 3 has been deleted.

EEB(LLEGAL) INSTRUCTIONAL ARRANGEMENTS: CLASS SIZE

Based on HB 3, references to the High-Quality Prekindergarten Grant Program have been removed, as it is no longer a grant program.

EEM(LLEGAL) INSTRUCTIONAL ARRANGEMENTS: JUVENILE RESIDENTIAL FACILITIES

Funding provisions for students the district serves in a juvenile residential facility have been revised by HB 3.

EF(LLEGAL) INSTRUCTIONAL RESOURCES

A district must provide printed versions of relevant electronic instructional materials for a student who does not have reliable access to technology at home (HB 391). The district is not required to purchase print editions of these materials for this purpose.

EHAA(LLEGAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (ALL LEVELS)

Several bills affect this legally referenced policy on required instruction:

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- SB 11 revises the health curriculum to include various mental health topics and requires the SBOE to adopt rules for districts to incorporate digital citizenship into their curriculum.
- When adopting a scope and sequence for a required curriculum subject, a district must ensure sufficient time is provided for teaching the TEKS (HB 4310).
- The duties of the School Health Advisory Committee (SHAC) were expanded by SB 435 and SB 11 to include the topics of suicide, opioid and other substance abuse, and other mental health items.
- SB 1376 repeals the requirement for districts to distribute TEA information on steroids, but districts are still required to notify students of the prohibition on nonmedical use of steroids by posting information, as explained at FNCF.
- HB 1026 requires a district to adopt a character education program.

EHAB(LEGAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (ELEMENTARY)

Kindergarten through third grade reading program requirements have been added from HB 3. The bill requires the use of a phonics curriculum and integration of reading instruments to diagnose reading development and comprehension.

EHAC(LEGAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (SECONDARY)

A district may allow concurrent enrollment in Algebra I and geometry (SB 1374).

EHBA(LEGAL) SPECIAL PROGRAMS: SPECIAL EDUCATION

SB 1376 repeals the Education Code provision that required a district that entered into a shared services arrangement to receive commissioner approval for the arrangement.

EHBAC(LEGAL) SPECIAL EDUCATION: STUDENTS IN NONDISTRICT PLACEMENT

SB 1376 repeals the Education Code provision that required a district that entered into a shared services arrangement to receive commissioner approval for the arrangement.

EHBAE(LEGAL) SPECIAL EDUCATION: PROCEDURAL REQUIREMENTS

Provisions on surrogate parents were revised by HB 1709.

EHBB(LEGAL) SPECIAL PROGRAMS: GIFTED AND TALENTED STUDENTS

Changes from HB 3 require a district to adopt a policy regarding the use of funds to support the district's gifted and talented (GT) program. The bill also requires a district to certify each year to the commissioner that the district's GT program is consistent with the state GT plan and report to the commissioner on the use of funds for the district's GT program.

EHBB(LOCAL) SPECIAL PROGRAMS: GIFTED AND TALENTED STUDENTS

This local policy on gifted and talented (GT) services has been updated based on HB 3 and the newly adopted *Texas State Plan for the Education of Gifted/Talented Students*, available at https://tea.texas.gov/academics/special_student_populations/gifted_and_talented_education/gifted_talented_education/.

HB 3 requires a district to adopt a policy regarding the use of funds to support the district's GT program. The bill also requires a district to annually certify to the commissioner that the district's GT program is

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consistent with the GT state plan and report to the commissioner on the use of funds for the district's GT program. Corresponding revisions to the local policy appear at Program Evaluation.

Other revisions to align with the state plan include:

- Deletion throughout of the references to nominating students for the GT program;
- Broader language regarding the selection committee, as there is no requirement to specify in policy whether the committee is established at the district or campus level;
- More flexible language regarding reassessments and transfer students;
- New text to incorporate the requirement to consult with parents about a student exiting the program; and
- New text to incorporate the ability of an educator to appeal final decisions of the selection committee.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

EHBC(LLEGAL) SPECIAL PROGRAMS: COMPENSATORY/ACCELERATED SERVICES

There were numerous legislative changes to the provisions on compensatory education.

Districts are required by HB 3 to provide TEA each student's residential census block, which will be factored into the compensatory education allotment. Calculation details for the allotment have been removed.

Dropout prevention plans are due by December 1 of each year per HB 3.

The definition of a student who is at-risk of dropping out of school has been revised to address students who:

- Have been incarcerated or who have a parent or guardian who has been incarcerated within the student's lifetime (SB 1746); and
- Participate in an adult high school diploma and industry certification charter school program (HB 1051).

TEA has published a video explaining the HB 3 compensatory education changes, available at https://tea.texas.gov/About_TEA/Government_Relations_and_Legal/Government_Relations/House_Bill_3.

EHBFB(LLEGAL) SPECIAL PROGRAMS: CAREER AND TECHNICAL EDUCATION

Provisions on reimbursements to districts for certification examinations taken by students in career and technology have been added based on HB 3.

TEA has published a video explaining the HB 3 changes on exam reimbursements, available at https://tea.texas.gov/About_TEA/Government_Relations_and_Legal/Government_Relations/House_Bill_3.

EHBG(LLEGAL) SPECIAL PROGRAMS: PREKINDERGARTEN

SB 1679 provides that an eligible three-year-old prekindergarten student remains eligible for enrollment in the following year.

Other changes to prekindergarten programs are from HB 3. Among other changes, if a district operates a prekindergarten program for eligible children who are at least four years of age, the district must provide full-day prekindergarten that meets high-quality prekindergarten program standards (absent an exemption). For children under four years of age, a district still has the option to operate prekindergarten on a

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half-day basis or offer full-day prekindergarten with local funding or on a tuition basis. In addition, a program for children who are at least four years of age must comply with the High Quality Prekindergarten Program standards.

TEA has published a video explaining the HB 3 prekindergarten changes, available at https://tea.texas.gov/About_TEA/Government_Relations_and_Legal/Government_Relations/House_Bill_3.

EHBK(LLEGAL) SPECIAL PROGRAMS: OTHER INSTRUCTIONAL INITIATIVES

Two mandatory recognition events have been added: Texas Girls in STEM Day is on March 1 (HB 3435), and Holocaust Remembrance Week will be on a date designated by the governor (SB 1828).

Provisions on character education are now mandatory, not optional, and have been moved to EHAA (HB 1026).

EHDD(LLEGAL) ALTERNATIVE METHODS FOR EARNING CREDIT: COLLEGE COURSE WORK/DUAL CREDIT

The requirements for dual credit program agreements with institutions of higher education were modified by HB 3650 and SB 1276.

EIC(LLEGAL) ACADEMIC ACHIEVEMENT: CLASS RANKING

HB 539 addresses the issue that districts with very small graduating classes do not create a top ten percent for purposes of the automatic college admissions law. This bill requires Texas public universities to admit valedictorians who meet the requirements in law.

EIF(LLEGAL) ACADEMIC ACHIEVEMENT: GRADUATION

SB 213 extends expiration dates from September 1, 2019, to September 1, 2023, for provisions on individual graduation committees and provisions authorizing districts to award a high school diploma to eligible students who entered grade 9 before the 2011–12 school year and have not performed satisfactorily on the relevant exit-level test.

On request of the parent, districts must issue a high school diploma posthumously to each student who dies while enrolled in the district in accordance with HB 638. The diploma may not be issued before the school year in which the student was expected to graduate.

SB 232 requires districts to inform parents of a high school student that the student is not required to complete Algebra II to graduate, but that not completing the course may have negative consequences for automatic college admission and for certain financial aid. The notice must be by regular mail or email.

HB 678 allows a student to satisfy one of the two required credits in languages other than English by successfully completing an elementary school course in American Sign Language.

Provisions on endorsements for students in special education were revised by HB 165.

EK(LLEGAL) TESTING PROGRAMS

HB 3 amends the tests that high school students may take in grade 11 or 12 at state cost to include the Texas Success Initiative.

Revised Administrative Code rules effective July 22, 2019, clarify current law limiting administration of locally required assessments designed to prepare students for state assessments. The revised rule explains what constitutes an assessment instrument designed to prepare students for state-administered assessment instruments.

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EKB(LEGAL) TESTING PROGRAMS: STATE ASSESSMENT

HB 3906 prompted changes regarding the use of technology in state assessments for mathematics and administration of assessments in kindergarten and prekindergarten.

Administrative Code rules amended effective April 23, 2019, significantly revised the provisions on test security and confidentiality.

Other revisions are to better reflect statute.

EL(LEGAL) CAMPUS OR PROGRAM CHARTERS

HB 3 provides that a charter campus or program must comply with the listed Education Code provisions regarding the duty to discharge or refuse to hire certain employees or applicants.

F(LEGAL) STUDENTS

A new policy, FFBA on trauma-informed care, has been added to the F section table of contents.

FB(LEGAL) EQUAL EDUCATIONAL OPPORTUNITY

This legally referenced policy on equal educational opportunity has been updated to include a provision from SB 1978 that prohibits a district from taking any adverse action against a person based on the person's membership in, affiliation with, or contribution, donation, or other support provided to a religious organization. Other changes are to better match statutory wording.

FD(LEGAL) ADMISSIONS

Several bills affected student admissions:

- SB 668 clarifies the definition of students who are homeless.
- A new provision from HB 2526 provides that a person is eligible for admission if the person and either parent reside in a residence homestead on property any part of which is located in the district.
- HB 1597 adds proof of eligibility provisions for a person whose parent is in the armed services and the parent provides a military order for a transfer to a military installation in or adjacent to the district's attendance zone. Proof of residency in the district's attendance zone must then be provided within ten days of the arrival date in the military order.
- Provisions on the foundation school program were affected by HBs 3 and 1051.

FDC(LEGAL) ADMISSIONS: HOMELESS STUDENTS

Throughout, terminology has been changed from "homeless students" to "students who are homeless" in accordance with SB 668.

FDE(LOCAL) ADMISSIONS: SCHOOL SAFETY TRANSFERS

Recommended changes to this local policy on school safety transfers are based on revisions to the TEA *Unsafe School Choice Option (USCO) Guidance Handbook* (available at https://tea.texas.gov/Finance_and_Grants/Grants/Applying_for_a_Grant/Unsafe_School_Choice_Option), which amended the list of violent criminal offenses for which a student is eligible for a transfer to another school within the district. See also the August 22, 2019, To the Administrator Addressed letter on ESSA Unsafe School Choice Option LEA Requirements, available at <https://tea.texas.gov/about-tea/news-and-multimedia/correspondence/taa-letters/essa-unsafe-school-choice-option-lea>.

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FEB(LLEGAL)

ATTENDANCE: ATTENDANCE ACCOUNTING

HB 3 allows, rather than requires as under existing law, the commissioner to adjust ADA of a district located in an area declared a disaster by the governor if the district experiences a decline in ADA that is reasonably attributable to the disaster.

FED(LLEGAL)

ATTENDANCE: ATTENDANCE ENFORCEMENT

Provisions on funding of the position of juvenile case manager have been updated based on SB 346. Other changes add existing statutory text.

FFAA(LOCAL)

WELLNESS AND HEALTH SERVICES: PHYSICAL EXAMINATIONS

Recommended revisions to this local policy on physical examinations are to address a new UIL rule requiring students who are participating in marching band to receive a pre-participation physical in accordance with the schedule established by the UIL. The policy revisions broaden current language to accommodate future changes to UIL rules and also allow the superintendent to designate other extracurricular programs for which the district will require physicals.

Further information on the new UIL rule is available at https://www.uiltexas.org/files/music/Marching_Band_Physical_Exam_FAQ.pdf.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

FFAC(LLEGAL)

WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT

Several legislative changes have been incorporated, including:

- A prohibition on a district regulating the sale, distribution or possession of dextromethorphan (certain cold medicine) (HB 1518);
- Deletion of the requirement for a district to notify the commissioner following administration of an unassigned epinephrine auto-injector (SB 668); and
- New provisions permitting a district to adopt and implement a policy authorizing a school nurse to maintain and administer unassigned asthma medication (HB 2243). **Please note:** Contact the district's policy consultant for appropriate policy text if the district wishes to pursue this option. Sample administrative provisions are available in the *TASB Regulations Resource Manual*.

Also added is an existing statutory provision prohibiting a district from enacting, adopting, or enforcing a rule or regulation that prohibits the possession of low-THC cannabis as authorized by the Texas Compassionate Use Act in the Health and Safety Code.

FFAD(LLEGAL)

WELLNESS AND HEALTH SERVICES: COMMUNICABLE DISEASES

The Department of State Health Services rather than TEA must now prescribe the procedures for districts to use when distributing information on bacterial meningitis (HB 3884).

FFAF(LLEGAL)

WELLNESS AND HEALTH SERVICES: CARE PLANS

SB 869 requires a district's policy on food allergies to be consistent with the Texas Department of State Health Services' *Guidelines for the Care of Students with Food Allergies At-Risk for Anaphylaxis*. The bill requires the board to post a summary of the *Guidelines* on the district's website and include information on how to obtain the full document. Likewise, forms addressing food allergies must include information about the *Guidelines*. Relevant materials in the *TASB Regulations Resource Manual* have been updated.

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Provisions on seizure management and treatment plans are from HB 684 and allow a parent to submit a seizure management plan to the district to address health-care services the student may receive at school or school activities.

FFB(LEGAL) STUDENT WELFARE: CRISIS INTERVENTION

SB 11 includes provisions on the threat assessment and safe and supportive school team that districts must establish to serve each campus and the process the teams will use in evaluating individuals and students who make threats of violence or exhibit harmful, threatening, or violent behavior. The teams must receive training and report specific information to TEA. The board must adopt a policy addressing specific elements.

SB 11 also permits districts to provide parents relevant information on various mental health topics.

FFB(LOCAL) STUDENT WELFARE: CRISIS INTERVENTION

This new local policy is recommended to address SB 11, which requires boards to adopt policy and procedures regarding threat assessment and safe and supportive teams. The district's policies and procedures must be consistent with the model policies and procedures developed by the Texas School Safety Center (TxSSC). TASB collaborated with the TxSSC to develop this policy, which addresses the following elements:

- Delegation to the superintendent to ensure that a team is established to serve each campus;
- Appointment of team members by the superintendent, as required by law;
- Training requirements for the team;
- Authorization for any member of the team or a district employee to act immediately to prevent an imminent threat or respond to an emergency, including contacting law enforcement directly;
- Development of procedures as recommended by the TxSSC;
- A high-level outline of the threat assessment process, including specific actions required by the team in various circumstances;
- Mental health referrals by the team;
- The requirement for the team to provide guidance to students and district employees on recognizing and reporting behavior of concern; and
- Required reports to TEA.

The TxSSC advises that district procedures need to be individualized to fit each district's unique circumstances. To assist in developing procedures, the TxSSC website has numerous resources, including a *Behavioral Threat Assessment and Management for Educators and Administrators Toolkit* at <https://txssc.txstate.edu/tools/tam-toolkit/>.

FFBA(LEGAL) CRISIS INTERVENTION: TRAUMA-INFORMED CARE

SB 11 requires boards to adopt and implement a policy on the implementation of trauma-informed care practices in each school environment. The policy must also address:

- Increasing staff and parent awareness of trauma-informed care, including required training for educators;
- Implementation of trauma-informed practices and care by district and campus staff; and
- Available counseling options for students affected by trauma or grief.

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Districts must report to TEA on compliance with the training provisions.

FFBA(LOCAL) CRISIS INTERVENTION: TRAUMA-INFORMED CARE

This new policy is recommended to address SB 11, which requires a policy on trauma-informed care. The details of the district's trauma-informed care program must be included in the district improvement plan.

The policy makes reference to the elements required to be addressed in the district's program:

- Increasing staff and parent awareness of trauma-informed care, including required training for educators; and
- Available counseling options for students affected by trauma or grief.

The policy also affirms that the district shall report to TEA on compliance with the training provisions.

Please note: If, based on a district of innovation plan, your district is exempt from the statutory requirement to have a district improvement plan, the district should include its trauma-informed care program in an equivalent district-level planning document.

FFE(LEGAL) STUDENT WELFARE: STUDENT ASSISTANCE PROGRAMS/COUNSELING

This legally referenced policy on student assistance programs has been updated to include existing legal provisions on consent for services provided by a licensed specialist in school psychology.

FFG(LEGAL) STUDENT WELFARE: CHILD ABUSE AND NEGLECT

The district improvement plan and any informational handbook provided to students and parents must include the district's policy on addressing sexual abuse, sex trafficking, and other maltreatment of children (HB 111). Please note that the post-legislative supplement to the *TASB Model Student Handbook* includes provisions and resources to address these topics. The district should include any other details in the district improvement plan and communicate the district's practices and procedures to employees, parents, and students.

HB 621 prohibits a district from taking any adverse employment action against a professional who makes a good faith report of abuse or neglect.

FL(LOCAL) STUDENT RECORDS

To assist with implementing the district's safe and supportive school program as required by SB 11, a recommended revision at Access by School Officials clarifies that a person appointed to a team that supports the safe and supportive school program is considered a "school official" who may access student records if the person has a legitimate educational interest in the records.

Please note that because BJA(LOCAL) permits the superintendent to delegate responsibilities to other employees, we have removed language referring to the superintendent's designee.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

FM(LEGAL) STUDENT ACTIVITIES

Legislation affected several provisions on student activities:

- Certain safety training will be provided by the UIL rather than districts (SB 1376).
- A school nurse may be a member of the district's concussion oversight team and is authorized to remove an affected student from practices or competition (HB 961).

Explanatory Notes

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- A district must provide information about sudden cardiac arrest and electrocardiogram testing to a student who is required by UIL to submit a physical examination certification (HB 76).

Administrative Code rules amended effective May 1, 2019, permit a district to allow a student who is ineligible to participate in an extracurricular activity and who is enrolled in a state-approved music course that participates in UIL Concert and Sight-Reading Evaluation to perform with the ensemble during the UIL evaluation performance only.

FNCC(LLEGAL) STUDENT CONDUCT: PROHIBITED ORGANIZATIONS AND HAZING

SB 38 amends the Education Code definition of hazing.

FNCE(LLEGAL) STUDENT CONDUCT: PERSONAL TELECOMMUNICATIONS/ELECTRONIC DEVICES

A district must allow a student to use a graphing calculator application on an electronic device when the student is enrolled in a course that requires the use of a graphing calculator, unless the district provides students the use of one at no cost (HB 3906).

FNCG(LLEGAL) STUDENT CONDUCT: WEAPONS

Provisions on clubs and knuckles were revised based on HB 446, which removes clubs from the Penal Code offense regarding unlawfully carrying a weapon outside of one's premises or vehicle. The bill also removes knuckles from the list of prohibited weapons in Penal Code 46.05.

FNG(LLEGAL) STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES

Unless limited by a court order, a parent appointed as a conservator of a child always has the right to attend school activities, including school lunches, performances, and field trips (HB 3145).

FO(LLEGAL) STUDENT DISCIPLINE

Several general discipline provisions were affected by legislation:

- A student's status as homeless or in the conservatorship of DFPS was added to the list of mitigating factors the district must consider in making certain disciplinary decisions (HB 811).
- The law enforcement duties of various security personnel must be included in the Student Code of Conduct (SB 1707).
- District websites must include contact information for the campus behavior coordinator or other relevant administrator (SB 1306).
- Districts must provide foundation curriculum coursework to students assigned to in-school or out-of-school suspension using one option that does not require the use of the internet (HB 3012).
- Aversive techniques listed in the policy that are intended to reduce the likelihood of a behavior recurring by intentionally inflicting significant physical or emotional discomfort or pain may not be used with students (HB 3630 and SB 712).
- A district may not discipline a teacher on the basis of documentation the teacher submitted regarding a student's violation of the student code of conduct (SB 1451).
- Information regarding out-of-school suspensions must be reported to TEA (HB 65).

Explanatory Notes

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FOA(LLEGAL) STUDENT DISCIPLINE: REMOVAL BY TEACHER OR BUS DRIVER

SB 1451 clarifies that students sent to the campus behavior coordinator's or other administrator's office under a routine referral or a discretionary removal are not considered to have been removed from the classroom for purposes of reporting data through PEIMS or other similar reports required by state or federal law.

FOB(LLEGAL) STUDENT DISCIPLINE: OUT-OF-SCHOOL SUSPENSION

A district may not place in out-of-school suspension a student who is homeless unless the student engages in certain conduct (HB 692).

FOC(LLEGAL) STUDENT DISCIPLINE: PLACEMENT IN A DISCIPLINARY ALTERNATIVE EDUCATION SETTING

DAEP placement is required if a student engages in certain forms of harassment against an employee (SB 2432).

In determining whether there is a reasonable belief that a student engaged in felony conduct, a superintendent may not consider additional information requested by the district from law enforcement for the purpose of creating a threat assessment or safety plan (HB 2135).

For clarity, additional details from statute have been added regarding terms of removal.

FOCA(LLEGAL) PLACEMENT IN A DISCIPLINARY ALTERNATIVE EDUCATION SETTING: DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM OPERATIONS

HB 2184 creates mandatory procedures and notice requirements for a student's transition to the regular classroom from an alternative education program, as defined by the bill.

Documents in the *TASB Regulations Resource Manual* have been updated to address HB 2184.

FOD(LLEGAL) STUDENT DISCIPLINE: EXPULSION

An existing statutory provision addressing appeals of expulsion decisions has been added.

FODA(LLEGAL) EXPULSION: JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM

HB 3012 permits court-ordered placement in a JJAEP for terroristic threats.

GA(LLEGAL) ACCESS TO PROGRAMS, SERVICES, AND ACTIVITIES

A provision has been added from SB 1978 that prohibits a district from taking any adverse action (as defined in the policy) against a person based on the person's membership in, affiliation with, or contribution, donation, or other support provided to a religious organization.

GB(LLEGAL) PUBLIC INFORMATION PROGRAM

In accordance with SB 944, a current or former district officer or employee who maintains public information on a privately owned device must forward or transfer the information to the district or preserve the public information in its original form in a backup or archive and on the device for the relevant retention period. An employee may be disciplined for failure to comply.

Explanatory Notes

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GBA(LLEGAL)

PUBLIC INFORMATION PROGRAM: ACCESS TO PUBLIC INFORMATION

Provisions on public information have been revised, including those addressing release of:

- Certain contracting information (SB 943);
- Evaluations (SB 1230);
- Information regarding the location or physical layout of certain shelter centers (HB 3091);
- Protected health information and out-of-state health-care provider information (SB 944);
- Information on applicants for disaster recovery funds (HB 3175);
- Information that would provide an advantage to competitors or bidders (SB 943);
- Expenditures for parades, concerts, or other entertainment events (HB 81); and
- Certain commercial, financial, and proprietary information (SB 943).

GBAA(LLEGAL)

INFORMATION ACCESS: REQUESTS FOR INFORMATION

Legislation affected multiple provisions on requests for information, including:

- Duties of the officer for public information (SB 944);
- Methods for requesting information (SB 944);
- Requests for contracting information not maintained by the district (SB 943);
- Requests for an attorney general decision (SBs 943 and 944); and
- Temporary suspension of the Public Information Act by the board of a district currently impacted by a catastrophe (SB 494).

Other revisions are to better reflect statutory wording.

GBAA(LOCAL)

INFORMATION ACCESS: REQUESTS FOR INFORMATION

As mentioned above, SB 494 permits the board of a district impacted by a catastrophe to temporarily suspend the Public Information Act. Recommended local policy text delegates to the superintendent the authority to approve the initial suspension period of up to seven consecutive days and provide the required notices to the attorney general and public. If an extension of the initial suspension period is needed, the law requires the board to determine that it is still impacted by the catastrophe, so the local policy text requires the board to approve an extension.

The form to provide notice of any suspensions to the attorney general is available at <https://www.texasattorneygeneral.gov/open-government/governmental-bodies/catastrophe-notice>.

GKA(LLEGAL)

COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES

HB 1552 clarifies who is a retired law enforcement officer for Penal Code 46.03, which prohibits weapons in certain places.

Districts may no longer regulate the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a district parking area, provided the item is not in plain view (HB 1143).

HB 1791 broadens existing provisions that limit a district from providing unauthorized notice that handguns are prohibited.

Explanatory Notes
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GNB(LLEGAL) RELATIONS WITH EDUCATIONAL ENTITIES: REGIONAL EDUCATION SERVICE CENTERS

HB 3 revises the core services that education service centers are required to provide to include training and assistance regarding instruction in personal financial literacy, gifted and talented programs, and programs that qualify for a funding allotment.

GRAA(LLEGAL) STATE AND LOCAL GOVERNMENTAL AUTHORITIES: LAW ENFORCEMENT AGENCIES

Information about arrests of students provided to districts from law enforcement agencies must include sufficient information for the district to determine whether it is necessary to conduct a threat assessment or prepare a safety plan for the student (SB 2135). In addition, a superintendent may request information for the purpose of conducting a threat assessment or preparing a safety plan.

GRAA(EXHIBIT) STATE AND LOCAL GOVERNMENTAL AUTHORITIES: LAW ENFORCEMENT AGENCIES

This exhibit has been deleted, as the list of offenses principals must report to local law enforcement authorities is included in GRAA(LLEGAL).

GRB(LLEGAL) RELATIONS WITH GOVERNMENTAL ENTITIES: INTERLOCAL COOPERATION CONTRACTS

When a district provides educational services to a student who resides in a state hospital, HB 2210 specifies the elements of the memorandum of understanding between the hospital and district.

GRC(LLEGAL) RELATIONS WITH GOVERNMENTAL ENTITIES: EMERGENCY MANAGEMENT

Provisions on emergency management training have been deleted as they are not applicable to school districts.



(LOCAL) Policy Comparison Packet

This packet is generated by an automated process that compares the updated policy to the district's current policy as found in TASB records.

In this packet, you will find:

- Policies being recommended for revision (annotated)
- New policies (not annotated)

Policies recommended for deletion are not included. If you want to include the text of these policies in the information given to the Board, you may download them from *Policy On Line*.

Annotations are shown as follows.

- *Deletions* are shown in a red strike-through font: ~~deleted text~~.
- *Additions* are shown in a blue, bold font: **new text**.
- Blocks of text that have been *moved* without alteration are shown in green, with double underline and double strike-through formatting to distinguish the text's destination from its origin: ~~moved text~~ becomes moved text.
- *Revision bars* appear in the right margin, as above.

Note: While the annotation software competently identifies simple changes, large or complicated changes—as in an extensive rewrite—may be more difficult to follow. In addition, TASB's recent changes to the policy templates to facilitate accessibility sometimes makes formatting changes appear tracked, even though the text remains the same.

For further assistance in understanding policy changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

| | | |
|-----------------|--|--|
| Contact: | School Districts and Education Service Centers | Community Colleges |
| | policy.service@tasb.org | colleges@tasb.org |
| | 800.580.7529 512.467.0222 | 800.580.1488 512.467.3689 |

Meeting Place and Time

The notice for a Board meeting shall reflect the date, time, and location of the meeting and shall be posted on the District's website.

Regular Meetings

Regular meetings of the Board shall normally be held on the ~~third Thursday of each month at 6:15 p.m.~~ **third Thursday of each month at 6:15 p.m.** When determined necessary and for the convenience of Board members, the Board President may change the date, time, or location of a regular meeting with proper notice.

Special or Emergency Meetings

The Board President shall call special meetings at the Board President's discretion or on request by two members of the Board.

The Board President shall call an emergency meeting when it is determined by the Board President or ~~two~~ **two** members of the Board that an emergency or urgent public necessity, as defined by law, warrants the meeting.

Agenda

Deadline

The deadline for submitting items for inclusion on the agenda is ~~the seventh calendar~~ **the seventh calendar** day before regular meetings and ~~the seventh calendar~~ **the seventh calendar** day before special meetings.

Preparation

In consultation with the Board President, the Superintendent shall prepare the agenda for all Board meetings. At the request of ~~at least two or more~~ **at least two** Board members, the Board President shall include an item on the agenda. The Board President or designee must be notified, in a manner as he or she deems necessary, of requests for items to be placed on the agenda.

Before the official agenda is finalized for any meeting, the Superintendent shall consult the Board President to ensure that the agenda and the topics included meet with the Board President's approval. In reviewing the preliminary agenda, the Board President shall ensure that any topics the Board or ~~at least two~~ **at least two** ~~more than one~~ Board ~~members have~~ **member has** requested to be addressed are either on that agenda or scheduled for deliberation at an appropriate time in the near future. The Board President shall not have authority to remove from the agenda a subject requested by ~~at least two or more~~ **at least two** Board members without ~~the Board members'~~ **the Board members'** specific authorization ~~from those Board members.~~

Notice to Members

Members of the Board shall be given notice of regular and special meetings at least 72 hours prior to the scheduled time of the meeting and at least ~~one hour~~ **two hours** prior to the time of an emergency meeting.

Closed Meeting

Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, in accordance with law.

The Board may conduct a closed meeting when the agenda subject is one that may properly be discussed in closed meeting. [See BEC]

Order of Business

The order of business for regular Board meetings shall be as set out in the agenda accompanying the notice of the meeting. At the meeting, the order in which posted agenda items are taken may be changed by consensus of Board members.

Rules of Order

The Board shall observe the parliamentary procedures as found in *Robert's Rules of Order, Newly Revised*, except as otherwise provided in Board procedural rules or by law. Procedural rules may be suspended at any Board meeting by majority vote of the members present.

Voting

Voting shall be by voice vote or show of hands, as directed by the Board President. Any member may abstain from voting, and a member's vote or failure to vote shall be recorded upon that member's request. [See BDAA(LOCAL) for the Board President's voting rights]

Consent Agenda

When the agenda is prepared, the Board President shall determine items, if any, that qualify to be placed on the consent agenda. A consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. For each item listed as part of a consent agenda, the Board shall be furnished with background material. All such items shall be acted upon by one vote without separate discussion, unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote.

Minutes

Board action shall be carefully recorded by the Board Secretary or clerk; when approved, these minutes shall serve as the legal record of official Board actions. The written minutes of all meetings shall be approved by vote of the Board and signed by the Board President and the Board Secretary.

The official minutes of the Board shall be retained on file in the office of the Superintendent and shall be available for examination during regular office hours.

Discussions and Limitation

Discussions shall be addressed to the Board President and then the entire membership. Discussion shall be directed solely to the business currently under deliberation, and the Board President shall halt discussion that does not apply to the business before the Board.

The Board President shall also halt discussion if the Board has agreed to a time limitation for discussion of an item, and that time limit has expired. Aside from these limitations, the Board President

shall not interfere with debate so long as members wish to address themselves to an item under consideration.

**Limit on
Participation**

~~Board meetings are held to transact the business of the District.~~
Audience participation at a Board meeting is limited to the **public comment** portion of the meeting designated to receive public comment in accordance with this policy ~~for that purpose~~. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless requested by the presiding officer.

Public Comment
Regular Meetings

At regular **Board** meetings, the Board shall **permit public comment**, regardless of whether the topic is an item on the agenda posted with notice of the meeting.

Special Meetings

At all other Board meetings, public comment shall be limited ~~alot~~ **time** to items on the agenda posted with notice of the meeting.

Procedures

~~Individuals hear persons who desire to make comments to the Board. Persons~~ who wish to participate ~~during the in this~~ portion of the meeting **designated for public comment** shall sign up with the presiding officer or designee before the meeting begins **as specified in the Board's procedures on public comment** and shall indicate the **agenda item or topic on about** which they wish to **address the Board. speak.**

Public comment shall occur at the beginning of the meeting.

Except as permitted by this policy and the Board's procedures on public comment, an individual's comments to the Board shall not exceed three minutes per meeting.

Meeting
Management

When necessary for effective meeting management or to accommodate large numbers of individuals wishing to address the Board, the presiding officer may make adjustments to public comment procedures, including adjusting when public comment will occur during the meeting, reordering agenda items, deferring public comment on nonagenda items, continuing agenda items to a later meeting, providing expanded opportunity for public comment, or establishing an overall time limit for public comment and adjusting the time allotted to each speaker. However, no individual shall be given less than one minute to make comments.

~~No presentation shall exceed three minutes. Delegations of more than five persons shall appoint one person to present their views before the Board.~~

Board's Response

Specific factual information or recitation of existing policy may be furnished in response to inquiries, but the Board shall not deliberate or decide regarding any subject that is not included on the agenda posted with notice of the meeting. ~~The presiding officer may direct the Superintendent to respond to a speaker's questions~~

~~or statements at a later time; however, Board members shall not conduct a dialogue with a speaker.~~

Complaints and Concerns

The presiding officer or designee shall determine whether ~~an individual~~~~a person~~ addressing the Board has attempted to solve a matter administratively through resolution channels established by policy. If not, the ~~individual~~~~person~~ shall be referred to the appropriate policy ~~(see list below)~~ to seek resolution:

Employee complaints: DGBA

Student or parent complaints: FNG

Public complaints: GF

Disruption

The Board shall not tolerate disruption of the meeting by members of the audience. If, after at least one warning from the presiding officer, any ~~individual~~~~person~~ continues to disrupt the meeting by his or her words or actions, the presiding officer may request assistance from law enforcement officials to have the ~~individual~~~~person~~ removed from the meeting.

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

Investment Authority

The Superintendent or other person designated by Board resolution shall serve as the investment officer of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be settled on a delivery versus payment basis.

**Approved
Investment
Instruments**

From those investments authorized by law and described further in CDA(LEGAL) under Authorized Investments, the Board shall permit investment of District funds, including bond proceeds and pledged revenue to the extent allowed by law, in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009. ~~Maturities for these instruments may extend beyond one year (but not over two years) for investments of bond proceeds.~~
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011. Flexible repurchase agreements used only for bond proceeds may extend beyond one year if matched to the anticipated expenditure schedule for the proceeds.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load mutual funds, except for bond proceeds, and no-load money market mutual funds, ~~and no-load mutual funds~~ as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

Safety

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns

within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctuations by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

Investment Management

In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

Liquidity and Maturity

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

The District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

Diversity

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

Monitoring Market Prices

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant changes in the market value of the District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisers, and representatives/advisers of investment pools or money market funds. Monitoring shall be done ~~monthly or~~ ~~monthly or~~ more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

Monitoring Rating Changes

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

Funds/~~+~~Strategies

Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirements of the District

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

and consider preservation and safety of principal, liquidity, market-ability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.

Operating Funds

Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Custodial Agency
Funds

Investment strategies for custodial agency funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Debt Service Funds

Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.

Capital Project
Funds

Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.

**Safekeeping and
Custody**

The District shall retain clearly marked receipts providing proof of the District's ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool.

**Sellers of
Investments**

Prior to handling investments on behalf of the District, a broker/dealer or a qualified representative of a business organization must submit required written documents in accordance with law. [See Sellers of Investments, CDA(LEGAL)]

Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC), and be in good standing with the Financial Industry Regulatory Authority (FINRA).

**Soliciting Bids for
CDs**

In order to get the best return on its investments, the District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.

Interest Rate Risk

To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification.

The District shall monitor interest rate risk using weighted average maturity and specific identification.

Internal Controls

A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by the District's independent auditing firm.

Portfolio Report

~~In addition to the quarterly report required by law and signed by the District's investment officer, a comprehensive report on the investment program and activity shall be presented annually to the Board.~~

Annual Review

The Board shall review this investment policy and investment strategies not less than annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

Annual Audit

In conjunction with the annual financial audit, the District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.

| | |
|-------------------------------------|---|
| Purchasing Authority | The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services, unless state law requires the Board to make or approve a specific purchase. |
| Purchasing Procedures | The Superintendent shall develop purchasing procedures to implement the requirements of state and federal law. [See also CB, CBB, CH(LEGAL), and COA] |
| Purchasing Method | The Board delegates to the Superintendent or designee the authority to determine the method of purchasing in accordance with CH(LEGAL) or CBB(LEGAL), as appropriate. |
| <i>Competitive Bidding</i> | <p>If competitive bidding is chosen as the purchasing method, the Superintendent or designee shall prepare bid specifications. All bids shall be in accordance with administrative regulations, and the submission of any electronic bids shall also be in accordance with Board-adopted rules. All bidders shall be invited to attend the bid opening. Any bid may be withdrawn prior to the scheduled time for opening. Bids received after the specified time shall not be considered.</p> <p>The Superintendent or designee shall have authority to accept or reject any bid in accordance with state or federal law, as applicable.</p> |
| <i>Competitive Sealed Proposals</i> | <p>If competitive sealed proposals are chosen as the purchasing method, the Superintendent or designee shall prepare the request for proposals and/or specifications for items to be purchased. All proposals shall be in accordance with administrative regulations, and the submission of any electronic proposals shall also be in accordance with Board-adopted rules. Proposals received after the specified time shall not be considered. Proposals shall be opened at the time specified, and all proposers shall be invited to attend the proposal opening. Proposals may be withdrawn prior to the scheduled time of opening. Changes in the content of a proposal, and in prices, may be negotiated after proposals are opened.</p> <p>The Superintendent or designee shall have authority to accept or reject any proposal in accordance with state or federal law, as applicable.</p> |
| Electronic Bids or Proposals | Bids or proposals that the District has chosen to accept through electronic transmission shall be administered in accordance with Board-adopted rules. Such rules shall safeguard the integrity of the competitive procurement process; ensure the identification, security, and confidentiality of electronic bids or proposals; and ensure that the electronic bids or proposals remain effectively unopened until the proper time. |

PURCHASING AND ACQUISITION

CH
(LOCAL)

Responsibility for Debts

The Board shall assume responsibility for debts incurred in the name of the District so long as those debts are for purchases made in accordance with the adopted budget, state law, Board policy, and the District's purchasing procedures. [See CE] The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control. Persons making unauthorized purchases shall assume full responsibility for all such debts.

Purchase Commitments

All purchase commitments shall be made by the Superintendent ~~or designee~~ in accordance with administrative procedures, including the District's purchasing procedures.

Personal Purchases

District employees shall not be permitted to make purchases for personal use through the District's business office.

**Emergency
Operations Plan**

The Superintendent shall ensure updating of the District's ~~Emergency Operations Plan~~ **emergency operations plan** and ongoing staff training.

As required by law, the emergency operations plan shall include the District's procedures addressing:

1. ~~Reasonable~~ **Reasonable** security measures when District property is used as a polling place;
2. **Response to an active shooter emergency; and**

Access to campus buildings and materials necessary for a substitute teacher to carry out the duties of a District employee during an emergency or an emergency drill.

**School Resource
Officers**

To implement the District's comprehensive safety programs, the District has entered into an agreement with a local law enforcement agency for school resource officers. School resource officers shall provide services consistent with the terms of the agreement, the comprehensive safety programs, and Board policy.

A school resource officer shall perform duties as described in the agreement and as included in the District improvement plan and the Student Code of Conduct. A school resource officer shall not be assigned routine classroom discipline or administrative tasks.

Training

All school resource officers shall receive at least the minimum amount of education and training required by law.

[See CKEC]

Note: For Board member use of District technology resources, see BBI. For student use of personal electronic devices, see FNCE.

Availability of Access

For purposes of this policy, “technology resources” means electronic communication systems and electronic equipment.

Access to the District’s technology resources, including the internet, shall be made available to students and employees primarily for instructional and administrative purposes and in accordance with administrative regulations.

Limited Personal Use

Limited personal use of the District’s technology resources shall be permitted if the use:

1. Imposes no tangible cost on the District;
2. Does not unduly burden the District’s technology resources; and
3. Has no adverse effect on an employee’s job performance or on a student’s academic performance.

Use by Members of the Public

Access to the District’s technology resources, including the internet, shall be made available to members of the public, in accordance with administrative regulations. Such use shall be permitted so long as the use:

1. Imposes no tangible cost on the District; and
2. Does not unduly burden the District’s technology resources.

Acceptable Use

The Superintendent ~~or designee~~ shall develop and implement administrative regulations, guidelines, and user agreements consistent with the purposes and mission of the District and with law and policy.

Access to the District’s technology resources is a privilege, not a right. All users shall be required to acknowledge receipt and understanding of all administrative regulations governing use of the District’s technology resources and shall agree in writing to allow monitoring of their use and to comply with such regulations and guidelines. Noncompliance may result in suspension of access or termination of privileges and other disciplinary action consistent with District policies. [See DH, FN series, FO series, and the Student Code of Conduct] Violations of law may result in criminal prosecution as well as disciplinary action by the District.

Internet Safety

The Superintendent ~~or designee~~ shall develop and implement an internet safety plan to:

1. Control students' access to inappropriate materials, as well as to materials that are harmful to minors;
2. Ensure student safety and security when using electronic communications;
3. Prevent unauthorized access, including hacking and other unlawful activities;
4. Restrict unauthorized disclosure, use, and dissemination of personally identifiable information regarding students; and
5. Educate students about cyberbullying awareness and response and about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms.

Filtering

Each District computer with internet access and the District's network systems shall have filtering devices or software that blocks access to visual depictions that are obscene, pornographic, inappropriate for students, or harmful to minors, as defined by the federal Children's Internet Protection Act and as determined by the Superintendent ~~or designee~~.

The Superintendent ~~or designee~~ shall enforce the use of such filtering devices. Upon approval from the Superintendent ~~or designee~~, an administrator, supervisor, or other authorized person may disable the filtering device for bona fide research or other lawful purpose.

Monitored Use

Electronic mail transmissions and other use of the District's technology resources by students, employees, and members of the public shall not be considered private. Designated District staff shall be authorized to monitor the District's technology resources at any time to ensure appropriate use.

Disclaimer of Liability

The District shall not be liable for users' inappropriate use of the District's technology resources, violations of copyright restrictions or other laws, users' mistakes or negligence, and costs incurred by users. The District shall not be responsible for ensuring the availability of the District's technology resources or the accuracy, age appropriateness, or usability of any information found on the internet.

Record Retention

A District employee shall retain electronic records, whether created or maintained using the District's technology resources or using personal technology resources, in accordance with the District's record management program. [See CPC]

Electronically Signed Documents

At the District's discretion, the District may make certain transactions available online, including student admissions documents,

student grade and performance information, contracts for goods and services, and employment documents.

To the extent the District offers transactions electronically, the District may accept electronic signatures in accordance with this policy.

When accepting electronically signed documents or digital signatures, the District shall comply with rules adopted by the Department of Information Resources, to the extent practicable, to:

- Authenticate a digital signature for a written electronic communication sent to the District;
- Maintain all records as required by law;
- Ensure that records are created and maintained in a secure environment;
- Maintain appropriate internal controls on the use of electronic signatures;
- Implement means of confirming transactions; and
- Train staff on related procedures as necessary.

Security Breach Notification

~~Upon discovering or receiving notification of a breach of system security, the District shall disclose the breach to affected persons or entities in accordance with the time frames established by law.~~

~~The District shall give notice by using one or more of the following methods:~~

- ~~1. Written notice.~~
- ~~2. Electronic mail, if the District has electronic mail addresses for the affected persons.~~
- ~~3. Conspicuous posting on the District's website.~~
- 4.1. Publication through broadcast media.

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| Plan | The District shall develop a cybersecurity plan to secure the District's cyberinfrastructure against a cyberattack or any other cybersecurity incidents, determine cybersecurity risk, and implement appropriate mitigation planning. |
| Coordinator | The Superintendent shall designate a cybersecurity coordinator. The cybersecurity coordinator shall serve as the liaison between the District and the Texas Education Agency (TEA) in cybersecurity matters and as required by law report to TEA breaches of system security. |
| Training | Each District employee and Board member shall annually complete the cybersecurity training program designated by the District. The District shall verify and report compliance with staff training requirements to the Department of Information Resources. Additionally, the District shall complete periodic audits to ensure compliance with the cybersecurity training requirements. |
| Security Breach Notifications | <p>Upon discovering or receiving notification of a breach of system security, the District shall disclose the breach to affected persons or entities in accordance with the time frames established by law. The District shall give notice by using one or more of the following methods:</p> <ol style="list-style-type: none">1. Written notice.2. Email, if the District has email addresses for the affected persons.3. Conspicuous posting on the District's websites.4. Publication through broadcast media. <p>The District's cybersecurity coordinator shall disclose a breach involving sensitive, protected, or confidential student information to TEA and parents in accordance with law.</p> |

**Plan to Reduce
Personnel Costs**

If the Superintendent determines that there is a need to reduce personnel costs, the Superintendent shall develop, in consultation with the Board as necessary, a plan for reducing costs that may include one or more of the following:

- Salary reductions [see DEA];
- Furloughs [see DEA];
- ~~Furloughs, if the District has received from the commissioner of education certification of a reduction in funding under Education Code 42.009 [see CBA and DEA];~~
- Reductions in force of contract personnel due to financial exigency, if the District meets the standard for declaring a financial exigency as defined by the commissioner [see CEA and provisions at [Reduction in Force Due to Financial Exigency](#) ~~REDUCTION IN FORCE DUE TO FINANCIAL EXIGENCY~~, below];
- Reductions in force of contract personnel due to program change [see DFFB]; or
- Other means of reducing personnel costs.

A plan to reduce personnel costs may include the reduction of personnel employed pursuant to employment arrangements not covered at [Applicability](#) ~~APPLICABILITY~~, below.

- See DCD for the termination at any time of at-will employment.
- See DFAB for the termination of a probationary contract at the end of the contract period.
- See DFCA for the termination of a continuing contract, if applicable.
- See DCE for the termination at the end of the contract period of a contract not governed by Chapter 21 of the Education Code.

**Reduction in Force
Due to Financial
Exigency**

Applicability

The following provisions shall apply when a reduction in force due to financial exigency requires:

1. The nonrenewal or termination of a term contract;
2. The termination of a probationary contract during the contract period; or
3. The termination of a contract not governed by Chapter 21 of the Education Code during the contract period.

Definitions

Definitions used in this policy are as follows:

1. "Nonrenewal" shall mean the termination of a term contract at the end of the contract period.
2. "Discharge" shall mean termination of a contract during the contract period.

General Grounds

A reduction in force may take place when the Superintendent recommends and the Board adopts a resolution declaring a financial exigency. [See CEA]- A determination of financial exigency constitutes sufficient reason for nonrenewal or sufficient cause for discharge.

Employment Areas

When a reduction in force is to be implemented, the Superintendent shall recommend the employment areas to be affected.

Employment areas may include, for example:

1. Elementary grades, levels, subjects, departments, or programs.
2. Secondary grades, levels, subjects, departments, or programs, including career and technical education subjects.
3. Special programs, such as gifted and talented, bilingual/ESL programs, special education and related services, compensatory education, or migrant education.
4. Disciplinary alternative education programs (DAEPs) and other discipline management programs.
5. Counseling programs.
6. Library programs.
7. Nursing and other health services programs.
8. An educational support program that does not provide direct instruction to students.
9. Other District-wide programs.
10. An individual campus.
11. Any administrative position, unit, or department.
12. Programs funded by state or federal grants or other dedicated funding.
13. Other contractual positions.

The Superintendent's recommendation may address whether any employment areas should be:

1. Combined or adjusted (e.g., “elementary programs” and “compensatory education programs” can be combined to identify an employment area of “elementary compensatory education programs”); and/or
2. Applied on a District-wide or campus-wide basis (e.g., “the counseling program at [named elementary campus]”).

The Board shall determine the employment areas to be affected.

Criteria for Decision

The Superintendent ~~or designee~~ shall apply the following criteria to the employees within an affected employment area when a reduction in force will not result in the nonrenewal or discharge of all staff in the employment area. The criteria are listed in the order of importance and shall be applied sequentially to the extent necessary to identify the employees who least satisfy the criteria and therefore are subject to the reduction in force. For example, if all necessary reductions can be accomplished by applying the first criterion, it is not necessary to apply the second criterion, and so forth.

1. Qualifications for Current or Projected Assignment: Certification, multiple or composite certifications, bilingual certification, licensure, endorsement, and/or specialized or advanced content-specific training or skills for the current or projected assignment.
- ~~2.~~ Performance: Effectiveness, as reflected by ~~the:~~
 - ~~a.~~ ~~The~~ most recent formal appraisal and, if available, consecutive formal appraisals from more than one year [see DNA]; and ~~any~~
 - ~~b.~~ ~~Any~~ other written evaluative information, including disciplinary information, from the last 36 months.

If the Superintendent ~~or designee~~ at his or her discretion decides that the documented performance differences between two or more employees are too insubstantial to rely upon, he or she may proceed to apply the remaining criteria in the order listed below.

- ~~3.~~2. Extra Duties: Currently performing an extra-duty assignment, such as department or grade-level chair, band director, athletic coach, or activity sponsor.
- ~~4.~~3. Professional Background: Professional education and work experience related to the current or projected assignment.
- ~~5.~~4. Seniority: Length of service in the District, as measured from the employee’s most recent date of hire.

REDUCTION IN FORCE
FINANCIAL EXIGENCY

DFFA
(LOCAL)

Superintendent Recommendation The Superintendent shall recommend to the Board the nonrenewal or discharge of the identified employees within the affected employment areas.

Board Vote After considering the Superintendent's recommendations, the Board shall determine the employees to be proposed for nonrenewal or discharge, as appropriate.

If the Board votes to propose nonrenewal of one or more employees, the Board shall specify the manner of hearing in accordance with DFBB(LOCAL).

If the Board votes to propose discharge of one or more employees, the Board shall determine whether the hearing will be conducted by a TEA-appointed hearing examiner [see DFD] or will be a local hearing under Education Code 21.207 [see DFBB].

Notice The Superintendent ~~or designee~~ shall provide each employee written notice of the proposed nonrenewal or discharge, as applicable. The notice shall include:

1. The proposed action, as applicable;
2. A statement of the reason for the proposed action; and
3. Notice that the employee is entitled to a hearing of the type determined by the Board.

Consideration for Available Positions

An employee who has received notice of proposed nonrenewal or discharge may apply for available positions for which he or she wishes to be considered. The employee is responsible for reviewing posted vacancies, submitting an application, and otherwise complying with District procedures.

If the employee meets the District's objective criteria for the position and is the most qualified internal applicant, the District shall offer the employee the position until:

1. Final action by the Board to end the employee's contract, if the employee does not request a hearing.
2. The evidentiary hearing by the independent hearing examiner, the Board, or other person designated in DFBB(LOCAL), if the employee requests a hearing.

Hearing Request

Nonrenewal: Term Contract

An employee receiving notice of proposed nonrenewal of a term contract may request a hearing in accordance with DFBB.

Discharge: Chapter 21 Contract

An employee receiving notice of proposed discharge from a contract governed by Chapter 21 of the Education Code may request a

REDUCTION IN FORCE
FINANCIAL EXIGENCY

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hearing. The hearing shall be conducted in accordance with DFD or the nonrenewal hearing process in DFBB, as determined by the Board and specified in the notice of proposed discharge.

Discharge:
Non-Chapter 21
Contract

An employee receiving notice of proposed discharge during the period of an employment contract not governed by Chapter 21 of the Education Code may request a hearing before the Board or its designee in accordance with DCE.

Final Action

Hearing Requested

If the employee requests a hearing, the Board shall take final action after the hearing in accordance with DCE, DFBB, or DFD, as applicable, and shall notify the employee in writing.

No Hearing
Requested

If the employee does not request a hearing, the Board shall take final action in accordance with DCE, DFBB, or DFD, as applicable, and shall notify the employee in writing.

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| Nomination / Referral | Students may be nominated /referred for the gifted and talented program at any time by teachers, counselors, parents, or other interested persons. |
| Screening and Identification Process | <p>The District shall provide assessment opportunities to complete the screening and identification process for nominated/referred students at least once per school year.</p> <p>The District shall schedule a gifted and talented program awareness session for parents that provides an overview of the assessment procedures and services for the program prior to beginning the screening and identification process.</p> |
| Parental Consent | The District shall obtain written parental consent before any special testing or individual assessment is conducted as part of the screening and identification process. All student information collected during the screening and identification process shall be an educational record, subject to the protections set out in policies at FL. |
| Identification Criteria | The Board-approved program for the gifted and talented shall establish criteria to identify gifted and talented students. The criteria shall be specific to the state definition of gifted and talented and shall ensure the fair assessment of students with special needs, such as the culturally different, the economically disadvantaged, and students with disabilities. |
| Assessments | Data collected through both objective and subjective assessments shall be measured against the criteria approved by the Board to determine individual eligibility for the program. Assessment tools may include, but are not limited to, the following: achievement tests, intelligence tests, creativity/ divergent thinking tests, behavioral checklists completed by teachers and parents, student/parent conferences, and available student work products. |
| Selection | A selection committee shall evaluate each nominated /referred student according to the established criteria and shall identify those students for whom placement in the gifted and talented program is the most appropriate educational setting. The committee shall be composed of at least three professional educators who have received training in the nature and needs of gifted students, as required by law, and shall be established for the District. |
| Notification | The District shall provide written notification to parents of students who qualify for services through the District's gifted and talented program. Participation in any program or services provided for gifted students shall be voluntary, and the District shall obtain written permission from the parents before placing a student in a gifted and talented program. |

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| No-Reassessment | <p>If the District reassesses students in the gifted and talented program, the reassessment shall be based on a student's performance in response to services and shall occur no more than once in elementary grades, once in middle school grades, and once in high school grades.</p> <p>The District shall not perform routine reassessments.</p> |
| Transfer Students Interdistrict | <p>When a student identified as gifted by a previous school district enrolls in the District, the selection committee shall review the student's records and conduct assessment procedures when necessary to determine if placement in the District's program for gifted and talented students is appropriate.</p> <p>The selection committee shall make a determination within 30 calendar days of the student's enrollment in the District and receipt of pertinent transferred records and shall base the decision on the transferred records, observation reports of District teachers who instruct the student, student and parent conferences, and any additional testing necessary to determine eligibility.</p> <p>[See FDD(LEGAL) for information regarding transfer students and the Interstate Compact on Educational Opportunities for Military Children]</p> |
| Intradistrict | <p>A student who transfers from one campus in the District to the same grade level at another District campus shall continue to receive services in the District's gifted and talented program.</p> |
| Furloughs | <p>The District may place on a furlough any student who is unable to maintain satisfactory performance or whose educational needs are not being met within the structure of the gifted and talented program. A furlough may be initiated by the District, the parent, or the student.</p> <p>In accordance with the Board-approved program administrative regulations, a furlough shall be granted for specified reasons and for a specified period of time. At the end of a furlough, the student may reenter the gifted and talented program, be placed on another furlough, or be exited from the program.</p> |
| Exit Provisions | <p>The District shall monitor student performance in response to gifted and talented the program services. If at any time the selection committee or a parent determines it is in the best interest of the student to and his or her educational needs, the committee may exit a student from the program, . If a student or parent requests removal from the program, the selection committee shall meet with the parent and student before finalizing an exit decision honoring the request.</p> |

Appeals

A parent, ~~or~~ student, or educator may appeal any final decision of the selection committee regarding selection for or exit from the gifted and talented program. Appeals shall be made first to the selection committee. Any subsequent appeals shall be made in accordance with FNG(LOCAL) beginning at Level Two.

Program Evaluation

The District shall annually evaluate the effectiveness of the District's gifted and talented program, and the results of the evaluation shall be used to modify and update the District and campus improvement plans. The District shall include parents in the evaluation process and shall share the information with Board members, administrators, teachers, counselors, students in the gifted and talented program, and the community ~~key stakeholders of the District in a timely manner.~~

The District's gifted and talented program shall address effective use of funds for programs and services consistent with the standards in the state plan for gifted and talented students.

The District shall annually report to the Texas Education Agency (TEA) regarding funding used to implement the District's gifted and talented program. The District shall annually certify to TEA:

1. The establishment of a gifted and talented program by the District; and
2. That the District's program is consistent with the state plan for gifted and talented students.

Community Awareness

The District shall ensure that information about the District's gifted and talented program is available to parents and community members and that they have an opportunity to develop an understanding of and support for the program.

Safe Schools Data

The Superintendent ~~or designee~~ shall ensure that the District complies with [Texas Education Agency \(TEA\)](#) guidelines for the collection and maintenance of data regarding:

1. Mandatory expellable offenses committed at school or at a school-related or school-sponsored activity, on or off school property [see FOD];~~;~~ and
2. Any student who becomes a victim of one of the following violent criminal offenses, as defined by the Penal Code, while ~~in~~ ~~or on the premises~~~~grounds~~ of the school the student attends ~~or while attending a school-sponsored or school-related activity, on or off school property:~~
 - a. Attempted murder;
 - b. Indecency with a child;
 - c. Aggravated kidnapping;
 - d. ~~Aggravated Assault resulting in bodily injury or aggravated~~ assault on someone other than a District employee or volunteer;~~;~~
 - e. Sexual assault or aggravated sexual assault ~~against someone other than a District employee;~~ or volunteer;
 - f. Aggravated robbery; ~~or;~~
 - a. [Continuous sexual abuse of a young child or children.](#)

School Safety Transfers

The parent of a student who becomes a victim of a violent criminal offense as described [in the state guidance for unsafe school choice options](#)~~above~~ or who is assigned to a campus identified by TEA as persistently dangerous shall be offered a transfer to a safe public or charter school within the District.

For each transfer requested, the District shall explore transfer options, as appropriate. Options may include a transfer agreement with another school district.

From a Persistently Dangerous School

The parent of a student attending a school identified as persistently dangerous shall be provided notification of his or her right to request a transfer. Notification shall occur at least 14 days prior to the start of the school year or, for a student enrolling subsequently, upon the student's enrollment.

The parent must submit to the Superintendent ~~or designee~~ an application for transfer. The Superintendent ~~or designee~~ shall complete the transfer prior to the beginning of the school year, if applicable, or within 14 calendar days of the request for a subsequently enrolling student.

Any transfer arranged for a student from a campus identified by TEA as persistently dangerous shall be renewed so long as the campus from which the student transferred retains that designation.

The District shall maintain, in accordance with the District's record retention schedule, documentation of notification to parents of the transfer option, transfer applications submitted, and action taken.

For a Victim of a
Violent Criminal
Offense

Within 14 calendar days after a violent criminal offense described above occurs in or on the ~~premises~~~~grounds~~ of the school the student attends ~~or while attending a school-sponsored or school-related activity, on or off school property~~, the District shall notify the parent of a student who is a victim of the offense of the parent's right to request a transfer. The parent must submit to the Superintendent ~~or designee~~ an application for transfer. The Superintendent ~~or designee~~ shall approve or disapprove the request within 14 calendar days of its submission.

Any transfer arranged for a student who was a victim of a violent crime as described above shall be renewed so long as the threat to the student exists at the campus to which the student would typically be assigned.

For each offense, the District shall maintain for at least five years documentation of the nature and date of the offense, notification to the parent of the transfer option, transfer applications submitted, action taken, and other relevant information regarding the offense.

**Additional Transfer
Options**

In circumstances described by Education Code 25.0341, a parent of a student who has been the victim of a sexual assault, regardless of whether the offense occurred on or off school property, may request a transfer of the parent's child or the student assailant from the same campus.

[For other transfer provisions, see ~~See~~ also FDA and FDB.]

WELLNESS AND HEALTH SERVICES
PHYSICAL EXAMINATIONS

FFAA
(LOCAL)

Required Medical Clearance

Prior to participating in a designated University Interscholastic League (UIL) Participation

~~A student desiring to participate in the UIL athletic program or other District extracurricular program identified by the Superintendent, a student shall undergo a physical examination annually and shall submit annually a statement from an authorized a health-care provider authorized under UIL rules indicating that the student has been examined and medically cleared is physically able to participate in the athletic program.~~

Additional Screening

The District may provide additional screening as District and community resources permit.

Referrals

Parents of students identified through any screening programs as needing treatment or further examination shall be advised of the need and referred to appropriate health agencies.

Notice of Lice

A school nurse or administrator who discovers or becomes aware that a child enrolled in a District elementary school has lice shall provide written or electronic notice to parents within the time frames prescribed in law.

**Threat Assessment
and Safe and
Supportive Team**

In compliance with law, the Superintendent shall ensure that a multidisciplinary threat assessment and safe and supportive team is established to serve each campus. The Superintendent shall appoint team members. The team shall be responsible for developing and implementing a safe and supportive school program at each campus served by the team and shall support the District in implementing its multi-hazard emergency operations plan.

Training

Each team shall complete training provided by an approved provider on evidence-based threat assessment programs.

Imminent Threats or
Emergencies

A member of the team or any District employee may act immediately to prevent an imminent threat or respond to an emergency, including contacting law enforcement directly.

Threat Assessment
Process

The District shall develop procedures as recommended by the Texas School Safety Center. In accordance with those procedures, the threat assessment and safe and supportive team shall conduct threat assessments using a process that includes:

1. Identifying individuals, based on referrals, tips, or observations, whose behavior has raised concerns due to threats of violence or exhibition of behavior that is harmful, threatening, or violent.
2. Conducting an individualized assessment based on reasonably available information to determine whether the individual poses a threat of violence or poses a risk of harm to self or others and the level of risk.
3. Implementing appropriate intervention and monitoring strategies, if the team determines an individual poses a threat of harm to self or others. These strategies may include referral of a student for a mental health assessment and escalation procedures as appropriate.

For a student or other individual the team determines poses a serious risk of violence to self or others, the team shall immediately report to the Superintendent, who shall immediately attempt to contact the student's parent or guardian. Additionally, the Superintendent shall coordinate with law enforcement authorities as necessary and take other appropriate action in accordance with the District's multihazard emergency operations plan.

For a student the team identifies as at risk of suicide, the team shall follow the District's suicide prevention program.

For a student the team identifies as having a substance abuse issue, the team shall follow the District's substance abuse program.

For a student whose conduct may constitute a violation of the District's Student Code of Conduct, the team shall make a referral to the campus behavior coordinator or other appropriate administrator to consider disciplinary action.

As appropriate, the team may refer a student:

1. To a local mental health authority or health-care provider for evaluation or treatment; or
2. For a full individualized and initial evaluation for special education services.

The team shall not provide any mental health-care services, except as permitted by law.

Guidance to School
Community

The team shall provide guidance to students and District employees on recognizing harmful, threatening, or violent behavior that may pose a threat to another person, the campus, or the community and methods to report such behavior to the team, including through anonymous reporting.

Reports

The team shall provide reports to the Texas Education Agency as required by law.

**Trauma-Informed
Care Program**

The District's trauma-informed care program, as included in the District improvement plan, shall provide for the integration of trauma-informed care practices in the school environment, including increasing staff and parent awareness of trauma-informed care, implementation of trauma-informed practices and care by District and campus staff, and providing information about available counseling options for students affected by trauma or grief.

Training

The District shall provide training in trauma-informed care to District educators as required by law. The District improvement plan shall specify required training for any other District employees as applicable.

Annual Report

The District shall provide an annual report to the Texas Education Agency on the number of employees who have participated in trauma-informed care training.

Comprehensive System

The Superintendent ~~or designee~~ shall develop and maintain a comprehensive system of student records and reports dealing with all facets of the school program operation and shall ensure through reasonable procedures that records are accessed by authorized persons only, as allowed by this policy. These data and records shall be stored in a safe and secure manner and shall be conveniently retrievable for use by authorized school officials.

Cumulative Record

A cumulative record shall be maintained for each student from entrance into District schools until withdrawal or graduation from the District.

This record shall move with the student from school to school and be maintained at the school where currently enrolled until graduation or withdrawal. Records for nonenrolled students shall be retained for the period of time required by law. No permanent records may be destroyed without explicit permission from the Superintendent. [See CPC]

Custodian of Records

The ~~principal~~ ~~principal~~ is custodian of all records for currently enrolled students. ~~The principal~~ ~~The principal~~ is the custodian of records for students who have withdrawn or graduated. The student handbook made available to all students and parents shall contain a listing of the addresses of District schools, as well as the Superintendent's business address.

Types of Education Records

The record custodian shall be responsible for the education records of the District. These records may include:

1. Admissions data, personal and family data, including certification of date of birth.
2. Standardized test data, including intelligence, aptitude, interest, personality, and social adjustment ratings.
3. All achievement records, as determined by tests, recorded grades, and teacher evaluations.
4. All documentation regarding a student's testing history and any accelerated instruction he or she has received, including any documentation of discussion or action by a grade placement committee convened for the student.
5. Health services record, including:
 - a. The results of any tuberculin tests required by the District.
 - b. The findings of screening or health appraisal programs the District conducts or provides. [See FFAA]

- c. Immunization records. [See FFAB]
6. Attendance records.
7. Student questionnaires.
8. Records of teacher, school counselor, or administrative conferences with the student or pertaining to the student.
9. Verified reports of serious or recurrent behavior patterns.
10. Copies of correspondence with parents and others concerned with the student.
11. Records transferred from other districts in which the student was enrolled.
12. Records pertaining to participation in extracurricular activities.
13. Information relating to student participation in special programs.
14. Records of fees assessed and paid.
15. Records pertaining to student and parent complaints.
16. Other records that may contribute to an understanding of the student.

Access by Parents

The District shall make a student's records available to the student's parents, as permitted by law. The records custodian or designee shall use reasonable procedures to verify the requester's identity before disclosing student records containing personally identifiable information.

Records may be reviewed in person during regular school hours without charge upon written request to the records custodian. For in-person viewing, the records custodian or designee shall be available to explain the record and to answer questions. The confidential nature of the student's records shall be maintained at all times, and records to be viewed shall be restricted to use only in the Superintendent's, principal's, or school counselor's office, or other restricted area designated by the records custodian. The original copy of the record or any document contained in the cumulative record shall not be removed from the school.

Copies of records are available at a per copy cost, payable in advance. Copies of records must be requested in writing. Parents may be denied copies of records if they fail to follow proper procedures or pay the copying charge. If the student qualifies for free or reduced-price lunches and the parents are unable to view the rec-

ords during regular school hours, upon written request of a parent, one copy of the record shall be provided at no charge.

A parent may continue to have access to his or her child's records under specific circumstances after the student has attained 18 years of age or is attending an institution of postsecondary education. [See FL(LEGAL)]

Access by School Officials

A school official shall be allowed access to student records if he or she has a legitimate educational interest in the records.

For the purposes of this policy, "school officials" shall include:

1. An employee, Board member, or agent of the District, including an attorney, a consultant, a contractor, a volunteer, a school resource officer, and any outside service provider used by the District to perform institutional services.
2. An employee of a cooperative of which the District is a member or of a facility with which the District contracts for placement of students with disabilities.
3. A contractor retained by a cooperative of which the District is a member or by a facility with which the District contracts for placement of students with disabilities.
4. A parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks.
1. [A person appointed to serve on a team to support the District's safe and supportive school program.](#)

All contractors provided with student records shall follow the same rules as employees concerning privacy of the records and shall return the records upon completion of the assignment.

A school official has a "legitimate educational interest" in a student's records when he or she is:

- ~~1-5.~~ Working with the student;
- ~~2-6.~~ Considering disciplinary or academic actions, the student's case, or an individualized education program for a student with disabilities;
- ~~3-7.~~ Compiling statistical data;
- ~~4-8.~~ Reviewing an education record to fulfill the official's professional responsibility; or
- ~~5-9.~~ Investigating or evaluating programs.

**Transcripts and
Transfers of Records**

The District may request transcripts from previously attended schools for students transferring into District schools; however, the ultimate responsibility for obtaining transcripts from sending schools rests with the parent or student, if 18 or older.

For purposes of a student's enrollment or transfer, the District shall promptly forward in accordance with the ~~timeline~~~~time-line~~ provided in law education records upon request to officials of other schools or school systems in which the student intends to enroll or enrolls. [See FD(LEGAL), [Required Documentation](#)]~~REQUIRED DOCUMENTATION~~ The District may return an education record to the school identified as the source of the record.

**Records
Responsibility for
Students in Special
Education**

The ~~director of special education~~~~director of special education~~ shall be responsible for ensuring the confidentiality of any personally identifiable information in records of students in special education.

A current listing of names and positions of persons who have access to records of students in special education is maintained at [the special education office](#)~~the special education office~~.

**Procedure to Amend
Records**

Within 15 District business days of the record custodian's receipt of a request to amend records, the District shall notify the parents in writing of its decision on the request and, if the request is denied, of their right to a hearing. If a hearing is requested, it shall be held within ten District business days after the request is received.

Parents shall be notified in advance of the date, time, and place of the hearing. An administrator who is not responsible for the contested records and who does not have a direct interest in the outcome of the hearing shall conduct the hearing. The parents shall be given a full and fair opportunity to present evidence and, at their own expense, may be assisted or represented at the hearing.

The parents shall be notified of the decision in writing within ten District business days of the hearing. The decision shall be based solely on the evidence presented at the hearing and shall include a summary of the evidence and reasons for the decision. If the decision is to deny the request, the parents shall be informed that they have 30 District business days within which to exercise their right to place in the record a statement commenting on the contested information and/or stating any reason for disagreeing with the District's decision.

**Directory
Information**

Directory information for District students has been classified into two separate categories:

1. Items for use only for school-sponsored purposes; and
2. Items for all other purposes.

STUDENT RECORDS

FL
(LOCAL)

School-Sponsored
Purposes

For the following school-sponsored purposes—all school and District publications and announcements—~~all school and District publications and announcements~~—directory information shall include student name, address, telephone listing, photograph, honors and awards, dates of attendance, grade level, most recent school attended/attending, participation in officially recognized activities and sports, and weight and height of members of athletic teams~~student name, address, telephone listing, photograph, honors and awards, dates of attendance, grade level, most recent school attended/attending, participation in officially recognized activities and sports, and weight and height of members of athletic teams.~~

All Other Purposes

For all other purposes, directory information shall include student name, address, telephone listing, photograph, honors and awards, dates of attendance, grade level, most recent school attended/attending, participation in officially recognized activities and sports, and weight and height of members of athletic teams~~student name, address, telephone listing, photograph, honors and awards, dates of attendance, grade level, most recent school attended/attending, participation in officially recognized activities and sports, and weight and height of members of athletic teams.~~

**Charging for
Personnel Time**

As authorized by law, the District shall charge a ~~requester~~requester for additional personnel time spent producing information for the ~~requester~~requester after personnel of the District have collectively spent:

1. 36 hours of time during the District's fiscal year; or
1. 15 hours of time during a one-month period.

**Suspension of
Public Information
Act During
Catastrophe**

2. In the event of a catastrophe, as defined by law, affecting the District, the Board delegates to the Superintendent the authority to suspend the applicability of Government Code Chapter 552 to the District for the period of time permitted by law and provide the required notices to the attorney general and public. The Board shall approve any extension of an initial suspension period.

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Consider Approval of District Initiated Update to Policy DCB (Local) – Second Reading

Purpose: Action Requested This Month Discussion Item/Report

Administrator Responsible: Shawn Swisher, Karie Lynn McSpadden

Attachments: Policy DCB (Local) District Initiated Update

Background Information:

District Initiated Update to Policy DCB (Local) was requested by Human Resources to add language regarding Education Aide I, II, or III certifications and the following language regarding term contracts: Educator term contracts shall also be provided to noncertified administrators recommended by the Superintendent to receive such a contract and reflected on the list approved by the Board. These changes were made so that the policy mirrors current practice.

Administrative Recommendation:

Administration recommends that the Board adopt board policy DCB (Local) as presented.

Sample Motion:

I move that we adopt board policy DCB (Local) as presented.

EMPLOYMENT PRACTICES
TERM CONTRACTS

DCB
(LOCAL)

After any applicable probationary contract period required by the District, term contracts governed by Chapter 21 of the Education Code (educator term contracts) shall be provided to any employees in positions required by law to receive such contracts, including:

1. SBEC-certified employees serving full-time as principals, assistant principals, teachers, school counselors, diagnosticians, librarians, and athletic directors; and
2. Full-time nurses.

Employees in positions for which the District requires current SBEC certification shall also receive term contracts with the exception of Education Aide I, II, or III certifications.

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**No Certification
Required**

Educator term contracts shall also be provided for positions for which neither SBEC nor the District requires current SBEC certification.

Educator term contracts shall also be provided to noncertified administrators recommended by the Superintendent to receive such a contract and reflected on the list approved by the Board.

[For District employees hired under a continuing contract, see also DCC]

Leander ISD Board Meeting Agenda Item Information

Regular Meeting Date: January 23, 2020

Agenda Item: Consider Approval of Superintendent Evaluation Instrument and Process
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Bruce Gearing
Attachments: Superintendent Evaluation Instrument (*to be uploaded to BoardBook as an EXTRA prior to the 01/23 meeting*)

Background Information:

The Board of Trustees will consider approval of the Superintendent evaluation instrument and process.

Administrative Recommendation:

N/A

Sample Motion:

I move the Board approve the Superintendent evaluation instrument and process as presented.

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Comprehensive Annual Financial Report (CAFR)
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Elaine Cogburn
Attachments: Annual Financial Audit/Comprehensive Annual Financial Report (CAFR)

Background Information:

The comprehensive annual financial report (CAFR) of the Leander Independent School District for the fiscal year ended August 31, 2019 is currently being provided in draft form for consideration and review. A final version will be provided prior to the January 23, 2020 Board meeting. The audit is being submitted as part of the CAFR.

Celina Cereceres, Audit Partner from Whitley Penn LLP, the District's external audit firm, will be at the Board meeting to present a summary of the results of the 2018/19 audit/CAFR and respond to any questions. Board approval of the audit will be requested at the January 23rd meeting in order to comply with TEA's January 28, 2020, submission deadline. Official Board signatures will be obtained at the January 23rd meeting.

Upon Board approval, the final CAFR will be submitted to the following entities:

- Texas Education Agency Audit Division
- Association of Business Officials International (ASBO)
- Government Finance Officers Association (GFOA)
- Municipal Advisory Council of Texas (MAC)
- Federal Audit Clearinghouse (FAC)

A "Certificate of Board" certifying Board approval of the annual financial report will be provided with the Board agenda letter for the January 23rd meeting.

Administrative Recommendation:

The administration recommends the 2018-19 comprehensive annual financial report be approved as presented.

Sample Motion:

I move that we approve the 2018-19 comprehensive annual financial report as presented.

**Leander
Independent
School
District**

Comprehensive Annual Financial Report
For the Fiscal Year Ended August 31, 2019



Leander, Texas

**LEANDER INDEPENDENT
SCHOOL DISTRICT**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2019

Issued By:

**Leander Independent School District
Division of Finance**

**Elaine Cogburn, CPA
Chief Financial Officer**

Leander, Texas

LEANDER INDEPENDENT SCHOOL DISTRICT
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LEANDER INDEPENDENT SCHOOL DISTRICT

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LEANDER INDEPENDENT SCHOOL DISTRICT

Principal Officials and Advisors

Board of Trustees

| <u>Trustee</u> | <u>Office</u> | <u>Term Expires</u> |
|-------------------------------|----------------|---------------------|
| Trish Bode | President | 2022 |
| Aaron Johnson | Vice President | 2022 |
| Grace S. Barber-Jordan, M. Ed | Secretary | 2020 |
| Pamela Waggoner | Trustee | 2020 |
| Jim MacKay | Trustee | 2020 |
| Elexis Grimes | Trustee | 2022 |
| Gloria Gonzales-Dholakia | Trustee | 2022 |

Administrative Staff

| <u>Official</u> | <u>Position</u> |
|----------------------------|---------------------------|
| Bruce Gearing, Ed. D. | Superintendent of Schools |
| | <u>Chief Officers</u> |
| Matt Smith, Ed. D. | Staff |
| Matt Bentz, Ed. D. | Academics |
| Karie Lynn McSpadden | Human Resources |
| Corey Ryan | Communications |
| Elaine Cogburn, CPA | Financial |
| Shawn Swisher, J.D. | General Counsel |
| Jimmy Disler | Facilities and Operations |
| Laurelyn Arterbury, Ed. D. | Technology (Interim) |

CERTIFICATE OF THE BOARD

Leander Independent School District

Name of School District

Williamson

County

246-913

Co. - Dist. No.

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and approved for the fiscal year ended August 31, 2019, at a meeting of the Board of Trustees of such school district on January 23, 2020.

President of the Board

Secretary of the Board



January 23, 2019

Board of Trustees

Trish Bode
President-Place 1

Aaron Johnson
Vice President-Place 6

Grace S. Barber-Jordan, M.Ed.
Secretary-Place 4

Gloria Gonzales-Dohlakia
Trustee-Place 2

Pamela Waggoner
Trustee-Place 3

Jim MacKay
Trustee-Place 5

Elaxis Grimes
Trustee-Place 7



Bruce Gearing Ed.D.
Superintendent

Elaine Cogburn, CPA
Chief Financial Officer

Ms. Trish Bode, President, and
Members of the Board of Trustees, and Citizens of
Leander Independent School District
P.O. Box 218
Leander, Texas 78646-0218

Dear Ms. Bode and Board Members,

The Financial Services Division is pleased to submit the Comprehensive Annual Financial Report (“CAFR”) for Leander Independent School District (the “District” or “LISD”), Leander, Texas, for the fiscal year ended August 31, 2019.

This report is published to provide the Board of Trustees (the “Board”), citizens of the District, bondholders, staff, and other interested parties with detailed information concerning the financial condition and activities of the District. Responsibility for the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the District. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District’s financial activities have been included.

The CAFR is comprised of an introductory, financial, and statistical section. The introductory section includes this transmittal letter, a listing of the District’s Board members, and an organizational chart of the District. The financial section includes Management’s Discussion and Analysis (“MD&A”), basic financial statements and combining and individual fund statements and schedules, and other supplementary information. Also included in the financial section is the independent auditors’ report on these financial statements. The MD&A is a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District’s MD&A can be found immediately following the report of the independent auditor. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis relevant to a financial statement reader.

The CAFR for the year ended August 31, 2019, is prepared in accordance with generally accepted accounting principles and in conformance with standards of financial reporting established by the Governmental Accounting Standards Board (“GASB”), and other professional associations, as applicable.

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Final Draft 1/10/20

PROFILE OF THE GOVERNMENT

The District is an independent reporting entity under the criteria established in section 2100 of the GASB codification. Policymaking and supervisory functions are the responsibility of, and are vested in, a seven (7) member elected Board. Based on legislative authority codified in the Texas Education Code (TEC), the trustees:

1. Have the exclusive power to govern the District
2. Can acquire and hold real and personal property, sue and be sued, and hold all rights and titles to the school property
3. Have the power to levy and collect taxes, and to issue bonds
4. Can contract for appointed officers, teachers, and other personnel as well as for goods and services
5. Have the right of eminent domain to acquire real property necessary for the District.

As an independent reporting entity, the District, through its Board, exercises control over all the activities related to public school education within its boundaries. This report includes all funds that are controlled by, or dependent upon, the Board.

The District is not included in any other governmental “reporting entity” since the Board is elected by the public and has decision-making authority.

The purpose and responsibility of the District is to provide a sound and effective educational system, offering early childhood education, pre-kindergarten, and full day kindergarten through grade twelve, for approximately 41,000 children enrolled in the public schools within its boundaries, and whereby each child has access to programs and services that are appropriate to the learner’s needs. In addition to the regular education program, the District offers comprehensive programs in the areas of gifted and talented education, vocational education, special programs for individuals with disabilities, English as a Second Language, Bilingual Education, compensatory education programs, International Baccalaureate, and Primary Years Programmes, as well as an alternative high school program for drop-out intervention. A broad range of elective and extracurricular programs is also offered. Finally, support departments of the District ensure that student needs for transportation, nutrition, guidance, counseling, and facilities maintenance are addressed.

ECONOMIC CONDITION

The District is located northwest of Austin, Texas, in the southwestern portion of Williamson County, with a portion of its boundaries extending into Travis County to the South. The District covers nearly 200 square miles and includes all or part of nine municipalities (Austin, Cedar Park, Georgetown, Jonestown, Lago Vista, Leander, Liberty Hill, Round Rock, and Volente). The District has forty-three instructional campuses – six high schools, eight middle schools, twenty-seven elementary schools and two alternative learning centers.

LISD continues to top the list of fastest growth Districts in the State. The District gained 1,003 students in the 2018-19 school year, a 2.6% growth rate between 2017 and 2018 PEIMS snapshot dates, and had the 7th fastest growth rate of 44 Districts in the state with over 30,000 students. The school district is expected to grow by 1,200 new students annually and projected to reach 47,000 students by 2023-24 and 55,000 students by 2029-30. In November 2017, citizens voted in favor of a \$454.4 million bond package to construct four new schools, improve safety and security, and funding for the district’s future projected growth. Construction of the District’s 27th elementary campus, Larkspur Elementary, was completed this past August 2019 and opened for the 2019-20 school year. LISD has plans and funding to open at least four more schools: Danielson Middle School in 2020, Tarvin Elementary School in 2021, Elementary School #29 in 2022 and Elementary School #30 in 2023. The District’s 2019 demographic report recommends an additional four elementary schools, or one per year, from 2021-27.

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The combined budgeted expenditures for the 2018-2019 school year (General Fund, Debt Service, and Food Service) were \$477,915,290. The 2018-2019 General Fund budgeted expenditure per pupil was \$8,676. The total tax rate during 2018-2019 was \$1.51 (\$1.04 maintenance and operations (M&O), \$0.47 for debt service (I&S)).

District enrollment has increased approximately 40.84% over the last ten fiscal years (2008-09 through 2018-19). The District is located in a coveted suburban area with desirable esthetics. Residents are attracted by the quality of the educational system, affordability of housing, proximity to Austin, Lake Travis (a large recreational area) and the Texas hill country which give the District a competitive advantage for attracting new residents as well as continued development. Based on the October 2019 demography report prepared for the District, certain socioeconomic characteristics of the student population provide empirical evidence of strong quality of life characteristics. One of the factors analyzed annually is the free/reduced lunch population. When compared to school districts with more than 30,000 students, LISD ranked 2nd in the State, behind Frisco ISD, with the lowest proportion of students qualifying for free/reduced lunch, at 20.3% of enrolled students eligible during 2018-19, compared to Statewide participation of 60.6%. LISD ranked 4th among all Austin-Round Rock Metro area schools, behind Eanes, Dripping Springs, and Lake Travis, with the lowest percent of disadvantaged students. Another factor analyzed annually is student performance on the State of Texas Assessments of Academic Readiness (STAAR[®]) state-mandated test. LISD had an overall passage rate of 85.2%, which ranked the District 3th in the State for districts with more than 30,000 students and 5th among all Austin-Round Rock Metro area schools. The STAAR program includes annual assessments for grades 3–8 in reading and mathematics; assessments in writing at grades 4 and 7; in science at grades 5 and 8; and in social studies at grade 8; and end-of-course (“EOC”) assessments for English I, English II, Algebra I, biology and U.S history. Additionally, administration of STAAR[®] EOC assessments for English III and Algebra II began in Spring of 2016.

The Census Bureau’s American Community Survey suggests that over the past five years, Leander ISD has seen one of the highest growth rates in the age 65-plus population, at 81.5%, more than any other district in the Austin area and in comparison to overall population growth of 25%. Along with the over 65 population, the millennial population (ages 25-34) has grown 38% over the past five years, thus impacting home ownership in Leander ISD. Other socioeconomic indicators, updated annually by the American Community Survey, show the Leander ISD population is: more educated, whereby by 51.6% of residents have a bachelor’s degree or higher, compared to the Austin metro of 46.6%; more affluent than other districts with a median household income level of \$110,948, compared to \$76,925 in the Austin metro; experienced annual employment growth of 1.4% for Cedar Park and Leander and 1.30% for Austin; and a lower unemployment rate of 2.6% - 3.1%. The largest employment sectors in the District, based on estimates from September 2018 American Community Survey, are the Educational Services and Health Care sector at 20.2% of the workers who reside in LISD; Professional, Scientific, Management, and Administrative services sector at 16.1%; the Retail sector at 10.2% and Finance, Real Estate and Insurance at 10%. The District benefits by having stable employers within a commutable distance of district boundaries and the District’s high academic reputation drives residency. The region boasts diversity among business leaders across industries, from federal and state governmental entities to its large number of health services and higher educational institutions (including the University of Texas at Austin with enrollment exceeding 50,000 and over 25,000 employees), tourism, financial services, and a prominent high-tech presence.

Aggregate property value in the District has increased approximately 62% over the past 5 fiscal periods and 104% over the past 10 fiscal periods. The District’s economy is based primarily on its quality residential neighborhoods. Taxable value as of August 31, 2019 was \$27,537,594,142. The top ten taxpayers, for tax year 2018, represent \$889,602,790 of total property value, of which G&I VII River Place LP, is the largest at \$153,864,667; the next largest is BRE RC 1890 Ranch TX LP at \$113,719,868.

The 2010 census population for Leander and Cedar Park totaled 26,521 and 48,937 respectively. The 2018 population estimates for these areas are 56,111 for Leander and 76,999 for Cedar Park. The population of the Austin metro region surpassed 2.1 million residents in 2018, due in large part to its draw as a destination for migrating talent, favorable business climate, major employers, and workforce representing one of the most educated talent

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pools in the country. Austin has been the fastest-growing major metro in the country for eight straight years from 2010 to 2018 and ranked as the nation's 30th largest metro in 2018, up from 34th in 2017. Much of Austin's growth is due to its status as a new tech city; Dell's headquarters is situated here, and major tech companies—like Apple, Ebay, Amazon, Google, and IBM—operate in Austin. Williamson County is the 4th fastest growing county in the State of Texas and 14th fastest growing in the nation, with an estimated population of 566,719. Travis County has experienced much of the region's job growth over the past decade and continues to grow, with an estimated population of 1,248,743.

Both the City of Leander and the City of Cedar Park continue to refine their long-range economic development plans to provide employment and commercial services to serve the continued growing population. The City of Leander has experienced exponential growth over the past two decades evolving from a small, hill country community to a thriving suburban destination in Central Texas and consistently recognized as one of the fastest growing small cities in the nation. Leander's quality of life, affordability and award-winning school system have been the historical drivers for the community's growth. In addition, location, climate, strong government and economic development, transportation, and low taxes all contribute to the popularity Leander continues to enjoy in both residential and commercial growth. Leander is home of its very own Austin Community College (ACC) campus. ACC San Gabriel opened for the Fall 2018 semester and provides traditional classrooms, science labs, a multipurpose room, a library and other facilities. San Gabriel's ACCelerator lab serves as a technology-enhanced learning environment for students and offers computer stations. Leander is also served by a growing number of medical centers including St David's Medical Center, Cedar Park Regional Medical Center, Baylor Scott & White, Georgetown Medical Center, and North Austin Medical Center. In January 2018, St. David's HealthCare announced the opening of St. David's Emergency Center in Leander, an extension of St. David's Round Rock Medical Center, a Level II Trauma Center and was the first phase of what will eventually become a community hospital expanding access to high-quality medical care for one of the fastest growing cities in the country. The second phase, construction of a medical office building, is currently underway with an anticipated opening date in 2020. Leander has also been named as the future home of the Texas Bullion Depository, the nation's first state-administered gold bullion depository, which is expected to employ 100 people upon completion of the facility in 2019. Capital Metro's MetroRail line, is an integral part of the city's transit-oriented development (TOD), linking downtown Austin with the Leander Station, at U.S. 183 and FM 2243, providing commuters a more palatable option to navigating the gridlock on MoPac Expressway or I-35. The TOD is planned to be a pedestrian oriented, urban downtown destination, with a mix and integration of residential, commercial and retail uses. The Journal Times recognized Leander as the Top City in Texas for Job Growth, and SmartAsset.com ranked Leander #1 Best Place to Raise a family in Central Texas. Leander has the opportunity to diversify land uses and capitalize on market opportunities to generate revenue and continue to provide facilities, services, and infrastructure that ensure Leander remains a great place to live, work, and play.

Leander ISD enjoys an active and committed community that comes together to support the district's vision to Engage, Inspire and Achieve for lifelong success. District voters passed a \$454.4 bond package in November 2017, to allow the district to support growth with: four new schools in four years; the purchase of land for nine schools; expansions to Leander Middle School and Vandegrift High School; expanding space for career programs in high schools; replacing outdated technology and additional buses. The community-led process prioritized items that support growth, student safety and improvements. Previously, a \$559 million bond election passed on November 6, 2007, and provided for new educational facilities, renovations and additions to existing facilities, two new stadiums, renovations to the existing stadium, replacement of school buses, replacement/additional classroom technology, and the acquisition of nine additional school sites. School buildings in the district vary in age, with 13 campuses, 32%, being built between 2009 and 2019 and the remaining 68% built between 1984 and 2008. Active volunteerism continues to be a hallmark of the LISD community coupled with the support of several community partnerships including the Leander Educational Excellence Foundation (LEEF), Concordia University, Parent Teacher Associations, Booster Clubs and many notable district committees.

LeanderISD.org

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Phone: 512-570-0000 • Fax: 512-570-0054

The Texas Education Agency (TEA) uses an accountability system to evaluate the academic performance of Texas public schools. Educators, school board members, business and community representatives, professional organizations, and legislative representatives from across the state have been instrumental in developing the current accountability system. House Bill (HB) 2804, passed by the 84th Texas Legislature in 2015, created changes to the state accountability system switching from a pass/fail system to an A-F system of grading schools and districts. House Bill (HB) 22, passed by the 85th Texas Legislature in 2017, edited HB 2804 ratings, assigning each district and campus an overall performance rating, as well as a rating for each domain:

1. **Student Achievement** evaluates performance across all subjects for all students, on both general and alternate assessments, College, Career, and Military Readiness (CCMR) indicators, and graduation rates.
2. **School Progress** measures district and campus outcomes in two areas: the number of students that grew at least one year academically (or are on track) as measured by STAAR results and the achievement of all students relative to districts or campuses with similar economically disadvantaged percentages.
3. **Closing the Gaps** uses disaggregated data to demonstrate differentials among racial/ethnic groups, socioeconomic backgrounds and other factors. The indicators included in this domain, as well as the domain's construction, align the state accountability system with the Every Student Succeeds Act (ESSA).

The rating labels for districts are: A=Exemplary Performance, B=Recognized Performance, C=Acceptable Performance, D=In Need of Improvement, or F=Unacceptable Performance. The official District rating for 2019 was a B. Leander ISD earned an A (95); however, due to TEA policy regarding Improvement Required campuses, the district official rating was reduced to a 89% B. Each campus within Texas is awarded with one of two eligible ratings for 2018 State Accountability — "Met Standard" or "Improvement Required" — based on overall performance and on performance in each domain. For 2019, campuses were given an A–F rating. In total, Leander ISD had 23 schools earn A's, 10 with B's and seven C's. Information regarding campus and district performance may be viewed at TXschools.org.

