



**Regular Meeting Agenda
Thursday, January 14, 2021
LEO Conference Center
300 S. West Dr.
Leander, TX 78641
6:15 PM**

Due to health and safety concerns related to the COVID-19 coronavirus and Boardroom capacity limits, seating for guests will be limited to 15. Doors will open at 5:30 PM and guests will be admitted on a first-come, first-served basis. Everyone will be required to complete and pass a health screening before entering the building, and a face covering over the nose and mouth is required.

Members of the public may access this meeting via live stream at <https://youtu.be/E46-OCEoXss>. Please note, this link will not be active until approximately 5 minutes before the scheduled meeting time.

Citizens wishing to address the Board of Trustees may do so in-person at the meeting location noted on the agenda. In order to address the Board, individuals must sign up between 4:30 and 6:00 PM on the day of the meeting. Individuals are encouraged to sign up online at <http://bit.ly/2Xppjje>; however, hardcopy sign up forms will be available between 5:30 and 6:00 PM at the meeting location. Due to capacity limits, individuals signed up to speak, who do not have seating in the Boardroom, will be allowed to line up in the hallway and will be admitted to the Boardroom when it is their turn to speak.

The notice for this meeting was posted in compliance with the Texas Open Meetings Act on January 8, 2021 at 4:30 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. **COMMUNICATIONS / ANNOUNCEMENTS**
 - A. Superintendent Remarks
 - B. Board Member Remarks
- 4. **CITIZEN COMMENTS**
(See the notes at the top of the agenda for instructions on how to sign up and details regarding speaking.)
- 5. **CONSENT AGENDA**
 - A. Consider Approval of Class Size Waivers 3
- 6. **CORONAVIRUS (COVID-19) - EPIDEMIC (Tex. Gov't Code 551.045) 12**
- 7. **DISCUSSION / ACTION ITEMS**
 - A. **STUDENT EXPERIENCE**
 - 1. Academic Calendar Discussion 20
 - 2. Student Experience and Long-Range Facilities Planning Discussion 43
 - B. **GOVERNANCE**
 - 1. Legislative Update 56
 - 2. Consider Approval of Core Beliefs 57
 - 3. Proposed Amendments to Board Policy CE (LOCAL) 59

C. OPERATIONS	
1. Consider Approval of Comprehensive Annual Financial Report (CAFR)	62
2. Proposed 2021-2022 Budget Assumptions	257
3. Ten-Year Capital Renewal Plan Discussion	292
4. Long Range Facilities Planning Update	407
5. General Construction Update	431
8. 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	
9. ACTION PURSUANT TO CLOSED SESSION	
A. Consider Approval of Teacher Contracts	
B. Consider Approval of Administrator Contracts	
10. 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

Meeting Date: Thursday, January 14, 2021

Agenda Item:	Consider Approval of Class Size Waivers
Purpose (this meeting):	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
Administrator Responsible:	Karie Lynn McSpadden
Attachments:	TEA Waiver Request Class Size Compliance Plan Classroom Sections Report Over Limit Report 1-7-21

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 1/7/21, Leander ISD has exceeded the 22:1 ratio in the following K-4 sections:

- (105) Mason Elementary 1 section (Average class size in K-4 is 19.1, ratio exceeded in grade 1)
- (106) Giddens Elementary 1 section (Average class size in K-4 is 16.7, ratio exceeded in grade 1)
- (107) Steiner Ranch Elementary 1 section (Average class size in K-4 is 17.1, ratio exceeded in grade 3)
- (108) Naumann Elementary 1 section (Average class size in K-4 is 16, ratio exceeded in grade 2)
- (114) Pleasant Hill Elementary 2 sections (Average class size in K-4 is 18.1, ratio exceeded in grade 1,2)
- (121) Westside Elementary 1 section (Average class size in K-4 is 17.7, ratio exceeded in grade 1)
- (122) Reagan Elementary 2 sections (Average class size in K-4 is 19.2, ratio exceeded in grade K)
- (125) Camacho Elementary 1 section (Average class size in K-4 is 17.5, ratio exceeded in grade 3)
- (127) Larkspur Elementary 1 section (Average class size in K-4 is 19.3, ratio exceeded in grade 3)

It is recommended that a Class Size Waiver Request be submitted for the campuses listed above. To ensure social distancing for in person students, this request is being submitted for the following reasons:

- All classes on the waiver are virtual empowered learning classes.
- Each campus average of grades K-4 remains at or below the 22:1 ratio.
- 689 K-4 sections are under the 22:1 ratio, the remaining 74 sections are only slightly over the 22:1 ratio
- the overall K-4 district student to teacher ratio is 17.9.

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.

LEA Attachments (1)

Title	Type	Size	Date Added	Added By
January 2021 Class Size Compliance Plan	DOCX	15.6 kb	2021-01-08	Lisa.Gibbs

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waivers 2.20.0.0

Class Size Compliance Plan 2020-2021

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 2020-2021 school year. The district has monitored student enrollment on a daily basis since the school year began and will continue to monitor throughout the 2020-2021 school year.

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

- (105) Mason Elementary 1 section (Average class size in K-4 is 19.1, ratio exceeded in grade 1)
- (106) Giddens Elementary 1 section (Average class size in K-4 is 16.7, ratio exceeded in grade 1)
- (107) Steiner Ranch Elementary 1 section (Average class size in K-4 is 17.1, ratio exceeded in grade 3)
- (108) Naumann Elementary 1 section (Average class size in K-4 is 16, ratio exceeded in grade 2)
- (114) Pleasant Hill Elementary 2 sections (Average class size in K-4 is 18.1, ratio exceeded in grade 1,2)
- (121) Westside Elementary 1 section (Average class size in K-4 is 17.7, ratio exceeded in grade 1)
- (122) Reagan Elementary 2 sections (Average class size in K-4 is 19.2, ratio exceeded in grade K)
- (125) Camacho Elementary 1 section (Average class size in K-4 is 17.5, ratio exceeded in grade 3)
- (127) Larkspur Elementary 1 section (Average class size in K-4 is 19.3, ratio exceeded in grade 3)

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 17.9. The district's current compliance plan endorses the following actions:

- Leander ISD will monitor In-Person class size in order to support social distancing.
- Leander ISD will monitor Virtual Learning students return to campus and make staffing adjustments as needed.
- Leander ISD will monitor daily enrollment of students in order to make staffing decisions.
- 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.

Classroom Sections Report
as of 1/7/21

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
Faubion	2nd	1	2	0	0	1	3
Faubion	4th	1	2	0	0	1	3
Cypress	1st	1	4	0	0	1	5
Mason	Kinder	1	3	1	0	0	4
Mason	1st	1	4	0	0	1	5
Mason	4th	1	5	0	1	0	6
Giddens	1st	1	3	1	0	0	4
Giddens	4th	1	4	0	1	0	5
Steiner Ranch	3rd	1	4	0	0	1	5
Naumann	2nd	1	3	0	0	1	4
Cox	3rd	1	4	0	1	0	5
Bush	Kinder	1	3	1	0	0	4
Pleasant Hill	Kinder	1	5	0	1	0	6
Pleasant Hill	1st	1	5	0	0	1	6
Pleasant Hill	2nd	1	5	0	0	1	6
Pleasant Hill	4th	1	5	1	0	1	6
Rutledge	Kinder	1	6	0	1	0	7
Rutledge	1st	3	5	0	0	3	8
Rutledge	2nd	3	6	0	1	2	9
Rutledge	3rd	3	5	0	0	3	8
Rutledge	4th	3	5	0	0	3	8
Plain	4th	1	4	0	0	1	5
River Place	1st	1	5	1	0	0	6
River Place	3rd	1	5	1	0	0	6
River Place	4th	1	5	0	0	1	6
GVH	Kinder	1	3	1	0	0	4
GVH	2nd	1	3	1	0	0	4
Parkside	Kinder	3	4	2	1	0	7

Classroom Sections Report
as of 1/7/21

Parkside	1st	3	4	0	2	1	7
Parkside	2nd	2	7	0	1	1	9
Parkside	3rd	3	7	0	2	0	9
Parkside	4th	1	7	0	0	1	8
Westside	1st	1	5	0	0	1	6
Westside	4th	1	4	0	0	1	5
Reagan	Kinder	2	4	0	1	1	6
Reagan	2nd	1	6	0	0	1	7
Reagan	3rd	3	5	1	0	2	8
Reagan	4th	3	5	0	2	1	8
Reed	Kinder	1	5	0	0	1	6
Reed	3rd	2	4	1	0	1	6
Reed	4th	1	5	1	0	0	6
Camacho	3rd	1	5	0	0	1	6
Camacho	4th	2	5	0	0	2	7
Akin	1st	2	6	0	2	0	8
Akin	3rd	2	5	1	1	0	7
Akin	4th	2	5	2	0	0	8
Larkspur	Kinder	1	6	0	0	1	7
Larkspur	2nd	1	6	0	0	1	7
Larkspur	3rd	1	5	0	0	1	6
		74	228	16	18	40	302

OVER LIMIT REPORT

1/7/21

Building Name	Course Name	Staff Name	Last Entry Dt	Stu Cnt	Notes
Faubion Elementary	Attendance 02	Summers, Elizabeth	10/14/2020	25	Nov
Faubion Elementary	Attendance 04	Bisbee, Patricia	01/05/2021	26	Nov
					2
Cypress Elementary	Attendance 01	Miller, Jennifer	01/05/2021	29	Nov
					1
Mason Elementary	Attendance KG	Marble, Cory	10/19/2020	23	Nov
Mason Elementary	Attendance 01	Erickson, Geeta	01/05/2021	28	NEW WAIVER - virt verified
Mason Elementary	Attendance 04	Bond, Allison	12/04/2020	24	Nov
					3
Giddens Elementary	Attendance 01	Silvey, Elise	01/05/2021	23	NEW WAIVER - virt verified
Giddens Elementary	Attendance 04	Murphy, Ryan	01/05/2021	24	Nov
					2
Steiner Ranch Elementary	Attendance 03	Partridge, Tammy	01/05/2021	25	NEW WAIVER virt verified
					1
Naumann Elementary	Attendance 02	Young, Nicole	01/05/2021	25	NEW WAIVER virt verified
					1
Cox Elementary	Attendance 03	Miears, Carol	10/26/2020	24	Nov
					1
Bush Elementary	Attendance KG	Kwiecienski, Kathy	08/13/2020	23	Nov
					1
Pleasant Hill Elementary	Attendance KG	Narup, Ashley	01/05/2021	24	Nov
Pleasant Hill Elementary	Attendance 01	Ebner, Ashton	01/05/2021	28	NEW WAIVER virt verified
Pleasant Hill Elementary	Attendance 02	Babin, Suzette	01/05/2021	26	NEW WAIVER virt verified
Pleasant Hill Elementary	Attendance 04	Wegrzyn, Melissa	01/05/2021	23	Nov
					4
Rutledge Elementary	Attendance KG	Huddleston, Kimberly	11/30/2020	24	Nov
Rutledge Elementary	Attendance 01	Donnelly, Leezeyda	01/05/2021	27	Nov
Rutledge Elementary	Attendance 01	Middleton, Kristina	01/05/2021	26	PARENT LETTER - virt verified
Rutledge Elementary	Attendance 01	Simons, Tori	01/05/2021	28	PARENT LETTER - virt verified
Rutledge Elementary	Attendance 02	Camp-chandler, Jodi	01/05/2021	25	Nov
Rutledge Elementary	Attendance 02	Fowler, d	01/05/2021	24	PARENT LETTER - virt verified
Rutledge Elementary	Attendance 02	Menist, Cerina	01/05/2021	26	PARENT LETTER - virt verified
Rutledge Elementary	Attendance 03	Biedermann, Kristi	01/05/2021	28	PARENT LETTER - virt verified
Rutledge Elementary	Attendance 03	Froelich, Samantha	01/05/2021	27	Nov
Rutledge Elementary	Attendance 03	Moody, Karen	01/05/2021	28	Nov
Rutledge Elementary	Attendance 04	Buckler, Sarah	01/05/2021	27	Nov
Rutledge Elementary	Attendance 04	Eppinette, Carolyn	01/05/2021	26	Nov
Rutledge Elementary	Attendance 04	Mobley, Joelle	01/05/2021	26	PARENT LETTER - virt verified
					13

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OVER LIMIT REPORT

1/7/21

Plain Elementary	Attendance 04	Dock, Kaia	01/05/2021	26	Nov	
						1
River Place Elementary	Attendance 01	Torres, Nicole	12/01/2020	23	Nov	
River Place Elementary	Attendance 03	Veve, Kelsey	11/02/2020	23	Nov	
River Place Elementary	Attendance 04	Bombra, Jessica	10/19/2020	29	Nov	
						3
Grandview Hills Elementary	Attendance KG	Barden, Coryna	01/08/2021	23	Nov	
Grandview Hills Elementary	Attendance 02	Laird, Ashley	12/01/2020	23	Nov	
						2
Parkside Elementary	Attendance KG	Mull, Lindsey	01/05/2021	24	Nov	
Parkside Elementary	Attendance KG	Williams, Amy	01/05/2021	24	Nov	
Parkside Elementary	Attendance KG	Worcester, Rebecca	12/14/2020	23	PARENT LETTER - virt verified	
Parkside Elementary	Attendance 01	Flores, Ina	01/05/2021	24	Nov	
Parkside Elementary	Attendance 01	Markus, Jill	08/20/2020	24	Nov	
Parkside Elementary	Attendance 01	Rose, Alyson	08/13/2020	25	Nov	
Parkside Elementary	Attendance 02	Armstrong, Sarah	08/13/2020	24	Nov	
Parkside Elementary	Attendance 02	Martinez, Melissa	09/14/2020	27	Nov	
Parkside Elementary	Attendance 03	Churchill, Ann Marie	01/05/2021	23	PARENT LETTER - virt verified	
Parkside Elementary	Attendance 03	Forward, Allison	01/05/2021	23	PARENT LETTER - virt verified	
Parkside Elementary	Attendance 03	Patrick, Gracie	01/06/2021	24	Nov	
Parkside Elementary	Attendance 04	Whaley, Lindsay	08/20/2020	25	Nov	
						12
Westside Elementary	Attendance 01	O'shaughnessy, Cynthia	01/06/2021	25	NEW WAIVER virt verified	
Westside Elementary	Attendance 04	Walker Shuler, Crystal	10/05/2020	29	Nov	
						2
Reagan Elementary	Attendance KG	Cardon, Constance	01/05/2021	24	NEW WAIVER virt verified	
Reagan Elementary	Attendance KG	Hrabal Reinert, Charity	01/05/2021	27	NEW WAIVER virt verified	
Reagan Elementary	Attendance 02	Freeman, Gina	09/08/2020	28	Nov	
Reagan Elementary	Attendance 03	Esparza, Adriana	10/14/2020	28	Nov	
Reagan Elementary	Attendance 03	Serphillips, Colby	01/06/2021	28	Nov	
Reagan Elementary	Attendance 03	Venner, Gloria	01/05/2021	23	Nov	
Reagan Elementary	Attendance 04	Bleakley, Adam	01/06/2021	24	Nov	
Reagan Elementary	Attendance 04	Moran, Jennifer	01/05/2021	24	Nov	
Reagan Elementary	Attendance 04	Sivells, Melanie	10/14/2020	25	Nov	
						9
Reed Elementary	Attendance KG	Monroig Velez, Amaryllis	10/19/2020	27	Nov	
Reed Elementary	Attendance 03	Harvey, Sandra	12/02/2020	26	Nov	
Reed Elementary	Attendance 03	Santana, Olga	09/28/2020	23	Nov	
Reed Elementary	Attendance 04	Jones, Alison	01/05/2021	23	Nov	
						4

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OVER LIMIT REPORT
1/7/21

Camacho Elementary	Attendance 03	Elliott, Abigail	01/05/2021	25	NEW WAIVER
Camacho Elementary	Attendance 04	Miller, Katie	01/05/2021	27	Nov
Camacho Elementary	Attendance 04	Perkins, Amanda	01/05/2021	26	Nov
					3
Akin Elementary	Attendance 01	Gunn, Mary	12/07/2020	24	Nov
Akin Elementary	Attendance 01	Kincaid, Jennifer	09/08/2020	24	Nov
Akin Elementary	Attendance 03	Clemons, Christine	08/13/2020	24	Nov
Akin Elementary	Attendance 03	Meleck, Jessica	08/13/2020	23	Nov
Akin Elementary	Attendance 04	Kodra, Sahira	12/03/2020	23	Nov
Akin Elementary	Attendance 04	Ramsey, Laura	12/09/2020	23	PARENT LETTER - virt verified
					6
Larkspur Elementary	Attendance KG	Brown, Liana	01/05/2021	25	Nov
Larkspur Elementary	Attendance 02	Gillis, Erin	01/05/2021	32	Nov
Larkspur Elementary	Attendance 03	Boettcher, Taylor	01/06/2021	32	NEW WAIVER virt verified
					3
					74

11 new waivers



LEANDER ISD
LEADING TO A BRIGHT FUTURE

Launch to Learning 2020-21

CORONAVIRUS (COVID-19) - EPIDEMIC (Tex. Gov't Code 551.045)

January 14, 2021

|

Board of Trustees Meeting

SUPPORT AND STAY OPEN

SUBSTITUTES AND CAMPUS SUPPORT

- Central Office continues to support schools with substitutes as needed (30-50 per day including their normal jobs)
- ESS LIVE on Jan 5
- ESS hosting two orientations per week, active recruiting
- Growing quarantines means more demand for subs

ATHLETICS AND FINE ARTS EVENTS

- Restricting access to games and events to 2 persons per student athlete¹³ or performer

HUMAN RESOURCES

ACCOMMODATIONS AND RESIGNATIONS DUE TO COVID-19

Data is from Jan. 13, 2021.

	Approved	Other Accommodation Provided	Leave Requested	Withdrew Request	Resignation Due to COVID-19
Elementary	53	13	5	26	21
Secondary	7	24	17	28	38
Total	60	37	23	54	59 ¹⁴

STUDENTS

ENROLLMENT, ATTENDANCE

Enrollment and in-person data is from 01/13

	Projections	Enrollment	In-Person
Elementary	19,430	17,422 (+193)	9,599
Secondary	23,424	23,128 (-10)	9,948
Total	42,854	40,550	19,547

HEALTH SERVICES

STUDENT POSITIVES, STUDENT EXPOSURES, STAFF POSITIVES, STAFF EXPOSURES

Week Ending	Student Cases	Student Exposures	Staff Cases	Staff Exposures
Nov. 20	43	1,011	13	93
Nov. 27	12	234	18	25
Dec. 11	48	1,007	19	64
Dec. 18	30	423	8	31
Jan. 8	26	506	19	29
Total*	286	5,973	139	428

POSITIVITY RATES

Travis County
16.2%

Williamson County
15.5%

16

Dashboard: <https://support.leanderisd.org/support/covid-dashboard/>

*Total numbers are from weeks of Sept. 11 - Jan. 8

VACCINE

- Continue to work with health care providers and the county to obtain vaccines.
- Nurses received vaccine.
- Tiered approach because we anticipate only getting a small amount: 65 and older, COVID-related leave, employees working from home due to COVID accommodation.
- Preparing to mobilize and re-purpose space if opportunity comes.



The background is white with several yellow surgical masks and blue laptops scattered around. There are also small yellow dots. The text is centered in the middle of the page.

THANK YOU, #ILISD!

TO ALL OF OUR STAFF GOING ABOVE AND
BEYOND TO KEEP SCHOOLS OPEN AND
PEOPLE SAFE.



QUESTIONS AND ANSWERS

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, January 14, 2021

Agenda Item: Academic Calendar Discussion
Purpose (this meeting): Discussion Item/Report Only Action Requested
Action Requested (future meeting): Thursday, January 28, 2021
Administrator Responsible: Matt Bentz
Attachments: Academic Calendar Discussion Presentation
Academic Calendar Drafts

Background Information:

The Academic Calendar Discussion presentation provides the Board of Trustees with information about the process for gathering input from stakeholders and the results from the final calendar ranking survey sent out to the community. Finally, two draft calendars will be presented to the Board of Trustees for consideration and discussion. Based on Board discussion, the preferred academic calendar draft for the 2021-2022 and 2022-2023 school years will be presented for consideration and approval at the January 28 Board meeting.

Administrative Recommendation:

Based on Board discussion, the Administration recommends that the Board approve the _____ calendar for the 2021-2022 and 2022-2023 school years.

Sample Motion:

I move that the Board approve the _____ calendar for the 2021-2022 and 2022-2023 school years.



ACADEMIC CALENDAR DISCUSSION

January 14, 2021
Board Meeting

PURPOSE

- Review process for gathering input from stakeholders
- Share results from calendar ranking survey
- Gather input from the Board on two calendar drafts

TIMELINE

- Oct 15: DWEIC Input
- Nov 9-16: Principals Input Survey
- Nov 12: DWEIC Timeline Update
- Nov 16-30: Thought Exchange: Community & Staff
- Dec 8 & 9: 4 Listening Sessions for Community & Staff 23
- Dec 10: DWEIC Feedback
- Dec 15-Jan 5: Community & Staff - Scenarios Rank Order
- Jan 14: Board Meeting - Recommendations & Input**
- Jan 28: Board Presentation - Seeking Action

COMMON THREADS

Strong support for:

- One week break for Thanksgiving
- Two week winter break in December
- End school year prior to Memorial Day
- First day of school mid-week (Wed or Thurs)
- First day of school: mid-August
- Early release for ALL students: last day each semester
- Calendar for next two-years

DIFFERING OPINIONS

1. Early Release days for teacher planning & PD
 - Staff value continuing early release more than parents
 - Childcare concerns for working families
 - Friday versus Wednesday
 - Early release versus full day

2. Alignment of grading periods – Elem. & Secondary

NEW IDEAS

- Year-round calendar
- More breaks/days off spread out during year
- Additional full days of Professional Learning (PL)
- Pair two PL days after winter break
- Less early release days (every other week)
- Day(s) off built into each month
 - October (Friday before conference)
 - February (Presidents Day)

CAMPUS PRINCIPALS

- Dedicated teacher planning time built into calendar
- Additional Pre-service training days for new teachers
- Additional early release at Elementary level for parent conferences

PRELIMINARY SCENARIOS

1. Traditional calendar
2. Traditional calendar with early release days
3. Traditional calendar with additional full-days for teacher training and planning
4. Calendar with additional breaks in October and February
5. Calendar with additional breaks and early release days

DWEIC FEEDBACK – DEC. 10

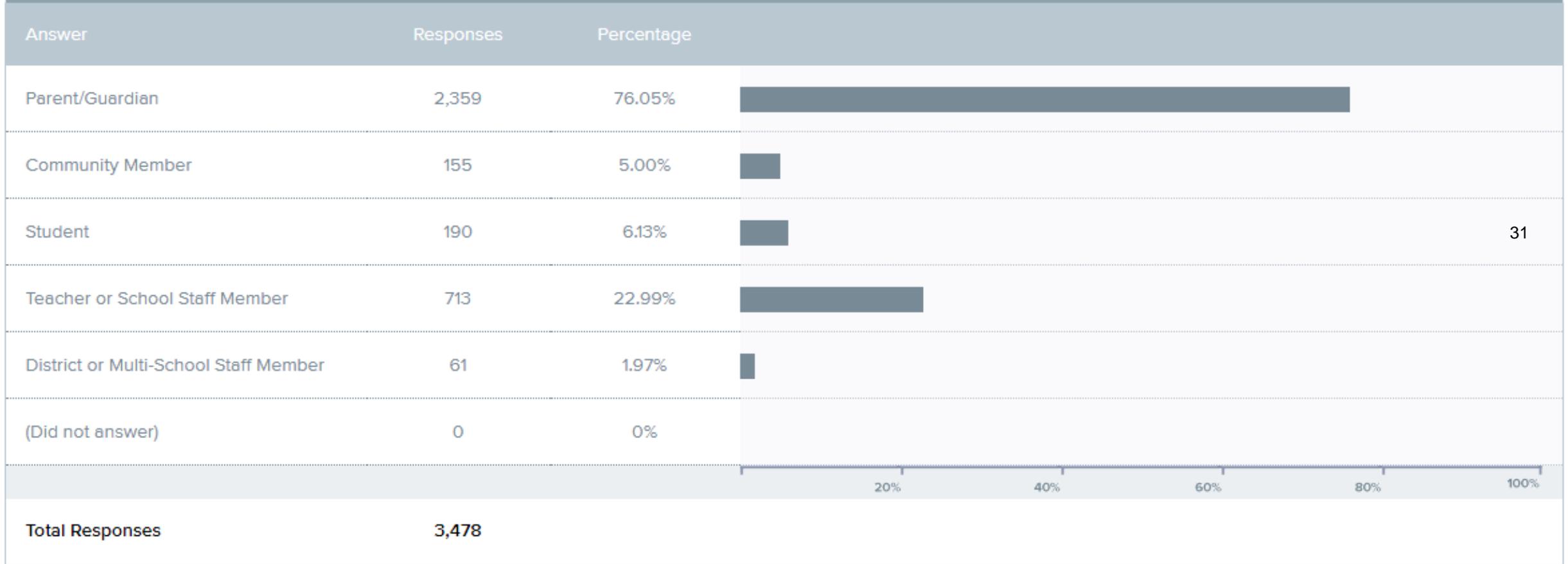
- Reinforced common threads
- Early release - strong opinions pro & con
- Thumbs down on additional breaks scenarios
 - Support for a couple additional days off
 - Scenario #5 w/ breaks and early release too choppy

THREE SCENARIOS FOR RANKING

- Standard calendar with early releases
- Standard calendar with two additional student and staff days off
- Standard calendar

PARTICIPATION BREAKDOWN

✓ Q3 Please select what role(s) best describes you in Leander ISD



OVERALL RANKINGS

 **Q 5** Please rank order your preferred calendar make up for the 2021-22 and 2022-23 school years.

Answer	Rank 1	Rank 2	Rank 3	Weighted Rank(Score)
Standard Calendar with Two Additional Student and Staff Days Off	1093	1440	545	1 (6704)
Standard Calendar with Early Release Days	1290	665	1123	2 (6323)
Standard Calendar	696	973	1409	3 (5443) ³²
Did Not Answer				24
Total Responses				3102

TOP TWO CALENDAR DRAFTS

- Standard calendar with early releases
- Standard calendar with two additional student and staff days off

33

Both Scenarios:

- Meet state requirement for instructional minutes
- Release before Memorial Day
- First day of school mid-week
- Follow current daily bell schedules

#1 VOTE GETTER

Standard Calendar with Early Releases

1290 vs 1093
(6.3% higher)

DRAFT - Standard Calendar with Early Release Days
2021-2022 LISD District Calendar

STANDARD CALENDAR WITH EARLY RELEASES

July 2021							August 2021							September 2021						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
				1	2	3	1	2	3	4	5	6	7				1	2	3	4
4	5	6	7	8	9	10	8	9	10	11	12	13	14	5	6	7	8	9	10	11
11	12	13	14	15	16	17	15	16	17	18	19	20	21	12	13	14	15	16	17	18
18	19	20	21	22	23	24	22	23	24	25	26	27	28	19	20	21	ER	23	24	25
25	26	27	28	29	30	31	29	30	31					26	27	28	29	30		

October 2021							November 2021							December 2021						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
					1	2		1	2	3	4	5	6				1	2	3	4
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	ER	18
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
24	25	26	27	28	29	30/31	28	29	30					26	27	28	29	30	31	

January 2022							February 2022							March 2022						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
						1			1	2	3	4	5			1	2	3	4	5
2	3	4	5	6	7	8	6	7	8	9	10	11	12	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19	13	14	15	16	17	18	19
16	17	18	19	20	21	22	30	21	22	23	24	25	26	30	21	22	23	24	25	26
23	24	25	26	27	28	29	27	28						27	28	29	30	31		
30	31																			

April 2022							May 2022							June 2022						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
					1	2	1	2	3	4	5	6	7				1	2	3	4
3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11
10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18
17	18	19	20	21	22	23	22	23	24	25	ER	27	28	19	20	21	22	23	24	25
24	25	26	27	28	29	30	29	30	31					26	27	28	29	30		

Key	
Holiday	
Staff Development	
New to District	
First/Last Day of School	
Bad Weather Day	
Early Release Days	
Proposed Testing Days	
Early Release Elem Only	ER
Early Release All	ER



#1 WEIGHTED RANK SCORE

**Standard Calendar with Two
Additional Student & Staff Days Off**

**6704 vs 6323
(2.1% higher)**

DRAFT - Standard Calendar with 2 Additional Student & Staff Days Off
2021-2022 LISD District Calendar

STANDARD CALENDAR WITH TWO ADDITIONAL STUDENT & STAFF DAYS OFF

July 2021						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August 2021						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September 2021						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	ER	23	24	25
26	27	28	29	30		

October 2021						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30/31

November 2021						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

December 2021						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	ER	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

January 2022						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February 2022						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March 2022						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April 2022						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2022						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	ER	28
29	30	31				

June 2022						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Key	
Holiday	
Staff Development	
New to District	
First/Last Day of School	
Bad Weather Day	
Early Release Days	
Proposed Testing Days	
Early Release Elem Only	ER
Early Release All	ER

DISCUSSION

DRAFT - Standard Calendar with Early Release Days 2021-2022 LISD District Calendar

July 2021							August 2021							September 2021						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
				1	2	3	1	2	3	4	5	6	7				1	2	3	4
4	5	6	7	8	9	10	8	9	10	11	12	13	14	5	6	7	8	9	10	11
11	12	13	14	15	16	17	15	16	17	18	19	20	21	12	13	14	15	16	17	18
18	19	20	21	22	23	24	22	23	24	25	26	27	28	19	20	21	ER	23	24	25
25	26	27	28	29	30	31	29	30	31					26	27	28	29	30		
October 2021							November 2021							December 2021						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
					1	2		1	2	3	4	5	6				1	2	3	4
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	ER	18
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
24	25	26	27	28	29	30/31	28	29	30					26	27	28	29	30	31	
January 2022							February 2022							March 2022						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
						1			1	2	3	4	5			1	2	3	4	5
2	3	4	5	6	7	8	6	7	8	9	10	11	12	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19	13	14	15	16	17	18	19
16	17	18	19	20	21	22	30	21	22	23	24	25	26	30	21	22	23	24	25	26
23	24	25	26	27	28	29	27	28						27	28	29	30	31		
30	31																			
April 2022							May 2022							June 2022						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
					1	2	1	2	3	4	5	6	7				1	2	3	4
3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11
10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18
17	18	19	20	21	22	23	22	23	24	25	ER	27	28	19	20	21	22	23	24	25
24	25	26	27	28	29	30	29	30	31					26	27	28	29	30		

Day Count	
Teacher Days:	187
Student Days:	176
Staff Devel. Days:	11
Bad Weather Days:	1
Early Release Days	2

Important Dates	
First Day of School	Aug 12
Labor Day	Sept 6
Columbus Day	Oct 11
Veteran's Day	Nov 11
Thanksgiving Break	Nov 22-26
Winter Break	Dec 20-31
MLK Day	Jan 17
President's Day	Feb 21
Spring Break *	Mar 14-18
Good Friday	Apr 15
Bad Weather Day	Apr 18
Last Day of School	May 26

Proposed Testing Date	
Date	Description
	PSAT
	STAAR (HS Only)
	STAAR
	STAAR

UT Austin Spring Break: anticipated on March 14-18

Key	
Holiday	
Staff Development	
New to District	
First/Last Day of School	
Bad Weather Day	
Early Release Days	
Proposed Testing Days	
Early Release Elem Only	ER
Early Release All	ER

DRAFT - Standard Calendar with 2 Additional Student & Staff Days Off 2021-2022 LISD District Calendar

July 2021							August 2021							September 2021						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
				1	2	3	1	2	3	4	5	6	7				1	2	3	4
4	5	6	7	8	9	10	8	9	10	11	12	13	14	5	6	7	8	9	10	11
11	12	13	14	15	16	17	15	16	17	18	19	20	21	12	13	14	15	16	17	18
18	19	20	21	22	23	24	22	23	24	25	26	27	28	19	20	21	ER	23	24	25
25	26	27	28	29	30	31	29	30	31					26	27	28	29	30		
October 2021							November 2021							December 2021						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
					1	2		1	2	3	4	5	6				1	2	3	4
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	ER	18
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
24	25	26	27	28	29	30/31	28	29	30					26	27	28	29	30	31	
January 2022							February 2022							March 2022						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
						1			1	2	3	4	5			1	2	3	4	5
2	3	4	5	6	7	8	6	7	8	9	10	11	12	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19	13	14	15	16	17	18	19
16	17	18	19	20	21	22	20	21	22	23	24	25	26	30	21	22	23	24	25	26
23	24	25	26	27	28	29	27	28						27	28	29	30	31		
30	31																			
April 2022							May 2022							June 2022						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
					1	2	1	2	3	4	5	6	7				1	2	3	4
3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11
10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18
17	18	19	20	21	22	23	22	23	24	25	26	ER	28	19	20	21	22	23	24	25
24	25	26	27	28	29	30	29	30	31					26	27	28	29	30		

Day Count	
Teacher Days:	187
Student Days:	176
Staff Devel. Days:	11
Bad Weather Days:	1
Early Release Days	2

Important Dates	
First Day of School	Aug 11
Labor Day	Sept 6
Columbus Day	Oct 11
Veteran's Day	Nov 11
Thanksgiving Break	Nov 22-26
Winter Break	Dec 20-31
MLK Day	Jan 17
President's Day	Feb 21
Spring Break *	Mar 14-18
Good Friday	Apr 15
Bad Weather Day	Apr 18
Last Day of School	May 27

Proposed Testing Date	
Date	Description
	PSAT
	STAAR (HS Only)
	STAAR
	STAAR

UT Austin Spring Break: anticipated on March 14-18

Key	
Holiday	
Staff Development	
New to District	
First/Last Day of School	
Bad Weather Day	
Proposed Testing Days	
Early Release Elem Only	ER
Early Release All	ER

*Calendar is subject to change pending the community and staff surveys.

DRAFT - Standard Calendar with Early Release Days 2022-2023 LISD District Calendar

July 2022							August 2022							September 2022						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
					1	2		1	2	3	4	5	6					1	2	3
3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10
10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17
17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	ER	22	23	24
24	25	26	27	28	29	30/31	28	29	30	31				25	26	27	28	29	30	

October 2022							November 2022							December 2022						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
						1			1	2	3	4	5					1	2	3
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	ER	17
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31
30	31																			

January 2023							February 2023							March 2023						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
1	2	3	4	5	6	7				1	2	3	4				1	2	3	4
8	9	10	11	12	13	14	5	6	7	8	9	10	11	5	6	7	8	9	10	11
15	16	17	18	19	20	21	12	13	14	15	16	17	18	12	13	14	15	16	17	18
22	23	24	25	26	27	28	19	20	21	22	23	24	25	19	20	21	22	23	24	25
29	30	31					26	27	28					26	27	28	29	30	31	

April 2023							May 2023							June 2023						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
						1		1	2	3	4	5	6					1	2	3
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
16	17	18	19	20	21	22	21	22	23	24	ER	26	27	18	19	20	21	22	23	24
23	24	25	26	27	28	29/30	28	29	30	31				25	26	27	28	29	30	

Day Count	
Teacher Days:	187
Student Days:	176
Staff Devel. Days:	11
Bad Weather Days:	1
Early Release Days	2

Important Dates	
First Day of School	Aug 11
Labor Day	Sept 5
Columbus Day	Oct 10
Veteran's Day	Nov 11
Thanksgiving Break	Nov 21-25
Winter Break	Dec 19-30
MLK Day	Jan 16
President's Day	Feb 20
Spring Break *	Mar 13-17
Good Friday	Apr 7
Bad Weather Day	Apr 10
Last Day of School	May 25

Proposed Testing Date	
Date	Description
	PSAT
	STAAR (HS Only)
	STAAR
	STAAR

UT Austin Spring Break: anticipated on March 13-17

Key	
Holiday	
Staff Development	
New to District	
First/Last Day of School	
Bad Weather Day	
Early Release Days	
Proposed Testing Days	
Early Release Elem Only	ER
Early Release All	ER

*Calendar is subject to change pending the community and staff surveys.

DRAFT - Standard Calendar with 2 Additional Student & Staff Days Off 2022-2023 LISD District Calendar

July 2022							August 2022							September 2022						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
					1	2		1	2	3	4	5	6					1	2	3
3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10
10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17
17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	ER	22	23	24
24	25	26	27	28	29	30/31	28	29	30	31				25	26	27	28	29	30	

October 2022							November 2022							December 2022						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
						1			1	2	3	4	5					1	2	3
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	ER	17
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31
30	31																			

January 2023							February 2023							March 2023						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
1	2	3	4	5	6	7				1	2	3	4				1	2	3	4
8	9	10	11	12	13	14	5	6	7	8	9	10	11	5	6	7	8	9	10	11
15	16	17	18	19	20	21	12	13	14	15	16	17	18	12	13	14	15	16	17	18
22	23	24	25	26	27	28	19	20	21	22	23	24	25	19	20	21	22	23	24	25
29	30	31					26	27	28					26	27	28	29	30	31	

April 2023							May 2023							June 2023						
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
						1		1	2	3	4	5	6					1	2	3
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
16	17	18	19	20	21	22	21	22	23	24	25	ER	27	18	19	20	21	22	23	24
23	24	25	26	27	28	29/30	28	29	30	31				25	26	27	28	29	30	

Day Count	
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Key	
Holiday	
Staff Development	
New to District	
First/Last Day of School	
Bad Weather Day	
Proposed Testing Days	
Early Release Elem Only	ER
Early Release All	ER

Important Dates	
First Day of School	Aug 10
Labor Day	Sept 5
Columbus Day	Oct 10
Veteran's Day	Nov 11
Thanksgiving Break	Nov 21-25
Winter Break	Dec 19-30
MLK Day	Jan 16
President's Day	Feb 20
Spring Break *	Mar 13-17
Good Friday	Apr 7
Bad Weather Day	Apr 10
Last Day of School	May 26

Proposed Testing Date	
Date	Description
	PSAT
	STAAR (HS Only)
	STAAR
	STAAR

UT Austin Spring Break: anticipated on March 13-17

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, January 14, 2021

Agenda Item: Student Experience and Long-Range Facilities Planning Discussion
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Matt Bentz
Attachments: Student Experience and Long-range Facilities Planning Presentation

Background Information:

This presentation will start the discussion with the Board of Trustees about how long-range facilities planning will allow us to manage growth and facilities as well as expand student choice and experience. No action is requested.

Administrative Recommendation:

N/A

Sample Motion:

N/A



STUDENT EXPERIENCE AND LONG-RANGE FACILITIES PLANNING

Board Meeting
January 14, 2021

GOALS

Long-range facilities planning will allow us to:

- Manage Growth and Facilities
- Expand Student Choices and Experiences



GROWTH

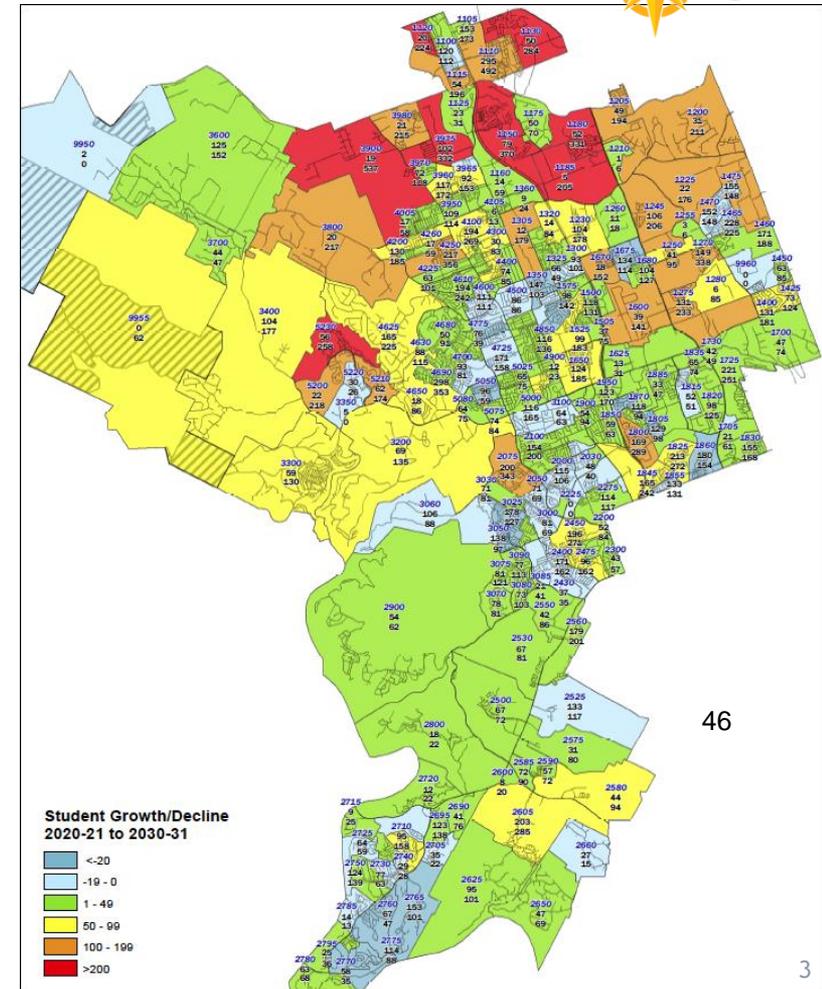
Projected Growth/Decline in Elementary through 2030-31

Top 3 Growth

Plain	+963
Bagdad	+919
Pleasant Hill	+907

Top 3 Decline

River Ridge	-107
Deer Creek	-65
Bush	-62



GROWTH

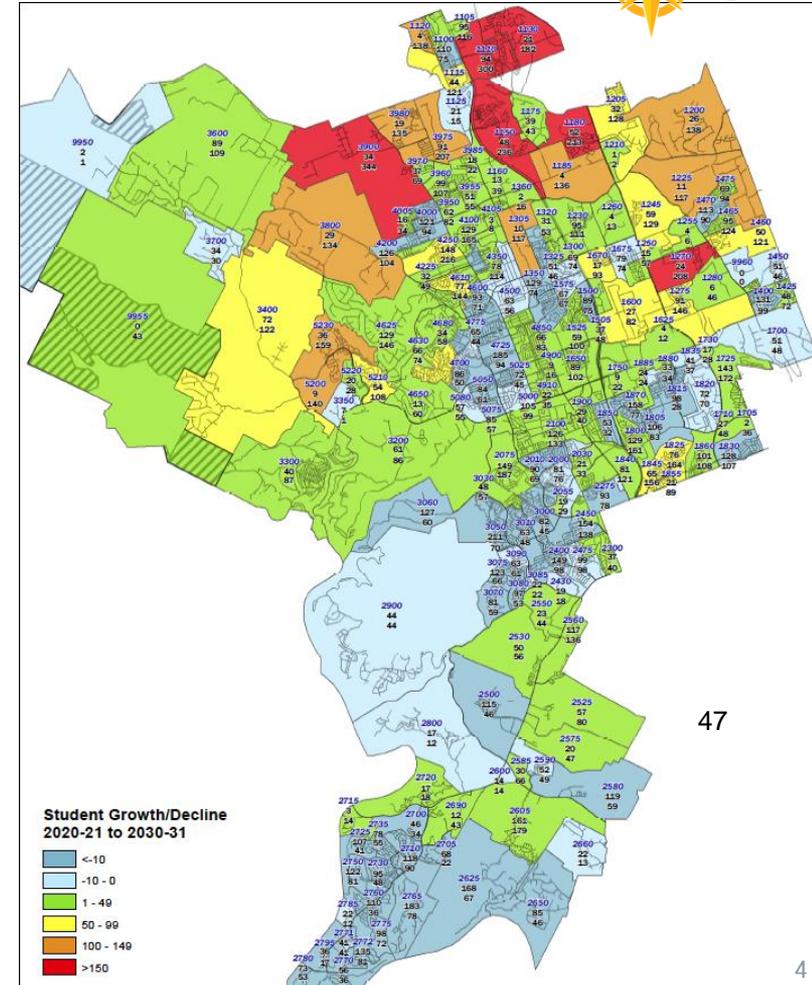
Projected Growth/Decline in Secondary through 2030-31

Top 3 Growth

Glenn	+2,025
Danielson	+1,509
Rouse	+1,020

Top 3 Decline

Vandegriff	-769
Canyon Ridge	-390
Cedar Park HS	-355





Leander ISD has a solid, stable
**COMPREHENSIVE SCHOOL
EXPERIENCE**

Does it meet the needs of all students?

48

BOARD CORE BELIEFS

As a public school organization, we hold these truths as our core beliefs:

- Each and every student is at the heart of our decisions. This requires a focus on students and all elements that impact their **overall student experience** in order for them to reach their maximum potential.
- LISD life-changers (each and every staff member) should be empowered so they can inspire our students to own their learning.
- Our LISD family, which includes our students and their families, life-changers, board, and community members, thrives when we ensure a welcoming, safe, and caring environment in which we treat one another with integrity, respect, fairness, and acceptance while appreciating our differences.
- A **deliberate and intentional focus on relevant and deeper learning for each student** will optimize individual outcomes and personal growth.
- Developing and maintaining meaningful, collaborative relationships between all of our LISD family is vital for a whole child, student-driven experience.

STRATEGY: THINK DIFFERENTLY

Manage Growth and Facilities

- Facility Utilization
- Fiscal Responsibility

Expand Student Choices and Experiences

- Early Childhood Communities
- Schools of Choice

EARLY CHILDHOOD EDUCATION

✓ **HB3: FULL DAY PreK launched 2020-2021**

Early Childhood Communities

- Close Learning Gaps
- Maximize Elementary Facilities
- Give Families Choice

Expansion Consideration

- Tuition-based Pre-K*
- ½ Day 3-Year-Old Program

*Tuition based pre-K would be an option for families who don't qualify for free pre-K.



SCHOOLS OF CHOICE

Student Voice, Choice, and Access

- Deeper Learning
- Passion
- Relevance

Maximize Facilities Usage

Close Opportunity Gaps



STUDENT EXPERIENCE

- Community Conversations
- Program Advisory Committee
- Student Surveys
Re: Relevant Learning
- Equity and Access Gaps



NEXT STEPS

**Citizen's Facilities
Advisory Committee
Begins in February**



DISCUSSION

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, January 14, 2021

Agenda Item: Legislative Update
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Colby Nichols (Ancira Strategic Partners, LLP)
Attachments: N/A

Background Information:

Colby Nichols with Ancira Strategic Partners will be present to discuss legislative updates and the District's communication efforts regarding the [LISD Legislative Priorities](#).

Administrative Recommendation:

N/A

Sample Motion:

N/A

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Tuesday, January 14, 2020

Agenda Item: Consider Approval of Core Beliefs
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Sarah Grissom
Attachments: Proposed Core Beliefs

Background Information:

The Board of Trustees, along with the Superintendent, have engaged in dialogue over the past five months to identify a set of core beliefs. At the Board Retreat on December 12, the Board of Trustees were presented with a draft version of the core beliefs based on the ongoing conversations. During the retreat, the Board of Trustees provided feedback to administration. The attached document reflects the revisions based on the feedback.

Administrative Recommendation:

Administration recommends that the Board approve the Core Beliefs as presented.

Sample Motion:

I move that the Board approve the Core Beliefs as presented.

Proposed Core Beliefs

As a public school organization, we hold these truths as our core beliefs:

- *Each and every student is at the heart of our decisions. This requires a focus on students and all elements that impact their overall student experience in order for them to reach their maximum potential.*
- *LISD life-changers (each and every staff member) should be empowered so they can inspire our students to own their learning.*
- *Our LISD family, which includes our students and their families, life-changers, board, and community members, thrives when we ensure a welcoming, safe, and caring environment in which we treat one another with integrity, respect, fairness, and acceptance while appreciating our differences.*
- *A deliberate and intentional focus on relevant and deeper learning for each student will optimize individual outcomes and personal growth.*
- *Developing and maintaining meaningful, collaborative relationships between all our LISD family is vital for a whole child, student-driven experience.*

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, January 14, 2021

Agenda Item: Proposed Amendments to Board Policy CE (LOCAL)
Purpose (this meeting): Discussion Item/Report Only Action Requested
Action Requested (future meeting): Thursday, January 28, 2021
Administrator Responsible: Elaine Cogburn
Attachments: CE (LOCAL) Redlined

Background Information:

The administration recommends that the Board of Trustees amend Board Policy CE (LOCAL) to increase the required level of Operations and Maintenance/General Fund fund balance and amend the district's fiscal year.

Board Policy CE (LOCAL) contains language addressing a Reserve Goal stating "The District shall maintain a minimum of two months of operating funds in reserve. The District's goal shall be, when possible, to have available three months of operating funds reserves." The Focus on Finance Issue 3 included an analysis of this policy as well as a comparison to other district policies and found that the minimum of two months is a low barometer. The administration recommends revising the policy to require 3 months (equal to 25%) of operating expenditures as the minimum fund balance level for Operations and Maintenance/General Fund. The policy has also been enhanced to describe the need for fund balance and to clarify the treatment of assignments and commitments of fund balance.

In December, the administration recommended amending CE (LOCAL) to include a budget parameter to provide a clear target in developing budgets by knowing at the beginning of each budget cycle what level of deficit will be acceptable to the Board. After discussions with the Board, the consensus was to include the budget parameter as an assumption rather than including it in Board policy. The proposed assumptions have been amended to include the budget parameter.

CE (LOCAL) also needs to be amended to reflect the district's new fiscal year start date of July 1. The language addressing reserve requirements for Interest and Sinking has not been revised as it is appropriate with no further expansion at this time.

Administrative Recommendation:

The administration recommends that the Board of Trustees amend Board Policy CE (LOCAL) to increase the required level of fund balance to three months (25%) of operating expenditures and amend the district's fiscal year start date.

Sample Motion:

I move that the Board of Trustees amend Board Policy CE (LOCAL) to increase the required level of Operations and Maintenance fund balance to three months of total annual operating expenditures and amend the district's fiscal year start date to July 1.

Fiscal Year	The District shall operate on a fiscal year beginning <u>July 1</u> September 1 and ending August 31 <u>and ending June 30</u> .
Curriculum Budget Linkage	The District- and building-level budget development processes shall support the curricular and instructional priorities. The District shall maintain a system of ongoing internal evaluation to ensure adequate resources to support such priorities.
Budget Planning	Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.
Budget Meeting	<p>The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:</p> <ol style="list-style-type: none">1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.
Authorized Expenditures	The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.
Budget Amendments	The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

Maintenance of Reserves Policy

Purpose

Board adoption of a policy addressing maintenance of reserves is intended to provide a guideline for the management of reserve funds of the District.

The Board recognizes that no policy can meet every circumstance and intends that these provisions shall serve as a guideline to be used by the Board and administration to handle routine tasks and as a starting point for discussion in deciding on more complex questions.

