



**Regular Meeting with Public Hearing Agenda  
Thursday, December 11, 2025  
Cedar Park Middle School Library  
2100 Sun Chase Blvd.  
Cedar Park, TX 78613  
6:15 PM**

The Board meeting protocols are available at <https://bit.ly/3DHAR4v>.

Doors will open to the public at 5:45 PM.

Members of the public may access this meeting via live stream at <https://www.leanderisd.org/boardlivestream>. 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 online at <https://www.leanderisd.org/citizencommentform>, between noon the day prior to the meeting and noon the day of the meeting and be present at the meeting when their number is called.

Citizens who need special accommodations or assistance with sign-up should contact the office of the Superintendent (512-570-0000) during regular business hours.

The notice for this meeting was posted in compliance with the Texas Open Meetings Act on December 5, 2025, at 5:37 PM.

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The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. **CALL TO ORDER AND DECLARATION OF QUORUM**
2. **OPENING CEREMONY**
  - A. Pledge of Allegiance
  - B. Moment of Silence
3. **RECOGNITION**
  - A. Spotlight on Learning Four Points Middle School 3
4. **CITIZEN COMMENTS** (*See the notes at the top of the agenda for instructions on how to sign up and details regarding speaking.*)
5. **PUBLIC HEARING**
  - A. School FIRST (Financial Integrity Rating System of Texas) Public Hearing 7
6. **CITIZEN COMMENTS FOR PUBLIC HEARING** (See notes at the top of the agenda for instructions on how to sign up and details regarding speaking.)
7. **CONSENT AGENDA**
  - A. Consider Adoption of Board Resolution to Designate Certain Non-Business Days for the Purpose of the Texas Public Information Act for the 2026 Calendar Year 69
  - B. Consider Approval of Minutes of Regular and Called Board Meetings 71
  - C. Consider Approval of FY26 Budget Amendment - #5 78
8. **SUPERINTENDENT'S REPORT**
  - A. Empowered Student Learning
  - B. Empowered Staff Learning 1
  - C. Safe and Innovative Learning Environments

## 9. DISCUSSION/ACTION ITEMS

### A. GOVERNANCE

- |  |     |
|--|-----|
| 1. Discussion of Title Funds Audit Report                          | 80  |
| 2. Legislative Listening Circles Update                            | 162 |
| 3. Consider Approval of Leander ISD Interim Legislative Priorities | 191 |

### B. OPERATIONS

- |   |     |
|---|-----|
| 1. Discussion of Long-Range Planning - Key Considerations for Strategic Direction   | 195 |
| 2. Consider Approval of Enrollment Thresholds for Low-Enrolled Campuses in Alignment with the Board-Adopted Resolution  | 248 |
| 3. Consider All Matters Incident and Related to the Issuance and Sale of "Leander Independent School District Unlimited Tax Refunding Bonds, Series 2026", Including the Adoption of an Order Authorizing the Issuance of Such Bonds, Establishing Parameters for the Sale and Issuance of Such Bonds and Delegating Certain Matters to Authorized District Officials | 255 |
| 4. Discussion of Proposed 2026-2027 Budget Development Calendar & Budget Assumptions  | 323 |
| 5. Consider Approval of 2025 Property Tax Roll  | 347 |
| 6. Consider Approval to Transfer \$2 million from the Assigned General Fund Balance to the Self-Insured Health Care Fund  | 348 |
| 7. Consider Approval of a Resolution Casting Votes for an Individual(s) to the Travis Central Appraisal District (TCAD) Board of Directors  | 349 |
| 8. Business and Finance Monthly Reports   |     |
| a. Monthly Bond Status Report   | 351 |
| b. Monthly Financial Report   | 358 |
| c. Monthly Investment Report  | 367 |
| d. Monthly Tax Collection Report  | 376 |

## 10. 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: personnel - 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
- D. Texas Government Code 551.074: consideration of Voluntary Retirement Agreement with Superintendent, and Appointment of Acting Superintendent

## 11. ACTION PURSUANT TO CLOSED SESSION

- A. Approval of Voluntary Retirement Agreement with Superintendent
- B. Appointment of Acting Superintendent

## 12. BOARD MEETING DEBRIEF

## 13. ADJOURNMENT

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If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E 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)]

# Impactful Community Engagement at Four Points Middle School

“Schools should function as an extension of the community they serve.”



# Impactful Community Engagement Opportunities

- Falcon Fest
- Navigating The Middle - Parent Training
- In-Person Elective Fair w/ Pep Rally
- Pathways from MS to HS Night
- All Pro Dads
- Walks with Dads
- All Pro Moms
- Walks with Moms
- Principal Led Tours
- 5th Grade Parent Night
- State of The Nest
- Thanksgiving Lunch w/ parent attendance
- Spike Out for Hunger - parents attend staff vs. student game
- Hoops for Hunger - parents attend staff vs. student game
- Portfolio Shares





WELCOME TO

**ALL PRO DAD**  
CHAPTERS

CHECK IN

DADS  
MATTER!

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## Breakfast Question:

What are some questions you ask when you meet someone new?



WELCOME TO

ALL PRO  
CHAPTERS

MOMS

CHECK IN

MOMS  
MATTER!

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## Breakfast Question:

What's the most valuable thing you own?  
(This doesn't have to be the most expensive thing you own, but it's more about what is the most important thing you own.)

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

<b>Agenda Item:</b>	School FIRST (Financial Integrity Rating System of Texas) Public Hearing
<b>Purpose:</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachments:</b>	School FIRST Public Hearing Report Presentation School FIRST Annual Financial Accountability Management Report

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## **Background Information:**

School FIRST (Financial Integrity Rating System of Texas) is the State’s financial accountability rating system developed by the Texas Education Agency (TEA) in response to [Senate Bill 875 of the 76th Texas Legislature](#) in 1999. The primary goal of School FIRST is to assess the quality of financial management in Texas schools and provide the maximum allocation possible for direct instructional purposes.

To comply with the requirements given in [Title 19 of the Texas Administrative Code \(TAC\), §109.1005](#), each Texas school district is required to announce and hold a public meeting to distribute a Financial Accountability Management Report within two months of the release of the district's final School FIRST rating that explains the district’s rating and performance under each indicator for the current and previous year’s ratings. For the 2025 FIRST report, based on 2023-2024 financial data, the ratings are categorized as:

- A - Superior (Score of 90-100),
- B - Above Standard (Score of 80-89),
- C - Meets Standard (Score of 70-79), and
- F - Substandard Achievement (Score of <70).

Four of the FIRST indicators are considered “critical” and failure to meet the requirements under any of the four results in an automatic assignment of an “F” rating.

Based on TEA’s analysis of Leander ISD’s financial reports and Public Education Information Management System (PEIMS) data for the fiscal period ended June 30, 2024, Leander ISD achieved a score of 98 out of 100 points and assigned an “A” for Superior Achievement for the 2023-2024 rating year. Of the 21 FIRST indicators, indicator #10 was not scored and therefore, full points were awarded.

Attached is the School FIRST Annual Financial Accountability Management Report outlining the district’s financial management performance based on the 21 indicators.

A public hearing is being held during the December 11, 2025, Regular Board meeting to present the School FIRST annual financial management report and required disclosures. District parents, taxpayers, and the public who are in attendance will be provided the opportunity to comment on the report. Public notice of the hearing was published in accordance with [19 TAC §109.1001\(o\)\(4\)](#).

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



**School FIRST**  
**(Financial Integrity Rating System of Texas)**  
**Public Hearing Report Presentation**

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**December 11, 2025**

Pete D. Pape, Ed.D., CPA  
Chief Financial Officer



## **Purpose**

**Public Hearing to announce and distribute the  
2024 Financial Accountability Management Report  
in compliance with the requirements given in  
Title 19 of the Texas Administrative Code (TAC), §109.1005**



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## **F.I.R.S.T- Goals**

- Financial accountability rating system that holds school districts accountable for the quality of their financial management practices.
- Designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.
- A tool that creates transparency and discloses the quality of local management and decision-making processes that the school district uses concerning the financial resources the school district receives.

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## School F.I.R.S.T

- **Originated with Senate Bill (SB) 875 of 76th Legislature (1999)**
- **Revised by House Bill (HB) 5 of 83rd Legislature (2013)**
  - To include a process for anticipating future financial solvency of the district<sup>2</sup>
- **Requirements:**
  - Prepare FIRST Financial Management Report
    - Required disclosures
  - Advertise Public Meeting
  - Hold Public Meeting to discuss rating

# 2025 F.I.R.S.T Rating

Based on 2023-2024 data

**“A” – *Superior Achievement***

13

Leander ISD scored 98 out of 100 points.



## Ratings in Transition

	2013-14 Rating Year (2012-13 Data)	2014-15 Rating Year (2013-14 Data)	2015-16 Rating Year (2014-15 Data)	2016-19 Rating Years (2015-18 Data)	2019-22 Rating Years (2019-22 Data)	Current Rating Year (2022-24 Data)
<b># of Indicators</b>	<b>20</b>	<b>7</b>	<b>15</b>	<b>15</b>	<b>20</b>	<b>21</b>
<b>Ratings</b>	Points	Pass/Fail	Points	Points	Points	Points
<b>A - Superior Achievement</b>	64 - 70	16 - 30 P - Passed	70 - 100	90 - 100	90 - 100	<b>90 - 100</b>
<b>B - Above Standard Achievement</b>	58 - 63		50 - 69	80 - 89	80 - 89	<b>80 - 89</b>
<b>C - Standard Achievement</b>	52 - 57		31 - 49	60 - 79	70 - 79	<b>70 - 79</b>
<b>F - Substandard Achievement</b>	< 52	0 - 15 Substandard Achievement	0 - 30	0 - 59	0 - 69	<b>0 - 69</b>

**Past**

**Present**



## Statewide Scores

	2024-2025		2023-2024	
Districts Passing	1,000	<b>98.23%</b>	1,005	<b>98.82%</b>
Districts Failing	18	<b>1.77%</b>	12	<b>1.18%</b>
A = Superior	866	<b>85.07%</b>	876	<b>86.14%</b>
B = Above Standard	84	<b>8.25%</b>	79	<b>7.77%</b>
C = Meets Standard	50	<b>4.91%</b>	50	<b>4.92%</b>
F = Substandard Achievement	18	<b>1.77%</b>	12	<b>1.18%</b>

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*\*Source: Texas Education Agency ()*



## Critical Indicators

#	Indicator Description	2025	2024
1	Was the complete annual financial report (AFR) and data submitted to the within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	Yes	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes	<sup>16</sup> Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes	Yes
4	Did the school district make timely payments to the chers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes	Yes

*Failure to meet the requirements of a critical indicator results in a rating of Substandard Achievement for the applicable rating year.*



## Solvency Indicators

#	Indicator Description	2025	2024
5	Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero?	<b>Passed</b>	Not Scored
6	Was the average change in (assigned and unassigned) fund balance over 3 years less than a 25% decrease or did the current year assigned and unassigned fund balance exceed 75 days of operational expenditures?	<b>Passed</b>	Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures?	<b>10</b>	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	<b>10</b>	8
9	Did the school district's general fund revenues equal or exceed expenditures? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?	<b>10</b>	10



## Solvency Indicators

#	Indicator Description	2025	2024
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	10 Not Scored	10 Not Scored
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)	10	<del>10</del> <sup>18</sup>
12	What is the correlation between future debt requirements and the district's assessed property value?	10	8
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	10	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)?	10	10



## Financial Competency Indicators

#	Indicator Description	2025	2024
15	Was the school district's Average Daily Attendance (ADA) within the allotted range of the district's biennial pupil projection(s) submitted to ?	5	5 Not Scored
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	Passed	19 Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	Passed	Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	10	10



## Financial Competency Indicators

#	Indicator Description	2025	2024
19	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?	5	5 20
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	Passed	Passed
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?	Passed	N/A
<b>Total Points</b>		<b>98</b>	<b>96</b>



# Public Hearing



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# DISCUSSION

**THANK YOU!**

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**2024 - 2025**

**Financial Integrity Rating System of Texas  
(FIRST)**

**Financial Management Report**

**Based on Fiscal Year Ended June 30, 2024**

**Public Hearing**

**Thursday, December 11, 2025**

**Cedar Park Middle School Library,  
2100 Sun Chase Blvd., Cedar Park, TX 78613**

## Overview

School FIRST (Financial Integrity Rating System of Texas) is the State’s financial accountability rating system administered by the Texas Education Agency (TEA) in response to Senate Bill 875 of the 76th Texas Legislature in 1999 and amendments under House Bill 5 of the 83rd Texas Legislature in 2013. The system provides additional transparency to public education finance and meaningful financial oversight and improvement for school districts. The primary goal of School FIRST is to assess the quality of financial management in Texas schools, to improve the management of school districts’ financial resources, and provide the maximum allocation possible for direct instructional purposes.

This is the 23<sup>rd</sup> year that School FIRST ratings have been issued and since its inception, the FIRST rating has been modified several times to reflect changes in legislation and serve as a better measurement of a district’s financial position. The rating system has been reduced from an original 22 indicators to currently 21 indicators. The FIRST report underwent sweeping changes under HB 5 of the 83<sup>rd</sup> Texas Legislature in 2013. Those changes required the Commissioner of Education to include processes in the financial accountability rating system for anticipating the future financial solvency of each school district and open enrollment charter school. The Commissioner’s Rule for School FIRST changes under HB 5 were finalized and implemented by the Texas Education Agency in August 2015 and were phased-in over three years. The School FIRST rating system for 2025 (based on 2023-2024 data) consists of 21 adopted indicators, however, scoring for indicator #10 remains paused by TEA. Given the unpredictability of ADA due to the COVID-19 virus, TEA excluded indicator #10 (budgeted revenue variance) resulting in all points being allocated to districts for these indicators. Additionally, a “ceiling indicator” adds additional criteria to designated indicators (#4, #5, #6, #16, #17, #20, and #21); and if the additional ceiling criteria is not met by the school district a predetermined maximum number of points and highest applicable School FIRST rating that may be earned is assigned to the school district.

## Rating and Reporting

Within two months of the release of the final School FIRST rating, the district must announce and hold a public meeting to distribute a financial management report that explains the district’s rating and its performance under each indicator for the current and previous year’s ratings. On August 8, 2025, the TEA released the Preliminary 2024 A-F Accountability Ratings and on November 6, 2025, gave notice of Final ratings.

The TEA, under the School FIRST accountability rating system, assigns one of four financial accountability ratings to Texas school districts, as follows:

RATING	POINTS
<b>A- Superior Achievement</b>	90-100
<b>B- Above Standard Achievement</b>	80-89
<b>C- Meets Standard Achievement</b>	70-79
<b>F- Substandard Achievement</b>	<70

Out of the twenty-one individual performance indicators there are four critical indicators. Failure to pass any of the four critical indicators results in “Substandard Achievement” rating regardless of points earned on the remaining indicators. Districts that receive the “Substandard Achievement” rating must file a corrective action plan with the TEA.

Legislative rules require the district to prepare and present a FIRST management report that includes the following:

- A. The district’s financial management performance rating provided by the Texas Education Agency based on its comparison with indicators established by the Commissioner of Education for the state’s new Financial Accountability System;
- B. The district's financial management performance under each indicator for the current and previous years' financial accountability ratings; and
- C. Additional information required by the Commissioner of Education, including the following disclosures:
  - the Superintendent’s employment contract,
  - reimbursements received by the Superintendent and Board members,
  - outside compensation and/or fees received by the Superintendent for professional consulting and/or other personal services,
  - gifts received by the executive officer(s) and Board members (and first-degree relatives, if any),
  - business transactions between the school district and Board members, and
  - additional information deemed useful by the district’s board of trustees.

Leander ISD’s 2025 School FIRST rating is based upon an analysis of staff, student, and financial data reported for the 2023-2024 school year. This data is submitted through the district’s annual PEIMS (Public Education Information Management System) submissions and through submission of the annual financial statements. In addition to covering the results from the Schools FIRST accountability rating system, this report covers other business-related issues including discussion of the District’s financial position. A glossary is added to provide additional explanations of terms used in the report and in financial discussions.

For the 2023-2024 school year, Leander Independent School District received a rating of

“A - Superior Achievement”

Leander ISD received a score of 98 out of a possible 100 points.

With the recent completion of the annual financial audit for fiscal year ended 2025, District administration will assess the financials in conjunction with the current 21 indicators to provide a projected rating for the 2026 report.

If you have any questions about the report or need additional financial information about the District, please contact the Chief Financial Officer, Leander ISD, P.O. Box 218, Leander, Texas, 78646. A copy of this report is available through the District’s website, [www.leanderisd.org](http://www.leanderisd.org).

**Leander Independent School District  
Financial Integrity Rating System of Texas  
2024-2025 Rating based on FY 2024 Data (Two Year Comparison)**

<b>State Indicator</b>	<b>2023-2024 Result</b>	<b>2022-2023 Result</b>
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**Critical Indicators**

1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	<b>Yes</b>	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)	<b>Yes</b>	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	<b>Yes</b>	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	<b>Yes</b>	Yes
5	Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero?	<b>Yes</b>	Yes

**Solvency Indicators**

6	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures?	<b>Yes</b>	Yes
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?	<b>10</b>	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	<b>10</b>	6
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?	<b>10</b>	10
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	<b>10 NOT SCORED</b>	10 NOT SCORED
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.	<b>10</b>	10
12	What is the correlation between future debt requirements and the district's assessed property value?	<b>8</b>	10

**Leander Independent School District  
Financial Integrity Rating System of Texas  
2024-2025 Rating based on FY 2024 Data (Two Year Comparison)**

<b>State Indicator</b>		<b>2023-2024 Result</b>	<b>2022-2023 Result</b>
	(Previously, this indicator asked: Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?)		
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	<b>10</b>	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.	<b>10</b>	10
<b>Financial Competency</b>			
15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections?	<b>5</b>	5 NOT SCORED
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	<b>Yes</b>	Yes
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)	<b>Yes</b>	Yes
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	<b>10</b>	10
19	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?	<b>5</b>	5
20	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	<b>Yes</b>	Yes
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?	<b>No</b>	No
<b>Total Score</b>		<b>98</b>	96

**Required Disclosures for  
Leander Independent School District  
2024-2025 FIRST Rating  
December 11, 2025**

## **Required Supplementary Information**

The District's annual financial management report must include specific disclosures regarding the superintendent's contract, reimbursements received by the superintendent and board members and other compensation and gifts received. This information is being presented below to comply with the requirements.

### Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided. In lieu of publication in the annual School FIRST financial management report, the school district may choose to publish the superintendent's employment contract on the school district's internet site. If published on the internet, the contract is to remain accessible for twelve months.

*A copy of the superintendent's current employment contract is published on the district's internet site.*

### Reimbursements Received by the Superintendent and Board Members

A summary schedule for the twelve-month period of total reimbursements received by the superintendent and each board member is to be included in the annual financial management report. All reimbursement expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. The summary schedule is to report separately items per category including:

**Meals** – Meals consumed off of the school district's premises, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals);

**Lodging** – Hotel charges;

**Transportation** – Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and tolls);

**Motor fuel** – Gasoline;

**Other** – Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

*The disclosure of reimbursements received by the Superintendent and Board Members is provided at the end of this report.*

### Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services

A summary schedule for the fiscal year of the dollar amount of compensation and/or fees received by the superintendent from another school district or any other outside entity in exchange for professional consulting and/or other personal services is to be reported.

*The disclosure of outside compensation received by the Superintendent for professional consulting and/or other personal services is provided at the end of this report.*

### Gifts Received by Executive Officers and Board Members

An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

*The disclosure of gifts received by Executive Offices and Board Members is provided at the end of this report.*

#### Business Transactions Between School District and Board Members

Finally, a summary schedule for the fiscal year of the dollar amount by board member for the aggregate amount of business transactions with the school district is to be included. This reporting requirement is not to duplicate the items disclosed in the schedule of reimbursements.

*The disclosure of business transactions between the school district and Board Members is provided at the end of this report.*

**Texas Administrative Code  
Chapter 109.AA.1001(o)  
Disclosure (3)(B)(i)**

**Copy of the Superintendent's Current Employment Contract**

The Superintendent employment contract may be viewed on the District's website.

Please visit

<https://www.leanderisd.org/financialtransparency/>

**Leander Independent School District**

**Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2023-2024**

<b>For the Period Ended 30, 2024</b>	<b>June</b>			<b>Dr. Gloria Gonzales- Dholakia</b>	<b>Sade Fashokun</b>	<b>Christine Mauer</b>		<b>Francesca Romans</b>	
<b>Description of Reimbursements</b>	<b>Superintendent Dr. Bruce Gearing</b>	<b>Trish Bode</b>					<b>Anna Smith</b>		<b>Paul Gauthier</b>
Meals	\$ 979	\$ -	\$ -	\$ 54	\$ 130	\$ 205	\$ 354	\$ -	
Lodging	\$ 1,283	\$ 847	\$ -	\$ 229	\$ 730	\$ 1,348	\$ 2,163	\$ -	
Transportation	\$ 1,117	\$ -	\$ -	\$ 662	\$ -	\$ -	\$ 841	\$ -	
Motor Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other-Registrations	\$ 1,317	\$ 1,647	\$ 1,188	\$ 2,555	\$ 687	\$ 2,174	\$ 1,472	\$ 465	
<b>Total</b>	<b>\$ 4,696</b>	<b>\$ 2,494</b>	<b>\$ 1,188</b>	<b>\$ 3,500</b>	<b>\$ 1,547</b>	<b>\$ 3,727</b>	<b>\$ 4,830</b>	<b>\$ 465</b>	

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All “reimbursements” expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:

- Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).
- Lodging - Hotel charges.
- Transportation - Airfare, car rental (can include fuel on rental, taxis, mileage reimbursements, leased cars, parking and tolls).
- Motor fuel – Gasoline.
- Other: - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

**Leander Independent School District**

**Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2023-2024**

<b>For the Period Ended June 30, 2024</b>	
	<b>Superintendent</b>
<b>Total</b>	<b>\$ -</b>

**Leander Independent School District**

**Gifts Received by the Executive Officer and Board Members (and first degree relatives, if any) in the Fiscal Year 2023-2024**

For the Period Ended June 30, 2024	Superintendent Dr. Bruce Gearing	Trish Bode	Dr. Gloria Gonzales- Dholakia	Sade Fashokun	Christine Mauer	Anna Smith	Francesca Romans	Paul Gauthier
<b>Summary Amounts</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

35

*Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.*

**Leander Independent School District**

**Business Transactions Between School District and board Members for Fiscal Year 2023-2024**

For the Period Ended June 30, 2024	Superintendent Dr. Bruce Gearing	Trish Bode	Dr. Gloria Gonzales- Dholakia	Sade Fashokun	Christine Mauer	Anna Smith	Francesca Romans	Paul Gauthier
<b>Summary Amounts</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Note - The summary amounts reported under this disclosure are not to duplicate the items disclosed in the summary schedule of reimbursements received by board members.*

**Financial Accountability Ratings Worksheet  
Leander Independent School District  
2024-2025 FIRST Rating  
December 11, 2025**

User: Dana Paulson  
 User Role: District

RATING YEAR **2024-2025** DISTRICT NUMBER **district #** **Select An Option** **Help** **Home**  
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**2024-2025 RATINGS BASED ON SCHOOL YEAR 2023-2024 DATA - DISTRICT STATUS DETAIL**

<b>Name:</b> LEANDER ISD(246913)	<b>Publication Level 1:</b> 8/8/2025 12:54:09 PM
<b>Status:</b> Passed	<b>Publication Level 2:</b> 8/8/2025 4:49:42 PM
<b>Rating:</b> A = Superior Achievement	<b>Last Updated:</b> 8/8/2025 4:49:42 PM
<b>District Score:</b> 98	<b>Passing Score:</b> 70

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	4/23/2025 6:09:56 PM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	4/23/2025 6:09:56 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	4/23/2025 6:09:56 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received 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 and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	4/23/2025 6:09:56 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	<u>Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in</u>	4/23/2025 6:09:56 PM	Ceiling Passed

	<u>membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>		
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:56 PM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	4/23/2025 6:09:56 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	4/23/2025 6:09:56 PM	8
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	10
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	4/23/2025 6:09:56 PM	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:56 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	4/23/2025 6:09:56 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	4/23/2025 6:09:56 PM	10
19	<u>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?</u>	4/23/2025 6:09:56 PM	5

20	<a href="#">Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</a>	4/23/2025 6:09:56 PM	Ceiling Passed
21	<a href="#">Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?</a>	4/23/2025 6:09:56 PM	Ceiling Passed
			98 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			98 Score

### DETERMINATION OF RATING

<b>A.</b>	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned.	
<b>B.</b>	Determine the rating by the applicable number of points.	
	<b>A = Superior Achievement</b>	90-100
	<b>B = Above Standard Achievement</b>	80-89
	<b>C = Meets Standard Achievement</b>	70-79
	<b>F = Substandard Achievement</b>	<70
<p><b>No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.</b></p> <p>The school district receives an <b>F</b> if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.</p>		

### CEILING INDICATORS

<p>Did the school district meet the criteria for any of the following <b>ceiling indicators</b> 4, 5, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.</p>		
<b>Determination of rating based on meeting ceiling criteria.</b>	<b>Maximum Points</b>	<b>Maximum Rating</b>
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
<b>Indicator 5</b> (Total Net Position) - Negative total net position and do not have 7% or more or 1.000 or more increase in growth in students in membership over 5 years.	79	C = Meets Standard Achievement

<b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 17</b> (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
<b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 21</b> (FSP Repayment Plan) - Response to indicator is <i>Yes</i> .	70	C = Meets Standard Achievement

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### 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 1

<b>Name:</b>	<b>LEANDER ISD (246913)</b>
<b>Indicator:</b>	<b>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</b>
<b>Status</b>	Passed
<b>Last Updated:</b>	4/23/2025 6:09:56 PM

#### FORMULA

Field	Value
Date Received	2024/11/26
<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2024/12/27

#### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	<b>LEANDER ISD (246913)</b>
Indicator:	<b>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</b>
Status	Passed
Last Updated:	4/23/2025 6:09:56 PM

### FORMULA

Field	Value
Unmodified Opinion	<input type="text" value="true"/>

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received an unmodified opinion in the AFR.

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### 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 3

<b>Name:</b>	<b>LEANDER ISD (246913)</b>
<b>Indicator:</b>	<b>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</b>
<b>Status</b>	Passed
<b>Last Updated:</b>	4/23/2025 6:09:56 PM

#### FORMULA

Field	Value
Not Default Disclosures	false 

#### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on debt agreements.

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### 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 4

<b>Name:</b>	<b>LEANDER ISD (246913)</b>
<b>Indicator:</b>	<b>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received 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 and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</b>
<b>Status</b>	Passed
<b>Ceiling</b>	Passed
<b>Last Updated:</b>	4/23/2025 6:09:56 PM

#### FORMULA

Field	Value
Timely Payments to Government Agencies	<input type="text" value="true"/>

#### CEILING FORMULA

Field	Value
Warrant Hold Issued	<input type="text" value="false"/>

#### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district made timely payments to the TRS, TWC, IRS, and other government agencies.

#### CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the district was not issued a warrant hold.

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2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 5

<b>Name:</b>	<b>LEANDER ISD (246913)</b>
<b>Indicator:</b>	<b>Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</b>
<b>Ceiling</b>	Passed
<b>Last Updated:</b>	4/23/2025 6:09:56 PM

FORMULA

Field	Value	Percent Variance
(		
(		
Total Net Position	-87,446,403	?
+ Accretion of Interest for Capital Appreciation Bonds	442,206,058	?
+ Net Pension Liability	140,074,588	?
+ Net Other Post-Employment Benefits	61,603,165	?
)		
> 0		
)		
And		
(		
No matter what below conditions are	true	?
Or		
(		
(		
2023-2024 Total Membership	42,511	?
-2019-2020 Total Membership	41,277	?
)		
/ 2019-2020 Total Membership	41,277	?
>= Threshold for Five-Year Percent Increase in Students	0.07	?
)		
Or		
(		
Change in Students	1,234 46	2.99
>= Threshold for Five-Year Numerical Increase in Students	1,000	?

)  
)

Mathematical Breakdown:  $556,437,408 > 0$  And ( true Or  $0.0299 \geq 0.07$  Or  $1,234 \geq 1,000$  )

## RESULT DETERMINATION REFERENCE

**1. This indicator will be considered PASSED if the following CONDITION is TRUE:**

The sum of Total Net Position, Net Pension Liability, and Net Other Post-Employment Benefits in the governmental activities column in the Statement of Net Position and Accretion of Interest for Capital Appreciation Bonds is greater than zero.

**2. If the CONDITION above is not TRUE and:**

a. The school district did not have an increase of students in membership over 5 years of 7% or more or 1,000 or more students, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.

b. The school district had an increase of students in membership over 5 years of 7% or more or 1,000 or more students, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.

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2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	<b>LEANDER ISD (246913)</b>
Indicator:	<b>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</b>
Ceiling	Passed
Last Updated:	4/23/2025 6:09:56 PM

FORMULA

Field	Value
(	
(	
(	
2021-2022 Assigned and Unassigned Fund Balances	175,675,243
- 2020-2021 Assigned and Unassigned Fund Balances	177,780,247
)	
/ 2020-2021 Assigned and Unassigned Fund Balances	177,780,247
)	
+	
(	
(	
2022-2023 Assigned and Unassigned Fund Balances	157,560,878
- 2021-2022 Assigned and Unassigned Fund Balances	175,675,243
)	
/ 2021-2022 Assigned and Unassigned Fund Balances	175,675,243
)	
+	
(	
(	
2023-2024 Assigned and Unassigned Fund Balances	152,319,078
- 2022-2023 Assigned and Unassigned Fund Balances	157,560,878
)	
/ 2022-2023 Assigned and Unassigned Fund Balances	157,560,878
)	
)	
/ 3	
>= Threshold for Three-Year Percent Change in Fund Balances	-0.25
Or	
2023-2024 Assigned and Unassigned Fund Balances	152,319,078
>	

(			
(	2023-2024 Total Expenditures	437,196,896	
-	2023-2024 Capital Outlay	78,301	
)			
/	365		
*	75		
)			

**Mathematical Breakdown: -0.0494 >= -0.25 Or 152,319,078 > 89,818,889.3836**

## RESULT DETERMINATION REFERENCE

### CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the average change in fund balances over 3 years had less than a 25 percent decrease or the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures.

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2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	LEANDER ISD (246913)
Indicator:	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	4/23/2025 6:09:56 PM

FORMULA

Field	Value
(	
(	
Cash and Equivalents	4,122,102
+ Current Investments	210,756,830
)	
/	
(	
Total Expenditures	437,196,896
- Facilities Acquisition and Construction	78,301
)	
)	
* 365	
<b>Mathematical Breakdown: 179.4268</b>	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=90	<90 >=75	<75 >=60	<60 >=45	<45 >=30	<30

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2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	<b>LEANDER ISD (246913)</b>
Indicator:	<b>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</b>
Result/Points	10
Last Updated:	4/23/2025 6:09:56 PM

FORMULA

Field	Value
Current Assets	726,337,773
/ Current Liabilities	234,835,876
<b>Mathematical Breakdown: 3.093</b>	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<b>&gt;=3.00</b>	<b>&lt;3.00 &gt;=2.50</b>	<b>&lt;2.50 &gt;=2.00</b>	<b>&lt;2.00 &gt;=1.50</b>	<b>&lt;1.50 &gt;=1.00</b>	<b>&lt;1.00</b>

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2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	LEANDER ISD (246913)
Indicator:	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	4/23/2025 6:09:56 PM

FORMULA

Field	Value
( Total Revenue	438,492,760
/	
( Total Expenditures	437,196,896
- Facilities Acquisition and Construction	78,301
)	
- 1	
)	
>= 0	
Or	
(	
( Cash and Equivalents	4,122,102
+ Current Investments	210,756,830
)	
/	
( Total Expenditures	437,196,896
- Facilities Acquisition and Construction	78,301
)	
)	
* 365	
>= Acceptable Days Cash on Hand	60

Mathematical Breakdown: 0.0031 >= 0 Or 179.4268 >= 60

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	52
	28

<b>10</b>	<b>0</b>
<b>&gt;=0%</b>	<b>&lt;0%</b>

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	<u>membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>		
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:56 PM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	4/23/2025 6:09:56 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	4/23/2025 6:09:56 PM	8
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	10
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	4/23/2025 6:09:56 PM	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:56 PM	5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:56 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	4/23/2025 6:09:56 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	4/23/2025 6:09:56 PM	10
19	<u>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?</u>	4/23/2025 6:09:56 PM	5

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	LEANDER ISD (246913)
Indicator:	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)
Result/Points	10
Last Updated:	4/23/2025 6:09:56 PM

### FORMULA

Field	Value
(	
Long Term Liabilities	1,817,961,905
/	
Total Assets	2,090,646,281
<= 1	
)	
Or	
(	
(	
2024 Total Students	42,511
- 2020 Total Students	41,277
)	
/	
2020 Total Students	41,277
>= Threshold for Five-Year Percent Increase in Students	0.07
)	
Or	
(	
Change in Students	1,234
>= Threshold for five year numerical Increase in Students	1,000
)	

**Mathematical Breakdown: 0.8696 <= 1 Or 0.0299 >= 0.07 Or 1,234 >= 1,000**

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<=0.60	>0.60 <=0.70	>0.70 <=0.80	550.80 <=0.90	>0.90 <=1.00	>1.00

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2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	LEANDER ISD (246913)
Indicator:	What is the correlation between future debt requirements and the district's assessed property value?
Result/Points	8
Last Updated:	4/23/2025 6:09:56 PM

FORMULA

Field	Value
( Total Local and Intermediate Sources	139,220,117
/ Total Revenue	147,233,692
)	
* Long Term Liabilities	1,817,961,905
* 100	
/ Assessed Property Value	41,231,015,285

Mathematical Breakdown: 4.1692

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<= 4	> 4 <= 7	> 7 <= 10	> 10 <= 11.5	> 11.5 <= 13.5	> 13.5

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2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	LEANDER ISD (246913)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	4/23/2025 6:09:56 PM

FORMULA

Field	Value	
District Administrative Cost Ratio	0.0476796163	?
And		
ADA	39,205.211	?
Or		
Sparse	false	?

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS						
ADA Size	10	8	6	4	2	0
10,000 and Above	<= 0.0855	> 0.0855 <= 0.1105	> 0.1105 <= 0.1355	> 0.1355 <= 0.1605	> 0.1605 <= 0.1855	> 0.1855
5,000 to 9,999	<= 0.1000	> 0.1000 <= 0.1250	> 0.1250 <= 0.1500	> 0.1500 <= 0.1750	> 0.1750 <= 0.2000	> 0.2000
1,000 to 4,999	<= 0.1151	> 0.1151 <= 0.1401	> 0.1401 <= 0.1651	> 0.1651 <= 0.1901	> 0.1901 <= 0.2151	> 0.2151
500 to 999	<= 0.1311	> 0.1311 <= 0.1561	> 0.1561 <= 0.1811	> 0.1811 <= 0.2061	> 0.2061 <= 0.2311	> 0.2311
Less than 500	<= 0.2404	> 0.2404 <= 0.2654	> 0.2654 <= 0.2904	> 0.2904 <= 0.3154	> 0.3154 <= 0.3404	> 0.3404
Sparse	<= 0.3364	> 0.3364 <= 0.3614	> 0.3614 <= 0.3864	> 0.3864 <= 0.4114	> 0.4114 <= 0.4364	> 0.4364



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### 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 14

Name:	<b>LEANDER ISD (246913)</b>
Indicator:	<b>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</b>
Result/Points	10
Last Updated:	4/23/2025 6:09:56 PM

#### FORMULA

Field	Value
( 2023-2024 Total Enrollment	42,593
/ 2023-2024 Number of FTE Staff	5,588.6929
)	
( 2021-2022 Total Enrollment	41,780
/ 2021-2022 Number of FTE Staff	5,289.7775
)	
- 1	
> Threshold for Three-Year Percent Change in Ratio	-0.15
Or	
2023-2024 Total Enrollment	42,593
- 2021-2022 Total Enrollment	41,780
> 0	

**Mathematical Breakdown: -0.0351 > -0.15 Or 813 > 0**

#### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
<b>10</b>	<b>0</b>
<b>Yes</b>	<b>No</b>



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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 15

Name:	<b>LEANDER ISD (246913)</b>
Indicator:	<b>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</b>
Result/Points	5
Last Updated:	4/23/2025 6:09:56 PM

### FORMULA

Field	Value	
( Actual ADA	39,205.211	?
- Projected ADA	40,342.92	?
) / Projected ADA	40,342.92	?

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS		
ADA Size	5	0
10,000 and Above	<= 0.07	> 0.07
5,000 to 9,999	<= 0.10	> 0.10
1,000 to 4,999	<= 0.20	> 0.20
500 to 999	<= 0.25	> 0.25
Less than 500	<= 0.30	> 0.30
Sparse	<= 0.35	> 0.35

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### 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 16

Name:	<b>LEANDER ISD (246913)</b>
Indicator:	<b>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</b>
Ceiling	Passed
Last Updated:	4/23/2025 6:09:56 PM

#### FORMULA

Field	Value
Sum of Differences	806
/ Denominator	437,196,310
< Acceptable Level of Variance	.03

**Mathematical Breakdown:  $0 < 0.03$**

#### RESULT DETERMINATION REFERENCE

##### CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the comparison of PEIMS expenditure data to AFR data has a total variance of less than 3 percent.

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	LEANDER ISD (246913)
Indicator:	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)
Ceiling	Passed
Last Updated:	4/23/2025 6:09:56 PM

### FORMULA

Field	Value
Not Material Weakness or Going Concern	false 

### RESULT DETERMINATION REFERENCE

#### CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the external auditor reported no material weaknesses or a going concern in the audit report.

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### 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 18

Name:	<b>LEANDER ISD (246913)</b>
Indicator:	<b>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</b>
Result/Points	10
Last Updated:	4/23/2025 6:09:56 PM

#### FORMULA

Field	Value
Not Material Non-Compliance	false 

#### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
<b>10</b>	<b>0</b>
<b>Yes</b>	<b>No</b>

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### 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	<b>LEANDER ISD (246913)</b>
Indicator:	<b>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?</b>
Result/Points	5
Last Updated:	4/23/2025 6:09:56 PM

#### FORMULA

Field	Value
Required Financial Postings	<input type="text" value="true"/> 

#### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
<b>5</b>	<b>0</b>
<b>Yes</b>	<b>No</b>

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2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	LEANDER ISD (246913)
Indicator:	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?
Ceiling	Passed
Last Updated:	4/23/2025 6:09:56 PM

FORMULA

Field	Value
Impact to Funding Discussion	<input type="text" value="true"/> 

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the school district's administration and school board members discussed any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget.

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 21

Name:	LEANDER ISD (246913)
Indicator:	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?
Ceiling	Passed
Last Updated:	4/23/2025 6:09:56 PM

### FORMULA

Field	Value
Adjusted Repayment Plan	false 

### RESULT DETERMINATION REFERENCE

#### CEILING DETERMINATION

The indicator will be considered PASSED for the Ceiling if the district does not receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship.

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# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

<b>Agenda Item:</b>	Consider Adoption of Board Resolution to Designate Certain Non-Business Days for the Purpose of the Texas Public Information Act for the 2026 Calendar Year
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Shawn Swisher, J.D., General Counsel
<b>Attachments:</b>	Board Resolution to Designate Certain Non-Business Days for the Purpose of the Texas Public Information Act for the 2026 Calendar Year

---

## **Background Information:**

House Bill 3033 requires the Board to designate non-business days for the purposes of the Public Information Act each calendar year. Non-business days are those days during which the district is closed and that are not weekends or otherwise designated by statute as State or Federal Holidays. The Board is permitted to designate up to 10 non-business days in a calendar year. Designating non-business days ensures that the district is still able to efficiently respond to public information requests and continue to meet the timelines and requirements of the Texas Public Information Act. Administrative staff have identified days for the 2026 calendar year that will meet the requirements.

## **Administrative Recommendation:**

Administration recommends adoption of the resolution designating certain non-business days for the purposes of the Texas Public Information Act for the 2026 calendar year.

## **Sample Motion:**

I move that the Board adopt the resolution designating certain non-business days for the purposes of the Texas Public Information Act for the 2026 calendar year, as presented.

**Leander Independent School District**  
**Board Resolution to Designate Certain Non-Business Days for the Purposes of the Texas Public Information Act for the 2026 Calendar Year**

December 11, 2025

**WHEREAS**, Recent legislation amended the Texas Public Information Act (TPIA) (effective in September 2023) to permit the Board to designate up to ten (10) non-business days in a calendar year for the purposes of counting timelines under the TPIA;

**WHEREAS**, District administration has identified specific days for designation in the 2026 calendar year that afford the district the ability to efficiently respond to requests and meet timelines and requirements pursuant to the TPIA;

**NOW THEREFORE**, the Board of Trustees of the Leander Independent School District hereby resolves that the following days will be designated as non-business days for the purposes of the Texas Public Information Act for the 2026 calendar year:

- June 26, 2026
- June 29, 2026
- June 30, 2026
- July 1, 2026
- July 2, 2026
- December 23, 2026
- December 28, 2026
- December 29, 2026
- December 30, 2026
- December 31, 2026

Approved this 11<sup>th</sup> day of December 2025, by the Board of Trustees of the Leander Independent School District.

In Witness Whereof,

---

Anna Smith, Leander ISD Board President

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

**Agenda Item:** Consider Approval of Minutes of Regular and Called Board Meetings  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Bruce Gearing, Ed.D., Superintendent of Schools  
**Attachments:** 11-18-25 Special Meeting Grievance Hearing Minutes DRAFT  
11-20-25 Regular Meeting Minutes DRAFT  
12-04-25 Special Meeting-Board Workshop Minutes DRAFT

---

## **Background Information:**

Board meeting minutes are attached for your review.

## **Administrative Recommendation:**

Administration recommends approval of the minutes as presented.

## **Sample Motion:**

I move the Board approve the meetings minutes as presented.

## Minutes of Special Meeting - Grievance Hearing

The Board of Trustees  
Leander Independent School District

**STATE OF TEXAS**  
**COUNTY OF WILLIAMSON**

---

A Special Meeting of the Board Grievance Committee of the Leander Independent School District was held on Tuesday, November 18, 2025, beginning at 6:16 PM in Denise Geiger Compass Center, 1775 W New Hope Drive, Room A1016, Cedar Park, Texas 78613. The following Board Members who served on the Grievance Committee for this meeting were present: Anna Smith, Sade Fashokun, and Gloria Gonzales-Dholakia.

### **CALL TO ORDER AND DECLARATION OF QUORUM**

**1. CITIZEN COMMENTS**

No citizens addressed the Board of Trustees.

**2. CLOSED SESSION**

The Board of Trustees went into closed session at 6:17 PM after the Presiding Officer, Anna Smith, announced the right to do so under:

- A. Texas Government Code 551.082 and 551.074: hear and deliberate parent complaint concerning school children and school district employees

The Board returned to open session at 6:52 PM.

**3. ACTION PURSUANT TO CLOSED SESSION**

*I move that the Board affirm the decision of the Administration and deny the grievance appeal and the relief requested. This motion, made by Sade Fashokun and seconded by Gloria Gonzales-Dholakia, passed unanimously. Sade Fashokun: In favor, Gloria Gonzales-Dholakia: In favor, Anna Smith: In favor*

**4. ADJOURNMENT**

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

Time: 6:53 PM

These minutes were read and approved by the Board of Trustees on the 11<sup>th</sup> day of December 2025.

---

President

---

Secretary

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

## Minutes of Regular Meeting

The Board of Trustees  
Leander Independent School District

**STATE OF TEXAS**  
**COUNTY OF WILLIAMSON**

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A meeting of the Board of Trustees of the Leander Independent School District was held on Thursday, November 20, 2025, beginning at 6:15 PM in Cedar Park Middle School Library, 2100 Sun Chase Blvd., Cedar Park, TX 78613. The following members were present: Anna Smith, Sade Fashokun, Nekosi Nelson, Trish Bode, Paul Gauthier, Gloria Gonzales-Dholakia, and Francesca Romans (absent). Laura Marques took a seat on the dais after taking the Oath of Office at 6:18 PM.

1. **CALL TO ORDER AND DECLARATION OF QUORUM**

2. **OPENING CEREMONY**

- A. Pledge of Allegiance
- B. Moment of Silence

3. **OATH OF OFFICE**

4. **RECOGNITION**

- A. Spotlight on Learning: Deer Creek Elementary School
- B. Recognition of Leander ISD, Leander ISD Emergency Management Team, PTA, and Danielson Middle School for Exceptional Service During the July 2025 Flood Response

5. **CITIZEN COMMENTS**

Twenty-two citizens addressed the Board of Trustees.

6. **CONSENT AGENDA**

*I move the Board approve the Consent Agenda items as presented. This motion, made by Gloria Gonzales-Dholakia, and seconded by Sade Fashokun, passed seven in favor and none opposed. Trish Bode: In favor; Sade Fashokun: In favor; Paul Gauthier: In favor; Gloria Gonzales-Dholakia: In favor; Laura Marques: In favor; Nekosi Nelson: In favor; Anna Smith: In favor.*

- A. Consider Approval of FY26 Budget Amendment - #4
- B. Consider Approval of Minutes of Regular and Called Board Meetings

7. **SUPERINTENDENT'S REPORT**

- A. Empowered Student Learning
- B. Empowered Staff Learning
- C. Safe and Innovative Learning Environments

8. **DISCUSSION/ ACTION ITEMS**

73

A. OPERATIONS

1. Overview of Long-Range Planning Milestones - Pre-K, Transfer Students, and Staffing Guidelines
2. Consider Approval of the 2024-2025 Annual Comprehensive Financial Report

*I move that the Board of Trustees approve the 2024-2025 Annual Comprehensive Financial Report as presented. This motion, made by Nekosi Nelson and seconded by Trish Bode, passed seven in favor and none opposed. Trish Bode: In favor, Sade Fashokun: In favor, Paul Gauthier: In favor, Gloria Gonzales-Dholakia: In favor, Laura Marques: In favor, Nekosi Nelson: In favor, Anna Smith: In favor.*

3. Consider Approval of Purchase of Attendance Credit and Delegation of Authority to Obligate the District

*I move the Board of Trustees approve the Agreement for the Purchase of Attendance Credit for the 2025-2026 school year, and further move that the Board delegate contractual authority to obligate the school district under Texas Education Code (TEC) §11.1511(c)(4) to the superintendent, solely for the purpose of obligating the district under TEC, §48.257 and TEC, Chapter 49, Subchapters A and D, and the rules adopted by the commissioner of education as authorized under TEC, 49.006. This includes approval of the Agreement for the Purchase of Attendance Credit or the Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding). This motion, made by Trish Bode and seconded by Gloria Gonzales-Dholakia, passed seven in favor and none opposed. Trish Bode: In favor, Sade Fashokun: In favor, Paul Gauthier: In favor, Gloria Gonzales-Dholakia: In favor, Laura Marques: In favor, Nekosi Nelson: In favor, Anna Smith: In favor.*

4. Consider Approval of a Resolution Casting Votes for an Individual(s) to the Travis Central Appraisal District (TCAD) and Williamson Central Appraisal District (WCAD) Board of Directors

*I move the Board of Trustees approve the Resolution casting its 155 votes for Elizabeth Montoya to serve on the Travis Central Appraisal District (TCAD) and approve the Resolution casting its 710 votes to be split with 355 votes for Jon Lux and 355 votes for Lisa Burkman to serve on the Williamson Central Appraisal District (WCAD) Board of Directors. This motion, made by Trish Bode and seconded by Gloria Gonzales-Dholakia, passed seven in favor and none opposed. Trish Bode: In favor, Sade Fashokun: In favor, Paul Gauthier: In favor, Gloria Gonzales-Dholakia: In favor, Laura Marques: In favor, Nekosi Nelson: In favor, Anna Smith: In favor.*

5. Budget Updates
  - a. 2025-2026 Budget Update

9. **CLOSED SESSION**

The Board of Trustees went into closed session at 10:27 PM after the Board President announced the right to do so under:

- 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: personnel - deliberation regarding resignations, terminations, employment, reassignment~~ns~~, 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
- D. Texas Government Code 551.074: deliberation regarding Superintendent contract
- E. Texas Government Code 551.074: deliberation and consideration of employment of Chief Human Resources Officer

The Board returned to open session at 11:31 PM.

**10. ACTION PURSUANT TO CLOSED SESSION**

- A. Consider Employment of Chief Human Resources Officer

*I move that the Board of Trustees accept the recommendation of Rachel Mackey for Chief Human Resources Officer 2-year term employment contract for personnel addition(s) as presented in accordance with the salary scale, policies and contract of Leander Independent School District for the 2025-26 school year. This motion, made by Gloria Gonzales-Dholakia and seconded by Trish Bode, passed seven in favor and none opposed. Trish Bode: In favor, Sade Fashokun: In favor, Paul Gauthier: In favor, Gloria Gonzales-Dholakia: In favor, Laura Marques: In favor, Nekosi Nelson: In favor, Anna Smith: In favor.*

**11. BOARD MEETING DEBRIEF**

**12. ADJOURNMENT**

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

Time: 11:32 PM

These minutes were read and approved by the Board of Trustees on the 11th day of December 2025.

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

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

## **Minutes of Board Workshop - Special Meeting**

The Board of Trustees  
Leander Independent School District

**STATE OF TEXAS**  
**COUNTY OF WILLIAMSON**

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A meeting of the Board of Trustees of the Leander Independent School District was held on Thursday, December 4, 2025, beginning at 6:16 PM in Cedar Park Middle School Cafeteria, 2100 Sun Chase Blvd., Cedar Park, TX 78613. The following members were present: Anna Smith, Sade Fashokun, Nekosi Nelson, Trish Bode, Paul Gauthier, Gloria Gonzales-Dholakia, and Laura Marques.

**1. CALL TO ORDER AND DECLARATION OF QUORUM**

**2. CITIZEN COMMENTS**

*Fourteen citizens addressed the Board of Trustees.*

**3. DISCUSSION OF LONG-RANGE PLANNING MILESTONES AND CONSIDERATIONS**

**4. CLOSED SESSION**

*The Board went into closed session at 6:37 PM after the Board President announced the right to do so under:*

- A. Texas Government Code 551.074: deliberation of Superintendent employment, duties, and contract
- B. Texas Government Code 551.071: consultation with attorney regarding pending or contemplated litigation and/or attorney client privileged matter, including State of Texas v. Round Rock ISD, Leander ISD, et al., Williamson County, 425th Judicial District Court, No. 25-3303-C425

*The Board returned to open session at 8:16 PM.*

**5. ACTION PURSUANT TO CLOSED SESSION**

A. Consider Formation of Board Litigation Committee

*I move that the Board establish an Advisory Board Litigation Committee. This motion, made by Laura Marques and seconded by Sade Fashokun, passed with 7 in favor and none opposed. Trish Bode: In favor, Sade Fashokun: In favor, Paul Gauthier: In favor, Gloria Gonzales-Dholakia: In favor, Laura Marques: In favor, Nekosi Nelson: In favor, Anna Smith: In favor.*

**6. BOARD MEETING DEBRIEF**

**7. ADJOURNMENT**

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

Time: 11:42 PM

These minutes were read and approved by the Board of Trustees on the 11th day of December 2025.