The Texas School Finance System, established in 1993 as a court-ordered effort to promote equitable access to educational resources for students of rich and poor districts alike, provides state aid as a function of property wealth per student as well as average daily attendance. In a special session of the 79th Legislature in May 2006, the legislature passed House bill 1 (HB1), which significantly changed the school finance system. HB1 lowered the cap on school district M & O tax rates from \$1.50 to \$1.00 over a two-year period (plus up to 4 cents of local enrichment levy). The HB1 system is a “hold harmless” system designed to ensure that districts maintain funding equivalent to the “old law” revenue formula (target revenue per student). In essence, schools are frozen at 2005/2006 or 2006/2007 spending levels per pupil (a calculation determines which year the district is frozen - for LISD it is 2006/2007). The only “new” funding in HB1 was specifically targeted at the mandated educator salary increase (\$2,500 approved in the 79th Legislative session). The 80th Legislature, which convened on January 9, 2007, made no significant changes to the HB1, school funding formula, other than the addition of \$23.63 per weighted average daily attendance (WADA) to be allocated to educator pay increases. In spring 2009, the 81st Legislature passed HB 3646 which maintained target revenue formulas, but added a guaranteed additional \$120 per WADA and mandated half of the funding be spent on pay increases for specifically defined educator positions. The 82nd Legislative session passed Senate Bill 1 (SB1) during the special session in June 2011, reducing target revenue by approximately 10% through the 2012-13 school year, and repealing target revenue as of September 1, 2017. The 2013 legislative session resulted in no significant modifications to the underlying school finance structure. With the adoption of SB1, Texas lawmakers infused additional money into the Foundation School Program, increasing funding to the District by approximately \$4.5 million in 2013-2014. This bill did not restore the \$22 million state funding cuts suffered by the District in 2012-13. The restorations were implemented as an increase to target revenue by less than half of one percent and an increase in the basic allotment through fiscal year 2014-15. Several lawsuits emerged as a result of the funding reductions, which resulted in a ruling in 2014 that the Texas school finance system is unconstitutional. In the Spring of 2016, the Texas Supreme Court effectively ruled that the finance

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system, despite deep budget cuts and inequity, is not problematic enough to be deemed unconstitutional. The 84th legislative session passed House Bill 1 (HB1), which increased the basic allotment (5,140 per student in 2015-16, up from \$5,040 in 2014-15) and the Austin yield, as well as institutes changes to fractional funding. While HB1 results in approximately \$2.4 million of additional funding for 2015-16, it continues to be well below the funding level in place prior to the 12-13 biennium. The 86th session of the Texas Legislature convened this past January 2019, with school finance reform as a critical priority. House Bill 3 (HB 3), passed by the 86th Texas Legislature, was of one of the most transformative Texas education bills in recent history infusing more than \$11 billion into the public school system. HB 3 provided more money for Texas classrooms through an increase in the basic allotment for each student from \$5,140 to \$6,160, increased teacher compensation, funds free full-day Pre-K for eligible 4-year-olds, reduced the amount of money wealthy districts must spend to subsidize poor districts through the state's recapture program, known as "Robin Hood", and cut local property taxes for Texas taxpayers. In summary the bill focused on four major policy areas: teacher support, improving student outcomes, increasing funding and reduction and reform of property taxes and recapture.

Planning

The Board has invested considerable energy in developing a long-term strategic plan. A number of initiatives have been enumerated and undertaken to continue the academic challenge afforded our students. Leander ISD has been applying the principles of continuous improvement for over two decades. This philosophy has equipped Leander ISD to meet the academic and financial challenges of a rapidly-growing district. The District participates in a consortium called the E3 Alliance (Education Equals Economics) with area businesses, colleges, universities, and several surrounding districts. The partnership was formed with a focus on aligning education to better equip students with the 21st century skills needed to compete in today's global economy. Additionally, a ten-year major maintenance plan is updated annually. The Board has levied \$0.02 the past couple years towards the major maintenance plan.

LISD articulated a Mission and Purpose statement and despite changes in the Board (through the election process) and significant growth in numbers of staff, this purpose statement and "Graduate Profile" has stood the test of time and become an integral part of all operations in the District. Staff is highly aware of the Mission and Purpose, which permeates decision making in all departments, campuses, and at the District level. The District uses a systems approach in developing its plans and related budget. Strategic objectives and academic excellence indicators are used to weigh the relative value of budget items. The budget is developed collaboratively and based on District-wide planning and strategy.

LISD strives to keep constancy in vision to focus our improvement efforts on a single, clearly defined target: student success.

The LISD Vision is "Engage, Inspire, Achieve for life-long success."

The LISD Goals are:

- 1) Maximize academic growth for each student.
- 2) Prepare each student for college and career success.
- 3) Inspire the whole child.
- 4) Engage each student in relevant learning.
- 5) Ensure a world class workforce focused on student achievement.
- 6) Manage district resources effectively.

Accounting Systems and Budgetary Control

Chapter 44, Subchapter A, of the Texas Education Code, sets forth budget and fiscal reporting procedures for independent school districts.

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Section 44.002 PREPARATION OF BUDGET. (a) Not later than August 20 of each year, the Superintendent shall prepare, or cause to be prepared, a budget covering estimated receipts and proposed expenditures of the General Fund, Debt Service Fund, and Food Service Fund (special revenue) of the District for the next succeeding fiscal year.

Section 44.007 ACCOUNTING SYSTEM; REPORT. (a) A standard school fiscal accounting system must be adopted and installed by the Board of Trustees of each independent school district. The accounting system must conform to generally accepted accounting principles. (b) The accounting system must meet at least the minimum requirements prescribed by the State Board of Education and approved by the state auditor. (c) Records must be kept of all expenditures made and all income received during the fiscal year for which a budget is adopted. A report of the disbursements and receipts for the preceding fiscal year shall be filed with the agency on or before a date set by the State Board of Education.

In developing, evaluating, and improving the District's accounting system, consideration is given to the adequacy of internal controls. Internal controls are designed to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the District's internal controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

As a recipient of federal, state, and local grants, the District is also responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to these grants. Internal control is subject to periodic reviews by management. As a part of the District's Single Audit, tests are conducted to determine the adequacy of the internal controls as related to federal financial assistance programs as well as compliance with applicable laws and regulations. The results of the District's Single Audit for the fiscal year ended August 31, 2018, indicated no instances of material weaknesses in internal control or significant violations of applicable laws and regulations.

Information related to this Single Audit, including the schedule of expenditures of federal awards, findings and questioned costs, and the independent auditors' reports on compliance and internal control over financial reporting and compliance with requirements applicable to each major federal program and internal control over compliance are included in the federal awards section.

During the 1999 state legislative session, a law was enacted that permits school districts in the State of Texas to opt for a fiscal year ending June 30th, rather than August 31st. The District has chosen to exercise this option effective July 1, 2020.

The District utilizes a line-item budget of proposed expenditures and the means of financing them. The emphasis of the budget process is to identify the activities requiring resources and to rank administratively the activities according to the needs of the entire District. Budgetary control is maintained at the function level by organizational units through the encumbrance of estimated purchase amounts and other expenditures prior to the execution of contracts, approval of personnel transactions, or release of purchase orders to vendors. Purchase commitments, personnel actions, or their obligations, which would result in an overrun of appropriated funds, are not released until additional appropriations are made available. Open encumbrances at year end August 31, 2019, were appropriated by the Board into the 2018-19 budget.

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Major Initiatives

mLISD - The Leander Mobile Learning Initiative, also known as mLISD, is an initiative to help students learn digitally by providing them with devices such as tablets, laptops and desktop computers. In spring 2014, trustees approved the sale of existing bonds to fund capital needs in the district, including approximately \$17.8 million for technology replacement. In January of 2015 the pilot program began with deployment of over 1600 devices to sixth graders at Henry and Canyon Ridge middle schools as well as ninth graders at Leander High School. Starting in school year 2016-17, every middle school and high school student had the opportunity to check out a tablet through the District program.

Advanced Programs - LISD has worked diligently to develop and coordinate a full range of academic programs providing challenging instruction leading to advanced learning opportunities including: PACE (Programs for Advancement, Challenge and Enrichment) Language Arts and Math at elementary and middle school campuses; Advanced Placement (AP); International Baccalaureate (IB) classes at high school; IB Primary Years program; and the QUEST Program for identified gifted students. Camacho Elementary is designed to be focused on STEM (science, technology, engineering and math) and encourages collaborative projects among students. Leander ISD implements two aspects of International Baccalaureate (IB): Primary Years Programme for students at the elementary school level and Diploma Programme for students at the high school level. The IB Program is a comprehensive, internationally recognized, two-year advanced academic studies program that begins in a student's junior year of high school. The program covers curriculum in six subject areas including English, Mathematics, Social Studies, Science, Foreign Language, and the Electives. Students who pursue the IB diploma program (IB DP) have taken courses equivalent to first year college courses and may receive advanced standing and/or college credit for their work. Leander High School has been an IB World School since 1999. Vandegrift High School recently earned the IB designation and will graduate its first IB Diploma class in 2020. LISD also has two IB Primary Years Programme campuses — Grandview and Mason elementary schools, authorized in 2012 and 2013 respectively.

Leadership Leander ISD – This program provides community leaders, parents and business partners an opportunity to look at the goals, operations, and culture of Leander ISD. The Leadership class meets once a month from September through May and participants interactively explore first-hand how the District operates and offer insightful feedback that supports LISD's continuous improvement efforts. Leadership Leander is an ongoing tradition in the District's efforts to enhance transparency and remain engaged with our community.

Financial Leadership LISD – This program came about in Spring 2015, by the Board of Trustee's request, in an effort to remain transparent and engaged with our community by providing community members an inside look at the financial aspects of Leander ISD. The leadership committee meets on a monthly basis from October to May, with the Chief Financial Officer, on a variety of topics, such as: School Finance Overview, Demographer Report, Human Resources, Annual Audit Report, Budget and related process, Debt Service Schedule, and Bond Projects. Financial Leadership LISD participants will interactively explore first-hand how school finance operates, and offer insightful feedback that supports LISD's continuous improvement efforts.

Leadership Development/Perspective Principal Program (P3) – The District recognizes that school leadership has a direct impact on student achievement. Thus, it is imperative that campus administrators continue to grow and develop in all facets of leadership. LISD has developed several new programs for Leadership Development. The **Aspiring Leader Program** is a partnership between LISD and Concordia University. The LISD Aspiring Leader program allows high potential LISD teachers have the opportunity to earn their Master of Education degree with a specialization in Educational Administration. The **Aspiring Administrator Academy** is designed for current Leander ISD staff committed to developing their leadership skills in preparation of becoming an Assistant Principal. Participants must attend the monthly academy meetings focused on leadership development

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skills, engage in learning outside of the monthly academy meetings including, an action research project and implementing campus professional learning. The goal of the academy is to develop campus leaders within the LISD system. The **Prospective Principal Program (P3)** is designed to prepare a select cohort of experienced Leander ISD campus and district administrators to successfully enter the principalship. By providing members the opportunity to gain targeted, timely, and personalized professional learning with a focus on the qualities and skills needed to lead a Leander ISD campus.

Professional Learning Communities (PLC) – Strengthening of PLCs at all levels of the organization has been a key initiative of the District, focusing on developing strong leaders, improving the written, assessed, and implemented curriculum through the execution of recommendations from the Curriculum Management Audit, the development of the district's Assessment Framework, and, the development of a new teacher evaluation system (LEADS).

Debt Management – The Board continues to review the outstanding debt of the District and authorize refunding sales, when market conditions are optimal, to take advantage of debt service savings. During 2018-19 the District executed several debt related transactions including a partial defeasance in September 2018, issuance of Unlimited Tax Refunding Bonds Series 2019A and 2019B in the amount of \$9,165,000 and \$4,945,00 in May 2019, and issuance of Unlimited Tax School Building Bonds, Series 2019C in the amount of \$85,360,000.

In June 2015, and by directive of the Board, an initiative to grow out of capital appreciation bonds (CABs) and into current interest bonds (CIBS) was implemented which resulted in \$101 million of CABs being converted to CIBS. In October 2016, the District authorized a refunding and leveraged a low interest rate environment to the tune of \$336.6 million of interest savings and a cumulative savings to taxpayers of \$464 million.

On Sept. 23, 2016, Leander ISD received an upgraded underlying bond rating from Standard and Poor's (S&P) moving from an "AA-" with a stable outlook to "AA" with a stable outlook. S&P stated in their press release: "The rating ... reflects our view that the district will continue to maintain strong and consistent budgetary performance, which will support its very strong budget reserves and enhance the district's flexibility to address its growth-related needs or sustain operations if the tax base were to stagnate or decrease significantly. In April 2018, S&P affirmed Leander ISD's high-quality bond rating in preparation for the new money sales from the 2017 bond election approved by the LISD community. S&P assigned its "AAA" long-term rating and "AA" underlying rating for credit program to LISD's series 2019A and 2019B unlimited-tax refunding bonds.

Relevant Financial Policies

The District's cash and investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. As evidenced by the diversity of its investment portfolio, the District is continuing to take advantage of all investment opportunities available to it. Safety of principal will continue to be foremost in the District's investment decisions. J.P. Morgan Chase bank, N.A. was the official depository of the District, by contract, for the fiscal year ended August 31, 2019. The district maintains temporary investments in local government investment pools, including: TexPool, Local Government Investment Cooperative (LOGIC), TexStar, Texas Term, Texas Class, and Lone Star. Purchases of US Treasury and Agency securities, certificates of deposit, municipal bonds, and commercial paper, are competitively bid, and match maturities to cash flow projections. The investments purchased as well as investment pools used by the District, are authorized under the Texas Public Funds Investment Act, Section 2256.016.

Employees' Retirement Plan

The District's employees participate in the Teacher Retirement System of Texas (TRS), a public employee retirement system (PERS). It is a cost-sharing multiple-employer defined benefit pension plan with one exception:

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all risks and costs are not shared by the District, but are the liability of the State of Texas. The system covers approximately 1,050 school systems and more than 500,000 members.

Under provisions in State law, plan members are required to contribute 7.7% of their annual covered salary and the State of Texas contributes an amount equal to 6.8% of the District's covered payroll. Additionally, TRS eligible employees have .65% of annual salary deducted toward TRS insurance for the benefit of the retiree's health insurance program, TRS-Care. The District's employees' contributions to the System for the years ended August 31, 2019, 2018, and 2017 were approximately \$18,679,000, \$18,078,000, and 16,961,000, respectively, which were equal to the required contributions for the years. Required contributions made from federal grants, District contribution for TRS insurance, new member contribution for the first 90 days of employment, retiree surcharge and insurance, and from the District for salaries above the Texas statutory minimum teacher salary scale for the year ended August 31, 2017, were approximately \$5,629,000.

Independent Audit

Texas Education Code Section 44.008 requires an annual audit of the District's financial statements by an independent certified public accountant selected by the Board of Trustees. The independent auditors' report on the basic financial statements and the combining and individual fund statements and other supplemental schedules are included in the financial section of this report.

AWARDS AND ACKNOWLEDGEMENTS

GFOA Certificate of Achievement for Excellence

The Government Finance Officers' Association of the United States and Canada (GFOA) awarded its Certificate of Achievement for Excellence in Financial Reporting to the District for its CAFR for the fiscal year ended August 31, 2018. This was the twenty-first consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

ASBO Certificate of Excellence in Financial Reporting

The Association of School Business Officials International (ASBO) awarded its Certificate of Excellence in Financial Reporting to the District for its CAFR for the fiscal year ended August 31, 2018. This award certifies that the report substantially conforms to the principles and standards of financial reporting as recommended and adopted by ASBO. The award is granted only after an intensive review of financial reports by an expert panel of certified public accountants and practicing school business officials. This was the twenty-first consecutive year that the District has achieved this prestigious award.

A Certificate of Excellence is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Excellence in Financial Reporting program requirements and we are submitting it to the ASBO to determine its eligibility for another certificate.

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ASBO Meritorious Budget Awards

The Meritorious Budget Awards (MBA) program promotes and recognizes school districts that demonstrate excellence in school budget presentation, setting a high standard for transparent budget development. The Association of School Business Officials (ASBO) International has awarded Leander Independent School District its Meritorious Budget Award for excellence in budget presentation the last four budget years: 2015-16, 2016-17, 2017-18 and most recently, 2019-20.

Acknowledgments

The preparation of the CAFR on a timely basis was made possible by the dedicated service and help of our staff and we are most grateful to them. The LISD Financial Services Department, and our Sr. Director of Financial Services, Dana Paulson, devoted tremendous effort to the completion of this report. We also wish to express our sincere appreciation to the audit firm of Whitley Penn for its meticulously high standards of review and expertise. As the District's audit firm, it has our respect and admiration. Its commitment to excellence has enabled the District staff to complete the CAFR in a timely manner. Community, Board, parent, and staff commitment to student achievement and academic excellence is the hallmark of the District. It is an honor to report the results of those efforts.

Bruce Gearing, Ed.D.
Superintendent of Schools

Elaine Cogburn, CPA
Chief Financial Officer

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Leander ISD 2019 CAFR



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Leander Independent School District
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

August 31, 2018

Christopher P. Morill

Executive Director/CEO



**The Certificate of Excellence in Financial Reporting
is presented to**

Leander Independent School District

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended August 31, 2018.**

The CAFR meets the criteria established for
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, appearing to read 'Tom Wohleber'.

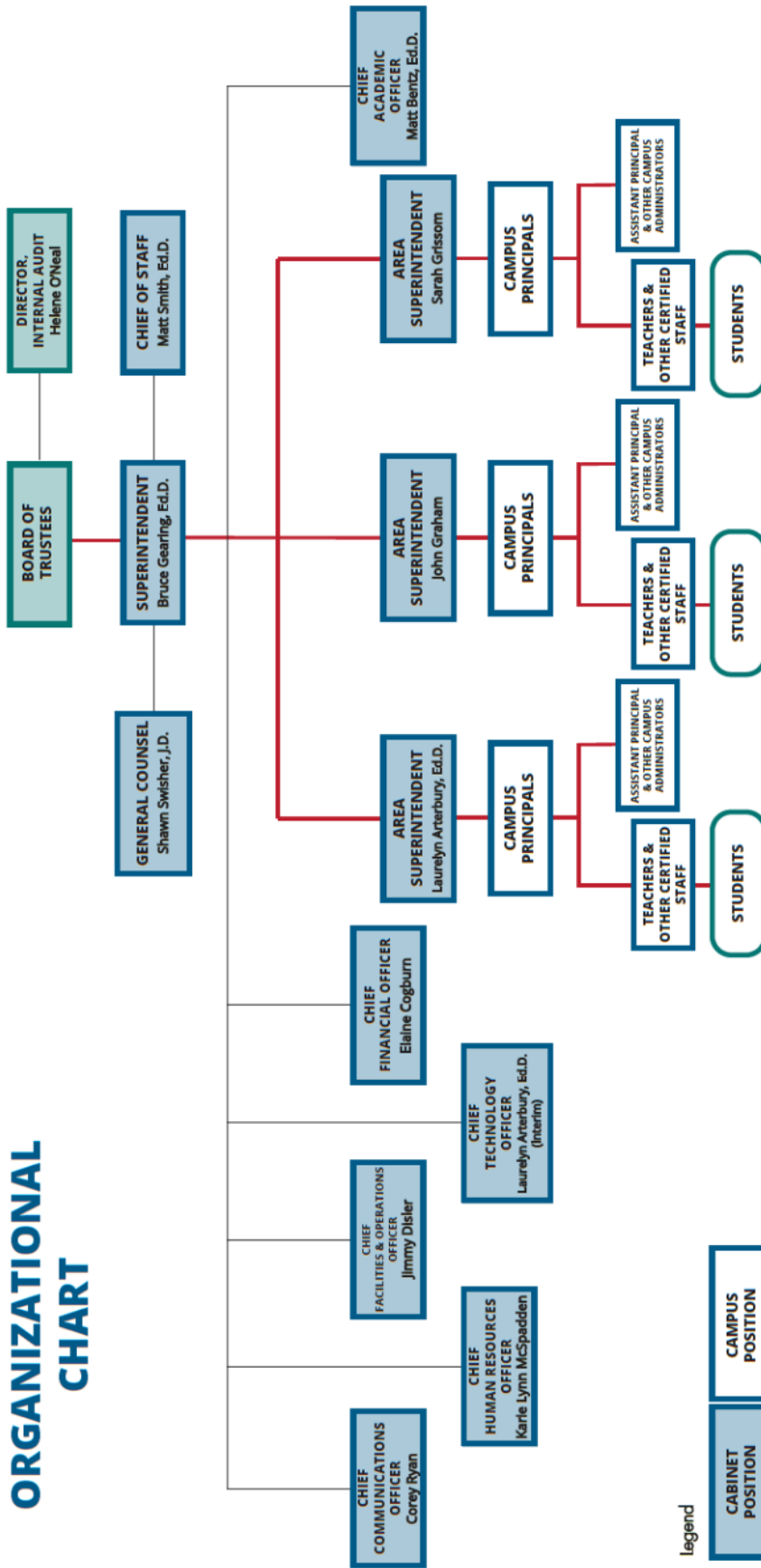
Tom Wohleber, CSRM
President

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

David J. Lewis
Executive Director



ORGANIZATIONAL CHART



Legend



FINANCIAL SECTION



REPORT OF INDEPENDENT AUDITORS

To the Board of Trustees
Leander Independent School District
Leander, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Leander Independent School District as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Trustees
Leander Independent School District

Opinions

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7-14, budgetary comparison information on pages 64-65, pension and the other-post employment benefit information on pages 66-70 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information (as described in the accompanying table of contents) and the Other Information, such as the introductory and statistical sections, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by Title 2 *U.S. Code of Federal Regulation (CFR) Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* is also presented for the purposes of additional analysis and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the required TEA schedules and Schedule of Expenditures of Federal Awards, as listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the required TEA schedules, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

To the Board of Trustees
Leander Independent School District

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance

Austin, Texas
January 16, 2020



LEANDER INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Leander Independent School District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the year ended August 31, 2019.

Financial Highlights

The liabilities and deferred inflows of the District exceeded its assets and deferred outflows at the close of the most recent fiscal year by \$287,236,023 (net deficit). In fiscal year 2018, the District implemented GASB Statement No. 75 *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pension* ("GASB No. 75") and reflects the District's proportionate share of the post-employment benefit liability in the financials. The change does not affect the financial stability of the District nor does it change how the District conducts its financial decision-making. Rather, the District is reflecting its portion of the liability that the State of Texas manages and operates on behalf of all school districts in Texas.

- The District's total net deficit was decreased by \$25,375,302.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$271,371,728, a decrease of \$42,495,027 in comparison with the prior year primarily due to a decrease in the fund balance of the capital projects and debt service funds in the amount of \$24,668,835 and \$25,474,497, respectively.
- As of the close of the current fiscal year, unassigned fund balance for the general fund is 40 percent of total general fund expenditures.
- The District's total bonded debt (general obligations, premiums and accretion payable) increased by \$22.7 million (2 percent) during the current fiscal year.
- The District's proportionate share of the Teacher's Retirement System ("TRS") net pension and OPEB liabilities totaled \$239,383,483, an increase of \$74,057,881 in comparison to the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

The *government-wide financial statements* of the District are principally supported by taxes and intergovernmental revenues (*governmental activities*). The governmental activities of the District include Instruction, Instructional Resources and Media Services, Curriculum and Instructional Staff Development, Instructional Leadership, School Leadership, Guidance, Counseling, and Evaluation Services, Social Work Services, Health Services, Student Transportation, Food Services, Cocurricular/ Extracurricular Activities, General Administration, Facilities Maintenance and Operations, Security and Monitoring Services, Data Processing Services, Community Services, Interest on Long-term Debt, Bond Issuance Costs and Fees, Facilities Repairs and Maintenance, and Other Intergovernmental Charges.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains individual governmental funds for general, debt service, and capital projects funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its general fund, debt service fund, and child nutrition special revenue fund.

Proprietary Fund

The District maintains four individual internal service funds for worker's compensation, property and casualty, health insurance and repairs. *Internal service funds*, one type of proprietary fund, are an accounting device used to accumulate and allocate costs internally among the District's various funds and functions. Because this service predominantly benefits governmental functions, it has been included within *governmental activities* in the government-wide financial statements.

The District does not maintain any enterprise funds, which is a second type of proprietary fund. Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail.

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Fiduciary Fund

The fiduciary funds are used to account for resources held for the benefit of students and employees. The District's *agency fund* is used to account for resources held in a custodial capacity by the District and consists of funds that are the property of students or others. The fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the District's own programs. The funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. The required supplementary information relates to comparison of the original adopted budget, the final amended budget, and the actual amounts for the fiscal year. This is required supplementary information for the general fund and any major special revenue funds. The general fund and child nutrition funds are presented as required supplementary information.

Other Information

The combining and individual fund statements and schedules and other supplementary information are presented immediately following the required supplementary information.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a District's financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows by \$287,236,023 at the close of the most recent fiscal year.

One of the largest portions of the District's net position, \$253,931,093, reflects its investment in capital assets (e.g., land, buildings and improvements, furniture and equipment, construction in progress), less any outstanding related debt used to acquire those assets. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

As of August 31, 2019 the District's net position included the following:

| | Governmental Activities | | Total | |
|------------------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|
| | 2019 | 2018 | 2019 | 2018 |
| Current and other assets | \$ 329,878,821 | \$ 350,331,221 | \$ 329,878,821 | \$ 350,331,221 |
| Noncurrent Assets: | | | | |
| Capital assets net of depreciation | 1,174,533,868 | 1,077,201,577 | 1,174,533,868 | 1,077,201,577 |
| Total Assets | <u>1,504,412,689</u> | <u>1,427,532,798</u> | <u>1,504,412,689</u> | <u>1,427,532,798</u> |
| Deferred outflows of resources | 244,202,199 | 184,207,240 | 244,202,199 | 184,207,240 |
| Current liabilities | 47,964,085 | 27,492,019 | 47,964,085 | 27,492,019 |
| Long term liabilities | 1,940,007,740 | 1,843,301,145 | 1,940,007,740 | 1,843,301,145 |
| Total Liabilities | <u>1,987,971,825</u> | <u>1,870,793,164</u> | <u>1,987,971,825</u> | <u>1,870,793,164</u> |
| Deferred inflows of resources | 47,879,713 | 53,558,199 | 47,879,713 | 53,558,199 |
| Net Position: | | | | |
| Net investment in capital assets | 253,931,093 | 221,016,520 | 253,931,093 | 221,016,520 |
| Restricted | 35,261,451 | 59,697,248 | 35,261,451 | 59,697,248 |
| Unrestricted | (576,428,567) | (593,325,093) | (576,428,567) | (593,325,093) |
| Total Net Position | <u>\$ (287,236,023)</u> | <u>\$ (312,611,325)</u> | <u>\$ (287,236,023)</u> | <u>\$ (312,611,325)</u> |

Net position is restricted for various purposes as follows:

| | Governmental Activities | |
|----------------------|--------------------------------|----------------------|
| | 2019 | 2018 |
| Food service | \$ 2,772,946 | \$ 1,732,743 |
| Debt service | 32,437,004 | 57,930,069 |
| Endowments | 20,506 | 24,526 |
| Federal/State Grants | 30,995 | 9,910 |
| | <u>\$ 35,261,451</u> | <u>\$ 59,697,248</u> |

The balance of unrestricted net position is a negative \$576,428,567. This balance includes the net pension and OPEB liabilities as well as accretion payable. The District had a positive change to fund balance in that it decreased the overall net deficit by \$25,375,302.

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Comparative Schedule of Changes in Net Position
For the Years Ended August 31, 2019 and 2018

| | Governmental Activities | | Total | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| | 2019 | 2018 | 2019 | 2018 |
| Program Revenues | | | | |
| Charges for services | \$ 15,645,860 | \$ 15,519,573 | \$ 15,645,860 | \$ 15,519,573 |
| Operating grants and contributions | 60,694,526 | (28,098,465) | 60,694,526 | (28,098,465) |
| General Revenues | | | | |
| Property taxes | 371,483,214 | 338,252,069 | 371,483,214 | 338,252,069 |
| State Aid - Formula Grants | 55,030,971 | 61,929,218 | 55,030,971 | 61,929,218 |
| Grants and contributions not restricted | 195,073 | 57,050 | 195,073 | 57,050 |
| Interest earnings | 10,255,259 | 6,050,870 | 10,255,259 | 6,050,870 |
| Miscellaneous | 279,516 | 63,383 | 279,516 | 63,383 |
| Total Revenues | 513,584,419 | 393,773,698 | 513,584,419 | 393,773,698 |
| Expenses | | | | |
| Instruction | 253,015,768 | 154,529,697 | 253,015,768 | 154,529,697 |
| Instructional resources and media services | 4,881,723 | 3,379,412 | 4,881,723 | 3,379,412 |
| Curriculum and staff development | 9,367,716 | 6,059,520 | 9,367,716 | 6,059,520 |
| Instructional leadership | 4,292,388 | 2,630,262 | 4,292,388 | 2,630,262 |
| School leadership | 21,437,409 | 12,118,000 | 21,437,409 | 12,118,000 |
| Guidance, counseling, and evaluation services | 19,346,244 | 10,706,847 | 19,346,244 | 10,706,847 |
| Social work services | 1,252,304 | 987,482 | 1,252,304 | 987,482 |
| Health services | 3,415,518 | 1,894,065 | 3,415,518 | 1,894,065 |
| Student transportation | 13,443,013 | 9,679,600 | 13,443,013 | 9,679,600 |
| Food service | 15,023,682 | 13,271,579 | 15,023,682 | 13,271,579 |
| Extracurricular activities | 15,618,538 | 11,943,623 | 15,618,538 | 11,943,623 |
| General administration | 7,691,676 | 4,897,057 | 7,691,676 | 4,897,057 |
| Facilities maintenance and operations | 33,822,583 | 27,199,752 | 33,822,583 | 27,199,752 |
| Security and monitoring services | 2,093,571 | 1,705,518 | 2,093,571 | 1,705,518 |
| Data processing services | 10,632,498 | 7,121,369 | 10,632,498 | 7,121,369 |
| Community services | 2,947,254 | 1,593,660 | 2,947,254 | 1,593,660 |
| Interest and fees on long-term debt | 63,989,346 | 77,453,400 | 63,989,346 | 77,453,400 |
| Facilities repairs and maintenance | 3,507,598 | 1,663,428 | 3,507,598 | 1,663,428 |
| Payments related to shared services arrangements | 187,550 | 245,567 | 187,550 | 245,567 |
| Payments to Juvenile Justice Alternative Education Programs | 285,333 | 170,583 | 285,333 | 170,583 |
| Other intergovernmental charges | 1,957,405 | 1,879,395 | 1,957,405 | 1,879,395 |
| Total Expenses | 488,209,117 | 351,129,816 | 488,209,117 | 351,129,816 |
| Increase (Decrease) in Net Position | 25,375,302 | 42,643,882 | 25,375,302 | 42,643,882 |
| Beginning Net Position | (312,611,325) | (168,427,706) | (312,611,325) | (168,427,706) |
| Prior Period Adjustment | - | (186,827,501) | - | (186,827,501) |
| Ending Net Position | \$ (287,236,023) | \$ (312,611,325) | \$ (287,236,023) | \$ (312,611,325) |

Governmental Activities

Governmental activities increased the District's net position (or decreased its net deficit) by \$25,375,302. Revenues are generated primarily from three sources. Property taxes, state-aid formula grants, and operating grants and contributions represent 95 percent of total revenues. The remaining five percent is generated from charges for services, investment earnings, and miscellaneous revenues.

| | Total Revenues | % of Total Revenues |
|------------------------------------|-----------------------|---------------------|
| Property taxes | \$ 371,483,214 | 72% |
| State Aid - Formula Grants | 55,030,971 | 11% |
| Operating grants and contributions | 60,889,599 | 12% |
| Charges for services | 15,645,860 | 3% |
| Other revenue | 10,534,775 | 2% |
| Total Revenues | \$ 513,584,419 | 100% |

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

The primary functional expenses of the District are instruction, facilities maintenance and operations and food service, which represent 72 percent of total expenses. The remaining individual functional categories of expenses are each less than 4 percent of total expenses.

| | <u>Total Expenses</u> | <u>% of Total Expenses</u> |
|---------------------------------------|-----------------------|----------------------------|
| Instruction | \$ 253,015,768 | 52% |
| Facilities maintenance and operations | 33,822,583 | 7% |
| Interest expense | 63,989,346 | 13% |
| Other expenses | 137,381,420 | 28% |
| Total Expenses | \$ 488,209,117 | 100% |

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$271,371,728, a decrease of \$42,495,027 in comparison with the prior year primarily due to proceeds the use of the bond proceeds in the capital projects funds and the cash defeasance recorded in the debt service fund that closed in September 2018.

The *general fund* is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$135,021,319, while total fund balance reached \$150,539,909. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 40 percent of total general fund expenditures, while total fund balance represents 45 percent of that same amount. The fund balance of the District's general fund increased by \$6,138,678 during the current fiscal year.

The *debt service fund* has a total fund balance of \$33,287,053, all of which is restricted for the retirement of funded indebtedness. The net decrease in fund balance during the current year of \$25,474,497 was in line with budgeted expectations for the repayment of debt.

The *capital projects fund* has a total fund balance of \$83,002,780, all of which is restricted for construction. The net decrease in fund balance during the current year of \$24,668,835 is due use of the proceeds for construction projects and other capital projects, which totaled \$127.1 million. The District issued the Unlimited Tax School Building Bonds totaling \$100.1 million, including the premium of \$14.7 million.

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

General Fund Budgetary Highlights

Consistent with its budget development procedures, the Board appropriates funds for expected enrollment estimates. Over the course of the year, the District revised its budget several times. All other variances between the General Fund original budget and final amended budget are due to amending the budget to more closely estimate actual revenues and expenditures.

| | 2019 Budget | |
|--------------------|-----------------------|----------------------|
| | <u>Original</u> | <u>Final Amended</u> |
| Total revenues | \$ 339,722,197 | \$ 345,391,411 |
| Total expenditures | 347,194,391 | 337,535,866 |
| | <u>\$ (7,472,194)</u> | <u>\$ 7,855,545</u> |

Capital Assets and Long-term Liabilities

Capital Assets

The District's investment in capital assets for its governmental type activities as of August 31, 2019, includes land, buildings and improvements, furniture and equipment, and construction in progress. The investment in capital assets for the current year was \$1.2 billion. The following table summarizes the investment in capital assets as of August 31, 2019 and 2018.

| | <u>2019</u> | <u>2018</u> |
|----------------------------------|-------------------------|-------------------------|
| Land | \$ 190,732,695 | \$ 190,087,995 |
| Buildings and improvements | 1,193,087,014 | 1,093,731,555 |
| Vehicles/Furniture and Equipment | 66,647,275 | 55,670,057 |
| Construction in progress | 30,119,438 | 18,155,807 |
| Total | 1,480,586,422 | 1,357,645,414 |
| Accumulated depreciation | <u>(306,052,554)</u> | <u>(280,443,837)</u> |
| Net capital assets | <u>\$ 1,174,533,868</u> | <u>\$ 1,077,201,577</u> |

Additional information on the District's capital assets can be found in Note 4 to the financial statements.

Long-term Liabilities

At the end of the current fiscal year, the District had \$1.7 billion in bonded debt (including accretion payable) outstanding, an increase of \$22.7 million over the previous year. The District's bonds are sold with an "AAA" rating and are guaranteed through the Texas Permanent School Fund Guarantee Program. The underlying rating of the bonds from Standard and Poor's is "AA".

Changes in general obligation bonds, for the year ended August 31, 2019, are as follows:

| | <u>Balance</u> <u>September 1, 2018</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance</u> <u>August 31, 2019</u> |
|-------------------------------------|--|-----------------------|-------------------------|--|
| General obligation bonds | \$ 1,042,124,406 | \$ 99,470,000 | \$ (66,688,994) | \$ 1,074,905,412 |
| For issuance premiums/discounts | 77,519,211 | 16,053,299 | (4,648,302) | 88,924,208 |
| Accretion payable | 555,444,239 | 29,256,602 | (50,730,204) | 533,970,637 |
| Self-insurance claims and judgments | 2,887,687 | 29,980,878 | (30,044,565) | 2,824,000 |
| | <u>\$ 1,677,975,543</u> | <u>\$ 174,760,779</u> | <u>\$ (152,112,065)</u> | <u>\$ 1,700,624,257</u> |

Additional information on the District's long-term liabilities can be found in the Note 7 to the financial statements.

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Economic Factors and Next Year's Budgets and Rates

The biggest factor that influenced the development of the 2019-20 budget was passage of one of the most transformative Texas education bills in recent history. House Bill 3 (HB 3), passed by the 86th Texas Legislature, provided more money for Texas classrooms, increased teacher compensation, reduced recapture and cut local property taxes for Texas taxpayers.

The 2019-20 general operating budget represents the efforts of District leadership to present a plan that provides the resources necessary to support the District mission and key challenges, while maintaining accountability to its stakeholders. Various components of HB 3 impacted the development of the 2019-20 budget including: compression of Maintenance and Operation (M&O) rate; required educator compensation increases; a revised funding system; Formula Transition Grant; new allotments with spending requirements; the repealing of some current allotment; utilization of current year Comptroller property values, instead of prior year values, for local share calculation, and, changes to the recapture calculation.

While developing its 2019-20 budget the District planned for:

- An additional 1,100 students in enrollment (prorated for half-time pre-kindergarten enrollment);
- Funding for 131.5 new positions (106 campus positions and 25.5 non campus-based support positions for the opening of the District's new North transportation facility) costing \$6.8 million;
- Salary increases of \$12.3 million for teachers/nurses/librarians/counselors
 - Zero (0) Year teacher - starting salary increased to \$50,000
 - Teachers 1-5 years - 6.6%
 - Teachers 6+ years - 7.7%
- Salary increases of \$3.3 million for all other staff (4% off midpoint)
- Pay scale adjustments and increase in employer insurance contribution of \$3 million;
- Funding for start-up of Danielson Middle School (MS #9) scheduled to open in 2020-21;
- Funding for remaining positions needed to open Larkspur Elementary in 2019-20;
- Maintaining two cents of levy, or \$4.8 million, for major maintenance projects estimated to cost \$3.9 million;
- A local optional exemption for taxpayers disabled or age 65 or older

A General Fund budget of \$366,651,724 was adopted on August 22, 2019, based on the compressed M&O tax rate of \$0.97. Of the adopted budget, 86.5% was for personnel costs. The General Fund revenue was estimated at \$359,459,285 thus, \$7,192,439 under estimated General Fund budget. The District has continued to be fiscally conservative, allowing for recognition of healthier financial outcomes than originally budgeted.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Office of the Chief Financial Officer, Leander Independent School District, P.O. Box 218, Leander, TX 78646-0218.

BASIC FINANCIAL STATEMENTS

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
 August 31, 2019

Exhibit A-1

| <u>Data Control Codes</u> | | <u>Governmental Activities</u> |
|--|--|--------------------------------|
| Assets | | |
| 1110 | Cash and cash equivalents | \$ 11,773,696 |
| 1120 | Current investments | 306,871,858 |
| 1225 | Property taxes receivables, net | 3,124,932 |
| 1240 | Due from other governments | 5,928,800 |
| 1250 | Accrued interest | 109,525 |
| 1290 | Other receivables, net | 396,300 |
| 1300 | Inventories | 686,483 |
| Capital assets not subject to depreciation: | | |
| 1510 | Land | 190,732,695 |
| 1580 | Construction in progress | 30,119,438 |
| Capital assets net of depreciation: | | |
| 1520 | Buildings and improvements, net | 925,240,199 |
| 1531 | Vehicles, net | 17,872,498 |
| 1530 | Furniture and Equipment, net | 10,569,038 |
| 1810 | Restricted Cash | 24,765 |
| 1990 | Other assets | 963,089 |
| 1000 | Total Assets | <u>1,504,412,689</u> |
| Deferred outflows of resources | | |
| 1700 | Deferred charge on refunding | 160,215,610 |
| 1705 | Deferred outflows - pension | 61,117,826 |
| 1706 | Deferred outflows - OPEB | 22,868,763 |
| | Total deferred outflows of resources | <u>244,202,199</u> |
| Liabilities | | |
| 2110 | Accounts payable | 23,276,591 |
| 2120 | Other liabilities - current | 50,001 |
| 2140 | Interest payable | 1,825,872 |
| 2150 | Payroll deductions and withholdings | 2,402,460 |
| 2160 | Accrued wages payable | 12,574,369 |
| 2180 | Due to other governments | 257,085 |
| 2190 | Due to student groups | 16,435 |
| 2200 | Accrued expenses | 5,618,050 |
| 2300 | Unearned revenue | 1,943,222 |
| Noncurrent Liabilities: | | |
| 2501 | Due within one year | 72,889,000 |
| 2502 | Due in more than one year | 1,627,735,257 |
| 2540 | Net pension liability | 106,413,139 |
| 2545 | Net other post-employment benefits (OPEB) obligation | 132,970,344 |
| 2000 | Total Liabilities | <u>1,987,971,825</u> |
| Deferred Inflows of Resources | | |
| 2605 | Deferred inflows - pension | 5,831,287 |
| 2606 | Deferred inflows - OPEB | 42,048,426 |
| | Deferred Inflows of Resources | <u>47,879,713</u> |
| Net Position | | |
| 3200 | Net investment in capital assets | 253,931,093 |
| Restricted for: | | |
| 3820 | Federal and state programs | 30,995 |
| 3820 | Food service | 2,772,946 |
| 3850 | Debt service | 32,437,004 |
| 3885 | Scholarships - Nonexpendable | 20,506 |
| 3900 | Unrestricted | (576,428,567) |
| 3000 | Total Net Position | <u>\$ (287,236,023)</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended August 31, 2019

Exhibit B-1

| Data Control Codes | Functions/Programs | Expenses | Program Revenue | | Net (Expense) Revenue and Changes in Net Position |
|---------------------------------|---|-----------------------|-------------------------|--|---|
| | | | Charges for Services | Operating Grants and Contributions | Primary Government |
| | | | | | Governmental Activities |
| Governmental activities: | | | | | |
| 11 | Instruction | 253,015,768 | \$ 3,956,946 | \$ 31,507,219 | \$ (217,551,603) |
| 12 | Instructional resources and media services | 4,881,723 | 70,730 | 434,098 | (4,376,895) |
| 13 | Curriculum and staff development | 9,367,716 | 60,385 | 1,822,646 | (7,484,685) |
| 21 | Instructional leadership | 4,292,388 | - | 401,568 | (3,890,820) |
| 23 | School leadership | 21,437,409 | 33,052 | 2,000,603 | (19,403,754) |
| 31 | Guidance, counseling, and evaluation services | 19,346,244 | 12,930 | 2,651,043 | (16,682,271) |
| 32 | Social work services | 1,252,304 | - | 102,139 | (1,150,165) |
| 33 | Health services | 3,415,518 | 583 | 7,989,295 | 4,574,360 |
| 34 | Student transportation | 13,443,013 | - | 1,707,273 | (11,735,740) |
| 35 | Food service | 15,023,682 | 8,832,767 | 5,828,565 | (362,350) |
| 36 | Extracurricular activities | 15,618,538 | 1,456,175 | 2,964,470 | (11,197,893) |
| 41 | General administration | 7,691,676 | 56,841 | 594,759 | (7,040,076) |
| 51 | Facilities maintenance and operations | 33,822,583 | 1,159,169 | 1,374,229 | (31,289,185) |
| 52 | Security and monitoring services | 2,093,571 | 1,497 | 39,274 | (2,052,800) |
| 53 | Data processing services | 10,632,498 | - | 570,571 | (10,061,927) |
| 61 | Community services | 2,947,254 | 4,785 | 519,224 | (2,423,245) |
| 72 | Interest on long-term debt | 63,989,346 | - | - | (63,989,346) |
| 81 | Facilities planning and repairs | 3,507,598 | - | - | (3,507,598) |
| 93 | Payments related to shared services arrangements | 187,550 | - | 187,550 | - |
| 95 | Payments to Juvenile Justice Alternative Education Programs | 285,333 | - | - | (285,333) |
| 99 | Other intergovernmental charges | 1,957,405 | - | - | (1,957,405) |
| TG | Total governmental activities | \$ 488,209,117 | \$15,645,860 | \$ 60,694,526 | (411,868,731) |
| General revenues: | | | | | |
| Taxes: | | | | | |
| MT | Property taxes, levied for general purposes | | | | 255,904,373 |
| DT | Property taxes, levied for debt service | | | | 115,578,841 |
| SF | State-aid formula grants | | | | 55,030,971 |
| GC | Grants and contributions not restricted | | | | 195,073 |
| IE | Investment earnings | | | | 10,255,259 |
| MI | Miscellaneous | | | | 279,516 |
| TR | Total general revenues | | | | 437,244,033 |
| CN | Change in net position | | | | 25,375,302 |
| NB | Net position - beginning | | | | (312,611,325) |
| NE | Net position - ending | | | | \$ (287,236,023) |

LEANDER INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
August 31, 2019

Exhibit C-1
Page 1 of 2

| Data Control Codes | | General Fund | Debt Service | Capital Projects |
|---|---|-----------------------|----------------------|-------------------------|
| Assets | | | | |
| 1110 | Cash and temporary investments | \$ 6,943,529 | \$ 329,135 | \$ 282,758 |
| 1120 | Investments | 161,951,284 | 32,832,526 | 101,883,818 |
| Receivables: | | | | |
| 1220 | Property taxes - delinquent | 2,682,003 | 1,216,881 | - |
| 1230 | Allowance for uncollectible taxes (credit) | (532,394) | (241,558) | - |
| 1240 | Receivables from other governments | 1,144,532 | 27,486 | - |
| 1250 | Accrued interest | 13,308 | 96,217 | - |
| 1260 | Due from other funds | 948,039 | 2,589 | 497 |
| 1290 | Other receivables | 153,981 | - | 2,312 |
| 1300 | Inventories, at cost | 422,437 | - | - |
| 1810 | Restricted cash | - | - | - |
| 1990 | Other assets | - | - | - |
| 1000 | Total Assets | \$ 173,726,719 | \$ 34,263,276 | \$ 102,169,385 |
| Liabilities, Deferred Inflows of Resources, and Fund Balance | | | | |
| Liabilities | | | | |
| 2110 | Accounts payable | \$ 3,155,182 | \$ 400 | \$ 17,935,459 |
| 2120 | Loan payable | | | 50,001 |
| 2150 | Payroll deduction and withholdings | 2,402,460 | - | - |
| 2160 | Accrued wages payable | 12,257,910 | - | 472 |
| 2170 | Due to other funds | 417,097 | - | - |
| 2180 | Payable to other governments | 255,619 | - | - |
| 2190 | Due to student and employee groups | - | - | - |
| 2200 | Accrued expenditures | 2,548,933 | 500 | 1,180,673 |
| 2300 | Unearned revenues | - | - | - |
| 2000 | Total Liabilities | 21,037,201 | 900 | 19,166,605 |
| Deferred Inflows of Resources | | | | |
| 2600 | Unavailable revenues - property taxes | 2,149,609 | 975,323 | - |
| | Total Deferred Inflows of Resources | 2,149,609 | 975,323 | - |
| Fund Balance | | | | |
| Non-Spendable | | | | |
| 3410 | Inventories | 422,437 | - | - |
| Restricted | | | | |
| 3450 | Federal/State grant funds | - | - | - |
| 3470 | Capital acquisitions and contractual obligations | - | - | 83,002,780 |
| 3480 | Debt service | - | 33,287,053 | - |
| 3490 | Other purposes | - | - | - |
| Committed | | | | |
| 3545 | Other purposes | 5,168,483 | - | - |
| Assigned | | | | |
| 3590 | Other purposes | 9,927,670 | - | - |
| 3600 | Unassigned | 135,021,319 | - | - |
| 3000 | Total fund balances | 150,539,909 | 33,287,053 | 83,002,780 |
| 4000 | Total Liabilities, Deferred Inflows, and Fund Balances | \$ 173,726,719 | \$ 34,263,276 | \$ 102,169,385 |

LEANDER INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
August 31, 2019

Exhibit C-1
Page 2 of 2

| <u>Data Control Codes</u> | | <u>Total Nonmajor Funds</u> | <u>Total Governmental Funds</u> |
|---|---|-----------------------------|---------------------------------|
| Assets | | | |
| 1110 | Cash and temporary investments | \$ 2,158,989 | \$ 9,714,411 |
| 1120 | Investments | 1,860,925 | 298,528,553 |
| Receivables: | | | |
| 1220 | Property taxes - delinquent | - | 3,898,884 |
| 1230 | Allowance for uncollectible taxes (credit) | - | (773,952) |
| 1240 | Receivables from other governments | 4,756,782 | 5,928,800 |
| 1250 | Accrued interest | - | 109,525 |
| 1260 | Due from other funds | 375,824 | 1,326,949 |
| 1290 | Other receivables | 240,007 | 396,300 |
| 1300 | Inventories, at cost | 264,046 | 686,483 |
| 1810 | Restricted cash | 4,259 | 4,259 |
| 1990 | Other assets | 963,089 | 963,089 |
| 1000 | Total Assets | <u>\$ 10,623,921</u> | <u>\$ 320,783,301</u> |
| Liabilities, Deferred Inflows of Resources, and Fund Balance | | | |
| Liabilities | | | |
| 2110 | Accounts payable | \$ 2,090,190 | \$ 23,181,231 |
| 2120 | Loan payable | - | 50,001 |
| 2150 | Payroll deduction and withholdings | - | 2,402,460 |
| 2160 | Accrued wages payable | 315,987 | 12,574,369 |
| 2170 | Due to other funds | 948,039 | 1,365,136 |
| 2180 | Payable to other governments | 7,476 | 263,095 |
| 2190 | Due to student and employee groups | 10,425 | 10,425 |
| 2200 | Accrued expenditures | 766,596 | 4,496,702 |
| 2300 | Unearned revenues | 1,943,222 | 1,943,222 |
| 2000 | Total Liabilities | <u>6,081,935</u> | <u>46,286,641</u> |
| Deferred Inflows of Resources | | | |
| 2600 | Unavailable revenues - property taxes | - | 3,124,932 |
| | Total Deferred Inflows of Resources | <u>-</u> | <u>3,124,932</u> |
| Fund Balance | | | |
| Non-Spendable | | | |
| 3410 | Inventories | - | 422,437 |
| Restricted | | | |
| 3450 | Federal/State grant funds | 3,153,941 | 3,153,941 |
| 3470 | Capital acquisitions and contractual obligations | - | 83,002,780 |
| 3480 | Debt service | - | 33,287,053 |
| 3490 | Other restricted | 20,506 | 20,506 |
| Committed | | | |
| 3545 | Other purposes | 1,367,539 | 6,536,022 |
| Assigned | | | |
| 3590 | Other purposes | - | 9,927,670 |
| 3600 | Unassigned | - | 135,021,319 |
| 3000 | Total fund balances | <u>4,541,986</u> | <u>271,371,728</u> |
| 4000 | Total Liabilities, Deferred Inflows, and Fund Balances | <u>\$ 10,623,921</u> | <u>\$ 320,783,301</u> |



LEANDER INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS TO
STATEMENT OF NET POSITION
August 31, 2019

Exhibit C-2

| <u>Data Control Codes</u> | | |
|-----------------------------------|--|-------------------------|
| | Total fund balance, governmental funds | \$ 271,371,728 |
| | Amounts reported for governmental activities in the statement of net position are different because: | |
| 1 | Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. Capital assets at historical cost, net of accumulated depreciation, where applicable | 1,174,326,903 |
| 2 | Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures, these property taxes and related penalty and interest amounts (net of allowance for uncollectible accounts). | 3,124,932 |
| 3 | Deferred loss on refunding | 160,215,610 |
| 4 | Deferred outflows related to TRS pension and OPEB | 83,986,589 |
| | Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of: | |
| 5 | General obligation bonds | (1,074,905,412) |
| 6 | Premiums on issuance | (88,924,208) |
| 7 | Accrued interest payable | (1,825,872) |
| 8 | Accretion payable - capital appreciation bonds | (533,970,637) |
| 9 | Net pension liability | (106,413,139) |
| 10 | Net OPEB liability | (132,970,344) |
| 11 | Deferred inflows related to TRS pension and OPEB | (47,879,713) |
| 12 | Addition of Internal Service fund net position | 6,627,540 |
| 19 | Total net position-governmental activities | \$ (287,236,023) |

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended August 31, 2019

Exhibit C-3
Page 1 of 2

| Data Control Codes | | General Fund | Debt Service | Capital Projects |
|---------------------------------------|--|-----------------------|----------------------|-------------------------|
| Revenues | | | | |
| 5700 | Local, intermediate, and out-of-state | \$ 267,522,245 | \$ 117,837,231 | \$ 2,359,281 |
| 5800 | State program revenues | 70,338,121 | 1,176,364 | - |
| 5900 | Federal program revenues | 7,985,643 | - | - |
| 5020 | Total revenues | 345,846,009 | 119,013,595 | 2,359,281 |
| Expenditures | | | | |
| Current: | | | | |
| 0011 | Instruction | 195,909,803 | - | 9,308,732 |
| 0012 | Instruction resources and media services | 3,624,746 | - | - |
| 0013 | Curriculum and instructional staff development | 7,564,388 | - | - |
| 0021 | Instructional leadership | 3,862,527 | - | - |
| 0023 | School leadership | 18,912,685 | - | - |
| 0031 | Guidance, counseling and evaluation services | 16,698,153 | - | - |
| 0032 | Social work services | 1,196,304 | - | - |
| 0033 | Health services | 3,030,206 | - | - |
| 0034 | Student transportation | 11,152,827 | - | 8,723,197 |
| 0035 | Food services | 387,898 | - | - |
| 0036 | Extracurricular activities | 10,708,287 | - | - |
| 0041 | General administration | 6,986,557 | - | - |
| 0051 | Facilities maintenance and operations | 39,423,968 | - | 100,136 |
| 0052 | Security and monitoring services | 1,899,915 | - | - |
| 0053 | Data processing services | 7,383,924 | - | 1,761,419 |
| 0061 | Community services | 2,394,997 | - | - |
| Debt service: | | | | |
| 0071 | Principal on long-term debt | - | 52,177,306 | - |
| 0072 | Interest on long-term debt | - | 79,701,776 | - |
| 0073 | Debt issuance costs and fees | - | 842,188 | 656,960 |
| Capital outlay: | | | | |
| 0081 | Facilities acquisition and construction | 254,623 | - | 106,554,632 |
| Intergovernmental: | | | | |
| 0093 | Payments related to shared services arrangements | - | - | - |
| 0095 | Payments to Juvenile Justice Alt. Ed. Prgm. | 285,333 | - | - |
| 0099 | Other intergovernmental charges | 1,957,405 | - | - |
| 6030 | Total Expenditures | 333,634,546 | 132,721,270 | 127,105,076 |
| 1100 | Excess (deficiency) of revenues over expenditures | <u>12,211,463</u> | <u>(13,707,675)</u> | <u>(124,745,795)</u> |
| Other Financing Sources (Uses) | | | | |
| 7901 | Refunding bonds issued | - | 14,110,000 | - |
| 7911 | Capital-related debt issued (regular bonds) | - | - | 85,360,000 |
| 7912 | Sale of real or personal property | 28,651 | - | - |
| 7915 | Transfers in | - | 75,903 | - |
| 7916 | Premium or discount on issuance of bonds | - | 1,336,339 | 14,716,960 |
| 8911 | Transfers out | (5,651,190) | - | - |
| 8949 | Other uses - amounts placed in escrow for refunding debt | - | (27,289,064) | - |
| 8949 | Other uses - settlements | (450,246) | - | - |
| 7080 | Total other financing sources and uses | (6,072,785) | (11,766,822) | 100,076,960 |
| 1200 | Net change in fund balances | 6,138,678 | (25,474,497) | (24,668,835) |
| 0100 | Fund Balance - September 1 (Beginning) | 144,401,231 | 58,761,550 | 107,671,615 |
| 3000 | Fund Balance - August 31 (Ending) | \$ 150,539,909 | \$ 33,287,053 | \$ 83,002,780 |

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended August 31, 2019

Exhibit C-3
Page 2 of 2

| <u>Data Control Codes</u> | | <u>Total Nonmajor Funds</u> | <u>Total Governmental Funds</u> |
|---------------------------------------|---|-----------------------------|---------------------------------|
| Revenues | | | |
| 5700 | Local, intermediate, and out-of-state | \$ 13,555,388 | \$ 401,274,145 |
| 5800 | State program revenues | 6,608,996 | 78,123,481 |
| 5900 | Federal program revenues | 13,458,087 | 21,443,730 |
| 5020 | Total revenues | <u>33,622,471</u> | <u>500,841,356</u> |
| Expenditures | | | |
| Current: | | | |
| 0011 | Instruction | 12,463,041 | 217,681,576 |
| 0012 | Instruction resources and media services | 179,394 | 3,804,140 |
| 0013 | Curriculum and instructional staff development | 1,152,328 | 8,716,716 |
| 0021 | Instructional leadership | 61,685 | 3,924,212 |
| 0023 | School leadership | 116,588 | 19,029,273 |
| 0031 | Guidance, counseling and evaluation services | 1,050,983 | 17,749,136 |
| 0032 | Social work services | - | 1,196,304 |
| 0033 | Health services | 21,348 | 3,051,554 |
| 0034 | Student transportation | 786,680 | 20,662,704 |
| 0035 | Food services | 13,665,370 | 14,053,268 |
| 0036 | Extracurricular activities | 2,422,115 | 13,130,402 |
| 0041 | General administration | 1,006 | 6,987,563 |
| 0051 | Facilities maintenance and operations | 24,814 | 39,548,918 |
| 0052 | Security and monitoring services | 12,679 | 1,912,594 |
| 0053 | Data processing services | - | 9,145,343 |
| 0061 | Community services | 319,667 | 2,714,664 |
| Debt service: | | | |
| 0071 | Principal on long-term debt | - | 52,177,306 |
| 0072 | Interest on long-term debt | - | 79,701,776 |
| 0073 | Debt issuance costs and fees | - | 1,499,148 |
| Capital outlay: | | | |
| 0081 | Facilities acquisition and construction | 18,531 | 106,827,786 |
| Intergovernmental: | | | |
| 0093 | Payments related to shared services arrangements | 187,550 | 187,550 |
| 0095 | Payments to Juvenile Justice Alt. Ed. Prgm. | - | 285,333 |
| 0099 | Other intergovernmental charges | - | 1,957,405 |
| 6030 | Total Expenditures | <u>32,483,779</u> | <u>625,944,671</u> |
| 1100 | Excess (deficiency) of revenues over expenditures | <u>1,138,692</u> | <u>(125,103,315)</u> |
| Other Financing Sources (Uses) | | | |
| 7901 | Refunding bonds issued | - | 14,110,000 |
| 7911 | Capital-related debt issued (regular bonds) | - | 85,360,000 |
| 7912 | Sale of real or personal property | - | 28,651 |
| 7915 | Transfers in | 370,935 | 446,838 |
| 7916 | Premium or discount on issuance of bonds | - | 16,053,299 |
| 7989 | Other non-operating revenues | - | (5,651,190) |
| 8911 | Transfers out | - | (27,289,064) |
| 8949 | Other uses - settlements | - | (450,246) |
| 7080 | Total other financing sources and uses | <u>370,935</u> | <u>82,608,288</u> |
| 1200 | Net change in fund balances | 1,509,627 | (42,495,027) |
| 0100 | Fund Balance - September 1 (Beginning) | <u>3,032,359</u> | <u>313,866,755</u> |
| 3000 | Fund Balance - August 31 (Ending) | <u>\$ 4,541,986</u> | <u>\$ 271,371,728</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended August 31, 2019

Exhibit C-4

| <u>Data Control Codes</u> | | |
|-----------------------------------|---|-----------------------------|
| | Net change in fund balances - total governmental funds (from C-3) | \$ (42,495,027) |
| | Amounts reported for <i>governmental activities</i> in the statement of activities (B-1) are different because: | |
| | Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. | |
| 1 | Governmental funds capital outlays | 123,912,081 |
| 2 | Governmental activities depreciation expense | (26,931,788) |
| 3 | Net effect of other retirements and adjustments to capital assets | (61,932) |
| 4 | Property tax revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | 295,733 |
| 5 | Repayment of bond principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position. | 52,177,306 |
| | Proceeds from issuance of long-term debt is reported as an other financing source in the governmental funds. In the government-wide financial statements, proceeds are treated as an increase in long-term liabilities and amounts paid to refunding agents are treated as a decrease in long-term liabilities. | |
| 6 | Proceeds from issuance of regular bonds | (85,360,000) |
| 7 | Premium on issuance of regular bonds | (16,053,299) |
| 8 | Proceeds from refunding bonds | (14,110,000) |
| 9 | Additions to deferred loss on refunding | 5,326,966 |
| 10 | Accretion payable retirements | 50,730,204 |
| 11 | Accretion additions | (29,256,602) |
| 12 | Net effect of amounts placed in escrow and refundings | 21,317,709 |
| 13 | Pension and OPEB contributions made after the net pension liability date are reported as expenditures in the governmental funds and are reported as deferred outflows on the face of the statement of net position | 8,585,908 |
| | Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds: | |
| 14 | Increase in interest payable not recognized in fund statements | (111,369) |
| 15 | Amortization of deferred charges on refunding and premiums | (2,849,055) |
| 16 | Pension expense for the pension plan measurement year | (16,617,503) |
| 17 | OPEB expense for the OPEB plan measurement year | (4,781,506) |
| 18 | Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities (see D-2). | 1,657,476 |
| | Change in net position of governmental activities (see B-1) | <u><u>\$ 25,375,302</u></u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
August 31, 2019

Exhibit D-1

| <u>Data Control Codes</u> | <u>Governmental Activities - Internal Service Fund</u> |
|---|--|
| Assets | |
| Current Assets: | |
| 1110 Cash and cash equivalents | \$ 10,423,096 |
| Receivables: | |
| 1260 Due from other funds | 38,187 |
| Total Current Assets | <u>10,461,283</u> |
| Non-current assets: | |
| 1530 Furniture and equipment, net of depreciation | 206,965 |
| Total non-current assets | <u>206,965</u> |
| 1000 Total Assets | <u>10,668,248</u> |
| Liabilities | |
| Current Liabilities: | |
| 2110 Accounts payable | 127,163 |
| 2123 Claims and judgments | 2,824,000 |
| 2200 Accrued expenses | 1,089,545 |
| Total Current Liabilities | <u>4,040,708</u> |
| 2000 Total Liabilities | <u>4,040,708</u> |
| Net Position | |
| 3900 Unrestricted net position | 6,627,540 |
| 3000 Total Net Position | <u>\$ 6,627,540</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended August 31, 2019

Exhibit D-2

| Data Control Codes | | Governmental Activities - Internal Service Fund |
|-----------------------------------|--|--|
| | Operating Revenues | |
| 5749 | Miscellaneous revenue from local sources | \$ 26,971,763 |
| 5020 | Total Operating Revenues | <u>26,971,763</u> |
| | Operating Expenses | |
| 6100 | Payroll costs | 437,024 |
| 6200 | Purchased and contracted services | 82,900 |
| 6300 | Supplies and materials | 4,242 |
| 6400 | Claims expense and other operating expenses | 30,182,380 |
| 6030 | Total Operating Expenses | <u>30,706,546</u> |
| 1200 | Operating Income | <u>(3,734,783)</u> |
| | Non-Operating Revenues (Expenses) | |
| 7955 | Investment earnings | 187,907 |
| | Total Non-operating Revenues (Expenses) | <u>187,907</u> |
| | Income before Transfers | (3,546,876) |
| | Transfers | |
| 7915 | Transfers in | 5,204,352 |
| | Total Transfers | <u>5,204,352</u> |
| 1200 | Change in Net Position | 1,657,476 |
| 0100 | Net Position - September 1 (Beginning) | 4,970,064 |
| 3300 | Net Position - August 31 (Ending) | <u>\$ 6,627,540</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended August 31, 2019

Exhibit D-3

| | Governmental Activities - Internal Service Funds |
|---|---|
| | <u> </u> |
| Cash Flows from Operating Activities: | |
| Cash received from user charges | \$ 26,972,657 |
| Cash payments for insurance claims | (30,010,274) |
| Cash payments to suppliers for goods and services | (89,271) |
| Cash payments to employees | (437,024) |
| Net Cash Provided by (Used for) Operating Activities | <u>(3,563,912)</u> |
| | |
| Cash Flows from Non-Capital Financing Activities: | |
| Advances from other funds | 5,332,695 |
| Net Cash Provided by (Used for) Non-Capital Financing Activities | <u>5,332,695</u> |
| | |
| Cash Flows from Capital and Related Financing Activities: | |
| Acquisition of capital assets | (206,965) |
| Net Cash Provided by (Used for) Capital and Related Financing Activities | <u>(206,965)</u> |
| | |
| Cash Flows from Investing Activities: | |
| Interest on investments | 187,907 |
| Net Cash Provided by Investing Activities | <u>187,907</u> |
| | |
| Net Increase in Cash and Cash Equivalents | 1,749,725 |
| Cash and Cash Equivalents at Beginning of Year | 8,673,371 |
| Cash and Cash Equivalents at End of Year | <u>\$ 10,423,096</u> |
| | |
| Reconciliation to Balance Sheet | |
| Cash and Cash Equivalents Per Cash Flow | \$ 10,423,096 |
| Cash and Cash Equivalents per Balance Sheet | <u>\$ 10,423,096</u> |
| | |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities: | |
| Operating Income (Loss) | \$ (3,734,783) |
| Change in Assets and Liabilities: | |
| Decrease (increase) in Receivables | 894 |
| Decrease (increase) in Prepaid Items | 13,827 |
| Increase (decrease) in Accounts Payable | 130,599 |
| Increase (decrease) in Claims Payable | 25,551 |
| Net Cash Provided by (Used for) Operating Activities | <u>\$ (3,563,912)</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
August 31, 2019

Exhibit E-1

| <u>Data Control Codes</u> | | <u>Agency Fund</u> |
|-----------------------------------|---------------------------|---------------------|
| | Assets | |
| | Current Assets: | |
| 1110 | Cash and cash equivalents | \$ 1,143,733 |
| 1000 | Total Assets | <u>\$ 1,143,733</u> |
| | Liabilities | |
| | Current Liabilities: | |
| 2110 | Accounts payable | \$ 36 |
| 2190 | Due to others | 1,143,612 |
| 2200 | Other accrued expenses | 85 |
| 2000 | Total Liabilities | <u>\$ 1,143,733</u> |

Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

The Leander Independent School District (District) is governed by a seven-member Board of Trustees (Board), which has governance responsibilities over all activities related to public elementary and secondary education within the District. Because members of the Board are elected by the public; have authority to make decisions; appoint management and significantly influence operations; and have primary accountability for fiscal matters; the District is not included in any other governmental reporting entity. There are no component units included within the reporting entity.

The accounting policies of the District comply with the rules prescribed by the Texas Education Agency's (TEA) Financial Accountability System Resource Guide. These accounting policies conform to generally accepted accounting principles applicable to state and local governments.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* normally are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to students or users who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The fiduciary fund financial statements reflect the District's agency fund, reporting only assets and liabilities, and are reported on the accrual basis of accounting.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Note 1 - Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Grant revenues and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

- The *general fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *debt service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.
- The *capital projects fund* is used to account for proceeds from sales of bonds and other revenues to be used for authorized construction and technology projects/enhancements.

The District reports the following nonmajor governmental funds:

- The *special revenue funds* are used to account for resources restricted to, or designated for specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a special revenue fund. Generally, unused balances are returned to the grantor at the close of the specified project periods.
- The *permanent fund* is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used to pay scholarships.

Additionally, the District reports the following fund types:

- The *agency fund* is used to account for assets held by the District as an agent for student organizations. The fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operation.
- The *internal service funds* accounts for worker's compensation, property and casualty insurance, health services and repairs provided to employees of the District on a cost reimbursement basis.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to students or users for goods, services, or privileges provided and 2) operating grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and investment income.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund are charges to the funds and/or employees for self-funded health services. Operating expenses for the internal service fund include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Note 1 - Summary of Significant Accounting Policies (continued)

D. Implementation of New Standards

In the current fiscal year, the District implemented the following new standards. The applicable provisions of these new standards are summarized below. Although these are effective, these new standards did not impact the District.

- GASB Statement No. 83, Certain Asset Retirement Obligations. This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations.
- GASB Statement No. 88, Certain Disclosures related to Debt. This Statement establishes certain disclosures related debt, including direct borrowing and direct placements.

The following standards have been issued, but have not been implemented as not yet effective.

- GASB No. Statement No. 84, Fiduciary Activities establishes criteria for identifying fiduciary activities of all state and local governments. The criteria generally focus on: whether a government is controlling the assets of the fiduciary activity, and the beneficiaries with whom a fiduciary relationship exists.
- GASB No. Statement No. 87, provides guidance for lease contracts for nonfinancial assets—including vehicles, heavy equipment, and buildings—but excludes nonexchange transactions, including donated assets, and leases of intangible assets (such as patents and software licenses).
- GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period.
- GASB Statement No. 90, Majority Equity Interests. An amendment of GASB Statements No. 14 and No. 61.

E. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit, investment pools, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments for the District are reported at fair value. The funds of the District must be deposited and invested under the terms of a depository contract, the contents of which are set out in the Depository Contract Law. The depository bank may either place approved pledged securities for safekeeping and trust with the District's agent bank or file a corporate surety bond in an amount sufficient to protect district funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of FDIC insurance. The depository cash balances were covered by FDIC insurance and by collateral held by the District's agent in the District's name.

Note 1 - Summary of Significant Accounting Policies (continued)

E. Deposits and Investments (continued)

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by GASB Statement No. 72, *Fair Value Measurement and Application*. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GASB-72 focuses on the exit price in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants. GASB establishes a fair value reporting hierarchy to maximize the use of observable inputs when measuring fair value and defines the three levels of inputs as noted below:

- Level 1 - Assets or liabilities for which the identical item is traded on an active exchange, such as publicly-traded instruments or futures contracts.
- Level 2 - Assets and liabilities valued based on observable market data for similar instruments. Fair value is estimated using inputs other than quoted prices included within Level 1 that are observable for assets and liabilities, either directly or indirectly.
- Level 3 - Assets or liabilities for which significant valuation assumptions are not readily observable in the market and instruments, which are valued based on the best available data. Fair value is estimated using unobservable inputs that are significant to the fair value of the assets or liabilities. Level 3 assets may include instruments for which the determination of fair value requires significant management judgment or estimation.

- The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

- In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The District's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. The District's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79 *Certain Investment Pools and Pool Participants*.

Note 1 - Summary of Significant Accounting Policies (continued)

F. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Property tax receivables include unpaid property taxes at year-end and are shown net of an allowance for uncollectibles. Allowances for uncollectible taxes receivable are based on the District's historical experience in collecting property taxes. Revenues from property taxes are recognized when levied to the extent they are available. The District considers property taxes as available when collected. However, not all outstanding property taxes are expected to be collected within one year of the date of the financial statements.

Property values are determined by the Williamson County Central Appraisal District as of January 1 of each year. The amount of net assessed values for fiscal year 2019 (tax year 2018) were \$25.4 billion. Prior to July 1 of each year, the District must adopt its annual budget and as soon thereafter as practicable, shall adopt a tax rate thus creating the tax levy.

The District's combined tax rate for fiscal year was \$1.5100 which included \$1.040000 for maintenance and operations and \$0.4700 for debt service. Property taxes for the current calendar year are levied on approximately October 1 of each year and are payable by January 31 of the following year. The total levy for the 2019 fiscal year was \$370,356,031. Property tax receivables are recorded as of the date levied. Unpaid taxes become delinquent on February 1 and a tax lien on real property is created as of July 1 of each year.

G. Inventories and Prepaid Items

Inventories consisting of supplies and materials are valued at weighted average cost and they include maintenance, transportation, office and instructional supplies, and food service commodities. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Food service commodity inventory is recorded at fair market value on the date received. Commodities are recognized as revenues in the period received when all the eligibility requirements are met. Commodity inventory items are recorded as expenditures when distributed to user locations. A portion of fund balance is classified as non-spendable to reflect minimum inventory quantities considered necessary for the District's continuing operations.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

H. Capital Assets

Capital assets, which include land, construction in progress, buildings and improvements, furniture and equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost that equals or exceeds \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Note 1 - Summary of Significant Accounting Policies (continued)

H. Capital Assets (continued)

Buildings and improvements, and furniture and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u> | <u>Years</u> |
|-------------------------|--------------|
| Buildings | 50 |
| Building improvements | 20 |
| Vehicles | 5-15 |
| Furniture and equipment | 5 |

I. Compensated Absences

Compensated absences are absences for which employees will be paid, such as sick and vacation leave. Per the District’s employee handbook, accrued leave are a benefit that is available to the employee while in the employment of the District is terminated with the district, the employee does not receive any compensation for accrued local leave days or for accrued state leave days. However, accrued state leave days may be transferred between districts. As such, there is no liability recorded at the fund or government-wide financial statements.

J. Long-term Obligations

The District’s long-term obligations consist of bonded indebtedness, health insurance, compensated absences and net pension liability. In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities and proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the bonds outstanding method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund.

The current requirements for compensated absences are accounted for in the general fund. The requirements for health insurance are accounted for in the internal service fund.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has three items that qualify for reporting in this category:

- Deferred outflows of resources for refunding - Reported in the government-wide statement of net position, this deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Note 1 - Summary of Significant Accounting Policies (continued)

K. Deferred Outflows/Inflows of Resources (continued)

- Deferred outflows of resources for pension – Reported in the government-wide statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of 1) differences between projected and actual earnings on pension plan investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences and 4) changes in the District’s proportional share of pension liabilities. The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on pension plan investments will be amortized over a closed five year period. The remaining pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.
- Deferred outflows of resources for other post-employment benefits (OPEB) – Reported in the government-wide financial statement of net position, this deferred outflow results from OPEB plan contributions made after the measurement date of the net OPEB liability and the results of 1) differences between projected and actual earnings on pension plan investments and 2) changes in the District’s proportional share of pension liabilities. The deferred outflows of resources related to other post-employment benefits resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on OPEB plan investments will be amortized over a closed five year period. The remaining deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with post-employment benefits through the OPEB plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues - Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Deferred inflows of resources for pension - Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions; 2) differences between expected and actual actuarial experiences and 3) changes in the District’s proportional share of pension liabilities. These pension related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.
- Deferred inflows of resources for OPEB – Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions and 2) differences between expected and actual actuarial experiences. These OPEB related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with OPEB through the OPEB plan.

Note 1 - Summary of Significant Accounting Policies (continued)

L. Pensions

The fiduciary net position of the Teacher Retirement System (“TRS”) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS’s fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. Other Post-Employment Benefits.

The fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities and additions to/deductions from TRS Care’s fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as you-go plan and all cash is held in a cash account.

N. Fund Equity

The following classifications describe the relative strength of the spending constraints:

Nonspendable fund balance – amounts that are not in spendable form or are required to be maintained intact. As such, the inventory and prepaid items have been properly classified in the Governmental Funds Balance Sheet (Exhibit C-1).

Restricted fund balance – amounts that can be spent only for specific purposes because of local, state or federal laws, or externally imposed conditions by grantors or creditors. The fund balances for the Debt Service Fund, Capital Projects Fund, Child Nutrition Fund, Permanent Fund and other grant funds are classified as restricted.

Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. the Board of Trustees). To be reported as committed, amounts cannot be used for any other purposes unless the District takes the same highest level of action to remove or change the constraint. The District establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. A fund balance commitment is further indicated in the budget document as a commitment of the fund. Note 9 provides more detail on the District’s commitments of fund balance.

Assigned fund balance – amounts the District intends to use for a specific purpose. Intent can be expressed by the District or by an official or body to which the Board of Trustees delegates the authority. Per Policy CE local, assigned fund balance amounts are established by the Superintendent or his designee. Note 9 provides more detail on the District’s assignments of fund balance.

Note 1 - Summary of Significant Accounting Policies (continued)

N. Fund Equity (continued)

Unassigned fund balance – amounts that are available for any purpose. Positive numbers are reported only in the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

O. Net Position

Net Position on the Statement of Net Position includes the following:

- Net investment in capital assets - this component of net position consists of capital assets, net accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt will be included in this component of net position. Unspent bond proceeds issued for capital assets are also included in this component.
- Restricted for federal and state programs - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, which are restricted by federal and state granting agencies.
- Restricted for Debt Service - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. The assets arise from bond issuances which have constraints placed on them by the bond covenants for the purpose of future debt service payments.
- Restricted for Other Purposes - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, which are restricted for local grants.
- Unrestricted net position - this component of net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

P. Data Control Codes

The Data Control Codes refer to the account code structure prescribed by the Texas Education Agency (TEA) in the Financial Accountability System Resource Guide. TEA requires school districts to display these codes in the financial statements filed with the Agency in order to insure accuracy in building a statewide database for policy development and funding plans.

Q. Use of Estimates

The presentation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

Cash Deposits: The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the Texas School Depository Act. The depository bank pledges securities which comply with state law and these securities are held for safekeeping and trust with the District's and the depository banks' agent bank. The pledged securities are approved by the Texas Education Agency and shall be in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance. At August 31, 2019, the carrying value of the District's cash deposits (including certificates of deposit) was \$12,917,430, while the bank balance was \$13,134,419. The District's cash deposits at August 31, 2019, were entirely covered by FDIC insurance and pledged collateral held by the District's agent in the name of the District.

Investments: The District's investment policy is in accordance with the Public Funds Investment Act, the Public Funds Collateral Act, and federal and state laws. The District further limits its investments to obligations of the U.S. Treasury or the State of Texas, certain U.S. Agencies, certificates of deposit, collateralized mortgage obligations, no-load money market mutual funds, certain municipal securities, qualified commercial paper, repurchase agreements, or investment pools.

Local Government Investment Pools

For the year ended August 31, 2019, the District invested in the Texas Association of School Board's Lone Star Investment Pool (LSIP), TexPool and Texas TERM (Daily), Texas CLASS, TexSTAR and LOGIC.

LSIP is a Texas public investment pool sponsored by the Texas Association of School Boards (TASB) for investment of funds by state and local government entities, primarily local school districts. The Board has entered into an agreement with First Public, LLC (First Public), a Texas limited liability company and a member of the National Association of Securities Dealers, Securities Investor Protection Corporation, and Municipal Securities Rulemaking Board, pursuant to which First Public serves as administrator of LSIP's operations. American Beacon Advisors, Fort Worth, Texas, and Standish Mellon Asset Management Company, LLC, Pittsburgh, Pennsylvania, provide investment management services to LSIP regarding the investment and reinvestment of the pool's assets. The fund's credit quality is excellent as its portfolio is composed of U. S. government and U. S. agency securities. Investments in LSIP provide for investment in securities with maturities and returns generally greater than money market instruments. LSIP is marked-to market daily to maintain an accurate net asset value. The District's amortized cost in LSIP is the same as the value of the pool shares.

TexPool is a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (Trust Company) to provide a safe environment for the placement of local government funds in Authorized short-term, fully-collateralized investments, including direct obligations of, or obligations guaranteed by, the United States or State of Texas or their agencies; federally insured certificates of deposit issued by Texas banks or savings and loans; and fully collateralized direct repurchase agreements secured by United States Government agency securities and placed through a primary government securities dealer. The Trust Company was incorporated by the State Treasurer by authority of the Texas Legislature as a special purpose trust company with direct access to the services of the Federal Reserve Bank to manage, disburse, transfer, safekeep, and invest public funds and securities more efficiently and economically. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. TexPool operates in a manner consistent with the Security and Exchange Commission's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than fair value to report net position to compute share prices. The amortized cost of the position in TexPool is the same as the value of TexPool shares. Accordingly, the District's investments in TexPool are stated at cost, which approximates fair value.

Note 2 - Deposits and Investments (continued)

Texas TERM, also known as Texas Daily, is a local government investment pool created by Texas local governments to provide investment programs tailored to the needs of local governments. PFM Asset Management LLC acts as the Investment adviser/administrator of the pool. The program administrator is Cutwater Investor Services Corp. The District's investments in Texas TERM are stated at cost, which approximates fair value.

The Texas Cooperative Liquid Assets Securities System Trust (Texas CLASS) was created as a local government investment pool (LGIP) pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code (PFIA). Per State Code, entities may pool any of their funds, or funds under their control, to preserve principal, maintain the liquidity of the funds, and maximize yield. The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the Participants), Public Trust Advisors, LLC (Public Trust) as Program Administrator, and Wells Fargo Bank Texas, N.A. as Custodian.

Texas Short Term Asset Reserve Program ("TexSTAR") has been organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code (the "PFIA").

These two acts provide for the creation of public funds investment pools (including TexSTAR) and authorize eligible governmental entities ("Participants") to invest their public funds and funds under their control through the investment pools. J.P. Morgan Investment Management Inc. ("JPMIM" or the "investment manager") and Hilltop Securities Inc. ("HTS") serve as co-administrators for TexSTAR under an agreement with the TexSTAR board of directors (the "Board"). JPMIM provides investment management services, and FirstSouthwest, a Division of HTS, provides participant services and marketing. Custodial, fund accounting and depository services are provided by JPMorgan Chase Bank, N.A. and/or its subsidiary J.P. Morgan Investor Services Co. Transfer agency services are provided by Boston Financial Data Services, Inc. ("BFDS" or the "Transfer Agent"). Each of JPMIM, HTS, BFDS, and JPMorgan Chase Bank, N.A. may provide certain services, including those described herein, through the use of subcontractors or delegates.

Local Government Investment Cooperative (LOGIC) (the "Pool") was organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code, and operates as a public funds investment pool under the Public Funds Investment Act. LOGIC is organized and existing as a business trust under the laws of the State of Texas with all Participant funds and all investment assets held and managed in trust by a Board of Trustees for the benefit of the Participants. The Board of Trustees is LOGIC's governing body and is comprised of employees, officers or elected officials of Participant Government Entities or individuals who do not have a business relationship with the Pool and are qualified to advise it. A maximum of two advisory board members represent the Co-Administrators of the Pool.

LSIP, TexPool and Texas TERM (Daily), Texas CLASS, TexSTAR and LOGIC are currently rated AAAM by Standard and Poor's. This rating indicates excellent safety and a superior capacity to maintain principal value and limit exposure to loss.

Note 2 - Deposits and Investments (continued)

At August 31, 2019, the District's cash and investment balances and the weighted average maturity of these investments were as follows:

| | <u>Carrying Value</u> | <u>Weighted Average Maturity (Days)</u> |
|--------------------------------------|---------------------------|---|
| Governmental Activities | | |
| Cash and deposits | \$ 11,773,697 | N/A |
| Certificates of deposit | 1,943,000 | 40 |
| <i>Investments</i> | | |
| Local Government Investment Pools | | |
| LOGIC | 108,619,134 | 34 |
| TexPool | 76,533 | 28 |
| TexSTAR | 4,444 | 32 |
| Texas CLASS | 1,589 | 47 |
| Texas Daily | 55,295,411 | 35 |
| Texas Term | 8,000,000 | 29 |
| Lone Star | 3,698,788 | 20 |
| | <u>175,695,899</u> | |
| Investment Securities | | |
| Commercial Paper | 107,120,344 | 48 |
| Municipal Bonds | 22,112,614 | 304 |
| | <u>129,232,958</u> | |
| Total Investments | <u>306,871,857</u> | 58 |
| Total Governmental Activities | <u>318,645,554</u> | |
| Fiduciary Funds | | |
| Cash and Deposits | 1,143,733 | N/A |
| Total Fiduciary Funds | <u>1,143,733</u> | |
| Total | <u>\$ 319,789,287</u> | |

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates may adversely affect the value of the investments. The District monitors interest rate risk utilizing weighted average maturity analysis. In accordance with its investment policy, the District reduces its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio as a whole to no more than 360 days.

The District's investments all have maturities less than one year.

Credit Risk: State law and the District's investment policy limits investments in all categories to top ratings issued by nationally recognized statistical rating organizations. The District's investments in Lone Star Corporate Overnight Plus Fund, TexPool and Texas TERM were rated AAAM by Standard and Poor's. The District's investment in Agency Securities were rated AA+ by Standard and Poor's.

Note 2 - Deposits and Investments (continued)

Concentration of Credit Risk: The District’s investment policy does not require the investment portfolio to be diversified in terms of investment instruments, maturity scheduling, and financial institutions in order to reduce the risk of loss resulting from over-concentration of assets in a specific class of investments, specific maturity, or specific issuer. The District’s investments in the LSIP, Commercial Paper, LOGIC, Texas TERM (Daily) and Municipal Bonds were 1 percent, 1 percent, 35 percent, 7 percent and 35 percent, respectively, of the District’s total investments.

The investments securities are reported by the District at fair value, while the investment pools are reported at amortized cost. The amount of investment earnings during the year ended August 31, 2019 was \$10.3 million

The District reports its local government investment pools at amortized cost as permitted by GASB Statement No. 79 *Certain External Investment Pools and Pool Participants*. In addition, all of the local government investment pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. The three pools do not impose any liquidity fees or redemption gates.

The District’s U.S. Municipal Bonds, Commercial Paper, and U.S Agency Government Securities are reported at fair value using Level 2 inputs. Certificate of Deposits are reported at fair value using Level 1 inputs.

Note 3 - Receivables

Receivables as of August 31, 2019, for the District's individual major and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

| | General Fund | Debt Service | Capital Projects | Nonmajor Governmental Funds | Total |
|---|---------------------|---------------------|-----------------------------|--|---------------------|
| Property Taxes | \$ 2,682,003 | \$ 1,216,881 | \$ - | \$ - | \$ 3,898,884 |
| Due from other governments | 1,144,532 | 27,486 | - | 4,756,782 | 5,928,800 |
| Interest | 13,308 | 96,217 | - | - | 109,525 |
| Other | 153,981 | - | 2,312 | 240,007 | 396,300 |
| Gross Receivables | 3,993,824 | 1,340,584 | 2,312 | 4,996,789 | 10,333,509 |
| Less allowance for doubtful accounts | (532,394) | (241,558) | - | - | (773,952) |
| Net Total Receivables | \$ 3,461,430 | \$ 1,099,026 | \$ 2,312 | \$ 4,996,789 | \$ 9,559,557 |

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned. At the end of the fiscal year 2019, the various components of unearned revenues reported in the governmental funds were as follows:

| | Unearned |
|-----------------------------------|---------------------|
| Child nutrition prepaid meals | \$ 100,756 |
| Instructional materials allotment | 1,842,466 |
| | \$ 1,943,222 |

Note 4 - Capital Assets

Capital asset activity for the year ended August 31, 2019, was as follows:

| | <u>Balance</u> <u>September 1, 2018</u> | <u>Additions</u> | <u>(Retirements)</u> <u>and Transfers</u> | <u>Balance</u> <u>August 31, 2019</u> |
|--|--|----------------------|--|--|
| Capital assets, not being depreciated | | | | |
| Land | \$ 190,087,995 | \$ 644,700 | \$ - | \$ 190,732,695 |
| Construction in progress | 18,155,807 | 27,605,544 | (15,641,913) | 30,119,438 |
| Total Capital assets, not being depreciated | <u>208,243,802</u> | <u>28,250,244</u> | <u>(15,641,913)</u> | <u>220,852,133</u> |
| Capital assets, being depreciated | | | | |
| Buildings and improvements | 1,093,731,555 | 83,713,546 | 15,641,913 | 1,193,087,014 |
| Vehicles | 23,094,803 | 9,649,612 | (1,385,003) | 31,359,412 |
| Furniture and equipment | 32,575,254 | 2,712,609 | - | 35,287,863 |
| Total Capital assets, being depreciated | <u>1,149,401,612</u> | <u>96,075,767</u> | <u>14,256,910</u> | <u>1,259,734,289</u> |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (245,384,213) | (22,462,602) | - | (267,846,815) |
| Vehicles | (13,342,304) | (3,001,505) | 2,856,895 | (13,486,914) |
| Furniture and equipment | (21,717,320) | (1,467,681) | (1,533,824) | (24,718,825) |
| Total Accumulated depreciation | <u>(280,443,837)</u> | <u>(26,931,788)</u> | <u>1,323,071</u> | <u>(306,052,554)</u> |
| Governmental Capital Assets | <u>\$ 1,077,201,577</u> | <u>\$ 97,394,223</u> | <u>\$ (61,932)</u> | <u>\$ 1,174,533,868</u> |

Depreciation expense was charged to functions/programs of the District as follows:

| <u>Function</u> | <u>Depreciation</u> <u>Expense</u> |
|--|---------------------------------------|
| Instruction | \$ 15,896,923 |
| Instructional resources and media services | 773,583 |
| Instructional leadership | 50,176 |
| School leadership | 574,136 |
| Guidance, counseling and evaluation services | 64,042 |
| Health services | 60,030 |
| Student transportation | 1,405,008 |
| Food Services | 1,194,100 |
| Extracurricular activities | 2,054,227 |
| General administration | 121,113 |
| Plant maintenance and operations | 2,951,966 |
| Security and monitoring services | 163,977 |
| Data processing services | 1,622,507 |
| Total | <u>\$ 26,931,788</u> |

Note 4 - Capital Assets (continued)

The District has active construction projects as of August 31, 2019. As of the end of the current fiscal year, the District's for capital assets are as follows:

| Project | Construction in Progress | Remaining Commitment |
|-------------------|---------------------------------|-----------------------------|
| VRHS | \$ 1,664,058 | \$ 1,001,445 |
| CPHS Improvements | 170,683 | 10,979,824 |
| VHS AG Barn | 294,468 | 3,473,692 |
| VHS Class | 4,618,833 | 26,626,552 |
| Middle School #9 | 21,687,748 | 41,722,265 |
| Other Buildings | 1,094,068 | 7,911,904 |
| Elementary #28 | 589,580 | 3,668,484 |
| | \$ 30,119,438 | \$ 95,384,166 |

Note 5 - Other Assets

During fiscal year 2018, the District made an initial deposit of \$963,089 to its food service management company to pay vendors on behalf of the District. The initial deposit should be returned to the District or carried forward.

Note 6 - Interfund Receivables, Payables, and Transfers

Interfund balances consist of short-term lending/borrowing arrangements that result primarily from payroll, warehouse ordering and other regularly occurring charges that are paid by the general fund and then charged back to the appropriate other fund. Additionally, some lending/borrowing may occur between two or more nonmajor governmental funds.