Intent of the Board

The Board intends that funds shall be available for emergency needs of the District and shall provide funds to be used for such purposes and such opportunities as shall arise, which will benefit the District.

Reserve Goal

Operations and Maintenance

In order to preserve financial stability, the District must be prepared to respond to cash flow shortages, large or unexpected one-time expenditures, changes in the economy, and changes in state funding. The District shall, therefore, maintain assigned and unassigned fund balances equal to or exceeding a minimum of three two months of total annual operating expenditures funds in reserve.

If the assigned and unassigned fund balances fall below three months of the total annual operating expenditures, the Superintendent shall prepare a plan for Board approval to meet the required unassigned and assigned minimum fund balance requirement.

The Board may commit a portion of the fund balance for a specific purpose by resolution during a Board meeting. The committed fund balance shall be used in accordance with the Board-adopted resolution and shall be expended for the specified purpose and within a reasonable period of time unless an emergency occurs. The designation may be amended at any time by Board approval.

~~The District's goal shall be, when possible, to have available three months of operating funds reserves.~~

Interest and Sinking

The District shall maintain at least 20 percent of the next fiscal year's requirement.

The Board's goal shall be for the District to achieve a reserve fund of 30 percent of the next fiscal year's requirement.

Implementation

The Board delegates to the Superintendent the responsibility for knowing the amount of reserves available and for recommending a budget that will meet the goals of the Board as expressed in this policy.

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, January 14, 2021

Agenda Item: Consider Approval of Comprehensive Annual Financial Report (CAFR)
Purpose (this meeting): Discussion Item/Report Only Action Requested
Action Requested (future meeting): Thursday, January 14, 2021
Administrator Responsible: Elaine Cogburn, Celina Cereceres (Whitley Penn)
Attachments: 2019-2020 Comprehensive Annual Financial Report (CAFR)
Auditor's Presentation

Background Information:

Texas Education Code, paragraph 44.008(a), requires an audit of each Texas school district's financial records. The audit must be performed by a Texas certified or public accountant holding a permit from the Texas State Board of Public Accountancy and be completed following the close of the fiscal year. The Board of Trustees shall approve or disapprove the audit report. Reasons for disapproval must be provided. Whether approved or not, a copy of the audit report shall be filed with the Texas Education Agency within 150 days of the close of the fiscal year (November 27) for which the audit was conducted. This year the district applied for and received a waiver to extend the filing deadline to January 28, 2021.

The audit of the fiscal year 2019-2020 records was performed by Whitley Penn, L.L.P. The audit resulted in an unmodified opinion, meaning the financial statements fairly present the district's financial position. The audit found no weaknesses in internal controls nor instances of noncompliance with grants and contracts but does include a management letter comment regarding the district's procurement card program. Celina Cereceres, Audit Partner from Whitley Penn L.L.P., will be at the meeting to present the report.

The district prepares and submits an expanded audit in the form of a Comprehensive Annual Financial Report (CAFR). As shown on the C-3 Schedule on Page 22 of the CAFR, the district is ending the 2019-2020 fiscal year with a General Fund fund balance of \$190,473,477. Board approval of the audit is requested at the January 14th meeting in order to comply with TEA's January 28, 2021, submission deadline.

Upon Board approval, the final CAFR will be submitted to various entities including:

- 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)

Administrative Recommendation:

The administration recommends the Board of Trustees approve the 2019-2020 comprehensive annual financial report as presented.

Sample Motion:

I move that the Board of Trustees approve the 2019-2020 comprehensive annual financial report as presented.

Leander Independent School District

Financial Statement Audit and Federal Single Audit
For the Ten Months Ended June 30, 2020

Purpose of the Audit – The Opinion on the Report



Disclaimer

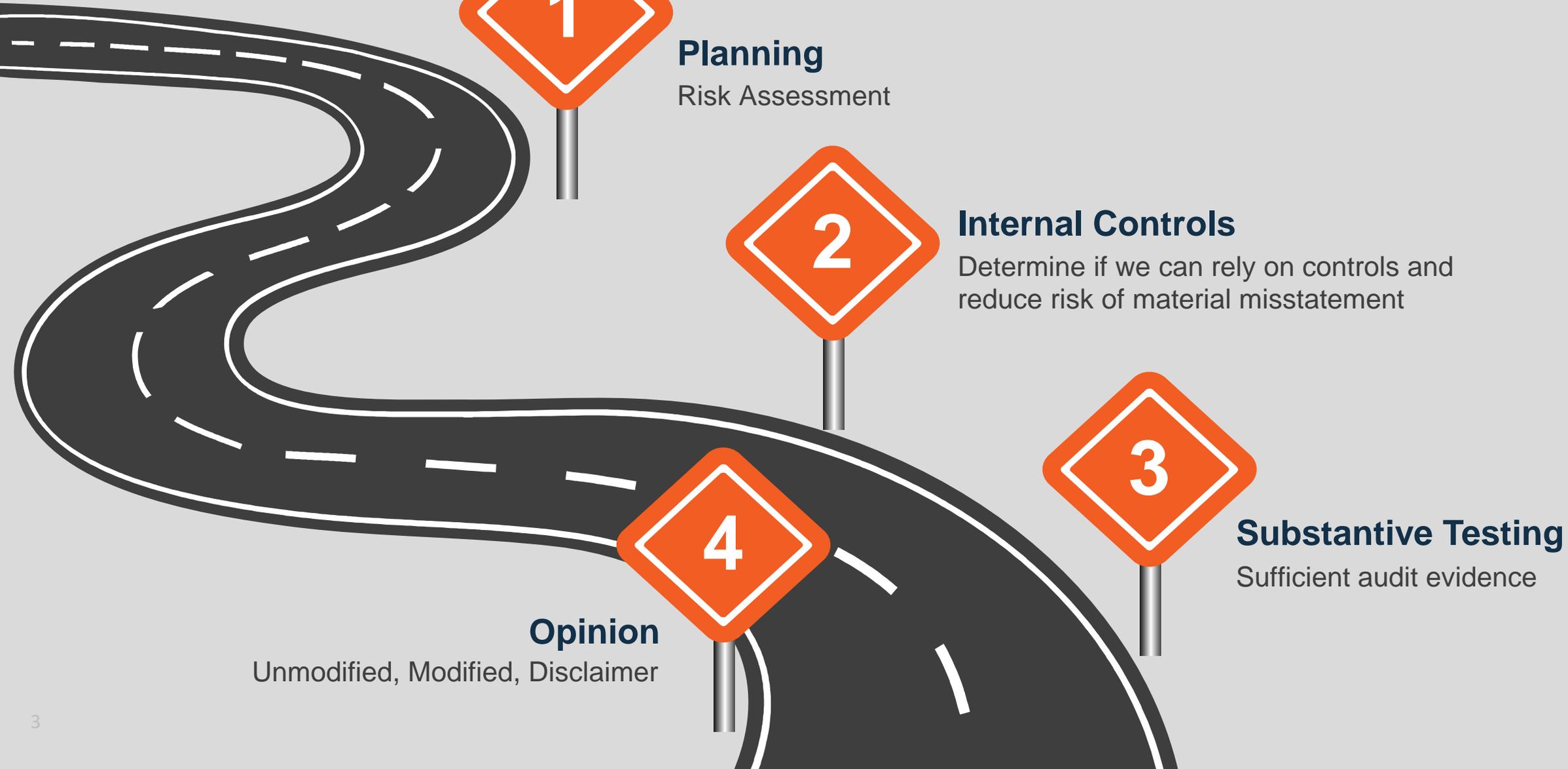


Qualification
(modification due to scope
limitation or departure from
GAAP)



Unmodified
(Clean Opinion)

The Audit Process



1

Planning
Risk Assessment

2

Internal Controls
Determine if we can rely on controls and reduce risk of material misstatement

3

Substantive Testing
Sufficient audit evidence

4

Opinion
Unmodified, Modified, Disclaimer

Leander ISD Audit Opinions

Clean Report



- **Unmodified Opinion over financial statements**
- **No internal control findings related to financial reporting**
- **No findings related to compliance**
- **P-card management letter**

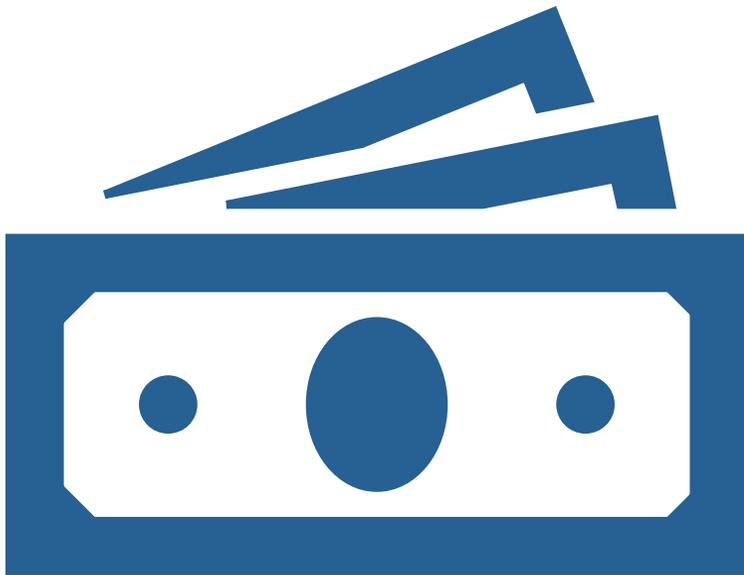
Leander ISD Audit Opinions

Clean Report



- **Total federal expenditures - \$12.4M**
- **Major Federal Programs**
 - Special Education Cluster (\$5.4 million)
 - Title I, Part A (\$1.0 million)
- **Unmodified Opinion over each major federal program**
- **No internal control findings related to each major program**
- **No compliance findings**

67



Internal Controls Over Critical Areas

- Human Resources
- Payroll
- Procurement and P-Cards
- Accounts Payable
- Information Technology
- Significant Revenue Sources
- Attendance Changes
- Financial Close and Reporting

Government-wide Financial Statements Highlights

(in millions)

• Total Assets and Deferred Outflows	\$1,876.7
• Cash and investments	\$414.3
• Capital assets, net of depreciation	\$1,217.7
• Deferred outflows of resources	\$221.3
• Total Liabilities and Deferred Inflows	\$2,120.9
• Bonds, premium, and accreted interest	\$1,716.5
• Deferred inflows of resources	\$71.6
• Net pension liability*	\$99.3
• Net other post-employment benefits (OPEB) liability*	\$126.5
• Net Deficit	\$(244.2)

* Represents the District's proportionate share determined by the Teacher Retirement System of Texas

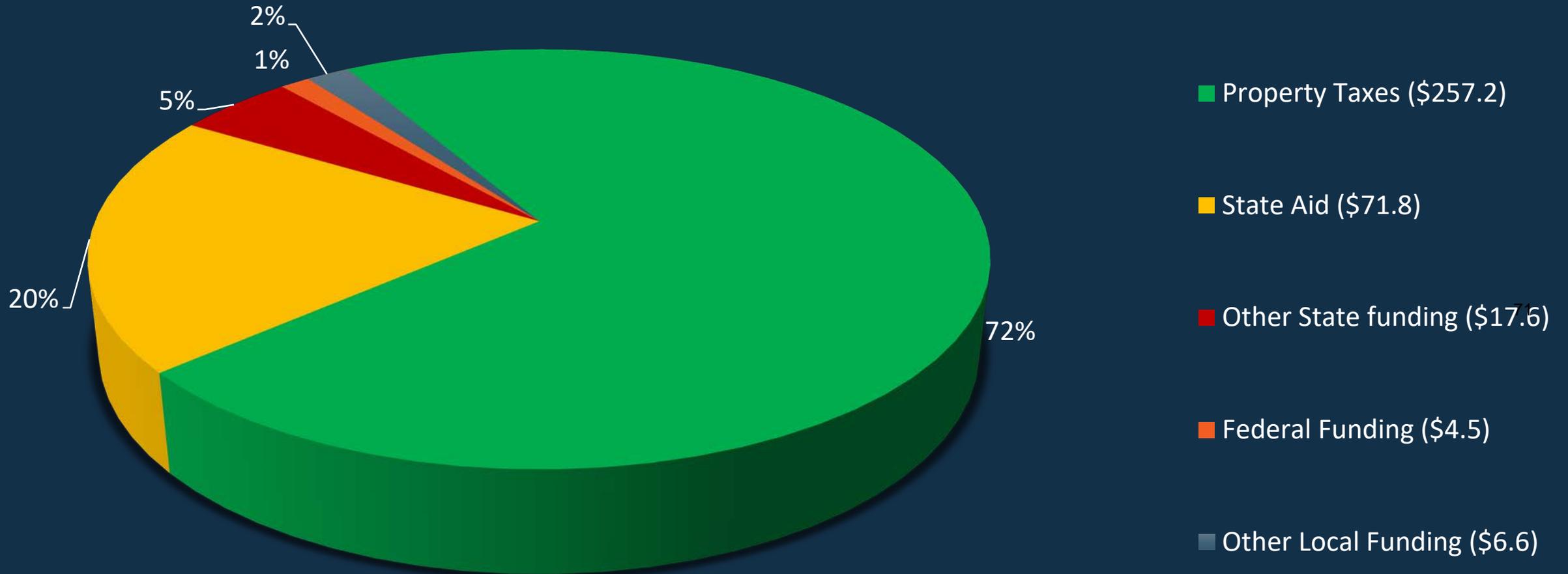
2020 Budget- to-Actual – General Fund

- Actual revenues of \$357.7 million exceeded budgeted amounts by \$1.9 million
- Actual expenditures of \$312.9 million were less than budgeted expenditures by \$24.1 million
- Revenues exceeded expenditures and other resources (uses) by \$39.9 million
- Ending fund balance totaled \$190.5 million
 - Unassigned fund balance totaled \$137.9 million
 - Assigned fund balance totaled \$45.8 million
 - Response to pandemic - \$14.5 million
 - Encumbrances - \$9.2 million
 - Next Year's Budget Deficit - \$20.9 million

70

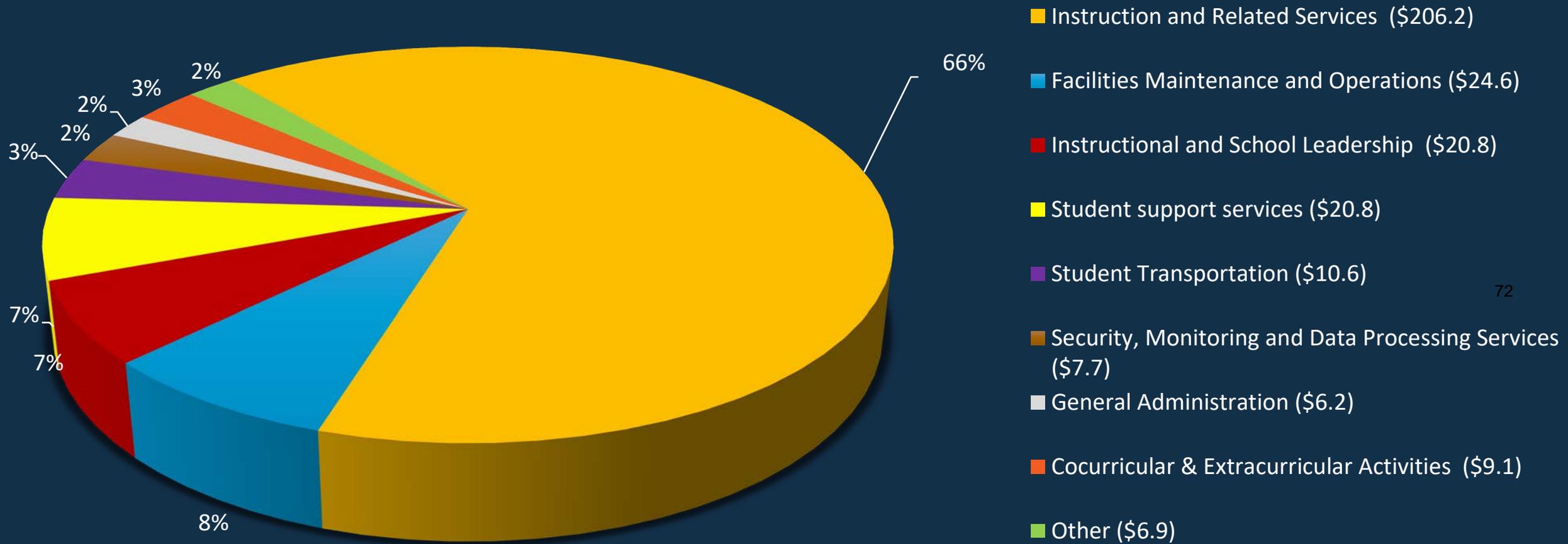
FY 2020 General Fund Revenue

(in millions)



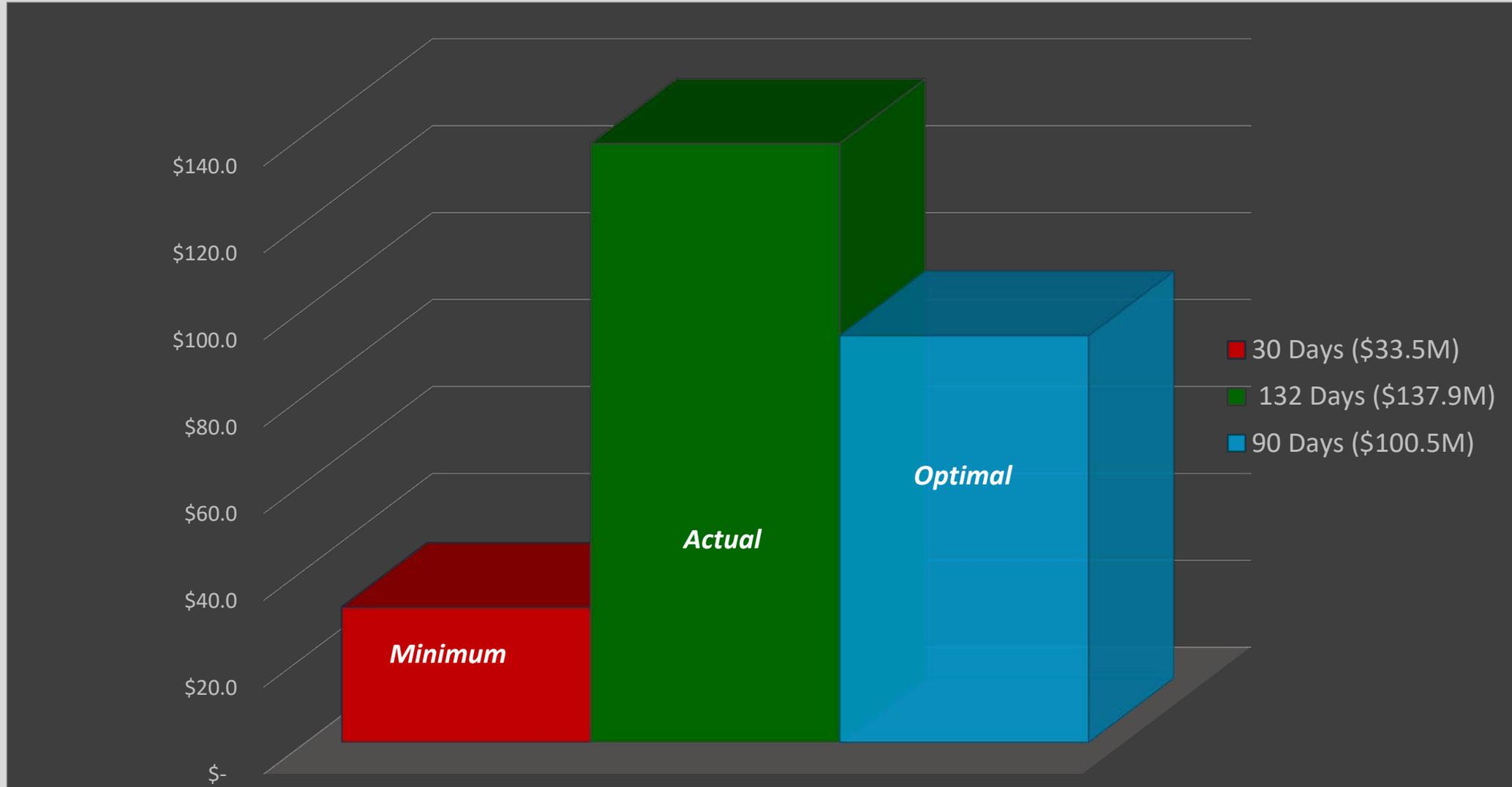
FY 2020 Total Revenues \$357.7
FY 2019 Total Revenues \$345.8

FY 2020 General Fund Expenditures (in millions)



FY 2020 Total Revenues \$312.9
 FY 2019 Total Revenues \$333.6

Unassigned Fund Balance (in Days) Based on Expenditures*



73

* 2021 budgeted expenditures used for calculation for 12 months; 2020 is a ten month year



Child Nutrition Program

- Actual revenues of \$10.9 million were less than budgeted amounts by \$0.2 million
- Actual expenditures of \$11.0 million were under budget by \$2.2 million
- Fund balance decreased by \$0.1 million
- Ending fund balance is \$3.0 million

Debt Service Fund

- Property values increased by 4.5%
- Interest and sinking rate decreased slightly to \$0.4675
- Actual revenues of \$126.5 million exceeded budget amounts by \$0.1 million
- Actual expenditures of \$21.0 million were under budget by \$78 thousand

Debt Service Fund

- Fund balance increased by \$105.5 million
- Ending fund balance was \$138.8 million
- Only one interest payment made in February 2020
- Principal and interest payments made in August 2020 (after year-end) of \$42.7 million and \$47.5 million, respectively⁷⁶
- Fund balance will appear higher than normal in future years due to timing of principal payments



**Leander
Independent
School
District**

Comprehensive Annual Financial Report
For the Ten Months Ended June 30, 2020



Leander, Texas

**LEANDER INDEPENDENT
SCHOOL DISTRICT**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Ten Months Ended June 30, 2020

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
Gloria Gonzales-Dholakia	Vice President	2022
Elexis Grimes	Secretary	2022
Aaron Johnson	Trustee	2022
Jim MacKay	Trustee	2024
Christine Mauer	Trustee	2024
Anna Smith	Trustee	2024

Administrative Staff

<u>Official</u>	<u>Position</u>
Bruce Gearing, Ed. D.	Superintendent of Schools
	<u>Chief Officers</u>
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
Jason Miller	Technology

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 ten months ended June 30, 2020, at a meeting of the Board of Trustees of such school district on January 14, 2021.

President of the Board

Secretary of the Board

January 8, 2021

Board of Trustees

- Trish Bode
President-Place 1
- Gloria Gonzales-Dohlakia
Vice President-Place 2
- Elexis Grimes
Secretary-Place 7
- Christine Maurer
Trustee-Place 3
- Anna Smith
Trustee-Place 4
- Jim MacKay
Trustee-Place 5
- Aaron Johnson
Trustee-Place 6



- 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 10-month fiscal year ended June 30, 2020.

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 10-month fiscal year ended June 30, 2020, 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.

LeanderISD.org

204 W. South Street • P.O. Box 218 • Leander, TX 78646
 Phone: 512-570-0000 • Fax: 512-570-0054

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 1,350 students in the 2019-20 school year, a 3.37% growth rate between 2018 and 2019 PEIMS snapshot dates, and the 7th fastest growth rate among Districts in the state with over 20,000 students. The school district is projected to reach 47,000 students by 2024-25 and 52,000 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 and opened for the 2019-20 school year. LISD has plans and funding to open at least four more schools: Danielson Middle School in August 2020, Tarvin Elementary School in 2021, Elementary School #29 in 2022, and Elementary School #30 in 2023. The District’s 2020 demographic report recommends an additional four elementary schools, a middle school, and a high school, as part of the long-range plan for growth between 2023 and 2027.

LeanderISD.org

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The 2019-2020 fiscal year was an unprecedented year for the District with the challenges encountered by the onset of the novel coronavirus (COVID 19) global pandemic. A statewide public health disaster was declared, on March 13, 2020, by Governor Abbott that temporarily closed school operations and in person attendance. During April and May, the issuance of shelter-in-place orders by local health officials halted the State and local economy, and eventually extended school closures through the end of the school year to focus on the continued safety of students, families, and staff, and to further prevent community spread of the virus and hospital overcrowding. The COVID 19 pandemic led to a monumental transformation of instructional delivery, whereby in a matter of days, the District transitioned from the traditional in-person learning model to a remote, virtual learning environment for students and staff alike. The inability to return to in-person instruction ultimately resulted in the cancellation of the state mandated STAAR and End of Course assessments as well as district and campus accountability ratings not being issued. In response to the coronavirus pandemic, federal legislation was enacted for programs and funding including in the Families First Coronavirus Response Act (FFCRA) and the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The CARES Act was the largest economic stimulus package in United States history totaling \$2 trillion to protect the American people from the public health and economic impacts of COVID-19 and established the \$150 billion Coronavirus Relief Fund (CRF) which included \$30.75 billion for Education Stabilization Funds to be distributed among States, local schools, higher education institutes and other entities providing educational services. Four grant programs were created through the CARES Act: Education Stabilization Fund Discretionary Grants; Governor’s Emergency Education Relief Fund (\$3 billion); Elementary and Secondary School Emergency Relief Fund (\$13 billion); and Higher Education Emergency Relief Fund (\$14 billion). Congress set aside \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund specifically for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund) allowing the USDE to award grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), with emergency relief funds to address the impact of COVID-19. For 2019-20, LISD was awarded \$739,700 in ESSER funding from the Texas Education Agency (TEA), which supplanted Foundation School Program (FSP) funds, to assist with reimbursing expenditures for personal protective equipment and supplies and expansion of instructional technology software applications.

Of other financial reporting significance, was the change in the District’s fiscal year end, moving from August 31 to June 30. During the 1999 state legislative session, a law was enacted that permitted school districts in the State of Texas to opt for a fiscal year ending June 30th, rather than August 31st. Leander ISD chose to exercise this option effective July 1, 2020, resulting in a 10-month fiscal year annual financial report for September 1, 2019 to June 30, 2020. Future financial reports will be issued on a July to June reporting period.

For the 2019-2020 school year, the combined budgeted expenditures (General Fund, Debt Service, and Food Service) were \$508,972,880. The 2019-2020 General Fund budgeted expenditure per pupil was \$8,930. The total tax rate during 2019-20 was \$1.4375 (\$.97 maintenance and operations (M&O), \$0.4675 for debt service (I&S)).

District enrollment has increased approximately 28.85% over the last ten fiscal years (2010-11 through 2019-20). The District is located within 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 2020 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 20,000 students, LISD ranked 3rd in the State, behind Frisco ISD and Allen ISD, with the lowest proportion of students qualifying for free/reduced lunch, at 19.4% of enrolled students eligible during 2019-20, compared to Statewide participation of 59.5%. Another factor analyzed annually is student performance on the State of Texas Assessments of Academic Readiness (STAAR[®]) state-mandated test. As a result of the transition to remote learning during the Spring of 2020 STAAR testing was not conducted for the 2019-2020 academic year. In the prior year, 2018-19, 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.

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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. In terms of population demographics, millennials (ages 25-34) have been an increasing proportion of both the LISD and Austin regional populations compared to the impact of baby boomers on the Austin metro. According to a small sample survey by the American Community Survey for Leander ISD, millennials gained 26 percent between 2018 and 2019 while the 65-plus population gained 10%. Growth of older persons aged 65-plus was 64% over the past 5 years giving Leander ISD one of the highest baby boomer growth rates in the Austin area. Experts suggest that millennials are attracted to suburbs such as Leander and Cedar Park more than the City of Austin due to cheaper new lots, as well as cheaper new homes, as Austin has more costly fees and regulations in place which affect construction costs for builders. Other socioeconomic indicators, updated annually by the American Community Survey, show the Leander ISD population is: more educated, whereby by 51% of residents have a bachelor’s degree or higher, compared to the Austin metro of 46% and more affluent than other districts with a median household income level of \$107,236, compared to \$80,954 in the Austin metro. With the impact of COVID 19 unemployment spiked during March and April, with an unemployment rate in the 5% range, double the rate compared to 2019.

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 21% of the workers who reside in LISD; Professional, Scientific, Management, and Administrative services sector at 16.6%; the Retail sector at 11.3%, Manufacturing at 9.8%, and Finance, Real Estate and Insurance at 9.1%. 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 56% over the past 5 fiscal periods and 121% over the past 10 fiscal periods. The District’s economy is based primarily on its quality residential neighborhoods. Certified taxable value as of July 2020 was \$29,134,301,079. The top ten taxpayers, for tax year 2019, represent \$925,179,760 of total property value, of which G&I VII River Place LP, is the largest at \$170,040,825; the next largest is BRE RC 1890 Ranch TX LP at \$115,609,997.

The 2010 census population for Leander and Cedar Park totaled 26,521 and 48,937 respectively. The 2020 American Community Survey population estimates for these areas are 68,583 for Leander and 77,419 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 pools in the country. 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 continues to be one of the fastest growing counties in the State of Texas, with an estimated population of 590,551. Travis County has experienced much of the region’s job growth over the past decade and continues to grow, with an estimated population of 1,273,954. 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. The US Census Bureau reported that between 2018 and 2019, Leander, Texas, was the fastest-growing large city, increasing by 12%, making its growth rate 24 times faster than the nation’s growth rate of 0.5%. This

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past March, a groundbreaking ceremony marked the start of a \$715 million project that was first introduced in 2017 as a “vibrant, mixed-use town center.” The Northline project is a 115-acre, mixed-use project combining 700,000 square feet of office space, 300,000 square feet of retail, 150,000 square feet of hotel space, 2,000 apartments and 300 townhomes, along with a town square and parks in Leander’s transit-oriented development (TOD) area between US 183 and Toll 183A. The Hub, a food, beverage and entertainment venue, is the first announced tenant at Northline. Project plans include shopping, dining, housing and a town center and uses \$15 million in city-allocated bonds. 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. Leander is home to 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. Leander has a unique 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 2010 and 2020 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.

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.

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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. As a result of the Coronavirus pandemic that erupted during the Spring, the 2020 Accountability Rating was "Not Rated: Declared State of Disaster" to recognize that the closure of schools during the state's testing window inhibited the ability of the state to accurately measure district and campus performance. 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 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. The 87th Legislative session is set to begin January 12, 2021 and is expected to be one of the toughest state lawmakers have seen in years. The state is forecasting billions of dollars in shortfalls to the state budget, as a result of the recession that accompanied coronavirus pandemic, and concerns are looming as to the potential disruption on public education funding for the next biennium.

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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.

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.

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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 ten months ended June 30, 2020, 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.

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 June 30, 2020, were appropriated by the Board into the 2020-21 budget.

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

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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 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 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. The next refunding sales are set to close in September 2020. During the previous 2018-19 fiscal year, 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

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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 June 30, 2020. 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: all risks and costs are not shared by the District but are the liability of the State of Texas. The system covers approximately 1,330 school systems and more than 1.6 million public education employees and retirees.

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 7.5% 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, 2020, 2019, and 2018 were approximately \$16,894,000, \$18,679,000, and \$18,078,000, 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 June 30, 2020, were approximately \$5,292,000.

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, 2019. This was the twenty-second 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.

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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, 2019. 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-second consecutive year that the District has achieved this prestigious award.

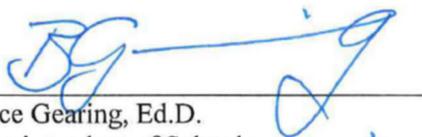
A Certificate of Excellence is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Excellence in Financial Reporting program requirements and we are submitting it to the ASBO to determine its eligibility for another certificate.

ASBO Meritorious Budget Awards

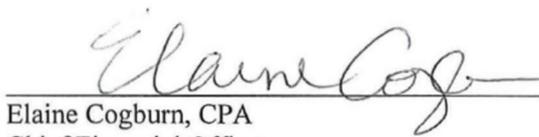
The Meritorious Budget Awards (MBA) program promotes and recognizes school districts that demonstrate excellence in school budget presentation, setting a high standard for transparent budget development. The Association of School Business Officials (ASBO) International has awarded Leander Independent 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

LeanderISD.org

204 W. South Street • P.O. Box 218 • Leander, TX 78646

Phone: 512-570-0000 • Fax: 512-570-0054



Government Finance Officers Association

Certificate of
Achievement
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Presented to

**Leander Independent School District
Texas**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

August 31, 2019

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, 2019.

The CAFR meets the criteria established for
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, reading 'Claire Hertz'.

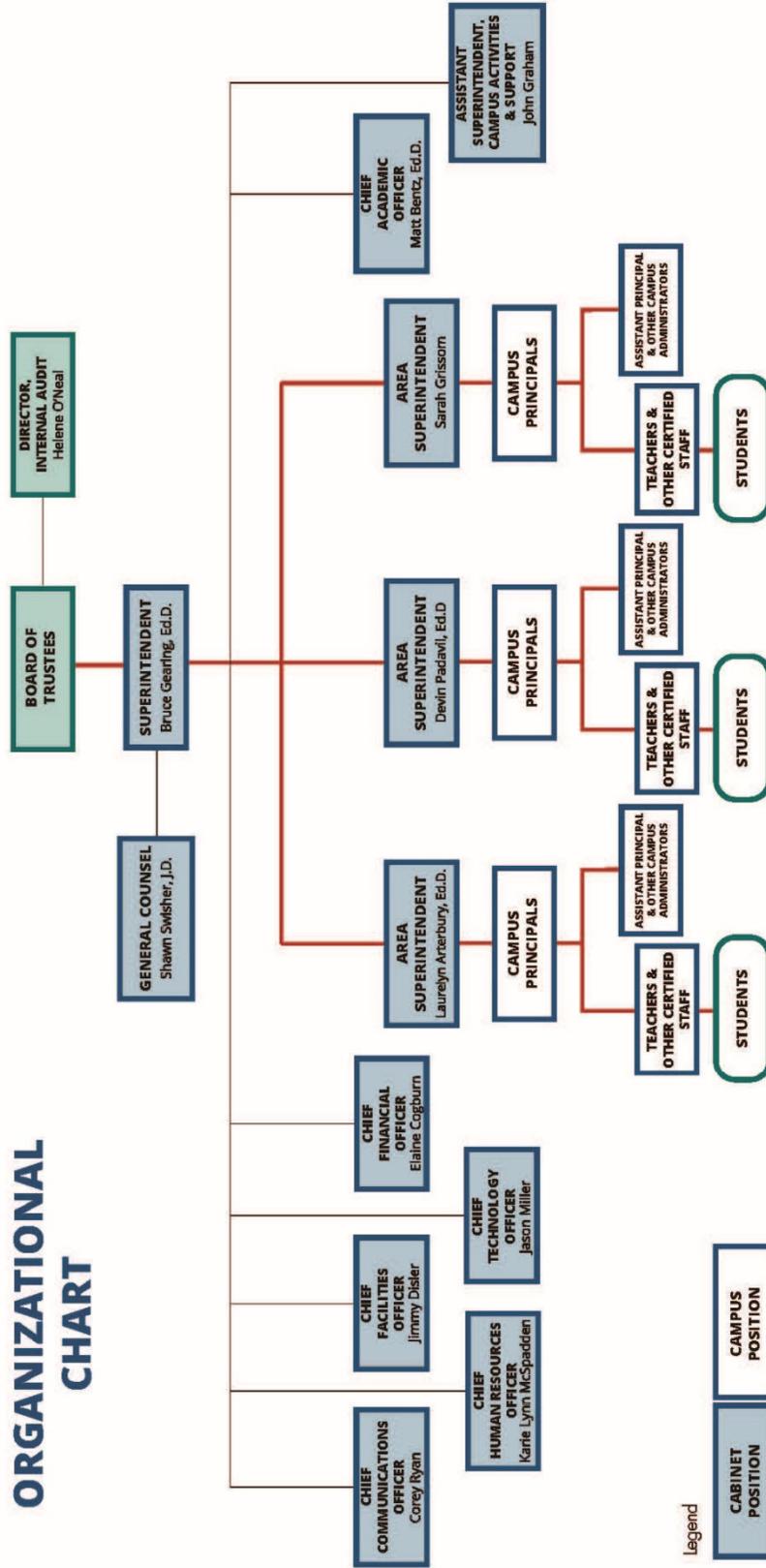
Claire Hertz, SFO
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



ORGANIZATIONAL CHART



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 ten months ended June 30, 2020, 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 June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the ten months 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 62-63, pension and the other-post employment benefit information on pages 64-68 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 8, 2021, 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

Whitley Penn LLP

Austin, Texas
January 8, 2021



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 ten months ended June 30, 2020.

Financial Highlights

The liabilities and deferred inflows of the District exceeded its assets and deferred outflows as of June 30, 2020 by \$244,178,198 (net deficit). The main cause of the deficit is the net pension liability and net other post-employment benefits liabilities. The liabilities do not affect the financial stability of the District nor do they change how the District conducts its financial decision-making. Rather, the District is reflecting its portion of the liabilities that the State of Texas manages and operates on-behalf of all school districts in Texas.

- In 2020, the District implemented a fiscal year change from August 31st to June 30th. As such, the District reflects ten months of operations from September 1, 2019 through June 30, 2020.
- The District's total net deficit was decreased by \$43,057,825.
- As of June 30, 2020, the District's governmental funds reported combined ending fund balances of \$348,893,835, an increase of \$77,522,107 in comparison with the prior year primarily due to an increase in the fund balance of the debt service fund of \$105,528,519. The District's principal payments are due in August. The District makes its principal payments on its bonds payable in August. Due to the change in fiscal year, the District only made one interest payment but did not make any principal payments during 2020. The principal and interest due in August 2020 is \$90.1 million.
- As of the close of the current fiscal year, unassigned fund balance for the general fund is 55 percent of total general fund expenditures.
- The District's total bonded debt (general obligations, premiums and accretion payable) increased by \$18.7 million (1 percent) during the ten months ended. The increase is primarily related to an increase in accretion payable related to the capital appreciation bonds
- The District's proportionate share of the Teacher's Retirement System ("TRS") net pension and OPEB liabilities totaled \$225,885,900, a decrease of \$13,497,583 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 \$244,178,198 at the close of the most recent fiscal year.

One of the largest portions of the District's net position, \$217,788,325, 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 June 30, 2020 the District's net position included the following:

	Governmental Activities	
	2020	2019
Current and other assets	\$ 437,787,080	\$ 329,878,821
Noncurrent Assets:		
Capital assets net of depreciation	1,217,692,010	1,174,533,868
Total Assets	<u>1,655,479,090</u>	<u>1,504,412,689</u>
Deferred outflows of resources	221,268,897	244,202,199
Current liabilities	104,169,434	47,964,085
Long term liabilities	1,945,131,628	1,940,007,740
Total Liabilities	<u>2,049,301,062</u>	<u>1,987,971,825</u>
Deferred inflows of resources	71,625,123	47,879,713
Net Position:		
Net investment in capital assets	217,788,325	253,931,093
Restricted	108,571,375	35,261,451
Unrestricted	(570,537,898)	(576,428,567)
Total Net Position	<u>\$ (244,178,198)</u>	<u>\$ (287,236,023)</u>

Net position is restricted for various purposes as follows:

	Governmental Activities	
	2020	2019
Food service	\$ 3,075,535	\$ 2,772,946
Debt service	105,191,970	32,437,004
Endowments	20,507	20,506
Federal/State Grants	283,363	30,995
	<u>\$ 108,571,375</u>	<u>\$ 35,261,451</u>

The balance of unrestricted net position is a negative \$570,537,898. 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 \$43,057,825.

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Comparative Schedule of Changes in Net Position
For the Ten Months Ended June 30, 2020 and August 31, 2019

	Governmental Activities	
	2020	2019
Program Revenues		
Charges for services	\$ 10,279,576	\$ 15,645,860
Operating grants and contributions	60,144,667	60,694,526
General Revenues		
Property taxes	383,211,849	371,483,214
State Aid - Formula Grants	73,269,055	55,030,971
Grants and contributions not restricted	17,401	195,073
Interest earnings	5,367,588	10,255,259
Miscellaneous	-	279,516
Total Revenues	532,290,136	513,584,419
Expenses		
Instruction	248,766,168	253,015,768
Instructional resources and media services	4,974,427	4,881,723
Curriculum and staff development	8,057,473	9,367,716
Instructional leadership	3,472,201	4,292,388
School leadership	20,538,000	21,437,409
Guidance, counseling, and evaluation services	19,489,732	19,346,244
Social work services	1,236,687	1,252,304
Health services	3,474,690	3,415,518
Student transportation	13,316,840	13,443,013
Food service	13,068,272	15,023,682
Extracurricular activities	12,848,486	15,618,538
General administration	6,957,700	7,691,676
Facilities maintenance and operations	27,884,409	33,822,583
Security and monitoring services	2,161,532	2,093,571
Data processing services	7,955,855	10,632,498
Community services	2,402,705	2,947,254
Interest and fees on long-term debt	87,483,694	63,989,346
Facilities repairs and maintenance	2,632,097	3,507,598
Payments related to shared services arrangements	160,042	187,550
Payments to Juvenile Justice Alternative Education Programs	332,700	285,333
Other intergovernmental charges	2,018,601	1,957,405
Total Expenses	489,232,311	488,209,117
Increase (Decrease) in Net Position	43,057,825	25,375,302
Beginning Net Position	(287,236,023)	(312,611,325)
Ending Net Position	\$ (244,178,198)	\$ (287,236,023)

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Governmental Activities

Governmental activities increased the District's net position (or decreased its net deficit) by \$43,057,825. Revenues are generated primarily from three sources. Property taxes, state-aid formula grants, and operating grants and contributions represent 97 percent of total revenues. The remaining three percent is generated from charges for services, investment earnings, and miscellaneous revenues. Property taxes increased by \$11.7 million due to the increase in property values. In addition, State Aid increased by \$18.2 million as a result of House Bill 3, 86th Texas Legislature.

	<u>Total Revenues</u>	<u>% of Total Revenues</u>
Property taxes	\$ 383,211,849	72%
State Aid - Formula Grants	73,269,055	14%
Operating grants and contributions	60,162,068	11%
Charges for services	10,279,576	2%
Other revenue	5,367,588	1%
Total Revenues	<u>\$ 532,290,136</u>	<u>100%</u>

The primary functional expenses of the District are instruction, facilities maintenance and operations and food service, which represent 74 percent of total expenses. The remaining individual functional categories of expenses are each less than 4 percent of total expenses. The District's expenses increased by \$1.0 million. HB 3 also required that school districts in the State of Texas increase certain employees' salaries and wages. The increase in expenses would have been greater than the \$1.0 million had the District operated for a full twelve months. Interest expense increased by \$23.9 million mainly due to an increase in accretion payable of \$22.3 million

	<u>Total Expenses</u>	<u>% of Total Expenses</u>
Instruction	\$ 248,766,168	51%
Facilities maintenance and operations	27,884,409	6%
Interest expense	87,483,694	18%
Other expenses	125,098,040	26%
Total Expenses	<u>\$ 489,232,311</u>	<u>100%</u>

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 \$348,893,835, an increase of \$77,522,107 in comparison with the prior year primarily due to the increase in the debt service fund's fund balance. The District did not make its principal and interest payments that were due in August 15, 2020 because the District operated a ten-month year given the change in its fiscal year. In addition, property tax revenues increased by \$8.3 million due to the increase in property values of \$1.1 billion.

The *general fund* is the chief operating fund of the District. At the end of the current ten months, unassigned fund balance of the general fund was \$172,159,984, while total fund balance reached \$190,473,477. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

total fund expenditures. Unassigned fund balance represents 55 percent of total general fund expenditures, while total fund balance represents 61 percent of that same amount. The fund balance of the District's general fund increased by \$39,933,568 during the current fiscal year. As noted above, even though the District's property values increased by \$1.1 billion, HB 3 compressed the District's maintenance and operations tax rate. As such, property tax revenues only increased \$1.5 million in the General Fund. Moreover, State Aid Per Capita and Foundation School Allotment each increased by \$5.9 million and \$24.4 million, respectively. These revenue increases coupled with a ten-month year contributed to the increase in fund balance.

The *debt service fund* has a total fund balance of \$138,815,572, all of which is restricted for the retirement of funded indebtedness. The net increase in fund balance during 2020 was \$105,528,519, which is a result of a ten-month fiscal year. The *capital projects fund* has a total fund balance of \$14,461,170, all of which is restricted for construction. The net decrease in fund balance during the current ten months of \$68,541,610 is due use of the proceeds for construction.

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.

	2020 Budget	
	Original	Final Amended
Total revenues	\$ 359,439,285	\$ 355,792,820
Total expenditures	361,141,724	337,011,420
	<u>\$ (1,702,439)</u>	<u>\$ 18,781,400</u>

Capital Assets and Long-term Liabilities

Capital Assets

The District's investment in capital assets for its governmental type activities as of June 30, 2020, includes land, buildings and improvements, furniture and equipment, and construction in progress. The investment in capital assets for the current ten months was \$1.2 billion. The following table summarizes the investment in capital assets as of June 30, 2020 and August 31, 2019.

	2020	2019
Land	\$ 191,114,563	\$ 190,732,695
Buildings and improvements	1,204,010,425	1,193,087,014
Vehicles/Furniture and Equipment	69,193,699	66,647,275
Construction in progress	83,922,391	30,119,438
Total	<u>1,548,241,078</u>	<u>1,480,586,422</u>
Accumulated depreciation	(330,549,068)	(306,052,554)
Net capital assets	<u>\$ 1,217,692,010</u>	<u>\$ 1,174,533,868</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 ten months, 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".

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Changes in general obligation bonds, for the ten months ended June 30, 2020, are as follows:

	<u>Balance</u> <u>September 1, 2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2020</u>
General obligation bonds	\$ 1,074,905,412	\$ -	\$ -	\$ 1,074,905,412
For issuance premiums/discounts	88,924,208	-	(3,525,798)	85,398,410
Accretion payable	533,970,637	22,251,485	-	556,222,122
	<u>\$ 1,697,800,257</u>	<u>\$ 22,251,485</u>	<u>\$ (3,525,798)</u>	<u>\$ 1,716,525,944</u>

Additional information on the District's long-term liabilities can be found in the Note 7 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

The 2020-21 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. The development of the 2020-2021 budget was impacted by the global COVID 19 pandemic and its effects on the local and national economy, including a lower federal funds interest rate and a lower collection rate on property taxes.

While developing its 2020-21 budget the District planned for:

- Supporting 42,870 students (adjusted to count half-day pre-kindergarten enrollment at 50%);
- Property value increase of 6%;
- Funding for new positions totaling \$15 million;
- Pay scale adjustments totaling \$1.7 million;
- Increase in employer contribution for insurance premiums of \$1 million;
- Funding of start-up salaries for Tarvin Elementary (EL#128) scheduled to open in 2021-22;
- Funding for balance of positions needed to open Danielson Middle School (MS #9) 2020-21;
- Funding for implementation of Full-day Pre-K program of approximately \$7 million;
- Application of two cents of M&O levy for major maintenance projects;
- Maintaining a local optional homestead exemption for taxpayers disabled or over age 65;
- The impact of COVID 19 and reduction in tax and other local revenues

A General Fund budget of \$379,845,079 was adopted on June 18, 2020, based on the compressed M&O tax rate of \$0.9487 of the adopted budget, with 89% of the budget allocated to personnel costs. The General Fund revenue was estimated at \$368,747,228 and the overall net budget deficit totaled \$20,980,817. The District has continued to be fiscally conservative, allowing for recognition of healthier financial outcomes than originally budgeted.

The 2020-2021 Debt Service Fund was prepared on the tax rate of \$.4650 reflecting total revenue of \$131,402,380 and debt service requirements of \$112,818,330. Excess collections of \$18,584,050 would be available for the early retirement of debt at the current tax rate.

The 2020-2021 Child Nutrition Services Fund reflects total revenues of \$15,111,572 and expenditures of \$14,839,083 resulting in a projected surplus of \$272,489 as guaranteed by the contract. The Child Nutrition Services budget is based on operating in a normal school environment.