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President

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Secretary

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

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

**Agenda Item:** Consider Approval of FY26 Budget Amendment - #5  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape, Ed.D., CPA, Chief Financial Officer  
**Attachments:** FY26 Budget Amendment - #5

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## **Background Information:**

The Board of Trustees adopted the 2025-2026 budget during the [June 19, 2025, Regular Board Meeting](#). Budgets for the General Operating, Child Nutrition, and Debt Service Funds were included in the official district budget. Budgets are prepared and approved at fund and function levels to comply with the state's required level of control.

Budget amendments are necessary throughout the year to realign funds. Realignment of funds will increase and/or decrease various function levels within the budget. All necessary budget amendments that change the function level should be formally approved by the Board of Trustees and recorded in Board minutes. Budget amendments increasing or decreasing revenues and/or expenditures also require formal Board approval.

The attached document summarizes the effect of budget transfers and amendments being proposed. Submitted for approval are the budget revisions/amendments for the items listed below.

The amendments for the **General Operating Fund** (Fund 199) are as follows:

- Transfers among functions with no effect on the total operating deficit/surplus.

There are no amendments to the **Child Nutrition Fund** and **Debt Service Fund**.

## **Administrative Recommendation:**

Administration recommends the Board approve FY26 Budget Amendment - #5 as presented.

## **Sample Motion:**

I move the Board of Trustees approve FY26 Budget Amendment - #5 as presented.

**Leander Independent School District**  
**General Fund - Fund 199**  
**Budget Amendments/Transfers as of December 1, 2025**

	2025-2026 Original Budget	Previously Amended Budget	Proposed Amendments 12/01/25	Proposed Amended Budget
<b>Revenues:</b>				
Local Sources	\$ 340,381,587	\$ 340,389,725	\$ -	\$ 340,389,725
State Sources	115,271,197	115,271,197	-	115,271,197
Federal Sources	4,995,000	4,995,000	-	4,995,000
<b>TOTAL REVENUES</b>	<b>\$ 460,647,784</b>	<b>\$ 460,655,922</b>	<b>\$ -</b>	<b>\$ 460,655,922</b>
<b>Expenditures:</b>				
Function 11 - Instruction	\$ 286,510,381	\$ 287,019,653	\$ (269)	\$ 287,019,384
Function 12 - Instructional Resources & Media	5,043,033	5,059,021	-	5,059,021
Function 13 - Staff Development	11,207,838	11,049,877	(7,875)	11,042,002
Function 21 - Instructional Administration	5,316,581	5,390,243	-	5,390,243
Function 23 - School Administration	26,248,027	26,252,463	(1,021)	26,251,442
Function 31 - Guidance & Counseling	23,733,887	23,747,592	9,050	23,756,642
Function 32 - Social Services	1,281,252	1,281,827	-	1,281,827
Function 33 - Health Services	4,530,285	4,542,621	-	4,542,621
Function 34 - Student Transportation	16,592,462	16,665,843	-	16,665,843
Function 35 - Food Services	5,000	5,000	-	5,000
Function 36 - Co-Curricular Activities	14,384,737	14,437,502	31	14,437,533
Function 41 - General Administration	11,611,729	11,637,089	-	11,637,089
Function 51 - Plant Maintenance & Operations	42,210,405	44,027,809	-	44,027,809
Function 52 - Security	7,392,949	8,670,142	84	8,670,226
Function 53 - Data Processing	8,773,871	8,852,503	-	8,852,503
Function 61 - Community Services	1,813,161	1,808,271	-	1,808,271
Function 71 - Debt Service	501,756	501,756	-	501,756
Function 81 - Capital Outlay	-	-	-	-
Function 91 - Contracted Instruction Services	11,039,386	11,039,386	-	11,039,386
Function 95 - JJAEP	286,070	286,070	-	286,070
Function 99 - Other Intergovernmental Charges	2,747,352	2,747,352	-	2,747,352
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ 481,230,162</b>	<b>\$ 485,022,021</b>	<b>\$ -</b>	<b>\$ 485,022,021</b>
<b>Excess/(Deficiency) of</b>				
Revenues vs. Expenditures	\$ (20,582,378)	\$ (24,366,099)	\$ -	\$ (24,366,099)
<b>Other Financing Sources/Uses</b>				
Sale of Assets	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
Transfer In - Empowerment Grant	-	-	-	-
Transfer Out - Other	-	-	-	-
Transfer Out - Healthcare	-	-	-	-
Transfer Out - Healthcare Additional Contribution	-	-	-	-
Other Uses - Settlements	-	-	-	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ 350,000</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (20,232,378)</b>	<b>\$ (24,016,099)</b>	<b>\$ -</b>	<b>\$ (24,016,099)</b>

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

<b>Agenda Item:</b>	Discussion of Title Funds Audit Report
<b>Purpose:</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Bruce Gearing, Ed.D., Superintendent; Chris Clark, Ed.D., Deputy Superintendent of Learning and Innovation; Paige Collier, M.Ed., Assistant Superintendent of Special Programs and Services, State and Federal Programs; Greg Gibson, Consulting Director, Gibson Consulting Group, Inc.; Shannon Johns, Consulting Analyst, Gibson Consulting Group, Inc.; Gretchen Sibich, Consulting Analyst, Gibson Consulting Group, Inc.
<b>Attachments:</b>	Title Funds Audit Final Report ( <i>Uploaded to BoardBook 12-10-25</i> ) Title Funds Audit Board Presentation ( <i>Uploaded to BoardBook 12-10-25</i> )

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## **Background Information:**

[During the June 27, 2024, Regular Board Meeting](#), Gibson Consulting Group recommended internal audit activities based on findings from the internal audit risk assessment conducted in the spring of 2024. During Fiscal Year 2025, the Board's Internal Audit committee recommended Gibson Consulting Group perform audit and program management services for the Title Fund area.

Tonight, members of the Gibson Consulting Group will present their findings and recommendations from the Title Fund Audit they performed during the 2024-25 academic year.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

# Title Funds Audit Final Report

Prepared for:  
Leander Independent  
School District

November 2025

Submitted By:  
Gibson Consulting Group, Inc.  
P.O. Box 300816  
Austin, Texas 78703  
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# GIBSON

AN EDUCATION CONSULTING & RESEARCH GROUP

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# Chapter 1: Introduction

This report presents the results of the Title Fund Audit, as part of the internal audit program for the Leander Independent School District (Leander ISD, LISD, the district) to support continuous improvement. This introductory Chapter provides an executive summary of audit findings and recommendations, describes the audit objectives and scope, and presents an overview of Gibson Consulting Group's (Gibson's) approach and methodology.

The audit team wishes to thank the LISD leadership and staff for their assistance in conducting this audit, the Board Audit Committee (BAC) for overseeing this important work, and Paige Collier and Shannon Jacque for serving as project liaisons.

## Executive Summary

The district has experienced changes in leadership over Title fund compliance over the past three years. The current leadership and personnel in the State and Federal Programs (SAFP) Department have made great strides in instituting tighter controls over Title fund expenditures, particularly in relation to the alignment of purchases with goals and objectives. Additionally, throughout interviews with campus and departmental staff, it was evident to the audit team that the individuals within the SAFP Department and Global Languages and Cultures (GLC) Department provide a high level of customer service. Their responsiveness and willingness to assist was highlighted regularly and is certainly noteworthy.

The major themes of this audit are the following:

- The organizational structure and overall approach to managing Title funds is limiting effective oversight, resulting in inconsistent processes and compliance risks;
- Procedural documentation is missing in key areas of Title fund compliance. This has led to a reliance on individual knowledge, as opposed to a repeatable, consistent process; and
- Many processes are not maximizing the ability of existing information systems. This has led to manual processes, which are slow and prone to error. This was proven out in test results and through process analysis.

This audit identified five recommendations to improve the management of Title funds in LISD. These recommendations are listed in Table 1, along with the priority assigned by the audit team. The audit team assigned a priority level to each recommendation based on perceived risk and/or impact to the organization. Recommendations are not listed in order of priority but rather the order in which they appear in the report.

**Table 1. Summary of Audit Recommendations**

No.	Priority	Recommendation	Page
1	High	Reorganize the Title fund compliance functions.	19
2	Medium	Create procedural documentation for comprehensive needs assessment (CNA), budgeting, and Title III expenditure request processes.	21

No.	Priority	Recommendation	Page
3	High	Re-engineer the Title fund expenditure requisition-to-approval processes.	46
4	High	Document parent, family, and community engagement efforts to align with Title III Part A English language acquisition (ELA) requirements.	49
5	Low	Require documentation templates for key compliance domains.	52

Source. Gibson Consulting Group

## Objectives and Scope

The objective of this audit was to evaluate the compliance, efficiency, and effectiveness of the LISD SAFP Department (the department) with respect to the use of Title I through Title IV funds, and to identify opportunities for improvement. Key questions that define the scope of this audit are listed below.

## Organization and Management

- Is the Leander ISD SAFP Department organized to support accountability for key functions?
- Are Title fund stakeholders (academic administration, campus administration) satisfied with the quality and responsiveness of department services?
- How is the district using key performance indicators (KPIs) to ensure success of the SAFP Department and its strategic objectives?

## Compliance With Laws and Regulations

- How does Leander ISD monitor its own compliance with Title laws, policies, and regulations?
- Are staff adequately trained on current Title program policies and regulations?
- What controls are in place surrounding campus compliance requirements for Title fund use?

## Information Technology

- Do automated processes exist for monitoring compliance?
- Do systems' reporting capabilities meet the needs of management and district leadership?

## Approach and Methodology

The findings and recommendations included in this report were informed by the following data collection and analytical activities.

## Extant Data Analysis

Gibson collected and analyzed current year and historical data provided by LISD, which included Title applications, budgeting and allocation information, records of Title fund expenditures, and other program-specific information.

## Audit Testing

Gibson performed extensive audit testing on Title fund expenditures to determine if they complied with federal guidelines and district procedures. Additional testing was performed on documentation to determine if campuses and the district complied with Title I and Title III requirements.

## Process Analysis

Gibson analyzed existing processes within Title fund planning and monitoring. Process maps were created through interviews with the administration and were subsequently verified by the administration. Processes where inefficiencies or compliance risks were noted are included in this report.

## Interviews and Focus Groups

In January 2025, the audit team conducted 12 interviews with the Superintendent and district leaders, including central office administrators and department staff. Additionally, the audit team conducted group interview sessions with Principals, Administrative Assistants, Dual Language Instructional Coaches, and Title I Interventionists. The objective of the interviews was to gather information about LISD's Title fund oversight and to assess stakeholder perceptions regarding areas of strength and opportunities for improvement.

A complete list of interviewees and group interviews can be found in *Appendix A: Interview and Focus Group Lists*.

\*\*\*\*\*

The remainder of this report is organized into the following chapters and appendices:

- Chapter 2: Overview of Title Fund Uses
- Chapter 3: Organization and Management
- Chapter 4: Internal Controls and Compliance
- Appendix A: Interview and Focus Group Lists
- Appendix B: Training
- Appendix C: TEA Title III Planning Process

## Chapter 2: Overview of Title Fund Uses

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In this Chapter, the audit team summarizes the district's uses of each major Title fund and how the district facilitates the use of the funds. The information included in this Chapter is intended to orient the reader around major district systems, processes, and forms before providing detailed discussions, audit testing results, and findings and recommendations.

### Every Student Succeeds Act

The Every Student Succeeds Act (ESSA) is a federal law that governs K-12 education in the United States. It reauthorized the Elementary and Secondary Education Act (ESEA) of 1965 and replaced the No Child Left Behind Act (NCLB) of 2002. ESSA was signed into law on December 10, 2015 by President Barack Obama.

ESSA establishes a framework for accountability, assessment, and funding in public education while granting states greater authority in designing their education systems. The law requires states to develop accountability systems that include multiple measures of school performance. These systems must incorporate academic achievement, graduation rates, and at least one additional indicator of school quality or student success, such as student engagement or access to advanced coursework.

The law includes provisions for supporting educators through professional development and recruitment initiatives. It also emphasizes the importance of providing students with a well-rounded education, which includes access to subjects such as the arts, music, and Science, Technology, Engineering, and Mathematics (STEM), as well as programs that promote safe and healthy learning environments.

ESSA organizes federal education funding into several Titles, each addressing specific priorities. Title I provides financial assistance to local educational agencies (LEAs) serving high numbers or percentages of children from low-income families. Title II focuses on improving teacher and school leader effectiveness through professional development and training. Title III supports language instruction for English learners. Title IV provides grants for student support and academic enrichment, including programs that enhance school safety, technology integration, and access to a broad curriculum. Additional Titles address rural education, Native American and Alaska Native education, and services for homeless children and youth. Competitive grant programs under ESSA include initiatives for educational innovation, literacy development, and after-school learning opportunities.

### Title I, Part A

Title I is a federal initiative providing supplemental funding to Texas schools with high concentrations of low-income students. Its primary purpose is to enhance educational quality and ensure students meet state academic standards. Funding is administered by the Texas Education Agency (TEA). Schools may adopt either a schoolwide or targeted assistance program, with eligibility requiring at least 40% of students from low-income families. Both program types employ evidence-based instructional strategies to support student achievement.

Table 2 presents the campuses served under Title I, Part A in LISD since 2021-22. Each campus' low-income percentage is included in the table. If a campus did not meet the 40% threshold but was still served, the qualification criterion was included in parentheses next to that income percentage.<sup>1</sup> Shaded boxes indicate that the campus was served by Title I, Part A in that school year. Nine campuses were served in 2021-22. This was the last year secondary campuses were eligible, and the campuses served for the remainder of the period were consistent, excluding Faubion Elementary School (ES), which dropped out in 2024-25.

**Table 2. Title I, Part A Campuses, Leander ISD, 2021-22 to 2024-25**

Campus	2021-22	2022-23	2023-24	2024-25
Bagdad ES	66.82%	47.60%	48.84%	50.80%
Knowles ES	58.01%	52.13%	53.37%	57.50%
Giddens ES	53.92%	44.63%	57.47%	52.70%
Reed ES	47.74%	46.70%	50.74%	51.80%
Faubion ES	43.08%	34.77% (PY)	40.62%	39.60%
Camacho ES	38.61% (PY)	38.12 (PY)	42.98%	44.90%
Leander MS	34.84% (PY)	28.40%	34.41%	35.95%
Running Brushy MS	34.35% (Ed-Flex)	28.22%	29.31%	30.00%
Grandview Hills ES	32.25% (Ed-Flex)	39.22% (Ed-Flex)	44.52%	43.70%

Note. MS is middle school.

Source. ESSA consolidated grant applications, Leander ISD, 2021-22 to 2024-25

Title I, Part A funding includes the following factors:

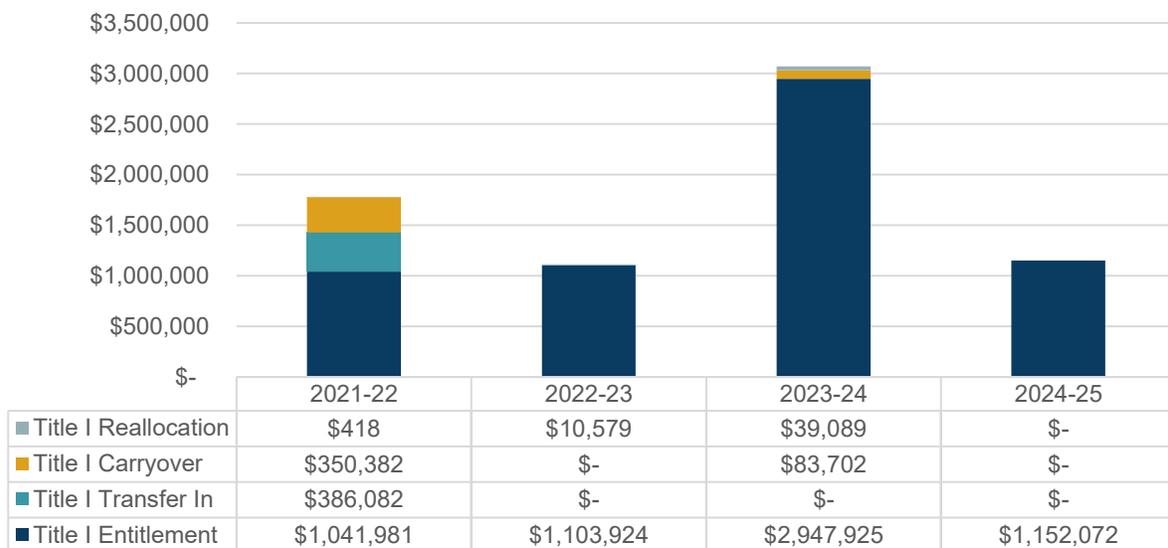
- Entitlements – These are based on district demographic data provided through census updates. This is calculated by TEA, and districts cannot influence this amount;
- Transfers from Title II, Part A and Title IV, Part A – Districts can elect to transfer a portion or all of the funds they receive under these two sources to Title I, Part A;
- Carryover from Prior Year – Districts can carry over no more than 15% of received funds (entitlement and transfers) into the next grant year; and
- Reallocations – TEA must make excess funds (a district's unspent funds) available to other Texas districts.

<sup>1</sup> PY indicates that an ineligible Title I, Part A campus that was eligible and served in the previous year (Schoolwide or Targeted Assistance) may be elected to continue serving this campus for one additional year. Ed-Flex indicates that a waiver was obtained. TEA may only consider an LEA's request to waive the Title I, Part A campus eligibility requirements if the low-income percentage for the campus in question is within 10 percentage points of the lowest served campus that does meet the statutory eligibility requirements.

The district's Title I, Part A funding has varied annually during the previous four years, as seen in Figure 1 below. In 2023-24, LISD had \$3.1 million of Title I, Part A funds, with \$2.9 million being entitled to LISD due to district demographics. Entitlements in other years were substantially lower, ranging between \$1 million and \$1.2 million. The change in entitlement is partially illustrated in Table 2 above, which showed that the percentage of low-income students at each Title campus increased. It is important to reiterate that entitlements for Title I, Part A are driven by census data updates. TEA receives funding from the United States Department of Education, then allocates the funds to school districts. Demographic changes in other districts will impact the amount of funding received by LISD.

Also notable is the change in carryover of Title I, Part A funds. The district was able to use nearly all of the funds from 2021-22 to 2023-24, which is a positive indication of good planning practices.

**Figure 1. Title I, Part A Funding, Leander ISD, 2021-22 to 2024-25**



Source. ESSA consolidated grant applications, Leander ISD, 2021-22 to 2024-25

LISD primarily uses Title I, Part A funds for Interventionists, who are professional staff providing additional instructional support, supplemental tutoring, student experiences or field trips, supplemental instructional materials, family engagement, and summer school activities. The largest expenditures are related to Interventionist payroll and Parents as Teachers (PAT) payroll. PAT is LISD's parent and family engagement program, which is a free early education program provided for families with children ages birth to 5 who are interested in learning the best ways to ready their child for school success. In 2024-25, Interventionist payroll (\$724,000) and PAT payroll (\$312,000) accounted for 89% of the \$1.2 million of budgeted Title I, Part A funds.

The majority of Title I expenditures are controlled centrally, and all expenditures are separately tracked in MUNIS, the district's enterprise resource planning (ERP) system. The Title I, Part A funds that can be expended by campuses must be requested through a Google Form (Title I Request Form) and input into MUNIS. The Title I Request Form, along with supporting documentation, is reviewed by the district's SAFFP Department for allowability, reasonableness, and alignment with Campus Improvement Plan (CIP) strategies.

## Title II, Part A

Title II, Part A in Texas aims to enhance teaching quality and student learning, with primary goals of increasing student achievement and promoting educational equity. LEAs receive subgrants to support activities such as:

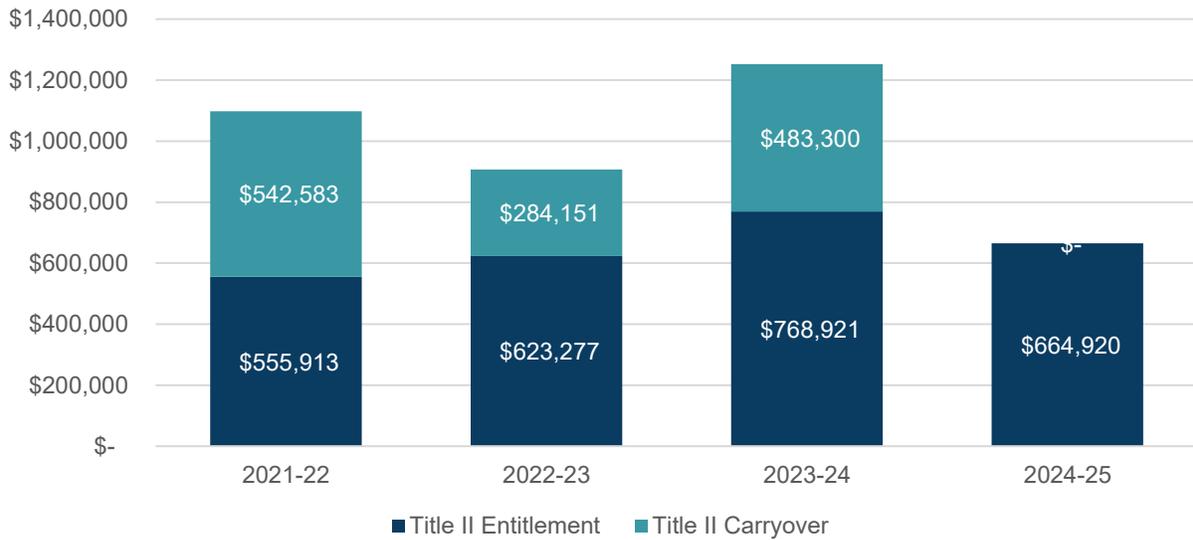
- Increasing student achievement consistent with the challenging state academic standards;
- Improving educator quality and effectiveness of teachers, Principals, and other school leaders;
- Increasing the number of effective teachers, Principals, and other school leaders who are effective in improving student academic achievement in schools; and
- Providing low-income and minority students greater access to effective teachers, Principals, and other school leaders.

Districts must prioritize Title I, Part A campuses, and funds must be expended on needs identified in the Campus Needs Assessment and District Improvement Plan (DIP)/CIP.

Title II, Part A funding includes the following factors:

- Entitlements – These are based on demographic data provided through census updates. This is calculated by TEA, and districts must participate in Title I, Part A to receive Title II, Part A funding;
- Transfers from Title IV, Part A – Districts can elect to transfer a portion or all of the funds they receive under this source to Title II, Part A;
- Carryover from Prior Year – Districts can carry over any amount of unspent funds into the next grant year. Funds must be expended within 27 months; and
- Reallocations – TEA must make excess funds (a district's unspent funds) available to other Texas districts.

Figure 2 presents a four-year history of LISD's Title II, Part A funding. Title II, Part A entitlements are also based on census data updates. Between 2021-22 and 2023-24, Title II funding increased by \$213,008 (38%), before reducing \$104,001 (13.5%). Similar to Title I, Part A, this funding source has experienced volatility due to changes in congressional appropriations to Texas and census data updates in LISD and all other Texas school districts.

**Figure 2. Title II, Part A Funding, Leander ISD, 2021-22 to 2024-25**

Source. ESSA consolidated grant applications, Leander ISD, 2021-22 to 2024-25

LISD primarily uses Title II, Part A funds for additional staff to support coaching (Math Curriculum Specialists, New Teacher Mentors) and district-level professional development. Similar to Title I, Part A, positions that are funded by Title II, Part A are separately tracked in MUNIS. Supporting documentation for items such as extra-duty pay for professional development are captured through the use of Project Agreements (PAs) and employee timesheets. PAs are created before every professional development session funded by Title II, Part A and signed by the employee, their supervisor, and the budget owner for the additional pay. Timesheets are completed by the employee after attending the session and must be signed by their supervisor. These documents are reviewed by the district's SAFP Department and provided to Payroll for processing.

Non-payroll expenditures are requested in a similar manner to Title I, Part A. Departments request funds through use of a Google Form (Title II Request Form) and input into MUNIS. The Title II Request Form, along with supporting documentation, is reviewed by the SAFP Department for allowability, reasonableness, and alignment with CIP strategies.

## Title III, Part A

Title III, Part A aims to ensure that emergent bilingual (EB) and immigrant students attain English proficiency and develop high levels of academic achievement in English. LEAs receive subgrants to:

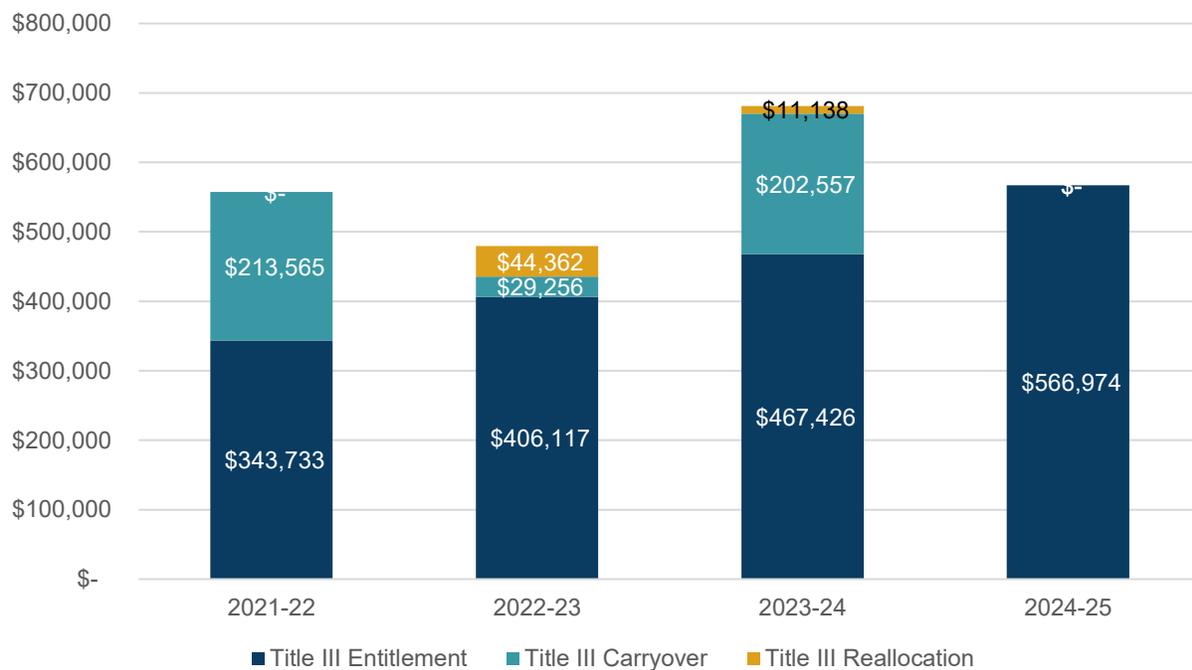
- Assist EB students to meet state academic standards;
- Establish and sustain effective language programs;
- Develop and enhance capacity to provide effective instructional programs; and
- Promote parental, family, and community participation in language educational programs.

Title III, Part A funding is driven by the following factors:

- Entitlements – These are based on the number of EB and immigrant students identified in the district, as reported through the Public Education Information Management System (PEIMS);
- Carryover from Prior Year – Districts can carry over any amount of unspent funds into the next grant year. Funds must be expended within 27 months; and
- Reallocations – TEA must make excess funds (a district’s unspent funds) available to other Texas districts.

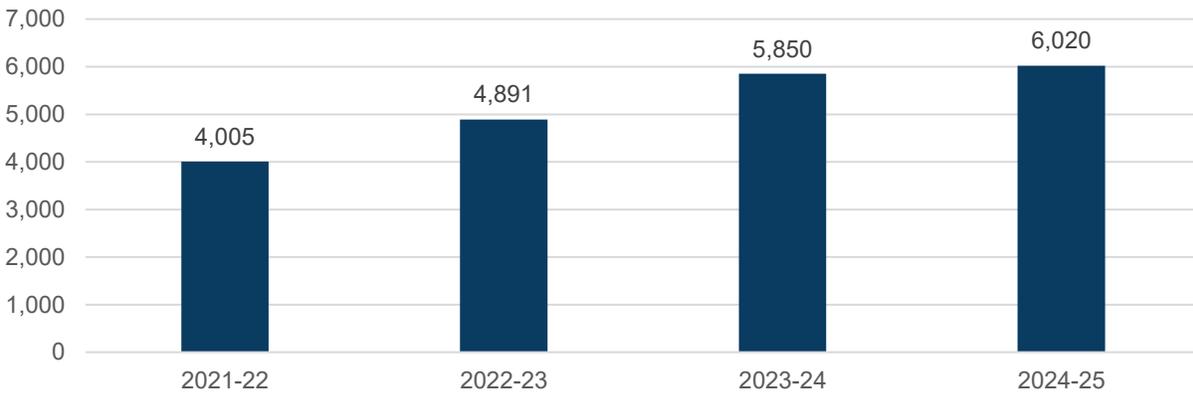
Figure 3 provides Title III, Part A funding for LISD. The entitlement has increased annually, though the total amount of available funds has fluctuated due to the amount of carryover.

**Figure 3. Title III, Part A Funding, Leander ISD, 2021-22 to 2024-25**



Source. ESSA consolidated grant applications, Leander ISD, 2021-22 to 2024-25

This growth is due primarily to an increase in the number of EB students at LISD. Over the past four years, the number of EB students increased 50.3%, from 4,005 to 6,020 EB students, as depicted in Figure 4.

**Figure 4. LISD Count of EB Students, 2021-22 to 2024-25**

Source. TEA membership

LISD uses Title III funds for supplemental instructional materials and technology for the Bilingual/English as a Second Language (ESL) program, staff development in the area of English language learners, activities for students, parental engagement activities, and summer school activities. The major payroll expenditures funded by Title III, Part A are stipends for Bilingual and ESL Teacher Team Leads, extra-duty pay for professional development, supplemental pay for summer school and Pre-K registration, and substitute employees to cover classes for Bilingual or ESL Teachers attending professional development. The stipends paid through Title III, Part A are based on the board-approved compensation plan. Extra-duty and supplemental pay are facilitated in a similar manner to Title I and Title II funds. PAs are created before every extra assignment funded by Title II, Part A and signed by the employee, their supervisor, and the budget owner for the additional pay. Timesheets are completed by the employee after attending the session or performing the duties and must be signed by their supervisor. These documents are reviewed by GLC and provided to Payroll for processing.

Non-payroll expenditures, such as professional development fees for third parties, bilingual/ESL software licensing, or staff travel for professional development, are facilitated through e-mails and MUNIS. Requestors e-mail GLC for approval of Title III, Part A funds. GLC reviews the request for allowability and alignment with identified needs and ensures that quotes and supporting documents are provided. SAFF provides a budget code, and the requestor inputs the requisition into MUNIS.

## Title IV, Part A

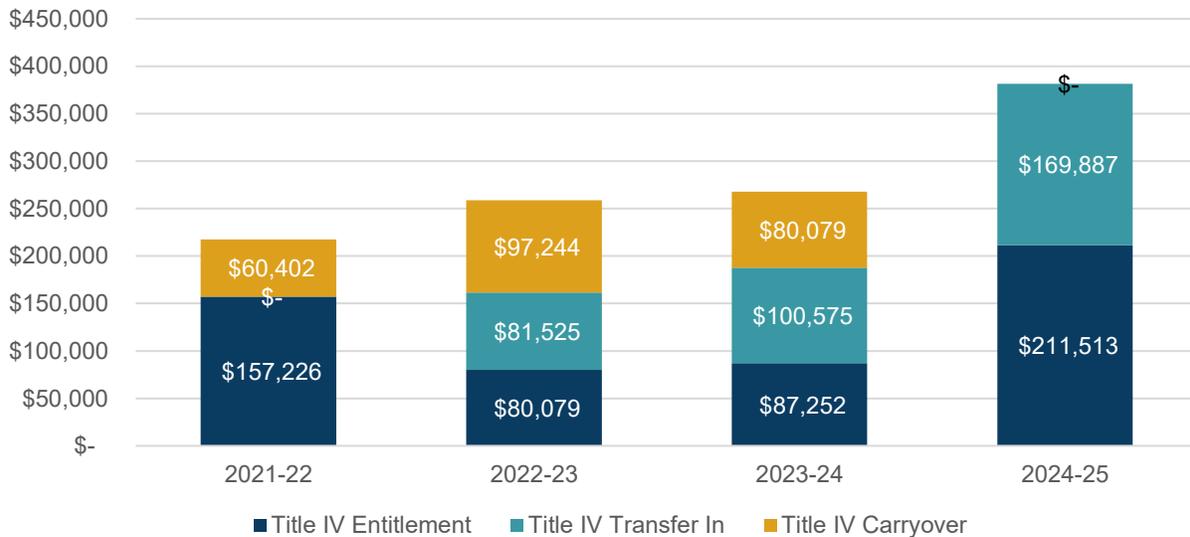
Title IV aims at enhancing student support and academic enrichment. LEAs must ensure that programs funded under Title IV, Part A prioritize safety, mental health, and a well-rounded education. Program compliance includes regular monitoring, self-checks, and technical assistance from Region 13 Educational Service Center. Schools must document their efforts to meet these requirements, ensuring that all activities align with the overarching goals of increasing educational capacity and improving student outcomes.

Title IV, Part A funding includes the following factors:

- Entitlements – This is based on the district’s relative share of all Title I, Part A funds distributed in the state. Districts must participate in Title I, Part A to receive Title IV, Part A funding;
- Transfers from Title II, Part A – Districts can elect to transfer a portion or all of the funds they receive under this source to Title IV, Part A;
- Carryover from Prior Year – Districts can carry over any amount of unspent funds into the next grant year. Funds must be expended within 27 months; and
- Reallocations – TEA must make excess funds (a district’s unspent funds) available to other Texas districts.

Figure 5 presents LISD’s Title IV, Part A funding over the past four years. As Title IV, Part A entitlements are based on the prior year Title I, Part A entitlement (relative to all other LEA entitlements), the entitlement growth is one year later than the Title I, Part A entitlement changes discussed earlier. Increasingly, funds were transferred in from Title II, Part A. Carryover funds decreased to zero after 2023-24.

**Figure 5. Title IV, Part A Funding, Leander ISD, 2021-22 to 2024-25**



Source. ESSA consolidated grant applications, Leander ISD, 2021-22 to 2024-25

LISD uses Title IV funds to develop and support innovative programs in STEM and College, Career, and Military Readiness (CCMR). Title IV provides professional development and coaching in the effective uses of technology. In addition, Title IV supports school safety programs. The majority of the available funds support payroll expenditures for the Online Learning Specialist and Behavior Specialist positions. Other major purchases for Title IV funds include software for summer school and safety equipment for secondary campuses. These purchases follow a similar request and approval process outlined earlier in this section.

## Chapter 3: Organization and Management

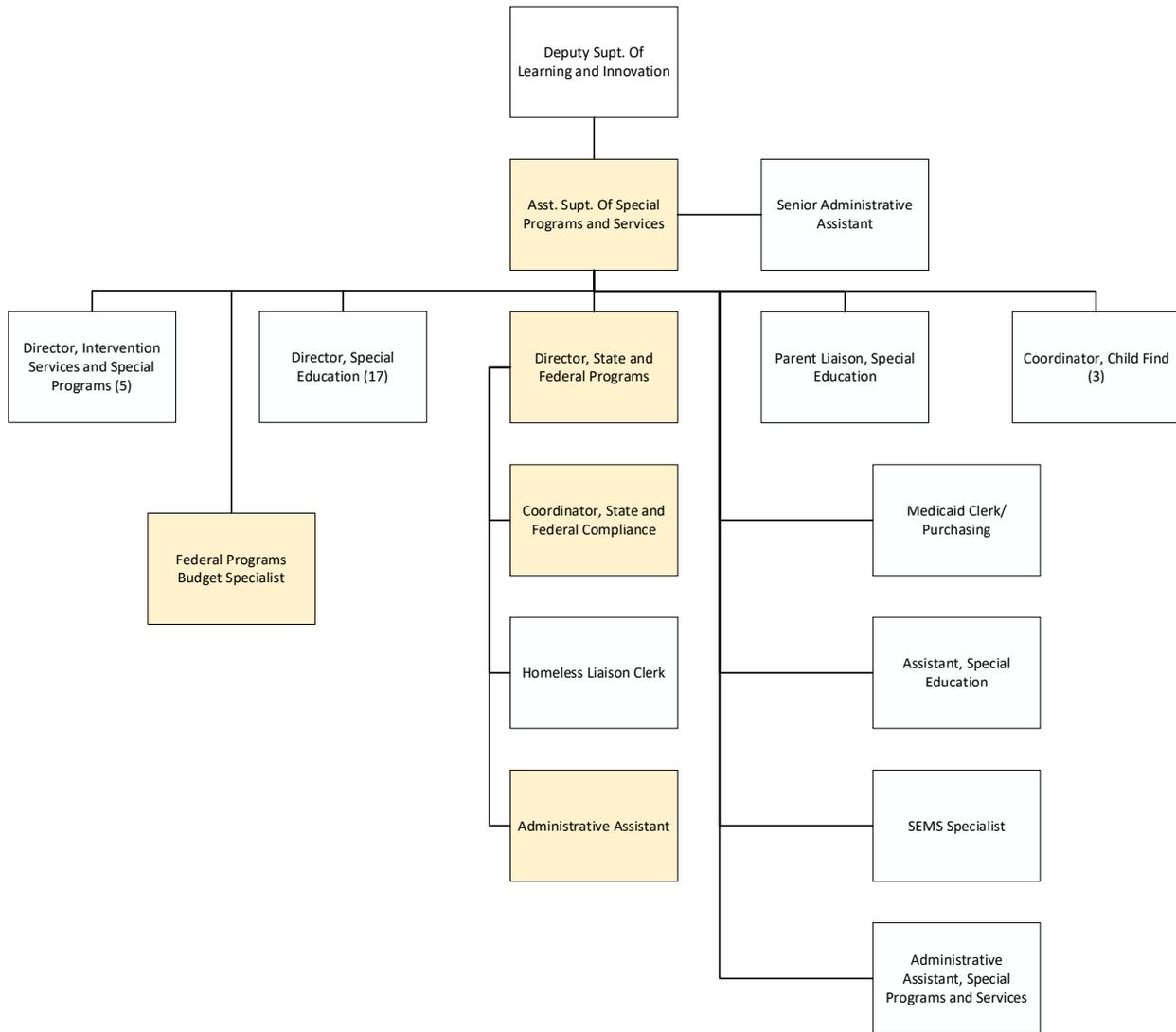
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The SAFP Department and GLC Department are the groups primarily responsible for overseeing the Title fund programs in LISD. SAFP is responsible for Title I, Title II, and Title IV, while GLC oversees Title III. The district also uses multiple committees to drive the development of the DIP and CIP, which are integral to Title funding.

- DIP Executive Team – Led by the Deputy Superintendent of Administrative Services & Strategic Planning and includes leaders from Learning and Innovation and SAFP. This team is ultimately responsible for ensuring that the DIP completely and accurately reflects needs in LISD and that goals, objectives, and strategies to address those needs are well defined and align with LISD strategic goals.
- District-Wide Educational Improvement Council (DWEIC) – A legally mandated committee comprised of parents, business and community members, teachers, Principals, and other district staff who advise the board in establishing and reviewing the district’s educational goals and objectives. This committee reviews the goals, key questions, system responses, and strategies included in the DIP and provides suggestions or feedback.
- Campus Site-Based Planning Committee – A legally mandated committee comprised of parents, business and community members, and teachers. This committee is responsible for assisting the campus Principal with the development, review, and revision of the CIP for the purpose of improving student performance for all student populations.

### Organizational Structure – SAFP

SAFP is led by the Director of State and Federal Programs, who is supported by a Coordinator, Administrative Assistant, and Clerk. A Budget Specialist is shared between SAFP and Special Education. The Director of SAFP reports to the Assistant Superintendent of Special Programs and Services, who reports to the Deputy Superintendent of Learning and Innovation. Figure 6 presents the SAFP organizational chart. The shaded boxes indicate the positions that are included in the scope of this audit. The number next to the title indicates the count of positions included in the department.

**Figure 6. Special Programs and Services Organizational Chart**

Source. Leander ISD, 2025

Below is an overview of the responsibilities of the highlighted positions above:

- Assistant Superintendent of Special Programs and Services** – Provides leadership and oversight for Special Education, 504, Dyslexia, and Federal/State programs. Ensures compliance with all regulatory requirements, promotes inclusive practices, builds community partnerships, and leads staff development to support student success. Oversees program evaluation, budget management, staff supervision, and collaboration with district leaders.
- Director of State/Federal Programs** – Manages federal grants, including all Titles under ESSA, and ensures compliance with state and federal program requirements. Oversees various state and federal education programs such as Compensatory Education, Homeless services, and At-Risk student programs. Supervises program staff and supports data analysis and goal setting for DIPs.

- **Coordinator of State/Federal Compliance** – Coordinates state and federal program expenditures to align with instructional goals and ensure compliance. Oversees Title I and Homeless services, supports grant development, and collaborates with district leaders to allocate staffing and resources for at-risk students. Provides training and guidance to campuses, manages compliance documentation, and serves as a liaison among the district, families, and external agencies.
- **Administrative Assistant** – Provides administrative support to the Senior Executive Director of SAFF, including calendar management, meeting coordination, and communication with staff, external agencies, and the public. Reconciles Kronos and Aesop systems and manages travel requests and reimbursements. Oversees department procurement card checkout for federal programs and tracks federal funds for private non-profit schools. Processes PAs, submits payroll stipends, and assists with temporary employee hiring.
- **Federal Program Budget Specialist** – Supports the development, coordination, and compliance of federally funded programs. Manages grant proposals, budgets, and reporting. Serves as a liaison with external agencies, monitors program expenditures, and ensures alignment with federal, state, and local regulations. Assists with grant negotiations, proposal drafting, and funding requests to support effective and compliant program implementation.

The audit team analyzed the job descriptions for the positions outlined above and noted the following:

- All included responsibilities that aligned to information gathered in interviews;
- Formatting was consistent across job descriptions;
- Reporting relationships agreed to interviews and the provided organizational chart; and
- All were updated within the last five years.

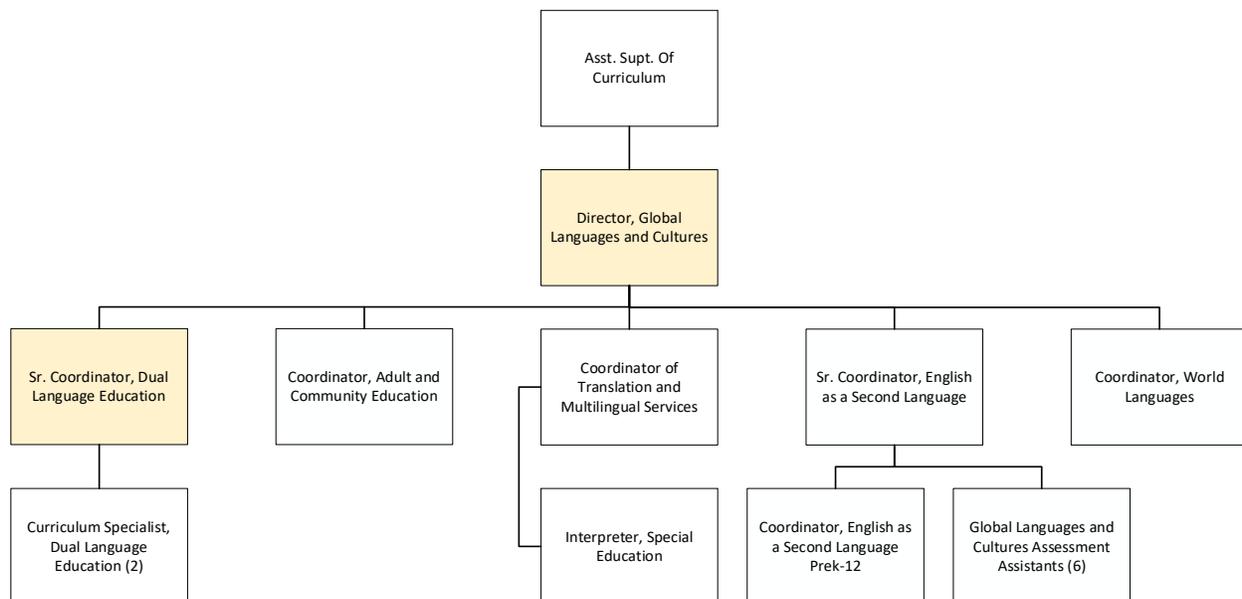
Separate from the personnel discussed above, other campus and district positions are integral for Title I, II, and IV oversight.

- **Campus Administrative Assistants** (“Financial Secretaries”) – In elementary campuses, financial bookkeeping roles are assigned to one Administrative Assistant, referred to as ‘Financial Secretaries’ throughout this report. Financial Secretaries are responsible for following established purchasing procedures for Title funds and monitoring available budgets. They initiate purchases in the district’s ERP system, assist with reconciling procurement card purchases, and receive goods and services.
- **Campus Principals** – Principals are responsible for developing their CIPs, ensuring that campus staff and students receive the supports acquired using Title funds, and validating that Title fund expenditures align with district policy, federal guidelines, and goals/objectives outlined in their CIP.
- **Campus Title I Interventionists** – Interventionists manage comprehensive compliance requirements through the Title I Crate system (the district’s system for tracking required Title I program documentation). They upload required documents including meeting agendas, sign-in sheets, minutes, and presentations for various stakeholder engagement activities. They serve as the primary Title I compliance contact for SAFF.

## Organizational Structure – GLC

The GLC is led by the Director of Global Languages and Cultures. The Director reports to the Assistant Superintendent of Curriculum and is supported by two Senior Coordinators and three Coordinators. Figure 7 presents the organizational chart for the GLC. The shaded boxes indicate the positions that are included in the scope of this audit.

**Figure 7. Global Languages and Cultures Organizational Chart**



Source. Leander ISD, 2025

An overview of the responsibilities of the highlighted positions is included immediately below.

- **Director of Global Languages and Cultures** – Oversees the implementation and management of ESL/Bilingual programs, ensuring compliance with legal requirements and alignment with best instructional practices. Coordinates with departments, campuses, and parent groups to support program effectiveness, staff supervision, and parent engagement. Manages state and federal funds, monitors program outcomes, and standardizes processes to ensure consistent service delivery across the district.
- **Sr. Coordinator/Dual Language Education** – Provides oversight for dual language instruction by supervising Curriculum Specialists, developing curricula and assessments, and supporting Instructional Coaches. Organizes family engagement events, coordinates professional development opportunities, and ensures high-quality bilingual instruction across campuses.

The audit team analyzed the job descriptions for the GLC and noted the following:

- Both included responsibilities that aligned to information gathered in interviews;
- Formatting was consistent across job descriptions;
- Reporting relationships agreed to interviews and the provided organizational chart; and

- Both were updated within the last two years.

In addition to the personnel discussed above, the Dual Language Instructional Coaches are important for Title III compliance. These individuals serve as the primary campus contacts for GLC, and they provide input into budgeting, facilitate family and community engagement nights, and collect and retain documentation for compliance monitoring.

## Training and Support

Due to the various positions involved and complexities associated with Title fund management, timely and comprehensive training is necessary.

SAFP is responsible for training campus Financial Secretaries, Principals, and other district staff on Title I, II, and IV. The most comprehensive training session occurs at the beginning of the year and is referred to as the 'TRAIN Depot.' This training provides guidelines and information on the differences between local and federal funding for educational programs, including how to request and manage these funds effectively. The following topics are covered in the training:

- Understanding Local and Federal Funds
  - This section explains the differences between local and federal funds, including their governance, flexibility, and documentation requirements. It emphasizes the importance of understanding these distinctions for effective fund management on campus.
- Documentation Requirements for Fund Usage
  - This section outlines the necessary documentation for purchasing, training, travel, and contracts when using federal funds. Proper documentation is crucial for compliance and reimbursement.
- Allowable and Non-Allowable Fund Expenditures
  - This section details what expenditures are permissible under various funding sources, including Title I, Title II, Title III, Title IV, and State Comp Ed funds. Understanding these guidelines helps ensure compliance and effective use of funds.
- High Five! Scenarios for Fund Requests
  - This section presents scenarios to assess the understanding of allowable expenses under different funding sources. It reinforces the importance of knowing what is permissible when requesting funds.
- Contact Information for Fund Requests
  - This section provides contact details for key personnel involved in fund requests, ensuring that staff can seek assistance when needed.

The training is delivered to Financial Secretaries. The same training material was delivered to Principals at a monthly Principal's meeting and to department leaders in the district. Training is also delivered throughout the year before reporting deadlines or as new staff are hired.

Title III training is the responsibility of GLC, primarily the Director of Global Languages and Cultures. The focus of the training offered by GLC differs from the training provided by SAFF. Title III training focuses primarily on the delivery of ESL and Dual Language programs. GLC staff have attended Region 13 Education Service Center Title III training and disseminated this information to Dual Language Instructional Coaches.

Separate from training, SAFF has created 'one-pagers' and checklists to guide campuses through Title I, II, and Title IV requirements. An excerpt of the checklist is included in Appendix B.

There are also spending guidelines for Title II and Title IV programs, addressing what is allowable, what approvals are required, and what supporting documentation must be obtained and submitted.

Both SAFF and GLC provide support to campus and other district staff through phone calls and e-mails. Interviewees favorably described the responsiveness of both departments.

## Information Technology

The district uses multiple information systems and applications to manage Title funds.

- MUNIS – The district's ERP system is used to facilitate the procure-to-pay process, employee reimbursements, and payroll processing. Title fund expenditures are routed based on the budget code applied to the transaction in this system. Workflows within MUNIS facilitate the approval process of Title fund expenditures.
- Title I Crate – This information system is used by the district to maintain and monitor required Title I documents for their Title I campuses and district. Campuses upload documents, such as family and community engagement agendas or campus committee meeting notes, and these are reviewed by SAFF. SAFF can accept or return the document to the campus if it does not meet requirements. Deadlines are included for each document, and a warning system is used to indicate overdue files.
- Plan4Learning – This information system is used to create the DIP and CIP and monitor progress with goal achievement. Every campus in LISD uses this platform; however, Title I campuses have additional elements that must be documented.
- Google Forms and Spreadsheets – These tools are used by SAFF to facilitate expenditure requests and track their departmental approval of requests.

## Findings and Recommendations

***Finding 1: The organizational alignment of Title program administration does not represent a logical alignment of functions and, accordingly, inhibits effective oversight.***

As shown in the organizational charts in Figure 6 and Figure 7 above, the responsibilities for overseeing Title programs are separated across two departments. SAFF oversees Titles I, II, and IV, while GLC oversees Title III. This separation has resulted in difficulties and inefficiencies for LISD in the following ways:

- ESSA Application Process
  - All Title programs are included in one application. Separating responsibility for sections of the application increases risks of late submissions.
- Varying Business Processes (See related audit testing later in this report)
  - Audit testing of expenditures indicated different processes for reviewing and approving expenditures, dependent upon which Title program was used.
  - The audit team discovered instances of non-compliance with LISD policy within expenditures.
- Differences in Compliance Monitoring
  - Variations in documentation of meetings and attendance increase the risk of non-compliance.
  - The audit team noted an instance of non-compliance within Title III related to documentation requirements for family and community engagement.
- Segregation of Duties Concerns
  - Compliance monitoring is being performed by the same positions and teams responsible for delivering the program. This can limit objectivity and skepticism while reviewing program implementation, documentation, and outcomes. The audit team notes that this was not observed during the audit, but the risk remains.
  - Leaders in GLC must focus on Title III compliance, necessarily limiting the amount of focus they can place on program delivery.