The composition of interfund balances as of August 31, 2019 is as follows:

| | Payable Funds | | |
|--------------------------------------|----------------------|-----------------------|---------------------|
| | General | Other Nonmajor | Totals |
| Receivable Funds | | | |
| General | \$ - | \$ 948,039 | \$ 948,039 |
| Debt Service | 2,589 | - | 2,589 |
| Capital projects | 497 | - | 497 |
| Nonmajor Governmental | 375,824 | - | 375,824 |
| Internal Service | 38,187 | - | 38,187 |
| Total Governmental Activities | \$ 417,097 | \$ 948,039 | \$ 1,365,136 |

Note 6 - Interfund Receivables, Payables, and Transfers (continued)

Interfund transfers are defined as “flows of assets without equivalent flow of assets in return and without a requirement for repayment.” For the fiscal year ended August 31, 2019, Interfund transfers in the amount of were made as summarized below:

| <u>Transfer Out Funds</u> | <u>Transfer In Funds</u> | <u>Amount</u> |
|---------------------------|--------------------------|---------------------|
| General | Debt Service | \$ 75,903 |
| General | Non-major Governemental | 370,935 |
| General | Internal Service | 5,204,352 |
| Internal Service | Internal Service | 25,000 |
| | | <u>\$ 5,676,190</u> |

The transfer of \$5.2 million was made from the General Fund to the District’s Self-Funded Health Insurance Fund, which included a \$1 million board approved transfer for increased health costs and the remaining for the District’s health insurance contribution for non-participating employees. The General Fund transferred \$50,000 to the self-funded property and casualty fund. In addition, the District recorded a transfer into the Debt Service fund in the amount of \$75,903 for prior year’s Travis County ASF payments, and \$20,935 to the Child Nutrition fund to reimburse the fund for bad debt/negative account balances.

Note 7 - Long-term Liabilities

The District has entered into a continuing disclosure undertaking to provide annual reports and material event notices to the State Information Depository of Texas through the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of Leander Independent School District.

Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended August 31, 2019, was as follows:

| | <u>Balance</u> <u>August 31, 2018</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance</u> <u>August 31, 2019</u> | <u>Due Within One</u> <u>Year</u> |
|---|--|-----------------------|-------------------------|--|--------------------------------------|
| General obligation bonds | \$ 1,042,124,406 | \$ 99,470,000 | \$ (66,688,994) | \$ 1,074,905,412 | \$ 42,654,803 |
| Issuance premiums/discounts | 77,519,211 | 16,053,299 | (4,648,302) | 88,924,208 | - |
| Accretion on capital appreciation bonds | 555,444,239 | 29,256,602 | (50,730,204) | 533,970,637 | 27,410,197 |
| Self-insurance claims and judgments | 2,887,687 | 29,980,878 | (30,044,565) | 2,824,000 | 2,824,000 |
| | <u>\$ 1,677,975,543</u> | <u>\$ 174,760,779</u> | <u>\$ (152,112,065)</u> | <u>\$ 1,700,624,257</u> | <u>\$ 72,889,000</u> |

Note 7 - Long-term Liabilities (continued)

General Obligation Bonds

General obligation bonds are direct obligations and pledge the full faith and credit of the District. These are issued as current interest bonds and term bonds with various amounts of principal maturing each year.

General obligation bonds currently outstanding are as follows:

| Series | Original Issuance Amount | Interest Rate (%) | Maturity Date | Debt Outstanding |
|--------|-----------------------------|-------------------|------------------|------------------|
| 2003 | \$ 75,234,391 | 2.50 - 5.17 | 2022 | \$ 2,989,388 |
| 2010A | 52,632,358 | 1.68 - 5.53 | 2030 | 7,448,397 |
| 2011 | 48,960,000 | 2.00 - 4.00 | 2021 | 10,060,000 |
| 2012A | 25,943,262 | 3.35 - 4.34 | 2034 | 25,881,718 |
| 2013A | 158,946,117 | 3.72 - 4.46 | 2034 | 123,051,726 |
| 2013B | 45,379,854 | 3.41 - 3.59 | 2024 | 30,075,819 |
| 2014D | 129,389,999 | 0.30 - 4.89 | 2043 | 93,872,554 |
| 2014E | 22,800,000 | 2.50 - 5.00 | 2035 | 2,140,000 |
| 2015A | 252,802,885 | 0.76 - 5.00 | 2042 | 246,570,022 |
| 2015B | 39,799,201 | 1.83 - 5.00 | 2034 | 39,395,723 |
| 2016 | 88,534,239 | 1.43 - 5.00 | 2040 | 86,204,239 |
| 2016A | 190,508,363 | 1.00 - 4.06 | 2049 | 190,480,826 |
| 2017A | 53,725,000 | 3.50-5.00 | 2045 | 47,365,000 |
| 2018A | 73,270,000 | 4.00-5.00 | 2048 | 69,900,000 |
| 2019A | 9,165,000 | 5.00 | 2040 | 9,165,000 |
| 2019B | 4,945,000 | 3.90 | 2040 | 4,945,000 |
| 2019C | 85,360,000 | 5.00 | 2041 | 85,360,000 |
| | | | | \$ 1,074,905,412 |

Note 7 - Long-term Liabilities (continued)

Debt service requirements to maturity are as follows:

| Year Ending August 31, | Principal | Interest | Totals |
|-----------------------------------|-------------------------|-------------------------|-------------------------|
| 2020 | \$ 42,654,803 | \$ 68,341,344 | \$ 110,996,147 |
| 2021 | 37,081,603 | 73,916,977 | 110,998,580 |
| 2022 | 33,883,224 | 77,114,143 | 110,997,367 |
| 2023 | 40,798,271 | 70,199,596 | 110,997,867 |
| 2024 | 39,301,918 | 71,694,699 | 110,996,617 |
| 2025 | 28,457,713 | 78,639,405 | 107,097,118 |
| 2026 | 39,767,503 | 67,330,364 | 107,097,867 |
| 2027 | 39,973,659 | 67,122,696 | 107,096,355 |
| 2028 | 36,250,928 | 70,845,677 | 107,096,605 |
| 2029 | 45,614,806 | 61,483,049 | 107,097,855 |
| 2030 | 42,217,455 | 64,882,400 | 107,099,855 |
| 2031 | 45,438,040 | 61,657,315 | 107,095,355 |
| 2032 | 31,249,167 | 66,792,575 | 98,041,742 |
| 2033 | 32,895,787 | 65,419,206 | 98,314,993 |
| 2034 | 25,969,094 | 72,001,798 | 97,970,892 |
| 2035 | 12,026,700 | 85,996,992 | 98,023,692 |
| 2036 | 11,805,776 | 86,345,917 | 98,151,693 |
| 2037 | 49,145,914 | 48,880,729 | 98,026,643 |
| 2038 | 51,280,250 | 50,175,392 | 101,455,642 |
| 2039 | 50,978,296 | 48,162,346 | 99,140,642 |
| 2040 | 54,667,321 | 21,405,821 | 76,073,142 |
| 2041 | 57,357,266 | 18,112,521 | 75,469,787 |
| 2042 | 6,348,094 | 59,734,195 | 66,082,289 |
| 2043 | 1,649,229 | 73,665,059 | 75,314,288 |
| 2044 | 8,632,595 | 85,633,693 | 94,266,288 |
| 2045 | 43,685,000 | 9,584,188 | 53,269,188 |
| 2046 | 39,240,000 | 7,388,750 | 46,628,750 |
| 2047 | 40,995,000 | 5,638,700 | 46,633,700 |
| 2048 | 42,825,000 | 3,809,350 | 46,634,350 |
| 2049 | 42,715,000 | 1,897,350 | 44,612,350 |
| | <u>\$ 1,074,905,412</u> | <u>\$ 1,643,872,247</u> | <u>\$ 2,718,777,659</u> |

Current Year Bond Issuance

On May 15, 2019, the District issued Unlimited Tax Refunding Bonds Series 2019A and 2019B in the amount of \$9,165,000 and \$4,945,000. The bonds were used to refund Unlimited School Building Bonds, Series 2010, Unlimited Tax Refunding Bonds, Series 2010, Unlimited Tax Refunding Bonds Series 2011 and Unlimited Tax School Building Bonds, Series 2014D. The refunded bonds' principal totaled \$14.5 million. The District placed \$27,289,064 in escrow. The 2019A Series was issued at a premium of \$1,336,339. Interest will accrue at 5.00 percent and 3.90 percent for the 2019A and 2019B series, respectively. The 2019 A and 2019 B refunding bond issuances resulted in an economic gain of \$1.8 million and \$0.9 million, respectively.

Note 7 - Long-term Liabilities (continued)

Current Year Bond Issuance (continued)

The District also issued Unlimited Tax School Building Bonds, Series 2019C in the amount of \$85,360,000. The bonds mature in fiscal year 2041 and interest accrues at an interest rate ranging from 2.00 percent to 5.00 percent. The 2019C series will be used to construct, acquire, renovate, improve and equip school buildings, purchase necessary sites and acquire school buses.

On September 13, 2018, the District closed on the partial defeasance of certain Unlimited Tax Refunding Bonds, Series 2014D (the Defeased Bonds) and required the district to contribute cash in the amount of \$28,029,264 before any costs of defeasance. Pursuant to an Escrow Deposit Agreement for the purpose of defeasing \$9,911,873 principal amount representing a portion of the outstanding principal of the Defeased Bonds are being defeased to the first optional redemption date of August 15, 2024. The defeasance resulted in a deferred loss on refunding of \$5.2 million. The economic gain (or present value of the savings as a result of the defeasance) was \$0.2 million. The Defeased Bonds are capital appreciation bonds and are summarized below:

| <u>Original Maturity Date</u> | <u>Original Principal</u> | <u>Principal Value at Maturity</u> | <u>Initial Yield</u> | <u>Redemption Date</u> |
|-----------------------------------|-------------------------------|--|--------------------------|----------------------------|
| 8/15/2041 | \$ 3,831,507 | \$ 27,900,000 | 4.870% | 8/15/2024 |
| 8/15/2042 | 3,719,248 | 29,150,000 | 4.880% | 8/15/2024 |
| 8/15/2043 | 2,361,118 | 19,920,000 | 4.890% | 8/15/2024 |
| | <u>\$ 9,911,873</u> | <u>\$ 76,970,000</u> | | |

Certain bond series included capital appreciation bonds and are listed below. The bonds mature variously through 2044.

| <u>Series</u> | <u>Accreted Value as of August 31, 2019</u> | <u>Principal</u> | <u>Accretion as of 8/31/2019</u> | <u>Maturity Dates</u> |
|---------------|---|-----------------------|--------------------------------------|-----------------------|
| 2016A | \$ 86,546,175 | \$ 405,827 | \$ 86,140,348 | 2019-2044 |
| 2016 | 114,116,157 | 23,059,239 | 91,056,918 | 2020-2030 |
| 2015A | 91,531,594 | 6,570,023 | 84,961,571 | 2019-2036 |
| 2015B | 24,781,000 | 395,723 | 24,385,277 | 2019-2029 |
| 2014D | 187,194,597 | 93,872,551 | 93,322,046 | 2019-2043 |
| 2013A | 58,104,870 | 29,806,726 | 28,298,144 | 2019-2025 |
| 2013B | 23,797,702 | 8,595,819 | 15,201,883 | 2019-2022 |
| 2012A | 115,315,082 | 25,881,718 | 89,433,364 | 2024-2034 |
| 2010A | 24,770,468 | 7,448,397 | 17,322,071 | 2019-2021 |
| 2003 | 6,838,403 | 2,989,388 | 3,849,015 | 2022 |
| | <u>\$ 732,996,048</u> | <u>\$ 199,025,411</u> | <u>\$ 533,970,637</u> | |

Note 7 - Long-term Liabilities (continued)

Prior Years' Refunding of Long-Term Debt

In prior years, the District defeased, certain general obligation debt by placing the proceeds of the new bonds in an irrevocable trust, to provide for all future debt service payments on the refunded debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At August 31, 2019, defeased debt outstanding totals \$219,517,984.

Commercial Paper Debt

On July 1, 2018, the District issued Leander Independent School District Unlimited Tax Commercial Paper Notes, Series A (Direct Purchase Notes) authorized to be outstanding at any time in an aggregate principal amount not to exceed \$64,400,000 (the "Notes") pursuant to an order adopted on June 21, 2018. The Notes will provide interim financing to pay project costs for eligible projects for the District. The short-term obligations to be issued will constitute obligations that the District intends to refund through the issuance of its unlimited tax bonds.

The District also entered into the Initial Credit Agreement with Wells Fargo Bank, National Association (the "Bank") for the purchase by the Bank of Direct Purchase Notes. The Notes are tax exempt and bear interest at the LIBOR Rate. The District renewed the commercial paper on April 20, 2019 and will mature on January 15, 2020. The principal amount purchased on April 20, 2019 was \$50,001 and is reflected in the Capital Projects fund as a liability.

The Commercial Paper Notes will mature in not more than 270 days from issuance and are supported by the revolving credit agreement with Wells Fargo Bank. The Order for the Commercial Paper Notes provides for a maximum maturity date of June 21, 2048. The short-term rating on the Commercial Paper Program are A-1+ by S & P. The Notes are payable from and are secured solely by the funds pledged as security. This includes the proceeds from (A) the sale of bonds issued for such purpose and (B) the sale of the Notes issued. In addition, to provide credit enhancement and liquidity support for the Notes, the District may execute one or more Credit Agreements in connection with the issuance of the Notes with one or more banks.

Note 8 - Revenues from Local, Intermediate, and Out-of-State Sources

During the current year, revenues from local and intermediate sources consisted of the following:

| | <u>General Fund</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Nonmajor Governmental Funds</u> | <u>Total</u> |
|--|-----------------------|-----------------------|-----------------------------|--|-----------------------|
| Property Taxes | \$ 254,939,609 | \$ 115,179,647 | \$ - | \$ - | \$ 370,119,256 |
| Penalties, interest and other tax related revenue | 761,332 | 306,893 | - | - | 1,068,225 |
| Investment Income | 5,365,817 | 2,331,023 | 2,359,281 | 35,308 | 10,091,429 |
| Co-curricular student activities | 999,701 | - | - | 2,639,275 | 3,638,976 |
| Tuition and fees | 3,197,331 | - | - | - | 3,197,331 |
| Rent | 1,063,580 | - | - | 2,013 | 1,065,593 |
| Food Sales | - | - | - | 8,827,102 | 8,827,102 |
| Other | 1,194,875 | 19,668 | - | 2,051,690 | 3,266,233 |
| | <u>\$ 267,522,245</u> | <u>\$ 117,837,231</u> | <u>\$ 2,359,281</u> | <u>\$ 13,555,388</u> | <u>\$ 401,274,145</u> |

Note 9 - Fund Balance Commitments and Assignments

The District has several commitments in the General Fund and nonmajor special revenue fund that have been approved through a board resolution and are listed below.

| Purpose | Commitments | |
|----------------------------|---------------------|---------------------|
| | General Fund | Nonmajor Fund |
| Land/Hail Repairs | \$ 783,416 | \$ - |
| Major Maintenance | 2,427,753 | - |
| Capital Replacement/Copier | 1,957,314 | - |
| Campus Activity Fund | - | 803,807 |
| Other Donations | - | 559,473 |
| Scholarships | - | 4,259 |
| | <u>\$ 5,168,483</u> | <u>\$ 1,367,539</u> |

The General Fund is the only fund with assignments totaling \$9,927,670, which includes assignments for encumbrances and next year's budgeted deficit of \$2,735,230 and \$7,192,440, respectively.

Note 10 - General Fund Federal Source Revenues

| Program or Source | CFDA # | Amount |
|---|--------|---------------------|
| MAC | 93.778 | \$ 105,148 |
| School Health and Related Service (SHARS) | N/A | 7,661,146 |
| JROTC | N/A | 143,739 |
| National Wildlife Refuge Fund | 15.659 | 75,610 |
| | | <u>\$ 7,985,643</u> |

Note 11 - Pension Plan and Other Post-Employment Benefits

A. Plan Description

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). It is a defined benefit pension plan established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

B. Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at https://www.trs.texas.gov/TRS%20Documents/cafr_2018.pdf; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Note 11 - Pension Plan and Other Post-Employment Benefits (continued)

C. Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes, including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs, can be granted by the Texas Legislature as noted in the Plan description above.

D. Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years or if the amortization period already exceeds 31 years, the period would be increased by such action.

Employee contribution rates are set in state statute, Texas Government Code 825.402. Senate Bill 1458 of the 83rd Texas Legislature amended Texas Government Code 825.402 for member contributions and established employee contribution rates for fiscal years 2014 thru 2017. The 85th Texas Legislature, General Appropriations Act (GAA) affirmed that the employer contribution rates for fiscal years 2018 and 2019 would remain the same.

| | Contribution Rates | |
|----------------------------------|---------------------------|-------------|
| | 2019 | 2018 |
| Member | 7.70% | 7.70% |
| Non-Employer Contributing Entity | 6.80% | 6.80% |
| Employers | 6.80% | 6.80% |

| | Measurement Year (2018) | | Fiscal Year (2019) |
|--|--------------------------------|------------------------|---------------------------|
| | Contributions | Pension Expense | Contributions |
| Member (Employee) | \$ 18,078,189 | | \$ 18,678,327 |
| Non-employer contributing agency (State) | 12,103,420 | \$ 19,585,108 | 12,785,896 |
| District | 6,512,775 | 16,617,401 | 6,685,739 |

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools, and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

Note 11 - Pension Plan and Other Post-Employment Benefits (continued)

D. Contributions (continued)

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate, times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year, reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities, or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.

In addition to the employer contributions listed above, there are two additional surcharges an employer is subject to.

- When employing a retiree of the Teacher Retirement System the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- When a school district or charter school does not contribute to the Federal Old-Age, Survivors and Disability Insurance (OASDI) Program for certain employees, they must contribute 1.5% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

E. Actuarial Assumptions

The total pension liability in the August 31, 2017 actuarial valuation rolled forward to August 31, 2018 was determined using the following actuarial assumptions:

| | |
|---|---|
| Valuation Date | August 31, 2017 rolled forward to August 31, 2018 |
| Actuarial Cost Method | Individual Entry Age Normal |
| Asset Valuation Method | Market Value |
| Single Discount Rate | 6.907% |
| Long-term expected Investment Rate of Return | 7.25% |
| Municipal Bond Rate | 3.69%* |
| Last year ending August 31 in Projection Period (100 years) | 2116 |
| Inflation | 2.30% |
| Salary Increases including inflation | 3.05% to 9.05%, including inflation |
| Ad hoc post-employment benefit changes | None |

* Source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."

The actuarial methods and assumptions are primarily based on a study of actual experience for the three year period ending August 31, 2017 and adopted in July 2018.

Note 11 - Pension Plan and Other Post-Employment Benefits (continued)

F. Discount Rate

The discount rate used to measure the total pension liability was 6.907%. The single discount rate was based on the expected rate of return on pension plan investments of 7.25% and a municipal bond rate of 3.69%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on these assumptions, the pension plan's fiduciary net position and future contributions were sufficient to finance the benefit payments until the year 2069. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2069, and the municipal bond rate was applied to all benefit payments after that date. The long-term rate of return on pension plan investments is 7.25%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2018, are summarized below:

| Asset Class | Target Allocation ¹ | Long-Term Expected Arithmetic Real Rate of Return ² | Expected Contribution to Long-Term Portfolio Returns |
|-------------------------------|--------------------------------|--|--|
| Global Equity | | | |
| U.S. | 18.00% | 5.70% | 1.04% |
| Non-U.S. Developed | 13.00% | 6.90% | 0.90% |
| Emerging Markets | 9.00% | 8.95% | 0.80% |
| Directional Hedge Funds | 4.00% | 3.53% | 0.14% |
| Private Equity | 13.00% | 10.20% | 1.32% |
| Stable Value | | | |
| U.S. Treasuries | 11.00% | 1.11% | 0.12% |
| Absolute Return | | | |
| Stable Value Hedge Funds | 4.00% | 3.09% | 0.12% |
| Cash | 1.00% | -0.30% | |
| Real Return | | | |
| Global Inflation Linked Bonds | 3.00% | 0.70% | 0.02% |
| Real Assets | 14.00% | 5.21% | 0.73% |
| Energy and Natural Resources | 5.00% | 7.48% | 0.37% |
| Commodities | | | |
| Risk Parity | | | |
| Risk Parity | 5.00% | 3.70% | 0.18% |
| Inflation Expectations | | | 2.30% |
| Volatility Drag ³ | | | -0.79% |
| Total | 100.00% | | 7.25% |

¹ Target allocations are based on the FY2016 policy model.

² Capital market assumptions come from Aon Hewitt (2017 Q4)

³ The volatility drag results from the conversion between arithmetic and geometric mean returns.

Note 11 - Pension Plan and Other Post-Employment Benefits (continued)

G. Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (6.907%) in measuring the Net Pension Liability.

| | Discount Rate | | |
|--|---------------------------------|----------------------------------|---------------------------------|
| | 1% Decrease (5.907%) | Current Rate (6.907%) | 1% Increase (7.907%) |
| District's proportional share of the net pension liability | \$ 160,602,943 | \$ 106,413,139 | \$ 62,543,278 |

H. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At August 31, 2019, the District reported a liability of \$106,413,139 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

| | |
|--|-----------------------|
| District's proportionate share of the collective net pension liability | \$ 106,413,139 |
| State's proportionate share that is associated with the District | 197,882,646 |
| Total | <u>\$ 304,295,785</u> |

The net pension liability was measured as of August 31, 2017 and rolled forward to August 31, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2017 and rolled forward to August 31, 2018. The District's proportion of the net pension liability was based on the District's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2017 through August 31, 2018.

At August 31, 2018, the District's proportion of the collective net pension liability was 0.1933% which was an increase of 0.0095% from its proportion measured as of August 31, 2017.

Change Since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period.

- The Total Pension Liability as of August 31, 2018 was developed using a roll-forward method from the August 31, 2017 valuation.
- Demographic assumptions including post-retirement mortality, termination rates, and rates of retirement were updated based on the experience study performed for TRS for the period ending August 31, 2017.
- Economic assumptions including rates of salary increase for individual participants was updated based on the same experience study.
- The discount rate changed from 8.0 percent as of August 31, 2017 to 6.907 percent as of August 31, 2018.
- The long-term assumed rate of return changed from 8.0 percent to 7.25 percent.
- The change in the long-term assumed rate of return combined with the change in the single discount rate was the primary reason for the increase in the Net Pension Liability.

Note 11 - Pension Plan and Other Post-Employment Benefits (continued)

H. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

For the year ended August 31, 2019, the District recognized pension expense of \$16,617,401. The District also recognized revenue of \$19,585,108 representing pension expense incurred by the State on behalf of the District.

At August 31, 2019, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Differences between expected and actual experience | \$ 663,292 | \$ (2,610,958) |
| Changes of assumption | 38,367,062 | (1,198,972) |
| Net difference between projected and actual earnings on pension plan investments | - | (2,019,113) |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 15,401,733 | (2,244) |
| District contributions subsequent to the measurement date | <u>6,685,739</u> | <u>-</u> |
| Total | <u>\$ 61,117,826</u> | <u>\$ (5,831,287)</u> |

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of \$6,685,739 will be recognized as a reduction of the net pension liability in the year ended August 31, 2020. The net amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year ended August 31,</u> | <u>Pension Expense Amount</u> |
|----------------------------------|-----------------------------------|
| 2020 | \$ 12,900,746 |
| 2021 | 8,651,655 |
| 2022 | 7,413,024 |
| 2023 | 7,822,651 |
| 2024 | 7,280,711 |
| Thereafter | <u>4,532,013</u> |
| | <u>\$ 48,600,800</u> |

Note 12 - Defined Other Post-Employment Benefit Plans

A. Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS- Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.

B. OPEB Plan Fiduciary Net Position

Detail information about the TRS-Care’s fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at https://www.trs.texas.gov/TRS%20Documents/cafr_2018.pdf; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

C. Benefits Provided

TRS-Care provides a basic health insurance coverage (TRS-Care 1), at no cost to all retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible retirees and their dependents not enrolled in Medicare may pay premiums to participate in one of two optional insurance plans with more comprehensive benefits (TRS-Care 2 and TRS-Care 3). Eligible retirees and dependents enrolled in Medicare may elect to participate in one of the two Medicare health plans for an additional fee. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. There are no automatic post-employment benefit changes; including automatic COLAs.

C. Benefits Provided (continued)

The premium rates for the optional health insurance are based on years of service of the member. The schedule below shows the monthly rates for a retiree with and without Medicare coverage.

| TRS-Care Monthly for Retirees | | | | |
|---|-----------------|-------|---------------------|-----|
| Effective January 1, 2018 - December 31, 2018 | | | | |
| | Medicare | | Non-Medicare | |
| Retiree or Surviving Spouse | \$ | 135 | \$ | 200 |
| Retiree and Spouse | | 529 | | 689 |
| Retiree or Surviving Spouse and Children | | 468 | | 408 |
| Retiree and Family | | 1,020 | | 999 |

Note 12 - Defined Other Post-Employment Benefit Plans (continued)

D. Contributions

Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school districts based upon public school district payroll. The TRS Board of trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.75% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

| | Contribution Rates | |
|---|--------------------|-------|
| | 2019 | 2018 |
| Active Employee | 0.65% | 0.65% |
| Non-Employer Contributing Entity (State) | 1.25% | 1.00% |
| Employers | 0.75% | 0.55% |
| Federal/Private Funding remitted by Employers | 1.25% | 1.00% |

| | Measurement Year (2018) | | Fiscal Year (2019) |
|--|-------------------------|--------------|--------------------|
| | Contributions | OPEB Expense | Contributions |
| Member (Employee) | \$ 1,526,080 | \$ - | \$ 1,576,741 |
| Non-employer contributing agency (State) | 2,857,470 | 7,533,598 | 3,478,953 |
| District | 1,837,149 | 4,781,608 | 1,892,803 |

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to. When employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of \$535 per retiree.

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$182.6 million in fiscal year 2018. The 85th Texas Legislature, House Bill 30 provided an additional \$212 million in one-time, supplemental funding for the FY2018-19 biennium to continue to support the program. This was also received in FY2018 bringing the total appropriations received in fiscal year 2018 to \$394.6 million.

Note 12 - Defined Other Post-Employment Benefit Plans (continued)

E. Actuarial Assumptions

The total OPEB liability in the August 31, 2017 was rolled forward to August 31, 2018. The actuarial valuation was determined using the following actuarial assumptions:

The actuarial valuation of TRS-Care is similar to the actuarial valuations performed for the pension plan, except that the OPEB valuation is more complex. All of the demographic assumptions, including rates of retirement, termination, and disability, and most of the economic assumptions, including general inflation, salary increases, and general payroll growth, used in this OPEB valuation were identical to those used in the respective TRS pension valuation. Since the assumptions were based upon a recent actuarial experience study performed and they were reasonable for this OPEB valuation, they were employed in this report.

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females, with full generational mortality using Scale BB. The Post-retirement mortality rates were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published scale (U-MP).

The following assumptions and other inputs used for members of TRS-Care are identical to the assumptions used in the August 31, 2017 TRS pension actuarial valuation that was rolled forward to August 31, 2018:

| | | |
|--|-------------------------|--|
| Rates of Mortality | General Inflation | |
| Rates of Retirement | Wage Inflation | |
| Rates of Termination | Expected Payroll Growth | |
| Rates of Disability | | |
| | | August 31, 2017, rolled forward to August 31, 2018 |
| Valuation date | | Individual Entry Age Normal |
| Actuarial Cost method | | 2.30% |
| Inflation | | 3.69% |
| Discount Rate* | | Based on plan specific experience |
| Aging factors | | Third-party administrative expenses related to the delivery of health care benefits are included in the age adjusted claims costs. |
| Expenses | | 2.50% |
| Payroll growth rate | | 3.05% to 9.05%** |
| Salary increases | | 6.75% to 107.74%*** |
| Healthcare trend rates | | Normal Retirement: 70% |
| Election rates | | 75% participation prior to age 65 and 75% participation after age 65. |
| Ad hoc post-employment benefit changes | | None |

* Source: Fixed Income municipal bonds with 20 years to maturity that include only federal tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of August 31, 2018.

** Includes Inflation at 2.30%

*** Initial medical trend rates of 107.74 percent and 9.00 percent for Medicare retirees and an initial medical trend rate of 6.75 percent for non-Medicare retirees.

Note 12 - Defined Other Post-Employment Benefit Plans (continued)

E. Actuarial Assumptions (continued)

In this valuation the impact of the Cadillac Tax has been calculated as a portion of the trend assumption. Assumptions and methods used to determine the impact of the Cadillac Tax include:

- 2018 thresholds of \$850/\$2,292 were indexed annually by 2.50 percent.
- Premium data submitted was not adjusted for permissible exclusions to the Cadillac Tax.
- There were no special adjustments to the dollar limit other than those permissible for non-Medicare retirees over 55.

Results indicate that the value of the excise tax would be reasonably represented by a 25 basis point addition to the long-term trend rate assumption.

F. Discount Rate

A single discount rate of 3.69% was used to measure the total OPEB liability. There was a change of 0.27% in the discount rate since the previous year. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to *not be able to* make all future benefit payments of current plan members. Therefore, the municipal bond rate was applied to all periods of projected benefit payments to determine the total OPEB liability.

G. Discount Rate Sensitivity Analysis

Discount Rate - The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.69%) in measuring the Net OPEB Liability.

| | Discount Rate | | |
|---|--------------------------------|---------------------------------|--------------------------------|
| | 1% Decrease (2.69%) | Current Rate (3.69%) | 1% Increase (4.69%) |
| District's proportionate share of the Net OPEB Liability: | \$ 158,280,394 | \$ 132,970,344 | \$ 112,948,462 |

Healthcare Cost Trend Rate - The following presents the District’s proportional share of the net OPEB liability of the plan using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is one-percentage point lower or one-percentage point higher than the assumed healthcare cost trend rate:

| | Healthcare Cost Trend Rate | | |
|---|-----------------------------------|----------------|--------------------|
| | 1% Decrease | Current | 1% Increase |
| District's proportionate share of the Net OPEB Liability: | \$ 110,434,036 | \$ 132,970,344 | \$ 162,651,148 |

Note 12 - Defined Other Post-Employment Benefit Plans (continued)

H. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At August 31, 2019, the District reported a liability of \$132,970,344 for its proportionate share of the TRS’s Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

| | |
|---|------------------------------|
| District's proportionate share of the collective net OPEB liability | \$ 132,970,344 |
| State's proportionate share that is associated with District | <u>207,114,933</u> |
| Total | <u><u>\$ 340,085,277</u></u> |

The Net OPEB Liability was measured as of August 31, 2017 and rolled forward to August 31, 2018 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The District’s proportion of the Net OPEB Liability was based on the District’s contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2017 through August 31, 2018.

At August 31, 2018 the District’s proportion of the collective Net OPEB Liability was 0.2663% which was an increase of 0.0213% from its proportion measured as of August 31, 2017.

Changes Since the Prior Actuarial Valuation

The following assumptions, methods and plan changes which are specific to TRS-Care were updated from the prior year’s report:

- The total OPEB liability as of August 31, 2018 was developed using the roll forward method of the August 31, 2017 valuation.
- Adjustments were made for retirees that were known to have discontinued their health care coverage in fiscal year 2018. This change increased the TOL.
- The health care trend rate assumption was updated to reflect the anticipated return of the Health Insurer Fee (HIF) in 2020. This change increased the TOL.
- Demographic and economic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2017. This change increased the TOL.
- The discount rate changed from 3.42 percent as of August 31, 2017 to 3.69 percent, as of August 31, 2018. This change lowered the total OPEB liability \$2.3 billion.

For the year ended August 31, 2019, the District recognized OPEB expense of \$4,781,608 and revenue of \$7,533,598 for support provided by the State.

Note 12 - Defined Other Post-Employment Benefit Plans (continued)

H. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs (continued)

At August 31, 2019, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|-----------------------------------|----------------------------------|
| Differences between expected and actual economic experience | \$ 7,056,242 | \$ (2,098,467) |
| Changes in actuarial assumptions | 2,218,915 | (39,949,959) |
| Net difference between projected and actual investment earnings | 23,255 | - |
| Changes in proportion and difference between the employer's contributions and the proportionate share of contributions | 11,677,548 | - |
| Contributions paid to TRS subsequent to the measurement date | <u>1,892,803</u> | <u>-</u> |
| Total | <u><u>\$ 22,868,763</u></u> | <u><u>\$ (42,048,426)</u></u> |

The \$1,892,803 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending August 31, 2020. The net amounts of the District's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ended August 31: | OPEB Expense Amount |
|--------------------------|-------------------------------|
| 2020 | \$ (3,780,723) |
| 2021 | (3,780,723) |
| 2022 | (3,780,723) |
| 2023 | (3,785,121) |
| 2024 | (3,787,636) |
| Thereafter | <u>(2,157,540)</u> |
| | <u><u>\$ (21,072,466)</u></u> |

I. Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended August 31, 2019, 2018, and 2017, the subsidy payments received by TRS-Care on-behalf of the District were totaled \$908,623, \$689,223 and \$662,576, respectively. The information for the year ended August 31, 2019 is an estimate provided by the Teacher Retirement System. These payments are recorded as equal revenues and expenditures in the governmental funds financial statements of the District.

Note 13 - Risk Management

Property/Liability

The District is exposed to various risks of loss related to property/liability losses for which the District carries commercial insurance. Settled claims have not exceeded insurance limits for the past three years.

Health Insurance

The District operates a self-insured worker’s compensation and health fund. Liabilities of the funds are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities also include an estimated amount for claims that have been incurred but not reported (IBNRs).

The result of the process to estimate the claims liability is based on the District’s historical experience. There were no significant reductions in insurance coverage from the prior period.

The worker’s compensation program’s claim administrator, TASB, and the District use the historical/projected gross payroll to perform a loss analysis and thus determine the IBNR. The district had a loss limit of \$500,000 for fiscal year 2018.

Changes in the balances of worker’s compensation claims liabilities during the past two years are as follows:

| Fiscal Year | Beginning of Year Accrual | Current Year Estimates | Claims Payments | End of Year Accrual |
|--------------------|----------------------------------|-------------------------------|------------------------|----------------------------|
| 2019 | \$ 1,219,687 | \$ 436,550 | \$ 676,737 | \$ 979,500 |
| 2018 | 1,046,000 | 977,948 | 804,261 | 1,219,687 |

The District contracts with Blue Cross Blue Shield Texas for medical plan claims administration and Express Scripts for pharmacy claims administration.

| Fiscal Year | Beginning of Year Accrual | Current Year Estimates | Claims Payments | End of Year Accrual |
|--------------------|----------------------------------|-------------------------------|------------------------|----------------------------|
| 2019 | \$ 1,668,000 | 29,544,328 | \$ 29,367,828 | \$ 1,844,500 |
| 2018 | \$ 1,691,000 | 23,247,592 | 23,270,592 | \$ 1,668,000 |

Note 14 - Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of management and the District's counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

Note 15 - Arbitrage

In accordance with the provisions of Section 148(f) of the Internal Revenue Code of 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Positive arbitrage is the excess of (1) the amount earned on investments purchased with bond proceeds over (2) the amount that such investments would have earned had such investments been invested at a rate equal to the yield on the bond issue. In order to comply with the arbitrage rebate requirements, positive arbitrage must be paid to the U.S. Treasury at the end of each five year anniversary date of the bond issue. The District has estimated that it has no arbitrage liability as of August 31, 2019.

Note 16 - Deferred Compensation Plan

The District offers its employees a deferred compensation plan established in accordance with Internal Revenue Code Section 457. Assets and income of the District's plan are held in annuity contracts with an independent trustee for the exclusive benefit of participants and their beneficiaries. Accordingly, the plan's assets and liabilities are not recorded in the District's basic financial statements.

Note 17 - Subsequent Events

The District will be operating a ten-month year due to the change in fiscal year from an August 31st to a June 30th year end.

REQUIRED SUPPLEMENTARY INFORMATION

LEANDER INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended August 31, 2019

Exhibit G-1

| Data Control Codes | | Original Budget | Final Budget | Actual Amounts, GAAP Basis | Variance with Final Budget - Positive (Negative) |
|---------------------------------------|---|------------------------|-----------------------|-----------------------------------|---|
| Revenues | | | | | |
| 5700 | Local revenues | \$ 266,323,309 | \$ 267,415,413 | \$ 267,522,245 | \$ 106,832 |
| 5800 | State program revenues | 68,978,888 | 69,978,888 | 70,338,121 | 359,233 |
| 5900 | Federal program revenues | 4,420,000 | 7,997,110 | 7,985,643 | (11,467) |
| 5020 | Total revenues | 339,722,197 | 345,391,411 | 345,846,009 | 454,598 |
| Expenditures | | | | | |
| Current: | | | | | |
| 0011 | Instruction | 199,670,928 | 197,000,000 | 195,909,803 | 1,090,197 |
| 0012 | Instruction resources and media services | 3,629,521 | 3,630,000 | 3,624,746 | 5,254 |
| 0013 | Curriculum and instructional staff development | 7,969,104 | 7,799,686 | 7,564,388 | 235,298 |
| 0021 | Instructional leadership | 3,859,673 | 3,900,000 | 3,862,527 | 37,473 |
| 0023 | School leadership | 18,746,413 | 19,000,000 | 18,912,685 | 87,315 |
| 0031 | Guidance, counseling and evaluation services | 16,737,323 | 16,570,000 | 16,698,153 | (128,153) |
| 0032 | Social work services | 1,270,542 | 1,215,000 | 1,196,304 | 18,696 |
| 0033 | Health services | 3,078,586 | 3,060,000 | 3,030,206 | 29,794 |
| 0034 | Student transportation | 10,050,526 | 11,325,000 | 11,152,827 | 172,173 |
| 0035 | Food services | 846,264 | 496,127 | 387,898 | 108,229 |
| 0036 | Extracurricular activities | 11,073,124 | 11,020,000 | 10,708,287 | 311,713 |
| 0041 | General administration | 7,477,294 | 7,200,000 | 6,986,557 | 213,443 |
| 0051 | Facilities maintenance and operations | 47,215,510 | 41,000,000 | 39,423,968 | 1,576,032 |
| 0052 | Security and monitoring services | 2,103,582 | 1,910,030 | 1,899,915 | 10,115 |
| 0053 | Data processing services | 8,847,909 | 7,557,262 | 7,383,924 | 173,338 |
| 0061 | Community services | 2,020,794 | 2,355,000 | 2,394,997 | (39,997) |
| Capital Outlay: | | | | | |
| 0081 | Facilities acquisition and construction | 255,023 | 255,023 | 254,623 | 400 |
| Intergovernmental: | | | | | |
| 0095 | Juvenile justice alternative education | 300,625 | 285,333 | 285,333 | - |
| 0099 | Payments to appraisal district | 2,041,650 | 1,957,405 | 1,957,405 | - |
| 6030 | Total Expenditures | 347,194,391 | 337,535,866 | 333,634,546 | 3,901,320 |
| 1100 | Excess (deficiency) of revenues over expenditures | (7,472,194) | 7,855,545 | 12,211,463 | 4,355,918 |
| Other Financing Sources (Uses) | | | | | |
| 7912 | Sale of property | 20,000 | 29,000 | 28,651 | (349) |
| 8911 | Transfers out | (5,550,000) | (5,550,000) | (5,651,190) | (101,190) |
| 8949 | Other uses - settlements | | | (450,246) | (450,246) |
| 7080 | Total other financing sources and uses | (5,530,000) | (5,521,000) | (6,072,785) | (551,785) |
| 1200 | Net change in fund balances | (13,002,194) | 2,334,545 | 6,138,678 | 3,804,133 |
| 0100 | Fund balances - beginning | 144,401,231 | 144,401,231 | 144,401,231 | |
| 3000 | Fund balances - ending | \$ 131,399,037 | \$ 146,735,776 | \$ 150,539,909 | \$ 3,804,133 |

LEANDER INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY BUDGET TO ACTUAL INFORMATION
For the Fiscal Year Ended August 31, 2019

Exhibit G-2

Budgets are prepared annually for the General Fund, Debt Service Fund, and Food Service Fund (special revenue fund) on the modified accrual basis, which is consistent with generally accepted accounting principles. A formal budget is prepared by August 20 and is adopted by the Board at a public meeting after ten days' public notice of the meeting has been given. The legal level of control for budgeted expenditures is the function level within the budgeted funds. Amendments to the budget are required prior to expending amounts greater than the budgeted amounts at the function level. Budgets are controlled at the departmental or campus level, the same level at which responsibility for operations is assigned. The budget was amended by the Board as needed throughout the year.

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at August 31, and encumbrances outstanding at that time are to be either canceled or provided for in the subsequent year's budget. Encumbrances outstanding of \$2,735,230 at August 31, 2019, were provided for in the subsequent year's budget and are included in assigned fund balance in the General Fund at year-end.

- Guidance, counseling and evaluation services actual expenditures exceeded budget by \$127,526.
- Community services (Function 61) actual expenditures exceeded the budget by \$39,997.

LEANDER INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
Teacher Retirement System of Texas
Last Six Measurement Years

Exhibit G-3

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| District's proportion of the net pension liability | 0.1933% | 0.1838% | 0.1729% | 0.17842% | 0.09821% |
| District's proportionate share of the net pension liability | \$ 106,413,139 | \$ 58,779,754 | \$ 65,322,070 | \$ 63,067,929 | \$ 26,233,303 |
| State's proportionate share of the net pension liability associated with the District | <u>197,882,646</u> | <u>114,535,369</u> | <u>134,842,251</u> | <u>125,776,447</u> | <u>110,491,620</u> |
| Total | <u>\$ 304,295,785</u> | <u>\$ 173,315,123</u> | <u>\$ 200,164,321</u> | <u>\$ 188,844,376</u> | <u>\$ 136,724,923</u> |
| District's covered payroll (for Measurement Year) | \$ 234,781,692 | \$ 220,323,676 | \$ 206,543,377 | \$ 195,387,528 | \$ 188,747,330 |
| District's proportionate share of the net pension liability as a percentage of it's covered payroll | 45.3% | 26.7% | 31.6% | 32.3% | 13.9% |
| Plan fiduciary net position as a percentage of the total pension liability * | 73.74% | 82.17% | 78.00% | 78.43% | 83.25% |
| Plan's net pension liability as a percentage of covered payroll * | 126.11% | 75.93% | 92.75% | 91.94% | 72.90% |
| | <u>2013</u> | | | | |
| District's proportion of the net pension liability | 0.09525% | | | | |
| District's proportionate share of the net pension liability | \$ 31,242,342 | | | | |
| State's proportionate share of the net pension liability associated with the District | <u>135,633,099</u> | | | | |
| Total | <u>\$ 166,875,441</u> | | | | |
| District's covered payroll (for Measurement Year) | \$ 183,481,971 | | | | |
| District's proportionate share of the net pension liability as a percentage of it's covered payroll | 17.03% | | | | |
| Plan fiduciary net position as a percentage of the total pension liability * | 78.17% | | | | |
| Plan's net pension liability as a percentage of covered payroll * | 93.10% | | | | |

The amounts presented for each Plan year which ends the preceding August 31 of the District's fiscal year. Net pension liability is calculated using an new methodology and will be presented prospectively in accordance with GASB 68.

* Per TRS' CAFR

LEANDER INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PENSION CONTRIBUTIONS
NET PENSION LIABILITY
Teacher Retirement System of Texas
Last Nine Fiscal Years

Exhibit G-4

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Contractually required contributions | \$ 6,685,739 | \$ 6,507,654 | \$ 6,024,959 | \$ 5,492,271 | \$ 5,227,756 |
| Contributions in relation to the contractual required contributions | <u>(6,685,739)</u> | <u>(6,507,654)</u> | <u>(6,024,959)</u> | <u>(5,492,271)</u> | <u>(5,227,756)</u> |
| Contribution Deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| District's covered payroll | \$ 242,575,687 | \$ 234,781,692 | \$ 220,323,676 | \$ 206,543,314 | \$ 195,386,264 |
| Contributions as a percentage of covered employee payroll | 2.76% | 2.77% | 2.73% | 2.66% | 2.68% |
| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | |
| Contractually required contributions | \$ 2,695,814 | \$ 2,451,103 | \$ 2,102,124 | \$ 2,559,257 | |
| Contributions in relation to the contractual required contributions | <u>(2,695,814)</u> | <u>(2,451,103)</u> | <u>(2,102,124)</u> | <u>(2,559,257)</u> | |
| Contribution Deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| District's covered payroll | \$ 188,747,330 | \$ 183,481,971 | \$ 175,800,540 | \$ 181,312,629 | |
| Contributions as a percentage of covered employee payroll | 1.43% | 1.34% | 1.20% | 1.41% | |

LEANDER INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET OPEB LIABILITY
Teacher Retirement System of Texas
Last Two Measurement Years Ended August 31, 2019 ⁽¹⁾

Exhibit G-5

| | <u>2018</u> | <u>2017</u> |
|---|-----------------------|-----------------------|
| District's proportion of the net OPEB liability | 0.2663% | 0.2450% |
| District's proportionate share of the net OPEB liability | \$ 132,970,344 | \$ 106,545,848 |
| State's proportionate share of the net OPEB liability associated with the District | 207,114,933 | 178,432,821 |
| Total | <u>\$ 340,085,277</u> | <u>\$ 284,978,669</u> |
| | | |
| District's covered payroll (for Measurement Year) | \$ 234,781,692 | \$ 220,323,676 |
| | | |
| District's proportionate share of the net OPEB liability as a percentage of its covered payroll | 56.64% | 48.36% |
| | | |
| Plan fiduciary net position as a percentage of the total OPEB liability* | 1.57% | 0.91% |
| | | |
| Plan's net OPEB liability as a percentage of covered payroll* | 146.64% | 132.55% |

The amounts presented for each Plan year which ends the preceding August 31 of the District's fiscal year.

* Per Teacher Retirement System of Texas' comprehensive annual financial report.

⁽¹⁾ Ten year of data should be presented in this schedule, but data was unavailable prior to 2017 Net OPEB liability and related ratios will be presented as data becomes available.

LEANDER INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S OPEB CONTRIBUTIONS
NET PENSION LIABILITY
Teacher Retirement System of Texas
Last Five Fiscal Years ⁽¹⁾

Exhibit G-6

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|------------------|------------------|------------------|------------------|------------------|
| Contractually required contributions | \$ 1,892,803 | \$ 1,834,053 | \$ 1,273,812 | \$ 1,135,999 | \$ 1,074,607 |
| Contributions in relation to the contractual required contributions | <u>1,892,803</u> | <u>1,834,053</u> | <u>1,273,812</u> | <u>1,135,999</u> | <u>1,074,607</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| District's covered payroll | \$ 242,575,687 | \$ 234,781,692 | \$ 220,323,676 | \$ 206,543,314 | \$ 195,386,264 |
| Contributions as a percentage of covered payroll | 0.78% | 0.78% | 0.58% | 0.55% | 0.55% |

⁽¹⁾ Ten year of data should be presented in this schedule, but data was unavailable prior to 2015
Net pension liability and related ratios will be presented as data becomes available.

PENSION INFORMATION:

Notes to Required Supplementary Information

Effective September 1, 2014, employers who did not contribute Social Security for TRS-eligible employees were required to contribute an additional 1.5% of TRS-eligible compensation which nearly doubled the District's contributions into the Plan. Because the District's proportional share of the plan is determined by its proportional share of contributions, the District recognized a corresponding increase in its share of net pension liability.

Changes of Assumptions

New actuarial assumptions were adopted by the Teacher Retirement System of Texas' Board of Trustees on September 24, 2015 and are effective with the valuation as of August 31, 2015. The major assumptions changes were the adoption of the use of generational mortality for the purpose of predicting future mortality improvement and the reduction in the inflation rate from 3.00% to 2.50%.

Changes of Benefit Terms

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

OPEB INFORMATION:

Effective September 1, 2014, employers who did not contribute Social Security for TRS-eligible employees were required to contribute an additional 1.5% of TRS-eligible compensation which nearly doubled the District's contributions into the Plan. Because the District's proportional share of the plan is determined by its proportional share of contributions, the District recognized a corresponding increase in its share of net pension liability.

Changes Since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability since the prior measurement period:

The following assumptions, methods and plan changes which are specific to TRS-Care were updated from the prior year's report:

- The total OPEB liability as of August 31, 2018 was developed using the roll forward method of the August 31, 2017 valuation. • Adjustments were made for retirees that were known to have discontinued their health care coverage in fiscal year 2018. This change increased the TOL.
- The health care trend rate assumption was updated to reflect the anticipated return of the Health Insurer Fee (HIF) in 2020. This change increased the TOL. • Demographic and economic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2017. This change increased the TOL.
- The discount rate changed from 3.42 percent as of August 31, 2017 to 3.69 percent, as of August 31, 2018. This change lowered the total OPEB liability.

OTHER SUPPLEMENTARY INFORMATION

**NON MAJOR GOVERNMENTAL FUNDS
FUND DESCRIPTIONS**

These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Special Revenue Funds account for all designated purpose monies received in the form of federal, state, or local grants. These grants, referred to as projects, are awarded to the District for the purpose of accomplishing specified educational tasks; therefore, revenue and expenditures are recorded by project or similar group of projects related by funding, to accomplish the purpose of accounting for each grant. Special Revenue Funds maintained by the District include the following:

| Fund Number | Fund Name & Description |
|--------------------|--|
| 211 | <u>Title 1 Grants to Local Educational Agencies</u> – This fund is used to account for funds allocated to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. |
| 220 | <u>Adult Education – Basic Grants to States</u> - This fund is used to account for funds granted to provide or support programs for adult education and literacy services to adults who are beyond compulsory school age attendance, and do not have a high school diploma, or lack sufficient mastery of basic educational skills to function effectively in society, or are unable to speak, read or write the English language, and are not enrolled in school. |
| 223 | <u>Temporary Assistance for Needy Families</u> – This fund is used to account for funds granted to design and operate programs to help needy families achieve self-sufficiency by reducing the dependency of needy parents by promoting job preparation, work, and marriage. |
| 224 | <u>Special Education Grants to States</u> – This fund is used to account for funds to operate educational programs for handicapped children. |
| 225 | <u>Special Education Preschool Grants</u> – This fund is used to account for funds for preschool handicapped children. |
| 226 | <u>Special Education Discretionary</u> - support from education service center for special education students for private residential placements and to increase evaluation capacity of special education students. |
| 240 | <u>National School Breakfast and Lunch Program</u> – This fund classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture. |
| 242 | <u>Summer Food Service Program for Children</u> – This fund is used to account for funds received from the Texas Department of Agriculture that are awarded for meals provided to the community based on the average number of daily participants. |
| 244 | <u>Career and Technical Education</u> – Basic Grants to States – This fund is used to account for funds provided for vocational education programs not funded by the Foundation School Program Act. |

**NON MAJOR GOVERNMENTAL FUNDS
FUND DESCRIPTIONS (continued)**

- 255 Improving Teacher Quality State Grants – This fund is used to account for funds granted to school districts to increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools.
- 263 English Language Acquisition State Grants – This fund is used to account for funds granted to improve the education of limited English proficient children by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.
- 288 Grants for State Assessments and Related Activities – This fund is used to account for funds for summer school programs for LEP students only if a bilingual program is part of the standard curriculum.
- 289 WIA Dislocated Worker Formula Grants – This fund is used to account for funds granted to reemploy dislocated workers, improve the quality of the workforce, and enhance the productivity and competitiveness of the nation’s economy by providing workforce investment activities that increase the employment, retention, and earnings of participants, and increase occupational skill attainment by the participants.
- 385 Visually Impaired – This fund is used to account for State supplemental visually impaired monies.
- 397 Advanced Placement Initiative – This fund is used to account for funds awarded to school districts under the Texas Advance Placement Award Incentive Program.
- 410 Instructional Materials Allotment – This fund is used to account for funds awarded to school districts for the purchase of instructional materials, technological equipment, and technology-related services.
- 427 Apprenticeship Training Program – This fund is used to account for State funds granted to provide on-the-job-training, preparatory instruction, supplementary instruction or related instruction in a trade that has been certified as an apprentice occupation by the Bureau of Apprenticeship Training of the United States Department of Labor.
- 429 State Funded – This fund is used to account for funds that are received from the State that are not listed elsewhere.
- 461 Campus Activity – This fund is used to account for transactions related to a principal’s activity fund if the monies generated are not subject to recall by the board in the General Fund.
- 479 Scholarship – This fund is used to account for scholarships established to assist individual students in furthering the student’s higher education.
- 499 Donation – This fund is used to account for donations made by individuals or businesses for use by the District for specific purposes.
- 819 Permanent fund for scholarships where the corpus is not expendable

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
August 31, 2019

Exhibit H-1
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| | 211 | 220 | 223 | 224 |
|--|--|------------------------------------|-------------|-------------------------|
| <u>Data Control Codes</u> | <u>ESEA Title I, A - Improving Basic Ed.</u> | <u>Adult Basic Education (ABE)</u> | <u>TANF</u> | <u>IDEA B - Formula</u> |
| Assets | | | | |
| 1110 | \$ - | \$ - | \$ - | \$ - |
| 1120 | - | - | - | - |
| Receivables: | | | | |
| 1240 | 326,605 | 2,916 | - | 465,019 |
| 1260 | - | - | - | - |
| 1290 | - | - | - | - |
| 1310 | - | - | - | - |
| 1810 | - | - | - | - |
| 1990 | - | - | - | - |
| 1000 Total Assets | <u>\$ 326,605</u> | <u>\$ 2,916</u> | <u>\$ -</u> | <u>\$ 465,019</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Current Liabilities: | | | | |
| 2110 | \$ 754 | \$ - | \$ - | \$ 12,798 |
| 2160 | - | - | - | 9,256 |
| 2170 | 325,608 | 2,916 | - | 438,344 |
| 2180 | - | - | - | - |
| 2190 | - | - | - | - |
| 2200 | 243 | - | - | 4,621 |
| 2300 | - | - | - | - |
| 2000 Total Liabilities | <u>326,605</u> | <u>2,916</u> | <u>-</u> | <u>465,019</u> |
| Fund Balance: | | | | |
| Restricted: | | | | |
| 3450 | - | - | - | - |
| 3480 | - | - | - | - |
| Committed: | | | | |
| 3545 | - | - | - | - |
| 3000 Total Fund Balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 4000 Total Liabilities and Fund Balance | <u>\$ 326,605</u> | <u>\$ 2,916</u> | <u>\$ -</u> | <u>\$ 465,019</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
August 31, 2019

Exhibit H-1
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| | 225 | 226 | 240 | 242 |
|--|---------------------------|-------------------------------|--|-------------------------------|
| Data Control Codes | IDEA B - Preschool | IDEA B - Discretionary | National School Breakfast and Lunch | Summer Feeding Program |
| Assets | | | | |
| 1110 | \$ - | \$ - | \$ 605,114 | \$ - |
| 1120 | - | - | 1,840,419 | - |
| Receivables: | | | | |
| 1240 | 13,653 | - | 305,128 | 17,917 |
| 1260 | - | 627 | 373,553 | - |
| 1290 | - | - | 7,161 | - |
| 1310 | - | - | 264,046 | - |
| 1810 | - | - | - | - |
| 1990 | - | - | 963,089 | - |
| 1000 Total Assets | \$ 13,653 | \$ 627 | \$ 4,358,510 | \$ 17,917 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Current Liabilities: | | | | |
| 2110 | \$ - | \$ - | \$ 799,467 | \$ - |
| 2160 | - | - | 298,826 | 137 |
| 2170 | 12,033 | 627 | 31,004 | 439 |
| 2180 | - | - | - | - |
| 2190 | - | - | - | - |
| 2200 | 1,620 | - | 5,511 | - |
| 2300 | - | - | 100,756 | - |
| 2000 Total Liabilities | 13,653 | 627 | 1,235,564 | 576 |
| Fund Balance: | | | | |
| Restricted: | | | | |
| 3450 | - | - | 3,122,946 | 17,341 |
| 3480 | - | - | - | - |
| Committed: | | | | |
| 3545 | - | - | - | - |
| 3000 Total Fund Balances | - | - | 3,122,946 | 17,341 |
| 4000 Total Liabilities and Fund Balance | \$ 13,653 | \$ 627 | \$ 4,358,510 | \$ 17,917 |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
August 31, 2019

Exhibit H-1
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| Data Control Codes | | 244 | 255 | 263 | 288 |
|--------------------------------------|---|------------------------|--|---|---|
| | | Vocational Ed. - Basic | ESEA Title II, A - Training and Recruiting | ESEA Title III, A - English Lang. Acquisition | Grants for State Assessments and Related Activities |
| Assets | | | | | |
| 1110 | Cash and temporary investments | \$ - | \$ - | \$ - | \$ 176 |
| 1120 | Investments | - | - | - | - |
| Receivables: | | | | | |
| 1240 | Receivables from other governments | 352 | 118,466 | 9,342 | - |
| 1260 | Due from other funds | - | - | - | - |
| 1290 | Other receivables | - | - | - | - |
| 1310 | Inventories, at cost | - | - | - | - |
| 1810 | Restricted cash | - | - | - | - |
| 1990 | Other assets | - | - | - | - |
| 1000 | Total Assets | <u>\$ 352</u> | <u>\$ 118,466</u> | <u>\$ 9,342</u> | <u>\$ 176</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Current Liabilities: | | | | | |
| 2110 | Accounts payable | \$ - | \$ - | \$ 401 | \$ - |
| 2160 | Accrued wages payable | - | - | 345 | - |
| 2170 | Due to other funds | 352 | 110,990 | 8,596 | - |
| 2180 | Due to other governments | - | 7,476 | - | - |
| 2190 | Due to student and employee groups | - | - | - | - |
| 2200 | Accrued expenditures | - | - | - | - |
| 2300 | Unearned revenues | - | - | - | - |
| 2000 | Total Liabilities | <u>352</u> | <u>118,466</u> | <u>9,342</u> | <u>-</u> |
| Fund Balance: | | | | | |
| Restricted: | | | | | |
| 3450 | Federal/State funds grant restrictions | - | - | - | 176 |
| 3480 | Other purposes | - | - | - | - |
| Committed: | | | | | |
| 3545 | Other purposes | - | - | - | - |
| 3000 | Total Fund Balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>176</u> |
| 4000 | Total Liabilities and Fund Balance | <u>\$ 352</u> | <u>\$ 118,466</u> | <u>\$ 9,342</u> | <u>\$ 176</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
August 31, 2019

Exhibit H-1
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| Data Control Codes | | 289 | 385 | 397 | 410 |
|--------------------------------------|---|---|---|-------------------------------------|--|
| | | WIA Dislocated Worker Formula Grants | State Supplemental Visually Impaired | Advanced Placement Incentive | Instructional Materials Allotment |
| Assets | | | | | |
| 1110 | Cash and temporary investments | \$ - | \$ - | \$ 5,032 | \$ 274,622 |
| 1120 | Investments | - | - | - | - |
| Receivables: | | | | | |
| 1240 | Receivables from other governments | 5,066 | 12,064 | - | 3,480,254 |
| 1260 | Due from other funds | - | - | - | - |
| 1290 | Other receivables | - | - | - | - |
| 1310 | Inventories, at cost | - | - | - | - |
| 1810 | Restricted cash | - | - | - | - |
| 1990 | Other assets | - | - | - | - |
| 1000 | Total Assets | \$ 5,066 | \$ 12,064 | \$ 5,032 | \$ 3,754,876 |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Current Liabilities: | | | | | |
| 2110 | Accounts payable | \$ - | \$ - | \$ - | \$ 1,254,792 |
| 2160 | Accrued wages payable | - | - | 2,376 | - |
| 2170 | Due to other funds | 5,066 | 12,064 | - | - |
| 2180 | Due to other governments | - | - | - | - |
| 2190 | Due to student and employee groups | - | - | - | - |
| 2200 | Accrued expenditures | - | - | - | 657,618 |
| 2300 | Unearned revenues | - | - | - | 1,842,466 |
| 2000 | Total Liabilities | 5,066 | 12,064 | 2,376 | 3,754,876 |
| Fund Balance: | | | | | |
| Restricted: | | | | | |
| 3450 | Federal/State funds grant restrictions | - | - | 2,656 | - |
| 3480 | Other purposes | - | - | - | - |
| Committed: | | | | | |
| 3545 | Other purposes | - | - | - | - |
| 3000 | Total Fund Balances | - | - | 2,656 | - |
| 4000 | Total Liabilities and Fund Balance | \$ 5,066 | \$ 12,064 | \$ 5,032 | \$ 3,754,876 |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
August 31, 2019

Exhibit H-1
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| Data Control Codes | | 427 Texas Workforce Apprenticeship Grant | 429 Combination State Funded Special Revenue Fund | 461 Campus Activity Fund | 479 Permanent Fund |
|--------------------------|---|---|---|------------------------------------|---------------------------|
| | Assets | | | | |
| 1110 | Cash and temporary investments | \$ - | \$ 11,226 | \$ 847,802 | \$ - |
| 1120 | Investments | - | - | - | 20,506 |
| | Receivables: | | | | |
| 1240 | Receivables from other governments | - | - | - | - |
| 1260 | Due from other funds | - | - | - | - |
| 1290 | Other receivables | - | - | 2,091 | - |
| 1310 | Inventories, at cost | - | - | - | - |
| 1810 | Restricted cash | - | - | - | - |
| 1990 | Other assets | - | - | - | - |
| 1000 | Total Assets | \$ - | \$ 11,226 | \$ 849,893 | \$ 20,506 |
| | Liabilities and Fund Balances | | | | |
| | Liabilities: | | | | |
| | Current Liabilities: | | | | |
| 2110 | Accounts payable | \$ - | \$ 404 | \$ 2,118 | \$ - |
| 2160 | Accrued wages payable | - | - | - | - |
| 2170 | Due to other funds | - | - | - | - |
| 2180 | Due to other governments | - | - | - | - |
| 2190 | Due to student and employee groups | - | - | 10,425 | - |
| 2200 | Accrued expenditures | - | - | 33,543 | - |
| 2300 | Unearned revenues | - | - | - | - |
| 2000 | Total Liabilities | - | 404 | 46,086 | - |
| | Fund Balance: | | | | |
| | Restricted: | | | | |
| 3450 | Federal/State funds grant restrictions | - | 10,822 | - | - |
| 3480 | Other purposes | - | - | - | 20,506 |
| | Committed: | | | | |
| 3545 | Other purposes | - | - | 803,807 | - |
| 3000 | Total Fund Balances | - | 10,822 | 803,807 | 20,506 |
| 4000 | Total Liabilities and Fund Balance | \$ - | \$ 11,226 | \$ 849,893 | \$ 20,506 |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
August 31, 2019

Exhibit H-1
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| <u>Data Control Codes</u> | | 499 | 819 | |
|--------------------------------------|---|--|---------------------|--|
| | | <u>Donations for Secondary School Activities/Clubs</u> | <u>Scholarships</u> | <u>Total Nonmajor Governmental Funds</u> |
| Assets | | | | |
| 1110 | Cash and temporary investments | \$ 415,017 | \$ - | 2,158,989 |
| 1120 | Investments | - | - | 1,860,925 |
| Receivables: | | | | |
| 1240 | Receivables from other governments | - | - | 4,756,782 |
| 1260 | Due from other funds | 1,644 | - | 375,824 |
| 1290 | Other receivables | 230,755 | - | 240,007 |
| 1310 | Inventories, at cost | - | - | 264,046 |
| 1810 | Restricted cash | - | 4,259 | 4,259 |
| 1990 | Other assets | - | - | 963,089 |
| 1000 | Total Assets | <u>\$ 647,416</u> | <u>\$ 4,259</u> | <u>\$ 10,623,921</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Current Liabilities: | | | | |
| 2110 | Accounts payable | \$ 19,456 | \$ - | 2,090,190 |
| 2160 | Accrued wages payable | 5,047 | - | 315,987 |
| 2170 | Due to other funds | - | - | 948,039 |
| 2180 | Due to other governments | - | - | 7,476 |
| 2190 | Due to student and employee groups | - | - | 10,425 |
| 2200 | Accrued expenditures | 63,440 | - | 766,596 |
| 2300 | Unearned revenues | - | - | 1,943,222 |
| 2000 | Total Liabilities | <u>87,943</u> | <u>-</u> | <u>6,081,935</u> |
| Fund Balance: | | | | |
| Restricted: | | | | |
| 3450 | Federal/State funds grant restrictions | - | - | 3,153,941 |
| 3480 | Other purposes | - | - | 20,506 |
| Committed: | | | | |
| 3545 | Other purposes | 559,473 | 4,259 | 1,367,539 |
| 3000 | Total Fund Balances | <u>559,473</u> | <u>4,259</u> | <u>4,541,986</u> |
| 4000 | Total Liabilities and Fund Balance | <u>\$ 647,416</u> | <u>\$ 4,259</u> | <u>\$ 10,623,921</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
August 31, 2019

Exhibit H-2
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| | 211 | 220 | 223 | 224 |
|--|--|------------------------------------|--------------|-------------------------|
| Data Control Codes | ESEA Title I, A - Improving Basic Ed. | Adult Basic Education (ABE) | TANF | IDEA B - Formula |
| Revenues | | | | |
| 5700 | \$ - | \$ - | \$ - | \$ - |
| 5800 | - | - | - | - |
| 5900 | 866,322 | 33,666 | 8,941 | 5,453,252 |
| 5020 Total Revenues | <u>866,322</u> | <u>33,666</u> | <u>8,941</u> | <u>5,453,252</u> |
| Expenditures | | | | |
| Current: | | | | |
| 0011 | 684,422 | - | 8,941 | 4,589,862 |
| 0012 | - | - | - | - |
| 0013 | 596 | - | - | 140,042 |
| 0021 | 5,600 | 33,666 | - | 4,355 |
| 0023 | - | - | - | 14,476 |
| 0031 | - | - | - | 381,710 |
| 0033 | - | - | - | 12,368 |
| 0034 | - | - | - | - |
| 0035 | - | - | - | - |
| 0036 | - | - | - | - |
| 0041 | - | - | - | - |
| 0051 | - | - | - | - |
| 0052 | - | - | - | - |
| 0061 | 175,704 | - | - | 122,889 |
| 0081 | - | - | - | - |
| Intergovernmental: | | | | |
| 0093 | - | - | - | 187,550 |
| 6030 Total Expenditures | <u>866,322</u> | <u>33,666</u> | <u>8,941</u> | <u>5,453,252</u> |
| 1100 | - | - | - | - |
| Other Financing Sources (Uses) | | | | |
| 7915 | - | - | - | - |
| 7080 Total other financing sources and uses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 1200 | - | - | - | - |
| 0100 Fund balance - September 1 (beginning) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 3000 Fund balance - August 31 (ending) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
August 31, 2019

Exhibit H-2
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| Data Control Codes | | 225 | 226 | 240 | 242 |
|---------------------------------------|---|-----------------------|---------------------------|--|------------------------------|
| | | IDEA B - Preschool | IDEA B - Discretionary | National School Breakfast and Lunch | Summer Feeding Program |
| Revenues | | | | | |
| 5700 | Local, intermediate, and out-of-state | \$ - | \$ - | \$ 8,873,379 | \$ 214 |
| 5800 | State program revenues | - | - | 70,428 | - |
| 5900 | Federal program revenues | 66,935 | 59,373 | 5,720,497 | 37,373 |
| 5020 | Total Revenues | <u>66,935</u> | <u>59,373</u> | <u>14,664,304</u> | <u>37,587</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| 0011 | Instruction | 38,974 | 4,449 | - | - |
| 0012 | Instruction resources and media services | - | - | - | - |
| 0013 | Curriculum and instructional staff development | 8,337 | - | - | - |
| 0021 | Instructional leadership | - | - | - | - |
| 0023 | School leadership | - | - | - | - |
| 0031 | Guidance, counseling and evaluation services | 15,209 | 54,924 | - | - |
| 0033 | Health services | 4,344 | - | - | - |
| 0034 | Student transportation | - | - | - | - |
| 0035 | Food service | - | - | 13,628,662 | 36,620 |
| 0036 | Extracurricular activities | - | - | - | - |
| 0041 | General administration | - | - | - | - |
| 0051 | Facilities maintenance and operations | - | - | - | - |
| 0052 | Security and monitoring services | - | - | - | - |
| 0061 | Community services | 71 | - | - | - |
| 0081 | Facilities acquisition and construction | - | - | - | - |
| Intergovernmental: | | | | | |
| 0093 | Payments related to shared services arrangement | - | - | - | - |
| 6030 | Total Expenditures | <u>66,935</u> | <u>59,373</u> | <u>13,628,662</u> | <u>36,620</u> |
| 1100 | Excess (deficiency) of revenues over expenditures | - | - | 1,035,642 | 967 |
| Other Financing Sources (Uses) | | | | | |
| 7915 | Transfers in | - | - | 370,935 | - |
| 7080 | Total other financing sources and uses | <u>-</u> | <u>-</u> | <u>370,935</u> | <u>-</u> |
| 1200 | Net change in fund balances | - | - | 1,406,577 | 967 |
| 0100 | Fund balance - September 1 (beginning) | <u>-</u> | <u>-</u> | <u>1,716,369</u> | <u>16,374</u> |
| 3000 | Fund balance - August 31 (ending) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,122,946</u> | <u>\$ 17,341</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
August 31, 2019

Exhibit H-2
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| Data Control Codes | | 244 | 255 | 263 | 288 |
|---------------------------------------|---|------------------------|--|---|---|
| | | Vocational Ed. - Basic | ESEA Title II, A - Training and Recruiting | ESEA Title III, A - English Lang. Acquisition | Grants for State Assessments and Related Activities |
| Revenues | | | | | |
| 5700 | Local, intermediate, and out-of-state | \$ - | \$ - | \$ - | \$ - |
| 5800 | State program revenues | - | - | - | - |
| 5900 | Federal program revenues | 220,116 | 507,194 | 212,640 | 10,013 |
| 5020 | Total Revenues | <u>220,116</u> | <u>507,194</u> | <u>212,640</u> | <u>10,013</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| 0011 | Instruction | 163,524 | 185,513 | 122,916 | 6,643 |
| 0012 | Instruction resources and media services | - | - | 3,507 | 1,017 |
| 0013 | Curriculum and instructional staff development | 56,592 | 281,129 | 68,768 | - |
| 0021 | Instructional leadership | - | 6,371 | 1,958 | - |
| 0023 | School leadership | - | 8,751 | 3,691 | 2,271 |
| 0031 | Guidance, counseling and evaluation services | - | 21,545 | 7,634 | - |
| 0033 | Health services | - | - | 90 | - |
| 0034 | Student transportation | - | - | - | - |
| 0035 | Food service | - | - | - | - |
| 0036 | Extracurricular activities | - | - | - | - |
| 0041 | General administration | - | - | - | - |
| 0051 | Facilities maintenance and operations | - | - | - | - |
| 0052 | Security and monitoring services | - | - | - | - |
| 0061 | Community services | - | 3,885 | 4,076 | - |
| 0081 | Facilities acquisition and construction | - | - | - | - |
| Intergovernmental: | | | | | |
| 0093 | Payments related to shared services arrangement | - | - | - | - |
| 6030 | Total Expenditures | <u>220,116</u> | <u>507,194</u> | <u>212,640</u> | <u>9,931</u> |
| 1100 | Excess (deficiency) of revenues over expenditures | - | - | - | 82 |
| Other Financing Sources (Uses) | | | | | |
| 7915 | Transfers in | - | - | - | - |
| 7080 | Total other financing sources and uses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 1200 | Net change in fund balances | - | - | - | 82 |
| 0100 | Fund balance - September 1 (beginning) | <u>-</u> | <u>-</u> | <u>-</u> | <u>94</u> |
| 3000 | Fund balance - August 31 (ending) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 176</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
August 31, 2019

Exhibit H-2
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| Data Control Codes | 289 WIA Dislocated Worker Formula Grants | 385 State Supplemental Visually Impaired | 397 Advanced Placement Incentive | 410 Instructional Materials Allotment |
|--|---|---|---|--|
| Revenues | | | | |
| 5700 | \$ - | \$ - | \$ - | \$ 554 |
| 5800 | - | 18,579 | 30,496 | 5,612,539 |
| 5900 | 261,765 | - | - | - |
| 5020 Total Revenues | <u>261,765</u> | <u>18,579</u> | <u>30,496</u> | <u>5,613,093</u> |
| Expenditures | | | | |
| Current: | | | | |
| 0011 | 204,783 | 15,024 | 1,403 | 5,272,559 |
| 0012 | - | - | - | - |
| 0013 | - | 305 | 26,437 | 340,534 |
| 0021 | 9,735 | - | - | - |
| 0023 | - | - | - | - |
| 0031 | - | - | - | - |
| 0033 | - | 3,250 | - | - |
| 0034 | 47,247 | - | - | - |
| 0035 | - | - | - | - |
| 0036 | - | - | - | - |
| 0041 | - | - | - | - |
| 0051 | - | - | - | - |
| 0052 | - | - | - | - |
| 0061 | - | - | - | - |
| 0081 | - | - | - | - |
| Intergovernmental: | | | | |
| 0093 | - | - | - | - |
| 6030 Total Expenditures | <u>261,765</u> | <u>18,579</u> | <u>27,840</u> | <u>5,613,093</u> |
| 1100 | - | - | 2,656 | - |
| Other Financing Sources (Uses) | | | | |
| 7915 | - | - | - | - |
| 7080 Total other financing sources and uses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 1200 | - | - | 2,656 | - |
| 0100 Fund balance - September 1 (beginning) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 3000 Fund balance - August 31 (ending) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,656</u> | <u>\$ -</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
August 31, 2019

Exhibit H-2
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| Data Control Codes | 427 Texas Workforce Apprenticeship Grant | 429 Combination State Funded Special Revenue Fund | 461 Campus Activity Fund | 479 Permanent Fund |
|--|---|--|--------------------------------|--------------------------|
| Revenues | | | | |
| 5700 | \$ - | \$ - | \$ 1,322,172 | \$ 2 |
| 5800 | 135,814 | 741,140 | - | - |
| 5900 | - | - | - | - |
| 5020 Total Revenues | 135,814 | 741,140 | 1,322,172 | 2 |
| Expenditures | | | | |
| Current: | | | | |
| 0011 | 135,814 | - | 621,391 | - |
| 0012 | - | - | 153,235 | - |
| 0013 | - | - | 130,824 | - |
| 0021 | - | - | - | - |
| 0023 | - | - | 71,608 | - |
| 0031 | - | - | 28,014 | - |
| 0033 | - | - | 1,263 | - |
| 0034 | - | 739,433 | - | - |
| 0035 | - | - | 88 | - |
| 0036 | - | 701 | 206,159 | - |
| 0041 | - | - | 1,006 | - |
| 0051 | - | - | 16,654 | - |
| 0052 | - | - | 3,241 | - |
| 0061 | - | - | 10,368 | - |
| 0081 | - | - | - | - |
| Intergovernmental: | | | | |
| 0093 | - | - | - | - |
| 6030 Total Expenditures | 135,814 | 740,134 | 1,243,851 | - |
| 1100 | - | 1,006 | 78,321 | 2 |
| Other Financing Sources (Uses) | | | | |
| 7915 | - | - | - | - |
| 7080 Total other financing sources and uses | - | - | - | - |
| 1200 | - | 1,006 | 78,321 | 2 |
| 0100 Fund balance - September 1 (beginning) | - | 9,816 | 725,486 | 20,504 |
| 3000 Fund balance - August 31 (ending) | \$ - | \$ 10,822 | \$ 803,807 | \$ 20,506 |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
August 31, 2019

Exhibit H-2
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| | | 499 | 819 | | |
|---------------------------------------|---|---|-----------------|-----------------------------------|--|
| Data Control Codes | | Donations for Secondary School Activities/Clubs | Scholarships | Total Nonmajor Governmental Funds | |
| Revenues | | | | | |
| 5700 | Local, intermediate, and out-of-state | \$ 3,358,830 | \$ 237 | \$ 13,555,388 | |
| 5800 | State program revenues | - | - | 6,608,996 | |
| 5900 | Federal program revenues | - | - | 13,458,087 | |
| 5020 | Total Revenues | <u>3,358,830</u> | <u>237</u> | <u>33,622,471</u> | |
| Expenditures | | | | | |
| Current: | | | | | |
| 0011 | Instruction | 406,823 | - | 12,463,041 | |
| 0012 | Instruction resources and media services | 21,635 | - | 179,394 | |
| 0013 | Curriculum and instructional staff development | 98,764 | - | 1,152,328 | |
| 0021 | Instructional leadership | - | - | 61,685 | |
| 0023 | School leadership | 15,791 | - | 116,588 | |
| 0031 | Guidance, counseling and evaluation services | 541,947 | - | 1,050,983 | |
| 0033 | Health services | 33 | - | 21,348 | |
| 0034 | Student transportation | - | - | 786,680 | |
| 0035 | Food service | - | - | 13,665,370 | |
| 0036 | Extracurricular activities | 2,215,255 | - | 2,422,115 | |
| 0041 | General administration | - | - | 1,006 | |
| 0051 | Facilities maintenance and operations | 8,160 | - | 24,814 | |
| 0052 | Security and monitoring services | 9,438 | - | 12,679 | |
| 0061 | Community services | 2,674 | - | 319,667 | |
| 0081 | Facilities acquisition and construction | 18,531 | - | 18,531 | |
| Intergovernmental: | | | | | |
| 0093 | Payments related to shared services arrangement | - | - | 187,550 | |
| 6030 | Total Expenditures | <u>3,339,051</u> | <u>-</u> | <u>32,483,779</u> | |
| 1100 | Excess (deficiency) of revenues over expenditures | <u>19,779</u> | <u>237</u> | <u>1,138,692</u> | |
| Other Financing Sources (Uses) | | | | | |
| 7915 | Transfers in | - | - | 370,935 | |
| 7080 | Total other financing sources and uses | <u>-</u> | <u>-</u> | <u>370,935</u> | |
| 1200 | Net change in fund balances | 19,779 | 237 | 1,509,627 | |
| 0100 | Fund balance - September 1 (beginning) | <u>539,694</u> | <u>4,022</u> | <u>3,032,359</u> | |
| 3000 | Fund balance - August 31 (ending) | <u>\$ 559,473</u> | <u>\$ 4,259</u> | <u>\$ 4,541,986</u> | |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF NET POSITION
INTERNAL SERVICE FUNDS
August 31, 2019

Exhibit H-3
Page 1 of 2

| Data Control Codes | 753 Worker's Compensation | 770 Property and Casualty | 771 Self-Funded Health Insurance |
|---------------------------------|----------------------------------|---------------------------------|---|
| Assets | | | |
| Current assets: | | | |
| 1110 | \$ 2,974,348 | \$ 580,296 | \$ 6,789,439 |
| Receivables: | | | |
| 1260 | 38,187 | - | - |
| 1290 | - | - | - |
| 1300 | - | - | - |
| 1400 | - | - | - |
| | Total Current Assets | 580,296 | 6,789,439 |
| Capital Assets: | | | |
| 1530 | - | 206,965 | - |
| | Total non-current assets | 206,965 | - |
| 1000 | Total Assets | 787,261 | 6,789,439 |
| Liabilities | | | |
| Current Liabilities: | | | |
| 2110 | 31,803 | 93,842 | - |
| 2123 | 979,500 | - | 1,844,500 |
| 2200 | - | 16,960 | 1,072,585 |
| | Total current liabilities | 110,802 | 2,917,085 |
| Non-current Liabilities: | | | |
| 2000 | Total Liabilities | 110,802 | 2,917,085 |
| Net Position | | | |
| 3900 | 2,001,232 | 676,459 | 3,872,354 |
| 3000 | Total Net Position | \$ 676,459 | \$ 3,872,354 |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF NET POSITION
INTERNAL SERVICE FUNDS
August 31, 2019

Exhibit H-3
Page 2 of 2

| <u>Data Control Codes</u> | 772 | <u>Technology Repair Fund</u> | <u>Total</u> |
|---------------------------------|----------------------------------|-------------------------------|---------------------|
| Assets | | | |
| Current assets: | | | |
| 1110 | Cash and cash equivalents | \$ 79,013 | \$ 10,423,096 |
| Receivables: | | | |
| 1260 | Due from other funds | - | 38,187 |
| 1290 | Other receivables | - | - |
| 1300 | Inventories, at cost | - | - |
| 1400 | Prepaid items | - | - |
| | Total Current Assets | <u>79,013</u> | <u>10,461,283</u> |
| Capital Assets: | | | |
| 1530 | Furniture and equipment | - | 206,965 |
| | Total non-current assets | - | 206,965 |
| 1000 | Total Assets | <u>79,013</u> | <u>10,668,248</u> |
| Liabilities | | | |
| Current Liabilities: | | | |
| 2110 | Accounts payable | 1,518 | 127,163 |
| 2123 | Claims and judgments | - | 2,824,000 |
| 2200 | Accrued expenses | - | 1,089,545 |
| | Total current liabilities | <u>1,518</u> | <u>4,040,708</u> |
| Non-current Liabilities: | | | |
| 2000 | Total Liabilities | <u>1,518</u> | <u>4,040,708</u> |
| Net Position | | | |
| 3900 | Unrestricted net position | 77,495 | 6,627,540 |
| 3000 | Total Net Position | <u>\$ 77,495</u> | <u>\$ 6,627,540</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - INTERNAL SERVICE FUNDS
For the Year Ended August 31, 2019

Exhibit H-4
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| Data Control Codes | 753 Worker's Compensation | 770 Property and Casualty | 771 Self-Funded Health Insurance | |
|--|---|---------------------------------|---|---------------------|
| Operating Revenues | | | | |
| 5749 | Miscellaneous revenue from local sources | \$ 1,388,187 | \$ 242,504 | \$ 25,335,037 |
| 5020 | Total operating revenues | <u>1,388,187</u> | <u>242,504</u> | <u>25,335,037</u> |
| Operating Expenses | | | | |
| 6100 | Payroll costs | 437,024 | - | - |
| 6200 | Purchased and contracted services | 3,006 | 70,108 | |
| 6300 | Supplies and materials | 1,922 | - | - |
| 6400 | Claims expense and other operating expenses | 436,550 | 201,502 | 29,544,328 |
| 6030 | Total Operating Expenses | <u>878,502</u> | <u>271,610</u> | <u>29,544,328</u> |
| 1200 | Operating Income (Loss) | <u>509,685</u> | <u>(29,106)</u> | <u>(4,209,291)</u> |
| Non-Operating Revenues (Expenses) | | | | |
| 7955 | Earnings - temporary deposits and investments | 86,668 | - | 101,239 |
| | Total Nonoperating Revenues (Expenses) | <u>86,668</u> | <u>-</u> | <u>101,239</u> |
| | Income (Loss) before Transfers | 596,353 | (29,106) | (4,108,052) |
| Transfers | | | | |
| 7915 | Transfers in | - | 50,000 | 5,179,352 |
| 8911 | Transfers out | (25,000) | - | - |
| | Total Transfers | <u>(25,000)</u> | <u>50,000</u> | <u>5,179,352</u> |
| 1200 | Change in Net Position | 571,353 | 20,894 | 1,071,300 |
| 0100 | Net Position - beginning | <u>1,429,879</u> | <u>655,565</u> | <u>2,801,054</u> |
| 3300 | Net Position - ending | <u>\$ 2,001,232</u> | <u>\$ 676,459</u> | <u>\$ 3,872,354</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - INTERNAL SERVICE FUNDS
For the Year Ended August 31, 2019

Exhibit H-4
Page 2 of 2

| <u>Data Control Codes</u> | 772 | Technology Repair Fund | Total |
|--|---|-----------------------------------|---------------------|
| Operating Revenues | | | |
| 5749 | Miscellaneous revenue from local sources | \$ 6,035 | \$ 26,971,763 |
| 5020 | Total operating revenues | <u>6,035</u> | <u>26,971,763</u> |
| Operating Expenses | | | |
| 6100 | Payroll costs | - | 437,024 |
| 6200 | Purchased and contracted services | 9,786 | 82,900 |
| 6300 | Supplies and materials | 2,320 | 4,242 |
| 6400 | Claims expense and other operating expenses | - | 30,182,380 |
| 6030 | Total Operating Expenses | <u>12,106</u> | <u>30,706,546</u> |
| 1200 | Operating Income (Loss) | <u>(6,071)</u> | <u>(3,734,783)</u> |
| Non-Operating Revenues (Expenses) | | | |
| 7955 | Earnings - temporary deposits and investments | - | 187,907 |
| | Total Nonoperating Revenues (Expenses) | <u>-</u> | <u>187,907</u> |
| | Income (Loss) before Transfers | (6,071) | (3,546,876) |
| Transfers | | | |
| 7915 | Transfers in | - | 5,229,352 |
| 8911 | Transfers out | - | (25,000) |
| | Total Transfers | <u>-</u> | <u>5,204,352</u> |
| 1200 | Change in Net Position | (6,071) | 1,657,476 |
| 0100 | Net Position - beginning | <u>83,566</u> | <u>4,970,064</u> |
| 3300 | Net Position - ending | <u>\$ 77,495</u> | <u>\$ 6,627,540</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended August 31, 2019

Exhibit H-5
Page 1 of 2

| | 753 | 770 | 771 |
|---|----------------------------------|----------------------------------|---|
| | <u>Worker's Compensation</u> | <u>Property and Casualty</u> | <u>Self-Funded Health Insurance</u> |
| Increase (Decrease) in Cash and Cash Equivalents | | | |
| Cash Flows from Operating Activities: | | | |
| Cash received from user charges | \$ 1,388,187 | \$ 242,504 | \$ 25,335,931 |
| Cash payments for insurance claims | (776,336) | (118,951) | (29,114,987) |
| Cash payments to suppliers for goods and services | (4,928) | (70,108) | - |
| Cash payments to employees | (437,024) | - | - |
| Net Cash Provided by (Used for) Operating Activities | <u>169,899</u> | <u>53,445</u> | <u>(3,779,056)</u> |
| Cash Flows from Non-Capital Financing Activities: | | | |
| Advances from other funds | 103,343 | 50,000 | 5,179,352 |
| Net Cash Provided by (Used for) Non-Capital Financing Activities | <u>103,343</u> | <u>50,000</u> | <u>5,179,352</u> |
| Cash Flows from Capital and Related Financing Activities: | | | |
| Acquisition of capital assets | - | (206,965) | - |
| Net Cash Provided by (Used for) Capital and Related Financing Activities | <u>-</u> | <u>(206,965)</u> | <u>-</u> |
| Cash Flows from Investing Activities: | | | |
| Interest on investments | 86,668 | - | 101,239 |
| Net Cash Provided by Investing Activities | <u>86,668</u> | <u>-</u> | <u>101,239</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 359,910 | (103,520) | 1,501,535 |
| Cash and Cash Equivalents at Beginning of Year | 2,614,438 | 683,816 | 5,287,904 |
| Cash and Cash Equivalents at End of Year | <u>\$ 2,974,348</u> | <u>\$ 580,296</u> | <u>\$ 6,789,439</u> |
| Reconciliation to Balance Sheet | | | |
| Cash and Cash Equivalents Per Cash Flow | <u>\$ 2,974,348</u> | <u>\$ 580,296</u> | <u>\$ 6,789,439</u> |
| Cash and Cash Equivalents per Balance Sheet | <u>\$ 2,974,348</u> | <u>\$ 580,296</u> | <u>\$ 6,789,439</u> |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities: | | | |
| Operating Income (Loss) | \$ 509,685 | \$ (29,106) | \$ (4,209,291) |
| Change in Assets and Liabilities: | | | |
| Decrease (increase) in Receivables | - | - | 894 |
| Decrease (increase) in Prepaid Items | - | - | 13,827 |
| Increase (decrease) in Accounts Payable | (99,599) | (8,816) | 239,014 |
| Increase (decrease) in Claims Payable | (240,187) | 91,367 | 176,500 |
| Net Cash Provided by (Used for) Operating Activities | <u>\$ 169,899</u> | <u>\$ 53,445</u> | <u>\$ (3,779,056)</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended August 31, 2019

Exhibit H-5
Page 2 of 2

| | <u>772</u> <u>Self-Funded</u> <u>Health</u> <u>Insurance</u> | <u>Total</u> |
|---|---|-----------------------|
| Increase (Decrease) in Cash and Cash Equivalents | | |
| Cash Flows from Operating Activities: | | |
| Cash received from user charges | \$ 6,035 | \$ 26,972,657 |
| Cash payments for insurance claims | - | (30,010,274) |
| Cash payments to suppliers for goods and services | (14,235) | (89,271) |
| Cash payments to employees | - | (437,024) |
| Net Cash Provided by (Used for) Operating Activities | <u>(8,200)</u> | <u>(3,563,912)</u> |
| Cash Flows from Non-Capital Financing Activities: | | |
| Advances from other funds | - | 5,332,695 |
| Net Cash Provided by (Used for) Non-Capital Financing Activities | <u>-</u> | <u>5,332,695</u> |
| Cash Flows from Capital and Related Financing Activities: | | |
| Acquisition of capital assets | - | (206,965) |
| Net Cash Provided by (Used for) Capital and Related Financing Activities | <u>-</u> | <u>(206,965)</u> |
| Cash Flows from Investing Activities: | | |
| Interest on investments | - | 187,907 |
| Net Cash Provided by Investing Activities | <u>-</u> | <u>187,907</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | (8,200) | 1,749,725 |
| Cash and Cash Equivalents at Beginning of Year | 87,213 | 8,673,371 |
| Cash and Cash Equivalents at End of Year | <u>\$ 79,013</u> | <u>\$ 10,423,096</u> |
| Reconciliation to Balance Sheet | | |
| Cash and Cash Equivalents Per Cash Flow | <u>\$ 79,013</u> | <u>\$ 10,423,096</u> |
| Cash and Cash Equivalents per Balance Sheet | <u>\$ 79,013</u> | <u>\$ 10,423,096</u> |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities: | | |
| Operating Income (Loss) | \$ (6,071) | \$ (3,734,783) |
| Change in Assets and Liabilities: | | |
| Decrease (increase) in Receivables | - | 894 |
| Decrease (increase) in Prepaid Items | - | 13,827 |
| Increase (decrease) in Accounts Payable | - | 130,599 |
| Increase (decrease) in Claims Payable | (2,129) | 25,551 |
| Net Cash Provided by (Used for) Operating Activities | <u>\$ (8,200)</u> | <u>\$ (3,563,912)</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year Ended August 31, 2019

Exhibit H-6

| | Balance September 1, 2018 | Additions | Deductions | Balance August 31, 2019 |
|---------------------------|--|----------------------------|----------------------------|--|
| Student Activities | | | | |
| Assets | | | | |
| Current Assets | | | | |
| Cash and cash equivalents | \$ 1,096,488 | \$ 1,093,853 | \$ 1,046,608 | \$ 1,143,733 |
| Other receivables | 116 | - | 116 | - |
| Total Assets | <u>\$ 1,096,604</u> | <u>\$ 1,093,853</u> | <u>\$ 1,046,724</u> | <u>\$ 1,143,733</u> |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts payable | \$ - | \$ 36 | \$ - | \$ 36 |
| Due to others | 1,096,604 | 1,093,853 | 1,046,845 | 1,143,612 |
| Accrued expenses | - | 85 | - | 85 |
| Total Liabilities | <u>\$ 1,096,604</u> | <u>\$ 1,093,974</u> | <u>\$ 1,046,845</u> | <u>\$ 1,143,733</u> |

REQUIRED TEA SCHEDULES

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Year Ended August 31, 2019

Exhibit J-1
Page 1 of 2

| <u>Last Ten Fiscal Years</u> | <u>Tax Rates</u> | | <u>Net Assessed/Appraised Value For School Tax Purposes</u> | <u>Beginning Balance 9/1/2018</u> | <u>Current Year's Total Levy</u> |
|------------------------------|--|-----------------------|---|-----------------------------------|----------------------------------|
| | <u>Maintenance</u> | <u>Debt Service</u> | | | |
| 2010 and prior | Various | Various | Various | \$ 388,680 | \$ - |
| 2011 | 1.040000 | 0.414800 | 13,112,801,276 | 122,377 | - |
| 2012 | 1.040000 | 0.459800 | 13,394,748,031 | 137,224 | - |
| 2013 | 1.040000 | 0.471900 | 13,882,440,268 | 193,735 | - |
| 2014 | 1.040000 | 0.471900 | 14,861,601,627 | 217,314 | - |
| 2015 | 1.040000 | 0.471900 | 16,824,986,410 | 248,522 | - |
| 2016 | 1.040000 | 0.471900 | 18,615,795,435 | 276,731 | - |
| 2017 | 1.040000 | 0.471900 | 20,887,474,581 | 371,916 | - |
| 2018 | 1.040000 | 0.471900 | 23,024,385,416 | 1,040,623 | - |
| 2019 | 1.040000 | 0.470000 Rollbacks | 25,485,081,027 | - 537,623 | 370,356,031 - |
| 1000 Totals | | | | <u>\$ 3,534,745</u> | <u>\$ 370,356,031</u> |
| 9000 | Portion of Row 1000 for Taxes Paid into Tax Increment Zone Under Chapter 311, Tax Code | | | <u>\$</u> | <u>\$</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Year Ended August 31, 2019

Exhibit J-1
Page 2 of 2

| <u>Last Ten Fiscal Years</u> | 31 | 32 | 40 | 50 |
|----------------------------------|--|---|--|---|
| | <u>Maintenance Total Collections</u> | <u>Debt Service Total Collections</u> | <u>Entire Year's Adjustments</u> | <u>Ending Balance 8/31/2019</u> |
| 2010 and prior | \$ 10,407 | \$ 2,308 | \$ (7,080) | \$ 368,885 |
| 2011 | 4,877 | 1,945 | (216) | 115,339 |
| 2012 | 8,395 | 3,711 | (583) | 124,535 |
| 2013 | 29,297 | 13,293 | 20,806 | 171,951 |
| 2014 | 43,911 | 19,925 | 36,477 | 189,955 |
| 2015 | 49,771 | 22,584 | 32,694 | 208,861 |
| 2016 | 34,031 | 15,442 | (4,900) | 222,358 |
| 2017 | 11,222 | 5,092 | (83,901) | 271,701 |
| 2018 | 142,800 | 64,796 | (380,790) | 452,237 |
| 2019 | 253,933,133 | 114,758,243 | (44,981) | 1,619,674 |
| | <u>618,476</u> | <u>280,596</u> | <u>514,837</u> | <u>153,388</u> |
| 1000 Totals | <u>\$ 254,886,320</u> | <u>\$ 115,187,935</u> | <u>\$ 82,363</u> | <u>\$ 3,898,884</u> |
| 9000 | Portion of Row 1000 for Taxe: into Tax Increment Zone Unde Chapter 311, Tax Code | | <u>\$</u> | <u>\$</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
For the Year Ended August 31, 2019

Exhibit J-2

| Data Control Codes | | Budgeted Amounts | | Actual Amounts, GAAP Basis | Variance with Final Budget - Positive (Negative) |
|--------------------|---|----------------------|----------------------|----------------------------|--|
| | | Original | Final | | |
| | Revenues | | | | |
| 5700 | Local and intermediate sources | \$ 117,862,167 | \$ 117,861,835 | \$ 117,837,231 | \$ (24,604) |
| 5800 | State program revenues | 1,515,384 | 1,176,364 | 1,176,364 | - |
| 5020 | Total Revenues | <u>119,377,551</u> | <u>119,038,199</u> | <u>119,013,595</u> | <u>(24,604)</u> |
| | Expenditures | | | | |
| | Debt Service: | | | | |
| 0071 | Principal on long-term debt | 52,178,400 | 52,178,400 | 52,177,306 | 1,094 |
| 0072 | Interest on long-term debt | 79,757,416 | 79,757,416 | 79,701,776 | 55,640 |
| 0073 | Debt issuance costs and fees | 3,628,275 | 928,275 | 842,188 | 86,087 |
| 6030 | Total Expenditures | <u>135,564,091</u> | <u>132,864,091</u> | <u>132,721,270</u> | <u>142,821</u> |
| 1100 | Excess (deficiency) of revenues over expenditures | (16,186,540) | (13,825,892) | (13,707,675) | 118,217 |
| | Other Financing Sources (Uses) | | | | |
| 7901 | Refunding Bonds Issued | 14,110,000 | 14,110,000 | 14,110,000 | - |
| 7915 | Transfers in | - | 75,905 | 75,903 | (2) |
| 7916 | Premium or discount on issuance of bonds | 1,336,339 | 1,336,339 | 1,336,339 | - |
| 8911 | Operating transfers out | 14,110,000 | - | - | - |
| 8949 | Payment to Bond Refunding Escrow Agent | (27,289,064) | (27,289,064) | (27,289,064) | - |
| 7080 | Total other financing sources and uses | <u>2,267,275</u> | <u>(11,766,820)</u> | <u>(11,766,822)</u> | <u>(2)</u> |
| 1200 | Net change in fund balances | (13,919,265) | (25,592,712) | (25,474,497) | 118,215 |
| 0100 | Fund balances - beginning | <u>58,761,550</u> | <u>58,761,550</u> | <u>58,761,550</u> | <u>-</u> |
| 3000 | Fund balances - ending | <u>\$ 44,842,285</u> | <u>\$ 33,168,838</u> | <u>\$ 33,287,053</u> | <u>\$ 118,215</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
CHILD NUTRITION PROGRAM FUND
For the Year Ended August 31, 2019

Exhibit J-3

| Data Control Codes | | Budgeted Amounts | | Actual Amounts, GAAP Basis | Variance with Final Budget - Positive (Negative) |
|---------------------------------------|---|---------------------|---------------------|----------------------------------|---|
| | | Original | Final | | |
| Revenues | | | | | |
| 5700 | Local revenues | \$ 8,806,576 | \$ 8,938,811 | \$ 8,873,379 | \$ (65,432) |
| 5800 | State program revenues | 69,199 | 70,428 | 70,428 | - |
| 5900 | Federal program revenues | 5,296,181 | 5,424,181 | 5,720,497 | 296,316 |
| 5020 | Total Revenues | <u>14,171,956</u> | <u>14,433,420</u> | <u>14,664,304</u> | <u>230,884</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| 0035 | Food services | 14,722,567 | 14,722,567 | 13,628,662 | 1,093,905 |
| 6030 | Total Expenditures | <u>14,722,567</u> | <u>14,722,567</u> | <u>13,628,662</u> | <u>1,093,905</u> |
| 1100 | Excess (deficiency) of revenues over expenditures | <u>(550,611)</u> | <u>(289,147)</u> | <u>1,035,642</u> | <u>1,324,789</u> |
| Other Financing Sources (Uses) | | | | | |
| 7915 | Transfers in | - | 10,000 | 370,935 | 380,935 |
| 7080 | Total other financing sources and uses | <u>-</u> | <u>10,000</u> | <u>370,935</u> | <u>380,935</u> |
| 1200 | Net change in fund balances | (550,611) | (279,147) | 1,406,577 | 1,705,724 |
| 0100 | Fund balances - beginning | <u>1,716,369</u> | <u>1,716,369</u> | <u>1,716,369</u> | <u>-</u> |
| 3000 | Fund balances - ending | <u>\$ 1,165,758</u> | <u>\$ 1,437,222</u> | <u>\$ 3,122,946</u> | <u>\$ 1,705,724</u> |



STATISTICAL SECTION

(Unaudited)

Statistical Tables are used to provide detailed data on the physical, economic, social and political characteristics of a government. They are intended to provide financial report users with a broader and more complete understanding of the government and its financial affairs than it is possible from the basic financial statements.