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
June 30, 2020

Exhibit A-1

<u>Data Control Codes</u>		<u>Governmental Activities</u>
	Assets	
1110	Cash and cash equivalents	\$ 13,681,281
1120	Current investments	400,622,269
1225	Property taxes receivables, net	5,214,009
1240	Due from other governments	15,850,580
1250	Accrued interest	676,148
1290	Other receivables, net	376,518
1300	Inventories	374,321
1410	Prepaid items	3,840
	Capital assets not subject to depreciation:	
1510	Land	191,114,563
1580	Construction in progress	83,922,391
	Capital assets net of depreciation:	
1520	Buildings and improvements, net	915,806,953
1531	Vehicles, net	16,508,277
1530	Furniture and Equipment, net	10,339,826
1810	Restricted Cash	25,025
1990	Other assets	963,089
1000	Total Assets	<u>1,655,479,090</u>
	Deferred outflows of resources	
	Deferred charge on refunding	145,885,384
	Deferred outflows - pension	49,503,784
	Deferred outflows - OPEB	25,879,729
1700	Total deferred outflows of resources	<u>221,268,897</u>
	Liabilities	
2110	Accounts payable	26,049,634
2140	Interest payable	35,269,287
2150	Payroll deductions and withholdings	24,542
2160	Accrued wages payable	32,362,737
2180	Due to other governments	249,235
2200	Accrued expenses	9,005,524
2300	Unearned revenue	1,208,475
	Noncurrent Liabilities:	
2501	Due within one year	72,784,784
2502	Due in more than one year	1,646,460,944
2540	Net pension liability	99,360,186
2545	Net other post-employment benefits (OPEB) liability	126,525,714
2000	Total Liabilities	<u>2,049,301,062</u>
	Deferred Inflows of Resources	
	Deferred inflows - pension	16,888,220
	Deferred inflows - OPEB	54,736,903
2600	Deferred Inflows of Resources	<u>71,625,123</u>
	Net Position	
3200	Net investment in capital assets	217,788,325
	Restricted for:	
3820	Federal and state programs	283,363
3820	Food service	3,075,535
3850	Debt service	105,191,970
3880	Scholarships - Nonexpendable	20,507
3900	Unrestricted	(570,537,898)
3000	Total Net Position	<u>\$ (244,178,198)</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Ten Months Ended June 30, 2020

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	\$ 248,766,168	\$ 1,923,988	\$ 35,039,462	\$ (211,802,718)
12	Instructional resources and media services	4,974,427	51,801	501,067	(4,421,559)
13	Curriculum and staff development	8,057,473	37,237	1,578,640	(6,441,596)
21	Instructional leadership	3,472,201	9	408,120	(3,064,072)
23	School leadership	20,538,000	13,336	2,274,842	(18,249,822)
31	Guidance, counseling, and evaluation services	19,489,732	16,131	2,986,455	(16,487,146)
32	Social work services	1,236,687	-	127,357	(1,109,330)
33	Health services	3,474,690	329	4,669,530	1,195,169
34	Student transportation	13,316,840	-	1,199,428	(12,117,412)
35	Food service	13,068,272	6,301,036	5,135,390	(1,631,846)
36	Extracurricular activities	12,848,486	1,130,356	2,181,459	(9,536,671)
41	General administration	6,957,700	54,549	680,900	(6,222,251)
51	Facilities maintenance and operations	27,884,409	748,905	1,554,945	(25,580,559)
52	Security and monitoring services	2,161,532	577	541,124	(1,619,831)
53	Data processing services	7,955,855	-	616,671	(7,339,184)
61	Community services	2,402,705	1,322	489,235	(1,912,148)
72	Interest on long-term debt	87,483,694	-	-	(87,483,694)
81	Facilities planning	2,632,097	-	-	(2,632,097)
93	Payments related to shared services arrangements	160,042	-	160,042	-
95	Payments to Juvenile Justice Alternative Education Programs	332,700	-	-	(332,700)
99	Other intergovernmental charges	2,018,601	-	-	(2,018,601)
TG	Total governmental activities	<u>\$ 489,232,311</u>	<u>\$ 10,279,576</u>	<u>\$ 60,144,667</u>	<u>(418,808,068)</u>
General revenues:					
Taxes:					
MT	Property taxes, levied for general purposes				258,604,726
DT	Property taxes, levied for debt service				124,607,123
SF	State-aid formula grants				73,269,055
GC	Grants and contributions not restricted				17,401
IE	Investment earnings				5,367,588
TR	Total general revenues				<u>461,865,893</u>
CN	Change in net position				43,057,825
NB	Net position - beginning				<u>(287,236,023)</u>
NE	Net position - ending				<u>\$ (244,178,198)</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020

Exhibit C-1
Page 1 of 2

Data Control Codes	General Fund	Debt Service	Capital Projects
Assets			
1110 Cash and temporary investments	\$ 8,067,110	\$ 10,073,888	\$ 84,250
1120 Investments	206,175,717	128,189,729	43,038,737
Receivables:			
1220 Property taxes - delinquent	4,253,456	2,049,990	-
1230 Allowance for uncollectible taxes (credit)	(735,133)	(354,304)	-
1240 Receivables from other governments	14,391,675	110,234	-
1250 Accrued interest	318,322	357,826	-
1260 Due from other funds	2,322,382	83,895	-
1290 Other receivables	162,062	-	2,312
1300 Inventories, at cost	361,601	-	-
1410 Prepaid items	-	-	3,840
1810 Restricted cash	-	-	-
1990 Other assets	-	-	-
1000 Total Assets	\$ 235,317,192	\$ 140,511,258	\$ 43,129,139
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities			
2110 Accounts payable	\$ 2,720,969	\$ -	\$ 23,010,073
2120 Loan payable	-	-	-
2150 Payroll deduction and withholdings	24,542	-	-
2160 Accrued wages payable	31,276,164	-	-
2170 Due to other funds	2,587,590	-	2,220,127
2180 Payable to other governments	249,235	-	-
2190 Due to student and employee groups	16,300	-	-
2200 Accrued expenditures	4,450,591	-	3,437,769
2300 Unearned revenues	-	-	-
2000 Total Liabilities	41,325,391	-	28,667,969
Deferred Inflows of Resources			
Unavailable revenues - property taxes	3,518,324	1,695,686	-
2600 Total Deferred Inflows of Resources	3,518,324	1,695,686	-
Fund Balance			
Non-Spendable			
3410 Inventories	361,601	-	-
Restricted			
3450 Federal/State grant funds	-	-	-
3470 Capital acquisitions and contractual obligations	-	-	14,461,170
3480 Debt service	-	138,815,572	-
3490 Other purposes	-	-	-
Committed			
3545 Other purposes	6,337,218	-	-
Assigned			
3590 Other purposes	45,833,547	-	-
3600 Unassigned	137,941,111	-	-
3000 Total fund balances	190,473,477	138,815,572	14,461,170
4000 Total Liabilities, Deferred Inflows, and Fund Balances	\$ 235,317,192	\$ 140,511,258	\$ 43,129,139

LEANDER INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020

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	\$ 3,571,468	\$ 21,796,716
1120	Investments	1,800,762	379,204,945
Receivables:			
1220	Property taxes - delinquent	-	6,303,446
1230	Allowance for uncollectible taxes (credit)	-	(1,089,437)
1240	Receivables from other governments	1,348,671	15,850,580
1250	Accrued interest	-	676,148
1260	Due from other funds	475,216	2,881,493
1290	Other receivables	212,144	376,518
1300	Inventories, at cost	12,720	374,321
1410	Prepaid items	-	3,840
1810	Restricted cash	25,025	25,025
1990	Other assets	963,089	963,089
1000	Total Assets	<u>\$ 8,409,095</u>	<u>\$ 427,366,684</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities			
2110	Accounts payable	\$ 318,592	\$ 26,049,634
2120	Loan payable		
2150	Payroll deduction and withholdings	-	24,542
2160	Accrued wages payable	1,082,170	32,358,334
2170	Due to other funds	625,952	5,433,669
2180	Payable to other governments	-	249,235
2190	Due to student and employee groups	99	16,399
2200	Accrued expenditures	30,191	7,918,551
2300	Unearned revenues	1,208,475	1,208,475
2000	Total Liabilities	<u>3,265,479</u>	<u>73,258,839</u>
Deferred Inflows of Resources			
	Unavailable revenues - property taxes		5,214,010
2600	Total Deferred Inflows of Resources	<u>-</u>	<u>5,214,010</u>
Fund Balance			
Non-Spendable			
3410	Inventories	-	361,601
Restricted			
3450	Federal/State grant funds	3,354,556	3,354,556
3470	Capital acquisitions and contractual obligations	-	14,461,170
3480	Debt service		138,815,572
3490	Other restricted	20,507	20,507
Committed			
3545	Other purposes	1,768,553	8,105,771
Assigned			
3590	Other purposes	-	45,833,547
3600	Unassigned	-	137,941,111
3000	Total fund balances	<u>5,143,616</u>	<u>348,893,835</u>
4000	Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 8,409,095</u>	<u>\$ 427,366,684</u>



LEANDER INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS TO
STATEMENT OF NET POSITION
June 30, 2020

Exhibit C-2

<u>Data Control Codes</u>		
	Total fund balance, governmental funds	\$ 348,893,835
	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	1,217,435,383
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).	5,214,009
3	Deferred loss on refunding	145,885,384
4	Deferred outflows related to TRS pension and OPEB	75,383,513
	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	(85,398,410)
7	Accrued interest payable	(35,269,287)
8	Accretion payable - capital appreciation bonds	(556,222,122)
9	Net pension liability	(99,360,186)
10	Net OPEB liability	(126,525,714)
11	Deferred inflows related to TRS pension and OPEB	(71,625,123)
12	Addition of Internal Service fund net position	12,315,932
19	Total net position-governmental activities	\$ (244,178,198)

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Ten Months Ended June 30, 2020

Exhibit C-3
Page 1 of 2

Data Control Codes		General Fund	Debt Service	Capital Projects
Revenues				
5700	Local, intermediate, and out-of-state	\$ 263,826,851	\$ 125,050,872	\$ 952,416
5800	State program revenues	89,330,839	1,462,013	-
5900	Federal program revenues	4,499,580	-	-
5020	Total revenues	<u>357,657,270</u>	<u>126,512,885</u>	<u>952,416</u>
Expenditures				
Current:				
0011	Instruction	195,886,076	-	3,298,186
0012	Instruction resources and media services	3,771,448	-	-
0013	Curriculum and instructional staff development	6,536,645	-	-
0021	Instructional leadership	3,024,375	-	-
0023	School leadership	17,785,965	-	-
0031	Guidance, counseling and evaluation services	16,621,591	-	-
0032	Social work services	1,176,687	-	-
0033	Health services	3,033,611	-	-
0034	Student transportation	10,567,353	-	-
0035	Food services	108,588	-	-
0036	Extracurricular activities	9,130,816	-	33,500
0041	General administration	6,184,008	-	-
0051	Facilities maintenance and operations	24,645,895	-	148,630
0052	Security and monitoring services	1,697,868	-	-
0053	Data processing services	5,956,240	-	1,111,237
0061	Community services	1,822,837	-	-
Debt service:				
0072	Interest on long-term debt	-	20,883,770	-
0073	Debt issuance costs and fees	-	100,596	-
Capital outlay:				
0081	Facilities acquisition and construction	2,576,168	-	64,902,473
Intergovernmental:				
0093	Payments related to shared services arrangements	-	-	-
0095	Payments to Juvenile Justice Alt. Ed. Prgm.	332,700	-	-
0099	Other intergovernmental charges	2,018,601	-	-
6030	Total Expenditures	<u>312,877,472</u>	<u>20,984,366</u>	<u>69,494,026</u>
1100	Excess (deficiency) of revenues over expenditures	<u>44,779,798</u>	<u>105,528,519</u>	<u>(68,541,610)</u>
Other Financing Sources (Uses)				
7912	Sale of real or personal property	22,587	-	-
7915	Transfers in	-	-	-
8911	Transfers out	(4,868,817)	-	-
7080	Total other financing sources and uses	<u>(4,846,230)</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	39,933,568	105,528,519	(68,541,610)
0100	Fund Balance - Beginning	<u>150,539,909</u>	<u>33,287,053</u>	<u>83,002,780</u>
3000	Fund Balance - Ending	<u>\$ 190,473,477</u>	<u>\$ 138,815,572</u>	<u>\$ 14,461,170</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Ten Months Ended June 30, 2020

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	\$ 9,544,657	\$ 399,374,796
5800	State program revenues	6,005,657	96,798,509
5900	Federal program revenues	12,321,031	16,820,611
5020	Total revenues	<u>27,871,345</u>	<u>512,993,916</u>
Expenditures			
Current:			
0011	Instruction	11,563,424	210,747,686
0012	Instruction resources and media services	132,381	3,903,829
0013	Curriculum and instructional staff development	772,828	7,309,473
0021	Instructional leadership	45,035	3,069,410
0023	School leadership	55,726	17,841,691
0031	Guidance, counseling and evaluation services	955,229	17,576,820
0032	Social work services	-	1,176,687
0033	Health services	17,815	3,051,426
0034	Student transportation	-	10,567,353
0035	Food services	11,553,001	11,661,589
0036	Extracurricular activities	1,358,605	10,522,921
0041	General administration	353	6,184,361
0051	Facilities maintenance and operations	13,184	24,807,709
0052	Security and monitoring services	353,054	2,050,922
0053	Data processing services	-	7,067,477
0061	Community services	302,868	2,125,705
Debt service:			
0072	Interest on long-term debt	-	20,883,770
0073	Debt issuance costs and fees	-	100,596
Capital outlay:			
0081	Facilities acquisition and construction	-	67,478,641
Intergovernmental:			
0093	Payments related to shared services arrangements	160,042	160,042
0095	Payments to Juvenile Justice Alt. Ed. Prgm.	-	332,700
0099	Other intergovernmental charges	-	2,018,601
6030	Total Expenditures	<u>27,283,545</u>	<u>430,639,409</u>
1100	Excess (deficiency) of revenues over expenditures	<u>587,800</u>	<u>82,354,507</u>
Other Financing Sources (Uses)			
7912	Sale of real or personal property	-	22,587
7915	Transfers in	13,830	13,830
8911	Transfers out	-	(4,868,817)
7080	Total other financing sources and uses	<u>13,830</u>	<u>(4,832,400)</u>
1200	Net change in fund balances	601,630	77,522,107
0100	Fund Balance - Beginning	<u>4,541,986</u>	<u>271,371,728</u>
3000	Fund Balance - Ending	<u>\$ 5,143,616</u>	<u>\$ 348,893,835</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 Ten Months Ended June 30, 2020

Exhibit C-4

<u>Data Control Codes</u>		
	Net change in fund balances - total governmental funds (from C-3)	\$ 77,522,107
	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	67,626,927
2	Governmental activities depreciation expense	(24,514,566)
3	Net effect of other retirements and adjustments to capital assets	(3,882)
4	Property tax revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	2,089,078
6	Accretion additions	(22,251,485)
7	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	8,008,830
	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:	
8	Increase in interest payable not recognized in fund statements	(33,443,415)
9	Amortization of deferred charges on refunding and premiums	(10,804,428)
10	Pension expense for the pension plan measurement year	(21,888,295)
11	OPEB expense for the OPEB plan measurement year	(4,971,438)
12	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).	5,688,392
	Change in net position of governmental activities (see B-1)	<u><u>\$ 43,057,825</u></u>

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2020

Exhibit D-1

<u>Data Control Codes</u>	<u>Governmental Activities - Internal Service Fund</u>
Assets	
Current Assets:	
1110 Cash and cash equivalents	\$ 13,301,889
Receivables:	
1260 Due from other funds	2,552,176
Total Current Assets	<u>15,854,065</u>
Non-current assets:	
1530 Furniture and equipment, net of depreciation	256,628
Total non-current assets	<u>256,628</u>
1000 Total Assets	<u>16,110,693</u>
Liabilities	
Current Liabilities:	
2110 Accounts payable	24,721
2160 Accrued wages payable	4,403
2123 Claims and judgments	2,719,784
2200 Accrued expenses	1,045,853
Total Current Liabilities	<u>3,794,761</u>
2000 Total Liabilities	<u>3,794,761</u>
Net Position	
3200 Investment in capital assets	256,628
3900 Unrestricted net position	12,059,304
3000 Total Net Position	<u>\$ 12,315,932</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Ten Months Ended June 30, 2020

Exhibit D-2

Data Control Codes		Governmental Activities - Internal Service Fund
	Operating Revenues	
5749	Miscellaneous revenue from local sources	\$ 23,941,822
5020	Total Operating Revenues	<u>23,941,822</u>
	Operating Expenses	
6100	Payroll costs	375,378
6200	Purchased and contracted services	21,431
6300	Supplies and materials	6,690
6400	Claims expense and other operating expenses	22,817,924
6449	Depreciation	15,074
6030	Total Operating Expenses	<u>23,236,497</u>
1200	Operating Income	<u>705,325</u>
	Non-Operating Revenues (Expenses)	
7955	Investment earnings	128,080
	Total Non-operating Revenues (Expenses)	<u>128,080</u>
	Income before Transfers	833,405
	Transfers	
7915	Transfers in	4,854,987
	Total Transfers	<u>4,854,987</u>
1200	Change in Net Position	5,688,392
0100	Net Position - Beginning	<u>6,627,540</u>
3300	Net Position - Ending	<u>\$ 12,315,932</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Ten Months Ended June 30, 2020

Exhibit D-3

	Governmental Activities - Internal Service Funds
Cash Flows from Operating Activities:	
Cash received from user charges	\$ 23,941,822
Cash payments for insurance claims	(23,066,756)
Cash payments to suppliers for goods and services	(29,639)
Cash payments to employees	(370,975)
Net Cash Provided by (Used for) Operating Activities	<u>474,452</u>
Cash Flows from Non-Capital Financing Activities:	
Advances from other funds	2,340,998
Net Cash Provided by (Used for) Non-Capital Financing Activities	<u>2,340,998</u>
Cash Flows from Capital and Related Financing Activities:	
Acquisition of capital assets	(64,737)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(64,737)</u>
Cash Flows from Investing Activities:	
Interest on investments	128,080
Net Cash Provided by (Used For) Investing Activities	<u>128,080</u>
Net Increase in Cash and Cash Equivalents	2,878,793
Cash and Cash Equivalents at Beginning of Year	10,423,096
Cash and Cash Equivalents at End of Year	<u>\$ 13,301,889</u>
Reconciliation to Balance Sheet	
Cash and Cash Equivalents Per Cash Flow	\$ 13,301,889
Cash and Cash Equivalents per Balance Sheet	<u>\$ 13,301,889</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 705,325
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Depreciation	15,074
Change in Assets and Liabilities:	
Increase (decrease) in Accounts Payable	(50,774)
Increase (decrease) in Claims Payable	(199,576)
Increase (decrease) in Accrued Wages Payable	4,403
Net Cash Provided by (Used for) Operating Activities	<u>\$ 474,452</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
June 30, 2020

Exhibit E-1

<u>Data Control Codes</u>		<u>Agency Fund</u>
	Assets	
	Current Assets:	
1110	Cash and cash equivalents	\$ 1,259,100
1000	Total Assets	<u>\$ 1,259,100</u>
	Liabilities	
	Current Liabilities:	
2110	Accounts payable	\$ 15
2190	Due to others	1,259,085
2000	Total Liabilities	<u>\$ 1,259,100</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. During 2020, the District changed its fiscal year end from August 31st to June 30th.

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

The following GASB pronouncements have been issued but not yet implemented by the District:

GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. It was issued in June 2020, but the requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately. The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021. Implementation of this Statement is planned for fiscal year 2022.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements. This statement was issued in May 2020 and provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. This statement is effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Implementation of this Statement is planned for fiscal year 2023.

GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. This Statement was issued in March 2020. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

The requirements of this Statement are effective immediately.

- Statement No. 83, Certain Asset Retirement Obligations
- Statement No. 84, Fiduciary Activities
- Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
- Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
- Statement No. 90, Majority Equity Interests
- Statement No. 91, Conduit Debt Obligations
- Statement No. 92, Omnibus 2020
- Statement No. 93, Replacement of Interbank Offered Rates
- Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)
- Implementation Guide No. 2018-1, Implementation Guidance Update—2018
- Implementation Guide No. 2019-1, Implementation Guidance Update—2019
- Implementation Guide No. 2019-2, Fiduciary Activities.

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, Leases
- Implementation Guide No. 2019-3, Leases.

Note 1 - Summary of Significant Accounting Policies (continued)

D. Implementation of New Standards (continued)

The District plans on implementing GASB No. 84 Fiduciary Activities in fiscal year 2021 and GASB No. 87 Leases in fiscal year 2022.

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.

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 ten months 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 2020 (tax year 2019) were \$26.7 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 current fiscal year was \$1.4375 which included \$0.97000 for maintenance and operations and \$0.46750 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 2020 was \$383.1 million. 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.

Note 1 - Summary of Significant Accounting Policies (continued)

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.
- 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.

Note 1 - Summary of Significant Accounting Policies (continued)

K. Deferred Outflows/Inflows of Resources (continued)

- 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.

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.

Note 1 - Summary of Significant Accounting Policies (continued)

N. Fund Equity (continued)

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. 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 Scholarships-Nonexpendable - 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 and for scholarships.
- 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.

Note 1 - Summary of Significant Accounting Policies (continued)

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 June 30, 2020, the carrying value of the District's cash deposits (including certificates of deposit) was \$14,965,406, while the bank balance was \$15,193,558. The District's cash deposits at August 31, 2020, 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 June 30, 2020, 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.

Note 2 - Deposits and Investments (continued)

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.

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.

Note 2 - Deposits and Investments (continued)

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.

At June 30, 2020, 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	\$ 13,706,306	N/A
<i>Investments</i>		
Local Government Investment Pools		
LOGIC	63,949,285	51
TexPool	25,106,590	36
TexSTAR	10,027,734	31
Texas CLASS	15,130,207	51
Texas Daily	13,346,163	55
Texas Term	81,529,008	55
Lone Star	27,777,915	35
	<u>236,866,902</u>	
Investment Securities		
U.S. Government Agency Securities	29,994,218	46
Commercial Paper	101,737,951	69
Municipal Bonds	32,023,197	15
	<u>163,755,366</u>	
Total Investments	<u>400,622,268</u>	51
Total Governmental Activities	<u>414,328,574</u>	
Fiduciary Funds		
Cash and Deposits	1,259,100	N/A
Total Fiduciary Funds	<u>1,259,100</u>	
Total	<u>\$ 415,587,674</u>	

Note 2 - Deposits and Investments (continued)

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.

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 Commercial Paper, Texas Term, and LOGIC make up 25 percent, 20 percent and 16 percent, respectively. All other investments are less than 9 percent of the total District’s investment portfolio.

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 June 30, 2020 was \$5.4 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 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.

Note 3 - Receivables and Unearned Revenue

Receivables as of June 30, 2020, for the District's individual major and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Property Taxes	\$ 4,253,456	\$ 2,049,990	\$ -	\$ -	\$ 6,303,446
Due from other governments	14,391,675	110,234	-	1,348,671	15,850,580
Interest	318,322	357,826	-	-	676,148
Other	162,062	-	2,312	212,144	376,518
Gross Receivables	19,125,515	2,518,050	2,312	1,560,815	23,206,692
Less allowance for doubtful accounts	(735,133)	(354,304)	-	-	(1,089,437)
Net Total Receivables	<u>\$ 18,390,382</u>	<u>\$ 2,163,746</u>	<u>\$ 2,312</u>	<u>\$ 1,560,815</u>	<u>\$ 22,117,255</u>

Note 3 - Receivables and Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned. At the end of 2020, the various components of unearned revenues reported in the governmental funds were as follows:

	Unearned
Instructional materials allotment	\$ 1,195,118
Unearned state and local revenue	<u>13,357</u>
	<u>\$ 1,208,475</u>

Note 4 - Capital Assets

Capital asset activity for the ten months ended June 30, 2020, was as follows:

	Balance September 1, 2019	Additions	(Retirements) and Transfers	Balance June 30, 2020
Capital assets, not being depreciated				
Land	\$ 190,732,695	\$ 381,868	\$ -	\$ 191,114,563
Construction in progress	30,119,438	55,637,694	(1,834,741)	83,922,391
Total Capital assets, not being depreciated	<u>220,852,133</u>	<u>56,019,562</u>	<u>(1,834,741)</u>	<u>275,036,954</u>
Capital assets, being depreciated				
Buildings and improvements	1,193,087,014	9,088,670	1,834,741	1,204,010,425
Vehicles	31,359,412	318,835	(37,008)	31,641,239
Furniture and equipment	35,287,863	2,264,597	-	37,552,460
Total Capital assets, being depreciated	<u>1,259,734,289</u>	<u>11,672,102</u>	<u>1,797,733</u>	<u>1,273,204,124</u>
Less accumulated depreciation for:				
Buildings and improvements	(267,846,815)	(20,356,657)	-	(288,203,472)
Vehicles	(13,486,914)	(1,682,756)	36,708	(15,132,962)
Furniture and equipment	(24,718,825)	(2,490,227)	(3,582)	(27,212,634)
Total Accumulated depreciation	<u>(306,052,554)</u>	<u>(24,529,640)</u>	<u>33,126</u>	<u>(330,549,068)</u>
Governmental Capital Assets	<u>\$ 1,174,533,868</u>	<u>\$ 43,162,024</u>	<u>\$ (3,882)</u>	<u>\$ 1,217,692,010</u>

Depreciation expense was charged to functions/programs of the District as follows:

Function	Depreciation Expense
Instruction	\$ 14,048,454
Instructional resources and media services	697,598
Instructional leadership	41,791
School leadership	510,309
Guidance, counseling and evaluation services	57,912
Health services	54,264
Student transportation	1,831,987
Food Services	1,147,253
Extracurricular activities	1,827,104
General administration	102,217
Plant maintenance and operations	2,719,192
Security and monitoring services	146,379
Data processing services	1,345,180
Total	<u>\$ 24,529,640</u>

Note 4 - Capital Assets (continued)

The District has active construction projects and as of June 30, 2020, the District’s commitments for capital assets are as follows:

<u>Project</u>	<u>Construction in Progress</u>	<u>Remaining Commitment</u>
Middle School #9	\$ 51,428,692	\$ 5,972,063
VHS Class	15,422,214	15,823,171
VHS Ag Barn	2,029,849	1,738,311
OSB	1,094,068	2,005,932
SREMM	2,783,462	6,073,674
SEC Vestibule Addition	2,543,119	8,331,941
Elementary #28	5,062,277	35,800,168
HMS HVAC	45,600	1,849,616
LMS Additions	1,573,055	8,538,905
CPMS Additions	1,940,055	6,377,341
	<u>\$ 83,922,391</u>	<u>\$ 92,511,122</u>

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 June 30, 2020 is as follows:

	<u>Payable Funds</u>			<u>Totals</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Other Nonmajor</u>	
Receivable Funds				
General	\$ -	\$ 2,170,126	\$ 152,256	\$ 2,322,382
Debt Service	33,894	50,001	-	83,895
Nonmajor Governmental	1,520	-	473,696	475,216
Internal Service	2,552,176	-	-	2,552,176
Total Governmental Activities	<u>\$ 2,587,590</u>	<u>\$ 2,220,127</u>	<u>\$ 625,952</u>	<u>\$ 5,433,669</u>

Interfund transfers are defined as “flows of assets without equivalent flow of assets in return and without a requirement for repayment.” For the ten months ended June 30, 2020, Interfund transfers in the amount of \$4,868,817 were made as summarized below:

<u>Transfer Out Funds</u>	<u>Transfer In Funds</u>	<u>Amount</u>
General	Non-major Governmental	\$ 13,830
General	Internal Service	4,854,987
		<u>\$ 4,868,817</u>

Note 6 - Interfund Receivables, Payables, and Transfers (continued)

The transfer of \$4.9 million was made from the General Fund to the District’s Self-Funded Health Insurance Fund. The General Fund transferred \$13,830 to the National School Breakfast and Lunch program 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 ten months ended June 30, 2020, was as follows:

	<u>Balance</u> <u>September 1, 2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2020</u>	<u>Due Within One</u> <u>Year</u>
General obligation bonds	\$ 1,074,905,412	\$ -	\$ -	\$ 1,074,905,412	\$ 42,654,803
Issuance premiums/discounts	88,924,208	-	(3,525,798)	85,398,410	-
Accretion on capital appreciation bonds	533,970,637	22,251,485	-	556,222,122	27,410,197
Self-insurance claims and judgments	2,824,000	22,735,516	(22,839,732)	2,719,784	2,719,784
	<u>\$ 1,700,624,257</u>	<u>\$ 44,987,001</u>	<u>\$ (26,365,530)</u>	<u>\$ 1,719,245,728</u>	<u>\$ 72,784,784</u>

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:

<u>Series</u>	<u>Original Issuance</u> <u>Amount</u>	<u>Interest Rate (%)</u>	<u>Maturity</u> <u>Date</u>	<u>Debt Outstanding</u>
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
				<u>\$ 1,074,905,412</u>

Note 7 - Long-term Liabilities (continued)

Debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest	Totals
2021	\$ 42,654,803	\$ 66,954,727	\$ 109,609,530
2022	37,081,603	73,581,371	110,662,974
2023	33,883,224	76,731,893	110,615,117
2024	40,798,271	69,556,471	110,354,742
2025	39,301,918	71,104,949	110,406,867
2026	28,457,713	78,319,780	106,777,493
2027	39,767,503	66,809,608	106,577,111
2028	39,973,659	66,372,821	106,346,480
2029	36,250,928	70,168,802	106,419,730
2030	45,614,806	60,584,049	106,198,855
2031	42,217,455	64,010,150	106,227,605
2032	45,438,040	60,885,509	106,323,549
2033	31,249,167	66,166,700	97,415,867
2034	32,895,787	64,822,156	97,717,943
2035	25,969,094	71,508,198	97,477,292
2036	12,026,700	85,858,492	97,885,192
2037	11,805,776	86,345,892	98,151,668
2038	49,145,914	47,975,229	97,121,143
2039	51,280,250	49,035,392	100,315,642
2040	50,978,296	47,021,096	97,999,392
2041	54,667,321	20,084,144	74,751,465
2042	57,357,266	16,906,271	74,263,537
2043	6,348,094	59,577,695	65,925,789
2044	1,649,229	73,626,059	75,275,288
2045	8,632,595	85,455,143	94,087,738
2046	43,685,000	8,486,469	52,171,469
2047	39,240,000	6,513,725	45,753,725
2048	40,995,000	4,724,025	45,719,025
2049	42,825,000	2,853,350	45,678,350
2050	42,715,000	948,675	43,663,675
	<u>\$ 1,074,905,412</u>	<u>\$ 1,622,988,840</u>	<u>\$ 2,697,894,252</u>

Capital Appreciation Bonds

Certain bond series included capital appreciation bonds and are listed below. The bonds' maturity dates vary through fiscal year 2045.

Series	Accreted Value as of June 30, 2020	Principal	Accretion as of June 30, 2020	Maturity Dates
2016A	\$ 89,585,759	\$ 405,827	\$ 89,179,932	2021-2045
2016	116,529,208	23,059,239	93,469,969	2021-2031
2015A	94,556,497	6,570,023	87,986,474	2021-2037
2015B	25,541,824	395,723	25,146,101	2021-2030
2014D	192,121,395	93,872,551	98,248,844	2021-2044
2013A	59,964,854	29,806,726	30,158,128	2021-2026
2013B	24,545,864	8,595,819	15,950,045	2021-2023
2012A	119,438,284	25,881,718	93,556,566	2024-2035
2010A	25,813,665	7,448,397	18,365,268	2021-2022
2003	7,150,183	2,989,388	4,160,795	2023
	<u>\$ 755,247,533</u>	<u>\$ 199,025,411</u>	<u>\$ 556,222,122</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 June 30, 2020, defeased debt outstanding totals \$276.3 million.

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 principal amount was retired during 2020. The principal amount was paid out of the debt service fund and the liability was removed from the capital projects fund.

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	\$ 256,399,049	\$ 123,537,732	\$ -	\$ -	\$ 379,936,781
Penalties, interest and other tax related revenue	836,962	349,028	-	-	1,185,990
Investment Income	3,111,683	1,142,189	952,416	32,960	5,239,248
Co-curricular student activities	810,486	-	-	1,614,162	2,424,648
Tuition and fees	1,355,915	-	-	-	1,355,915
Rent	693,413	-	-	725	694,138
Food Sales	-	-	-	6,295,743	6,295,743
Other	619,343	21,923	-	1,601,067	2,242,333
	<u>\$ 263,826,851</u>	<u>\$ 125,050,872</u>	<u>\$ 952,416</u>	<u>\$ 9,544,657</u>	<u>\$ 399,374,796</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
Capital expenditures - Technology	\$ 850,000	\$ -
Instructional/Technology Supplies	500,000	-
Additional staffing for growth	997,200	-
Campus Activity Fund	-	988,164
Other Donations	-	775,871
Major Maintenance	3,990,018	-
	<u>\$ 6,337,218</u>	<u>\$ 1,764,035</u>

The General Fund is the only fund with assignments totaling \$45,833,547. The details of such assignments are listed below:

Purpose	General Fund
Instructional Materials	\$ 1,131,064
Pandemic Supplies	1,684,435
Pandemic Stabilization Expenditures	1,500,000
Pandemic Stabilization Revenue	11,289,193
Encumbrances	9,248,038
Next Year's Budget Deficit	20,980,817
	<u>\$ 45,833,547</u>

Note 10 - General Fund Federal Source Revenues

Program or Source	CFDA #	Amount
MAC	93.778	\$ 60,911
School Health and Related Service (SHARS)	N/A	4,267,650
JROTC	N/A	106,813
National Wildlife Refuge Fund	15.659	64,206
		<u>\$ 4,499,580</u>

Note 11 - Defined Benefit Retirement Plan

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 workload and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

Note 11 - Defined Benefit Retirement Plan (continued)

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_2019.pdf; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

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 through 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. The 86th Texas Legislature, May 2019, established the rates for 2020 and 2021.

	Contribution Rates		
	2020		2019
Member	7.70%		7.70%
Non-Employer Contributing Entity	7.50%		6.80%
Employers	7.50%		6.80%

	Measurement Year (2019)		Ten Months Ended (2020)
	Contributions	Pension Expense	Contributions
Member (Employee)	\$ 18,678,327	\$ -	\$ 16,893,986
Non-employer contributing agency (State)	12,406,431	28,945,553	12,919,644
District	6,690,106	21,888,295	6,265,153

Note 11 - Defined Benefit Retirement Plan (continued)

D. Contributions (continued)

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).

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, 2018 actuarial valuation rolled forward to August 31, 2019 was determined using the following actuarial assumptions:

Valuation Date	August 31, 2018 rolled forward to August 31, 2019
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-term expected Investment Rate of Return	7.25%
Municipal Bond Rate	2.63%*
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."

Note 11 - Defined Benefit Retirement Plan (continued)

E. Actuarial Assumptions (continued)

The actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2018. The actuarial methods and assumption were primarily based on a study of actual experience for the three years ending August 31, 2017 and were adopted in July 2018.

F. Discount Rate

The discount rate used to measure the total pension liability was 7.25%. 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 2.63%. 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, 2019, are summarized below:

Asset Class	2019 Target Allocation*	New Target Allocation **%	Long-Term Expected Real Rate of Return ***
Global Equity			
U.S.	18%	18.0%	6.4%
Non-U.S. Developed	13%	13.0%	6.3%
Emerging Markets	9%	9.0%	7.3%
Directional Hedge Funds	4%	0.0%	0.0%
Private Equity	13%	14.0%	8.4%
Stable Value			
U.S. Treasuries****	11%	16.0%	3.1%
Stable Value Hedge Funds	4%	5.0%	4.5%
Real Return			
Global Inflation Linked Bonds	3%	0.0%	0.0%
Real Assets	14%	15.0%	8.5%
Energy and Natural Resources	5%	6.0%	7.3%
Risk Parity			
Risk Parity	5%	8.0%	5.8/6.5%*****
Asset Allocation Leverage			
Cash	1%	2.0%	2.5%
Asset Allocation Leverage	0%	-6.0%	2.7%
Total	<u>100%</u>		

*FY 2019 Target Allocation based on the Strategic Asset Allocation dated on 10/1/2018

**New target allocation based on Strategic Asset Allocation dated 10/1/2019

***10-Year annualized geometric nominal returns include the real rate of return and inflation of 2.1%

****New Target Allocation groups Government Bonds within the stable value allocation. This includes global sovereign nominal and inflation-linked bonds.

*****5.80% (6.50%) return expectation corresponds to Risk Parity with a 10% (12%) target volatility

Note 11 - Defined Benefit Retirement Plan (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 (7.25%) in measuring the Net Pension Liability.

	Discount Rate		
	1% Decrease (6.250%)	Current Rate (7.25%)	1% Increase (8.250%)
District's proportional share of the net pension liability	\$ 152,731,039	\$ 99,360,186	\$ 56,119,493

H. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the District reported a liability of \$99,360,186 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	\$ 99,360,186
State's proportionate share that is associated with the District	<u>184,265,749</u>
Total	<u>\$ 283,625,935</u>

The net pension liability was measured as of August 31, 2018 and rolled forward to August 31, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2018 and rolled forward to August 31, 2019. 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, 2018 through August 31, 2019.

At August 31, 2019, the District’s proportion of the collective net pension liability was 0.1911% which was 0.1933% which was an increase of 0.0022% from its proportion measured as of August 31, 2018.

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 single discount as of August 31, 2018 was a single blended rate 6.907 percent and that has changed to the long-term rate of return of 7.25 percent as of August 31, 2019.
- With the enactment of SB 3 by the 2019 Texas legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

Note 11 - Defined Benefit Retirement Plan (continued)

H. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended August 31, 2019, the District recognized pension expense of \$21,888,295. The District also recognized on-behalf revenue and expense of \$28,945,553 representing support provided by the State.

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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 417,402	\$ (3,449,943)
Changes of assumption	30,826,409	(12,738,931)
Net difference between projected and actual earnings on pension plan investments	997,691	-
Changes in proportion and differences between District contributions and proportionate share of contributions	10,996,376	(699,346)
District contributions subsequent to the measurement date	6,265,906	-
Total	<u>\$ 49,503,784</u>	<u>\$ (16,888,220)</u>

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of \$6,265,906 will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. 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:

Fiscal Year Ended	Pension Expense Amount
2021	\$ 7,240,533
2022	6,012,532
2023	6,385,154
2024	5,845,614
2025	1,828,157
Thereafter	(962,332)
	<u>\$ 26,349,658</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				
	Medicare		Non-Medicare	
Retiree*	\$	135	\$	200
Retiree and Spouse		529		689
Retiree* and Children		468		408
Retiree and Family		1,020		999

* or surviving spouse

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	
	2020	2019
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding remitted by Employers	1.25%	1.25%

	Measurement Year (2019)		Ten Months Ended
	OPEB		June 30, 2020
	Contributions	Expense	Contributions
Member (Employee)	\$ 1,576,741	\$ -	\$ 1,426,117
Non-employer contributing agency (State)	2,522,975	4,431,068	4,552,503
District	1,898,835	4,971,437	1,723,219

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.

\$230,756,971 was transferred to TRS to pay for Care during the 86th Legislative Session, House Bill 1. GASB Statement No. 85 requires that an on-behalf payment is recorded for the districts proportionate share. The proportionate share was determined using the GASB Statement No. 75 TRS-Care proportionate share allocation. For the year ended June 30, 2020, the District recorded an expenditure for their proportionate share of the funds along with the corresponding revenue of \$617,381.

Note 12 - Defined Other Post-Employment Benefit Plans (continued)

E. Actuarial Assumptions

The total OPEB liability in the August 31, 2018 was rolled forward to August 31, 2019. 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, 2018 TRS pension actuarial valuation that was rolled forward to August 31, 2019:

Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination	Expected Payroll Growth
Rates of Disability	
Valuation date	August 31, 2018, rolled forward to August 31, 2019
Actuarial Cost method	Individual Entry Age Normal
Inflation	2.30%
Discount Rate*	2.63% as of August 31, 2019
Aging factors	Based on plan specific experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age adjusted claims costs.
Payroll growth rate	2.50%
Salary increases	3.05% to 9.05%
Healthcare trend rates	4.50% to 10.25%
Election rates	Normal Retirement: 70% participation prior to age 65 and 75% participation after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at 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.

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 2.63% was used to measure the total OPEB liability. There was a change of 1.06% 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 (2.63%) in measuring the Net OPEB Liability.

	Discount Rate		
	1% Decrease (1.63%)	Current Rate (2.63%)	1% Increase (3.63%)
District's proportionate share of the Net OPEB Liability:	\$ 152,757,135	\$ 126,525,714	\$ 106,004,849

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:	\$ 103,215,239	\$ 126,525,714	\$ 157,751,046

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 June 30, 2020, the District reported a liability of \$126,525,714 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	\$ 126,525,714
State's proportionate share that is associated with District	<u>168,124,372</u>
Total	<u>\$ 294,650,086</u>

The Net OPEB Liability was measured as of August 31, 2018 and rolled forward to August 31, 2019 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, 2018 through August 31, 2019.

At August 31, 2019 the District’s proportion of the collective Net OPEB Liability was 0.2675% which was an increase of 0.0012% from its proportion measured as of August 31, 2018.

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 discount rate changed from 3.69 percent as of August 31, 2018 to 2.63 percent, as of August 31, 2019. This change increased the Total OPEB Liability (TOL).
- The participation rate for pre-65 retirees was lowered from 70 percent to 65 percent. The participation rate for post-65 retirees was lowered from 75 percent to 50 percent. 25 percent of pre-65 retirees are assumed to discontinue their coverage at age 65. These was no lapse assumption in the prior valuation, these changes decreased TOL.
- The trend rates were reset to better reflect the plan’s anticipated experience. This change increased TOL.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20 percent to 15 percent. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20 percent to 10 percent. These changes decreased the TOL.

For the year ended August 31, 2019, the District recognized OPEB expense of \$4,971,437 and an additional on-behalf revenue and expense of \$4,431,068 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 June 30, 2020, 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	\$ 6,207,162	\$ (20,704,591)
Changes in actuarial assumptions	7,027,517	(34,032,312)
Net difference between projected and actual investment earnings	13,651	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	10,908,180	-
Contributions paid to TRS subsequent to the measurement date	<u>1,723,219</u>	<u>-</u>
Total	<u>\$ 25,879,729</u>	<u>\$ (54,736,903)</u>

The \$1,723,219 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:

Fiscal Year Ended	OPEB Expense Amount
2021	\$ (5,443,441)
2022	(5,443,441)
2023	(5,447,859)
2024	(5,450,386)
2025	(5,449,694)
Thereafter	<u>(3,345,572)</u>
	<u>\$ (30,580,393)</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 ten months ended June 30, 2020 and the fiscal years ended August 31, 2019 and 2018, the subsidy payments received by TRS-Care on-behalf of the District totaled \$1,255,301, \$908,623, and \$689,223, respectively. The information for the ten months ended June 30, 2020 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 2020.

Changes in the balances of worker's compensation claims liabilities during the past two years are as follows:

<u>Fiscal Year</u>	<u>Beginning of Year Accrual</u>	<u>Current Year Estimates</u>	<u>Claims Payments</u>	<u>End of Year Accrual</u>
2020	\$ 979,500	\$ 515,769	\$ 643,501	\$ 851,768
2019	1,219,687	436,550	676,737	979,500

The District contracts with Blue Cross Blue Shield Texas for medical plan claims administration and Express Scripts for pharmacy claims administration.

<u>Fiscal Year</u>	<u>Beginning of Year Accrual</u>	<u>Current Year Estimates</u>	<u>Claims Payments</u>	<u>End of Year Accrual</u>
2020	\$ 1,844,500	\$ 22,219,747	\$ 22,196,231	\$ 1,868,016
2019	1,668,000	29,544,328	29,367,828	1,844,500

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 June 30, 2020.

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

Debt Issuance

In August 2020, the District had three issuances as shown below:

- Unlimited Tax School Building Bonds, Series 2020A with a par value of \$86,595,000
- Unlimited Tax Refunding Bonds, Series 2020B with a par value of \$34,407,437
- Unlimited Tax Refunding Bonds, Series 2020C (Taxable) with a par value of \$46,507,244

Texas Education Agency's Response to COVID-19

On January 31, 2020, the Secretary of the United States Health and Human Services Department declared a public health emergency for the United States and on March 13, 2020, the President of the United States declared the outbreak of COVID-19 in the United States a national emergency. On March 13, 2020, the Governor of Texas (the "Governor") declared a state of disaster for all counties in Texas in response to the COVID-19, which disaster declaration he has subsequently extended. In addition, certain local officials, including the County Judge, also declared a local state of disaster.

TEA will institute the ADA hold harmless for the first two six-week attendance reporting periods as follows: if an LEA's Refined ADA counts during those first two six-week reporting periods are less than the ADA hold harmless projections (described in the paragraph below), the first two six-week attendance reporting periods for 2020–2021 will be excluded from the calculation of ADA and student FTEs for FSP funding purposes and will be replaced with the ADA hold harmless projections. For purposes of the hold harmless calculation, TEA will not consider each six weeks attendance period independent of each other. TEA will replace attendance numbers for each eligible LEA's 2020-2021 first two six-week attendance periods with projected ADA and student FTE numbers calculating using a three-year average trend of final numbers from the 2017-2018 through the 2019-2020 school years, unless this projection is both 15% higher and 100 ADA higher than the 2020-2021 LPE projections. In the latter case, 2020- 2021 LPE counts will be used.

TEA will make available an ADA hold harmless for the third six weeks attendance reporting period, on the condition that LEAs allow on-campus instruction throughout the entire third six weeks period, as further described below. The ADA hold harmless methodology will be identical to the methodology used for the first two six weeks attendance reporting periods, except that the third six weeks will be examined independent of the first two six weeks attendance reporting periods. Specifically, if an LEA's refined ADA counts during the third six- weeks attendance reporting period is less than the ADA hold harmless projections (described in the prior question and available online), the third six-weeks attendance reporting period for 2020–2021 will be excluded from the calculation of ADA and student FTEs for FSP funding purposes and will be replaced with the ADA hold harmless actions. As noted above, this ADA hold harmless methodology will only apply to attendance-based counts and will not apply to enrollment-based FSP allotments such as the state compensatory education allotment and the dyslexia allotment.

REQUIRED SUPPLEMENTARY INFORMATION

LEANDER INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Ten Months Ended June 30, 2020

Exhibit G-1

Data Control Codes		Original Budget	Final Budget	Actual Amounts, GAAP Basis	Variance with Final Budget - Positive (Negative)
Revenues					
5700	Local revenues	\$ 266,579,407	\$ 264,808,081	\$ 263,826,851	\$ (981,230)
5800	State program revenues	88,489,878	86,614,739	89,330,839	2,716,100
5900	Federal program revenues	4,370,000	4,370,000	4,499,580	129,580
5020	Total revenues	<u>359,439,285</u>	<u>355,792,820</u>	<u>357,657,270</u>	<u>1,864,450</u>
Expenditures					
Current:					
0011	Instruction	219,185,382	204,164,396	195,886,076	8,278,320
0012	Instruction resources and media services	3,919,114	3,927,616	3,771,448	156,168
0013	Curriculum and instructional staff development	7,999,640	7,231,210	6,536,645	694,565
0021	Instructional leadership	3,950,002	3,508,028	3,024,375	483,653
0023	School leadership	20,278,903	19,689,830	17,785,965	1,903,865
0031	Guidance, counseling and evaluation services	17,726,897	17,533,540	16,621,591	911,949
0032	Social work services	1,316,078	1,316,068	1,176,687	139,381
0033	Health services	3,434,890	3,135,771	3,033,611	102,160
0034	Student transportation	11,609,500	12,905,829	10,567,353	2,338,476
0035	Food services	-	342,900	108,588	234,312
0036	Extracurricular activities	11,471,788	11,375,497	9,130,816	2,244,681
0041	General administration	7,606,086	6,724,890	6,184,008	540,882
0051	Facilities maintenance and operations	35,766,525	29,156,759	24,645,895	4,510,864
0052	Security and monitoring services	4,805,992	1,935,120	1,697,868	237,252
0053	Data processing services	7,498,825	6,837,716	5,956,240	881,476
0061	Community services	2,174,502	2,173,649	1,822,837	350,812
Capital Outlay:					
0081	Facilities acquisition and construction	-	2,576,168	2,576,168	-
Intergovernmental:					
0095	Juvenile justice alternative education	253,867	332,700	332,700	-
0099	Payments to appraisal district	2,143,733	2,143,733	2,018,601	125,132
6030	Total Expenditures	<u>361,141,724</u>	<u>337,011,420</u>	<u>312,877,472</u>	<u>24,133,948</u>
1100	Excess (deficiency) of revenues over expenditures	<u>(1,702,439)</u>	<u>18,781,400</u>	<u>44,779,798</u>	<u>25,998,398</u>
Other Financing Sources (Uses)					
7912	Sale of property	20,000	23,000	22,587	(413)
8911	Transfers out	(5,510,000)	(6,220,403)	(4,868,817)	1,351,586
7080	Total other financing sources and uses	<u>(5,490,000)</u>	<u>(6,197,403)</u>	<u>(4,846,230)</u>	<u>1,351,173</u>
1200	Net change in fund balances	(7,192,439)	12,583,997	39,933,568	27,349,571
0100	Fund balances - beginning	<u>150,539,909</u>	<u>150,539,909</u>	<u>150,539,909</u>	<u>-</u>
3000	Fund balances - ending	<u>\$ 143,347,470</u>	<u>\$ 163,123,906</u>	<u>\$ 190,473,477</u>	<u>\$ 27,349,571</u>

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.

The following procedures are followed in establishing the budgetary data reflected in the general-purpose financial statements:

- Prior to June 19th for a fiscal year start date of July 1, the District prepares a budget based on the incremental budgeting concept for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- After one or more budget workshops with the Board, a meeting is called for the purpose of adopting the proposed budget. At least ten days but not more than 30 days public notice of the meeting is required.
- Prior to June 30th for a fiscal year start date of July 1, the Board legally adopts the budget for the general fund, debt service fund, and food service fund.
- 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 June 30, and encumbrances outstanding at that time are to be either canceled or provided for in the subsequent year's budget.

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 Seven Measurement Years

Exhibit G-3

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability	0.1911%	0.1933%	0.1838%	0.1729%	0.17842%
District's proportionate share of the net pension liability	\$ 99,360,186	\$ 106,413,139	\$ 58,779,754	\$ 65,322,070	\$ 63,067,929
State's proportionate share of the net pension liability associated with the District	<u>184,265,749</u>	<u>197,882,646</u>	<u>114,535,369</u>	<u>134,842,251</u>	<u>125,776,447</u>
Total	<u>\$ 283,625,935</u>	<u>\$ 304,295,785</u>	<u>\$ 173,315,123</u>	<u>\$ 200,164,321</u>	<u>\$ 188,844,376</u>
District's covered payroll (for Measurement Year)	\$ 242,575,687	\$ 234,781,692	\$ 220,323,676	\$ 206,543,377	\$ 195,387,528
District's proportionate share of the net pension liability as a percentage of it's covered payroll	41.0%	45.3%	26.7%	31.6%	32.3%
Plan fiduciary net position as a percentage of the total pension liability *	75.24%	73.74%	82.17%	78.00%	78.43%
Plan's net pension liability as a percentage of covered payroll *	114.93%	126.11%	75.93%	92.75%	91.94%
	<u>2014</u>	<u>2013</u>			
District's proportion of the net pension liability	0.09821%	0.09525%			
District's proportionate share of the net pension liability	\$ 26,233,303	\$ 31,242,342			
State's proportionate share of the net pension liability associated with the District	<u>110,491,620</u>	<u>135,633,099</u>			
Total	<u>\$ 136,724,923</u>	<u>\$ 166,875,441</u>			
District's covered payroll (for Measurement Year)	\$ 188,747,330	\$ 183,481,971			
District's proportionate share of the net pension liability as a percentage of it's covered payroll	13.9%	17.03%			
Plan fiduciary net position as a percentage of the total pension liability *	83.25%	78.17%			
Plan's net pension liability as a percentage of covered payroll *	72.90%	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 Ten Fiscal Years

Exhibit G-4

	<u>2020⁽¹⁾</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contributions	\$ 6,265,153	\$ 6,685,739	\$ 6,507,654	\$ 6,024,959	\$ 5,492,271
Contributions in relation to the contractual required contributions	<u>(6,265,153)</u>	<u>(6,685,739)</u>	<u>(6,507,654)</u>	<u>(6,024,959)</u>	<u>(5,492,271)</u>
Contribution Deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 219,402,433	\$ 242,575,687	\$ 234,781,692	\$ 220,323,676	\$ 206,543,314
Contributions as a percentage of covered employee payroll	2.86%	2.76%	2.77%	2.73%	2.66%
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Contractually required contributions	\$ 5,227,756	\$ 2,695,814	\$ 2,451,103	\$ 2,102,124	\$ 2,559,257
Contributions in relation to the contractual required contributions	<u>(5,227,756)</u>	<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>	<u>\$ -</u>
District's covered payroll	\$ 195,386,264	\$ 188,747,330	\$ 183,481,971	\$ 175,800,540	\$ 181,312,629
Contributions as a percentage of covered employee payroll	2.68%	1.43%	1.34%	1.20%	1.41%

⁽¹⁾The District changed its fiscal year from August 31st to June 30th. As such, 2020 only reflects ten months of activity.