When reviewing the functions underneath the Assistant Superintendent for Special Programs and Services, each function encompasses an aspect of special education or related services, except SAFFP. Further, the compliance focus demanded by Title programs does not naturally align with the objectives and goals of the special education functions (or any other academic area, for that matter). Title programs represent funding sources that financially support allowable instructional and professional development programs. While these programs must be supplemental in nature, they are not intended to operate in a vacuum as separate academic programs managed by separate academic units.

Collaboration between Finance and SAFFP is crucial for ensuring accurate allocation, tracking, and reporting of state and federal funding streams. These departments work together to maintain proper documentation, ensure timely drawdowns of funds, and create transparent financial reports that demonstrate both fiscal responsibility and program effectiveness to stakeholders at all levels. When these two functions are separated into different reporting structures, an unnecessary barrier is created for their collaboration. The exceptions in expenditure testing, discussed later in this report, further demonstrate the impact of this separation. Many of the exceptions point to problems with expenditure approvals, as well as additional concerns around modifying timesheets after submission by the employee. The focus on financial controls would likely improve the internal control environment within SAFFP.

### **Recommendation 1: Reorganize the Title fund compliance functions.**

The organizational alignment of compliance monitoring for Title funds should be changed in two primary ways. First, the responsibility for monitoring compliance for Title III should be moved to SAFP. This would consolidate responsibility for all Title funds, thereby improving segregation of duties within Title III and eliminating process inconsistencies across the funds. Additionally, SAFP should be aligned under the Chief Financial Officer. This would align expenditure approval and review processes with other district purchases.

Once implemented, job descriptions would need to be updated, as well as existing process documentation and training manuals.

**Management Response:** *Management partially agrees with this recommendation. We agree that Title III funds should flow through SAFP, rather than the GLC department. We do not agree that SAFP should be moved to the Chief Financial Officer at this time. Additional study is needed to consider the broader implications of this recommendation.*

### **Finding 2: The district is exposed to risks by relying on informal processes in key Title fund areas.**

Through interviews and review of provided procedural manuals and training, the audit team noted a lack of documentation on the Title funds CNA process, budgeting process, and Title III expenditure process.

### **CNA Process Guidance**

Needs assessment processes are informed by various instructions on the district's Plan4Learning information system. These instructions are included immediately below:

- Comprehensive Needs Assessment Data Documentation
  - Checkboxes for the campus to indicate which data elements were considered in the CNA
    - Campus goals
    - District goals
    - Community-based accountability systems
    - State of Texas Assessments of Academic Readiness (STAAR) data
    - Parent surveys
- Questions to Consider
  - Developed by 806 Technologies Inc. (owner of Plan4Learning)
  - Includes questions that should be considered in completing the CNA
    - What programs do we have in place to address struggling or at-risk students?
    - Do our special programs align with the needs and desires of our students, parents, and community?
    - What is the process for recruiting and hiring high-quality educators?

- How do students and staff describe the school and learning environment?

The referenced materials provide some important details to campus leaders, but guidance on what depth to include in summary responses, opportunity statements, or data discussions could not be found. The audit team analyzed the CIPs for the Title I campuses to determine if there was misalignment in the breadth of information included across the plans.

## **Comparison of Comprehensive Needs Assessment Across Campuses**

### ***Quality and Length of Summaries***

The summaries of the CNA for each campus vary in quality and length. For instance, Grandview Hills Elementary provides a detailed overview of the data used for the assessment, including various student performance metrics and demographic data, which spans multiple pages and offers a comprehensive view of the school's needs. In contrast, Camacho Elementary presents a more concise summary, focusing primarily on key opportunity statements and their root causes, which may limit the depth of understanding regarding the school's overall needs.

### ***Strengths and Opportunity Statements***

The strength of the opportunity statements also varies. Reed Elementary has prioritized opportunity statements that are well-defined and include specific root causes, such as the need for aligned collaborative team planning time in Professional Learning Communities (PLCs). On the other hand, Bagdad Elementary identifies opportunities for improvement but does not provide as much detail regarding the root causes, which may hinder the effectiveness of their action plans.

### ***Level of Detail in Priority Opportunity Statements***

The level of detail in the Priority Opportunity Statements is generally consistent across campuses, but some campuses provide more actionable insights than others. For example, Knowles Elementary outlines specific actions to address student goal setting and family engagement, indicating a clear plan for improvement. In contrast, Giddens Elementary also emphasizes the importance of family engagement but lacks specific strategies for implementation, which could lead to ambiguity in execution.

### ***Data Documentation Similarity***

The data documentation across campuses shows some alignment, particularly in the types of assessments referenced, such as STAAR results and local diagnostic assessments. However, Giddens Elementary includes a broader range of data sources, such as community-based accountability systems, which are not mentioned in the other campuses' documentation.

### ***Overall Summary***

In summary, while there is some alignment across the campuses regarding the types of data and general themes in the CNA, significant departures exist in the depth of detail and specific strategies outlined in the opportunity statements. Four campuses share a focus on student performance and engagement, while two campuses emphasize family engagement and attendance more prominently. The variation in the quality

and detail of the assessments suggests that, while the campuses are aligned in their goals, the approaches to achieving these goals differ significantly.

### ***Budget Process Guidance***

Separate from the CNA, budget planning for federal funds operates through informal processes without sufficient documentation. Title III budget planning relies on conversations between Coordinators rather than formal planning sessions. The audit team requested procedural manuals for estimating the costs of strategies included in the DIP and CIP; however, none were provided. During interviews, multiple interviewees described an iterative process involving multiple meetings, e-mails, and spreadsheets.

### ***Title III Expenditure Process Guidance***

The audit team requested procedural documentation for Title III expenditure processes, including allowable expenditure guidance, how to submit an expenditure, and documentation requirements for expenditures. No documentation was provided over these key areas. Through interviews, the audit team learned that requirements are communicated by the Director of GLC to Financial Secretaries and Dual Language Instructional Coaches.

### ***Overall***

The informal nature of developing CNAs, budgeting for Title programs, and processing expenditures for Title III creates vulnerability to disruption if key personnel change. The reliance on conversations, meetings, and individual knowledge does not appear to have immediate financial impact on allocating funds to various Title programs. However, risks remain to the district if personnel turn over.

### **Recommendation 2: Create procedural documentation for CNA, budgeting, and Title III expenditure processes.**

The district should first begin by identifying other key processes that do not have thorough, disseminated procedural documentation. After this is completed, prioritization can occur, and the planning process can begin. The following steps are necessary for the completion, dissemination, and update of procedural documentation, mitigating the risks associated with reliance on individual knowledge within the CNA, budgeting, and Title III expenditure processes.

### **Planning**

The planning phase begins with forming a team of key stakeholders who will oversee the manual's development. This team defines clear objectives, identifies the target users, gathers existing documentation, and establishes a realistic timeline with specific milestones. Using clear, concise language throughout this phase ensures all participants understand their roles and responsibilities.

### **Content Organization**

Content organization requires developing a standardized format that maintains consistency across all sections. The manual should include a comprehensive table of contents, version control information, a

detailed glossary of terms, and relevant policies and regulations. Documentation elements are woven throughout each section, incorporating detailed step-by-step instructions, process flowcharts, standardized forms and templates, comprehensive checklists, relevant examples, contact information, frequently asked questions, and troubleshooting guides.

## **Quality Assurance**

Quality assurance involves thorough review by subject matter experts and legal compliance teams, followed by user testing and pilot implementation. Feedback collection mechanisms should be established, leading to necessary revisions and updates. This process ensures the manual remains practical and effective.

## **Implementation**

Implementation requires developing a comprehensive training program, establishing a distribution plan, creating an effective communication strategy, setting up support systems, and implementing monitoring mechanisms. Regular training sessions and updates help ensure consistent application of procedures.

## **Maintenance and Updates**

The manual should be reviewed quarterly to maintain accuracy and relevance, with updates made as procedures or regulations change. Staff training should be conducted whenever significant updates occur, and compliance should be monitored regularly. Feedback mechanisms should be in place to gather user input, leading to continuous improvements. All changes should be properly documented, and backups maintained in both digital and physical formats.

## **Supporting Components**

Supporting components include digital access options, robust search functionality, comprehensive cross-referencing, a detailed index, and relevant appendices. These features should be user-friendly and regularly maintained to ensure optimal functionality.

## **Specific Content Areas**

### **CNA**

The CNA procedures manual should include clear data collection protocols that outline how to gather and analyze various data sources, such as demographic and academic performance data. Additionally, the manual should establish regular monitoring and revision schedules for the CNA. Engaging stakeholders, including parents and community members, in the CNA process is crucial. Survey templates and process flows should be included to guide campuses.

### ***Title Fund Budgeting***

The budgeting procedures manual outlines the complete budget cycle, starting with the planning timeline and revenue forecasting methods. It details the budget allocation process, department submission

requirements, review and approval workflow, modification procedures, reporting requirements, and monitoring measures. Each process should include practical examples and clear cross-references to related documents.

### ***Title III Expenditure Process***

The Title III expenditure manual comprehensively describes purchase authorization levels, required documentation, procurement processes, and payment procedures. It includes detailed expense categorization guidelines, reimbursement protocols, record-keeping requirements, and audit trail maintenance procedures. This section should feature sample forms and step-by-step instructions for common transactions.

***Management Response:*** *Management agrees with this recommendation. We are working with campuses to align all documentation processes. We are developing a procedural manual to provide clear guidance.*

## Chapter 4: Internal Controls and Compliance

The internal control environment is critical for ensuring compliance with Title fund regulations and district policy. In this Chapter, an overview of the compliance requirements for each Title fund is included. Then, areas where the audit team noted compliance concerns are discussed. This is followed by findings and recommendations for improvement.

### Title I, Part A

Texas schools comply with Title I, Part A of the ESSA by adhering to several key requirements. They must use Title I funds appropriately to fulfill the program's intent. Schools are required to document compliance through improvement plans and financial records. Expenditures must be made only on items allowed by Title I, Part A:

- Support a need that is identified in the CNA;
- Are included in the CIP;
- Are reasonable in cost;
- Are necessary to carry out the intent and purpose of the Title I, Part A program; and
- Are allowable under Title I, Part A;
  - Supplemental instruction;
  - Professional development;
  - Parent and family engagement;
  - Upgrade education programs in Title I campuses; and
  - Support education services for homeless children, children in foster care, and students with disabilities.

Expenditures are also required to supplement, not supplant, state and local funds and must follow all Education Department general administrative regulations and district policy requirements.

Additionally, they must submit necessary applications and data to the TEA and undergo audits. Establishing a school support team is also essential for monitoring compliance and student performance, ensuring effective use of resources to support disadvantaged students.

Non-compliance with Title I, Part A of the ESSA can allow the TEA to take actions against non-compliant school districts, including withholding funds and initiating debarment proceedings. School districts must ensure that services at Title I campuses are comparable to those at non-Title I campuses. To demonstrate compliance, they must submit the Comparability Assurance Document (CAD) electronically and the Comparability Computation Form (CCF), which is accessible on the TEA website.

## Title II, Part A

Maintaining compliance with Title II, Part A involves adhering to federal guidelines, including prioritizing funding for high-need schools, maintaining documentation, and ensuring professional development aligns with state mandates. LEAs must use funds for activities that support effective instruction, particularly for disadvantaged students, and meet state academic standards while ensuring equitable educational opportunities. Regular evaluations and adherence to funding regulations are crucial for maintaining compliance and achieving the program's goals, ultimately fostering a more effective and inclusive educational environment.

If found in non-compliance with Title II, Part A, the TEA may take actions such as withholding cash payments until the issue is resolved, requiring refunds for non-compliant activities, suspending or terminating federal awards, initiating suspension or debarment proceedings, and withholding future federal grant awards.

## Title III, Part A

Title III for school districts establishes essential requirements for LEAs to support English learners and immigrant students in achieving academic proficiency. LEAs must ensure teachers in Language Instruction Educational Programs (LIEPs) are bilingual, as mandated by Section 3116(c), and must implement robust parent and family engagement activities in line with Section 3115(c)(3)(A). Accurate time and effort records must be maintained for split-funded staff, and LEAs are required to adhere to a 2% cap on administrative costs (Section 3115(b)). Furthermore, LEAs must provide equitable services to private school students, as outlined in Section 9501(d).

To ensure compliance, LEAs must maintain thorough documentation for audits, including hiring records, engagement tools, and budget ledgers. Effective program implementation depends on adherence to these requirements. Title III of the ESEA establishes these essential guidelines, emphasizing the importance of qualified teachers, family involvement, responsible fund management, and compliance measures to create an inclusive educational environment. Oversight and audits by the TEA ensure that LEAs meet these standards, ultimately contributing to the success of English learners in Texas. LEAs can access resources and guidance from the TEA to support their efforts in fulfilling these requirements and enhancing their programs for English learners.

Non-compliance with Title III in Texas public schools can lead the TEA to take actions such as withholding cash payments, requiring cost refunds, suspending or terminating federal awards, initiating suspension or debarment proceedings, and withholding future federal awards.

## Title IV, Part A

Title IV compliance for school districts in Texas involves adherence to federal guidelines aimed at enhancing student support and academic enrichment. LEAs must ensure that programs funded under Title IV, Part A prioritize safety, mental health, and well-rounded education. Compliance includes regular monitoring, self-checks, and technical assistance from regional education service centers. Schools must

document their efforts to meet these requirements, ensuring that all activities align with the overarching goals of increasing educational capacity and improving student outcomes.

To maintain compliance, the LEA must engage in timely and meaningful consultation with a broad range of stakeholders when determining areas of improvement related to student access to effective program activities. This consultation process is a key requirement under ESSA, Title IV, Part A, Section 4106(c)(1-2). They must also provide a description of the programs and activities funded by Title IV, Part A in support of the program objectives and intended outcomes and periodically evaluate the effectiveness of Title IV, Part A programs and activities, measuring them against the program objectives and intended outcomes, as per Section 4106(e)(1)(E).

Non-compliance with Title IV in Texas public schools can lead to significant consequences. Schools may face sanctions from the Department of Education for failing to meet eligibility criteria or violating program requirements. In severe cases, programs can be terminated. The TEA may issue non-compliance letters and take further actions against districts. Factors influencing compliance include institutional size, Title IV funding volume, and complexity. To manage compliance effectively, schools should ensure adequate staffing, establish internal controls, facilitate reporting mechanisms, maintain records, conduct audits, oversee third-party services, and address any shortcomings promptly.

## Expenditure Process

A key requirement discussed throughout ESSA guidance and EDGAR is documentation to support the use of funds, as well as expenditures following local policies. As outlined earlier in this report, Titles I, II, and IV are overseen by SAFFP, and Title III is overseen by GLC. With the exception of allowable uses of these funds, expenditure requirements are identical across the four Title funds. The audit team focused their efforts on testing and analyzing expenditures for each of the Title funds, verifying that key review, approval, and documentation controls are in place to support the allowability of expenditures. The test approach and results for expenditures are provided immediately below.

### Test A – Expenditures

- Obtained a list of all Title I, II, III, and IV Part A transactions for 2023-24 and 2024-25 (as of December 2024);
- Disaggregated the expenditures into the following categories:
  - Payroll;
  - Professional and Contracted Services;
  - Supplies and Materials; and
  - Other Operating Costs (primarily travel and related expenditures);
- Identified testing attributes for each category.
  - **Payroll (Test A.P.)**
    - Payroll expenditures were properly authorized and approved (A.P.1.);
    - Salary and wage payments are accurate and correctly calculated (A.P.2.); and

- Payroll expenditures are allowable under federal guidelines (A.P.3.).
- **Professional and Contracted Services (Test A.CS.)**
  - Services were approved before being contracted (A.CS.1);
  - Services match the terms outlined on the contract or purchase order (A.CS.2);
  - Invoice and payment amounts are accurate and agree to underlying purchase order/contract (A.CS.3); and
  - Expenditures were allowable under federal guidelines (A.CS.4).
- **Supplies and Materials (Test A.S.)**
  - Expenditures were properly authorized and approved (A.S.1.);
  - Transactions were correctly recorded (budget code, quantities, costs) (A.S.2.);
  - Payments to vendors were made in the correct amount (A.S.3.); and
  - Expenditures were allowable under federal guidelines (A.S.4.).
- **Other Operating Costs (Test A.O.)**
  - Expenditures were properly authorized and approved (A.O.1.);
  - Travel requests and/or receipts support the expenditure value (A.O.2.); and
  - Expenditures were allowable under federal guidelines (A.O.3.).
- Judgmentally selected samples for each testing population; and
- Obtained the supporting documentation for each attribute discussed above.

### Test A – Expenditures Results

The following section discusses the results for each expenditure category, separated by Title fund and year. Summary tables include the results for each test, and commentary discussing the results can be found following each table.

**Table 3. Payroll Expenditure Test Results, Titles I, II, III, and IV**

Sample	Year	Fund	Amount	A.P.1.	A.P.2.	A.P.3.
1	2023-24	Title I	\$2,158	P	P	P
2	2023-24	Title I	\$2,416	P	P	P
3	2023-24	Title I	\$5,401	P	P	P
4	2023-24	Title I	\$2,736	P	P	P
5	2023-24	Title I	\$34	P	F	P
6	2023-24	Title I	\$60	P	P	P
7	2023-24	Title I	\$428	P	P	P
8	2023-24	Title I	\$306	P	P	P

Sample	Year	Fund	Amount	A.P.1.	A.P.2.	A.P.3.
9	2024-25	Title I	\$6,056	P	P	P
10	2024-25	Title I	\$5,518	P	P	P
11	2024-25	Title I	\$250	P	P	P
12	2024-25	Title I	\$418	P	P	P
13	2024-25	Title I	\$274	P	P	P
14	2024-25	Title I	\$180	P	P	P
15	2024-25	Title I	\$304	P	P	P
16	2024-25	Title I	\$2,736	P	P	P
17	2024-25	Title I	\$4,886	P	P	P
18	2024-25	Title I	\$5,861	P	P	P
19	2023-24	Title II	\$230	P	P	P
20	2023-24	Title II	\$115	P	P	P
21	2023-24	Title II	\$65	P	P	P
22	2023-24	Title II	\$53	F	P	P
23	2023-24	Title II	\$5,524	P	P	P
24	2023-24	Title II	\$5,723	P	P	P
25	2023-24	Title II	\$667	P	F	P
26	2023-24	Title II	\$170	P	P	P
27	2023-24	Title II	\$6,398	P	P	P
28	2023-24	Title II	\$6,373	P	P	P
29	2023-24	Title II	\$600	P	P	P
30	2023-24	Title II	\$1,200	P	P	P
31	2023-24	Title II	\$663	P	F	P
32	2023-24	Title II	\$613	P	F	P
33	2023-24	Title II	\$1,750	F	P	P
34	2023-24	Title II	\$1,750	F	P	P
35	2024-25	Title II	\$32	F	F	P
36	2024-25	Title II	\$6,567	P	P	P
37	2024-25	Title II	\$5,861	P	P	P
38	2024-25	Title II	\$(239)	F	F	P
39	2024-25	Title II	\$(217)	F	F	P

Sample	Year	Fund	Amount	A.P.1.	A.P.2.	A.P.3.
40	2024-25	Title II	\$400	F	P	P
41	2024-25	Title II	\$510	F	F	P
42	2024-25	Title II	\$210	F	P	P
43	2024-25	Title II	\$85	F	P	P
44	2024-25	Title II	\$210	F	P	P
45	2024-25	Title II	\$170	F	P	P
46	2024-25	Title II	\$170	F	P	P
47	2024-25	Title II	\$6,118	P	P	P
48	2024-25	Title II	\$57	F	P	P
49	2024-25	Title II	\$76	F	P	P
50	2024-25	Title II	\$32	F	P	P
51	2024-25	Title II	\$57	P	P	P
52	2024-25	Title II	\$76	P	P	P
53	2024-25	Title II	\$76	P	P	P
54	2023-24	Title III	\$500	P	P	P
55	2023-24	Title III	\$500	P	P	P
56	2023-24	Title III	\$173	P	P	N/A
57	2023-24	Title III	\$345	N/A	N/A	N/A
58	2023-24	Title III	\$166	P	P	P
59	2023-24	Title III	\$221	P	P	P
60	2023-24	Title III	\$219	F	P	P
61	2023-24	Title III	\$4,200	F	P	P
62	2023-24	Title III	\$628	P	P	P
63	2023-24	Title III	\$583	P	P	P
64	2023-24	Title III	\$426	F	P	P
65	2024-25	Title III	\$2,758	F	F	P
66	2024-25	Title III	\$2,409	F	F	P
67	2024-25	Title III	\$4,917	P	P	P
68	2024-25	Title IV	\$5,065	P	P	P

Source. Gibson Consulting Group

**Title I, Part A Results**

- 17 out of 18 samples passed all tests.
- Test A.P.2. Salary and wage payments are accurate and correctly calculated.
  - Sample 5 failed this test. The selected expense should have been recorded as \$303.75 based on supporting documentation.

**Title II, Part A Results**

- Test A.P.1. Authorized and Approved
  - Out of 35 samples, 19 were appropriately authorized and approved.
  - Sample 22 failed, as approval for the extra-duty assignment occurred after the start date of the assignment. Additionally, an hourly rate was 'whited out' on the form and another rate was written. No approval of the change was noted.
  - Samples 33 and 34 failed, as the employee did not sign their stipend agreements until after the start date, and thus approval did not occur until after the start date of the stipend.
  - Samples 35 and 38-46 failed, as approval occurred after the professional development event occurred.
  - Sample 48 failed, as corrections were made to an employee-submitted timesheet without any evidence of approval.
  - Samples 49 and 50 failed, as timesheets for the professional development event were approved prior to the event taking place.
- Test A.P.2. Salary and wage payments are accurate and correctly calculated
  - Out of 35 samples, 28 payments were accurate and correctly calculated.
  - Samples 25, 31, and 32 failed, as the evidence provided supported two days of training, though the employee was potentially paid for more. An overpayment occurred and the district attempted to recoup the overpayment. However, the remaining balance could not be explained by administration, as the employee's quoted rate for two days of training did not reconcile to the leftover payment after the recoup effort.
  - Samples 38 and 39 failed, as the audit team could not reconcile the payroll deduction to the final net payment for the employee, verifying that the overpayment referenced above was completely corrected.
  - Sample 41 failed, as the evidence provided supported one day of training at \$85 per day. The audit team could not reconcile the \$510 payment to any supporting documentation.
- Test A.P.3. Payroll expenditures are allowable
  - All samples passed this test.

### Title III, Part A Results

- Test A.P.1. Authorized and Approved
  - Out of 14 samples, eight were appropriately authorized and approved.
  - The test could not be performed for Sample 57, as no evidence was provided to support that an approved professional development activity was being performed on the day of the selected substitute expenditure and no paycheck was provided to verify the amount actually paid.
  - Samples 60, 61, 65, and 66 failed, as the agreements for extra work were not approved until after the start date.
  - Sample 64 failed, as there was no approval on the timesheet supporting that the employee worked the reported hours.
- Test A.P.2. Salary and wage payments are accurate and correctly calculated
  - Out of 14 samples, 11 payments were accurate and correctly calculated.
  - The test could not be performed for Sample 57, as no evidence was provided to support that an approved professional development activity was being performed on the day of the selected substitute expenditure and no paycheck was provided to verify the amount actually paid.
  - Samples 65 and 66 failed, as the payment made to the employee could not be agreed to any calculation or timesheet.
- Test A.P.3. Payroll expenditures are allowable
  - Out of 14 samples, 12 expenditures were allowable.
  - The test could not be performed for Sample 56, as no paycheck was provided to verify the amount actually paid.
  - The test could not be performed for Sample 57, as no evidence was provided to support that an approved professional development activity was being performed on the day of the selected substitute expenditure and no paycheck was provided to verify the amount actually paid.

### Title IV, Part A Results

- The samples passed all tests.

**Table 4. Professional and Contracted Services Test Results, Titles II and III**

Sample	Year	Fund	Amount	A.CS.1	A.CS.2	A.CS.3	A.CS.4
1	2023-24	Title II	\$8,447	P	P	P	P
2	2023-24	Title II	\$5,000	F	P	P	P
3	2023-24	Title II	\$8,447	P	P	P	P
4	2023-24	Title II	\$8,547	P	P	P	P
5	2023-24	Title II	\$880	P	P	P	P
6	2023-24	Title II	\$6,599	F	P	P	P

Sample	Year	Fund	Amount	A.CS.1	A.CS.2	A.CS.3	A.CS.4
7	2023-24	Title II	\$8,747	P	P	P	P
8	2023-24	Title II	\$22,000	P	P	P	P
9	2023-24	Title II	\$27,000	P	P	P	P
10	2023-24	Title II	\$11,746	P	P	P	P
11	2024-25	Title II	\$9,500.00	P	P	P	P
12	2024-25	Title II	\$10,000.00	P	P	P	P
13	2023-24	Title III	\$3,600.00	F	P	P	P
14	2023-24	Title III	\$4,000.00	P	P	P	P
15	2023-24	Title III	\$9,450.00	P	P	P	P
16	2023-24	Title III	\$12,600.00	P	P	P	P
17	2023-24	Title III	\$16,200.00	P	P	P	P
18	2024-25	Title III	\$7,225.00	P	P	P	P
19	2024-25	Title III	\$12,592.50	P	P	P	P

Source. Gibson Consulting Group

### Title II, Part A Results

- Test A.CS.1. Services were approved before being contracted
  - Out of 12 samples, 10 were appropriately approved before being contracted.
  - Samples 2 and 6 failed, as the invoice was submitted before the purchase order.
- Test A.CS.2. Services match the terms outlined on the contract or purchase order
  - All samples passed this test.
- Test A.CS.3. Invoice and payment amounts are accurate and agree to underlying purchase order/contract
  - All samples passed this test.
- Test A.CS.4. Expenditures were allowable under federal guidelines
  - All samples passed this test.

### Title III, Part A Results

- Test A.CS.1. Services were approved before being contracted
  - Out of seven samples, six were appropriately approved before being contracted.
  - Sample 13 failed, as the contract was signed prior to approval for Title fund use.

- Test A.CS.2. Services match the terms outlined on the contract or purchase order
  - All samples passed this test.
- Test A.CS.3. Invoice and payment amounts are accurate and agree to underlying purchase order/contract
  - All samples passed this test.
- Test A.CS.4. Expenditures were allowable under federal guidelines
  - All samples passed this test.

**Table 5. Supplies and Materials Test Results, Titles I, II, III, and IV**

Sample	Year	Fund	Amount	A.S.1	A.S.2	A.S.3	A.S.4
1	2023-24	Title I	\$106.98	P	P	P	P
2	2023-24	Title I	\$107.44	P	P	P	P
3	2023-24	Title I	\$544.46	P	P	P	P
4	2023-24	Title I	\$4,400.00	F	P	P	P
5	2023-24	Title I	\$657.90	P	P	P	P
6	2024-25	Title I	\$634.75	P	P	P	P
7	2024-25	Title I	\$1,381.56	P	P	P	P
8	2023-24	Title II	\$1,130.30	P	P	P	P
9	2023-24	Title II	\$1,477.95	P	P	P	P
10	2023-24	Title II	\$1,589.58	P	P	P	P
11	2023-24	Title II	\$7,956.00	P	P	P	P
12	2023-24	Title II	\$15,000.00	P	P	P	P
13	2024-25	Title II	\$450.06	P	P	P	P
14	2024-25	Title II	\$7,446.00	P	P	P	P
15	2023-24	Title III	\$1,615.50	P	P	P	P
16	2023-24	Title III	\$1,724.80	P	P	P	P
17	2023-24	Title III	\$1,746.51	P	P	P	P
18	2023-24	Title III	\$1,774.11	P	P	P	P
19	2023-24	Title III	\$1,797.00	P	P	P	P
20	2023-24	Title III	\$1,866.11	P	P	P	P
21	2023-24	Title III	\$2,423.75	P	P	P	P
22	2023-24	Title III	\$3,594.00	P	P	P	P

Sample	Year	Fund	Amount	A.S.1	A.S.2	A.S.3	A.S.4
23	2023-24	Title III	\$31,615.00	P	P	P	P
24	2023-24	Title III	\$60,557.74	P	P	P	P
25	2024-25	Title III	\$2,311.32	P	P	P	P
26	2024-25	Title III	\$2,832.50	P	P	P	P
27	2024-25	Title III	\$6,095.00	F	P	P	P
28	2024-25	Title III	\$8,031.54	P	P	P	P
29	2024-25	Title III	\$64,493.99	P	P	P	P
30	2023-24	Title IV	\$475.73	P	N/A	N/A	N/A
31	2023-24	Title IV	\$32,292.00	P	P	P	P
32	2024-25	Title IV	\$539.97	P	P	P	P
33	2024-25	Title IV	\$4,286.10	P	P	P	P

Source: Gibson Consulting Group

### Title I, Part A Results

- Test A.S.1. Expenditures were properly authorized and approved
  - Out of seven samples, six were appropriately authorized and approved.
  - Sample 4 failed, as the purchase order was issued the same day as the invoice.
- Test A.S.2. Transactions were correctly recorded (budget code, quantities, cost)
  - All samples passed this test.
- Test A.S.3. Payments to vendors were made in the correct amount
  - All samples passed this test.
- Test A.S.4. Expenditures were allowable under federal guidelines
  - All samples passed this test.

### Title II, Part A Results

- Test A.S.1. Expenditures were properly authorized and approved
  - All samples passed this test.
- Test A.S.2. Transactions were correctly recorded (budget code, quantities, cost)
  - All samples passed this test.
- Test A.S.3. Payments to vendors were made in the correct amount
  - All samples passed this test.

- Test A.S.4. Expenditures were allowable under federal guidelines
  - All samples passed this test.

### Title III, Part A Results

- Test A.S.1. Expenditures were properly authorized and approved
  - Out of 15 samples, 14 were appropriately authorized and approved.
  - Sample 27 failed, as approval was provided for \$2,385 of goods, indicated to be paid using Title III funds. Approval for the remaining \$3,710 was not provided.
- Test A.S.2. Transactions were correctly recorded (budget code, quantities, cost)
  - All samples passed this test.
- Test A.S.3. Payments to vendors were made in the correct amount
  - All samples passed this test.
- Test A.S.4. Expenditures were allowable under federal guidelines
  - All samples passed this test.

### Title IV, Part A Results

- Test A.S.1. Expenditures were properly authorized and approved
  - All samples passed this test.
- Test A.S.2. Transactions were correctly recorded (budget code, quantities, cost)
  - Out of four samples, three transactions were correctly recorded.
  - The test could not be performed for Sample 31.
- Test A.S.3. Payments to vendors were made in the correct amount
  - Out of four samples, three payments to vendors were made in the correct amount.
  - The test could not be performed for Sample 31.
- Test A.S.4. Expenditures were allowable under federal guidelines
  - Out of four samples, three were allowable under federal guidelines.
  - The test could not be performed for Sample 31.

**Table 6. Other Operating Costs Test Results, Titles I, II, III, and IV**

Sample	Year	Fund	Amount	A.O.1	A.O.2	A.O.3
1	2023-24	Title I	\$680	P	P	P
2	2023-24	Title I	\$695	P	P	P
3	2023-24	Title I	\$713	P	P	P

Sample	Year	Fund	Amount	A.O.1	A.O.2	A.O.3
4	2023-24	Title I	\$95	P	P	P
5	2023-24	Title I	\$198	P	P	P
6	2024-25	Title I	\$1,450	P	P	P
7	2024-25	Title I	\$2,280	P	P	P
8	2023-24	Title II	\$2,525	P	P	P
9	2023-24	Title II	\$52	P	P	P
10	2023-24	Title II	\$63	F	P	P
11	2023-24	Title II	\$64	F	P	P
12	2023-24	Title II	\$65	F	P	P
13	2024-25	Title II	\$375	P	P	P
14	2024-25	Title II	\$2,650	P	P	P
15	2023-24	Title III	\$1,538	P	P	P
16	2023-24	Title III	\$1,558	P	P	P
17	2023-24	Title III	\$2,137	P	P	P
18	2023-24	Title III	\$19	P	P	P
19	2023-24	Title III	\$19	P	P	P
20	2024-25	Title III	\$1,654	P	P	P
21	2024-25	Title III	\$1,722	P	P	P
22	2024-25	Title IV	\$737	P	P	P

Source: Gibson Consulting Group

### Title I, Part A Results

- Test A.O.1. Expenditures were properly authorized and approved
  - All samples passed this test.
- Test A.O.2. Travel requests and/or receipts support expenditure value
  - All samples passed this test.
- Test A.O.3. Expenditures were allowable under federal guidelines
  - All samples passed this test.

**Title II, Part A Results**

- Test A.O.1. Expenditures were properly authorized and approved
  - Out of seven samples, four were properly authorized and approved.
  - Samples 10, 11, and 12 failed, as per the form, detailed receipts were required when using federal funds. No receipts were provided.
- Test A.O.2. Travel requests and/or receipts support expenditure value
  - All samples passed this test.
- Test A.O.3. Expenditures were allowable under federal guidelines
  - All samples passed this test.

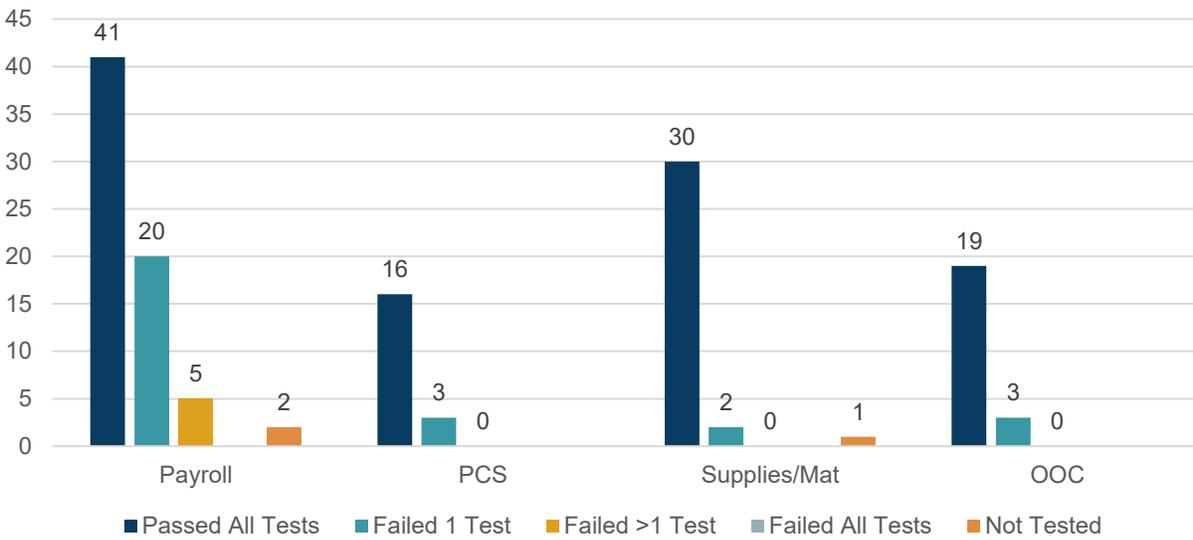
**Title III, Part A Results**

- Test A.O.1. Expenditures were properly authorized and approved
  - All samples passed this test.
- Test A.O.2. Travel requests and/or receipts support expenditure value
  - All samples passed this test.
- Test A.O.3. Expenditures were allowable under federal guidelines
  - All samples passed this test.

**Title IV, Part A Results**

- Test A.O.1. Expenditures were properly authorized and approved
  - All samples passed this test.
- Test A.O.2. Travel requests and/or receipts support expenditure value
  - All samples passed this test.
- Test A.O.3. Expenditures were allowable under federal guidelines
  - All samples passed this test.

Figure 8 includes a summary of the expenditure test results. Payroll testing had the highest error rate, with 25 samples failing at least one test (37%).

**Figure 8. Expenditure Testing Results**

Source. Gibson Consulting Group

## Findings and Recommendations

### ***Finding 3: The district's controls over Title fund expenditures are inefficient and prone to error.***

Testing results outlined above indicate issues within the approval process for Title fund expenditures. The audit team analyzed the expenditure processes for Title funds to identify opportunities for improvement. As briefly discussed earlier, the type of expenditure (payroll, supplies and materials, etc.) and funding source (Title I, Title III, etc.) dictate the request and approval process it must follow. Below is a discussion of each major expenditure process, followed by a process map to illustrate data exchanges and manual interventions.

#### ***Title-Funded Positions – Base Pay***

For employees who have their base wages funded by Title funds, the process begins with the collaborative development of a state and federal plan in conjunction with campus Principals. This plan is reviewed by the SAFF teams to ensure reasonableness with prior year fund use. If issues are identified during this review, revisions are made accordingly. If additional funds are needed for the revisions, those are made by SAFF. Once the plan is approved, it is forwarded to the Finance, Human Resources (HR), and Payroll departments for implementation.

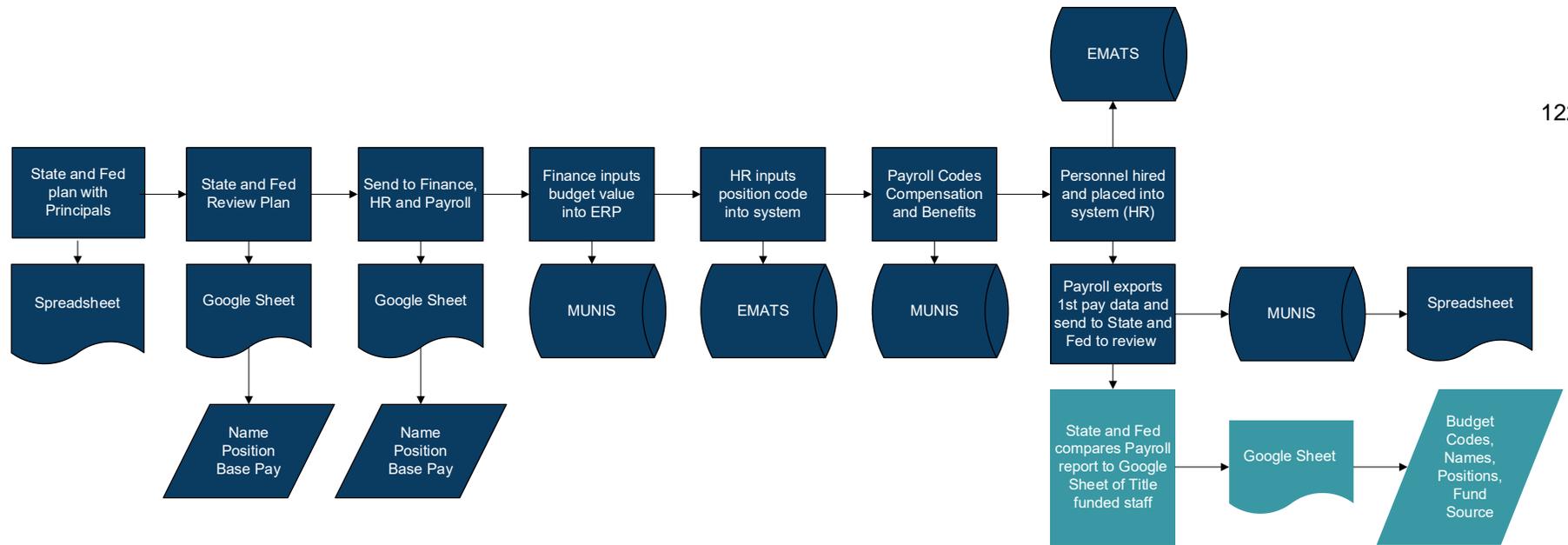
Finance initiates the operational phase by entering the approved budget values into the ERP system, MUNIS. Concurrently, HR assigns appropriate position codes within the Employee Management Application Talent Strategy (EMATS) system. If the position in question is new and lacks an existing job description, one is developed at this stage. Otherwise, the process proceeds with the assignment of payroll codes and the configuration of compensation and benefits within MUNIS. Personnel are hired and entered into the HR system, EMATS.

Payroll then exports the initial pay data and submits it to the SAFP teams for review. This data is maintained in a spreadsheet format and cross-referenced with a Google Sheet that tracks Title-funded staff. If errors are detected, Payroll makes the necessary corrections. The SAFP teams also assess whether any changes impact the budget. If so, additional funds are allocated as needed.

The final output of this process is a comprehensive Google Sheet that includes budget codes, employee names, positions, base pay amounts, and funding sources. This document serves as a centralized reference for monitoring and managing Title-funded personnel compensation.

Figure 9 depicts the process described above. The highlighted shapes (in teal) represent a process inefficiency. This is discussed below.

Figure 9. Base Pay Process Map, LISD



Source. Gibson Consulting Group, 2025, based on interviews with LISD staff

The inefficiency noted above relates to the reliance on a manual review control to determine the accuracy of Title fund payroll. Currently, there is no workflow in place to notify SAFFP when a change occurs to a Title-funded position (e.g., employee leaving or transferring, position modified by campus). Payroll accuracy is determined by comparing the payroll data provided by Payroll to a Google Sheet that includes Title-funded staff information. If there are differences, SAFFP will investigate. This places a large amount of pressure on SAFFP and a large reliance on personal knowledge of Title-funded positions.

### ***Title-Funded Extra-Duty Pay***

The district uses extra-duty pay to compensate employees for time spent outside of their typical contract hours or for additional duties. The process differs from the diagram in Figure 9, as extra-duty pay is not set up for the entire year through the payroll system. Instead, it must be authorized separately for employees and time must be reported to verify that the additional funds can be expended.

The process included by the audit team begins after the drafting of project agreements and timesheets. These two documents were briefly discussed earlier in the report, but in summary, are used to authorize the pay rate, assignment, dates, and maximum hours for the extra-duty.

The process for managing and executing extra-duty payments begins one week prior to the scheduled event. At this stage, the Administrative Assistant for SAFFP prepares the final PA forms and timesheets. These documents are reviewed and signed, then distributed to the appropriate Facilitator or Campus Administrator via email, intercampus mail, or hand delivery. Employees are expected to sign their PA in advance of the event, as the form must be approved by supervisors and the requesting department.

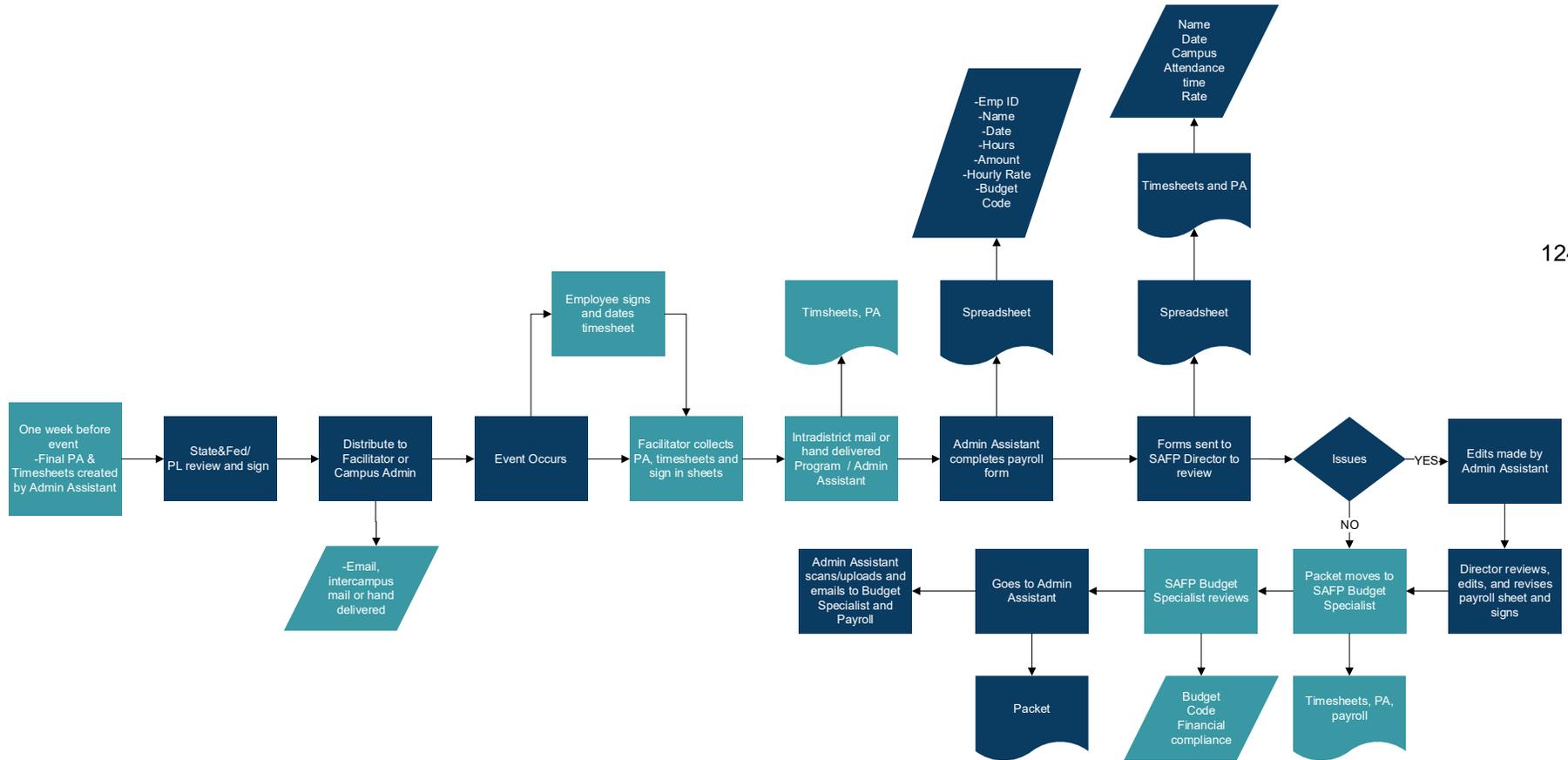
Once the event occurs, the Facilitator is responsible for collecting the signed PA forms, completed timesheets, and sign-in sheets. Each participating employee must sign and date their respective timesheet. These documents are then returned to the Program or Administrative Assistant either through intradistrict mail or by hand delivery.

The Administrative Assistant then compiles the payroll form using a spreadsheet that includes key data fields such as employee ID, name, date, hours worked, payment amount, hourly rate, and budget code. This packet, comprised of the spreadsheet, timesheets, and PA forms, is forwarded to the SAFFP Director for initial review. The Director checks for discrepancies in attendance, time, and rate. If issues are identified, the Administrative Assistant makes the necessary edits. If no issues are found, the packet proceeds to the Budget Specialist.

The Budget Specialist verifies the budget code and ensures financial compliance. The Director then reviews any edits, revises the payroll sheet accordingly, and provides a signature. The Budget Specialist conducts a final review of the timesheets, PA forms, and payroll documentation before returning the packet to the Administrative Assistant. In the final step, the Administrative Assistant scans and uploads the complete packet and emails it to both the Budget Specialist and Payroll for processing.

Figure 10 presents the Title-funded extra-duty pay process, with highlighted shapes (in teal) representing process inefficiencies. These are discussed immediately after the process map.

Figure 10. Title Fund Extra-Duty Pay Process Map



Source. Gibson Consulting Group, based on interviews with LISD staff

The extra-duty pay process is inefficient in multiple ways. First, paper timesheets and PAs are used by the district. According to interviews with SAFFP, this is due to a supposed requirement to have wet signatures and hardcopy support for Title fund expenditures. The audit team requested clarification from the TEA and Region 13 Education Service Center on this matter and received the following guidance:

- Requirements for wet signatures are largely governed by local policy;
- Badge scanning is an appropriate way to support attendance and time worked;
- E-signatures are valid and binding, assuming criteria are met:
  - Authentication of the signer (via email, SMS, government ID, or biometrics);
  - Digital encryption binding the signature to the document;
  - A verifiable audit trail showing who signed, when and where, and from what device/IP address;
  - Secure storage with access for all parties; and
- Electronic timekeeping platforms can be used to verify hours worked.

The audit team could not locate any requirement in LISD policy necessitating the use of wet signatures for timesheets or PAs. Thus, it is likely that these documents are being collected in hard copy unnecessarily.

The hard copy documents drive many additional inefficiencies, such as sending documents through intra-district mail, requiring manual review of the provided documents, and the development of a payroll form.

The additional inefficiency is found in the number of reviews that occur after an event. The Administrative Assistant prepares the payroll form and reviews the supporting documentation. This is then reviewed by the Director, who signs off on the data. The Budget Specialist performs an additional review after the Director, which is duplicative in nature.

Data accuracy is also limited by the manual review. Through audit testing, Gibson discovered many examples of late approvals on PAs and modifications to timesheets and PAs.

### ***Title-Funded Goods and Services***

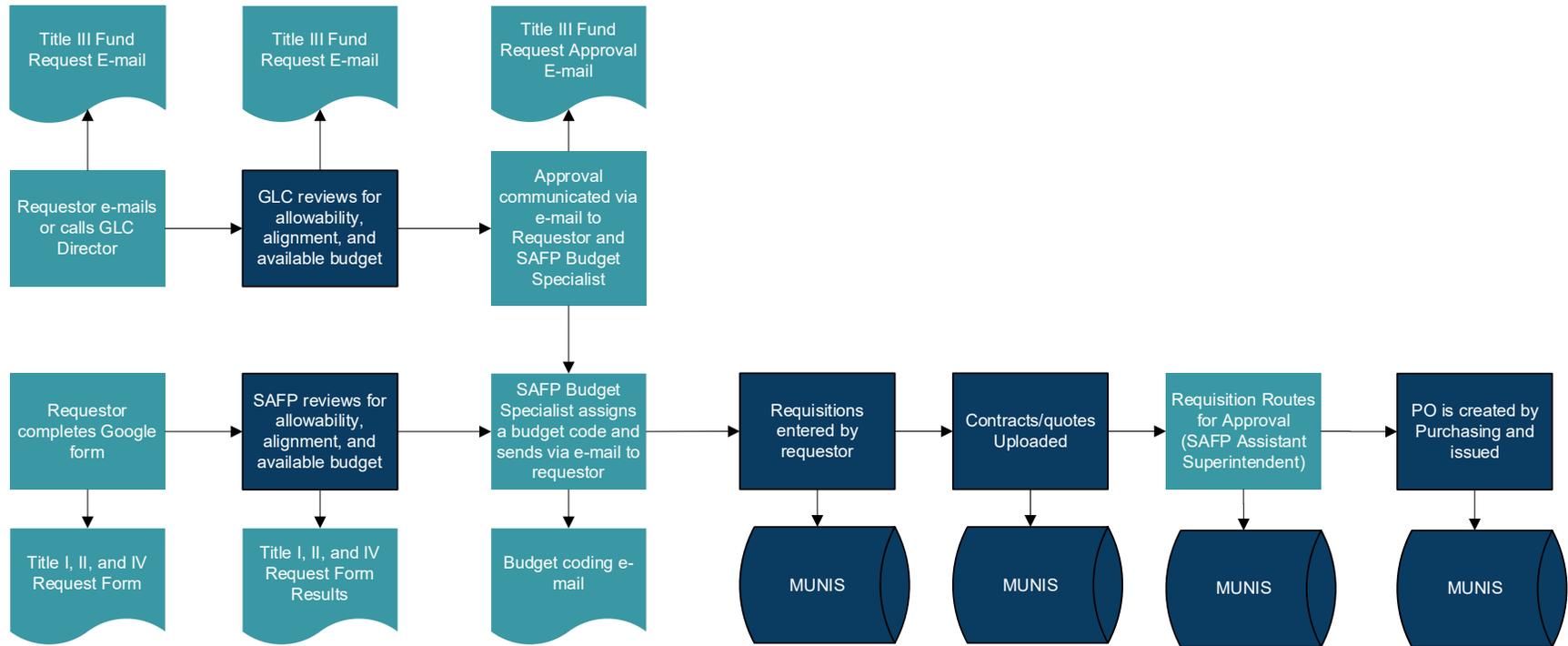
The processes for acquiring supplies and materials and professional and contracted services are similar in nature. The only difference is in the creation and review of a contract in addition to a purchase order. The requestor will initiate the transaction by completing a Request Form (Titles I, II, and IV). This is a Google Form, where the submissions are reviewed by SAFFP. For Title III, requests are sent via e-mail or phone, and the Director of GLC indicates her approval by replying to the request and forwarding it to the Budget Specialist. The Budget Specialist provides a budget code to the requestor through e-mail.