The District's Statistical Tables usually cover ten fiscal years and often present data from outside the accounting records. The tables are unaudited due to the nature of the information contained therein.



FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

LEANDER INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 1
Page 1 of 2

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Governmental Activities: | | | | | |
| Net investment in Capital Assets | \$ 253,931,093 | \$ 221,016,520 | \$ 220,523,525 | \$ 149,199,539 | \$ 121,415,838 |
| Restricted for: | | | | | |
| Debt Service | 32,437,004 | 57,930,069 | 27,905,627 | 35,254,025 | 25,409,489 |
| Child Nutrition | 2,772,946 | 1,732,743 | 944,182 | 504 | 671,943 |
| Expendable Endowments | 20,506 | 4,022 | 20,502 | 3,632 | 3,597 |
| Non-Expendable Endowments | - | 20,504 | 3,889 | 26,632 | 26,625 |
| Other Federal Programs | 30,995 | 9,910 | 29,140 | 16,522 | 63,549 |
| Unrestricted | <u>(576,428,567)</u> | <u>(593,325,093)</u> | <u>(417,854,571)</u> | <u>(380,910,635)</u> | <u>(353,127,050)</u> |
| Total Governmental Activities Net Position (1) | <u>\$ (287,236,023)</u> | <u>\$ (312,611,325)</u> | <u>\$ (168,427,706)</u> | <u>\$ (196,409,781)</u> | <u>\$ (205,536,009)</u> |

Note: The District implemented GASB 68 and GASB 71 in fiscal year 2015. Prior years were not restated.

The District implemented GASB No. 75 in fiscal year 2018. Prior years were not restated.

Source: Statement of Net Position

(1) Negative total net position includes accretion of interest on Capital Appreciation Bonds

LEANDER INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 1
Page 2 of 2

| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Governmental Activities: | | | | | |
| Net investment in Capital Assets | \$ 94,800,066 | \$ 83,219,211 | \$ 87,660,600 | \$ 95,778,234 | \$ 84,884,696 |
| Restricted for: | | | | | |
| Debt Service | 23,443,705 | 20,908,461 | 17,645,819 | 14,831,258 | 17,843,112 |
| Child Nutrition | 2,402,575 | 2,296,583 | 2,358,342 | 3,568,064 | 3,780,036 |
| Expendable Endowments | 3,406 | 4,030 | 3,505 | 3,544 | 3,181 |
| Non-Expendable Endowments | 26,420 | 26,614 | 26,576 | 26,842 | 27,401 |
| Other Federal Programs | 69,735 | 61,730 | 77,980 | 57,957 | - |
| Unrestricted | <u>(300,860,151)</u> | <u>(273,192,127)</u> | <u>(254,737,444)</u> | <u>(238,046,413)</u> | <u>(208,228,415)</u> |
| Total Governmental Activities Net Position (1) | <u>\$ (180,114,244)</u> | <u>\$ (166,675,498)</u> | <u>\$ (146,964,622)</u> | <u>\$ (123,780,514)</u> | <u>\$ (101,689,989)</u> |

Note: The District implemented GASB 68 and GASB 71 in fiscal year 2015. Prior years were not restated.

The District implemented GASB No. 75 in fiscal year 2018. Prior years were not restated.

Source: Statement of Net Position

(1) Negative total net position includes accretion of interest on Capital Appreciation Bonds

LEANDER INDEPENDENT SCHOOL DISTRICT
EXPENSES, PROGRAM REVENUES, AND NET REVENUE (EXPENSE)
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 2
Page 1 of 2

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Expenses | | | | | |
| Governmental Activities: | | | | | |
| Instruction | \$ 253,015,768 | \$ 154,529,697 | \$ 211,551,126 | \$ 204,353,772 | \$ 191,283,752 |
| Instructional Resources and Media Services | 4,881,723 | 3,379,412 | 4,381,600 | 4,221,161 | 3,743,354 |
| Curriculum and Instructional Staff Development | 9,367,716 | 6,059,520 | 9,767,818 | 8,858,332 | 8,141,930 |
| Instructional Leadership | 4,292,388 | 2,630,262 | 3,836,840 | 3,006,532 | 2,511,159 |
| School Leadership | 21,437,409 | 12,118,000 | 18,174,227 | 17,367,818 | 15,559,311 |
| Guidance, Counseling, and Evaluation Services | 19,346,244 | 10,706,847 | 14,382,622 | 12,822,883 | 10,732,074 |
| Social Work Services | 1,252,304 | 987,482 | 1,161,133 | 994,864 | 831,951 |
| Health Services | 3,415,518 | 1,894,065 | 2,739,414 | 2,567,972 | 2,146,733 |
| Student Transportation | 13,443,013 | 9,679,600 | 10,654,901 | 10,152,114 | 9,130,755 |
| Food Services | 15,023,682 | 13,271,579 | 14,607,540 | 14,604,752 | 14,076,420 |
| Cocurricular/Extracurricular Activities | 15,618,538 | 11,943,623 | 14,143,002 | 12,439,430 | 11,356,463 |
| General Administration | 7,691,676 | 4,897,057 | 6,490,724 | 10,253,268 | 10,803,951 |
| Plant Repairs and Maintenance | 33,822,583 | 27,199,752 | 32,590,130 | 30,892,050 | 29,499,196 |
| Security and Monitoring Services | 2,093,571 | 1,705,518 | 1,702,995 | 1,421,971 | 1,285,832 |
| Data Processing Services | 10,632,498 | 7,121,369 | 8,384,174 | 7,791,682 | 7,056,659 |
| Community Services | 2,947,254 | 1,593,660 | 2,449,250 | 2,490,819 | 2,195,070 |
| Interest and Fees on Long-term Debt | 63,989,346 | 77,453,400 | 50,130,691 | 59,636,668 | 53,100,653 |
| Facilities Acquisition and Construction | 3,507,598 | 1,663,428 | 4,582,037 | 5,671,008 | 3,224,314 |
| Payments related to shared services arrangements | 187,550 | 245,567 | 236,300 | 272,700 | 250,972 |
| Payments to Juvenile Justice Alternative Education Programs | 285,333 | 170,583 | 210,524 | 167,940 | 381,000 |
| Other Intergovernmental Charges | 1,957,405 | 1,879,395 | 1,793,368 | 1,729,323 | 1,848,153 |
| Total Governmental Activities Expenses | <u>488,209,117</u> | <u>351,129,816</u> | <u>413,970,416</u> | <u>411,717,059</u> | <u>379,159,702</u> |
| Program Revenues | | | | | |
| Governmental Activities: | | | | | |
| Charges for Services: | | | | | |
| Instruction | 3,956,946 | 3,772,958 | 3,364,638 | 854,696 | 779,398 |
| Instructional resources and media services | 70,730 | 3,772 | 2,254 | - | - |
| Curriculum and staff development | 60,385 | 3,072 | 2,924 | 2,937 | 8,327 |
| Instructional leadership | 33,052 | 1,039 | 704 | - | - |
| Social work services | - | - | 152 | - | - |
| Health services | 583 | 56 | 33 | - | - |
| Student transportation | - | - | - | 1,179 | 70 |
| Food services | 8,832,767 | 8,764,164 | 8,027,654 | 7,998,953 | 7,617,275 |
| Extracurricular activities | 1,456,175 | 1,710,846 | 1,735,954 | 1,003,672 | 1,034,232 |
| General administration | 56,841 | 98,616 | 69,762 | 667,165 | 844,516 |
| Facilities maintenance and operations | 1,159,169 | 1,164,434 | 1,210,759 | 1,259,903 | 1,225,735 |
| Security and monitoring services | 1,497 | 50 | 44 | 132,945 | 120,241 |
| Data processing services | - | - | - | 1,050,083 | 233,749 |
| Community services | 4,785 | 185 | 194 | 959,269 | 800,967 |
| Operating grants and contributions | 60,694,526 | (28,098,465) | 41,372,352 | 43,634,419 | 34,845,312 |
| Total Governmental Activities Program Revenues | <u>76,340,386</u> | <u>(12,579,273)</u> | <u>55,787,424</u> | <u>57,565,221</u> | <u>47,509,822</u> |
| Net (Expense)/Revenue | <u>\$ (411,868,731)</u> | <u>\$ (363,709,089)</u> | <u>\$ (358,182,992)</u> | <u>\$ (354,151,838)</u> | <u>\$ (331,649,880)</u> |

Source: Statement of Activities

LEANDER INDEPENDENT SCHOOL DISTRICT
EXPENSES, PROGRAM REVENUES, AND NET REVENUE (EXPENSE)
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 2
Page 2 of 2

| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Expenses | | | | | |
| Governmental Activities: | | | | | |
| Instruction | \$ 174,123,354 | \$ 165,195,224 | \$ 157,896,605 | \$ 161,987,784 | \$ 154,725,940 |
| Instructional Resources and Media Services | 3,773,390 | 3,744,247 | 3,966,222 | 4,880,786 | 6,016,288 |
| Curriculum and Instructional Staff Development | 7,511,960 | 7,727,835 | 6,154,478 | 8,226,478 | 9,071,655 |
| Instructional Leadership | 2,085,729 | 1,955,334 | 1,778,202 | 1,991,863 | 1,938,874 |
| School Leadership | 14,663,169 | 14,508,650 | 13,855,626 | 13,457,133 | 12,803,981 |
| Guidance, Counseling, and Evaluation Services | 10,730,298 | 10,454,955 | 9,871,671 | 10,581,857 | 10,535,915 |
| Social Work Services | 930,017 | 730,002 | 715,047 | 414,698 | 471,680 |
| Health Services | 1,967,970 | 1,992,816 | 1,815,497 | 1,847,174 | 1,863,894 |
| Student Transportation | 9,476,330 | 9,005,065 | 8,818,669 | 8,555,690 | 8,296,935 |
| Food Services | 14,169,857 | 13,128,966 | 14,743,366 | 13,782,076 | 12,178,202 |
| Cocurricular/Extracurricular Activities | 11,271,878 | 11,141,290 | 10,292,962 | 10,337,421 | 8,433,061 |
| General Administration | 8,755,481 | 8,330,525 | 7,414,667 | 8,437,942 | 10,739,976 |
| Plant Repairs and Maintenance | 27,174,653 | 27,112,070 | 27,525,860 | 29,872,544 | 26,936,305 |
| Security and Monitoring Services | 1,244,285 | 1,347,849 | 1,128,152 | 1,280,285 | 1,150,034 |
| Data Processing Services | 7,450,414 | 8,271,581 | 8,583,779 | 9,046,005 | 8,524,907 |
| Community Services | 2,128,074 | 2,070,567 | 1,964,126 | 1,908,623 | 2,017,852 |
| Interest and Fees on Long-term Debt | 68,346,089 | 64,941,158 | 71,918,541 | 64,715,658 | 63,712,304 |
| Facilities Acquisition and Construction | 6,959,693 | 2,342,717 | 4,284,611 | 3,356,098 | 7,218,073 |
| Payments related to shared services arrangements | 96,165 | 108,180 | 191,737 | 175,932 | 236,526 |
| Payments to Juvenile Justice Alternative Education Programs | 271,900 | 211,272 | 222,522 | 231,082 | 236,751 |
| Other Intergovernmental Charges | 1,612,651 | 1,356,932 | 1,311,959 | 1,328,932 | 1,330,485 |
| Total Governmental Activities Expenses | <u>374,743,357</u> | <u>355,677,235</u> | <u>354,454,299</u> | <u>356,416,061</u> | <u>348,439,638</u> |
| Program Revenues | | | | | |
| Governmental Activities: | | | | | |
| Charges for Services: | | | | | |
| Instruction | 651,249 | 564,224 | 1,224,764 | 1,283,885 | 1,291,339 |
| Instructional resources and media services | - | - | - | - | - |
| Curriculum and staff development | 3,284 | 2,725 | 5,125 | 1,700 | 5,571 |
| Instructional leadership | - | - | - | - | - |
| Social work services | - | - | - | - | - |
| Health services | - | - | - | - | - |
| Student transportation | - | 5,114 | 2,358 | 519 | 3,481 |
| Food services | 8,293,723 | 7,344,600 | 7,725,687 | 7,910,675 | 7,418,642 |
| Extracurricular activities | 864,051 | 921,957 | 627,068 | 579,136 | 479,832 |
| General administration | 777,310 | 529,289 | 675,341 | 541,415 | 936,692 |
| Facilities maintenance and operations | 1,214,230 | 1,117,510 | 1,095,744 | 690,865 | 677,819 |
| Security and monitoring services | 105,023 | 127,571 | - | - | - |
| Data processing services | - | - | - | - | - |
| Community services | 873,364 | 770,644 | 671,946 | 636,073 | 429,929 |
| Operating grants and contributions | 33,166,589 | 30,141,588 | 33,587,244 | 41,863,571 | 35,400,402 |
| Total Governmental Activities Program Revenues | <u>45,948,823</u> | <u>41,525,222</u> | <u>45,615,277</u> | <u>53,507,839</u> | <u>46,643,707</u> |
| Net (Expense)/Revenue | <u>\$ (328,794,534)</u> | <u>\$ (314,152,013)</u> | <u>\$ (308,839,022)</u> | <u>\$ (302,908,222)</u> | <u>\$ (301,795,931)</u> |

Source: Statement of Activities

LEANDER INDEPENDENT SCHOOL DISTRICT
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 3
Page 1 of 2

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|----------------------|----------------------|----------------------|---------------------|---------------------|
| Net (Expense)/Revenue | \$ (411,868,731) | \$ (363,708,708) | \$ (358,182,992) | \$ (354,151,838) | \$ (331,649,880) |
| General Revenues and Other Changes in Net Position | | | | | |
| Governmental Activities: | | | | | |
| Property Taxes | 371,483,214 | 338,252,069 | 307,374,114 | 276,650,489 | 249,529,850 |
| State Aid - Formula Grants - Unrestricted | 55,030,971 | 61,929,218 | 74,506,113 | 85,132,979 | 85,335,809 |
| Investment Earnings | 10,255,259 | 6,050,870 | 4,099,437 | 1,494,598 | 878,984 |
| Grants and contributions not restricted | 195,073 | 57,050 | 105,469 | - | - |
| Miscellaneous | 279,516 | 63,383 | 79,934 | - | - |
| Gain (loss) on sale of capital assets | - | - | - | - | - |
| Special Items: | | | | | |
| Extraordinary item - insurance proceeds | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total Primary Government | <u>437,244,033</u> | <u>406,352,590</u> | <u>386,165,067</u> | <u>363,278,066</u> | <u>335,744,643</u> |
| Change in Net Position | | | | | |
| Governmental Activities | <u>25,375,302</u> | <u>42,643,882</u> | <u>27,982,075</u> | <u>9,126,228</u> | <u>4,094,763</u> |
| Total Primary Government | <u>\$ 25,375,302</u> | <u>\$ 42,643,882</u> | <u>\$ 27,982,075</u> | <u>\$ 9,126,228</u> | <u>\$ 4,094,763</u> |

Source: Statement of Activities

LEANDER INDEPENDENT SCHOOL DISTRICT
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 3
Page 2 of 2

| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| Net (Expense)/Revenue | \$ (328,794,534) | \$ (314,152,013) | \$ (308,839,022) | \$ (302,908,222) | \$ (301,795,931) |
| General Revenues and Other Changes in Net Position | | | | | |
| Governmental Activities: | | | | | |
| Property Taxes | 223,181,609 | 206,371,624 | 196,216,713 | 186,375,914 | 185,336,260 |
| State Aid - Formula Grants - Unrestricted | 89,152,470 | 87,262,175 | 88,519,416 | 93,196,361 | 77,698,282 |
| Investment Earnings | 907,348 | 764,915 | 918,745 | 892,069 | 1,244,769 |
| Grants and contributions not restricted | - | - | - | - | - |
| Miscellaneous | 114,361 | 42,423 | 40 | - | 151,709 |
| Gain (loss) on sale of capital assets | - | - | - | (63,138) | - |
| Special Items: | | | | | |
| Extraordinary item - insurance proceeds | - | - | - | - | 4,450,110 |
| Other | - | - | - | 416,491 | - |
| Total Primary Government | <u>313,355,788</u> | <u>294,441,137</u> | <u>285,654,914</u> | <u>280,817,697</u> | <u>268,881,130</u> |
| Change in Net Position | | | | | |
| Governmental Activities | <u>(15,438,746)</u> | <u>(19,710,876)</u> | <u>(23,184,108)</u> | <u>(22,090,525)</u> | <u>(32,914,801)</u> |
| Total Primary Government | <u>\$ (15,438,746)</u> | <u>\$ (19,710,876)</u> | <u>\$ (23,184,108)</u> | <u>\$ (22,090,525)</u> | <u>\$ (32,914,801)</u> |

Source: Statement of Activities

LEANDER INDEPENDENT SCHOOL DISTRICT
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 4
Page 1 of 2

| | <u>2019 (1)</u> | <u>2018 (1)</u> | <u>2017 (1)</u> | <u>2016 (1)</u> | <u>2015 (1)</u> |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| General Fund (2) | | | | | |
| Nonspendable- inventories | \$ 422,437 | \$ 420,920 | \$ 370,142 | \$ 436,687 | \$ 392,114 |
| Nonspendable - prepaid assets | - | - | 103,203 | 89,651 | 138,224 |
| Committed to land acquisition & hail damage | 783,416 | 783,416 | 783,416 | 783,416 | 783,416 |
| Committed to major maintenance | 2,427,753 | 9,776,661 | 8,671,644 | 12,215,537 | 13,067,375 |
| Committed to copier | - | - | - | - | - |
| Committed to capital replacement | 1,957,314 | 2,308,450 | 2,308,450 | 2,508,450 | 3,193,770 |
| Assigned to approved purchase orders | 2,735,231 | 3,191,275 | 9,200,972 | 4,922,444 | 2,074,142 |
| Assigned to subsequent year's budget deficit | 7,192,439 | 14,116,842 | 8,100,303 | 18,688,138 | 13,363,234 |
| Unassigned | 135,021,319 | 113,803,667 | 119,935,661 | 97,563,310 | 87,836,469 |
| Total General Fund | <u>\$ 150,539,909</u> | <u>\$ 144,401,231</u> | <u>\$ 149,473,791</u> | <u>\$ 137,207,633</u> | <u>\$ 120,848,744</u> |
| All Other Governmental Funds | | | | | |
| Nonspendable- inventories | \$ - | \$ - | \$ - | \$ - | \$ - |
| Nonspendable - prepaid assets | - | - | - | - | - |
| Nonspendable - other assets (2) | - | - | - | 1,031,740 | 1,031,740 |
| Restricted for debt service | 33,287,053 | 58,761,550 | 28,544,170 | 35,269,223 | 25,657,936 |
| Restricted for authorized construction | 83,002,780 | 107,671,615 | 47,899,113 | 82,651,666 | 145,033,739 |
| Restricted for food service | 3,153,941 | 1,732,743 | 944,182 | 504 | 671,943 |
| Restricted for other nonmajor special revenue funds | - | 9,910 | 29,140 | 16,522 | 63,549 |
| Restricted for endowments | 20,506 | 24,526 | 24,391 | 30,264 | 30,222 |
| Committed to other nonmajor special revenue funds | 1,367,539 | 1,265,180 | 1,212,195 | 1,082,525 | 895,982 |
| Assigned to other nonmajor special revenue funds | - | - | - | 27,695 | 34,066 |
| Total All Other Governmental Funds | <u>\$ 120,831,819</u> | <u>\$ 169,465,524</u> | <u>\$ 78,653,191</u> | <u>\$ 120,110,139</u> | <u>\$ 173,419,177</u> |

(1) Beginning with fiscal years 2011, GASB Statement No. 54 provides more clearly defined fund balance categories

(2) The proceeds from the other asset is related to the Child Nutrition Fund's restricted fund balance.

Years prior to 2017 were not restated.

LEANDER INDEPENDENT SCHOOL DISTRICT
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 4
Page 2 of 2

| | <u>2014 (1)</u> | <u>2013 (1)</u> | <u>2012 (1)</u> | <u>2011</u> | <u>2010</u> |
|---|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| General Fund (2) | | | | | |
| Nonspendable- inventories | \$ 367,064 | \$ 489,904 | \$ 372,281 | \$ 466,295 | \$ 380,234 |
| Nonspendable - prepaid assets | 146,166 | 67,566 | 56,986 | 55,066 | 62,688 |
| Committed to land acquisition & hail damage | 783,416 | 1,443,018 | 1,457,761 | 2,582,290 | 4,450,410 |
| Committed to major maintenance | 13,597,371 | 11,248,780 | 9,809,684 | 7,523,200 | 7,471,552 |
| Committed to copier | - | - | - | - | 1,659,356 |
| Committed to capital replacement | 3,193,770 | 3,193,770 | 3,256,770 | 3,602,058 | 2,954,990 |
| Assigned to approved purchase orders | 1,798,662 | 3,138,105 | 2,042,944 | 1,643,064 | 2,551,962 |
| Assigned to subsequent year's budget deficit | 2,709,952 | 10,000,000 | 6,324,874 | - | - |
| Unassigned | 85,028,684 | 65,942,361 | 68,471,594 | 63,256,156 | 49,423,921 |
| Total General Fund | <u>\$ 107,625,085</u> | <u>\$ 95,523,504</u> | <u>\$ 91,792,894</u> | <u>\$ 79,128,129</u> | <u>\$ 68,955,113</u> |
| All Other Governmental Funds | | | | | |
| Nonspendable- inventories | \$ - | \$ - | \$ - | \$ 45,074 | \$ 46,897 |
| Nonspendable - prepaid assets | - | 413,627 | - | 202,453 | 129,070 |
| Nonspendable - other assets (2) | 1,031,740 | 1,031,740 | 1,031,740 | - | - |
| Restricted for debt service | 23,798,811 | 20,989,715 | 17,836,270 | 15,117,334 | 18,105,520 |
| Restricted for authorized construction | 219,537,614 | 62,028,017 | 70,990,638 | 100,568,852 | 157,351,317 |
| Restricted for food service | 1,370,835 | 851,216 | 1,326,602 | 3,320,537 | 3,604,069 |
| Restricted for other nonmajor special revenue funds | 69,735 | 61,730 | 77,980 | 57,957 | - |
| Restricted for endowments | 29,826 | 30,644 | 30,081 | 30,386 | 30,582 |
| Committed to other nonmajor special revenue funds | 778,415 | 587,004 | 634,012 | 491,969 | - |
| Assigned to other nonmajor special revenue funds | 16,098 | 145,866 | 150,756 | 239,043 | 655,996 |
| Total All Other Governmental Funds | <u>\$ 246,633,074</u> | <u>\$ 86,139,559</u> | <u>\$ 92,078,079</u> | <u>\$ 120,073,605</u> | <u>\$ 179,923,451</u> |

(1) Beginning with fiscal years 2011, GASB Statement No. 54 provides more clearly defined fund balance categories

(2) The proceeds from the other asset is related to the Child Nutrition Fund's restricted fund balance.

Years prior to 2017 were not restated.

LEANDER INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS REVENUE
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 5
Page 1 of 2

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Local Sources | | | | | |
| Taxes | \$ 371,187,481 | \$ 337,951,642 | \$ 308,262,980 | \$ 276,058,692 | \$ 249,836,765 |
| Interest and other income | 8,521,471 | 5,764,117 | 4,025,348 | 1,494,598 | 878,984 |
| Food service sales | 8,827,102 | 8,759,392 | 8,025,510 | 7,998,953 | 7,617,275 |
| Other revenue | 12,738,091 | 11,255,216 | 10,888,446 | 11,222,869 | 9,546,691 |
| Total Local Sources | <u>401,274,145</u> | <u>363,730,367</u> | <u>331,202,284</u> | <u>296,775,112</u> | <u>267,879,715</u> |
| State Sources | | | | | |
| State aid | 54,323,281 | 61,888,123 | 74,482,422 | 85,132,979 | 85,335,809 |
| Food service | 70,428 | 70,416 | 68,192 | 331,658 | 312,097 |
| State grants and other | 23,729,772 | 18,202,716 | 17,065,661 | 16,599,879 | 15,752,099 |
| Total State Sources | <u>78,123,481</u> | <u>80,161,255</u> | <u>91,616,275</u> | <u>102,064,516</u> | <u>101,400,005</u> |
| Federal Sources | | | | | |
| Federal grants | 15,626,487 | 12,790,424 | 12,895,475 | 11,299,397 | 10,619,747 |
| Food services | 5,817,243 | 5,340,892 | 4,857,593 | 4,341,685 | 4,598,345 |
| Total Federal Sources | <u>21,443,730</u> | <u>18,131,316</u> | <u>17,753,068</u> | <u>15,641,082</u> | <u>15,218,092</u> |
| Total Revenues | <u>\$ 500,841,356</u> | <u>\$ 462,022,938</u> | <u>\$ 440,571,627</u> | <u>\$ 414,480,710</u> | <u>\$ 384,497,812</u> |

Source: Statement of Revenues, Expenditures, and Change in Fund Balance

LEANDER INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS REVENUE
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 5
Page 2 of 2

| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Local Sources | | | | | |
| Taxes | \$ 221,937,084 | \$ 206,270,249 | \$ 196,108,562 | \$ 186,654,645 | \$ 185,294,767 |
| Interest and other income | 907,348 | 764,915 | 918,745 | 1,762,379 | 1,604,388 |
| Food service sales | 8,293,723 | 7,344,600 | 7,725,687 | 7,910,675 | 7,418,642 |
| Other revenue | 10,024,006 | 8,536,238 | 8,259,329 | 6,443,534 | 6,347,898 |
| Total Local Sources | <u>241,162,161</u> | <u>222,916,002</u> | <u>213,012,323</u> | <u>202,771,233</u> | <u>200,665,695</u> |
| State Sources | | | | | |
| State aid | 89,152,470 | 87,262,175 | 88,519,416 | 93,196,361 | 77,698,282 |
| Food service | 291,514 | 365,176 | 220,870 | 300,783 | 280,037 |
| State grants and other | 14,013,686 | 11,468,980 | 12,568,293 | 13,352,946 | 11,228,278 |
| Total State Sources | <u>103,457,670</u> | <u>99,096,331</u> | <u>101,308,579</u> | <u>106,850,090</u> | <u>89,206,597</u> |
| Federal Sources | | | | | |
| Federal grants | 9,640,685 | 9,386,401 | 12,055,969 | 20,026,824 | 16,973,711 |
| Food services | 4,786,220 | 4,490,477 | 4,785,170 | 4,602,769 | 4,121,524 |
| Total Federal Sources | <u>14,426,905</u> | <u>13,876,878</u> | <u>16,841,139</u> | <u>24,629,593</u> | <u>21,095,235</u> |
| Total Revenues | <u>\$ 359,046,736</u> | <u>\$ 335,889,211</u> | <u>\$ 331,162,041</u> | <u>\$ 334,250,917</u> | <u>\$ 310,967,526</u> |

Source: Statement of Revenues, Expenditures, and Change in Fund Balance



REVENUE CAPACITY

The schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

LEANDER INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS

Table 6
Page 1 of 2

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Current: | | | | | |
| Instruction | \$ 217,681,576 | \$ 207,418,280 | \$ 186,297,528 | \$ 182,642,492 | \$ 180,432,829 |
| Instructional resources and media services | 3,804,140 | 3,679,884 | 3,487,851 | 3,415,833 | 3,132,951 |
| Curriculum and staff development | 8,716,716 | 8,437,104 | 9,410,681 | 8,542,647 | 8,251,475 |
| Instructional leadership | 3,924,212 | 3,681,727 | 3,634,466 | 2,840,043 | 2,503,247 |
| School leadership | 19,029,273 | 17,915,919 | 16,740,257 | 16,136,601 | 15,340,549 |
| Guidance, counseling, and evaluation services | 17,749,136 | 15,769,026 | 13,639,343 | 12,254,891 | 10,839,122 |
| Social work services | 1,196,304 | 1,242,576 | 1,128,874 | 958,895 | 842,365 |
| Health services | 3,051,554 | 2,864,825 | 2,543,625 | 2,404,282 | 2,130,918 |
| Student transportation | 20,662,704 | 12,732,873 | 9,490,799 | 10,704,109 | 9,155,929 |
| Food service | 14,053,268 | 13,453,799 | 13,748,753 | 14,136,746 | 13,639,613 |
| Extracurricular activities | 13,130,402 | 12,304,832 | 12,114,029 | 10,755,675 | 9,953,429 |
| General administration | 6,987,563 | 6,789,475 | 6,122,859 | 5,531,760 | 5,423,494 |
| Plant maintenance and operations | 39,548,918 | 30,479,857 | 31,701,903 | 28,422,133 | 27,668,849 |
| Security and monitoring services | 1,912,594 | 1,618,636 | 1,544,167 | 1,386,047 | 1,225,492 |
| Data processing services | 9,145,343 | 10,130,299 | 8,518,894 | 6,994,388 | 7,258,997 |
| Community services | 2,714,664 | 2,398,761 | 2,327,489 | 2,397,900 | 2,225,150 |
| Debt Service: | | | | | |
| Principal on long-term debt | 52,177,306 | 23,843,628 | 34,180,501 | 36,102,192 | 38,139,913 |
| Interest on long-term debt | 79,701,776 | 54,137,360 | 80,800,398 | 40,858,246 | 32,821,763 |
| Other debt service | 1,499,148 | 966,658 | 2,678,511 | 1,172,225 | 3,190,779 |
| Facilities and acquisition | 106,827,786 | 22,679,243 | 35,354,003 | 58,058,526 | 84,522,384 |
| Intergovernmental: | | | | | |
| Contracted instructional services between schools | - | - | - | - | 250,972 |
| Payments related to shared services arrangements | 187,550 | 245,567 | 236,300 | 272,700 | 381,000 |
| Payments to Juvenile Justice Alt. Ed. Prgm. | 285,333 | 170,583 | | | |
| Other intergovernmental charges | 1,957,405 | 1,879,395 | 2,003,892 | 1,897,263 | 1,848,153 |
| Total primary government expenses | \$ 625,944,671 | \$ 454,840,307 | \$ 477,705,123 | \$ 447,885,594 | \$ 461,179,373 |
| Debt service as a percentage of noncapital expenditures | 26.27% | 18.30% | 26.02% | 19.64% | 18.84% |

(1) Includes current refunding and cash defeasance for FY 2017

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

LEANDER INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS

Table 6
Page 2 of 2

| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Current: | | | | | |
| Instruction | \$ 163,106,852 | \$ 153,447,936 | \$ 147,946,435 | \$ 151,265,673 | \$ 145,010,264 |
| Instructional resources and media services | 3,153,107 | 3,125,787 | 3,380,795 | 4,301,480 | 5,500,139 |
| Curriculum and staff development | 7,511,960 | 7,727,835 | 6,154,478 | 8,226,478 | 9,071,655 |
| Instructional leadership | 2,039,754 | 1,909,359 | 1,732,101 | 1,946,117 | 1,893,743 |
| School leadership | 14,225,657 | 14,072,789 | 13,430,027 | 13,034,879 | 12,457,563 |
| Guidance, counseling, and evaluation services | 10,677,188 | 10,401,969 | 9,822,914 | 10,533,576 | 10,492,614 |
| Social work services | 930,017 | 730,002 | 715,047 | 414,698 | 471,680 |
| Health services | 1,920,363 | 1,945,360 | 1,769,984 | 1,802,199 | 1,823,032 |
| Student transportation | 10,084,737 | 8,436,382 | 8,516,249 | 10,850,342 | 8,109,016 |
| Food service | 13,451,033 | 12,401,379 | 14,059,330 | 13,098,233 | 11,613,499 |
| Extracurricular activities | 9,787,983 | 9,751,279 | 8,960,708 | 8,963,874 | 7,720,260 |
| General administration | 4,812,698 | 4,651,947 | 4,477,164 | 4,809,882 | 5,108,516 |
| Plant maintenance and operations | 25,258,915 | 25,184,090 | 25,358,582 | 27,883,654 | 25,094,677 |
| Security and monitoring services | 1,143,555 | 1,247,476 | 1,029,104 | 1,182,843 | 1,061,581 |
| Data processing services | 6,865,166 | 6,928,601 | 7,439,021 | 8,481,234 | 7,800,046 |
| Community services | 2,128,074 | 2,070,567 | 1,964,126 | 1,908,623 | 2,017,852 |
| Debt Service: | | | | | |
| Principal on long-term debt | 24,538,593 | 21,495,021 | 22,676,100 | 28,308,103 | 31,395,623 |
| Interest on long-term debt | 38,089,194 | 39,964,912 | 34,856,682 | 27,229,120 | 25,070,864 |
| Other debt service | 6,321,608 | 4,425 | 950,327 | 1,645,921 | 1,440,941 |
| Facilities and acquisition | 44,951,776 | 7,286,896 | 26,946,818 | 54,868,288 | 91,167,039 |
| Intergovernmental: | | | | | |
| Contracted instructional services between schools | 96,165 | 108,180 | 191,737 | 175,932 | 236,526 |
| Payments related to shared services arrangements | 271,900 | 211,272 | 222,522 | 231,082 | 236,751 |
| Payments to Juvenile Justice Alt. Ed. Prgm. | | | | | |
| Other intergovernmental charges | 1,612,651 | 1,356,932 | 1,311,959 | 1,328,932 | 1,330,485 |
| Total primary government expenses | <u>\$ 392,978,946</u> | <u>\$ 334,460,396</u> | <u>\$ 343,912,210</u> | <u>\$ 382,491,163</u> | <u>\$ 406,124,366</u> |
| Debt service as a percentage of noncapital expenditures | 17.86% | 18.38% | 18.12% | 17.08% | 17.66% |

(1) Includes current refunding and cash defeasance for FY 2017

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

LEANDER INDEPENDENT SCHOOL DISTRICT
OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCE
LAST TEN FISCAL YEARS

Table 7
Page 1 of 2

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|-------------------------------|-----------------------------|-------------------------------|-------------------------------|-------------------------------|
| Excess (deficiency) of revenue over (under) expenditures | \$ (125,103,315) | \$ 7,182,631 | \$ (37,133,496) | \$ (33,404,884) | \$ (76,681,561) |
| Other Financing Sources (Uses) | | | | | |
| Face amount of bonds | 85,360,000 | 73,270,000 | 244,233,363 | 88,534,239 | 315,402,086 |
| Premium on bonds | 16,053,299 | 10,326,313 | 104,726,876 | 93,682,715 | 127,494,958 |
| Payment to refunded bond escrow agent | - | - | (336,852,184) | (182,539,393) | (422,078,000) |
| Transfers in | 446,838 | 17,490 | 11,457 | 1,011,906 | 3,862 |
| Transfers out | (27,289,064) | (5,075,700) | (4,229,359) | (4,108,803) | (4,006,823) |
| Sale of capital assets | 28,651 | 34,039 | 52,553 | 36,476 | 12,215 |
| Other | (450,246) | (15,000) | - | (162,405) | (136,974) |
| Total other financing sources and uses | <u>74,149,478</u> | <u>78,557,142</u> | <u>7,942,706</u> | <u>(3,545,265)</u> | <u>16,691,323</u> |
| Special Items: | | | | | |
| Extraordinary Items | - | - | - | - | - |
| Other | - | - | - | - | - |
| Net change in fund balances | <u><u>\$ (50,953,837)</u></u> | <u><u>\$ 85,739,773</u></u> | <u><u>\$ (29,190,790)</u></u> | <u><u>\$ (36,950,149)</u></u> | <u><u>\$ (59,990,238)</u></u> |

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

LEANDER INDEPENDENT SCHOOL DISTRICT
OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCE
LAST TEN FISCAL YEARS

Table 7
Page 2 of 2

| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|---|-----------------------|-----------------------|------------------------|------------------------|------------------------|
| Excess (deficiency) of revenue over (under) expenditures | \$ (33,932,210) | \$ 1,428,815 | \$ (12,750,169) | \$ (48,240,248) | \$ (95,156,836) |
| Other Financing Sources (Uses) | | | | | |
| Face amount of bonds | 538,380,132 | - | 25,943,262 | 101,592,358 | 87,691,435 |
| Premium on bonds | 140,295,828 | - | 60,776,276 | 60,998,410 | 46,779,856 |
| Payment to refunded bond escrow agent | (470,298,784) | - | (85,722,819) | (162,083,416) | (62,987,419) |
| Transfers in | - | 776 | 1,632 | - | 954,742 |
| Transfers out | (3,890,390) | (3,682,539) | (3,604,487) | (2,419,556) | (4,844,752) |
| Sale of capital assets | 40,520 | 45,038 | 25,544 | 59,131 | 98,776 |
| Other | - | - | - | - | - |
| Total other financing sources and uses | <u>204,527,306</u> | <u>(3,636,725)</u> | <u>(2,580,592)</u> | <u>(1,853,073)</u> | <u>67,692,638</u> |
| Special Items: | | | | | |
| Extraordinary Items | - | - | - | - | 4,450,110 |
| Other | - | - | - | 416,491 | - |
| Net change in fund balances | <u>\$ 170,595,096</u> | <u>\$ (2,207,910)</u> | <u>\$ (15,330,761)</u> | <u>\$ (49,676,830)</u> | <u>\$ (23,014,028)</u> |

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

LEANDER INDEPENDENT SCHOOL DISTRICT
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Table 8
Page 1 of 2

| Fiscal Year Ended August 31 | Real Property | | Personal Property | |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | Taxable Assessed Value | Estimated Actual Value | Taxable Assessed Value | Estimated Actual Value |
| 2010 | \$ 12,856,767,273 | \$ 15,354,570,726 | \$ 524,019,742 | \$ 524,019,742 |
| 2011 | 12,541,764,443 | 15,087,772,839 | 571,036,833 | 571,036,833 |
| 2012 | 12,927,894,003 | 15,607,621,505 | 466,854,028 | 466,854,028 |
| 2013 | 13,341,457,093 | 16,107,384,833 | 540,983,175 | 540,983,175 |
| 2014 | 14,313,730,114 | 17,197,380,547 | 547,871,513 | 547,871,513 |
| 2015 | 14,043,010,402 | 17,288,739,734 | 644,486,809 | 644,486,809 |
| 2016 | 17,918,848,740 | 21,737,031,601 | 696,946,695 | 696,946,695 |
| 2017 | 20,181,912,125 | 24,180,038,930 | 705,562,456 | 705,562,456 |
| 2018 | 22,256,938,349 | 26,374,894,747 | 767,447,067 | 767,447,067 |
| 2019 | 24,651,365,654 | 29,115,510,015 | 833,715,373 | 833,715,373 |

Source: Travis and Williamson County Appraisal Districts

LEANDER INDEPENDENT SCHOOL DISTRICT
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Table 8
Page 2 of 2

| Fiscal Year Ended August 31 | Exemptions Real Property | Total | | Total Tax Rate | Ratio of Total Assessed to Total Estimated Actual Value |
|--|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|--|
| | | Taxable Assessed Value | Estimated Actual Value | | |
| 2010 | \$ 2,497,803,453 | \$ 13,380,787,015 | \$ 15,878,590,468 | \$ 1.4223 | 84% |
| 2011 | 2,546,008,396 | 13,112,801,276 | 15,658,809,672 | 1.4548 | 84% |
| 2012 | 2,679,727,502 | 13,394,748,031 | 16,074,475,533 | 1.4998 | 83% |
| 2013 | 2,765,927,740 | 13,882,440,268 | 16,648,368,008 | 1.5119 | 83% |
| 2014 | 2,883,650,433 | 14,861,601,627 | 17,745,252,060 | 1.5119 | 84% |
| 2015 | 3,245,729,332 | 16,824,986,410 | 20,070,715,742 | 1.5119 | 84% |
| 2016 | 3,818,182,861 | 18,615,795,435 | 22,433,978,296 | 1.5119 | 83% |
| 2017 | 3,998,126,805 | 20,887,474,581 | 24,885,601,386 | 1.5119 | 84% |
| 2018 | 4,117,956,398 | 23,024,385,416 | 27,142,341,814 | 1.5119 | 85% |
| 2019 | 4,464,144,361 | 25,485,081,027 | 29,949,225,388 | 1.5100 | 85% |

Source: Travis and Williamson County Appraisal Districts

LEANDER INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX RATES - DIRECT AND MAJOR OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Table 9
Page 1 of 2

| Fiscal Year Ended August 31 | School District | | | City of Austin | BHC MUD | City of Cedar Park | City of Leander |
|--------------------------------------|-----------------|------------|------------|-------------------|------------|-----------------------|--------------------|
| | M & O | I & S | Total | | | | |
| 2010 | \$ 1.04000 | \$ 0.38230 | \$ 1.42230 | \$ 0.42090 | \$ 0.84600 | \$ 0.48900 | \$ 0.60042 |
| 2011 | 1.04000 | 0.41480 | 1.45480 | 0.45710 | 0.84600 | 0.49350 | 0.65042 |
| 2012 | 1.04000 | 0.45980 | 1.49980 | 0.48110 | 0.86600 | 0.49350 | 0.67042 |
| 2013 | 1.04000 | 0.47190 | 1.51190 | 0.50290 | 0.86600 | 0.49350 | 0.67042 |
| 2014 | 1.04000 | 0.47190 | 1.51190 | 0.50270 | 0.86600 | 0.49250 | 0.66792 |
| 2015 | 1.04000 | 0.47190 | 1.51190 | 0.48090 | 0.84230 | 0.48500 | 0.65292 |
| 2016 | 1.04000 | 0.47190 | 1.51190 | 0.45890 | 0.82700 | 0.47950 | 0.63292 |
| 2017 | 1.04000 | 0.47190 | 1.51190 | 0.44180 | 0.80100 | 0.47000 | 0.59900 |
| 2018 | 1.04000 | 0.47190 | 1.51190 | 0.44480 | 0.80100 | 0.45750 | 0.57787 |
| 2019 | 1.04000 | 0.47000 | 1.51000 | 0.44030 | 0.78100 | 0.44900 | 0.55187 |

Note: Rates are per \$100 of assessed valuation.

** NW Austin MUD #1 dissolved for tax year 2010

Source: Travis County Tax Assessor Collector
 Williamson County Tax Office

LEANDER INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX RATES - DIRECT AND MAJOR OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Table 9
Page 2 of 2

| Fiscal Year Ended August 31 | Travis County | Travis County WC&ID #17 | Wm. County | Wm. County Vista Oaks MUD #9 | Wmson/ Travis County MUD #1 | Travis County ESD #1 | River Place MUD | NW Austin MUD #1 |
|------------------------------------|----------------------|------------------------------------|-------------------|-------------------------------------|------------------------------------|-----------------------------|------------------------|-------------------------|
| 2010 | \$ 0.42150 | \$ 0.52490 | \$ 0.46000 | \$ 0.74000 | \$ 0.71400 | \$ 0.10000 | \$ 0.33500 | \$ 0.24270 |
| 2011 | 0.46580 | 0.52480 | 0.46000 | 0.74000 | 0.66400 | 0.10000 | 0.33500 | ** |
| 2012 | 0.48550 | 0.52000 | 0.45769 | 0.74000 | 0.66200 | 0.10000 | 0.33500 | ** |
| 2013 | 0.50010 | 0.49260 | 0.44903 | 0.74000 | 0.65700 | 0.10000 | 0.33500 | ** |
| 2014 | 0.49460 | 0.44980 | 0.44903 | 0.73000 | 0.61500 | 0.10000 | 0.33500 | ** |
| 2015 | 0.45630 | 0.42850 | 0.44653 | 0.66590 | 0.54000 | 0.10000 | 0.31290 | ** |
| 2016 | 0.41690 | 0.37510 | 0.44153 | 0.61000 | 0.51000 | 0.10000 | 0.23130 | ** |
| 2017 | 0.38380 | 0.05990 | 0.43653 | 0.54500 | 0.46620 | 0.10000 | 0.20700 | ** |
| 2018 | 0.36900 | 0.05990 | 0.42653 | 0.52000 | 0.43160 | 0.10000 | 0.07500 | ** |
| 2019 | 0.35420 | 0.05990 | 0.41903 | 0.33000 | 0.40790 | 0.10000 | 0.07500 | ** |

Note: Rates are per \$100 of assessed valuation.

** NW Austin MUD #1 dissolved for tax year 2010

Source:



LEANDER INDEPENDENT SCHOOL DISTRICT
TEN LARGEST TAXPAYERS
CURRENT AND NINE YEARS AGO

Table 10

| Name | Rank | Type of Business | 2018 | | Rank | 2009 | |
|---|------|------------------------|-----------------------|---|------|-----------------------|---|
| | | | Assessed Valuation | Percentage of 2018 Total Assessed Valuation | | Assessed Valuation | Percentage of 2009 Total Assessed Valuation |
| G&I VII River Place LP | 1 | Land/Improvements | \$ 153,864,667 | 0.60% | | | |
| BRE RC 1890 Ranch TX LP | 2 | Land/Improvements | 113,719,868 | 0.45% | | | |
| IVT Parke Cedar Park, LLC | 3 | Land/Improvements | 111,821,931 | 0.44% | | | |
| Cedar Park Health Systems | 4 | Healthcare | 87,536,324 | 0.34% | 3 | \$ 80,040,039 | 0.64% |
| Breit Steadfast MF Steiner TX (prev. Sir Steiner Ranch Apts.) | 5 | Apartment Complex | 81,480,000 | 0.32% | | | |
| Silicon Hills Campus LLC (prev. Minnesota Mining) | 6 | Research & Development | 80,000,000 | 0.31% | 4 | 73,901,659 | 0.59% |
| Tintara Canyon Creek 2013 LP | 7 | Land/Improvements | 69,240,000 | 0.27% | | | |
| The Bassham Trust | 8 | Land/Improvements | 69,000,000 | 0.27% | | | |
| Sonterra Luxury Apts, LLC (prev. owned by Bassham Trust) | 9 | Apartment Complex | 63,420,000 | 0.25% | 7 | 36,749,497 | 0.29% |
| RRE Riverlodge Holdings LLC | 10 | Land/Improvements | 59,520,000 | 0.23% | | | |
| Amaravathi Limited Partnership | | | | | 1 | 109,691,508 | 0.87% |
| MLIC Asset Holdings LLC | | | | | 2 | 95,060,284 | 0.76% |
| 1890 Ranch LTD | | | | | 5 | 54,558,604 | 0.43% |
| The Bassham Trust-Verandah at Grandview Hills | | | | | 6 | 40,661,471 | 0.32% |
| Taylor Woodrow Communities | | | | | 8 | 34,716,298 | 0.28% |
| Fund IX CL Austin | | | | | 9 | 34,155,640 | 0.27% |
| Austin 2222 Venture ILP | | | | | 10 | 33,085,754 | 0.26% |
| | | | <u>\$ 889,602,790</u> | 3.49% | | <u>\$ 592,620,754</u> | 4.72% |

Source: Travis County Tax Office
 Williamson County Tax Office

LEANDER INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Table 11
Page 1 of 2

| Fiscal Year Ended 8-31 | (1) Total Current Tax Levy | Collected within the Fiscal Year of the Levy | | Collected in Subsequent Years and Cumulative Adjustments (2) | Total Collections to Date | |
|---------------------------------|----------------------------------|---|--------------------|---|---------------------------|---------------------------------|
| | | Amount Collected | Percent of Levy | Amount Collected | Amount Collected | Percent of Levy Collected |
| 2010 | \$ 184,376,375 | \$ 182,389,634 | 98.92% | \$ 1,897,540 | \$ 184,287,174 | 99.95% |
| 2011 | 185,353,018 | 183,682,527 | 99.10% | 1,555,153 | 185,237,680 | 99.94% |
| 2012 | 195,066,426 | 193,530,527 | 99.21% | 1,411,363 | 194,941,890 | 99.94% |
| 2013 | 204,693,137 | 203,471,251 | 99.40% | 1,049,936 | 204,521,187 | 99.92% |
| 2014 | 219,851,575 | 218,606,875 | 99.43% | 1,054,745 | 219,661,620 | 99.91% |
| 2015 | 247,605,347 | 246,520,797 | 99.56% | 875,691 | 247,396,487 | 99.92% |
| 2016 | 273,848,686 | 272,585,392 | 99.54% | 1,040,936 | 273,626,328 | 99.92% |
| 2017 | 305,591,127 | 304,440,270 | 99.62% | 879,149 | 305,319,419 | 99.91% |
| 2018 | 336,487,181 | 335,446,557 | 99.69% | 588,384 | 336,034,941 | 99.87% |
| 2019 | 370,356,031 | 368,736,378 | 99.56% | - | 368,736,378 | 99.56% |

(1) Total tax levy, net of adjustments.

(2) Collections in subsequent years are net of supplements and adjustments in subsequent years.

(3) Includes delinquent rollback taxes.

* Includes \$2.3 million in rollback tax collections

** Includes in excess of \$1 million in rollback tax collections

Source: Williamson and Travis County Tax Offices

LEANDER INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Table 11
Page 2 of 2

| Fiscal Year Ended 8-31 | Outstanding Delinquent Tax for Tax Year | Outstanding Delinquent Taxes as Percent of Tax Levy | Delinquent Tax (All Years) this Fiscal Year (3) | | |
|---------------------------------|---|--|---|--|--|
| | | | Delinquent Amount Collected | Delinquent Collections as Percent of Current Tax Levy | Outstanding Tax Balances at Fiscal Year End |
| 2010 | \$ 89,201 | 0.05% | \$ 1,546,540 | 0.84% | \$ 3,489,823 |
| 2011 | 115,338 | 0.06% | 1,745,825 | 0.94% | 3,325,319 |
| 2012 | 124,536 | 0.06% | 1,346,817 | 0.69% | 3,450,141 |
| 2013 | 171,950 | 0.08% | 1,661,111 | 0.81% | 3,564,473 |
| 2014 | 189,955 | 0.09% | 3,330,209 * | 1.51% | 3,839,668 |
| 2015 | 208,860 | 0.08% | 2,195,671 ** | 0.89% | 3,478,542 |
| 2016 | 222,358 | 0.08% | 2,428,160 ** | 0.89% | 4,111,808 |
| 2017 | 271,708 | 0.09% | 2,658,255 ** | 0.87% | 3,193,231 |
| 2018 | 452,240 | 0.13% | 1,430,955 | 0.43% | 3,534,745 |
| 2019 | 1,619,654 | 0.44% | 1,382,879 | 0.37% | 3,898,884 |

(1) Total tax levy, net of adjustments.

(2) Collections in subsequent years are net of supplements and adjustments in subsequent years.

(3) Includes delinquent rollback taxes.

* Includes \$2.3 million in rollback tax collections

** Includes in excess of \$1 million in rollback tax collections

Source: Williamson and Travis County Tax Offices



DEBT CAPACITY

The schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

LEANDER INDEPENDENT SCHOOL DISTRICT
OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Table 12

| Fiscal Year Ended 8-31 | General Obligation Bonds | Amounts Available for Retirement of Bonds | Net Bonded Debt | Personal Income | Population | Percentage of Personal Income | Per Capita |
|-------------------------------|---------------------------------|--|------------------------|------------------------|-------------------|--------------------------------------|-------------------|
| 2010 | \$1,289,894,717 * | \$ 18,105,520 | \$ 1,271,789,197 | \$ 2,898,551,925 | 99,045 | 44.50% | 13,023 |
| 2011 | 1,280,878,934 * | 15,117,334 | 1,265,761,600 | 3,224,993,744 | 102,956 | 39.72% | 12,441 |
| 2012 | 1,288,423,426 * | 17,836,270 | 1,270,587,156 | 3,432,329,600 | 107,200 | 37.54% | 12,019 |
| 2013 | 1,289,143,423 * | 20,989,715 | 1,268,153,708 | 3,610,856,865 | 111,615 | 35.70% | 11,550 |
| 2014 | 1,535,205,557 * | 23,798,811 | 1,511,406,746 | 4,122,385,485 | 120,845 | 37.24% | 12,704 |
| 2015 | 1,576,316,429 * | 25,657,936 | 1,550,658,493 | 4,096,501,560 | 124,920 | 38.48% | 12,619 |
| 2016 | 1,579,772,184 * | 35,245,025 | 1,544,527,159 | 5,652,278,764 | 160,094 | 27.95% | 9,868 |
| 2017 | 1,598,752,972 * | 27,905,627 | 1,570,847,345 | 6,343,864,113 | 174,373 | 25.20% | 9,169 |
| 2018 | 1,675,087,856 * | 57,930,069 | 1,617,157,787 | 7,329,566,256 | 192,792 | 22.85% | 8,689 |
| 2019 | 1,697,800,257 * | 32,437,004 | 1,665,363,253 | 7,705,803,752 | 194,008 | 22.03% | 8,751 |

Ratio of (net) general bonded debt to estimated actual value of property: 6%

* General Obligation Bonds amount includes accretion on capital appreciation bonds.

Population & Per Capita Source: US Census QuickFacts & Population and Survey Analysts (PASA) - Leander ISD Oct 2015 report

LEANDER INDEPENDENT SCHOOL DISTRICT
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
August 31, 2019

Table 13

| Taxing Body | Gross Debt Outstanding | Outstanding As of | Percent Overlapping (1) | Share of Debt |
|--|-------------------------------|--------------------------|--------------------------------|-------------------------|
| Austin CCD | \$ 404,420,000 | 08/31/19 | 10.50% | \$ 42,464,100 |
| City of Austin | 1,471,140,062 | 08/31/19 | 2.31% | 33,983,335 |
| Avery Ranch Rd Dist #1 | 5,625,000 | 08/31/19 | 67.70% | 3,808,125 |
| Blockhouse Creek MUD | 10,275,000 | 08/31/19 | 100.00% | 10,275,000 |
| City of Cedar Park | 194,980,000 | 08/31/19 | 96.95% | 189,033,110 |
| City of Jonestown | 3,760,000 | 08/31/19 | 41.20% | 1,549,120 |
| Leander TODD MUD #1 | 3,200,000 | 08/31/19 | 100.00% | 3,200,000 |
| City of Leander | 163,045,000 | 08/31/19 | 100.00% | 163,045,000 |
| Palmera Ridge MUD | 7,145,000 | 08/31/19 | 100.00% | 7,145,000 |
| Parkside at Mayfield Ranch MUD | 25,215,000 | 08/31/19 | 100.00% | 25,215,000 |
| Ranch at Cypress Creek MUD #1 | 1,090,000 | 08/31/19 | 100.00% | 1,090,000 |
| Travis County | 1,066,091,179 | 08/31/19 | 4.75% | 50,639,331 |
| Travis County ESD #1 | 400,000 | 08/31/19 | 34.22% | 136,880 |
| Travis County ESD #6 | 2,960,000 | 08/31/19 | 25.13% | 743,848 |
| Travis County Healthcare District | 8,350,000 | 08/31/19 | 4.75% | 396,625 |
| Travis County MUD #21 | 25,470,000 | 08/31/19 | 100.00% | 25,470,000 |
| Travis County WC&ID #17 (Steiner Ranch) | 62,769,998 | 08/31/19 | 100.00% | 62,769,998 |
| Vista Oaks MUD | 1,130,000 | 08/31/19 | 100.00% | 1,130,000 |
| Williamson County | 806,719,942 | 08/31/19 | 21.47% | 173,202,772 |
| Williamson County MUD #13 | 28,670,000 | 08/31/19 | 100.00% | 28,670,000 |
| Williamson County MUD #32 | 4,500,000 | 08/31/19 | 100.00% | 4,500,000 |
| Williamson-Liberty Hill | 4,910,000 | 08/31/19 | 100.00% | 4,910,000 |
| Williamson-Travis MUD #1 | 1,950,000 | | 100.00% | 1,950,000 |
| Total net overlapping debt | \$ 4,303,816,181 | | | \$ 835,327,244 |
| Leander ISD | \$ 1,074,905,442 | 08/31/19 | | \$ 1,074,905,442 |
| Total Direct and Overlapping Debt | | | | |
| (10.62% of Taxable Assessed | | | | |
| Valuation - \$12,687 per capita) | | | | |
| | \$5,378,721,623 | | | \$1,910,232,688 |

(1) The percentage of overlapping debt is estimated using taxable assessed property values. Percentages were estimated by determining the portion of the overlapping taxing authority's taxable assessed value that is within the District's boundaries and dividing it by the overlapping taxing authority's total taxable assessed value.

Source: Municipal Advisory Council of Texas



DEMOGRAPHIC AND ECONOMIC INFORMATION

The schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

LEANDER INDEPENDENT SCHOOL DISTRICT
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Table 14
Page 1 of 2

| Fiscal Year Ended 31-Aug | Estimated School District Population | Personal Income | Per Capita Personal Income | Austin/San Marcos Metropolitan Statistical Area | | | |
|---------------------------------|---|------------------------|-----------------------------------|--|-----------------------|-------------------------|-------------------------------|
| | | | | (A) Labor Force | (A) Employment | (A) Unemployment | (A) Percent Unemployed |
| 2010 | 99,045 | \$ 2,898,551,925 | \$ 29,265 | 905,901 | 840,812 | 65,089 | 7.2% |
| 2011 | 102,956 | 3,224,993,744 | 31,324 | 912,773 | 848,243 | 64,530 | 7.1% |
| 2012 | 107,200 | 3,432,329,600 | 32,018 | 952,918 | 893,694 | 59,224 | 6.2% |
| 2013 | 111,615 | 3,610,856,865 | 32,351 | 979,829 | 927,370 | 52,459 | 5.4% |
| 2014 | 120,845 | 4,122,385,485 | 34,113 | 1,019,696 | 972,993 | 46,703 | 4.6% |
| 2015 | 124,920 | 4,096,501,560 | 32,793 | 1,054,708 | 1,018,185 | 36,523 | 3.5% |
| 2016 | 160,094 | 5,652,278,764 | 35,306 | 1,093,587 | 1,058,592 | 34,994 | 3.2% |
| 2017 | 174,373 | 6,343,864,113 | 36,381 | 1,128,233 | 1,090,346 | 37,887 | 3.4% |
| 2018 | 192,792 | 7,329,566,256 | 38,018 | 1,177,633 | 1,143,194 | 34,439 | 2.9% |
| 2019 | 194,008 | 7,705,803,752 | 39,719 | 1,208,546 | 1,174,481 | 34,065 | 2.8% |

(A) Source: Texas Workforce Commission

LEANDER INDEPENDENT SCHOOL DISTRICT
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Table 14
Page 2 of 2

| Fiscal Year Ended 31-Aug | Austin/San Marcos Metropolitan Statistical Area | | | | |
|-----------------------------------|---|---------------------|---------------|-------------------|--------------|
| | (A) | (A) | (A) | (A) | (A) |
| | <u>Manufacturing</u> | <u>Construction</u> | <u>Trades</u> | <u>Government</u> | <u>Other</u> |
| 2010 | 46,983 | 39,450 | 131,225 | 168,792 | 398,550 |
| 2011 | 47,908 | 38,600 | 136,717 | 157,425 | 399,167 |
| 2012 | 51,175 | 41,117 | 139,908 | 168,008 | 432,983 |
| 2013 | 51,133 | 44,158 | 149,650 | 167,850 | 457,383 |
| 2014 | 52,950 | 46,283 | 157,642 | 170,400 | 485,008 |
| 2015 | 57,700 | 51,342 | 160,808 | 170,950 | 523,067 |
| 2016 | 56,575 | 59,483 | 170,783 | 173,358 | 558,308 |
| 2017 | 56,783 | 61,367 | 172,908 | 180,258 | 583,850 |
| 2018 | 57,950 | 63,692 | 182,825 | 178,000 | 603,158 |
| 2019 | 61,292 | 65,233 | 183,000 | 182,458 | 620,958 |

(A) Source: Texas Workforce Commission

LEANDER INDEPENDENT SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE
LAST TEN FISCAL YEARS

Table 15
Page 1 of 2

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| Instruction | 3,445.35 | 3,397.72 | 3,321.84 | 3,292.09 | 3,208.37 |
| Instructional Resources and Media Services | 48.00 | 48.00 | 48.00 | 45.00 | 43.88 |
| Curriculum and Staff Development | 92.00 | 82.92 | 85.92 | 96.41 | 91.72 |
| Instructional Leadership | 34.00 | 34.50 | 33.50 | 27.50 | 27.50 |
| School Leadership | 307.00 | 306.75 | 304.75 | 283.00 | 276.63 |
| Guidance, Counseling, and Evaluation Services | 219.00 | 202.00 | 195.00 | 163.00 | 152.20 |
| Social Work Services | 14.00 | 15.00 | 15.00 | 11.00 | 10.00 |
| Health Services | 51.50 | 51.50 | 51.50 | 48.00 | 44.00 |
| Student Transportation | 200.48 | 201.72 | 201.72 | 193.41 | 188.96 |
| Food Service | 245.70 | 242.74 | 241.48 | 254.57 | 245.66 |
| Extracurricular Activities | 30.02 | 29.02 | 29.02 | 24.00 | 22.00 |
| General Administration | 70.50 | 70.50 | 70.50 | 60.03 | 60.50 |
| Plant Maintenance and Operations | 341.70 | 375.45 | 374.45 | 322.25 | 337.25 |
| Security and Monitoring Services | 8.00 | 7.00 | 7.00 | 6.00 | 6.00 |
| Data Processing Services | 51.50 | 55.25 | 56.75 | 54.25 | 54.75 |
| Community Services | 35.50 | 34.50 | 34.00 | 35.00 | 35.00 |
| Facilities and Acquisition | 3.80 | 4.30 | 4.30 | 5.50 | 5.50 |
| Total | 5,198.05 | 5,158.87 | 5,074.73 | 4,921.01 | 4,809.92 |

Source: Leander ISD Human Resources Department

LEANDER INDEPENDENT SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE
LAST TEN FISCAL YEARS

Table 15
Page 2 of 2

| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| Instruction | 3,024.28 | 3,126.32 | 3,032.66 | 2,715.77 | 2,641.78 |
| Instructional Resources and Media Services | 42.75 | 42.00 | 46.00 | 70.00 | 72.00 |
| Curriculum and Staff Development | 85.41 | 86.41 | 70.00 | 90.83 | 94.00 |
| Instructional Leadership | 26.50 | 25.50 | 22.50 | 28.00 | 28.00 |
| School Leadership | 266.75 | 268.00 | 263.75 | 252.50 | 245.00 |
| Guidance, Counseling, and Evaluation Services | 160.20 | 155.20 | 147.00 | 156.50 | 155.00 |
| Social Work Services | 11.00 | 11.00 | 8.00 | 7.00 | 7.00 |
| Health Services | 44.00 | 43.00 | 40.00 | 40.00 | 41.00 |
| Student Transportation | 188.33 | 175.36 | 162.84 | 160.90 | 156.90 |
| Food Service | 237.12 | 227.59 | 207.58 | 297.00 | 213.96 |
| Extracurricular Activities | 22.00 | 20.00 | 19.00 | 19.00 | 19.00 |
| General Administration | 63.00 | 61.50 | 55.00 | 63.00 | 63.00 |
| Plant Maintenance and Operations | 336.25 | 338.25 | 304.00 | 318.25 | 322.00 |
| Security and Monitoring Services | 7.00 | 6.00 | 5.00 | 4.00 | 3.00 |
| Data Processing Services | 55.25 | 54.75 | 69.50 | 61.15 | 62.00 |
| Community Services | 34.00 | 34.00 | 35.00 | 34.00 | 37.00 |
| Facilities and Acquisition | 5.50 | 6.00 | 6.00 | 6.00 | 8.00 |
| Total | 4,609.34 | 4,680.88 | 4,493.83 | 4,323.90 | 4,168.64 |

Source: Leander ISD Human Resources Department

LEANDER INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS

Table 16
Page 1 of 2

| Fiscal Year Ended August 31 | General Governmental Expenditures | Average Daily Attendance | Average Daily Membership | Per Pupil Expenditure |
|------------------------------------|--|---------------------------------|---------------------------------|------------------------------|
| 2010 | \$ 221,638,783 | 28,788 | 30,321 | \$ 7,310 |
| 2011 | 229,813,884 | 30,495 | 32,034 | 7,174 |
| 2012 | 224,273,109 | 31,693 | 33,179 | 6,759 |
| 2013 | 239,076,788 | 32,619 | 34,265 | 6,977 |
| 2014 | 247,201,837 | 33,747 | 35,355 | 6,992 |
| 2015 | 260,392,852 | 34,436 | 36,105 | 7,212 |
| 2016 | 277,638,991 | 35,472 | 37,068 | 7,490 |
| 2017 | 295,958,947 | 36,529 | 38,130 | 7,762 |
| 2018 | 322,311,444 | 37,220 | 38,936 | 8,278 |
| 2019 | 333,633,913 | 38,238 | 39,939 | 8,354 |

Source: ADA - Texas Education Agency (TEA) Summary of Finance
 ADM - TEA Texas Academic Performance Report (formerly AEIS Report)
 Teaching Staff - TEA Staff FTE & Salary Report
 Free/Reduced - TEA Texas Academic Performance Report (formerly AEIS Report)

LEANDER INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS

Table 16
Page 2 of 2

| Fiscal Year Ended August 31 | Percent Change | Teaching Staff | Pupil-Teacher Ratio | Percentage of Students Free or Reduced Meals |
|------------------------------------|-----------------------|-----------------------|----------------------------|---|
| 2010 | 7.00% | 2,086 | 14:1 | 22.60% |
| 2011 | 5.56% | 2,206 | 14:1 | 22.50% |
| 2012 | 3.67% | 2,159 | 15:1 | 22.00% |
| 2013 | 3.03% | 2,231 | 15:1 | 21.90% |
| 2014 | 3.19% | 2,301 | 15:1 | 18.90% |
| 2015 | 2.35% | 2,362 | 15:1 | 19.70% |
| 2016 | 2.68% | 2,445 | 15:1 | 18.60% |
| 2017 | 2.96% | 2,529 | 15:1 | 18.90% |
| 2018 | 2.22% | 2,627 | 15:1 | 19.10% |
| 2019 | 2.66% | 2,690 | 15:1 | 20.30% |

Source: ADA - Texas Education Agency (TEA) Summary of Finance
 ADM - TEA Texas Academic Performance Report (formerly AEIS Report)
 Teaching Staff - TEA Staff FTE & Salary Report
 Free/Reduced - TEA Texas Academic Performance Report (formerly AEIS Report)

LEANDER INDEPENDENT SCHOOL DISTRICT
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

Table 17

| <u>Name</u> | <u>2019</u> | | | <u>2010</u> | |
|-------------------------------------|-------------|------------------|----------|-------------|------------------|
| | <u>Rank</u> | <u>Employees</u> | <u>%</u> | <u>Rank</u> | <u>Employees</u> |
| Leander ISD | 1 | 5,198 | 5% | | |
| H.E. Butt Grocery | 2 | 980 | 1% | 2 | 730 |
| Wal-Mart | 3 | 700 | 1% | 3 | 380 |
| Cedar Park Regional Medical Center | 4 | 600 | 1% | 4 | 240 |
| 3M Company | 5 | 500 | 1% | 1 | 950 |
| City of Cedar Park | 6 | 415 | 0% | | |
| Target | 7 | 400 | 0% | 7 | 200 |
| Coreslab Structures | 8 | 340 | 0% | | |
| National Oilwell Varco | 9 | 270 | 0% | 5 | 230 |
| ETS-Lindgren | 10 | 270 | 0% | | |
| Home Depot | | | | 8 | 160 |
| BMC Corporation | | | | | |
| HL Chapman Pipeline Construction | | | | | |
| Walgreens | | | | 6 | 200 |
| Featherlite Texas Quarries Division | | | | 9 | 130 |
| SAS Institute Inc. | | | | 10 | 110 |
| Total Employment | | <u>9,673</u> | | | <u>3,330</u> |

OPERATING INFORMATION

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

LEANDER INDEPENDENT SCHOOL DISTRICT
TEACHER BASE SALARIES
LAST TEN FISCAL YEARS

Table 18

| Fiscal Year Ended August 31 | Minimum Salary | Maximum Salary | Average Salary |
|--|---------------------------|---------------------------|---------------------------|
| 2010 | \$ 42,000 | \$ 61,427 | \$ 47,975 |
| 2011 | 42,500 | 62,975 | 48,497 |
| 2012 | 42,000 | 62,975 | 48,314 |
| 2013 | 42,500 | 63,935 | 48,784 |
| 2014 | 42,750 | 63,935 | 48,974 |
| 2015 | 43,075 | 63,159 | 49,277 |
| 2016 | 43,700 | 64,434 | 49,712 |
| 2017 | 44,900 | 64,099 | 50,468 |
| 2018 | 46,150 | 64,837 | 51,567 |
| 2019 | 47,000 | 65,056 | 52,188 |

Source: Leander ISD Human Resources Department,
Texas Education Agency PEIMS Division

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 19
Page 1 of 6

| School | Year | Fiscal Year | | | | | | | | | |
|--------------------------|---------------|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
| Elementary | Opened | | | | | | | | | | |
| Whitestone | 1991 | | | | | | | | | | |
| Square Feet | | 86,531 | 77,315 | 77,315 | 77,315 | 77,315 | 77,315 | 77,315 | 77,315 | 77,315 | 77,315 |
| Portables | | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 6,144 | 6,144 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 791 | 774 | 748 | 730 | 802 | 833 | 797 | 787 | 776 | 776 |
| Faubion | 1993 | | | | | | | | | | |
| Square Feet | | 76,469 | 73,397 | 73,397 | 73,397 | 73,397 | 73,397 | 73,397 | 73,397 | 73,397 | 73,397 |
| Portables | | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 437 | 480 | 471 | 522 | 532 | 580 | 581 | 571 | 602 | 599 |
| Block House Creek | 1987 | | | | | | | | | | |
| Square Feet | | 87,087 | 82,479 | 82,479 | 82,479 | 82,479 | 82,479 | 82,479 | 82,479 | 82,479 | 82,479 |
| Portables | | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 625 | 623 | 656 | 641 | 653 | 653 | 692 | 686 | 734 | 764 |
| Cypress | 1988 | | | | | | | | | | |
| Square Feet | | 89,266 | 83,122 | 83,122 | 83,122 | 83,122 | 83,122 | 83,122 | 83,122 | 83,122 | 83,122 |
| Portables | | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 640 | 682 | 728 | 752 | 745 | 758 | 749 | 767 | 819 | 841 |
| Mason | 1994 | | | | | | | | | | |
| Square Feet | | 98,216 | 89,000 | 89,000 | 89,000 | 89,000 | 89,000 | 89,000 | 89,000 | 89,000 | 89,000 |
| Portables | | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 626 | 593 | 609 | 602 | 627 | 638 | 657 | 687 | 713 | 691 |
| Giddens | 1996 | | | | | | | | | | |
| Square Feet | | 94,072 | 91,000 | 91,000 | 91,000 | 91,000 | 91,000 | 91,000 | 91,000 | 91,000 | 91,000 |
| Portables | | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 582 | 533 | 533 | 556 | 533 | 532 | 546 | 570 | 572 | 562 |
| Steiner Ranch | 1996 | | | | | | | | | | |
| Square Feet | | 95,072 | 92,000 | 92,000 | 92,000 | 92,000 | 92,000 | 92,000 | 92,000 | 92,000 | 92,000 |
| Portables | | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 549 | 541 | 604 | 632 | 651 | 674 | 723 | 727 | 753 | 759 |
| Naumann | 1998 | | | | | | | | | | |
| Square Feet | | 105,752 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 |
| Portables | | 10,752 | 10,752 | 10,752 | 10,752 | 10,752 | 10,752 | 10,752 | 10,752 | 10,752 | 10,752 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 477 | 469 | 472 | 469 | 497 | 736 | 757 | 812 | 756 | 716 |
| Bagdad | 1999 | | | | | | | | | | |
| Square Feet | | 99,608 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 |
| Portables | | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 607 | 591 | 619 | 568 | 553 | 596 | 596 | 584 | 557 | 582 |

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 19
Page 2 of 6

| School | Year | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|----------------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Elementary | Opened | | | | | | | | | | |
| Cox | 2001 | | | | | | | | | | |
| Square Feet | | 98,370 | 95,298 | 95,298 | 95,298 | 95,298 | 95,298 | 95,298 | 95,298 | 95,298 | 95,298 |
| Portables | | 12,288 | 12,288 | 12,288 | 12,288 | 12,288 | 12,288 | 12,288 | 12,288 | 12,288 | 12,288 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 529 | 574 | 674 | 682 | 705 | 776 | 782 | 811 | 711 | 683 |
| Bush | 2002 | | | | | | | | | | |
| Square Feet | | 102,251 | 97,643 | 97,643 | 97,643 | 97,643 | 97,643 | 97,643 | 97,643 | 97,643 | 97,643 |
| Portables | | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 666 | 714 | 795 | 834 | 862 | 816 | 841 | 896 | 862 | 820 |
| Knowles | 2003 | | | | | | | | | | |
| Square Feet | | 104,350 | 96,670 | 96,670 | 96,670 | 96,670 | 96,670 | 96,670 | 96,670 | 96,670 | 96,670 |
| Portables | | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 595 | 638 | 657 | 710 | 792 | 700 | 679 | 639 | 624 | 635 |
| Deer Creek | 2004 | | | | | | | | | | |
| Square Feet | | 102,683 | 98,075 | 98,075 | 98,075 | 98,075 | 98,075 | 98,075 | 98,075 | 98,075 | 98,075 |
| Portables | | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 655 | 667 | 673 | 675 | 727 | 759 | 765 | 748 | 778 | 810 |
| Pleasant Hill | 2004 | | | | | | | | | | |
| Square Feet | | 104,219 | 98,075 | 98,075 | 98,075 | 98,075 | 98,075 | 98,075 | 98,075 | 98,075 | 98,075 |
| Portables | | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 | 6,144 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 628 | 643 | 823 | 843 | 841 | 741 | 733 | 730 | 721 | 679 |
| Rutledge | 2005 | | | | | | | | | | |
| Square Feet | | 105,080 | 100,472 | 100,472 | 100,472 | 100,472 | 100,472 | 100,472 | 100,472 | 100,472 | 100,472 |
| Portables | | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 904 | 833 | 804 | 795 | 762 | 757 | 717 | 731 | 729 | 661 |
| Plain | 2006 | | | | | | | | | | |
| Square Feet | | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 |
| Portables | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 936 | 835 | 710 | 648 | 846 | 812 | 772 | 787 | 784 | 712 |
| Winkley | 2006 | | | | | | | | | | |
| Square Feet | | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 |
| Portables | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 685 | 682 | 652 | 680 | 778 | 838 | 783 | 730 | 807 | 800 |

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 19
Page 3 of 6

| School Elementary | Year Opened | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|------------------------|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Riverplace | 2007 | | | | | | | | | | |
| Square Feet | | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 | 108,414 |
| Portables | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 770 | 789 | 815 | 764 | 800 | 794 | 783 | 785 | 670 | 672 |
| Grandview Hills | 2008 | | | | | | | | | | |
| Square Feet | | 119,160 | 119,160 | 119,160 | 119,160 | 119,160 | 119,160 | 119,160 | 119,160 | 119,160 | 119,160 |
| Portables | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 470 | 479 | 483 | 464 | 478 | 499 | 519 | 510 | 561 | 510 |
| Parkside | 2009 | | | | | | | | | | |
| Square Feet | | 111,585 | 111,585 | 111,585 | 111,585 | 111,585 | 111,585 | 111,585 | 111,585 | 111,585 | 111,585 |
| Portables | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 958 | 840 | 1135 | 935 | 836 | 826 | 732 | 663 | 682 | 630 |
| Westside | 2009 | | | | | | | | | | |
| Square Feet | | 112,270 | 112,270 | 112,270 | 112,270 | 112,270 | 112,270 | 112,270 | 112,270 | 112,270 | 112,270 |
| Portables | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 566 | 572 | 557 | 566 | 559 | 767 | 736 | 725 | 721 | 712 |
| Ronald Reagan | 2010 | | | | | | | | | | |
| Square Feet | | 118,414 | 112,270 | 112,270 | 112,270 | 112,270 | 112,270 | 112,270 | 112,270 | 112,270 | 112,270 |
| Portables | | 6144 | 6144 | 6144 | 6144 | 6144 | 6144 | 6144 | 6144 | 0 | 0 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 876 | 864 | 874 | 881 | 891 | 962 | 899 | 820 | 862 | 818 |
| River Ridge | 2010 | | | | | | | | | | |
| Square Feet | | 115,342 | 110,840 | 110,840 | 110,840 | 110,840 | 110,840 | 110,840 | 110,840 | 110,840 | 110,840 |
| Portables | | 3072 | 3072 | 3072 | 3072 | 3072 | 3072 | 3072 | 0 | 0 | 0 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Enrollment | | 684 | 714 | 730 | 782 | 812 | 956 | 875 | 793 | 680 | 522 |
| Reed | 2014 | | | | | | | | | | |
| Square Feet | | 115,180 | 122,788 | 122,788 | 122,788 | 122,788 | NA | NA | NA | NA | NA |
| Portables | | 0 | 0 | 0 | 0 | 0 | NA | NA | NA | NA | NA |
| Capacity | | 800 | 800 | 800 | 800 | 800 | NA | NA | NA | NA | NA |
| Enrollment | | 800 | 748 | 746 | 723 | 684 | NA | NA | NA | NA | NA |
| Camacho | 2015 | | | | | | | | | | |
| Square Feet | | 114,000 | 110,840 | 110,840 | 110,840 | NA | NA | NA | NA | NA | NA |
| Portables | | 0 | 0 | 0 | 0 | NA | NA | NA | NA | NA | NA |
| Capacity | | 800 | 800 | 800 | 800 | NA | NA | NA | NA | NA | NA |
| Enrollment | | 773 | 778 | 707 | 599 | NA | NA | NA | NA | NA | NA |
| Akin | 2017 | | | | | | | | | | |
| Square Feet | | 110,840 | 110,840 | 110,840 | NA | NA | NA | NA | NA | NA | NA |
| Portables | | 0 | 0 | 0 | NA | NA | NA | NA | NA | NA | NA |
| Capacity | | 800 | 800 | 800 | NA | NA | NA | NA | NA | NA | NA |
| Enrollment | | 843 | 760 | 0 | NA | NA | NA | NA | NA | NA | NA |
| Larkspur | 2019 | | | | | | | | | | |
| Square Feet | | 112,980 | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Portables | | 0 | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Capacity | | 800 | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Enrollment | | 0 | NA | NA | NA | NA | NA | NA | NA | NA | NA |

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 19
Page 4 of 6

| School Middle | Year Opened | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|-----------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Cedar Park | 1995 | | | | | | | | | | |
| Square Feet | | 192,141 | 175,245 | 175,245 | 175,245 | 175,245 | 175,245 | 175,245 | 175,245 | 175,245 | 175,245 |
| Portables | | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 |
| Capacity | | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Enrollment | | 1,314 | 1,357 | 1,410 | 1,417 | 1,396 | 1,385 | 1,394 | 1,343 | 1,314 | 1,272 |
| Leander | 1996 | | | | | | | | | | |
| Square Feet | | 162,680 | 155,000 | 155,000 | 155,000 | 155,000 | 155,000 | 155,000 | 155,000 | 155,000 | 155,000 |
| Portables | | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 9,216 | 7,680 | 7,680 |
| Capacity | | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Enrollment | | 1111 | 1025 | 979 | 919 | 862 | 844 | 871 | 808 | 808 | 754 |
| Running Brushy | 2000 | | | | | | | | | | |
| Square Feet | | 163,233 | 158,625 | 158,625 | 158,625 | 158,625 | 158,625 | 158,625 | 158,625 | 158,625 | 158,625 |
| Portables | | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 |
| Capacity | | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Enrollment | | 1,227 | 1,246 | 1,254 | 1,271 | 1,282 | 1,274 | 1,261 | 1,237 | 1,131 | 1,126 |
| Henry | 2003 | | | | | | | | | | |
| Square Feet | | 167,516 | 164,444 | 164,444 | 164,444 | 164,444 | 164,444 | 164,444 | 164,444 | 164,444 | 164,444 |
| Portables | | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 |
| Capacity | | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Enrollment | | 1,364 | 1,355 | 1,326 | 1,306 | 1,243 | 1,301 | 1,308 | 1,518 | 1,388 | 1,290 |
| Canyon Ridge | 2004 | | | | | | | | | | |
| Square Feet | | 171,452 | 171,452 | 171,452 | 171,452 | 171,452 | 171,452 | 171,452 | 171,452 | 171,452 | 171,452 |
| Portables | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capacity | | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Enrollment | | 1,265 | 1,306 | 1,327 | 1,284 | 1,270 | 1,218 | 1,095 | 972 | 884 | 1,194 |
| Wiley | 2006 | | | | | | | | | | |
| Square Feet | | 176,564 | 176,564 | 176,564 | 176,564 | 176,564 | 176,564 | 176,564 | 176,564 | 176,564 | 176,564 |
| Portables | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capacity | | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Enrollment | | 1,072 | 1,023 | 989 | 951 | 967 | 985 | 958 | 1,278 | 1,229 | 1,074 |
| Four Points | 2011 | | | | | | | | | | |
| Square Feet | | 175,286 | 178,849 | 178,849 | 178,849 | 178,849 | 178,849 | 178,849 | 178,849 | 178,849 | NA |
| Portables | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA |
| Capacity | | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | NA |
| Enrollment | | 775 | 773 | 734 | 741 | 678 | 641 | 635 | 615 | 555 | NA |
| Stiles | 2012 | | | | | | | | | | |
| Square Feet | | 183,736 | 177,370 | 177,370 | 177,370 | 177,370 | 177,370 | 177,370 | NA | NA | NA |
| Portables | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA | NA | NA |
| Capacity | | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | NA | NA | NA |
| Enrollment | | 1,404 | 1,286 | 1,171 | 1,047 | 950 | 842 | 666 | NA | NA | NA |

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 19
Page 5 of 6

| School High Schools | Year Opened | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|---------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Leander | 1984 | | | | | | | | | | |
| Square Feet | | 480,475 | 360,957 | 360,957 | 360,957 | 360,957 | 360,957 | 360,957 | 360,957 | 360,957 | 360,957 |
| Portables | | 10,752 | 10,752 | 10,752 | 10,752 | 10,752 | 10,752 | 10,752 | 10,752 | 10,752 | 10,752 |
| Capacity | | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Enrollment | | 2,154 | 2,190 | 2,118 | 2,187 | 2,084 | 1,990 | 1,928 | 1,926 | 2,043 | 2,198 |
| Cedar Park | 1998 | | | | | | | | | | |
| Square Feet | | 370,548 | 374,785 | 374,785 | 374,785 | 374,785 | 374,785 | 374,785 | 374,785 | 374,785 | 374,785 |
| Portables | | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 | 4,608 |
| Capacity | | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Enrollment | | 2,081 | 2,026 | 2,016 | 1,949 | 1,866 | 1,840 | 1,778 | 1,792 | 1,937 | 2,021 |
| Vista Ridge | 2003 | | | | | | | | | | |
| Square Feet | | 433,875 | 427,106 | 427,106 | 427,106 | 427,106 | 427,106 | 427,106 | 427,106 | 427,106 | 427,106 |
| Portables | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capacity | | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Enrollment | | 2,383 | 2,325 | 2,356 | 2,250 | 2,111 | 1,978 | 1,869 | 1,776 | 1,862 | 1,960 |
| Rouse | 2008 | | | | | | | | | | |
| Square Feet | | 439,000 | 437,194 | 437,194 | 437,194 | 437,194 | 437,194 | 437,194 | 437,194 | 437,194 | 437,194 |
| Portables | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capacity | | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Enrollment | | 1,688 | 1,849 | 1,990 | 2,391 | 2,329 | 2,126 | 2,047 | 1,843 | 1,296 | 832 |
| Vandegrift | 2010 | | | | | | | | | | |
| Square Feet | | 436,099 | 397,183 | 397,183 | 397,183 | 397,183 | 397,183 | 397,183 | 397,183 | 397,183 | 178,849 |
| Portables | | 3,014 | 3,014 | 3,014 | 3,014 | 3,014 | 3,014 | 3,014 | 3,014 | 0 | 0 |
| Capacity | | 2,400 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,200 |
| Enrollment | | 2,708 | 2,579 | 2,463 | 2,255 | 2,061 | 1,875 | 1,691 | 1,455 | 975 | 559 |
| Glenn | 2016 | | | | | | | | | | |
| Square Feet | | 450,283 | 473,754 | 473,754 | NA | NA | NA | NA | NA | NA | NA |
| Portables | | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Capacity | | 2,400 | 2,400 | 2,400 | NA | NA | NA | NA | NA | NA | NA |
| Enrollment | | 1,588 | 1,137 | 665 | NA | NA | NA | NA | NA | NA | NA |

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 19
Page 6 of 6

| Schools | Year Opened | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|--------------------------------|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| New Hope | Portables | | | | | | | | | | |
| Square Feet | | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 | 3,072 |
| Capacity | | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Enrollment | | 73 | 46 | 46 | 37 | 37 | 43 | 46 | 41 | 27 | 29 |
| LEO | | | | | | | | | | | |
| Square Feet | | 47,637 | 47,637 | 47,637 | 47,637 | 47,637 | 47,637 | 47,637 | 47,637 | 47,637 | 47,637 |
| Capacity | | 308 | 308 | 308 | 308 | 308 | 308 | 308 | 308 | 308 | 308 |
| Enrollment | | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| South PAC | | | | | | | | | | | |
| Square Feet | | 33,994 | 33,994 | 33,994 | 33,994 | 33,994 | 33,994 | 33,994 | 33,994 | 33,994 | 33,994 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| North PAC | | | | | | | | | | | |
| Square Feet | | 46,000 | 46,000 | 46,000 | 46,000 | 46,000 | 46,000 | 46,000 | 46,000 | 46,000 | 46,000 |
| Capacity | | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Other | | | | | | | | | | | |
| Administration | | | | | | | | | | | |
| Square Feet | | 24,485 | 23,365 | 23,365 | 23,365 | 23,365 | 23,365 | 23,365 | 23,365 | 23,365 | 23,365 |
| Plant Services | | | | | | | | | | | |
| Square Feet | | 58,187 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Transportation | | | | | | | | | | | |
| Square Feet | | 28,933 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 |
| North Transportation | 2019 | | | | | | | | | | |
| Square Feet | | 29,663 | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Technology Center | | | | | | | | | | | |
| Square Feet | | 27,553 | 27,553 | 27,553 | 27,553 | 27,553 | 27,553 | 27,553 | 27,553 | 27,553 | 27,553 |
| Other Administration | | | | | | | | | | | |
| Square Feet | | 20,443 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 |
| Portables | | 12,288 | 12,288 | 12,288 | 12,288 | 12,288 | 12,288 | 12,288 | 12,288 | 12,288 | 12,288 |
| Regional Stadium-Gupton | | | | | | | | | | | |
| Capacity | 2010 | 10,212 | 10,212 | 10,212 | 10,212 | 10,212 | 10,212 | 10,212 | 10,212 | 10,212 | NA |
| Monroe Stadium | | | | | | | | | | | |
| Capacity | 2009 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| Bible Stadium | | | | | | | | | | | |
| Capacity | 2009 | 10,212 | 10,212 | 10,212 | 10,212 | 10,212 | 10,212 | 10,212 | 10,212 | 10,212 | 10,212 |

FEDERAL AWARDS SECTION



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees
Leander Independent School District
Leander, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Leander Independent School District, (the "District") as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 16, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Trustees
Leander Independent School District

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

January 16, 2020
Austin, Texas

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY *UNIFORM GUIDANCE***

To the Board of Trustees
Leander Independent School District
Leander, Texas

Report on Compliance for Each Major Federal Program

We have audited Leander Independent School District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

To the Board of Trustees
Leander Independent School District

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2019.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

January 16, 2020
Austin, Texas

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2019

I. Summary of Auditors' Results

Financial Statements

| | |
|--|------------|
| Type of auditors' report issued | Unmodified |
| Internal control over financial reporting: | |
| Material weakness (es) identified? | No |
| Significant deficiency (ies) identified that are not considered to be material weaknesses? | None |
| Noncompliance material to the financial statements noted? | No |

Federal Awards

| | |
|--|------------|
| Internal controls over major programs: | |
| Material weakness (es) identified? | No |
| Significant deficiency (ies) identified that are not considered to be material weaknesses? | None |
| Type of auditors' report issued on compliance for major programs: | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | None |

Identification of Major Programs:

| Name of Federal Program | CFDA Number |
|--|--------------------|
| U.S. Department of Education | |
| Career and Technical Education | 84.048A |
| U.S. Department of Agriculture | |
| Child Nutrition Cluster | |
| School Breakfast Program | 10.553 |
| National School Lunch Program | 10.555 |
| Commodities | 10.555 |
| Summer Food Service Program for Children | 10.559 |

| | |
|--|-----------|
| Dollar threshold used to distinguish Between Type A and Type B federal programs: | \$750,000 |
| Auditee qualified as low-risk auditee? | Yes |

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended August 31, 2019

II. Financial Statement Findings

No current year findings.