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 Three Measurement Years ⁽¹⁾

Exhibit G-5

	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the net OPEB liability	0.2675%	0.2663%	0.2450%
District's proportionate share of the net OPEB liability	\$ 126,525,714	\$ 132,970,344	\$ 106,545,848
State's proportionate share of the net OPEB liability associated with the District	168,124,372	207,114,933	178,432,821
Total	<u>\$ 294,650,086</u>	<u>\$ 340,085,277</u>	<u>\$ 284,978,669</u>
District's covered payroll (for Measurement Year)	\$ 242,575,687	\$ 234,781,692	\$ 220,323,673
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	52.20%	56.64%	48.36%
Plan fiduciary net position as a percentage of the total OPEB liability*	2.66%	1.57%	0.91%
Plan's net OPEB liability as a percentage of covered payroll*	135.21%	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 Six Fiscal Years ⁽¹⁾

Exhibit G-6

	<u>2020⁽²⁾</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contributions	\$ 1,723,219	\$ 1,892,803	\$ 1,834,053	\$ 1,273,812	\$ 1,135,999
Contributions in relation to the contractual required contributions	<u>1,723,219</u>	<u>1,892,803</u>	<u>1,834,053</u>	<u>1,273,812</u>	<u>1,135,999</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 219,402,433	\$ 242,575,687	\$ 234,781,692	\$ 220,323,676	\$ 206,543,314
Contributions as a percentage of covered payroll	0.79%	0.78%	0.78%	0.58%	0.55%
	<u>2015</u>				
Contractually required contributions	\$ 1,074,607				
Contributions in relation to the contractual required contributions	<u>1,074,607</u>				
Contribution deficiency (excess)	<u>\$ -</u>				
District's covered payroll	\$ 195,386,264				
Contributions as a percentage of covered payroll	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.

⁽²⁾The District changed its fiscal year from August 31st to June 30th. As such, 2020 only reflects ten months of activity

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.
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.
255	<u>Improving Teacher Quality State Grants</u> – 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.

**NON MAJOR GOVERNMENTAL FUNDS
FUND DESCRIPTIONS (continued)**

- 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.
- 266 Elementary and Secondary School Emergency Relief Fund (ESSER) – This fund is used to account for federal funding passed through the State to respond to the COVID-19 pandemic.
- 276 Instructional Continuity – This fund is used to account for expenditures incurred with the development and deployment of curriculum and curricular resources for remote or at-home schools to support improved student outcomes on targeted support and improvement campuses affected by campus closures due to COVID-19
- 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
June 30, 2020

Exhibit H-1
Page 1 of 6

Data Control Codes		211	220	223	224
	ESEA Title I, A - Improving Basic Ed.	Adult Basic Education (ABE)	TANF	IDEA B - Formula	
Assets					
1110	Cash and temporary investments	\$ -	\$ -	\$ -	\$ -
1120	Investments	-	-	-	-
Receivables:					
1240	Receivables from other governments	129,589	5,585	-	719,337
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1310	Inventories, at cost	-	-	-	-
1810	Restricted cash	-	-	-	-
1990	Other assets	-	-	-	-
1000	Total Assets	<u>\$ 129,589</u>	<u>\$ 5,585</u>	<u>\$ -</u>	<u>\$ 719,337</u>
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ 29,392
2160	Accrued wages payable	129,589	2,785	-	682,619
2170	Due to other funds	-	2,800	-	4,609
2190	Due to student and employee groups	-	-	-	-
2200	Accrued expenditures	-	-	-	2,717
2300	Unearned revenues	-	-	-	-
2000	Total Liabilities	<u>129,589</u>	<u>5,585</u>	<u>-</u>	<u>719,337</u>
Fund Balance:					
Restricted:					
3450	Federal/State funds grant restrictions	-	-	-	-
3480	Other purposes	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balance	<u>\$ 129,589</u>	<u>\$ 5,585</u>	<u>\$ -</u>	<u>\$ 719,337</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2020

	225	240	242	
Data Control Codes	IDEA B - Preschool	National School Breakfast and Lunch	Summer Feeding Program	
Assets				
1110	Cash and temporary investments	\$ -	\$ 439	\$ 444,048
1120	Investments	-	1,800,762	-
Receivables:				
1240	Receivables from other governments	8,248	-	107,051
1260	Due from other funds	-	474,147	-
1290	Other receivables	-	155,942	-
1310	Inventories, at cost	-	12,720	-
1810	Restricted cash	-	-	-
1990	Other assets	-	963,089	-
1000	Total Assets	\$ 8,248	\$ 3,407,099	\$ 551,099
Liabilities and Fund Balances				
Liabilities:				
Current Liabilities:				
2110	Accounts payable	\$ -	\$ 134,594	\$ -
2160	Accrued wages payable	3,270	165,220	21,241
2170	Due to other funds	4,679	98,981	462,627
2190	Due to student and employee groups	-	-	-
2200	Accrued expenditures	299	-	-
2300	Unearned revenues	-	-	-
2000	Total Liabilities	8,248	398,795	483,868
Fund Balance:				
Restricted:				
3450	Federal/State funds grant restrictions	-	3,008,304	67,231
3480	Other purposes	-	-	-
Committed:				
3545	Other purposes	-	-	-
3000	Total Fund Balances	-	3,008,304	67,231
4000	Total Liabilities and Fund Balance	\$ 8,248	\$ 3,407,099	\$ 551,099

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2020

Exhibit H-1
Page 3 of 6

<u>Data Control Codes</u>	244	255	263	266
	<u>Vocational Ed. - Basic</u>	<u>ESEA Title II, A - Training and Recruiting</u>	<u>ESEA Title III, A - English Lang. Acquisition</u>	<u>ESSER</u>
Assets				
1110	\$ -	\$ -	\$ -	\$ -
1120	-	-	-	-
Receivables:				
1240	245	-	41,321	2,858
1260	-	-	-	-
1290	485	-	-	-
1310	-	-	-	-
1810	-	-	-	-
1990	-	-	-	-
1000 Total Assets	<u>\$ 730</u>	<u>\$ -</u>	<u>\$ 41,321</u>	<u>\$ 2,858</u>
Liabilities and Fund Balances				
Liabilities:				
Current Liabilities:				
2110	\$ -	\$ -	\$ 1,070	\$ -
2160	-	-	26,056	-
2170	730	-	5,046	-
2190	-	-	-	-
2200	-	-	9,149	2,858
2300	-	-	-	-
2000 Total Liabilities	<u>730</u>	<u>-</u>	<u>41,321</u>	<u>2,858</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>\$ 730</u>	<u>\$ -</u>	<u>\$ 41,321</u>	<u>\$ 2,858</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2020

Exhibit H-1
Page 4 of 6

<u>Data Control Codes</u>	<u>276</u>	<u>288</u> <u>Grants for State</u>	<u>289</u>	<u>385</u>
	<u>Instructional Continuity Grant</u>	<u>Assessments and Related Activities</u>	<u>WIA Dislocated Worker Formula Grants</u>	<u>State Supplemental Visually Impaired</u>
Assets				
1110	\$ -	\$ 13,533	\$ -	\$ -
1120	-	-	-	-
Receivables:				
1240	13,722	-	11,399	13,978
1260	-	-	-	-
1290	-	-	-	-
1310	-	-	-	-
1810	-	-	-	-
1990	-	-	-	-
1000 Total Assets	<u>\$ 13,722</u>	<u>\$ 13,533</u>	<u>\$ 11,399</u>	<u>\$ 13,978</u>
Liabilities and Fund Balances				
Liabilities:				
Current Liabilities:				
2110	\$ -	\$ -	\$ -	\$ 899
2160	-	-	11,399	-
2170	13,722	-	-	7,239
2190	-	-	-	-
2200	-	-	-	5,840
2300	-	13,357	-	-
2000 Total Liabilities	<u>13,722</u>	<u>13,357</u>	<u>11,399</u>	<u>13,978</u>
Fund Balance:				
Restricted:				
3450	-	176	-	-
3480	-	-	-	-
Committed:				
3545	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>176</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities and Fund Balance	<u>\$ 13,722</u>	<u>\$ 13,533</u>	<u>\$ 11,399</u>	<u>\$ 13,978</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2020

Exhibit H-1
Page 5 of 6

Data Control Codes	397	410	427	429
	Advanced Placement Incentive	Instructional Materials Allotment	Texas Workforce Apprenticeship Grant	Combination State Funded Special Revenue Fund
Assets				
1110	\$ 50,621	\$ 1,056,024	\$ -	\$ 240,545
1120	-	-	-	-
Receivables:				
1240	-	189,307	-	106,031
1260	-	-	-	-
1290	-	-	-	-
1310	-	-	-	-
1810	-	-	-	-
1990	-	-	-	-
1000 Total Assets	\$ 50,621	\$ 1,245,331	\$ -	\$ 346,576
Liabilities and Fund Balances				
Liabilities:				
Current Liabilities:				
2110	\$ -	\$ 19,693	\$ -	\$ 100,000
2160	8,085	29,733	-	2,173
2170	-	-	-	1,989
2190	-	-	-	-
2200	-	787	-	6,105
2300	-	1,195,118	-	-
2000 Total Liabilities	8,085	1,245,331	-	110,267
Fund Balance:				
Restricted:				
3450	42,536	-	-	236,309
3480	-	-	-	-
Committed:				
3545	-	-	-	-
3000 Total Fund Balances	42,536	-	-	236,309
4000 Total Liabilities and Fund Balance	\$ 50,621	\$ 1,245,331	\$ -	\$ 346,576

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2020

Exhibit H-1
Page 6 of 6

Data Control Codes		461	479	499	819	Total Nonmajor Governmental Funds
		Campus Activity Fund	Permanent Fund	Donations for Secondary School Activities/Clubs	Scholarships	
Assets						
1110	Cash and temporary investments	\$ 980,514	\$ -	\$ 785,744	\$ -	3,571,468
1120	Investments	-	-	-	-	1,800,762
Receivables:						
1240	Receivables from other governments	-	-	-	-	1,348,671
1260	Due from other funds	1,069	-	-	-	475,216
1290	Other receivables	45,474	-	10,243	-	212,144
1310	Inventories, at cost	-	-	-	-	12,720
1810	Restricted cash	-	20,507	-	4,518	25,025
1990	Other assets	-	-	-	-	963,089
1000	Total Assets	<u>\$ 1,027,057</u>	<u>\$ 20,507</u>	<u>\$ 795,987</u>	<u>\$ 4,518</u>	<u>\$ 8,409,095</u>
Liabilities and Fund Balances						
Liabilities:						
Current Liabilities:						
2110	Accounts payable	\$ 12,937	\$ -	\$ 20,007	\$ -	318,592
2160	Accrued wages payable	-	-	-	-	1,082,170
2170	Due to other funds	23,530	-	-	-	625,952
2190	Due to student and employee groups	99	-	-	-	99
2200	Accrued expenditures	2,327	-	109	-	30,191
2300	Unearned revenues	-	-	-	-	1,208,475
2000	Total Liabilities	<u>38,893</u>	<u>-</u>	<u>20,116</u>	<u>-</u>	<u>3,265,479</u>
Fund Balance:						
Restricted:						
3450	Federal/State funds grant restrictions	-	-	-	-	3,354,556
3480	Other purposes	-	20,507	-	-	20,507
Committed:						
3545	Other purposes	988,164	-	775,871	4,518	1,768,553
3000	Total Fund Balances	<u>988,164</u>	<u>20,507</u>	<u>775,871</u>	<u>4,518</u>	<u>5,143,616</u>
4000	Total Liabilities and Fund Balance	<u>\$ 1,027,057</u>	<u>\$ 20,507</u>	<u>\$ 795,987</u>	<u>\$ 4,518</u>	<u>\$ 8,409,095</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Ten Months Ended June 30, 2020

Exhibit H-2
Page 1 of 6

	211	220	223	224
Data Control Codes	ESEA Title I, A - Improving Basic Ed.	Adult Basic Education (ABE)	TANF	IDEA B - Formula
Revenues				
5700 Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800 State program revenues	-	-	-	-
5900 Federal program revenues	1,006,414	30,665	11,809	5,380,126
5020 Total Revenues	1,006,414	30,665	11,809	5,380,126
Expenditures				
Current:				
0011 Instruction	827,582	-	11,809	4,691,293
0012 Instruction resources and media services	-	-	-	-
0013 Curriculum and instructional staff development	15,802	-	-	125,461
0021 Instructional leadership	5,450	30,665	-	2,122
0023 School leadership	-	-	-	7,288
0031 Guidance, counseling and evaluation services	-	-	-	261,795
0033 Health services	-	-	-	2,951
0035 Food service	-	-	-	-
0036 Extracurricular activities	-	-	-	-
0041 General administration	-	-	-	-
0051 Facilities maintenance and operations	-	-	-	-
0052 Security and monitoring services	-	-	-	1,412
0061 Community services	157,580	-	-	127,762
Intergovernmental:				
0093 Payments related to shared services arrangement	-	-	-	160,042
6030 Total Expenditures	1,006,414	30,665	11,809	5,380,126
1100 Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Sources (Uses)				
7915 Transfers in	-	-	-	-
7080 Total other financing sources and uses	-	-	-	-
1200 Net change in fund balances	-	-	-	-
0100 Fund Balance - Beginning	-	-	-	-
3000 Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Ten Months Ended June 30, 2020

Exhibit H-2
Page 2 of 6

Data Control Codes		225	240	242
		IDEA B - Preschool	National School Breakfast and Lunch	Summer Feeding Program
Revenues				
5700	Local, intermediate, and out-of-state	\$ -	\$ 6,336,908	\$ -
5800	State program revenues	-	65,734	-
5900	Federal program revenues	49,601	4,516,577	545,200
5020	Total Revenues	<u>49,601</u>	<u>10,919,219</u>	<u>545,200</u>
Expenditures				
Current:				
0011	Instruction	32,336	-	-
0012	Instruction resources and media services	-	-	-
0013	Curriculum and instructional staff development	8,769	-	-
0021	Instructional leadership	-	-	-
0023	School leadership	-	-	-
0031	Guidance, counseling and evaluation services	8,138	-	-
0033	Health services	-	-	-
0035	Food service	-	11,047,691	495,310
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Facilities maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0061	Community services	358	-	-
Intergovernmental:				
0093	Payments related to shared services arrangement	-	-	-
6030	Total Expenditures	<u>49,601</u>	<u>11,047,691</u>	<u>495,310</u>
1100	Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(128,472)</u>	<u>49,890</u>
Other Financing Sources (Uses)				
7915	Transfers in	-	13,830	-
7080	Total other financing sources and uses	<u>-</u>	<u>13,830</u>	<u>-</u>
1200	Net change in fund balances	-	(114,642)	49,890
0100	Fund Balance - Beginning	<u>-</u>	<u>3,122,946</u>	<u>17,341</u>
3000	Fund Balance - Ending	<u>\$ -</u>	<u>\$ 3,008,304</u>	<u>\$ 67,231</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Ten Months Ended June 30, 2020

Exhibit H-2
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Data Control Codes		244	255	263	266
		Vocational Ed. - Basic	ESEA Title II, A - Training and Recruiting	ESEA Title III, A - English Lang. Acquisition	ESSER
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	209,272	168,495	215,110	2,858
5020	Total Revenues	<u>209,272</u>	<u>168,495</u>	<u>215,110</u>	<u>2,858</u>
Expenditures					
Current:					
0011	Instruction	148,922	99,117	125,435	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	60,350	58,605	73,779	-
0021	Instructional leadership	-	5,566	1,212	-
0023	School leadership	-	2,607	5,894	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0033	Health services	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	2,858
0061	Community services	-	2,600	8,790	-
Intergovernmental:					
0093	Payments related to shared services arrangement	-	-	-	-
6030	Total Expenditures	<u>209,272</u>	<u>168,495</u>	<u>215,110</u>	<u>2,858</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
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	-	-	-	-
0100	Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - 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
For the Ten Months Ended June 30, 2020

Exhibit H-2
Page 4 of 6

Data Control Codes		276	288	289 WIA	385
		Instructional Continuity Grant	Grants for State Assessments and Related Activities	Dislocated Worker Formula Grants	State Supplemental Visually Impaired
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	20,868
5900	Federal program revenues	13,723	-	171,181	-
5020	Total Revenues	<u>13,723</u>	<u>-</u>	<u>171,181</u>	<u>20,868</u>
Expenditures					
Current:					
0011	Instruction	13,723	-	171,181	17,170
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	-	1,948
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0033	Health services	-	-	-	1,750
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0061	Community services	-	-	-	-
Intergovernmental:					
0093	Payments related to shared services arrangement	-	-	-	-
6030	Total Expenditures	<u>13,723</u>	<u>-</u>	<u>171,181</u>	<u>20,868</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
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	-	-	-	-
0100	Fund Balance - Beginning	<u>-</u>	<u>176</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - Ending	<u>\$ -</u>	<u>\$ 176</u>	<u>\$ -</u>	<u>\$ -</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Ten Months Ended June 30, 2020

Exhibit H-2
Page 5 of 6

Data Control Codes		397	410	427	429
		Advanced Placement Incentive	Instructional Materials Allotment	Texas Workforce Apprenticeship Grant	Combination State Funded Special Revenue Fund
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	47,965	4,969,888	179,137	722,065
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	<u>47,965</u>	<u>4,969,888</u>	<u>179,137</u>	<u>722,065</u>
Expenditures					
Current:					
0011	Instruction	-	4,646,039	179,137	29,864
0012	Instruction resources and media services	-	-	-	2,022
0013	Curriculum and instructional staff development	8,085	323,849	-	1,048
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	109,068
0033	Health services	-	-	-	8,252
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	698
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	345,626
0061	Community services	-	-	-	-
Intergovernmental:					
0093	Payments related to shared services arrangement	-	-	-	-
6030	Total Expenditures	<u>8,085</u>	<u>4,969,888</u>	<u>179,137</u>	<u>496,578</u>
1100	Excess (deficiency) of revenues over expenditures	<u>39,880</u>	<u>-</u>	<u>-</u>	<u>225,487</u>
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	39,880	-	-	225,487
0100	Fund Balance - Beginning	<u>2,656</u>	<u>-</u>	<u>-</u>	<u>10,822</u>
3000	Fund Balance - Ending	<u>\$ 42,536</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236,309</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Ten Months Ended June 30, 2020

Exhibit H-2
Page 6 of 6

Data Control Codes		461	479	499	819	Total Nonmajor Governmental Funds
		Campus Activity Fund	Permanent Fund	Donations for Secondary School Activities/Clubs	Scholarships	
Revenues						
5700	Local, intermediate, and out-of-state	\$ 938,049	\$ 1	\$ 2,269,440	\$ 259	\$ 9,544,657
5800	State program revenues	-	-	-	-	6,005,657
5900	Federal program revenues	-	-	-	-	12,321,031
5020	Total Revenues	<u>938,049</u>	<u>1</u>	<u>2,269,440</u>	<u>259</u>	<u>27,871,345</u>
Expenditures						
Current:						
0011	Instruction	319,987	-	249,829	-	11,563,424
0012	Instruction resources and media services	113,411	-	16,948	-	132,381
0013	Curriculum and instructional staff development	81,527	-	13,605	-	772,828
0021	Instructional leadership	20	-	-	-	45,035
0023	School leadership	29,200	-	10,737	-	55,726
0031	Guidance, counseling and evaluation services	35,317	-	540,911	-	955,229
0033	Health services	722	-	4,140	-	17,815
0035	Food service	10,000	-	-	-	11,553,001
0036	Extracurricular activities	156,585	-	1,201,322	-	1,358,605
0041	General administration	353	-	-	-	353
0051	Facilities maintenance and operations	2,415	-	10,769	-	13,184
0052	Security and monitoring services	1,263	-	1,895	-	353,054
0061	Community services	2,892	-	2,886	-	302,868
Intergovernmental:						
0093	Payments related to shared services arrangement	-	-	-	-	160,042
6030	Total Expenditures	<u>753,692</u>	<u>-</u>	<u>2,053,042</u>	<u>-</u>	<u>27,283,545</u>
1100	Excess (deficiency) of revenues over expenditures	<u>184,357</u>	<u>1</u>	<u>216,398</u>	<u>259</u>	<u>587,800</u>
Other Financing Sources (Uses)						
7915	Transfers in	-	-	-	-	13,830
7080	Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,830</u>
1200	Net change in fund balances	184,357	1	216,398	259	601,630
0100	Fund Balance - Beginning	<u>803,807</u>	<u>20,506</u>	<u>559,473</u>	<u>4,259</u>	<u>4,541,986</u>
3000	Fund Balance - Ending	<u>\$ 988,164</u>	<u>\$ 20,507</u>	<u>\$ 775,871</u>	<u>\$ 4,518</u>	<u>\$ 5,143,616</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2020

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	\$ 3,388,494	\$ 444,658	\$ 9,389,330
Receivables:			
1260	465,870	-	2,086,306
	3,854,364	444,658	11,475,636
Capital Assets:			
1530	-	256,628	-
	-	256,628	-
1000	3,854,364	701,286	11,475,636
Liabilities			
Current Liabilities:			
2110	24,721	-	-
2123	851,768	-	1,868,016
2160	4,403	-	-
2200	-	-	1,045,853
	880,892	-	2,913,869
Non-current Liabilities:			
2000	880,892	-	2,913,869
Net Position			
3200	-	256,628	-
3900	2,973,472	444,658	8,561,767
3000	\$ 2,973,472	\$ 701,286	\$ 8,561,767

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2020

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		\$ 79,407	\$ 13,301,889
Receivables:			
1260		-	2,552,176
		<u>79,407</u>	<u>15,854,065</u>
Total Current Assets			
Capital Assets:			
1530		-	256,628
		-	256,628
1000		<u>79,407</u>	<u>16,110,693</u>
Total Assets			
Liabilities			
Current Liabilities:			
2110		-	24,721
2123		-	2,719,784
2160		-	4,403
2200		-	1,045,853
		<u>-</u>	<u>3,794,761</u>
Total current liabilities			
Non-current Liabilities:			
2000		<u>-</u>	<u>3,794,761</u>
Total Liabilities			
Net Position			
3200		-	256,628
3900		79,407	12,059,304
3000		<u>\$ 79,407</u>	<u>\$ 12,315,932</u>
Total Net Position			

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - INTERNAL SERVICE FUNDS
For the Ten Months Ended June 30, 2020

Exhibit H-4
Page 1 of 2

Data Control Codes	753	770	771
	Worker's Compensation	Property and Casualty	Self-Funded Health Insurance
Operating Revenues			
5749	\$ 1,815,870	\$ 91,417	\$ 22,026,395
5020	1,815,870	91,417	22,026,395
Operating Expenses			
6100	375,378	-	-
6200	2,650	15,508	-
6300	135	3,600	-
6400	515,769	82,408	22,219,747
6449	-	15,074	-
6030	893,932	116,590	22,219,747
1200	921,938	(25,173)	(193,352)
Non-Operating Revenues (Expenses)			
7955	50,302	-	77,778
	50,302	-	77,778
	972,240	(25,173)	(115,574)
Transfers			
7915	-	50,000	4,804,987
	-	50,000	4,804,987
1200	972,240	24,827	4,689,413
0100	2,001,232	676,459	3,872,354
3300	\$ 2,973,472	\$ 701,286	\$ 8,561,767

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - INTERNAL SERVICE FUNDS
For the Ten Months Ended June 30, 2020

Exhibit H-4
Page 2 of 2

<u>Data Control Codes</u>	772	<u>Technology Repair Fund</u>	<u>Total</u>
Operating Revenues			
5749	Miscellaneous revenue from local sources	\$ 8,140	\$ 23,941,822
5020	Total operating revenues	<u>8,140</u>	<u>23,941,822</u>
Operating Expenses			
6100	Payroll costs	-	375,378
6200	Purchased and contracted services	3,273	21,431
6300	Supplies and materials	2,955	6,690
6400	Claims expense and other operating expenses	-	22,817,924
6449	Depreciation	-	15,074
6030	Total Operating Expenses	<u>6,228</u>	<u>23,236,497</u>
1200	Operating Income (Loss)	<u>1,912</u>	<u>705,325</u>
Non-Operating Revenues (Expenses)			
7955	Earnings - temporary deposits and investments	-	128,080
	Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>128,080</u>
	Income (Loss) before Transfers	1,912	833,405
Transfers			
7915	Transfers in	-	4,854,987
	Total Transfers	<u>-</u>	<u>4,854,987</u>
1200	Change in Net Position	1,912	5,688,392
0100	Net Position - beginning	<u>77,495</u>	<u>6,627,540</u>
3300	Net Position - ending	<u>\$ 79,407</u>	<u>\$ 12,315,932</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Ten Months Ended June 30, 2020

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	\$ 1,815,870	\$ 91,417	\$ 22,026,395
Cash payments for insurance claims	(650,583)	(193,210)	(22,222,963)
Cash payments to suppliers for goods and services	(2,785)	(19,108)	-
Cash payments to employees	(370,975)	-	-
Net Cash Provided by (Used for) Operating Activities	<u>791,527</u>	<u>(120,901)</u>	<u>(196,568)</u>
Cash Flows from Non-Capital Financing Activities:			
Advances from other funds	(427,683)	50,000	2,718,681
Net Cash Provided by (Used for) Non-Capital Financing Activities	<u>(427,683)</u>	<u>50,000</u>	<u>2,718,681</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of capital assets	-	(64,737)	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>-</u>	<u>(64,737)</u>	<u>-</u>
Cash Flows from Investing Activities:			
Interest on investments	50,302	-	77,778
Net Cash Provided by (Used for) Investing Activities	<u>50,302</u>	<u>-</u>	<u>77,778</u>
Net Increase (Decrease) in Cash and Cash Equivalents	414,146	(135,638)	2,599,891
Cash and Cash Equivalents at Beginning of Year	2,974,348	580,296	6,789,439
Cash and Cash Equivalents at End of Year	<u>\$ 3,388,494</u>	<u>\$ 444,658</u>	<u>\$ 9,389,330</u>
Reconciliation to Balance Sheet			
Cash and Cash Equivalents Per Cash Flow	<u>\$ 3,388,494</u>	<u>\$ 444,658</u>	<u>\$ 9,389,330</u>
Cash and Cash Equivalents per Balance Sheet	<u>\$ 3,388,494</u>	<u>\$ 444,658</u>	<u>\$ 9,389,330</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$ 921,938	\$ (25,173)	\$ (193,352)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities			
Depreciation	-	15,074	-
Change in Assets and Liabilities:			
Increase (decrease) in Accounts Payable	(7,082)	(16,960)	(26,732)
Increase (decrease) in Accrued Wages Payable	4,403	-	-
Increase (decrease) in Claims Payable	(127,732)	(93,842)	23,516
Net Cash Provided by (Used for) Operating Activities	<u>\$ 791,527</u>	<u>\$ (120,901)</u>	<u>\$ (196,568)</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Ten Months Ended June 30, 2020

Exhibit H-5
Page 2 of 2

	772	
	<u>Technology Repair Fund</u>	<u>Total</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities:		
Cash received from user charges	\$ 8,140	\$ 23,941,822
Cash payments for insurance claims	-	(23,066,756)
Cash payments to suppliers for goods and services	(7,746)	(29,639)
Cash payments to employees	-	(370,975)
Net Cash Provided by (Used for) Operating Activities	<u>394</u>	<u>474,452</u>
Cash Flows from Non-Capital Financing Activities:		
Advances from other funds	-	2,340,998
Net Cash Provided by (Used for) Non-Capital Financing Activities	<u>-</u>	<u>2,340,998</u>
Cash Flows from Capital and Related Financing Activities:		
Acquisition of capital assets	-	(64,737)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>-</u>	<u>(64,737)</u>
Cash Flows from Investing Activities:		
Interest on investments	-	128,080
Net Cash Provided by Investing Activities	<u>-</u>	<u>128,080</u>
Net Increase (Decrease) in Cash and Cash Equivalents	394	2,878,793
Cash and Cash Equivalents at Beginning of Year	<u>79,013</u>	<u>10,423,096</u>
Cash and Cash Equivalents at End of Year	<u>\$ 79,407</u>	<u>\$ 13,301,889</u>
Reconciliation to Balance Sheet		
Cash and Cash Equivalents Per Cash Flow	<u>\$ 79,407</u>	<u>\$ 13,301,889</u>
Cash and Cash Equivalents per Balance Sheet	<u>\$ 79,407</u>	<u>\$ 13,301,889</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating Income (Loss)	\$ 1,912	\$ 705,325
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Depreciation	-	15,074
Change in Assets and Liabilities:		
Increase (decrease) in Accounts Payable	-	(50,774)
Increase (decrease) in Accrued Wages Payable	-	4,403
Increase (decrease) in Claims Payable	(1,518)	(199,576)
Net Cash Provided by (Used for) Operating Activities	<u>\$ 394</u>	<u>\$ 474,452</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Ten Months Ended June 30, 2020

Exhibit H-6

	Balance September 1, 2019	Additions	Deductions	Balance June 30, 2020
Student Activities				
Assets				
Current Assets				
Cash and cash equivalents	\$ 1,143,733	\$ 638,418	\$ -	\$ 1,259,100
Total Assets	\$ 1,143,733	\$ 638,418	\$ -	\$ 1,259,100
Liabilities				
Current Liabilities				
Accounts payable	\$ 36	\$ -	\$ 21	\$ 15
Due to others	1,143,612	638,524	-	1,259,085
Accrued expenses	85	-	85	-
Total Liabilities	\$ 1,143,733	\$ 638,524	\$ 106	\$ 1,259,100

REQUIRED TEA SCHEDULES

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Ten Months Ended June 30, 2020

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 6/30/2020</u>
2011 and prior	\$ 29,273	\$ 10,376	\$ (11,876)	\$ 432,711
2012	11,959	5,264	-	107,313
2013	21,661	9,725	-	140,564
2014	22,183	10,065	-	157,707
2015	28,282	12,832	(59)	167,686
2016	38,826	17,609	16,413	182,335
2017	(90,644)	(41,143)	(176,647)	226,848
2018	(88,204)	(40,053)	(237,809)	342,688
2019	(129,507)	(59,306)	(1,165,644)	642,823
2020	256,302,075	123,497,562	-	3,324,432
	<u>253,146</u>	<u>114,802</u>	<u>792,898</u>	<u>578,339</u>
1000 Totals	<u>\$ 256,399,050</u>	<u>\$ 123,537,733</u>	<u>\$ (782,724)</u>	<u>\$ 6,303,446</u>
	<u>866,995</u>	<u>410,256</u>	<u>(46,788)</u>	<u>1,324,039</u>
	<u>\$ 257,266,045</u>	<u>\$ 123,947,989</u>	<u>\$ (829,512)</u>	<u>\$ 4,979,407</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
For the Ten Months Ended June 30, 2020

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	\$ 126,653,403	\$ 124,922,826	\$ 125,050,872	\$ 128,046
5800	State program revenues	1,373,942	1,462,013	1,462,013	-
5020	Total Revenues	<u>128,027,345</u>	<u>126,384,839</u>	<u>126,512,885</u>	<u>128,046</u>
Expenditures					
Debt Service:					
0072	Interest on long-term debt	128,027,345	21,062,208	20,883,770	178,438
0073	Debt issuance costs and fees	-	-	100,596	(100,596)
6030	Total Expenditures	<u>128,027,345</u>	<u>21,062,208</u>	<u>20,984,366</u>	<u>77,842</u>
1100	Excess (deficiency) of revenues over expenditures	-	105,322,631	105,528,519	205,888
0100	Fund balances - beginning	<u>33,287,053</u>	<u>33,287,053</u>	<u>33,287,053</u>	<u>-</u>
3000	Fund balances - ending	<u>\$ 33,287,053</u>	<u>\$ 138,609,684</u>	<u>\$ 138,815,572</u>	<u>\$ 205,888</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
CHILD NUTRITION PROGRAM FUND
For the Ten Months Ended June 30, 2020

Exhibit J-3

Data Control Codes	Budgeted Amounts			Variance with Final Budget - Positive (Negative)	
	Original	Final	Actual Amounts, GAAP Basis		
Revenues					
5700	Local revenues	\$ 8,894,103	\$ 6,435,853	\$ 6,336,908	\$ (98,945)
5800	State program revenues	69,199	65,734	65,734	-
5900	Federal program revenues	5,563,984	4,663,984	4,516,577	(147,407)
5020	Total Revenues	<u>14,527,286</u>	<u>11,165,571</u>	<u>10,919,219</u>	<u>(246,352)</u>
Expenditures					
Current:					
0035	Food services	14,293,811	13,293,811	11,047,691	2,246,120
6030	Total Expenditures	<u>14,293,811</u>	<u>13,293,811</u>	<u>11,047,691</u>	<u>2,246,120</u>
1100	Excess (deficiency) of revenues over expenditures	<u>233,475</u>	<u>(2,128,240)</u>	<u>(128,472)</u>	<u>1,999,768</u>
Other Financing Sources (Uses)					
7915	Transfers in	-	15,000	13,830	28,830
7080	Total other financing sources and uses	<u>-</u>	<u>15,000</u>	<u>13,830</u>	<u>28,830</u>
1200	Net change in fund balances	233,475	(2,113,240)	(114,642)	2,028,598
0100	Fund balances - beginning	<u>3,122,946</u>	<u>3,122,946</u>	<u>3,122,946</u>	<u>-</u>
3000	Fund balances - ending	<u>\$ 3,356,421</u>	<u>\$ 1,009,706</u>	<u>\$ 3,008,304</u>	<u>\$ 2,028,598</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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Governmental Activities:					
Net investment in Capital Assets	\$ 217,788,325	\$ 253,931,093	\$ 221,016,520	\$ 220,523,525	\$ 149,199,539
Restricted for:					
Debt Service	105,191,970	32,437,004	57,930,069	27,905,627	35,254,025
Child Nutrition	3,075,535	2,772,946	1,732,743	944,182	504
Expendable Endowments	20,507	20,506	4,022	20,502	3,632
Non-Expendable Endowments	-	-	20,504	3,889	26,632
Other purposes	283,363	30,995	9,910	29,140	16,522
Unrestricted	(570,537,898)	(576,428,567)	(593,325,093)	(417,854,571)	(380,910,635)
Total Governmental Activities Net Position (1)	<u>\$ (244,178,198)</u>	<u>\$ (287,236,023)</u>	<u>\$ (312,611,325)</u>	<u>\$ (168,427,706)</u>	<u>\$ (196,409,781)</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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Governmental Activities:					
Net investment in Capital Assets	\$ 121,415,838	\$ 94,800,066	\$ 83,219,211	\$ 87,660,600	\$ 95,778,234
Restricted for:					
Debt Service	25,409,489	23,443,705	20,908,461	17,645,819	14,831,258
Child Nutrition	671,943	2,402,575	2,296,583	2,358,342	3,568,064
Expendable Endowments	3,597	3,406	4,030	3,505	3,544
Non-Expendable Endowments	26,625	26,420	26,614	26,576	26,842
Other Federal Programs	63,549	69,735	61,730	77,980	57,957
Unrestricted	(353,127,050)	(300,860,151)	(273,192,127)	(254,737,444)	(238,046,413)
Total Governmental Activities Net Position (1)	<u>\$ (205,536,009)</u>	<u>\$ (180,114,244)</u>	<u>\$ (166,675,498)</u>	<u>\$ (146,964,622)</u>	<u>\$ (123,780,514)</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>2020*</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Expenses					
Governmental Activities:					
Instruction	\$ 248,766,168	\$ 253,015,768	\$ 154,529,697	\$ 211,551,126	\$ 204,353,772
Instructional Resources and Media Services	4,974,427	4,881,723	3,379,412	4,381,600	4,221,161
Curriculum and Instructional Staff Development	8,057,473	9,367,716	6,059,520	9,767,818	8,858,332
Instructional Leadership	3,472,201	4,292,388	2,630,262	3,836,840	3,006,532
School Leadership	20,538,000	21,437,409	12,118,000	18,174,227	17,367,818
Guidance, Counseling, and Evaluation Services	19,489,732	19,346,244	10,706,847	14,382,622	12,822,883
Social Work Services	1,236,687	1,252,304	987,482	1,161,133	994,864
Health Services	3,474,690	3,415,518	1,894,065	2,739,414	2,567,972
Student Transportation	13,316,840	13,443,013	9,679,600	10,654,901	10,152,114
Food Services	13,068,272	15,023,682	13,271,579	14,607,540	14,604,752
Cocurricular/Extracurricular Activities	12,848,486	15,618,538	11,943,623	14,143,002	12,439,430
General Administration	6,957,700	7,691,676	4,897,057	6,490,724	10,253,268
Plant Repairs and Maintenance	27,884,409	33,822,583	27,199,752	32,590,130	30,892,050
Security and Monitoring Services	2,161,532	2,093,571	1,705,518	1,702,995	1,421,971
Data Processing Services	7,955,855	10,632,498	7,121,369	8,384,174	7,791,682
Community Services	2,402,705	2,947,254	1,593,660	2,449,250	2,490,819
Interest and Fees on Long-term Debt	87,483,694	63,989,346	77,453,400	50,130,691	59,636,668
Facilities Acquisition and Construction	2,632,097	3,507,598	1,663,428	4,582,037	5,671,008
Payments related to shared services arrangements	160,042	187,550	245,567	236,300	272,700
Payments to Juvenile Justice Alternative Education Programs	332,700	285,333	170,583	210,524	167,940
Other Intergovernmental Charges	2,018,601	1,957,405	1,879,395	1,793,368	1,729,323
Total Governmental Activities Expenses	<u>489,232,311</u>	<u>488,209,117</u>	<u>351,129,816</u>	<u>413,970,416</u>	<u>411,717,059</u>
Program Revenues					
Governmental Activities:					
Charges for Services:					
Instruction	1,923,988	3,956,946	3,772,958	3,364,638	854,696
Instructional resources and media services	51,801	70,730	3,772	2,254	-
Curriculum and staff development	37,237	60,385	3,072	2,924	2,937
Instructional leadership	13,336	33,052	1,039	704	-
Social work services	-	-	-	152	-
Health services	329	583	56	33	-
Student transportation	-	-	-	-	1,179
Food services	6,301,036	8,832,767	8,764,164	8,027,654	7,998,953
Extracurricular activities	1,130,356	1,456,175	1,710,846	1,735,954	1,003,672
General administration	54,549	56,841	98,616	69,762	667,165
Facilities maintenance and operations	748,905	1,159,169	1,164,434	1,210,759	1,259,903
Security and monitoring services	577	1,497	50	44	132,945
Data processing services	-	-	-	-	1,050,083
Community services	1,322	4,785	185	194	959,269
Operating grants and contributions	60,144,667	60,694,526	(28,098,465)	41,372,352	43,634,419
Total Governmental Activities Program Revenues	<u>70,424,234</u>	<u>76,327,456</u>	<u>(12,579,273)</u>	<u>55,787,424</u>	<u>57,565,221</u>
Net (Expense)/Revenue	<u>\$ (418,808,077)</u>	<u>\$ (411,881,661)</u>	<u>\$ (363,709,089)</u>	<u>\$ (358,182,992)</u>	<u>\$ (354,151,838)</u>

Source: Statement of Activities

* In 2020, the District changed its fiscal year end from August 31 to June 30.

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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Expenses					
Governmental Activities:					
Instruction	\$ 191,283,752	\$ 174,123,354	\$ 165,195,224	\$ 157,896,605	\$ 161,987,784
Instructional Resources and Media Services	3,743,354	3,773,390	3,744,247	3,966,222	4,880,786
Curriculum and Instructional Staff Development	8,141,930	7,511,960	7,727,835	6,154,478	8,226,478
Instructional Leadership	2,511,159	2,085,729	1,955,334	1,778,202	1,991,863
School Leadership	15,559,311	14,663,169	14,508,650	13,855,626	13,457,133
Guidance, Counseling, and Evaluation Services	10,732,074	10,730,298	10,454,955	9,871,671	10,581,857
Social Work Services	831,951	930,017	730,002	715,047	414,698
Health Services	2,146,733	1,967,970	1,992,816	1,815,497	1,847,174
Student Transportation	9,130,755	9,476,330	9,005,065	8,818,669	8,555,690
Food Services	14,076,420	14,169,857	13,128,966	14,743,366	13,782,076
Cocurricular/Extracurricular Activities	11,356,463	11,271,878	11,141,290	10,292,962	10,337,421
General Administration	10,803,951	8,755,481	8,330,525	7,414,667	8,437,942
Plant Repairs and Maintenance	29,499,196	27,174,653	27,112,070	27,525,860	29,872,544
Security and Monitoring Services	1,285,832	1,244,285	1,347,849	1,128,152	1,280,285
Data Processing Services	7,056,659	7,450,414	8,271,581	8,583,779	9,046,005
Community Services	2,195,070	2,128,074	2,070,567	1,964,126	1,908,623
Interest and Fees on Long-term Debt	53,100,653	68,346,089	64,941,158	71,918,541	64,715,658
Facilities Acquisition and Construction	3,224,314	6,959,693	2,342,717	4,284,611	3,356,098
Payments related to shared services arrangements	250,972	96,165	108,180	191,737	175,932
Payments to Juvenile Justice Alternative Education Programs	381,000	271,900	211,272	222,522	231,082
Other Intergovernmental Charges	1,848,153	1,612,651	1,356,932	1,311,959	1,328,932
Total Governmental Activities Expenses	<u>379,159,702</u>	<u>374,743,357</u>	<u>355,677,235</u>	<u>354,454,299</u>	<u>356,416,061</u>
Program Revenues					
Governmental Activities:					
Charges for Services:					
Instruction	779,398	651,249	564,224	1,224,764	1,283,885
Instructional resources and media services	-	-	-	-	-
Curriculum and staff development	8,327	3,284	2,725	5,125	1,700
Instructional leadership	-	-	-	-	-
Social work services	-	-	-	-	-
Health services	-	-	-	-	-
Student transportation	70	-	5,114	2,358	519
Food services	7,617,275	8,293,723	7,344,600	7,725,687	7,910,675
Extracurricular activities	1,034,232	864,051	921,957	627,068	579,136
General administration	844,516	777,310	529,289	675,341	541,415
Facilities maintenance and operations	1,225,735	1,214,230	1,117,510	1,095,744	690,865
Security and monitoring services	120,241	105,023	127,571	-	-
Data processing services	233,749	-	-	-	-
Community services	800,967	873,364	770,644	671,946	636,073
Operating grants and contributions	34,845,312	33,166,589	30,141,588	33,587,244	41,863,571
Total Governmental Activities Program Revenues	<u>47,509,822</u>	<u>45,948,823</u>	<u>41,525,222</u>	<u>45,615,277</u>	<u>53,507,839</u>
Net (Expense)/Revenue	<u>\$ (331,649,880)</u>	<u>\$ (328,794,534)</u>	<u>\$ (314,152,013)</u>	<u>\$ (308,839,022)</u>	<u>\$ (302,908,222)</u>

Source: Statement of Activities

* In 2020, the District changed its fiscal year end from August 31 to June 30.

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>2020*</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Net (Expense)/Revenue	\$ (418,808,077)	\$ (411,868,731)	\$ (363,708,708)	\$ (358,182,992)	\$ (354,151,838)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes	383,211,849	371,483,214	338,252,069	307,374,114	276,650,489
State Aid - Formula Grants - Unrestricted	73,269,055	55,030,971	61,929,218	74,506,113	85,132,979
Investment Earnings	5,367,588	10,255,259	6,050,870	4,099,437	1,494,598
Grants and contributions not restricted	17,401	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>461,865,893</u>	<u>437,244,033</u>	<u>406,352,590</u>	<u>386,165,067</u>	<u>363,278,066</u>
Change in Net Position					
Governmental Activities	43,057,816	25,375,302	42,643,882	27,982,075	9,126,228
Total Primary Government	<u>\$ 43,057,816</u>	<u>\$ 25,375,302</u>	<u>\$ 42,643,882</u>	<u>\$ 27,982,075</u>	<u>\$ 9,126,228</u>

Source: Statement of Activities

* In 2020, the District changed its fiscal year end from August 31 to June 30.

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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Net (Expense)/Revenue	\$ (331,649,880)	\$ (328,794,534)	\$ (314,152,013)	\$ (308,839,022)	\$ (302,908,222)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes	249,529,850	223,181,609	206,371,624	196,216,713	186,375,914
State Aid - Formula Grants - Unrestricted	85,335,809	89,152,470	87,262,175	88,519,416	93,196,361
Investment Earnings	878,984	907,348	764,915	918,745	892,069
Grants and contributions not restricted	-	-	-	-	-
Miscellaneous	-	114,361	42,423	40	-
Gain (loss) on sale of capital assets	-	-	-	-	(63,138)
Special Items:					
Extraordinary item - insurance proceeds	-	-	-	-	-
Other	-	-	-	-	416,491
Total Primary Government	<u>335,744,643</u>	<u>313,355,788</u>	<u>294,441,137</u>	<u>285,654,914</u>	<u>280,817,697</u>
Change in Net Position					
Governmental Activities	4,094,763	(15,438,746)	(19,710,876)	(23,184,108)	(22,090,525)
Total Primary Government	<u>\$ 4,094,763</u>	<u>\$ (15,438,746)</u>	<u>\$ (19,710,876)</u>	<u>\$ (23,184,108)</u>	<u>\$ (22,090,525)</u>

Source: Statement of Activities

* In 2020, the District changed its fiscal year end from August 31 to June 30.

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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Fund					
Nonspendable- inventories	\$ 361,601	\$ 422,437	\$ 420,920	\$ 370,142	\$ 436,687
Nonspendable - prepaid assets	-	-	-	103,203	89,651
Committed to land acquisition & hail damage	-	783,416	783,416	783,416	783,416
Committed to major maintenance	3,990,018	2,427,753	9,776,661	8,671,644	12,215,537
Committed to capital replacement	2,347,200	1,957,314	2,308,450	2,308,450	2,508,450
Assignments for instructional materials allotment	1,131,064	-	-	-	-
Other assignments for pandemic supplies	14,473,628	-	-	-	-
Assigned to approved purchase orders	9,248,038	2,735,231	3,191,275	9,200,972	4,922,444
Assigned to subsequent year's budget deficit	20,980,817	7,192,439	14,116,842	8,100,303	18,688,138
Unassigned	137,941,111	135,021,319	113,803,667	119,935,661	97,563,310
Total General Fund	<u>\$ 190,473,477</u>	<u>\$ 150,539,909</u>	<u>\$ 144,401,231</u>	<u>\$ 149,473,791</u>	<u>\$ 137,207,633</u>
All Other Governmental Funds					
Nonspendable- inventories	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable - prepaid assets	-	-	-	-	-
Nonspendable - other assets (1)	-	-	-	-	1,031,740
Restricted for debt service	138,815,572	33,287,053	58,761,550	28,544,170	35,269,223
Restricted for authorized construction	14,461,170	83,002,780	107,671,615	47,899,113	82,651,666
Restricted for food service	3,312,020	3,153,941	1,732,743	944,182	504
Restricted for other nonmajor special revenue funds	42,536	-	9,910	29,140	16,522
Restricted for endowments	20,507	20,506	24,526	24,391	30,264
Committed to other nonmajor special revenue funds	1,768,553	1,367,539	1,265,180	1,212,195	1,082,525
Assigned to other nonmajor special revenue funds	-	-	-	-	27,695
Total All Other Governmental Funds	<u>\$ 158,420,358</u>	<u>\$ 120,831,819</u>	<u>\$ 169,465,524</u>	<u>\$ 78,653,191</u>	<u>\$ 120,110,139</u>

(1) The proceeds from the other asset is related to the Child Nutrition Fund's restricted fund balance.

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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Fund					
Nonspendable- inventories	\$ 392,114	\$ 367,064	\$ 489,904	\$ 372,281	\$ 466,295
Nonspendable - prepaid assets	138,224	146,166	67,566	56,986	55,066
Committed to land acquisition & hail damage	783,416	783,416	1,443,018	1,457,761	2,582,290
Committed to major maintenance	13,067,375	13,597,371	11,248,780	9,809,684	7,523,200
Committed to capital replacement	3,193,770	3,193,770	3,193,770	3,256,770	3,602,058
Assignments for instructional materials allotment	-	-	-	-	-
Other assignments for pandemic supplies	-	-	-	-	-
Assigned to approved purchase orders	2,074,142	1,798,662	3,138,105	2,042,944	1,643,064
Assigned to subsequent year's budget deficit	13,363,234	2,709,952	10,000,000	6,324,874	-
Unassigned	87,836,469	85,028,684	65,942,361	68,471,594	63,256,156
Total General Fund	<u>\$ 120,848,744</u>	<u>\$ 107,625,085</u>	<u>\$ 95,523,504</u>	<u>\$ 91,792,894</u>	<u>\$ 79,128,129</u>
All Other Governmental Funds					
Nonspendable- inventories	\$ -	\$ -	\$ -	\$ -	\$ 45,074
Nonspendable - prepaid assets	-	-	413,627	-	202,453
Nonspendable - other assets (1)	1,031,740	1,031,740	1,031,740	1,031,740	-
Restricted for debt service	25,657,936	23,798,811	20,989,715	17,836,270	15,117,334
Restricted for authorized construction	145,033,739	219,537,614	62,028,017	70,990,638	100,568,852
Restricted for food service	671,943	1,370,835	851,216	1,326,602	3,320,537
Restricted for other nonmajor special revenue funds	63,549	69,735	61,730	77,980	57,957
Restricted for endowments	30,222	29,826	30,644	30,081	30,386
Committed to other nonmajor special revenue funds	895,982	778,415	587,004	634,012	491,969
Assigned to other nonmajor special revenue funds	34,066	16,098	145,866	150,756	239,043
Total All Other Governmental Funds	<u>\$ 173,419,177</u>	<u>\$ 246,633,074</u>	<u>\$ 86,139,559</u>	<u>\$ 92,078,079</u>	<u>\$ 120,073,605</u>

(1) The proceeds from the other asset is related to the Child Nutrition Fund's restricted fund balance.

LEANDER INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS REVENUE
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 5
Page 1 of 2

	2020*	2019	2018	2017	2016
Local Sources					
Taxes	\$ 381,122,771	\$ 371,187,481	\$ 337,951,642	\$ 308,262,980	\$ 276,058,692
Interest and other income	4,529,634	8,521,471	5,764,117	4,025,348	1,494,598
Food service sales	6,295,743	8,827,102	8,759,392	8,025,510	7,998,953
Other revenue	7,426,648	12,738,091	11,255,216	10,888,446	11,222,869
Total Local Sources	<u>399,374,796</u>	<u>401,274,145</u>	<u>363,730,367</u>	<u>331,202,284</u>	<u>296,775,112</u>
State Sources					
State aid	73,218,511	54,323,281	61,888,123	74,482,422	85,132,979
Food service	65,734	70,428	70,416	68,192	331,658
State grants and other	23,514,264	23,729,772	18,202,716	17,065,661	16,599,879
Total State Sources	<u>96,798,509</u>	<u>78,123,481</u>	<u>80,161,255</u>	<u>91,616,275</u>	<u>102,064,516</u>
Federal Sources					
Federal grants	11,758,834	15,626,487	12,790,424	12,895,475	11,299,397
Food services	5,061,777	5,817,243	5,340,892	4,857,593	4,341,685
Total Federal Sources	<u>16,820,611</u>	<u>21,443,730</u>	<u>18,131,316</u>	<u>17,753,068</u>	<u>15,641,082</u>
Total Revenues	<u>\$ 512,993,916</u>	<u>\$ 500,841,356</u>	<u>\$ 462,022,938</u>	<u>\$ 440,571,627</u>	<u>\$ 414,480,710</u>

Source: Statement of Revenues, Expenditures, and Change in Fund Balance

* In 2020, the District changed its fiscal year end from August 31 to June 30.