After approval by SAFFP or GLC is received, the requestor completes a MUNIS requisition, using the budget code provided by the Budget Specialist. This routes to various personnel based on an established workflow. The Assistant Superintendent of SAFFP is included in all workflows that use Title funds. No other departmental staff in SAFFP or GLC are included.

The requestor uploads quotes or contracts with the requisition to comply with procurement policies. The Assistant Superintendent reviews the requisition and confirms that it has been approved by SAFP by reviewing the form results Google Sheet. The final step is the creation and issuance of a purchase order.

Figure 11 presents the process map for Title-funded goods and services, with the highlighted shapes (in green) representing inefficiencies. These are discussed immediately after the process flow.

Figure 11. Title-Funded Goods and Services Process Map



Source. Gibson Consulting Group

The process for expending Title funds on goods and services has multiple points of inefficiency. First, the process is inconsistent across the Title funds, as Title III only relies on e-mails or phone calls for the initial fund request. The largest inefficiency in the process is the reliance on Google Sheets because of the exclusion of SAFF and GLC from MUNIS workflows. This necessitates the requestor to enter a request two times—once into Google and once into MUNIS. This also results in manual reviews and an additional interaction between the Budget Specialist and requestor, since the current process has the Specialist providing a budget code to the requestor. The current process also exposes the district to risk that requestors will submit a requisition in MUNIS without going through the Google Form first. These would likely be caught during the Assistant Superintendent's review; however, this places an unnecessary burden on a manual review control.

Lastly, the requirement for the Assistant Superintendent to review all federal requisitions is inefficient and unnecessary. Value thresholds are commonly used to assign workflows for approval of federal requisitions.

### **Recommendation 3: Re-engineer the Title fund expenditure requisition-to-approval processes.**

The Title fund expenditure processes should be revised to improve efficiency and internal controls over processes.

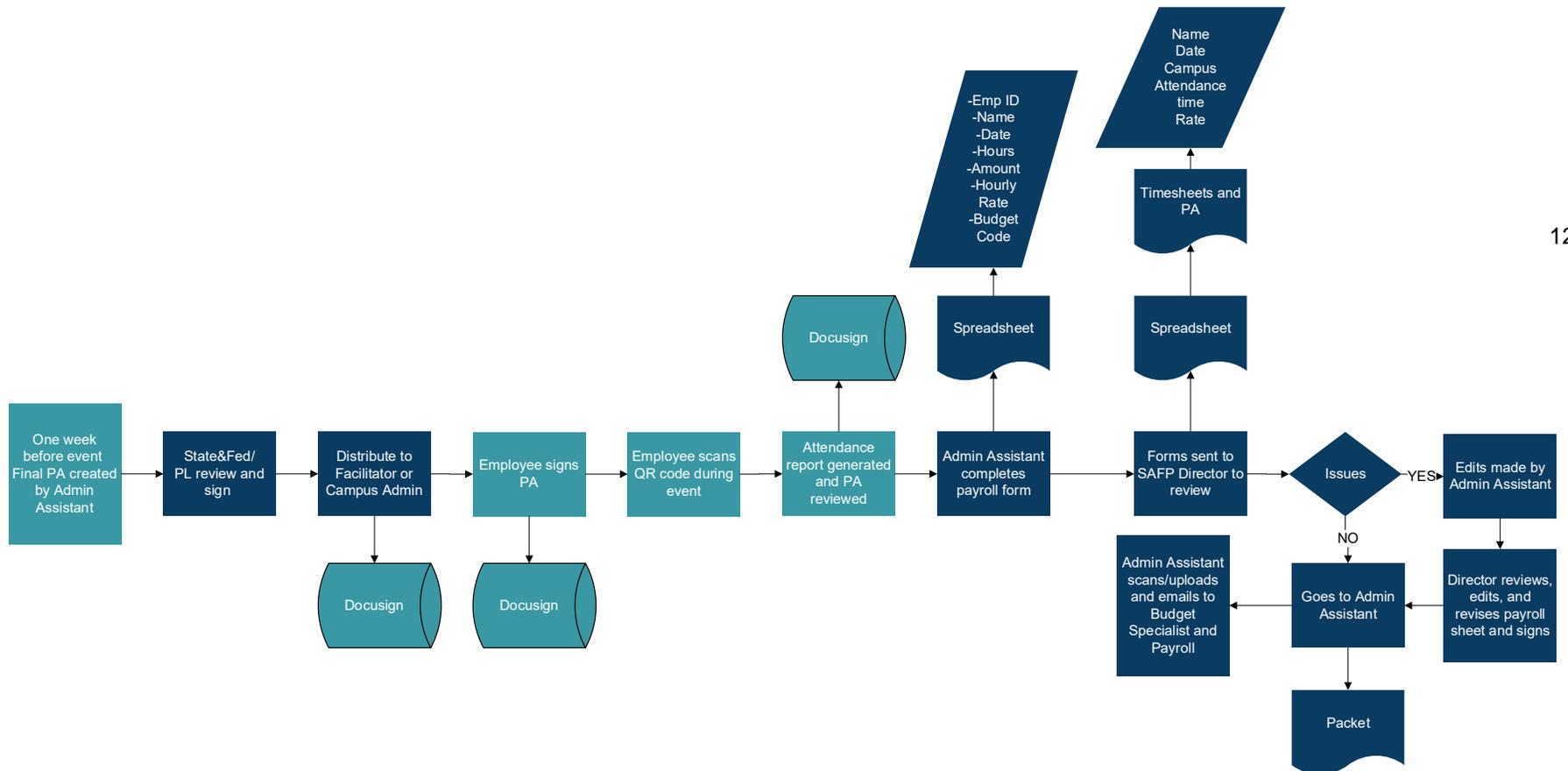
#### ***Title-Funded Positions – Base Pay***

The base pay process should be modified to reduce the pressure put on the manual review of Title-funded payroll. Currently, the Director's comparison of a spreadsheet of Title-funded positions to the payroll export is the only way to catch an error. SAFF should be included in the existing workflow for position changes, if that position is Title-funded. This would have multiple benefits. First, the process for updating SAFF's record of Title-funded positions would become more automated, as SAFF's reliance on self-reporting of position changes would reduce. Additionally, the integration into an existing workflow would allow for quicker identification of errors. Ultimately, the pressure placed on the Director's review of payroll data would be reduced.

#### ***Title-Funded Extra-Duty Pay***

The extra-duty pay process has multiple instances of inefficiency due to the reliance on paper documents and extraneous reviews. Figure 12 presents a proposed process map, where modified steps are highlighted in gray. In this process, hard copy timesheets are not needed, as employees can use a QR code during training sessions or events to mark their attendance. Additionally, PAs should be reviewed by SAFF, but then digitized and input into a Docusign workflow. This would eliminate the need for collecting paper PAs and decrease the review and approval timeline for PAs. After the event occurs, attendance information and PAs would be reviewed. Payroll information would still be completed by the Administrative Assistant and reviewed by the Director. However, the Budget Specialist would not be required to review the packet, as it has already been reviewed by the Director. This modification would reduce the processing time for pay after an event.

Figure 12. Proposed Extra-Duty Pay

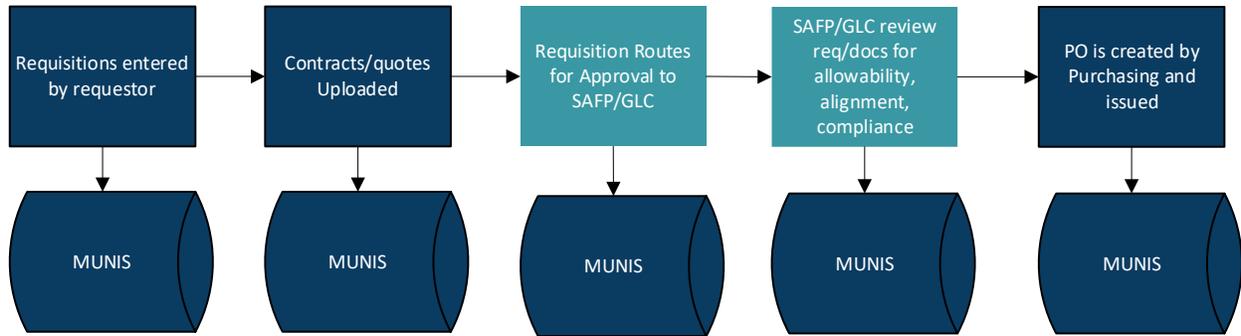


Source. Gibson Consulting Group, 2025

**Title-Funded Goods and Services**

The modifications recommended in the goods and services process are based on introducing SAFFP and GLC personnel into MUNIS workflows and training campus personnel on correct budget coding for transactions. Figure 13 presents the proposed process map, where modified steps are highlighted. The need for a separate request process in Google is eliminated in gray. The process should begin with a requisition in MUNIS. The requestor should apply a budget code, upload supporting documents, and include notes tying the purpose to a campus or district goal. The budget code would be used to determine the MUNIS workflow. For any requisitions using Title funds, SAFFP/GLC should review the requisitions for allowability, alignment with campus or district goals, and compliance with quote or bid requirements. The suggested modifications would significantly improve the processing time for transactions, reduce the workload of the Assistant Superintendent, and increase the strength of transaction-level review controls.

**Figure 13. Proposed Goods and Services Process**



Source. Gibson Consulting Group, 2025

**Management response:** Management agrees with this recommendation. We are working toward access in MUNIS for the appropriate approval workflow, as well as transitioning to DocuSign to collect e-signatures on Project Agreements.

**Documentation of District Efforts**

A critical component of all Title funds is the requirement to consistently document a district’s efforts in complying with regulations. District efforts in monitoring compliance could be undermined if there is no audit trail supporting them.

**Finding 4: LISD’s current documentation of parent, family, and engagement for EB/ESL students does not align with Title III, Part A ELA requirements.**

LISD has engaged in various initiatives aimed at fostering parent, family, and community engagement as part of its Title III, Part A ELA program. Currently, LISD has engagement nights, with multiple events intended to cover all types of engagement; however, each type of engagement has different purposes which lead to different outcomes and must be separated, according to TEA.

According to TEA, parent engagement includes the notification of services, supports, and resources. Family engagement refers to learning new skills that support the child or the family. Community engagement is information shared from a community partner to parents/family/EB students.

The audit team reached out to TEA for guidance on this issue. Below is their response:

“LEAs have been provided guidance that if an LEA were to be selected for monitoring of Title III engagement activities offered, the state would not accept the same documentation/evidence, for example an agenda, sign-in sheet, or presentation, as evidence of meeting all three (3) Title III engagement requirements. TEA has given guidance that it could be possible that a district/charter could plan to meet more than one engagement requirement in one evening. In the example below, the LEA would have separate evidence, which makes it allowable and still meets the needs of the family. For example, Apple ISD has received feedback from parents of transportation barriers in order to participate in the numerous parent events that are offered outside of school hours. As a solution, Apple ISD has planned an evening event that is intended to meet multiple needs shared by their parents of EB students. The communication to the parents does not necessarily state that this is to meet any particular engagement requirement. (Note: Each segment has its own agenda and sign in sheet, which creates separate documentation if needed for monitoring purposes.)”

Table 7 depicts the documentation received for LISD’s parent, family, and community engagement.

**Table 7. LISD Parent, Family, and Community Engagement Documentation Received**

Year	Date	Event	Agenda	Sign-in Sheet
2022-23	February 11th, 2023	Global Languages & Cultures Film Festival	Yes	Not received
2023-24	September 7th, 2023	Collaboration Night	Yes	Yes
2023-24	December 6th, 2023	Spanish Poetry Festival	Yes	Not received
2023-24	December 14th, 2023	Family Night	Yes	Yes
2023-24	February 8th, 2024	Collaboration Night	Yes	Not received

Source. LISD parent, family, and community engagement records

LISD covers all topical areas for engagement nights. The events are thoughtfully planned with the students, families, and communities in mind. However, their current approach to documentation of parent, family, and community engagement nights is not in alignment with TEA. As seen above in Table 7, the documentation requirements outlined by TEA—namely, having separate agendas and sign-in sheets for each section—are not being met by LISD.

**Recommendation 4: Document parent, family, and community engagement efforts to align with Title III, Part A ELA requirements.**

To fully align with requirements, the district needs to have separate evidence for each type of engagement, as there are three different standards. This documentation is essential not only for compliance with federal and state regulations but also for evaluating the effectiveness of these engagement activities.

The district should create a process for identifying and documenting these activities, which could involve a chart or a checklist that outlines the necessary information for each type of engagement. This could include the date, type of activity, location, and attendance.

By implementing such a process, the district can systematically gather data on its engagement efforts, which is vital for assessing what works and what does not. This data-driven approach enables the district to make informed decisions about future programming and to continuously improve its outreach strategies to better serve EB students and their families. Appendix C includes the process used by TEA for planning, implementing, and evaluating parent, family, and community engagement activities.

**Management Response:** *Management agrees with this recommendation. We are ensuring sign in sheets are collected as evidence of parent, family, and community engagement (PFCE) supported with Title III funds. We are collaborating with GLC to develop a planning process for PFCE using the templates provided by TEA.*

**Finding 5: Compliance documentation is inconsistent across campuses, resulting in additional review time and compliance risks.**

The audit team performed testing over documentation requirements for Title I. The team tested for the following attributes:

- The LEA program plan was done in consultation with parents and includes statutorily required descriptions.
  - LISD’s DIP included the required elements, and evidence of parent surveys, community engagement, and board presentations were observed.
- Campuses follow the district’s parent and family engagement policy, maintaining documentation to validate compliance.
  - All Title I campuses had evidence of parent and family engagement through surveys and engagement sessions.
- Campus plans are accessible and presented clearly.
  - All Title I campuses had their CIP included on the district website. Campuses also had evidence of the presentation of the CIP.

Though the compliance audit testing did not uncover any instances of non-compliance, the audit team noted many instances where the documentation to fulfill a compliance item varied significantly from campus to campus. When reviewing the Fall Site-Based Committee documentation, the audit team made the following observations:

**Table 8. Comparison of Fall Site-Based Committee Documentation**

Topic	Campus 1	Campus 2	Campus 3	Campus 4	Campus 5
Introductions & Roles	✓	✓	✓	✓	✓
Purpose of Committee	✓	✓	✓	✓	✓
District & Campus Goals	✓	✓	✓	✓	✓
CIP Process	✓	✓	✓	✓	✓

Topic	Campus 1	Campus 2	Campus 3	Campus 4	Campus 5
Title I Overview	✓	✓	✓	✗	✓
Family Engagement Policy / Compact	✓	✓	✓	✗	✓
Instructional Strategies	✓	✓	✓	✓	✓
Parent Feedback	✓	✓	✓	✓	✓

Note. One campus could not convene a meeting and documented multiple attempts to do so. As such, they were excluded from this analysis.

Source. Gibson Consulting Group, 2025

The way topics were covered also differed greatly:

- Campus 1
  - Emphasized relational practices and instructional alignment through CFAs and CBAs.
  - Detailed goal-setting and collaborative planning across grade levels.
  - Included Parents as Teachers and Title I funding breakdown.
- Campus 2
  - Focused on strategic planning and progress within a five-year plan.
  - Included data presentations on literacy and math growth.
  - Noted a lack of returned feedback despite QR code distribution.
- Campus 3
  - Integrated the PTA meeting with the Site-Based Committee.
  - Covered Title I, compact, and parent involvement policy in depth.
  - Included community engagement metrics (e.g., Grandparent’s Lunch attendance).
  - Captured qualitative feedback from families on instructional practices and cultural events.
- Campus 4
  - Used a breakout format for collaborative review of goals.
  - Focused on meeting effectiveness and alignment with PTA scheduling.
  - Did not explicitly mention Title I or compact discussions.
- Campus 5
  - Included a Title I orientation video and compact review.
  - Focused on Positive Behavioral Interventions and Supports (PBIS), Leader in Me, and building school culture.
  - Used a concise format with bullet-point summaries.

The audit team also reviewed the Family and Community Engagement documentation for the Title I parent meeting and noted the following observations:

- Campus 1
  - Sign-In: Scanned, handwritten sheets with names and roles. Format is informal and lacks the clean structure of the template.
  - Agenda: Includes key items (Title I overview, compact, and questions) And is aligned to the template.
  - Departure: The sign-in format is informal; the agenda is brief but meets core requirements.
- Campus 2
  - Sign-In: A digital form with timestamps and roles. Sufficient detail.
  - Agenda: It is bilingual and includes all required elements.
  - Departure: None. Aligns with the template.
- Campus 3
  - Sign-In: Documentation combines PTA and site-based sign-ins. While it includes names and roles, the dual-purpose format may confuse audit tracking.
  - Agenda: Integrated with PTA meeting and includes Title I discussion, compact review, and feedback solicitation.
  - Departure: Title I parent meetings should be separate meetings, not combined with another purpose.
- Campus 4
  - Sign-In: Documentation includes names and roles and is bilingual. It aligns with the template.
  - Agenda: Documentation includes all required elements (funding, compact, policy review, and parent feedback). They also specify deadlines for input.
  - Departure: None. Aligns with the template.
- Campus 5
  - Sign-In: Documentation is a photo of a handwritten sheet. It lacks the structured format of the template and does not include roles or timestamps.
  - Agenda: Documentation is a broader campus planning document. It includes Title I references but does not follow the template's structure or explicitly list required Title I agenda items.
  - Departure: Uses a general SBPC orientation instead of a dedicated Title I agenda.
- Campus 6
  - Sign-In: Documentation includes both in-person and virtual formats. They list names, roles, and timestamps.
  - Agenda: Documentation includes a detailed agenda slide with all required topics.

- Departure: None. Aligns with the template.

The two documentation examples outlined above indicate that existing templates are not being fully used by campuses. Title I parent meetings must be held independently of other campus meetings. The existence of shared agendas for these parent meetings indicate opportunities for improvement in how compliance documentation is uploaded and reviewed.

**Recommendation 5: Require documentation templates for key compliance domains.**

SAFP should require campus staff to use standard documentation templates for ensuring compliance. This will also help ensure consistency across campuses. Mandatory use of a template would reduce the risk of non-compliance of meeting documentation, as the individual reviewing documents could quickly identify issues in time for correction. Campus administrators and staff should be trained on the templates.

***Management Response:*** *Management agrees with this recommendation. We are now requiring templates in Title I Crate to be utilized. We will transition to utilize the survey links provided by TEA.*

# Appendix A: Interview and Focus Group Lists

## Interviews

The audit team conducted interviews with the following Leander ISD staff:

- Dr. Bruce Gearing, Superintendent
- Dr. Sarah Grissom, Deputy Superintendent of Administrative Services & Strategic Planning
- Dr. Chris Clark, Deputy Superintendent of Learning and Innovation
- Dr. Pete Pape, Chief Financial Officer
- Paige Collier, Assistant Superintendent, Special Programs & Services, State and Federal Programs
- Shannon Jacque, Director, State and Federal Programs
- Karen Sanchez, Administrative Assistant, State and Federal Programs
- Diane Gibb, Federal Programs Budget Specialist
- Kristen Sterling, Coordinator, State and Federal Programs
- Dana Paulson, Senior Director of Financial Services
- Tina Dozier, Director of Global Languages and Cultures
- Darla Brown, ELL/Dual Language Coordinator

## Focus Groups

The audit team conducted the following group interviews; participants were randomly selected by the audit team:

- Elementary Principals
- Elementary Administrative Assistants (Financial Secretaries)
- Elementary Dual Language Instructional Coaches

# Appendix B: Training

Title I Campus Requirements	What	Where	When <small>*Exact deadlines are located for each requirement in the Title I Crate.</small>	Responsible Staff <small>*Responsible staff on campus can be designated by principal.</small>	Documentation Location	Notes/Reminders/Resources
<b>Basic Title I Information</b>	Annual review of Title I requirements and role of campus administrator and support staff.	1:1 Meeting at Campus Office with Principal and District Title I Coordinator, prior to the beginning of school year.	1:1 mtg set up with individual principals late July/early August. Elementary Intervention Specialists provided training during BOY PD.	District Title I Coordinator	District Title I Crate	
<b>Title I Staffing Requirements</b>	Title I Principal verification with Human Resources that all staff are qualified.	<a href="#">Principal must complete verification form located in Title I Crate.</a>	Beginning of Year, August-September.	Campus Principal	<a href="https://title1crate.800technologies.com/">https://title1crate.800technologies.com/</a> <b>Section C.1 eSignature required</b>	
<b>Comprehensive Needs Assessment and Campus Improvement Plan</b>	Every Title I Campus is required to annually conduct a Comprehensive Needs Assessment in order to guide the development of the Campus Improvement Plan. The CIP will include strategies to meet the needs, including Title I program specific strategies.	<a href="https://www.800technologies.com/plan4learning">https://www.800technologies.com/plan4learning</a>	Developed in Spring/Summer of previous school year, final draft due when requested by area superintendent in preparation to present to the School Board.	Campus Principal	<a href="https://www.800technologies.com/plan4learning">https://www.800technologies.com/plan4learning</a> <b>Section A.2.1 and B.2 eSignature required</b>	
<b>Title I Schoolwide Campus Elements</b>	Provide description of how each Element will be addressed at your campus this year.	Plan4Learning under ESSA tab, Schoolwide Elements	Beginning of Year, CIP due date	Campus Principal	<a href="https://www.800technologies.com/plan4learning">https://www.800technologies.com/plan4learning</a> <b>Section B.2</b>	
<b>Record of Title I Personnel</b>	Documented list of Title I program staff funded with Title I funds.	Plan4Learning under ESSA tab	Beginning of Year	District Title I Coordinator	<a href="https://www.800technologies.com/plan4learning">https://www.800technologies.com/plan4learning</a>	
<b>Parents Right to Know Letter</b>	Letter sent to all Title I parents at the beginning of the school year regarding access to teacher qualifications.	Template in English and Spanish is located in the Title I Crate.	Beginning of Year	Campus Principal	<a href="https://title1crate.800technologies.com/">https://title1crate.800technologies.com/</a> <b>Section D.5</b>	
<b>Title I Staff Training</b>	Annual Title I Staff training including emphasis on parent and family engagement and partnerships.	Powerpoint and sign-in sheet located in Title I Crate.	Fall	Campus Principal	<a href="https://title1crate.800technologies.com/">https://title1crate.800technologies.com/</a>	Before parent meeting and staff training, remember to update Powerpoint with campus's October 2021 Eco Dis percentage. The powerpoint template is located in the Title I Crate. Eco Dis percentages can be accessed here: <a href="#">Campus Eco Dis Percentages</a>
<b>Update of Campus Parent and Family Engagement Policy</b>	Policy which is updated annually with input from families addressing opportunities and resources to engage parents and families in their child's education.	Provided and reviewed at beginning of the year. Should be part of BOY parent meeting agenda. Can be included in beginning of the year correspondence. Also posted on district website in English and Spanish.	Updated Annually, typically in the spring of the previous school year. Input gathered as part of the EOY Title I survey, during campus site based meetings, or other. Posted on <b>main page</b> of campus website at the beginning of each school year.	<b>Campus Principal</b> , Ensuring that Compact is included in BOY campus meetings and correspondence. Once updated, policy for the current school year is uploaded in the Title I Crate. <b>District Title I Coordinator</b> will work with District staff to ensure upload on to the district's Title I Parent and Family Engagement page.	<a href="https://title1crate.800technologies.com/">https://title1crate.800technologies.com/</a> <b>Section D.3 and D.3.1 *Note and Date distribution method on form provided in the Title I Crate</b>	Document parent/guardian receipt of receiving PFE Policy. This can be sign-in sheet, zoom attendance, etc.  <a href="#">PFE Policy Toolkit</a>  <a href="#">Translation and Distribution Statements</a>
<b>Update of Compact</b>	Compact which is updated annually with input from families addressing opportunities and resources to engage parents and families in their child's education. <b>IMPORTANT:</b> Include Updated Campus/Grade Level Specific Goals/initiatives.	Provided and reviewed at beginning of the year during grade level meetings or other campus informative meeting. Should be part of BOY parent meeting agenda. Can be included in beginning of the year correspondence from principal to parents.	Updated Annually, typically in the spring of the previous school year. Input gathered as part of the EOY Title I survey, during campus site based meetings, or other. Posted on <b>main page</b> of campus website at the beginning of each school year.	<b>Campus Principal</b> , Ensuring that policy is included in BOY campus meetings and correspondence. Once updated, Compact for the current school year is uploaded in the Title I Crate. <b>District Title I Coordinator</b> will work with District staff to ensure upload on to the district's Title I Parent and Family Engagement page.	<a href="https://title1crate.800technologies.com/">https://title1crate.800technologies.com/</a> <b>Section D.4</b>	Document parent/guardian receipt of receiving Compact. This can be sign-in sheet, zoom attendance, sent email, etc.  <a href="#">School-Home Compact Toolkit</a>  <b>Compact Checklists:</b> <a href="#">Short Version</a> <a href="#">Long Version</a>

Source. Title I Campus Resources and Guides.PDF, LISD, 2025

## Appendix C: TEA Title III Planning Process

The following is an engagement tool as outlined by TEA. The engagement tool is seen as best practices for planning Title III, Part A engagement activities. This is meant to be used as a template and model for LISD for future activities.

**Table C.1. TEA Examples of Title III, Part A ELA Parent, Family, and Community Engagement**

Type of Engagement	Virtual Engagement Examples	In-Person Examples	Documentation	TEA Resource
Parent Engagement	<ul style="list-style-type: none"> <li>▪ How to Use Google Classroom</li> <li>▪ How to use Zoom</li> <li>▪ Virtual Book Club</li> <li>▪ Parent Resource Showcase</li> </ul>	<ul style="list-style-type: none"> <li>▪ Hosting cultural events, such as allowing parents to share their stories about their language journey</li> <li>▪ Parent trainings to increase English language skills</li> </ul>	<ul style="list-style-type: none"> <li>▪ Notification of event (e.g., emails to parents, newsletters, or a flyer)</li> <li>▪ Presentations or handouts</li> <li>▪ Meeting Agenda</li> <li>▪ Sign-in sheet</li> <li>▪ Survey for feedback</li> </ul>	<a href="#">Parent Outreach</a>
Family Engagement	<ul style="list-style-type: none"> <li>▪ Virtual Family Literacy Event</li> <li>▪ Virtual Family Cultural Affair</li> <li>▪ Virtual Family Field Trips</li> </ul>	<ul style="list-style-type: none"> <li>▪ Monthly newsletter</li> <li>▪ Monthly literacy events, such as book club meetings</li> </ul>	<ul style="list-style-type: none"> <li>▪ Notification of event (e.g., emails to parents, newsletters, or a flyer)</li> <li>▪ Presentations or handouts</li> <li>▪ Meeting Agenda</li> <li>▪ Sign-in sheet</li> <li>▪ Survey for feedback</li> </ul>	<a href="#">Family Outreach</a>
Community Engagement	<ul style="list-style-type: none"> <li>▪ Virtual Community Workforce Night</li> <li>▪ Virtual Community Service Project</li> <li>▪ Virtual Community Resource Fair</li> </ul>	<ul style="list-style-type: none"> <li>▪ Adult ESL classes</li> <li>▪ Free advising services to help students apply to college, find financial aid, and answer questions about the college process</li> <li>▪ Community Service Fair</li> </ul>	<ul style="list-style-type: none"> <li>▪ Notification of event (e.g., emails to parents, newsletters, or a flyer)</li> <li>▪ Presentations or handouts</li> <li>▪ Meeting Agenda</li> <li>▪ Sign-in sheet</li> <li>▪ Survey for feedback</li> </ul>	<a href="#">Community Engagement</a>

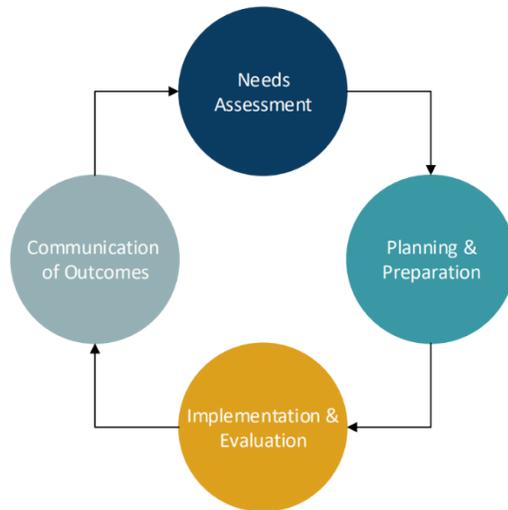
Source. TEA, TXEL, Title III, Engagement Parent Activities

Figure C.1 depicts the Engagement Planning Tool for effective parent, family, and community engagement, as created by TEA for Title III, Part A ELA. This is a circular process that involves the following phases:

- Phase 1: Needs Assessment;
- Phase 2: Planning & Preparation;
- Phase 3: Implementation & Evaluation; and

- Phase 4: Communication of Outcomes.

**Figure C.2. Title III, Part A Engagement Planning Tool for Effective Parent, Family, and Community Engagement**



Source. Title III, Part A TEA, TXEL, <https://www.txel.org/titleiii>

### Phase 1: Needs Assessment<sup>2</sup>

LISD reviews its current demographics related to the English learner and immigrant populations to ensure the parent, family, and community engagement events scheduled target specific needs. The district reflects on their current practices in partnership with parents, families, and community partners in ways to support the cultures and traditions of its population. Strengths and needs based on the data are identified, initiating the second phase of the planning process. TEA created a Beginning of the Year Survey<sup>3</sup> to use at the beginning of the school year to gather more data from parents and families regarding Title III, Part A engagement to be used along with each phase of engagement planning.

#### ***Phase 1 Needs Assessment Guiding Questions:***

- What is the total English learner population?
- What languages are identified within the district/campus and the community?
- What language instruction education program model(s) is/are offered to English learners?
- What does the English language proficiency data suggest about the effectiveness of your language instruction education program?
- What does the academic performance data suggest about the effectiveness of your language instruction program?

<sup>2</sup> This Needs Assessment, as outlined in the Phase 1 engagement planning tool, is a different needs assessment compared to the compliance Needs Assessment.

<sup>3</sup> <https://www.txel.org/media/xhnbynds/boy-survey.pdf>.

- What strategies do staff currently use to help parents become more active participants in the education of their children?
- How does the district/campus promote culturally and linguistically sustaining practices?
- Engaging Parents:
  - How do school leaders build capacity for teachers to create partnerships with parents?
  - How does the district/campus engage parents of English learners outside of engagement events?
- Engaging Families:
  - How might the cultures and traditions of English learners and their families be built upon to increase effectiveness of communication and partnership between families and schools?
  - How does the district/campus engage families of English learners outside of engagement events?
- Engaging communities:
  - How do community partners currently support home-school interactions with parents of English learners and their children?
  - How do school leaders build the capacity of teachers to create partnerships with community-based organizations?
  - What community partnerships currently exist to support English learners and their families?

The purpose of each engagement type should fall under one of the following:

1. Increase English language skills
2. Improve academic achievement
3. Help parents become more active participants in the education of their children

Table C.2 is an example of the necessary parts of the needs assessment for engagement planning, along with the guiding questions above.

**Table C.2. Engagement Planning Tool Phase 1, Needs Assessment**

Engagement Type	Activities Planned	Outcome	Evidence	Purpose
Parent				
Family				
Community				

Source. TEA TXEL Engagement Planning Tool Phase 1

## Phase 2: Planning and Preparation

The district designs a plan for each activity that addresses identified needs and targets the development of specific skills related to those needs. The intent of each activity is clearly aligned with the goals and expected outcomes for English learners, immigrant students, and their families. LISD must determine if the use of Title III, Part A funds will be appropriate for the planned activity.

### *Phase 2 Planning and Preparation Guiding Questions:*

- Which delivery method will have the greatest impact on the Title III purpose and support the needs of English learners?
  - In person
  - Virtual
  - Blended
- What is the established goal(s) for this activity? Ensure that the goal(s) set is measurable.
  - Example: Increase the number of English learners who complete and submit their reading sheets by 25%.
- How will parents and families of English learners and/or community partners collaborate in the planning process of this activity?
- What information will be used to determine the best time/location to offer this activity?
  - E.g., district calendars, holidays, availability of location, accessibility of the venue to the targeted populations
- What is the timeline/frequency for this activity?
  - E.g., once a month, quarterly, every Tuesday at 6:00 PM
- How will the notification of this activity be communicated to parents and families of English learners to maximize participation?
  - E.g., face-to-face, letter, district website, text alerts
- Where will this notification be documented and stored as proof of the engagement?
- What resources are needed to support the success of this activity?
  - E.g., interpreters, handouts in native language, district staff or volunteers, technology equipment, possible childcare
- How will the effectiveness of this activity be measured and monitored to determine if the goal(s) were met?
  - List expected outcome measures to be used
  - Example:
    - Goal: Increase the number of English learner family members participating in adult ESL classes by 15%.



Phase 4 Guiding Questions				
	<ul style="list-style-type: none"> <li>Community Participation Programs</li> </ul>		<ul style="list-style-type: none"> <li>Help parents to become more active participants in the education of their children</li> </ul>	
Indicate the number of participants for the different audiences.	English Learners:	Family Members:	Community Members:	LEA/Campus Staff:

Source. TEA TXEL, Engagement Planning Tool, Phase 4

**Phase 4 Communication of Outcomes Guiding Questions:**

- What were the results of the measured outcome(s)?
- What documentation of evidence is readily available and documented?
  - E.g., presentation slides, notes, agenda, sign-in sheet, handouts, newsletter, emails
- Where can these documents be accessed if needed by other personnel?
  - E.g., filing cabinet, shared drive, Google Docs

At the end of the year, LISD should utilize TEA’s End of Year Survey<sup>4</sup> to evaluate the effectiveness of its engagements. This survey can be compared to the answers from the Beginning of the Year Survey, as linked above. These results should be analyzed for future engagement activities and repeated each year.

<sup>4</sup> <https://www.txel.org/media/4ndn0y1p/eoy-survey.pdf>.



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# Title Funds Audit

*Board Presentation*



# Thank You

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To

Paige Collier and  
Shannon Jacque

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# Objective and Scope

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- Objective: To evaluate the compliance, efficiency, and effectiveness of the LISD's State and Federal Programs (SAFP) Department and identify opportunities for improvement.
- Scope:
  - ▶ Title I Part A, Title II Part A, Title III Part A, and Title IV Part A
  - ▶ Organization and Management
  - ▶ Compliance with Laws and Regulations
  - ▶ Information Technology and Related Processes

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# Executive Summary

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- The organizational structure and overall approach to managing Title funds is limiting effective oversight, resulting in inconsistent processes and compliance risks.
- Procedural documentation is missing in key areas of Title fund compliance. This has led to a reliance on individual knowledge, as opposed to a repeatable, consistent process.
- Many processes are not maximizing the ability of existing information systems. This has led to manual processes, which are slow and prone to error. This was proven out in test results and through process analysis.

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# Summary of Audit Recommendations

No.	Priority	Recommendation
1	High	Reorganize the Title fund compliance functions.
2	Medium	Create procedural documentation for comprehensive needs assessment (CNA), budgeting, and Title III expenditure request processes.
3	High	Re-engineer the Title fund expenditure requisition-to-approval processes.
4	High	Document parent, family, and community engagement efforts to align with Title III Part A English language acquisition (ELA) requirements.
5	Low	Require documentation templates for key compliance domains.

# Organization and Management

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***Finding 1: The organizational alignment of Title program administration does not represent a logical alignment of functions and, accordingly, inhibits effective oversight.***

- The responsibilities for overseeing Title programs are separated across two departments: SAFP oversees Titles I, II, and IV, while the Global Languages and Cultures (GLC) Department oversees Title III. This separation has resulted in the following inefficiencies:
  - ▶ ESSA Application Process
  - ▶ Varying Business Processes
  - ▶ Differences in Compliance Monitoring
  - ▶ Segregation of Duties Concerns

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# Organizational Management

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## **Recommendation 1: Reorganize the Title fund compliance functions.**

- Move Title III, Part A oversight to SAFP
- Move SAFP under the Chief Financial Officer to align expenditure approval and review processes with other district purchases

***Management Response:*** *Management partially agrees with this recommendation. We agree that Title III funds should flow through SAFP, rather than the GLC department. We do not agree that SAFP should be moved to the Chief Financial Officer at this time. Additional study is needed to consider the broader implications of this recommendation.*

# Title Fund Processes

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***Finding 2: The district is exposed to risks by relying on informal processes in key Title fund areas.***

- Lack of documentation on the Title funds CNA process, budgeting process, and Title III, Part A expenditure process
- CNA's varied across campuses in the following ways:
  - ▶ Quality and length of summaries
  - ▶ Strengths and opportunity statements
  - ▶ Level of detail in priority opportunity statements
  - ▶ Data documentation
  - ▶ Overall summary
- Budgeting Process
  - ▶ Reliant on conversations between coordinators rather than formal planning sessions
- Title III Expenditure Process Guidance
  - ▶ Documentation was not provided

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# Title Fund Processes

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## **Recommendation 2: Create procedural documentation for CNA, budgeting, and Title III expenditure processes.**

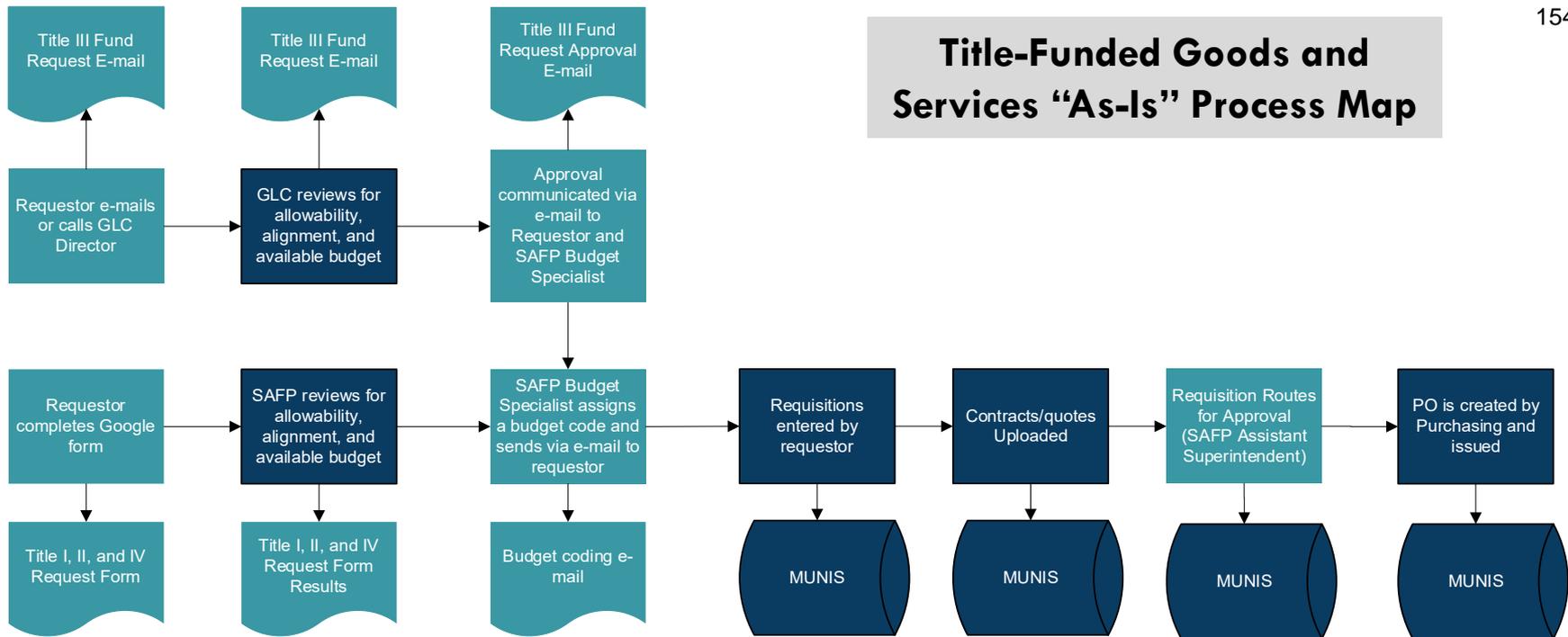
- Identify key processes and follow the necessary steps for completion, dissemination, and update of procedural documentation, which will mitigate risk
- Identify and utilize supporting components

***Management Response:*** Management agrees with this recommendation. We are working with campuses to align all documentation processes. We are developing a procedural manual to provide clear guidance.

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# Controls over Title Funds

**Finding 3: The district's controls over Title fund expenditures are inefficient and prone to error.**



# Controls over Title Funds

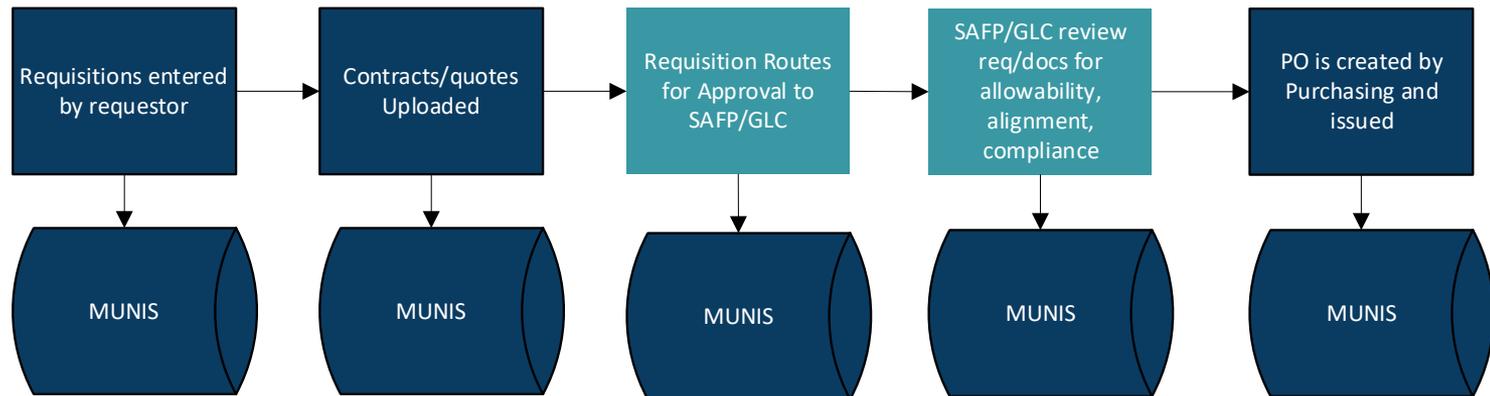
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**Recommendation 3: Re-engineer the Title fund expenditure requisition-to-approval processes.**

***Management response:** Management agrees with this recommendation. We are working toward access in MUNIS for the appropriate approval workflow,<sup>155</sup> as well as transitioning to DocuSign to collect e-signatures on Project Agreements.*

# Controls over Title Funds

## Title-Funded Goods and Services “Proposed” Process Map



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# Title III, Part A Engagement Requirements

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***Finding 4: LISD's current documentation of parent, family, and engagement for emergent bilingual (EB)/English as a Second Language (ESL) students does not align with Title III, Part A ELA requirements.***

- LISD covers all topical areas for engagement nights. The events are thoughtfully planned with the students, families, and communities in mind. However, their current approach to documentation of parent, family, and community engagement nights is not in alignment with the Texas Education Agency (TEA).<sup>157</sup>
- Each segment needs its own agenda and sign in sheet, which creates separate documentation if needed for monitoring purposes.

# Title III, Part A Engagement Requirements

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## **Recommendation 4: Document parent, family, and community engagement efforts to align with Title III, Part A ELA requirements.**

- To fully align with requirements, the district needs to have separate evidence for each type of engagement, as there are three different standards.

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***Management Response:*** Management agrees with this recommendation. We are ensuring sign in sheets are collected as evidence of parent, family, and community engagement (PFCE) supported with Title III funds. We are collaborating with GLC to develop a planning process for PFCE using the templates provided by TEA.

# Compliance Documentation

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***Finding 5: Compliance documentation is inconsistent across campuses, resulting in additional review time and compliance risks.***

- The compliance audit testing did not uncover any instances of non-compliance; the audit team noted many instances where the documentation to fulfill a compliance item varied significantly from campus to campus.

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# Compliance Documentation

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## **Recommendation 5: Require documentation templates for key compliance domains.**

- SAFP should require campus staff to use standard documentation templates for ensuring compliance.

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***Management Response:** Management agrees with this recommendation. We are now requiring templates in Title I Crate to be utilized. We will transition to utilize the survey links provided by TEA.*

Questions?

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

**Agenda Item:** Legislative Listening Circles Update  
**Purpose:**  Discussion Item/Report Only       Action Requested  
**Administrator Responsible:** Angela Hodges, Ed. D. Area Superintendent  
**Attachments:** Legislative Listening Circles Update Presentation  
Leander ISD Listening Circles Report

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## **Background Information:**

The Board will be provided with an update summarizing findings from Leander ISD's 2025 - 2026 Legislative Listening Circles, a series of conversations with parents, staff, students, and community members designed to understand initial responses and real-time reactions to the laws implemented following the 89th Legislative Session. These sessions aimed to provide a grounded, community-informed picture of how new mandates are affecting daily operations, student experiences, and family engagement across our campuses. The insights gathered offer valuable context as the Board develops its interim legislative priorities and identifies where legal clarification, legislative partnership, or local adjustments may be most beneficial.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



December 11, 2025

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# LEGISLATIVE LISTENING CIRCLES UPDATE



# Purpose

Provide the Board with a summary of findings from Leander ISD's 2025 - 2026 Legislative Listening Circles.



# Purpose of Listening Circles

LISD held listening circles to understand early impacts of 89th Session laws on students, families, and staff.

Emphasize listening, not advocacy, and the goal of supporting the Board as they shape interim legislative priorities.



# Current Legislative Priorities



## CURRICULUM FLEXIBILITY

Curriculum must empower students to explore their interests and craft personalized learning pathways alongside core requirements. Legislative priorities should support bills that preserve flexibility for students to pursue these pathways, fostering a balance between core subjects and individualized learning.

## SPECIAL EDUCATION

Special education is a cornerstone of equitable learning, yet persistent challenges hinder the success of students with disabilities. Legislative priorities must focus on increasing funding to ensure every student receives the individualized support they need to thrive academically and socially.



## EDUCATOR SALARIES & RETENTION

Educator salaries are critical in addressing the ongoing challenges of retention, recruitment, and morale in education. By valuing educators through fair and competitive pay, we strengthen the education workforce and ensure continuity and stability in our schools, directly benefiting student learning and outcomes.



## BUILDING EFFECTIVE PARTNERSHIPS

Building effective partnerships with each student's family is critical to their success. Parents must have access to information about their child's education and must be encouraged to participate in developing student ownership of learning. Increased state funding for public education is necessary to ensure parents can be offered the information and resources they need to drive their child's education.





# Current Legislative Priorities

## VOUCHER OPPOSITION

Vouchers pose a significant threat to public education by diverting critical funds away from already underfunded schools. These programs disproportionately benefit a small percentage of families while neglecting the vast majority who rely on public schools. Furthermore, vouchers perpetuate inequities, as private institutions are not required to serve all students, including those with special needs. There must be a focus on reinvesting in public schools to ensure all students have access to a high-quality, inclusive education rather than pursuing policies that erode public trust and resources.

## STATE FUNDING

State funding for public education is the cornerstone of equitable access to quality learning opportunities. Underfunding and unfunded mandates strain schools, leading to resource shortages larger class sizes, and staffing challenges that impact student outcomes. Legislative priorities must include increasing the basic allotment and ensuring equitable resource allocation to address district disparities.



## SCHOOL SAFETY & MENTAL HEALTH SUPPORT

Ensuring our students' and staff's safety and mental well-being is foundational to creating effective learning environments. With rising concerns about safety and increasing mental health challenges such as anxiety, depression, and trauma, our schools require targeted legislative support to address these critical issues. Investment in comprehensive mental health resources, proactive safety protocols, and behavioral interventions will safeguard our schools and empower students to thrive academically and emotionally.

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# Why Listening Circles?

The purpose of these sessions was to provide the Board of Trustees with a grounded, community-informed picture of how new mandates are affecting daily operations, student experiences, and family engagement across our campuses. These insights offer valuable context as the Board develops its interim legislative priorities and identifies where legal clarification, legislative partnership, or local adjustments may be most beneficial.



# Who We Heard From

- 495 total participants across Assistant Principals cohorts, Instructional Coaches, Superintendent Listening Circles, District-wide Educational Improvement Council (DWEIC) community forum, and ThoughtExchange.
- Emphasize the district's intentional weighting toward staff, who hold direct implementation responsibility.



# What We Asked

- “How are new laws affecting your campus?”
- “What is working well and where are you experiencing strain?”
- “How are instructional materials, technology restrictions, consent requirements, and behavior expectations playing out in real time?”

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# Supporting Staff

- **Cabinet**

Angela Hodges, Brenda Cruz, Crestina Hardie

- **Central Office Staff**

Amanda Hardwick, Carrie Carey, Erica Metcalf, Esmeralda Lara, Heather Neds, Janie Kelly, Jennifer Ruschhaupt, Jessica Schuch, Lee Howell, Maria Vaso

- **Assistant Principals**

Allison Brown, Ashley Hashbarger, Chelsea Murphy, David Barnes, Jenny Obenshain, Kellie Lambert, Kiley Sanderson, Lauren Houser, Olga Angelo-Day, Rebekah Van Ryn, Shirley Dean, Tamara Shifrin

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- **Teachers**

Kathryn Munoz, Theresa Osborn

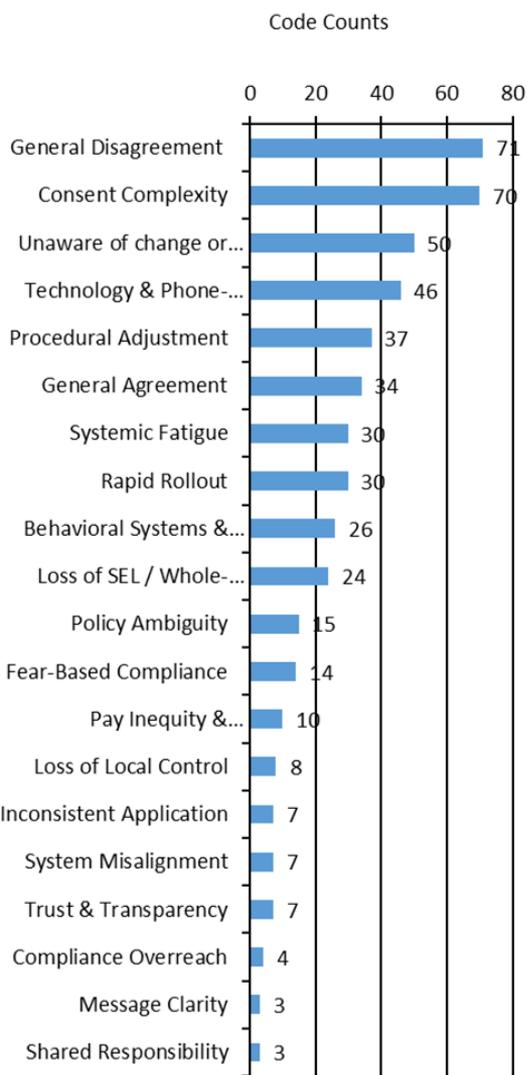
- **Administrative Assistants**

Darrys Powell

- **Strong partnership with SCR!**

Andrea Martinez, Daniel Cernero

# Trends in the Data



- The most frequent themes were general disagreement with specific laws and confusion around new consent requirements, reflecting concerns about clarity, burden, and unintended access barriers.
- Many participants were unaware of key changes, suggesting communication gaps and uncertainty about what the new laws actually require.
- At the same time, stakeholders highlighted clear positives, especially the phone-free school day, which was consistently described as improving focus and reducing disruptions.
- Several comments centered on the need for procedural adjustments, with early confusion gradually stabilizing as campuses built new routines.
- Staff frequently described system fatigue, rapid rollout pressures, and challenges with behavior systems and recess, indicating strain tied to the speed and volume of changes.