III. Federal Awards Findings and Questioned Costs

No current year findings.

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2019

Exhibit K-1

| (2A) Pass Through Entity Identifying Number | (1) Federal Grantor/ Pass-Through Grantor/ Program Title | District Fund Number | (2) Federal CFDA Number | Total Awards Expended |
|--|---|----------------------------|----------------------------------|-----------------------------|
| U.S. Department of Agriculture | | | | |
| Child Nutrition Cluster: | | | | |
| Passed Through the Texas Education Agency : | | | | |
| <u>Cash Assistance:</u> | | | | |
| 71301901 | National School Lunch Program | 240 | 10.555 | \$ 3,801,292 |
| 71401901 | School Breakfast Program | 240 | 10.553 | 912,614 |
| Total Passed Through the Texas Education Agency | | | | <u>4,713,906</u> |
| Passed Through the Texas Department of Agriculture | | | | |
| <u>Noncash Assistance:</u> | | | | |
| 246913 | National School Lunch Program (Commodities) | 240 | 10.555 | 1,006,591 |
| <u>Cash Assistance:</u> | | | | |
| 246913 | Summer Food Service Program for Children | 242 | 10.559 | 37,373 |
| Total Passed Through the Texas Department of Agriculture | | | | <u>1,043,964</u> |
| Total Child Nutrition Cluster | | | | <u>5,757,870</u> |
| Total U.S. Department of Agriculture | | | | <u>5,757,870</u> |
| U.S. Department of Education | | | | |
| Passed through Texas Education Agency: | | | | |
| 18610101246913 | Title I Grants to Local Educational Agencies | 211 | 84.010A | 69,965 |
| 19610101246913 | Title I Grants to Local Educational Agencies | 211 | 84.010A | 796,356 |
| 19420006246913 | Career and Technical Education - Basic Grants to States | 244 | 84.048A | 220,116 |
| 19694501246913 | Title II, Part A - Supporting Effective Instruction | 255 | 84.367A | 507,194 |
| 19671001246913 | Title III, Part A-ELA (English Language Acquisition State Grants) | 263 | 84.365A | 212,640 |
| 69551802 | Summer School LEP | 288 | 84.369A | 10,013 |
| 186600012469136600 | IDEA Part B, Formula* | 224 | 84.027A | 628,705 |
| 196600012469136600 | IDEA Part B, Formula* | 224 | 84.027A | 4,824,548 |
| 186610012469136610 | IDEA Part B, Preschool* | 225 | 84.173A | 45,850 |
| 196610012469136610 | IDEA Part B, Preschool* | 225 | 84.173A | 21,085 |
| 51271901 | Emergency Impact Aid to LEAs | 289 | 84.938C | 56,982 |
| 19680101246913 | Title IV, Part A Subpart 1 (State Grant) | 289 | 84.424A | 99,352 |
| Total Passed through Texas Education Agency | | | | <u>7,492,806</u> |
| Passed through Texas Workforce Commission | | | | |
| 1516AEL002 | Adult Education - Basic Grants to States | 220 | 84.002A | 33,666 |
| Total Passed through Texas Workforce Commission | | | | <u>33,666</u> |
| Total U.S. Department of Education | | | | <u>7,526,472</u> |
| Passed through Region XX Education Service Center | | | | |
| 65547 | Evaluation Capacity Award * | 226 | 84.027A | 59,373 |
| Total Passed through Region XX Education Service Center | | | | <u>59,373</u> |
| U.S. Department of Labor | | | | |
| Passed through Texas Workforce Commission: | | | | |
| 1519ATP001 | WIA Dislocated Worker Formula Grants | 289 | 17.278 | 105,431 |
| Total U.S. Department of Labor | | | | <u>105,431</u> |
| U.S. Department of the Interior | | | | |
| Passed Through Travis County Tax Assessor | | | | |
| Federal Funding in Lieu of Taxes | National Wildlife Refuge Fund | 199 | 15.659 | 75,610 |
| Total U.S. Department of the Interior | | | | <u>75,610</u> |
| U.S. Department of Health and Human Services | | | | |
| Passed Through Texas Health and Human Services Commission | | | | |
| 52907015700220 | Medical Assistance Program | 199 | 93.778 | 105,148 |
| 1519ATP001 | Temporary Assistance for Needy Families | 223 | 93.558 | 8,941 |
| Total Passed Through Texas Health and Human Services Commission | | | | <u>114,089</u> |
| Total U.S. Department of Health and Human Services | | | | <u>114,089</u> |
| Total Expenditures of Federal Awards | | | | <u>\$ 13,638,845</u> |

* Total Special Education Cluster \$5,579,561

Note 1 - Summary of Significant Accounting Policies

The District accounts for all awards under federal programs in the General and Special Revenue Funds in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide*. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

Expenditures reported on the Schedule of Expenditures of Federal Awards are reported on the modified accrual basis of accounting. Such expenditures are recognized following, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods.

All federal grants are subject to review by the grantor agencies. Any expenditures identified by the grantor agencies as disallowed could require reimbursement to the grantor agency from the District's general fund.

Note 2 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended August 31, 2019. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Uniform Guidance. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

Note 3 - Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards program per the Schedule of Expenditures of Federal Awards ("SEFA") and expenditures reported on the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (Exhibit C-3):

| | |
|--|----------------------|
| Total Federal Revenues per Exhibit C-3 | \$ 21,443,730 |
| SHARS | (7,661,146) |
| JROTC | (143,739) |
| Total per the Schedule of Expenditures of Federal Awards | <u>\$ 13,638,845</u> |

LEANDER INDEPENDENT SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended August 31, 2019

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, “The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings.” The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit’s schedule of findings and questioned costs and
- All audit findings reported in the prior audit’s summary schedule of prior audit findings except audit findings listed as corrected.

The Summary Schedule of Prior Audit Findings for the year ended August 31, 2019, has been prepared to address these requirements.

I. Prior Audit Findings

Not Applicable.

LEANDER INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

For the Year Ended August 31, 2019

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, “At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports.”

The Corrective Action Plan for the year ended August 31, 2019, has been prepared to address these requirements.

Not Applicable.

DO NOT BIND IN REPORT

Schedule L-1 – Required Responses to Selected School FIRST Indicators

| | | |
|------|---|---------------|
| SF2 | Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year end? | No |
| SF4 | Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole? | Yes |
| SF5 | Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? | No |
| SF6 | Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? | No |
| SF7 | Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? | Yes |
| SF8 | Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship? | Yes |
| SF10 | Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end. | \$533,970,637 |
| SF11 | Net Pension Assets (1920) at fiscal year-end. | \$ 0 |
| SF12 | Net Pension Liabilities (2540) at fiscal year-end. | \$106,413,139 |
| SF13 | Pension Expense (6147) at fiscal year-end. | |

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

| | | |
|-----------------------------------|---|---|
| Agenda Item: | Consider Approval of 2020-2021 Budget Assumptions-Parameters | |
| Purpose: | <input checked="" type="checkbox"/> Action Requested This Month | <input type="checkbox"/> Discussion Item/Report |
| Administrator Responsible: | Elaine Cogburn | |
| Attachments: | 2020-2021 Proposed Assumptions/Parameters Multi-Year Revenue, Expenditure, and Fund Balance Report | |

Background Information:

Attached for Board approval are the budget assumptions/parameters that will be used as a starting point in building the 2020-2021 budget. A projected 2020-2021 budget has been prepared using these assumptions/parameters and is reflected on the attached Multi-Year Revenue, Expenditure, and Fund Balance Report (3-year projections). This document will be updated throughout the budget process as better information is received, with updates presented to the Board during the budget preparation process.

The Proposed Assumptions/Parameters document provides a comprehensive list of the key assumptions for 2020-2021, which includes:

- Student enrollment of 42,870
- Property value growth based on 6%
- 2% pay increase
- Campus per student allocations are maintained
- Maintaining two cents for major maintenance levy
- M&O tax rate of \$.95114 and I&S tax rate of \$.4675

State revenues are calculated under HB3 provisions, and enrollment numbers are based on the most recent demographic study adjusted for pre-k.

Expenditure projections incorporate the expansion of pre-k to a full day program.

Administrative Recommendation:

The recommendation is for the Board of Trustees to approve the budget parameters to be used by the Superintendent to prepare the preliminary budget for 2020-2021 covering all estimated revenues and proposed expenditures.

Sample Motion:

I move that we approve the budget parameters to be used in preparing the preliminary 2020-2021 budget as presented.



**LEANDER INDEPENDENT SCHOOL DISTRICT
2020-2021 BUDGET PREPARATION
PROPOSED ASSUMPTIONS/PARAMETERS**

| DATA ELEMENT | ASSUMPTION/PARAMETER | |
|---------------------------------------|--|--------------|
| Student Enrollment: | PASA Moderate growth projection adjusted for Pre-k | 42,660.00 |
| | PASA Pre-k projection | (585.00) |
| | LISD Pre-k projection | 795.00 |
| | Student enrollment projection for staffing/funding | 42,870.00 |
| Average Daily Attendance Rate: | Based on historical trend | 96.00% |
| Property Values: | Projected growth over prior year LOCAL values | 6% |
| Staff Pay Increase: | Overall pay increases to all staff | 2% |
| Other compensation increases: | Adjustments due to pay study | \$ 1,500,000 |
| | New positions (staffing formulas) | \$ 4,000,000 |
| | New positions (class size reduction) | \$ 1,900,000 |
| | New position requests (outside of formula) | \$ 3,500,000 |
| New Programs: | Move to Full-day Pre-k | \$ 7,150,588 |
| New School Allocations: | Balance of start up costs for Danielson MS opening 2020-2021 | \$ 1,000,000 |
| | Start up salaries for Tarvin EL opening 2021-2022 | \$ 230,000 |
| Employee Benefits: | Increase contribution towards insurance premiums | \$ 1,000,000 |
| Campus Allocations: | Maintain weighted per student allocations | |
| Major Maintenance: | Funded at equivalent to 2 pennies of M&O levy | \$ 5,200,000 |
| Tax Rate: | M&O rate ESTIMATE with additional compression under HB3 | \$ 0.90114 |
| | Existing golden pennies | 0.04000 |
| | Additional golden penny with unanimous Board approval | 0.01000 |
| | I & S rate | 0.46750 |
| | | \$ 1.41864 |

**LEANDER INDEPENDENT SCHOOL DISTRICT
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT
PROJECTED 2020-2021 BUDGET**

| | Actual 2015-16 | Actual 2016-17 | Actual 2017-18 | Projected Actual 2018-19 | ADOPTED BUDGET 2019-20 | PROPOSED | | | |
|---|-------------------|-------------------|-------------------|-----------------------------|------------------------------|-------------------|-------------------|-------------------|--|
| | | | | | | 2020-21 | 2021-22 | 2022-23 | |
| <u>FUNDING DATA ELEMENTS</u> | | | | | | | | | |
| a Actual Enrollment/PASA Projected Enrollment | 37,068 | 38,130 | 38,936 | 39,949 | 41,058 | 42,870 | 44,125 | 45,352 | |
| b Student Growth - Actual | 964 | 1,062 | 806 | 1,013 | 1,109 | 1,812 | 1,255 | 1,227 | |
| c Enrollment for Funding | | | | | 40,877 | 42,473 | 43,721 | 44,930 | |
| d ADA for Funding | 35,472.28 | 33,529.30 | 37,219.88 | 38,238.38 | 39,241.92 | 40,774.08 | 41,972.16 | 43,132.80 | |
| e District WADA | 42,977.42 | 44,391.28 | 45,332.95 | 47,073.77 | 49,692.38 | 51,853.72 | 53,698.72 | 55,390.48 | |
| f M&O/Compressed Tax Rate | \$ 1.0400 | \$ 1.0400 | \$ 1.0400 | \$ 1.0400 | \$ 0.9300 | \$ 0.90114 | \$ 0.88361 | \$ 0.87932 | |
| g Golden Pennies | | | | | \$ 0.0400 | \$ 0.04000 | \$ 0.04000 | \$ 0.04000 | |
| h Golden Penny w/Board Approval | | | | | | \$ 0.01000 | \$ 0.01000 | \$ 0.01000 | |
| i Local Tax Roll (Freeze Adjusted Net Taxable) | \$ 16,860,074,866 | \$ 18,758,143,031 | \$ 20,660,849,464 | \$ 22,789,048,829 | \$ 24,513,476,695 | \$ 25,984,285,297 | \$ 27,023,656,709 | \$ 27,834,366,410 | |
| j Tax Roll Growth/Estimate | 10.25% | 11.26% | 10.14% | 10.30% | 7.57% | 6.00% | 4.00% | 3.00% | |
| k M&O Tax Rate | \$ 1.0400 | \$ 1.0400 | \$ 1.0400 | \$ 1.0400 | \$ 0.9700 | \$ 0.95114 | \$ 0.93361 | \$ 0.92932 | |
| l I&S Tax Rate | \$ 0.4719 | \$ 0.4719 | \$ 0.4719 | \$ 0.4700 | \$ 0.4675 | \$ 0.46750 | \$ 0.46750 | \$ 0.46750 | |
| m Total Tax Rate | \$ 1.5119 | \$ 1.5119 | \$ 1.5119 | \$ 1.5100 | \$ 1.4375 | \$ 1.41864 | \$ 1.40111 | \$ 1.39682 | |
| <u>ASSUMPTIONS</u> | | | | | | | | | |
| n Salary Increase | 2.0% | 2.0% - 3.0% | 3.0% | 2.0% | 4.0% - 7.7% | 2.0% | 2.0% | 2.0% | |
| o Pay Study Adjustments | - | - | - | - | - | \$ 1,500,000 | \$ 1,000,000 | \$ 1,000,000 | |
| p New Positions (staffing formulae) | - | - | - | - | - | \$ 4,000,000 | \$ 4,717,666 | \$ 4,617,490 | |
| q New Positions (class size reduction) | - | - | - | - | - | \$ 1,900,000 | \$ - | \$ - | |
| r New Positions (outside staffing formulae) | - | - | - | - | - | \$ 3,500,000 | \$ 3,344,793 | \$ 3,388,156 | |
| s Balance of start-up salaries for new campuses | - | - | - | - | - | \$ 1,000,000 | \$ 530,000 | \$ 540,600 | |
| t Start-up salaries for new campuses | - | - | - | - | - | \$ 230,000 | \$ 234,600 | \$ 239,292 | |
| u New Programs: Full-day Pre-k | - | - | - | - | - | \$ 7,150,588 | \$ - | \$ - | |
| v New Position FTEs | 154.5 | 194.5 | 138.0 | 105.5 | 151.5 | TBD | TBD | TBD | |
| w Increase to Health Insurance Contribution | | | | | | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | |
| x Major Maintenance funded at 2 pennies of M&O levy | \$ 3,217,284 | \$ 3,682,854 | \$ 4,111,508 | \$ 4,546,416 | \$ 4,840,856 | \$ 5,187,600 | \$ 5,391,220 | \$ 5,552,956 | |
| <u>WEALTH/WADA INFO</u> | | | | | | | | | |
| y CPTD (Prior year 2015-16 - 2018-19/Current year) | \$ 16,123,255,759 | \$ 18,223,625,933 | \$ 20,308,543,608 | \$ 22,343,652,670 | \$ 26,719,452,565 | \$ 28,264,640,968 | \$ 29,545,971,359 | \$ 30,432,350,499 | |
| z WADA | 42,977.416 | 44,391.281 | 45,332.945 | 47,073.767 | 49,692.376 | 51,853.715 | 53,698.721 | 55,390.480 | |
| aa Wealth/WADA | \$ 375,156 | \$ 410,523 | \$ 447,986 | \$ 474,652 | \$ 537,697 | \$ 545,084 | \$ 550,217 | \$ 549,415 | |
| ab Wealth Equalization Level | \$ 514,000 | \$ 514,000 | \$ 514,000 | \$ 514,000 | N/A | N/A | N/A | N/A | |
| ac Recapture % | -27% | -20% | -13% | -8% | 0.0% | 0.0% | 0.0% | 0.0% | |

**LEANDER INDEPENDENT SCHOOL DISTRICT
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT
PROJECTED 2020-2021 BUDGET**

| | Actual 2015-16 | Actual 2016-17 | Actual 2017-18 | Projected Actual 2018-19 | ADOPTED BUDGET 2019-20 | PROPOSED | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------------|------------------------------|------------------------|------------------------|------------------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 |
| Revenues: | | | | | | | | |
| A State Funding | \$ 96,058,594 | \$ 86,231,206 | \$ 75,083,837 | \$ 70,338,121 | \$ 88,489,878 | \$ 98,138,665 | \$ 104,119,008 | \$ 109,296,496 |
| B Local Funding | 193,502,889 | 217,010,420 | 238,334,752 | 262,975,829 | 261,738,551 | 273,266,704 | 278,949,988 | 285,813,933 |
| C Local Funding - Major Maintenance | 3,217,284 | 3,682,854 | 4,111,508 | 4,546,416 | 4,840,856 | 5,187,600 | 5,391,220 | 5,552,956 |
| D Federal Funding | 4,425,835 | 5,504,507 | 4,765,448 | 7,985,643 | 4,370,000 | 4,580,000 | 4,580,000 | 4,580,000 |
| E Total Revenues | \$ 297,204,602 | \$ 312,428,987 | \$ 322,295,545 | \$ 345,846,009 | \$ 359,439,285 | \$ 381,172,969 | \$ 393,040,216 | \$ 405,243,385 |
| Expenditures: | | | | | | | | |
| F Payroll | \$ 239,385,784 | \$ 251,632,741 | \$ 273,262,723 | \$ 281,756,785 | \$ 311,986,485 | \$ 336,095,755 | \$ 353,455,649 | \$ 370,884,679 |
| G Utilities | 7,246,883 | 7,846,949 | 7,050,631 | 7,811,286 | 9,270,330 | 9,270,330 | 9,455,737 | 9,644,852 |
| H Supplies/Travel/Misc | 26,849,921 | 31,829,639 | 38,208,207 | 32,149,974 | 35,933,759 | 40,739,893 | 39,089,352 | 40,501,322 |
| I Major Maintenance | 4,156,412 | 4,650,194 | 3,789,884 | 11,916,496 | 3,951,150 | 5,187,600 | 5,391,220 | 5,552,956 |
| J Total Expenditures | \$ 277,639,000 | \$ 295,959,523 | \$ 322,311,444 | \$ 333,634,540 | \$ 361,141,724 | \$ 391,293,578 | \$ 407,391,958 | \$ 426,583,809 |
| K Results of Operations | \$ 19,565,602 | \$ 16,469,464 | \$ (15,899) | \$ 12,211,469 | \$ (1,702,439) | \$ (10,120,609) | \$ (14,351,742) | \$ (21,340,424) |
| Other Items: | | | | | | | | |
| L Transfers In/(Out) | (3,206,713) | (4,203,306) | (5,056,661) | (6,072,785) | (5,490,000) | (5,490,000) | (5,990,000) | (6,490,000) |
| M Net Change to Fund Balance | \$ 16,358,889 | \$ 12,266,158 | \$ (5,072,560) | \$ 6,138,684 | \$ (7,192,439) | \$ (15,610,609) | \$ (20,341,742) | \$ (27,830,424) |
| N Beginning Fund Balance | \$ 120,848,744 | \$ 137,207,633 | \$ 149,473,791 | \$ 144,401,231 | \$ 150,552,558 | \$ 143,347,476 | \$ 127,736,867 | \$ 107,395,125 |
| O Ending Fund Balance | \$ 137,207,633 | \$ 149,473,791 | \$ 144,401,231 | \$ 150,539,915 | \$ 143,360,119 | \$ 127,736,867 | \$ 107,395,125 | \$ 79,564,701 |
| P Beginning Fund Balance | \$ 120,848,744 | \$ 137,207,633 | \$ 149,473,791 | \$ 144,401,231 | \$ 150,539,915 | \$ 143,347,476 | \$ 127,736,867 | \$ 107,395,125 |
| Q Net Change to Fund Balance | 16,358,889 | 12,266,158 | (5,072,560) | 6,138,684 | (7,192,439) | (15,610,609) | (20,341,742) | (27,830,424) |
| R Ending Fund Balance | \$ 137,207,633 | \$ 149,473,791 | \$ 144,401,231 | \$ 150,539,915 | \$ 143,347,476 | \$ 127,736,867 | \$ 107,395,125 | \$ 79,564,701 |
| S Targeted Fund Balance Level - 3 Months Operating | \$ 69,409,750 | \$ 73,989,881 | \$ 80,577,861 | \$ 83,408,635 | \$ 90,285,431 | \$ 97,823,395 | \$ 101,847,990 | \$ 106,645,952 |
| T Overage/(Shortage) from Target | \$ 67,797,882 | \$ 75,483,910 | \$ 63,823,370 | \$ 67,131,280 | \$ 53,062,045 | \$ 29,913,472 | \$ 5,547,135 | \$ (27,081,251) |

**LEANDER INDEPENDENT SCHOOL DISTRICT
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT
PROJECTED 2020-2021 BUDGET**

| | Actual 2015-16 | Actual 2016-17 | Actual 2017-18 | Projected Actual 2018-19 | ADOPTED BUDGET 2019-20 | PROPOSED | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------------|------------------------------|-----------------------|-----------------------|-----------------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 |
| REVENUES | | | | | | | | |
| STATE FUNDING | | | | | | | | |
| 1 Tier I | \$ 229,354,009 | \$ 236,940,634 | \$ 242,193,729 | \$ 251,307,665 | \$ 309,469,720 | \$ 323,356,451 | \$ 334,481,684 | \$ 344,797,918 |
| 2 Local Share | (158,007,906) | (178,591,534) | (199,023,727) | (218,967,796) | (249,531,578) | (254,703,182) | (261,070,761) | (267,597,530) |
| 3 State Share | \$ 71,346,103 | \$ 58,349,100 | \$ 43,170,002 | \$ 32,339,869 | \$ 59,938,142 | \$ 68,653,269 | \$ 73,410,923 | \$ 77,200,388 |
| 4 Tier II | 10,696,850 | 10,833,073 | 16,290,064 | 18,217,617 | 8,769,599 | 11,375,506 | 11,596,226 | 11,983,611 |
| 5 Staff Allotment | 824,604 | 875,229 | 875,229 | 980,210 | - | - | - | - |
| 6 Homestead Exemption Hold Harmless | 465,402 | - | - | - | - | - | - | - |
| 7 State School Deaf/Blind | (127,215) | (105,633) | (150,735) | (168,162) | (163,745) | (166,907) | (164,938) | (164,300) |
| 8 Formula Transition Grant | - | - | - | - | 1,004,085 | - | - | - |
| 9 Other State | 383,343 | 2,807,766 | 131,889 | 2,485,073 | 1,665,000 | - | - | - |
| 10 TRS On Behalf | 12,469,507 | 13,471,671 | 14,767,388 | 16,483,514 | 17,276,797 | 18,276,797 | 19,276,797 | 20,276,797 |
| 11 TOTAL STATE REVENUES: | \$ 96,058,594 | \$ 86,231,206 | \$ 75,083,837 | \$ 70,338,121 | \$ 88,489,878 | \$ 98,138,665 | \$ 104,119,008 | \$ 109,296,496 |
| LOCAL FUNDING | | | | | | | | |
| 12 Tax Collections (current, delinquent) | \$ 185,993,566 | \$ 207,598,545 | \$ 227,646,463 | \$ 250,393,196 | \$ 252,665,701 | \$ 262,592,204 | \$ 268,275,488 | \$ 275,139,433 |
| 13 Current Tax levy - 2 cents to Major Maintenance | 3,217,284 | 3,682,854 | 4,111,508 | 4,546,416 | 4,840,856 | 5,187,600 | 5,391,220 | 5,552,956 |
| 14 Penalty & Interest | 750,947 | 830,520 | 766,493 | 761,332 | 675,000 | 760,000 | 760,000 | 760,000 |
| 15 mLISD Fee | 1,047,536 | 1,095,050 | 1,140,843 | 1,090,737 | 650,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 16 Pre-K Tuition | - | - | - | - | - | 489,500 | 489,500 | 489,500 |
| 17 Other Tuition & Fees | 2,023,507 | 1,810,097 | 2,001,381 | 2,176,110 | 1,465,000 | 2,037,000 | 2,037,000 | 2,037,000 |
| 18 Investment Earnings | 584,736 | 2,520,975 | 3,537,579 | 5,365,817 | 3,750,000 | 3,500,000 | 3,500,000 | 3,500,000 |
| 19 Rental Income | 1,185,753 | 1,105,668 | 1,019,659 | 1,063,580 | 850,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 20 Donations | 73,657 | 82,051 | 73 | 7,065 | - | - | - | - |
| 21 Other Local Revenue | 501,515 | 713,657 | 1,044,335 | 610,979 | 480,000 | 545,000 | 545,000 | 545,000 |
| 22 Athletics Activity | 983,444 | 915,481 | 868,965 | 999,701 | 725,850 | 847,000 | 847,000 | 847,000 |
| 23 Vending | 31,346 | 27,956 | 26,293 | 31,602 | 17,000 | 30,000 | 30,000 | 30,000 |
| 24 Advertisement - Video Scoreboards | - | - | 6,950 | 162,191 | 180,000 | 145,000 | 145,000 | 145,000 |
| 25 Advertisement- Other | 158,739 | 127,537 | 92,211 | 76,024 | 69,000 | 85,000 | 85,000 | 85,000 |
| 26 City/County Sources | 168,143 | 182,883 | 183,507 | 237,495 | 211,000 | 236,000 | 236,000 | 236,000 |
| 27 TOTAL LOCAL REVENUES: | \$ 196,720,173 | \$ 220,693,274 | \$ 242,446,260 | \$ 267,522,245 | \$ 266,579,407 | \$ 278,454,304 | \$ 284,341,208 | \$ 291,366,889 |
| FEDERAL FUNDING | | | | | | | | |
| 28 Federal | \$ 552,412 | \$ 565,486 | \$ 69,124 | \$ 75,610 | \$ - | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| 29 MAC | 68,751 | 45,607 | 33,375 | 105,148 | 60,000 | 75,000 | 75,000 | 75,000 |
| 30 SHARS | 3,698,997 | 4,763,901 | 4,523,360 | 7,661,145 | 4,200,000 | 4,300,000 | 4,300,000 | 4,300,000 |
| 31 JROTC | 105,675 | 129,513 | 139,589 | 143,739 | 110,000 | 140,000 | 140,000 | 140,000 |
| 32 TOTAL FEDERAL REVENUES: | \$ 4,425,835 | \$ 5,504,507 | \$ 4,765,448 | \$ 7,985,643 | \$ 4,370,000 | \$ 4,580,000 | \$ 4,580,000 | \$ 4,580,000 |
| 33 TOTAL REVENUES: | \$ 297,204,602 | \$ 312,428,987 | \$ 322,295,545 | \$ 345,846,009 | \$ 359,439,285 | \$ 381,172,969 | \$ 393,040,216 | \$ 405,243,385 |

**LEANDER INDEPENDENT SCHOOL DISTRICT
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT
PROJECTED 2020-2021 BUDGET**

| | Actual 2015-16 | Actual 2016-17 | Actual 2017-18 | Projected Actual 2018-19 | ADOPTED BUDGET 2019-20 | PROPOSED | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------------|------------------------------|-----------------------|-----------------------|-----------------------|
| | | | | | | 2020-21 | 2021-22 | 2022-23 |
| EXPENDITURES | | | | | | | | |
| 34 Payroll - Existing Positions | \$ 226,916,277 | \$ 238,161,070 | \$ 258,495,335 | \$ 265,273,271 | \$ 294,709,688 | \$ 294,709,688 | \$ 317,818,958 | \$ 334,178,852 |
| 35 Salary Increase | - | - | - | - | - | 5,430,000 | 5,538,600 | 5,649,372 |
| 36 Pay Study Adjustments | - | - | - | - | - | 1,500,000 | 1,000,000 | 1,000,000 |
| 37 Increase contribution towards insurance premiums | - | - | - | - | - | 1,000,000 | 1,000,000 | 1,000,000 |
| 38 New Positions (staffing formulae) | - | - | - | - | - | 3,985,160 | 4,717,666 | 4,617,490 |
| 39 New Positions (class size reduction) | - | - | - | - | - | 1,932,075 | - | - |
| 40 New Positions (outside staffing formulae) | - | - | - | - | - | 3,383,677 | 3,344,793 | 3,388,156 |
| 41 Balance of start-up salaries for new campuses | - | - | - | - | - | 1,000,000 | 527,803 | 538,359 |
| 42 Start-up salaries for new campuses | - | - | - | - | - | 226,502 | 231,032 | 235,653 |
| 43 Personnel Cost to Implement Full Day Pre-K | - | - | - | - | - | 4,651,856 | - | - |
| 44 State Funded TRS | 12,469,507 | 13,471,671 | 14,767,388 | 16,483,514 | 17,276,797 | 18,276,797 | 19,276,797 | 20,276,797 |
| 45 Total Payroll Costs | \$ 239,385,784 | \$ 251,632,741 | \$ 273,262,723 | \$ 281,756,785 | \$ 311,986,485 | \$ 336,095,755 | \$ 353,455,649 | \$ 370,884,679 |
| 46 Contracted Services | 11,615,081 | 12,438,267 | 12,955,157 | 13,699,108 | 14,470,950 | 15,339,207 | 16,259,559 | 17,235,133 |
| 47 Utilities | 7,246,883 | 7,846,949 | 7,050,631 | 7,811,286 | 9,270,330 | 9,270,330 | 9,455,737 | 9,644,852 |
| 48 Supplies | 10,900,878 | 12,942,917 | 14,173,854 | 13,519,124 | 16,492,379 | 16,822,227 | 17,158,672 | 17,501,845 |
| 49 Travel/Misc. | 2,896,546 | 3,681,905 | 3,950,526 | 3,988,048 | 4,524,482 | 4,569,727 | 4,661,122 | 4,754,344 |
| 50 Debt Service | - | - | - | - | - | - | - | - |
| 51 Capital Outlay | 1,437,418 | 2,766,550 | 7,128,670 | 943,693 | 445,948 | 1,500,000 | 1,000,000 | 1,000,000 |
| 52 Major Maintenance | 4,156,412 | 4,650,194 | 3,789,884 | 11,916,496 | 3,951,150 | 5,187,600 | 5,391,220 | 5,552,956 |
| 53 One-time Costs to Implement Full Day Pre-K | - | - | - | - | - | 2,498,732 | - | - |
| 54 Operating Costs-New Campus (utilities/supplies) | - | - | - | - | - | 10,000 | 10,000 | 10,000 |
| 55 Total Non-Payroll Costs | \$ 38,253,216 | \$ 44,326,782 | \$ 49,048,721 | \$ 51,877,756 | \$ 49,155,239 | \$ 55,197,823 | \$ 53,936,309 | \$ 55,699,130 |
| 56 TOTAL EXPENDITURES: | \$ 277,639,000 | \$ 295,959,523 | \$ 322,311,444 | \$ 333,634,540 | \$ 361,141,724 | \$ 391,293,578 | \$ 407,391,958 | \$ 426,583,809 |
| 57 Results from Operations | \$ 19,565,602 | \$ 16,469,464 | \$ (15,899) | \$ 12,211,469 | \$ (1,702,439) | \$ (10,120,609) | \$ (14,351,742) | \$ (21,340,424) |
| 58 Transfers In | 1,036,476 | 52,553 | 34,039 | 28,651 | 20,000 | 20,000 | 20,000 | 20,000 |
| 59 Transfers Out | (4,243,189) | (4,255,859) | (5,090,700) | (6,101,436) | (5,510,000) | (5,510,000) | (6,010,000) | (6,510,000) |
| 60 Net Change in Fund Balance | \$ 16,358,889 | \$ 12,266,158 | \$ (5,072,560) | \$ 6,138,684 | \$ (7,192,439) | \$ (15,610,609) | \$ (20,341,742) | \$ (27,830,424) |
| 61 Beginning Fund Balance | \$ 120,848,744 | \$ 137,207,633 | \$ 149,473,791 | \$ 144,401,231 | \$ 150,539,914 | \$ 143,347,476 | \$ 127,736,867 | \$ 107,395,125 |
| 62 Net Change in Fund Balance | 16,358,889 | 12,266,158 | (5,072,560) | 6,138,684 | (7,192,439) | (15,610,609) | (20,341,742) | (27,830,424) |
| 63 Ending Fund Balance | \$ 137,207,633 | \$ 149,473,791 | \$ 144,401,231 | \$ 150,539,914 | \$ 143,347,476 | \$ 127,736,867 | \$ 107,395,125 | \$ 79,564,701 |
| FUND BALANCE POLICY COMPLIANCE | | | | | | | | |
| 64 Targeted Fund Balance Level - 3 Months Operating | | | | | \$ 90,285,431 | \$ 97,823,395 | \$ 101,847,990 | \$ 106,645,952 |
| 65 Projected Actual Fund Balance | | | | | \$ 143,347,476 | \$ 127,736,867 | \$ 107,395,125 | \$ 79,564,701 |
| 66 Overage/(Shortage) from Target | | | | | \$ 53,062,045 | \$ 29,913,473 | \$ 5,547,136 | \$ (27,081,251) |

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

| | | |
|-----------------------------------|---|--|
| Agenda Item: | Bell Schedule Committee and Triple Tier Bus System | |
| Purpose: | <input type="checkbox"/> Action Requested This Month | <input checked="" type="checkbox"/> Discussion Item/Report |
| Administrator Responsible: | Matt Smith | |
| Attachments: | Bell Schedule Committee and Triple Tier Bus System Presentation 2018-2019 Start Time/End Time of Neighboring Districts | |

Background Information:

A committee met to discuss options for the bell schedules in Leander ISD during the 2018-19 school year. The Board of Trustees was presented with this information at the September 5, 2019 meeting. The purpose of this presentation is to discuss the timeline for next steps with the Board of Trustees.

At the Agenda Planning Meeting on January 16, 2020, the following information was requested.

1. Sample schedule for start time/end time by level
 - a. Elementary Schools – 7:40 a.m. – 3:00 p.m.
 - b. Middle Schools – 8:20 a.m. – 3:40 p.m.
 - c. High Schools – 9:00 a.m. – 4:20 p.m.
2. Next Steps in Process - In the two weeks following the January Board meetings we will initiate the feedback process for the bell schedule changes in Leander ISD. The next steps in our plan include:
 - a. *Thought Exchange* with LISD Staff, Students, and Community (January)
 - i. Intro the *Thought Exchange* with a video explaining the purpose of the committee and the need for feedback from stakeholders
 - ii. Include demographic questions so that we are able to see data from elementary, middle, and high school stakeholders separately as well as a complete group
 - iii. Potential *Thought Exchange* Question - What are important items that need to be considered if we were to change the start time/end time for your school?
 - b. Bell Schedule Committee reconvenes (February) to consider feedback from DWEIC, teachers, students, community, and leadership team. A plan is developed that incorporates their feedback.
 - c. Communicate findings from the Bell Schedule Committee to the Board of Trustees in a Friday Memo in February 2020.
 - d. Review/revise plan as needed.
 - e. Board discusses potential plan in February/March 2020.
 - f. Communicate change with community in March 2020 for the upcoming school year (if needed).
3. The attached document entitled “2018-2019 Start Time/End Time of Neighboring Districts” provides the current educational minutes of local school districts as requested.

Administrative Recommendation:

N/A

Sample Motion:

N/A



BELL SCHEDULE COMMITTEE AND TRIPLE TIER BUS SYSTEM

Board of Trustees Meeting
January 16, 2020

PURPOSE

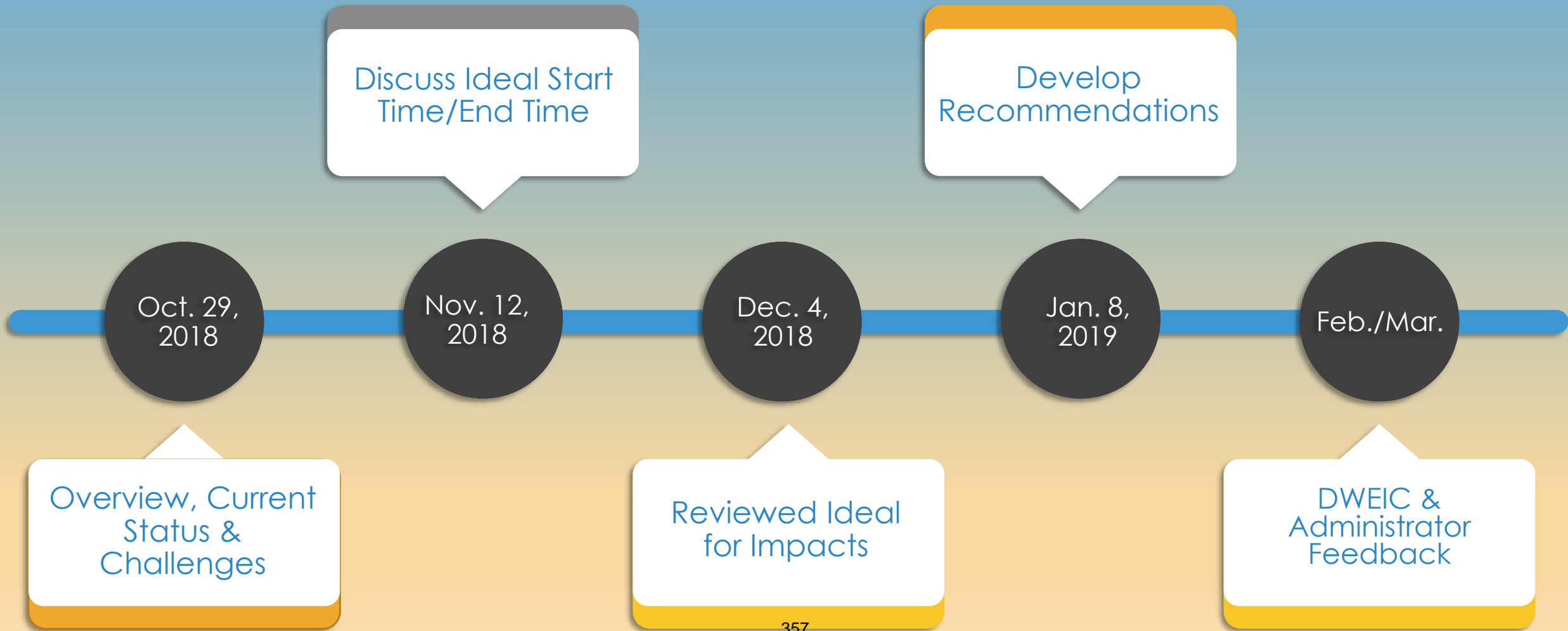
The purpose of this presentation is to update the Board of Trustees on the next steps to engage the community in determining school start times/end times for the 2020-21 school year.

COMMITTEE BACKGROUND

PURPOSE & PARTICIPATION

- Formulate and review potential changes for school start times/end times for the administration and the Board of Trustees to consider.
- Committee Composition
 - 6 Principals
 - 2 Board Members/1 Former Board Member
 - 6 Central Office Staff
 - 1 Teacher

COMMITTEE PROCESS



FOCUS ON BOARD GOALS

1. Maximize academic growth for each student.
2. Prepare each student for college and career success.
3. Inspire the whole child.
4. Engage every student in relevant learning.
5. Ensure a world class workforce focused on student achievement.
6. Manage district resources effectively.
7. Communication/Involvement (Draft form at that time)

QUESTIONING OUR SYSTEM

- How do we/can we use all available resources to improve outcomes for students?
 - *Include start times/bell schedules*
- What do we need to consider when we talk about student start times/end times?
 - *Academics, Parents/Families, Students Activities, Operations*
- What is working well and what could improve with our current bell schedules?

NOTES FROM 3RD QUESTION

- Traffic issues
- Instructional minutes need/desire
- Current transportation schedule causes students to be late to school
- Not time for tutorials time (advocacy, den time, etc...)
- Not able to realize efficiencies
- MS athletics/activity timing
- Other requirements
- Shared bus (MS/HS)

RECOMMENDATIONS & NEXT STEPS

COMMITTEE RECOMMENDATIONS

1. Explore a 3-tier system for 2019-2020 (with a minimum of 40 minutes between drop offs)
 - *Most recommended a change to middle school start times*
2. Study (gain feedback) on the start times for each level (with stakeholders first)
 - *Realization of the impact on many stakeholders*
3. Explore what could be done to add minutes to the instructional day for all three levels (at the same time as changing to a 3-tier system)

NEXT STEPS

1. Engage in ThoughtExchange with the community regarding potential start times for schools
2. Reconvene the Bell Schedule Committee to review feedback
3. Share feedback with the Board of Trustees
4. Determine start times for 2020-21 school year
5. Communicate to the community



DISCUSSION

2018-2019 Start Time/End Time of Neighboring Districts

Elementary Schools

| | Start Time | End Time | Total Minutes |
|-----------------|------------|----------|---------------|
| Leander ISD | 7:45 AM | 2:50 PM | 425 |
| Round Rock ISD | 7:40 AM | 2:55 PM | 435 |
| Lake Travis ISD | 7:40 AM | 3:00 PM | 440 |
| Eanes ISD | 7:35 AM | 2:45 PM | 430 |

Middle Schools

| | Start Time | End Time | Total Minutes |
|-----------------|------------|----------|---------------|
| Leander ISD | 8:55 AM | 4:05 PM | 430 |
| Round Rock ISD | 8:20 AM | 3:35 PM | 435 |
| Lake Travis ISD | 8:50 AM | 4:10 PM | 440 |
| Eanes ISD | 8:35 AM | 4:00 PM | 445 |

High Schools

| | Start Time | End Time | Total Minutes |
|-----------------|------------|----------|---------------|
| Leander ISD | 8:40 AM | 3:45 PM | 425 |
| Round Rock ISD | 9:05 AM | 4:20 PM | 435 |
| Lake Travis ISD | 8:50 AM | 4:10 PM | 440 |
| Eanes ISD | 8:50 AM | 4:15 PM | 445 |

* Each campus may vary slightly in their start and end times.

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: District Goals Discussion
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Bruce Gearing
Attachments: Draft Discussion Notes from January 16 Meeting

Background Information:

At the November 7 Board meeting, the Board invited the administration to reconsider and bring back to the Board the performance objectives for goals 1-7. The development of the objective will be a collaborative effort. This agenda item will allow for any further conversation or questions the Board may wish to consider.

Draft discussion notes from the January 16 Agenda Review meeting are attached.

Administrative Recommendation:

N/A

Sample Motion:

N/A

DRAFT DISCUSSION NOTES

January 16, 2020

Board Agenda Review Meeting

Agenda Item: District Goals Discussion

- Community based accountability system - starts with active community listening and genuine community feedback resulting in an informed and collaborative accountability system that meets state and federal mandates.
- Individual student learning
- Employee profile (like The Graduate Profile) e.g., student mental health wellness and diversity and inclusiveness
- Eliminate class ranking beyond the top 10%
- Develop an endorsement for a military/public safety readiness pathway
- Go back to our guiding documents (The Leander Way, The Graduate Profile, Ten Ethical Principles, etc.)
- To significantly reduce student stress, anxiety and perception of isolation
- To target support and take best practices of 504 and special education services (looking at providing professional development and resources to maximize effectiveness of resources) - other student populations
- Focus on literacy by grade level 3; having every student reading on grade level by grade 3
- Customized/personalized learning experiences
- Supercharging literacy - includes literacy for K-3 grades
- Student experience focused on student learning
- Co-teaching
- Individual student learning plan
- Dress code/uniforms
- LISD students to have school choice - to follow their passions and the education surrounding their talent (e.g., STEAM, music, trades, engineering, fine arts, etc.)

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Community Conversations Plan Discussion
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Matt Smith
Attachments: Feeder Pattern Community Conversations Draft Presenter Agenda

Background Information:

During previous meetings of the Board of Trustees, the administration has discussed the need to engage the community in a discussion regarding the student experience in Leander ISD. This presentation reviews the plan for engaging the community in these conversations throughout the next two months. Feedback from the community conversations can be used by the Superintendent and the Board of Trustees in discussing goals and improvement efforts.

Administrative Recommendation:

N/A

Sample Motion:

N/A

Feeder Pattern Community Conversations in Leander ISD

Draft Presenter Agenda

Overview: Empower our community to reimagine the student experience in Leander ISD in order to best serve each and every student.

- I. Introductions & Purpose
 - A. Give dots as participants come in to ensure mixed groups: parents, staff, community, students, other?
 - B. Intro Facilitators
 - C. Intro around the tables
 - D. Share goals of the process
 1. To collect feedback on the hopes and dreams of our community for our students through a process that is accessible, inclusive, and transparent.
 2. To engage with as many people as possible across a variety of roles, including students, teachers, administrators, parents, and community members.
- II. Table Conversations: What are your hopes & dreams for students in LISD?
 - A. Make a list on chart paper with mixed group at your table (10 minutes)
 - B. Mix up and go to a different table to look at and add ideas using sticky notes (10 minutes)
 - C. Post charts up on the wall.
 - D. Take a gallery walk with 2-3 others from your same role/sticker color (15 minutes)
 1. What do you notice?
 2. What do you wonder?
 - E. Back to original group.
- III. Thought Exchange:
 - A. What are the most important things our schools should do for each and every student in LISD?
 - B. What criteria would you use to determine if an LISD school is successful?
 - C. Theme answers
- IV. Next Steps: Gather additional feedback

Materials Needed: Sticky chart paper, markers, sticky notes, pencils/pens

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Policy Review Plan
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Shawn Swisher
Attachments: N/A

Background Information:

In preceding board meetings, staff has discussed working with the Board on a comprehensive policy review over the next several months. General Counsel will be working with staff and Oscar Treviño from Walsh Gallegos Treviño Russo & Kyle P.C. to assist the board in this process. Mr. Treviño will discuss the process with the board and answer any questions.

The following is a tentative timeline for the process:

| Policies To Be Reviewed (2/2020 - 8/2020) | Staff/Stakeholder Meeting | Due to Board | Board Agenda Review Meeting (Review) | Regular Board Meeting (Action) |
|---|---------------------------|--------------|--------------------------------------|--------------------------------|
| TBD | | 2/13/2020 | 2/20/2020 | 2/27/2020 |
| TBD | | 3/5/2020 | 3/12/2020 | 3/19/2020 |
| TBD | | 4/9/2020 | 4/16/2020 | 4/23/2020 |
| TBD | | 5/7/2020 | 5/14/2020 | 5/21/2020 |
| TBD | | 6/4/2020 | 6/11/2020 | 6/18/2020 |
| TBD | | 7/9/2020 | 7/16/2020 | 7/23/2020 |
| TBD | | 8/13/2020 | 8/20/2020 | 8/27/2020 |

Administrative Recommendation:

N/A

Sample Motion:

N/A

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Board Meeting Month
Purpose: Action Requested This Meeting Discussion Item/Report
Administrator Responsible: Bruce Gearing
Attachments: N/A

Background Information:

Superintendent Gearing will discuss possible options for a permanent Boardroom.

Administrative Recommendation:

N/A

Sample Motion:

N/A

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Legislative Priorities Discussion
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Colby Nichols with Underwood
Attachments: N/A

Background Information:

Colby Nichols with Underwood will be present at the January 16 Agenda Review meeting to continue the discussion regarding how the Board of Trustees would like to proceed in developing future legislative priorities.

Administrative Recommendation:

N/A

Sample Motion:

N/A

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Monthly Financial Report
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Elaine Cogburn
Attachments: Financial Report for November 2019

Background Information:

The monthly financial report represents the status of revenue and expenditures at the closing of the books for the month of November 2019. These are unaudited figures, as the annual independent audit will be done following the closing of the books at the end of the fiscal year. All supporting documentation relative to the receipt and expenditure of funds are available in the Financial Services Office for inspection and review.

The monthly financial report includes a revenue summary and an expenditure summary. This report compares current budget performance to the prior year.

The monthly investment report is included, which details all investment activities and balances for all fund types.

A supplemental report is also included detailing Technology and Instructional Materials Allotment (TIMA) disbursement and requisition requests.

Administrative Recommendation:

N/A

Sample Motion:

N/A

Leander ISD
Monthly Financial Statement (Unaudited)
Other Projects within the General Fund
For Year Ended June 30, 2020

194-LED Scoreboards

| | September | October | November | December | January | February | March | April | May | June | Project Total |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| 194-Revenues: | | | | | | | | | | | |
| Local | 9,958 | 25,833 | 60,798 | - | - | - | - | - | - | - | 96,589 |
| Total Revenues | 9,958 | 25,833 | 60,798 | - | - | - | - | - | - | - | 96,589 |
| Expenditures: | | | | | | | | | | | |
| 36 Co-Curricular | 3,370 | 14,051 | 7,271 | - | - | - | - | - | - | - | 24,692 |
| 81 Construction | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 3,370 | 14,051 | 7,271 | - | - | - | - | - | - | - | 24,692 |
| Net Operating Change | 6,588 | 11,782 | 53,527 | - | - | - | - | - | - | - | 71,897 |
| Beginning Fund Balance | (1,772,287) | (1,765,699) | (1,753,917) | (1,700,390) | (1,700,390) | (1,700,390) | (1,700,390) | (1,700,390) | (1,700,390) | (1,700,390) | |
| Ending Fund Balance | (1,765,699) | (1,753,917) | (1,700,390) | (1,700,390) | (1,700,390) | (1,700,390) | (1,700,390) | (1,700,390) | (1,700,390) | (1,700,390) | |

195-Major Maintenance

| | September | October | November | December | January | February | March | April | May | June | Project Total |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|
| 195-Revenues: | | | | | | | | | | | |
| Local | - | - | 4,840,856 | - | - | - | - | - | - | - | 4,840,856 |
| Total Revenues | - | - | 4,840,856 | - | - | - | - | - | - | - | 4,840,856 |
| Expenditures: | | | | | | | | | | | |
| 11 Instruction | - | 19,140 | - | - | - | - | - | - | - | - | 19,140 |
| 35 Food Services | - | 95,370 | - | - | - | - | - | - | - | - | 95,370 |
| 51 Plant Services | - | 174,839 | 630,621 | - | - | - | - | - | - | - | 805,460 |
| 81 Construction | - | 45,124 | 889,202 | - | - | - | - | - | - | - | 934,326 |
| Total Expenditures | - | 334,473 | 1,519,823 | - | - | - | - | - | - | - | 1,854,296 |
| Net Operating Change | - | (334,473) | 3,321,033 | - | - | - | - | - | - | - | 2,986,560 |
| Beginning Fund Balance | 4,199,742 | 4,199,742 | 3,865,269 | 7,186,302 | 7,186,302 | 7,186,302 | 7,186,302 | 7,186,302 | 7,186,302 | 7,186,302 | |
| Ending Fund Balance | 4,199,742 | 3,865,269 | 7,186,302 | 7,186,302 | 7,186,302 | 7,186,302 | 7,186,302 | 7,186,302 | 7,186,302 | 7,186,302 | |

Leander ISD
Monthly Financial Statement (Unaudited)
Other Projects within the General Fund
For Year Ended June 30, 2020

196 - mLISD

| | September | October | November | December | January | February | March | April | May | June | Project Total |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|
| 196 Revenues: | | | | | | | | | | | |
| Local | 25,796 | 13,518 | 5,930 | - | - | - | - | - | - | - | 45,244 |
| Total Revenues | 25,796 | 13,518 | 5,930 | - | - | - | - | - | - | - | 45,244 |
| Expenditures: | | | | | | | | | | | |
| 11 Instruction | - | 7,711 | 15,307 | - | - | - | - | - | - | - | 23,018 |
| 53 Data Processing | 4,627 | 9,305 | 9,305 | - | - | - | - | - | - | - | 23,237 |
| Total Expenditures | 4,627 | 17,016 | 24,612 | - | - | - | - | - | - | - | 46,255 |
| Net Operating Change | 21,169 | (3,497) | (18,683) | - | - | - | - | - | - | - | (1,011) |
| Beginning Fund Balance | 2,363,008 | 2,384,177 | 2,380,679 | 2,361,997 | 2,361,997 | 2,361,997 | 2,361,997 | 2,361,997 | 2,361,997 | 2,361,997 | |
| Ending Fund Balance | 2,384,177 | 2,380,679 | 2,361,997 | 2,361,997 | 2,361,997 | 2,361,997 | 2,361,997 | 2,361,997 | 2,361,997 | 2,361,997 | |

197 - Athletics

| | September | October | November | December | January | February | March | April | May | June | Project Total |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| 197 Revenues: | | | | | | | | | | | |
| Local | 258,140 | 230,939 | 108,507 | - | - | - | - | - | - | - | 597,585 |
| Total Revenues | 258,140 | 230,939 | 108,507 | - | - | - | - | - | - | - | 597,585 |
| Expenditures: | | | | | | | | | | | |
| 13 Staff Development | - | 2,420 | - | - | - | - | - | - | - | - | 2,420 |
| 21 Instructional Leadership | - | - | - | - | - | - | - | - | - | - | - |
| 36 Co-Curricular | 585,915 | 761,792 | 619,407 | - | - | - | - | - | - | - | 1,967,114 |
| 52 Security | 5,805 | 10,013 | 25,698 | - | - | - | - | - | - | - | 41,515 |
| 61 Community Services | - | 5,741 | 1,059 | - | - | - | - | - | - | - | 6,800 |
| Other uses | 1,360 | 1,360 | 1,360 | - | - | - | - | - | - | - | 4,080 |
| Total Expenditures | 593,080 | 781,325 | 647,524 | - | - | - | - | - | - | - | 2,021,929 |
| Net Operating Change | (334,940) | (550,386) | (539,018) | - | - | - | - | - | - | - | (1,424,344) |
| Beginning Fund Balance | (22,111,834) | (22,446,773) | (22,997,160) | (23,536,177) | (23,536,177) | (23,536,177) | (23,536,177) | (23,536,177) | (23,536,177) | (23,536,177) | |
| Ending Fund Balance | (22,446,773) | (22,997,160) | (23,536,177) | (23,536,177) | (23,536,177) | (23,536,177) | (23,536,177) | (23,536,177) | (23,536,177) | (23,536,177) | |

Leander ISD
Monthly Financial Statement: General Operating Fund
High Level Summary
For Year Ended June 30, 2020

199-General Operating Fund

| | September | October | November | December | January | February | March | April | May | June | Unaudited Total | Amended Budget | % of Budget 11/30/2019 | % of Budget 11/30/2018 |
|---------------------------------------|-------------------|--------------------|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|--------------------|------------------------|------------------------|
| Revenues: | | | | | | | | | | | | | | |
| Local | 774,877 | 4,185,046 | 5,677,175 | - | - | - | - | - | - | - | 10,637,098 | 259,751,435 | 4.10% | 4.59% |
| State | 27,426,176 | 22,878,883 | 595,221 | - | - | - | - | - | - | - | 50,900,280 | 88,489,878 | 57.52% | 45.36% |
| Federal | 82,982 | 86,426 | 75,278 | - | - | - | - | - | - | - | 244,686 | 4,370,000 | 5.60% | 7.00% |
| Other Resources / Transfers In | - | 1,447 | 19,255 | - | - | - | - | - | - | - | 20,702 | 20,000 | 103.51% | 5.88% |
| Total Revenues | 28,284,035 | 27,151,802 | 6,366,929 | - | - | - | - | - | - | - | 61,802,767 | 352,631,313 | 17.53% | 12.70% |
| Expenditures: | | | | | | | | | | | | | | |
| 11 Instruction | 5,764,615 | 17,207,002 | 16,935,131 | - | - | - | - | - | - | - | 39,906,748 | 219,472,441 | 18.18% | 18.40% |
| 12 Library | 349,226 | 396,874 | 319,691 | - | - | - | - | - | - | - | 1,065,791 | 3,926,553 | 27.14% | 26.91% |
| 13 Staff Development | 500,769 | 565,088 | 567,635 | - | - | - | - | - | - | - | 1,633,492 | 8,105,343 | 20.15% | 20.53% |
| 21 Instructional Leadership | 256,841 | 274,649 | 277,660 | - | - | - | - | - | - | - | 809,150 | 3,838,527 | 21.08% | 22.16% |
| 23 Campus Administration | 1,530,180 | 1,602,199 | 1,542,606 | - | - | - | - | - | - | - | 4,674,984 | 20,282,274 | 23.05% | 23.64% |
| 31 Counseling | 1,295,942 | 1,413,426 | 1,405,064 | - | - | - | - | - | - | - | 4,114,433 | 18,064,020 | 22.78% | 22.42% |
| 32 Social Work / Truancy | 245,797 | 90,167 | 89,419 | - | - | - | - | - | - | - | 425,382 | 1,316,078 | 32.32% | 32.33% |
| 33 Health Services | 56,995 | 266,451 | 268,172 | - | - | - | - | - | - | - | 591,618 | 3,435,459 | 17.22% | 17.25% |
| 34 Student Transportation | 577,836 | 1,256,303 | 1,461,512 | - | - | - | - | - | - | - | 3,295,651 | 11,614,354 | 28.38% | 30.41% |
| 35 Food Services | - | 4,018 | - | - | - | - | - | - | - | - | 4,018 | 4,018 | 99.99% | 100.00% |
| 36 Co-Curricular | 351,857 | 340,166 | 316,997 | - | - | - | - | - | - | - | 1,009,020 | 4,516,189 | 22.34% | 22.10% |
| 41 General Administration | 550,335 | 558,366 | 682,423 | - | - | - | - | - | - | - | 1,791,124 | 7,750,287 | 23.11% | 21.68% |
| 51 Plant Maintenance | 1,842,272 | 3,375,772 | 2,402,039 | - | - | - | - | - | - | - | 7,620,083 | 32,198,304 | 23.67% | 20.42% |
| 52 Security | 67,541 | 159,579 | 107,884 | - | - | - | - | - | - | - | 335,004 | 4,659,953 | 7.19% | 16.22% |
| 53 Data Processing | 692,016 | 724,497 | 699,539 | - | - | - | - | - | - | - | 2,116,052 | 7,510,420 | 28.17% | 19.14% |
| 61 Community Services | 226,141 | 208,021 | 132,804 | - | - | - | - | - | - | - | 566,965 | 1,908,208 | 29.71% | 36.89% |
| 81 Construction | - | - | - | - | - | - | - | - | - | - | - | - | 0.00% | 0.00% |
| 91 Recapture Payments | - | - | - | - | - | - | - | - | - | - | - | - | 0.00% | 0.00% |
| 95 JJAEP | 332,700 | - | - | - | - | - | - | - | - | - | 332,700 | 332,700 | 100.00% | 94.91% |
| 99 Tax Appraisal Costs | 494,507 | - | - | - | - | - | - | - | - | - | 494,507 | 2,143,733 | 23.07% | 39.35% |
| 00 Other Uses / Transfers Out | 991,007 | 497,057 | 470,134 | - | - | - | - | - | - | - | 1,958,197 | 5,596,862 | 34.99% | 24.03% |
| Total Expenditures | 16,126,576 | 28,939,635 | 27,678,709 | - | - | - | - | - | - | - | 72,744,920 | 356,675,723 | 20.40% | 20.23% |
| Net Operating Change | 12,157,459 | (1,787,833) | (21,311,780) | - | - | - | - | - | - | - | (10,942,154) | (4,044,410) | | |
| Beginning Fund Balance | 167,861,284 | 180,018,743 | 178,230,910 | 156,919,130 | 156,919,130 | 156,919,130 | 156,919,130 | 156,919,130 | 156,919,130 | 156,919,130 | | | | |
| Ending Fund Balance | 180,018,743 | 178,230,910 | 156,919,130 | 156,919,130 | 156,919,130 | 156,919,130 | 156,919,130 | 156,919,130 | 156,919,130 | 156,919,130 | | | | |
| Net Operating Change - All 19x | 11,850,277 | (2,664,407) | (18,494,920) | - | - | - | - | - | - | - | | | | |
| Beginning Fund Balance - All 19x | 150,539,913 | 162,390,189 | 159,725,782 | 141,230,862 | 141,230,862 | 141,230,862 | 141,230,862 | 141,230,862 | 141,230,862 | 141,230,862 | | | | |
| Ending Fund Balance - All 19x | 162,390,189 | 159,725,782 | 141,230,862 | 141,230,862 | 141,230,862 | 141,230,862 | 141,230,862 | 141,230,862 | 141,230,862 | 141,230,862 | | | | |



Monthly Investment Report
November 30, 2019

| Description | Acquisition Date | Broker/Dealer | CUSIP | Sec Type | Par | Coupon | Maturity | Days to Maturity | Annualized Yield | Beginning Book 11/01/19 | Ending Book 11/30/19 | Beginning Market 11/01/19 | Additions & Changes to Market Value | Ending Market 11/30/19 |
|---|------------------|-------------------|-----------|--|-------------------|--------|-----------|------------------|------------------|-------------------------|----------------------|---------------------------|-------------------------------------|------------------------|
| <u>Individually Acquired Securities:</u> | | | | | | | | | | | | | | |
| <u>General Operating</u> | | | | | | | | | | | | | | |
| General Operating | 9/25/2019 | Wells Fargo | 836895EW8 | Carolina St Assn of Govtl Organizations Cops | 12,070,000 | 2.500% | 3/2/2020 | 92 | 2.000% | 12,090,004 | 12,085,085 | 12,102,589 | - | 12,092,933 |
| | | | | Subtotal - Municipal Bonds | 12,070,000 | | | | | 12,090,004 | 12,085,085 | 12,102,589 | - | 12,092,933 |
| General Operating | 3/13/2019 | Mutual Securities | 45581CY41 | Ind & Comm BK China/NY | - | 0.000% | 11/4/2019 | 0 | 2.720% | 7,498,299 | - | 7,498,683 | (7,498,683) | - |
| General Operating | 4/26/2019 | Mutual Securities | 45581CY58 | Ind & Comm BK China/NY | - | 0.000% | 11/5/2019 | 0 | 2.678% | 9,997,051 | - | 9,997,805 | (9,997,805) | - |
| General Operating | 4/26/2019 | Mutual Securities | 16891NY50 | China Cons Bank Corp NY | - | 0.000% | 11/5/2019 | 0 | 2.709% | 9,997,018 | - | 9,997,805 | (9,997,805) | - |
| General Operating | 10/28/2019 | Wells Fargo | 56108JAP6 | Malayan Banking BHD/NY | 10,000,000 | 0.000% | 1/23/2020 | 53 | 1.909% | 9,956,194 | 9,972,028 | 9,956,000 | 15,000 | 9,971,000 |
| General Operating | 9/30/2019 | FTN Financial | 05971RAW4 | Banco Santander SA/NY | 5,180,000 | 0.000% | 1/30/2020 | 60 | 2.020% | 5,153,786 | 5,162,428 | 5,155,136 | 12,950 | 5,168,086 |
| General Operating | 10/4/2019 | FTN Financial | 19424HCC2 | Collat Comm Paper V CO | 12,500,000 | 0.000% | 3/12/2020 | 102 | 2.001% | 12,409,113 | 12,429,769 | 12,413,750 | 23,750 | 12,437,500 |
| General Operating | 10/28/2019 | Raymond James | 62479LD10 | Mufg Bank LTD/NY | 10,000,000 | 0.000% | 4/1/2020 | 122 | 1.916% | 9,919,764 | 9,935,497 | 9,918,600 | 16,067 | 9,934,667 |
| General Operating | 10/18/2019 | Raymond James | 05971RDE1 | Banco Santander SA/NY | 10,000,000 | 0.000% | 4/14/2020 | 135 | 1.938% | 9,911,533 | 9,927,618 | 9,911,450 | 15,030 | 9,926,480 |
| General Operating | 10/22/2019 | FTN Financial | 53943RDM8 | Lloyds Bank PLC | 10,000,000 | 0.000% | 4/21/2020 | 142 | 1.900% | 9,910,082 | 9,925,766 | 9,921,000 | 18,000 | 9,939,000 |
| General Operating | 11/7/2019 | Mutual Securities | 63873JF47 | Natixis NY Branch | 10,000,000 | 0.000% | 6/4/2020 | 186 | 1.850% | - | 9,905,508 | - | 9,903,390 | 9,903,390 |
| | | | | Subtotal-Commercial Paper | 67,680,000 | | | | | 84,752,841 | 67,258,613 | 84,770,229 | (17,490,106) | 67,280,123 |
| General Operating | 9/24/2019 | Raymond James | 3135G0A78 | Fannie Mae | 2,778,000 | 1.625% | 1/21/2020 | 51 | 1.830% | 2,776,714 | 2,777,190 | 2,777,944 | (97) | 2,777,847 |
| General Operating | 9/24/2019 | Raymond James | 3130ADN32 | Federal Home Loan Bank | 4,035,000 | 2.125% | 2/11/2020 | 72 | 1.800% | 4,038,567 | 4,037,528 | 4,039,600 | (1,142) | 4,038,458 |
| General Operating | 9/24/2019 | Raymond James | 313383HU8 | Federal Home Loan Bank | 1,885,000 | 1.750% | 6/12/2020 | 194 | 1.809% | 1,884,307 | 1,884,401 | 1,885,264 | 750 | 1,886,014 |
| General Operating | 9/24/2019 | Raymond James | 3135G0D75 | Fannie Mae | 2,620,000 | 1.500% | 6/22/2020 | 204 | 1.810% | 2,614,842 | 2,615,506 | 2,617,354 | 519 | 2,617,873 |
| | | | | Subtotal - Agencies | 11,318,000 | | | | | 11,314,430 | 11,314,624 | 11,320,162 | 30 | 11,320,192 |
| | | | | Subtotal - Certificate of Deposit | - | | | | | - | - | - | - | - |
| | | | | Total General Operating | 91,068,000 | | | | | 108,157,275 | 90,658,323 | 108,192,980 | (17,490,076) | 90,693,248 |
| <u>Debt Service</u> | | | | | | | | | | | | | | |
| Debt Service | 7/31/2019 | Wells Fargo | 040654VB8 | Arizona St Transprtn | 10,000,000 | 2.179% | 7/1/2020 | 213 | 2.120% | 10,003,772 | 10,003,306 | 10,025,000 | (7,000) | 10,018,000 |
| Debt Service | 8/28/2019 | Wells Fargo | 34074GDH4 | Florida St. Hurricane Catastrophe Fund | 12,000,000 | 2.995% | 7/1/2020 | 213 | 1.900% | 12,086,245 | 12,075,598 | 12,087,600 | (6,000) | 12,081,600 |
| | | | | Subtotal - Municipal Bonds | 22,000,000 | | | | | 22,090,017 | 22,078,904 | 22,112,600 | (13,000) | 22,099,600 |
| Debt Service | 4/26/2019 | Mutual Securities | 27873JAM7 | Ebury Finance LLC | 10,000,000 | 0.000% | 1/2/2020 | 32 | 2.610% | 9,942,186 | 9,963,599 | 9,959,456 | 15,814 | 9,975,270 |
| | | | | Subtotal-Commercial Paper | 10,000,000 | | | | | 9,942,186 | 9,963,599 | 9,959,456 | 15,814 | 9,975,270 |
| | | | | Subtotal - Agencies | - | | | | | - | - | - | - | - |
| | | | | Subtotal - Certificate of Deposit | - | | | | | - | - | - | - | - |
| | | | | Total Debt Service | 32,000,000 | | | | | 32,032,203 | 32,042,502 | 32,072,056 | 2,814 | 32,074,870 |
| <u>Capital Projects</u> | | | | | | | | | | | | | | |
| | | | | Subtotal - Municipal Bonds | - | | | | | - | - | - | - | - |



Monthly Investment Report
November 30, 2019

| Description | Acquisition Date | Broker/Dealer | CUSIP | Sec Type | Par | Coupon | Maturity | Days to Maturity | Annualized Yield | Beginning Book 11/01/19 | Ending Book 11/30/19 | Beginning Market 11/01/19 | Additions & Changes to Market Value | Ending Market 11/30/19 |
|-----------------------------------|------------------|---------------|-------|--|--------------------|--------|-----------|------------------|----------------------|-------------------------|----------------------|---------------------------|-------------------------------------|------------------------|
| | | | | | - | | | | | - | - | - | - | - |
| | | | | Subtotal-Commercial Paper | - | | | | | - | - | - | - | - |
| | | | | Subtotal - Agencies | - | | | | | - | - | - | - | - |
| | | | | Subtotal - Certificate of Deposit | - | | | | | - | - | - | - | - |
| | | | | Total Capital Projects | - | | | | | - | - | - | - | - |
| | | | | Total Individually Acquired Securities: | 123,068,000 | | | | | 140,189,478 | 122,700,826 | 140,265,036 | (17,487,262) | 122,768,118 |
| Accrued Interest: | | | | | 384,514 | | | | | 294,329 | 384,514 | 294,329 | 90,185 | 384,514 |
| <u>Pooled Investments:</u> | | | | | | | | | Average Yield | | | | | |
| <u>LOGIC</u> | | | | | | | | | | | | | | |
| General Oper. | | LOGIC | | Pool | 46,047,893 | | 12/1/2019 | 1 | 1.843% | 46,083,752 | 46,047,893 | 46,083,752 | (35,859) | 46,047,893 |
| Cap Proj. '05-06 | | LOGIC | | Pool | 29,439 | | 12/1/2019 | 1 | 1.843% | 29,395 | 29,439 | 29,395 | 45 | 29,439 |
| Cap Proj. '06-07 | | LOGIC | | Pool | 55,099 | | 12/1/2019 | 1 | 1.843% | 55,015 | 55,099 | 55,015 | 83 | 55,099 |
| Cap Proj. 630 | | LOGIC | | Pool | 536 | | 12/1/2019 | 1 | 1.843% | 535 | 536 | 535 | 1 | 536 |
| Cap Proj. 631 | | LOGIC | | Pool | 827,118 | | 12/1/2019 | 1 | 1.843% | 925,784 | 827,118 | 925,784 | (98,665) | 827,118 |
| Cap Proj. 632 | | LOGIC | | Pool | 2,019,254 | | 12/1/2019 | 1 | 1.843% | 2,016,200 | 2,019,254 | 2,016,200 | 3,054 | 2,019,254 |
| Cap Proj. 633 | | LOGIC | | Pool | 811,055 | | 12/1/2019 | 1 | 1.843% | 809,829 | 811,055 | 809,829 | 1,227 | 811,055 |
| Cap Proj. 638 | | LOGIC | | Pool | 4,753 | | 12/1/2019 | 1 | 1.843% | 4,746 | 4,753 | 4,746 | 7 | 4,753 |
| Cap Proj. 640 | | LOGIC | | Pool | 21,562,701 | | 12/1/2019 | 1 | 1.843% | 26,150,440 | 21,562,701 | 26,150,440 | (4,587,739) | 21,562,701 |
| Debt Service | | LOGIC | | Pool | 5,248,698 | | 12/1/2019 | 1 | 1.843% | 1,761,543 | 5,248,698 | 1,761,543 | 3,487,155 | 5,248,698 |
| Workers Comp. | | LOGIC | | Pool | 3,971,561 | | 12/1/2019 | 1 | 1.843% | 4,099,507 | 3,971,561 | 4,099,507 | (127,946) | 3,971,561 |
| Health Insurance | | LOGIC | | Pool | 5,372,332 | | 12/1/2019 | 1 | 1.843% | 5,761,852 | 5,372,332 | 5,761,852 | (389,520) | 5,372,332 |
| Child Nutrition | | LOGIC | | Pool | 2,371,839 | | 12/1/2019 | 1 | 1.843% | 2,368,252 | 2,371,839 | 2,368,252 | 3,587 | 2,371,839 |
| Total LOGIC - Class A: | | | | | 88,322,280 | | | | 1.843% | 90,066,849 | 88,322,280 | 90,066,849 | (1,744,569) | 88,322,280 |
| <u>TexPool</u> | | | | | | | | | | | | | | |
| General Oper. | | TexPool | | Pool | 582 | | 12/1/2019 | 1 | 1.677% | 581 | 582 | 581 | 1 | 582 |
| Debt Service | | TexPool | | Pool | 67,260 | | 12/1/2019 | 1 | 1.677% | 67,167 | 67,260 | 67,167 | 93 | 67,260 |
| Cap Proj. '05-06 | | TexPool | | Pool | 2,949 | | 12/1/2019 | 1 | 1.677% | 2,945 | 2,949 | 2,945 | 4 | 2,949 |
| Cap Proj. '06-07 | | TexPool | | Pool | 6,108 | | 12/1/2019 | 1 | 1.677% | 6,100 | 6,108 | 6,100 | 8 | 6,108 |
| Total TexPool | | | | | 76,899 | | | | 1.677% | 76,793 | 76,899 | 76,793 | 106 | 76,899 |
| <u>TexStar</u> | | | | | | | | | | | | | | |
| General Oper. | | TexStar | | Pool | 750 | | 12/1/2019 | 1 | 1.618% | 749 | 750 | 749 | 1 | 750 |
| Cap Proj. '05-06 | | TexStar | | Pool | 2,314 | | 12/1/2019 | 1 | 1.618% | 2,311 | 2,314 | 2,311 | 3 | 2,314 |
| Cap Proj. '06-07 | | TexStar | | Pool | 1,400 | | 12/1/2019 | 1 | 1.618% | 1,399 | 1,400 | 1,399 | 2 | 1,400 |
| Total TexStar | | | | | 4,465 | | | | 1.618% | 4,459 | 4,465 | 4,459 | 6 | 4,465 |
| <u>Texas Class</u> | | | | | | | | | | | | | | |
| General Oper. | | Texas Class | | Pool | 462 | | 12/1/2019 | 1 | 1.940% | 461 | 462 | 461 | 1 | 462 |
| Debt Service | | Texas Class | | Pool | 1,136 | | 12/1/2019 | 1 | 1.940% | 1,134 | 1,136 | 1,134 | 2 | 1,136 |
| Total Texas Class | | | | | 1,598 | | | | 1.940% | 1,595 | 1,598 | 1,595 | 2 | 1,598 |



Monthly Investment Report
November 30, 2019

| Description | Acquisition Date | Broker/Dealer | CUSIP | Sec Type | Par | Coupon | Maturity | Days to Maturity | Annualized Yield | Beginning Book 11/01/19 | Ending Book 11/30/19 | Beginning Market 11/01/19 | Additions & Changes to Market Value | Ending Market 11/30/19 |
|--|------------------|---------------|-------|-----------------|--------------------|--------|-----------|------------------|------------------|-------------------------|----------------------|---------------------------|-------------------------------------|------------------------|
| Texas TERM | | | | | | | | | | | | | | |
| General Operating | | TexasDAILY | | Pool | 2,188,044 | | 12/1/2019 | 1 | 1.740% | 2,184,922 | 2,188,044 | 2,184,922 | 3,123 | 2,188,044 |
| Debt Service | | TexasDAILY | | Pool | 86,934 | | 12/1/2019 | 1 | 1.740% | 86,810 | 86,934 | 86,810 | 124 | 86,934 |
| Capital Proj 634 | | TexasDAILY | | Pool | 9,811,032 | | 12/1/2019 | 1 | 1.740% | 9,946,888 | 9,811,032 | 9,946,888 | (135,855) | 9,811,032 |
| Capital Proj 634 | 9/23/2019 | Texas Term | | Fixed Rate-Term | 2,000,000 | | 1/21/2020 | 51 | 2.050% | 2,000,000 | 2,000,000 | 2,000,000 | - | 2,000,000 |
| Capital Proj 638 | | Texas DAILY | | Pool | 6,744,623 | | 12/1/2019 | 1 | 1.740% | 7,459,321 | 6,744,623 | 7,459,321 | (714,697) | 6,744,623 |
| Capital Proj 639 | | Texas DAILY | | Pool | 51,529 | | 12/1/2019 | 1 | 1.740% | 51,455 | 51,529 | 51,455 | 74 | 51,529 |
| Capital Proj 640 | | Texas DAILY | | Pool | 21,528,350 | | 12/1/2019 | 1 | 1.740% | 21,497,628 | 21,528,350 | 21,497,628 | 30,723 | 21,528,350 |
| Capital Proj 640 | 9/23/2019 | Texas Term | | Fixed Rate-Term | 5,000,000 | | 1/21/2020 | 51 | 2.050% | 5,000,000 | 5,000,000 | 5,000,000 | - | 5,000,000 |
| Total Texas TERM | | | | | 47,410,513 | | | | | 48,227,023 | 47,410,513 | 48,227,023 | (816,510) | 47,410,513 |
| LoneStar | | | | | | | | | | | | | | |
| General Oper. | | LoneStar | | Pool | 65,646 | | 12/1/2019 | 1 | 1.860% | 65,545 | 65,646 | 65,545 | 100 | 65,646 |
| Debt Service | | LoneStar | | Pool | 80,715 | | 12/1/2019 | 1 | 1.860% | 80,592 | 80,715 | 80,592 | 123 | 80,715 |
| Cap Proj. '06-07 | | LoneStar | | Pool | 99,968 | | 12/1/2019 | 1 | 1.860% | 99,815 | 99,968 | 99,815 | 153 | 99,968 |
| Cap Proj. 630 | | LoneStar | | Pool | 2,713 | | 12/1/2019 | 1 | 1.860% | 2,709 | 2,713 | 2,709 | 4 | 2,713 |
| Cap Proj. 631 | | LoneStar | | Pool | 394,183 | | 12/1/2019 | 1 | 1.860% | 393,580 | 394,183 | 393,580 | 603 | 394,183 |
| Cap Proj. 633 | | LoneStar | | Pool | 19,311 | | 12/1/2019 | 1 | 1.860% | 19,282 | 19,311 | 19,282 | 30 | 19,311 |
| Cap Proj. 634 | | LoneStar | | Pool | 967,229 | | 12/1/2019 | 1 | 1.860% | 965,751 | 967,229 | 965,751 | 1,479 | 967,229 |
| Cap Proj. 635 | | LoneStar | | Pool | 194 | | 12/1/2019 | 1 | 1.860% | 194 | 194 | 194 | 0 | 194 |
| Cap Proj. 636 | | LoneStar | | Pool | 150,254 | | 12/1/2019 | 1 | 1.860% | 150,025 | 150,254 | 150,025 | 230 | 150,254 |
| Cap Proj. 637 | | LoneStar | | Pool | 832,393 | | 12/1/2019 | 1 | 1.860% | 831,120 | 832,393 | 831,120 | 1,273 | 832,393 |
| Total LoneStar | | | | | 2,612,607 | | | | 1.860% | 2,608,612 | 2,612,607 | 2,608,612 | 3,995 | 2,612,607 |
| Total Pooled Investments: | | | | | 138,428,361 | | | | | 140,985,332 | 138,428,361 | 140,985,332 | (2,556,970) | 138,428,361 |
| GRAND TOTAL | | | | | 261,880,876 | | | | | 281,469,139 | 261,513,701 | 281,544,697 | (19,954,047) | 261,580,994 |
| Weighted Average Maturity/Yield | | | | | | | | 61 days / 1.903% | | | | | | |

This report is in compliance with the strategies as approved in Board policy and relevant provisions of the Public Funds Investment Act (Texas Gov't Code 2256).