LEANDER INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS REVENUE
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 5
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	2015	2014	2013	2012	2011
Local Sources					
Taxes	\$ 249,836,765	\$ 221,937,084	\$ 206,270,249	\$ 196,108,562	\$ 186,654,645
Interest and other income	878,984	907,348	764,915	918,745	1,762,379
Food service sales	7,617,275	8,293,723	7,344,600	7,725,687	7,910,675
Other revenue	9,546,691	10,024,006	8,536,238	8,259,329	6,443,534
Total Local Sources	<u>267,879,715</u>	<u>241,162,161</u>	<u>222,916,002</u>	<u>213,012,323</u>	<u>202,771,233</u>
State Sources					
State aid	85,335,809	89,152,470	87,262,175	88,519,416	93,196,361
Food service	312,097	291,514	365,176	220,870	300,783
State grants and other	15,752,099	14,013,686	11,468,980	12,568,293	13,352,946
Total State Sources	<u>101,400,005</u>	<u>103,457,670</u>	<u>99,096,331</u>	<u>101,308,579</u>	<u>106,850,090</u>
Federal Sources					
Federal grants	10,619,747	9,640,685	9,386,401	12,055,969	20,026,824
Food services	4,598,345	4,786,220	4,490,477	4,785,170	4,602,769
Total Federal Sources	<u>15,218,092</u>	<u>14,426,905</u>	<u>13,876,878</u>	<u>16,841,139</u>	<u>24,629,593</u>
Total Revenues	<u>\$ 384,497,812</u>	<u>\$ 359,046,736</u>	<u>\$ 335,889,211</u>	<u>\$ 331,162,041</u>	<u>\$ 334,250,917</u>

Source: Statement of Revenues, Expenditures, and Change in Fund Balance

* In 2020, the District changed its fiscal year end from August 31 to June 30.



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>2020*</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Current:					
Instruction	\$ 210,747,686	\$ 217,681,576	\$ 207,418,280	\$ 186,297,528	\$ 182,642,492
Instructional resources and media services	3,903,829	3,804,140	3,679,884	3,487,851	3,415,833
Curriculum and staff development	7,309,473	8,716,716	8,437,104	9,410,681	8,542,647
Instructional leadership	3,069,410	3,924,212	3,681,727	3,634,466	2,840,043
School leadership	17,841,691	19,029,273	17,915,919	16,740,257	16,136,601
Guidance, counseling, and evaluation services	17,576,820	17,749,136	15,769,026	13,639,343	12,254,891
Social work services	1,176,687	1,196,304	1,242,576	1,128,874	958,895
Health services	3,051,426	3,051,554	2,864,825	2,543,625	2,404,282
Student transportation	10,567,353	20,662,704	12,732,873	9,490,799	10,704,109
Food service	11,661,589	14,053,268	13,453,799	13,748,753	14,136,746
Extracurricular activities	10,522,921	13,130,402	12,304,832	12,114,029	10,755,675
General administration	6,184,361	6,987,563	6,789,475	6,122,859	5,531,760
Plant maintenance and operations	24,807,709	39,548,918	30,479,857	31,701,903	28,422,133
Security and monitoring services	2,050,922	1,912,594	1,618,636	1,544,167	1,386,047
Data processing services	7,067,477	9,145,343	10,130,299	8,518,894	6,994,388
Community services	2,125,705	2,714,664	2,398,761	2,327,489	2,397,900
Debt Service:					
Principal on long-term debt	-	52,177,306	23,843,628	34,180,501	36,102,192
Interest on long-term debt	20,883,770	79,701,776	54,137,360	80,800,398 (1)	40,858,246
Other debt service	100,596	1,499,148	966,658	2,678,511	1,172,225
Facilities and acquisition	67,478,641	106,827,786	22,679,243	35,354,003	58,058,526
Intergovernmental:					
Contracted instructional services between schools	-	-	-	-	-
Payments related to shared services arrangements	160,042	187,550	245,567	236,300	272,700
Payments to Juvenile Justice Alt. Ed. Prgm.	332,700	285,333	170,583		
Other intergovernmental charges	2,018,601	1,957,405	1,879,395	2,003,892	1,897,263
Total primary government expenses	<u>\$ 430,639,409</u>	<u>\$ 625,944,671</u>	<u>\$ 454,840,307</u>	<u>\$ 477,705,123</u>	<u>\$ 447,885,594</u>
Debt service as a percentage of noncapital expenditures	5.75%	26.27%	18.30%	26.02%	19.64%

(1) Includes current refunding and cash defeasance for FY 2017

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

* In 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS

Table 6
Page 2 of 2

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Current:					
Instruction	\$ 180,432,829	\$ 163,106,852	\$ 153,447,936	\$ 147,946,435	\$ 151,265,673
Instructional resources and media services	3,132,951	3,153,107	3,125,787	3,380,795	4,301,480
Curriculum and staff development	8,251,475	7,511,960	7,727,835	6,154,478	8,226,478
Instructional leadership	2,503,247	2,039,754	1,909,359	1,732,101	1,946,117
School leadership	15,340,549	14,225,657	14,072,789	13,430,027	13,034,879
Guidance, counseling, and evaluation services	10,839,122	10,677,188	10,401,969	9,822,914	10,533,576
Social work services	842,365	930,017	730,002	715,047	414,698
Health services	2,130,918	1,920,363	1,945,360	1,769,984	1,802,199
Student transportation	9,155,929	10,084,737	8,436,382	8,516,249	10,850,342
Food service	13,639,613	13,451,033	12,401,379	14,059,330	13,098,233
Extracurricular activities	9,953,429	9,787,983	9,751,279	8,960,708	8,963,874
General administration	5,423,494	4,812,698	4,651,947	4,477,164	4,809,882
Plant maintenance and operations	27,668,849	25,258,915	25,184,090	25,358,582	27,883,654
Security and monitoring services	1,225,492	1,143,555	1,247,476	1,029,104	1,182,843
Data processing services	7,258,997	6,865,166	6,928,601	7,439,021	8,481,234
Community services	2,225,150	2,128,074	2,070,567	1,964,126	1,908,623
Debt Service:					
Principal on long-term debt	38,139,913	24,538,593	21,495,021	22,676,100	28,308,103
Interest on long-term debt	32,821,763	38,089,194	39,964,912	34,856,682	27,229,120
Other debt service	3,190,779	6,321,608	4,425	950,327	1,645,921
Facilities and acquisition	84,522,384	44,951,776	7,286,896	26,946,818	54,868,288
Intergovernmental:					
Contracted instructional services between schools	250,972	96,165	108,180	191,737	175,932
Payments related to shared services arrangements	381,000	271,900	211,272	222,522	231,082
Payments to Juvenile Justice Alt. Ed. Prgm.					
Other intergovernmental charges	1,848,153	1,612,651	1,356,932	1,311,959	1,328,932
Total primary government expenses	<u>\$ 461,179,373</u>	<u>\$ 392,978,946</u>	<u>\$ 334,460,396</u>	<u>\$ 343,912,210</u>	<u>\$ 382,491,163</u>
Debt service as a percentage of noncapital expenditures	18.84%	17.86%	18.38%	18.12%	17.08%

(1) Includes current refunding and cash defeasance for FY 2017

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

* In 2020, the District changed its fiscal year end from August 31 to June 30

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>2020*</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Excess (deficiency) of revenue over (under) expenditures	\$ 82,354,507	\$ (125,103,315)	\$ 7,182,631	\$ (37,133,496)	\$ (33,404,884)
Other Financing Sources (Uses)					
Face amount of bonds	-	85,360,000	73,270,000	244,233,363	88,534,239
Premium on bonds	-	16,053,299	10,326,313	104,726,876	93,682,715
Payment to refunded bond escrow agent	-	-	-	(336,852,184)	(182,539,393)
Transfers in	13,830	446,838		11,457	1,011,906
Transfers out	(4,868,817)	(27,289,064)	(5,075,700)	(4,229,359)	(4,108,803)
Sale of capital assets	22,587	28,651	34,039	52,553	36,476
Other	-	(450,246)	(15,000)	-	(162,405)
Total other financing sources and uses	<u>(4,832,400)</u>	<u>74,149,478</u>	<u>78,539,652</u>	<u>7,942,706</u>	<u>(3,545,265)</u>
Special Items:					
Extraordinary Items	-	-	-	-	-
Other	-	-	-	-	-
Net change in fund balances	<u><u>\$ 77,522,107</u></u>	<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>

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

* In 2020, the District changed its fiscal year end from August 31 to June 30

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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Excess (deficiency) of revenue over (under) expenditures	\$ (76,681,561)	\$ (33,932,210)	\$ 1,428,815	\$ (12,750,169)	\$ (48,240,248)
Other Financing Sources (Uses)					
Face amount of bonds	315,402,086	538,380,132	-	25,943,262	101,592,358
Premium on bonds	127,494,958	140,295,828	-	60,776,276	60,998,410
Payment to refunded bond escrow agent	(422,078,000)	(470,298,784)	-	(85,722,819)	(162,083,416)
Transfers in	3,862	-	776	1,632	-
Transfers out	(4,006,823)	(3,890,390)	(3,682,539)	(3,604,487)	(2,419,556)
Sale of capital assets	12,215	40,520	45,038	25,544	59,131
Other	(136,974)	-	-	-	-
Total other financing sources and uses	<u>16,691,323</u>	<u>204,527,306</u>	<u>(3,636,725)</u>	<u>(2,580,592)</u>	<u>(1,853,073)</u>
Special Items:					
Extraordinary Items	-	-	-	-	-
Other	-	-	-	-	416,491
Net change in fund balances	<u><u>\$ (59,990,238)</u></u>	<u><u>\$ 170,595,096</u></u>	<u><u>\$ (2,207,910)</u></u>	<u><u>\$ (15,330,761)</u></u>	<u><u>\$ (49,676,830)</u></u>

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

* In 2020, the District changed its fiscal year end from August 31 to June 30

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 June 30 ⁽¹⁾	Real Property		Personal Property	
	Taxable	Estimated	Taxable	Estimated
	Assessed Value	Actual Value	Assessed Value	Actual Value
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
2020	26,635,548,501	31,230,341,050	901,945,641	901,945,641

Source: Travis and Williamson County Appraisal Districts

⁽¹⁾ In 2020, the District changed its fiscal year end from August 31 to June 30

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 June 30 ⁽¹⁾	Exemptions Real Property	Total		Total Tax Rate	Ratio of Total Assessed to Total Estimated Actual Value
		Taxable Assessed Value	Estimated Actual Value		
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%
2020	4,594,692,549	27,537,594,142	32,132,286,691	1.4375	86%

Source: Travis and Williamson County Appraisal Districts

⁽¹⁾ In 2020, the District changed its fiscal year end from August 31 to June 30

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 June 30 ⁽¹⁾	School District			City of Austin	BHC MUD	City of Cedar Park	City of Leander
	M & O	I & S	Total				
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
2020	0.97000	0.46750	1.43750	0.44310	0.80850	0.44700	0.54187

Note: Rates are per \$100 of assessed valuation.

Source: Travis County Tax Assessor Collector
 Williamson County Tax Office

⁽¹⁾ In 2020, the District changed its fiscal year end from August 31 to June 30

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 June 30 ⁽¹⁾	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
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
2020	0.36929	0.05990	0.41872	0.33000	0.38500	0.10000	0.77500

Note: Rates are per \$100 of assessed valuation.

Source:

⁽¹⁾ In 2020, the District changed its fiscal year end from August 31 to June 30



LEANDER INDEPENDENT SCHOOL DISTRICT
TEN LARGEST TAXPAYERS
CURRENT AND NINE YEARS AGO

Table 10

Name	Rank	Type of Business	2019* Assessed Valuation	Percentage of 2019 Total Assessed Valuation	Rank	2010 Assessed Valuation	Percentage of 2010 Total Assessed Valuation
G&I VII River Place LP	1	Land/Improvements	\$ 170,040,825	0.62%			
BRE RC 1890 Ranch TX LP	2	Land/Improvements	115,609,997	0.42%			
IVT Parke Cedar Park, LLC	3	Land/Improvements	114,256,269	0.41%			
Cedar Park Health Systems	4	Healthcare	90,394,974	0.33%	2	\$ 78,367,059	0.60%
Breit Steadfast MF Steiner TX (prev. Sir Steiner Ranch Apts.)	5	Apartment Complex	81,480,000	0.30%			
Silicon Hills Campus LLC (prev. Minnesot	6	Research & Development	81,072,695	0.29%			0.00%
Tintara Canyon Creek 2013 LP	7	Land/Improvements	70,420,000	0.26%			
The Bassham Trust	8	Land/Improvements	70,400,000	0.26%	4	71,797,183	0.55%
Sonterra Luxury Apts, LLC (previously owned by Bassham Trust)	9	Apartment Complex	67,680,000	0.25%			0.00%
RRE Riverlodge Holdings LLC	10	Land/Improvements	63,825,000	0.23%			
Amaravathi Limited Partnership					1	79,078,744	0.60%
MLIC Asset Holdings LLC		Land/Improvements			5	70,419,952	0.54%
Minnesota Mining and Manufacturing Co.		Research & Development			3	73,901,659	0.56%
1890 Ranch LTD					6	53,663,266	0.41%
1890 Carsow East Ltd.		Land/Improvements			7	31,046,223	0.24%
Austin 2222 Venture ILP		Land/Improvements			8	30,306,553	0.23%
Fund IX CL Austin		Land/Improvements			9	30,068,966	0.24%
H. L. Chapman Pipeline Const. Inc.		Land/Improvements			10	29,474,561	0.22%
			<u>\$ 925,179,760</u>	3.36%		<u>\$ 548,124,166</u>	4.18%

Source: Travis County Tax Office
Williamson County Tax Office

*Assessed value for tax year 2019, fiscal year 2020

LEANDER INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Table 11
Page 1 of 2

Fiscal Year Ended June 30 ⁽⁴⁾	(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
2011	\$ 185,353,018	\$ 183,682,527	99.10%	\$ 1,614,114	\$ 185,296,641	99.97%
2012	195,066,426	193,530,527	99.21%	1,428,589	194,959,116	99.94%
2013	204,693,137	203,471,251	99.40%	1,081,323	204,552,574	99.93%
2014	219,851,575	218,606,875	99.43%	1,086,992	219,693,867	99.93%
2015	247,605,347	246,520,797	99.56%	916,865	247,437,662	99.93%
2016	273,848,686	272,585,392	99.54%	1,080,957	273,666,349	99.93%
2017	305,591,127	304,440,270	99.62%	924,016	305,364,286	99.93%
2018	336,487,181	335,446,557	99.69%	697,940	336,144,497	99.90%
2019	370,356,031	368,736,378	99.56%	976,811	369,713,189	99.83%
2020	383,124,069	379,831,110	99.14%	-	379,799,635	99.13%

(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.

(4) In 2020, the District changed its fiscal year end from August 31 to June 30

* 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 June 30 ⁽⁴⁾	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
2011	\$ 56,376	0.03%	\$ 1,745,825	0.94%	\$ 3,325,319
2012	107,312	0.06%	1,346,817	0.69%	3,450,141
2013	140,563	0.07%	1,661,111	0.81%	3,564,473
2014	157,707	0.07%	3,330,209 *	1.51%	3,839,668
2015	167,687	0.07%	2,195,671 **	0.89%	3,478,542
2016	182,337	0.07%	2,428,160 **	0.89%	4,111,808
2017	226,843	0.07%	2,658,255 **	0.87%	3,193,231
2018	342,684	0.10%	1,430,955	0.43%	3,534,745
2019	642,843	0.17%	1,382,879	0.37%	3,898,884
2020	3,324,434	0.87%	170,527	0.04%	6,303,446

(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.

(4) In 2020, the District changed its fiscal year end from August 31 to June 30

* 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 June 30**	General Obligation Bonds*	Amounts Available for Retirement of Bonds	Net Bonded Debt	Personal Income	Population	Percentage of Personal Income	Per Capita
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
2020	1,570,640,560	105,191,970	1,465,448,590	8,508,893,720	199,580	18.46%	7,870

Ratio of (net) general bonded debt to estimated actual value of property: 5%

* General Obligation Bonds amount includes accretion on capital appreciation bonds, premium and deferred loss on refunding

** During 20202, the District changed its fiscal year from August 31 to June 30.

Source:Population & Per Capita Source: US Census QuickFacts & Population and Survey Analysts Report

LEANDER INDEPENDENT SCHOOL DISTRICT
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
June 30, 2020

Table 13

Taxing Body	Gross Debt Outstanding	Outstanding As of	Percent Overlapping (1)	Share of Debt
Austin CCD	\$ 404,420,000	06/30/20	10.20%	\$ 41,250,840
City of Austin	1,541,220,000	06/30/20	2.31%	35,602,182
Avery Ranch Rd Dist #1	5,625,000	06/30/20	67.70%	3,808,125
Blockhouse Creek MUD	8,895,000	06/30/20	100.00%	8,895,000
City of Cedar Park	180,570,000	06/30/20	96.95%	175,062,615
City of Jonestown	3,355,000	06/30/20	41.20%	1,382,260
Leander TODD MUD #1	6,400,000	06/30/20	100.00%	6,400,000
City of Leander	157,055,000	06/30/20	100.00%	157,055,000
Palmera Ridge MUD	9,310,000	06/30/20	100.00%	9,310,000
Parkside at Mayfield Ranch MUD	24,310,000	06/30/20	100.00%	24,310,000
Ranch at Cypress Creek MUD #1	1,090,000	06/30/20	100.00%	1,090,000
Travis County	992,335,000	06/30/20	4.51%	44,754,309
Travis County ESD #1	270,000	06/30/20	34.22%	92,394
Travis County ESD #6	2,525,000	06/30/20	25.13%	634,533
Travis County Healthcare District	7,285,000	06/30/20	4.51%	328,554
Travis County MUD #21	32,175,000	06/30/20	100.00%	32,175,000
Travis County WC&ID #17 (Steiner Ranch)	56,239,998	06/30/20	100.00%	56,239,998
Vista Oaks MUD	700,000	06/30/20	100.00%	700,000
Williamson County	1,047,414,956	06/30/20	21.28%	222,889,903
Williamson County MUD #13	28,670,000	06/30/20	100.00%	28,670,000
Williamson County MUD #25	8,150,000	06/30/20	9.34%	761,210
Williamson County MUD #32	18,405,000	06/30/20	100.00%	18,405,000
Williamson-Liberty Hill	7,010,000	06/30/20	100.00%	7,010,000
Williamson-Travis MUD #1	1,260,000	06/30/20	100.00%	1,260,000
Total net overlapping debt	4,544,689,954			\$ 878,086,921
Leander ISD *	1,570,640,560	06/30/20		\$ 1,570,640,560
Total Direct and Overlapping Debt (7.1% of Taxable Assessed Valuation - \$9,786 per capita)	5,619,595,396			\$ 2,448,727,481

Source: Municipal Advisory Council of Texas

*Leander ISD total includes General Obligation Bonds, premium, accretion on capital appreciation bonds and the deferred loss on refunding



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 June 30 ^(B)	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
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%
2020	199,580	8,508,893,720	42,634	1,228,334	1,074,325	60,509	4.9%

(A) Source: Texas Workforce Commission; Population and Survey Analysts

(B) During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Table 14
Page 2 of 2

Fiscal Year Ended	Austin/San Marcos Metropolitan Statistical Area				
	(A)	(A)	(A)	(A)	(A)
June 30 ^(B)	<u>Manufacturing</u>	<u>Construction</u>	<u>Trades</u>	<u>Government</u>	<u>Other</u>
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
2020	63,370	71,720	185,170	182,970	627,630

(A) Source: Texas Workforce Commission; Population and Survey Analysts

(B) During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE
LAST TEN FISCAL YEARS

Table 15
Page 1 of 2

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Instruction	3,505.27	3,445.35	3,397.72	3,321.84	3,292.09
Instructional Resources and Media Services	49.00	48.00	48.00	48.00	45.00
Curriculum and Staff Development	73.50	92.00	82.92	85.92	96.41
Instructional Leadership	31.50	34.00	34.50	33.50	27.50
School Leadership	315.75	307.00	306.75	304.75	283.00
Guidance, Counseling, and Evaluation Services	226.00	219.00	202.00	195.00	163.00
Social Work Services	14.00	14.00	15.00	15.00	11.00
Health Services	52.00	51.50	51.50	51.50	48.00
Student Transportation	200.25	200.48	201.72	201.72	193.41
Food Service	213.31	245.70	242.74	241.48	254.57
Extracurricular Activities	29.02	30.02	29.02	29.02	24.00
General Administration	71.00	70.50	70.50	70.50	60.03
Plant Maintenance and Operations	336.00	341.70	375.45	374.45	322.25
Security and Monitoring Services	8.00	8.00	7.00	7.00	6.00
Data Processing Services	52.50	51.50	55.25	56.75	54.25
Community Services	37.00	35.50	34.50	34.00	35.00
Facilities and Acquisition	4.00	3.80	4.30	4.30	5.50
Total	<u>5,218.10</u>	<u>5,198.05</u>	<u>5,158.87</u>	<u>5,074.73</u>	<u>4,921.01</u>

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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Instruction	3,208.37	3,024.28	3,126.32	3,032.66	2,715.77
Instructional Resources and Media Services	43.88	42.75	42.00	46.00	70.00
Curriculum and Staff Development	91.72	85.41	86.41	70.00	90.83
Instructional Leadership	27.50	26.50	25.50	22.50	28.00
School Leadership	276.63	266.75	268.00	263.75	252.50
Guidance, Counseling, and Evaluation Services	152.20	160.20	155.20	147.00	156.50
Social Work Services	10.00	11.00	11.00	8.00	7.00
Health Services	44.00	44.00	43.00	40.00	40.00
Student Transportation	188.96	188.33	175.36	162.84	160.90
Food Service	245.66	237.12	227.59	207.58	297.00
Extracurricular Activities	22.00	22.00	20.00	19.00	19.00
General Administration	60.50	63.00	61.50	55.00	63.00
Plant Maintenance and Operations	337.25	336.25	338.25	304.00	318.25
Security and Monitoring Services	6.00	7.00	6.00	5.00	4.00
Data Processing Services	54.75	55.25	54.75	69.50	61.15
Community Services	35.00	34.00	34.00	35.00	34.00
Facilities and Acquisition	5.50	5.50	6.00	6.00	6.00
Total	4,809.92	4,609.34	4,680.88	4,493.83	4,323.90

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 June 30*	General Governmental Expenditures	Average Daily Attendance	Average Daily Membership	Per Pupil Expenditure
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
2020	312,877,472	39,240	41,277	7,580

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)

*During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS

Table 16
Page 2 of 2

Fiscal Year Ended June 30*	Percent Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Free or Reduced Meals
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%
2020	3.35%	2,754	15:1	19.40%

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)

*During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

Table 17

<u>Name</u>	<u>2020</u>			<u>2011</u>	
	<u>Rank</u>	<u>Employees</u>	<u>%</u>	<u>Rank</u>	<u>Employees</u>
Leander ISD	1	5,218	5%		
H.E. Butt Grocery	2	1,050	1%	1	980
Wal-Mart	3	700	1%	3	600
Cedar Park Regional Medical Center	4	600	1%	7	300
3M Company	5	500	0%	2	950
City of Cedar Park	6	415	0%		
Target	7	400	0%	4	400
Coreslab Structures	8	340	0%		
ETS-Lindgren	9	315	0%	8	270
National Oilwell Varco	10	240	0%	6	325
Home Depot				5	330
Walgreens				9	200
Featherlite Texas Quarries Division				10	130
Total Employment		<u>9,778</u>			<u>4,485</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 June 30*	Minimum Salary	Maximum Salary	Average Salary
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
2020	50,000	72,650	55,830

Source: Leander ISD Human Resources Department,
Texas Education Agency PEIMS Division
*Prior to 2020, the District's year end was August 31st

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 19
Page 1 of 6

School	Year	Fiscal Year										
		Elementary	Opened	2020*	2019	2018	2017	2016	2015	2014	2013	2012
Whitestone	1991											
Square Feet			86,531	86,531	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	9,216	6,144
Capacity			800	800	800	800	800	800	800	800	800	800
Enrollment			841	791	774	748	730	802	833	797	787	776
Faubion	1993											
Square Feet			76,469	76,469	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			445	437	480	471	522	532	580	581	571	602
Block House Creek	1987											
Square Feet			87,087	87,087	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			617	625	623	656	641	653	653	692	686	734
Cypress	1988											
Square Feet			89,266	89,266	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			606	640	682	728	752	745	758	749	767	819
Mason	1994											
Square Feet			98,216	98,216	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			640	626	593	609	602	627	638	657	687	713
Giddens	1996											
Square Feet			94,072	94,072	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			546	582	533	533	556	533	532	546	570	572
Steiner Ranch	1996											
Square Feet			95,072	95,072	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			573	549	541	604	632	651	674	723	727	753
Naumann	1998											
Square Feet			105,752	105,752	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			493	477	469	472	469	497	736	757	812	756
Bagdad	1999											
Square Feet			99,608	99,608	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			652	607	591	619	568	553	596	596	584	557

*During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
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School Elementary	Year Opened	2020*	2019	2018	2017	2016	2015	2014	2013	2012	2011
Cox	2001										
Square Feet		98,370	98,370	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		559	529	574	674	682	705	776	782	811	711
Bush	2002										
Square Feet		102,251	102,251	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		620	666	714	795	834	862	816	841	896	862
Knowles	2003										
Square Feet		104,350	104,350	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		592	595	638	657	710	792	700	679	639	624
Deer Creek	2004										
Square Feet		102,683	102,683	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		667	655	667	673	675	727	759	765	748	778
Pleasant Hill	2004										
Square Feet		104,219	104,219	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		646	628	643	823	843	841	741	733	730	721
Rutledge	2005										
Square Feet		105,080	105,080	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		972	904	833	804	795	762	757	717	731	729
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		621	936	835	710	648	846	812	772	787	784
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		725	685	682	652	680	778	838	783	730	807

*During 2020, the District changed its fiscal year end from August 31 to June 30

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School Elementary	Year Opened	2020*	2019	2018	2017	2016	2015	2014	2013	2012	2011
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		779	770	789	815	764	800	794	783	785	670
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		442	470	479	483	464	478	499	519	510	561
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		1003	958	840	1135	935	836	826	732	663	682
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		624	566	572	557	566	559	767	736	725	721
Ronald Reagan	2010										
Square Feet		118,414	118,414	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	6144	0
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		932	876	864	874	881	891	962	899	820	862
River Ridge	2010										
Square Feet		115,342	115,342	110,840	110,840	110,840	110,840	110,840	110,840	110,840	110,840
Portables		3072	3072	3072	3072	3072	3072	3072	3072	0	0
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		651	684	714	730	782	812	956	875	793	680
Reed	2014										
Square Feet		115,180	115,180	122,788	122,788	122,788	122,788	NA	NA	NA	NA
Portables		0	0	0	0	0	0	NA	NA	NA	NA
Capacity		800	800	800	800	800	800	NA	NA	NA	NA
Enrollment		793	800	748	746	723	684	NA	NA	NA	NA
Camacho	2015										
Square Feet		114,000	114,000	110,840	110,840	110,840	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		765	773	778	707	599	NA	NA	NA	NA	NA
Akin	2017										
Square Feet		110,840	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		922	843	760	0	NA	NA	NA	NA	NA	NA
Larkspur	2019										
Square Feet		112,980	112,980	NA							
Portables		0	0	NA							
Capacity		800	800	NA							
Enrollment		549	0	NA							

*During 2020, the District changed its fiscal year end from August 31 to June 30

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School Middle	Year Opened	2020*	2019	2018	2017	2016	2015	2014	2013	2012	2011
Cedar Park	1995										
Square Feet		192,141	192,141	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		1,324	1,314	1,357	1,410	1,417	1,396	1,385	1,394	1,343	1,314
Leander	1996										
Square Feet		162,680	162,680	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	9,216	7,680
Capacity		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment		1,149	1,111	1,025	979	919	862	844	871	808	808
Running Brushy	2000										
Square Feet		163,233	163,233	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		1,289	1,227	1,246	1,254	1,271	1,282	1,274	1,261	1,237	1,131
Henry	2003										
Square Feet		167,516	167,516	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		1,384	1,364	1,355	1,326	1,306	1,243	1,301	1,308	1,518	1,388
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		1,228	1,265	1,306	1,327	1,284	1,270	1,218	1,095	972	884
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		1,188	1,072	1,023	989	951	967	985	958	1,278	1,229
Four Points	2011										
Square Feet		175,286	175,286	178,849	178,849	178,849	178,849	178,849	178,849	178,849	178,849
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		776	775	773	734	741	678	641	635	615	555
Stiles	2012										
Square Feet		183,736	183,736	177,370	177,370	177,370	177,370	177,370	177,370	NA	NA
Portables		0	0	0	0	0	0	0	0	NA	NA
Capacity		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	NA	NA
Enrollment		1,533	1,404	1,286	1,171	1,047	950	842	666	NA	NA

*During 2020, the District changed its fiscal year end from August 31 to June 30

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School High Schools	Year Opened	2020*	2019	2018	2017	2016	2015	2014	2013	2012	2011
Leander	1984										
Square Feet		480,475	480,475	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		2,184	2,154	2,190	2,118	2,187	2,084	1,990	1,928	1,926	2,043
Cedar Park	1998										
Square Feet		370,548	370,548	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		2,083	2,081	2,026	2,016	1,949	1,866	1,840	1,778	1,792	1,937
Vista Ridge	2003										
Square Feet		433,875	433,875	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		2,468	2,383	2,325	2,356	2,250	2,111	1,978	1,869	1,776	1,862
Rouse	2008										
Square Feet		439,000	439,000	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		1,782	1,688	1,849	1,990	2,391	2,329	2,126	2,047	1,843	1,296
Vandegrift	2010										
Square Feet		436,099	436,099	397,183	397,183	397,183	397,183	397,183	397,183	397,183	397,183
Portables		3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	0
Capacity		2,400	2,400	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Enrollment		2,754	2,708	2,579	2,463	2,255	2,061	1,875	1,691	1,455	975
Glenn	2016										
Square Feet		450,283	450,283	473,754	473,754	NA	NA	NA	NA	NA	NA
Portables		NA									
Capacity		2,400	2,400	2,400	2,400	NA	NA	NA	NA	NA	NA
Enrollment		1,735	1,588	1,137	665	NA	NA	NA	NA	NA	NA

*During 2020, the District changed its fiscal year end from August 31 to June 30

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Schools	Year Opened	2020*	2019	2018	2017	2016	2015	2014	2013	2012	2011
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	73	46	46	37	37	43	46	41	27
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	24,485	23,365	23,365	23,365	23,365	23,365	23,365	23,365	23,365
Plant Services											
Square Feet		58,187	58,187	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Transportation											
Square Feet		28,933	28,933	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
North Transportation	2019										
Square Feet		29,663	29,663	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	20,443	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	10,212
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

*During 2020, the District changed its fiscal year end from August 31 to June 30

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 ten months ended June 30, 2020, 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 8, 2021.

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.

Whitley Penn LLP

January 8, 2021
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 ten months ended June 30, 2020. 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 ten months ended June 30, 2020.

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 8, 2021
Austin, Texas

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Ten Months Ended June 30, 2020

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	
Title I, Part A	84.010A
Special Education Cluster	
IDEA Part B, Formula	84.027A
IDEA Part B, Preschool	84.173A

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 Ten Months Ended June 30, 2020

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 Ten Months Ended June 30, 2020

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				
Passed Through the Texas Education Agency :				
<u>Cash Assistance:</u>				
71302001	National School Lunch Program	240	10.555	\$ 2,580,468
71402001	School Breakfast Program	240	10.553	614,789
Passed Through the Texas Department of Agriculture:				
<u>Noncash Assistance:</u>				
246913	National School Lunch Program (Commodities)	240	10.555	1,321,320
<u>Cash Assistance:</u>				
246913	Summer Food Service Program for Children -COVID-19	242	10.559	545,200
Total Child Nutrition Cluster (CFDA # 10.555, 10.553, 10.559)				<u>5,061,777</u>
Total U.S. Department of Agriculture				<u>5,061,777</u>
U.S. Department of Education				
Passed through Texas Education Agency:				
20610101246913	Title I, Part A	211	84.010A	1,006,414
20420006246913	Career and Technical Education - Basic Grants to States	244	84.048A	209,272
20694501246913	Title II, Part A - Supporting Effective Instruction	255	84.367A	168,495
20671001246913	Title III, Part A-ELA (English Language Acquisition State Grants)	263	84.365A	116,221
20671003246913	Title III, Part A - Immigrant	263	84.365A	98,889
19513701246913	Texas Hurricane Homeless Youth	289	84.938B	4,349
20680101246913	Title IV, Part A Subpart 1 (State Grant)	289	84.424A	71,362
20521001246913	CARES Act, Section 18003 Elementary and Secondary School Emergency Relief Fund (ESSER) - COVID-19	266	84.425D	2,858
206600012469136600	IDEA Part B, Formula	224	84.027A	5,380,126
206610012469136610	IDEA Part B, Preschool	225	84.173A	49,601
Total Special Education Cluster (CFDA # 84.027, 84.173)				<u>5,429,727</u>
17610740246913	Instructional Continuity	276	84.377A	13,723
Passed through Community Action, Inc.:				
1518ALA000	Adult Education - Basic Grants to States	220	84.002A	30,665
Total U.S. Department of Education				<u>7,151,975</u>
U.S. Department of Labor				
Passed through Texas Workforce Commission:				
1519ATP001	WIA Dislocated Worker Formula Grants - WIA Cluster	289	17.278	95,470
Total U.S. Department of Labor				<u>95,470</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	64,206
Total U.S. Department of the Interior				<u>64,206</u>
U.S. Department of Health and Human Services				
Passed Through Texas Health and Human Services Commission:				
52907015700220	Medical Assistance Program	199	93.778	60,911
1520ATP002	Temporary Assistance for Needy Families	199	93.558	11,809
Total U.S. Department of Health and Human Services				<u>72,720</u>
Total Expenditures of Federal Awards				<u>\$ 12,446,148</u>

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 ten months ended June 30, 2020. 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 Partthe 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	\$ 16,820,611
SHARS	(4,267,650)
JROTC	(106,813)
Total per the Schedule of Expenditures of Federal Awards	<u>\$ 12,446,148</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Ten Months Ended June 30, 2020

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.

I. Prior Audit Findings

There were no prior year findings.

LEANDER INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

For the Ten Months Ended June 30, 2020

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.”

I. Corrective Action Plan

Not Applicable.

DO NOT BIND IN REPORT

Schedule L-1 – Required Responses to Selected School FIRST Indicators

SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
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
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments.) Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued. Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
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 post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	\$ 556,222,122

NOTE: This schedule is to be included as part of the annual financial audit report (AFR) submission on the required due date and published as a part of the school district's AFR. This schedule should be submitted in the data feed file and submitted as an Adobe Acrobat portable document file (pdf).

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, January 14, 2021

Agenda Item:	Proposed 2021-2022 Budget Assumptions
Purpose (this meeting):	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
Action Requested (future meeting):	Thursday, January 28, 2021
Administrator Responsible:	Elaine Cogburn
Attachments:	2021-2022 Proposed Budget Assumptions 2021-2022 Budget Planning Presentation

Background Information:

Budget assumptions are used as a starting point in building budget estimates and reflect what the budget would look like if each of the assumptions materialized. Preliminary 2021-2022 budget numbers were prepared using “traditional” assumptions. Due to the level of the estimated deficit resulting from the preliminary calculations, the assumptions need further discussion and possible modifications.

The Proposed Assumptions document provides a comprehensive list of the key assumptions for 2021-2022. The assumptions include:

- Student enrollment of 43,951 or 41,749
- Property value growth based on 3%
- 2% pay increase for employees
- Campus per student allocations are maintained with adjustments to Fine Arts allocations
- M&O tax rate of \$.95900 and I&S tax rate of \$.46250

The first assumption to be decided is student enrollment. Student enrollment declined in 2020-2021 due to the COVID pandemic. The demographer is projecting students will return in the fall of 2021, as well as additional student growth, resulting in a projected enrollment number of 43,951 (8.60% growth). Historically, student growth has been below 3% with 3.37% seen in 2019. As an alternative to this projection, the administration is recommending a student growth number of 3% of current enrollment. This would provide a more conservative rate of growth at 41,749 students.

Other assumptions used in the preliminary calculations need to be discussed and decided upon before moving forward. The assumptions being considered for revision are: the number of new positions added outside of staffing formulas, the annual \$1,000,000 added to insurance contributions, the allocation of 2 pennies of M&O levy to major maintenance projects, and adjustments to budgeting practices. Outside of these potential revisions, the district still faces a deficit to be reduced via payroll cuts and/or cuts to other budgets.

The administration introduced the idea of a budget parameter to help guide the development of the budget. A budget parameter would place a cap on the level of budget deficit that could be presented for approval. Using a parameter does not exclude the ability to present a balanced budget in which revenues equal or exceed expenditures; however, to achieve a balanced budget, substantial cuts in personnel will be required which impacts programs and instructional models. A balanced budget also guarantees increases to fund balance if revenue estimates are prepared conservatively. History shows this is the case as revenues consistently outperform original budget estimates. The budget parameter would become a new budget assumption to be used in developing the 2021-2022 budget.

The assumption on the M&O tax rate to be used in estimating revenues also needs to be discussed. Section 26.08 of the Texas Education Code allows for a tax rate above the VATR (voter-approval tax rate) in 2021 only due to the declaration of a statewide disaster by Governor Abbott. In order to give raises and minimize cuts to staffing, the administration is recommending an assumption of two “disaster” pennies.

Three-year projections are not being prepared until the assumptions are determined. Projecting beyond 2021-2022 is difficult due to the uncertainty surrounding student enrollment. Once a student enrollment number is determined, it will assist in projecting the years beyond the upcoming school year.

The budgets for the Child Nutrition Fund and Debt Service Fund will also be developed during the budget process and presented to the Board at a later workshop.

Administrative Recommendation:

Administration recommends that the Board of Trustees approve the 2021-2022 Proposed Assumptions to be used in developing the preliminary General Fund budget for 2021-2022 covering all estimated revenues and proposed expenditures.

Sample Motion:

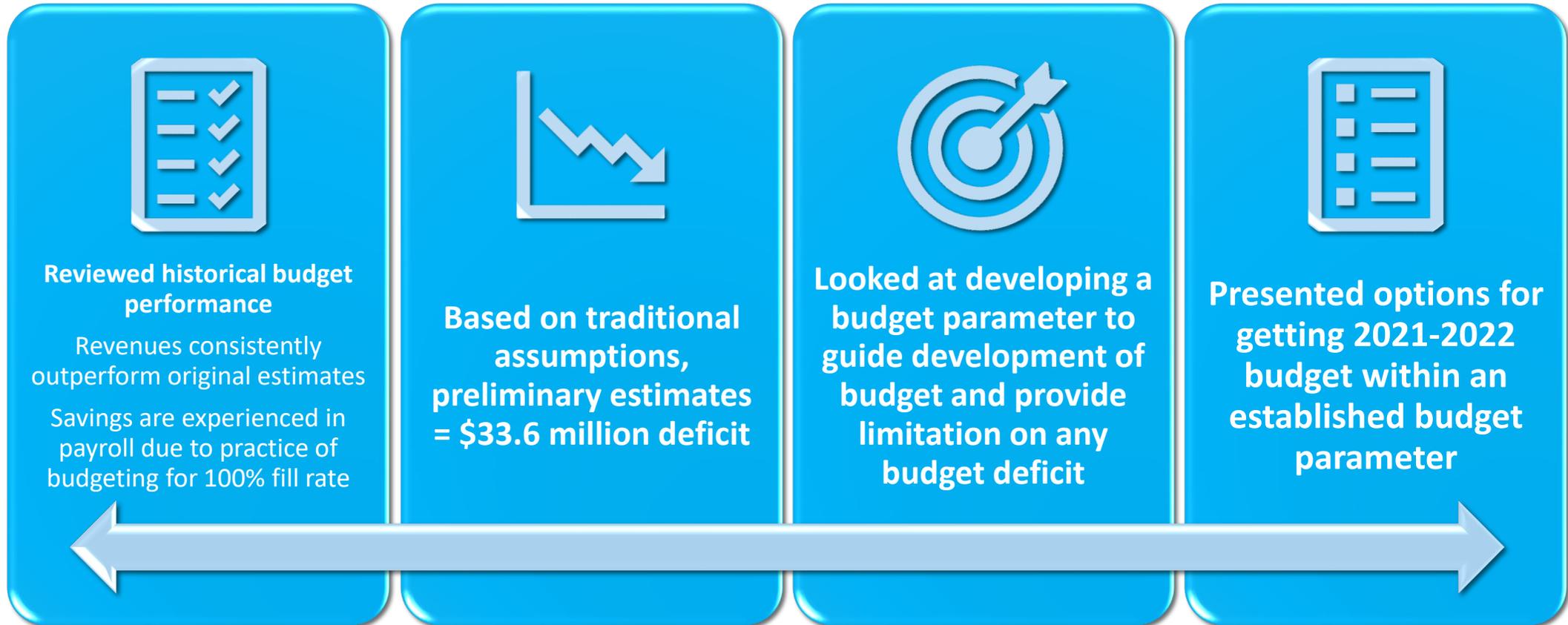
I move that the Board of Trustees approve the 2021-2022 Proposed Assumptions, as presented, to be used in preparing the preliminary 2021-2022 General Fund budget.

LEANDER ISD



2021 – 2022 Budget Planning – Part II

Recap from December discussion



Action needed in January

Student Enrollment

PASA
Moderate
Growth?

Lower
Growth
Assumption?

Budget Parameter

3%

Higher/Lower?

Reduction Options

- Disaster Penny
- MM Funding
- Budgeting Practices
- Staffing Reductions
- Insurance contributions

Student Enrollment

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2021 – 2022 BUDGET PLANNING

Why is it important?



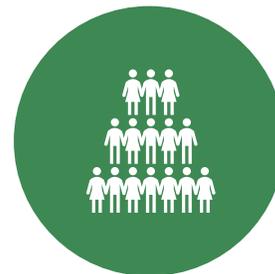
Enrollment number drives staffing and funding



If staff on higher enrollment number and students do not materialize, district is overstaffed and loses revenue



If staff for a lower enrollment number and more students materialize, district is hiring staff after start of year and revenues increase



Administration thinks enrollment growth will occur after September, if at all

LISD Historical Enrollment

GRADE:	Historical Enrollment at PEIMS Snapshot Date						Sept. 10	Estimated
	2014	2015	2016	2017	2018	2019	2020	PEIMS 2020
EE	247	255	282	268	317	345	204	234
PK	345	337	319	347	351	400	439	489
KN	2,511	2,545	2,545	2,492	2,626	2,846	2,427	2,432
1	2,688	2,644	2,695	2,680	2,669	2,853	2,703	2,723
2	2,714	2,763	2,742	2,787	2,800	2,840	2,771	2,774
3	2,784	2,833	2,887	2,837	2,900	2,974	2,767	2,773
4	2,821	2,863	2,949	3,000	2,941	3,045	2,851	2,854
5	2,934	2,879	2,935	3,080	3,150	3,067	3,002	3,010
6	2,889	3,035	3,004	3,047	3,168	3,308	3,136	3,144
7	2,843	2,968	3,146	3,107	3,162	3,304	3,360	3,361
8	2,915	2,935	3,039	3,215	3,213	3,283	3,316	3,315
9	2,897	3,032	3,105	3,189	3,384	3,346	3,375	3,381
10	2,767	2,832	3,065	3,111	3,202	3,406	3,367	3,351
11	2,546	2,774	2,842	3,082	3,117	3,257	3,370	3,365
12	2,310	2,463	2,671	2,786	3,031	3,107	3,285	3,264
TOTAL	36,211	37,158	38,226	39,028	40,031	41,381	40,373	40,470
PCT. INC.	2.15	2.62	2.87	2.10	2.57	3.37	-2.44	-2.20
ACTUAL INC.	761	947	1,068	802	1,003	1,350	-1,008	-911
EE-5th	17,044	17,119	17,354	17,491	17,754	18,370	17,164	17,289
6th-8th	8,647	8,938	9,189	9,369	9,543	9,895	9,812	9,820
9th-12th	10,520	11,101	11,683	12,168	12,734	13,116	13,397	13,361

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Demographer Moderate Growth Projection for 2021-2022

GRADE:	Historical Enrollment at PEIMS Snapshot Date						Sept. 10 2020	Estimated PEIMS 2020	Avg Growth, Retention & Attrition	2021	2022
	2014	2015	2016	2017	2018	2019					
EE	247	255	282	268	317	345	204	234		361	372
PK	345	337	319	347	351	400	439	489		593	611
KN	2,511	2,545	2,545	2,492	2,626	2,846	2,427	2,432		3,038	3,123
1	2,688	2,644	2,695	2,680	2,669	2,853	2,703	2,723	1.0787	3,175	3,261
2	2,714	2,763	2,742	2,787	2,800	2,840	2,771	2,774	1.0544	3,354	3,331
3	2,784	2,833	2,887	2,837	2,900	2,974	2,767	2,773	1.0513	3,198	3,509
4	2,821	2,863	2,949	3,000	2,941	3,045	2,851	2,854	1.0433	3,093	3,320
5	2,934	2,879	2,935	3,080	3,150	3,067	3,002	3,010	1.0464	3,165	3,220
6	2,889	3,035	3,004	3,047	3,168	3,308	3,136	3,144	1.0394	3,341	3,273
7	2,843	2,968	3,146	3,107	3,162	3,304	3,360	3,361	1.0403	3,419	3,458
8	2,915	2,935	3,039	3,215	3,213	3,283	3,316	3,315	1.0362	3,497	3,525
9	2,897	3,032	3,105	3,189	3,384	3,346	3,375	3,381	1.0470	3,521	3,643
10	2,767	2,832	3,065	3,111	3,202	3,406	3,367	3,351	1.0053	3,470	3,522
11	2,546	2,774	2,842	3,082	3,117	3,257	3,370	3,365	1.0096	3,411	3,486
12	2,310	2,462	2,671	2,786	3,031	3,107	3,285	3,264	0.9901	3,315	3,360
TOTAL	36,211	37,158	38,226	39,028	40,031	41,381	40,373	40,470		43,951	45,014
PCT. INC.	2.15	2.62	2.87	2.10	2.57	3.37	-2.44	-2.20		8.60	2.42
ACTUAL INC.	761	947	1,068	802	1,003	1,350	-1,008	-911		3,481	1,063
EE-5th	17,044	17,119	17,354	17,491	17,754	18,370	17,164	17,289		19,977	20,747
6th-8th	8,647	8,938	9,189	9,369	9,543	9,895	9,812	9,820		10,257	10,256
9th-12th	10,520	11,101	11,683	12,168	12,734	13,116	13,397	13,361		13,717	14,011

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2021-2022 Enrollment Recommendation

	2017-2018	2018-2019	2019-2020	January 2020-2021	Demographer Projections for 2021-2022	Demographer Projections for 2020-2021	District Recommendation
Total Student Enrollment	39,028	40,031	41,381	40,532	43,951	42,660	41,749
Student Growth	802	1,003	1,350	(849)	3,419	2,128	1,217
Percentage Growth	2.10%	2.57%	3.37%	-2.05%	8.44%	5.25%	3.00%

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Preliminary Budget Estimates

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2021 – 2022 BUDGET PLANNING

2021 – 2022 “Traditional” Assumptions

PASA Moderate Growth = 43,951 *(not adjusted for ½ day Pre-k)*

Property Value Growth = 3%

Property Tax Collection Rate = 99%

Salary Increase = 2%

Pay Adjustments = \$1,000,000

New Positions = \$8,400,000

New Campus Positions = \$1,350,000

Increase to Health Ins Fund = \$1,000,000

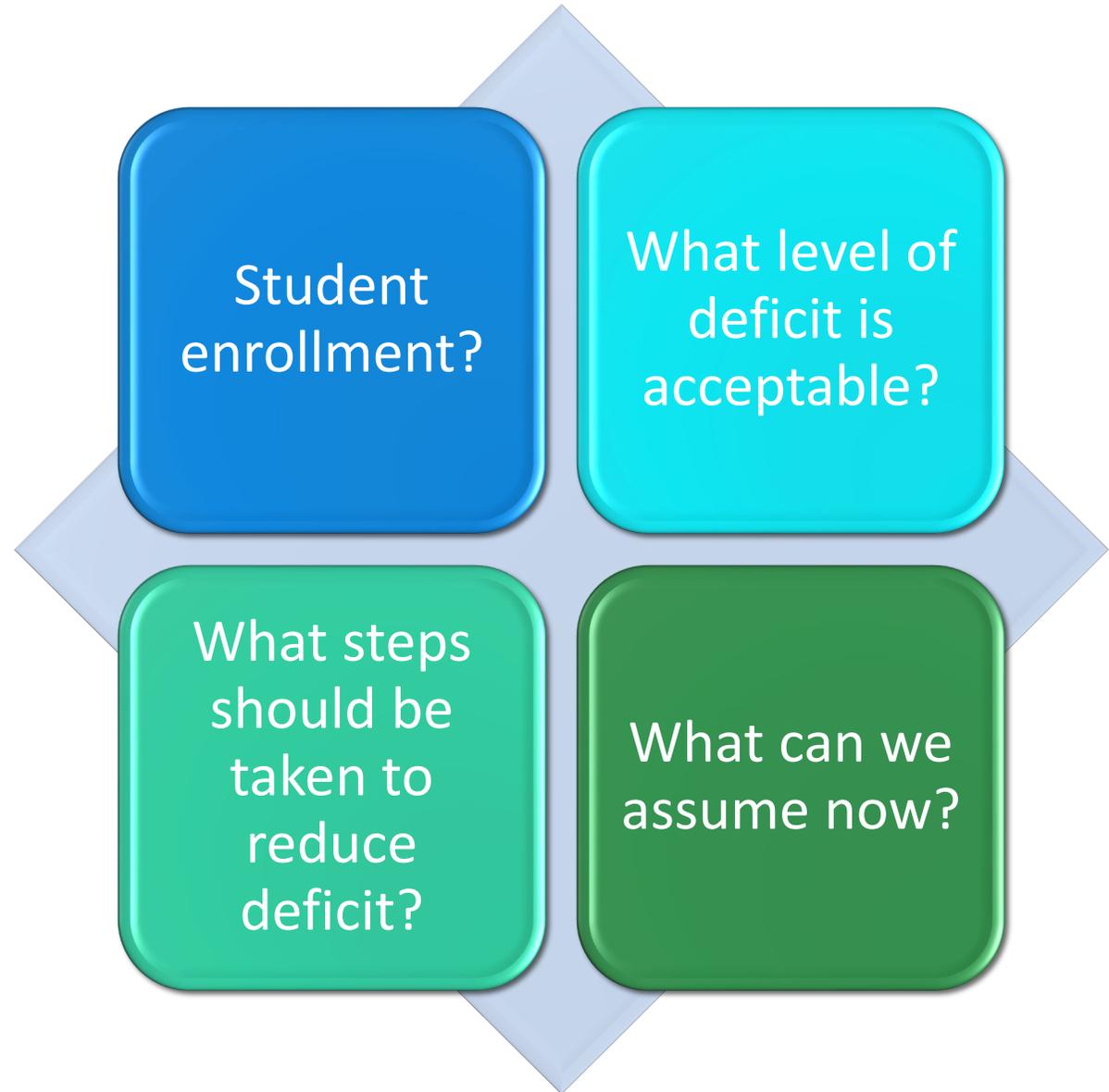
Major Maintenance commitment = \$5,200,000

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2021-2022 Preliminary Projections

	Demographer 2021-2022 Projections	Demographer 2020-2021 Projections	District 2021-2022 Projections
Enrollment	43,951	42,660	41,749
Revenues:			
State Aid	\$ 97,304,749	\$ 86,239,831	\$ 80,462,677
Local Revenues	276,210,518	276,210,518	276,210,518
Federal Revenue	3,265,000	3,265,000	3,265,000
Total Revenues	\$ 376,780,267	\$ 365,715,349	\$ 359,938,195
Expenditures:			
Payroll	\$ 352,283,573	\$ 344,049,704	\$ 340,582,116
Utilities	8,779,008	8,779,008	8,779,008
Contracted Services	13,206,654	13,206,654	13,206,654
Supplies	18,470,578	17,970,578	17,970,578
Travel/Misc	4,939,430	4,939,430	4,939,430
Total Expenditures	\$ 397,679,243	\$ 388,945,374	\$ 385,477,786
Results of Operations	\$ (20,898,976)	\$ (23,230,025)	\$ (25,539,591)
Transfers In/(Out):			
Other Sources	20,000	20,000	20,000
Transfers Out - Other	(205,000)	(205,000)	(205,000)
Transfers Out - Healthcare	(6,300,000)	(6,300,000)	(6,300,000)
Healthcare Addtl Contribution	(1,000,000)	(1,000,000)	(1,000,000)
Transfer Out- 2 cents to MM	(5,194,019)	(5,194,019)	(5,194,019)
Net Change to Fund Balance	\$ (33,577,995)	\$ (35,909,044)	\$ (38,218,610)

What is the Problem to Solve?