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## High-Level Findings

### Finding 1: Mixed Views on New Laws

- Phone-free environment was overwhelmingly positive across all groups.
- Consent requirements created widespread confusion, delays, and unintended access barriers.
- Instructional materials rules produced uncertainty, reduced access, and increased caution among teachers.
- Ten Commandments posting generated values-based disagreement but caused minimal day-to-day disruption.

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## High-Level Findings

### Finding 2: Consent Confusion & Access Barriers

- Systems were confusing for families, especially multilingual or less-connected families.
- Delays for counseling, clubs, and basic nursing care.
- The intent to honor parental rights is respected, but implementation created unintended inequities.

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## High-Level Findings

### Finding 3: Early Implementation Fatigue

- August described as “COVID-year confusion.”
- Staff adjusting systems weekly as interpretations evolved.
- Rapid behavior, book, and survey rule changes created early instability.

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## High-Level Findings

### Finding 4: Whole-Child & Inclusivity Concerns

- Limits on social emotional learning (SEL) tools, loss of EPIC online reading program access, reduced spontaneity in clubs.
- Perceived narrowing of safe spaces or inclusive practices for some students.



## Local District Recommendations

- Simplify & streamline consent systems.
- Clarify what does not require consent (nurses, SEL check-ins).
- Partner with EPIC to restore access pathways.
- Increase consistency across campuses.

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## Board Recommendations

### Maintain:

- Curriculum flexibility
- Special Education (SPED) funding as a core equity priority
- Competitive staff compensation
- Voucher opposition
- Mental health & safety investment

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### Adjust:

- Broader state pay raise eligibility (beyond teacher-coded roles).
- Statewide improvements to consent processes to reduce barriers.
- Reducing implementation burden through clearer timelines and guidance.



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# DISCUSSION

## **Leander ISD Listening Circle Report**

This report summarizes the findings from Leander ISD’s 2025 - 2026 Legislative Listening Circles, a series of conversations with parents, staff, students, and community members designed to understand initial responses and real-time reactions to the laws implemented following the 89th Legislative Session. The purpose of these sessions was to provide the Board of Trustees with a grounded, community-informed picture of how new mandates are affecting daily operations, student experiences, and family engagement across our campuses. These insights offer valuable context as the Board develops its interim legislative priorities and identifies where legal clarification, legislative partnership, or local adjustments may be most beneficial. The themes that emerged reflect both the challenges of rapid policy changes and the resilience of a community working together to support students amid significant shifts.

### Description of Listening Circles

The Legislative Listening Circles were designed as facilitated, discussion-based conversations that brought together a broad cross-section of the Leander ISD community, including staff, administrators, students, parents, guardians, and community partners, to share firsthand experiences with the laws enacted during the 89th Legislative Session. While all voices were included, the district placed particular emphasis on listening to LISD staff, whose direct role in implementing the new mandates provides essential insight into their day-to-day impact on instruction, safety, operations, and student support.

Each session followed a consistent structure based on district-developed prompts that invited participants to reflect on their lived experiences. After introductions, the facilitators asked participants to describe how recent legislative changes were affecting their campus environment, how new requirements for instructional materials and personal communication devices were unfolding, and how safety, behavior, and discipline practices had shifted in response to the legislation. The format prioritized storytelling, nuance, and context rather than debate or legal interpretation, and participants were encouraged to speak candidly about successes, challenges, and unexpected outcomes.

Sessions were conducted across multiple campuses and stakeholder groups, including assistant principal cohorts (42 participants), instructional coaches (31 participants), districtwide staff conversations with the superintendent (378 participants), and the DWEIC community forum (44 mixed stakeholder participants). In total, 495 participants contributed to these discussions. A ThoughtExchange survey further expanded opportunities for broader community input.

### Approach to Data Analysis

The analysis followed a structured, qualitative, multi-stage approach designed to capture both the breadth and depth of stakeholder experiences. All transcripts, notes, and survey feedback from the Legislative Listening Circles were reviewed using an inductive coding process, beginning with open coding to identify meaningful statements, patterns, and recurring concerns. Codes were refined through multiple cycles of constant comparison, merging similar ideas, collapsing overlapping categories, and elevating high-frequency concepts into broader thematic clusters.

Each dataset was analyzed separately first, allowing stakeholder-specific perspectives to surface, and then compared across groups to identify shared themes, divergent viewpoints,

and cross-stakeholder trends. Attention was given to comments reflecting implementation realities, emotional responses, operational challenges, and perceived impacts on students.

A final round of axial coding connected categories to larger themes tied to legislative requirements, campus operations, and student experience. This culminated in a refined codebook used for Deedose to ensure consistent categorization across all sources. Throughout the process, emphasis was placed on maintaining the authenticity of stakeholder voices while synthesizing insights that can support the Board’s development of interim legislative priorities.

**Analysis**

This section summarizes the patterns that emerged across all listening-circle data. Through multiple coding cycles, the analysis identifies which themes appeared most frequently, how they varied across stakeholder groups, and where concerns or points of agreement tend to cluster. The tables and narrative that follow describe overall code frequency, differences across groups, and key code co-occurrences, which offer a consolidated picture of how stakeholders experienced and interpreted the first months of legislative implementation.

**Applied Codes**

**Table 1**

Title	Description	Applications
<b>Behavioral Systems &amp; Recess</b>	Difficulty enforcing discipline with new legal limits.	26
<b>Compliance Overreach</b>	Over-implementation that exceeds legal intent or guidance.	4
<b>Consent Complexity</b>	Confusion or barriers from new consent processes.	70
<b>Fear-Based Compliance</b>	Actions driven by fear of legal or reputational repercussions.	14
<b>General Agreement</b>	Expresses overall support for the legislative change or its implementation.	34
<b>General Disagreement</b>	Expresses overall opposition to the legislative change or its implementation.	71
<b>Inconsistent Application</b>	Different campuses or leaders interpret and enforce rules differently.	7
<b>Loss of Local Control</b>	Describes concern that state laws limit district or campus decision-making.	8
<b>Whole-Child Focus</b>	Impact (positive or negative) on the whole child	24
<b>Message Clarity</b>	Understanding the ‘what’ and ‘why’ behind communication or policy.	3
<b>Pay Inequity &amp; Recognition Gap</b>	Compensation or recognition disparities.	10
<b>Policy Ambiguity</b>	Unclear expectations or conflicting interpretations of laws or policies.	15
<b>Procedural Adjustment</b>	Creation or revision of local systems to comply with new requirements.	37
<b>Rapid Rollout</b>	Limited time to implement new state mandates or policies.	30
<b>Shared Responsibility</b>	Families and schools working collaboratively.	3
<b>System Misalignment</b>	Disconnect between laws, goals, and school realities.	7
<b>Systemic Fatigue</b>	Exhaustion from repeated policy shifts and compliance demands.	30
<b>Technology &amp; Phone-Free Gain</b>	Benefits from limiting student phone use.	46
<b>Trust &amp; Transparency</b>	Confidence that leadership is honest and responsive.	7
<b>Unaware of change or impact</b>	Indicates the stakeholder did not know the law had changed or had not noticed its effects	50
		<b>496</b>

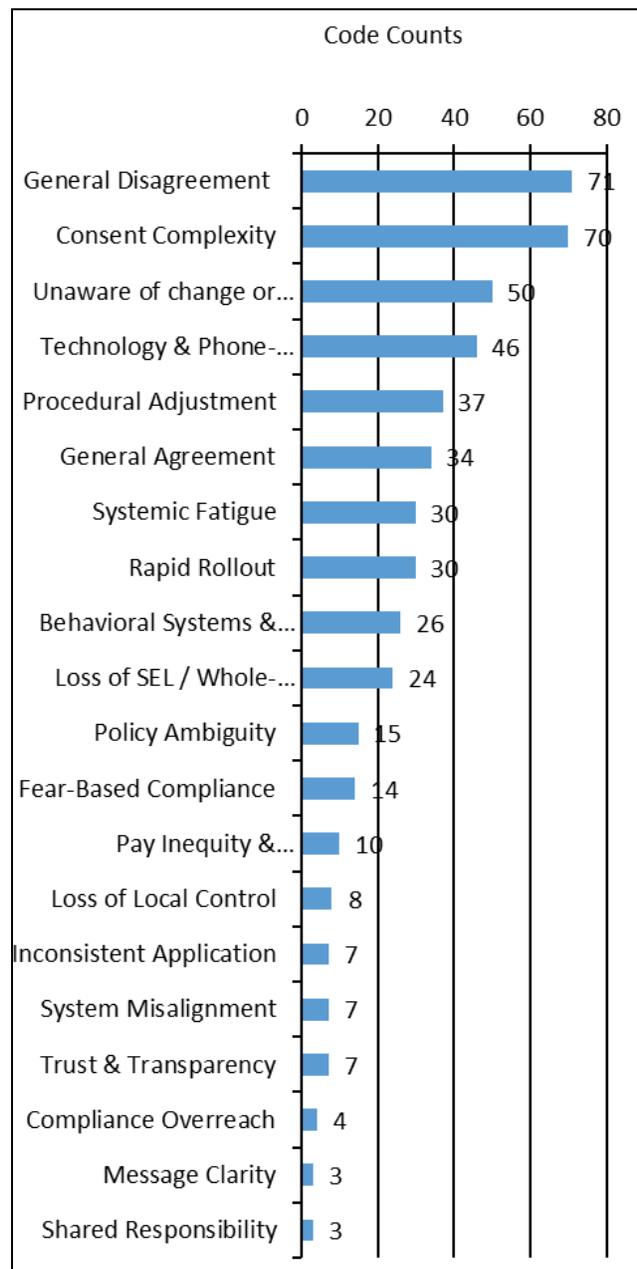
Table 1 presents each qualitative code used in the analysis, along with its definition and the total number of times that code was applied across all listening-circle datasets. Every code represents a distinct theme identified in stakeholder feedback, such as disagreement with specific laws, confusion about new requirements, concerns about implementation, or positive outcomes, such as improved focus from phone-free campuses.

The numbers listed to the right of each code indicate frequency counts. These counts show how many times a theme appeared across all coded comments. Higher frequencies represent themes that emerged most consistently across groups, while lower frequencies reflect issues raised less often but still crucial for understanding the perspectives shared during the listening sessions.

## Code Counts

**Table 2**

Table 2 shows that General Disagreement (71 references) and Consent Complexity (70 references) dominated the dataset, showing widespread concerns with the clarity, burden,



and practical impact of new opt-in systems. A large proportion of participants also reported being Unaware of Change or Impact (50), indicating gaps in communication or in understanding the new laws.

Despite these challenges, stakeholders also acknowledged clear benefits, with the ban on personal communication devices during the school day (46) frequently cited as a positive outcome. Many comments focused on the need for Procedural Adjustment (37) and noted early confusion that later stabilized. General Agreement (34) further reinforces that not all legislative impacts were viewed negatively.

Codes such as Systemic Fatigue (30), Rapid Rollout (30), Behavioral Systems & Recess (26), and Whole-Child Focus (24) point to broader concerns about workload, student support, and the speed of implementation.

Lower-frequency but still meaningful themes included Policy Ambiguity, Fear-Based Compliance, Pay Inequity & Impact, and Loss of Local Control, indicating areas where stakeholders felt tension between state mandates and district priorities.

## Coded Data Across All Listening Sessions

Table 3

	Consent Complexity	Fear-Based Compliance	Policy Ambiguity	Message Clarity	Shared Responsibility	Behavioral Systems & Recess	Compliance Overreach	Rapid Rollout	Pay Inequity & Recognition Gap	Technology & Phone-Free Gains	System Misalignment	Inconsistent Application	Procedural Adjustment	Whole-Child Focus	Trust & Transparency	Systemic Fatigue	Unaware of change or impact	General Agreement	General Disagreement	Loss of Local Control
DWEIC notes 1. .docx	7	1	0	0	0	0	0	1	0	2	0	1	4	0	0	2	0	0	4	0
DWEIC notes 10 .docx	2	0	1	0	0	2	0	4	0	2	0	0	2	0	0	0	5	3	1	0
DWEIC notes 11 .docx	0	0	0	0	2	0	0	0	0	0	5	0	1	1	0	0	9	2	2	0
DWEIC notes 12.docx	6	0	4	0	0	0	1	2	1	4	0	1	1	3	5	0	0	1	10	4
DWEIC notes 2.docx	1	0	1	0	1	3	0	0	0	0	0	0	4	2	0	0	1	7	8	0
DWEIC notes 3.docx	1	0	1	0	0	0	0	1	0	2	0	2	4	1	0	1	5	2	10	0
DWEIC notes 4..docx	3	0	0	1	0	3	0	2	0	3	0	0	0	0	0	0	6	5	0	0
DWEIC notes 5 .docx	2	0	0	0	0	0	0	0	0	3	0	0	1	0	0	1	4	0	2	2
DWEIC notes 6 .docx	3	0	1	0	0	3	1	3	0	1	0	0	4	1	0	6	6	0	6	1
DWEIC notes 7. .docx	3	7	0	0	0	0	0	1	0	3	1	0	0	3	0	1	1	1	2	0
DWEIC notes 8.docx	1	1	0	0	0	2	0	0	0	2	0	0	1	1	1	0	2	0	7	0
DWEIC notes 9.docx	4	0	0	0	0	1	0	0	0	2	0	0	3	2	0	0	4	4	6	0
Thought Exchange.docx	2	0	0	0	0	0	1	0	0	4	0	0	1	2	0	1	6	6	1	0
IC legislative listening-transcript.docx	2	2	2	0	0	0	0	1	2	0	0	1	2	3	0	1	1	0	2	0
10-21 staff listening -transcript.docx	0	0	1	2	0	0	0	2	2	0	0	0	0	0	0	4	0	0	0	0
Staff listening 1.1-transcript.docx	3	1	0	0	0	0	0	2	0	1	0	0	2	1	0	2	0	0	0	0
Staff Listening 1-transcript.docx	3	0	0	0	0	0	0	0	2	1	0	1	0	0	0	2	0	0	0	0
staff listening 3-transcript.docx	2	0	0	0	0	0	0	0	2	0	0	0	0	1	0	0	0	0	1	0
VHS AP Feeder.docx	4	0	1	0	0	2	0	3	0	4	0	0	1	1	1	2	0	1	0	0
VRHS AP Feeder_.docx	1	0	0	0	0	0	0	1	1	1	0	0	2	0	0	2	0	1	0	0
CPHS AP Feeder_.docx	7	0	3	0	0	4	1	5	0	6	0	1	3	2	0	4	0	0	6	1
GHS AP Feeder_.docx	9	1	0	0	0	1	0	2	0	1	1	0	1	0	0	1	0	1	2	0
LHS AP Feeder.docx	4	1	0	0	0	2	0	0	0	3	0	0	0	0	0	0	0	0	1	0
RHS AP Feeder_.docx	0	0	0	0	0	3	0	0	0	1	0	0	0	0	0	0	0	0	0	0

Table 3 shows how each code was applied across individual listening circles, meetings, and data sources. By mapping which themes appeared in each session, the table highlights patterns in stakeholder experiences and reveals how concerns varied across groups and contexts.

The DWEIC sessions, which included a broad mix of parents, community members, staff, and students, revealed a stronger emphasis on values-based concerns. Participants in these groups tended to focus on how the new laws shape students’ sense of belonging, limit access to specific opportunities, or affect the overall climate of inclusivity. Their feedback reflected broader philosophical and community-level reactions rather than day-to-day operational challenges.

In contrast, staff and AP feeder listening sessions centered more heavily on the practical realities of implementation. These conversations highlighted the workload, procedural changes, and early confusion that campuses navigated as they worked to comply with new requirements. Staff also consistently noted areas of positive impact, particularly improvements in student focus and classroom climate related to technology restrictions.

## Code Co-occurrence

Table 4

	Consent Complexity	Message Clarity	Fear-Based Compliance	Shared Responsibility	Policy Ambiguity	Compliance Overreach	Pay Inequity	Rapid Rollout	Behavioral Systems	Inconsistent Application	Phone-Free Gains	System Misalignment	Whole-Child Focus	Trust & Transparency	Procedural Adjustment	Systemic Fatigue	Unaware of impact	General Agreement	General Disagreement	Loss of Local Control
Consent Complexity	0	0	1	0	3	0	0	9	0	0	6	0	3	1	6	2	1	0	3	1
Message Clarity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0
Fear-Based Compliance	1	0	0	0	1	0	0	0	0	0	1	0	3	0	0	1	0	1	4	0
Shared Responsibility	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0
Policy Ambiguity	3	0	1	0	0	1	0	8	0	1	1	0	1	3	3	2	0	0	4	0
Compliance Overreach	0	0	0	0	1	0	0	1	0	0	0	0	0	1	1	0	1	1	2	0
Pay Inequity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0
Rapid Rollout	9	0	0	0	8	1	0	0	0	1	3	0	1	1	11	9	0	1	2	0
Behavioral Systems & Recess	0	0	0	0	0	0	0	0	0	0	1	0	2	0	2	1	3	7	7	0
Inconsistent Application	0	0	0	0	1	0	0	1	0	0	2	0	0	1	1	0	0	0	2	0
Technology & Phone-Free Gains	6	0	1	0	1	0	0	3	1	2	0	0	1	1	2	1	1	2	1	0
System Misalignment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Whole-Child Focus	3	0	3	0	1	0	0	1	2	0	1	0	0	0	1	0	1	2	6	0
Trust & Transparency	1	0	0	0	3	1	0	1	0	1	1	0	0	0	1	0	0	0	3	1
Procedural Adjustment	6	0	0	0	3	1	0	11	2	1	2	0	1	1	0	9	0	5	4	1
Systemic Fatigue	2	0	1	0	2	0	1	9	1	0	1	0	0	0	9	0	0	0	3	2
Unaware of change or impact	1	1	0	1	0	1	0	0	3	0	1	0	1	0	0	0	0	3	4	0
General Agreement	0	0	1	0	0	1	0	1	7	0	2	0	2	0	5	0	3	0	6	0
General Disagreement	3	0	4	0	4	2	0	2	7	2	1	0	6	3	4	3	4	6	0	1
Loss of Local Control	1	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2	0	0	1	0

Table 4 presents the code co-occurrence analysis, which identifies how often two themes co-occur in the same comment or data segment. This allows us to see where stakeholder concerns overlapped, revealing deeper patterns in how people experienced the early months of legislative implementation.

Across the dataset, the strongest co-occurrences appear among rapid rollout, consent-related challenges, procedural adjustments, and signs of systemic fatigue. Taken together, these overlapping themes illustrate how the speed of implementation and the introduction of new opt-in requirements disrupted established routines. Staff described needing to redesign processes quickly, manage new layers of documentation, and support families with unfamiliar systems, all of which contributed to a sense of strain during the early months of the school year.

## Findings

### Finding 1: Stakeholders Hold Mixed Views of New Laws, with Broad Disagreement on Some Mandates and Clear Support for Others

Across groups, there is significant general disagreement with several new requirements alongside strong agreement about the benefits of the school-day cell phone ban, which is widely credited with improving focus, behavior, and peer interaction.

#### General Disagreement

Across listening circles, many stakeholders expressed disagreement with several components of the new legislative requirements.

### **Instructional Materials.**

A prominent theme was reduced access to books and instructional materials. Teachers described feeling uncertain about which titles they could recommend, worried they might inadvertently violate rules. Several reported pulling back on offering choices to students—particularly in book clubs and independent reading—because “I’m not certain anymore what I’m allowed to suggest.” This climate of uncertainty led some classrooms to rely solely on district-approved materials, limiting students’ exposure and reading autonomy. One teacher explained:

At the start of the year, we were told to allow only specific titles. That meant I had to vet my entire classroom library, which took considerable time. I also have several books that I know wouldn’t be an issue, but I’m now scared to put them out. Instead, I ask students to check them out formally so parents can see the titles, but managing that process adds another layer of work and makes me even more cautious about what I offer.

Several teachers also described how book-purchase restrictions limit students’ access to literature and disrupt their reading experiences. One teacher shared:

I’m part of a book club, and it’s hard to watch what kids are missing out on. Students can’t buy new books for the library anymore, and now we have to wait for board approval before anything can be added. I see kids come in looking for the next book in a series, only to find out it isn’t available because it hasn’t been approved yet. Sometimes they have to wait three months. These limitations really affect students, delaying or even preventing the joy of getting lost in a story, which can be detrimental.

Participants also expressed frustration with limited access to books and restrictions on online instructional resources. One elementary assistant principal highlighted the loss of a key digital tool.

Losing EPIC was hard. I even had a parent come to me and ask, ‘What is going on with EPIC?’ Since students can’t check books out online, they’ve lost the ability to listen to books or read during centers. It’s taken away an option that really supported kids.

### **Ten Commandments.**

Disagreement also emerged around the requirement to post the Ten Commandments in classrooms. While many staff reported that the actual rollout caused fewer disruptions than expected, the mandate still raised philosophical and cultural concerns among educators and families. Several participants questioned the appropriateness of displaying a religious text in a diverse public school system. They expressed discomfort about how to respond if teachers or families requested alternative religious representations.

One community member shared, “I went to private school, and it never swayed me, but I still don’t think it’s fair in a public school. Our population is diverse. I don’t believe in putting that on students.”

Others emphasized that the practical impact has been minimal, though they still disagreed with the requirement. One teacher explained,

I haven't seen a huge impact with the Ten Commandments. Maybe two students asked. I don't think it should be up. I teach world cultures, not one culture. We have a large Indian population. I don't care that it's hanging on the wall; it doesn't affect my day-to-day classroom. I just wish it represented all cultures.

Still, some families expressed concern. One parent shared that the first time they learned about the posting was from their child: "We didn't discuss it ahead of time. My daughter came home and said some of her friends were really upset about them being posted."

### **Parental Consent: Clubs, Nurse, Student Well-being.**

Concerns also emerged about limits on student expression and opportunities, particularly under new rules governing student clubs and extracurricular activities. Multiple participants worried that requiring prior parent permission undermines the spontaneous, exploratory nature of joining clubs—an experience they believe is essential for adolescent development. Several high school parents and teachers feared these restrictions would further reduce engagement and connectedness.

One staff member explained the logistical challenges created by new consent requirements:

Some parents don't consent, and then they have to get their kids to sign the form. We just have to wait until the consent is signed. For some families, the directions were in Spanish, but the actual form was in English, and they were hesitant to sign because they didn't understand it.

Participants also described what is being lost developmentally. One shared,

I worry about the club sign-off. It used to be spontaneous—my son would text, 'I'm going with Allison to this club,' and I'd say, 'See you in 30 minutes.' That kind of spontaneous joining of peers is important for kids.

Parents also expressed confusion about the new processes themselves, with one saying, "I am really not understanding this whole QR-code thing."

Collectively, these concerns highlight a shared perception that, while the new permission requirements are rooted in supporting parental rights, a value that was widely affirmed during the listening circles, the practical effect has sometimes been reduced access to clubs, SEL supports, counseling, and even basic nursing services. Participants expressed a desire for clearer and more efficient systems that honor families' right to be informed and involved while still ensuring students can participate fully, connect with peers, and receive timely support without unnecessary barriers.

### **General Agreement**

#### **Ban on communication devices during the school day.**

Across stakeholder groups, one of the clearest areas of general agreement was the positive impact of the phone-free school day. Staff, students, and families consistently described noticeable benefits, including improved focus, fewer social conflicts, and more engaged peer interactions. Even participants who disagreed with other aspects of recent legislation acknowledged that removing phones and smartwatches during instructional time has strengthened learning environments. Many noted that enforcement has been straightforward because expectations are clear and consistent, making this one of the few changes that felt immediately beneficial and widely supported.

One assistant principal described the shift in student interaction since phones were removed from the school day:

Our student aides are working on puzzles and talking more. Before phones, you really got to know them, but once they were on their phones, it felt like you were interrupting them just to ask for help. Now they're engaging with each other again, even at lunch, and it's overall a really good thing.

Parents echoed this sentiment, noting improvements in social interaction and communication skills. One parent shared:

I love that we have no cell phones at school. My daughter says her friends sit around at lunch and actually talk to each other. A lot of kids don't know how to talk to adults, so this is good for them.

**Finding 2: Consent requirements are confusing and limiting access to SEL, clubs, and health supports.**

Parents and staff consistently described the new “consent complexity” as burdensome, time-consuming, and easy to miss, resulting in delays or denials of counseling, clubs, and basic nursing services. Participants emphasized that families who are busier, less connected to school, or facing language barriers are disproportionately affected, raising concerns about equitable access to essential supports.

Several administrators shared that nurses initially felt exceptionally constrained by the new requirements, even in situations where the law does not actually impose such limits. One principal explained:

“Our nurse is brand new, and she's just shaking her head about not being able to put a Band-Aid on a kid. She has to have the child put it on themselves, even for a minor issue. She's trying to follow every letter of the law, but it's hard to help her navigate that.”

These comments reflect an early misunderstanding in some schools about how the new consent rules apply to routine care. Although later guidance clarified that nurses can provide general first aid, the initial uncertainty shows how quickly confusion can spread when legislation is implemented under tight timelines.

Others noted the extensive work required behind the scenes to ensure compliance. One campus leader reflected,

The start of the year was rough. We had to vet every club, make sure the existing ones were bona fide, and verify they could continue. We only lost one club, but the vetting process was extensive.

Counselors described similar challenges, though some noted unexpected benefits. As one counselor shared,

As much as I despised having to use and track a parent consent form for counseling services, it ended up highlighting a different need. It became clear that most parents don't understand what counselors actually do in a day or throughout the school year. That feedback was important.

**Finding 3: Rapid rollout and unclear guidance produced early chaos and ongoing system fatigue for staff.**

Participants repeatedly referenced rushed implementation, evolving interpretations, and inconsistent campus practices. August and early fall were described as feeling like “COVID-year confusion,” with staff spending significant time and emotional energy decoding expectations, redesigning procedures, and trying to avoid compliance mistakes. Many shared that guidance changed rapidly, that details were unclear, and that each week brought new interpretations requiring them to adjust their routines again. One staff member described how overwhelming the volume and timing of new requirements felt at the start of the year:

“At the beginning of the year with all of the surveys, there were so many that were required but they did not seem to go out at the same time. At the receptionist desk, I get a lot of parent feedback, and parents kept saying they didn’t know if they had filled the survey out or not.”

As one assistant principal explained,

Surveys were hard. I just didn’t understand. At the AP meeting this summer, there was so much information, but not the actual nitty-gritty. I kept asking, ‘What’s the why behind the law?’ so I could make sure I was following it. I couldn’t get there.

Together, these reflections highlight a central theme: the pressure of implementing multiple complex laws simultaneously created significant instability, leaving staff to navigate ambiguity while trying to maintain smooth operations for students.

#### **Finding 4: Stakeholders worry about the erosion of whole-child and inclusive supports.**

DWEIC participants and some staff expressed concern that several new laws are perceived to narrow the tools educators can use to support students’ social-emotional needs.

Parents emphasized how consent barriers can unintentionally exclude students from the very supports meant to help them. One participant explained,

As far as the parent consent goes, it’s been an absolute disaster. Some forms aren’t filled out just because families missed them—not because they disagree. We’re excluding kids, and we’re not providing space for students when they need it. Teachers even hesitate to ask, ‘Are you feeling okay?’ because they fear getting in trouble.

Staff also raised concerns about how the Ten Commandments posting affects cultural inclusivity. A teacher shared, “Our student population has a lot of Indian students. Our concern was how to honor other religions if we had the Ten Commandments up? I would want to put other things up, but I can’t.”

Others pointed to instructional impacts, particularly around book access and digital resources. An assistant principal highlighted the effect of limiting tools like EPIC. “Our students love EPIC, and now we’re holding on that. The biggest impact is that they want to get on and read books they’re interested in.”

## Recommendations

### **Local District Recommendations**

#### **1. Strengthen and simplify consent systems.**

Streamline consent processes by the start of next school year into a clear, unified, multilingual system so students do not lose access to counseling services, clubs, or health supports due to paperwork barriers.

## **2. Clarify guidance for routine health support for nurses and administrators.**

Continue to provide consistent, easy-to-understand guidance on what requires consent and what does not to reduce fear-based over-interpretation among staff. Retrain all new staff and re-review at the start of the year.

## **4. Improve communication and guidance on instructional materials rules by clarifying digital reading options and shifting to platforms that meet current requirements.**

EPIC now limits parental controls to its paid version, which the district does not purchase, making it an inconsistent option for meeting required parental access. The district should partner with Library Services to promote and support a transition to Sora, which already includes parent controls, read-along features, audiobooks, and strong reading-tracking tools. Sora also offers reading challenges, time-on-text data, and badges that can be added to student portfolios and highlighted during student-led conferences.

Teachers see stronger student usage when they model Sora regularly, especially in elementary settings where librarians already introduce the platform. Guiding teachers toward Sora will help ensure students maintain access to high-quality digital texts without placing additional burdens on teachers navigating instructional materials rules.

## **5. Increase consistency across campuses.**

Continue refining implementation tools and communication cycles to ensure new mandates are applied uniformly, reducing confusion for staff and families where appropriate.

### **Board-Level Recommendations for Interim Legislative Priorities**

To ground the recommendations that follow, it is essential to situate them within the Board's existing legislative priorities, which guided LISD's work during the 89th legislative session. These priorities focus on empowering student learning through flexible curriculum pathways and strengthening special education funding, supporting and retaining educators through competitive compensation, and fostering meaningful family engagement by ensuring parents have clear access to information and resources. They also emphasize equitable access by calling for increased state investment in public education and opposing measures such as vouchers that divert resources from public schools. Finally, the Board prioritizes safe and innovative learning environments supported by strong mental health services and effective school safety practices. Together, these priorities establish the framework through which LISD partners with lawmakers to support thriving schools and inform the refinement of interim legislative priorities.

### **1. Empowered Student Learning**

#### **Curriculum.**

*Maintain:* Continue prioritizing flexibility in curriculum and learning pathways so students can explore interests, access diverse instructional materials, and maintain opportunities for authentic choice.

#### **Special Education.**

*Maintain:* Continue prioritizing increased state funding and support for special education services to ensure students with disabilities receive individualized, timely, and compliant services.

## **2. Empowered Staff**

### **Educator Salaries and Retention.**

*Maintain:* Continue prioritizing competitive educator salaries, retention strategies, and workforce stability to support consistent implementation of instruction and new legislative requirements.

*Adjust: Support efforts that expand pay-raise eligibility to all staff, not only those in teacher-designated roles, to promote equity and maintain morale across all employee groups.*

## **3. Impactful Family Engagement**

### **Effective Partnerships.**

*Maintain:* Continue prioritizing strong family-school partnerships and transparent communication.

*Adjust: Encourage statewide improvements to clearer consent requirements, so parental rights are upheld without unintentionally reducing student access.*

### **Voucher Opposition.**

*Maintain:* Continue opposing voucher programs that divert resources from public schools and leave districts with reduced capacity to serve all students.

## **4. Safe and Innovative Learning Environments**

### **School Safety & Mental Health Support.**

*Maintain:* Continue prioritizing school safety and mental health supports by investing in staff, services, and proactive student supports through legislative action.

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

<b>Agenda Item:</b>	Consider Approval of Leander ISD Interim Legislative Priorities
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Angela Hodges, Ed. D., Area Superintendent
<b>Attachments:</b>	Leander ISD Interim Priorities

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## **Background Information:**

The Leander ISD Interim Legislative Priorities being recommended for approval are grounded in the feedback collected during the legislative listening circle meetings. These meetings were designed to gather authentic, ground-level insight from staff across the district to provide the Board of Trustees with a clear, community-informed understanding of how new mandates from the 89th Legislative Session are influencing daily operations, student experiences, and family engagement.

## **Administrative Recommendation:**

Administration recommends the Board approve the Leander ISD Interim Legislative Priorities.

## **Sample Motion:**

I move the Board approve Leander ISD's Interim Legislative Priorities, as presented.



## Leander ISD Interim Legislative Priorities

The Leander ISD community provided input on legislative impacts through survey responses and a new series of listening sessions held across campuses and stakeholder groups. This feedback has been used to inform the Board's development of interim legislative priorities, ensuring they reflect the lived experiences of students, staff, families, and community members as new laws take effect.

Leander ISD remains committed to empowering students in their learning, valuing and supporting staff, and fostering strong partnerships with families, community members, taxpayers, and state leaders. Recognizing that local communities understand their students best, we aim to maintain learning environments that are safe, innovative, and inclusive.

By partnering with legislators and key decision-makers around these interim priorities, the district seeks to protect equitable access to educational opportunities, uphold a strong public education system, and ensure all students have the resources and support necessary to thrive academically, socially, and emotionally.

**The following section outlines the Board's interim legislative priorities informed by this community feedback.**

### 1. Empowered Student Learning

**Curriculum.** Curriculum must empower students to explore their interests and craft personalized learning pathways alongside core requirements. Legislative priorities should support bills that preserve flexibility for students to pursue these pathways, fostering a balance between core subjects and individualized learning.

**Special Education.** Special education is a cornerstone of equitable learning, yet persistent challenges hinder the success of students with disabilities. Legislative priorities must focus on increasing funding to ensure every student receives the individualized support they need to thrive academically and socially.

### 2. Empowered Staff

**Educator Salaries and Retention.** Educator salaries are critical in addressing the ongoing challenges of retention, recruitment, and morale. By valuing educators through fair and competitive pay, we strengthen the education workforce and ensure continuity and stability in our schools, directly benefiting student learning and outcomes. This priority also includes supporting efforts to expand pay-raise eligibility to all staff, not only those in teacher-designated roles, to promote equity and maintain morale across all employee groups.

### **3. Impactful Family Engagement**

**Effective Partnerships.** Building effective partnerships with each student's family is critical to their success. Parents must have access to information about their child's education and must be encouraged to participate in developing student ownership of learning. Increased state funding for public education is necessary to ensure parents can be offered the information and resources they need to drive their child's education. This priority also includes encouraging statewide improvements to clearer and more efficient consent requirements, ensuring parental rights are upheld without unintentionally reducing student access to clubs, health services, or other supports.

### **4. Equitable Access:**

**Funding from the state.** State funding for public education is the cornerstone of equitable access to quality learning opportunities. Underfunding and unfunded mandates strain schools, leading to resource shortages, larger class sizes, and staffing challenges that impact student outcomes. Legislative priorities must include increasing the basic allotment and ensuring equitable resource allocation to address district disparities.

**Voucher Opposition.** Vouchers pose a significant threat to public education by diverting critical funds away from already underfunded schools. These programs disproportionately benefit a small percentage of families while neglecting the vast majority who rely on public schools. Furthermore, vouchers perpetuate inequities, as private institutions are not required to serve all students, including those with disabilities. There must be a focus on reinvesting in public schools to ensure all students have access to a high-quality, inclusive education rather than pursuing policies that erode public trust and resources.

### **4. Safe and Innovative Learning Environments**

**School Safety & Mental Health Support.** Ensuring our students' and staff's safety and mental well-being is foundational to creating effective learning environments. With rising concerns about safety and increasing mental health challenges such as anxiety, depression, and trauma, our schools require targeted legislative support to address these critical issues. Investment in comprehensive mental health resources, proactive safety protocols, and behavioral interventions will safeguard our schools and empower students to thrive academically and emotionally.

**Local Responsibility.** Legislation should be developed in partnership with local leaders to ensure policies are feasible to implement, fiscally responsible for local taxpayers, and aligned with student outcomes. Local districts have a responsibility to carry out the law effectively—and to do so, they must be included as stakeholders early in the process so the impact on student achievement and operational readiness is fully considered.



# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

<b>Agenda Item:</b>	Discussion of Long-Range Planning - Key Considerations for Strategic Direction
<b>Purpose:</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Jeremy Trimble, M.Arch, Chief Operations Officer; Pete Pape, Ed.D., CPA, Chief Financial Officer; Rachel Mackey, M.Ed., Chief Human Resources Officer
<b>Attachments:</b>	Discussion of Long-Range Planning: Key Considerations for Strategic Direction Presentation ( <i>Uploaded to BoardBook 12-11-25</i> )

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## **Background Information:**

Following the Board's approval of the [Resolution Regarding Financial Sustainability and Long-Range Planning](#), during the [September 30, 2025, Special Board Meeting](#), district leaders have continued refining the analysis connecting demographic trends, staffing guidelines, and enrollment patterns to long-term facility and program planning.

Following Board direction, Administration will reintroduce for consideration the facility optimization paths discussed during the [May 29th Regular Board Meeting](#), including implementing low-enrollment staffing guidelines, consolidating Faubion Elementary into Westside Elementary, and consolidating Steiner Ranch Elementary into Bush and River Ridge Elementaries. Administration will present updated data and associated costs for each path, along with an overview of potential implementation approaches, providing context for how these previously discussed paths can guide potential consolidation decisions.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



December 11, 2025

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## **Discussion of Long-Range Planning: Key Considerations for Strategic Direction**

# PURPOSE

## **Provide an Overview of Long-Range Planning: Key Considerations for Strategic Direction**

197

Discussion of Long-Range Planning: Key  
Considerations for Strategic Direction



## Important Note

**No decisions have been made at  
this time**

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# District “Long-Range Planning” Milestones In Alignment with Sept. 30 Board Resolution



## Long-Range Planning “Year At A Glance”

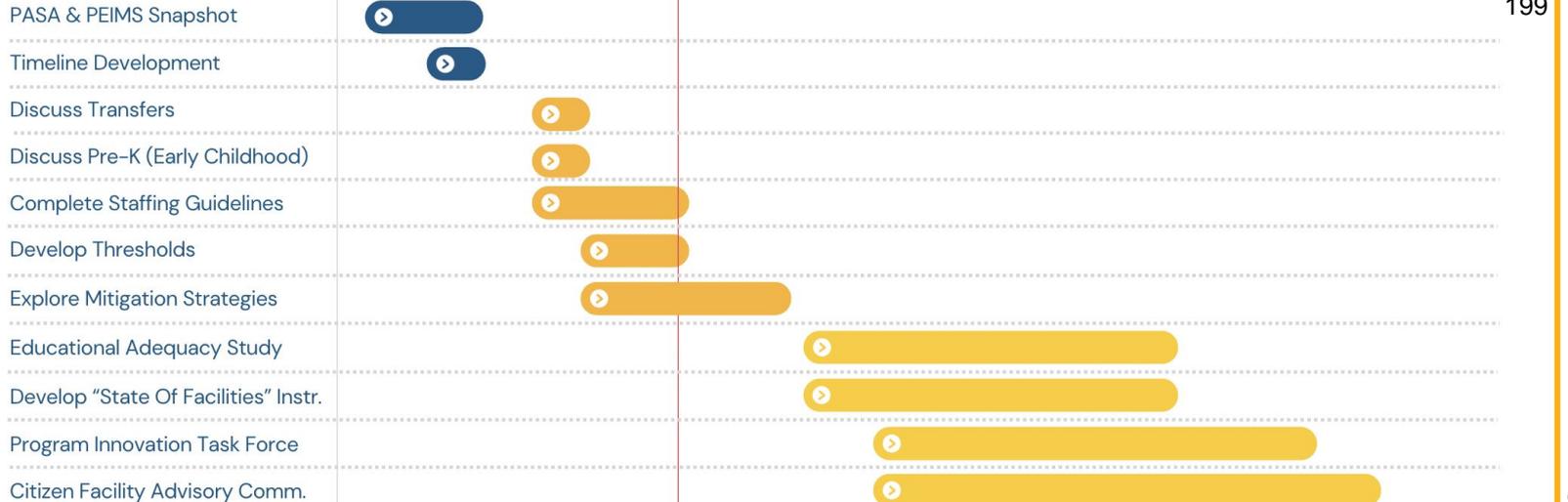
🔵 : Complete   🟡 : On-going   🟡 : Upcoming

### Timeline

October | November | December | January | February | March | April | May | June

Long-Range Planning Task

Period : 10/25-06/26





# District "Budget" Planning Milestones



## Budget "Year At A Glance"

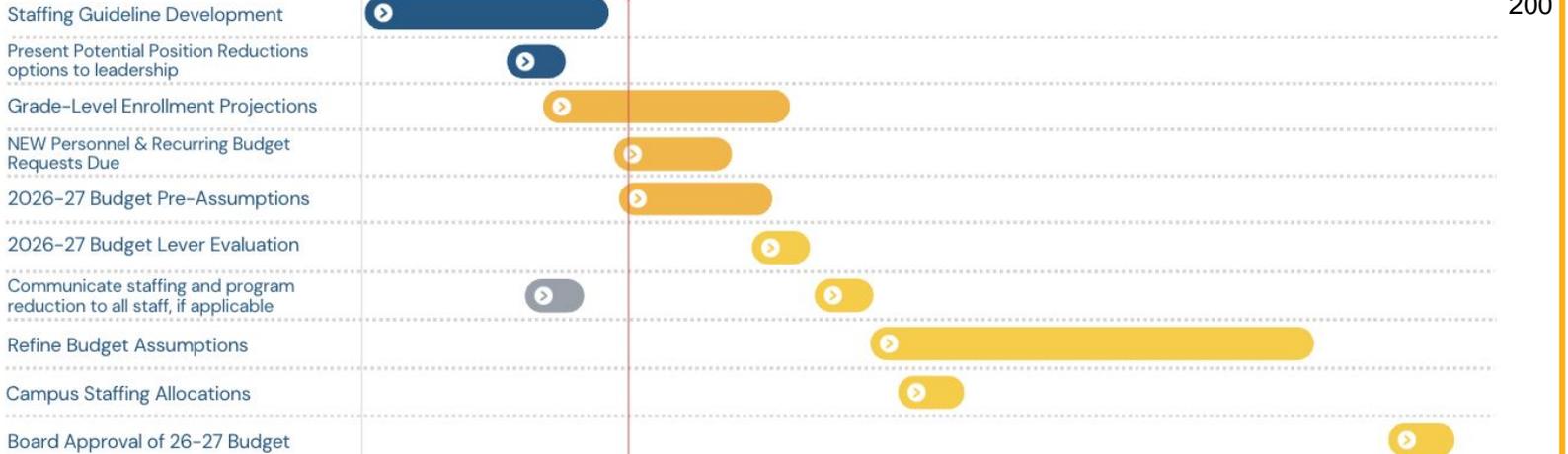
➤ : Complete   ➤ : On-going   ➤ : Upcoming   ➤ : Original Milestone

### Timeline

October | November | December | January | February | March | April | May | June

Budget Planning Task

Period : 10/25-06/26



\*Dates and Tasks subject to change as discussions evolve

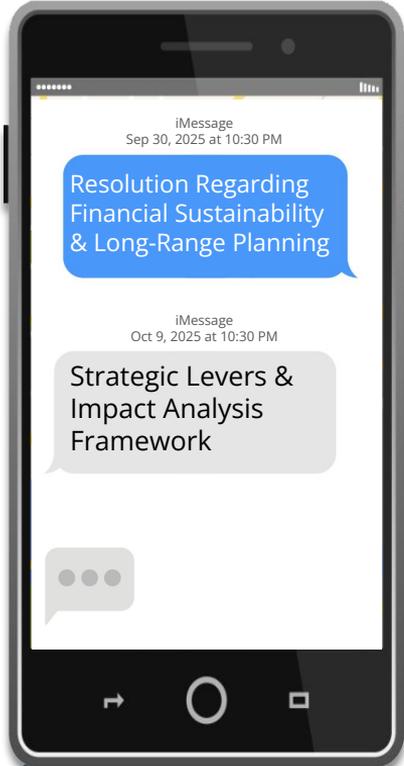


# Closing the Gap





## Filling in the Ellipsis...



The time between October 9 and today may have felt like an ellipsis ... *the “we’re not done yet” kind of pause*



*Not the texting-dot-dot-dot where someone starts to type something, then stops...*

202

**Just a purposeful pause in the process while we:**

- Adopted Board Resolution
- Updated enrollment and facility data
- Prepared associated cost models

Tonight, we take the next step in completing the thought

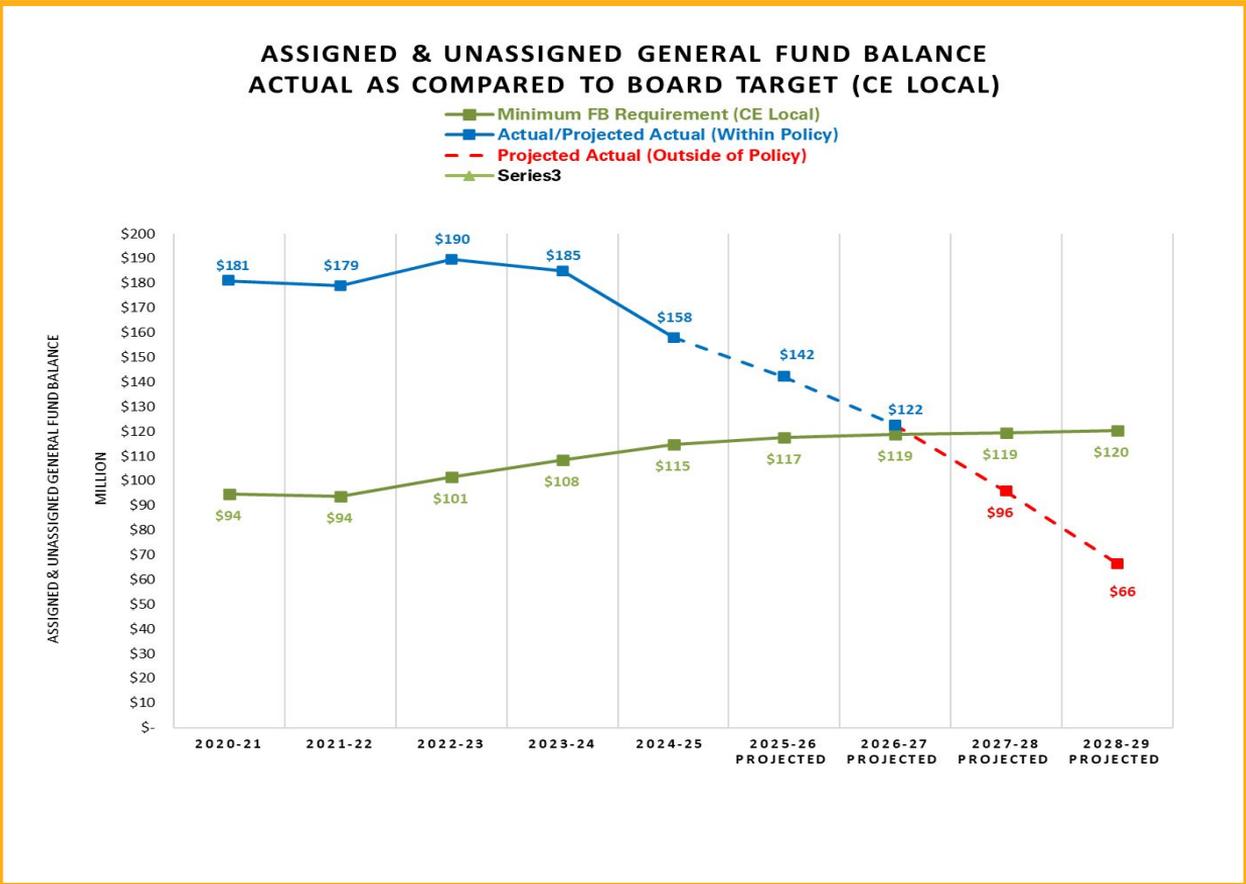


*Why are  
Decisions Critical?*





# Fund Balance Projections





# Discussion of Long-Range Planning: Key Considerations for Strategic Direction



	2026-2027 Projected	2027-2028 Projected	2028-2029 Projected
<b>PROJECTED ENROLLMENT (Reduced growth)</b>	<b>41,841</b>	<b>41,711</b>	<b>41,880</b>
<b>REVENUE:</b>			
State Revenue	\$ 119,194,355	\$ 115,339,943	\$ 121,312,610
Local Revenue	343,084,232	342,406,565	337,895,855
Federal Revenue	4,495,000	4,495,000	4,495,000
<b>TOTAL ESTIMATED REVENUES:</b>	<b>\$ 466,773,587</b>	<b>\$ 462,241,507</b>	<b>\$ 463,703,465</b>
<b>EXPENDITURES:</b>			
Payroll	\$ 420,690,815	\$ 422,029,701	\$ 424,541,853
Contracted Services	16,281,601	16,607,233	16,939,378
Utilities	10,572,371	10,783,819	10,999,495
Supplies	19,334,351	19,721,038	20,115,459
Travel/Misc.	7,604,389	7,756,477	7,911,606
Debt Service	500,000	500,000	500,000
Capital Outlay	100,000	100,000	100,000
New Campus Operating Costs	170,000	-	220,000
Recapture	11,476,512	11,896,839	12,141,941
<b>TOTAL OPERATING AND PAYROLL EXPENDITURES:</b>	<b>\$ 486,730,039</b>	<b>\$ 489,395,107</b>	<b>\$ 493,469,732</b>
<b>RESULTS FROM OPERATIONS:</b>	<b>\$ (19,956,452)</b>	<b>\$ (27,153,600)</b>	<b>\$ (29,766,267)</b>
<b>TOTAL TRANSFERS IN/OUT:</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>
<b>TOTAL SURPLUS/DEFICIT FOR ADOPTION:</b>	<b>\$ (19,606,452)</b>	<b>\$ (26,803,600)</b>	<b>\$ (29,416,267)</b>
<b>BUDGET PARAMETER</b>			
Budget Deficit Threshold - 4.5%/1.5%	6,829,456	6,755,170	6,773,423
<b>Deficit (Exceeding)/Within Budget Parameter</b>	<b>\$ (12,776,996)</b>	<b>\$ (20,048,430)</b>	<b>\$ (22,642,844)</b>
<b>FUND BALANCE</b>			
Beginning Fund Balance	\$ 142,106,229	\$ 122,499,777	\$ 95,696,177
Net Change in Fund Balance	\$ (19,606,452)	\$ (26,803,600)	\$ (29,416,267)
Ending Fund Balance	\$ 122,499,777	\$ 95,696,177	\$ 66,279,910

**Budget Projections 26-27 Thru 28-29**  
205

## Fund Balance Outlook

- Close to noncompliance in 2026-27
- Out of compliance in 2027-28 if reductions are not implemented