Investment Officer

Investment Officer

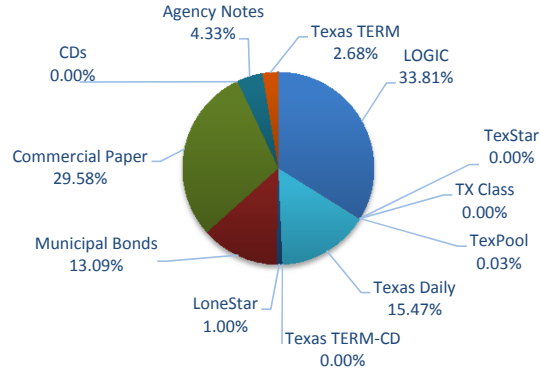
Investment Officer

Investment Officer

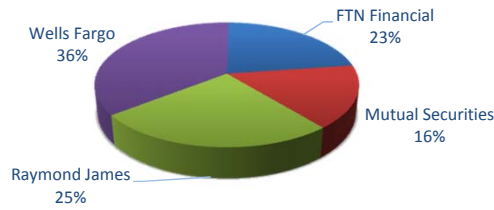
Investment Officer

Investment Officer

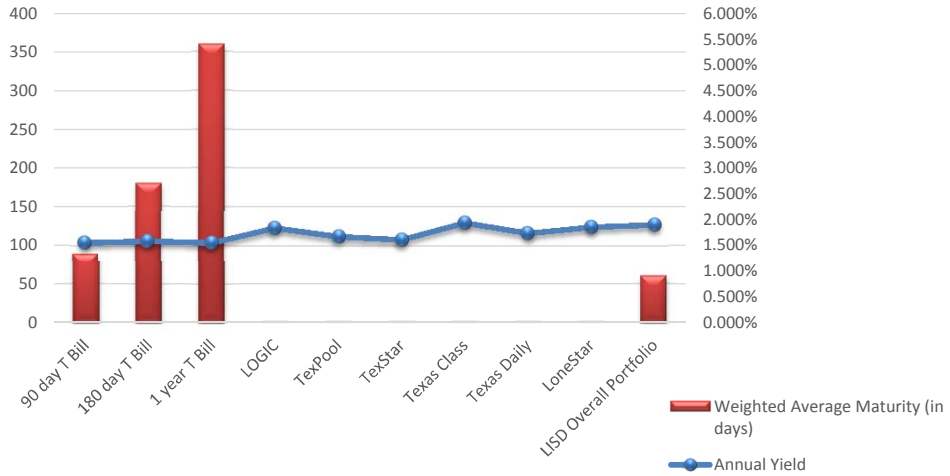
Investment Diversification



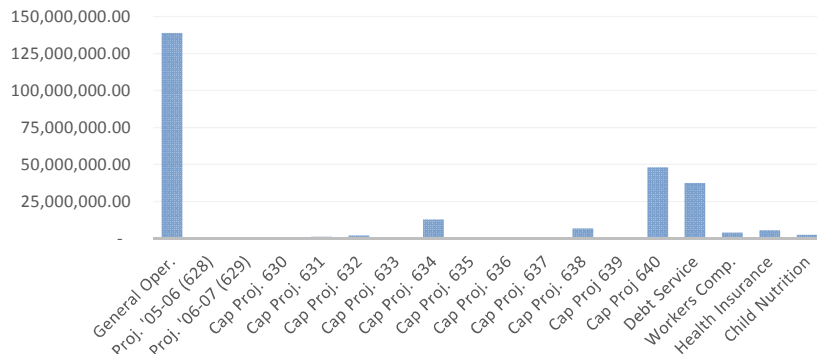
Broker Dealer Allocation



Yield and Maturity Comparison



Investments by Fund





Allotment Report

LEANDER ISD

Current Biennium includes SY 2019-2020 & SY 2020-2021

District / Charter: 246913
School Year : 2019-2020

| Transaction Type | Date | Transaction ID | Description | Amount |
|------------------------|------------|----------------|---------------------------------|-------------------------------|
| Adjustment | 05/03/2019 | 0000164843 | 2018-19 High Enrollment Growth | \$42,574.12 |
| Carryover Funds | 05/03/2019 | 0000164082 | Prior Year Remaining Balance | \$3,497,618.87 |
| Allotment | 08/02/2019 | 0000169804 | School Year 2019-2020 Allotment | \$7,508,637.58 |
| Total Allotment | | | | <u>\$11,048,830.57</u> |
| Allotment Disbursement | 05/31/2019 | D000165797 | Instructional Materials | (\$645,020.17) |
| Allotment Disbursement | 06/07/2019 | D000166451 | Instructional Materials | (\$4,721.95) |
| Allotment Disbursement | 06/07/2019 | D000166452 | Instructional Materials | (\$1,575.55) |
| Allotment Disbursement | 06/14/2019 | D000166454 | Instructional Materials | (\$42,480.00) |
| Allotment Disbursement | 07/16/2019 | D000168109 | Instructional Materials | (\$7,088.40) |
| Allotment Disbursement | 07/16/2019 | D000168104 | Instructional Materials | (\$18,529.56) |
| Allotment Disbursement | 07/16/2019 | D000168101 | Instructional Materials | (\$331.23) |
| Allotment Disbursement | 07/16/2019 | D000168088 | Instructional Materials | (\$7,023.65) |
| Allotment Disbursement | 07/16/2019 | D000168086 | Instructional Materials | (\$4,497.50) |
| Allotment Disbursement | 07/18/2019 | D000168087 | Technology Services | (\$100,000.00) |
| Allotment Disbursement | 07/19/2019 | D000168514 | Instructional Materials | (\$20,934.53) |
| Allotment Disbursement | 07/22/2019 | D000168594 | Instructional Materials | (\$8,295.00) |
| Allotment Disbursement | 07/22/2019 | D000168581 | Instructional Materials | (\$115,430.40) |
| Allotment Disbursement | 07/22/2019 | D000168579 | Instructional Materials | (\$153,647.55) |
| Allotment Disbursement | 07/22/2019 | D000168567 | Instructional Materials | (\$34,364.92) |
| Allotment Disbursement | 07/22/2019 | D000168550 | Instructional Materials | (\$79,101.94) |
| Allotment Disbursement | 07/22/2019 | D000168542 | Instructional Materials | (\$327,214.92) |
| Allotment Disbursement | 07/23/2019 | D000168536 | Instructional Materials | (\$15,464.90) |
| Allotment Disbursement | 07/23/2019 | D000168571 | Instructional Materials | (\$44,885.52) |

Requisition Summary

| | | | | |
|---|------------|------------|-------------------------------|--------------------------------|
| Allotment Disbursement | 07/23/2019 | D000168580 | Instructional Materials | (\$900,000.00) |
| Allotment Disbursement | 07/23/2019 | D000168500 | Instructional Materials | (\$29,061.84) |
| Allotment Disbursement | 08/13/2019 | D000170763 | Instructional Materials | (\$2,612.45) |
| Allotment Disbursement | 08/13/2019 | D000170765 | Instructional Materials | (\$20,072.50) |
| Allotment Disbursement | 08/13/2019 | D000170770 | Instructional Materials | (\$10,399.91) |
| Allotment Disbursement | 09/03/2019 | D000170774 | Instructional Materials | (\$3,209,675.05) |
| Allotment Disbursement | 09/05/2019 | D000172402 | Technology Services | (\$170,288.85) |
| Allotment Disbursement | 09/09/2019 | D000172419 | Instructional Materials | (\$13,777.00) |
| Allotment Disbursement | 09/09/2019 | D000172434 | Instructional Materials | (\$137,000.15) |
| Allotment Disbursement | 09/09/2019 | D000172443 | Instructional Materials | (\$329,536.00) |
| Allotment Disbursement | 09/09/2019 | D000172455 | Instructional Materials | (\$2,761.04) |
| Allotment Disbursement | 09/09/2019 | D000172457 | Instructional Materials | (\$5,049.00) |
| Allotment Disbursement | 09/09/2019 | D000172427 | Instructional Materials | (\$41,775.00) |
| Allotment Disbursement | 09/09/2019 | D000172462 | Instructional Materials | (\$124,535.75) |
| Allotment Disbursement | 09/18/2019 | D000173484 | Instructional Materials | (\$559.50) |
| Allotment Disbursement | 09/18/2019 | D000173492 | Instructional Materials | (\$1,567.50) |
| Allotment Disbursement | 09/18/2019 | D000173502 | Instructional Materials | (\$588.09) |
| Allotment Disbursement | 09/18/2019 | D000173460 | Instructional Materials | (\$18,270.00) |
| Allotment Disbursement | 09/24/2019 | D000174113 | Instructional Materials | (\$715.20) |
| Allotment Disbursement | 09/24/2019 | D000174000 | Instructional Materials | (\$792.00) |
| Allotment Disbursement | 09/24/2019 | D000174118 | Instructional Materials | (\$942.56) |
| Allotment Disbursement | 09/25/2019 | D000174109 | Instructional Materials | (\$979.00) |
| Allotment Disbursement | 10/10/2019 | D000175679 | Instructional Materials | (\$10,808.37) |
| Allotment Disbursement | 10/10/2019 | D000175675 | Instructional Materials | (\$14,975.00) |
| Allotment Disbursement | 10/10/2019 | D000175684 | Instructional Materials | (\$7,170.00) |
| Allotment Disbursement | 10/10/2019 | D000175689 | Instructional Materials | (\$20,513.40) |
| Allotment Disbursement | 10/10/2019 | D000175690 | Instructional Materials | (\$3,388.40) |
| Allotment Disbursement | 10/23/2019 | D000176803 | Instructional Materials | (\$8,400.00) |
| Allotment Disbursement | 10/23/2019 | D000176754 | Instructional Materials | (\$37,750.00) |
| Allotment Disbursement | 10/23/2019 | D000176663 | Instructional Materials | (\$23,800.00) |
| Allotment Disbursement | 10/25/2019 | D000176665 | Instructional Materials | (\$11,378.82) |
| <u>Total Allotment Disbursements</u> | | | | <u>(\$6,789,750.07)</u> |
| Allotment Requisition | 08/19/2019 | 0000161244 | Allotment-Program Requisition | (\$152,638.20) |
| Allotment Requisition | 09/10/2019 | 0000162433 | Allotment-Program Requisition | (\$7,110.00) |
| <u>Total Allotment Requisitions</u> | | | | <u>(\$159,748.20)</u> |

Requisition Summary

Remaining Allotment

\$4,099,332.30

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Monthly Tax Collection Report
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Elaine Cogburn
Attachments: Tax Collection Report

Background Information:

The tax collection report for November shows the actual collection of current and delinquent taxes at 5.32% of the 2019 supplemented current tax levy.

Administrative Recommendation:

N/A

Sample Motion:

N/A



**Monthly Tax Collection Report
November 2019**

| Tax Year | Current Tax Levy | Current Tax Collections | | Delinquent Tax Collections | | Total Collections | | Outstanding Balance @ FYE |
|-----------------------|--------------------|-------------------------|--------------|----------------------------|--------------------------------|----------------------------------|------------|---------------------------|
| | Net of Adjustments | Amount | % | Amount | % | Amount | % | |
| 2015 | 273,848,686 | 272,585,392 | 99.54% | 2,428,160 * | 0.89% | 275,013,551 | 100.43% | 4,111,843 |
| 2016 | 305,591,127 | 304,440,270 | 99.62% | 2,658,255 * | 0.87% | 307,098,525 | 100.49% | 3,193,231 |
| 2017 | 336,487,181 | 335,446,557 | 99.69% | 1,430,955 | 0.43% | 336,877,513 | 100.12% | 3,534,745 |
| 2018 | 370,356,031 | 368,736,378 | 99.56% | 1,382,879 | 0.37% | 370,119,256 | 99.94% | 3,898,884 |
| 2019 | 384,029,040 | 20,362,051 | 5.30% | 85,188 | 0.02% | 20,447,239 | 5.32% | in process |
| 2019-20 Budget | | | | | 2019-20 YTD Collections | | | |
| | Supplement Levy | Current | Delinquent | Total | % of Supplement Levy | Current | Delinquent | Total |
| | \$ 384,029,040 | \$ 380,348,923 | \$ 1,741,037 | \$ 382,089,960 | 99.50% | \$ 20,362,051 | \$ 85,188 | \$ 20,447,239 |
| | | | | | | % of Budget Collected YTD | | |
| | | | | | | 5.35% | 4.89% | 5.35% |

Trends:

Current year tax collections consistently exceed 99%.

Combined current and delinquent tax collections exceed 100% of *original* tax levy.

* Delinquent tax collections include more than \$1 million in rollback tax collections (imposed when land changes purpose/use and no longer qualifies for ag-use, open space or restricted use appraisal. Rollback taxes are assessed for (up to) the preceeding 3 to 5 years depending on the land category.

Outstanding tax balance for the last 3 fiscal years remains consistent in proportion to supplemented levy at year end.

Notes:

New fiscal year end for 2019-2020 will be June 30, 2020.

Combined budget for current and delinquent collections target 99.75% of supplement levy.



Monthly Tax Collection Report November 2019

2019 Tax Year (FY September 1, 2019 to June 30, 2020)

| Tax Collections | September | October | November | December | January | February | March | April | May | June | July | August | Total |
|-----------------------------|-------------------|---------------------|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Current | \$ - | \$ 4,996,661 | \$ 15,365,390 | | | | | | | | | | 20,362,051 |
| Delinquent | 213,031 | 291,092 | (418,935) | | | | | | | | | | 85,188 |
| Total | \$ 213,031 | \$ 5,287,753 | \$ 14,946,455 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 20,447,239 |
| % of Current Levy Collected | 0.06% | 1.43% | 5.32% | | | | | | | | | | |

2018 Tax Year (FY September 1, 2018 to August 31, 2019)

| Tax Collections | September | October | November | December | January | February | March | April | May | June | July | August | Total |
|-----------------------------|-------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-----------------------|
| Current | \$ - | \$ 4,889,207 | \$ 15,949,954 | \$ 191,714,942 | \$ 123,950,495 | \$ 25,739,331 | \$ 2,613,424 | \$ 1,094,725 | \$ 1,188,957 | \$ 487,888 | \$ 755,556 | \$ 351,897 | 368,736,377.54 |
| Delinquent | 141,616 | 149,532 | 150,405 | (74,137) | 265,270 | 483,963 | 19,312 | 122,495 | 81,931 | 17,183 | 6,722 | 18,586 | 1,382,878.70 |
| Total | \$ 141,616 | \$ 5,038,740 | \$ 16,100,360 | \$ 191,640,804 | \$ 124,215,765 | \$ 26,223,294 | \$ 2,632,736 | \$ 1,217,221 | \$ 1,270,888 | \$ 505,071 | \$ 762,278 | \$ 370,483 | 370,119,256.24 |
| % of Current Levy Collected | 0.04% | 1.40% | 5.75% | 57.49% | 91.03% | 98.11% | 98.82% | 99.15% | 99.49% | 99.63% | 99.84% | 99.94% | |

2017 Tax Year (FY September 1, 2017 to August 31, 2018)

| Tax Collections | September | October | November | December | January | February | March | April | May | June | July | August | Total |
|-----------------------------|-------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-----------------------|
| Current | \$ - | \$ 5,410,595 | \$ 15,842,082 | \$ 182,506,362 | \$ 102,242,329 | \$ 23,441,054 | \$ 2,084,108 | \$ 1,096,281 | \$ 1,084,623 | \$ 794,902 | \$ 635,086 | \$ 309,136 | \$ 335,446,557 |
| Delinquent | 143,329 | 286,367 | 78,293 | 198,573 | 340,934 | 103,660 | 109,459 | 43,239 | 74,985 | 20,962 | 46,890 | (15,735) | 1,430,955 |
| Total | \$ 143,329 | \$ 5,696,962 | \$ 15,920,375 | \$ 182,704,935 | \$ 102,583,263 | \$ 23,544,714 | \$ 2,193,566 | \$ 1,139,520 | \$ 1,159,608 | \$ 815,864 | \$ 681,976 | \$ 293,401 | \$ 336,877,513 |
| % of Current Levy Collected | 0.04% | 1.74% | 6.47% | 60.76% | 91.25% | 98.25% | 98.90% | 99.24% | 99.58% | 99.83% | 100.03% | 100.12% | |

2016 Tax Year (FY September 1, 2016 to August 31, 2017)

| Tax Collections | September | October | November | December | January | February | March | April | May | June | July | August | Total |
|-----------------------------|-------------------|---------------------|----------------------|-----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-----------------------|
| Current | \$ - | \$ 5,184,156 | \$ 13,613,682 | \$ 158,770,317 | \$ 95,120,496 | \$ 26,502,699 | \$ 2,130,376 | \$ 961,305 | \$ 969,642 | \$ 425,477 | \$ 479,937 | \$ 282,182 | \$ 304,440,270 |
| Delinquent | 438,303 | 405,426 | (76,784) | 49,213 | 702,742 | 388,578 | 118,919 | 97,998 | 200,674 | 128,795 | 176,200 | 28,192 | 2,658,255 |
| Total | \$ 438,303 | \$ 5,589,582 | \$ 13,536,897 | \$ 158,819,530 | \$ 95,823,237 | \$ 26,891,277 | \$ 2,249,295 | \$ 1,059,304 | \$ 1,170,316 | \$ 554,271 | \$ 656,137 | \$ 310,374 | \$ 307,098,525 |
| % of Current Levy Collected | 0.14% | 1.97% | 6.40% | 58.37% | 89.73% | 98.53% | 99.27% | 99.61% | 100.00% | 100.18% | 100.39% | 100.49% | |

2015 Tax Year (FY September 1, 2015 to August 31, 2016)

| Tax Collections | September | October | November | December | January | February | March | April | May | June | July | August | Total |
|-----------------------------|------------------|---------------------|---------------------|-----------------------|----------------------|----------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|
| Current | \$ - | \$ 2,802,682 | \$ 6,439,367 | \$ 144,586,913 | \$ 87,006,967 | \$ 26,463,699 | \$ 2,219,226 | \$ 1,060,768 | \$ 646,907 | \$ 538,181 | \$ 526,836 | \$ 293,846 | \$ 272,585,392 |
| Delinquent | 89,504 | 156,300 | 409,331 | 105,844 | 659,093 | 247,828 | 24,840 | 138,255 | 130,053 | 140,122 | 49,259 | 277,730 | 2,428,160 |
| Total | \$ 89,504 | \$ 2,958,982 | \$ 6,848,698 | \$ 144,692,757 | \$ 87,666,060 | \$ 26,711,528 | \$ 2,244,067 | \$ 1,199,023 | \$ 776,960 | \$ 678,302 | \$ 576,095 | \$ 571,576 | \$ 275,013,552 |
| % of Current Levy Collected | 0.03% | 1.11% | 3.61% | 56.45% | 88.46% | 98.22% | 99.04% | 99.47% | 99.76% | 100.01% | 100.22% | 100.43% | |

TRAVIS COUNTY TAX OFFICE

OVERALL COLL/DIST REPORT

DATE 12/02/2019

PAGE 47

TXDIST1A

RECEIVABLE BALANCE 'R' REPORT

FROM 11/01/2019 TO 11/30/2019

YEAR FROM 0000 TO 2019

ALL OTHERS

| ILE | ----- | | | | | | | | | | | |
|--------|-----------------------|---------|--------------------|------------------------|------------------------|-------------------|--------------------|-----------------|-----------------|---------------|-------------------------|-------------------|
| | -- LEANDER ISD | | | | | | | | | | | |
| YEAR | BEGINNING TAX BALANCE | TAX ADJ | BASE TAX COLLECTED | NET BASE TAX REVERSALS | NET BASE TAX COLLECTED | PERCENT COLLECTED | ENDING TAX BALANCE | P & I COLLECTED | P & I REVERSALS | LRP COLLECTED | OTHER PENALTY COLLECTED | TOTAL DISTRIBUTED |
| 0000 | .00 | .00 | .00 | .00 | .00 | .00 % | .00 | .00 | .00 | .00 | .00 | .00 |
| 1982 | .00 | .00 | .00 | .00 | .00 | .00 % | .00 | .00 | .00 | .00 | .00 | .00 |
| 1983 | .00 | .00 | .00 | .00 | .00 | .00 % | .00 | .00 | .00 | .00 | .00 | .00 |
| 1984 | .00 | .00 | .00 | .00 | .00 | .00 % | .00 | .00 | .00 | .00 | .00 | .00 |
| 1985 | .00 | .00 | .00 | .00 | .00 | .00 % | .00 | .00 | .00 | .00 | .00 | .00 |
| 1986 | .00 | .00 | .00 | .00 | .00 | .00 % | .00 | .00 | .00 | .00 | .00 | .00 |
| 1987 | 64.15 | .00 | .00 | .00 | .00 | .00 % | 64.15 | .00 | .00 | .00 | .00 | .00 |
| 1988 | 112.56 | .00 | .00 | .00 | .00 | .00 % | 112.56 | .00 | .00 | .00 | .00 | .00 |
| 1989 | 117.50 | .00 | .00 | .00 | .00 | .00 % | 117.50 | .00 | .00 | .00 | .00 | .00 |
| 1990 | .00 | .00 | .00 | .00 | .00 | .00 % | .00 | .00 | .00 | .00 | .00 | .00 |
| 1991 | .00 | .00 | .00 | .00 | .00 | .00 % | .00 | .00 | .00 | .00 | .00 | .00 |
| 1992 | .00 | .00 | .00 | .00 | .00 | .00 % | .00 | .00 | .00 | .00 | .00 | .00 |
| 1993 | 83.37 | .00 | .00 | .00 | .00 | .00 % | 83.37 | .00 | .00 | .00 | .00 | .00 |
| 1994 | 185.89 | .00 | .00 | .00 | .00 | .00 % | 185.89 | .00 | .00 | .00 | .00 | .00 |
| 1995 | 287.14 | .00 | .00 | .00 | .00 | .00 % | 287.14 | .00 | .00 | .00 | .00 | .00 |
| 1996 | 986.03 | .00 | .00 | .00 | .00 | .00 % | 986.03 | .00 | .00 | .00 | .00 | .00 |
| 1997 | 1213.74 | .00 | .00 | .00 | .00 | .00 % | 1213.74 | .00 | .00 | .00 | .00 | .00 |
| 1998 | 2143.57 | .00 | .00 | .00 | .00 | .00 % | 2143.57 | .00 | .00 | .00 | .00 | .00 |
| 1999 | 7187.71 | .00 | .00 | .00 | .00 | .00 % | 7187.71 | .00 | .00 | .00 | .00 | .00 |
| 2000 | 6453.65 | .00 | .00 | .00 | .00 | .00 % | 6453.65 | .00 | .00 | .00 | .00 | .00 |
| 2001 | 12256.78 | .00 | .00 | .00 | .00 | .00 % | 12256.78 | .00 | .00 | .00 | .00 | .00 |
| 2002 | 16798.48 | .00 | .00 | .00 | .00 | .00 % | 16798.48 | .00 | .00 | .00 | .00 | .00 |
| 2003 | 11778.15 | .00 | .00 | .00 | .00 | .00 % | 11778.15 | .00 | .00 | .00 | .00 | .00 |
| 2004 | 12755.61 | .00 | .00 | .00 | .00 | .00 % | 12755.61 | .00 | .00 | .00 | .00 | .00 |
| 2005 | 17128.53 | .00 | .00 | .00 | .00 | .00 % | 17128.53 | .00 | .00 | .00 | .00 | .00 |
| 2006 | 29106.16 | .00 | .00 | .00 | .00 | .00 % | 29106.16 | .00 | .00 | .00 | .00 | .00 |
| 2007 | 30159.44 | .00 | .00 | .00 | .00 | .00 % | 30159.44 | .00 | .00 | .00 | .00 | .00 |
| 2008 | 45439.13 | .00 | .00 | .00 | .00 | .00 % | 45439.13 | .00 | .00 | .00 | .00 | .00 |
| 2009 | 56248.12 | .00 | .00 | .00 | .00 | .00 % | 56248.12 | .00 | .00 | .00 | .00 | .00 |
| 2010 | 64600.84 | .00 | 58.68 | .00 | 58.68 | .09 % | 64542.16 | 69.25 | .00 | .00 | .00 | 127.93 |
| 2011 | 64029.42 | .00 | .00 | .00 | .00 | .00 % | 64029.42 | .00 | .00 | .00 | .00 | .00 |
| 2012 | 90111.50 | .00 | .00 | .00 | .00 | .00 % | 90111.50 | .00 | .00 | .00 | .00 | .00 |
| 2013 | 91081.76 | .00 | .00 | .00 | .00 | .00 % | 91081.76 | .00 | .00 | .00 | .00 | .00 |
| 2014 | 112482.87 | .00 | .00 | .00 | .00 | .00 % | 112482.87 | .00 | .00 | .00 | .00 | .00 |
| 2015 | 115569.88 | .00 | 267.20 | .00 | 267.20 | .23 % | 115302.68 | 154.97 | .00 | 26.34 | .00 | 448.51 |
| 2016 | 148763.13 | .00 | 262.43 | .00 | 262.43 | .18 % | 148500.70 | 120.70 | .00 | .00 | .00 | 383.13 |
| 2017 | 256939.93 | .00 | 2853.15 | .00 | 2853.15 | 1.11 % | 254086.78 | 602.58 | .00 | 19.90 | .00 | 3475.63 |
| 2018 | 743424.27 | .00 | 21528.73 | .00 | 21528.73 | 2.90 % | 721895.54 | 3888.58 | .00 | 33.35 | .00 | 25450.66 |
| TOTL | 1937509.31 | .00 | 24970.19 | .00 | 24970.19 | 1.29 % | 1912539.12 | 4836.08 | .00 | 79.59 | .00 | 29885.86 |
| 2019 | 150117454.48 | .00 | 6512253.51 | .00 | 6512253.51 | 4.34 % | 143605200.97 | .00 | .00 | 667.78 | .00 | 6512921.29 |
| ENTITY | ----- | | | | | | | | | | | |
| TOTL | 152054963.79 | .00 | 6537223.70 | .00 | 6537223.70 | 4.30 % | 145517740.09 | 4836.08 | .00 | 747.37 | .00 | 6542807.15 |

Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD Deposit Date Range: 11/01/2019 to 11/30/2019 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)
IS

2019 Fiscal Year: 10/01/2019 - 09/30/2020

| | Original Roll | Beg. Uncollected | Adjustments | Adjusted Uncollected | Collections | P&I Collected | Credits / Discounts Allowed | Atty. Fee Collected | Variance | Uncollected Balance | YTD Collections |
|-------------------------|----------------|------------------|-------------|----------------------|--------------|---------------|-----------------------------|---------------------|----------|---------------------|-----------------|
| 2020 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2019 | 75,775,669.00 | 74,258,654.47 | 196,787.51 | 74,455,441.98 | 2,878,522.15 | 0.00 | 0.00 | 0.00 | 0.35 | 71,576,920.18 | 4,394,535.34 |
| 2018 | 68,954,540.92 | 131,353.34 | -95,002.05 | 36,351.29 | -89,462.25 | 1,853.17 | 61.33 | 1,584.72 | -0.42 | 125,751.79 | -45,796.31 |
| 2017 | 62,290,320.36 | 50,197.29 | -18,039.84 | 32,157.45 | -18,755.38 | -93.04 | 656.22 | -4.44 | 0.00 | 50,256.61 | -15,251.27 |
| 2016 | 55,603,656.23 | 33,124.99 | -21,949.44 | 11,175.55 | -22,791.92 | -128.77 | 0.00 | 8.07 | 0.00 | 33,967.47 | -21,266.24 |
| 2015 | 49,093,370.76 | 28,645.87 | -4.11 | 28,641.76 | -858.00 | -210.11 | 0.00 | 0.00 | 0.00 | 29,499.76 | 214.87 |
| 2014 | 44,412,322.78 | 25,409.66 | -16.80 | 25,392.86 | -930.23 | -302.32 | 0.00 | 0.00 | 0.00 | 26,323.09 | 211.87 |
| 2013 | 38,869,330.27 | 25,688.62 | 0.00 | 25,688.62 | -930.23 | -376.74 | 0.00 | 0.00 | 0.00 | 26,618.85 | 211.87 |
| 2012 | 36,200,605.63 | 20,887.70 | 0.00 | 20,887.70 | -927.12 | -448.24 | 0.00 | 0.90 | 0.00 | 21,814.82 | 959.72 |
| 2011 | 34,042,595.83 | 16,513.57 | 0.00 | 16,513.57 | -913.68 | -516.23 | 0.00 | 0.00 | 0.00 | 17,427.25 | 373.31 |
| 2010 | 30,041,634.03 | 12,661.53 | 0.00 | 12,661.53 | -849.81 | -548.13 | 0.00 | 0.00 | 0.00 | 13,511.34 | 377.80 |
| 2009 | 27,944,427.52 | 7,711.83 | 0.00 | 7,711.83 | -801.18 | -580.86 | 0.00 | 0.00 | 0.00 | 8,513.01 | 182.48 |
| 2008 | 24,003,652.64 | 5,963.81 | 0.00 | 5,963.81 | -733.08 | -590.13 | 0.00 | 0.00 | 0.00 | 6,696.89 | 0.00 |
| 2007 | 0.00 | 3,267.01 | 0.00 | 3,267.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,267.01 | 0.00 |
| 2006 | 0.00 | 2,969.01 | 0.00 | 2,969.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,969.01 | 0.00 |
| 2005 | 0.00 | 1,555.12 | 0.00 | 1,555.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,555.12 | 0.00 |
| 2004 | 0.00 | 1,586.15 | 0.00 | 1,586.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,586.15 | 0.00 |
| 2003 | 0.00 | 529.32 | 0.00 | 529.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 529.32 | 0.00 |
| 2002 | 0.00 | 494.53 | 0.00 | 494.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 494.53 | 0.00 |
| 2001 | 0.00 | 115.01 | 0.00 | 115.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 115.01 | 0.00 |
| 2000 & prior | 0.00 | 204.07 | 0.00 | 204.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 204.07 | 0.00 |
| Summary | | | | | | | | | | | |
| Total Current | 75,775,669.00 | 74,258,654.47 | 196,787.51 | 74,455,441.98 | 2,878,522.15 | 0.00 | 0.00 | 0.00 | 0.35 | 71,576,920.18 | 4,394,535.34 |
| Total Delinquent | 471,456,456.97 | 368,878.43 | -135,012.24 | 233,866.19 | -137,952.88 | -1,941.40 | 717.55 | 1,589.25 | -0.42 | 371,101.10 | -79,781.90 |
| Rollbacks | | 93,626.40 | 24,916.30 | 118,542.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 118,542.70 | 0.00 |
| Fee Type Total | 547,232,125.97 | 74,721,159.30 | 86,691.57 | 74,807,850.87 | 2,740,569.27 | -1,941.40 | 717.55 | 1,589.25 | -0.07 | 72,066,563.98 | 4,314,753.44 |

Combined Collections (Collections + P&I Collected) -- 2,738,627.87

Recap & Standings Report

Cycles: All Taxing Units: Leander ISD Deposit Date Range: 11/01/2019 to 11/30/2019 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)

2019 Fiscal Year: 10/01/2019 - 09/30/2020

MO

| | Original Roll | Beg. Uncollected | Adjustments | Adjusted Uncollected | Collections | P&I Collected | Credits / Discounts Allowed | Atty. Fee Collected | Variance | Uncollected Balance | YTD Collections |
|-------------------------|------------------|------------------|-------------|----------------------|--------------|---------------|-----------------------------|---------------------|----------|---------------------|-----------------|
| 2020 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2019 | 157,224,379.73 | 154,076,777.36 | 408,307.59 | 154,485,084.95 | 5,972,548.50 | 0.00 | 0.00 | 0.00 | 0.73 | 148,512,537.18 | 9,118,073.23 |
| 2018 | 152,580,256.06 | 290,654.24 | -210,217.30 | 80,436.94 | -197,958.93 | 4,100.46 | 135.72 | 3,506.66 | -0.93 | 278,259.22 | -101,336.48 |
| 2017 | 137,287,673.22 | 110,634.41 | -39,759.88 | 70,874.53 | -41,336.91 | -205.10 | 1,446.31 | -9.84 | 0.00 | 110,765.13 | -33,613.85 |
| 2016 | 122,550,282.37 | 73,007.01 | -48,376.50 | 24,630.51 | -50,233.31 | -283.84 | 0.00 | 17.77 | 0.00 | 74,863.82 | -46,870.72 |
| 2015 | 108,201,646.02 | 63,135.22 | -9.05 | 63,126.17 | -1,891.02 | -463.07 | 0.00 | 0.00 | 0.00 | 65,017.19 | 473.58 |
| 2014 | 97,884,620.94 | 56,002.59 | -37.02 | 55,965.57 | -2,050.24 | -666.33 | 0.00 | 0.00 | 0.00 | 58,015.81 | 466.97 |
| 2013 | 85,667,878.57 | 56,617.46 | 0.00 | 56,617.46 | -2,050.24 | -830.35 | 0.00 | 0.00 | 0.00 | 58,667.70 | 466.97 |
| 2012 | 79,786,018.87 | 46,036.26 | 0.00 | 46,036.26 | -2,043.39 | -987.93 | 0.00 | 1.99 | 0.00 | 48,079.65 | 2,115.22 |
| 2011 | 77,006,044.05 | 37,354.42 | 0.00 | 37,354.42 | -2,066.79 | -1,167.74 | 0.00 | 0.00 | 0.00 | 39,421.21 | 844.44 |
| 2010 | 75,321,364.08 | 31,745.27 | 0.00 | 31,745.27 | -2,130.66 | -1,374.28 | 0.00 | 0.00 | 0.00 | 33,875.93 | 947.26 |
| 2009 | 76,011,409.77 | 20,976.74 | 0.00 | 20,976.74 | -2,179.29 | -1,579.99 | 0.00 | 0.00 | 0.00 | 23,156.03 | 496.36 |
| 2008 | 73,587,435.47 | 18,282.95 | 0.00 | 18,282.95 | -2,247.39 | -1,809.15 | 0.00 | 0.00 | 0.00 | 20,530.34 | 0.00 |
| 2007 | 0.00 | 10,030.53 | 0.00 | 10,030.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,030.53 | 0.00 |
| 2006 | 0.00 | 12,330.16 | 0.00 | 12,330.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,330.16 | 0.00 |
| 2005 | 0.00 | 7,486.43 | 0.00 | 7,486.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,486.43 | 0.00 |
| 2004 | 0.00 | 7,043.58 | 0.00 | 7,043.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,043.58 | 0.00 |
| 2003 | 0.00 | 2,238.25 | 0.00 | 2,238.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,238.25 | 0.00 |
| 2002 | 0.00 | 2,462.36 | 0.00 | 2,462.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,462.36 | 0.00 |
| 2001 | 0.00 | 638.08 | 0.00 | 638.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 638.08 | 0.00 |
| 2000 & prior | 0.00 | 995.77 | 0.00 | 995.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 995.77 | 0.00 |
| Summary | | | | | | | | | | | |
| Total Current | 157,224,379.73 | 154,076,777.36 | 408,307.59 | 154,485,084.95 | 5,972,548.50 | 0.00 | 0.00 | 0.00 | 0.73 | 148,512,537.18 | 9,118,073.23 |
| Total Delinquent | 1,085,884,629.42 | 847,671.73 | -298,399.75 | 549,271.98 | -306,188.17 | -5,267.32 | 1,582.03 | 3,516.58 | -0.93 | 853,877.19 | -176,010.25 |
| Rollbacks | | 206,435.81 | 54,953.89 | 261,389.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 261,389.70 | 0.00 |
| Fee Type Total | 1,243,109,009.15 | 155,130,884.90 | 164,861.73 | 155,295,746.63 | 5,666,360.33 | -5,267.32 | 1,582.03 | 3,516.58 | -0.20 | 149,627,804.07 | 8,942,062.98 |

Recap & Standings Report

WTAXSaaS

Cycles: **All** Taxing Units: **Leander ISD** Deposit Date Range: **11/01/2019 to 11/30/2019** Sorted By: **By Year, Descending** Options: **Separate Rollbacks, Include**

Property Tax

| |
|--|
| Combined Collections (Collections + P&I Collected) -- 5,661,093.01 |
|--|

Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD Deposit Date Range: 11/01/2019 to 11/30/2019 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)

2019 Fiscal Year: 10/01/2019 - 09/30/2020

SA

| | Original Roll | Beg. Uncollected | Adjustments | Adjusted Uncollected | Collections | P&I Collected | Credits / Discounts Allowed | Atty. Fee Collected | Variance | Uncollected Balance | YTD Collections |
|-------------------------|---------------|------------------|-------------|----------------------|-------------|---------------|-----------------------------|---------------------|----------|---------------------|-----------------|
| 2020 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2019 | 69,012.56 | 67,340.84 | -474.35 | 66,866.49 | 2,065.38 | 0.00 | 0.00 | 0.00 | 0.00 | 64,801.11 | 3,737.10 |
| 2018 | 83,414.82 | 3,633.10 | 543.03 | 4,176.13 | 236.29 | 51.97 | 18.74 | 43.24 | -0.01 | 3,921.09 | 964.38 |
| 2017 | 56,346.24 | 739.76 | -5.80 | 733.96 | 0.00 | 0.00 | 20.32 | 0.00 | 0.00 | 713.64 | 25.41 |
| 2016 | 55,049.70 | 1,036.03 | -1.13 | 1,034.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,034.90 | 1.70 |
| 2015 | 48,897.66 | 917.50 | -1.25 | 916.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 916.25 | 0.00 |
| 2014 | 50,500.66 | 574.02 | -5.11 | 568.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 568.91 | 0.00 |
| 2013 | 48,069.44 | 2,263.44 | 0.00 | 2,263.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,263.44 | 0.00 |
| 2012 | 44,655.51 | 892.42 | 0.00 | 892.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 892.42 | 226.68 |
| 2011 | 31,924.14 | 912.76 | 0.00 | 912.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 912.76 | 51.20 |
| 2010 | 36,721.71 | 1,523.82 | 0.00 | 1,523.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,523.82 | 61.39 |
| 2009 | 36,058.37 | 583.30 | 0.00 | 583.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 583.30 | 0.00 |
| 2008 | 31,809.91 | 592.16 | 0.00 | 592.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 592.16 | 0.00 |
| 2007 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2006 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2005 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2004 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2003 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2002 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2001 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2000 & prior | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Summary | | | | | | | | | | | |
| Total Current | 69,012.56 | 67,340.84 | -474.35 | 66,866.49 | 2,065.38 | 0.00 | 0.00 | 0.00 | 0.00 | 64,801.11 | 3,737.10 |
| Total Delinquent | 523,448.16 | 13,668.31 | 529.74 | 14,198.05 | 236.29 | 51.97 | 39.06 | 43.24 | -0.01 | 13,922.69 | 1,330.76 |
| Rollbacks | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fee Type Total | 592,460.72 | 81,009.15 | 55.39 | 81,064.54 | 2,301.67 | 51.97 | 39.06 | 43.24 | -0.01 | 78,723.80 | 5,067.86 |

Combined Collections (Collections + P&I Collected) -- 2,353.64

Recap & Standings Report

Cycles: All Taxing Units: Leander ISD Deposit Date Range: 11/01/2019 to 11/30/2019 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)

2019 Fiscal Year: 10/01/2019 - 09/30/2020

Taxing Unit Totals (IS,MO,SA)

| | Original Roll | Beg. Uncollected | Adjustments | Adjusted Uncollected | Collections | P&I Collected | Credits / Discounts Allowed | Atty. Fee Collected | Variance | Uncollected Balance | YTD Collections |
|--------------|----------------|------------------|-------------|----------------------|--------------|---------------|-----------------------------|---------------------|----------|---------------------|-----------------|
| 2020 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2019 | 233,069,061.29 | 228,402,772.67 | 604,620.75 | 229,007,393.42 | 8,853,136.03 | 0.00 | 0.00 | 0.00 | 1.08 | 220,154,258.47 | 13,516,345.67 |
| 2018 | 221,618,211.80 | 425,640.68 | -304,676.32 | 120,964.36 | -287,184.89 | 6,005.60 | 215.79 | 5,134.62 | -1.36 | 407,932.10 | -146,168.41 |
| 2017 | 199,634,339.82 | 161,571.46 | -57,805.52 | 103,765.94 | -60,092.29 | -298.14 | 2,122.85 | -14.28 | 0.00 | 161,735.38 | -48,839.71 |
| 2016 | 178,208,988.30 | 107,168.03 | -70,327.07 | 36,840.96 | -73,025.23 | -412.61 | 0.00 | 25.84 | 0.00 | 109,866.19 | -68,135.26 |
| 2015 | 157,343,914.44 | 92,698.59 | -14.41 | 92,684.18 | -2,749.02 | -673.18 | 0.00 | 0.00 | 0.00 | 95,433.20 | 688.45 |
| 2014 | 142,347,444.38 | 81,986.27 | -58.93 | 81,927.34 | -2,980.47 | -968.65 | 0.00 | 0.00 | 0.00 | 84,907.81 | 678.84 |
| 2013 | 124,585,278.28 | 84,569.52 | 0.00 | 84,569.52 | -2,980.47 | -1,207.09 | 0.00 | 0.00 | 0.00 | 87,549.99 | 678.84 |
| 2012 | 116,031,280.01 | 67,816.38 | 0.00 | 67,816.38 | -2,970.51 | -1,436.17 | 0.00 | 2.89 | 0.00 | 70,786.89 | 3,301.62 |
| 2011 | 111,080,564.02 | 54,780.75 | 0.00 | 54,780.75 | -2,980.47 | -1,683.97 | 0.00 | 0.00 | 0.00 | 57,761.22 | 1,268.95 |
| 2010 | 105,399,719.82 | 45,930.62 | 0.00 | 45,930.62 | -2,980.47 | -1,922.41 | 0.00 | 0.00 | 0.00 | 48,911.09 | 1,386.45 |
| 2009 | 103,991,895.66 | 29,271.87 | 0.00 | 29,271.87 | -2,980.47 | -2,160.85 | 0.00 | 0.00 | 0.00 | 32,252.34 | 678.84 |
| 2008 | 97,622,898.02 | 24,838.92 | 0.00 | 24,838.92 | -2,980.47 | -2,399.28 | 0.00 | 0.00 | 0.00 | 27,819.39 | 0.00 |
| 2007 | 0.00 | 13,297.54 | 0.00 | 13,297.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,297.54 | 0.00 |
| 2006 | 0.00 | 15,299.17 | 0.00 | 15,299.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,299.17 | 0.00 |
| 2005 | 0.00 | 9,041.55 | 0.00 | 9,041.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,041.55 | 0.00 |
| 2004 | 0.00 | 8,629.73 | 0.00 | 8,629.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,629.73 | 0.00 |
| 2003 | 0.00 | 2,767.57 | 0.00 | 2,767.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,767.57 | 0.00 |
| 2002 | 0.00 | 2,956.89 | 0.00 | 2,956.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,956.89 | 0.00 |
| 2001 | 0.00 | 753.09 | 0.00 | 753.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 753.09 | 0.00 |
| 2000 & prior | 0.00 | 1,199.84 | 0.00 | 1,199.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,199.84 | 0.00 |

Summary

| | | | | | | | | | | | |
|--------------------------|------------------|----------------|-------------|----------------|--------------|-----------|----------|----------|-------|----------------|---------------|
| Total Current | 233,069,061.29 | 228,402,772.67 | 604,620.75 | 229,007,393.42 | 8,853,136.03 | 0.00 | 0.00 | 0.00 | 1.08 | 220,154,258.47 | 13,516,345.67 |
| Total Delinquent | 1,557,864,534.55 | 1,230,218.47 | -432,882.25 | 797,336.22 | -443,904.76 | -7,156.75 | 2,338.64 | 5,149.07 | -1.36 | 1,238,900.98 | -254,461.39 |
| Rollbacks | | 300,062.21 | 79,870.19 | 379,932.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 379,932.40 | 0.00 |
| Taxing Unit Total | 1,790,933,595.84 | 229,933,053.35 | 251,608.69 | 230,184,662.04 | 8,409,231.27 | -7,156.75 | 2,338.64 | 5,149.07 | -0.28 | 221,773,091.85 | 13,261,884.28 |

Percentages

| | | |
|--|--|--|
| % of Roll Collected - 2019 - 5.78% | Adjusted Original Roll -- \$233,670,604.14 | Current YTD Collected -- \$13,516,345.67 |
| Tax Collections Compared to Current Taxes Billed 3.88% Collected | | |
| All Collections Compared to Current Taxes Billed 3.88% Collected | | |
| Combined Collections (Collections + P&I Collected) -- 8,402,074.52 | | |

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: School Community Relations Department Report
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Corey Ryan
Attachments: School Community Relations Department Report

Background Information:

Attached is the School and Community Relations Department Report for the month of January. Corey Ryan will provide an overview and answer questions.

Administrative Recommendation:

N/A

Sample Motion:

N/A

School and Community Relations Report

January 2020

Department Update

- As a result of the reorganization, announced in December 2019, we are in the process of reassigning responsibilities to other departments LISD. This is allowing our team to have more staff members available to support schools, to manage our websites, and to tell stories. We will also be hiring a new Communications Specialist to replace Adriana Dominguez, who is leaving January 2020 for family reasons.
- The YMCA of Williamson County Annual Report featured Director of Community Relations Shannon Lombardo as a 2018-2019 Volunteer of the Year.

Community Relations

Advertising and Sponsorships

- Closed out the 2019 fall season for scoreboards with \$173,875 in revenue. Booster clubs earned \$62,625 through revenue sharing to move vinyl banners to digital and to sell in-game entitlements (ex. touchdown sponsorships).
- Launching the sales window for 2020-21 Wednesday folder advertising in January 2020.

After-School Enrichment

- Launched the 6Crickets course management platform. This gives more control to schools to support after-school logistics with student dismissals and more choice for what courses are available in their schools. This new platform also automates several business processes, while also creating a public customer service portal for parents. For vendors, this provides a communication platform to reach parents and school staff.
- Opened registration for the Spring semester on Dec. 18. This was three weeks earlier than normal, resulting in 273 class registrants ahead of the regular timeline
- Closed the Fall semester with 2,076 registrants, totaling \$105,000 in revenue.
- Working with the new Student Activities department to transition this program.

LEEF

- Every school nurse in Leander ISD had the opportunity to attend the School Nurse Competency Fair and Conference on Jan. 6 as a result of a LEEF grant.
- Hosting the annual LEEF Gala on Jan. 25. The Foundation is extending an offer for discounted tickets to all Leander ISD employees for their annual fundraiser, which generates more than \$80,000 for students and teachers.
- The Foundation is at 50% of its annual campaign goal to raise \$100,000.

School and Community Relations Report

January 2020

- Presented at the West Austin Chamber of Commerce Non-Profit Showcase on December 19.
- Earned a Top-Rated Award from GreatNonprofits, a national review website for nonprofit organizations.

Let's Talk

- Finished the first semester with 10,284 dialogues, a 130% increase from the entire 2018-19 school year. Most of that volume was a result of the Home Access Center launch. With the increased volume, our responders maintained a customer service score of 8.5/10, resolving issues on an average of 3.4 days.
- The top interest areas have been Home Access Center, Mealtime/School Lunch, Student Support, Hazardous Routes, and Transportation.
- Student Information Systems Specialists Erika Dohanvich (a 9.4 average score on 137 total dialogues) and Kathryn Proulx (9.0 on 118 dialogues) have been top performers for December 2019, when the district received 512 submissions earning a score of 8.9.

Partnerships

- Agreed to host the Cedar Park Chamber for their Leadership Cedar Park Education Day on Feb. 6. The group, which includes aspiring leaders in various business and community roles in Cedar Park, will visit career and technical education (CTE) classrooms and the construction site of Danielson Middle School.

PTA/PTSA

- Organized the first monthly superintendent meeting with the Leander ISD Council of PTAs Executive Board for January 09.
- Hosting annual PTA Reflections awards ceremony on Feb. 6.
- Hosting PTA president and principal luncheon on Feb. 11.
- Working with PTA and the Facilities department to add a new portable for the Clothes Closet. The volunteer initiative that serves all students with donated clothing items is seeking more space to support its vast volunteer network while honoring the privacy of its customers.

Volunteers

- Approved 13,760 volunteers in the new system, launched in August 2019. The new system, EZVolunteer, provides expanded background checks to include a national database and allows for more functionality than the previous system. In the implementation, we have been training and supporting approximately 200 users in EZVolunteer (volunteer coordinators, PTA and booster board, campus admin assistants

School and Community Relations Report

January 2020

and receptionists) in a variety of formats (formal training meetings, CIC, individual phone and online training).

- During the 2019–20 school year, we have conducted 18 individual mentor training sessions, which produced 55 new HEROES mentors with a total of 203 mentors districtwide. We streamlined this process with the new volunteer system, which also required us to support all counselors in LISD.

Communications

Incident Communications

- Supported 20 campuses on 21 incidents with crisis or incident communication.

Media Relations

- Facilitated 15 media requests from seven news outlets. Featured in the news 78 times.
- The top media stories included interviews with student-athletes talking about their social media and kindness initiative #LLMChallenge. The Love Like Myles Challenge was to honor Vista Ridge High School student Myles Hutcheson, who passed away in a car accident in December 2018. The challenge called for people to write at least two, handwritten, authentically encouraging notes with #LLMChallenge at the end.
- Due to the high volume of media requests and to improve collaboration, we moved Media Relations coordination off of Let's Talk onto a more mobile-friendly platform. We will still have a data log for inquiries; however, they will not appear in our Let's Talk reports. The new reporting system will also allow for logging inquiries with the corresponding news story.

Social Media

- Grew the Leander ISD Facebook following by 47 people, totaling 16,268. We generated more than 205,000 impressions reaching more than 4,200 people per day. We earned nearly 25,000 engagements in the month. The top posts were:
 - the principal announcements at Naumann Elementary School and Leander Middle School;
 - the reorganization announcement from Superintendent Bruce Gearing;
 - the student Holiday Bake event photo gallery; and
 - Henry Middle School's QUEST students hosting Superintendent Bruce Gearing to talk about Apartheid.
- Grew the @LeanderISD Twitter account by 12 followers to 16,201. Tweeted 28 times. The top Tweets for the month were:

School and Community Relations Report

January 2020

- the principal announcements for Leander Middle School and Naumann Elementary School;
- the Board's approval of the District calendar;
- the launch of the Student Voice podcast; and
- the link to the All-Girls Considered Podcast episode featuring former Cedar Park Middle School principal Sandra Stewart.

Publications and Special Projects

- Launched the Student Voice podcast with interviews at Parkside Elementary and Wiley Middle schools. Looking to publish episodes featuring Cedar Park High School, Cedar Park Middle School, Deer Creek Elementary School, and Rouse High School in January 2020. We will have video highlights from the interviews on Facebook and YouTube videos in January 2020.
- Published the following newsletters:
 - Leander ISD Newsletter – Dec. 6, 2019
 - Our Voice Employee Newsletter: Dec. 12, 2019
 - Board Briefs: Dec. 13, 2019
 - Leander ISD Newsletter – Dec. 20, 2019
- We are excited to celebrate our Trustees during the Board Appreciation Month, occurring throughout January. We worked with the Superintendent and Board President to organize a reception before the Jan. 23 Board of Trustees meeting.
- With our upcoming community meetings and to allow time for the BrightBytes survey, we are holding the School Climate Survey until March/April. This will allow us to gather additional data from the community meetings with a larger audience.

Websites

- Launched a news website to improve the searchability of news stories and the overall website. The new site integrates with all campus and district webpages. You can access it directly at news.leanderisd.org.
- Worked to improve the Digital Certainty Index score for website quality, accessibility, and optimization. The site earned a 77.5/100 score, matching our industry-standard mark for education.

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

| | | |
|-----------------------------------|---|---|
| Agenda Item: | Ten-Year Capital Renewal Plan report (Major Maintenance Plan) | |
| Purpose: | <input checked="" type="checkbox"/> Action Requested This Month | <input type="checkbox"/> Discussion Item/Report |
| Administrator Responsible: | Jimmy Disler | |
| Attachments: | LISD Ten-Year Capital Renewal Plan (<i>Board members will also receive a bound copy of the plan at the Board meeting</i>) | |
| | Ten-Year Capital Renewal Plan Presentation | |

Background Information:

The purpose of this presentation is to present the Ten-Year Capital Renewal Plan and ask for approval of the 2020 District Wide Renewal Projects. This provides the planned schedule for replacement/repair of building components, equipment and site features to accomplish proper maintenance and to avoid untimely failure. As noted in the 2019 Major Maintenance Project Update (included in the Ten-Year Capital Renewal Plan), many significant projects have been completed.

LISD has approximately 1,562 acres of grass and athletic fields, 140 acres of roofs and approximately 7.1 million square feet of enclosed building area to maintain. This requires a tremendous effort on the part of many people in order to keep all assets properly maintained. The proposed plan submitted here for your approval also consists of many significant projects to continue proper maintenance of our facilities. The year's plan includes the 2020 District Wide Renewal Projects for your approval, the 10-Year Annual Summary, and the 10-Year Details and Potential Bond Projects.

Some of the features of this year's projects include:

- Resurface the track at Leander MS
- Repaint corridors, MPR and cafeteria at River Place Elementary.
- Repaint corridors, gyms and cafeteria at Canyon Ridge Middle School.
- Replace portions of Leander HS roof.
- Restripe parking lots and curbs at various locations.

We have removed \$550,836 of kitchen equipment replacement from this plan. This will be funded by the Child Nutrition Services fund balance.

Upon approval of the Ten-Year Capital Renewal Plan, certain projects will begin immediately so that as much activity as feasible can be completed before the summer. As stated annually, due to severely restricted school funding, projects that can be postponed without immediate jeopardy to systems or effective operations are being deferred.

As shown on the graph and chart for funding, the economic model is predicated on a levy of 2 cents for the 2019-2020 school year and for future years. Our intent is to maintain this fund as long as possible, but our ability to levy for this purpose may be limited by continued financial constraints of the State's current funding formula and by the impact of any formula changes that may be forthcoming from future Legislative sessions.

The Ten-Year Capital Renewal Plan is a living database, which is continuously being updated with new information. This report does not include all of the District facilities, for example the smaller buildings, such as the "White House", Science Center, or portables. It does not include equipment such as the fiber network, vehicles, computer replacements, major HVAC replacements, major reroofing projects and Performing Arts Center (PAC) equipment. Due to costs, some of these items may be found in the Suggested Bond Projects report.

Please let Jimmy Disler know if you have any questions.

Administrative Recommendation:

Administration recommends that the Board approve the 2020 District Wide Renewal Projects, as presented, in the amount of \$1,774,461.

Sample Motion:

I move that the Board approve the 2020 District Wide Renewal Projects, as presented, in the amount of \$1,774,461.



2020

Ten Year Capital Renewal Plan

Submitted by:

Jimmy Disler, Chief Facilities Officer

Gerry Rapp, Director Facilities

Troy Coleman, Assistant Director Facilities



Summary of Plan - Cost by Year

| | Cost | Running Total |
|------|---------------------|----------------------|
| 2020 | \$1,774,461 | \$1,774,461 |
| 2021 | \$7,779,648 | \$9,554,109 |
| 2022 | \$6,562,655 | \$16,116,764 |
| 2023 | \$7,292,284 | \$23,409,048 |
| 2024 | \$8,151,612 | \$31,560,659 |
| 2025 | \$4,779,514 | \$36,340,173 |
| 2026 | \$4,298,002 | \$40,638,176 |
| 2027 | \$3,481,641 | \$44,119,817 |
| 2028 | \$4,946,146 | \$49,065,964 |
| 2029 | \$6,494,835 | 401 \$55,560,798 |
| | Grand Total: | \$55,560,798 |

Total
\$55,560,798

Major Maintenance

2020 Projects by Various Facilities

Resurface the track at Leander Middle School.

Repaint corridors, MPR and cafeteria at River Place Elementary.

Repaint corridors, gyms and cafeteria at Canyon Ridge Middle School.

Replace portions of Leander HS roof.

Restripe parking lots and curbs at various locations.

*Funding
Required*
\$1,774,461



District Wide Renewal Projects

Ten Year Plan

Detail by Facility

(See the printed Capital Renewal Plan for details)



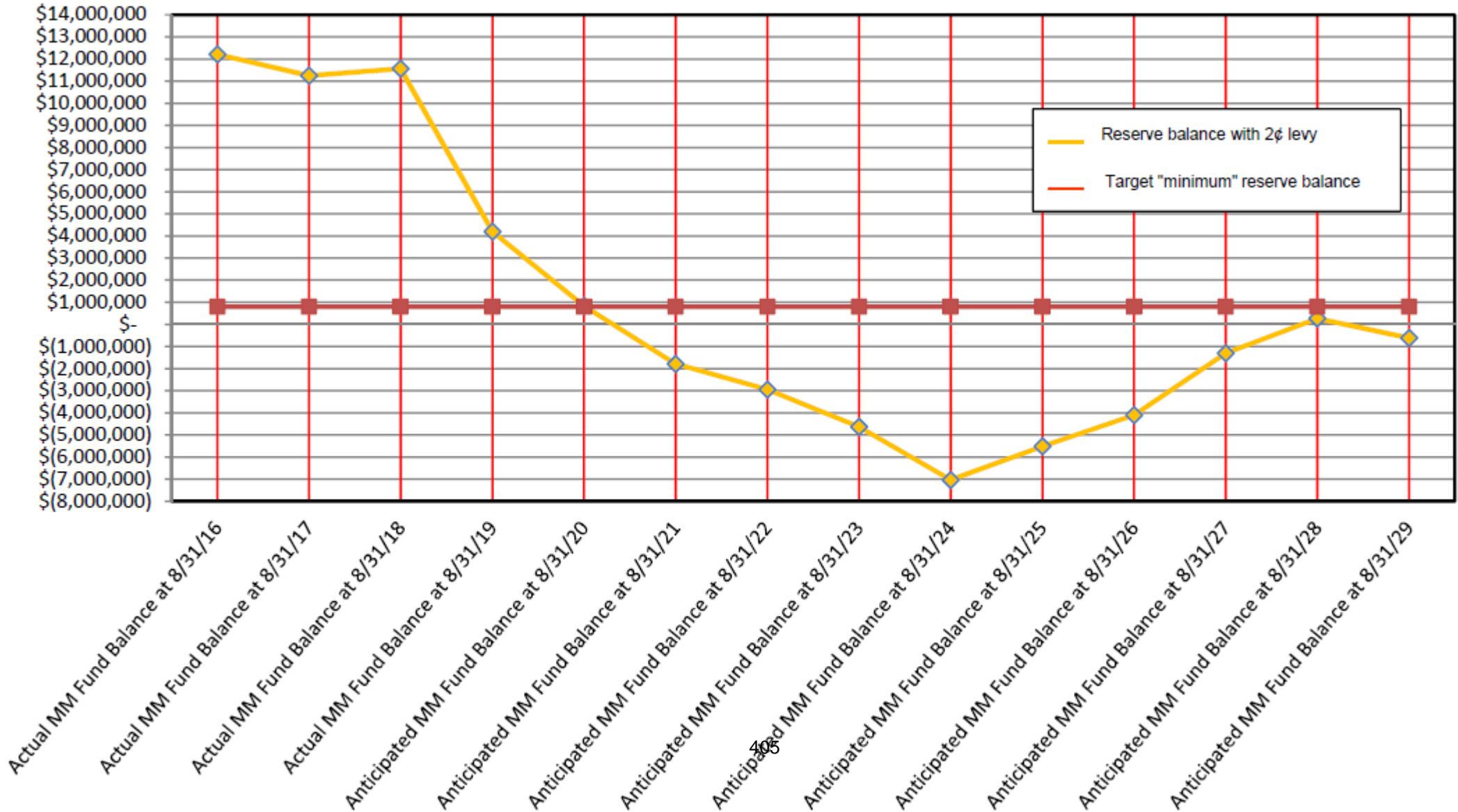
Ten Year Suggested Bond Summary

| Year | Total |
|------|--------------|
| 2020 | \$77,417,473 |
| 2021 | \$33,845,535 |
| 2022 | \$48,120,290 |
| 2023 | \$43,982,634 |
| 2024 | \$2,316,365 |
| 2025 | \$40,609,660 |
| 2026 | \$43,589,850 |
| 2027 | \$14,858,020 |
| 2028 | \$93,284,903 |
| 2029 | \$16,006,000 |

Total
\$414,030,730

Proposed Major Maintenance Funding Plan

Projected Scenarios assume 2¢ Levy through 2028/29





2019 Major Maintenance Plan Update

406

2019 MAJOR MAINTENANCE PLAN UPDATE SUMMARY
as of 8/31/2019

| APPROVED 2019 MAJOR MAINTENANCE PLAN | | | | |
|--|-----------------------|---------------------------------------|---|--|
| Category | Adopted Budget | Actual Expenditures at 8/31/19 | Remaining Commitments at 8/31/19 | Estimated Return to MM Reserves |
| Exteriors | \$1,621,241 | \$640,206 | \$337,320 | \$643,715 |
| Grounds | \$776,805 | \$236,710 | \$885,097 | -\$345,002 |
| HVAC | \$1,979,804 | \$0 | \$1,979,804 | \$0 |
| Interior Finish | \$5,677,685 | \$5,162,769 | \$114,346 | \$400,570 |
| Kitchen Equipment | \$490,892 | \$286,287 | \$95,370 | \$109,235 |
| Plumbing | \$283,040 | \$215,664 | \$0 | \$67,376 |
| Roofing | \$144,836 | \$0 | \$144,836 | \$0 |
| Safety | \$132,500 | \$43,935 | \$0 | \$88,565 |
| 2019 MMP TOTAL | \$11,106,803 | \$6,585,570 | \$3,556,773 | \$964,461 |
| APPROVED 2019 PLAN AMENDMENTS | | | | |
| Portables | \$1,385,000 | \$885,192 | \$278,672 | \$221,136 |
| Lockers | \$25,000 | \$23,331 | \$0 | \$1,669 |
| CPHS Additional (19/20) | \$3,951,150 | \$1,374,982 | \$2,576,168 | \$0 |
| 2019 AMENDMENTS | \$5,361,150 | \$2,283,505 | \$2,854,840 | \$222,805 |
| 2019 (AMENDED) MMP TOTAL | \$16,467,953 | \$8,869,074 | \$6,411,613 | \$1,187,266 |
| <i>Prior Year MM Plans: 8/31/19 Activity</i> | | \$3,047,421 | \$61,569 | |
| TOTALS | | \$11,916,496 | \$6,473,181 | |

Plant Services



*Maintaining
a Bright Future!*

2020

Ten Year Capital Renewal Plan

Submitted by:

Jimmy Disler, Chief Facilities Officer

Gerry Rapp, Director Facilities

Troy Coleman, Assistant Director Facilities



2020

District Wide Renewal Projects Summary of Plan Costs by Year

Summary of Plan - Cost by Year

| | Cost | Running Total |
|------|---------------------|---------------------|
| 2020 | \$1,774,461 | \$1,774,461 |
| 2021 | \$7,779,648 | \$9,554,109 |
| 2022 | \$6,562,655 | \$16,116,764 |
| 2023 | \$7,292,284 | \$23,409,048 |
| 2024 | \$8,151,612 | \$31,560,659 |
| 2025 | \$4,779,514 | \$36,340,173 |
| 2026 | \$4,298,002 | \$40,638,176 |
| 2027 | \$3,481,641 | \$44,119,817 |
| 2028 | \$4,946,146 | \$49,065,964 |
| 2029 | \$6,494,835 | \$55,560,798 |
| | Grand Total: | \$55,560,798 |

Note - The Major Maintenance Plan is a living database, which is continuously being updated with new information. This report does not include all of the smaller Ancillary District Facilities, such as the "White House", Science Materials Center, or Portables.

Nor does it include equipment such as the fiber network, vehicles, computer replacements, major HVAC replacements, large roofing projects, and Performing Arts Center (PAC) equipment. Due to the cost, some of these items may be found in the Suggested Bond Projects.



2020

District Wide Renewal Projects

Projects by Facility

2020 Major Maintenance

| Facility | Subsystem | Detail | Cost |
|---|-----------------|---|--------------------------------|
| A.C. Bible Stadium (2009) | | | |
| 2020 | Grounds | Restripe Parking Lots and Curbs | \$15,592.00 |
| Summary for A.C. Bible Stadium | | | \$15,592.00 |
| Admin Annex (1938) | | | |
| 2020 | Exterior System | Paint Exterior | \$3,638.00 |
| | Grounds | Restripe Parking Lots and Curbs | \$3,061.00 |
| | Plumbing | Electric Water Heaters | <i>Deferred to 2023</i> \$0.00 |
| | Safety | Communications and Security | <i>Deferred to 2023</i> \$0.00 |
| Summary for Admin Annex | | | \$6,699.00 |
| Block House Creek EL | | | |
| 2020 | Kitchen | Freezer / Cooler Box Ancillary Replacement Fees | \$60,000.00 |
| | Kitchen Equip | Serving Line Ancillary Replacement Fees | \$39,222.00 |
| Summary for Block House Creek EL | | | \$99,222.00 |
| Bush EL (2002) | | | |
| 2020 | HVAC | Reinsulate Exterior Duct | \$74,351.00 |
| Summary for Bush EL | | | \$74,351.00 |
| Camacho EL (2015) | | | |
| 2020 | Grounds | Restripe Parking Lot and Curbs | \$6,340.00 |
| Summary for Camacho EL | | | \$6,340.00 |
| Canyon Ridge MS (2004) | | | |
| 2020 | Interior Finish | Paint Corridors, Gyms and Cafeteria | \$262,500.00 |
| | Exterior System | Clean and Seal | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Garbage Disposer #2 | <i>Deferred to 2023</i> \$0.00 |
| Summary for Canyon Ridge MS | | | \$262,500.00 |

| Facility | Subsystem | Detail | | Cost |
|----------------------------------|---------------|-----------------------------|-------------------------|---------------|
| Cedar Park HS (1998) | | | | |
| 2020 | Grounds | Resurface Tennis Courts (8) | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven, Double | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven, Double | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven, Double | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Moisture Plus Oven | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove w/Griddle | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Water Softener | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Cedar Park HS | | | | \$0.00 |
| Cedar Park MS (1995) | | | | |
| 2020 | Kitchen Equip | Garbage Disposal | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Proofer | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Water Softener | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Cedar Park MS | | | | \$0.00 |
| Cox EL (2001) | | | | |
| 2020 | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Milk Box #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Cox EL | | | | \$0.00 |
| Cypress EL (1988) | | | | |
| 2020 | Kitchen | Freezer/Cooler System | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Booster Heater | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Garbage Disposal | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Proofer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Proofer #2 | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Cypress EL | | | | \$0.00 |
| Faubion EL (1974) | | | | |
| 2020 | Kitchen Equip | Booster Heater | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Milk Box #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Proofer | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Faubion EL | | | | \$0.00 |

| Facility | Subsystem | Detail | | Cost |
|---------------------------------------|---------------|---------------------------------|-------------------------|--------------------|
| Florence Stiles MS (2011) | | | | |
| 2020 | Kitchen Equip | Drink Cooler #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Drink Cooler #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Drink Cooler #3 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Drink Cooler #4 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Milk Box #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Milk Box #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Milk Box #3 | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Florence Stiles MS | | | | \$0.00 |
| Four Points MS (2009) | | | | |
| 2020 | Grounds | Athletic Field Main | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Garbage Disposal | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Ice Cream Box | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Microwave #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Microwave #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Water Softener | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Four Points MS | | | | \$0.00 |
| Giddens EL (1996) | | | | |
| 2020 | Grounds | Restripe Parking Lots and Curbs | | \$6,405.00 |
| | Kitchen Equip | Booster Heater | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Giddens EL | | | | \$6,405.00 |
| Grandview Hills EL (2008) | | | | |
| 2020 | Kitchen Equip | Convection Oven #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven #3 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven #4 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Warmer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Warmer #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Proofer | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove #1 | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Grandview Hills EL | | | | \$0.00 |
| Gupton Stadium (2010) | | | | |
| 2020 | Grounds | Restripe Parking Lots and Curbs | | \$17,759.00 |
| | Plumbing | Gas Fired Water Heaters | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Gupton Stadium | | | | \$17,759.00 |

| Facility | Subsystem | Detail | | Cost |
|-------------------------------|-----------------|---|-------------------------|---------------------|
| Henry MS (2002) | | | | |
| 2020 | Interior Finish | Cafeteria Stage Drapes | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Garbage Disposal #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Garbage Disposal #2 | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Henry MS | | | | \$0.00 |
| Knowles EL (2003) | | | | |
| 2020 | Kitchen Equip | Garbage Disposal | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Proofer | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove #1 | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Knowles EL | | | | \$0.00 |
| Leander HS (1982) | | | | |
| 2020 | HVAC | Replace ROTC OAU HVAC Unit | | \$85,680.00 |
| | Kitchen | Serving Line Ancillary Replacement Fees | | \$46,250.00 |
| | Roof | Replace Portions of the Roof | | \$458,325.00 |
| | Kitchen Equip | Booster Heater #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Double Steamer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Double Steamer #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Double Steamer #3 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Double Steamer #4 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Ice Maker | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Proofer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Proofer #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Proofer #3 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #3 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #4 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #5 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #6 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #7 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Sm Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove w/Griddle | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Water Softener | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Leander HS | | | | \$590,255.00 |

| Facility | Subsystem | Detail | | Cost |
|--------------------------------|-----------------|---|-------------------------|--------------------|
| Leander MS (1974) | | | | |
| 2020 | Grounds | Resurface MS Track | | \$94,763.00 |
| | Kitchen Equip | Proofer | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Water Softener | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Leander MS | | | | \$94,763.00 |
| LEO (1955) | | | | |
| 2020 | Grounds | Restripe Parking Lots and Curbs | | \$7,875.00 |
| | Kitchen Equip | Convection Oven #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach in Cooler #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach in Cooler #3 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach in Cooler #4 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach in Warmer #1 | <i>Deferred to 2023</i> | \$0.00 |
| Summary for LEO | | | | \$7,875.00 |
| Mason EL (1994) | | | | |
| 2020 | Exterior System | Exterior Paint | | \$19,060.00 |
| | Grounds | Restripe Parking Lots and Curbs | | \$7,455.00 |
| | Kitchen | Freezer / Cooler Box Ancillary Replacement Fees | | \$60,000.00 |
| | Kitchen Equip | Sm Ice Maker | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Mason EL | | | | \$86,515.00 |
| Naumann EL (1998) | | | | |
| 2020 | Interior Finish | Paint Corridors, MPR and Cafeteria | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Proofer | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Steamer, Double Stack | <i>Deferred to 2023</i> | \$0.00 |
| | Plumbing | Gas Fired Water Heaters | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Naumann EL | | | | \$0.00 |
| New Hope HS | | | | |
| 2020 | Plumbing | Electric Water Heater | <i>Deferred to 2023</i> | \$0.00 |
| Summary for New Hope HS | | | | \$0.00 |

| Facility | Subsystem | Detail | | Cost |
|-------------------------------------|---------------|---------------------------------|-------------------------|-------------------|
| Parkside EL (2008) | | | | |
| 2020 | Kitchen Equip | Convection Oven #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Dishwasher | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Cooler #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Cooler #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Warmer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Warmer #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Proofer | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove/Griddle | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Parkside EL | | | | \$0.00 |
| Plain EL (2006) | | | | |
| 2020 | Kitchen Equip | Garbage Disposal | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Cooler #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Warmer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Steamer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Steamer #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Plain EL | | | | \$0.00 |
| Pleasant Hill EL (2004) | | | | |
| 2020 | Grounds | Restripe Parking Lots and Curbs | | \$8,426.00 |
| | Kitchen Equip | Booster Heater | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Double Steamer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Garbage Disposal | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Milk Box #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Milk Box #2 | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Pleasant Hill EL | | | | \$8,426.00 |
| Reagan EL (2009) | | | | |
| 2020 | Kitchen Equip | Garbage Disposal | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Reagan EL | | | | \$0.00 |

| Facility | Subsystem | Detail | Cost |
|-----------------------------------|-----------------|------------------------------------|--------------------------------|
| Reed EL (2011) | | | |
| 2020 | Kitchen Equip | Booster Heater | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Double Steamer #1 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Double Steamer #2 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Ice Cream Box | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Milk Box #1 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Milk Box #2 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Sm Ice Maker | <i>Deferred to 2023</i> \$0.00 |
| Summary for Reed EL | | | \$0.00 |
| River Place EL (2007) | | | |
| 2020 | Exterior System | Paint Exterior | \$74,550.00 |
| | Interior Finish | Paint Corridors, MPR and Cafeteria | \$120,750.00 |
| | Grounds | Restripe Parking Lots and Curbs | \$6,825.00 |
| | Kitchen Equip | Convection Oven #1 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #2 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #3 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #4 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #5 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #6 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Garbage Disposal | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Proofer | <i>Deferred to 2023</i> \$0.00 |
| Summary for River Place EL | | | \$202,125.00 |
| River Ridge EL (2009) | | | |
| 2020 | Kitchen Equip | Garbage Disposal | <i>Deferred to 2023</i> \$0.00 |
| Summary for River Ridge EL | | | \$0.00 |

| Facility | Subsystem | Detail | | Cost |
|-----------------------------|-----------------|-----------------------------|-------------------------|---------------|
| Rouse HS (2008) | | | | |
| 2020 | Interior Finish | PAC Auditorium Stage Drapes | <i>Deferred to 2023</i> | \$0.00 |
| | Interior Finish | Cafeteria Stage Drapes | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven #3 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven #4 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven #5 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven #6 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven #7 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Convection Oven #8 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Rack Oven | <i>Deferred to 2023</i> | \$0.00 |
| | Plumbing | Gas Fired Water Heaters | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Dishwasher | <i>Deferred to 2024</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Warmer #1 | <i>Deferred to 2024</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Warmer #2 | <i>Deferred to 2024</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #1 | <i>Deferred to 2024</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #2 | <i>Deferred to 2024</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #3 | <i>Deferred to 2024</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #4 | <i>Deferred to 2024</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #5 | <i>Deferred to 2024</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #6 | <i>Deferred to 2024</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #7 | <i>Deferred to 2024</i> | \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2025</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Cooler #1 | <i>Deferred to 2025</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Cooler #2 | <i>Deferred to 2025</i> | \$0.00 |
| | Kitchen Equip | Reach In Cooler #1 | <i>Deferred to 2025</i> | \$0.00 |
| | Kitchen Equip | Reach In Cooler #2 | <i>Deferred to 2025</i> | \$0.00 |
| | Kitchen Equip | Reach In Cooler #3 | <i>Deferred to 2025</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #7 | <i>Deferred to 2025</i> | \$0.00 |
| | Kitchen Equip | Stove w/Griddle | <i>Deferred to 2025</i> | \$0.00 |
| Summary for Rouse HS | | | | \$0.00 |

| Facility | Subsystem | Detail | Cost |
|---|-----------------|---------------------------------|--------------------------------|
| Running Brushy MS (2000) | | | |
| 2020 | Exterior System | Exterior Paint | \$33,970.00 |
| | Kitchen Equip | Garbage Disposal | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Proofer | <i>Deferred to 2023</i> \$0.00 |
| Summary for Running Brushy MS | | | \$33,970.00 |
| Rutledge EL (2005) | | | |
| 2020 | Grounds | Restripe Parking Lots and Curbs | \$8,426.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Milk Box #1 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Milk Box #2 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Proofer | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Stove | <i>Deferred to 2023</i> \$0.00 |
| Summary for Rutledge EL | | | \$8,426.00 |
| Science Materials Center (2008) | | | |
| 2020 | HVAC | A/C Units | \$69,300.00 |
| Summary for Science Materials Center | | | \$69,300.00 |
| Steiner EL (1996) | | | |
| 2020 | Kitchen | Freezer/Cooler System | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Milk Box #1 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Milk Box #2 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Reach In Cooler #1 | <i>Deferred to 2023</i> \$0.00 |
| Summary for Steiner EL | | | \$0.00 |
| Support Services (2000) | | | |
| 2020 | Grounds | Restripe Parking Lots and Curbs | \$9,862.00 |
| | Grounds | Parking Lot Repair | \$29,925.00 |
| | Exterior System | Exterior Paint | <i>Deferred to 2023</i> \$0.00 |
| Summary for Support Services | | | \$39,787.00 |
| Transportation (2000) | | | |
| 2020 | Grounds | Restripe Parking Lots and Curbs | \$13,455.00 |
| | Grounds | Parking Lot Repair | \$70,443.00 |
| | Exterior System | Exterior Paint | <i>Deferred to 2023</i> \$0.00 |
| Summary for Transportation | | | \$83,898.00 |

| Facility | Subsystem | Detail | Cost |
|----------------------------------|-----------------|-------------------------------------|--------------------------------|
| Vandegrift HS (2010) | | | |
| 2020 | Grounds | Restripe Parking Lots and Curbs | \$18,789.00 |
| | Interior Finish | Multi Purpose Gym Floor | <i>Deferred to 2023</i> \$0.00 |
| | Interior Finish | Paint Corridors, Gyms and Cafeteria | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #1 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #2 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #3 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #4 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #5 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #6 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #7 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Convection Oven #8 | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Dishwasher | <i>Deferred to 2023</i> \$0.00 |
| | Kitchen Equip | Drink Cooler #1 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Drink Cooler #10 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Drink Cooler #2 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Drink Cooler #3 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Drink Cooler #4 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Drink Cooler #5 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Drink Cooler #6 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Drink Cooler #7 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Drink Cooler #8 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Drink Cooler #9 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Heat Lamp #7 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Ice Cream Box | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Lg Ice Maker | <i>Deferred to 2021</i> \$0.00 |
| | Kitchen Equip | Toaster #1 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Toaster #2 | <i>Deferred to 2024</i> \$0.00 |
| | Kitchen Equip | Water Softener | <i>Deferred to 2023</i> \$0.00 |
| | Plumbing | Gas Fired Water Heaters | <i>Deferred to 2023</i> \$0.00 |
| | Safety | Fire Alarm | <i>Deferred to 2023</i> \$0.00 |
| Summary for Vandegrift HS | | | \$18,789.00 |

| Facility | Subsystem | Detail | | Cost |
|-----------------------------------|-----------------|---|-------------------------|--------------------|
| Vista Ridge HS (2003) | | | | |
| 2020 | Interior Finish | Cafeteria Stage Drapes | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Ice Maker #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Refrigerator #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove w/Griddle | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Vista Ridge HS | | | | \$0.00 |
| Westside EL (2008) | | | | |
| 2020 | Kitchen Equip | Convection Oven #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Dishwasher | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Cooler #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Cooler #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Warmer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Warmer #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Proofer | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove/Griddle | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Westside EL | | | | \$0.00 |
| Whitestone EL (1991) | | | | |
| 2020 | Kitchen Equip | Serving Line Ancillary Replacement Fees | | \$41,463.00 |
| | Kitchen Equip | Garbage Disposal | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Milk Box #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Milk Box #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove/Griddle | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Whitestone EL | | | | \$41,463.00 |

| Facility | Subsystem | Detail | | Cost |
|-------------------------------|-----------------|-------------------------------------|-------------------------|---------------|
| Wiley MS (2006) | | | | |
| 2020 | Interior Finish | Aux Gym Floor | <i>Deferred to 2023</i> | \$0.00 |
| | Interior Finish | Paint Corridors, Gyms and Cafeteria | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Double Steamer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Double Steamer #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Garbage Disposal #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Kettle | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Cooler #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Cooler #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Warmer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Warmer #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Reach In Warmer #2 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove w/Griddle #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove w/Griddle #2 | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Wiley MS | | | | \$0.00 |
| Winkley EL (2006) | | | | |
| 2020 | Kitchen Equip | Lg Tilting Skillet | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Cooler #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Pass Thru Warmer #1 | <i>Deferred to 2023</i> | \$0.00 |
| | Kitchen Equip | Stove | <i>Deferred to 2023</i> | \$0.00 |
| Summary for Winkley EL | | | | \$0.00 |

| | |
|--------------------|--------------------|
| Grand Total | \$1,774,461 |
|--------------------|--------------------|



2020

District Wide Renewal Projects

Ten Year Plan

Detail by Facility

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| \$1,774,461 | \$7,779,648 | \$6,562,655 | \$7,292,284 | \$8,151,612 | \$4,779,514 | \$4,298,002 | \$3,481,641 | \$4,946,146 | \$6,494,835 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

A.C. Bible Stadium (2009)

| | | | | | | | | | | |
|---------------------------------|-----------------|------------------|--|--|------------------|------------------|--|--|--|-----------------|
| Exterior Paint | | | | | | | | | | \$46,554 |
| Interior Paint | | \$43,260 | | | | | | | | \$0 |
| Gas Fired Water Heater #1 | | \$16,436 | | | | | | | | \$0 |
| Gas Fired Water Heater #2 | | \$16,436 | | | | | | | | \$0 |
| Fire Alarm | | | | | \$34,594 | | | | | \$0 |
| Generator | | \$82,688 | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | \$15,593 | | | | | \$19,900 | | | | \$0 |
| Resurface Track HS | | | | | | \$344,941 | | | | \$0 |
| Replace Turf | | | | | \$213,929 | | | | | \$0 |
| Repaint Track | | | | | | | | | | \$0 |
| SubTotal | \$15,593 | \$158,820 | | | \$248,523 | \$364,841 | | | | \$46,554 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Admin. Annex - Old WPA (1938)

| | | | | | | | | | | |
|---------------------------------|----------------|-----------------|--|----------------|--|----------------|-----------------|--|--|------------|
| Paint Exterior | \$3,638 | | | | | | | | | \$0 |
| Re-Roof | | \$12,271 | | | | | | | | \$0 |
| Plumbing Fixtures | | | | | | | | | | \$0 |
| Electric Water Heaters | | | | \$3,442 | | | | | | \$0 |
| Electrical Service/Distribution | | | | | | | | | | \$0 |
| Lighting and Branch Wiring | | | | | | | | | | \$0 |
| Fire Alarm | | | | | | | \$38,695 | | | \$0 |
| Restripe Parking Lots and Curbs | \$3,061 | | | | | \$3,906 | | | | \$0 |
| SubTotal | \$6,699 | \$12,271 | | \$3,442 | | \$3,906 | \$38,695 | | | \$0 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|--------------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Admin. Bldg - NHHS (1975)

| | | | | | | | | | | |
|-----------------|--|--|--|--|--|-------|--------------|--|--|------------|
| Exterior Paint | | | | | | \$884 | | | | \$0 |
| A/C Units | | | | | | | | | | \$0 |
| SubTotal | | | | | | | \$884 | | | \$0 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|-------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Administration Bldg New (2002)

| | | | | | | | | | | |
|---------------------------------|--|-----------------|----------------|-----------------|--|--|-----------------|----------------|--|------------|
| Exterior Paint | | | | \$13,978 | | | | | | \$0 |
| Interior Paint | | \$59,105 | | | | | | | | \$0 |
| Electric Water Heaters | | | | | | | | | | \$0 |
| RTU's | | | | | | | | | | \$0 |
| Fire Alarm | | | | | | | \$28,142 | | | \$0 |
| Restripe Parking Lots and Curbs | | | \$6,990 | | | | | \$8,921 | | \$0 |
| Repair Parking Lot | | | | | | | | | | \$0 |
| SubTotal | | \$59,105 | \$6,990 | \$13,978 | | | \$28,142 | \$8,921 | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Akin EL (2017)

| | | | | | | | | | | |
|------------------------------------|--|--|----------------|-----------------|----------------|------------------|--|------------------|----------------|------------------|
| Exterior Paint | | | | | | | | \$53,261 | | \$0 |
| Recaulk Expansion Joints | | | | | | \$72,263 | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | | | | \$147,746 | | \$0 |
| Electric Water Heaters | | | | | | | | \$41,630 | | \$0 |
| Water Softener #1 | | | | | \$3,828 | | | | | \$0 |
| Water Softener #2 | | | | | \$3,828 | | | | | \$0 |
| Fire Alarm | | | | | | | | \$36,936 | | \$0 |
| Double Steamer #1 | | | | \$24,310 | | | | | | \$32,578 |
| Double Steamer #2 | | | | \$24,310 | | | | | | \$32,578 |
| Sm Ice Maker | | | | | | | | \$10,342 | | \$0 |
| Booster Heater | | | | | | \$5,360 | | | | \$0 |
| Milk Box #1 | | | | | | \$7,103 | | | | \$0 |
| Milk Box #2 | | | | | | \$7,103 | | | | \$0 |
| Ice Cream Box | | | | | | \$10,721 | | | | \$0 |
| Double Stack Oven #1 | | | | | | | | \$27,754 | | \$0 |
| Proofer | | | | | | | | \$5,353 | | \$0 |
| Dish Washer | | | | | | | | \$32,504 | | \$0 |
| Garbage Disposer | | | | | | | | | \$6,578 | \$0 |
| Reach In Warmer #1 | | | | | | | | | | \$16,289 |
| Reach In Warmer #2 | | | | | | | | | | \$16,289 |
| Pass Thru Cooler #1 | | | | | | | | | | \$16,289 |
| Pass Thru Cooler #2 | | | | | | | | | | \$16,289 |
| Sm Tilting Skillet | | | | | | | | | | \$29,320 |
| Freezer/Cooler System | | | | | | | | | | \$0 |
| Double Steamer #3 | | | | \$24,310 | | | | | | \$32,578 |
| Double Steamer #4 | | | | \$24,310 | | | | | | \$32,578 |
| Restripe Parking Lot and Curbs | | | \$8,682 | | | | | \$11,081 | | \$0 |
| SubTotal | | | \$8,682 | \$97,241 | \$7,655 | \$102,549 | | \$366,607 | \$6,578 | \$224,787 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Bagdad EL (1999)

| | | | | | | | | | | |
|--|--|-----------------|-----------------|--|--|-----------------|-----------------|-----------------|-----------------|------------------|
| Exterior Paint | | | | | | | | | | \$62,291 |
| Recaulk Expansion Joints | | | | | | | | | \$58,950 | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | | | | | | \$162,889 |
| Gas Fired Water Heaters (2) | | | | | | | | | | \$69,306 |
| Water Softeners | | \$6,285 | | | | | | | \$8,844 | \$0 |
| Fire Alarm | | | | | | | | | | \$40,722 |
| Double Steamer #1 | | | | | | \$43,687 | | | | \$0 |
| Sm Ice Maker | | | | | | \$9,381 | | | | \$0 |
| Booster Heater | | | | | | | | \$6,058 | | \$0 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Convection Oven, Double | | | | | | | \$25,328 | | | \$0 |
| Convection Oven, Double | | | \$20,837 | | | | | | | \$0 |
| Dishwasher | | | | | | | | | | \$0 |
| Garbage Disposal | | | \$4,908 | | | | | | | \$0 |
| Reach In Warmer #1 | | | \$11,576 | | | | | | | \$0 |
| Pass Thru Warmer #1 | | | \$14,741 | | | | | | | \$0 |
| Reach In Cooler #1 | | | | | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | | | | | | | \$0 |
| Stove | | | \$11,576 | | | | | | | \$0 |
| Lg Tilting Skillet | | \$33,184 | | | | | | | | \$0 |
| Freezer/Cooler System | | | | | | | | | | \$0 |
| Convection Oven #3 | | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | | \$8,682 | | | | | \$11,081 | | \$0 |
| SubTotal | | \$39,470 | \$78,457 | | | \$53,068 | \$25,328 | \$17,138 | \$67,795 | \$335,209 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Block House Creek EL (1987)

| | | | | | | | | | | |
|---|-----------------|-----------------|------------------|-----------------|------------------|-----------------|-----------------|--|-----------------|-----------------|
| Exterior Paint | | | | \$20,445 | | | | | | \$0 |
| Recaulk Expansion Joints | | \$46,029 | | | | | | | | \$68,006 |
| Reseal Exterior Walls | | | | | | \$80,406 | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | \$127,628 | | | | | \$0 |
| Gas Fired Water Heater | | | \$34,729 | | | | | | | \$0 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Fire Alarm | | \$27,563 | | | | | | | | \$0 |
| Steamer #1 | | | | \$18,233 | | | | | | \$0 |
| Steamer #2 | | | | \$18,233 | | | | | | \$0 |
| Sm Ice Maker | | | \$8,103 | | | | | | | \$0 |
| Booster Heater | | | \$6,749 | | | | | | | \$0 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Milk Box #2 | | | \$6,135 | | | | | | | \$0 |
| Convection Oven #1 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Proofer | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | | \$27,957 | | | | | | \$0 |
| Garbage Disposal | | | \$4,631 | | | | | | | \$0 |
| Proofer #2 | | | | \$4,510 | | | | | | \$0 |
| Reach In Cooler #1 | | | \$11,576 | | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | | | | | | \$23,132 | \$0 |
| Convection Oven #3 | | | \$20,837 | | | | | | | \$0 |
| Stove | | | | | | | | | | \$0 |
| Lg Tilting Skillet | | | \$23,153 | | | | | | | \$0 |
| Freezer / Cooler Box Ancillary Fees | \$60,000 | | | | | | | | | \$0 |
| Serving Line Replacement Ancillary Fees | \$39,223 | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$9,371 | | | | | \$11,960 | | | \$0 |
| SubTotal | \$99,223 | \$82,963 | \$163,723 | \$93,886 | \$127,628 | \$80,406 | \$19,982 | | \$23,132 | \$68,006 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Bush EL (2002)

| | | | | | | | | | | |
|--|-----------------|----------------|------------------|----------------|-----------------|-----------------|----------------|------------------|------------------|----------------|
| Exterior Paint | | | | | \$25,416 | | | | | \$0 |
| Recaulk Expansion Joints | | | | | \$38,282 | | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | | | | \$147,746 | | \$0 |
| Gas Fired Water Heater (2) Kitchen | | | | | | \$25,174 | | | | \$0 |
| Water Softener | | \$3,308 | | | | | | | \$4,654 | \$0 |
| Reinsulate the Ext. HVAC Duct | \$74,351 | | | | | | | | | \$0 |
| Fire Alarm | | | | | | | | | | \$0 |
| Steamer, Double | | | \$23,153 | | | | | | | \$0 |
| Convection Oven #3 | | | | | | | | | \$27,924 | \$0 |
| Convection Oven #4 | | | | | | | | | \$27,924 | \$0 |
| Sm Ice Maker | | | \$8,103 | | | | | | | \$0 |
| Booster Heater | | | \$6,749 | | | | | | | \$0 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Milk Box #2 | | | \$6,135 | | | | | | | \$0 |
| Ice Cream Box | | | | | | | | | | \$3,890 |
| Convection Oven #1 | | | | | | | | | \$27,924 | \$0 |
| Convection Oven #2 | | | | | | | | | \$27,924 | \$0 |
| Dishwasher | | | | | | | | | \$34,129 | \$0 |
| Garbage Disposal | | | | \$5,154 | | | | | | \$0 |
| Reach In Warmer #1 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #1 | | | \$11,576 | | | | | | | \$0 |
| Stove w/Griddle | | | \$21,746 | | | | | | | \$0 |
| Lg Tilting Skillet | | | \$23,153 | | | | | | | \$0 |
| Freezer/Cooler System | | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$5,507 | | | | | \$7,028 | | | \$0 |
| SubTotal | \$74,351 | \$8,814 | \$118,327 | \$5,154 | \$63,698 | \$25,174 | \$7,028 | \$147,746 | \$150,479 | \$3,890 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Camacho EL (2015)

| | | | | | | | | | | |
|------------------------------------|----------------|-----------------|----------------|-----------------|--|------------------|----------------|------------------|--|----------------|
| Exterior Paint | | | | | | \$48,321 | | | | \$0 |
| Recaulk Expansion Joints | | | | \$65,580 | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | | \$134,010 | | | | \$0 |
| Electric Water Heaters | | | | | | \$37,760 | | | | \$0 |
| Water Softener #1 | | | \$3,472 | | | | | | | \$4,885 |
| Water Softener #2 | | | \$3,472 | | | | | | | \$4,885 |
| Fire Alarm | | | | | | \$33,502 | | | | \$0 |
| Double Steamer #1 | | \$22,050 | | | | | | \$29,549 | | \$0 |
| Double Steamer #2 | | \$22,050 | | | | | | \$29,549 | | \$0 |
| Sm Ice Maker | | | | | | \$9,381 | | | | \$0 |
| Booster Heater | | | | \$4,862 | | | | | | \$0 |
| Milk Box #1 | | | | \$6,442 | | | | | | \$0 |
| Milk Box #2 | | | | \$6,442 | | | | | | \$0 |
| Ice Cream Box | | | | \$9,724 | | | | | | \$0 |
| Double Stack Oven #1 | | | | | | \$25,174 | | | | \$0 |
| Proofer | | | | | | \$4,855 | | | | \$0 |
| Dish Washer | | | | | | \$29,482 | | | | \$0 |
| Garbage Disposer | | | | | | | \$5,966 | | | \$0 |
| Reach In Warmer #1 | | | | | | | | \$14,775 | | \$0 |
| Reach In Warmer #2 | | | | | | | | \$14,775 | | \$0 |
| Pass Thru Cooler #1 | | | | | | | | \$14,775 | | \$0 |
| Pass Thru Cooler #2 | | | | | | | | \$14,775 | | \$0 |
| Sm Tilting Skillet | | | | | | | | \$26,594 | | \$0 |
| Freezer/Cooler System | | | | | | | | | | \$0 |
| Double Steamer #3 | | \$22,050 | | | | | | \$29,549 | | \$0 |
| Double Steamer #4 | | \$22,050 | | | | | | \$29,549 | | \$0 |
| Restripe Parking Lot and Curbs | \$6,340 | | | | | \$8,091 | | | | \$0 |
| SubTotal | \$6,340 | \$88,200 | \$6,943 | \$93,051 | | \$330,576 | \$5,966 | \$203,889 | | \$9,770 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Canyon Ridge MS (2004)