Proposed Solutions

2021 – 2022 BUDGET PLANNING

Establish a Budget Parameter

- Establish a limit for budget deficits
 - *helps the Administration build and present a budget that meets the governing Board's objectives within pre-established parameter*
- Use REVENUES as the benchmark
- Proposing **3.5%** deficit limit
- Limit would include net effect of Transfers In/Out
- History shows Original Budget deficits turn into surplus/additions to Fund Balance
- Reduces cuts to programs, limits potential drawdown of Fund Balance, creates a plan
- *Becomes a NEW assumption*

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Budget Parameter at Various Levels

Enrollment of 41,749		2% of REVENUES	3% of REVENUES	3.5% of REVENUES	4% of REVENUES
2021-2022 GF Revenue Projections	\$ 359,938,195				
Deficit "Limit" under Proposed Parameter		\$ (7,198,764)	\$ (10,798,146)	\$ (12,597,837)	\$ (14,397,528) ₂₇₃
2021-2022 Preliminary Deficit		\$ (38,218,610)	\$ (38,218,610)	\$ (38,218,610)	\$ (38,218,610)
Remaining Deficit to Reduce		\$ (31,019,846)	\$ (27,420,464)	\$ (25,620,773)	\$ (23,821,082)

Budget Parameter Applied to Past Budgets

	TOTAL ORIGINAL SURPLUS/(DEFICIT)	TOTAL ORIGINAL REVENUES	DEFICIT AS % OF REVENUES	DEFICIT AT PROPOSED 3.5%
2020-2021	(20,980,817)	368,727,228	-5.69%	12,905,453
2019-2020	(7,192,439)	359,439,285	-2.00%	12,580,375
2018-2019	(14,116,842)	330,778,448	-4.27%	11,577,246
2017-2018	(8,100,303)	318,162,729	-2.55%	11,135,696
2016-2017	(18,688,138)	294,966,340	-6.34%	10,323,822
2015-2016	(13,363,234)	280,721,660	-4.76%	9,825,258
2014-2015	(2,709,952)	255,811,417	-1.06%	8,953,400
2013-2014	(10,000,000)	237,384,397	-4.21%	8,308,454
2012-2013	(6,324,874)	231,398,771	-2.73%	8,098,957
2011-2012	4,656,083	229,336,909	2.03%	8,026,792
2010-2011	(1,493,108)	235,217,935	-0.63%	8,232,628

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**Original Budget includes Transfer In/Out*

Major Maintenance

- Fund 2021-2022 projects with bond savings
- Funding levels tied to “cash flow”
- Fund balance level for MM?

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PROJECTIONS UNDER CURRENT PRACTICE

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Beginning Fund Balance July 1	\$ 5,020,134	\$ 3,331,738	\$ 1,665,416	\$ (3,924,074)	\$ (5,924,211)	\$ (4,613,533)	\$ (3,240,074)	\$ (1,372,406)	\$ 510,121	\$ 662,508
2 cent levy** Allocation	3,377,966	5,194,019	5,297,899	5,403,857	5,511,935	5,622,173	5,734,617	5,849,309	5,966,295	6,085,621
Total Funds Available	\$ 8,398,100	\$ 8,525,757	\$ 6,963,315	\$ 1,479,784	\$ (412,277)	\$ 1,008,640	\$ 2,494,543	\$ 4,476,903	\$ 6,476,416	\$ 6,748,129
Major Maintenance Plan										
Rolled POs	\$ 871,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Needs as of January 2021	4,194,640	6,860,341	10,887,389	7,403,995	4,201,256	4,248,714	3,866,949	3,966,782	5,813,908	3,628,740
Total Project Costs	5,066,362	6,860,341	10,887,389	7,403,995	4,201,256	4,248,714	3,866,949	3,966,782	5,813,908	3,628,740 276
Ending Fund Balance June 30	\$ 3,331,738	\$ 1,665,416	\$ (3,924,074)	\$ (5,924,211)	\$ (4,613,533)	\$ (3,240,074)	\$ (1,372,406)	\$ 510,121	\$ 662,508	\$ 3,119,389

**Board approved a reduced allocation for 20-21

- ❖ Major Maintenance fund is projected to be underfunded under current practice.
- ❖ Major Maintenance funds were used to fund major CPHS project \$9.8 million

SUPPLEMENT W/BOND FUNDS

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Beginning Fund Balance July 1	\$ 5,020,134	\$ 3,331,738	\$ (28,603)	\$ 84,008	\$ 83,870	\$ 1,394,549	\$ 2,768,008	\$ 4,635,676	\$ 6,518,203	\$ 6,670,590
2 cent levy** Allocation	3,377,966	-	1,000,000	5,403,857	5,511,935	5,622,173	5,734,617	5,849,309	5,966,295	6,085,621
Use bond savings	-	3,500,000	10,000,000	2,000,000	-	-	-	-	-	-
Total Funds Available	\$ 8,398,100	\$ 6,831,738	\$ 10,971,397	\$ 7,487,865	\$ 5,595,805	\$ 7,016,722	\$ 8,502,625	\$ 10,484,985	\$ 12,484,498	\$ 12,756,211
Major Maintenance										
Rolled POs	\$ 871,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Needs as of January 2021	4,194,640	6,860,341	10,887,389	7,403,995	4,201,256	4,248,714	3,866,949	3,966,782	5,813,908	3,628,740
Total Project Costs	5,066,362	6,860,341	10,887,389	7,403,995	4,201,256	4,248,714	3,866,949	3,966,782	5,813,908	3,628,740
Ending Fund Balance June 30	\$ 3,331,738	\$ (28,603)	\$ 84,008	\$ 83,870	\$ 1,394,549	\$ 2,768,008	\$ 4,635,676	\$ 6,518,203	\$ 6,670,590	\$ 9,127,471

**Board approved a reduced allocation for 20-21

- ❖ Bond savings exist to fund 2022 needs.
- ❖ Bond savings will be increased due to use of excess cash from 2007 and close out of Larkspur.
- ❖ In effect replacing Major Maintenance funds used to fund CPHS project.
- ❖ **Future year allocations made based on information at that time and based on need.**

Revenue Stabilization

- Tax code provides for adoption of a tax rate above the VATR for one year
 - *Could exchange with a penny on I&S side for no total tax increase*
 - *Could increase tax rate above VATR with no exchange*
- One additional cent on M&O side generates \$5 million; 2 cents = \$10 million
- Replaces local revenues lost due to effects of COVID-19 Pandemic
- Preserves jobs and instructional programs

Adjust Budgeting Practices

- Budget payroll at less than 100%?
- Increase revenue budget?
 - *Legislative year*
 - *Uncertainty regarding student growth*
 - *Economic impacts of Pandemic*
 - *Revenues consistently outperform original estimates*

Forego additional contribution to Health Insurance Fund

- Fund is projected to end 2020 plan year strong
- Would continue to provide \$350/month/employee
- Would continue to provide \$350/month/non-participant (opt-outs)
- Eliminates additional \$1,000,000 contribution for one year

Make Budget Cuts

- Reduce/eliminate new positions approved
- No raise (depends on other decisions)
- Cut programs
- Reduce existing staff

Proposed Assumptions

2021 – 2022 BUDGET PLANNING



**LEANDER INDEPENDENT SCHOOL DISTRICT
2021-2022 BUDGET PREPARATION
PROPOSED ASSUMPTIONS**

DATA ELEMENT	ASSUMPTION	MODERATE GROWTH	RECOMMENDED
		21-22 PASA Moderate Growth	
		8.60%	3.00%
Student Enrollment:	PASA Moderate Growth Projection	43,358.00	41,247.00
	Pre-k projection (funding based on 1/2 day)	593.00	502.00
	Student enrollment projection for staffing	43,951.00	41,749.00
Budget Parameter:			3.50%
Avg Daily Attendance Rate:	Based on historical trend		96%
Property Values:	Projected growth over prior year LOCAL values		3%
Property Tax Collection Rate:	Projected rate of collection on tax levy		99%
Staff Pay Increase:	Overall pay increases to all staff		2%
Campus Allocations:	Maintain weighted per student allocations/adjust Fine Arts allocations		

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DATA ELEMENT	ASSUMPTION		MODERATE GROWTH	RECOMMENDED
Positions tied to student enrollment projections:				
	Reductions in positions - lower enrollment (staffing formulas; K-12)			\$ (1,600,000)
	Reductions in positions - lower enrollment (staffing formulas; PreK)			\$ (1,200,000)
	New positions for special education (lower enrollment)			\$ -
New School Allocations:	Balance of start up costs for Tarvin EL (#28) opening 21-22			\$ 1,200,000
	Start up salaries for EL 29 opening 22-23			\$ 150,000
<hr/>				
			HISTORICAL ASSUMPTIONS	
Other Staffing Increases:	Adjustments due to pay study	\$ 1,000,000		\$ 1,000,000 ²⁸⁴
	New position requests (outside of formula)	\$ 1,000,000		\$ 350,000
Employee Benefits:	Increase contribution towards insurance premiums	\$ 1,000,000		\$ -
Major Maintenance:	Funded at equivalent of 2 pennies of M&O levy	\$ 5,200,000		\$ -
Budgeting Practices:	Budget payroll at 99%			\$ (2,000,000)
	Increase overall revenue projections			\$ 4,000,000

Assumptions Models

2021 – 2022 BUDGET PLANNING

Recommended Assumptions



3.5% Budget Parameter/Enrollment 41,749

Projected 2021-2022 Deficit		\$ (38,218,610)
3.5% Budget Parameter/Deficit Limit		<u>12,597,837</u>
Required Deficit Reduction		\$ (25,620,773)

Recommended Assumptions:

Fund MM out of Bond Savings	5,200,000	5,200,000
Adopt 1 Disaster Penny	5,100,000	5,100,000
Budget payroll at 99%	2,000,000	2,000,000
Increase revenue budget	4,000,000	4,000,000
No Increase to Insurance	1,000,000	1,000,000

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Remaining Deficit		\$ (8,320,773)
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Reduction to Payroll Costs (# of FTEs)	134	8,300,000
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Recommended Assumptions



To Minimize Staffing Reductions & Give Raises

3.5% Budget Parameter/Enrollment 41,749

Projected 2021-2022 Deficit	\$ (38,218,610)
3.5% Budget Parameter/Deficit Limit	12,597,837
Required Deficit Reduction	\$ (25,620,773)

Recommended Assumptions:

Fund MM out of Bond Savings	5,200,000	5,200,000
Adopt 2 Disaster Pennies	10,200,000	10,200,000
Budget payroll at 99%	2,000,000	2,000,000
Increase revenue budget	4,000,000	4,000,000
No Increase to Insurance	1,000,000	1,000,000

Remaining Deficit	\$ (3,220,773)
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Reduction to Payroll Costs (# of FTEs)	52	3,200,000
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Deficit
Reduction
Tools

POTENTIAL OPTIONS	VALUE
Reduce # of New Positions	350,000
Value of 1% Raise	2,792,000
No Pay Adjustments	1,000,000
Reduce contribution for Insurance Opt-Outs	2,000,000
Reductions to Payroll Costs (16 FTEs)	1,000,000
Reductions to Payroll Costs (65 FTEs)	4,000,000 ²⁸⁸
Reductions to Payroll Costs (100 FTEs)	6,200,000
Reductions to Payroll Costs (200 FTEs)	12,400,000

Staffing Reductions

What does this look like?

Positions	Est. Value	Impact
65 FTEs	\$4,000,000	Reductions at Central Office Reductions in campus support programs Potentially increase secondary classroom ratios
100 FTEs	\$6,200,000	Further reductions at Central Office Reductions of Campus Administrators Core scheduling changes at MS and HS Further reductions to support programs
200 FTEs	\$12,400,000	Additional reductions at Central Office Reductions of Campus Administrators/clerical Core scheduling changes at MS and HS Eliminate or drastically reduce support programs

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Action Steps

Board adopts Assumptions:

- Use lower student enrollment number of 41,749
- Staff raises of 2% and pay adjustments
- No increase to insurance funding
- Budget to open Tarvin Elementary
- Revise budgeting practices
- Fund 2022 major maintenance with bond savings
- Use of 2 Disaster pennies – *not voted on until August/September*

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**LEANDER INDEPENDENT SCHOOL DISTRICT
2021-2022 BUDGET PREPARATION
PROPOSED ASSUMPTIONS**

DATA ELEMENT	ASSUMPTION	MODERATE GROWTH	RECOMMENDED
		21-22 PASA Moderate Growth	
		8.60%	3.00%
Student Enrollment:	PASA Moderate Growth Projection	43,358.00	41,247.00
	Pre-k projection (funding based on 1/2 day)	593.00	502.00
	Student enrollment projection for staffing	43,951.00	41,749.00
Budget Parameter:			3.50%
Avg Daily Attendance Rate:	Based on historical trend		96%
Property Values:	Projected growth over prior year LOCAL values		3%
Property Tax Collection Rate:	Projected rate of collection on tax levy		99%
Staff Pay Increase:	Overall pay increases to all staff		2%
Campus Allocations:	Maintain weighted per student allocations/adjust Fine Arts allocations		
Positions tied to student enrollment projections:			
	Reductions in positions - lower enrollment (staffing formulas; K-12)		\$ (1,600,000)
	Reductions in positions - lower enrollment (staffing formulas; PreK)		\$ (1,200,000)
	New positions for special education (lower enrollment)		\$ -
New School Allocations:	Balance of start up costs for Tarvin EL (#28) opening 21-22		\$ 1,200,000
	Start up salaries for EL 29 opening 22-23		\$ 150,000
		HISTORICAL ASSUMPTIONS	
Other Staffing Increases:	Adjustments due to pay study	\$ 1,000,000	\$ 1,000,000
	New position requests (outside of formula)	\$ 1,000,000	\$ 350,000
Employee Benefits:	Increase contribution towards insurance premiums	\$ 1,000,000	\$ -
Major Maintenance:	Funded at equivalent of 2 pennies of M&O levy	\$ 5,200,000	\$ -
Budgeting Practices:	Budget payroll at 99%		\$ (2,000,000)
	Increase overall revenue projections		\$ 4,000,000
		2020 Tax Rate	
Tax Rate:	M&O rate ESTIMATE with additional compression under HB3	\$ 0.9134	\$ 0.9090
	Existing golden pennies	0.0400	0.0400
	Additional golden penny included in M&O rate	-	0.0100
	I & S rate	0.4650	0.4625
	<i>Projected Tax Rate before Consideration of Disaster Penny</i>	<u>\$ 1.4184</u>	<u>\$ 1.4215</u>
	2 Disaster pennies		0.0200
	<i>Projected Tax Rate with Two Disaster Pennies/NO Exchange</i>		<u>\$ 1.4415</u>

****District has option to reduce I&S rate to offset increase in M&O**

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, January 14, 2021

Agenda Item:	Ten-Year Capital Renewal Plan Discussion
Purpose (this meeting):	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
Action Requested (future meeting):	January 28, 2021
Administrator Responsible:	Jimmy Disler
Attachments:	Ten-Year Capital Renewal Plan (bound copy to be distributed at Board meeting) 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 2021 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 2020 Major Maintenance Project Update (included in the Ten-Year Capital Renewal Plan), many significant projects have been completed.

LISD has approximately 1,802 acres of grass and athletic fields, 146 acres of roofs and 7.3 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 2021 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 Canyon Ridge Middle School.
- Repaint corridors, MPR and cafeteria at Westside and Parkside Elementary.
- Repaint corridors, gyms and cafeteria at Rouse High School.
- Replace portions of Grandview Hills Ancillary Building roofs.
- Restripe parking lots for safety and curbs as required by fire code at various locations.

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.

The Ten-Year Capital Renewal Plan is a living database, which is continuously being updated with new information. This report does not include all 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.

Administrative Recommendation:

Administration recommends that the Board approve the 2021 District Wide Renewal Projects, as presented, in the amount of \$4,194,640.

Sample Motion:

I move that the Board approve the 2021 District Wide Renewal Projects, as presented, in the amount of \$4,194,640.



2021

Ten-Year Capital Renewal Plan

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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
2021	\$4,194,640	\$4,194,640
2022	\$6,860,341	\$11,054,981
2023	\$10,887,389	\$21,942,370
2024	\$7,403,995	\$29,346,365
2025	\$4,201,256	\$33,547,621
2026	\$4,248,714	\$37,796,335
2027	\$3,866,949	\$41,663,284
2028	\$3,966,782	\$45,630,066
2029	\$5,813,908	\$51,443,974
2030	\$3,628,740	\$55,072,714
	Grand Total:	\$55,072,714

Total ²⁹⁴
\$55,072,714



Major Maintenance

2021 Projects at Various Facilities

Resurface the track at Canyon Ridge Middle School.

Repaint corridors, MPR and cafeteria at Westside and Parkside Elementary.

Repaint corridors, gyms and cafeteria at Rouse High School.

Roof repair/replacement at Ancillary Buildings at Grandview Hills.

Restripe parking lots for safety and curbs as required by Fire Code at various locations.

*Funding
Required*
\$4,194,640

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District Wide Renewal Projects

Ten-Year Plan

Detail by Facility

(See the printed Capital Renewal Plan for details)

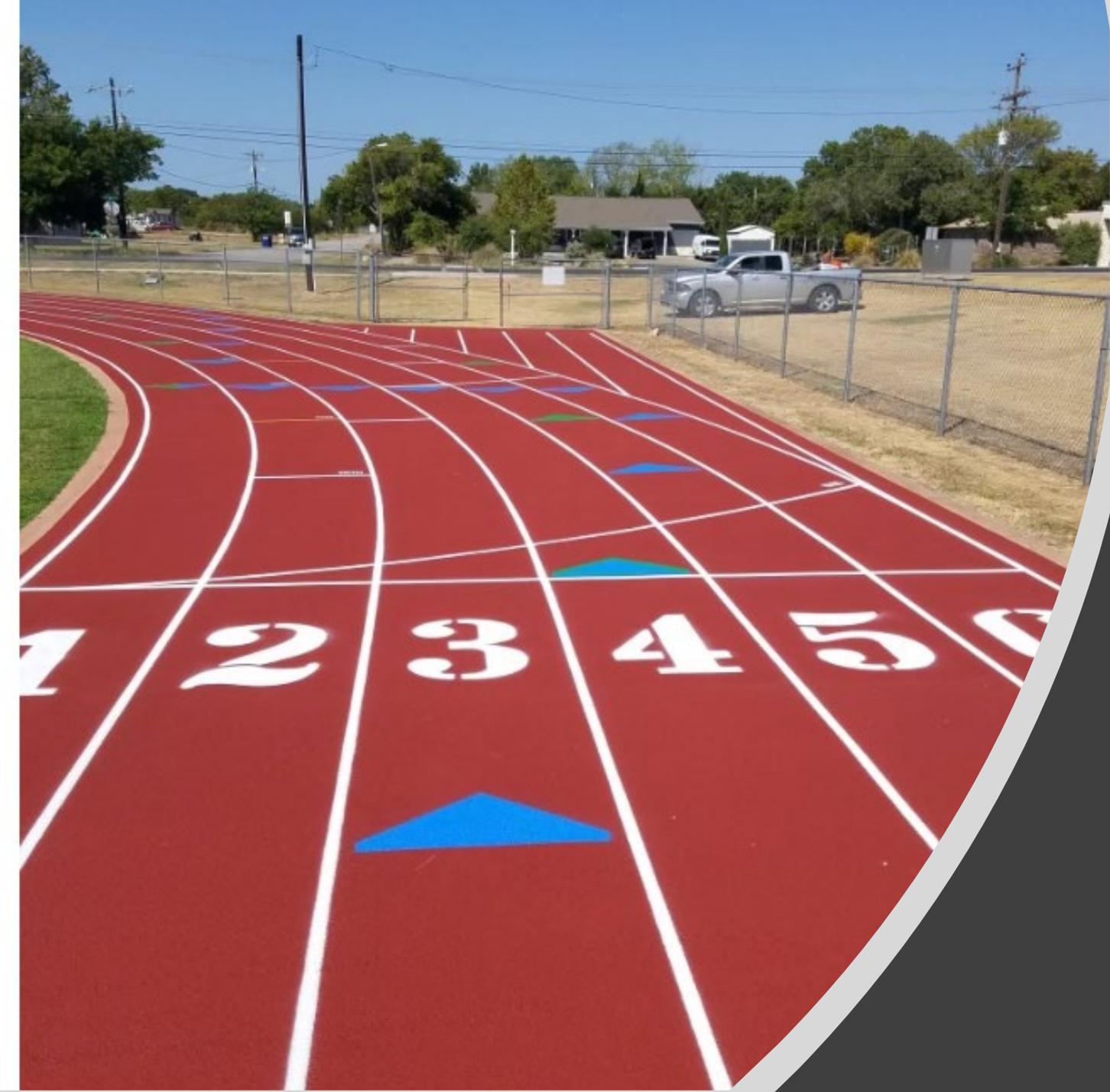
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Ten-Year Suggested Bond Summary

Year	Total
2021	\$103,112,648
2022	\$53,124,550
2023	\$39,742,634
2024	\$2,316,365
2025	\$11,777,660
2026	\$35,533,850
2027	\$12,292,820
2028	\$97,259,903
2029	\$37,100,000
2030	\$85,727,500

Total
\$477,987,930



Leander Middle School

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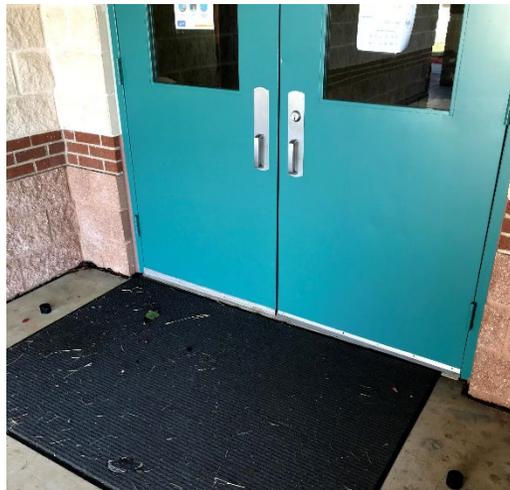
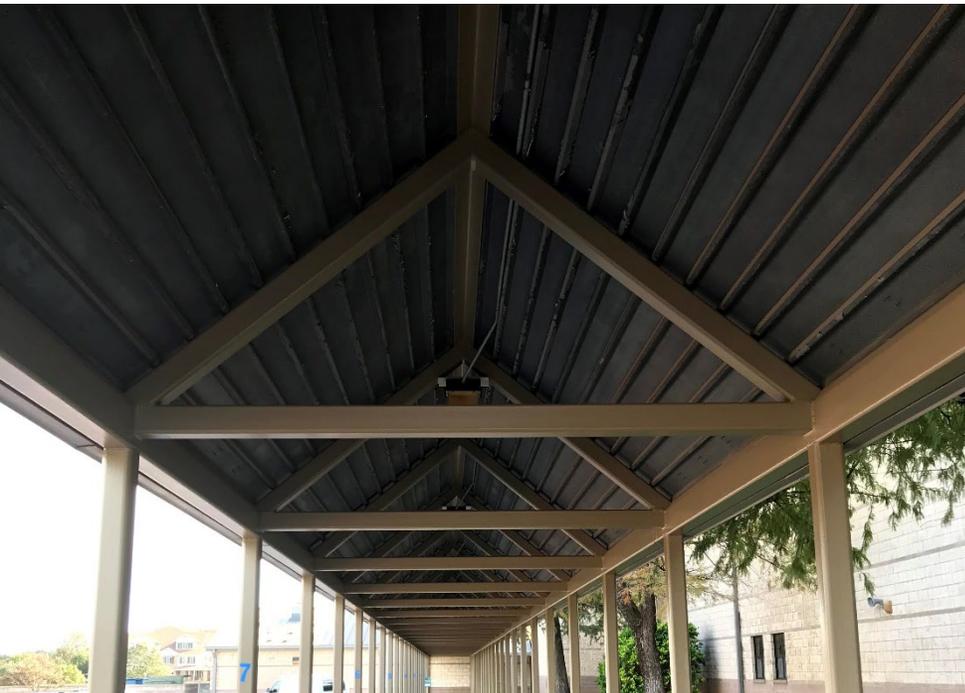


CPHS Dance Gym Floor
Resurface

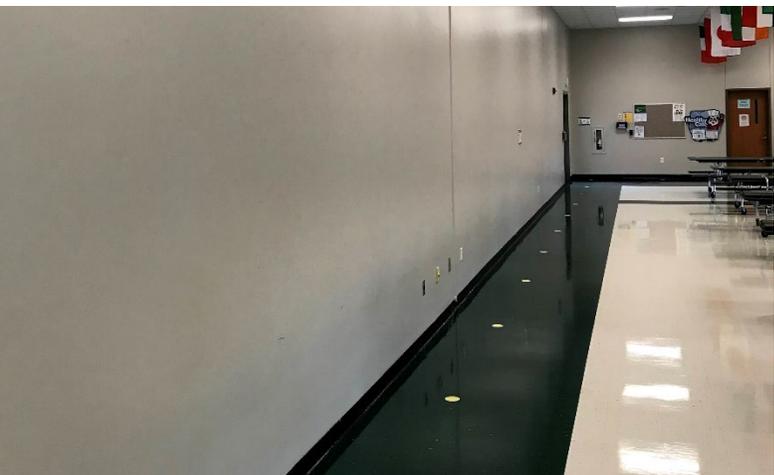


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Exterior Finishes



Interior Finishes





Parking Lot Striping



Parking Lot Repair





Discussion

2 keep some
are well maintained.

maintenance /'meɪn
plural)
things that you do to
working well: mainten

maize /meɪz/ noun
with big

Plant Services
Maintaining a Bright Future!

2021

Ten Year Capital Renewal Plan

Submitted by:

Jimmy Disler, Chief Facilities Officer

Gerry Rapp, Director Facilities

Troy Coleman, Assistant Director Facilities





2021

District Wide Renewal Projects Summary of Plan Costs by Year

Summary of Plan - Cost by Year

	Cost	Running Total
2021	\$4,194,640	\$4,194,640
2022	\$6,860,341	\$11,054,981
2023	\$10,887,389	\$21,942,370
2024	\$7,403,995	\$29,346,365
2025	\$4,201,256	\$33,547,621
2026	\$4,248,714	\$37,796,335
2027	\$3,866,949	\$41,663,284
2028	\$3,966,782	\$45,630,066
2029	\$5,813,908	\$51,443,974
2030	\$3,628,740	\$55,072,714
	Grand Total:	\$55,072,714

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.



2021

District Wide Renewal Projects

Projects by Facility

2021 Major Maintenance

Facility (Year Built)

System Category	Description	Deferred Cost	Cost
A.C. Bible Stadium (2009)			
Plumbing	Gas Water Heater #2		\$16,436
	Gas Water Heater #3		\$16,436
Electrical	Generator	\$78,750	
Interior Finishes	Paint	\$41,200	
		\$119,950	\$32,871.72
Admin. Annex - Old WPA (1938)			
Roofing	Roofing Repairs		\$9,145
			\$9,145.20
Administration Building (2002)			
Interior Finishes	Paint	\$46,613	
		\$46,613	
Bagdad Elementary (1999)			
Equip & Furnishings	Lg Tilting Skillet	Kitchen (Equipment)	\$21,525
	Convection Oven, Double	Kitchen (Equipment)	\$14,086
	Water Softeners	Kitchen (Equipment)	\$5,986
		\$20,072	\$21,525.00
Block House Creek Elementary (1987)			
Parking Lots	Restripe Parking Lots and Curbs		\$4,935
Exterior Enclosure	Recaulk Expansion Joints	\$43,838	
		\$43,838	\$4,935.00
Bush Elementary (2002)			
Equip & Furnishings	Water Softener	Kitchen (Equipment)	\$2,465
Parking Lots	Restripe Parking Lots and Curbs		\$7,350
			\$9,815.01
Camacho Elementary (2015)			
Equip & Furnishings	Double Steamer #1	Kitchen (Equipment)	\$21,000
	Double Steamer #2	Kitchen (Equipment)	\$21,000
	Double Steamer #3	Kitchen (Equipment)	\$21,000
	Double Steamer #4	Kitchen (Equipment)	\$21,000
		\$84,000	

Facility (Year Built)				
System Category	Description		Deferred Cost	Cost
Canyon Ridge Middle School (2004)				
Interior Finishes	Cafeteria Stage Drapes Clean & Recertify Fire Rating			\$8,925
Parking Lots	Restripe Parking Lots and Curbs			\$5,775
Site Development	Resurface Track MS			\$118,188
Equip & Furnishings	Ice Maker Med	Kitchen (Equipment)	\$7,588	
	Water Softener	Kitchen (Equipment)	\$5,986	
			\$13,574	\$132,888.00
Cedar Park High School (1998)				
Equip & Furnishings	Freezer and Cooler Box	Kitchen (Built-In)		\$192,885
	Reach In Cooler #3	Kitchen (Equipment)		\$12,075
Roofing	Roofing Repairs			\$20,276
Site Development	Rebuild the Shot Put and Discus			\$131,250
	Resurface Tennis Courts (8)			\$48,825
Equip & Furnishings	Booster Heater #1	Kitchen (Equipment)	\$6,113	
	Booster Heater #2	Kitchen (Equipment)	\$6,113	
	Dishwasher #1	Kitchen (Equipment)	\$24,118	
	Double Steamer #1	Kitchen (Equipment)	\$20,972	
	Double Steamer #2	Kitchen (Equipment)	\$20,972	
	Drink Cooler #1	Kitchen (Equipment)	\$8,389	
	Drink Cooler #2	Kitchen (Equipment)	\$8,389	
	Drink Cooler #3	Kitchen (Equipment)	\$8,389	
	Drink Cooler #4	Kitchen (Equipment)	\$8,389	
	Drink Cooler #5	Kitchen (Equipment)	\$8,389	
	Drink Cooler #6	Kitchen (Equipment)	\$8,389	
	Drink Cooler #7	Kitchen (Equipment)	\$6,816	
	Drink Cooler #8	Kitchen (Equipment)	\$6,816	
	Microwave #1	Kitchen (Equipment)	\$1,407	
	Microwave #2	Kitchen (Equipment)	\$1,407	
	Proofer	Kitchen (Equipment)	\$3,890	
	Interior Finishes	MPR Floor		\$11,025
Site Development	Replace Turf		\$420,000	
			\$579,983	\$405,310.64
Cedar Park Middle School (1995)				
Interior Finishes	Cafeteria Stage Drapes Clean & Recertify Fire Rating			\$16,807
Equip & Furnishings	Pass Thru Cooler #1	Kitchen (Equipment)	\$22,204	
	Pass Thru Cooler #2	Kitchen (Equipment)	\$22,204	
	Tilting Skillet Sm	Kitchen (Equipment)	\$18,875	
			\$63,283	\$16,806.62

Facility (Year Built)

System Category	Description	Deferred Cost	Cost
Cox Elementary (2001)			
Equip & Furnishings	Freezer and Cooler Box Kitchen (Built-In)		\$139,755
Parking Lots	Restripe Parking Lots and Curbs		\$5,775
Equip & Furnishings	Convection Oven, Double Kitchen (Equipment)	\$18,875	
		\$18,875	\$145,530.00
Cypress Elementary (1988)			
Parking Lots	Restripe Parking Lots and Curbs		\$6,090
Roadways	Connect the Sidewalk on the Northside to the Existing Sidewalks		\$63,000
	Replace a Section of Asphalt Parking Lot, Loop Driveway in Front of the Entrance.		\$131,250
Equip & Furnishings	Convection Oven, Double Kitchen (Equipment)	\$18,875	
	Ice Maker Sm Kitchen (Equipment)	\$7,340	
	Microwave #1 Kitchen (Equipment)	\$1,407	
	Tilting Skillet Lg Kitchen (Equipment)	\$20,972	
Exterior Enclosure	Recaulk Expansion Joints	\$36,439	
		\$85,034	\$200,340.00
Deer Creek Elementary (2004)			
Parking Lots	Restripe Parking Lots and Curbs		\$7,350
Equip & Furnishings	Ice Maker Sm Kitchen (Equipment)	\$5,832	
	Water Softener Kitchen (Equipment)	\$3,146	
Exterior Enclosure	Recaulk Expansion Joints	\$36,701	
		\$45,679	\$7,350.00
Faubion Elementary (1974)			
Equip & Furnishings	Tilting Skillet Lg Kitchen (Equipment)	\$31,548	
	Water Softener Kitchen (Equipment)	\$5,978	
		\$37,526	

Facility (Year Built)

System Category Description Deferred Cost Cost

Four Points Middle School (2009)

Plumbing	Gas Water Heater A1		\$16,800
	Gas Water Heater A2		\$16,800
	Gas Water Heater K1		\$16,800
	Gas Water Heater K2		\$16,800
Equip & Furnishings	Pass Thru Cooler #1	Kitchen (Equipment)	\$10,486
	Pass Thru Cooler #2	Kitchen (Equipment)	\$10,486
	Pass Thru Warmer #1	Kitchen (Equipment)	\$10,486
	Pass Thru Warmer #2	Kitchen (Equipment)	\$10,486
	Reach In Cooler #1	Kitchen (Equipment)	\$10,486
	Reach In Cooler #2	Kitchen (Equipment)	\$10,486
	Reach in Warmer #1	Kitchen (Equipment)	\$10,486
	Stove #1	Kitchen (Equipment)	\$10,486
	Stove #2	Kitchen (Equipment)	\$10,486
		Tilting Skillet Lg	Kitchen (Equipment)
Exterior Enclosure	Recaulk Expansion Joints		\$72,179
Interior Finishes	Dance Gym		\$10,486
			\$198,012
			\$67,200.00

Giddens Elementary (1996)

Equip & Furnishings	Tilting Skillet Lg	Kitchen (Equipment)	\$33,125
			\$33,125.14

Glenn High School (2016)

Parking Lots	Restripe Parking Lots and Curbs		\$40,937
			\$40,936.63

Grandview Hills Elementary (2008)

Roofing	Reroof Ancillary Buildings		\$787,500
Exterior Enclosure	Restain Ext Walls MPR only		\$20,972
Parking Lots	Restripe Parking Lots and Curbs		\$8,384
			\$29,356
			\$787,500.00

Henry Middle School (2002)

Equip & Furnishings	Ice Maker Med	Kitchen (Equipment)	\$7,957
Parking Lots	Restripe Parking Lots and Curbs		\$10,500
			\$18,457.22

Knowles Elementary (2003)

Equip & Furnishings	Water Softener	Kitchen (Equipment)	\$5,978
			\$5,978

Facility (Year Built)

System Category	Description	Deferred Cost	Cost	
Leander Middle School (1974)				
Plumbing	Electric Water Heater A2		\$16,800	
	Electric Water Heater A3		\$16,800	
	Electric Water Heater K1		\$16,800	
	Electric Water Heater K2		\$16,800	
	Electric Water Heaters A1		\$16,800	
Equip & Furnishings	Double Steamer #1	Kitchen (Equipment)	\$30,014	
	Microwave #1	Kitchen (Equipment)	\$1,407	
Parking Lots	Restripe Parking Lots and Curbs		\$4,189	
Site Development	Athletic Field		\$131,076	
	Resurface Track MS		\$118,188	
			\$284,874	\$84,000.00
LEO Center (1955)				
Equip & Furnishings	Water Softener	Kitchen (Built-In)	\$3,303	
Exterior Enclosure	Recaulk Expansion Joints		\$17,955	
Equip & Furnishings	Steamer	Kitchen (Equipment)	\$15,729	
			\$15,729	\$21,258.30
Mason Elementary (1994)				
Equip & Furnishings	Proofer	Kitchen (Equipment)	\$3,150	
Fire Protection	Fire Alarm		\$27,526	
Roofing	Roofing Repairs		\$9,989	
Equip & Furnishings	Tilting Skillet Lg	Kitchen (Equipment)	\$31,548	
Exterior Enclosure	Recaulk Expansion Joints		\$29,361	
			\$60,909	\$40,664.60
Monroe Stadium (2009)				
Electrical	Generator		\$78,646	
			\$78,646	
Naumann Elementary (1998)				
Equip & Furnishings	Freezer and Cooler Box	Kitchen (Built-In)	\$139,755	
	Garbage Disposal	Kitchen (Equipment)	\$4,446	
	Reach In Cooler #1	Kitchen (Equipment)	\$10,486	
	Reach in Warmer #1	Kitchen (Equipment)	\$10,486	
	Stove with Griddle	Kitchen (Equipment)	\$10,486	
	Water Softener	Kitchen (Equipment)	\$3,146	
			\$34,604	\$144,201.11
New Hope High School (1975)				
Parking Lots	Replace Parking Lot		\$183,750	
			\$183,750.00	

Facility (Year Built)

System Category	Description	Deferred Cost	Cost
Parkside Elementary (2008)			
Exterior Enclosure	Recaulk Expansion Joints		\$82,320
Interior Finishes	Paint Corridors, MPR and Cafeteria		\$127,052
			\$209,372.10
Plain Elementary (2006)			
Equip & Furnishings	Water Softener	Kitchen (Equipment)	\$5,978
Roofing	Roofing Repairs		\$4,130
Equip & Furnishings	Freezer and Cooler Box	Kitchen (Built-In)	\$20,972
			\$20,972
			\$10,108.81
Plant Services Warehouse			
Equip & Furnishings	Booster Heater	Kitchen (Equipment)	\$7,560
	Electric Oven, Quantity 2	Kitchen (Equipment)	\$38,850
	Electric Steamer, Quantity 2	Kitchen (Equipment)	\$37,800
	Garbage Disposal, Quantity 2	Kitchen (Equipment)	\$6,300
	Gas Oven, Quantity 2	Kitchen (Equipment)	\$38,850
	Gas Steamer, Quantity 2	Kitchen (Equipment)	\$39,900
	Milk Cooler, Quantity 1	Kitchen (Equipment)	\$3,150
	Misc. Kitchen Equipment Contingency	Kitchen (Equipment)	\$262,500
	Small Ice Maker, Quantity 2	Kitchen (Equipment)	\$5,040
	Water Softener, Quantity 4	Kitchen (Built-In)	\$10,080
			\$450,030.00
Reagan Elementary (2009)			
Equip & Furnishings	Pass Thru Cooler #1	Kitchen (Equipment)	\$10,486
	Pass Thru Cooler #2	Kitchen (Equipment)	\$10,486
	Pass Thru Warmer #1	Kitchen (Equipment)	\$10,486
	Pass Thru Warmer #2	Kitchen (Equipment)	\$10,486
	Reach in Warmer #1	Kitchen (Equipment)	\$10,486
	Steamer #2	Kitchen (Equipment)	\$30,000
	Stove with Griddle	Kitchen (Equipment)	\$19,698
	Tilting Skillet Lg	Kitchen (Equipment)	\$20,972
	Water Softener	Kitchen (Equipment)	\$3,146
Interior Finishes	Paint Corridors, MPR and Cafeteria		\$104,861
			\$231,108
Reed Elementary (2012)			
Equip & Furnishings	Ice Cream Box	Kitchen (Equipment)	\$8,389
	Milk Box #2	Kitchen (Equipment)	\$5,558
			\$13,946

Facility (Year Built)

System Category	Description		Deferred Cost	Cost
River Place Elementary (2007)				
Equip & Furnishings	Water Softener	Kitchen (Equipment)	\$5,978	
			\$5,978	
River Ridge Elementary (2009)				
Equip & Furnishings	Booster Heater	Kitchen (Equipment)	\$6,412	
	Dishwasher	Kitchen (Equipment)	\$25,691	
	Pass Thru Cooler #1	Kitchen (Equipment)	\$10,486	
	Pass Thru Cooler #2	Kitchen (Equipment)	\$10,486	
	Reach In Cooler #1	Kitchen (Equipment)	\$10,486	
	Reach in Warmer #1	Kitchen (Equipment)	\$10,486	
	Tilting Skillet Lg	Kitchen (Equipment)	\$20,972	
	Water Softener	Kitchen (Equipment)	\$3,146	
Interior Finishes	Paint Corridors, MPR and Cafeteria		\$126,067	
			\$224,232	
Rouse High School (2008)				
Exterior Enclosure	Paint Exterior			\$26,210
Interior Finishes	Auditorium Stage Drapes Clean & Recertify Fire Rating			\$26,250
	Black Box Drapes Clean & Recertify Fire Rating			\$18,980
	Paint Corridors, Gyms and Cafeteria			\$341,250
Roofing	Roofing Repairs			\$30,543
				\$443,233.65
Running Brushy Middle School (2000)				
Equip & Furnishings	Convection Oven, Double #1	Kitchen (Equipment)		\$37,748
Parking Lots	Restripe Parking Lots and Curbs			\$7,560
	Restripe Parking Lots and Curbs, Stadium			\$1,156
Plumbing	Gas Water Heater A1			\$16,800
	Gas Water Heater A2			\$16,800
	Gas Water Heater K1			\$16,800
	Gas Water Heater K2			\$16,800
Roofing	Roofing Repairs			\$12,804
Equip & Furnishings	Convection Oven, Double #2	Kitchen (Equipment)	\$18,875	
	Dishwasher	Kitchen (Equipment)	\$25,691	
	Ice Maker Med	Kitchen (Equipment)	\$7,578	
	Toaster	Kitchen (Equipment)	\$2,111	
			\$54,255	\$126,467.10

Facility (Year Built)				
System Category	Description		Deferred Cost	Cost
Rutledge Elementary (2005)				
Equip & Furnishings	Booster Heater	Kitchen (Equipment)	\$6,113	
Exterior Enclosure	Recaulk Expansion Joints		\$28,312	
			\$34,426	
Steiner Ranch Elementary (1996)				
Equip & Furnishings	Tilting Skillet Lg	Kitchen (Equipment)		\$33,125
Exterior Enclosure	Recaulk Expansion Joints		\$36,439	
Fire Protection	Fire Alarm		\$26,215	
			\$62,654	\$33,125.14
Stiles Middle School (2011)				
Interior Finishes	Cafeteria Stage Drapes Clean & Recertify Fire Rating			\$8,925
Parking Lots	Restripe Parking Lots and Curbs			\$17,728
Plumbing	Gas Water Heater A1			\$16,800
	Gas Water Heater A2			\$16,800
	Gas Water Heater K1			\$16,800
	Gas Water Heater K2			\$16,800
Equip & Furnishings	Dishwasher	Kitchen (Equipment)	\$25,691	
	Ice Cream Box	Kitchen (Equipment)	\$2,504	
	Proofer	Kitchen (Equipment)	\$3,890	
Exterior Enclosure	Paint		\$41,478	
	Recaulk Expansion Joints		\$49,245	
Fire Protection	Fire Alarm		\$70,350	
Interior Finishes	Paint Corridors, Gyms and Cafeteria		\$262,500	
Site Development	Athletic Field		\$105,000	
			\$560,659	\$93,853.20
Support Services (2000)				
Roofing	Roofing Repairs			\$6,881
Plumbing	Gas Water Heater #1		\$27,377	
			\$27,377	\$6,881.49
Technology Center (2008)				
Equip & Furnishings	Ice Maker #1 Sm	Kitchen (Equipment)		\$7,707
	Ice Maker #2 Sm	Kitchen (Equipment)		\$7,707
HVAC	HVAC CRAC SYSTEM (2008)		\$140,858	
	HVAC CRAC SYSTEM (2011)		\$140,858	
			\$281,716	\$15,414.00
Transportation (2000)				
Interior Finishes	Carpet Administration			\$8,269
				\$8,268.75

Facility (Year Built)

System Category	Description	Deferred Cost	Cost
Vandegrift High School (2010)			
Equip & Furnishings	Steamer #1	Kitchen (Equipment)	\$20,448
	Steamer #2	Kitchen (Equipment)	\$20,448
	Steamer #3	Kitchen (Equipment)	\$20,448
	Steamer #4	Kitchen (Equipment)	\$20,448
Interior Finishes	Black Box Drapes Clean & Recertify Fire Rating		\$21,000
Equip & Furnishings	Ice Maker Lg	Kitchen (Equipment)	\$20,972
Exterior Enclosure	Recaulk Expansion Joints		\$41,944
		\$62,917	\$102,791.51
Vista Ridge High School (2003)			
Equip & Furnishings	Toaster	Kitchen (Equipment)	\$2,217
Interior Finishes	Cafeteria Stage Drapes Clean & Recertify Fire Rating		\$10,500
Parking Lots	Restripe Parking Lots and Curbs		\$22,050
Roadways	Replace Expansion Joints in the Courtyard and Sidewalk		\$26,250
Roofing	Roofing Repairs		\$21,278
Site Development	Replace Turf	\$420,000	
		\$420,000	\$82,294.14
Westside Elementary (2008)			
Interior Finishes	Paint Corridors, MPR and Cafeteria		\$104,861
Parking Lots	Restripe Parking Lots and Curbs		\$7,560
			\$112,420.90
Whitestone Elementary (1991)			
Fire Protection	Fire Alarm		\$10,500
Parking Lots	Restripe Parking Lots and Curbs		\$5,502
Plumbing	Gas Water Heater K1		\$16,800
	Gas Water Heater K2		\$16,800
Roofing	Roofing Repairs		\$9,102
			\$58,704.29
Wiley Middle School (2006)			
Interior Finishes	Cafeteria Stage Drapes Clean & Recertify Fire Rating		\$10,500
Parking Lots	Restripe Parking Lots and Curbs		\$11,561
Equip & Furnishings	Freezer and Cooler Box	Kitchen (Built-In)	\$20,972
		\$20,972	\$22,060.91

Facility (Year Built)

System Category	Description	Deferred Cost	Cost
Winkley Elementary (2006)			
Equip & Furnishings	Ice Maker Sm	Kitchen (Equipment)	\$6,124
Parking Lots	Restripe Parking Lots and Curbs		\$5,880
Equip & Furnishings	Freezer and Cooler Box	Kitchen (Built-In)	\$20,972
			\$20,972
			\$12,003.61

Total for 2021:	\$3,908,720	\$4,194,640
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2021

District Wide Renewal Projects

Ten Year Plan

Detail by Facility

2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
\$4,194,640	\$6,860,341	\$10,887,389	\$7,403,995	\$4,201,256	\$4,248,714	\$3,866,949	\$3,966,782	\$5,813,908	\$3,628,740

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

A.C. Bible Stadium (2009)

Fire Alarm				\$32,946						
Gas Water Heater #2	\$16,436									
Gas Water Heater #3	\$16,436									
Generator			\$86,822							
Paint Exterior									\$44,337	
Paint Interior			\$45,423							
Replace Turf				\$486,203						
Restripe Parking Lots and Curbs					\$18,953					\$24,189
Resurface Track HS					\$328,515					
SubTotal	\$32,872		\$132,245	\$519,149	\$347,468				\$44,337	\$24,189

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Admin. Annex - Old WPA (1938)

Electric Water Heaters			\$3,473							
Fire Alarm					\$16,751					
Paint Exterior										\$12,217
Restripe Parking Lots and Curbs		\$2,395					\$3,057			
Roofing Repairs	\$9,145									
SubTotal	\$9,145	\$2,395	\$3,473			\$16,751	\$3,057			\$12,217

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Administration Building (2002)

Fire Alarm						\$19,975				
Paint Exterior			\$9,922							
Paint Interior			\$51,391							
Restripe Parking Lots and Curbs		\$4,961					\$6,332			
SubTotal		\$4,961	\$61,313			\$19,975	\$6,332			

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Akin Elementary (2017)

Booster Heater					\$5,105					
Dishwasher							\$34,428			
Double Stack Oven #1							\$26,432			
Double Steamer #1			\$46,242						\$61,969	
Double Steamer #2			\$46,242						\$61,969	
Electric Water Heaters							\$79,296			
Fire Alarm							\$35,178			
Garbage Disposal								\$6,264		
Ice Cream Box					\$10,210					
Ice Maker Sm							\$9,850			
Milk Box #1					\$6,764					
Milk Box #2					\$6,764					
Paint Corridors, MPR and Cafeteria							\$140,710			
Paint Exterior							\$18,996			
Pass Thru Cooler #1									\$20,788	
Pass Thru Cooler #2									\$20,788	
Proofer							\$5,213			
Reach in Warmer #1									\$17,817	
Reach In Warmer #2									\$17,817	
Recaulk Expansion Joints					\$68,822					
Restripe Parking Lots and Curbs		\$8,269					\$10,553			
Tilting Skillet Sm									\$27,924	
Water Softener #1				\$3,645						
Water Softener #2				\$3,645						
SubTotal		\$8,269	\$92,485	\$7,291	\$97,666		\$360,656	\$6,264	\$229,071	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Bagdad Elementary (1999)