Staffing & Potential  
Consolidation -  
Enrollment Thresholds



206



# From Staffing Guidelines to Low-Enrollment Thresholds

*Staffing Guidelines to be finalized by 12/19/25*

Elementary Positions <i>Based on PK-5 Enrollment</i>	1000+ Students	850 to 999 Students	500 to 849 Students	Low-Enrollment Threshold 1	Low-Enrollment Threshold 2
				400 to 499 Students	1 to 399 Students
Assistant Principal	2*	2*	1	1	0.5
Counselor	2*	2*	1	1	0.5
Instructional Coach	1	1	1	1	0.5
Librarian	1	1	1	0.5	0.5
Adm. Assistant to Principal	1	1	1	1	1
Receptionist	1	1	1	0.5	0.5
Registrar	1	1	1	0.5	0.5
Office Assistant	0.5*	0	0	0	0
Elementary Positions <i>Based on K-5 Enrollment</i>	925+ Students	850 to 924 Students	500 to 849 Students	400 to 499 Students	1 to 399 Students
PE Teacher	1	1	1	2**	2**
Fine Arts Teacher	2^	2	2	1*	1*
PE Inst. Assistant	2	1.5	1	1*	1*
Fine Arts Inst. Assistant	0.5	0	0	0	0



Current Enrollment

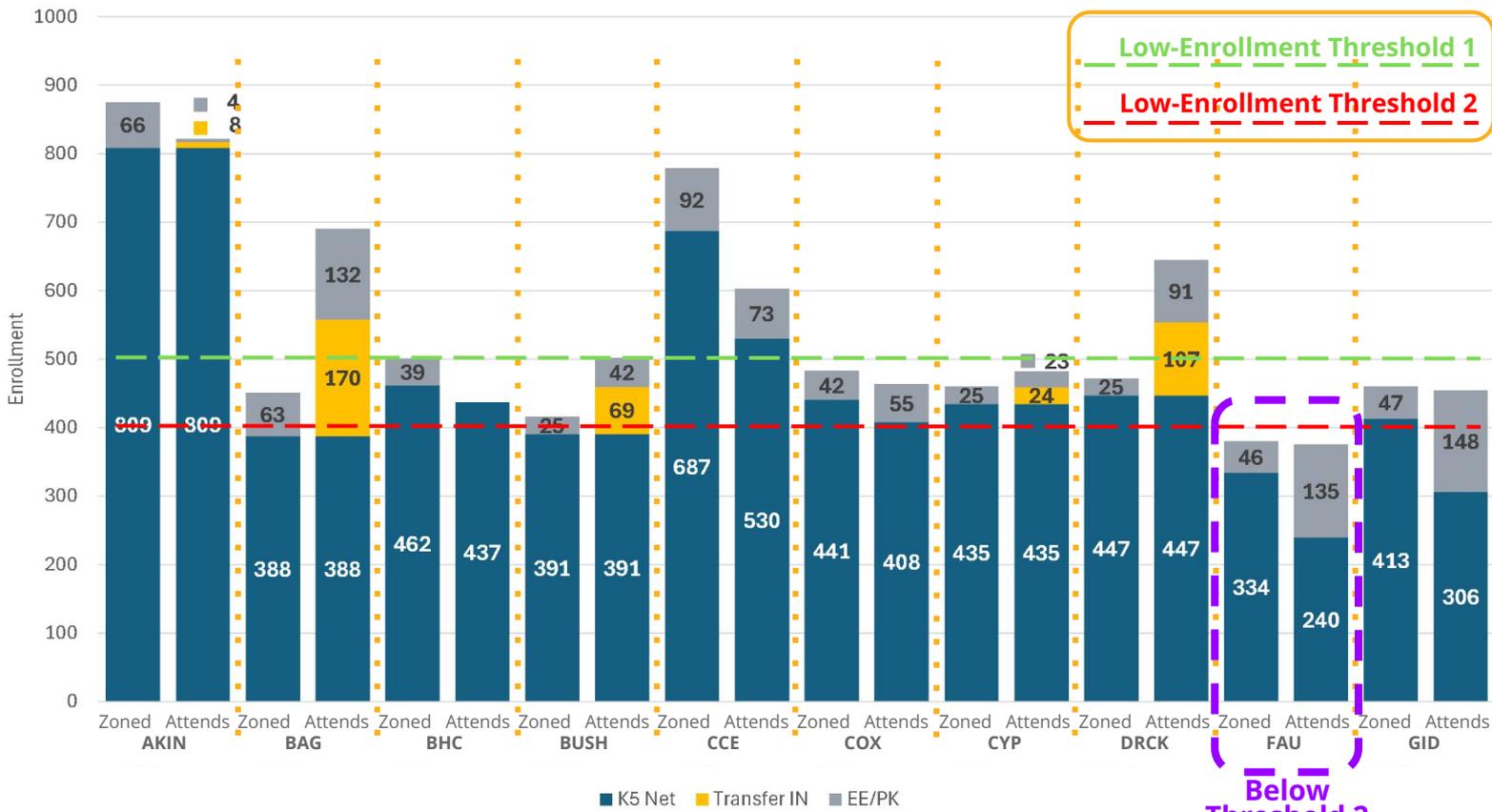
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Thresholds 1 & 2





# Elementary Campus Enrollment Breakdown (As of 10/31/25)

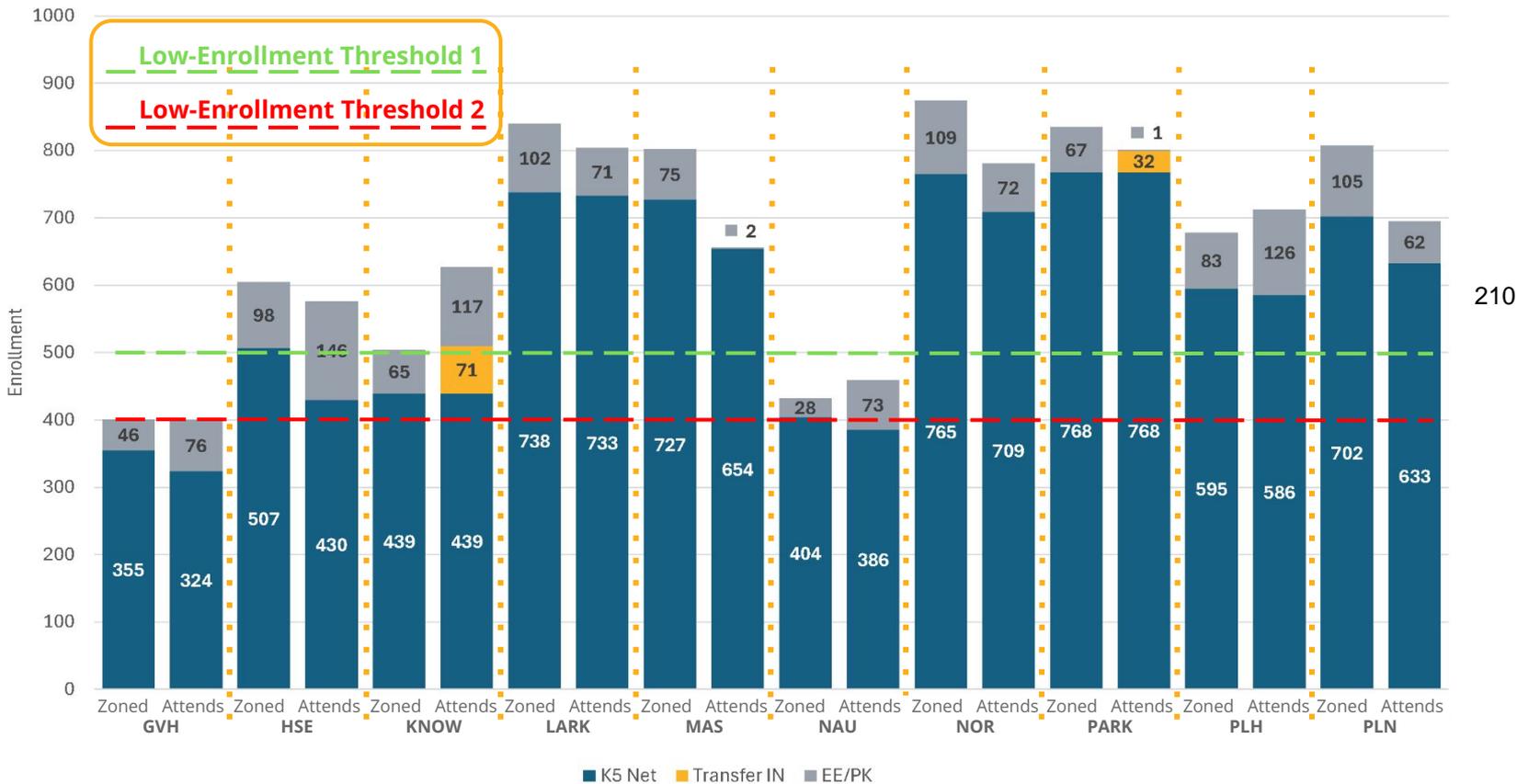


209

Below Threshold 2

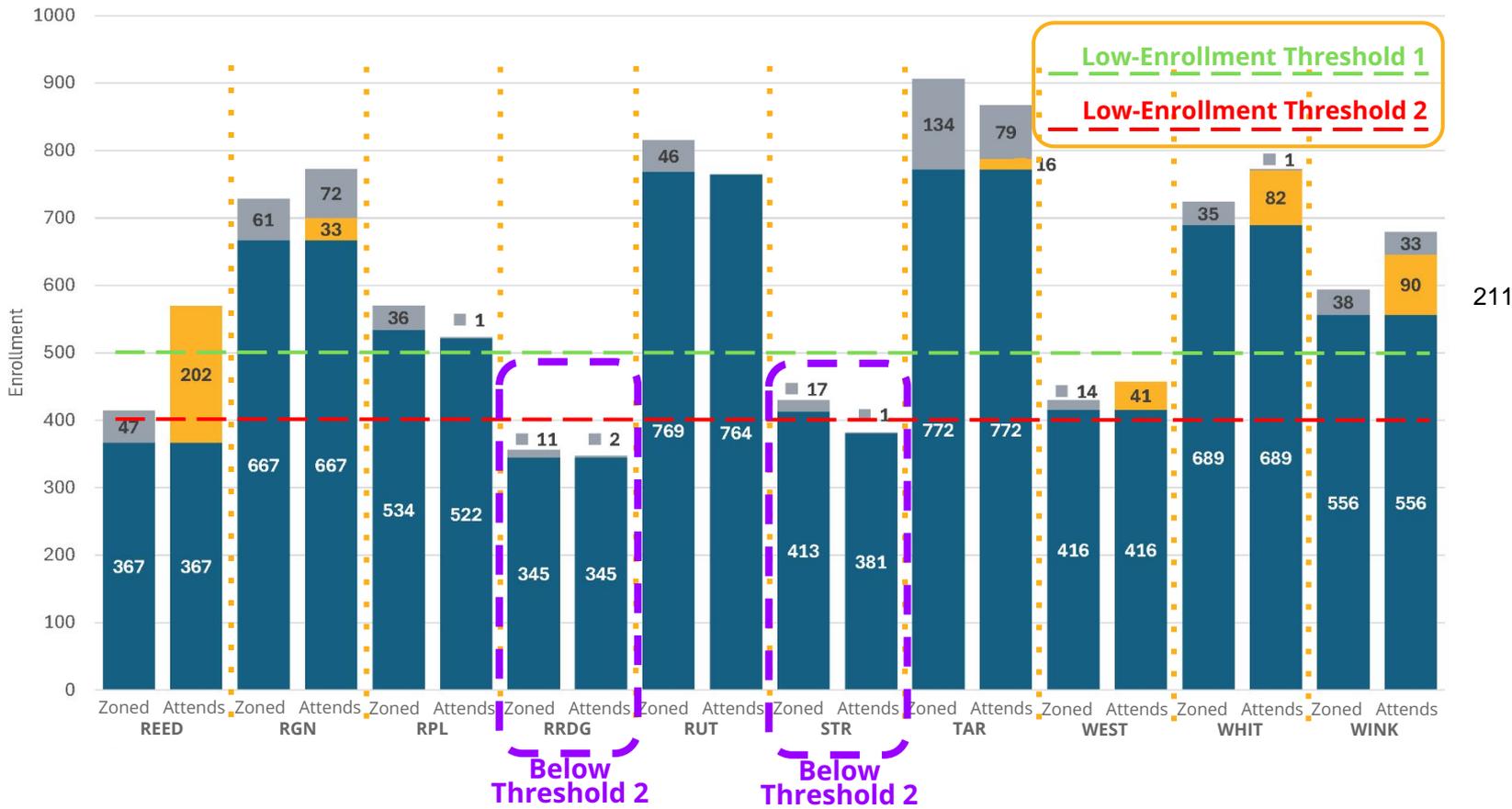


# Elementary Campus Enrollment Breakdown (As of 10/31/25)





# Elementary Campus Enrollment Breakdown (As of 10/31/25)





# Potential Campus Consolidation Scenarios



212



# From Familiar Places to New Possibilities



## Combine Campuses



Faubion ES  Westside ES



## Repurpose Campus:

Faubion ES Campus would be renovated to serve the enhancement of the *New Hope High School* Program

213





# Consolidated Enrollment: Staffing Impact



## Based on 2026-27 Projected Enrollment (PASA)\*\*

Campus	K		1st		2nd		3rd		4th		5th		Total	Total
Faubion ES	34	2	33	2	43	3	39	2	34	2	50	3	233	14
Westside ES	54	3	55	3	62	3	76	4	80	4	98	5	425	22
Combined Campus	88	5	88	5	105	5	115	6	114	6	148	7	658	34
= Student = Teacher	0		0		-1		0		0		-1		Avg Salary (incl. benefits) \$69,100	-2

214

PreK could be moved to either Deer Creek ES or another Community

Net staff positions realized by combining campuses

\*\*Based on 2026-27 PASA Grade-Level Enrollment Projections



# Consolidated Enrollment: 5-year Combined Projection



## Based on Projected Enrollment (PASA)\*\*

Campus	25-26 *	% Cap.	26-27 ** (PK-5)	% Cap	27-28 ***	% Cap	28-29 ***	% Cap	29-30 ***	% Cap	30-31 ***	% Cap	31-32 ***	% Cap
Faubion ES	375	45%	233^	26%	427	51%	418	50%	415	49%	420	50%	412	49%
Westside ES	457	54%	425	50%	412	49%	396	47%	384	46%	403	48%	406	48%
Combined ES	832	99%	658^	78%	721^^	86%	655^^	78%	614^^	73%	585^	70%	592^^	70%

^ Does not include Pre-K

^^ Pre-K to be relocated to Deer Creek

Light blue box: Current Pre-K HUB

Orange box: Potential Implementation School Year

\*Based on 2025-26 October 31, 2025 Snapshot Enrollment

\*\*Based on 2026-27 PASA Grade-Level Enrollment Projections

\*\*\*Based on 2025 PASA Report Resident "Projected" Enrollment Projections

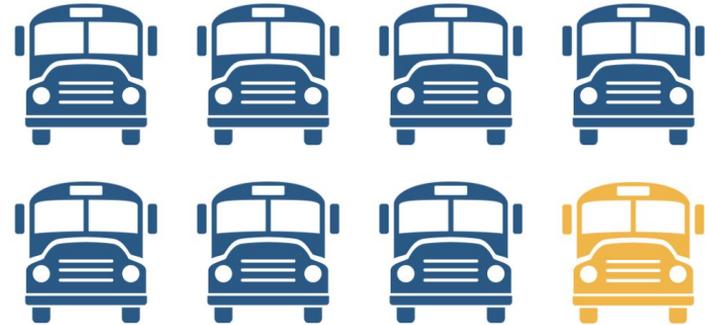


# Consolidated Enrollment: Transportation Impact

## Based on 2025-26 Bus Routes



Campus	Total Bus Routes
Faubion ES (Current)	3
Westside ES (Current)	4
TOTAL (Current)	7
Combined ES	8
Net Change (Delta)	1*



216

\* Each additional route = approx. \$50,000 annually



# Consolidated Campus: Total General Fund Cost Impact



## Estimated Breakdown: FAU to WEST

Category	Quantity (+ or -)	Total Cost*
Staffing ( <i>classroom teachers</i> )	-2.0	(\$138,200)
Staffing ( <i>Non-Classroom Teaching Positions</i> )	-6.5	(\$449,100)
Staffing ( <i>Non-Teaching Positions</i> )	-11.0	(\$726,300)
Transportation ( <i>Bus Routes</i> )	+1	\$50,000
<b>Net Change (Delta)</b>	<b>-18.5</b>	<b>(\$1,263,600)</b>



217

*Does not include Child Nutrition Positions, as they are funded outside of the General Fund*

*\* Utilities and other building support costs would be neutral as the majority of the repurposed building would be utilized*



# Path 1: From Familiar Places to New Possibilities



## Combine Campuses



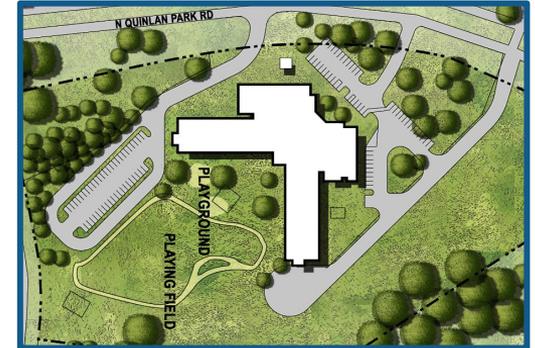
Steiner  
Ranch ES

Bush ES &  
River Ridge ES

## Repurpose Campus:

Steiner Ranch ES Campus could be repurposed to host **early learning** or **innovative programs**, with options for partnership through appropriate procurement methods

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# Consolidated Enrollment: Staffing Impact



## Based on 2026-27 Projected Enrollment (PASA)\*\*

Campus	PK  		K  		1st  		2nd  		3rd  		4th  		5th  		Total 	Total 
Steiner Ranch ES			56	3	61	3	44	3	58	3	77	4	78	4	374	19 219
Laura Bush ES	42	3	76	4	80	4	73	4	79	4	82	4	80	4	512	27
River Ridge ES			40	2	48	3	36	2	61	3	61	3	71	3	317	17
<b>All 3 Campuses Total</b>	42	3	172	9	189	10	153	8	198	10	220	11	229	12	1,203	63

 = Student  
 = Teacher



\*\*Based on 2026-27 PASA Grade-Level Enrollment Projections



# Consolidated Enrollment: Staffing Impact



## Based on 2026-27 Projected Enrollment (PASA)\*\*

Campus	PK		K		1st		2nd		3rd		4th		5th		Total	Total
All 3 Campuses TOTAL	42	3	172	9	189	10	153	8	198	10	220	11	229	12	1,203	63 220
Steiner Ranch to Laura Bush <i>Combined Campus</i>	42	3	96	5	103	5	77	4	95	5	112	6	114	5	639	33
Steiner Ranch to River Ridge <i>Combined Campus</i>			76	4	86	4	76	4	103	5	108	5	115	5	564	27
		0		0		-1		0		0		0		-2	Avg Salary (incl. benefits) \$69,100	-3

= Student  
 = Teacher

*Net staff positions realized by combining campuses*

\*\*Based on 2026-27 PASA Grade-Level Enrollment Projections



# Consolidated Enrollment: 5-year Combined Projection



## Based on Projected Enrollment (PASA)

Campus	25-26 *	% Cap.	26-27 ** (PK-5)	% Cap	27-28 ***	% Cap	28-29 ***	% Cap	29-30 ***	% Cap	30-31 ***	% Cap	31-32 ***	% Cap
Steiner Ranch ES	382	44%			427	51%	418	50%	415	49%	420	50%	412	49%
Laura Bush ES	502	57%			412	49%	396	47%	384	46%	403	48%	406	48%
Combined ES	884	100%	639 <sup>^^</sup>	74%	618 <sup>^^</sup>	70%	611 <sup>^^</sup>	70%	618 <sup>^^</sup>	70%	637 <sup>^^</sup>	72%	630 <sup>^^</sup>	72%

<sup>^</sup> Does not include Pre-K

<sup>^^</sup> All Pre-K to be located at Laura Bush

Current Pre-K HUB

Potential Implementation School Year

\*Based on 2025-26 October 31, 2025 Snapshot Enrollment

\*\*Based on 2026-27 PASA Grade-Level Enrollment Projections

\*\*\*Based on 2025 PASA Report Resident "Projected" Enrollment Projections



# Consolidated Enrollment: 5-year Combined Projection



## Based on Projected Enrollment (PASA)

Campus	25-26 *	% Cap.	26-27 ** (K-5)	% Cap	27-28 ***	% Cap	28-29 ***	% Cap	29-30 ***	% Cap	30-31 ***	% Cap	31-32 ***	% Cap
Steiner Ranch ES ↓	382	44%			427	51%	418	50%	415	49%	420	50%	412	49%
River Ridge ES	347	41%			412	49%	396	47%	384	46%	403	48%	406	48%
Combined ES	729	87%	564 <sup>^</sup>	67%	522 <sup>^</sup>	62%	494 <sup>^</sup>	59%	471 <sup>^</sup>	56%	472 <sup>^</sup>	56%	460 <sup>^</sup>	55%

<sup>^</sup> Does not include Pre-K

  Potential Implementation School Year

\*Based on 2025-26 October 31, 2025 Snapshot Enrollment

\*\*Based on 2026-27 PASA Grade-Level Enrollment Projections

\*\*\*Based on 2025 PASA Report Resident "Projected" Enrollment Projections

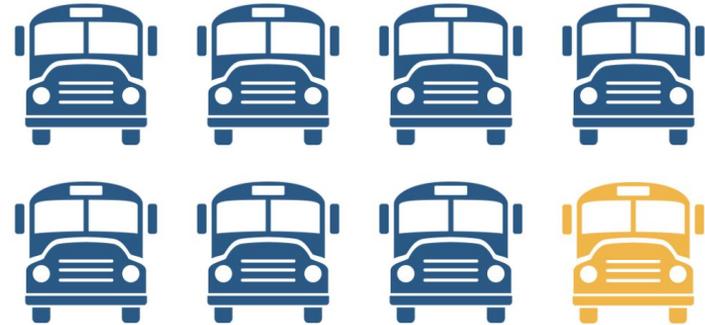


# Consolidated Enrollment: Transportation Impact

## Based on 2025-26 Bus Routes



Campus	Total Bus Routes
Steiner Ranch ES (Current)	4
Bush/River Ridge ES (Current)	5
<b>TOTAL (Current)</b>	<b>7**</b>
<b>Combined ES</b>	<b>8</b>
<b>Net Change (Delta)</b>	<b>1*</b>



223

\* Each additional route = approx. \$50,000 annually  
\*\* Currently, 9 routes are served by (7) Buses serving both campuses



# Consolidated Campus: Total General Fund Cost Impact



## Estimated Breakdown: STR to LWB & RRDG

Category	Quantity (+ or -)	Total Cost*
Staffing (Classroom Teachers)	-3.0	(\$207,300)
Staffing (Non-Classroom Teaching Positions)	-6.0	(\$414,600)
Staffing (Non-Teaching Positions)	-11.0	(\$726,300)
Transportation (Bus Routes)	+1	\$50,000
<b>Net Change (Delta)</b>	<b>-19.0</b>	<b>(\$1,298,200)</b>



224

*Does not include Child Nutrition Positions, as they are funded outside of the General Fund*

*\* Utilities and other building support costs would be neutral as the majority of the repurposed building would be utilized*



# Scenarios

Estimates- Based on enrollment, as of 10/31/25



**Low-Enrollment Thresholds**

**\$ -2,000,000**


**Low-Enrollment Thresholds + Consolidate FAU to WEST**

**Additional \$ -800,000**

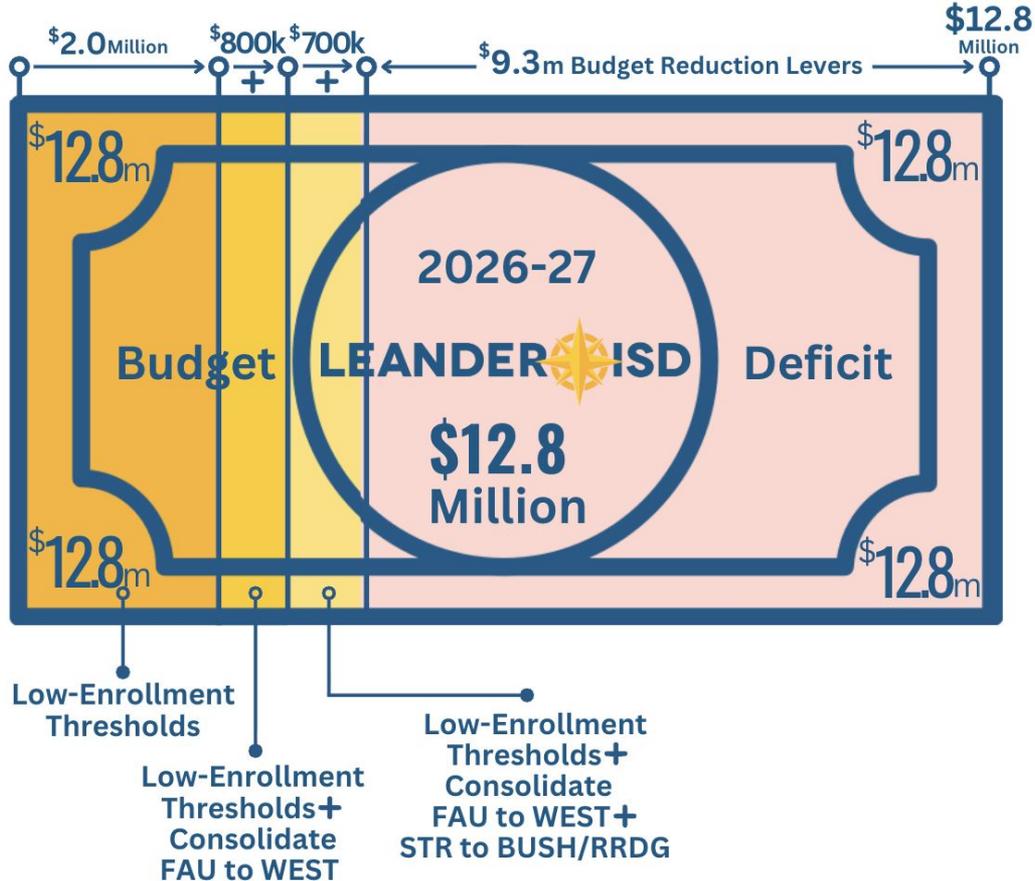

**Low-Enrollment Thresholds + Consolidate FAU to WEST + STR to BUSH/RRDG**

**Additional \$ -700,000**


225



# Impact on Deficit Estimates- Based on enrollment, as of 10/31/25





# Implementation Milestones





# Potential Implementation Milestones: *Following A Decision*

## Faubion Elementary Campus

▶ : Complete   ▶ : On-going   ▶ : Upcoming



### 1 Planning & Decisions (Dec 2025-Apr 2026)

Period: Dec 2025 - Dec 2027

Board Decision

Attendance Boundary Adjustment Process

PASA 'Updated' Grade-Level Projections for Cons. Campuses

Priority Placement Staff Identified

Teacher/Staff Transfer Window

New Teacher Hiring Window

Campus History and Transition Events

### 2 Utilization & Design (Jan 2026-Feb 2027)

Finalize Utilization Programming of Vacated Campus

Design & Permitting (City of Cedar Park)

### 3 Construction & Implementation (Mar 2027-Dec 2027)

Campus Renovation

Move-In (Approx. August 2027)

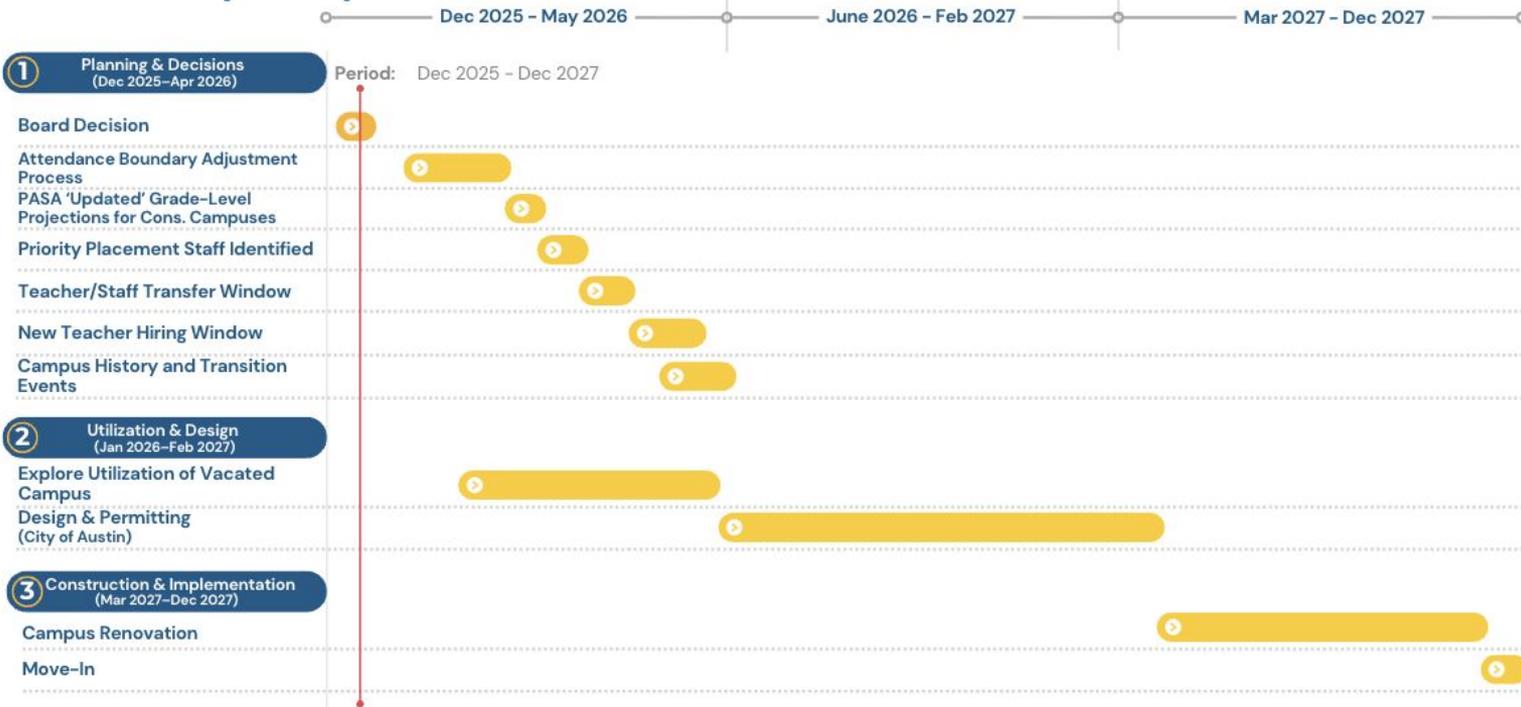
228



# Potential Implementation Milestones: *Following A Decision*

## Steiner Ranch Elementary Campus

🕒 : Complete   🟡 : On-going   🟡 : Upcoming





Implementation  
Functional  
Supports





# Implementation Supports



District  
Transition Team



Campus  
Transition Team



Legacy  
Committees



Staff  
Support

## Consolidation Functional Support



### Functional Support Categories



**People** – Students, families, and staff support



**Community** – Public engagement, outreach, and partnerships



**Programs & Enrollment** – Academic continuity and registration support



**Operations** – Facilities, transportation, and logistics



**Transition Continuity** – Supporting Adaptation

## Consolidation Functional Support



### People – Students, families, and staff support

**Goal:** Ensure the well-being and success of all individuals affected

#### District Supports:

- **Students:** Academic continuity, counseling, mentoring, and extracurricular access during the transition
- **Families:** Information sessions, resource guides, and dedicated support lines to answer questions
- **Staff:** Professional development, reassignment support, and career coaching to ease role transitions

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## Consolidation Functional Support



### Student Support

Supporting those affected by potential campus consolidations is the District's highest priority. We want every student and family to feel welcome, accepted, and comfortable at any of our schools. Partnering campuses will be intentional in planning events and activities that honor and welcome incoming students, while also celebrating and respecting the legacy of a consolidated campus.

Students may experience a range of emotions when learning they will attend a new school. LISD's Counseling Services department will work with impacted students and campuses to build connections that help them continue to learn and grow at the highest levels.

Counseling staff will continue to provide a safe, innovative, welcoming, and comprehensive school counseling program that offers:

- Access to high quality learning
- Advocacy for the needs of all students
- Support for the LISD Graduate Profile and the development of emotional Intelligence

## Consolidation Functional Support



### Family & Support

#### Transition Teams

The District values our students and their families. As we move into next steps, supporting families who may transition to a new campus remains a priority. Each partnering school will identify a team of campus staff and educators to serve as liaisons, helping strengthen the connection between the retiring school and the new home campus. These Campus Transition Teams will include employees<sup>235</sup> in various roles who have accurate knowledge of consolidation plans and can serve as the primary resource for families' direct questions.

- Meeting with new families to provide campus information (welcome packets, parent meeting dates, calendar of school events, school traditions, school tours, local clubs/organizations, and PTA and other parent groups)
- Ensuring new families are included in school communications (emails, newsletters, event Invitations, and parent letters)
- Providing outreach by developing a system of local campus support and phone calls
- Ensuring language or interpretation services are provided as needed
- Welcoming new families to the school through a destination event
- Ensuring counseling services are in place for students who need support getting acclimated to their new school

## Consolidation Functional Support



### Family Support

The District is committed to keeping families affected by potential consolidations informed about key updates, information, and decisions related to their transition for the 2026–27 school year. Families will be offered resources on topics designed to support student success at their newly assigned campus.

- Counseling Services will be available for conversations and thoughtful processing around potential consolidations.
- District and campus staff are also developing engagement activities and opportunities to help everyone feel prepared to continue learning and growing.
- Additionally, resources will be provided to guide families on talking with students and navigating change personally.

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## Consolidation Functional Support



### Staff Support

LISD staff are critical to the success of our students. To support staff in the campus consolidation process, measures will be implemented, including:

- Meetings at impacted campuses with HR to explain processes for reassignments
- Process for declaring individual placement preferences prior to the traditional staff transfer window
- HR, campus leadership, and staff members working together on reassignments
- Opportunities for consolidated staff to visit and engage with their new leadership teams
- Engagement activities between campuses to build camaraderie

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## Consolidation Functional Support



### Community – Public engagement, outreach, and partnerships

**Goal:** Maintain trust and keep the community informed

#### District Supports:

- **Communication Plan:** Regular updates via newsletters, social media, and informational meetings
- **Feedback Channels:** Surveys, town halls, and other available avenues
- **Partnerships:** Collaborate with local organizations, businesses, and other groups to support community needs
- **Celebrating Milestones:** Host events to honor campus histories while building excitement for the new consolidated community

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## Consolidation Functional Support



### Community Support

The District is committed to keeping the communities affected by potential consolidations engaged:

- Provide **early, consistent, and plain-language updates** so families aren't filling in the blanks themselves.
- Create **school-specific communication roadmaps** with key dates, FAQs, and transition details.
- Offer **live and virtual listening forums and Q&A sessions, providing multilingual translation** to ensure everyone feels seen and heard.
- Honor what's being lost through **closing celebrations** that validate emotions, recognize history and honor the community's contributions.
- **Preserve school legacy** by capturing stories through student projects, videos, photos and commemorative displays.

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## Consolidation Functional Support



### Programs & Enrollment – Academic Continuity and Student Placement

**Goal:** Ensure all students remain on track academically

**District Supports:**

- **Enrollment Transition Support:** Streamlined registration and class placement processes
- **Program Continuity:** Maintain access to specialized programs, advanced coursework, and extracurriculars
- **Academic Counseling:** One-on-one guidance to address curriculum, schedules, and course alignment
- **Monitoring Outcomes:** Regularly review enrollment patterns and academic progress to adjust supports as needed

240

## Consolidation Functional Support



### Operations – Facilities, Logistics, and Resource Management

**Goal:** Smoothly manage the practical aspects of consolidation

**District Supports:**

- **Facilities Planning:** Optimize classroom assignments, furniture, and technology resources
- **Transportation:** Adjust bus routes and schedules accordingly to minimize disruption
- **Safety & Security:** Maintain safety protocols during and after the transition

241

## Consolidation Functional Support



### Transition Continuity – Supporting Adaptation

**Goal:** Ensure the consolidation is implemented smoothly while maintaining stability

**District Supports:**

- **Transition Teams:** Dedicated coordinators for students, families, and staff to address questions and challenges
- **Integration Planning:** Align schedules, programs, and resources to create a cohesive environment
- **Monitoring & Adjustment:** Track key metrics (attendance, academic performance, staff retention)
- **Celebrating Progress:** Recognize successes and milestones to reinforce positive outcomes

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Next  
Steps



## Next Steps



### December 17th Special Board Meeting

#### Consider Potential Path for Facility Optimization & Financial Sustainability

#### Could be any of the following scenarios or a combination:

- **Scenario A:** Implement low-enrollment staffing model adjustments for the 2026-27 School Year (*Staffing Guidelines are an Administrative Decision and will be implemented for 2026-27*)
- **Scenario B:** Consolidate Faubion ES to Westside ES community
- **Scenario C:** Consolidate Steiner Ranch ES to Bush ES and River Ridge ES communities

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# District Planning Milestones



## Long-Range Planning "Year At A Glance"

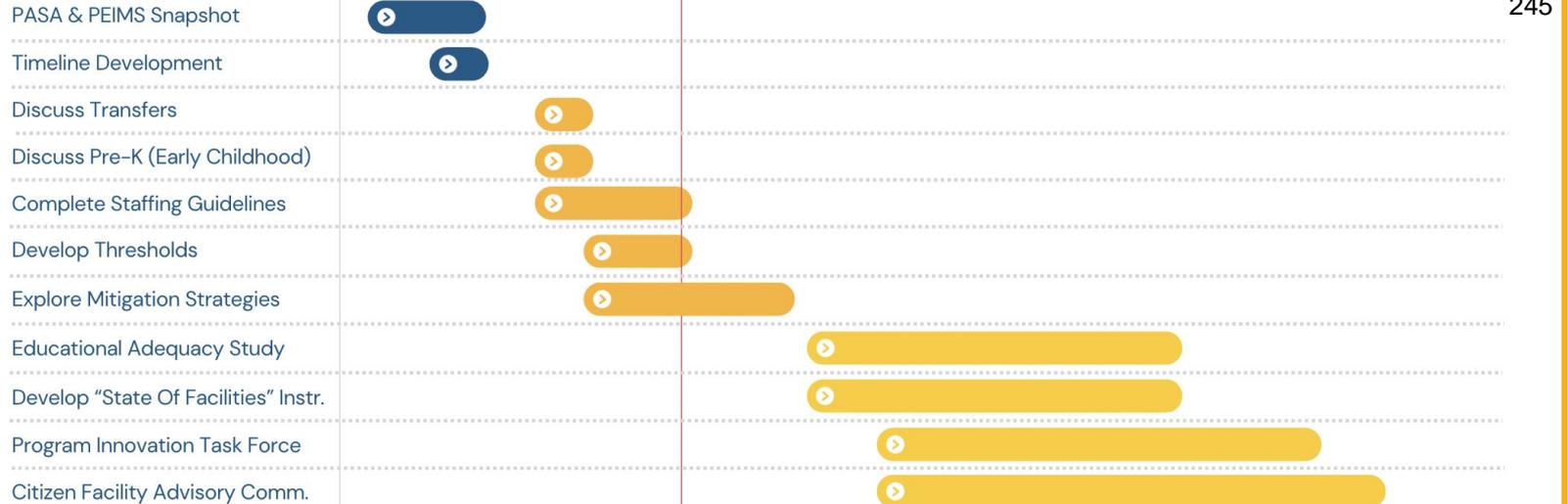
▶ : Complete   ▶ : On-going   ▶ : Upcoming

### Timeline

October | November | December | January | February | March | April | May | June

#### Long-Range Planning Task

Period : 10/25-06/26



\*Dates and Tasks subject to change as discussions evolve



## Important Note

**No decisions have been made at  
this time**

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# DISCUSSION

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

<b>Agenda Item:</b>	Consider Approval of Enrollment Thresholds for Low-Enrolled Campuses in Alignment with the Board-Adopted Resolution
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Jeremy Trimble, M.Arch, Chief Operations Officer
<b>Attachments:</b>	Consider Approval of Enrollment Thresholds for Low-Enrolled Campuses in Alignment with the Board-Adopted Resolution ( <i>Uploaded to BoardBook 12-11-25</i> )

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## **Background Information:**

As part of the Board’s ongoing work under the [Resolution Regarding Financial Sustainability and Long-Range Planning](#), approved by the Board during the [September 30, 2025, Special Board Meeting](#), Administration established clear, districtwide criteria for when low-enrollment staffing models should be applied and when a formal consolidation review should begin. The proposed enrollment thresholds for low-enrolled campuses were presented at the [December 4, 2025, Special Board Meeting](#).

Administration is bringing these thresholds forward for Board approval:

**Threshold 1 – Campus enrollment below 500 students:** Triggers the Phase 1 low-enrollment staffing model and activation of targeted mitigation strategies.

**Threshold 2 – Campus enrollment below 400 students:** Triggers the Phase 2 low-enrollment staffing model and initiates a formal review for potential consolidation.

Adoption of these thresholds enables administration to apply consistent, transparent criteria across campuses and would be implemented for the 2026-27 school year.

## **Administrative Recommendation:**

Administration recommends the Board approve the low-enrollment campus thresholds as presented – Threshold 1 for campuses with enrollment below 500 students and Threshold 2 for campuses with enrollment below 400 students—to be implemented beginning with the 2026–27 school year, in alignment with the Resolution Regarding Financial Sustainability and Long-Range Planning for Leander Independent School District.

## **Sample Motion:**

I move that the Board approve the low-enrollment campus thresholds as presented – Threshold 1 for campuses with enrollment below 500 students and Threshold 2 for campuses with enrollment below 400 students – to be implemented beginning with the 2026–27 school year, in alignment with the Resolution Regarding Financial Sustainability and Long-Range Planning for Leander Independent School District, as presented.



December 11, 2025

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# **Consider Approval of Enrollment Thresholds for Low-Enrolled Campuses in Alignment with the Board-Adopted Resolution**



## Sept 30, 2025 Board Resolution Regarding Financial Sustainability And Long-Range Planning

### *“Campus Operations and Consolidation*

*BE IT RESOLVED, the Board shall establish criteria, including how transfer and PreK enrollment will be used for campus consolidation, including: (1) a first threshold for implementing low-enrollment staffing models and (2) a second threshold below which consolidation will be considered ”*

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Staffing & Potential  
Consolidation -  
Enrollment Thresholds



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# From Staffing Guidelines to Low-Enrollment Thresholds



**“To support financial sustainability and long-range planning, the Board shall establish two key enrollment thresholds”:**



7

Campuses

## Threshold 1 – < 500 Students:

- When an elementary campus falls below 500 students, the low-enrollment Phase 1 **staffing model** is triggered. This ensures staffing is adjusted responsibly while maintaining essential campus services and supports
- **Mitigation Strategies** will be implemented as well  
*Block House Creek, Cox, Cypress, Giddens, Grandview Hills, Naumann, Westside*



3

Campuses

## Threshold 2 – < 400 Students:

- When an elementary campus falls below 400 students, the Phase 2 **model** is triggered
- At this threshold, the district begins a formal review process for potential consolidation  
*Faubion, River Ridge, Steiner Ranch*

*\*Based on enrollment, as of 10/31/25*



## Proposed Low-Enrollment Thresholds

*Staffing Guidelines to be finalized by 12/19/25*

Elementary Positions <i>Based on PK-5 Enrollment</i>	1000+ Students	850 to 999 Students	500 to 849 Students	Low-Enrollment Threshold 1	Low-Enrollment Threshold 2
				400 to 499 Students	1 to 399 Students
Assistant Principal	2*	2*	1	1	0.5
Counselor	2*	2*	1	1	0.5
Instructional Coach	1	1	1	1	0.5
Librarian	1	1	1	0.5	0.5
Adm. Assistant to Principal	1	1	1	1	1
Receptionist	1	1	1	0.5	0.5
Registrar	1	1	1	0.5	0.5
Office Assistant	0.5*	0	0	0	0
Elementary Positions <i>Based on K-5 Enrollment</i>	925+ Students	850 to 924 Students	500 to 849 Students	400 to 499 Students	1 to 399 Students
PE Teacher	1	1	1	2**	2**
Fine Arts Teacher	2^	2	2		
PE Inst. Assistant	2	1.5	1	1*	1*
Fine Arts Inst. Assistant	0.5	0	0	0	0



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# DISCUSSION

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

<b>Agenda Item:</b>	Consider All Matters Incident and Related to the Issuance and Sale of “Leander Independent School District Unlimited Tax Refunding Bonds, Series 2026”, Including the Adoption of an Order Authorizing the Issuance of Such Bonds, Establishing Parameters for the Sale and Issuance of Such Bonds, and Delegating Certain Matters to Authorized District Officials.
<b>Purpose:</b>	<input checked="" type="checkbox"/> Action Requested <input type="checkbox"/> Discussion Item/Report
<b>Administrator Responsible:</b>	Pete D. Pape, Ed.D., CPA, Chief Financial Officer and Blake Roberts, Managing Director, PFM Financial Advisor, LLC
<b>Attachments:</b>	Leander Independent School District Unlimited Tax Refunding Bond, Series 2026 Presentation The Parameter of Bond Order

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## **Background Information:**

Administration and PFM Financial Advisors, LLC, as financial advisor, have prepared a plan for the refunding of callable bonds, Series 2015A and Series 2016, for debt service savings.

[Chapter 1371 of the Texas Government Code](#) provides for the use of a delegation order in the issuance and refunding of bonded debt. A delegation order gives the named Authorized Officials authority to sell the bonds under parameters set by the order. A delegation order gives the District flexibility on when to enter the financial market and eliminates the need for called Board meetings to approve the sale.

The Bond Order submitted includes the following parameters:

- Names the Authorized Official(s) to approve the sale to be the President, Vice-President, or Secretary of the Board of Trustees, Superintendent, or Chief Financial Officer.
- Authorizes a not-to-exceed aggregate original principal amount of \$97,506,420.
- Establishes minimum net present value savings of 2.50%, net of any District contribution.
- Establishes a not-to-exceed final maturity of August 15, 2041.

Under the delegation order, the Authorized Officials may approve the issuance of refunding bonds only if the above parameters are met. The timing of the refunding will be dependent on market conditions and completion of all the necessary documents to perform the refunding. Once the transaction has been completed, a report of the results will be delivered to the Board.

Delegating the sale of the bonds provides the District with greater flexibility as it relates to the timing of the bond sale. This flexibility is especially beneficial in the current market. If not delegated, the final pricing and sale of the bonds would be subject to Board approval at a regular or special board meeting. Thus, through delegation, pricing is based on current market conditions without having to coordinate the timing around a Board meeting. The missing elements within the documents are completed upon the closing of the sale.

Information regarding the details of the refunding and defeasance will be presented during tonight’s meeting.

## **Administrative Recommendation:**

Administration recommends the Board of Trustees Adopt an Order Authorizing the Issuance of Leander Independent School District Unlimited Tax Refunding Bonds, Series 2026.

## **Sample Motion:**

I move the Board Adopt an Order Authorizing the Issuance of Leander Independent School District Unlimited Tax Refunding Bonds, Series 2026.