| | | | | | | | | | | |
|-------------------------------------|-----------|----------|----------|-----------|--|--|---------|----------|-----------|----------|
| Exterior Paint | | | | \$15,194 | | | | | | \$0 |
| Recaulk Expansion Joints | | | | | | | | | \$162,889 | \$0 |
| Clean and Seal | | | | \$170,171 | | | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Cafeteria Stage Drapes | | \$23,506 | | | | | | | | \$0 |
| Comp Gym | | | | | | | | \$20,510 | | \$0 |
| Aux Gym | | | | | | | | \$15,577 | | \$0 |
| Paint Corridors, Gyms and Cafeteria | \$262,500 | | | | | | | | | \$0 |
| Gas Fired Water Heaters | | | | | | | | | \$58,640 | \$0 |
| Water Softener | | \$6,285 | | | | | | | \$8,844 | \$0 |
| Fire Alarm | | | | | | | | | | \$0 |
| Double Steamer #1 | | | | \$24,310 | | | | | | \$32,578 |
| Md Ice Maker | | \$7,968 | | | | | | | | \$0 |
| Booster Heater #1 | | | | | | | \$5,628 | | | \$0 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Milk Box #2 | | | \$6,135 | | | | | | | \$0 |
| Toaster | | | \$2,330 | | | | | | | \$0 |
| Heat Lamp #1 | | | \$4,341 | | | | | | | \$0 |
| Heat Lamp #2 | | | \$4,341 | | | | | | | \$0 |
| Heat Lamp #3 | | | \$4,341 | | | | | | | \$0 |
| Drink Cooler #1 | | | \$9,261 | | | | | | | \$0 |
| Ice Cream Box | | | \$9,261 | | | | | | | \$0 |
| Convection Oven #1 | | | | | | | | | | \$27,691 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #3 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #4 | | | \$20,837 | | | | | | | \$0 |
| Proofer | | | \$4,295 | | | | | | | \$0 |
| Dishwasher | | | | | | | | | \$34,129 | \$0 |
| Garbage Disposal #1 | | | | | | | | | | \$0 |
| Reach In Warmer #1 | | | \$11,576 | | | | | | | \$0 |
| Reach In Warmer #2 | | | \$11,576 | | | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Canyon Ridge MS (2004)

| | | | | | | | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|--|--|-----------------|------------------|------------------|-----------------|
| Reach In Warmer #3 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #1 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #3 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #4 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #2 | | | \$11,576 | | | | | | | \$0 |
| Sm Tilting Skillet | | | \$20,837 | | | | | | | \$0 |
| Lg Tilting Skillet | | | \$23,153 | | | | | | | \$0 |
| Stove #1 | | | \$11,576 | | | | | | | \$0 |
| Freezer/Cooler System | | | \$23,153 | | | | | | | \$0 |
| Microwave #1 | | | \$1,554 | | | | | | | \$0 |
| Convection Oven #5 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #6 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #7 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #8 | | | \$20,837 | | | | | | | \$0 |
| Garbage Disposer #2 | | | | \$5,154 | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$6,064 | | | | | \$7,739 | | | \$0 |
| Renovate Game Field | | | | | | | | | | \$0 |
| Resurface Track MS | | \$110,250 | | | | | | \$147,746 | | \$0 |
| SubTotal | \$262,500 | \$154,073 | \$357,608 | \$214,829 | | | \$13,367 | \$183,832 | \$264,503 | \$60,269 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Cedar Park HS (1998)

| | | | | | | | | | | |
|--|--|----------|----------|----------|-----------|----------|--|----------|-----------|-----------|
| Exterior Paint | | | | | | | | | \$116,028 | \$0 |
| Recaulk Expansion Joints | | | | | \$153,154 | | | | | \$0 |
| Replace Downspouts | | | | | | | | | | \$0 |
| Replace Storefront Doors + Add Canopies Building "A", East and West Side | | | | | | | | | | \$0 |
| Roofing Repairs | | \$19,694 | | | | | | | | \$0 |
| Main Gym Floor | | | | | \$17,230 | | | | | \$0 |
| Aux Gym Floor | | | | \$22,393 | | | | | | \$0 |
| Multi Purpose Gym Floor | | \$15,532 | | | | | | | | \$22,948 |
| Paint 2nd Floor Building "A" and Remove Vinyl Wall Covering in the Admin Areas | | | | | | | | | | \$0 |
| Cafeteria Stage Drapes | | | | | \$33,183 | | | | | \$0 |
| Gas Fired Water Heaters(2 @ Athletics) | | | \$57,881 | | | | | | | \$0 |
| Gas Fired Water Heaters (2 @ Kitchen/PE) | | | | | | | | | | \$146,851 |
| Water Softener | | | | \$5,774 | | | | | | \$0 |
| Fire Alarm (Main Panel Only) | | | | \$91,163 | | | | | | \$0 |
| Double Steamer #1 | | \$22,050 | | | | | | \$29,549 | | \$0 |
| Double Steamer #2 | | \$22,050 | | | | | | | | \$32,578 |
| Convection Oven | | | | | | | | | \$27,924 | \$0 |
| Lg Ice Maker | | | | | | \$14,741 | | | | \$0 |
| Booster Heater #1 | | \$6,428 | | | | | | | | \$0 |
| Booster Heater #2 | | \$6,428 | | | | | | | | \$9,496 |
| Microwave #1 | | \$1,480 | | | | | | | | \$0 |
| Microwave #2 | | \$1,480 | | | | | | | | \$0 |
| Drink Cooler #1 | | \$8,820 | | | | | | | | \$0 |
| Drink Cooler #2 | | \$8,820 | | | | | | | | \$0 |
| Drink Cooler #3 | | \$8,820 | | | | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Cedar Park HS (1998)

| | | | | | | | | | | |
|---------------------------------------|--|----------|---------|----------|----------|-----------|--|----------|--|----------|
| Drink Cooler #4 | | \$8,820 | | | | | | | | \$0 |
| Drink Cooler #5 | | \$8,820 | | | | | | | | \$0 |
| Drink Cooler #6 | | \$8,820 | | | | | | | | \$0 |
| Convection Oven, Double | | | | \$21,879 | | | | | | \$0 |
| Convection Oven, Double | | | | \$21,879 | | | | | | \$0 |
| Moisture Plus Oven | | | | \$29,357 | | | | | | \$0 |
| Proofer | | \$4,090 | | | | | | | | \$0 |
| Convection Oven, Double | | | | \$21,879 | | | | | | \$0 |
| Dishwasher #1 | | \$25,358 | | | | | | | | \$0 |
| Garbage Disposal #1 | | | \$4,908 | | | | | | | \$0 |
| Reach In Warmer #1 | | | | | | \$13,401 | | | | \$0 |
| Proofer #2 | | | \$4,295 | | | | | | | \$0 |
| Dishwasher #2 | | \$25,358 | | | | | | | | \$0 |
| Garbage Disposal #2 | | | \$4,908 | | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | | | \$13,401 | | | | \$0 |
| Drink Cooler #7 | | \$7,166 | | | | | | | | \$0 |
| Drink Cooler #8 | | \$7,166 | | | | | | | | \$0 |
| Reach In Cooler #1 | | | | | | | | | | \$0 |
| Reach In Cooler #2 | | | | | | | | | | \$0 |
| Reach In Cooler #3 | | \$16,439 | | | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | | | | | | | \$0 |
| Pass Thru Cooler #2 | | | | | | | | | | \$0 |
| Sm Tilting Skillet | | | | \$21,879 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Stove w/Griddle | | | | \$22,833 | | | | | | \$0 |
| Freezer/Cooler System | | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | | | | \$31,750 | | | | | \$40,522 |
| Restripe Band Practice Field | | | | \$17,362 | | | | \$21,104 | | \$0 |
| Resurface Tennis Courts | | | | \$48,928 | | | | | | \$65,568 |
| Resurface Track HS + Replace Sub-Base | | | | | | \$261,319 | | | | \$0 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|-------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Cedar Park HS (1998)

| | | | | | | | | | | |
|-----------------|--|------------------|-----------------|------------------|------------------|------------------|--|-----------------|------------------|------------------|
| Replace Turf | | \$245,858 | | | | | | | \$345,946 | \$0 |
| SubTotal | | \$479,495 | \$71,993 | \$349,637 | \$235,317 | \$302,862 | | \$50,653 | \$489,899 | \$317,963 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Cedar Park MS (1995)

| | | | | | | | | | | |
|-------------------------------------|--|----------|----------|----------|---------|----------|----------|--|-----------|-----|
| Exterior Paint | | | | | | \$43,320 | | | | \$0 |
| Recaulk Expansion Joints & Windows | | | | | | \$67,340 | | | | \$0 |
| Pressure Wash and Seal | | | | | | | | | | \$0 |
| Comp Gym | | | | | | | \$14,071 | | | \$0 |
| Aux Gym | | | | | | | \$14,071 | | | \$0 |
| Paint Cooridors, Gyms and Cafeteria | | | | | | | | | \$387,832 | \$0 |
| Cafeteria Stage Drapes | | \$17,671 | | | | | | | | \$0 |
| Gas Fired Water Heaters (2) | | | | | | | | | \$135,896 | \$0 |
| Water Softener | | | | \$5,774 | | | | | | \$0 |
| Fire Alarm | | | | \$60,775 | | | | | | \$0 |
| Double Steamer #1 | | | \$23,153 | | | | | | | \$0 |
| Double Steamer #2 | | | \$23,153 | | | | | | | \$0 |
| Md Ice Maker | | | \$15,966 | | | | | | | \$0 |
| Booster Heater #1 | | | | | | | | | \$6,360 | \$0 |
| Milk Box #1 | | | | | \$6,764 | | | | | \$0 |
| Milk Box #2 | | | | | \$6,764 | | | | | \$0 |
| Convection Oven #1 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #3 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #4 | | | \$20,837 | | | | | | | \$0 |
| Proofer | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | | \$27,957 | | | | | | \$0 |
| Garbage Disposal | | | | \$5,159 | | | | | | \$0 |
| Reach In Warmer #1 | | | | | | | | | \$11,081 | \$0 |
| Reach In Warmer #2 | | | | | | | | | \$11,081 | \$0 |
| Pass Thru Warmer #3 | | | | | | | | | \$15,809 | \$0 |
| Reach In Cooler #1 | | | | | | | | | \$23,132 | \$0 |
| Pass Thru Cooler #1 | | \$23,345 | | | | | | | | \$0 |
| Pass Thru Cooler #2 | | \$23,345 | | | 440 | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Cedar Park MS (1995)

| | | | | | | | | | | |
|---------------------------------------|--|-----------------|------------------|------------------|------------------|------------------|-----------------|------------------|------------------|-----------------|
| Sm Tilting Skillet | | \$19,845 | | | | | | | | \$0 |
| Lg Tilting Skillet | | | | | | | | \$29,549 | | \$0 |
| Stove w/Griddle | | | \$21,746 | | | | | | | \$0 |
| Freezer/Cooler System | | | | | | \$26,802 | | | | \$0 |
| Freezer / Cooler Box | | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | | | | \$15,315 | | | | | \$19,547 |
| Renovate Football Field | | | | | | | | \$258,555 | | \$0 |
| Replace Sub-base + Resurface Track MS | | | | | \$301,202 | | | | | \$0 |
| SubTotal | | \$84,207 | \$167,366 | \$104,174 | \$330,046 | \$137,462 | \$28,142 | \$326,074 | \$553,221 | \$19,547 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Cox EL (2001)

| | | | | | | | | | | |
|--|--|-----------------|-----------------|------------------|----------------|-----------------|-----------------|-----------------|--|------------|
| Exterior Paint | | | | | | | \$42,213 | | | \$0 |
| Recaulk Expansion Joints | | | | \$42,239 | | | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | | | | | | \$0 |
| Gas Fired Water Heaters (2) | | | | \$25,526 | | | | | | \$0 |
| Water Softener | | | | | \$3,829 | | | | | \$0 |
| Sprinklers | | | | | | | | | | \$0 |
| Fire Alarm | | | | | | | | | | \$0 |
| Steamer #1 | | | | | | \$43,687 | | | | \$0 |
| Steamer #2 | | | \$37,739 | | | | | | | \$0 |
| Sm Ice Maker | | | \$6,439 | | | | | | | \$0 |
| Booster Heater | | | \$6,749 | | | | | | | \$0 |
| Milk Box #1 | | | | | | | | \$4,728 | | \$0 |
| Milk Box #2 | | | | \$6,442 | | | | | | \$0 |
| Convection Oven, Double | | \$19,845 | | | | | | | | \$0 |
| Convection Oven, Double | | | | \$21,879 | | | | | | \$0 |
| Dishwasher | | | | | | | | \$53,382 | | \$0 |
| Garbage Disposal | | | \$4,908 | | | | | | | \$0 |
| Reach In Warmer #1 | | | | | | | | \$11,081 | | \$0 |
| Reach In Cooler #1 | | | | | | | | \$15,809 | | \$0 |
| Stove | | | | \$12,155 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$36,569 | | | | | | \$0 |
| Freezer/Cooler System | | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$5,507 | | | | | \$7,028 | | | \$0 |
| SubTotal | | \$25,352 | \$55,835 | \$144,809 | \$3,829 | \$43,687 | \$49,241 | \$84,999 | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Cypress EL (1988)

| | | | | | | | | | | |
|--|--|------------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|
| Exterior Paint | | | | \$23,398 | | | | | | \$0 |
| Recaulk Expansion Joints | | \$38,312 | | | | | | | | \$56,604 |
| Reseal Exterior Walls | | | | | | | \$84,426 | | | \$0 |
| Roofing Repairs | | \$8,070 | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | | | \$140,710 | | | \$0 |
| Gas Fired Water Heaters | | | | | | | | | | \$0 |
| Water Softener | | | | \$4,862 | | | | | | \$0 |
| Fire Alarm | | | | | | \$33,502 | | | | \$0 |
| Double Steamer #1 | | | | \$23,702 | | | | | | \$31,763 |
| Sm Ice Maker | | \$7,718 | | | | | | | | \$0 |
| Booster Heater | | | | \$7,086 | | | | | | \$0 |
| Milk Box #1 | | | | | | | | \$4,728 | | \$0 |
| Milk Box #2 | | | | | | | | \$4,728 | | \$0 |
| Milk Box #3 | | | | | | | | \$4,728 | | \$0 |
| Convection Oven, Double | | \$19,845 | | | | | | | | \$0 |
| Proofer #1 | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | | | | | | | \$34,129 | \$0 |
| Garbage Disposal | | | | \$5,154 | | | | | | \$0 |
| Proofer #2 | | | | \$4,510 | | | | | | \$0 |
| Reach In Cooler #1 | | | | | \$12,763 | | | | | \$0 |
| Stove #1 | | | \$11,576 | | | | | | | \$0 |
| Lg Tilting Skillet | | \$22,050 | | | | | | | | \$0 |
| Freezer/Cooler System | | | | \$24,310 | | | | | | \$0 |
| Microwave #1 | | \$1,480 | | | | | | | | \$2,186 |
| Restripe Parking Lots and Curbs | | \$4,404 | | | | | \$5,621 | | | \$0 |
| Erosion Control at Various Locations | | \$66,150 | | | | | | | | \$0 |
| SubTotal | | \$168,029 | \$11,576 | \$97,532 | \$12,763 | \$33,502 | \$230,757 | \$14,184 | \$34,129 | \$90,554 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Deer Creek EL (2004)

| | | | | | | | | | | |
|--|--|-----------------|------------------|-----------------|-----------------|--|----------------|--|-----------------|-----------------|
| Exterior Paint | | | | | \$25,528 | | | | | \$0 |
| Recaulk Expansion Joints | | \$38,588 | | | | | | | | \$0 |
| Roofing Repairs | | \$4,984 | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | | | | | | \$0 |
| Electric Water Heaters (2) | | | | | | | | | \$46,540 | \$0 |
| Water Softener | | \$3,308 | | | | | | | \$4,654 | \$0 |
| Fire Alarm | | | | | | | | | | \$0 |
| Double Steamer #1 | | | | \$23,702 | | | | | | \$31,763 |
| Sm Ice Maker | | \$6,132 | | | | | | | | \$0 |
| Booster Heater | | | \$6,749 | | | | | | | \$0 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Milk Box #2 | | | \$6,135 | | | | | | | \$0 |
| Convection Oven #1 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Proofer | | | \$4,295 | | | | | | | \$0 |
| Dishwasher | | | \$26,625 | | | | | | | \$0 |
| Garbage Disposal | | | \$4,908 | | | | | | | \$0 |
| Reach In Warmer #1 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #1 | | | \$11,576 | | | | | | | \$0 |
| Stove #1 | | | \$11,576 | | | | | | | \$0 |
| Lg Tilting Skillet | | | \$23,153 | | | | | | | \$0 |
| Freezer/Cooler System | | | \$23,153 | | | | | | | \$0 |
| Convection Oven #3 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #4 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #5 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #6 | | | \$20,837 | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$6,064 | | | | | \$7,739 | | | \$0 |
| SubTotal | | \$59,075 | \$260,906 | \$23,702 | \$25,528 | | \$7,739 | | \$51,194 | \$31,763 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|--------------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Don Tew PAC (1999)

| | | | | | | | | | | |
|------------------------|--|--|--|--|-----------------|-----------------|--|--|--|-----------------|
| Exterior Paint | | | | | | | | | | \$17,485 |
| Stage Drapes | | | | | \$72,609 | | | | | \$0 |
| Sound System | | | | | | | | | | \$16,289 |
| Lighting Control Panel | | | | | | \$26,802 | | | | \$0 |
| SubTotal | | | | | \$72,609 | \$26,802 | | | | \$33,774 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Faubion EL (1974)

| | | | | | | | | | | |
|------------------------------------|--|-----------------|------------------|-----------------|------------------|-----------------|--|--|-----------------|-----------------|
| Exterior Paint | | | | | \$19,105 | | | | | \$0 |
| Recaulk Expansion Joints & Windows | | | | | | \$42,256 | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | \$127,628 | | | | | \$0 |
| Electric Water Heater (1) | | | \$40,517 | | | | | | | \$0 |
| Water Softener | | \$6,285 | | | | | | | \$8,844 | \$0 |
| Fire Alarm | | | | | | | | | \$37,232 | \$0 |
| Double Steamer #1 | | | \$22,574 | | | | | | \$30,251 | \$0 |
| Sm Ice Maker | | | \$8,103 | | | | | | | \$0 |
| Booster Heater | | | | \$7,086 | | | | | | \$0 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Milk Box #2 | | | | \$6,442 | | | | | | \$0 |
| Oven #1 | | | | | | | | | | \$29,320 |
| Oven #2 | | | | | | | | | | \$29,320 |
| Proofer | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | \$26,625 | | | | | | | \$0 |
| Garbage Disposal | | | | | | | | | | \$0 |
| Microwave #1 | | | \$1,554 | | | | | | | \$0 |
| Stove #1 | | | \$11,576 | | | | | | | \$0 |
| Lg Tilting Skillet | | \$33,169 | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | | | | \$9,572 | | | | | \$12,217 |
| SubTotal | | \$39,454 | \$117,085 | \$18,038 | \$156,305 | \$42,256 | | | \$76,327 | \$70,857 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Florence Stiles MS (2011)

| | | | | | | | | | | |
|---|--|-----------|----------|----------|--|--|--|----------|--|---------|
| Exterior Paint | | \$43,552 | | | | | | | | \$0 |
| Recaulk Expansion Joints | | \$38,588 | | | | | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Cafeteria Stage Drapes | | \$16,538 | | | | | | | | \$0 |
| Comp Gym Floor | | | | | | | | \$20,381 | | \$0 |
| Aux Gym Floor | | | | | | | | \$15,479 | | \$0 |
| Dance Gym | | | | \$12,155 | | | | | | \$0 |
| Paint Corridors, Gyms and Cafeteria | | \$275,625 | | | | | | | | \$0 |
| Gas Fired Water Heaters | | \$66,150 | | | | | | | | \$0 |
| Water Softener | | | \$4,098 | | | | | | | \$0 |
| Fire Alarm | | \$55,125 | | | | | | | | \$0 |
| Double, Steamer Large | | | \$23,153 | | | | | | | \$0 |
| Md Ice Maker | | | \$15,966 | | | | | | | \$0 |
| Booster Heater #1 | | | \$6,749 | | | | | | | \$0 |
| Booster Heater #2 | | | \$6,749 | | | | | | | \$0 |
| Milk Box #1 | | | | \$6,442 | | | | | | \$8,633 |
| Milk Box #2 | | | | \$6,442 | | | | | | \$8,633 |
| Milk Box #3 | | | | \$6,442 | | | | | | \$8,633 |
| Toaster | | | \$2,330 | | | | | | | \$0 |
| Heat Lamp #1 | | | \$8,682 | | | | | | | \$0 |
| Heat Lamp #2 | | | \$8,682 | | | | | | | \$0 |
| Heat Lamp #3 | | | \$8,682 | | | | | | | \$0 |
| Heat Lamp #4 | | | \$8,682 | | | | | | | \$0 |
| Drink Cooler #1 | | | | \$9,724 | | | | | | \$0 |
| Drink Cooler #2 | | | | \$9,724 | | | | | | \$0 |
| Drink Cooler #3 | | | | \$9,724 | | | | | | \$0 |
| Drink Cooler #4 | | | | \$9,724 | | | | | | \$0 |
| Ice Cream Box | | \$1,962 | | | | | | | | \$2,899 |
| Convection Oven, Double #1 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven, Double #2 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven, Double #3 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven, Double #4 | | | \$20,837 | | | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Florence Stiles MS (2011)

| | | | | | | | | | | |
|---------------------------------|--|------------------|------------------|------------------|------------------|--|-----------------|-----------------|--|-----------------|
| Proofer | | \$4,090 | | | | | | | | \$0 |
| Dishwasher | | \$25,358 | | | | | | | | \$0 |
| Garbage Disposal #1 | | | \$4,908 | | | | | | | \$0 |
| Reach In Warmer #1 | | | | \$12,155 | | | | | | \$0 |
| Reach In Warmer #2 | | | | \$12,155 | | | | | | \$0 |
| Reach In Warmer #3 | | | | \$12,155 | | | | | | \$0 |
| Reach In Warmer #4 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | \$12,520 | | | | | | \$0 |
| Pass Thru Warmer #2 | | | | \$12,520 | | | | | | \$0 |
| Garbage Disposal #2 | | | | \$5,154 | | | | | | \$0 |
| Reach In Cooler #1 | | | | | | | | | | \$0 |
| Reach In Cooler #2 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | | | | | | | \$16,289 |
| Pass Thru Cooler #2 | | | | | | | | | | \$16,289 |
| Garbage Disposal #3 | | | | \$5,154 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Stove | | | | \$12,155 | | | | | | \$0 |
| Freezer/Cooler System | | | | | | | \$28,142 | | | \$0 |
| Microwave #1 | | | \$1,554 | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$13,892 | | | | | \$17,729 | | | \$0 |
| Resurface Track MS | | | | | \$107,208 | | | | | \$0 |
| Athletic Field | | \$110,250 | | | | | | | | \$0 |
| SubTotal | | \$651,129 | \$183,584 | \$202,965 | \$107,208 | | \$45,871 | \$35,861 | | \$61,377 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Four Points MS (2009)

| | | | | | | | | | | |
|-------------------------------------|--|-----------|-----------|---------|-----|---------|--|----------|--|----------|
| Exterior Paint | | | | | | | | | | \$59,416 |
| Recaulk Expansion Joints | | \$75,888 | | | | | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Cafeteria Stage Drapes | | | | | | | | | | \$0 |
| Comp Gym Floor | | | | | | | | \$20,510 | | \$0 |
| Aux Gym Floor | | | | | | | | \$15,577 | | \$0 |
| Dance Gym | | \$11,025 | | | | | | | | \$0 |
| Paint Corridors, Gyms and Cafeteria | | | \$289,406 | | | | | | | \$0 |
| Gas Fired Water Heaters (4) | | \$116,215 | | | | | | | | \$0 |
| Water Softener | | | | \$5,774 | | | | | | \$0 |
| Fire Alarm | | | | | | | | | | \$0 |
| Steamer #1 | | | \$17,364 | | | | | | | \$0 |
| Steamer #2 | | | \$17,364 | | | | | | | \$0 |
| Md Ice Maker | | | \$15,966 | | | | | | | \$0 |
| Booster Heater #1 | | | | | | | | \$9,033 | | \$0 |
| Milk Box #1 | | | | | | \$4,288 | | | | \$0 |
| Milk Box #2 | | | | | | \$4,288 | | | | \$0 |
| Milk Box #3 | | | | | | \$4,288 | | | | \$0 |
| Drink Cooler #1 | | | \$9,261 | | | | | | | \$0 |
| Drink Cooler #2 | | | \$9,261 | | | | | | | \$0 |
| Drink Cooler #3 | | | \$9,261 | | | | | | | \$0 |
| Drink Cooler #4 | | | \$9,261 | | | | | | | \$0 |
| Ice Cream Box | | | | \$9,724 | | | | | | \$0 |
| Convection Oven #1 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #3 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #4 | | | \$20,837 | | | | | | | \$0 |
| Proofer | | | \$4,295 | | | | | | | \$0 |
| Dishwasher | | | | | | | | | | \$58,854 |
| Garbage Disposal | | | | \$5,154 | | | | | | \$0 |
| Reach In Warmer #1 | | \$11,025 | | | | | | | | \$0 |
| Pass Thru Warmer #1 | | \$11,025 | | | 449 | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Four Points MS (2009)

| | | | | | | | | | | |
|---------------------------------|--|------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|-----------------|------------------|
| Pass Thru Warmer #2 | | \$11,025 | | | | | | | | \$0 |
| Beverage Display Case | | | | | | | | | \$5,430 | \$0 |
| Reach In Cooler #1 | | \$11,025 | | | | | | | | \$0 |
| Reach In Cooler #2 | | \$11,025 | | | | | | | | \$0 |
| Beverage Display Case | | | | | | | | | \$5,430 | \$0 |
| Pass Thru Cooler #1 | | \$11,025 | | | | | | | | \$0 |
| Pass Thru Cooler #2 | | \$11,025 | | | | | | | | \$0 |
| Sm Tilting Skillet | | \$19,845 | | | | | | | | \$0 |
| Lg Tilting Skillet | | \$22,050 | | | | | | | | \$0 |
| Stove #1 | | \$11,025 | | | | | | | | \$0 |
| Freezer/Cooler System | | | | | \$25,526 | | | | | \$0 |
| Microwave #1 | | | | \$1,631 | | | | | | \$0 |
| Microwave #2 | | | | \$1,631 | | | | | | \$0 |
| Convection Oven #5 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #6 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #7 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #8 | | | \$20,837 | | | | | | | \$0 |
| Stove #2 | | \$11,025 | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | | | | \$15,315 | | | | | \$19,547 |
| Resurface Track MS | | | | | | | | | | \$154,745 |
| Rebuild Upper Practice Field | | | | | | | \$140,710 | | | \$0 |
| Athletic Field Main | | | | | \$127,628 | | | | | \$0 |
| SubTotal | | \$344,248 | \$548,138 | \$23,914 | \$168,469 | \$12,865 | \$140,710 | \$45,120 | \$10,859 | \$292,561 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Giddens EL (1996)

| | | | | | | | | | | |
|--|----------------|-----------------|-----------------|----------------|-----------------|-----------------|------------------|--|-----------------|------------------|
| Exterior Paint | | | | | | | \$35,170 | | | \$0 |
| Recaulk Expansion Joints | | | | | \$44,670 | | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | | | | | | \$162,889 |
| Gas Fired Water Heaters | | | | | | | \$59,098 | | | \$0 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Fire Alarm | | | | | | | | | | \$40,722 |
| Double Steamer #1 | | | | | | \$43,687 | | | | \$0 |
| Sm Ice Maker | | | | | | | | | | \$9,060 |
| Booster Heater | | | | \$7,086 | | | | | | \$0 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Milk Box #2 | | | \$6,135 | | | | | | | \$0 |
| Convection Oven, Double | | | | | | | \$25,328 | | | \$0 |
| Convection Oven, Double | | | | | | | \$25,328 | | | \$0 |
| Dishwasher | | | \$26,625 | | | | | | | \$0 |
| Garbage Disposal | | | \$4,908 | | | | | | | \$0 |
| Reach In Warmer #1 | | | \$11,576 | | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | | | | | | \$19,755 | \$0 |
| Reach In Cooler #1 | | | \$11,576 | | | | | | | \$0 |
| Stove #1 | | | \$11,576 | | | | | | | \$0 |
| Lg Tilting Skillet | | \$33,169 | | | | | | | | \$0 |
| Freezer/Cooler System | | | | | | \$26,802 | | | | \$0 |
| Restripe Parking Lots and Curbs | \$6,405 | | | | | \$8,175 | | | | \$0 |
| SubTotal | \$6,405 | \$33,169 | \$78,533 | \$7,086 | \$44,670 | \$78,664 | \$152,946 | | \$19,755 | \$212,672 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Glenn HS (2016)

| | | | | | | | | | | |
|---------------------------------------|--|----------|----------|----------|-----------|---------|-----------|--|----------|-----|
| Exterior Paint | | | | | | | | | | \$0 |
| Recaulk Expansion Joints | | | | | \$301,515 | | | | | \$0 |
| Paint Corridors, Gyms and Cafeteria | | | | | | | \$562,840 | | | \$0 |
| Gas Fired Water Heaters | | | | | | | \$175,012 | | | \$0 |
| Water Softener | | | | \$14,586 | | | | | | \$0 |
| Fire Alarm | | | | | | | \$105,533 | | | \$0 |
| Double Steamer #1 | | | \$24,310 | | | | | | \$32,578 | \$0 |
| Lg Ice Maker | | | | | \$27,399 | | | | | \$0 |
| Booster Heater #1 | | | | | \$6,679 | | | | | \$0 |
| Drink Cooler #1 | | | | | \$8,048 | | | | | \$0 |
| Drink Cooler #2 | | | | | \$8,048 | | | | | \$0 |
| Double Stack Oven #1 | | | | | | | \$26,432 | | | \$0 |
| Double Stack Oven #2 | | | | | | | \$26,432 | | | \$0 |
| Proofer(6) | | | | | | | \$30,586 | | | \$0 |
| Double Stack Oven #3 | | | | | | | \$26,432 | | | \$0 |
| Walk In Oven | | | | | | | \$55,580 | | | \$0 |
| Dishwasher | | | | | | | \$35,873 | | | \$0 |
| Reach In Warmer #1 | | | | | | | | | \$17,840 | \$0 |
| Reach In Warmer #2 | | | | | | | | | \$17,840 | \$0 |
| Pass Thru Warmer #1 | | | | | | | | | \$29,142 | \$0 |
| Pass Thru Warmer #2 | | | | | | | | | \$29,142 | \$0 |
| Reach In Cooler #1 | | | | | | | | | \$60,365 | \$0 |
| Pass Thru Cooler #1 | | | | | | | | | \$29,142 | \$0 |
| Pass Thru Cooler #2 | | | | | | | | | \$29,142 | \$0 |
| Refrigerator #1 | | | | | | | | | \$30,598 | \$0 |
| Freezer/Cooler System | | | | | | | | | | \$0 |
| Restripe Parking Lot and Curbs | | \$40,991 | | | | | \$52,316 | | | \$0 |
| Restripe Band Practice Field Concrete | | | \$7,814 | | | \$9,046 | | | \$10,471 | \$0 |
| Resurface Tennis Courts | | | \$60,775 | | | | | | \$81,445 | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Glenn HS (2016)

| | | | | | | | | | | |
|---------------------------------|--|----------|-----------|----------|-------------|---------|-------------|--|-----------|-----|
| Resurface Track HS | | | \$127,339 | | | | | | \$170,646 | \$0 |
| Replace Turf, Football | | | | | \$638,757 | | | | | \$0 |
| Replace Turf, Baseball | | | | | \$844,986 | | | | | \$0 |
| Replace Turf, Softball | | | | | \$319,379 | | | | | \$0 |
| Replace Turf, Practice Field #1 | | | | | \$596,802 | | | | | \$0 |
| Replace Turf, Practice Field #2 | | | | | \$596,802 | | | | | \$0 |
| SubTotal | | \$40,991 | \$220,238 | \$14,586 | \$3,348,417 | \$9,046 | \$1,097,037 | | \$538,351 | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Grandview Hills EL (2008)

| | | | | | | | | | | |
|--|--|-----------------|------------------|------------------|-----------------|--|-----------------|--|------------------|-----------------|
| Exterior Paint | | | | | | | | | | \$18,796 |
| Recaulk Expansion Joints | | | | | \$89,333 | | | | | \$0 |
| Restain Ext. Walls MPR only | | \$22,050 | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | \$173,644 | | | | | | | \$0 |
| Gas Fired Water Heaters | | | | | | | | | \$101,570 | \$0 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Fire Alarm | | | | | | | | | \$38,783 | \$0 |
| Steamer #1 | | | \$17,364 | | | | | | | \$0 |
| Steamer #2 | | | \$17,364 | | | | | | | \$0 |
| Steamer #3 | | | \$17,364 | | | | | | | \$0 |
| Steamer #4 | | | \$17,364 | | | | | | | \$0 |
| Sm Ice Maker | | | \$8,103 | | | | | | | \$0 |
| Booster Heater | | | \$6,749 | | | | | | | \$0 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Milk Box #2 | | | \$6,135 | | | | | | | \$0 |
| Convection Oven #1 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #2 | | | | \$21,879 | | | | | | \$0 |
| Proofer | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | \$26,625 | | | | | | | \$0 |
| Garbage Disposal | | | \$4,908 | | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Warmer #2 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | | | | | | \$23,132 | \$0 |
| Stove #1 | | | | \$12,155 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Freezer/Cooler System | | | | \$24,310 | | | | | | \$0 |
| Convection Oven #3 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #4 | | | | \$21,879 | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$8,814 | | | | | \$11,250 | | | \$0 |
| SubTotal | | \$30,864 | \$301,758 | \$177,111 | \$89,333 | | \$19,272 | | \$163,485 | \$18,796 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|-------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Gupton Stadium (2010)

| | | | | | | | | | | |
|---------------------------------|-----------------|--|-----------------|-----------------|--|-----------------|------------------|--|--|------------|
| Gas Fired Water Heaters | | | | \$21,370 | | | | | | \$0 |
| Generator | | | \$86,822 | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | \$17,759 | | | | | \$22,665 | | | | \$0 |
| Replace Turf | | | | | | | \$619,722 | | | \$0 |
| SubTotal | \$17,759 | | \$86,822 | \$21,370 | | \$22,665 | \$619,722 | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Henry MS (2002)

| | | | | | | | | | | |
|-------------------------------------|--|-------------|----------|----------|--|----------|---------|----------|----------|-----|
| Exterior Paint | | | | \$25,830 | | | | | | \$0 |
| Recaulk Expansion Joints | | | \$48,206 | | | | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Cafeteria Stage Drapes | | | | \$18,233 | | | | | | \$0 |
| Comp Gym Floor | | | | | | | | \$20,510 | | \$0 |
| Aux Gym Floor | | | | | | | | \$15,577 | | \$0 |
| Paint Corridors, Gyms and Cafeteria | | | | | | | | | | \$0 |
| Gas Fired Water Heaters | | | | | | | | | \$29,320 | \$0 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| HRU | | \$1,971,204 | | | | | | | | \$0 |
| Fire Alarm | | | | | | \$67,005 | | | | \$0 |
| Double Steamer #1 | | | \$23,153 | | | | | | | \$0 |
| Md Ice Maker | | \$7,968 | | | | | | | | \$0 |
| Booster Heater #1 | | | \$6,749 | | | | | | | \$0 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Milk Box #2 | | | \$6,135 | | | | | | | \$0 |
| Toaster | | | \$2,330 | | | | | | | \$0 |
| Convection Oven #1 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #3 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #4 | | | \$20,837 | | | | | | | \$0 |
| Proofer | | | \$4,295 | | | | | | | \$0 |
| Dishwasher Sm Special | | | | \$17,929 | | | | | | \$0 |
| Garbage Disposal #1 | | | | \$5,154 | | | | | | \$0 |
| Reach In Warmer #1 | | | | | | | | | | \$0 |
| Reach In Warmer #2 | | | | | | | | | | \$0 |
| Reach In Warmer #3 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #4 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #2 | | | | | | | | | | \$0 |
| Reach In Cooler #1 | | | | | | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Henry MS (2002)

| | | | | | | | | | | |
|---------------------------------|--|--------------------|------------------|-----------------|--|------------------|-----------------|-----------------|-----------------|------------|
| Reach In Cooler #3 | | | \$11,576 | | | | | | | \$0 |
| Stove | | | \$11,576 | | | | | | | \$0 |
| Garbage Disposal #2 | | | | \$5,154 | | | | | | \$0 |
| Lg Tilting Skillet | | | \$23,153 | | | | | | | \$0 |
| Stove w/Griddle | | | \$21,746 | | | | | | | \$0 |
| Freezer/Cooler System | | | | | | | | | | \$0 |
| Microwave #1 | | | \$1,554 | | | | | | | \$0 |
| Microwave #2 | | | \$1,554 | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$6,609 | | | | | \$8,436 | | | \$0 |
| Detention Pond Maintenance | | | | | | | | | | \$0 |
| Resurface Track MS | | | | | | \$127,309 | | | | \$0 |
| SubTotal | | \$1,985,781 | \$274,663 | \$72,298 | | \$194,314 | \$16,457 | \$36,087 | \$29,320 | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Knowles EL (2003)

| | | | | | | | | | | |
|--|--|---------|-----------|-----------|---------|----------|----------|----------|----------|-----|
| Exterior Paint | | | | \$23,965 | | | | | | \$0 |
| Recaulk Expansion Joints | | | \$40,517 | | | | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Kitchen Floor Epoxy | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | | | | | | \$0 |
| Water Heaters | | | | | | | \$26,594 | | | \$0 |
| Water Softener | | \$6,285 | | | | | | | \$8,844 | \$0 |
| Fire Alarm | | | | | | | | | \$38,783 | \$0 |
| Double Steamer #1 | | | \$23,153 | | | | | | | \$0 |
| Sm Ice Maker | | | | | | | | \$8,218 | | \$0 |
| Booster Heater | | | \$6,749 | | | | | | | \$0 |
| Milk Box #1 | | | | | | \$4,288 | | | | \$0 |
| Milk Box #2 | | | | | | \$4,288 | | | | \$0 |
| Convection Oven #1 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #2 | | | | \$21,879 | | | | | | \$0 |
| Proofer | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | | \$27,957 | | | | | | \$0 |
| Garbage Disposal | | | | | \$5,411 | | | | | \$0 |
| Reach In Warmer #1 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #1 | | | \$11,576 | | | | | | | \$0 |
| Stove #1 | | | | \$12,155 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Convection Oven #3 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #4 | | | | | | \$24,122 | | | | \$0 |
| Restripe Parking Lots and Curbs | | | \$8,682 | | | | | \$11,081 | | \$0 |
| SubTotal | | \$6,285 | \$102,253 | \$158,534 | \$5,411 | \$32,698 | \$26,594 | \$19,299 | \$47,627 | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Larkspur EL (2019)

| | | | | | | | | | | |
|--------------------------------|--|--|--|--|----------------|-----------------|--|-----------------|--|------------------|
| Recaulk Expansion Joints | | | | | | | | \$7,930 | | \$0 |
| Interior Paint | | | | | | | | | | \$162,889 |
| Gas Fired Water Heaters | | | | | | | | | | \$59,862 |
| Fire Alarm | | | | | | | | | | \$16,289 |
| Double Steamer #1 | | | | | | \$44,952 | | | | \$0 |
| Double Steamer #2 | | | | | | \$44,952 | | | | \$0 |
| Sm Ice Maker | | | | | | | | \$8,127 | | \$0 |
| Booster Heater | | | | | | | | \$8,127 | | \$0 |
| Milk Box #1 | | | | | | | | \$7,930 | | \$0 |
| Milk Box #2 | | | | | | | | \$7,930 | | \$0 |
| Proofer | | | | | | | | | | \$5,901 |
| Pass Thru Warmer #1 | | | | | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | | | | | | | \$0 |
| Restripe Parking Lot and Curbs | | | | | \$7,706 | | | | | \$9,835 |
| SubTotal | | | | | \$7,706 | \$89,904 | | \$40,043 | | \$254,777 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Leander HS (1982)

| | | | | | | | | | | |
|-------------------------------------|-----------|--|----------|-----------|-----------|-----------|---------|----------|--|----------|
| Exterior Paint | | | | \$85,779 | | | | | | \$0 |
| Recaulk Joints & Windows | | | | | | \$160,811 | | | | \$0 |
| Reroof Sections | \$458,325 | | | | | | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| VCT (1100 + Athletic) | | | | \$455,815 | | | | | | \$0 |
| Comp Gym Floor | | | \$24,176 | | | | | | | \$0 |
| Aux Gym Floor | | | \$16,309 | | | | | | | \$0 |
| MPR Floor | | | | | | | | \$20,814 | | \$0 |
| Paint Corridors, Gyms and Cafeteria | | | | | \$510,513 | | | | | \$0 |
| Stage Drapes | | | | | \$20,002 | | | | | \$0 |
| Gas Fired Water Heaters 3 * 199 | | | | | | \$26,972 | | | | \$0 |
| Water Softener | | | \$5,499 | | | | | | | \$7,737 |
| ROTC - OAU | \$85,680 | | | | | | | | | \$0 |
| Fire Alarm System | | | | | \$95,721 | | | | | \$0 |
| Fire Alarm Robotics | | | | | | \$11,391 | | | | \$0 |
| Double Steamer #1 | | | | \$24,310 | | | | | | \$32,578 |
| Double Steamer #2 | | | | \$24,310 | | | | | | \$32,578 |
| Double Steamer #3 | | | | \$24,310 | | | | | | \$32,578 |
| Double Steamer #4 | | | | \$24,310 | | | | | | \$32,578 |
| Lg Ice Maker | | | | \$24,310 | | | | | | \$0 |
| Booster Heater #1 | | | | \$7,086 | | | | | | \$0 |
| Microwave #1 | | | \$1,554 | | | | | | | \$0 |
| Beverage Display Case | | | | | | | \$4,925 | | | \$0 |
| Drink Cooler #2 | | | | \$6,078 | | | | | | \$0 |
| Drink Cooler #3 | | | | \$6,078 | | | | | | \$0 |
| Drink Cooler #4 | | | | \$6,078 | | | | | | \$0 |
| Drink Cooler #5 | | | | \$6,078 | | | | | | \$0 |
| Drink Cooler #6 | | | | \$6,078 | | | | | | \$0 |
| Convection Oven #1 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #2 | | | | \$21,879 | | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Leander HS (1982)

| | | | | | | | | | | |
|---|----------|--|----------|----------|--|--|----------|--|--|-----|
| Proofer #3 | | | | \$4,510 | | | | | | \$0 |
| Convection Oven #4 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #3 | | | | \$21,879 | | | | | | \$0 |
| Proofer #2 | | | | \$4,510 | | | | | | \$0 |
| Proofer #1 | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | | \$27,957 | | | | | | \$0 |
| Garbage Disposal | | | \$4,908 | | | | | | | \$0 |
| Reach In Warmer #1 | | | | \$12,155 | | | | | | \$0 |
| Reach In Warmer #2 | | | | \$12,155 | | | | | | \$0 |
| Reach In Warmer #3 | | | | \$12,155 | | | | | | \$0 |
| Reach In Warmer #4 | | | | \$12,155 | | | | | | \$0 |
| Reach In Warmer #5 | | | | \$12,155 | | | | | | \$0 |
| Reach In Warmer #6 | | | | \$12,155 | | | | | | \$0 |
| Reach In Warmer #7 | | | | \$12,155 | | | | | | \$0 |
| Reach In Cooler #1 | | | | | | | | | | \$0 |
| Reach In Cooler #2 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #3 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #4 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #5 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #6 | | | \$11,575 | | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | | | | | | | \$0 |
| Pass Thru Cooler #2 | | | | | | | | | | \$0 |
| Sm Tilting Skillet | | | | \$21,879 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Stove w/Griddle | | | | \$22,833 | | | | | | \$0 |
| Freezer/Cooler System | | | \$69,458 | | | | | | | \$0 |
| Serving Line Ancillary Replacement Fees | \$46,250 | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | | | | | | \$25,328 | | | \$0 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|--------------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Leander HS (1982)

| | | | | | | | | | | |
|------------------------------|------------------|--|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|------------------|
| Restripe Band Practice Field | | | \$17,625 | | | \$20,403 | | | \$23,619 | \$0 |
| Resurface Tennis Courts | | | \$48,928 | | | | | | \$65,568 | \$0 |
| Softball Infield Renovation | | | | | \$159,535 | | | | | \$203,612 |
| SubTotal | \$590,255 | | \$246,336 | \$983,729 | \$785,771 | \$219,577 | \$30,253 | \$20,814 | \$89,187 | \$341,661 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Leander MS (1974)

| | | | | | | | | | | |
|---|--|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| Exterior Paint | | | | | | | \$28,142 | | | \$0 |
| Recaulk Expansion Joints | | | | | \$51,318 | | | | | \$0 |
| Roofing Repairs | | | | | | | | \$23,789 | | \$0 |
| Aux Gym Floor Repair | | | | | | | \$26,781 | | | \$0 |
| Comp Gym Floor | | | | | | | \$19,533 | | | \$0 |
| Paint Corridors, Gyms and Cafeteria | | | | | | | | | | \$407,224 |
| Stage Drapes | | | | | \$21,320 | | | | | \$0 |
| Electric Water Heaters (3) | | \$52,093 | | | | | | | | \$0 |
| Water Softener | | | | \$6,930 | | | | | | \$0 |
| Fire Alarm | | | | | | | | | | \$81,445 |
| Double Steamer #1 | | \$31,557 | | | | | | \$42,289 | | \$0 |
| Double Steamer #2 | | | \$23,153 | | | | | | | \$0 |
| Md Ice Maker | | | \$16,174 | | | | | | | \$0 |
| Booster Heater #1 | | | \$6,749 | | | | | | | \$0 |
| Milk Box #1 | | | | | | | | \$6,527 | | \$0 |
| Milk Box #2 | | | \$6,135 | | | | | | | \$0 |
| Convection Oven, Double | | | | \$21,879 | | | | | | \$0 |
| Convection Oven, Double | | | | \$21,879 | | | | | | \$0 |
| Proofer | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | \$26,625 | | | | | | | \$0 |
| Garbage Disposal | | | \$5,231 | | | | | | | \$0 |
| Reach In Warmer #1 | | | | | | \$13,401 | | | | \$0 |
| Reach In Warmer #2 | | | | | | \$13,401 | | | | \$0 |
| Reach In Warmer #3 | | | | | | \$13,401 | | | | \$0 |
| Reach In Cooler #1 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #2 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #3 | | | \$11,576 | | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | | | | | | \$23,132 | \$0 |
| Pass Thru Cooler #2 | | | | | | | | | \$23,132 | \$0 |
| Pass thru Cooler #3 | | | | | 463 | | | | \$23,132 | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Leander MS (1974)

| | | | | | | | | | | |
|---------------------------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|------------------|
| Lg Tilting Skillet | | | \$23,153 | | | | | | | \$0 |
| Stove #1 | | | \$11,576 | | | | | | | \$0 |
| Freezer/Cooler System | | | | | | | | | | \$0 |
| Microwave #1 | | \$1,480 | | | | | | | | \$2,186 |
| Stove #2 | | | \$11,576 | | | | | | | \$0 |
| Ice Cream Box #2 | | | \$9,261 | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$4,404 | | | | | \$5,621 | | | \$0 |
| Resurface Track MS | \$94,763 | | | | | | \$126,991 | | | \$0 |
| Athletic Field | | | | | | | \$133,675 | | | \$0 |
| SubTotal | \$94,763 | \$89,534 | \$174,363 | \$55,197 | \$72,638 | \$40,203 | \$340,743 | \$72,605 | \$69,396 | \$490,854 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

LEO Center (1955)

| | | | | | | | | | | |
|--|----------------|-----------------|-----------------|-----------------|--|-----------------|--|-----------------|----------------|-----------------|
| Exterior Paint | | | | | | \$13,074 | | | | \$0 |
| Recaulk Expansion Joints | | \$27,287 | | | | | | | | \$40,315 |
| VCT/ Epoxy/ Carpet Flooring Renovation Phase II | | | | | | | | | | \$0 |
| VCT - Classroom | | | | | | | | | | \$0 |
| Water Softener | | \$3,308 | | | | | | | \$4,654 | \$0 |
| Fire Alarm | | | \$28,941 | | | | | | | \$0 |
| Sound System | | | | | | \$53,604 | | | | \$0 |
| Confer. Ballast/Lamps | | | \$28,941 | | | | | | | \$0 |
| Steamer | | \$16,538 | | | | | | \$22,162 | | \$0 |
| Sm. Ice Maker | | | \$8,103 | | | | | | | \$0 |
| Milk Box #1 | | | | | | | | \$4,728 | | \$0 |
| Convection Oven #1 | | | | \$21,879 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Reach in Warmer #1 | | | | \$12,155 | | | | | | \$0 |
| Reach in Freezer | | | | | | | | | | \$22,805 |
| Reach in Cooler #1 | | | | | | | | | | \$21,176 |
| Reach in Cooler #2 | | | | \$12,155 | | | | | | \$0 |
| Reach in Cooler #3 | | | | \$12,155 | | | | | | \$0 |
| Reach in Cooler #4 | | | | \$12,155 | | | | | | \$0 |
| Restripe Parking Lots and Curbs | \$7,875 | | | | | \$10,051 | | | | \$0 |
| Parking Lots | | | | | | | | | | \$0 |
| SubTotal | \$7,875 | \$47,132 | \$65,985 | \$94,809 | | \$76,729 | | \$26,890 | \$4,654 | \$84,295 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

LISD Misc. Equipment

| | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|-----------------|-----------------|
| Portables | | | | | | | | | | \$0 |
| New Aluminum Decks and Ramps | | | | | | | | | | \$81,445 |
| Portable Buildings, A/C Units | | | | | | | | | \$46,540 | \$0 |
| Kitchen Equipment at Various Locations | | | | | | | | | | \$0 |
| Spare/Emergency Equip. | | | | | | | | | | \$0 |
| SubTotal | | | | | | | | | \$46,540 | \$81,445 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Mason EL (1994)

| | | | | | | | | | | |
|------------------------------------|-----------------|------------------|------------------|-----------------|--|-----------------|----------------|----------------|-----------------|-----------------|
| Exterior Paint | \$19,060 | | | | | | | | | \$0 |
| Recaulk Expansion Joints | | \$30,870 | | | | | | | | \$45,609 |
| Roofing Repairs | | \$9,702 | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | \$115,763 | | | | | | | \$0 |
| Gas Fired Water Heaters | | | | | | | | | \$48,867 | \$0 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Replace MPR HP A/C Unit to DX | | | | | | | | | | \$0 |
| Fire Alarm | | \$27,563 | | | | | | | | \$0 |
| Double Steamer #1 | | | | | | \$43,687 | | | | \$0 |
| Sm Ice Maker | | | | \$8,509 | | | | | | \$0 |
| Booster Heater | | | | | | | | \$6,058 | | \$0 |
| Milk Box #1 | | | | | | | | | \$6,854 | \$0 |
| Milk Box #2 | | | | | | | | | \$6,854 | \$0 |
| Convection Oven #1 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Proofer | | \$4,090 | | | | | | | | \$0 |
| Dishwasher | | | \$26,625 | | | | | | | \$0 |
| Garbage Disposal | | | | \$5,154 | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | | | | | | \$23,132 | \$0 |
| Stove #1 | | | \$11,576 | | | | | | | \$0 |
| Lg Tilting Skillet | | \$33,169 | | | | | | | | \$0 |
| Freezer/Cooler Box Ancillary Fees | \$60,000 | | | | | | | | | \$0 |
| Convection Oven #3 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #4 | | | \$20,837 | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | \$7,455 | | | | | \$9,515 | | | | \$0 |
| SubTotal | \$86,515 | \$105,393 | \$237,313 | \$13,662 | | \$53,202 | \$8,022 | \$6,058 | \$85,706 | \$45,609 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|-------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Monroe Stadium (2009)

| | | | | | | | | | | |
|------------------------|--|-----------------|--|--|------------------|------------------|-----------------|-----------------|--|------------|
| Electric Water Heaters | | | | | | | | \$54,296 | | \$0 |
| Fire Alarm | | | | | | | \$35,178 | | | \$0 |
| Generator | | \$82,688 | | | | | | | | \$0 |
| Replace Turf | | | | | \$638,757 | | | | | \$0 |
| Resurface Track | | | | | | \$402,029 | | | | \$0 |
| SubTotal | | \$82,688 | | | \$638,757 | \$402,029 | \$35,178 | \$54,296 | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Naumann EL (1998)

| | | | | | | | | | | |
|--|--|----------|---------|-----------|--|----------|---------|----------|----------|----------|
| Exterior Paint | | | | | | | | | | \$60,541 |
| Recaulk Expansion Joints | | | | | | | | | \$62,045 | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Carpet - Corridor & Classrooms | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | \$121,551 | | | | | | \$0 |
| Gas Fired Water Heaters | | | | \$25,526 | | | | | | \$0 |
| Water Softener | | \$3,308 | | | | | | | \$4,654 | \$0 |
| Fire Alarm | | | | | | \$33,502 | | | | \$0 |
| Steamer, Double Stack | | | | \$24,310 | | | | | | \$32,578 |
| Convection Oven #3 | | | | | | | | | | \$31,763 |
| Convection Oven #4 | | | | | | | | | | \$31,763 |
| Sm Ice Maker | | | | | | \$4,690 | | | | \$0 |
| Booster Heater | | | | | | | | \$6,058 | | \$0 |
| Milk Box #1 | | | | | | | | \$4,728 | | \$0 |
| Milk Box #2 | | | | | | | | \$4,728 | | \$0 |
| Convection Oven #1 | | | | | | | | | | \$31,763 |
| Convection Oven #2 | | | | | | | | | | \$31,763 |
| Proofer | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | | | | | | | | \$39,908 |
| Garbage Disposal | | \$4,675 | | | | | | | | \$0 |
| Reach In Warmer #1 | | \$11,025 | | | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | | | | | | \$19,755 | \$0 |
| Reach In Cooler #1 | | \$11,025 | | | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | | | | | | | \$26,062 |
| Stove/Griddle | | \$11,025 | | | | | | | | \$0 |
| Lg Tilting Skillet | | | | | | | | | \$24,666 | \$0 |
| Freezer/Cooler System | | | | | | \$26,802 | | | | \$0 |
| Restripe Parking Lots and Curbs | | | \$8,682 | | | | \$8,682 | \$11,081 | | \$0 |
| Detention Pond | | | | | | | | | | \$0 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|-------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Naumann EL (1998)

| | | | | | | | | | | |
|-----------------|--|----------|---------|-----------|--|----------|--|----------|-----------|-----------|
| SubTotal | | \$41,057 | \$8,682 | \$175,896 | | \$64,995 | | \$26,594 | \$111,120 | \$286,143 |
|-----------------|--|----------|---------|-----------|--|----------|--|----------|-----------|-----------|

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

New Hope HS (1994)

| | | | | | | | | | | |
|--|--|--|--|----------------|--|-----------------|--|--|----------------|------------|
| Exterior Paint | | | | | | \$12,061 | | | | \$0 |
| Electric Water Heater | | | | \$1,276 | | | | | | \$0 |
| Replace Parking Lot | | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs + Reseal | | | | \$6,078 | | | | | \$7,757 | \$0 |
| New ramps and Deck | | | | | | | | | | \$0 |
| <i>SubTotal</i> | | | | \$7,354 | | \$12,061 | | | \$7,757 | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Parkside EL (2008)

| | | | | | | | | | | |
|------------------------------------|--|------------------|-----------------|------------------|--|--|----------------|-----------------|------------------|----------------|
| Exterior Paint | | | | | | | | | | \$7,868 |
| Recaulk Expansion Joints | | \$38,588 | | | | | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | \$127,221 | | | | | | | | \$0 |
| Electric Water Heaters | | | | | | | | | \$121,941 | \$0 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Fire Alarm | | | | | | | | | | \$0 |
| Steamer #1 | | | \$17,364 | | | | | | | \$0 |
| Steamer #2 | | | \$17,364 | | | | | | | \$0 |
| Steamer #3 | | | \$17,364 | | | | | | | \$0 |
| Sm Ice Maker | | | \$8,103 | | | | | | | \$0 |
| Booster Heater | | | \$6,749 | | | | | | | \$0 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Milk Box #2 | | | \$6,135 | | | | | | | \$0 |
| Convection Oven #1 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #2 | | | | \$21,879 | | | | | | \$0 |
| Proofer | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | | \$27,957 | | | | | | \$0 |
| Garbage Disposal | | | | | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Warmer #2 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Cooler #2 | | | | \$12,155 | | | | | | \$0 |
| Stove/Griddle | | | | \$12,155 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Freezer/Cooler System | | | | \$24,310 | | | | | | \$0 |
| Microwave | | | \$1,554 | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | | \$10,419 | | | | | \$13,297 | | \$0 |
| SubTotal | | \$165,808 | \$91,188 | \$185,620 | | | \$8,022 | \$13,297 | \$121,941 | \$7,868 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Plain EL (2006)

| | | | | | | | | | | |
|--|--|----------|----------|----------|-----|--|----------|-----------|----------|----------|
| Exterior Paint | | | \$25,596 | | | | | | | \$0 |
| Recaulk Expansion Joints | | | | | | | | | \$73,688 | \$0 |
| Roofing Repairs | | \$4,213 | | | | | | | | \$0 |
| Kitchen Floor Epoxy | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | | | | \$147,746 | | \$0 |
| Electric Water Heaters | | | | | | | \$44,324 | | | \$0 |
| Water Softener | | \$6,285 | | | | | | | \$8,844 | \$0 |
| Fire Alarm | | | | | | | | | | \$0 |
| Steamer #1 | | | | \$18,233 | | | | | | \$24,433 |
| Steamer #2 | | | | \$18,233 | | | | | | \$24,433 |
| Sm Ice Maker | | | | | | | | | | \$9,060 |
| Booster Heater | | | | | | | | | | \$9,959 |
| Milk Box #1 | | | | | | | \$7,831 | | | \$0 |
| Milk Box #2 | | | | | | | \$7,831 | | | \$0 |
| Proofer | | | \$4,295 | | | | | | | \$0 |
| Dishwasher | | | | | | | | | | \$58,854 |
| Garbage Disposal | | | \$4,908 | | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | \$12,155 | | | | | | \$0 |
| Stove | | | | \$12,155 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Freezer/Cooler System | | \$22,050 | | | | | | | | \$0 |
| Lg Mixer | | | | | | | | | | \$0 |
| Convection Oven #1 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #3 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #4 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #5 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #6 | | | \$20,837 | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | | \$8,682 | | | | | \$11,081 | | \$0 |
| Lawns & Ground Cover | | | | | 473 | | | | | \$0 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|-------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Plain EL (2006)

| | | | | | | | | | |
|-----------------|--|----------|-----------|----------|--|----------|-----------|----------|-----------|
| SubTotal | | \$32,548 | \$168,505 | \$97,241 | | \$59,985 | \$158,826 | \$82,532 | \$126,739 |
|-----------------|--|----------|-----------|----------|--|----------|-----------|----------|-----------|

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Pleasant Hill EL (2004)

| | | | | | | | | | | |
|--|----------------|--|------------------|-----------------|-----------------|-----------------|------------------|--|-----------------|------------------|
| Exterior Paint | | | | | \$25,528 | | | | | \$0 |
| Recaulk Expansion Joints | | | | | | | \$70,348 | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | | | | | | \$162,889 |
| Electric Water Heaters (2) | | | | | | | | | \$48,867 | \$0 |
| Water Softener | | | | \$4,862 | | | | | | \$0 |
| Fire Alarm | | | | | | | \$35,178 | | | \$0 |
| Double Steamer #1 | | | | \$24,310 | | | | | | \$32,578 |
| Sm Ice Maker | | | | | | | | | | \$9,060 |
| Booster Heater | | | | \$7,086 | | | | | | \$0 |
| Milk Box #1 | | | | \$6,442 | | | | | | \$0 |
| Milk Box #2 | | | | \$6,442 | | | | | | \$0 |
| Convection Oven #1 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Proofer | | | \$4,295 | | | | | | | \$0 |
| Dishwasher | | | | | | | | | \$34,129 | \$0 |
| Garbage Disposal | | | | \$5,154 | | | | | | \$0 |
| Pass Thru Warmer #1 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #1 | | | \$11,576 | | | | | | | \$0 |
| Stove | | | \$11,576 | | | | | | | \$0 |
| Lg Tilting Skillet | | | \$23,153 | | | | | | | \$0 |
| Freezer/Cooler System | | | \$23,153 | | | | | | | \$0 |
| Convection Oven #3 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #4 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #5 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #6 | | | \$20,837 | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | \$8,426 | | | | | \$10,754 | | | | \$0 |
| Lawns & Ground Cover | | | | | | | | | | \$0 |
| SubTotal | \$8,426 | | \$210,352 | \$54,297 | \$25,528 | \$10,754 | \$105,525 | | \$82,996 | \$204,527 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Reagan EL (2009)

| | | | | | | | | | | |
|--|--|------------------|------------------|----------------|-----------------|--|--|-----------------|----------------|------------------|
| Exterior Paint | | | | | | | | | | \$16,392 |
| Recaulk Expansion Joints | | | | | | | | | | \$104,036 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | \$110,250 | | | | | | | | \$0 |
| Electric Water Heaters | | | | | | | | | | \$130,694 |
| Water Softener | | \$3,308 | | | | | | | \$4,654 | \$0 |
| Fire Alarm | | | | | | | | | | \$40,722 |
| Steamer #1 | | | | | | | | \$42,269 | | \$0 |
| Steamer #2 | | \$31,541 | | | | | | | | \$46,601 |
| Steamer #3 | | | \$17,364 | | | | | | | \$0 |
| Steamer #4 | | | \$17,364 | | | | | | | \$0 |
| Sm Ice Maker | | | \$8,103 | | | | | | | \$0 |
| Booster Heater | | | | | \$7,441 | | | | | \$0 |
| Milk Box #1 | | | | | \$6,764 | | | | | \$0 |
| Milk Box #2 | | | | | \$6,764 | | | | | \$0 |
| Convection Oven #1 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Dishwasher | | | \$26,625 | | | | | | | \$0 |
| Garbage Disposal | | | | \$5,154 | | | | | | \$0 |
| Reach In Warmer #1 | | \$11,025 | | | | | | | | \$0 |
| Pass Thru Warmer #1 | | \$11,025 | | | | | | | | \$0 |
| Pass Thru Warmer #2 | | \$11,025 | | | | | | | | \$0 |
| Pass Thru Cooler #1 | | \$11,025 | | | | | | | | \$0 |
| Pass Thru Cooler #2 | | \$11,025 | | | | | | | | \$0 |
| Stove/Griddle | | \$20,710 | | | | | | | | \$0 |
| Lg Tilting Skillet | | \$22,050 | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | | | | \$9,572 | | | | | \$12,217 |
| SubTotal | | \$242,984 | \$111,132 | \$5,154 | \$30,541 | | | \$42,269 | \$4,654 | \$350,662 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Reed EL (2012)

| | | | | | | | | | | |
|------------------------------------|--|-----------------|------------------|-----------------|-----------------|--|----------------|-----------------|-----------------|-----------------|
| Exterior Paint | | | \$46,305 | | | | | | | \$0 |
| Recaulk Exterior | | | \$40,517 | | | | | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | \$115,763 | | | | | | | \$0 |
| Electric Water Heaters | | | \$71,027 | | | | | | | \$0 |
| Water Softener | | | | | | | \$5,834 | | | \$0 |
| Fire Alarm | | | \$28,941 | | | | | | | \$0 |
| Double Steamer #1 | | | | \$24,310 | | | | | | \$32,578 |
| Double Steamer #2 | | | | \$24,310 | | | | | | \$32,578 |
| Sm Ice Maker | | | | \$8,509 | | | | | | \$0 |
| Booster Heater | | | | \$7,086 | | | | | | \$0 |
| Milk Box #1 | | | | \$6,442 | | | | | | \$0 |
| Milk Box #2 | | \$5,843 | | | | | | \$7,831 | | \$0 |
| Ice Cream Box | | \$8,820 | | | | | | \$11,820 | | \$0 |
| Double Stack Oven #1 | | | \$20,837 | | | | | | | \$0 |
| Proofer | | | \$4,295 | | | | | | | \$0 |
| Dishwasher | | | \$26,625 | | | | | | | \$0 |
| Garbage Disposal | | | | \$5,154 | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | | \$12,763 | | | | | \$0 |
| Pass Thru Warmer #2 | | | | | \$1,276 | | | | | \$0 |
| Pass Thru Cooler #1 | | | | | \$12,763 | | | | | \$0 |
| Pass Thru Cooler #2 | | | | | \$12,763 | | | | | \$0 |
| Lg Tilting Skillet | | | | | \$25,526 | | | | | \$0 |
| Freezer/Cooler System | | | | | | | | \$29,549 | | \$0 |
| Sm Mixer | | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | | | \$10,940 | | | | | \$13,962 | \$0 |
| SubTotal | | \$14,663 | \$354,310 | \$86,751 | \$65,090 | | \$5,834 | \$49,199 | \$13,962 | \$65,156 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

River Place EL (2007)

| | | | | | | | | | | |
|------------------------------------|------------------|----------------|------------------|------------------|--|----------------|--|------------------|-----------------|------------------|
| Exterior Paint - Stain | \$74,550 | | | | | | | | | \$0 |
| Recaulk Expansion Joints | | | | | | | | | | \$93,544 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | \$120,750 | | | | | | | | | \$0 |
| Electric Water Heaters | | | | | | | | \$118,476 | | \$0 |
| Water Softener | | \$6,285 | | | | | | | \$8,844 | \$0 |
| Fire Alarm | | | | | | | | | \$38,783 | \$0 |
| Steamer #1 | | | | \$23,702 | | | | | | \$31,763 |
| Steamer #2 | | | \$22,574 | | | | | | | \$0 |
| Sm Ice Maker | | | | | | | | \$5,171 | | \$0 |
| Booster Heater | | | | | | | | \$6,058 | | \$0 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Milk Box #2 | | | \$6,135 | | | | | | | \$0 |
| Proofer | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | | | | | | \$36,198 | | \$0 |
| Garbage Disposal | | | | \$5,154 | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | | | | | | | \$0 |
| Pass Thru Cooler #1 | | | \$11,576 | | | | | | | \$0 |
| Stove | | | \$11,576 | | | | | | | \$0 |
| Lg Tilting Skillet | | | \$23,153 | | | | | | | \$0 |
| Freezer/Cooler System | | | \$23,153 | | | | | | | \$0 |
| Convection Oven #1 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #2 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #3 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #4 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #5 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #6 | | | | \$21,879 | | | | | | \$0 |
| Restripe Parking Lots and Curbs | \$6,825 | | | | | \$8,711 | | | | \$0 |
| SubTotal | \$202,125 | \$6,285 | \$104,302 | \$164,640 | | \$8,711 | | \$165,902 | \$47,627 | \$125,308 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

River Ridge EL (2009)

| | | | | | | | | | | |
|--|--|------------------|------------------|----------------|-----------------|--|--|--|-----------------|------------------|
| Exterior Paint | | | | | | | | | | \$8,742 |
| Recaulk Expansion Joints | | | | | | | | | | \$103,816 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | \$132,546 | | | | | | | | \$0 |
| Electric Water Heaters | | \$91,564 | | | | | | | | \$0 |
| Water Softener | | \$3,308 | | | | | | | \$4,654 | \$0 |
| Fire Alarm | | | | | | | | | \$38,783 | \$0 |
| Steamer #1 | | | \$17,364 | | | | | | | \$0 |
| Steamer #2 | | | \$17,364 | | | | | | | \$0 |
| Steamer #3 | | | \$17,364 | | | | | | | \$0 |
| Steamer #4 | | | \$17,364 | | | | | | | \$0 |
| Sm Ice Maker | | | \$8,103 | | | | | | | \$0 |
| Booster Heater | | \$6,741 | | | | | | | | \$9,959 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Milk Box #2 | | | \$6,135 | | | | | | | \$0 |
| Convection Oven #1 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Proofer | | | \$4,295 | | | | | | | \$0 |
| Dishwasher | | \$39,834 | | | | | | | | \$0 |
| Garbage Disposal | | | | \$5,154 | | | | | | \$0 |
| Reach In Warmer #1 | | \$11,025 | | | | | | | | \$0 |
| Reach In Cooler #1 | | \$11,025 | | | | | | | | \$0 |
| Pass Thru Cooler #1 | | \$11,025 | | | | | | | | \$0 |
| Pass Thru Cooler #2 | | \$11,025 | | | | | | | | \$0 |
| Lg Tilting Skillet | | \$22,050 | | | | | | | | \$0 |
| Freezer/Cooler System | | | | | \$25,526 | | | | | \$0 |
| Restripe Parking Lots and Curbs | | | | | \$9,572 | | | | | \$12,217 |
| SubTotal | | \$340,142 | \$135,801 | \$5,154 | \$35,098 | | | | \$43,437 | \$134,734 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Rouse HS (2008)

| | | | | | | | | | | |
|---|--|-----------|----------|-----------|-----------|--|----------|----------|-----------|-----|
| Exterior Paint | | \$49,152 | | | | | | | | \$0 |
| Recaulk Expansion Joints | | | | | \$287,157 | | | | | \$0 |
| Roofing Repairs | | \$29,666 | | | | | | | | \$0 |
| Cafeteria Stage Drapes | | | | \$22,001 | | | | | | \$0 |
| PAC Auditorium Stage Drapes | | | | \$54,880 | | | | | | \$0 |
| Comp Gym Floor | | | | | | | \$29,386 | | | \$0 |
| Aux Gym Floor | | | | | | | \$29,386 | | | \$0 |
| Multi Purpose Gym Floor | | | | | | | | \$17,859 | | \$0 |
| Paint Corridors, Gyms and Cafeteria | | \$441,000 | | | | | | | | \$0 |
| Gas Fired Water Heaters | | | | \$162,878 | | | | | | \$0 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Fire Alarm | | | | | | | | | \$116,350 | \$0 |
| Double Steamer #1 | | | \$22,574 | | | | | | \$30,251 | \$0 |
| Double Steamer #2 | | | \$22,574 | | | | | | \$30,251 | \$0 |
| Rack Oven | | | | \$22,833 | | | | | | \$0 |
| Lg Ice Maker | | | \$23,153 | | | | | | | \$0 |
| Garbage Disposal #2 | | | | | | | | | | \$0 |
| Toaster | | | \$2,330 | | | | | | | \$0 |
| Drink Cooler #1 | | | \$9,261 | | | | | | | \$0 |
| Drink Cooler #2 | | | \$9,261 | | | | | | | \$0 |
| Drink Cooler #3 | | | \$9,261 | | | | | | | \$0 |
| Drink Cooler #4 | | | \$9,261 | | | | | | | \$0 |
| Drink Cooler #5 | | | \$9,261 | | | | | | | \$0 |
| Drink Cooler #6 | | | \$9,261 | | | | | | | \$0 |
| Ice Cream Box #1 | | | | | \$10,210 | | | | | \$0 |
| Convection Oven #1 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #2 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #6 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #3 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #4 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #5 | | | | \$21,879 | 480 | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Rouse HS (2008)

| | | | | | | | | | | |
|---------------------------------|--|--|----------|-----------|----------|----------|----------|--|----------|-----|
| Dishwasher | | | | | \$29,354 | | | | | \$0 |
| Garbage Disposal #1 | | | | | | | | | | \$0 |
| Reach In Warmer #1 | | | | | \$12,763 | | | | | \$0 |
| Reach In Warmer #2 | | | | | | | \$14,071 | | | \$0 |
| Reach In Warmer #3 | | | | | \$12,763 | | | | | \$0 |
| Reach In Warmer #4 | | | | | \$12,763 | | | | | \$0 |
| Reach In Warmer #5 | | | | | \$12,763 | | | | | \$0 |
| Reach In Warmer #6 | | | | | \$12,763 | | | | | \$0 |
| Pass Thru Warmer #1 | | | | | \$12,763 | | | | | \$0 |
| Pass Thru Warmer #2 | | | | | \$12,763 | | | | | \$0 |
| Reach In Warmer #7 | | | | | | \$13,401 | | | | \$0 |
| Reach In Cooler #1 | | | | | | \$20,982 | | | | \$0 |
| Reach In Cooler #2 | | | | | | \$20,982 | | | | \$0 |
| Reach In Cooler #3 | | | | | | \$20,982 | | | | \$0 |
| Pass Thru Cooler #1 | | | | | | \$20,982 | | | | \$0 |
| Pass Thru Cooler #2 | | | | | | \$20,982 | | | | \$0 |
| Lg Tilting Skillet | | | | | | \$26,802 | | | | \$0 |
| Stove w/Griddle | | | | | | \$25,174 | | | | \$0 |
| Freezer/Cooler System | | | | \$24,310 | | | | | | \$0 |
| Drink Cooler #7 | | | \$9,261 | | | | | | | \$0 |
| Drink Cooler #8 | | | \$9,261 | | | | | | | \$0 |
| Reach In Warmer #7 | | | | | | \$13,401 | | | | \$0 |
| Ice Cream Box #2 | | | | | \$10,721 | | | | | \$0 |
| Convection Oven #7 | | | | | | \$24,122 | | | | \$0 |
| Convection Oven #8 | | | | | | \$24,122 | | | | \$0 |
| Restripe Parking Lots and Curbs | | | | \$21,879 | | | | | \$27,924 | \$0 |
| Restripe Band Practice Field | | | \$17,625 | | | \$20,403 | | | \$23,619 | \$0 |
| Resurface Tennis Courts | | | | | | | \$59,802 | | | \$0 |
| Resurface Track HS | | | | \$151,938 | | | | | | \$0 |

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Facility Renewal Summary Report

| | | | | | | | | | | |
|-------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Rouse HS (2008)

| | | | | | | | | | | |
|-----------------|--|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|------------|
| Replace Turf | | | | | | \$670,682 | | | | \$0 |
| SubTotal | | \$519,818 | \$162,343 | \$591,994 | \$426,782 | \$923,015 | \$140,666 | \$17,859 | \$228,394 | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Running Brushy MS (2000)

| | | | | | | | | | | |
|-------------------------------------|----------|-----------|----------|----------|---------|----------|----------|--|--|-----------|
| Exterior Paint | \$33,970 | | | | | | | | | \$0 |
| Recaulk Expansion Joints | | | | | | | \$98,490 | | | \$0 |
| Clean and Seal | | | | | | | | | | \$0 |
| Roofing Repairs | | \$13,058 | | | | | | | | \$0 |
| Cafeteria Stage Drapes | | | | | | | \$24,624 | | | \$0 |
| Main Gym Floor | | | | | | \$24,965 | | | | \$0 |
| Aux Gym Floor | | | | | | \$24,876 | | | | \$0 |
| Paint Corridors, Gyms and Cafeteria | | | | | | | | | | \$407,224 |
| Gas Fired Water Heaters | | \$123,194 | | | | | | | | \$0 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Fire Alarm | | | | | | | | | | \$0 |
| Steamer #1 | | | \$17,364 | | | | | | | \$0 |
| Steamer #2 | | | \$17,364 | | | | | | | \$0 |
| Md Ice Maker | | \$7,968 | | | | | | | | \$0 |
| Booster Heater #1 | | | | | \$5,105 | | | | | \$0 |
| Milk Box #1 | | | | | | | \$7,831 | | | \$0 |
| Milk Box #2 | | | | | | | \$7,831 | | | \$0 |
| Toaster | | \$2,219 | | | | | | | | \$3,279 |
| Convection Oven, Double #1 | | \$19,845 | | | | | | | | \$0 |
| Convection Oven, Double #2 | | \$19,845 | | | | | | | | \$0 |
| Convection Oven, Double #3 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven, Double #4 | | | | \$21,879 | | | | | | \$0 |
| Proofer | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | \$25,358 | | | | | | | | \$0 |
| Garbage Disposal | | | | \$5,154 | | | | | | \$0 |
| Reach In Warmer #1 | | | | | | | | | | \$0 |
| Reach In Warmer #2 | | | \$11,576 | | | | | | | \$0 |
| Reach In Warmer #3 | | | \$11,576 | | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | | | | | | | \$23,619 |
| Pass Thru Warmer #2 | | | | | | | | | | \$23,619 |
| Reach In Cooler #2 | | | | | 483 | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Running Brushy MS (2000)

| | | | | | | | | | | |
|---------------------------------|-----------------|------------------|------------------|-----------------|----------------|------------------|------------------|--|--|------------------|
| Reach In Cooler #3 | | | \$15,049 | | | | | | | \$0 |
| Reach In Cooler #1 | | | \$15,049 | | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | | | | | | | \$26,062 |
| Pass Thru Cooler #2 | | | | | | | | | | \$26,062 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Stove #1 | | | \$11,576 | | | | | | | \$0 |
| Freezer/Cooler System | | | | | | | | | | \$0 |
| Stove #2 | | | \$11,576 | | | | | | | \$0 |
| Replace Parking Lots | | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$7,712 | | | | | \$9,843 | | | \$0 |
| Stadium Parking Restripe | | \$1,158 | | | | | \$1,477 | | | \$0 |
| Renovate Football Field | | | | | | | | | | \$0 |
| Resurface Track MS | | | | | | \$129,989 | | | | \$0 |
| SubTotal | \$33,970 | \$220,357 | \$111,132 | \$77,732 | \$5,105 | \$179,830 | \$158,117 | | | \$509,865 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Rutledge EL (2005)

| | | | | | | | | | | |
|------------------------------------|----------------|-----------------|------------------|------------------|--|-----------------|----------------|----------------|--|------------------|
| Exterior Paint | | | | | | \$12,380 | | | | \$0 |
| Recaulk Expansion Joints | | \$29,768 | | | | | | | | \$43,980 |
| Paint Corridors, MPR and Cafeteria | | | | \$114,329 | | | | | | \$0 |
| Electric Water Heaters (2) | | | | | | | | | | \$121,051 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Fire Alarm | | | | | | \$33,502 | | | | \$0 |
| Double Steamer #1 | | | \$23,153 | | | | | | | \$0 |
| Sm Ice Maker | | | | | | | | \$8,218 | | \$0 |
| Booster Heater | | \$6,428 | | | | | | | | \$9,496 |
| Milk Box #1 | | | | \$6,442 | | | | | | \$0 |
| Milk Box #2 | | | | \$6,442 | | | | | | \$0 |
| Convection Oven #1 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Proofer | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | \$26,625 | | | | | | | \$0 |
| Garbage Disposal | | | \$4,908 | | | | | | | \$0 |
| Reach In Warmer #1 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #1 | | | \$11,576 | | | | | | | \$0 |
| Stove | | | | \$12,155 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Convection Oven #3 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #4 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #5 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #6 | | | \$20,837 | | | | | | | \$0 |
| Replace Parking Lot | | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | \$8,426 | | | | | \$10,754 | | | | \$0 |
| SubTotal | \$8,426 | \$36,195 | \$202,862 | \$168,188 | | \$56,636 | \$8,022 | \$8,218 | | \$174,528 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|--------------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Science Materials Center 2008

| | | | | | | | | | | |
|-----------------|-----------------|--|--|--|--|--|--|--|--|-----------------|
| Clean and Seal | | | | | | | | | | \$24,433 |
| A/C Units | \$69,300 | | | | | | | | | \$0 |
| SubTotal | \$69,300 | | | | | | | | | \$24,433 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

South PAC (2002)

| | | | | | | | | | | |
|--|--|--|--|--|-----------------|--|--|--|-----------------|------------------|
| Exterior Paint | | | | | | | | | \$11,635 | \$0 |
| Stage Drapes | | | | | \$72,609 | | | | | \$0 |
| Gas Fired Water Heaters | | | | | | | | | | \$344,234 |
| Lochinvar | | | | | | | | | | |
| Electric Water Heaters - Commercial Systems- AO Smith/State 199000-BTU | | | | | | | | | | \$14,932 |
| SubTotal | | | | | \$72,609 | | | | \$11,635 | \$359,166 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Steiner Ranch EL (1996)

| | | | | | | | | | | |
|--|--|-----------------|-----------------|------------------|----------------|-----------------|------------------|-----------------|-----------------|------------------|
| Exterior Paint | | | | | | | \$45,020 | | | \$0 |
| Recaulk Expansion Joints | | \$38,312 | | | | | | | | \$56,604 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Interior Paint | | | | | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | | | | | | | \$162,889 |
| Cabinet Door Replacement | | | | | | | | | | \$0 |
| Gas Fired Water Heaters | | | | | | | \$25,533 | | | \$0 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Fire Alarm | | \$27,563 | | | | | | | | \$0 |
| Double Steamer #1 | | | | \$26,741 | | | | | | \$35,836 |
| Double Steamer #2 | | | | \$0 | | | | | | \$0 |
| Sm Ice Maker | | | \$8,103 | | | | | | | \$0 |
| Booster Heater | | | \$6,749 | | | | | | | \$0 |
| Milk Box #1 | | | | \$6,442 | | | | | | \$0 |
| Milk Box #2 | | | | \$6,442 | | | | | | \$0 |
| Convection Oven #1 | | | | \$31,076 | | | | | | \$0 |
| Convection Oven #2 | | | | \$31,076 | | | | | | \$0 |
| Dishwasher | | | | | | | \$32,363 | | | \$0 |
| Garbage Disposal | | | | | \$5,411 | | | | | \$0 |
| Reach In Warmer #1 | | | | | | \$13,401 | | | | \$0 |
| Pass Thru Warmer #1 | | | | | | | | | \$19,755 | \$0 |
| Reach In Cooler #1 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | \$12,155 | | | | | | \$0 |
| Stove #1 | | | \$11,576 | | | | | | | \$0 |
| Lg Tilting Skillet | | \$33,169 | | | | | | | | \$0 |
| Freezer/Cooler System | | | | \$24,310 | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | | \$8,682 | | | | | \$11,081 | | \$0 |
| SubTotal | | \$99,043 | \$35,111 | \$150,397 | \$5,411 | \$13,401 | \$110,939 | \$11,081 | \$19,755 | \$255,329 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Support Services (2000)

| | | | | | | | | | | |
|------------------------------------|-----------------|-----------------|--|-----------------|--|-----------------|--|--|------------------|------------|
| Exterior Paint | | | | \$48,928 | | | | | | \$0 |
| Recalk Expansion Joints | | | | | | | | | \$189,262 | \$0 |
| Roofing Repairs | | \$6,684 | | | | | | | | \$0 |
| Gas Fired Water Heaters | | \$30,224 | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | \$9,862 | | | | | \$12,586 | | | | \$0 |
| Parking Lot Repair | \$29,925 | | | | | | | | | \$0 |
| SubTotal | \$39,787 | \$36,908 | | \$48,928 | | \$12,586 | | | \$189,262 | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Technology Center (2008)

| | | | | | | | | | | |
|------------------------------------|--|------------------|----------------|--|-----------------|--|--|-----------------|------------------|-----------------|
| Foundations | | | | | | | | | | \$0 |
| Exterior Paint | | | | | | | | | | \$0 |
| Recaulk Expansion Joints | | | | | | | | | | \$0 |
| RTU's | | | | | | | | | \$310,266 | \$0 |
| Reinsulate the Ext. HVAC Duct | | | | | | | | | | \$0 |
| HVAC CRAC SYSTEM (2008) | | \$198,450 | | | | | | | | \$0 |
| HVAC CRAC SYSTEM (2011) | | \$198,450 | | | | | | | | \$0 |
| Telephone & Public Address | | | | | | | | \$28,929 | | \$0 |
| Security | | | | | | | | \$26,200 | | \$0 |
| Fire Alarm | | | | | \$31,907 | | | | | \$0 |
| Sound System | | | | | | | | | \$62,053 | \$0 |
| Generator #1 | | | | | | | | | | \$0 |
| Generator #2 | | | | | | | | | | \$0 |
| Sm Ice Maker #1 | | \$7,718 | | | | | | | | \$11,402 |
| Sm Ice Maker #2 | | \$7,718 | | | | | | | | \$11,402 |
| Restripe Parking Lots and Curbs | | | \$5,788 | | | | | \$7,387 | | \$0 |
| Lawns & Ground Cover | | | | | | | | | | \$0 |
| SubTotal | | \$412,335 | \$5,788 | | \$31,907 | | | \$62,516 | \$372,319 | \$22,805 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Transportation (2000)

| | | | | | | | | | | |
|------------------------------------|-----------------|-----------------|--|-----------------|--|------------------|-----------------|--|-----------------|-----------------|
| Exterior Paint | | | | \$57,018 | | | | | | \$0 |
| Recaulk Expansion Joints | | | | | | | | | \$74,464 | \$0 |
| Roofing Repairs | | \$5,578 | | | | | | | | \$0 |
| Carpet Administration | | \$11,094 | | | | | | | | \$0 |
| Gas Fired Water Heaters | | | | | | | | | | \$26,810 |
| Fire Alarm | | | | | | | \$21,107 | | | \$0 |
| Restripe Parking Lots and Curbs | \$13,455 | | | | | \$17,172 | | | | \$0 |
| Parking Lot Repair | \$70,443 | | | | | \$89,906 | | | | \$0 |
| SubTotal | \$83,898 | \$16,672 | | \$57,018 | | \$107,078 | \$21,107 | | \$74,464 | \$26,810 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|--------------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Transportation (OBB) (1975)

| | | | | | | | | | | |
|------------------------------------|--|--|--|--|--|--|--|--|--|------------|
| Restripe Parking Lots and Curbs | | | | | | | | | | \$0 |
| Parking Lot Repair | | | | | | | | | | \$0 |
| SubTotal | | | | | | | | | | \$0 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|--------------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Transportation North (2019)

| | | | | | | | | | | |
|--------------------------------|--|--|--|--|--|--|--|--|--|------------|
| VCT | | | | | | | | | | \$0 |
| Interior Paint | | | | | | | | | | \$0 |
| Gas Fired Water Heaters | | | | | | | | | | \$0 |
| Fire Alarm | | | | | | | | | | \$0 |
| Restripe Parking Lot and Curbs | | | | | | | | | | \$0 |
| SubTotal | | | | | | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Vandegrift HS (2010)

| | | | | | | | | | | |
|---|--|----------|----------|-----------|----------|--|--|--|--|----------|
| Exterior Paint | | | | \$98,444 | | | | | | \$0 |
| Recaulk Expansion Joints | | \$44,100 | | | | | | | | \$0 |
| Cafeteria Stage Drapes | | | \$20,953 | | | | | | | \$0 |
| PAC Auditorium Stage Drapes | | | \$52,267 | | | | | | | \$0 |
| Comp Gym Floor | | | | \$25,385 | | | | | | \$0 |
| Aux Gym Floor | | | | \$17,124 | | | | | | \$0 |
| Multi Purpose Gym Floor | | | | \$14,693 | | | | | | \$0 |
| Paint Corridors, Gyms and Cafeteria | | | | \$486,203 | | | | | | \$0 |
| Gas Fired Water Heaters | | | | \$171,249 | | | | | | \$0 |
| Water Softener | | | | \$5,774 | | | | | | \$0 |
| Fire Alarm | | | | \$91,163 | | | | | | \$0 |
| Steamer #1 | | \$31,541 | | | | | | | | \$0 |
| Steamer #2 | | \$31,541 | | | | | | | | \$0 |
| Steamer #3 | | \$31,541 | | | | | | | | \$0 |
| Steamer #4 | | \$31,541 | | | | | | | | \$0 |
| Convection Oven #7 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #8 | | | | \$21,879 | | | | | | \$0 |
| Lg Ice Maker | | \$22,050 | | | | | | | | \$32,578 |
| Drink Cooler #7 | | | | | \$10,210 | | | | | \$0 |
| Drink Cooler #8 | | | | | \$10,210 | | | | | \$0 |
| Drink Cooler #9 | | | | | \$10,210 | | | | | \$0 |
| Drink Cooler #10 | | | | | \$10,210 | | | | | \$0 |
| Heat Lamp #7 | | | | | \$4,786 | | | | | \$0 |
| Toaster #1 | | | | | \$2,569 | | | | | \$0 |
| Toaster #2 | | | | | \$2,569 | | | | | \$0 |
| Drink Cooler #1 | | | | | \$10,210 | | | | | \$0 |
| Drink Cooler #2 | | | | | \$10,210 | | | | | \$0 |
| Drink Cooler #3 | | | | | \$10,210 | | | | | \$0 |
| Drink Cooler #4 | | | | | \$10,210 | | | | | \$0 |
| Drink Cooler #5 | | | | | \$10,210 | | | | | \$0 |
| Drink Cooler #6 | | | | | \$10,210 | | | | | \$0 |
| Ice Cream Box | | | | | \$10,210 | | | | | \$0 |
| Convection Oven #1 | | | | \$21,879 | 494 | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Vandegrift HS (2010)

| | | | | | | | | | | |
|---------------------------------|----------|--|----------|----------|--|----------|---------|--|--|-----|
| Convection Oven #2 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #4 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #3 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #6 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #5 | | | | \$21,879 | | | | | | \$0 |
| Dishwasher | | | | \$27,957 | | | | | | \$0 |
| Reach In Warmer #1 | | | \$11,576 | | | | | | | \$0 |
| Reach In Warmer #2 | | | \$11,576 | | | | | | | \$0 |
| Reach In Warmer #3 | | | \$11,576 | | | | | | | \$0 |
| Reach In Warmer #4 | | | \$11,576 | | | | | | | \$0 |
| Reach In Warmer #5 | | | \$11,576 | | | | | | | \$0 |
| Reach In Warmer #6 | | | \$11,576 | | | | | | | \$0 |
| Reach In Warmer #7 | | | \$11,576 | | | | | | | \$0 |
| Reach In Warmer #8 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #1 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #2 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #3 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #4 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #5 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #6 | | | \$11,576 | | | | | | | \$0 |
| Refrigerator #1 | | | \$22,833 | | | | | | | \$0 |
| Refrigerator #2 | | | \$22,833 | | | | | | | \$0 |
| Sm Tilting Skillet | | | \$20,837 | | | | | | | \$0 |
| Lg Tilting Skillet | | | \$23,153 | | | | | | | \$0 |
| Stove w/Griddle | | | \$21,746 | | | | | | | \$0 |
| Freezer/Cooler System | | | | | | \$26,802 | | | | \$0 |
| Beverage Display Case #1 | | | | | | | \$4,925 | | | \$0 |
| Beverage Display Case #2 | | | | | | | \$4,925 | | | \$0 |
| Restripe Parking Lots and Curbs | \$18,789 | | | | | \$23,980 | | | | \$0 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|--------------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Vandegrift HS (2010)

| | | | | | | | | | | |
|---|-----------------|------------------|------------------|--------------------|------------------|------------------|----------------|--|-----------------|-----------------|
| Restripe Band Practice Field - Concrete | | | \$7,814 | | | \$9,046 | | | \$10,471 | \$0 |
| Resurface Tennis Courts | | | | | | \$53,943 | | | | \$0 |
| Replace Turf | | | | | \$638,757 | | | | | \$0 |
| SubTotal | \$18,789 | \$192,316 | \$354,503 | \$1,113,023 | \$760,994 | \$113,770 | \$9,850 | | \$10,471 | \$32,578 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Vista Ridge HS (2003)

| | | | | | | | | | | |
|-------------------------------------|--|----------|---------|----------|----------|-----------|---------|-----------|--|-----------|
| Exterior Paint | | | | \$30,084 | | | | | | \$0 |
| Recaulk Expansion Joints & Windows | | | | | | | | \$189,114 | | \$0 |
| Clean and Seal | | | | | | | | | | \$0 |
| Tilt-Up Concrete Panel | | | | | | | | | | \$0 |
| Roofing Repairs | | \$20,666 | | | | | | | | \$0 |
| Cafeteria Stage Drapes | | | | \$22,001 | | | | | | \$0 |
| PAC Auditorium Stage Drapes | | \$49,778 | | | | | | | | \$0 |
| Comp Gym Floor | | | | | | | | \$30,855 | | \$0 |
| Aux Gym Floor | | | | | \$12,763 | | | | | \$0 |
| Multi Purpose Gym Floor | | | | | | | | \$20,814 | | \$0 |
| Paint Corridors, Gyms and Cafeteria | | | | | | | | \$809,882 | | \$0 |
| Gas Fired Water Heaters | | | | | | | | | | \$179,178 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Fire Alarm | | | | | | \$100,507 | | | | \$0 |
| Steamer #1 | | | | | | | | | | \$0 |
| Proofer #2 | | | | \$4,510 | | | | | | \$0 |
| Proofer #3 | | | | \$4,510 | | | | | | \$0 |
| Proofer #4 | | | | \$4,510 | | | | | | \$0 |
| Proofer #5 | | | | \$4,510 | | | | | | \$0 |
| Proofer #6 | | | | \$4,510 | | | | | | \$0 |
| Proofer #7 | | | | \$4,510 | | | | | | \$0 |
| Proofer #8 | | | | \$4,510 | | | | | | \$0 |
| Proofer #9 | | | | \$4,510 | | | | | | \$0 |
| Proofer #10 | | | | \$4,510 | | | | | | \$0 |
| Lg Ice Maker #1 | | | | \$24,310 | | | | | | \$0 |
| Booster Heater #1 | | | \$6,749 | | | | | | | \$0 |
| Toaster | | \$2,219 | | | | | | | | \$3,279 |
| Beverage Display Case #1 | | | | | | | \$4,925 | | | \$0 |
| Beverage Display Case #2 | | | | | | | \$4,925 | | | \$0 |
| Rack Oven | | | | \$46,432 | | | | | | \$0 |
| Convection Oven #1 | | | | \$21,879 | 497 | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Vista Ridge HS (2003)

| | | | | | | | | | | |
|---------------------------------|--|----------|----------|----------|--|----------|----------|--|----------|-----|
| Convection Oven #2 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #4 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #5 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #3 | | | | \$21,879 | | | | | | \$0 |
| Convection Oven #6 | | | | \$21,879 | | | | | | \$0 |
| Proofer #1 | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | | \$27,957 | | | | | | \$0 |
| Garbage Disposal | | | \$4,908 | | | | | | | \$0 |
| Reach In Warmer #1 | | | | \$12,155 | | | | | | \$0 |
| Reach In Warmer #2 | | | | \$12,155 | | | | | | \$0 |
| Garbage Disposer #2 | | | \$4,908 | | | | | | | \$0 |
| Reach In Cooler #1 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #2 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #3 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #4 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #5 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #6 | | | \$11,576 | | | | | | | \$0 |
| Reach In Cooler #7 | | | \$11,576 | | | | | | | \$0 |
| Refrigerator #1 | | | | \$23,975 | | | | | | \$0 |
| Sm Tilting Skillet | | | \$20,837 | | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Stove w/Griddle | | | | \$22,833 | | | | | | \$0 |
| Freezer/Cooler System | | | | | | | | | | \$0 |
| Replace Parking Lots | | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$13,781 | | | | | \$17,589 | | | \$0 |
| Lawns & Ground Cover | | | | | | | | | | \$0 |
| Detention pond maintenance | | | | | | | | | | \$0 |
| Restripe Band Practice Field | | | \$17,625 | | | \$20,403 | | | \$23,619 | \$0 |
| Resurface Tennis Courts | | | | | | \$70,355 | | | | \$0 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|--------------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Vista Ridge HS (2003)

| | | | | | | | | | | |
|------------------------|--|------------------|------------------|------------------|-----------------|------------------|------------------|--------------------|------------------|------------------|
| Resurface Track HS | | | | | | | \$154,781 | | | \$0 |
| Replace Turf | | \$245,858 | | | | | | | \$345,946 | \$0 |
| Expansion Joint Repair | | | \$28,941 | | | | | | | \$0 |
| Repaint Track | | | | | | \$10,721 | | | | \$0 |
| SubTotal | | \$332,302 | \$165,002 | \$422,582 | \$12,763 | \$201,986 | \$190,241 | \$1,050,666 | \$369,565 | \$182,457 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Westside EL (2008)

| | | | | | | | | | | |
|------------------------------------|--|----------------|-----------------|------------------|-----------------|--|-----------------|----------------|------------------|-----------------|
| Exterior Paint | | | | | | | | | | \$17,485 |
| Recaulk Expansion Joints | | | | \$77,633 | | | | | | \$0 |
| Paint Corridors, MPR and Cafeteria | | | | \$121,551 | | | | | | \$0 |
| Electric Water Heaters | | | | | | | | | \$122,690 | \$0 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Fire Alarm | | | | | | | | | | \$0 |
| Steamer #1 | | | \$17,364 | | | | | | | \$0 |
| Steamer #2 | | | \$17,364 | | | | | | | \$0 |
| Steamer #3 | | | \$17,364 | | | | | | | \$0 |
| Sm Ice Maker | | | \$8,103 | | | | | | | \$0 |
| Booster Heater | | | \$6,749 | | | | | | | \$0 |
| Milk Box #1 | | | \$6,135 | | | | | | | \$0 |
| Milk Box #2 | | | \$6,135 | | | | | | | \$0 |
| Convection Oven #1 | | | | | \$22,973 | | | | | \$0 |
| Convection Oven #2 | | | | \$21,879 | | | | | | \$0 |
| Proofer | | | | \$4,510 | | | | | | \$0 |
| Dishwasher | | | | \$27,957 | | | | | | \$0 |
| Garbage Disposal | | | | | | | | \$6,264 | | \$0 |
| Pass Thru Warmer #1 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Warmer #2 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Cooler #2 | | | | \$12,155 | | | | | | \$0 |
| Stove/Griddle | | | | \$22,833 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Freezer/Cooler System | | | | \$24,310 | | | | | | \$0 |
| Steamer #4 | | | \$17,364 | | | | | | | \$0 |
| Replace Parking Lot | | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$5,507 | | | | | \$7,028 | | | \$0 |
| Lawns & Ground Cover | | | | | | | | | | \$0 |
| SubTotal | | \$5,507 | \$96,581 | \$373,603 | \$22,973 | | \$15,050 | \$6,264 | \$122,690 | \$17,485 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Whitestone EL (1991)

| | | | | | | | | | | |
|--|----------|----------|----------|----------|--|--|----------|----------|----------|---------|
| Exterior Paint | | | | | | | | \$23,297 | | \$0 |
| Recaulk Expansion Joints & Windows | | | | \$45,667 | | | | | | \$0 |
| Reseal Exterior Walls | | | | | | | | | \$93,080 | \$0 |
| Roofing Repairs | | \$8,841 | | | | | | | | \$0 |
| Interior Paint | | | | | | | | | | \$0 |
| Gas Fired Water Heaters | | \$27,563 | | | | | | | | \$0 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Chiller System | | | | | | | | | | \$0 |
| Cooling Towers | | | | | | | | | | \$0 |
| Cooling Tower Component | | | | | | | | | | \$0 |
| Fire Alarm | | \$27,563 | | | | | | | | \$0 |
| Sm Ice Maker | | | | | | | | | | \$9,060 |
| Booster Heater | | | | | | | | | | \$9,959 |
| Milk Box #1 | | | | \$6,442 | | | | | | \$0 |
| Milk Box #2 | | | | \$6,442 | | | | | | \$0 |
| Double Steamer | | | \$23,153 | | | | | | | \$0 |
| Convection Oven #1 | | | | | | | \$25,328 | | | \$0 |
| Convection Oven #2 | | | | | | | \$25,328 | | | \$0 |
| Dishwasher | | | \$26,625 | | | | | | | \$0 |
| Garbage Disposal | | | | \$5,154 | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | | | | \$26,802 | | | \$0 |
| Reach In Cooler #1 | | | \$17,364 | | | | | | | \$0 |
| Stove/Griddle | | | | \$22,800 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Freezer/Cooler System | | | | | | | | | | \$0 |
| Serving Line Replacement Ancillaary Fees | \$41,463 | | | | | | | | | \$0 |
| Replace Parking Lot | | | | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$5,507 | | | | | \$7,028 | | | \$0 |
| Lawns & Ground Cover | | \$30,319 | | | | | | | | \$0 |