Booster Heater							\$5,769			
Convection Oven #1, Double			\$41,617							
Convection Oven #2, Double								\$55,770		
Dishwasher										\$39,908
Double Steamer #1					\$50,982					
Exterior Paint									\$20,943	
Fire Alarm									\$38,783	
Garbage Disposal		\$4,675								
Gas Fired Water Heaters (2)									\$66,006	
Lg Tilting Skillet	\$21,525									
Milk Box #1		\$5,843								
Paint Corridors, MPR and Cafeteria									\$155,133	
Pass Thru Cooler #1									\$20,788	
Pass Thru Warmer #1		\$14,774								
Reach In Warmer #1		\$12,662								
Recaulk Expansion Joints								\$41,842		
Restripe Parking Lots and Curbs		\$8,269					\$10,553			
Sm Ice Maker					\$8,934					
Stove		\$11,025								
Water Softeners			\$6,600							
SubTotal	\$21,525	\$57,247	\$48,216		\$59,916		\$16,322	\$41,842	\$357,423	\$39,908

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Block House Creek Elementary (1987)

Booster Heater		\$6,428								
Convection Oven, Double		\$39,635								
Dishwasher			\$28,324							
Fire Alarm										\$42,758
Garbage Disposal		\$4,410								
Gas Water Heater #1		\$33,075								
Ice Maker Sm		\$7,718								
Milk Box #1		\$5,843								
Milk Box #2		\$5,843								
Paint Corridors, MPR and Cafeteria				\$121,551						
Paint Exterior			\$15,628							
Pass Thru Cooler #1								\$19,798		
Pressure Wash and Seal					\$76,577					
Proofer			\$4,289							
Proofer #2			\$4,289							
Reach In Cooler #1		\$12,679								
Recaulk Expansion Joints			\$48,331							
Restripe Parking Lots and Curbs	\$4,935					\$6,298				
Steamer #1			\$22,544							
Steamer #2			\$22,544							
Stove										\$16,267
Tilting Skillet Lg		\$22,050								
Water Softener						\$7,640				
SubTotal	\$4,935	\$137,680	\$145,949	\$121,551	\$76,577	\$13,938		\$19,798		\$59,026

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Bush Elementary (2002)

Booster Heater		\$4,790								
Convection Oven #1								\$26,559		
Convection Oven #2								\$26,559		
Convection Oven #3								\$26,559		
Convection Oven #4								\$26,559		
Dishwasher								\$24,225		
Double Steamer		\$44,040								\$65,068
Garbage Disposal			\$3,658							
Gas Water Heater #2					\$31,907					
Ice Cream Box									\$2,761	
Ice Maker Sm		\$5,752								
Milk Box #1		\$4,355								
Milk Box #2		\$4,355								
Paint Corridors, MPR and Cafeteria							\$140,710			
Paint Exterior				\$16,409						
Reach In Cooler #1		\$12,679								
Reach in Warmer #1		\$12,662								
Recaulk Expansion Joints				\$27,172						
Restripe Parking Lots and Curbs	\$7,350					\$9,381				
Stove with Griddle		\$15,435								
Tilting Skillet Lg		\$16,433								
Water Softener	\$2,465							\$3,469		
SubTotal	\$9,815	\$120,501	\$3,658	\$43,582	\$31,907	\$9,381	\$140,710	\$133,928	\$2,761	\$65,068

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Camacho Elementary (2015)

Booster Heater			\$4,631							
Dishwasher					\$31,227					
Double Stack Oven #1					\$23,975					
Double Steamer #1			\$46,242							
Double Steamer #2			\$46,242							
Electric Water Heaters					\$34,250					
Fire Alarm					\$31,907					
Freezer/Cooler System										\$32,578
Garbage Disposal						\$5,682				
Ice Cream Box			\$9,261							
Ice Maker Sm					\$8,934					
Milk Box #1			\$6,135							
Milk Box #2			\$6,135							
Paint Corridors, MPR and Cafeteria					\$127,628					
Paint Exterior					\$17,230					
Pass Thru Cooler #1							\$18,855			
Pass Thru Cooler #2							\$18,855			
Proofer					\$4,729					
Reach in Warmer #1							\$16,160			
Reach In Warmer #2							\$16,160			
Recaulk Expansion Joints			\$62,457							
Restripe Parking Lots and Curbs					\$7,706					\$9,835
Tilting Skillet Sm							\$25,328			
Water Softener #1		\$3,306							\$4,652	
Water Softener #2		\$3,306							\$4,652	
SubTotal		\$6,613	\$181,105		\$287,586	\$5,682	\$95,359		\$9,304	\$42,413

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Canyon Ridge Middle School (2004)

Aux Gym							\$14,835			
Booster Heater #1						\$5,360				
Cafeteria Stage Drapes Clean & Recertify Fire Rating	\$8,925									
Comp Gym							\$19,533			
Convection Oven #1									\$27,887	
Convection Oven #2		\$19,819								
Convection Oven #3		\$19,819								
Convection Oven #4		\$19,819								
Convection Oven #5		\$19,819								
Convection Oven #6		\$19,819								
Convection Oven #7		\$19,819								
Convection Oven #8		\$19,819								
Dishwasher								\$36,150		
Double Steamer #1			\$46,242						\$61,969	
Drink Cooler #1		\$8,808								
Freezer/Cooler System		\$22,050								
Garbage Disposal #1										\$6,516
Gas Water Heater #1								\$55,848		
Heat Lamp #1		\$4,134								
Heat Lamp #2		\$4,134								
Heat Lamp #3		\$4,134								
Ice Cream Box		\$8,820								
Ice Maker Med			\$8,366							
Microwave #1		\$1,480								
Milk Box #1		\$5,843								
Milk Box #2		\$5,843								
Paint Corridors, Gyms and Cafeteria										\$407,224
Paint Exterior			\$15,628							
Practice Field						\$134,010				
Pressure Wash and Seal			\$162,068		328					

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Canyon Ridge Middle School (2004)

Proofer		\$4,085								
Reach In Cooler #1		\$12,679								
Reach In Cooler #2		\$12,679								
Reach In Cooler #3		\$12,679								
Reach In Cooler #4		\$12,679								
Reach in Warmer #1		\$12,662								
Reach In Warmer #2		\$12,662								
Reach In Warmer #3		\$12,662								
Recaulk Expansion Joints								\$155,133		
Renovate Game Field							\$175,888			
Restripe Parking Lots and Curbs	\$5,775					\$7,371				
Resurface Track MS	\$118,188						\$158,383			
Stove #1		\$11,025								
Tilting Skillet Lg		\$22,050								
Tilting Skillet Sm		\$19,845								
Toaster		\$2,219								
Water Softener			\$6,600							
SubTotal	\$132,888	\$351,902	\$238,904			\$146,740	\$368,639	\$247,130	\$89,856	\$413,739

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Cedar Park High School (1998)

Aux Gym			\$15,894							
Booster Heater #1			\$6,740							
Booster Heater #2			\$6,740							
Cafeteria Stage Drapes Clean & Recertify Fire Rating				\$31,561						
Comp Gym				\$16,388						
Convection Oven #1, Double			\$41,617							
Convection Oven #2, Double					\$45,882					
Convection Oven #3, Double			\$41,617							
Dishwasher #1			\$26,590							
Double Steamer #1			\$46,242							
Double Steamer #2			\$46,242							
Drink Cooler #1			\$9,249							
Drink Cooler #2			\$9,249							
Drink Cooler #3			\$9,249							
Drink Cooler #4			\$9,249							
Drink Cooler #5			\$9,249							
Drink Cooler #6			\$9,249							
Drink Cooler #7			\$9,249							
Drink Cooler #8			\$9,249							
Fire Alarm (Main Panel Only)			\$86,707							
Freezer and Cooler Box	\$192,885									
Garbage Disposal #1		\$4,668								
Garbage Disposal #2		\$4,668								
Gas Water Heater (2 @ Kitchen and PE)									\$104,234	
Gas Water Heater(2 @ Athletics)		\$41,084								
Ice Maker Lg					\$14,020					
Microwave #1			\$1,551							
Microwave #2			\$1,551							
Moisture Plus Oven			\$27,922		330					

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Cedar Park High School (1998)

MPR Floor			\$12,155							
Paint Exterior								\$36,880		
Pass Thru Warmer #1					\$17,102					
Proofer			\$4,289							
Proofer #2		\$4,085								
Reach In Cooler #1										\$18,732
Reach In Cooler #2										\$18,732
Reach In Cooler #3	\$12,075									
Reach in Warmer #1					\$14,658					
Rebuild the Shot Put and Discus	\$131,250									
Recaulk Expansion Joints				\$145,668						
Replace Turf			\$463,050							
Restripe Band Practice Field			\$16,514				\$20,072			
Restripe Parking Lots and Curbs				\$30,198					\$38,541	
Resurface Tennis Courts (8)	\$48,825						\$65,430			
Resurface Track HS							\$175,888			
Roofing Repairs	\$20,276									
Stove with Griddle			\$21,717							
Tilting Skillet Lg			\$23,122							
Tilting Skillet Sm			\$20,810							
Water Softener			\$5,491							\$7,727
SubTotal	\$405,311	\$54,505	\$990,551	\$223,814	\$91,663		\$261,390	\$36,880	\$142,774	\$45,192

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Cedar Park Middle School (1995)

Aux Gym						\$13,383				
Booster Heater #1								\$6,050		
Cafeteria Stage Drapes Clean & Recertify Fire Rating	\$16,807									
Comp Gym						\$13,383				
Convection Oven #1		\$19,819								
Convection Oven #2		\$19,819								
Convection Oven #3		\$19,819								
Convection Oven #4		\$19,819								
Dishwasher		\$26,975								
Double Steamer #1		\$44,040								
Double Steamer #2		\$44,040								
Fire Alarm			\$57,805							
Freezer/Cooler System					\$25,492					
Gas Water Heater #2								\$96,458		
Ice Maker Med		\$15,186								
Milk Box #1				\$6,434						
Milk Box #2				\$6,434						
Paint Corridors, Gyms and Cafeteria								\$368,875		
Paint Exterior					\$17,230					
Pass Thru Cooler #1			\$15,512							
Pass Thru Cooler #2			\$15,512							
Pass Thru Warmer #3							\$18,855			
Proofer			\$4,289							
Reach In Cooler #1								\$16,991		
Reach in Warmer #1							\$16,160			
Reach In Warmer #2							\$16,160			
Recaulk Expansion Joints and Windows					\$64,048					
Renovate Practice Field							\$175,888			

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Cedar Park Middle School (1995)

Restripe Parking Lots and Curbs				\$14,567					\$18,591	
Resurface Track MS						\$150,841				
Stove with Griddle		\$20,683								
Tilting Skillet Lg							\$28,105			
Tilting Skillet Sm			\$20,810							
Water Softener			\$5,491							\$7,727
SubTotal	\$16,807	\$230,199	\$119,419	\$27,434	\$106,769	\$177,608	\$255,168	\$488,373	\$18,591	\$7,727

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Cox Elementary (2001)

Booster Heater		\$6,419								
Convection Oven #2			\$20,809							
Convection Oven, Double			\$41,617							
Dishwasher							\$34,428			
Freezer and Cooler Box	\$139,755									
Garbage Disposal		\$4,668								
Gas Water Heater #2			\$17,255							
Ice Maker Sm		\$6,124								
Milk Box #1							\$4,497			
Milk Box #2			\$3,699							
Paint Corridors, MPR and Cafeteria										\$162,674
Paint Exterior						\$18,091				
Reach In Cooler #1							\$16,182			
Reach in Warmer #1							\$16,160			
Recaulk Expansion Joints			\$40,174							
Restripe Parking Lots and Curbs	\$5,775					\$7,371				
Steamer #1					\$24,855					
Steamer #2		\$21,470								
Stove			\$11,561							
Tilting Skillet Lg			\$34,781							
Water Softener				\$3,642						
SubTotal	\$145,530	\$38,681	\$169,896	\$3,642	\$24,855	\$25,462	\$71,267			\$162,674

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Cypress Elementary (1988)

Booster Heater								\$8,602		
Connect the Sidewalk on the Northside to the Existing Sidewalks	\$63,000									
Convection Oven, Double			\$41,617							
Convection Oven, Single			\$20,809							
Dishwasher								\$36,150		
Double Steamer #1			\$46,242						\$61,969	
Fire Alarm					\$31,865					
Freezer/Cooler System			\$23,122							
Ice Maker Sm			\$8,093							
Microwave #1			\$1,551							
Milk Box #1							\$4,497			
Milk Box #2							\$4,497			
Milk Box #3							\$4,497			
Paint Corridors, MPR and Cafeteria						\$133,832				
Paint Exterior			\$15,628							
Pressure Wash and Seal						\$80,299				
Proofer #1										\$6,035
Proofer #2										\$6,035
Reach In Cooler #1				\$13,978						
Recaulk Expansion Joints			\$40,174							
Replace a Section of Asphalt Parking Lot, Loop Driveway in Front of the Entrance.	\$131,250									
Restripe Parking Lots and Curbs	\$6,090					\$7,773				
Storm System Improvements		\$565								
Stove #1		\$11,010								
Tilting Skillet Lg			\$23,122							
Water Softener			\$4,624							\$6,507

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Cypress Elementary (1988)

SubTotal	\$200,340	\$11,576	\$224,983	\$13,978	\$31,865	\$221,904	\$13,490	\$44,752	\$61,969	\$18,577
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Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	

Danielson Middle School (2020)

Athletic Field										\$203,612
Aux Gym								\$15,479		
Cafeteria Stage Drapes Clean & Recertify Fire Rating										\$32,741
Comp Gym								\$20,382		
Dishwasher										\$39,855
Double Steamer									\$61,969	
Drink Cooler #1							\$11,242			
Drink Cooler #2							\$11,242			
Drink Cooler #3							\$11,242			
Drink Cooler #4							\$11,242			
Drink Cooler #5							\$11,242			
Exterior Paint										\$21,990
Fire Alarm										\$109,136
Gas Water Heater #1										\$97,734
Ice Cream Box								\$3,524		
Milk Box #1						\$9,517				
Milk Box #2						\$9,517				
Milk Box #3						\$9,517				
Paint Corridors, Gyms and Cafeteria										\$407,224
Proofer										\$6,035
Recaulk Expansion Joints										\$76,395
Restripe Parking Lots and Curbs					\$21,549					\$27,502
Resurface Track MS						\$150,841				
Water Softener										\$7,727
SubTotal					\$21,549	\$179,393	\$56,209	\$39,385	\$61,969	\$1,029,951

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Deer Creek Elementary (2004)

Booster Heater		\$6,419								
Convection Oven #1		\$19,819								
Convection Oven #2		\$19,819								
Convection Oven #3		\$19,819								
Convection Oven #4		\$19,819								
Dishwasher		\$25,324								
Double Steamer #1			\$46,242						\$61,969	
Electric Water Heaters #2								\$33,034		
Freezer/Cooler System		\$22,021								
Garbage Disposal		\$4,668								
Ice Maker Sm			\$6,430							
Milk Box #1		\$5,836								
Milk Box #2		\$5,836								
Paint Exterior				\$16,409						
Proofer		\$4,085								
Reach In Cooler #1		\$12,679								
Reach in Warmer #1		\$12,662								
Recaulk Expansion Joints			\$40,463							
Restripe Parking Lots and Curbs	\$7,350					\$9,381				
Stove #1		\$11,010								
Tilting Skillet Lg		\$22,021								
Water Softener			\$3,468							
SubTotal	\$7,350	\$211,834	\$96,604	\$16,409		\$9,381		\$33,034	\$61,969	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Don Tew Performing Arts Center (1999)

Lighting Control Panel					\$25,492					
PAC Stage Drapes Clean & Recertify Fire Rating			\$69,060							
Paint Exterior									\$16,630	
Sound System									\$15,493	
SubTotal			\$69,060		\$25,492				\$32,123	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Faubion Elementary (1974)

Booster Heater			\$6,740							
Dishwasher		\$25,324								
Double Steamer #1		\$44,040						\$59,018		
Electric Water Heater #1		\$38,536								
Fire Alarm								\$36,887		
Garbage Disposal										\$5,864
Ice Maker Sm		\$7,707								
Microwave #1		\$1,478								
Milk Box #1		\$5,835								
Milk Box #2			\$6,127							
Oven #1, Double									\$27,887	
Oven #2, Double									\$27,887	
Paint Corridors, MPR and Cafeteria				\$121,390						
Paint Exterior				\$16,409						
Proofer			\$4,289							
Recaulk Expansion Joints and Windows					\$40,190					
Restripe Parking Lots and Curbs				\$9,104					\$11,620	
Stove #1		\$11,010								
Tilting Skillet Lg			\$34,781							
Water Softener			\$6,591							
SubTotal		\$133,931	\$58,529	\$146,903	\$40,190			\$95,906	\$67,393	\$5,864

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Four Points Middle School (2009)

Athletic Field Main									\$193,916	
Aux Gym							\$11,057			
Beverage Display Case								\$10,328		
Booster Heater #1							\$8,592			
Cafeteria Stage Drapes Clean & Recertify Fire Rating		\$19,929								
Comp Gym							\$14,558			
Convection Oven #1		\$19,819								
Convection Oven #2		\$19,819								
Convection Oven #3		\$19,819								
Convection Oven #4		\$19,819								
Convection Oven #5		\$19,819								
Convection Oven #6		\$19,819								
Convection Oven #7		\$19,819								
Convection Oven #8		\$19,819								
Dance Gym			\$11,561							
Dishwasher									\$37,957	
Drink Cooler #1		\$8,808								
Drink Cooler #2		\$8,808								
Drink Cooler #3		\$8,808								
Drink Cooler #4		\$8,808								
Freezer/Cooler System				\$24,278						
Gas Water Heater A1	\$16,800									
Gas Water Heater A2	\$16,800									
Gas Water Heater K1	\$16,800									
Gas Water Heater K2	\$16,800									
Ice Cream Box								\$11,804		
Ice Maker Med		\$15,186								
Microwave #1			\$1,551							
Microwave #2			\$1,551							
Milk Box #1					\$34,979					

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Four Points Middle School (2009)

Milk Box #2					\$4,079					
Milk Box #3					\$4,079					
Paint Corridors, Gyms and Cafeteria		\$275,260								
Paint Exterior									\$20,943	
Pass Thru Cooler #1			\$15,512							
Pass Thru Cooler #2			\$15,512							
Pass Thru Warmer #1			\$15,512							
Pass Thru Warmer #2			\$15,512							
Proofer		\$4,085								
Reach In Cooler #1			\$13,313							
Reach In Cooler #2			\$13,313							
Reach in Warmer #1			\$13,295							
Rebuild Upper Practice Field						\$134,010				
Recaulk Expansion Joints			\$79,577							
Restripe Parking Lots and Curbs				\$14,567					\$18,591	
Resurface Track MS									\$174,618	
Steamer #1		\$21,470								
Steamer #2		\$21,470								
Stove #1			\$11,561							
Stove #2			\$11,561							
Tilting Skillet Lg			\$23,122							
Water Softener			\$5,491							\$7,727
SubTotal	\$67,200	\$551,181	\$247,945	\$38,845	\$12,236	\$134,010	\$34,207	\$22,132	\$446,025	\$7,727

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Giddens Elementary (1996)

Booster Heater			\$6,740							
Convection Oven, Double						\$48,176				
Convection Oven, Double (2)						\$48,176				
Dishwasher		\$26,975								
Double Steamer #1					\$50,982					
Fire Alarm									\$38,732	
Freezer/Cooler System					\$25,492					
Garbage Disposal		\$4,668								
Gas Water Heater #1						\$56,209				
Ice Maker Sm									\$8,617	
Milk Box #1		\$5,835								
Milk Box #2		\$5,835								
Paint Corridors, MPR and Cafeteria									\$154,927	
Paint Exterior						\$18,091				
Pass Thru Warmer #1								\$19,798		
Reach In Cooler #1		\$12,679								
Reach in Warmer #1		\$12,662								
Recaulk Expansion Joints				\$42,486						
Restripe Parking Lots and Curbs					\$7,775					\$9,923
Stove #1		\$11,010								
Tilting Skillet Lg	\$33,125									
Water Softener						\$7,630				
SubTotal	\$33,125	\$79,666	\$6,740	\$42,486	\$84,249	\$178,284		\$19,798	\$202,276	\$9,923

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Glenn High School (2016)

Athletic Field Nets, All.					\$17,868					
Booster Heater #1				\$6,352						
Dishwasher						\$32,789				
Double Stack Oven #1						\$25,140				
Double Stack Oven #2						\$25,140				
Double Stack Oven #3						\$25,140				
Double Steamer #1		\$44,040						\$59,018		
Drink Cooler #1				\$9,711						
Drink Cooler #2				\$9,711						
Fire Alarm						\$100,374				
Gas Water Heater #1						\$118,306				
Ice Maker Lg				\$26,060						
Paint Corridors, Gyms and Cafeteria						\$535,328				
Paint Exterior						\$33,451				
Pass Thru Cooler #1								\$19,798		
Pass Thru Cooler #2								\$19,798		
Pass Thru Warmer #1								\$19,798		
Pass Thru Warmer #2								\$19,798		
Proofer(6)						\$4,965				
Reach In Cooler #1								\$16,991		
Reach in Warmer #1								\$16,968		
Reach In Warmer #2								\$16,968		
Recaulk Expansion Joints				\$286,777						
Refrigerator #1								\$29,103		
Replace Turf, Baseball				\$804,749						
Replace Turf, Football				\$608,340						
Replace Turf, Practice Field #1				\$568,383						
Replace Turf, Practice Field #2				\$568,383						
Replace Turf, Softball				\$304,171						

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Glenn High School (2016)

Restripe Band Practice Field Concrete		\$7,432			\$8,603			\$9,960		
Restripe Parking Lots and Curbs	\$40,937					\$52,247				
Resurface Tennis Courts (8)		\$57,805						\$77,464		
Resurface Track HS		\$121,114						\$162,305		
Walk In Oven						\$52,864				
Water Softener			\$13,873							\$19,521
SubTotal	\$40,937	\$230,391	\$13,873	\$3,192,637	\$26,471	\$1,005,745		\$467,968		\$19,521

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Grandview Hills Elementary (2008)

Booster Heater		\$6,419								
Convection Oven #1			\$20,809							
Convection Oven #2			\$20,809							
Convection Oven #3			\$20,809							
Convection Oven #4			\$20,809							
Dishwasher		\$25,324								
Fire Alarm								\$36,887		
Freezer/Cooler System			\$23,122							
Garbage Disposal		\$4,668								
Gas Water Heater #1								\$68,661		
Ice Maker Sm		\$7,707								
Milk Box #1		\$5,835								
Milk Box #2		\$5,835								
Paint Corridors, MPR and Cafeteria		\$110,104								
Paint Exterior									\$20,943	
Pass Thru Cooler #1								\$19,798		
Pass Thru Warmer #1			\$15,512							
Pass Thru Warmer #2			\$15,512							
Proofer										\$6,035
Recaulk Expansion Joints				\$84,967						
Reroof Ancillary Buildings	\$787,500									
Restain Ext Walls MPR only			\$23,122							
Restripe Parking Lots and Curbs			\$9,243							\$13,006
Steamer #1		\$21,470								
Steamer #2		\$21,470								
Steamer #3		\$21,470								
Steamer #4		\$21,470								
Tilting Skillet Lg			\$23,122							
Water Softener						\$7,630				

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Grandview Hills Elementary (2008)

SubTotal	\$787,500	\$251,775	\$192,871	\$84,967		\$7,630		\$125,346	\$20,943	\$19,041
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Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Gupton Stadium (2010)

Gas Water Heater #1										\$20,326
Generator		\$82,578								
Replace Turf						\$536,038				
Restripe Parking Lots and Curbs					\$21,557					\$27,513
SubTotal		\$82,578			\$21,557	\$536,038				\$47,839

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Henry Middle School (2002)

Athletic Field							\$175,888			
Aux Gym							\$11,057			
Booster Heater #1		\$6,419								
Cafeteria Stage Drapes Clean & Recertify Fire Rating			\$17,341							
Comp Gym							\$14,558			
Convection Oven #1		\$19,819								
Convection Oven #2		\$19,819								
Convection Oven #3		\$19,819								
Convection Oven #4		\$19,819								
Convection Oven #5		\$19,819								
Convection Oven #6		\$19,819								
Dishwasher Small Special			\$17,052							
Double Steamer #1		\$44,040								
Fire Alarm					\$63,730					
Garbage Disposal #1			\$4,902							
Garbage Disposal #2			\$4,902							
Gas Water Heater (2)								\$79,280		
Ice Maker Med	\$7,957									
Microwave #1		\$1,478								
Microwave #2		\$1,478								
Milk Box #1		\$5,835								
Milk Box #2		\$5,835								
Paint Exterior			\$15,628							
Proofer		\$4,085								
Reach In Cooler #1										\$18,732
Reach In Cooler #2										\$18,732
Reach In Cooler #3		\$12,679								
Reach In Cooler #4		\$12,679								
Reach in Warmer #1										\$18,707

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Henry Middle School (2002)

Reach In Warmer #2										\$18,707
Reach In Warmer #3		\$12,662								
Recaulk Expansion Joints		\$45,849								
Restripe Parking Lots and Curbs	\$10,500					\$13,401				
Resurface Track MS					\$143,658					
Stove		\$11,010								
Stove with Griddle		\$20,683								
Tilting Skillet Lg		\$22,021								
Toaster		\$2,216								
Water Softener						\$7,630				
SubTotal	\$18,457	\$327,881	\$59,825		\$207,388	\$21,031	\$201,502	\$79,280		\$74,879

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Knowles Elementary (2003)

Booster Heater		\$6,419								
Convection Oven #1			\$20,809							
Convection Oven #2			\$20,809							
Convection Oven #3			\$20,809							
Convection Oven #4					\$22,942					
Dishwasher			\$28,324							
Double Steamer #1		\$44,040								
Electric Water Heater						\$35,955				
Fire Alarm								\$36,887		
Garbage Disposal				\$5,147						
Ice Maker Sm							\$7,815			
Milk Box #1					\$4,079					
Milk Box #2					\$4,079					
Paint Exterior			\$15,628							
Proofer			\$4,289							
Reach In Cooler #1		\$12,679								
Reach in Warmer #1		\$12,662								
Recaulk Expansion Joints		\$38,536								
Restripe Parking Lots and Curbs		\$8,258					\$10,539			
Stove #1			\$11,561							
Water Softener			\$6,591							
SubTotal		\$122,594	\$128,822	\$5,147	\$31,100	\$35,955	\$18,355	\$36,887		

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Larkspur Elementary (2019)

Booster Heater							\$7,731			
Convection Oven #1									\$27,887	
Convection Oven #2									\$27,887	
Double Steamer #1					\$50,982					
Double Steamer #2					\$50,982					
Fire Alarm									\$15,493	
Gas Water Heater #1									\$54,225	
Ice Maker Sm							\$7,731			
Milk Box #1							\$7,542			
Milk Box #2							\$7,542			
Paint Corridors, MPR and Cafeteria									\$154,927	
Proofer									\$5,748	
Recaulk Expansion Joints							\$7,542			
Restripe Parking Lots and Curbs				\$7,339					\$9,367	
SubTotal				\$7,339	\$101,965		\$38,087		\$295,533	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Leander High School (1982)

Aux Gym		\$11,576								\$17,103
Beverage Display Case						\$4,684				
Booster Heater #1			\$6,740							
Comp Gym		\$17,160								\$25,353
Convection Oven #1			\$20,809							
Convection Oven #2			\$20,809							
Convection Oven #3			\$20,809							
Convection Oven #4			\$20,809							
Convection Oven #5			\$20,809							
Convection Oven #6			\$20,809							
Convection Oven #7			\$20,809							
Convection Oven #8			\$20,809							
Dishwasher			\$28,324							
Double Steamer #1			\$46,242						\$61,969	
Double Steamer #2			\$46,242						\$61,969	
Double Steamer #3			\$46,242						\$61,969	
Double Steamer #4			\$46,242						\$61,969	
Drink Cooler #2			\$9,249							
Drink Cooler #3			\$9,249							
Drink Cooler #4			\$9,249							
Drink Cooler #5			\$9,249							
Drink Cooler #6			\$9,249							
Fire Alarm				\$91,042						
Fire Alarm Robotics					\$10,834					
Freezer/Cooler System		\$66,062								
Garbage Disposal		\$4,668								
Gas Water Heater #3					\$25,653					
Ice Maker Lg			\$23,122							
Microwave #1		\$1,477								
MPR Floor							\$14,774			

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Leander High School (1982)

Paint Corridors, Gyms and Cafeteria				\$485,558						
Paint Exterior			\$28,896							
Proofer #1			\$4,289							
Proofer #2			\$4,289							
Proofer #3			\$4,289							
Reach In Cooler #2		\$12,679								
Reach In Cooler #3		\$12,679								
Reach In Cooler #4		\$12,679								
Reach In Cooler #5		\$12,679								
Reach In Cooler #6		\$12,679								
Reach in Warmer #1			\$13,295							
Reach In Warmer #2			\$13,295							
Reach In Warmer #3			\$13,295							
Reach In Warmer #4			\$13,295							
Reach In Warmer #5			\$13,295							
Reach In Warmer #6			\$13,295							
Reach In Warmer #7			\$13,295							
Recaulk Expansion Joints and Windows					\$44,032					
Restripe Band Practice Field		\$16,763			\$19,406			\$22,464		
Restripe Parking Lots and Curbs						\$24,090				
Resurface Tennis Courts (8)		\$46,537						\$62,363		
Stage Drapes Clean and Recertify Fire Rating				\$19,024						
Stove with Griddle			\$21,717							
Tilting Skillet Lg			\$23,122							
Tilting Skillet Sm			\$20,810							
VCT (1100 wing plus Athletics)			\$433,534							
Water Softener		\$5,230							\$7,359	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Leander High School (1982)

SubTotal	\$232,867	\$1,089,887	\$595,625	\$99,925	\$28,774	\$14,774	\$84,828	\$255,236	\$42,456
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Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Leander Middle School (1974)

Athletic Field								\$184,682		
Aux Gym						\$19,009				
Booster Heater #1		\$6,419								
Comp Gym						\$13,865				
Convection Oven, Double			\$41,617							
Convection Oven, Double (2)			\$41,617							
Dishwasher		\$26,975								
Double Steamer #1			\$46,242							
Double Steamer #2		\$44,040								
Electric Water Heater A2	\$16,800									
Electric Water Heater A3	\$16,800									
Electric Water Heater K1	\$16,800									
Electric Water Heater K2	\$16,800									
Electric Water Heaters A1	\$16,800									
Fire Alarm									\$77,464	
Garbage Disposal		\$4,976								
Ice Cream Box #2		\$8,808								
Ice Maker Med		\$15,384								
Microwave #1			\$1,551							
Milk Box #1							\$6,209			
Milk Box #2		\$5,835								
Paint Corridors, Gyms and Cafeteria									\$387,318	
Paint Exterior						\$18,091				
Pass Thru Cooler #1								\$19,798		
Pass Thru Cooler #2								\$19,798		
Pass Thru Cooler #3								\$19,798		
Proofer			\$4,289							
Reach In Cooler #1		\$12,679								
Reach In Cooler #2		\$12,679								
Reach In Cooler #3		\$12,679				356				

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Leander Middle School (1974)

Reach in Warmer #1					\$14,658					
Reach In Warmer #2					\$14,658					
Reach In Warmer #3					\$14,658					
Recaulk Expansion Joints				\$48,810						
Restripe Parking Lots and Curbs			\$4,619							\$6,499
Resurface Track MS			\$130,302							\$183,348
Roofing Repairs							\$22,626			
Stage Drapes Clean & Recertified Fire Rating				\$20,278						
Stove #1		\$11,010								
Stove #2		\$11,010								
Tilting Skillet Lg		\$22,021								
Water Softener			\$6,591							\$9,274
SubTotal	\$84,000	\$194,516	\$276,828	\$69,088	\$43,973	\$50,965	\$28,835	\$244,076	\$464,782	\$199,122

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

LEO Center (1955)

Conf. Room Ballast and Lamps		\$27,526								
Convection Oven #1			\$20,809							
Convection Oven #2			\$20,809							
Fire Alarm		\$27,526								
Ice Maker Sm		\$7,707								\$11,387
Milk Box #1							\$4,497			
Paint Exterior					\$12,451					
Reach In Cooler #1									\$17,840	
Reach In Cooler #2			\$13,313							
Reach In Cooler #3			\$13,313							
Reach In Cooler #4			\$13,313							
Reach in Freezer									\$21,690	
Reach in Warmer #1			\$13,295							
Recaulk Expansion Joints	\$17,955								\$26,528	
Restripe Parking Lots and Curbs					\$9,559					\$12,201
Sound System					\$50,984					
Steamer			\$22,544							
Steamer #2			\$22,544							
Tilting Skillet Lg			\$23,122							
Water Softener	\$3,303							\$4,648		
SubTotal	\$21,258	\$62,759	\$163,061		\$72,994		\$4,497	\$4,648	\$66,058	\$23,588

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Mason Elementary (1994)

Booster Heater			\$4,740							
Convection Oven #1		\$19,819								
Convection Oven #2		\$19,819								
Convection Oven #3		\$19,819								
Convection Oven #4		\$19,819								
Dishwasher		\$25,324								
Double Steamer #1					\$50,982					
Fire Alarm	\$27,526									
Freezer/Cooler System				\$24,278						
Garbage Disposal			\$4,902							
Gas Water Heater #1								\$44,265		
Ice Maker Sm								\$10,328		
Milk Box #1								\$6,519		
Milk Box #2								\$6,519		
Paint Corridors, MPR and Cafeteria		\$110,104								
Pass Thru Cooler #1								\$19,798		
Proofer	\$3,150									
Recaulk Expansion Joints			\$32,371							
Restripe Parking Lots and Curbs					\$9,050					\$11,550
Roofing Repairs	\$9,989									
Stove #1		\$11,010								
Tilting Skillet Lg			\$34,781							
Water Softener						\$7,630				
SubTotal	\$40,665	\$225,712	\$76,794	\$24,278	\$60,032	\$7,630		\$87,430		\$11,550

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Monroe Stadium (2009)

Electric Water Heaters							\$49,183			
Fire Alarm						\$33,458				
Generator			\$86,707							
Replace Turf				\$486,203						
Resurface Track HS					\$382,377					
SubTotal			\$86,707	\$486,203	\$382,377	\$33,458	\$49,183			

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Naumann Elementary (1998)

Booster Heater							\$5,761			
Convection Oven #1									\$27,887	
Convection Oven #2									\$27,887	
Convection Oven #3									\$27,887	
Convection Oven #4									\$27,887	
Dishwasher									\$37,957	
Double Steamer			\$46,242						\$61,969	
Fire Alarm					\$31,865					
Freezer and Cooler Box	\$139,755									
Garbage Disposal	\$4,446									
Gas Water Heater #1			\$17,255							
Ice Maker Sm					\$4,461					
Milk Box #1							\$4,497			
Milk Box #2							\$4,497			
Paint Corridors, MPR and Cafeteria			\$115,609							
Paint Exterior									\$20,943	
Pass Thru Cooler #1									\$20,788	
Pass Thru Warmer #1								\$19,798		
Proofer			\$4,289							
Reach In Cooler #1			\$13,313							
Reach in Warmer #1			\$13,295							
Recalk Expansion Joints								\$59,013		
Restripe Parking Lots and Curbs		\$8,258					\$10,539			
Stove with Griddle			\$11,561							
Tilting Skillet Lg								\$23,460		
Water Softener			\$3,468							
SubTotal	\$144,201	\$8,258	\$225,033		\$36,326		\$25,294	\$102,271	\$253,204	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

New Hope High School (1975)

Paint Exterior					\$27,167					
Replace Parking Lot	\$183,750									
Restripe Parking Lots and Curbs			\$7,756					\$9,899		
SubTotal	\$183,750		\$7,756		\$27,167			\$9,899		

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Parkside Elementary (2008)

Booster Heater		\$6,419								
Convection Oven #1			\$20,809							
Convection Oven #2			\$20,809							
Dishwasher			\$28,324							
Electric Water Heaters								\$82,431		
Fire Alarm										\$40,668
Freezer/Cooler System			\$23,122							
Garbage Disposal										\$8,006
Ice Maker Sm		\$7,707								
Microwave		\$1,478								
Milk Box #1		\$5,835								
Milk Box #2		\$5,835								
Paint Corridors, MPR and Cafeteria	\$127,052									
Paint Exterior									\$20,943	
Pass Thru Cooler #1			\$15,512							
Pass Thru Cooler #2			\$15,512							
Pass Thru Warmer #1			\$15,512							
Pass Thru Warmer #2			\$15,512							
Proofer			\$4,289							
Recaulk Expansion Joints	\$82,320									
Restripe Parking Lots and Curbs		\$9,909					\$12,647			
Steamer #1		\$21,470								
Steamer #2		\$21,470								
Steamer #3		\$21,470								
Steamer #4		\$21,470								
Tilting Skillet Lg			\$23,122							
Water Softener						\$7,630				
SubTotal	\$209,372	\$123,065	\$182,525			\$7,630	\$12,647	\$82,431	\$20,943	\$48,675

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Plain Elementary (2006)

Booster Heater									\$9,473	
Convection Oven #1		\$19,819								
Convection Oven #2		\$19,819								
Convection Oven #3		\$19,819								
Convection Oven #4		\$19,819								
Dishwasher									\$37,957	
Electric Water Heaters						\$29,962				
Freezer/Cooler System			\$23,122							
Garbage Disposal		\$4,668								
Ice Maker Sm									\$8,617	
Milk Box #1						\$7,448				
Milk Box #2						\$7,448				
Paint Corridors, MPR and Cafeteria							\$140,524			
Paint Exterior		\$14,884								\$21,990
Pass Thru Cooler #1			\$15,512							
Pass Thru Warmer #1			\$15,512							
Proofer		\$4,085								
Recaulk Expansion Joints								\$70,086		
Restripe Parking Lots and Curbs		\$8,258					\$10,539			
Roofing Repairs	\$4,130									
Steamer #1			\$22,544						\$30,211	
Steamer #2			\$22,544						\$30,211	
Stove			\$11,561							
Tilting Skillet Lg			\$23,122							
Water Softener	\$5,978							\$8,412		
SubTotal	\$10,109	\$111,169	\$133,916			\$44,858	\$151,063	\$78,498	\$116,468	\$21,990

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Plant Services Warehouse

Booster Heater	\$7,560									
Electric Oven, Quantity 2	\$38,850									
Electric Steamer, Quantity 2	\$37,800									
Garbage Disposal, Quantity 2	\$6,300									
Gas Oven, Quantity 2	\$38,850									
Gas Steamer, Quantity 2	\$39,900									
Milk Cooler, Quantity 1	\$3,150									
Misc. Kitchen Equipment Contingency	\$262,500									
Small Ice Maker, Quantity 2	\$5,040									
Water Softener, Quantity 4	\$10,080									
SubTotal	\$450,030									

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Pleasant Hill Elementary (2004)

Booster Heater			\$6,740							
Convection Oven #1		\$19,819								
Convection Oven #2		\$19,819								
Dishwasher								\$32,461		
Double Steamer #1			\$46,242						\$61,969	
Electric Water Heaters (2)								\$33,034		
Fire Alarm						\$33,458				
Freezer/Cooler System		\$22,021								
Garbage Disposal			\$4,902							
Ice Maker Sm									\$8,617	
Milk Box #1			\$6,127							
Milk Box #2			\$6,127							
Paint Corridors, MPR and Cafeteria									\$154,927	
Paint Exterior				\$16,409						
Pass Thru Warmer #1		\$14,774								
Proofer		\$4,085								
Reach In Cooler #1		\$12,679								
Recaulk Expansion Joints						\$66,909				
Restripe Parking Lots and Curbs					\$10,229					\$13,055
Stove		\$11,010								
Tilting Skillet Lg		\$22,021								
Water Softener			\$4,624							\$6,507
SubTotal		\$126,226	\$74,763	\$16,409	\$10,229	\$100,367		\$65,494	\$225,513	\$19,562

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Reagan Elementary (2009)

Booster Heater				\$7,077						
Convection Oven #1		\$19,819								
Convection Oven #2		\$19,819								
Dishwasher		\$25,324								
Electric Water Heaters									\$88,348	
Fire Alarm									\$38,732	
Garbage Disposal			\$4,902							
Ice Maker Sm		\$7,707								
Milk Box #1				\$6,434						
Milk Box #2				\$6,434						
Paint Corridors, MPR and Cafeteria			\$115,609							
Paint Exterior									\$20,943	
Pass Thru Cooler #1			\$15,512							
Pass Thru Cooler #2			\$15,512							
Pass Thru Warmer #1			\$15,512							
Pass Thru Warmer #2			\$15,512							
Reach in Warmer #1			\$13,295							
Recaulk Expansion Joints									\$98,950	
Restripe Parking Lots and Curbs				\$9,104					\$11,620	
Steamer #1							\$27,402			
Steamer #2			\$22,544							
Steamer #3		\$21,470								
Steamer #4		\$21,470								
Stove with Griddle			\$21,717							
Tilting Skillet Lg			\$23,122							
Water Softener			\$3,468							
SubTotal		\$115,609	\$266,706	\$29,048			\$27,402		\$258,592	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Reed Elementary (2012)

Booster Heater								\$8,602		
Dishwasher		\$26,975								
Double Stack Oven #1		\$19,819								
Double Steamer #1			\$46,242						\$61,969	
Double Steamer #2			\$46,242						\$61,969	
Electric Water Heaters		\$48,014								
Fire Alarm		\$27,526								
Freezer/Cooler System							\$28,105			
Garbage Disposal			\$4,902							
Ice Cream Box			\$9,249							
Ice Maker Sm			\$8,093							
Milk Box #1			\$6,127							
Milk Box #2			\$6,127							
Paint Corridors, MPR and Cafeteria		\$110,104								
Paint Exterior		\$14,884								
Pass Thru Cooler #1				\$16,288						
Pass Thru Cooler #2				\$16,288						
Pass Thru Warmer #1				\$16,288						
Pass Thru Warmer #2				\$16,288						
Proofer		\$4,085								
Recaulk Exterior		\$38,536								
Restripe Parking Lots and Curbs			\$10,405					\$13,279		
Tilting Skillet Lg				\$24,278						
Water Softener						\$5,549				
SubTotal		\$289,943	\$137,388	\$89,429		\$5,549	\$28,105	\$21,882	\$123,939	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

River Place Elementary (2007)

Booster Heater							\$5,761			
Convection Oven #1			\$20,809							
Convection Oven #2			\$20,809							
Dishwasher							\$34,428			
Electric Water Heaters							\$112,684			
Fire Alarm								\$36,887		
Freezer/Cooler System		\$22,021								
Garbage Disposal			\$4,902							
Ice Maker Sm							\$4,918			
Milk Box #1		\$5,835								
Milk Box #2		\$5,835								
Paint Corridors, MPR and Cafeteria										\$156,064
Pass Thru Cooler #1		\$14,774								
Proofer			\$4,289							
Recaulk Expansion Joints									\$88,972	
Restripe Parking Lots and Curbs					\$8,285					\$10,574
Steamer #1			\$22,544						\$30,211	
Steamer #2		\$21,470								
Steamer #4			\$22,544						\$30,211	
Steamer#4			\$22,544						\$30,211	
Stove		\$11,010								
Tilting Skillet Lg		\$22,021								
Water Softener			\$6,591							
SubTotal		\$102,967	\$125,032		\$8,285		\$157,793	\$36,887	\$179,604	\$166,638

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

River Ridge Elementary (2009)

Booster Heater			\$7,069							
Convection Oven #1		\$19,819								
Convection Oven #2		\$19,819								
Dishwasher			\$28,324							
Electric Water Heater K1									\$21,719	
Electric Water Heater K2									\$21,719	
Fire Alarm								\$36,887		
Freezer/Cooler System				\$24,278						
Garbage Disposal			\$4,902							
Ice Maker Sm		\$7,707								
Milk Box #1		\$5,835								
Milk Box #2		\$5,835								
Paint Corridors, MPR and Cafeteria		\$132,371								
Paint Exterior									\$20,943	
Pass Thru Cooler #1			\$15,512							
Pass Thru Cooler #2			\$15,512							
Proofer		\$4,085								
Reach In Cooler #1			\$13,313							
Reach in Warmer #1			\$13,295							
Recaulk Expansion Joints									\$98,742	
Restripe Parking Lots and Curbs				\$9,104					\$11,620	
Steamer #1		\$21,470								
Steamer #2		\$21,470								
Steamer #3		\$21,470								
Steamer #4		\$21,470								
Tilting Skillet Lg			\$23,122							
Water Softener			\$3,468							
SubTotal		\$281,352	\$124,517	\$33,382				\$36,887	\$174,742	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Rouse High School (2008)

Auditorium Stage Drapes Clean & Recertify Fire Rating	\$26,250									
Aux Gym							\$21,901			
Black Box Drapes Clean & Recertify Fire Rating	\$18,980									
Comp Gym						\$20,858				
Convection Oven #1			\$20,809							
Convection Oven #2			\$20,809							
Convection Oven #3			\$20,809							
Convection Oven #4			\$20,809							
Convection Oven #5			\$20,809							
Convection Oven #6			\$20,809							
Convection Oven #7			\$20,809							
Convection Oven #8			\$20,809							
Dishwasher				\$29,740						
Double Steamer #1		\$44,040						\$59,018		
Double Steamer #2		\$44,040						\$59,018		
Drink Cooler #1		\$8,808								
Drink Cooler #2		\$8,808								
Drink Cooler #3		\$8,808								
Drink Cooler #4		\$8,808								
Drink Cooler #5		\$8,808								
Drink Cooler #6		\$8,808								
Drink Cooler #7		\$8,808								
Drink Cooler #8		\$8,808								
Fire Alarm								\$110,665		
Freezer/Cooler System			\$23,122							
Garbage Disposal #1										\$7,351
Garbage Disposal #2										\$7,351
Gas Water Heater #1			\$154,919							

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Rouse High School (2008)

Ice Cream Box #1				\$9,711						
Ice Cream Box #2				\$10,197						
Ice Maker Lg		\$22,021								
MPR Floor							\$12,677			
Paint Corridors, Gyms and Cafeteria	\$341,250									
Paint Exterior	\$26,210									
Pass Thru Cooler #1					\$17,102					
Pass Thru Cooler #2					\$17,102					
Pass Thru Warmer #1				\$16,288						
Pass Thru Warmer #2				\$16,288						
Rack Oven			\$21,717							
Reach In Cooler #1					\$14,677					
Reach In Cooler #2					\$14,677					
Reach In Cooler #3					\$14,677					
Reach In Warmer #1				\$13,960						
Reach In Warmer #2				\$13,960						
Reach In Warmer #3				\$13,960						
Reach In Warmer #4				\$13,960						
Reach In Warmer #5				\$13,960						
Reach In Warmer #6				\$13,960						
Reach In Warmer #7				\$27,920						
Recaulk Expansion Joints				\$273,126						
Replace Turf					\$510,513					
Restripe Band Practice Field		\$16,764			\$19,406			\$22,465		
Restripe Parking Lots and Curbs			\$20,810					\$26,560		
Resurface Tennis Courts (8)						\$56,880				
Resurface Track HS			\$144,514							
Roofing Repairs	\$30,543									
Stove with Griddle					\$23,944					

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Rouse High School (2008)

Tilting Skillet Lg					\$25,492					
Toaster		\$2,216								
Water Softener						\$7,630				
SubTotal	\$443,234	\$199,548	\$531,559	\$467,029	\$657,591	\$85,368	\$34,577	\$277,726		\$14,703

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Running Brushy Middle School (2000)

Athletic Field							\$175,888			
Aux Gym					\$17,657					
Booster Heater #1				\$4,856						
Cafeteria Stage Drapes Clean & Recertify Fire Rating						\$23,421				
Comp Gym					\$17,719					
Convection Oven, Double #1	\$37,748									
Convection Oven, Double #2			\$41,617							
Convection Oven, Double #3			\$41,617							
Convection Oven, Double #4			\$41,617							
Dishwasher			\$28,324							
Freezer/Cooler System										\$73,203
Garbage Disposal			\$4,902							
Gas Water Heater A1	\$16,800									
Gas Water Heater A2	\$16,800									
Gas Water Heater K1	\$16,800									
Gas Water Heater K2	\$16,800									
Ice Maker Med			\$8,355							
Milk Box #1						\$7,448				
Milk Box #2						\$7,448				
Paint Corridors, Gyms and Cafeteria			\$289,023							
Paint Exterior										\$21,990
Pass Thru Cooler #1									\$20,788	
Pass Thru Cooler #2									\$20,788	
Pass Thru Warmer #1									\$20,788	
Pass Thru Warmer #2									\$20,788	
Proofer			\$4,289							
Reach In Cooler #1		\$12,679								
Reach In Cooler #3		\$12,679								

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Running Brushy Middle School (2000)

Reach In Warmer #2		\$12,662								
Reach In Warmer #3		\$12,662								
Recaulk Expansion Joints						\$93,676				
Renovate Practice Field					\$127,628					
Restripe Parking Lots and Curbs	\$7,560					\$9,649				
Restripe Parking Lots and Curbs, Stadium	\$1,156					\$1,475				
Resurface Track MS					\$143,658					
Roofing Repairs	\$12,804									
Steamer #1		\$21,470								\$31,721
Steamer #2		\$21,470								\$31,721
Stove #1		\$11,010								
Stove #2		\$11,010								
Toaster			\$2,327							
Water Softener						\$7,630				
SubTotal	\$126,467	\$115,643	\$462,070	\$4,856	\$306,663	\$150,746	\$175,888		\$83,151	\$158,636

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Rutledge Elementary (2005)

Booster Heater			\$6,740							
Convection Oven #1		\$19,819								
Convection Oven #2		\$19,819								
Dishwasher		\$26,975								
Double Steamer #1		\$44,040								
Electric Water Heaters #2									\$115,134	
Fire Alarm					\$31,865					
Garbage Disposal		\$4,668								
Ice Maker Sm							\$7,815			
Milk Box #1			\$6,127							
Milk Box #2			\$6,127							
Paint Corridors, MPR and Cafeteria			\$108,740							
Paint Exterior					\$17,230					
Proofer			\$4,289							
Reach In Cooler #1		\$12,679								
Reach in Warmer #1		\$12,662								
Recaulk Expansion Joints			\$31,214							
Restripe Parking Lots and Curbs					\$10,229					\$13,055
Stove			\$11,561							
Tilting Skillet Lg			\$23,122							
Water Softener						\$7,630				
SubTotal		\$140,662	\$197,921		\$59,323	\$7,630	\$7,815		\$115,134	\$13,055