# **Leander Independent School District**

## **Plan of Financing -- Unlimited Tax Refunding Bonds, Series 2026**

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**December 11, 2025**

Prepared by Blake Roberts,  
Managing Director, PFM Financial Advisors, LLC

# PURPOSE

Present the Proposal for Unlimited Tax  
Refunding Bonds, Series 2026



## Plan of finance authorize refunding of callable bonds in 2026

***Certain Leander ISD bonds are currently callable and eligible to be refinanced for interest savings***

- Seeking parameters authority from the Board to authorize:
  - Refunding of up to \$97.5M to (2015A and 2016 bonds)
  - Minimum net present value savings of 2.5% or \$2.4M of refunded principal
  - No extension of debt payments
- Under current market rates, the likely refunding transaction generates \$3.7M or Net Present Value (NPV) savings refunding \$33M of bonds (refunding only 2016 bonds for savings)
- Estimated refunding savings and bonds included in refunding transaction (up to max parameters above) will be subject to change until final pricing
- Refunding timeline:
  - Rating Meetings- December 2026
  - Bond Pricing – January 2026
  - Bond Closing – February 2026

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## Leander ISD's forward financing calendar in 2025/26\*

- **Winter 2026 (Current Board Action):** Refund certain bonds that generate savings for Leander ISD
- **Summer 2026 (Future Board Action):** Refunding of additional callable 2016A bonds and potential issuance of new money bonds aligned with 2026/27 tax rate adoption

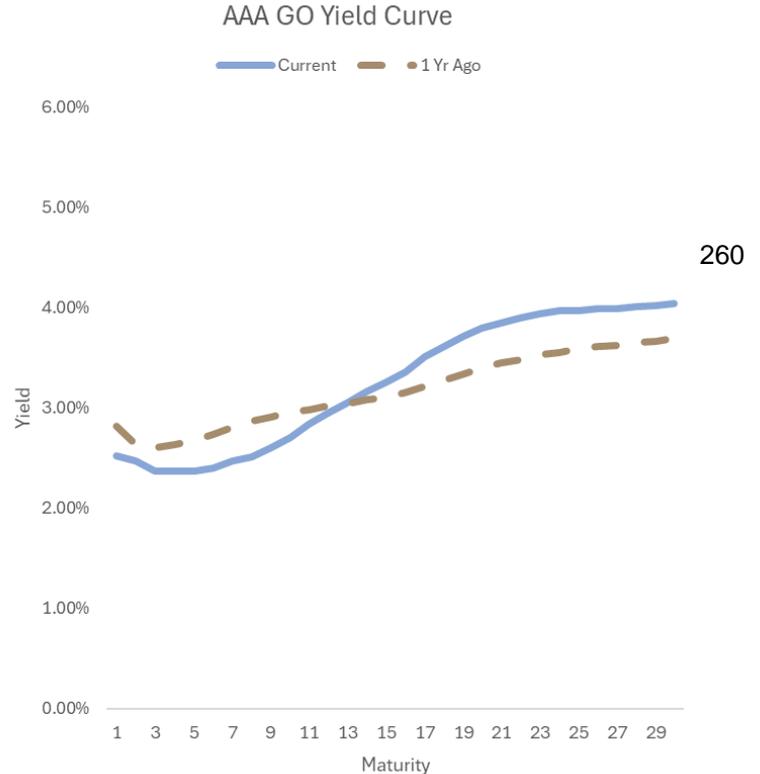
Leander ISD Potential Financing Activities – Discussion Draft High-Level Calendar												
12-Month Look Ahead												
	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	June-26	July-26	Aug-26	Sep-26	Oct-26	Nov-26
<b>2026 Refunding</b> <i>Refunding 2015A &amp; 2016 Bonds (currently callable)</i>												
<b>FY 2025 Continuing Disclosure Filings</b>												
<b>2026A Refunding and New Money</b> <i>New money estimated \$100-\$200M Refunding of 2016A Capital Appreciation Bonds (CAB) &amp; Capital Interest Bonds (CIB) (callable 8/15/26)</i>												

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\*All dates and financings are preliminary and subject to change and approval by Leander ISD Board of Trustees



# Yield curve has steepened following Federal rate cuts...short-term rates have declined, long-term rates have moved higher





## Leander ISD has prudently managed its debt portfolio to reduce interest costs and fund voter-approved projects

### Debt Management Highlights:

- Actively managing debt to minimize interest costs and deliver voter-approved projects at the existing 33¢ Interest and Sinking (I&S) tax rate
- Significant progress in reducing Capital Appreciation Bond (CAB) debt
- Maintains strong bond ratings: AA+ (Fitch) and AA (S&P)



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### Recent Achievements (August 2025 Transaction):

- Refunded \$326M of CABs and current interest bonds (Aug 2025), generating \$24.2M cashflow savings or \$16.1M NPV savings (4.9%)
- Issued \$200M for 2023 bond projects
- Surpassed CAB reduction goal! (CAB debt now 17% of debt service vs goal of >25% by 2025)





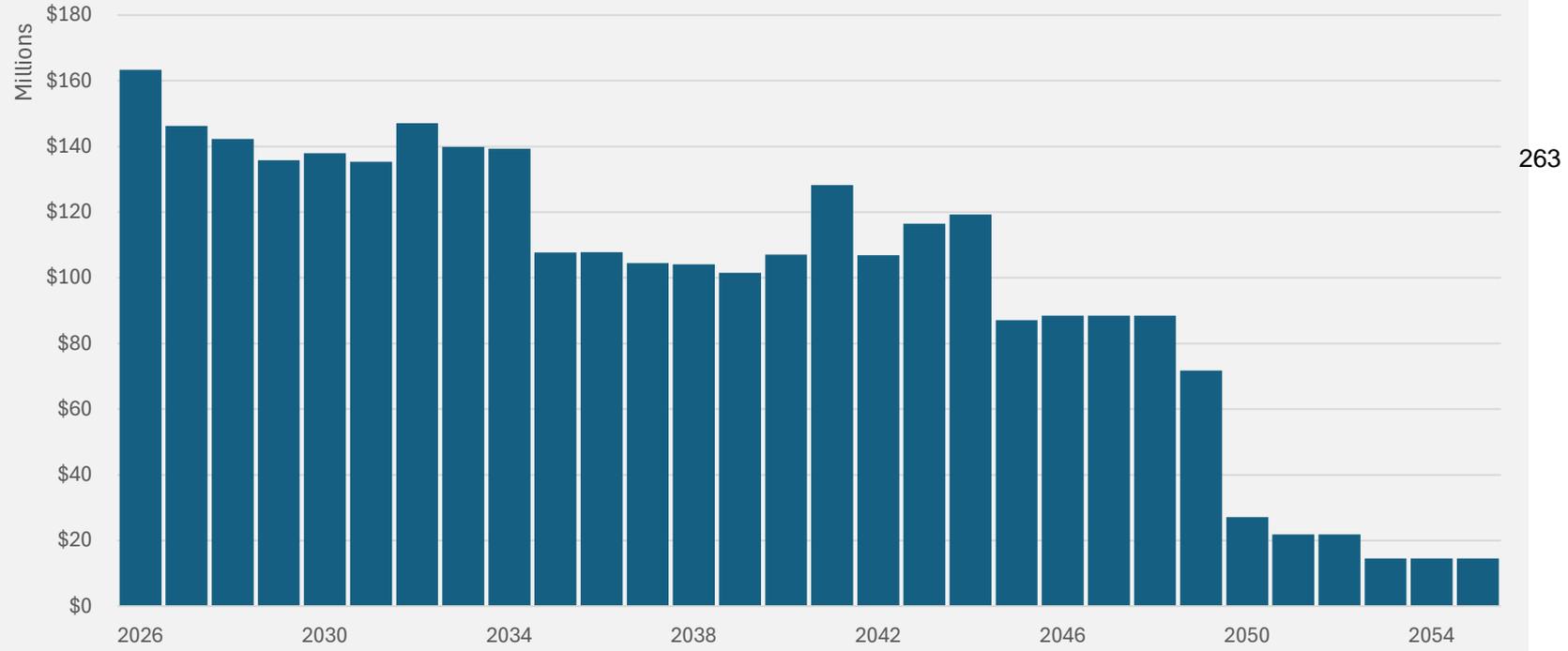
## Leander ISD's outstanding bonds by series

Leander ISD - Current Debt Profile						
Bond Series	Principal Issued	Principal Outstanding	Final Maturity	Maturity Range	Earliest Call Date	Callable Principal
U/L Tax Sch Bldg & Ref Bds Ser 2025A	\$435,287,737	\$435,287,737	8/15/2055	2026 to 2055	8/15/2035	371,540,000
U/L Tax Ref Bds Ser 2025B	39,063,529	39,063,529	8/15/2034	2026 to 2034	Non-callable	
U/L Tax Ref Bds Ser 2024	17,310,000	17,310,000	8/15/2032	2027 to 2032	Non-callable	
U/L Tax Sch Bldg Bds Ser 2023	260,865,000	223,140,000	2/15/2048	2025 to 2048	2/15/2033	158,715,000
U/L Tax Ref Bds Ser 2023A	15,845,934	15,177,231	2/15/2034	2025 to 2034	2/15/2033	1,525,000
U/L Tax Sch Bldg Bds Ser 2022	127,235,000	115,655,000	8/15/2052	2024 to 2052	8/15/2031	93,550,000
U/L Tax Ref Bds Ser 2021B (Taxable)	109,107,081	106,504,730	8/15/2034	2034	8/15/2031	106,450,214
U/L Tax Ref Bds Ser 2021A	22,790,000	22,790,000	8/15/2034	2024 to 2034	8/15/2031	22,790,000
U/L Tax Sch Bldg Bds Ser 2020A	86,595,000	86,595,000	8/15/2050	2024 to 2044	8/15/2030	75,600,000
U/L Tax Ref Bds Ser 2020B	34,407,437	34,407,438	8/15/2045	2026 to 2045	8/15/2030	34,400,000
U/L Tax Ref Bds Ser 2020C (Taxable)	46,507,244	33,221,296	8/15/2044	2026 to 2050	8/15/2030	28,330,000
U/L Tax Ref Bds Ser 2019A	9,165,000	3,540,000	8/15/2040	2024 to 2040	8/15/2029	2,830,000
U/L Tax Ref Bds Taxable Ser 2019B	4,945,000	4,945,000	8/15/2040	2040	8/15/2029	4,945,000
U/L Tax Sch Bldg Bds Ser 2019C	85,360,000	52,500,000	8/15/2041	2024 to 2041	8/15/2024	37,125,000
U/L Tax Sch Bldg Bds Ser 2018A	73,270,000	49,855,000	8/15/2048	2024 to 2048	8/15/2027	45,960,000
U/L Tax Ref Bds Ser 2017A	53,725,000	17,430,000	8/15/2045	2024 to 2045	8/15/2026	14,010,000
U/L Tax Ref Bds Ser 2016A	190,508,363	160,459,038	8/15/2049	2024 to 2049	8/16/2026	160,458,185
<b>U/L Tax Ref Bds Ser 2016</b>	<b>88,534,239</b>	<b>52,031,420</b>	<b>8/15/2036</b>	<b>2024 to 2036</b>	<b>2/15/2026</b>	<b>52,031,420</b>
<b>U/L Tax Ref Bds Ser 2015A</b>	<b>252,802,885</b>	<b>45,475,000</b>	<b>8/15/2042</b>	<b>2024 to 2042</b>	<b>8/15/2025</b>	<b>45,475,000</b>
	<b>\$ 1,953,324,449</b>	<b>\$ 1,515,387,418</b>				



# Leander ISD's debt structure supports issuance of remaining voter-approved debt authority

Principal & Interest Payments  
Tax Year Basis



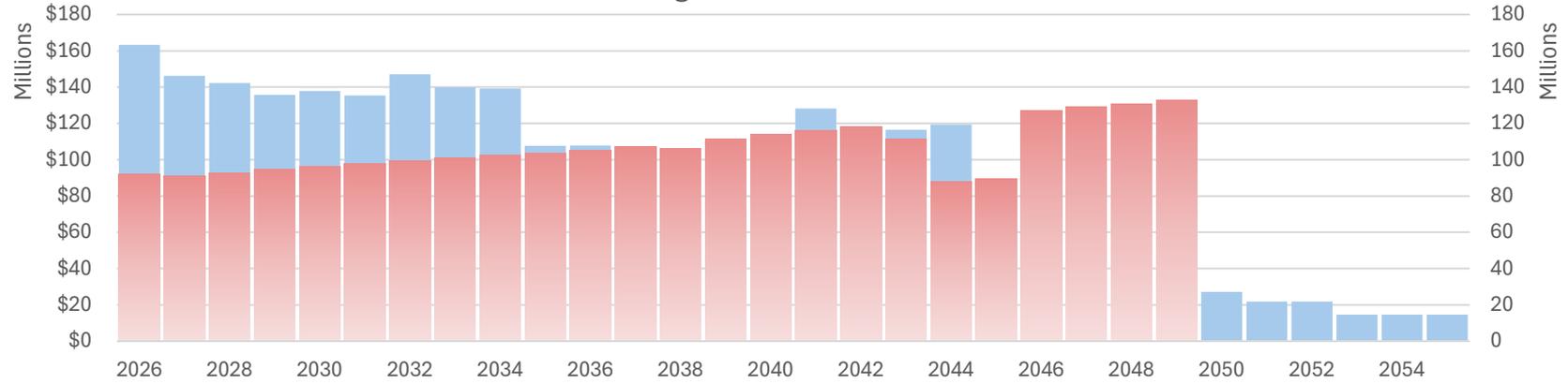


# Leander ISD has completely reshaped its debt position since 2014 and surpassed its CAB reduction goal...

CAB Debt Service % as % of Total Debt Service												
CYE	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
2015	77%	-	-	-	-	-	-	-	-	-	-	-
2016	77%	68%	-	-	-	-	-	-	-	-	-	-
2017	78%	69%	50%	-	-	-	-	-	-	-	-	-
2018	79%	70%	50%	50%	-	-	-	-	-	-	-	-
2019	80%	70%	50%	49%	46%	-	-	-	-	-	-	-
2020	80%	71%	50%	50%	46%	43%	-	-	-	-	-	-
2021	81%	71%	50%	50%	46%	43%	40%	-	-	-	-	-
2022	81%	71%	50%	49%	46%	43%	39%	35%	-	-	-	-
2023	81%	71%	49%	49%	45%	42%	39%	34%	32%	-	-	-
2024	82%	72%	49%	49%	45%	42%	39%	34%	32%	28%	-	-
2025	83%	72%	49%	48%	45%	42%	39%	34%	31%	27%	24%	-
2026	84%	72%	49%	48%	44%	41%	38%	32%	30%	27%	23%	17%

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LISD's Existing Debt vs 2014 Debt Position





## Leander ISD boasts strong AA+/AA bond ratings, positive outlook from Fitch

### Bond ratings overview

- Fitch: AA+ / Positive (upgraded in 2024)
- S&P: AA / Stable

### Key Rating Factors

- Very strong economic metrics, continued tax base growth
- Favorable location in Austin metro area
- Maintenance of very strong reserves
- Slow amortization and high debt (per capita and vs taxable value)

### Fitch Positive Outlook

- “The Positive Outlook reflects Fitch's expectation that continued growth in the resource base, coupled with reduced enrolment-growth capital pressures, could mitigate the long-term liability burden over time, leading to positive rating action.”

**Permanent School Fund (PSF) Enhancement: Texas PSF approval enhances ratings on most LISD bonds to “AAA”**

		Credit Rating Scale	
Texas PSF Guarantee Rating	→	Aaa/AAA	Highest Quality Credit (Lowest default risk)
Fitch Rating	→	Aa1/AA+	High Grade / High Quality
S&P Rating	→	Aa2/AA	
		Aa3/AA-	
		A1/A+	265
		A2/A	Upper Medium Grade
		A3/A-	
		Baa1/BBB+	Minimum Investment Grade
		Baa2/BBB	
		Baa3/BBB-	
		Ba/BB	Non-Investment Grade / Speculative
		C	Highly Speculative
		D	Imminent or in Default



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# DISCUSSION

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**ORDER  
AUTHORIZING THE ISSUANCE OF**

**LEANDER INDEPENDENT SCHOOL DISTRICT  
UNLIMITED TAX REFUNDING BONDS,  
SERIES 2026**

**Adopted: December 11, 2025**

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AN ORDER authorizing the issuance of “Leander Independent School District Unlimited Tax Refunding Bonds, Series 2026”; levying a continuing direct annual ad valorem tax for the payment of such Bonds; and resolving other matters incident and related to the issuance, sale, payment, and delivery of such Bonds, including establishing procedures and delegating matters to an authorized District official; and resolving other matters incident and related thereto

WHEREAS, the Board of Trustees (the “Board”) of the Leander Independent School District (the “District”) has heretofore issued, sold, and delivered, and there are currently outstanding bonds of the District payable from ad valorem taxes of the following issues or series (together hereinafter called the “Refundable Bonds”), to wit: (1) “Leander Independent School District Unlimited Tax Refunding Bonds, Series 2016,” dated February 4, 2016; and (2) “Leander Independent School District Unlimited Tax Refunding Bonds, Series 2015A,” dated June 25, 2015; and

WHEREAS, pursuant to the provisions of Texas Government Code, Chapter 1207, as amended, the Board is authorized to issue refunding bonds and deposit the proceeds of sale directly with the place of payment for the bonds to be refunded, or other authorized depository, and such deposit, when made in accordance with such statute, shall constitute the making of firm banking and financial arrangements for the discharge and final payment of the bonds to be refunded; and

WHEREAS, the District shall by this Order, in accordance with the provisions of Chapters 1207 and 1371, Texas Government Code, as amended, delegate to a Pricing Officer (hereafter designated) the authority to determine the principal amount of Bonds to be issued, negotiate the terms of sale thereof and to select the specific maturities (whole or part) of the Refundable Bonds to be refunded; and

WHEREAS, the Board hereby finds and determines that it is a public purpose and in the best interests of the District to refund all or part of the Refundable Bonds in order to achieve present value debt service savings, with such savings, among other information and terms, to be included in one or more pricing certificates (each, a “Pricing Certificate”) to be executed by the Pricing Officer, all in accordance with the provisions of Texas Government Code, Chapters 1207 and 1371, as amended; now, therefore,

BE IT ORDERED BY THE BOARD OF TRUSTEES OF THE LEANDER INDEPENDENT SCHOOL DISTRICT:

SECTION 1: Authorization - Series Designation - Principal Amount - Purpose - Bond Date. Unlimited tax bonds of the District shall be and are hereby authorized to be issued, in one or more series, in the maximum aggregate principal amount hereinafter set forth to be designated and bear the title “LEANDER INDEPENDENT SCHOOL DISTRICT UNLIMITED TAX REFUNDING BONDS, SERIES 2026” and/or any additional or different designation as specified in the applicable Pricing Certificate (herein referred to as the “Bonds”), for the purpose of (i) providing funds for the discharge and final payment of all or part of the Refundable Bonds (those Refundable Bonds actually refunded, as identified in the applicable Pricing Certificate, are

referred to herein as the “Refunded Bonds”) and (ii) to pay the costs and expenses of issuance, in accordance with the authority conferred by and in conformity with the Constitution and laws of the State of Texas, including Texas Government Code, Chapters 1207 and 1371, as amended. The Bonds shall be dated (the “Bond Date”) as provided in the applicable Pricing Certificate.

SECTION 2: Fully Registered Interest Paying/Non-Interest Paying Obligations - Terms. The Bonds shall be issued as fully registered obligations, without coupons, and as either or both “Current Interest Bonds” (obligations paying accrued interest to the holders or owners on and at stated intervals prior to maturity) and “Capital Appreciation Bonds” (obligations paying no accrued interest to the holders or owners prior to maturity).

(a) Current Interest Bonds. Current Interest Bonds (other than the Initial Bonds referenced in Section 8 hereof) shall be in denominations of \$5,000 or any integral multiple (within a Stated Maturity) thereof, shall be lettered “R” and numbered consecutively from one (1) upward and principal shall become due and payable on a date certain in each of the years and in amounts (the “Stated Maturities”) and bear interest at the rate(s) per annum in accordance with the details of the Current Interest Bonds as set forth in the applicable Pricing Certificate.

Current Interest Bonds shall bear interest on the unpaid principal amounts from the date specified in the Pricing Certificate at the rate(s) per annum shown in the Pricing Certificate (calculated on the basis of a 360-day year of twelve 30-day months). Interest on the Current Interest Bonds shall be payable in each year on the dates, and commencing on the date, set forth in the applicable Pricing Certificate.

(b) Capital Appreciation Bonds. Capital Appreciation Bonds (other than the Initial Bonds referenced in Section 8 hereof) shall each be issued in Maturity Amounts (the “Accreted Value” [as hereinafter defined] at maturity) of \$5,000, or any integral multiple thereof within a Stated Maturity, shall be lettered “CAB-” and numbered consecutively from one (1) upward, and the original principal amounts of the Capital Appreciation Bonds, shall accrue interest at the interest rate(s) stated in the applicable Pricing Certificate, and shall become due and payable on a date certain in each of the years (the “Stated Maturities”) in the Maturity Amounts set forth in the applicable Pricing Certificate.

Interest on the Capital Appreciation Bonds shall accrue from the date of delivery of the Bonds to the initial purchasers, and be compounded semiannually in each year on the dates (the “Compounding Dates”), and commencing on the date, set forth in the applicable Pricing Certificate, until the Stated Maturity or earlier redemption thereof. The accrued interest on Capital Appreciation Bonds shall be payable at maturity or earlier redemption as a portion of the Maturity Amount or Accreted Value thereof.

The term “Accreted Value,” as used herein with respect to Capital Appreciation Bonds, shall mean the original principal amount of a Capital Appreciation Bond, plus the initial premium, if any, paid therefor, with interest thereon compounded semiannually to the Compounding Date next preceding the date of such calculation (or the date of calculation, if such calculation is made on a Compounding Date), at the respective interest rates stated in the applicable Pricing Certificate therefor and, with respect to each \$5,000 Accreted Value at maturity, as set forth in the Accreted

Value table attached to the applicable Pricing Certificate and in the Official Statement referred to in the applicable Pricing Certificate. For any day other than a Compounding Date, the Accreted Value of a Capital Appreciation Bond shall be determined by a straight line interpolation between the values for the applicable semiannual Compounding Dates (based on 30-day months).

SECTION 3: Delegation of Authority to Pricing Officer.

(a) As authorized by Texas Government Code, Chapters 1207 and 1371, as amended, the President, Vice President and Secretary of the Board, Superintendent of Schools and the Chief Financial Officer of the District, each acting individually (each, a “Pricing Officer”), is hereby authorized to act on behalf of the District in selling and delivering the Bonds, in one or more series, and carrying out the other procedures specified in this Order, including selecting the specific maturities (whole or part) of the Refundable Bonds to be refunded, determining the aggregate original principal amount of each series of the Bonds, the date of each series of the Bonds, any additional or different designation or title by which the Bonds shall be known, determining whether the Bonds shall be issued as taxable or tax-exempt bonds, the price at which the Bonds of each series will be sold, the manner of sale (negotiated, privately placed or competitively bid), the years in which the Bonds of each series will mature, the principal amount to mature in each of such years, the rate or rates of interest to be borne by each such maturity, the interest payment dates, the record date, the compounding dates, the price and terms upon and at which the Bonds of each series shall be subject to redemption prior to maturity at the option of the District, as well as any mandatory sinking fund redemption provisions, the designation of a paying agent/registrars, the designation of an escrow agent satisfying the requirements of Texas Government Code, Chapter 1207, as amended, and all other matters relating to the issuance, sale, and delivery of each series of Bonds, including any modification of the continuing disclosure undertaking contained in Section 35 hereof, all of which shall be specified in the applicable Pricing Certificate; provided that:

- (i) the aggregate original principal amount of the Bonds shall not exceed \$97,506,420;
- (ii) the true interest cost rate of the Bonds shall not exceed 5.50%;
- (iii) the refunding of the Refunded Bonds must produce present value savings of at least 2.50%, net of any District contribution; and
- (iv) the maximum maturity date for the Bonds shall not exceed August 15, 2041.

The execution of the applicable Pricing Certificate shall evidence the sale date of the Bonds by the District to the Purchasers (hereinafter defined).

(b) In establishing the aggregate principal amount of each series of Bonds, the Pricing Officer shall establish an amount not exceeding the amount authorized in Subsection (a)(i) above, which shall be sufficient in amount to provide for the purposes for which such series of Bonds are authorized and to pay costs of issuing such series of Bonds. The delegation made hereby shall expire if not exercised by the Pricing Officer on or prior to 365 days from the date hereof. The Pricing Officer may exercise such delegation on more than one occasion during such time period.

SECTION 4: Terms of Payment-Paying Agent/Registrar. The principal of, premium, if any, and the interest on the Bonds, due and payable by reason of maturity, redemption or otherwise, shall be payable only to the registered owners or holders of the Bonds (hereinafter called the “Holders”) appearing on the registration and transfer books maintained by the Paying Agent/Registrar, and the payment thereof shall be in any coin or currency of the United States of America, which at the time of payment is legal tender for the payment of public and private debts, and shall be without exchange or collection charges to the Holders.

In each Pricing Certificate, the Pricing Officer shall designate the entity to serve as Paying Agent/Registrar for the applicable series of Bonds. Books and records relating to the registration, payment, exchange and transfer of each series of the Bonds (the “Security Register”) shall at all times be kept and maintained on behalf of the District by the Paying Agent/Registrar, all as provided herein, in accordance with the terms and provisions of a “Paying Agent/Registrar Agreement,” substantially in the form attached hereto as **Exhibit A** and such reasonable rules and regulations as the Paying Agent/Registrar and the District may prescribe. The Pricing Officer is hereby authorized to execute and deliver a Paying Agent/Registrar Agreement in connection with the delivery of each series of the Bonds. The District covenants to maintain and provide a Paying Agent/Registrar at all times until the applicable series of Bonds are paid and discharged, and any successor Paying Agent/Registrar shall be a commercial bank, trust company, financial institution, or other entity qualified and authorized to serve in such capacity and perform the duties and services of Paying Agent/Registrar. Upon any change in the Paying Agent/Registrar for the applicable series of Bonds, the District agrees to promptly cause a written notice thereof to be sent to each Holder by United States mail, first-class, postage prepaid, which notice shall also give the address of the new Paying Agent/Registrar.

Principal of and premium, if any, on the Bonds shall be payable at the Stated Maturities or redemption thereof, only upon presentation and surrender of the Bonds to the Paying Agent/Registrar at its designated offices as provided in the applicable Pricing Certificate (the “Designated Payment/Transfer Office”); provided, however, while a Bond is registered to Cede & Co., the payment of principal upon a partial redemption of the principal amount thereof may be accomplished without presentation and surrender of such Bond. Interest accrued on a Capital Appreciation Bond shall be payable at its Stated Maturity or redemption as a portion of the Accreted Value or Maturity Amount. Interest on a Current Interest Bond shall be paid by the Paying Agent/Registrar to the Holder whose name appears in the Security Register at the close of business on the Record Date (which shall be set forth in the applicable Pricing Certificate) and such interest payments shall be made (i) by check sent United States mail, first-class, postage prepaid, to the address of the Holder recorded in the Security Register or (ii) by such other method, acceptable to the Paying Agent/Registrar, requested by, and at the risk and expense of, the Holder. If the date for the payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, a legal holiday, or a day on which banking institutions in the city where the Designated Payment/Transfer Office of the Paying Agent/Registrar is located are authorized by law or executive order to be closed, then the date for such payment shall be the next succeeding day which is not such a Saturday, Sunday, legal holiday, or day on which banking institutions are authorized to be closed; and payment on such date shall have the same force and effect as if made on the original date payment was due.

In the event of a nonpayment of interest on a scheduled payment date on the Current Interest Bonds, and for thirty (30) days thereafter, a new record date for such interest payment (a "Special Record Date") will be established by the Paying Agent/Registrar, if and when funds for the payment of such interest have been received from the District. Notice of the Special Record Date and of the scheduled payment date of the interest due and payable (which shall be 15 days after the Special Record Date) shall be sent at least five (5) business days prior to the Special Record Date by United States mail, first-class, postage prepaid, to the address of each Holder of the Current Interest Bonds appearing on the Security Register at the close of business on the last business day next preceding the date of mailing of such notice.

**SECTION 5: Registration - Transfer - Exchange of Bonds - Predecessor Bonds.** The Paying Agent/Registrar shall obtain, record, and maintain in the Security Register the name and address of each and every owner of the Bonds issued under and pursuant to the provisions of this Order, or if appropriate, the nominee thereof. Any Bond may be transferred or exchanged for Bonds of like series, of like kind (Current Interest Bonds or Capital Appreciation Bonds), maturity and amount and in authorized denominations by the Holder, in person or by his duly authorized agent, upon surrender of such Bond to the Designated Payment/Transfer Office of the Paying Agent/Registrar for cancellation, accompanied by a written instrument of transfer or request for exchange duly executed by the Holder or by his duly authorized agent, in form satisfactory to the Paying Agent/Registrar.

Upon surrender of any Bond (other than the Initial Bonds authorized in Section 8 hereof) for transfer at the Designated Payment/Transfer Office of the Paying Agent/Registrar, one or more new Bonds shall be registered and issued to the assignee or transferee of the previous Holder; such Bonds to be in authorized denominations, of like Stated Maturity, of like series, and of a like aggregate principal amount (with respect to Current Interest Bonds) or Maturity Amount (with respect to Capital Appreciation Bonds) as the Bond or Bonds surrendered for transfer.

At the option of the Holder, Bonds (other than the Initial Bonds authorized in Section 8 hereof) may be exchanged for other Bonds of like series of authorized denominations and having the same Stated Maturity, bearing the same rate of interest and of like aggregate principal amount (with respect to Current Interest Bonds) or Maturity Amount (with respect to Capital Appreciation Bonds) as the Bonds surrendered for exchange, upon surrender of the Bonds to be exchanged at the Designated Payment/Transfer Office of the Paying Agent/Registrar. Whenever any Bonds are surrendered for exchange, the Paying Agent/Registrar shall register and deliver new Bonds to the Holder requesting the exchange.

All Bonds issued in any transfer or exchange of Bonds shall be delivered to the Holders at the Designated Payment/Transfer Office of the Paying Agent/Registrar or sent by United States mail, first-class, postage prepaid, to the Holders, and, upon the registration and delivery thereof, the same shall be the valid obligations of the District, evidencing the same obligation to pay and entitled to the same benefits under this Order, as the Bonds surrendered in such transfer or exchange.

All transfers or exchanges of Bonds pursuant to this Section shall be made without expense or service charge to the Holder, except as otherwise herein provided, and except that the Paying

Agent/Registrar shall require payment by the Holder requesting such transfer or exchange of any tax or other governmental charges required to be paid with respect to such transfer or exchange.

Bonds cancelled by reason of an exchange or transfer pursuant to the provisions hereof are hereby defined to be “Predecessor Bonds,” evidencing all or a portion, as the case may be, of the same obligation to pay evidenced by the new Bond or Bonds registered and delivered in the exchange or transfer therefor. Additionally, the term “Predecessor Bonds” shall include any mutilated, lost, destroyed, or stolen Bond for which a replacement Bond has been issued, registered, and delivered in lieu thereof pursuant to the provisions of Section 11 hereof and such new replacement Bond shall be deemed to evidence the same obligation as the mutilated, lost, destroyed, or stolen Bond.

Neither the District nor the Paying Agent/Registrar shall be required to issue or transfer to an assignee of a Holder any Bond called for redemption, in whole or in part, within forty-five (45) days of the date fixed for the redemption of such Bond; provided, however, such limitation on transferability shall not be applicable to an exchange by the Holder of the unredeemed balance of a Bond called for redemption in part.

SECTION 6: Book-Entry-Only Transfers and Transactions. Notwithstanding the provisions contained in Sections 4 and 5 hereof relating to the payment and transfer/exchange of the Bonds, the District hereby approves and authorizes the use of “Book-Entry-Only” securities clearance, settlement, and transfer system provided by The Depository Trust Company (“DTC”), a limited purpose trust company organized under the laws of the State of New York, in accordance with the requirements and procedures identified in the current DTC Operational Arrangements memorandum, as amended, the Blanket Issuer Letter of Representation, by and between the District and DTC, and the Letter of Representation from the Paying Agent/Registrar to DTC (collectively, the “Depository Agreement”) relating to the Bonds.

Pursuant to the Depository Agreement and the rules of DTC, the Bonds shall be deposited with DTC who shall hold such Bonds for its participants (the “DTC Participants”). While the Bonds are held by DTC under the Depository Agreement, the Holder of the Bonds on the Security Register for all purposes, including payment and notices, shall be Cede & Co., as nominee of DTC, notwithstanding the ownership of each actual purchaser or owner of each Bond (the “Beneficial Owners”) being recorded in the records of DTC and DTC Participants.

In the event DTC determines to discontinue serving as securities depository for the Bonds or otherwise ceases to provide book-entry clearance and settlement of securities transactions in general, the District covenants and agrees with the Holders of the Bonds to cause Bonds to be printed in definitive form and provide for the Bond certificates to be issued and delivered to DTC Participants and Beneficial Owners, as the case may be. Thereafter, the Bonds in definitive form shall be assigned, transferred and exchanged on the Security Register maintained by the Paying Agent/Registrar, and payment of such Bonds shall be made in accordance with the provisions of Sections 4 and 5 hereof.

SECTION 7: Execution - Registration. The Bonds shall be executed on behalf of the District by the President or Vice President of the Board under its seal reproduced or impressed

thereon and attested by the Secretary of the Board. The signature of such officers on the Bonds may be manual or facsimile. Bonds bearing the manual or facsimile signatures of individuals who are or were the proper officers of the District on the date of adoption of this Order shall be deemed to be duly executed on behalf of the District, regardless of whether such individuals are no longer officers at the time of delivery of the Bonds to the initial purchaser(s) and with respect to Bonds delivered in subsequent exchanges and transfers, all as authorized and provided in Texas Government Code, Chapter 1201, as amended.

No Bond shall be entitled to any right or benefit under this Order, or be valid or obligatory for any purpose, unless there appears on such Bond either a certificate of registration substantially in the form provided in **Exhibit B**, manually executed by the Comptroller of Public Accounts of the State of Texas, or his or her duly authorized agent, or a certificate of registration substantially in the form provided in **Exhibit B**, manually executed by an authorized officer, employee or representative of the Paying Agent/Registrar, and either such certificate duly signed upon any Bond shall be conclusive evidence, and the only evidence, that such Bond has been duly certified, registered, and delivered.

**SECTION 8: Initial Bonds.** The Bonds herein authorized shall be initially issued as fully registered Bonds of the appropriate kind (Current Interest Bonds and Capital Appreciation Bonds) as specified in the applicable Pricing Certificate, being (i) a single, fully registered Current Interest Bond in the aggregate principal amount noted and principal installments to become due and payable as provided in the applicable Pricing Certificate and numbered TR-1, and/or (ii) a single, fully registered Capital Appreciation Bond in the aggregate Maturity Amount noted, and with installments of such Maturity Amount to become due and payable as provided, in the applicable Pricing Certificate and numbered TCAB-1 (hereinafter collectively called the "Initial Bonds") and the Initial Bonds shall be registered in the name of the initial purchaser(s) or the designee thereof. The Initial Bonds shall be the Bonds submitted to the Office of the Attorney General of the State of Texas for approval, certified and registered by the Office of the Comptroller of Public Accounts of the State of Texas and delivered to the initial purchaser(s). Any time after the delivery of the Initial Bonds, the Paying Agent/Registrar, pursuant to written instructions from the initial purchaser(s), or the designee thereof, shall cancel the Initial Bonds delivered hereunder and exchange therefor definitive Bonds of like series, of like kind, and of authorized denominations, Stated Maturities, principal amounts (with respect to Current Interest Bonds) or Maturity Amounts (with respect to the Capital Appreciation Bonds) and bearing applicable interest rates for transfer and delivery to the Holders named at the addresses identified therefor; all pursuant to and in accordance with such written instructions from the initial purchaser(s), or the designee thereof, and such other information and documentation as the Paying Agent/Registrar may reasonably require.

**SECTION 9: Forms. Forms Generally.** The Bonds, the Registration Certificate of the Comptroller of Public Accounts of the State of Texas, the Registration Certificate of Paying Agent/Registrar, and the form of Assignment to be printed on each of the Bonds, shall be substantially in the forms set forth in **Exhibit B** with such appropriate insertions, omissions, substitutions, and other variations as are permitted or required by this Order or the applicable Pricing Certificate. The Bonds to be completed and modified with the information set forth in the applicable Pricing Certificate may have such letters, numbers, or other marks of identification

(including identifying numbers and letters of the Committee on Uniform Securities Identification Procedures of the American Bankers Association) and such legends and endorsements (including language pertaining to the Bonds being guaranteed by the Permanent School Fund and any reproduction of an opinion of counsel) thereon as may, consistently herewith, be established by the District or determined by the Pricing Officer. Each Pricing Certificate shall set forth the final and controlling terms of the applicable series of Bonds. Any portion of the text of any Bonds may be set forth on the reverse thereof, with an appropriate reference thereto on the face of the Bond.

The definitive Bonds and the Initial Bonds shall be printed, lithographed, or engraved, typewritten, photocopied or otherwise reproduced in any other similar manner, all as determined by the officers executing such Bonds as evidenced by their execution.

SECTION 10: Levy of Taxes. To provide for the payment of each series of the Bonds, there is hereby levied, and there shall be annually assessed and collected in due time, form, and manner, a tax on all taxable property in the District, without limit as to rate or amount, sufficient to pay the principal of and interest on each series of the Bonds as the same becomes due and payable; and such tax hereby levied on each one hundred dollars' valuation of taxable property in the District for the payment of each series of the Bonds shall be at a rate from year to year as will be ample and sufficient to provide funds each year to pay the principal of and interest on such Bonds while Outstanding (hereinafter defined); full allowance being made for delinquencies and costs of collection. The taxes levied, assessed, and collected for and on account of each series of the Bonds shall be accounted for separate and apart from all other funds of the District and shall be deposited in the "SPECIAL SERIES 2026 UNLIMITED TAX REFUNDING BOND FUND" (the "Interest and Sinking Fund"), or such other designation as specified in the applicable Pricing Certificate, to be maintained at an official depository of the District's funds; and such tax hereby levied, and to be assessed and collected annually, is hereby pledged to the payment of each series of the Bonds.

PROVIDED, however, in regard to any payment to become due on a series of Bonds prior to the tax delinquency date next following the annual assessment of taxes levied which next follows the applicable Bond Date, sufficient current funds will be available and are hereby appropriated to make such payments; and proper officials of the District are hereby authorized and directed to transfer and deposit in the applicable Interest and Sinking Fund such current funds which, together with the accrued interest received from the initial purchasers, will be sufficient to pay the payments due on the applicable series of Bonds prior to the tax delinquency date next following the annual assessment of taxes levied which next follows the applicable Bond Date.

The District represents that it currently receives state assistance, and to the extent the District's ability to comply with Texas Education Code, Section 45.0031, as amended, with respect to the issuance of the Bond is contingent on such state assistance, the District covenants and agrees a tax rate will not be adopted for a year to pay debt service on the Bond unless the District has deposited to the credit of the Interest and Sinking Fund the amount of such state assistance received or to be received in that year and used in the demonstration to the Attorney General to comply with such Section 45.0031. Furthermore, in the event the District receives state assistance for the Bond under Texas Education Code, Chapter 46, as amended, and while such assistance or any substitute program therefor requires such state assistance to be deposited to the Interest and

Sinking Fund for the Bonds, the District covenants and agrees to deposit to the credit of the Interest and Sinking Fund the state assistance received by the District pursuant to Chapter 46, or any successor program, for the Bonds, and a tax rate for purposes of debt service shall be adopted that takes into account the balance of the Interest and Sinking Fund.

The President, Vice President, and Secretary of the Board, the Superintendent of Schools, and the Chief Financial Officer of the District, individually or jointly, are hereby authorized and directed to cause to be transferred to the Paying Agent/Registrar for each series of Bonds, from funds on deposit in the applicable Interest and Sinking Fund, amounts sufficient to fully pay and discharge promptly each installment of interest and principal of each series of Bonds as the same accrues or matures or comes due by reason of redemption prior to maturity; such transfers of funds to be made in such manner as will cause collected funds to be deposited with the Paying Agent/Registrar on or before each principal and interest payment date for each applicable series of Bonds.

SECTION 11: Mutilated-Destroyed-Lost and Stolen Bonds. In case any Bond shall be mutilated, or destroyed, lost, or stolen, the Paying Agent/Registrar may execute and deliver a replacement Bond of like form and tenor, of like series, and in the same denomination and bearing a number not contemporaneously outstanding, in exchange and substitution for such mutilated Bond; and with respect to a lost, destroyed, or stolen Bond, a replacement Bond may be issued only upon the approval of the District and after (i) the filing by the Holder with the Paying Agent/Registrar of evidence satisfactory to the Paying Agent/Registrar of the destruction, loss, or theft of such Bond, and of the authenticity of the ownership thereof and (ii) the furnishing to the Paying Agent/Registrar of indemnification in an amount satisfactory to hold the District and the Paying Agent/Registrar harmless. All expenses and charges associated with such indemnity and with the preparation, execution and delivery of a replacement Bond shall be borne by the Holder of the Bond mutilated, or destroyed, lost, or stolen.

Every replacement Bond issued pursuant to this Section shall be a valid and binding obligation of the District, and shall be entitled to all the benefits of this Order equally and ratably with all other Outstanding Bonds; notwithstanding the enforceability of payment by anyone of the destroyed, lost, or stolen Bonds.

The provisions of this Section are exclusive and shall preclude (to the extent lawful) all other rights and remedies with respect to the replacement and payment of mutilated, destroyed, lost, or stolen Bonds.

SECTION 12: Satisfaction of Obligation of District. If the District shall pay or cause to be paid, or there shall otherwise be paid to the Holders, the principal of, premium, if any, and interest on the applicable series of Bonds, at the times and in the manner stipulated in this Order and the applicable Pricing Certificate, then the pledge of taxes levied under this Order and all covenants, agreements, and other obligations of the District to the Holders shall thereupon cease, terminate, and be discharged and satisfied.

Bonds or any principal amount(s) shall be deemed to have been paid within the meaning and with the effect expressed above in this Section when (i) money sufficient to pay in full such

Bonds at maturity or to the redemption date therefor, together with all interest due thereon, shall have been irrevocably deposited with and held in trust by the Paying Agent/Registrar, or an authorized escrow agent, or (ii) Government Securities (as hereinafter defined) shall have been irrevocably deposited in trust with the Paying Agent/Registrar, or an authorized escrow agent, which Government Securities shall mature as to principal and interest in such amounts and at such times as will insure the availability, without reinvestment, of sufficient money, together with any moneys deposited therewith, to pay when due the Bonds on the Stated Maturities thereof or (if notice of redemption has been duly given or waived or if irrevocable arrangements therefor acceptable to the Paying Agent/Registrar have been made) the redemption date thereof. In the event of a defeasance of the Bonds, the District shall deliver a certificate from its financial advisor, the Paying Agent/Registrar, an independent certified public accountant, or another qualified third party concerning the sufficiency of the deposit of cash and/or Government Securities to pay, when due, the principal of, redemption premium (if any), and interest due on any defeased Bonds. The District covenants that no deposit of moneys or Government Securities will be made under this Section and no use made of any such deposit that would cause the Bonds to be treated as “arbitrage bonds” within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended, or regulations adopted pursuant thereto.

Any moneys so deposited with the Paying Agent/Registrar, or an authorized escrow agent, and all income from Government Securities held in trust by the Paying Agent/Registrar, or an authorized escrow agent, pursuant to this Section in excess of the amount required for the payment of the applicable series of Bonds shall be remitted to the District or deposited as directed by the District. Furthermore, any money held by the Paying Agent/Registrar for the payment of the applicable series of Bonds and remaining unclaimed for a period of three (3) years after the Stated Maturity, or applicable redemption date, of the Bonds such moneys were deposited and are held in trust to pay shall upon the request of the District be remitted to the District against a written receipt therefor. Notwithstanding the above and foregoing, any remittance of funds from the Paying Agent/Registrar to the District shall be subject to any applicable unclaimed property laws of the State of Texas.

Unless otherwise specified in the applicable Pricing Certificate, the term “Government Securities” means (a) direct, noncallable obligations of the United States of America, including obligations that are unconditionally guaranteed by the United States of America, (b) noncallable obligations of an agency or instrumentality of the United States of America, including obligations that are unconditionally guaranteed or insured by the agency or instrumentality and that, on the date of their acquisition or purchase by the District, are rated as to investment quality by a nationally recognized investment rating firm not less than AAA or its equivalent, (c) noncallable obligations of a state or an agency or a county, municipality, or other political subdivision of a state that have been refunded and that, on the date of their acquisition or purchase by the District, are rated as to investment quality by a nationally recognized investment rating firm not less than AAA or its equivalent and (d) any other then authorized securities or obligations under applicable State law that may be used to defease obligations such as the Bonds.

The District reserves the right, subject to satisfying the requirements of (i) and (ii) above, to substitute other Government Securities for the Government Securities originally deposited, to

reinvest the uninvested moneys on deposit for such defeasance and to withdraw for the benefit of the District moneys in excess of the amount required for such defeasance.

Upon such deposit as described above, such Bonds shall no longer be regarded to be outstanding or unpaid. Provided, however, the District has reserved the option, to be exercised at the time of the defeasance of a series of Bonds, to call for redemption, at an earlier date, those Bonds of a series which have been defeased to their maturity date, if the District: (i) in the proceedings providing for the firm banking and financial arrangements, expressly reserves the right to call the Bonds of such series for redemption; (ii) gives notice of the reservation of that right to the owners of the applicable series of Bonds immediately following the making of the firm banking and financial arrangements; and (iii) directs that notice of the reservation be included in any redemption notices that it authorizes.

SECTION 13: Order a Contract - Amendments - Outstanding Bonds. This Order, together with the Pricing Certificate applicable to each series of Bonds issued hereunder, shall constitute a contract with the Holders from time to time, be binding on the District, and shall not be amended or repealed by the District so long as any Bond of the applicable series remains Outstanding except as permitted in this Section and in Section 35 hereof. The District may, without the consent of or notice to any Holders, from time to time and at any time, amend this Order or any provision in the applicable Pricing Certificate in any manner not detrimental to the interests of the Holders, including the curing of any ambiguity, inconsistency, or formal defect or omission herein. In addition, the District may, with the consent of Holders who own in the aggregate a majority of the principal amount (with respect to Current Interest Bonds) and/or Maturity Amount (with respect to Capital Appreciation Bonds) of the applicable series of Bonds then Outstanding, amend, add to, or rescind any of the provisions of this Order or any provision in the applicable Pricing Certificate; provided that, without the consent of all Holders of any affected series of Outstanding Bonds, no such amendment, addition, or rescission shall (1) extend the time or times of payment of the principal of and interest on the applicable series of Bonds, reduce the principal amount or Maturity Amount, as the case may be, thereof, the redemption price, or the rate of interest thereon, or in any other way modify the terms of payment of the principal of or interest on the applicable series of Bonds, (2) give any preference to any Bond over any other Bond, or (3) reduce the aggregate principal amount or Maturity Amount, as the case may be, of Bonds required to be held by Holders for consent to any such amendment, addition, or rescission.

The term “Outstanding” when used in this Order with respect to a series of Bonds means, as of the date of determination, all Bonds theretofore issued and delivered under this Order, except:

- (1) those Bonds cancelled by the Paying Agent/Registrar or delivered to the Paying Agent/Registrar for cancellation;
- (2) those Bonds deemed to be duly paid by the District in accordance with the provisions of Section 12 hereof; and
- (3) those mutilated, destroyed, lost, or stolen Bonds which have been replaced with Bonds registered and delivered in lieu thereof as provided in Section 11 hereof.

SECTION 14: Covenants to Maintain Tax-Exempt Status. The provisions of this Section 14 apply only to the extent the Bonds are issued as tax-exempt bonds.

(a) Definitions. When used in this Section, the following terms have the following meanings:

“*Closing Date*” means the date on which the Bonds are first authenticated and delivered to the initial purchasers against payment therefor.

“*Code*” means the Internal Revenue Code of 1986, as amended by all legislation, if any, effective on or before the Closing Date.

“*Computation Date*” has the meaning set forth in Section 1.148-1(b) of the Regulations.

“*Gross Proceeds*” means any proceeds as defined in Section 1.148-1(b) of the Regulations, and any replacement proceeds as defined in Section 1.148-1(c) of the Regulations, of the Bonds.

“*Investment*” has the meaning set forth in Section 1.148-1(b) of the Regulations.

“*Nonpurpose Investment*” means any investment property, as defined in Section 148(b) of the Code, in which Gross Proceeds of the Bonds are invested and which is not acquired to carry out the governmental purposes of the Bonds.

“*Rebate Amount*” has the meaning set forth in Section 1.148-1(b) of the Regulations.

“*Regulations*” means any proposed, temporary, or final Income Tax Regulations issued pursuant to Sections 103 and 141 through 150 of the Code, and 103 of the Internal Revenue Code of 1954, which are applicable to the Bonds. Any reference to any specific Regulation shall also mean, as appropriate, any proposed, temporary or final Income Tax Regulation designed to supplement, amend or replace the specific Regulation referenced.

“*Yield*” of (1) any Investment has the meaning set forth in Section 1.148-5 of the Regulations and (2) the Bonds has the meaning set forth in Section 1.148-4 of the Regulations.

(b) Not to Cause Interest to Become Taxable. The District shall not use, permit the use of, or omit to use Gross Proceeds or any other amounts (or any property the acquisition, construction, or improvement of which is to be financed directly or indirectly with Gross Proceeds) in a manner which if made or omitted, respectively, would cause the interest on any Bond to become includable in the gross income, as defined in Section 61 of the Code, of the owner thereof for federal income tax purposes. Without limiting the generality of the foregoing, unless and until the District receives a written opinion of counsel nationally recognized in the field of municipal

bond law to the effect that failure to comply with such covenant will not adversely affect the exemption from federal income tax of the interest on any Bond, the District shall comply with each of the specific covenants in this Section.

(c) No Private Use or Private Payments. Except as permitted by Section 141 of the Code and the Regulations and rulings thereunder, the District shall at all times prior to the last Stated Maturity of Bonds:

(1) exclusively own, operate, and possess all property the acquisition, construction, or improvement of which is to be financed or refinanced directly or indirectly with Gross Proceeds of the Bonds (including property financed with Gross Proceeds of the Refunded Bonds), and not use or permit the use of such Gross Proceeds (including all contractual arrangements with terms different than those applicable to the general public) or any property acquired, constructed, or improved with such Gross Proceeds in any activity carried on by any person or entity (including the United States or any agency, department, and instrumentality thereof) other than a state or local government, unless such use is solely as a member of the general public; and

(2) not directly or indirectly impose or accept any charge or other payment by any person or entity who is treated as using Gross Proceeds of the Bonds or any property the acquisition, construction, or improvement of which is to be financed or refinanced directly or indirectly with such Gross Proceeds (including property financed with Gross Proceeds of the Refunded Bonds), other than taxes of general application within the District or interest earned on investments acquired with such Gross Proceeds pending application for their intended purposes.

(d) No Private Loan. Except to the extent permitted by Section 141 of the Code and the Regulations and rulings thereunder, the District shall not use Gross Proceeds of the Bonds to make or finance loans to any person or entity other than a state or local government. For purposes of the foregoing covenant, such Gross Proceeds are considered to be “loaned” to a person or entity if: (1) property acquired, constructed, or improved with such Gross Proceeds is sold or leased to such person or entity in a transaction which creates a debt for federal income tax purposes; (2) capacity in or service from such property is committed to such person or entity under a take-or-pay, output, or similar contract or arrangement; or (3) indirect benefits, or burdens and benefits of ownership, of such Gross Proceeds or any property acquired, constructed, or improved with such Gross Proceeds are otherwise transferred in a transaction which is the economic equivalent of a loan.

(e) Not to Invest at Higher Yield. Except to the extent permitted by Section 148 of the Code and the Regulations and rulings thereunder, the District shall not at any time prior to the final Stated Maturity of the Bonds directly or indirectly invest Gross Proceeds in any Investment (or use Gross Proceeds to replace money so invested), if as a result of such investment the Yield from the Closing Date of all Investments acquired with Gross Proceeds (or with money replaced thereby), whether then held or previously disposed of, exceeds the Yield of the Bonds.

(f) Not Federally Guaranteed. Except to the extent permitted by Section 149(b) of the Code and the Regulations and rulings thereunder, the District shall not take or omit to take any action which would cause the Bonds to be federally guaranteed within the meaning of Section 149(b) of the Code and the Regulations and rulings thereunder.

(g) Information Report. The District shall timely file the information required by Section 149(e) of the Code with the Secretary of the Treasury on Form 8038-G or such other form and in such place as the Secretary may prescribe.

(h) Rebate of Arbitrage Profits. Except to the extent otherwise provided in Section 148(f) of the Code and the Regulations and rulings thereunder:

(1) The District shall account for all Gross Proceeds (including all receipts, expenditures and investments thereof) on its books of account separately and apart from all other funds (and receipts, expenditures and investments thereof) and shall retain all records of accounting for at least six (6) years after the day on which the last outstanding Bond is discharged. However, to the extent permitted by law, the District may commingle Gross Proceeds of the Bonds with other money of the District, provided that the District separately accounts for each receipt and expenditure of Gross Proceeds and the obligations acquired therewith.

(2) Not less frequently than each Computation Date, the District shall calculate the Rebate Amount in accordance with rules set forth in Section 148(f) of the Code and the Regulations and rulings thereunder. The District shall maintain such calculations with its official transcript of proceedings relating to the issuance of the Bonds until six years after the final Computation Date.

(3) As additional consideration for the purchase of the Bonds by the Purchasers and the loan of the money represented thereby and in order to induce such purchase by measures designed to insure the excludability of the interest thereon from the gross income of the Holders thereof for federal income tax purposes, the District shall pay to the United States out of the general fund, other appropriate fund, or, if permitted by applicable Texas statute, regulation, or opinion of the Attorney General of the State of Texas, the Interest and Sinking Fund the amount that when added to the future value of previous rebate payments made for the Bonds equals (i) in the case of a Final Computation Date as defined in Section 1.148-3(e)(2) of the Regulations, one hundred percent (100%) of the Rebate Amount on such date; and (ii) in the case of any other Computation Date, ninety percent (90%) of the Rebate Amount on such date. In all cases, the rebate payments shall be made at the times, in the installments, to the place, and in the manner as is or may be required by Section 148(f) of the Code and the Regulations and rulings thereunder, and shall be accompanied by Form 8038-T or such other forms and information as is or may be required by Section 148(f) of the Code and the Regulations and rulings thereunder.

(4) The District shall exercise reasonable diligence to assure that no errors are made in the calculations and payments required by paragraphs (2) and (3), and if an error is made, to discover and promptly correct such error within a reasonable amount of time thereafter (and in all events within one hundred eighty (180) days after discovery of the error), including payment to the United States of any additional Rebate Amount owed to it, interest thereon, and any penalty imposed under Section 1.148-3(h) of the Regulations.

(i) Not to Divert Arbitrage Profits. Except to the extent permitted by Section 148 of the Code and the Regulations and rulings thereunder, the District shall not, at any time prior to the earlier of the Stated Maturity or final payment of the Bonds, enter into any transaction that reduces the amount required to be paid to the United States pursuant to subsection (h) of this Section because such transaction results in a smaller profit or a larger loss than would have resulted if the transaction had been at arm's length and had the Yield of the Bonds not been relevant to either party.