Facility Renewal Summary Report

| | | | | | | | | | | |
|--------------------|------|------|------|------|------|------|------|------|------|------|
| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Whitestone EL (1991)

| | | | | | | | | | | |
|-----------------|----------|----------|----------|-----------|--|----------|----------|----------|----------|----------|
| SubTotal | \$41,463 | \$99,792 | \$67,142 | \$110,815 | | \$26,802 | \$65,706 | \$23,297 | \$93,080 | \$19,019 |
|-----------------|----------|----------|----------|-----------|--|----------|----------|----------|----------|----------|

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Wiley MS (2006)

| | | | | | | | | | | |
|---|--|----------|----------|----------|--|-----------|----------|--|----------|----------|
| Exterior Paint | | | | | | | \$18,996 | | | \$0 |
| Recaulk Expansion Joints | | | | | | | \$98,490 | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Cafeteria Stage Drapes | | \$19,955 | | | | | | | | \$0 |
| Comp Gym Floor | | | | \$16,874 | | | | | | \$0 |
| Aux Gym Floor | | | | \$12,815 | | | | | | \$0 |
| Paint Corridors, Gyms and Cafeteria | | | | | | \$268,019 | | | | \$0 |
| Water Heaters | | | | | | | \$70,918 | | | \$0 |
| Water Softener | | | | | | | \$8,022 | | | \$0 |
| Fire Alarm | | | | | | | | | \$77,566 | \$0 |
| Double Steamer #1 | | | | \$24,310 | | | | | | \$32,578 |
| Double Steamer #2 | | | | \$24,310 | | | | | | \$32,578 |
| Convection Oven #5 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #6 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #7 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #8 | | | \$20,837 | | | | | | | \$0 |
| Md Ice Maker | | | \$15,966 | | | | | | | \$0 |
| Booster Heater #1 | | | | | | | | | | \$9,959 |
| Milk Box #1 | | | | | | | | | | \$7,196 |
| Milk Box #2 | | | | | | | | | | \$7,196 |
| Milk Box #3 | | | | | | | | | | \$7,196 |
| Ice Cream Box | | | \$9,261 | | | | | | | \$0 |
| Convection Oven #1 | | | | | | | | | | \$41,644 |
| Convection Oven #2 | | | | | | | | | | \$41,644 |
| Convection Oven #3 | | | | | | | | | | \$41,644 |
| Convection Oven #4 | | | | | | | | | | \$41,644 |
| Proofer | | | \$4,295 | | | | | | | \$0 |
| Dishwasher | | | | | | | | | | \$40,139 |
| Garbage Disposal #1 | | | \$4,631 | | | | | | | \$0 |
| Reach In Warmer #1 | | | | \$12,155 | | | | | | \$0 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Wiley MS (2006)

| | | | | | | | | | | |
|---------------------------------|--|-----------------|------------------|------------------|------------------|------------------|------------------|--|-----------------|------------------|
| Reach In Warmer #2 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Warmer #2 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Cooler #2 | | | | \$12,155 | | | | | | \$0 |
| Garbage Disposal #2 | | | | \$4,862 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Stove w/Griddle #1 | | | | \$22,833 | | | | | | \$0 |
| Freezer/Cooler System | | \$22,050 | | | | | | | | \$0 |
| Kettle | | | | \$24,310 | | | | | | \$0 |
| Microwave #1 | | | \$1,554 | | | | | | | \$0 |
| Stove w/Griddle #2 | | | | \$22,833 | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$11,576 | | | | | \$14,775 | | | \$0 |
| Resurface Track MS | | | | | \$104,527 | | | | | \$0 |
| SubTotal | | \$53,582 | \$119,055 | \$250,388 | \$104,527 | \$268,019 | \$211,200 | | \$77,566 | \$303,421 |

Facility Renewal Summary Report

| % Inflation | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|-------------|------|------|------|------|------|------|------|------|------|------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |

Winkley EL (2006)

| | | | | | | | | | | |
|---|--|-----------------|------------------|-----------------|--|--|------------------|-----------------|-----------------|-----------------|
| Exterior Paint | | | | | | | \$20,403 | | | \$0 |
| Recaulk Expansion Joints | | | | | | | \$70,348 | | | \$0 |
| Roofing Repairs | | | | | | | | | | \$0 |
| Paint Corridors, MPR, and Cafeteria | | | | | | | | | | \$0 |
| Electric Water Heaters | | | | | | | \$44,324 | | | \$0 |
| Water Softener | | | | | | | \$16,044 | | | \$0 |
| Fire Alarm | | | | | | | | | \$38,783 | \$0 |
| Steamer #1 | | | | | | | | \$42,269 | | \$0 |
| Steamer #2 | | | | | | | | \$42,269 | | \$0 |
| Sm Ice Maker | | \$6,132 | | | | | | | | \$0 |
| Booster Heater | | | | | | | | | | \$9,959 |
| Milk Box #1 | | | | | | | \$7,831 | | | \$0 |
| Milk Box #2 | | | | | | | \$7,831 | | | \$0 |
| Proofer | | | \$4,295 | | | | | | | \$0 |
| Dishwasher | | | | | | | | | | \$58,854 |
| Garbage Disposal | | | \$4,908 | | | | | | | \$0 |
| Pass Thru Warmer #1 | | | | \$12,155 | | | | | | \$0 |
| Pass Thru Cooler #1 | | | | \$12,155 | | | | | | \$0 |
| Stove | | | | \$12,155 | | | | | | \$0 |
| Lg Tilting Skillet | | | | \$24,310 | | | | | | \$0 |
| Freezer/Cooler System | | \$22,050 | | | | | | | | \$0 |
| Convection Oven #1 | | | | | | | \$25,328 | | | \$0 |
| Convection Oven #2 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #3 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #4 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven #5 | | | \$20,837 | | | | | | | \$0 |
| Convection Oven#6 | | | \$20,837 | | | | | | | \$0 |
| Restripe Parking Lots and Curbs | | \$6,609 | | | | | \$8,436 | | | \$0 |
| SubTotal | | \$34,792 | \$113,389 | \$60,775 | | | \$200,543 | \$84,537 | \$38,783 | \$68,813 |

Facility Renewal Summary Report

% Inflation

| | 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | \$1,774,461 | \$7,779,648 | \$6,562,655 | \$7,292,284 | \$8,151,612 | \$4,779,514 | \$4,298,002 | \$3,481,641 | \$4,946,146 | \$6,494,835 |



2020

Potential Bond Projects

Major Maintenance - Potential Bond

2020 - 2029

| Year | Facility | Subsystem | Detail | Cost |
|-------------|----------------------|-----------|---|--|
| 2020 | | | | |
| | Bagdad EL (1999) | | | |
| | | HVAC | HVAC, Ceiling, Lights, Carpet, Add Sprinkler System, Paint, (Playground Equipment 350K) | \$9,911,000 |
| | | | Summary for Bagdad EL | \$9,911,000 |
| | Cedar Park HS (1998) | | | |
| | | HVAC | HVAC, Ceiling, Lights, Carpet, Add Sprinkler System and Paint | \$27,825,000 |
| | | Roof | Replace Portions of the Roof | From 2019 \$41,340 |
| | | Roof | Replace Portions of the Roof | \$1,018,319 |
| | | | Summary for Cedar Park HS | \$28,884,659 |
| | Cedar Park MS (1995) | | | |
| | | Roof | Replace Portions of the Roof | From 2019 \$870,853 |
| | | Roof | Replace Portions of the Roof | \$445,380 |
| | | | Summary for Cedar Park MS | \$1,316,233 |
| | Cox EL (2001) | | | |
| | | HVAC | HVAC, Ceiling, Lights, Carpet, Add Sprinkler System, Paint, (Playground Equipment 350K) | \$9,911,000 |
| | | | Summary for Cox EL | \$9,911,000 |
| | Cypress EL (1988) | | | |
| | | Roof | Replace Portions of the Roof | \$187,885 |
| | | | Summary for Cypress EL | \$187,885 |
| | Don Tew PAC (1999) | | | |
| | | HVAC | HVAC (Air Handling Units Only, Chiller Replaced in 2014), Ceiling, Lights, Carpet, Paint and Seats. Modernize Sound and Lighting System | Air Handling Units Only, Chiller Replace in 2014 \$3,339,000 |
| | | | Summary for Don Tew PAC | \$3,339,000 |
| | Faubion EL (1974) | | | |
| | | Roof | Replace Portions of the Roof | \$397,500 |
| | | Roof | Replace Portions of the Roof | From 2019 \$17,124 |
| | | | Summary for Faubion EL | \$414,624 |
| | Leander HS (1982) | | | |
| | | Roof | Replace Portions of the Roof | \$185,500 |
| | | Roof | Replace Portions of the Roof | From 2019 \$513,082 |
| | | | Summary for Leander HS | \$698,582 |
| | Naumann EL (1998) | | | |
| | | HVAC | HVAC, Ceiling, Lights, Add Sprinkler System, Paint, (Playground Equipment | \$7,420,000 |

| Year | Facility | Subsystem | Detail | Cost |
|--|----------|-----------|--|------------------------|
| Summary for Naumann EL | | | | \$7,420,000 |
| Running Brushy MS (2000) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet and Paint | \$14,310,000 |
| | Roof | | Replace Portions of the Roof | \$452,885 |
| Summary for Running Brushy MS | | | | \$14,762,885 |
| Whitestone EL (1991) | | | | |
| | Roof | | Replace Portions of the Roof | \$571,605 |
| Summary for Whitestone EL | | | | \$571,605 |
| Summary for 2020 | | | | Total |
| | | | | \$77,417,473.00 |
| | | | | % of Total |
| | | | | 18.70% |
| 2021 | | | | |
| Bush EL (2002) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet, Add Sprinkler System, Paint, (Playground Equipment 350K) | \$10,441,000 |
| Summary for Bush EL | | | | \$10,441,000 |
| Cedar Park HS (1998) | | | | |
| | Roof | | Replace Portions of the Roof | \$2,039,970 |
| Summary for Cedar Park HS | | | | \$2,039,970 |
| Cox EL (2001) | | | | |
| | Roof | | Replace Portions of the Roof | \$26,235 |
| Summary for Cox EL | | | | \$26,235 |
| Grandview Hills EL (2008) | | | | |
| | Roof | | Re-Roof Ancillary Buildings | \$530,000 |
| Summary for Grandview Hills EL | | | | \$530,000 |
| Henry MS (2002) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet and Paint | \$15,900,000 |
| Summary for Henry MS | | | | \$15,900,000 |
| Leander HS (1982) | | | | |
| | Roof | | Replace Portions of the Roof | \$48,760 |
| Summary for Leander HS | | | | \$48,760 |
| South PAC (2002) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet, Paint and Seats. Modernize Sound and Lighting System | \$4,685,200 |
| Summary for South PAC | | | | \$4,685,200 |
| WPA Building (Old ISS Tech) | | | | |
| | Roof | | Replace Portions of the Roof | \$174,370 |
| Summary for WPA Building (Old ISS Tech) | | | | \$174,370 |
| Summary for 2021 | | | | Total |
| | | | | \$33,845,535.00 |
| | | | | % of Total |
| | | | | 8.17% |

| Year | Facility | Subsystem | Detail | Cost |
|--|----------------|-----------|--|------------------------|
| 2022 | | | | |
| Admin. Bldg (2002) | | | | |
| | Interior Finis | | Ceiling, Lights, Carpet and Paint | \$371,000 |
| | Roof | | Replace Portions of the Roof | \$201,665 |
| Summary for Admin. Bldg | | | | \$572,665 |
| Blockhouse Creek EL (1986) | | | | |
| | Roof | | Replace Portions of the Roof | \$699,600 |
| Summary for Blockhouse Creek EL | | | | \$699,600 |
| Bush EL (2002) | | | | |
| | Roof | | Replace Portions of the Roof | \$147,075 |
| Summary for Bush EL | | | | \$147,075 |
| Cypress EL (1988) | | | | |
| | Roof | | Replace Portions of the Roof | \$496,610 |
| Summary for Cypress EL | | | | \$496,610 |
| Henry MS (2002) | | | | |
| | Roof | | Replace Portions of the Roof | \$895,170 |
| Summary for Henry MS | | | | \$895,170 |
| Knowles EL (2003) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet, Add Sprinkler System, Paint, (Playground Equipment 350K) | \$10,971,000 |
| Summary for Knowles EL | | | | \$10,971,000 |
| LEO (1955) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet and Paint | \$2,782,500 |
| | Roof | | Replace Portions of the Roof | \$320,915 |
| Summary for LEO | | | | \$3,103,415 |
| Vista Ridge HS (2003) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet and Paint | \$31,164,000 |
| Summary for Vista Ridge HS | | | | \$31,164,000 |
| Whitestone EL (1991) | | | | |
| | Roof | | Replace Portions of the Roof | \$70,755 |
| Summary for Whitestone EL | | | | \$70,755 |
| Summary for 2022 | | | | Total |
| | | | | \$48,120,290.00 |
| | | | | % of Total |
| | | | | 11.62% |

2023

| | | | | |
|------------------------------------|------|--|--|---------------------|
| Canyon Ridge MS (2004) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet and Paint | \$17,755,000 |
| Summary for Canyon Ridge MS | | | | \$17,755,000 |
| Deer Creek EL (2004) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet, Add Sprinkler System, Paint, (Playground Equipment 350K) | \$11,766,000 |

| Year | Facility | Subsystem | Detail | Cost |
|-------------------------|----------|--|-------------------------------------|------------------------|
| | | | Summary for Deer Creek EL | \$11,766,000 |
| Faubion EL (1974) | Roof | Replace Portions of the Roof | | \$18,285 |
| | | | Summary for Faubion EL | \$18,285 |
| Knowles EL (2003) | Roof | Replace Portions of the Roof | | \$26,765 |
| | | | Summary for Knowles EL | \$26,765 |
| Leander HS (1982) | Roof | Replace Portions of the Roof | | \$143,392 |
| | | | Summary for Leander HS | \$143,392 |
| Pleasant Hill EL (2004) | HVAC | HVAC, Ceiling, Lights, Carpet, Add Sprinkler System, Paint, (Playground Equipment 350K) | | \$11,766,000 |
| | | | Summary for Pleasant Hill EL | \$11,766,000 |
| Vista Ridge HS (2003) | Roof | Replace Portions of the Roof | | \$2,507,192 |
| | | | Summary for Vista Ridge HS | \$2,507,192 |
| | | | Summary for 2023 | Total |
| | | | | \$43,982,634.00 |
| | | | | % of Total |
| | | | | 10.62% |
| 2024 | | | | |
| Canyon Ridge MS (2004) | Roof | Replace Portions of the Roof | | \$738,025 |
| | | | Summary for Canyon Ridge MS | \$738,025 |
| Cedar Park HS (1998) | Roof | Replace Portions of the Roof | | \$58,830 |
| | | | Summary for Cedar Park HS | \$58,830 |
| Deer Creek EL (2004) | Roof | Replace Portions of the Roof | | \$147,870 |
| | | | Summary for Deer Creek EL | \$147,870 |
| Faubion EL (1974) | Roof | Replace Portions of the Roof | | \$44,520 |
| | | | Summary for Faubion EL | \$44,520 |
| Leander HS (1982) | Roof | Replace Portions of the Roof | | \$113,950 |
| | | | Summary for Leander HS | \$113,950 |
| Mason EL (1994) | Roof | Replace Portions of the Roof | | \$1,065,300 |
| | | | Summary for Mason EL | \$1,065,300 |

| Year | Facility | Subsystem | Detail | Cost |
|-------------------------------------|-------------------------|-----------|------------------------------|------------------|
| | Pleasant Hill EL (2004) | Roof | Replace Portions of the Roof | \$147,870 |
| Summary for Pleasant Hill EL | | | | \$147,870 |

| | | |
|-------------------------|-------------------|-----------------------|
| Summary for 2024 | Total | \$2,316,365.00 |
| | % of Total | 0.56% |

2025

| | | | | |
|----------------------------------|----------------------|------|------------------------------|------------------|
| | Cedar Park MS (1995) | Roof | Replace Portions of the Roof | \$196,365 |
| Summary for Cedar Park MS | | | | \$196,365 |

| | | | | |
|-------------------------------|-------------------|------|------------------------------|-----------------|
| | Faubion EL (1974) | Roof | Replace Portions of the Roof | \$18,020 |
| Summary for Faubion EL | | | | \$18,020 |

| | | | | |
|-------------------------------|-------------------|------|------------------------------|-----------------|
| | Leander HS (1982) | Roof | Replace Portions of the Roof | \$23,320 |
| Summary for Leander HS | | | | \$23,320 |

| | | | | |
|--------------------------------|--------------------|------|--|---------------------|
| | Rutledge EL (2005) | HVAC | HVAC, Ceiling, Lights, Carpet, Add Sprinkler System, Paint, (Playground Equipment 350K) | \$13,170,500 |
| | | Roof | Replace Portions of the Roof | \$171,455 |
| Summary for Rutledge EL | | | | \$13,341,955 |

| | | | | |
|-----------------------------|-----------------|------|---|---------------------|
| | Wiley MS (2006) | HVAC | HVAC, Ceiling, Lights, Carpet and Paint | \$27,030,000 |
| Summary for Wiley MS | | | | \$27,030,000 |

| | | |
|-------------------------|-------------------|------------------------|
| Summary for 2025 | Total | \$40,609,660.00 |
| | % of Total | 9.81% |

2026

| | | | | |
|--|----------------------------|------|--|---------------------|
| | Blockhouse Creek EL (1986) | HVAC | HVAC, Ceiling, Lights, Carpet, Add Sprinkler System, Paint, (Playground Equipment 350K) | \$13,780,000 |
| Summary for Blockhouse Creek EL | | | | \$13,780,000 |

| | | | | |
|-------------------------------|-------------------|------|------------------------------|--------------------|
| | Leander MS (1974) | Roof | Replace Portions of the Roof | \$1,336,130 |
| Summary for Leander MS | | | | \$1,336,130 |

| | | | | |
|-----------------------------|-----------------|------|------------------------------|-----------------|
| | Mason EL (1994) | Roof | Replace Portions of the Roof | \$58,830 |
| Summary for Mason EL | | | | \$58,830 |

| | | | | |
|-----------------------------|-----------------|------|---|---------------------|
| | Plain EL (2006) | HVAC | HVAC, Ceiling, Lights, Carpet and Paint | \$13,515,000 |
| | | Roof | Replace Portions of the Roof | \$180,465 |
| Summary for Plain EL | | | | \$13,695,465 |

| Year | Facility | Subsystem | Detail | Cost |
|-------------------|----------|-----------|--|-------------------------------|
| Wiley MS (2006) | | | | |
| | Roof | | Replace Portions of the Roof | \$758,960 |
| | | | | Summary for Wiley MS |
| | | | | \$758,960 |
| Winkley EL (2006) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet, Add Sprinkler System, Paint, (Playground Equipment 350K) | \$13,780,000 |
| | Roof | | Replace Portions of the Roof | \$180,465 |
| | | | | Summary for Winkley EL |
| | | | | \$13,960,465 |

| | | |
|-------------------------|-------------------|------------------------|
| Summary for 2026 | Total | \$43,589,850.00 |
| | % of Total | 10.53% |

2027

| | | | | |
|-----------------------|------|--|--|-----------------------------------|
| River Place EL (2007) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet, Add Sprinkler System, Paint, (Playground Equipment 350K) | \$14,416,000 |
| | Roof | | Replace Portions of the Roof | \$189,475 |
| | | | | Summary for River Place EL |
| | | | | \$14,605,475 |
| Rouse HS (2008) | | | | |
| | Roof | | Replace Portions of the Roof | \$115,010 |
| | | | | Summary for Rouse HS |
| | | | | \$115,010 |
| Transportation (2000) | | | | |
| | Roof | | Replace Portions of the Roof | \$137,535 |
| | | | | Summary for Transportation |
| | | | | \$137,535 |

| | | |
|-------------------------|-------------------|------------------------|
| Summary for 2027 | Total | \$14,858,020.00 |
| | % of Total | 3.59% |

2028

| | | | | |
|---------------------------|------|--|--|---------------------------------------|
| Cedar Park HS (1998) | | | | |
| | Roof | | Replace Portions of the Roof | \$1,913,168 |
| | | | | Summary for Cedar Park HS |
| | | | | \$1,913,168 |
| Cedar Park MS (1995) | | | | |
| | Roof | | Replace Portions of the Roof | \$308,990 |
| | | | | Summary for Cedar Park MS |
| | | | | \$308,990 |
| Grandview Hills EL (2008) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet, Paint, Playground Equipment, and Modernization of other Systems | \$14,946,000 |
| | Roof | | Replace Portions of the Roof | \$1,212,640 |
| | | | | Summary for Grandview Hills EL |
| | | | | \$16,158,640 |
| Naumann EL (1998) | | | | |
| | Roof | | Replace Portions of the Roof | \$1,211,845 |
| | | | | Summary for Naumann EL |
| | | | | \$1,211,845 |

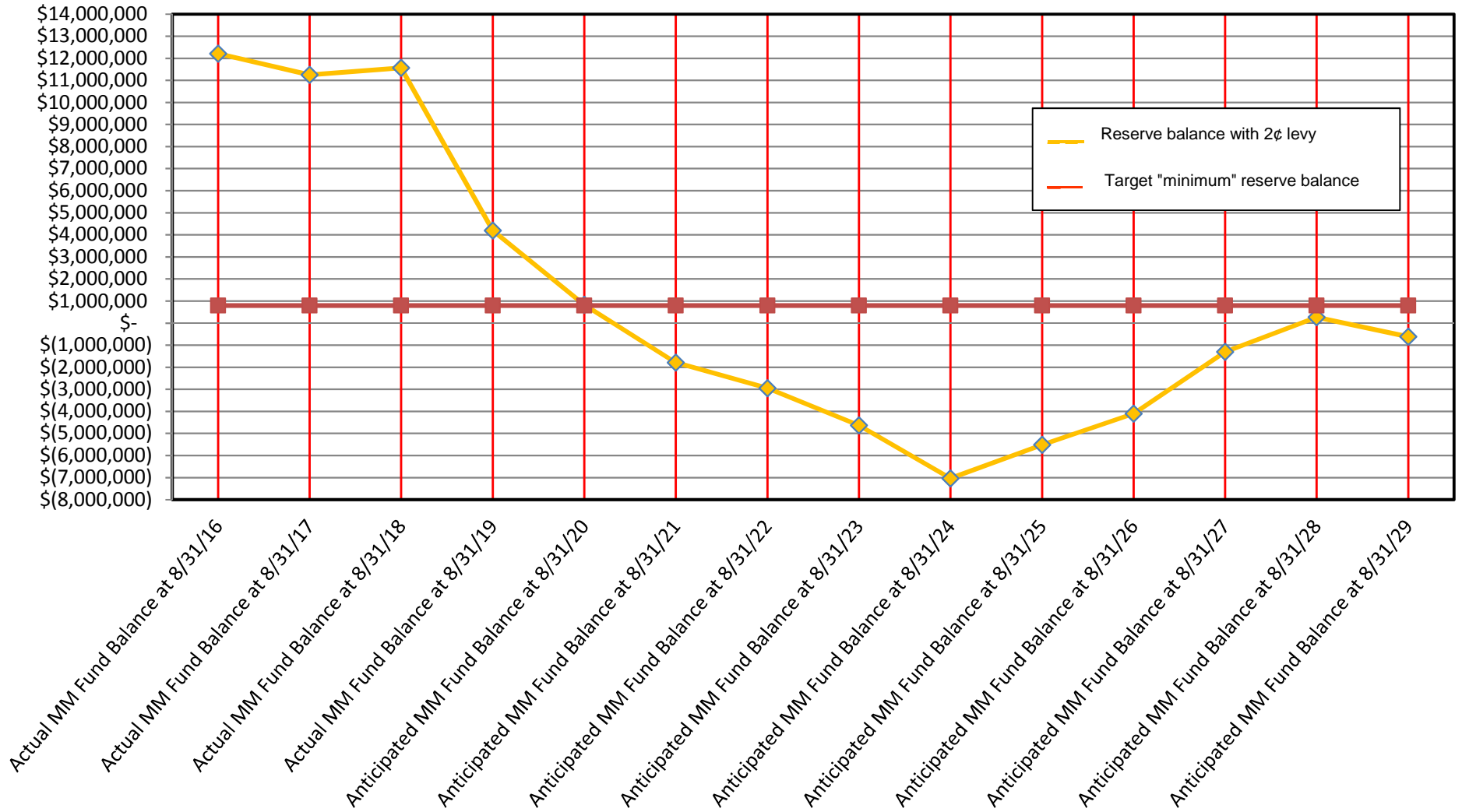
| Year | Facility | Subsystem | Detail | Cost |
|---|----------|-----------|--|-------------------------|
| Parkside EL (2008) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet, Paint, Playground Equipment, and Modernization of other Systems | \$14,946,000 |
| | Roof | | Replace Portions of the Roof | \$1,157,785 |
| Summary for Parkside EL | | | | \$16,103,785 |
| River Ridge EL (2009) | | | | |
| | Roof | | Replace Portions of the Roof | \$1,157,785 |
| Summary for River Ridge EL | | | | \$1,157,785 |
| Rouse HS (2008) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet, Paint and Modernization of other Systems | \$38,425,000 |
| | Roof | | Replace Portions of the Roof | \$2,026,190 |
| Summary for Rouse HS | | | | \$40,451,190 |
| Rouse HS - Auto Tech (2008) | | | | |
| | Roof | | Replace Portions of the Roof | \$178,610 |
| Summary for Rouse HS - Auto Tech | | | | \$178,610 |
| Technology (2008) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet, Paint and Modernization of other Systems | \$548,020 |
| | Roof | | Replace Portions of the Roof | \$67,045 |
| Summary for Technology | | | | \$615,065 |
| Vista Ridge HS (2003) | | | | |
| | Roof | | Replace Portions of the Roof | \$239,825 |
| Summary for Vista Ridge HS | | | | \$239,825 |
| Westside EL (2008) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet, Paint, Playground Equipment, and Modernization of other Systems | \$14,946,000 |
| Summary for Westside EL | | | | \$14,946,000 |
| Summary for 2028 | | | | Total |
| | | | | \$93,284,903.00 |
| | | | | % of Total |
| | | | | 22.53% |
| 2029 | | | | |
| River Ridge EL (2009) | | | | |
| | HVAC | | HVAC, Ceiling, Lights, Carpet, Paint and Modernization of other Systems | \$16,006,000 |
| Summary for River Ridge EL | | | | \$16,006,000 |
| Summary for 2029 | | | | Total |
| | | | | \$16,006,000.00 |
| | | | | % of Total |
| | | | | 3.87% |
| Grand Total | | | | \$414,030,730.00 |



2020

Major Maintenance Funding Plan

Proposed Major Maintenance Funding Plan Projected Scenarios assume 2¢ Levy through 2027/28





2019

Major Maintenance Plan Update

**2019 MAJOR MAINTENANCE PLAN UPDATE SUMMARY
as of 8/31/2019**

| APPROVED 2019 MAJOR MAINTENANCE PLAN | | | | |
|--|-----------------------|---------------------------------------|---|--|
| Category | Adopted Budget | Actual Expenditures at 8/31/19 | Remaining Commitments at 8/31/19 | Estimated Return to MM Reserves |
| Exteriors | \$1,621,241 | \$640,206 | \$337,320 | \$643,715 |
| Grounds | \$776,805 | \$236,710 | \$885,097 | -\$345,002 |
| HVAC | \$1,979,804 | \$0 | \$1,979,804 | \$0 |
| Interior Finish | \$5,677,685 | \$5,162,769 | \$114,346 | \$400,570 |
| Kitchen Equipment | \$490,892 | \$286,287 | \$95,370 | \$109,235 |
| Plumbing | \$283,040 | \$215,664 | \$0 | \$67,376 |
| Roofing | \$144,836 | \$0 | \$144,836 | \$0 |
| Safety | \$132,500 | \$43,935 | \$0 | \$88,565 |
| 2019 MMP TOTAL | \$11,106,803 | \$6,585,570 | \$3,556,773 | \$964,461 |
| APPROVED 2019 PLAN AMENDMENTS | | | | |
| Portables | \$1,385,000 | \$885,192 | \$278,672 | \$221,136 |
| Lockers | \$25,000 | \$23,331 | \$0 | \$1,669 |
| CPHS Additional (19/20) | \$3,951,150 | \$1,374,982 | \$2,576,168 | \$0 |
| 2019 AMENDMENTS | \$5,361,150 | \$2,283,505 | \$2,854,840 | \$222,805 |
| 2019 (AMENDED) MMP TOTAL | \$16,467,953 | \$8,869,074 | \$6,411,613 | \$1,187,266 |
| <i>Prior Year MM Plans: 8/31/19 Activity</i> | | \$3,047,421 | \$61,569 | |
| TOTALS | | \$11,916,496 | \$6,473,181 | |

| Category | Facility | Project | Adopted Budget | Actual Expense as of 8/31 | Encumbrance as of 8/31 | Remaining Commitments as of 8/31 | Estimated Return to MM Reserves | Scheduled Completion |
|-----------------|---------------------------------|--|---------------------|---------------------------|------------------------|----------------------------------|---------------------------------|----------------------|
| Exterior | | | | | | | | |
| Exterior | A.C. Bible | Exterior Paint- Repaint All Hollow Metal Doors, Door & Window Frames | 30,295.00 | 17,731.48 | - | | 12,563.52 | |
| Exterior | Bagdad EL | Exterior Paint- Repaint All Hollow Metal Doors, Door & Window Frames | 40,535.00 | 26,472.32 | | | 14,062.68 | |
| Exterior | Cedar Park HS (1998) | Replace Downspouts | 63,600.00 | 54,349.00 | - | | 9,251.00 | |
| Exterior | Cedar Park HS (1998) | Replace Storefront Doors + Add Canopies Building "A", East and West Side | 640,187.00 | 170,683.00 | 236,976.00 | 236,976.00 | 232,528.00 | Winter 2020 |
| Exterior | Don Tew PAC | Exterior Paint- Repaint Front Entry | 11,378.00 | 11,129.41 | - | | 248.59 | |
| Exterior | Four Points MS | Exterior Paint- Repaint All Hollow Metal Doors, Door & Window Frames | 38,665.00 | 2,294.06 | - | | 36,370.94 | |
| Exterior | Grandview Hills EL (2008) | Exterior Paint- Repaint All Hollow Metal Doors, Door & Window Frames | 12,231.00 | 8,650.48 | - | | 3,580.52 | |
| Exterior | LISD Misc. Equipment | New Aluminum Decks and Ramps | 53,000.00 | - | - | 53,000.00 | - | Winter 2020 |
| Exterior | Naumann EL | Exterior Paint- Repaint All Hollow Metal Doors, Door & Window Frames | 39,397.00 | 24,812.93 | - | | 14,584.07 | |
| Exterior | Parkside EL (2008) | Exterior Paint- Repaint All Hollow Metal Doors, Door & Window Frames | 5,120.00 | 3,054.69 | - | | 2,065.31 | |
| Exterior | Reagan EL | Exterior Paint- Repaint All Hollow Metal Doors, Door & Window Frames | 10,667.00 | 8,715.38 | - | | 1,951.62 | |
| Exterior | Reagan EL | Recaulk Expansion Joints | 67,701.00 | 43,561.06 | - | | 24,139.94 | |
| Exterior | River Place EL (2007) | Recaulk Expansion Joints | 60,874.00 | 31,268.77 | - | | 29,605.23 | |
| Exterior | River Ridge EL | Exterior Paint- Repaint All Hollow Metal Doors, Door & Window Frames | 5,689.00 | 3,054.69 | - | | 2,634.31 | |
| Exterior | River Ridge EL | Recaulk Expansion Joints | 67,558.00 | 43,872.33 | - | | 23,685.67 | |
| Exterior | Running Brushy MS (2000) | Clean and Seal - Exterior Walls | 296,355.00 | 122,440.00 | - | | 173,915.00 | |
| Exterior | Science Materials Center (2008) | Clean and Seal - Exterior Walls | 15,900.00 | 8,299.00 | - | | 7,601.00 | |
| Exterior | Vista Ridge HS | Tilt-Up Concrete Panel - Repair Tilt-Wall Panels | 150,711.00 | 50,437.00 | 47,344.00 | 47,344.00 | 52,930.00 | Winter 2020 |
| Exterior | Westside EL (2008) | Exterior Paint- Repaint All Hollow Metal Doors, Door & Window Frames | 11,378.00 | 9,380.18 | - | | 1,997.82 | |
| | | Total | 1,621,241.00 | 640,205.78 | 284,320.00 | 337,320.00 | 643,715.22 | |

| Category | Facility | Project | Adopted Budget | Actual Expense as of 8/31 | Encumbrance as of 8/31 | Remaining Commitments as of 8/31 | Estimated Return to MM Reserves | Scheduled Completion |
|----------------|----------------------|---|-------------------|---------------------------|------------------------|----------------------------------|---------------------------------|----------------------|
| Grounds | | | | | | | | |
| Grounds | Cedar Park HS (1998) | Remove and Resurface Track HS | 206,700.00 | 78,536.00 | 557,270.00 | 557,270.00 | (429,106.00) | Winter 2020 |
| Grounds | Cedar Park HS (1998) | Restripe Band Practice Field- Asphalt Surface | 15,141.00 | - | 8,437.00 | 8,437.00 | 6,704.00 | |
| Grounds | Cedar Park HS (1998) | Restripe Parking Lots and Curbs | 26,370.00 | - | 8,438.00 | 8,438.00 | 17,932.00 | |
| Grounds | Cedar Park MS (1995) | Restripe Parking Lots and Curbs | 12,720.00 | - | 2,826.00 | 2,826.00 | 9,894.00 | |
| Grounds | Cypress EL | Erosion Control at Various Locations | 63,600.00 | - | - | 63,600.00 | - | Summer 2020 |
| Grounds | Faubion EL (1974) | Restripe Parking Lots and Curbs | 7,950.00 | - | 3,318.00 | 3,318.00 | 4,632.00 | |
| Grounds | Four Points MS | Restripe Parking Lots and Curbs | 12,720.00 | - | 5,226.00 | 5,226.00 | 7,494.00 | |
| Grounds | Four Points MS | Resurface Track MS | 100,700.00 | 63,150.00 | - | | 37,550.00 | |
| Grounds | Glenn HS | Restripe Band Practice Field Concrete | 7,155.00 | - | 3,317.00 | 3,317.00 | 3,838.00 | |
| Grounds | Henry MS | Resurface Track MS | 100,700.00 | 95,023.50 | - | | 5,676.50 | |
| Grounds | Leander HS | Restripe Band Practice Field | 16,138.00 | - | 11,211.00 | 11,211.00 | 4,927.00 | |
| Grounds | Leander HS | Restripe Parking Lots and Curbs | 19,080.00 | - | 16,926.00 | 27,530.00 | (8,450.00) | |
| Grounds | Leander HS | Softball Infield Renovation | 132,500.00 | - | 160,313.00 | 160,313.00 | (27,813.00) | |
| Grounds | Reagan EL | Restripe Parking Lots and Curbs | 7,950.00 | - | 2,987.00 | 2,987.00 | 4,963.00 | |
| Grounds | River Ridge EL | Restripe Parking Lots and Curbs | 7,950.00 | - | 5,982.00 | 5,982.00 | 1,968.00 | |
| Grounds | Rouse HS | Restripe Band Practice Field -Asphalt Surface | 16,138.00 | - | 3,364.00 | 11,278.00 | 4,860.00 | |
| Grounds | Vandegrift HS | Restripe Band Practice Field - Concrete Surface | 7,155.00 | - | 3,364.00 | 3,364.00 | 3,791.00 | |
| Grounds | Vista Ridge HS | Restripe Band Practice Field- Asphalt Surface | 16,138.00 | - | 10,000.00 | 10,000.00 | 6,138.00 | |
| | | Total | 776,805.00 | 236,709.50 | 802,979.00 | 885,097.00 | (345,001.50) | |

| HVAC | | | | | | | | |
|-------------|----------------------|--|---------------------|----------|------------------|---------------------|----------|-------------|
| | | | 519 | | | | | |
| HVAC | Henry MS | HRU's (Heat Recovery Units) Design 2019 - Replacement 2020 | 1,895,216.00 | - | 57,000.00 | 1,895,216.00 | - | Summer 2020 |
| HVAC | LISD Misc. Equipment | Heat Recovery Wheel (3) | 84,588.00 | - | - | 84,588.00 | - | Summer 2020 |
| | | Total | 1,979,804.00 | - | 57,000.00 | 1,979,804.00 | - | |

| Category | Facility | Project | Adopted Budget | Actual Expense as of 8/31 | Encumbrance as of 8/31 | Remaining Commitments as of 8/31 | Estimated Return to MM Reserves | Scheduled Completion |
|------------------|----------------------|---|---------------------|---------------------------|------------------------|----------------------------------|---------------------------------|----------------------|
| Interiors | | | | | | | | |
| Interiors | Canyon Ridge MS | Aux Gym Floor - Resurface Floor | 11,176.00 | 8,722.00 | | | 2,454.00 | |
| Interiors | Canyon Ridge MS | Comp Gym Floor - Resurface Floor | 14,715.00 | 8,722.00 | | | 5,993.00 | |
| Interiors | Cedar Park HS (1998) | Athletic Additions, Modernizations & Renovations Phase II | 3,958,570.00 | 3,958,570.00 | - | | - | In-Progress |
| Interiors | Cedar Park HS (1998) | Multi Purpose Gym Floor- Resurface Floor | 14,933.00 | - | - | 14,933.00 | - | Summer 2020 |
| Interiors | Cedar Park HS (1998) | Paint 2nd Floor Building "A" and Remove Vinyl Wall Covering in the Admin Areas | 102,820.00 | - | 85,282.00 | 85,282.00 | 17,538.00 | Winter 2020 |
| Interiors | Florence Stiles MS | Aux Gym Floor - Resurface Floor | 11,106.00 | 8,785.00 | - | | 2,321.00 | |
| Interiors | Florence Stiles MS | Comp Gym Floor - Resurface Floor | 14,623.00 | 8,786.00 | - | | 5,837.00 | |
| Interiors | Four Points MS | Aux Gym Floor - Resurface Floor | 11,176.00 | 8,785.00 | - | | 2,391.00 | |
| Interiors | Four Points MS | Comp Gym Floor - Resurface Floor | 14,715.00 | 8,786.00 | - | | 5,929.00 | |
| Interiors | Henry MS | Aux Gym Floor - Resurface Floor | 11,176.00 | 8,816.00 | - | | 2,360.00 | |
| Interiors | Henry MS | Comp Gym Floor - Resurface Floor | 14,715.00 | 8,816.00 | - | | 5,899.00 | |
| Interiors | Knowles EL | Kitchen Floor Epoxy - Replace Epoxy Floor | 68,900.00 | 89,398.73 | - | | (20,498.73) | |
| Interiors | Leander HS | Multi Purpose Gym Floor- Resurface Floor | 14,933.00 | 5,492.00 | - | | 9,441.00 | |
| Interiors | LEO | VCT/ Epoxy/ Carpet Flooring Renovation- Phase II Moisture Mitigation Process and Replace MPR Carpet | 454,253.00 | 373,382.57 | 2,399.00 | 2,399.00 | 78,471.43 | |
| Interiors | Naumann EL | Replace Carpet | 705,000.00 | 464,272.35 | 11,731.50 | 11,731.50 | 228,996.15 | |
| Interiors | Pleasant Hill EL | Paint Corridors, MPR and Cafeteria | 106,000.00 | 78,277.30 | - | | 27,722.70 | |
| Interiors | Rouse HS | Multi Purpose Gym Floor - Resurface Floor | 12,813.00 | 9,394.00 | - | | 3,419.00 | |
| Interiors | Vista Ridge HS | Comp Gym Floor - Resurface Floor | 22,137.00 | 11,334.00 | - | | 10,803.00 | |
| Interiors | Vista Ridge HS | Multi Purpose Gym Floor - Resurface Floor | 14,933.00 | 11,334.00 | - | | 3,599.00 | |
| Interiors | Winkley EL | Repaint Corridor Walls, Door Frames, Stairs Wells | 98,991.00 | 91,096.29 | - | | 7,894.71 | |
| Total | | | 5,677,685.00 | 5,162,769.24 | 99,412.50 | 114,345.50 | 400,570.26 | |

| Category | Facility | Project | Adopted Budget | Actual Expense as of 8/31 | Encumbrance as of 8/31 | Remaining Commitments as of 8/31 | Estimated Return to MM Reserves | Scheduled Completion |
|----------------|----------------------|--------------------------------|-------------------|---------------------------|------------------------|----------------------------------|---------------------------------|----------------------|
| Kitchen | | | | | | | | |
| Kitchen | Four Points MS | Replace Booster Heater #1 | 6,481.00 | 7,747.66 | - | | (1,266.66) | |
| Kitchen | Four Points MS | Replace Dishwasher | 38,299.00 | 38,026.66 | - | | 272.34 | |
| Kitchen | LISD Misc. Equipment | Replace Spare/Emergency Equip. | 265,000.00 | 60,922.00 | 95,370.02 | 95,370.02 | 108,707.98 | |
| Kitchen | Reed EL | Replace Water Softener | 4,395.00 | 8,188.00 | - | | (3,793.00) | |
| Kitchen | Rouse HS | Replace Garbage Disposal #1 | 4,790.00 | 6,724.66 | - | | (1,934.66) | |
| Kitchen | Rouse HS | Replace Garbage Disposal #2 | 4,790.00 | 6,724.66 | - | | (1,934.66) | |
| Kitchen | Rouse HS | Replace Water Softener | 6,043.00 | 8,188.00 | - | | (2,145.00) | |
| Kitchen | Wiley MS | Replace Booster Heater #1 | 6,481.00 | 7,747.66 | - | | (1,266.66) | |
| Kitchen | Wiley MS | Replace Convection Oven #1 | 27,100.00 | 17,352.66 | - | | 9,747.34 | |
| Kitchen | Wiley MS | Replace Convection Oven #2 | 27,100.00 | 17,352.66 | - | | 9,747.34 | |
| Kitchen | Wiley MS | Replace Convection Oven #3 | 27,100.00 | 17,352.66 | - | | 9,747.34 | |
| Kitchen | Wiley MS | Replace Convection Oven #4 | 27,100.00 | 17,352.66 | - | | 9,747.34 | |
| Kitchen | Wiley MS | Replace Dishwasher | 26,121.00 | 46,740.66 | - | | (20,619.66) | |
| Kitchen | Wiley MS | Replace Milk Box #1 | 4,683.00 | 5,892.66 | - | | (1,209.66) | |
| Kitchen | Wiley MS | Replace Milk Box #2 | 4,683.00 | 5,892.66 | - | | (1,209.66) | |
| Kitchen | Wiley MS | Replace Milk Box #3 | 4,683.00 | 5,892.66 | - | | (1,209.66) | |
| Kitchen | Wiley MS | Replace Water Softener | 6,043.00 | 8,188.00 | - | | (2,145.00) | |
| Total | | | 490,892.00 | 286,286.58 | 95,370.02 | 95,370.02 | 109,235.40 | |

| Category | Facility | Project | Adopted Budget | Actual Expense as of 8/31 | Encumbrance as of 8/31 | Remaining Commitments as of 8/31 | Estimated Return to MM Reserves | Scheduled Completion |
|-----------------|----------------------|--|-------------------|---------------------------|------------------------|----------------------------------|---------------------------------|----------------------|
| Plumbing | | | | | | | | |
| Plumbing | Bagdad EL | Replace Gas Fired Water Heaters (2) | 45,101.00 | 30,200.00 | - | | 14,901.00 | |
| Plumbing | Cedar Park HS (1998) | Replace Gas Fired Water Heaters (2 @ Kitchen/PE) | 95,563.00 | 67,191.00 | - | | 28,372.00 | |
| Plumbing | Cypress EL | Replace Gas Fired Water Heaters | 57,327.00 | 41,858.80 | - | | 15,468.20 | |
| Plumbing | Reagan EL | Replace Electric Water Heaters | 85,049.00 | 76,414.00 | - | | 8,635.00 | |
| Total | | | 283,040.00 | 215,663.80 | - | - | 67,376.20 | |

| Category | Facility | Project | Adopted Budget | Actual Expense as of 8/31 | Encumbrance as of 8/31 | Remaining Commitments as of 8/31 | Estimated Return to MM Reserves | Scheduled Completion |
|----------------|----------------------|-----------------|-------------------|---------------------------|------------------------|----------------------------------|---------------------------------|----------------------|
| Roofing | | | | | | | | |
| Roofing | Admin Annex | Roofing Repairs | 11,798.00 | - | - | 11,798.00 | - | Summer 2020 |
| Roofing | Cedar Park HS (1998) | Roofing Repairs | 18,935.00 | - | - | 18,935.00 | - | Summer 2020 |
| Roofing | Cypress EL | Roofing Repairs | 7,759.00 | - | - | 7,759.00 | - | Summer 2020 |
| Roofing | Deer Creek EL | Roofing Repairs | 4,792.00 | - | - | 4,792.00 | - | Summer 2020 |
| Roofing | Knowles EL | Roofing Repairs | 3,765.00 | - | - | 3,765.00 | - | Summer 2020 |
| Roofing | Mason EL | Roofing Repairs | 9,328.00 | - | - | 9,328.00 | - | Summer 2020 |
| Roofing | Plain EL | Roofing Repairs | 4,050.00 | - | - | 4,050.00 | - | Summer 2020 |
| Roofing | River Place EL | Roofing Repairs | 3,172.00 | - | - | 3,172.00 | - | Summer 2020 |
| Roofing | Rouse HS | Roofing Repairs | 28,522.00 | - | - | 28,522.00 | - | Summer 2020 |
| Roofing | Running Brushy MS | Roofing Repairs | 12,555.00 | - | - | 12,555.00 | - | Summer 2020 |
| Roofing | Support Services | Roofing Repairs | 6,427.00 | - | - | 6,427.00 | - | Summer 2020 |
| Roofing | Transportation | Roofing Repairs | 5,363.00 | - | - | 5,363.00 | - | Summer 2020 |
| Roofing | Vista Ridge HS | Roofing Repairs | 19,870.00 | - | - | 19,870.00 | - | Summer 2020 |
| Roofing | Whitestone EL | Roofing Repairs | 8,500.00 | - | - | 8,500.00 | - | Summer 2020 |
| Total | | | 144,836.00 | - | - | 144,836.00 | - | |

| Category | Facility | Project | Adopted Budget | Actual Expense as of 8/31 | Encumbrance as of 8/31 | Remaining Commitments as of 8/31 | Estimated Return to MM Reserves | Scheduled Completion |
|---------------|---------------|--------------------|-------------------|---------------------------|------------------------|----------------------------------|---------------------------------|----------------------|
| Safety | | | | | | | | |
| Safety | Deer Creek EL | Replace Fire Alarm | 26,500.00 | 8,708.75 | - | | 17,791.25 | |
| Safety | Parkside EL | Replace Fire Alarm | 26,500.00 | 8,806.53 | - | | 17,693.47 | |
| Safety | Plain EL | Replace Fire Alarm | 26,500.00 | 8,806.53 | - | | 17,693.47 | |
| Safety | Reagan EL | Replace Fire Alarm | 26,500.00 | 8,806.53 | - | | 17,693.47 | |
| Safety | Westside EL | Replace Fire Alarm | 26,500.00 | 8,806.53 | - | | 17,693.47 | |
| Total | | | 132,500.00 | 43,934.87 | - | | 88,565.13 | |

ORIGINAL PLAN \$11,106,803.00 \$6,585,569.77 \$1,339,081.52 \$3,556,772.52 \$964,460.71

| APPROVED 2019 PLAN AMENDMENTS | | | | | | | | |
|--------------------------------------|---------------|---------------------------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 2019 | Stiles MS | Lockers - from Fund Balance | 25,000.00 | 23,330.58 | | | 1,669.42 | |
| 2019 | Portables | Portables & Moves - from Fund Balance | 1,385,000.00 | 885,192.37 | 243,272.24 | 278,672.00 | 221,135.63 | |
| 2020 | Cedar Park HS | Renovations | 3,951,150.00 | 1,374,981.75 | | 2,576,168.25 | - | |
| Total | | | \$16,467,953.00 | \$8,869,074.47 | \$1,582,353.76 | \$6,411,612.77 | \$1,187,265.76 | |

| Prior Year MM Plans: 8/31/19 Activity | | | | | | | | |
|--|---------------|-------------------|------------------------|------------------------|-----------------------|-----------------------|-----------------------|--|
| 2017 | Giddens / LMS | HVAC Design - MEP | | 158,400.00 | 56,053.00 | 56,053.00 | | |
| 2018 | RHS/VHS | Tennis Courts | | 39,375.00 | | | | |
| 2018 | CPMS | Track | | 321,479.20 | 5,515.50 | 5,515.50 | | |
| 2018 | Monroe | Track | | 276,538.00 | | | | |
| 2018 | Whitestone | Freezer/Cooler | | 49,482.00 | | | | |
| 2018 | Knowles | Fire Alarm | | 1,424.00 | | | | |
| 2018 | Scoreboard | LED Scoreboards | | 254,623.00 | | | | |
| 2018 | CPHS | Phase 1 Athletics | | 1,946,100.00 | | | | |
| Total | | | \$16,467,953.00 | \$11,916,495.67 | \$1,643,922.26 | \$6,473,181.27 | \$1,187,265.76 | |

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Food Service Annual Report
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Jimmy Disler
Attachments: Food Service Annual Report Presentation

Background Information:

The purpose of this item is to provide the Board of Trustees an update on the performance of our food service management company, Southwest Foodservice Excellence.

Please contact Jimmy Disler if you have any questions.

Administrative Recommendation:

N/A

Sample Motion:

N/A

Food Service Annual Report

January 16, 2020



**To provide an update on the performance
of our food service management company.**



Texas Department of Agriculture (TDA) Requirements

- Provides guidelines that districts must follow
- Request for Proposal (RFP)/Contract template must be used
- TDA must approve the district's RFP prior to issuance
- One year contract plus four (4) optional annual renewals. LISD has approved one annual renewal, leaving three (3) optional renewals.
- After initial contract awarded, LISD Board of Trustees must approve each annual renewal
- Typically presented to Board of Trustees in early Spring



SFE Proposal Assumptions included in Contract

- Projected Enrollment Growth
- Free & Reduced Percentage
- Fees Locked In – Original contract and up to four (4) renewals
- USDA Commodity Allowance



Contractual Obligations

The goal is to provide a balanced program meeting the districts objectives.

- ***Met all contractual obligations***
- *Financial Guaranty*
- *Lowered food cost without sacrificing quality*
- *Compliance with federal programs*
- *Demonstrate program innovation*
- *Opportunity for student engagement*



Federal Program Compliance

6

How did the Review go?

- *No findings from Child Nutrition Services operations in the last two audits*
- *Most recent review conducted by the Texas Department of Agriculture – November 2018*

Areas reviewed:

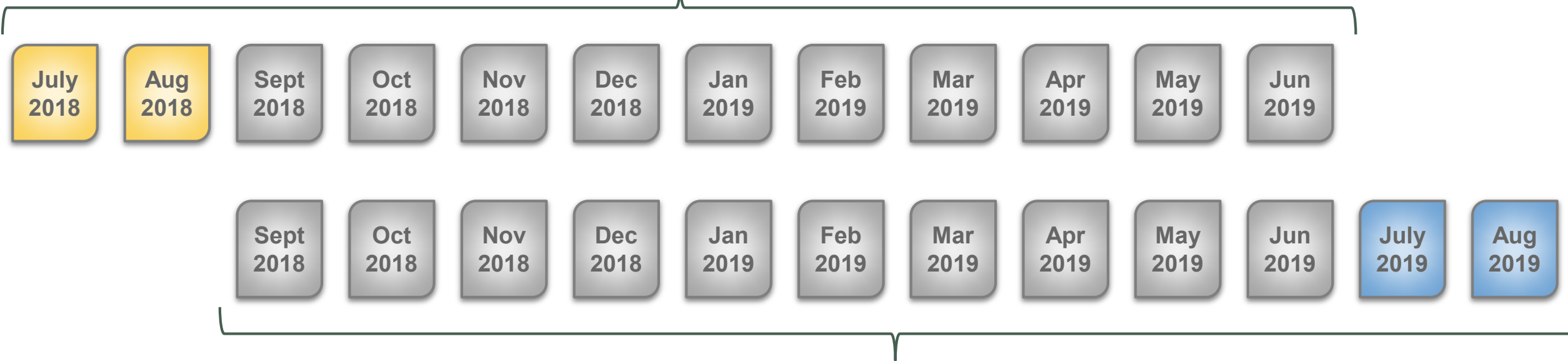
Certification of Benefit Issuance, Menu Planning/Meal Components, Meal Counting and Claiming, Campus Operations, Student Engagement, Purchasing Local and US Products, Local School Wellness Policy, Professional Standards, Food Safety



Unaudited Contract Performance

Contract Term

Net Change to Fund Balance: \$1,191,573
Guaranty: \$245,000



Audit Year

CNS Funded Items

| School | | Equipment + Install |
|--|-----------------------------|---------------------|
| Block House Creek | Freezer/Cooler | \$63,555 |
| C.C. Mason | Freezer/Cooler | \$63,750 |
| Block House Creek | Serving Lines | \$98,096 |
| Whitestone | Serving Lines | \$98,096 |
| Leander High School | Serving Lines | \$227,339 |
| District Wide | Kitchen Smallwares | \$70,000 |
| Various Campuses | Point of Sale Hardware (26) | \$16,000 |
| Bagdad, Camacho, Cypress, Giddens, Faubion, Knowles, Mason, Reed Whitestone | Digital Signage | \$33,000 |
| | Total | \$669,836 |

Discussion

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: Attendance Zoning Planning
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Jimmy Disler
Attachments: Attendance Zoning Planning Presentation
Tarvin Elementary Attendance Zoning Overview

Background Information:

With the opening of Nancy Tarvin Elementary (ES 28) in August 2021, this will be the second of three elementary schools approve by voters in the November 2017 bond election. In anticipation of the opening, the district will undergo an open, feedback-driven process to realign the attendance zones to assign students to Tarvin ES, as well as any additional zoning changes the Board of Trustees directs the administration to make for the 2021-2022 school year.

Jimmy Disler and Corey Ryan will present an overview of the zoning process to be used for these elementary attendance zoning changes.

Administrative Recommendation:

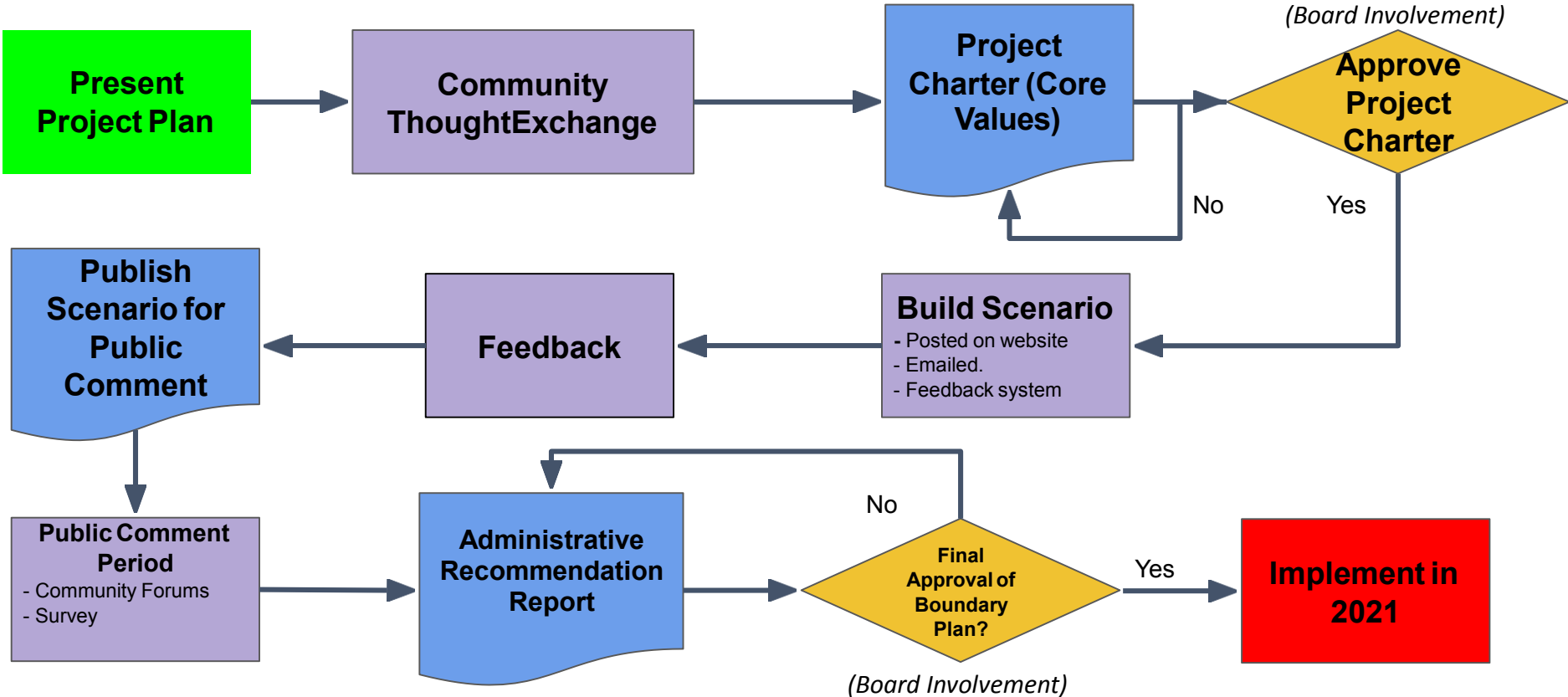
N/A

Sample Motion:

N/A

Attendance Zoning Planning

January 23, 2020



2020 Attendance Zoning Process

534

Tarvin Elementary School Attendance Zoning

Overview

Leander ISD will open Elementary School No. 28, Nancy Tarvin Elementary School, in August 2021. This will be the second of three elementary schools approved by voters in the November 2017 bond election. The district will build the school in the Palmera Bluff subdivision, adjacent to the existing Palmera Ridge subdivision in Leander, west of Ronald Reagan Boulevard and north of Hero Way. The district will use the prototype design it has used since 2008, similar to the design of Larkspur Elementary School, opened in August 2019, with a capacity of approximately 800 students.

In anticipation of the opening, the district will undergo an open, feedback-driven process to realign the attendance zones to assign students to Tarvin Elementary School, as well as any additional zoning changes the Board of Trustees directs the administration to make for the 2021-2022 school year.

Data

Elementary Schools Over 120% Capacity

| School | Capacity | 2020 | 2021 | 2022 | 2023 | 2024 |
|---------------|----------|-------|-------|-------|-------|-------|
| Akin | 800 | 975 | 1,027 | 1,072 | 1,159 | 1,235 |
| Camacho | 800 | 1,008 | 1,045 | 1,072 | 1,132 | 1,178 |
| Larkspur | 800 | 716 | 859 | 994 | 1,092 | 1,154 |
| Mason | 802 | 775 | 833 | 903 | 1,001 | 1,083 |
| Parkside | 871 | 1,025 | 1,057 | 1,106 | 1,164 | 1,232 |
| Plain | 848 | 824 | 967 | 1,115 | 1,251 | 1,400 |
| Pleasant Hill | 848 | 779 | 863 | 970 | 1,095 | 1,208 |
| Rutledge | 848 | 1,008 | 1,065 | 1,087 | 1,110 | 1,110 |
| Whitestone | 729 | 807 | 841 | 883 | 900 | 915 |

*Numbers in **RED** indicate when a school surpasses 120% of capacity.

Tarvin Elementary School Attendance Zoning

Goals

1. To listen and to be accessible to our community throughout the process. The district will not be able to please everyone during a rezoning, but our staff will listen and be transparent regarding the decision-making process and the impact.
2. To prepare the Board with the necessary reports and data to make the best decision for students.
3. To keep the Board informed as to our public comment period, sharing information with at least 48 hours prior to its public release.
4. To allow the impacted families at least 12-months notice prior to the change.

Process Improvement

With the opening of Danielson Middle School in August 2020, Leander ISD redrew boundaries for schools in 2019. Based on feedback from staff and comments by the Board of Trustees, the project team aims to:

- front-load planning to focus on core values or scenario goals prior to drafting scenarios;
- allow for more time to update scenarios and collect data; and
- continue to collect feedback from the community throughout the process and remain transparent through the process.

View process updates at <http://bit.ly/lisd-azprocess>.

Project Deliverables

Project Plan

- The document outlining the administration's plan of work to facilitate the Board's decision for setting attendance zones with the opening of Tarvin Elementary School.

Zoning Webpage

- A webpage on leanderisd.org to host all of the presentations, surveys, and reports tied to zoning.
- The webpage will include an FAQ and link to a Let's Talk form to have questions answered.

Zoning Core Values Survey

- Using ThoughtExchange, the project team will survey students, families, and the community about what they value in a zoning change.

Tarvin Elementary School

Attendance Zoning

- Values typically include proximity, minimizing rezoning, feeder patterns, school sizes, and geographic areas. These values conflict.

Zoning Project Charter

- Based on Board and community feedback, the administration will create a project charter to include the scope, parameters and core values of the zoning plan.
- The administration will use the results of the Zoning Core Values Survey to drive this report.
- The project team will ask the Board to vote and approve this charter prior to moving forward with drafting scenario maps.
- The administration will use this guide to align zoning scenarios.

Zoning Scenario

- With an approved charter, the project team will create a zoning scenario that aligns.
- Scenarios will include:
 - a map with the proposed attendance zones (noting adjustments between this map and the 2020-21 attendance zones);
 - five years of forecasted enrollments compared with projected enrollments for 2020-21 school year;
 - list impacted neighborhood zones, including the total number of impacted students in 2021-22;
 - feeder pattern map including the percentage of students for split-feeders; and
 - operational impact details based on the scenario (i.e. changes to school lunch periods, adding portable buildings, etc. as a result of the scenario).
- After publishing this scenario, the project team would do a direct message to families in the impacted areas to collect targeted feedback (using ThoughtExchange, Let's Talk, or another central data collection tool) before the public comment period.

Public Comment Period

Community Meetings

- The project team will host at least two in-person meetings with families in impacted areas to collect additional feedback.
- This will coincide with an open survey covering the zoning scenario.
- The project team will present a report detailing feedback from these meetings using ThoughtExchange.

Public Comment Survey

- A ThoughtExchange created to collect feedback from people who cannot attend public forums.

Tarvin Elementary School Attendance Zoning

Updated Scenario

- Based on the community meetings, the project team may publish an additional scenario(s) for feedback, as needed to align with the project’s charter.

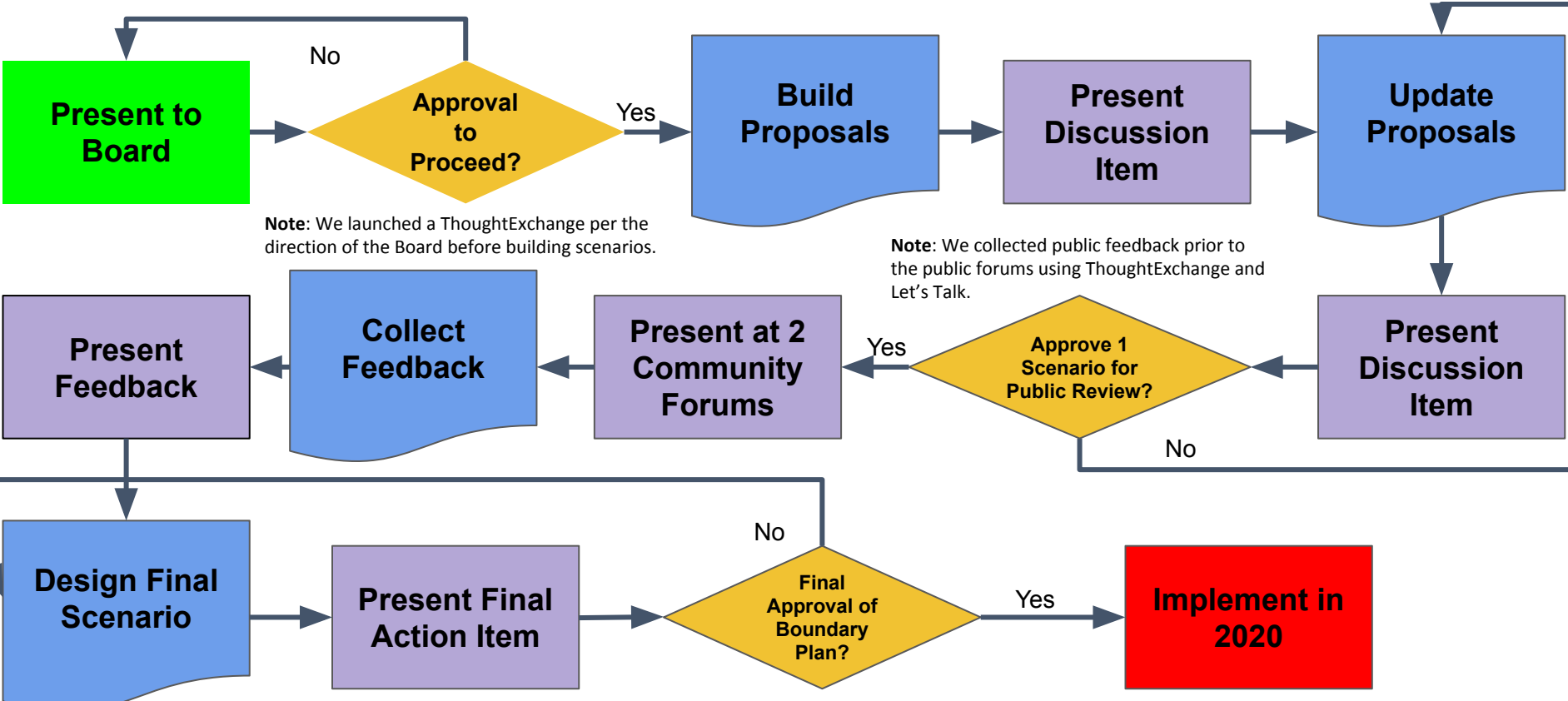
Administrative Recommendation Report

- The project team will produce a final report that will include all of the scenario details and public feedback.
- For each recommended change, the project team will include a description of the change and its alignment to the project charter.
- This report will include an administrative recommendation for the Board’s consideration and discussion.

Proposed Timeline

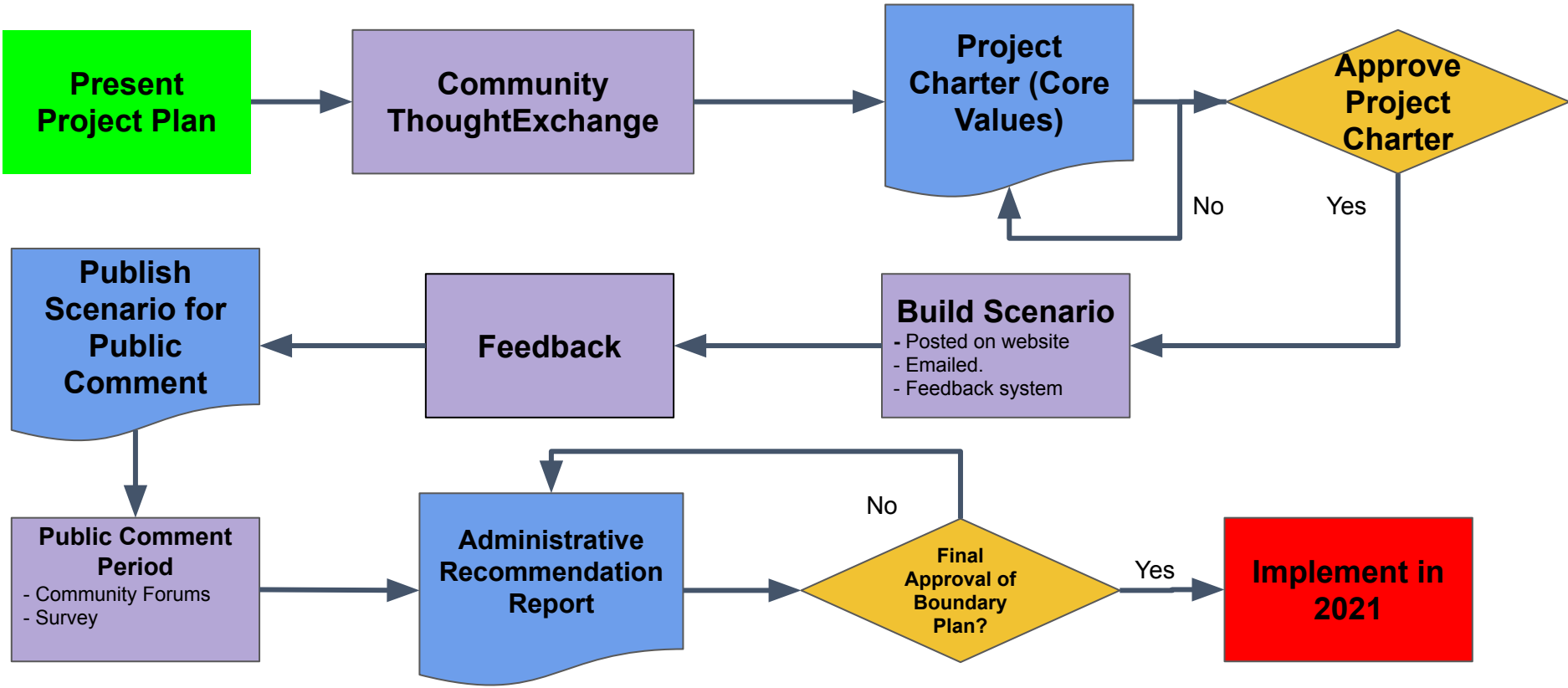
| | |
|--|--|
| January 16, 2020 - January 23, 2020 | Project Plan |
| January 24, 2020 - February 7, 2020 | Zoning Core Values Survey |
| February 20, 2020 - February 27, 2020 | Zoning Project Charter *Seeking action to approve the Charter. |
| March 12, 2020 - March 26, 2020 | Zoning Scenario |
| March 27, 2020 - May 1, 2020 | Public Comment Period (Community Meetings, Survey, Updated Scenario) |
| May 14, 2020 - May 21, 2020 | Administrative Recommendation Report , Board Discussion and Action* |

*If the Board makes a significant and sizeable change to the administrative recommendation, then the administration will re-open a public comment period on the new scenario.



2019 Attendance Zoning Process

509



2020 Attendance Zoning Process

540

Leander ISD Board Meeting Agenda Item Information

Agenda Review Meeting Date: January 16, 2020

Regular Meeting Date: January 23, 2020

Agenda Item: General Construction Update
Purpose: Action Requested This Month Discussion Item/Report
Administrator Responsible: Jimmy Disler
Attachments: General Construction Update Presentation
Status of 2017 Bond Projects – January 2020

Background Information:

Jimmy Disler will present information regarding current construction projects. Included in your packet is a status report for the 2017 Bond Projects that will also be uploaded to the district's website following the Board meeting.

Administrative Recommendation:

N/A

Sample Motion:

N/A



General Construction Update Report

January 23, 2020

Danielson Middle School (MS 9)

New Construction

Work happening in January:

- Continue tape and float of stud walls and begin first coat/primer painting in appropriate
- Continue metal stud wall construction and overhead mechanical, electrical and plumbing install at appropriate areas
- Continue metal stud wall construction and structural steel/metal deck erection in appropriate areas
- Install casework and trim out of special system devices

Work happening in February:

- Install epoxy floor, ceramic tile, and various special equipment or item in Athletics, Fine Arts, Kitchen and Admin area.
- Ceiling grid installation, trim out of special systems, in-wall mechanical, electrical and plumbing rough-in progressing in various areas
- Metal stud framing beginning in appropriate areas along with overhead mechanical, electrical and plumbing rough-in and window installation
- Concrete paving and sidewall installation

Construction Cost Summary

Construction Budget: \$52,859,213

Approved GMP(s): \$52,446,174

Paid to Date: \$28,993,739

543



Cedar Park HS Additions

Additions and Renovations, Athletic Additions and Renovations, Security Upgrades, and Softball Complex Safety Improvements

Work happening in January:

- Field House Addition:
 - Complete interior demolition of existing field house
 - Complete roofing and exterior siding for addition
 - Continue overhead mechanical, electrical and plumbing rough-in for addition
 - Continue new interior walls for renovation
 - Begin foundation for riser room addition

Work happening in February:

- Field House Addition:
 - Complete interior calls and begin concrete masonry unit locker bases
 - Continue overhead mechanical, electrical and plumbing rough-in for addition
 - Begin fire sprinkler rough-in for Fine Arts area
 - Erect steel and concrete masonry unit for riser room addition

Construction Cost Summary

Construction Budget: \$9,922,074

Major Maintenance: \$9,855,820

Approved GMP(s): \$19,159,170

Paid to Date: \$14,070,675

544



Cedar Park MS

HVAC Update (HVAC, lights, paint, carpet) and Security Upgrades

Work happening in the future:

- Begin Phase 2 in Summer 2020

Construction Cost Summary

Construction Budget: \$13,954,188

Approved GMP(s): \$11,462,917

Paid to Date: \$6,066,439

545



Leander MS

*HVAC Update – HVAC, lights, paint, carpet
Security Update and Classroom Addition*

Work happening in the future:

- Begin Phase 3 (final phase) Summer 2020

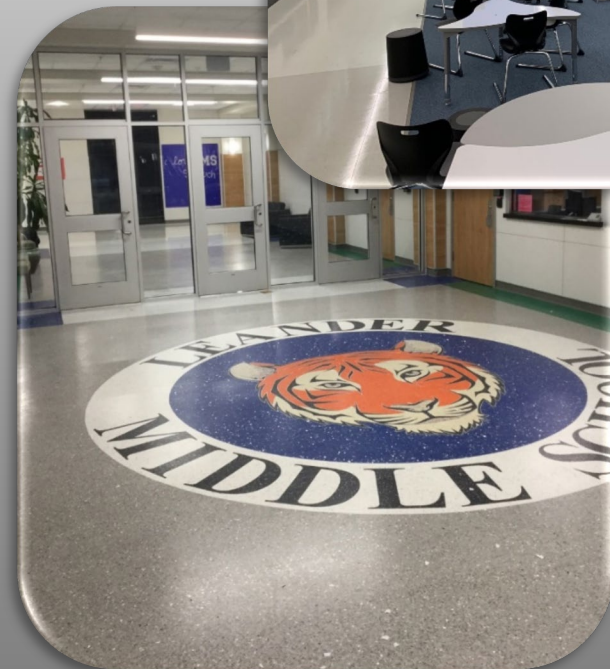
Construction Cost Summary

Construction Budget: \$21,239,119

Approved GMP(s): \$18,639,678

Paid to Date: \$14,247,174

546



Vandegrift HS

Classroom Additions, Incubator Renovation and Security Upgrades

Work happening in January:

- Classroom Addition:
 - Continue forming, poring and erecting tilt-wall panels
 - Complete erecting structural steel

Work happening in February:

- Classroom Addition:
 - Pour 2nd and 3rd floor slab
 - Begin above ceiling mechanical, electrical and plumbing rough-in
 - Begin exterior and interior wall framing

Construction Cost Summary

Construction Budget: \$28,120,000

Approved GMP(s): \$18,841,634

Paid to Date: \$4,728,270



Discussion

STATUS OF 2017 BOND PROJECTS

January 2020

| CAMPUS | PROJECT DESCRIPTION | TOTAL APPROVED BOND BUDGET | FUNDING: 2017 BOND AUTH SALE(S) | OTHER FUNDING SOURCE(S) | Total Expenses Paid to Date | STATUS (Legend on Pg. 2) | SCHEDULED PROJECT YEAR OPENING |
|---------------------|---|----------------------------|---------------------------------|-------------------------|-----------------------------|--------------------------|--------------------------------|
| Cedar Park HS | Additions and Renovation, Softball Complex Improvements | \$ 11,150,507 | \$ 7,725,947 | \$ 9,855,820 | \$ 16,080,723 | In Progress | 18/19 - 19/20 |
| Cedar Park MS | HVAC Update | \$ 15,240,743 | \$ 5,359,614 | | \$ 7,221,650 | In Progress | 19/20 - 21/22 |
| Larkspur ES (ES 27) | New construction | \$ 37,779,628 | \$ 13,650,191 | \$ 18,600,000 | \$ 31,095,513 | Complete | 19/20 |
| Giddens ES | HVAC Update and District Standard Traffic Gates | \$ 9,005,975 | \$ 7,763,499 | | \$ 7,071,018 | Complete | 18/19 - 19/20 |
| Glenn HS | Ag Facility | \$ 3,163,960 | \$ 2,679,758 | | \$ 2,607,382 | Complete | 19/20 |
| Leander HS | CTE Classrooms and Black Box Renovations, Additions and Renovations to Existing Ag Barn, Softball Complex Improvements | \$ 4,947,836 | \$ 4,598,068 | | \$ 4,522,205 | Complete | 18/19 - 20/21 |
| Leander MS | HVAC Update, Classroom Addition | \$ 21,516,101 | \$ 15,068,750 | \$ 883,680 | \$ 15,273,882 | In Progress | 18/19 - 20/21 |
| Mason ES | Play Area Renovation and District Standard Traffic Gates | \$ 603,560 | \$ 603,560 | | \$ 440,317 | Complete | 18/19 |
| Danielson MS (MS 9) | New construction | \$ 63,410,011 | \$ 47,361,500 | | \$ 33,733,387 | In Progress | 20/21 |
| Monroe/CPHS | Monroe Stadium Expansion and Cedar Park HS Grandstand Replacement | \$ 1,758,284 | \$ 1,758,284 | | \$ 1,658,037 | Complete | 18/19 |
| Vandegrift HS | Ag Facility | \$ 3,768,160 | \$ 2,918,760 | | \$ 320,056 | In Design | 20/21 |
| Vandegrift HS | Classroom Additions, Incubator Renovation | \$ 31,245,385 | \$ 17,596,052 | | \$ 6,289,902 | In Progress | 18/19 - 20/21 |
| Vandegrift HS | Secondary Access Road | \$ 3,000,000 | \$ 500,000 | | \$ 94,567 | Pre-Design/Evaluating | Ongoing |
| Various | District Standard Traffic Gates - Bagdad ES, Block House ES, Cox ES, Cypress ES, Faubion ES, Knowles ES, Naumann ES and Whitestone ES | \$ 245,700 | \$ 245,700 | | \$ 245,146 | Complete | 18/19 |
| Vista Ridge HS | JROTC Building Additions and Renovations, Incubator Renovations | \$ 2,665,503 | \$ 2,665,503 | | \$ 2,077,410 | Complete | 19/20 |
| Plant Services | Replacement Maintenance/Grounds Vans and Trucks | \$ 893,000 | \$ 560,346 | | \$ 249,346 | In Progress | Ongoing |
| Technology | Device, Hardware, Infrastructure Replacement, Disaster Recovery Hot Site | \$ 38,730,000 | \$ 21,829,452 | | \$ 14,340,785 | In Progress | Ongoing |
| Transportation | 88 Replacement Buses; A/C Retrofit | \$ 10,200,000 | \$ 8,855,000 | \$ 35,080 | \$ 8,723,197 | In Progress | Ongoing |
| Transportation | North Satellite Transportation Center | \$ 17,800,000 | \$ 17,594,629 | | \$ 15,358,563 | Complete | 19/20 |
| SUBTOTALS | | \$ 277,124,353 | \$ 179,334,613 | \$ 29,374,580 | \$ 167,403,087 | | |

STATUS OF 2017 BOND PROJECTS

January 2020

| CAMPUS | PROJECT DESCRIPTION | TOTAL APPROVED BOND BUDGET | FUNDING: 2017 BOND AUTH SALE(S) | OTHER FUNDING SOURCE(S) | Total Expenses Paid to Date | STATUS (Legend on Pg. 2) | SCHEDULED PROJECT YEAR OPENING |
|-------------------|--|----------------------------|---------------------------------|-------------------------|-----------------------------|-----------------------------|--------------------------------|
| Tarvin ES (ES 28) | New construction | \$ 40,862,445 | 2,016,487 | | \$ 18,281 | In Design | 21/22 |
| ES 29 | New construction | \$ 42,496,943 | | | | Not Available | 23/24 |
| ES 30 | New construction (Design Only) | \$ 2,181,032 | | | | Not Available | 23/24 |
| HS 7 | New construction (Design Only) | \$ 10,073,645 | | | | Not Available | 21/22 |
| Steiner ES | HVAC Update | \$ 8,857,137 | 125,000 | | \$ 292,600 | In Design | 21/22 - 22/23 |
| Various | Campus Security Upgrades* | \$ 10,875,060 | 943,900 | | | Not Available | 20/21 |
| Land | Future ES (34, 35, 36, 37, 38, 39, 40), Future MS (11), Future HS (8) | \$ 61,934,386 | | | | Not Available | Ongoing |
| SUBTOTALS | | \$ 177,280,648 | 3,085,387 | - | 310,881 | | |
| TOTALS | | \$ 454,405,000 | 182,420,000 | 29,374,580 | 167,713,968 | | |

Not Available - Project or construction has not yet started (not in pre-design/evaluating phase or land not under contract).

Pre-Design/Evaluating - Internal planning with key stakeholders. Architectural/Engineering design has not yet begun and actual construction has not started.

In Design - Architectural/Engineering design has begun or is ongoing, actual construction has not started.

In Progress - Project or construction has begun or is ongoing.

Complete - Project or construction has reached 100% completion.

**For safety and security items, specific project details and campus names are omitted from this report.*