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Science Materials Center (2008)

Pressure Wash and Seal									\$23,239	
SubTotal									\$23,239	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

South Performing Arts Center (2002)

Electric Water Heaters									\$14,202	
Gas Water Heater Lochinvar									\$232,699	
PAC Stage Drapes Clean & Recertify Fire Rating				\$69,060						
Paint Exterior								\$11,066		
SubTotal				\$69,060				\$11,066	\$246,901	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Steiner Ranch Elementary (1996)

Booster Heater		\$6,419								
Convection Oven #1			\$20,809							
Convection Oven #2			\$20,809							
Convection Oven #3			\$20,809							
Dishwasher						\$32,789				
Double Steamer #1			\$46,242						\$61,969	
Double Steamer #2			\$46,242						\$61,969	
Fire Alarm			\$28,902							
Garbage Disposal				\$5,147						
Gas Water Heater #1						\$23,129				
Ice Maker Sm		\$7,707								
Milk Box #1			\$6,127							
Milk Box #2			\$6,127							
Paint Corridors, MPR and Cafeteria									\$154,927	
Paint Exterior						\$18,091				
Pass Thru Cooler #1			\$15,512							
Pass Thru Warmer #1								\$19,798		
Reach In Cooler #1			\$13,313							
Reach in Warmer #1					\$14,658					
Recaulk Expansion Joints			\$40,174							
Restripe Parking Lots and Curbs		\$8,258					\$10,539			
Stove #1		\$11,010								
Tilting Skillet Lg	\$33,125									
Water Softener						\$7,630				
SubTotal	\$33,125	\$33,395	\$265,069	\$5,147	\$14,658	\$81,639	\$10,539	\$19,798	\$278,866	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Stiles Middle School (2011)

Athletic Field			\$144,703							
Aux Gym							\$14,742			
Booster Heater #1		\$8,613								
Booster Heater #2		\$8,613								
Cafeteria Stage Drapes Clean & Recertify Fire Rating	\$8,925									
Comp Gym							\$19,411			
Convection Oven, Double #1		\$39,635								
Convection Oven, Double #2		\$39,635								
Convection Oven, Double #3		\$39,635								
Convection Oven, Double #4		\$39,635								
Dance Gym			\$15,512							
Dishwasher			\$28,324							
Double Steamer		\$44,040								
Drink Cooler #1			\$9,249							\$13,014
Drink Cooler #2			\$9,249							\$13,014
Drink Cooler #3			\$9,249							\$13,014
Drink Cooler #4							\$11,242			
Fire Alarm			\$77,561							
Freezer/Cooler System						\$35,915				
Garbage Disposal #1		\$6,264								
Garbage Disposal #2			\$6,577							
Garbage Disposal #3			\$6,577							
Gas Water Heater A1	\$16,800									
Gas Water Heater A2	\$16,800									
Gas Water Heater K1	\$16,800									
Gas Water Heater K2	\$16,800									
Heat Lamp #1		\$5,540								
Heat Lamp #2		\$5,540								
Heat Lamp #3		\$5,540								
Heat Lamp #4		\$5,540								

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Stiles Middle School (2011)

Ice Cream Box			\$2,761							
Ice Maker Med		\$15,206								
Microwave #1		\$1,982								
Milk Box #1			\$8,221						\$11,018	
Milk Box #2			\$8,221						\$11,018	
Milk Box #3			\$8,221						\$11,018	
Paint Corridors, Gyms and Cafeteria		\$275,625								
Paint Exterior			\$28,896							
Pass Thru Cooler #1									\$20,788	
Pass Thru Cooler #2									\$20,788	
Pass Thru Warmer #1			\$15,512							
Pass Thru Warmer #2			\$15,512							
Proofer			\$4,289							
Reach In Cooler #1										\$18,732
Reach In Cooler #2			\$13,313							
Reach in Warmer #1			\$13,295							
Reach In Warmer #2			\$13,295							
Reach In Warmer #3			\$13,295							
Reach In Warmer #4			\$13,295							
Recaulk Expansion Joints			\$54,293							
Restripe Parking Lots and Curbs	\$17,728					\$22,626				
Resurface Track MS				\$136,817						\$183,348
Stove			\$11,561							
Tilting Skillet Lg			\$31,024							
Toaster		\$2,973								
Water Softener		\$5,230								
SubTotal	\$93,853	\$549,246	\$562,007	\$136,817		\$58,541	\$45,395		\$74,628	\$241,122

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Support Services (2000)

Gas Water Heater #1			\$30,184							
Paint Exterior			\$13,892							
Recaulk Expansion Joints								\$180,011		
Restripe Parking Lots and Curbs					\$11,972					\$15,279
Roofing Repairs	\$6,881									
SubTotal	\$6,881		\$44,075		\$11,972			\$180,011		\$15,279

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Technology Center (2008)

Fire Alarm				\$30,347						
HVAC CRAC SYSTEM (2008)			\$155,296							
HVAC CRAC SYSTEM (2011)			\$155,296							
Ice Maker #1 Sm	\$7,707								\$11,387	
Ice Maker #2 Sm	\$7,707								\$11,387	
Restripe Parking Lots and Curbs		\$5,505					\$7,026			
RTUs								\$220,224		
Security							\$18,596			
Sound System								\$59,020		
Telephone and Public Address							\$20,533			
SubTotal	\$15,414	\$5,505	\$310,592	\$30,347			\$46,155	\$279,244	\$22,773	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Transportation (2000)

Carpet Administration	\$8,269									
Fire Alarm						\$20,075				
Gas Water Heater #1									\$18,123	
Paint Exterior										\$12,217
Parking Lot Repair					\$85,511					\$109,136
Recaulk Expansion Joints								\$70,824		
Restripe Parking Lots and Curbs					\$16,333					\$20,845
SubTotal	\$8,269				\$101,843	\$20,075		\$70,824	\$18,123	\$142,198

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Transportation North (2019)

Boilers									\$19,392	
Fire Alarm									\$11,635	
Paint Exterior									\$19,392	
Paint Interior									\$19,392	
Recaulk Expansion Joints							\$7,542			
Restripe Parking Lots and Curbs				\$19,485					\$24,868	
SubTotal				\$19,485			\$7,542		\$94,678	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Vandegrift High School (2010)

Auditorium Stage Drapes Clean & Recertify Fire Rating		\$49,712								
Aux Gym			\$12,155							
Beverage Display Case #1						\$4,684				
Beverage Display Case #2						\$4,684				
Black Box Drapes Clean & Recertify Fire Rating	\$21,000									
Comp Gym			\$18,018							
Convection Oven #1			\$20,809							
Convection Oven #2			\$20,809							
Convection Oven #3			\$20,809							
Convection Oven #4			\$20,809							
Convection Oven #5			\$20,809							
Convection Oven #6			\$20,809							
Convection Oven #7			\$20,809							
Convection Oven #8			\$20,809							
Dishwasher										\$37,415
Drink Cooler #1				\$9,711						
Drink Cooler #10				\$9,711						
Drink Cooler #2				\$9,711						
Drink Cooler #3				\$9,711						
Drink Cooler #4				\$9,711						
Drink Cooler #5				\$9,711						
Drink Cooler #6				\$9,711						
Drink Cooler #7				\$9,711						
Drink Cooler #8				\$9,711						
Drink Cooler #9				\$9,711						
Fire Alarm			\$86,707							
Freezer/Cooler System					\$25,492					
Gas Water Heater #1										\$162,889
Heat Lamp #7				\$4,552	386					

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Vandegrift High School (2010)

Ice Cream Box								\$11,804		
Ice Maker Lg			\$23,122							
MPR Floor			\$10,429							
Paint Corridors, Gyms and Cafeteria			\$462,437							
Paint Exterior			\$28,896							
Reach In Cooler #1		\$12,679								
Reach In Cooler #2		\$12,679								
Reach In Cooler #3		\$12,679								
Reach In Cooler #4		\$12,679								
Reach In Cooler #5		\$12,679								
Reach In Cooler #6		\$12,679								
Reach in Warmer #1		\$12,662								
Reach In Warmer #2		\$12,662								
Reach In Warmer #3		\$12,662								
Reach In Warmer #4		\$12,662								
Reach In Warmer #5		\$12,662								
Reach In Warmer #6		\$12,662								
Reach In Warmer #7		\$12,662								
Reach In Warmer #8		\$12,662								
Recaulk Expansion Joints			\$46,244							
Refrigerator #1		\$21,717								
Refrigerator #2		\$21,717								
Replace Turf				\$486,203						
Restripe Band Practice Field - Concrete		\$7,432			\$8,603			\$9,960		
Restripe Parking Lots and Curbs					\$22,807					\$29,109
Resurface Tennis Courts (8)					\$51,307					
Steamer #1	\$20,448									\$31,721
Steamer #2	\$20,448									\$31,721
Steamer #3	\$20,448									\$31,721

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Vandegrift High School (2010)

Steamer #4	\$20,448									\$31,721
Stove with Griddle		\$20,683								
Tilting Skillet Lg		\$22,021								
Tilting Skillet Sm		\$19,819								
Toaster #1				\$2,443						
Toaster #2				\$2,443						
Water Softener			\$5,491							\$7,727
SubTotal	\$102,791	\$340,469	\$859,974	\$592,753	\$108,209	\$9,368		\$21,764		\$364,026

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Vista Ridge High School (2003)

Auditorium Stage Drapes Clean & Recertify Fire Rating			\$20,925							
Aux Gym				\$12,139						
Beverage Display Case #1						\$4,684				
Beverage Display Case #2						\$4,684				
Booster Heater #1		\$6,419								
Cafeteria Stage Drapes Clean & Recertify Fire Rating	\$10,500									
Comp Gym							\$21,901			
Convection Oven #1			\$20,809							
Convection Oven #2			\$20,809							
Convection Oven #3			\$20,809							
Convection Oven #4			\$20,809							
Convection Oven #5			\$20,809							
Convection Oven #6			\$20,809							
Dishwasher			\$28,324							
Expansion Joints		\$27,526								
Fire Alarm					\$95,594					
Garbage Disposal		\$4,668								
Garbage Disposer #2		\$4,668								
Gas Water Heater #1									\$170,420	
Ice Maker Lg #1			\$23,122							
MPR Floor							\$14,774			
Paint Corridors, Gyms and Cafeteria							\$802,390			
Paint Exterior			\$28,896							
Proofer #1			\$4,289							
Proofer #10			\$4,289							
Proofer #2			\$4,289							
Proofer #3			\$4,289							
Proofer #4			\$4,289							

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Vista Ridge High School (2003)

Proofer #5			\$4,289							
Proofer #6			\$4,289							
Proofer #7			\$4,289							
Proofer #8			\$4,289							
Proofer #9			\$4,289							
Rack Oven			\$44,163							
Reach In Cooler #1		\$12,679								
Reach In Cooler #2		\$12,679								
Reach In Cooler #3		\$12,679								
Reach In Cooler #4		\$12,679								
Reach In Cooler #5		\$12,679								
Reach In Cooler #6		\$12,679								
Reach In Cooler #7		\$12,679								
Reach in Warmer #1			\$13,295							
Reach In Warmer #2			\$13,295							
Recaulk Expansion Joints and Windows							\$179,870			
Refrigerator #1			\$22,803							
Repaint Track					\$10,197					
Replace Expansion Joints in the Courtyard and Sidewalk	\$26,250									
Replace Turf			\$463,050							
Restripe Band Practice Field		\$16,763			\$19,406			\$22,464		
Restripe Parking Lots and Curbs	\$22,050					\$28,142				
Resurface Tennis Courts (8)					\$66,916					
Resurface Track HS						\$147,215				
Roofing Repairs	\$21,278									
Stove with Griddle			\$21,717							
Tilting Skillet Lg			\$23,122							
Tilting Skillet Sm		\$19,819								
Toaster	\$2,217								\$3,275	
Water Softener					390	\$7,630				

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Vista Ridge High School (2003)

SubTotal	\$82,294	\$168,615	\$870,460	\$12,139	\$192,113	\$192,355	\$1,018,935	\$22,464	\$173,695
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Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Westside Elementary (2008)

Booster Heater		\$6,419								
Convection Oven #1				\$21,850						
Convection Oven #2			\$20,809							
Dishwasher			\$28,324							
Electric Water Heaters								\$82,937		
Fire Alarm										\$40,668
Freezer/Cooler System			\$23,122							
Garbage Disposal							\$5,958			
Ice Maker Sm		\$7,707								
Milk Box #1		\$5,835								
Milk Box #2		\$5,835								
Paint Corridors, MPR and Cafeteria	\$104,861									
Paint Exterior									\$20,943	
Pass Thru Cooler #1			\$15,512							
Pass Thru Cooler #2			\$15,512							
Pass Thru Warmer #1			\$15,512							
Pass Thru Warmer #2			\$15,512							
Proofer			\$4,289							
Recaulk Expansion Joints			\$73,838							
Restripe Parking Lots and Curbs	\$7,560					\$9,649				
Steamer #1		\$21,470								
Steamer #2		\$21,470								
Steamer #3		\$21,470								
Steamer #4		\$21,470								
Stove with Griddle			\$21,717							
Tilting Skillet Lg			\$23,122							
Water Softener						\$7,630				
SubTotal	\$112,421	\$111,678	\$257,270	\$21,850		\$17,279	\$5,958	\$82,937	\$20,943	\$40,668

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Whitestone Elementary (1991)

Booster Heater									\$9,473	
Convection Oven #1						\$24,090				
Convection Oven #2						\$24,090				
Dishwasher		\$26,975								
Double Steamer		\$44,040								
Fire Alarm	\$10,500									
Garbage Disposal			\$4,902							
Gas Water Heater K1	\$16,800									
Gas Water Heater K2	\$16,800									
Ice Maker Sm					\$7,089					
Milk Box #1			\$6,127							
Milk Box #2								\$7,820		
Paint Exterior							\$18,996			
Pass Thru Warmer #1					\$17,102					
Pressure Wash and Seal								\$88,530		
Reach In Cooler #1		\$12,679								
Recaulk Expansion Joints and Windows			\$43,434							
Restripe Parking Lots and Curbs	\$5,502					\$7,022				
Roofing Repairs	\$9,102									
Stove with Griddle			\$21,686							
Tilting Skillet Lg			\$23,122							
Water Softener						\$7,630				
SubTotal	\$58,704	\$83,695	\$99,271		\$24,191	\$62,831	\$18,996	\$96,350	\$9,473	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Wiley Middle School (2006)

Athletic Field						\$167,512				
Aux Gym			\$9,096							
Booster Heater #1								\$9,473		
Cafeteria Stage Drapes Clean & Recertify Fire Rating	\$10,500									
Comp Gym			\$11,977							
Convection Oven #1								\$27,887		
Convection Oven #2								\$27,887		
Convection Oven #3								\$27,887		
Convection Oven #4								\$27,887		
Convection Oven #5		\$19,819								
Convection Oven #6		\$19,819								
Convection Oven #7		\$19,819								
Convection Oven #8		\$19,819								
Dishwasher								\$37,957		
Double Steamer #1			\$46,242					\$61,969		
Double Steamer #2			\$46,242					\$61,969		
Electric Water Heater						\$64,239				
Fire Alarm								\$73,775		
Freezer/Cooler System			\$23,122							
Garbage Disposal #1		\$4,404								
Ice Cream Box		\$8,808								
Ice Maker Med		\$15,186								
Microwave #1		\$1,477								
Milk Box #1								\$6,845		
Milk Box #2								\$6,845		
Milk Box #3								\$6,845		
Paint Corridors, Gyms and Cafeteria					\$254,918					
Paint Exterior						\$18,091				
Proofer		\$4,085								

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Wiley Middle School (2006)

Reach in Warmer #1			\$13,295							
Recaulk Expansion Joints						\$93,676				
Restripe Parking Lots and Curbs	\$11,561					\$14,755				
Resurface Track MS				\$136,817						
Water Softener						\$7,630				
SubTotal	\$22,061	\$113,234	\$149,975	\$136,817	\$254,918	\$365,903		\$73,775	\$303,452	

Facility Renewal Summary Report

% Inflation	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Winkley Elementary (2006)

Booster Heater									\$9,473	
Convection Oven #1						\$24,090				
Convection Oven #2		\$19,819								
Convection Oven #3		\$19,819								
Convection Oven #4		\$19,819								
Convection Oven #5		\$19,819								
Convection Oven#6		\$19,819								
Dishwasher									\$55,977	
Electric Water Heaters						\$29,962				
Fire Alarm								\$36,887		
Freezer/Cooler System			\$23,122							
Garbage Disposal		\$4,668								
Ice Maker Sm	\$6,124									
Milk Box #1						\$7,448				
Milk Box #2						\$7,448				
Paint Exterior						\$18,091				
Pass Thru Cooler #1			\$15,512							
Pass Thru Warmer #1			\$15,512							
Proofer		\$4,085								
Recaulk Expansion Joints						\$66,909				
Restripe Parking Lots and Curbs	\$5,880					\$7,505				
Steamer #1							\$27,402			
Steamer #2							\$27,402			
Stove			\$11,561							
Tilting Skillet Lg			\$23,122							
Water Softener						\$11,388				
SubTotal	\$12,004	\$107,846	\$88,829			\$172,841	\$54,804	\$36,887	\$65,450	

Facility Renewal Summary Report

% Inflation

	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
	\$4,194,640	\$6,860,341	\$10,887,389	\$7,403,995	\$4,201,256	\$4,248,714	\$3,866,949	\$3,966,782	\$5,813,908	\$3,628,740



2021

Potential Bond Projects

Major Maintenance - Potential Bond

2021 - 2030

Year	Facility	Subsystem	Detail	Cost
2021				
Bagdad EL (1999)				
		HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Add Sprinkler System, Paint & Playground Equipment	\$10,941,320
			Summary for Bagdad EL	\$10,941,320
Bush EL (2002)				
		HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System, Paint & Playground Equipment	\$8,745,000
			Summary for Bush EL	\$8,745,000
Cedar Park HS (1998)				
		HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Add Sprinkler System and Paint	\$22,525,000
		Roof	Replace Portions of the Roof	\$2,039,970
			Summary for Cedar Park HS	\$24,564,970
Cox EL (2001)				
		HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System, Paint & Playground Equipment	\$11,099,613
		Roof	Replace Portions of the Roof	\$26,235
			Summary for Cox EL	\$11,125,848
Don Tew PAC (1999)				
		HVAC	Modernization of critical system such as but not limited to HVAC (Air Handling Units Only, Chiller Replaced in 2014), Ceiling, Lights, Carpet, Paint, Modernize Sound and Lighting System	\$3,339,000
			Summary for Don Tew PAC	\$3,339,000
Henry MS (2002)				
		HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Paint & Replace Sprinkler System	\$13,780,000
			Summary for Henry MS	\$13,780,000
Leander HS (1982)				
		Roof	Replace Portions of the Roof	\$48,760
			Summary for Leander HS	\$48,760

Year	Facility	Subsystem	Detail	Cost
Naumann EL (1998)				
	HVAC		Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Add Sprinkler System, Paint & Playground Equipment	\$10,941,320
Summary for Naumann EL				\$10,941,320
Running Brushy MS (2000)				
	HVAC		Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System and Paint	\$16,144,860
Summary for Running Brushy MS				\$16,144,860
South PAC (2002)				
	HVAC		Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Paint, Modernize Sound and Lighting System	\$3,307,200
Summary for South PAC				\$3,307,200
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 % of Total
				\$103,112,648.00 21.57%
2022				
Admin. Bldg (2002)				
	Interior Finis		Ceiling, Lights, Carpet, Replace Sprinkler System 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		Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System, Paint & Playground Equipment	\$9,562,260

Year	Facility	Subsystem	Detail	Cost	
			Summary for Knowles EL	\$9,562,260	
Leander HS (1982)					
	Interior Finis	Carpet and Paint, in Areas Missed During Prior Renovations		\$795,000	
			Summary for Leander HS	\$795,000	
LEO (1955)					
	HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System and Paint		\$3,100,500	
	Roof	Replace Portions of the Roof		\$320,915	
			Summary for LEO	\$3,421,415	
Vista Ridge HS (2003)					
	HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet Replace Sprinkler System and Paint		\$36,464,000	
			Summary for Vista Ridge HS	\$36,464,000	
Whitestone EL (1991)					
	Roof	Replace Portions of the Roof		\$70,755	
			Summary for Whitestone EL	\$70,755	
Summary for 2022				Total	\$53,124,550.00
				% of Total	11.11%
2023					
Canyon Ridge MS (2004)					
	HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System and Paint		\$16,695,000	
			Summary for Canyon Ridge MS	\$16,695,000	
Deer Creek EL (2004)					
	HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System, Paint & Playground Equipment		\$10,176,000	
			Summary for Deer Creek EL	\$10,176,000	
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	

Year	Facility	Subsystem	Detail	Cost
	Pleasant Hill EL (2004)	HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System, Paint & Playground Equipment	\$10,176,000
			Summary for Pleasant Hill EL	\$10,176,000
	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 \$39,742,634.00
				% of Total 8.31%

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
	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 0.48%

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

Year	Facility	Subsystem	Detail	Cost	
				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		Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System, Paint & Playground Equipment	\$11,368,500	
	Roof		Replace Portions of the Roof	\$171,455	
				Summary for Rutledge EL	\$11,539,955
				Summary for 2025	Total
				% of Total	\$11,777,660.00
					2.46%
2026					
Blockhouse Creek EL (1986)					
	HVAC		Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Add Sprinkler System, Paint & Playground Equipment	\$9,222,000	
				Summary for Blockhouse Creek EL	\$9,222,000
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		Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System, Paint & Playground Equipment	\$11,925,000	
	Roof		Replace Portions of the Roof	\$180,465	
				Summary for Plain EL	\$12,105,465
Wiley MS (2006)					
	Roof		Replace Portions of the Roof	\$758,960	
				Summary for Wiley MS	\$758,960
Winkley EL (2006)					
	HVAC		Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System, Paint & Playground Equipment	\$11,872,000	
	Roof		Replace Portions of the Roof	\$180,465	
				Summary for Winkley EL	\$12,052,465
				Summary for 2026	Total
				% of Total	\$35,533,850.00
					7.43%

Year	Facility	Subsystem	Detail	Cost
2027				
River Place EL (2007)				
	HVAC		Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System, Paint & Playground Equipment	\$11,850,800
	Roof		Replace Portions of the Roof	\$189,475
				Summary for River Place EL
				\$12,040,275
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
				% of Total
				\$12,292,820.00
				2.57%
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		Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System, Paint & Playground Equipment	\$12,985,000
	Roof		Replace Portions of the Roof	\$1,212,640
				Summary for Grandview Hills EL
				\$14,197,640
Naumann EL (1998)				
	Roof		Replace Portions of the Roof	\$1,211,845
				Summary for Naumann EL
				\$1,211,845
Parkside EL (2008)				
	HVAC		Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System, Paint & Playground Equipment	\$13,674,000
	Roof		Replace Portions of the Roof	\$1,157,785
				Summary for Parkside EL
				\$14,831,785
River Ridge EL (2009)				
	Roof		Replace Portions of the Roof	\$1,157,785
				Summary for River Ridge EL
				\$1,157,785

Year	Facility	Subsystem	Detail	Cost
Rouse HS (2008)				
		HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System & Paint	\$46,905,000
		Roof	Replace Portions of the Roof	\$2,026,190
Summary for Rouse HS				\$48,931,190
Rouse HS - Auto Tech (2008)				
		Roof	Replace Portions of the Roof	\$178,610
Summary for Rouse HS - Auto Tech				\$178,610
Technology (2008)				
		HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Paint & Replace Sprinkler System	\$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	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Replace Sprinkler System, Paint & Playground Equipment	\$13,674,000
Summary for Westside EL				\$13,674,000
Summary for 2028				Total \$97,259,903.00
				% of Total 20.35%
2029				
Four Points MS (2009)				
		HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Paint & Replace Sprinkler System	\$22,896,000
Summary for Four Points MS				\$22,896,000
River Ridge EL (2009)				
		HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Paint, Replace Sprinkler System & Playground Equipment	\$14,204,000
Summary for River Ridge EL				\$14,204,000
Summary for 2029				Total \$37,100,000.00
				% of Total 7.76%
2030				
Cypress EL (1988)				
		HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Paint, Add Sprinkler System & Playground Equipment	\$16,430,000

Year	Facility	Subsystem	Detail	Cost
			Summary for Cypress EL	\$16,430,000
Faubion EL (1974)				
	HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Paint, Add Sprinkler System & Playground Equipment		\$16,430,000
			Summary for Faubion EL	\$16,430,000
Vandegrift HS (2010)				
	HVAC	Modernization of critical system such as but not limited to HVAC, Ceiling, Lights, Carpet, Paint & Replace Sprinkler System		\$52,867,500
			Summary for Vandegrift HS	\$52,867,500
		Summary for 2030	Total	\$85,727,500.00
			% of Total	17.94%
			Grand Total	\$477,987,930.00

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, January 14, 2021

Agenda Item: Long Range Facilities Planning Update
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Jimmy Disler
Attachments: Bond Oversight Committee Charter
Long Range Facilities Planning Presentation

Background Information:

Jimmy Disler will present information regarding long range facilities planning which will include information and discussion regarding the Bond Oversight Committee, Citizens' Facility Advisory Committee and the charters for those committees.

Administrative Recommendation:

N/A

Sample Motion:

N/A



Leander Independent School District
Long Range Facilities Planning
January 14, 2021

Long Range Facilities Planning Committees

- 1. Bond Oversight Committee (BOC)**
- 2. Citizens' Facility Advisory Committee (CFAC)**

Bond Oversight Committee

Overview

- **Bond Oversight Committee (BOC)**
 - **25 members**
 - 9 current members from the 2017 CFAC Steering Committee
 - 16 new members from the 2021 CFAC Steering Committee
 - **Quarterly Meetings**
 - **Meeting agendas formally posted and minutes maintained**
 - **Charge**
 - **Project oversight**
 - On time
 - On budget
 - **Consideration of unspent funds**

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Bond Oversight Committee

Mission

The purpose of the Bond Oversight Committee shall be to review the status of capital projects, bond expenditures, project schedules and the timelines of bond projects.

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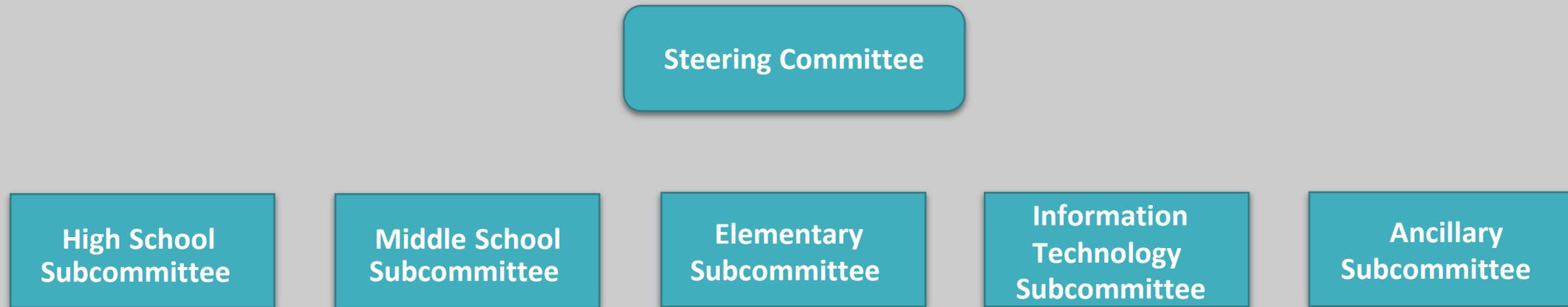
The committee shall also evaluate any proposed changes to the scheduled project scope of work to the voter-approved bond program and communicate with the Board of Trustees as necessary.

Citizens' Facility Advisory Committee (CFAC)

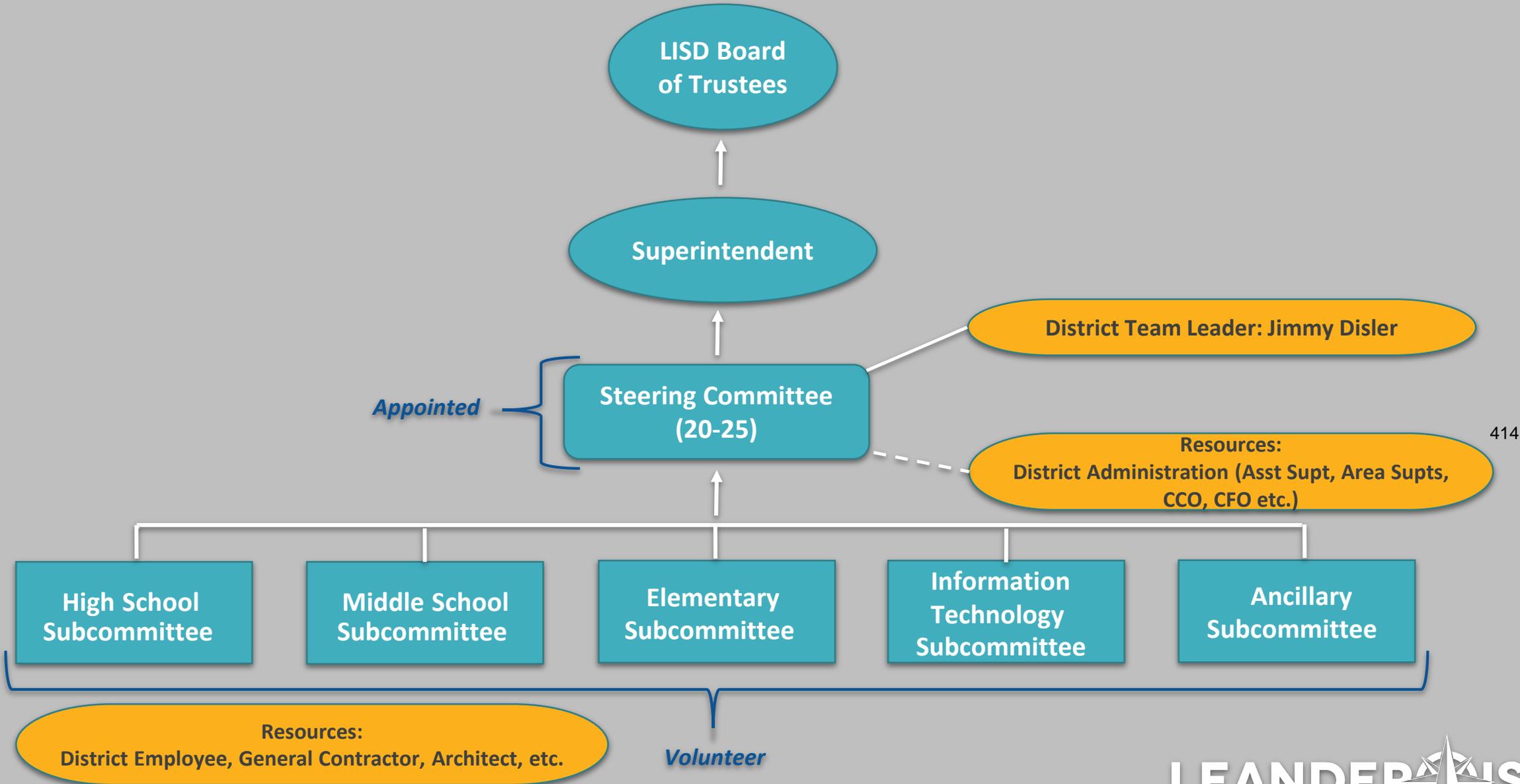
2021 Bond Election

Citizens' Facility Advisory Committee (CFAC)

Committee Structure



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CFAC Sample Meeting Timeline

February 2021

HS Meetings
MS Meetings
ES Meetings
Ancillary Meetings
IT Meetings
Steering Comm Meetings

March/April 2021

HS Meetings
MS Meetings
ES Meetings
Ancillary Meetings
IT Meetings

May/June 2021

Steering Comm Meetings
Present to Board for consideration of a bond election

August 16, 2021

Last date the Board could call for a November election

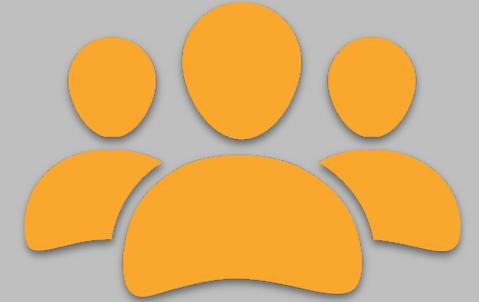
November 2, 2021

Bond Election Held

415

»» Next step

Form Citizens' Facility Advisory Committee



- ***Steering Committee (20-25 members)***
 - **Each Board member will appoint 1-2 citizens by January 14, 2021**
 - **Administration will nominate remaining members to ensure geographical representation**
- ***Subcommittees (approx. 100 members)***
 - **Formed by volunteer participation**

416

Citizens' Facility Advisory Committee (CFAC) Committee Charters

CITIZENS' FACILITY ADVISORY COMMITTEE

Steering Committee

2021 Charter

General Description: **CFAC Steering Committee** – Develop a three to five-year facility plan to meet the needs of this fast-growth school district. Facility considerations will include advising the Board on the number of buildings needed, by when, and recommended ancillary space (such as athletic, science, arts, and other support spaces) including technology infrastructure.

Expected Results:

1. Develop timeline for committee's efforts, consistent with mandated bond election dates
2. Subdivide into areas of interest, soliciting subcommittee members representative of the community
3. Coordinate and facilitate recommendations, including cost estimates, from bond advisory subcommittees for the Board
4. Consider subcommittee recommendations and make preliminary recommendations to the Superintendent
5. Make final recommendations to the Board of Trustees

Boundaries:

- Bond election date may occur on November 2, 2021
- Committee and subcommittees will use demographic and curricular information provided by the District
- The committee should not make specific location recommendations for facilities, but may make recommendations as to the most advantageous area for facilities to be located
- District will develop cost estimates, inflation adjusted to build date, for each facility/project needed
- Agenda's shall be posted as Board Meetings to allow Board Members to attend, listen and observe.

Level of Authority: This is an advisory committee to the Board

Communications:

- Periodic reports via minutes to the Superintendent and Board of Trustees
- Regular information to the Leander ISD Chief Communications Officer for public release purposes

Sponsor(s): Dr. Bruce Gearing/Jimmy Disler

Co-Chair(s): To Be Determined

CITIZENS' FACILITY ADVISORY COMMITTEE

High School Subcommittee

2021 Charter

General Description: **High School Subcommittee** of the Citizens' Facility Advisory Committee will develop a three to five-year high school facility plan which provides for equitable, quality educational programs and meets the expectations of our community.

Expected Results:

1. Develop a detailed plan of expected high school and alternative schools (LEO & New Hope HS) facility needs, including ancillary spaces such as athletics, science, technology, etc., for the next three to five years
2. Assess current high school facilities to identify any areas needing improvement (include infrastructure)
3. Assess the potential use of optional programs and schools of choice at the High School level to further enhance the student experience and optimize the use of underutilized facilities and manage the projected growth
4. Develop a timeline for completion of each high school building

Boundaries:

- Subcommittee will use demographic and curricular information provided by the District
- The committee should not make specific location recommendations for facilities, but may make recommendations as to the most advantageous area for facilities to be located
- District will develop cost estimates, inflation adjusted to build date, for each facility/project needed

Level of Authority: This is an advisory subcommittee to the CFAC Steering Committee

Communications:

- Periodic reports via minutes to the Superintendent and Board of Trustees
- Regular information to the Leander ISD Chief Communications Officer for public release purposes

Sponsor(s): Dr. Bruce Gearing/Jimmy Disler

Team Leader: **Devin Padavil/John Graham**

CITIZENS' FACILITY ADVISORY COMMITTEE

Middle School Subcommittee

2021 Charter

General Description: **Middle School Subcommittee** of the Citizens' Facility Advisory Committee will develop a three to five-year middle school facility plan which provides for equitable, quality educational programs and meets the expectations of our community.

Expected Results:

1. Develop a detailed plan of expected middle school facility needs, including ancillary spaces such as athletics, science, technology, etc., for the next three to five years
2. Assess current middle school facilities to identify any areas needing improvement (include infrastructure)
3. Assess the potential use of optional programs and schools of choice at the Middle School level to further enhance the student experience and optimize the use of underutilized facilities and manage the projected growth
4. Develop a timeline for completion of each middle school building

Boundaries:

- Subcommittee will use demographic and curricular information provided by the District
- The committee should not make specific location recommendations for facilities, but may make recommendations as to the most advantageous area for facilities to be located
- Schools should be scheduled to open no more frequently than biennially to avoid redistricting, if possible
- District will develop cost estimates, inflation adjusted to build date, for each facility/project needed

Level of Authority: This is an advisory subcommittee to the CFAC Steering Committee

Communications:

- Periodic reports via minutes to the Superintendent and Board of Trustees
- Regular information to the Leander ISD Chief Communications Officer for public release purposes

Sponsor(s): Dr. Bruce Gearing/Jimmy Disler

Team Leader: **Laurelyn Arterbury/Susan Cole**

CITIZENS' FACILITY ADVISORY COMMITTEE

Elementary School Subcommittee

2021 Charter

General Description: **Elementary School Subcommittee** of the Citizens' Facility Advisory Committee will develop a three to five-year elementary facility plan which provides for equitable, quality educational programs and meets the expectations of our community.

Expected Results:

1. Develop a detailed plan of expected elementary school facility needs for the next three to five years
2. Assess current elementary facilities to identify any areas needing improvement (include infrastructure)
3. Assess the potential use of optional programs and schools of choice at the Elementary School level to further enhance the student experience and optimize the use of underutilized facilities and manage the projected growth
4. District will develop cost estimates, inflation adjusted to build date, for each facility/project needed
5. Develop a timeline for completion of each elementary school building

Boundaries:

- Subcommittee will use demographic and curricular information provided by the District
- The committee should not make specific location recommendations for facilities, but may make recommendations as to the most advantageous area for facilities to be located
- Schools should be scheduled to open no more frequently than biennially to avoid redistricting, if possible
- District will develop cost estimates, inflation adjusted to build date, for each facility/project needed

Level of Authority: This is an advisory subcommittee to the CFAC Steering Committee

Communications:

- Periodic reports via minutes to the Superintendent and Board of Trustees
- Regular information to the Leander ISD Chief Communications Officer for public release purposes

Sponsor(s): Dr. Bruce Gearing/Jimmy Disler

Team Leader: Sarah Grissom

CITIZENS' FACILITY ADVISORY COMMITTEE

Information Technology Subcommittee

2021 Charter

General Description: **Information Technology Subcommittee** of the Citizens' Facility Advisory Committee will develop a three to five-year plan for technology needs which will support the provision of quality education programs and meet the expectations of our community.

Expected Results:

1. Develop a plan for expected technology needs to include the following:
 - a. Classroom Technology
 - b. Telecommunication Systems
 - c. Network Infrastructure
 - d. Disaster Readiness
2. Assess current technology service facilities to identify any areas needing improvement (include infrastructure)
3. Develop a timeline for completion of each technology service project being recommended
4. Explore possibilities for cooperative projects with cities, counties or other entities

Boundaries:

- The subcommittee is not to be constrained by current building usage
- The subcommittee will use personnel and student enrollment projections provided by the District as a basis for the long-range plan
- The subcommittee should not make specific location recommendations for facilities, but may make recommendations as to the most advantageous area for facilities to be located
- District will develop cost estimates, inflation adjusted to build date, for each technology facility/project needed

Level of Authority: This is an advisory subcommittee to the CFAC Steering Committee

Communications:

- Periodic reports via minutes to the Superintendent and Board of Trustees
- Regular information to the Leander ISD Chief Communication Officer for public release purposes

Sponsor(s): Dr. Bruce Gearing/Jimmy Disler

Team Leader: Jason Miller

CITIZENS' FACILITY ADVISORY COMMITTEE

Ancillary Services Subcommittee

2021 Charter

General Description: **Ancillary Services Subcommittee** of the Citizens' Facility Advisory Committee will develop a three to five-year plan for central service and support areas which will support the provision of quality education programs and meet the expectations of our community.

Expected Results:

1. Develop a detailed plan of expected ancillary service area facility needs for the next three to five years to include the following:
 - a. Central Administration/Instructional Services
 - b. Professional Development
 - c. Central Athletic/Co-curricular Facilities
 - d. Maintenance/Grounds/Warehouse Facilities/Transportation/Child Nutrition Services/Records Retention/Document Production/ScienceMaterials Center
2. Assess current ancillary service facilities to identify any areas needing improvement (include infrastructure)
3. Develop a timeline for completion of each ancillary service project being recommended
4. Explore possibilities for cooperative projects with cities, counties, or other entities

Boundaries:

- The subcommittee is not to be constrained by current building usage
- The subcommittee will use personnel and student enrollment projections provided by the District as a basis for the long-range plan
- The subcommittee should not make specific location recommendations for facilities, but may make recommendations as to the most advantageous area for facilities to be located
- District will develop cost estimates, inflation adjusted to build date, for each ancillary service facility/project needed

Level of Authority: This is an advisory subcommittee to the CFAC Steering Committee

Communications:

- Periodic reports via minutes to the Superintendent and Board of Trustees
- Regular information to the Senior Executive Director for School/Community relations for public release purposes

Sponsor(s): Dr. Bruce Gearing/Jimmy Disler

Team Leader: **Brandon Evans**



Discussion



Bond Oversight Committee

Committee Charter

January 14, 2021

Mission

The purpose of the Bond Advisory Committee shall be to review the status of capital projects, bond expenditures, project schedules and the timelines of bond projects.

The committee shall also evaluate any proposed changes to the scheduled project scope of work to the voter-approved bond program and communicate with the Board of Trustees as necessary.

Organization

The Bond Advisory Committee shall be comprised of twenty-four (24) members and a committee chairperson. The committee chairperson shall be elected by a majority vote of the entire committee.

The Committee Chair and other Committee members shall serve staggered two-year terms ending December 31st of each year.

Replacing Members

If in the prior 12 months there was a Citizens' Facility Advisory Committee (CFAC), the BAC members being replaced shall first be offered to the CFAC Steering Committee members. If the CFAC Steering Committee members that volunteer to serve on the BAC does not fill the BAC membership to 25, then the LISD administration will select new and replacement committee members. These members will need to have expertise in the areas of finance, architecture, construction project management, or be active members of the PTA, booster clubs, foundations or a site-based committee.

If there was not a CFAC in the prior 12 months, then the LISD administration will select new and replacement committee members with expertise in the areas of finance, architecture, construction project management, or be active members of the PTA, booster clubs, foundations or a site-based committee. The committee shall function as an administrative committee.

Citizen members of the committee shall not be employed or currently under contract with the district. In the event that an individual does become employed or under contract with the district during the term of their office, they shall automatically be removed from the committee. If a member has a conflict with a particular topic addressed by the committee,

they can recuse themselves from that discussion rather than resign. The Bond Advisory Committee shall meet at a minimum on a quarterly basis to review the progress of capital projects.

Duties & Responsibilities

The duties and responsibilities of the Bond Advisory Committee shall include the following, in addition to other duties and responsibilities as may be delegated to the Committee from time to time by the Superintendent of Schools.

1. Review the financial status of voter-approved bond program through periodic financial reports.
2. Review the progress of voter-approved capital projects.
3. Review the expenditure of bond proceeds to determine the proceeds are being expended for the approved purpose.
4. Review and consider the use of unspent bond funds. If the BOC recommends the use of unspent bond funds, then the Chairperson shall make the recommendation to the Board of Trustees for consideration. The LISD Administration will add the agenda item to an upcoming board meeting for the board to consider their recommendation. The Board of Trustees will have the final decision.
5. Review the Bond Advisory Committee Charter annually.
6. Meeting Agendas shall be posted formally and minutes from each meeting maintained. The agendas and minutes shall be posted to the Districts website under the Bond Information Page.
7. Report to the Board of Trustees annually.

Attendance

Regular attendance at the committee meetings is expected for all committee members. If two (2) meetings are missed in any twelve (12) month period, a replacement member may be assigned to that committee position.

2020		2021				2022				2023				2024				2025				2026				2027			
Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	Fall	Winter
ES 29 Design		ES 29 Construction	ES 28 Opens				ES 29 Opens			ES 32 Construction	ES 30 Opens			ES 33 Construction	ES 32 Opens			ES 34 Construction	ES 33 Opens				ES 34 Opens						HS 7 Opens
		ES 30 Design				ES 30 Construction	MS 10 Construction			ES 33 Design	ES 31 Opens			ES 34 Design	MS 10 Opens			HS 7 Construction	School of Choice 3 Opens										
		ES 31 Design				ES 31 Construction				SOC 1 Construction				SOC 3 Construction	School of Choice 1 Opens														
		MS 10 Design				ES 32 Design				SOC 2 Construction				HS 7 Design	School of Choice 2 Opens														
						Open 1 School				Open 2 Schools				Open 2 Schools & 2 SOC				Open 1 School & 1 SOC				Open 1 School				Open 1 School			

Funded 2017 Bond

Not Funded

Possible Bond Election

Possible bond Election - 3 Yrs.

Possible Bond Election - 4 Yrs.

3 Year Bond Summary	
Bond Election November 2021	4 Elementary Schools
Delays HS7 Opening 2 Years	1 Middle School
COVID Impact Students Return	3 Schools of Choice

2021 Long Range Facilities Planning



2020		2021				2022				2023				2024				2025				2026				2027					
Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	Fall	Winter	Spring	Summer	Fall	Winter		
ES 29 Design			ES 28 Opens			ES 29 Construction	MS 10 Construction			ES 33 Design	ES 29 Opens			ES 33 Construction	ES 30 Opens			ES 34 Construction	ES 33 Opens				ES 34 Opens						HS 7 Opens		
						ES 30 Design				ES 30 Construction				ES 34 Design	ES 31 Opens			HS 7 Construction	School of Choice 3 Opens												
						ES 31 Design				ES 31 Construction				SOC 3 Construction	ES 32 Opens																
						ES 32 Design				ES 32 Construction	HS 7 Design				MS 10 Opens																
						MS 10 Design				SOC 1 Construction					School of Choice 1 Opens																
							May 2022			SOC 2 Construction					School of Choice 2 Opens																
										Open 1 School & 1 SOC				Open 4 Schools & 2 SOC				Open 1 School & 1 SOC				Open 1 School				Open 1 School					

Funded 2017 Bond **Not Funded**

Possible Bond Election

Possible bond Election - 3 Yrs.

Possible Bond Election - 4 Yrs.

3 Year Bond Summary	
Delays Bond Election to May 2022	5 Elementary Schools
Delays ES29 Opening 1 Year	1 Middle School
Delays HS7 Opening 2 Years	1 High School
COVID Impact Students Don't Return	3 Schools of Choice

2021 Long Range Facilities Planning



Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, January 14, 2021

Agenda Item: General Construction Update
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Jimmy Disler
Attachments: General Construction Update Presentation

Background Information:

Jimmy Disler will present information regarding the status of current or ongoing construction projects.

Administrative Recommendation:

N/A

Sample Motion:

N/A



General Construction Update

January 14, 2021

Tarvin Elementary School (ES 28)

New Construction

Work happening in February

- Continue interior metal stud wall framing in appropriate areas
- Continue roofing at appropriate areas
- Continue mechanical, electrical and plumbing rough-in at appropriate areas
- Begin HVAC control installation
- Begin fire sprinkler and alarm systems

GMP Summary

	<u>Approval Date</u>	<u>Amount</u>
GMP 1	April 23, 2020	\$11,142,202
GMP 2	May 21, 2020	\$20,499,886
	<i>GMP Total</i>	<i>\$31,642,088</i>



Cedar Park MS

HVAC Update – HVAC, lights, paint, carpet and Security Upgrades

Work happening in the future

- Phase 3 (final phase) expected to begin Summer 2021

GMP Summary		
	<u>Approval Date</u>	<u>Amount</u>
GMP 1	February 21, 2019	\$11,462,917
	GMP Total	\$11,462,917

Steiner Ranch ES

HVAC Update – HVAC, lights, paint, carpet and Security Upgrades

Work happening in the future

- Phase 2 (final phase) expected to begin Summer 2021

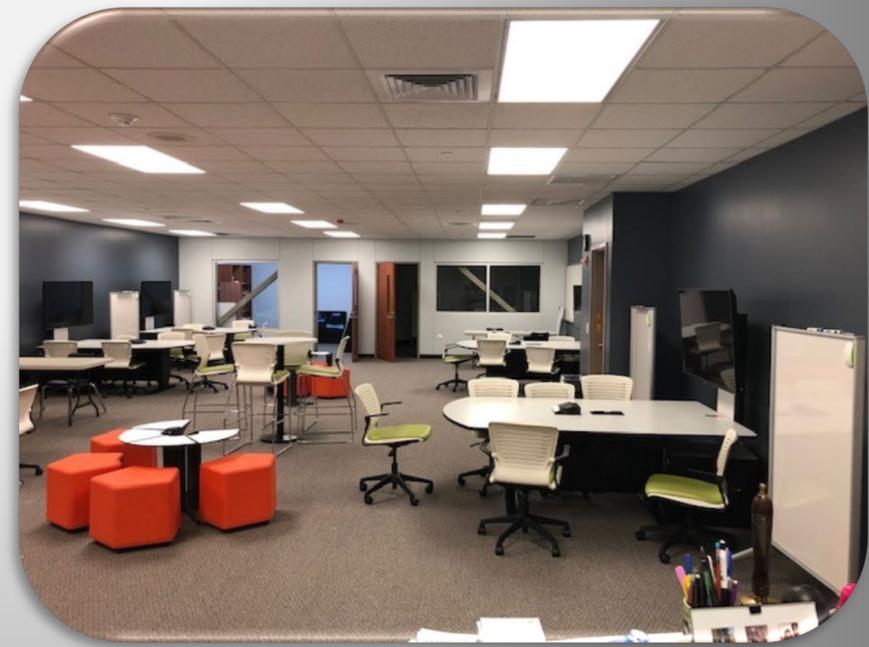
GMP Summary		
	<u>Approval Date</u>	<u>Amount</u>
GMP 1	February 27, 2020	\$1,634,800
GMP 2	April 23, 2020	\$6,460,189
	GMP Total	\$8,094,989

Vista Ridge HS Additions

JROTC Building Additions and Renovations, Incubator Renovations and Security Upgrades

Work happening in the future

- Complete final access control hardware install and programming (scheduled for Spring Break)



436

GMP Summary

	<u>Approval Date</u>	<u>Amount</u>
GMP 1	February 18, 2019	\$1,853,007
GMP 2	January 23, 2020	\$494,699
	<i>GMP Total</i>	<i>\$2,347,706</i>

Discussion