(j) Elections. The District hereby directs and authorizes the President, Vice President and Secretary of the Board, Superintendent of Schools and the Chief Financial Officer of the District, individually or jointly, to make elections permitted or required pursuant to the provisions of the Code or the Regulations, as they deem necessary or appropriate in connection with the Bonds, in the Certificate as to Tax Exemption or similar or other appropriate certificate, form, or document.

(k) Bonds Not Hedge Bonds. At the time the original bonds refunded by the Bonds were issued, the District reasonably expected to spend at least 85% of the spendable proceeds of such bonds within three years after such bonds were issued, and (2) not more than 50% of the proceeds of the original bonds refunded by the Bonds were invested in Nonpurpose Investments having a substantially guaranteed Yield for a period of 4 years or more.

(l) Current Refunding. The Bonds are a current refunding in that the Refunded Bonds will be paid or redeemed within ninety (90) days of the date of the delivery of the Bonds.

SECTION 15: Sale of Bonds – Official Statement. Each series of the Bonds authorized by this Order may be sold by the District to the purchaser(s) identified in the applicable Pricing Certificate (herein referred to as the “Purchasers”) by (i) negotiated sale, in accordance with a bond purchase agreement (the “Purchase Contract”), (ii) private placement, in accordance with an agreement to purchase or other agreement, or (iii) competitive bidding, in accordance with the successful bid submitted therefor, as determined by the Pricing Officer, in accordance with Section 3 hereof. In the event the Bonds are sold by negotiated sale, the Pricing Officer shall designate and identify the Purchasers in the applicable Pricing Certificate. The Pricing Officer is hereby authorized and directed to execute the Purchase Contract, agreement to purchase in the event of a private placement, or the successful bid form in the event of a competitive sale, as applicable, for and on behalf of the District and as the act and deed of this Board.

With regard to such terms and provisions of the Purchase Contract as a result of a negotiated sale, the Pricing Officer is hereby authorized to come to an agreement with the Purchasers on the following, among other matters:

1. The details of the purchase and sale of the Bonds;
2. The details of the public offering of the Bonds by the Purchasers;
3. The details of an Official Statement (and, if appropriate, any Preliminary Official Statement) relating to the Bonds and the District's Rule 15c2-12 compliance;
4. A security deposit for the Bonds;
5. The representations and warranties of the District to the Purchasers;
6. The details of the delivery of, and payment for, the Bonds;
7. The Purchasers' obligations under the Purchase Contract;
8. The certain conditions to the obligations of the District under the Purchase Contract;
9. Termination of the Purchase Contract;
10. Particular covenants of the District;
11. The survival of representations made in the Purchase Contract;
12. The payment of any expenses relating to the Purchase Contract;
13. Notices; and
14. Any and all such other details that are found by the Pricing Officer to be necessary and advisable for the purchase and sale of the Bonds.

The Pricing Officer is hereby authorized and directed to execute the Purchase Contract for and on behalf of the District and as the act and deed of this Board.

The President, Vice President, and Secretary of the Board, and the Pricing Officer, are further authorized and directed to execute and deliver for and on behalf of the District copies of a Preliminary Official Statement and an Official Statement, prepared in connection with the offering of each series of the Bonds by the Purchasers, in final form as may be required by the Purchasers, and such final Official Statement in the form and content as approved by the Pricing Officer or as manually executed by such officials shall be deemed to be approved by the Board and constitute the Official Statement authorized for distribution and use by the Purchasers.

#### SECTION 16: Refunded Bonds.

(a) In order to provide for the refunding, discharge, and retirement of the Refunded Bonds, the Refunded Bonds, identified, described, and in the amount(s) set forth in each applicable Pricing Certificate, are called for redemption on the first date such Refunded Bonds are subject to redemption or such other date specified by the Pricing Officer in the applicable Pricing Certificate at (1) the price of par plus accrued interest to the redemption date with respect to the Refunded

Bonds issued as current interest bonds or (ii) the price of the accreted value thereof as of the redemption date with respect to the Refunded Bonds issued as capital appreciation bonds, and notices of such redemption shall be given in accordance with the applicable provisions of the order(s) adopted by the Board which authorized the issuance of the Refunded Bonds. The Pricing Officer is hereby authorized and directed to issue or cause to be issued a Notice of Redemption for the Refunded Bonds in substantially the form(s) set forth as an exhibit to the applicable Pricing Certificate, to the paying agent/registrar for the Refunded Bonds, in accordance with the redemption provisions applicable to the Refunded Bonds.

(b) The paying agent/registrar for the Refunded Bonds is hereby directed to provide the appropriate notice(s) of redemption as required by the order(s) authorizing the Refunded Bonds and is hereby directed to make appropriate arrangements so that the Refunded Bonds may be redeemed on the redemption date(s) therefor, including making a lot selection with respect to the redemption of any partial maturities of the Refunded Bonds.

(c) The source of funds for payment of the principal of and interest on the Refunded Bonds on their respective maturity or redemption dates shall be from the funds deposited with the paying agent/registrar for the Refunded Bonds or with the Escrow Agent pursuant to the Escrow Agreement finalized by the Pricing Officer and approved in Section 17 of this Order and by the Pricing Officer.

SECTION 17: Escrow Agreement. To the extent required in connection with the issuance of a series of the Bonds, an escrow agreement which evidences the receipt of refunding bond proceeds (the “Escrow Agreement”) shall be attached to the applicable Pricing Certificate. Such Escrow Agreement is hereby authorized and shall be finalized and executed by the Pricing Officer for and on behalf of the District and as the act and deed of this Board. The Escrow Agreement as executed by such Pricing Officer shall be deemed approved by the Board and constitute the Escrow Agreement herein approved. In addition, if refunding bond proceeds are being deposited pursuant to an Escrow Agreement, the applicable Pricing Certificate shall identify an escrow agent (the “Escrow Agent”) necessary for the refunding of the Refunded Bonds. With regard to the finalization of certain terms and provisions of the Escrow Agreement, the Pricing Officer is hereby authorized to come to an agreement with the Escrow Agent on the following details, among other matters:

1. The identification of the Refunded Bonds;
2. The creation and funding of the applicable Escrow Fund; and
3. The Escrow Agent’s compensation, administration of the applicable Escrow Fund, and the settlement of any paying agents’ charges relating to the Refunded Bonds.

Furthermore, appropriate officials of the District in cooperation with the Escrow Agent are hereby authorized and directed to make the necessary arrangements for the purchase of the escrowed securities referenced in the Escrow Agreement (the “Escrowed Securities”), if any, and the delivery thereof to the Escrow Agent on the day of delivery of a series of the Bonds to the Purchasers for deposit to the credit of the “LEANDER INDEPENDENT SCHOOL DISTRICT

SERIES 2026 UNLIMITED TAX REFUNDING BOND ESCROW FUND” (the “Escrow Fund”), or such other designation as specified in the applicable Pricing Certificate; all as contemplated and provided in Texas Government Code, Chapter 1207, as amended, this Order, the applicable Pricing Certificate, and the Escrow Agreement. At the written direction of the District, the Escrow Agent shall reinvest cash balances representing receipts from the Escrowed Securities, make substitutions of the Escrowed Securities or redeem the Escrowed Securities and reinvest the proceeds thereof in substituted Escrowed Securities and enter into any associated contract with a provider of Escrowed Securities as long as any such substituted Escrowed Securities mature on the dates and in the amounts specified in a verification report as sufficient to pay the principal of and redemption premium, if any, and interest on the Refunded Bonds when due. All Escrowed Securities delivered under such an arrangement shall be delivered to the Escrow Agent on a “delivery versus payment” basis. To the extent the Pricing Officer determines such an arrangement is in the District’s best interest, the Pricing Officer is authorized to provide such written direction of the District to the Escrow Agent and sign any associated contract, agreement, certificate or instruction letter with respect to such arrangement from time to time.

To the extent an Escrow Agreement is not required in connection with the issuance of the Bonds, the Pricing Officer is authorized to enter into a deposit letter agreement or such other comparable document which evidences the receipt of refunding bond proceeds with the paying agent for the Refunded Bonds. The deposit letter agreement or such other comparable document as executed by the Pricing Officer shall be deemed approved by the Board and constitute the agreement herein approved.

**SECTION 18: Control and Custody of Bonds.** The President of the Board shall be and is hereby authorized to take and have charge of all necessary orders and records, including the definitive Bonds and the Initial Bonds, pending the investigation and approval of the Initial Bonds by the Attorney General of the State of Texas, and the registration of the Initial Bonds to the Comptroller of Public Accounts and the delivery thereof to the Purchasers.

Furthermore, the President, Vice President and Secretary of the Board, the Superintendent of Schools and the Chief Financial Officer and all other officers of the District, any one or more of such officials, are hereby authorized and directed to furnish and execute such documents and certifications relating to the District and the issuance of the Bonds, including a certification as to facts, estimates, circumstances, and reasonable expectations pertaining to the use, expenditure, and investment of the proceeds of the Bonds, as may be necessary for the issuance of the Bonds, the approval of the Attorney General, the registration by the Comptroller of Public Accounts, and the delivery of the Bonds to the Purchasers and, together with the District’s financial advisor, bond counsel and the Paying Agent/Registrar, make the necessary arrangements for the delivery of the Initial Bonds to the Purchasers and the initial exchange thereof for definitive Bonds.

**SECTION 19: Proceeds of Sale.** Immediately following the delivery of each series of the Bonds, the proceeds of sale (less those proceeds of sale designated to pay costs of issuance and accrued interest, if any, received from the Purchasers of the Bonds) shall be deposited with the Escrow Agent for application and disbursement in accordance with the provisions of the Escrow Agreement or deposited with the paying agent/registrar for the Refunded Bonds for the payment and redemption of the Refunded Bonds. The proceeds of sale of the Bonds not so deposited with

the Escrow Agent or the paying agent/registrar for the Refunded Bonds shall be disbursed for payment of costs of issuance or deposited in the applicable Interest and Sinking Fund for the Bonds, all in accordance with written instructions from the District or its Financial Advisor.

Additionally, the Pricing Officer shall determine the amount of any District contribution to the refunding from moneys on deposit in the interest and sinking fund maintained for the payment of the Refunded Bonds.

SECTION 20: Notices to Holders-Waiver. Wherever this Order or the applicable Pricing Certificate provides for notice to Holders of any event, such notice shall be sufficiently given (unless otherwise herein expressly provided) if in writing and sent by United States mail, first-class, postage prepaid, to the address of each Holder appearing in the Security Register at the close of business on the business day next preceding the mailing of such notice.

In any case in which notice to Holders is given by mail, neither the failure to mail such notice to any particular Holders, nor any defect in any notice so mailed, shall affect the sufficiency of such notice with respect to all other Bonds. Where this Order or the applicable Pricing Certificate provides for notice in any manner, such notice may be waived in writing by the Holder entitled to receive such notice, either before or after the event with respect to which such notice is given, and such waiver shall be the equivalent of such notice. Waivers of notice by Holders shall be filed with the Paying Agent/Registrar, but such filing shall not be a condition precedent to the validity of any action taken in reliance upon such waiver.

SECTION 21: Cancellation. All Bonds surrendered for payment, redemption, transfer, exchange, or replacement, if surrendered to the Paying Agent/Registrar, shall be promptly cancelled by it and, if surrendered to the District, shall be delivered to the Paying Agent/Registrar and, if not already cancelled, shall be promptly cancelled by the Paying Agent/Registrar. The District may at any time deliver to the Paying Agent/Registrar for cancellation any Bonds previously certified or registered and delivered which the District may have acquired in any manner whatsoever, and all Bonds so delivered shall be promptly cancelled by the Paying Agent/Registrar. All cancelled Bonds held by the Paying Agent/Registrar shall be returned to the District.

SECTION 22: Bond Counsel Opinion. The obligation of the Purchasers to accept delivery of a series of Bonds is subject to being furnished a final opinion of Norton Rose Fulbright US LLP, Dallas, Texas (“Bond Counsel”), approving such series of Bonds as to their validity, such opinion to be dated and delivered as of the date of delivery and payment for such series of Bonds. A true and correct reproduction of such opinion is hereby authorized to be printed on the applicable series of Bonds, or an executed counterpart thereof is hereby authorized to be either printed on definitive printed obligations or deposited with DTC along with the global certificates for the implementation and use of the Book-Entry-Only System used in the settlement and transfer of the applicable series of Bonds. The Board confirms the prior engagement of Norton Rose Fulbright US LLP as Bond Counsel to the District.

SECTION 23: CUSIP Numbers. CUSIP numbers may be printed or typed on the definitive Bonds. It is expressly provided, however, that the presence or absence of CUSIP

numbers on the definitive Bonds shall be of no significance or effect as regards the legality thereof, and neither the District nor attorneys approving the Bonds as to legality are to be held responsible for CUSIP numbers incorrectly printed or typed on the definitive Bonds.

SECTION 24: Further Procedures. Any one or more of the President, Vice President and Secretary of the Board, the Superintendent of Schools, the Chief Financial Officer and all other officers of the District are hereby expressly authorized, empowered and directed from time to time and at any time to do and perform all such acts and things and to execute, acknowledge and deliver in the name and on behalf of the District all agreements, instruments, certificates or other documents, whether mentioned herein or not, as may be necessary or desirable in order to carry out the terms and provisions of this Order and the issuance of the Bonds. In addition, prior to the initial delivery of the Bonds, the President, Vice President and Secretary of the Board, the Superintendent of Schools, the Chief Financial Officer or Bond Counsel to the District are each hereby authorized and directed to approve any technical changes or corrections to this Order or to any of the documents authorized and approved by this Order: (i) in order to cure any technical ambiguity, formal defect, or omission in the Order or such other document; or (ii) as requested by the Attorney General of the State of Texas or his representative to obtain the approval of the Bonds by the Attorney General and if such officer or counsel determines that such ministerial changes are consistent with the intent and purpose of the Order, which determination shall be final. In the event that any officer of the District whose signature shall appear on any document shall cease to be such officer before the delivery of such document, such signature nevertheless shall be valid and sufficient for all purposes the same as if such officer had remained in office until such delivery.

SECTION 25: Benefits of Order. Nothing in this Order or any Pricing Certificate, expressed or implied, is intended or shall be construed to confer upon any person other than the District, the Paying Agent/Registrar and the Holders, any right, remedy, or claim, legal or equitable, under or by reason of this Order or any Pricing Certificate or any provision hereof, this Order and each Pricing Certificate and all their provisions being intended to be and being for the sole and exclusive benefit of the District, the Paying Agent/Registrar, and the Holders.

SECTION 26: Inconsistent Provisions. All orders or resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Order or a Pricing Certificate are hereby repealed to the extent of such conflict, and the provisions of this Order shall be and remain controlling as to the matters contained herein.

SECTION 27: Governing Law. This Order shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 28: Effect of Headings. The Section headings herein are for convenience of reference only and shall not affect the construction hereof.

SECTION 29: Construction of Terms. If appropriate in the context of this Order, words of the singular number shall be considered to include the plural, words of the plural number shall be considered to include the singular, and words of the masculine, feminine, or neuter gender shall be considered to include the other genders.

SECTION 30: Severability. If any provision of this Order or the application thereof to any circumstance shall be held to be invalid, the remainder of this Order and the application thereof to other circumstances shall nevertheless be valid, and the Board hereby declares that this Order would have been enacted without such invalid provision.

SECTION 31: Incorporation of Findings and Determinations. The findings and determinations of the Board contained in the preamble hereof are hereby incorporated by reference and made a part of this Order for all purposes as if the same were restated in full in this Section.

SECTION 32: Permanent School Fund Guarantee. Each series of the Bonds may be sold with the principal of and interest thereon being guaranteed by the "Permanent School Fund" created, established and maintained pursuant to Article VII, Section 5 of the Constitution of the State of Texas. The Pricing Officer is hereby authorized to determine whether to make application to the Commissioner of Education of the State of Texas (the "Commissioner") for the applicable series of the Bonds to be, subject to compliance with the Texas Education Agency's rules and regulations, guaranteed by the Permanent School Fund in accordance with the provisions of Texas Education Code, Subchapter C of Chapter 45, as amended.

In the event the Pricing Officer makes application to, and the District receives approval from, the Texas Education Agency that the Bonds of a series are eligible for such guarantee, the District hereby certifies, agrees, covenants and acknowledges that:

(i) Immediately following a determination of the District's inability to pay any principal payment or interest installment, on the applicable series of Bonds, and in no event later than five (5) days prior to a Stated Maturity or interest payment date, the Superintendent shall notify the Commissioner, in the name of the District, of (a) the District's inability to pay, all or any portion, of the principal amount or interest installment of one or more of Bonds of the applicable series, (b) the total dollar amount of funds required by the District to pay in full the principal of and interest on the Bonds of the applicable series which the District is unable to pay, (c) the name and address of the Paying Agent/Registrar for the applicable series of Bonds, (d) the date when funds for the payment of the Bonds of such series or interest thereon shall be required by the District and deposited with the Paying Agent/Registrar and (e) such other information as the Commissioner shall require.

(ii) Any notices to be given to the Holders hereunder shall additionally be given to the Commissioner, when and as mailed to the Holders.

(iii) If the District fails to pay the principal of and interest on any Bond of the applicable series and the payment thereof is provided with funds from the Permanent School Fund in accordance with the guarantee, the provisions of Texas Education Code, Section 45.059(b), as amended, shall prevail, to the extent of conflict, over the provisions of Section 21 hereof, and such amount or amounts paid with funds from the Permanent School Fund, plus interest on such amount or amounts, shall be deducted from the first State money payable to the District in the following order: first from the Foundation School Fund and then from the Available

School Fund until full reimbursement of such amount or amounts has been made to the Permanent School Fund.

(iv) If two or more payments from the Permanent School Fund are made pursuant to the guarantee and the Commissioner determines the District is acting in bad faith under the guarantee, the Attorney General of the State of Texas may institute appropriate legal action to compel the District and its officers, agents and employees to comply with the duties required by law in regard to the applicable series of Bonds.

(v) Written notice advising of the defeasance of the applicable series of Bonds by a refunding or otherwise shall be given to the Division of State Finance of the Texas Education Agency within ten (10) calendar days following the defeasance of the applicable series of Bonds, and such defeasance shall cause the guarantee of the applicable series of Bonds by the Permanent School Fund to be removed in its entirety and terminated in all respects.

SECTION 33: Bond Insurance. Each series of Bonds may be sold with the principal of and interest thereon being insured by a municipal bond insurance provider authorized to transact business in the State of Texas. The Pricing Officer is hereby authorized to make the selection of municipal bond insurance (if any) for such series of Bonds and make the determination of the provisions of any commitment therefor.

SECTION 34: Credit Enhancement. Each series of the Bonds may be sold with credit enhancement pursuant to the bond intercept credit enhancement program, Texas Education Code, Section 45.251, et seq. The Pricing Officer is hereby authorized to determine whether to make application for such credit enhancement.

SECTION 35: Continuing Disclosure Undertaking. This Section shall apply unless the Pricing Officer determines in the applicable Pricing Certificate that an undertaking is not required pursuant to the Rule.

(a) Definitions. As used in this Section, the following terms have the meanings ascribed to such terms below:

“*Financial Obligation*” means a (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of a debt obligation or any such derivative instrument; provided that “financial obligation” shall not include municipal securities as to which a final official statement (as defined in the Rule) has been provided to the MSRB consistent with the Rule.

“*MSRB*” means the Municipal Securities Rulemaking Board.

“*Rule*” means SEC Rule 15c2-12, as amended from time to time or officially interpreted by the SEC.

“*SEC*” means the United States Securities and Exchange Commission.

(b) Annual Reports. To the extent specified in the applicable Pricing Certificate, the District shall provide annually to the MSRB (1) within six months after the end of each fiscal year beginning in the year stated in the applicable Pricing Certificate, financial information and operating data with respect to the District of the general type included in the applicable final Official Statement approved by the Pricing Officer and described in the Pricing Certificate, and (2) if not provided as part of such financial information and operating data, audited financial statements of the District, when and if available, but in any case within twelve months after the end of each fiscal year beginning in the year stated in the applicable Pricing Certificate. If audited financial statements are not available by the required time, the District will provide unaudited financial statements of the type included in the applicable Official Statement by the required time and audited financial statements when and if such audited financial statements become available. Any financial statements so to be provided shall be prepared in accordance with the accounting principles described in the applicable Pricing Certificate, or such other accounting principles as the District may be required to employ from time to time pursuant to state law or regulation, and audited, if the District commissions an audit of such statements and the audit is completed within the period during which they must be provided.

If the District changes its fiscal year, it will notify the MSRB of the change (and of the date of the new fiscal year end) prior to the next date by which the District otherwise would be required to provide financial information and operating data pursuant to this Section.

The financial information and operating data to be provided pursuant to this Section may be set forth in full in one or more documents or may be included by specific reference to any document available to the public on the MSRB's Internet website or filed with the SEC.

(c) Notice of Certain Events. The District shall provide notice of any of the following events with respect to the Bonds to the MSRB in a timely manner and not more than ten (10) business days after occurrence of the event:

1. Principal and interest payment delinquencies;
2. Non-payment related defaults, if material;
3. Unscheduled draws on debt service reserves reflecting financial difficulties;
4. Unscheduled draws on credit enhancements reflecting financial difficulties;
5. Substitution of credit or liquidity providers, or their failure to perform;
6. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB), or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds;
7. Modifications to rights of holders of the Bonds, if material;
8. Bond calls, if material, and tender offers;
9. Defeasances;
10. Release, substitution, or sale of property securing repayment of the Bonds, if material;
11. Rating changes;

12. Bankruptcy, insolvency, receivership, or similar event of the District, which shall occur as described below;
13. The consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of its assets, other than in the ordinary course of business, the entry into of a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
14. Appointment of a successor or additional trustee or the change of name of a trustee, if material;
15. Incurrence of a Financial Obligation of the District, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the District, any of which affect security holders, if material; and
16. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the District, any of which reflect financial difficulties.

For these purposes, (a) any event described in the immediately preceding paragraph 12 is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent, or similar officer for the District in a proceeding under the United States Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the District, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement, or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the District, and (b) the District intends the words used in the immediately preceding paragraphs 15 and 16 and the definition of Financial Obligation in this Section to have the meanings ascribed to them in SEC Release No. 34-83885, dated August 20, 2018.

The District shall notify the MSRB, in a timely manner, of any failure by the District to provide financial information or operating data in accordance with this Section by the time required by this Section.

(d) Filings with the MSRB. All financial information, operating data, financial statements, notices, and other documents provided to the MSRB in accordance with this Section shall be provided in an electronic format prescribed by the MSRB and shall be accompanied by identifying information as prescribed by the MSRB.

(e) Limitations, Disclaimers, and Amendments. The District shall be obligated to observe and perform the covenants specified in this Section with respect to the District and the applicable series of Bonds while, but only while, the District remains an “obligated person” with respect to the applicable series of Bonds within the meaning of the Rule, except that the District in any event will give notice required by subsection (c) hereof of any Bond calls and defeasance that cause the District to be no longer such an “obligated person”.

The provisions of this Section are for the sole benefit of the Holders and beneficial owners of the Bonds, and nothing in this Section, express or implied, shall give any benefit or any legal or equitable right, remedy, or claim hereunder to any other person. The District undertakes to provide only the financial information, operating data, financial statements, and notices which it has expressly agreed to provide pursuant to this Section and does not hereby undertake to provide any other information that may be relevant or material to a complete presentation of the financial results, condition, or prospects of the District or the State of Texas or hereby undertake to update any information provided in accordance with this Section or otherwise, except as expressly provided herein. The District does not make any representation or warranty concerning such information or its usefulness to a decision to invest in or sell Bonds at any future date.

UNDER NO CIRCUMSTANCES SHALL THE DISTRICT BE LIABLE TO THE HOLDER OR BENEFICIAL OWNER OF ANY BOND OR ANY OTHER PERSON, IN CONTRACT OR TORT, FOR DAMAGES RESULTING IN WHOLE OR IN PART FROM ANY BREACH BY THE DISTRICT, WHETHER NEGLIGENT OR WITHOUT FAULT ON ITS PART, OF ANY COVENANT SPECIFIED IN THIS SECTION, BUT EVERY RIGHT AND REMEDY OF ANY SUCH PERSON, IN CONTRACT OR TORT, FOR OR ON ACCOUNT OF ANY SUCH BREACH SHALL BE LIMITED TO AN ACTION FOR *MANDAMUS* OR SPECIFIC PERFORMANCE.

No default by the District in observing or performing its obligations under this Section shall constitute a breach of or default under this Order for purposes of any other provision of this Order.

Nothing in this Section is intended, or shall act, to disclaim, waive, or otherwise limit the duties of the District under federal and state securities laws.

Notwithstanding anything herein to the contrary, the provisions of this Section may be amended by the District from time to time to adapt to changed circumstances resulting from a change in legal requirements, a change in law, or a change in the identity, nature, status, or type of operations of the District, but only if (1) the provisions of this Section, as so amended, would have permitted an underwriter to purchase or sell Bonds in the primary offering of the Bonds in compliance with the Rule, taking into account any amendments or interpretations of the Rule to the date of such amendment, as well as such changed circumstances, and (2) either (a) the Holders of a majority in aggregate principal amount (or any greater amount required by any other provision of this Order that authorizes such an amendment) of the Outstanding Bonds consent to such amendment or (b) a Person that is unaffiliated with the District (such as nationally recognized bond counsel) determines that such amendment will not materially impair the interests of the Holders and beneficial owners of the Bonds. The provisions of this Section may also be amended from time to time or repealed by the District if the SEC amends or repeals the applicable provisions of the Rule or a court of final jurisdiction determines that such provisions are invalid, but only if and to the extent that reservation of the District's right to do so would not prevent underwriters of the initial public offering of the Bonds from lawfully purchasing or selling Bonds in such offering. If the District so amends the provisions of this Section, it shall include with any amended financial information or operating data next provided in accordance with subsection (b) an explanation, in

narrative form, of the reasons for the amendment and of the impact of any change in the type of financial information or operating data so provided.

SECTION 36: Public Meeting. It is officially found, determined, and declared that the meeting at which this Order is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Order, was given, all as required by Texas Government Code, Chapter 551, as amended.

SECTION 37: Effective Date. This Order shall be in force and effect from and after its passage on the date shown below.

*[remainder of page left blank intentionally]*

PASSED AND ADOPTED, this December 11, 2025.

LEANDER INDEPENDENT SCHOOL DISTRICT

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President, Board of Trustees

ATTEST:

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Secretary, Board of Trustees

(District Seal)

EXHIBIT A  
FORM OF PAYING AGENT/REGISTRAR AGREEMENT

**FORM OF PAYING AGENT/REGISTRAR AGREEMENT**

THIS AGREEMENT is entered into as of \_\_\_\_\_ (this “Agreement”), by and between \_\_\_\_\_, a banking association duly organized and existing under the laws of the United States of America, or its successors (the “Bank”) and the Leander Independent School District (the “Issuer”),

**RECITALS**

WHEREAS, the Issuer has duly authorized and provided for the issuance of its “Leander Independent School District Unlimited Tax Refunding Bonds, Series 2026” ,dated \_\_\_\_\_, (the “Securities”), and such Securities are to be issued in fully registered form only and in part as “Current Interest Bonds” (bonds paying interest at stated intervals on and prior to the Stated Maturities) and in part as “Capital Appreciation Bonds” (bonds paying no interest prior to their Stated Maturity); such Securities scheduled to be delivered to the initial purchasers on or about \_\_\_\_\_; and

WHEREAS, the Issuer has selected the Bank to serve as Paying Agent/Registrar in connection with the payment of the principal of, premium, if any, and interest on said Securities and with respect to the registration, transfer and exchange thereof by the registered owners thereof; and

WHEREAS, the Bank has agreed to serve in such capacities for and on behalf of the Issuer and has full power and authority to perform and serve as Paying Agent/Registrar for the Securities;

NOW, THEREFORE, it is mutually agreed as follows:

**ARTICLE ONE**

**APPOINTMENT OF BANK AS PAYING AGENT AND REGISTRAR**

**Section 1.01 Appointment.** The Issuer hereby appoints the Bank to serve as Paying Agent with respect to the Securities, and, as Paying Agent for the Securities, the Bank shall be responsible for paying on behalf of the Issuer the principal, premium (if any), and interest on the Current Interest Bonds and the Maturity Amount (the original principal amount with accrued and compounded interest thereon) with respect to Capital Appreciation Bonds as the same become due and payable to the registered owners thereof; all in accordance with this Agreement and the “Authorizing Document” (hereinafter defined). The Issuer hereby appoints the Bank as Registrar with respect to the Securities and, as Registrar for the Securities, the Bank shall keep and maintain for and on behalf of the Issuer books and records as to the ownership of said Securities and with respect to the transfer and exchange thereof as provided herein and in the Authorizing Document.

The Bank hereby accepts its appointment, and agrees to serve as the Paying Agent and Registrar for the Securities.

**Section 1.02 Compensation.** As compensation for the Bank’s services as Paying Agent/Registrar, the Issuer hereby agrees to pay the Bank the fees and amounts set forth in **Annex A** attached hereto; provided however, notwithstanding anything herein or in Annex A to the contrary, the aggregate value of this agreement shall be less than the dollar limitation set forth

in Sections 2271.002(a)(2), 2274.002(a)(2) and 2276.002(a)(2) of the Texas Government Code, as amended.

In addition, the Issuer agrees to reimburse the Bank upon its request for all reasonable expenses, disbursements and advances incurred or made by the Bank in accordance with any of the provisions hereof (including the reasonable compensation and the expenses and disbursements of its agents and counsel).

## **ARTICLE TWO DEFINITIONS**

**Section 2.01 Definitions.** For all purposes of this Agreement, except as otherwise expressly provided or unless the context otherwise requires:

“Acceleration Date” on any Security means the date, if any, on and after which the principal or any or all installments of interest, or both, are due and payable on any Security which has become accelerated pursuant to the terms of the Security.

“Authorizing Document” means the resolution, order, or ordinance of the governing body of the Issuer pursuant to which the Securities are issued, as the same may be amended or modified, including any pricing certificate related thereto, certified by the secretary or any other officer of the Issuer and delivered to the Bank.

“Bank Office” means the designated office of the Bank at the address shown in Section 3.01 hereof. The Bank will notify the Issuer in writing of any change in location of the Bank Office.

“Holder” and “Security Holder” each means the Person in whose name a Security is registered in the Security Register.

“Person” means any individual, corporation, partnership, joint venture, association, joint stock company, trust, unincorporated organization or government or any agency or political subdivision of a government.

“Predecessor Securities” of any particular Security means every previous Security evidencing all or a portion of the same obligation as that evidenced by such particular Security (and, for the purposes of this definition, any mutilated, lost, destroyed, or stolen Security for which a replacement Security has been registered and delivered in lieu thereof pursuant to Section 4.06 hereof and the Authorizing Document).

“Redemption Date”, when used with respect to any Security to be redeemed, means the date fixed for such redemption pursuant to the terms of the Authorizing Document.

“Responsible Officer”, when used with respect to the Bank, means the Chairman or Vice-Chairman of the Board of Directors, the Chairman or

Vice-Chairman of the Executive Committee of the Board of Directors, the President, any Vice President, the Secretary, any Assistant Secretary, the Treasurer, any Assistant Treasurer, the Cashier, any Assistant Cashier, any Trust Officer or Assistant Trust Officer, or any other officer of the Bank customarily performing functions similar to those performed by any of the above designated officers and also means, with respect to a particular corporate trust matter, any other officer to whom such matter is referred because of his knowledge of and familiarity with the particular subject.

“Security Register” means a register maintained by the Bank on behalf of the Issuer providing for the registration and transfers of Securities.

“Stated Maturity” means the date specified in the Authorizing Document (i) the principal of a Current Interest Bond is scheduled to be due and payable and (ii) the Maturity Amount of a Capital Appreciation Bond is scheduled to be due and payable.

**Section 2.02 Other Definitions.** The terms “Bank,” “Issuer,” “Current Interest Bonds”, “Capital Appreciation Bonds” and “Securities (Security)” have the meanings assigned to them in the recital paragraphs of this Agreement.

The term “Paying Agent/Registrar” refers to the Bank in the performance of the duties and functions of this Agreement.

### **ARTICLE THREE PAYING AGENT**

**Section 3.01 Duties of Paying Agent.** As Paying Agent, the Bank shall pay, provided adequate collected funds have been provided to it for such purpose by or on behalf of the Issuer, on behalf of the Issuer the principal of each Current Interest Bond and Maturity Amount of each Capital Appreciation Bond at its Stated Maturity, Redemption Date or Acceleration Date, to the Holder upon surrender of the Security to the Bank at the following address:

As Paying Agent, the Bank shall, provided adequate collected funds have been provided to it for such purpose by or on behalf of the Issuer, pay on behalf of the Issuer the interest on each Current Interest Bond when due, by computing the amount of interest to be paid each Holder and making payment thereof to the Holders of the Current Interest Bonds (or their Predecessor Securities) on the Record Date (as defined in the Authorizing Document). All payments of principal and/or interest on the Securities to the registered owners shall be accomplished (1) by the issuance of checks, payable to the registered owners, drawn on the paying agent account provided in Section 5.05 hereof, sent by United States mail, first class postage prepaid, to the address appearing on the Security Register or (2) by such other method, acceptable to the Bank, requested in writing by the Holder at the Holder’s risk and expense.

**Section 3.02 Payment Dates.** The Issuer hereby instructs the Bank to pay the principal of and interest on the Current Interest Bonds and the Maturity Amounts of the Capital Appreciation Bonds on the dates specified in the Authorizing Document.

## **ARTICLE FOUR REGISTRAR**

**Section 4.01 Security Register - Transfers and Exchanges.** The Bank agrees to keep and maintain for and on behalf of the Issuer at the Bank Office books and records (herein sometimes referred to as the “Security Register”) for recording the names and addresses of the Holders of the Securities, the transfer, exchange and replacement of the Securities and the payment of the principal of and interest on the Current Interest Bonds and Maturity Amount of the Capital Appreciation Bonds to the Holders and containing such other information as may be reasonably required by the Issuer and subject to such reasonable regulations as the Issuer and the Bank may prescribe. The Bank represents and warrants that it will at all times have immediate access to the Security Register by electronic or other means and will be capable at all times of producing a hard copy of the Security Register for use by the Issuer. All transfers, exchanges and replacements of Securities shall be noted in the Security Register.

Every Security surrendered for transfer or exchange shall be duly endorsed or be accompanied by a written instrument of transfer, the signature on which has been guaranteed by an officer of a federal or state bank or a member of the Financial Industry Regulatory Authority, such written instrument to be in a form satisfactory to the Bank and duly executed by the Holder thereof or his agent duly authorized in writing.

The Bank may request any supporting documentation it feels necessary to effect a re-registration, transfer or exchange of the Securities.

To the extent possible and under reasonable circumstances, the Bank agrees that, in relation to an exchange or transfer of Securities, the exchange or transfer by the Holders thereof will be completed and new Securities delivered to the Holder or the assignee of the Holder in not more than three (3) business days after the receipt of the Securities to be cancelled in an exchange or transfer and the written instrument of transfer or request for exchange duly executed by the Holder, or his duly authorized agent, in form and manner satisfactory to the Paying Agent/Registrar.

**Section 4.02 Securities.** The Issuer shall provide additional Securities when needed to facilitate transfers or exchanges thereof. The Bank covenants that such additional Securities, if and when provided, will be kept in safekeeping pending their use and reasonable care will be exercised by the Bank in maintaining such Securities in safekeeping, which shall be not less than the care maintained by the Bank for debt securities of other governments or corporations for which it serves as registrar, or that is maintained for its own securities.

**Section 4.03 Form of Security Register.** The Bank, as Registrar, will maintain the Security Register relating to the registration, payment, transfer and exchange of the Securities in accordance with the Bank’s general practices and procedures in effect from time to time. The Bank shall not be obligated to maintain such Security Register in any form other than those which the Bank has currently available and currently utilizes at the time.

The Security Register may be maintained in written form or in any other form capable of being converted into written form within a reasonable time.

**Section 4.04 List of Security Holders.** The Bank will provide the Issuer at any time requested by the Issuer, upon payment of the required fee, a copy of the information contained in the Security Register. The Issuer may also inspect the information contained in the Security Register at any time the Bank is customarily open for business, provided that reasonable time is allowed the Bank to provide an up-to-date listing or to convert the information into written form.

The Bank will not release or disclose the contents of the Security Register to any person other than to, or at the written request of, an authorized officer or employee of the Issuer, except upon receipt of a court order or as otherwise required by law. Upon receipt of a court order and prior to the release or disclosure of the contents of the Security Register, the Bank will notify the Issuer so that the Issuer may contest the court order or such release or disclosure of the contents of the Security Register.

**Section 4.05 Return of Cancelled Securities.** The Bank will, at such reasonable intervals as it determines, surrender to the Issuer, all Securities in lieu of which or in exchange for which other Securities have been issued, or which have been paid.

**Section 4.06 Mutilated, Destroyed, Lost or Stolen Securities.** The Issuer hereby instructs the Bank, subject to the provisions of the Authorizing Document, to deliver and issue Securities in exchange for or in lieu of mutilated, destroyed, lost, or stolen Securities as long as the same does not result in an overissuance.

In case any Security shall be mutilated, destroyed, lost or stolen, the Bank may execute and deliver a replacement Security of like form and tenor, and in the same denomination and bearing a number not contemporaneously outstanding, in exchange and substitution for such mutilated Security, or in lieu of and in substitution for such mutilated, destroyed, lost or stolen Security, only upon the approval of the Issuer and after (i) the filing by the Holder thereof with the Bank of evidence satisfactory to the Bank of the destruction, loss or theft of such Security, and of the authenticity of the ownership thereof and (ii) the furnishing to the Bank of indemnification in an amount satisfactory to hold the Issuer and the Bank harmless. All expenses and charges associated with such indemnity and with the preparation, execution and delivery of a replacement Security shall be borne by the Holder of the Security mutilated, destroyed, lost or stolen.

**Section 4.07 Transaction Information to Issuer.** The Bank will, within a reasonable time after receipt of written request from the Issuer, furnish the Issuer information as to the Securities it has paid pursuant to Section 3.01, Securities it has delivered upon the transfer or exchange of any Securities pursuant to Section 4.01, and Securities it has delivered in exchange for or in lieu of mutilated, destroyed, lost, or stolen Securities pursuant to Section 4.06.

## ARTICLE FIVE THE BANK

**Section 5.01 Duties of Bank.** The Bank undertakes to perform the duties set forth herein and agrees to use reasonable care in the performance thereof.

**Section 5.02 Reliance on Documents, Etc.**

(a) The Bank may conclusively rely, as to the truth of the statements and correctness of the opinions expressed therein, on certificates or opinions furnished to the Bank.

(b) The Bank shall not be liable for any error of judgment made in good faith by a Responsible Officer, unless it shall be proved that the Bank was negligent in ascertaining the pertinent facts.

(c) No provisions of this Agreement shall require the Bank to expend or risk its own funds or otherwise incur any financial liability for performance of any of its duties hereunder, or in the exercise of any of its rights or powers, if it shall have reasonable grounds for believing that repayment of such funds or adequate indemnity satisfactory to it against such risks or liability is not assured to it.

(d) The Bank may rely and shall be protected in acting or refraining from acting upon any resolution, certificate, statement, instrument, opinion, report, notice, request, direction, consent, order, bond, note, security or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or parties. Without limiting the generality of the foregoing statement, the Bank need not examine the ownership of any Securities, but is protected in acting upon receipt of Securities containing an endorsement or instruction of transfer or power of transfer which appears on its face to be signed by the Holder or an agent of the Holder. The Bank shall not be bound to make any investigation into the facts or matters stated in a resolution, certificate, statement, instrument, opinion, report, notice, request, direction, consent, order, bond, note, security or other paper or document supplied by the Issuer.

(e) The Bank may consult with counsel, and the written advice of such counsel or any opinion of counsel shall be full and complete authorization and protection with respect to any action taken, suffered, or omitted by it hereunder in good faith and in reliance thereon.

(f) The Bank may exercise any of the powers hereunder and perform any duties hereunder either directly or by or through agents or attorneys of the Bank.

(g) The Bank is also authorized to transfer funds relating to the closing and initial delivery of the Securities in the manner disclosed in the closing memorandum or letter as prepared by the Issuer, Issuer's financial advisor or other agent. The Bank may act on a facsimile or e-mail transmission of the closing memorandum or letter acknowledged by the Issuer, the Issuer's financial advisor or other agent as the final closing memorandum or letter. The Bank shall not be liable for any losses, costs or expenses arising directly or indirectly from the Bank's reliance upon and compliance with such instructions.

**Section 5.03 Recitals of Issuer.** The recitals contained herein with respect to the Issuer and in the Securities shall be taken as the statements of the Issuer, and the Bank assumes no responsibility for their correctness.

The Bank shall in no event be liable to the Issuer, any Holder or Holders of any Security, or any other Person for any amount due on any Security from its own funds.

**Section 5.04 May Hold Securities.** The Bank, in its individual or any other capacity, may become the owner or pledgee of Securities and may otherwise deal with the Issuer with the same rights it would have if it were not the Paying Agent/Registrar, or any other agent.

**Section 5.05 Moneys Held by Bank - Paying Agent Account/Collateralization.** A paying agent account shall at all times be kept and maintained by the Bank for the receipt, safekeeping, and disbursement of moneys received from the Issuer under this Agreement for the payment of the Securities, and money deposited to the credit of such account until paid to the Holders of the Securities shall be continuously collateralized by securities or obligations which qualify and are eligible under both the laws of the State of Texas and the laws of the United States of America to secure and be pledged as collateral for paying agent accounts to the extent such money is not insured by the Federal Deposit Insurance Corporation. Payments made from such paying agent account shall be made by check drawn on such account unless the owner of the Securities shall, at its own expense and risk, request an alternative method of payment.

Subject to the applicable unclaimed property laws of the State of Texas, any money deposited with the Bank for the payment of the principal of, premium (if any), or interest on any Security and remaining unclaimed for three years after final maturity of the Security has become due and payable will be held by the Bank and disposed of only in accordance with Title 6 of the Texas Property Code, as amended. The Bank shall have no liability by virtue of actions taken in compliance with this provision.

The Bank is not obligated to pay interest on any money received by it under this Agreement.

This Agreement relates solely to money deposited for the purposes described herein, and the parties agree that the Bank may serve as depository for other funds of the Issuer, act as trustee under indentures authorizing other bond transactions of the Issuer, or act in any other capacity not in conflict with its duties hereunder.

**Section 5.06 Indemnification.** To the extent permitted by law, the Issuer agrees to indemnify the Bank for, and hold it harmless against, any loss, liability, or expense incurred without negligence or bad faith on its part, arising out of or in connection with its acceptance or administration of its duties hereunder, including the cost and expense against any claim or liability in connection with the exercise or performance of any of its powers or duties under this Agreement.

**Section 5.07 Interpleader.** The Issuer and the Bank agree that the Bank may seek adjudication of any adverse claim, demand, or controversy over its person as well as funds on deposit, in either a Federal or State District Court located in the state and county where the administrative office of the Issuer is located, and agree that service of process by certified or registered mail, return receipt requested, to the address referred to in Section 6.03 of this Agreement shall constitute adequate service. The Issuer and the Bank further agree that the Bank has the right to file a Bill of Interpleader in any court of competent jurisdiction in the State of Texas to determine the rights of any Person claiming any interest herein.

**Section 5.08 DTC Services.** It is hereby represented and warranted that, in the event the Securities are otherwise qualified and accepted for "Depository Trust Company" services or

equivalent depository trust services by other organizations, the Bank has the capability and, to the extent within its control, will comply with the “Operational Arrangements”, which establishes requirements for securities to be eligible for such type depository trust services, including, but not limited to, requirements for the timeliness of payments and funds availability, transfer turnaround time, and notification of redemptions and calls.

## **ARTICLE SIX MISCELLANEOUS PROVISIONS**

**Section 6.01 Amendment.** This Agreement may be amended only by an agreement in writing signed by both of the parties hereto.

**Section 6.02 Assignment.** This Agreement may not be assigned by either party without the prior written consent of the other.

**Section 6.03 Notices.** Any request, demand, authorization, direction, notice, consent, waiver, or other document provided or permitted hereby to be given or furnished to the Issuer or the Bank shall be mailed or delivered to the Issuer or the Bank, respectively, at the addresses shown on the signature page(s) hereof.

**Section 6.04 Effect of Headings.** The Article and Section headings herein are for convenience of reference only and shall not affect the construction hereof.

**Section 6.05 Successors and Assigns.** All covenants and agreements herein by the Issuer shall bind its successors and assigns, whether so expressed or not.

**Section 6.06 Severability.** In case any provision herein shall be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

**Section 6.07 Merger, Conversion, Consolidation, or Succession.** Any corporation or association into which the Bank may be merged or converted or with which it may be consolidated, or any corporation or association resulting from any merger, conversion, or consolidation to which the Bank shall be a party, or any corporation or association succeeding to all or substantially all of the corporate trust business of the Bank shall be the successor of the Bank as Paying Agent under this Agreement without the execution or filing of any paper or any further act on the part of either parties hereto.

**Section 6.08 Benefits of Agreement.** Nothing herein, express or implied, shall give to any Person, other than the parties hereto and their successors hereunder, any benefit or any legal or equitable right, remedy, or claim hereunder.

**Section 6.09 Entire Agreement.** This Agreement and the Authorizing Document constitute the entire agreement between the parties hereto relative to the Bank acting as Paying Agent/Registrar and if any conflict exists between this Agreement and the Authorizing Document, the Authorizing Document shall govern.

**Section 6.10 Counterparts.** This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which shall constitute one and the same Agreement.

**Section 6.11 Termination.** This Agreement will terminate (i) on the date of final payment of the principal of and interest on the Securities to the Holders thereof or (ii) may be earlier terminated by either party upon sixty (60) days written notice; provided, however, an early termination of this Agreement by either party shall not be effective until (a) a successor Paying Agent/Registrar has been appointed by the Issuer and such appointment accepted and (b) notice has been given to the Holders of the Securities of the appointment of a successor Paying Agent/Registrar. However, if the Issuer fails to appoint a successor Paying Agent/Registrar within a reasonable time, the Bank may petition a court of competent jurisdiction within the State of Texas to appoint a successor. Furthermore, the Bank and the Issuer mutually agree that the effective date of an early termination of this Agreement shall not occur at any time which would disrupt, delay or otherwise adversely affect the payment of the Securities.

Upon an early termination of this Agreement, the Bank agrees to promptly transfer and deliver the Security Register (or a copy thereof), together with the other pertinent books and records relating to the Securities, to the successor Paying Agent/Registrar designated and appointed by the Issuer.

The provisions of Section 1.02 and of Article Five shall survive and remain in full force and effect following the termination of this Agreement.

**Section 6.12 Iran, Sudan and Foreign Terrorist Organizations.** The Bank represents that neither it nor any of its parent company, wholly- or majority-owned subsidiaries, and other affiliates is a company identified on a list prepared and maintained by the Texas Comptroller of Public Accounts under Section 2252.153 or Section 2270.0201, Government Code. The foregoing representation excludes the Bank and each of its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, that the United States government has affirmatively declared to be excluded from its federal sanctions regime relating to Sudan or Iran or any federal sanctions regime relating to a foreign terrorist organization. The Bank understands “affiliate” to mean any entity that controls, is controlled by, or is under common control with the Bank within the meaning of SEC Rule 405, 17 C.F.R. § 230.405, and exists to make a profit.

Notwithstanding anything contained herein, the representation contained in this Section shall survive termination of this Agreement until the statute of limitations has run.

**Section 6.13 Governing Law.** This Agreement shall be construed in accordance with and governed by the laws of the State of Texas.

*[Remainder of page left blank intentionally.]*

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

\_\_\_\_\_

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

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

Address: \_\_\_\_\_  
\_\_\_\_\_

LEANDER INDEPENDENT SCHOOL DISTRICT

By: \_\_\_\_\_  
Pricing Officer

Address: 204 W. South Street  
Leander, Texas 78646

ANNEX A  
FEE SCHEDULE

EXHIBIT B

FORMS

(a) Form of Definitive Bonds.

*[CURRENT INTEREST BONDS]*

REGISTERED  
NO. R- \_\_\_\_\_

REGISTERED  
PRINCIPAL AMOUNT  
\$ \_\_\_\_\_

UNITED STATES OF AMERICA  
STATE OF TEXAS  
LEANDER INDEPENDENT SCHOOL DISTRICT  
UNLIMITED TAX REFUNDING BOND  
SERIES 2026

Bond Date: \_\_\_\_\_ Interest Rate: \_\_\_\_\_ Stated Maturity: \_\_\_\_\_ CUSIP NO: \_\_\_\_\_

Registered Owner:

Principal Amount: \_\_\_\_\_ DOLLARS

The Leander Independent School District (hereinafter referred to as the “District”), a body corporate and political subdivision in the Counties of Travis and Williamson, State of Texas, for value received, acknowledges itself indebted to and hereby promises to pay to the Registered Owner named above, or the registered assigns thereof, on the Stated Maturity date specified above the Principal Amount hereinabove stated (or so much thereof as shall not have been paid upon prior redemption), and to pay interest on the unpaid principal amount hereof from the interest payment date next preceding the “Registration Date” of this Bond appearing below (unless this Bond bears a “Registration Date” as of an interest payment date, in which case it shall bear interest from such date, or unless the “Registration Date” of this Bond is prior to the initial interest payment date in which case it shall bear interest from the \_\_\_\_\_) at the per annum rate of interest specified above computed on the basis of a 360-day year of twelve 30-day months; such interest being payable on \_\_\_\_\_, and each \_\_\_\_\_ and \_\_\_\_\_ thereafter, until maturity or prior redemption. Principal of this Bond is payable at its Stated Maturity or date of redemption to the registered owner hereof, upon presentation and surrender, at the Designated Payment/Transfer Office of the Paying Agent/Registrar executing the registration certificate appearing hereon, or its successor; provided, however, while this Bond is registered to Cede & Co., the payment of principal upon a partial redemption of the principal amount hereof may be accomplished without presentation and surrender of this Bond. Interest is payable to the registered owner of this Bond (or one or more Predecessor Bonds, as defined in the Order hereinafter referenced) whose name appears on the “Security Register” maintained by the Paying

Agent/Registrar at the close of business on the “Record Date,” which is the \_\_\_\_\_ of the month next preceding each interest payment date, and interest shall be paid by the Paying Agent/Registrar by check sent United States mail, first-class, postage prepaid, to the address of the registered owner recorded in the Security Register or by such other method, acceptable to the Paying Agent/Registrar, requested by, and at the risk and expense of, the registered owner. All payments of principal of and interest on this Bond shall be without exchange or collection charges to the registered owner hereof and in any coin or currency of the United States of America, which at the time of payment is legal tender for the payment of public and private debts. If the date for the payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, a legal holiday, or a day on which banking institutions in the city where the Designated Payment/Transfer Offices of the Paying Agent/Registrar are located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not such a Saturday, Sunday, legal holiday, or day on which banking institutions are authorized to close; and payment on such date shall have the same force and effect as if made on the original date payment was due.

This Bond is one of the series specified in its title issued in the aggregate principal amount of \$\_\_\_\_\_ (herein referred to as the “Bonds”) for the purpose of providing funds for the discharge and final payment of certain obligations of the District and to pay the costs and expenses of issuance, under and in strict conformity with the Constitution and laws of the State of Texas, including Texas Government Code, Chapters 1207 and 1371, as amended, and pursuant to an Order adopted by the Board of Trustees of the District (herein referred to as the “Order”). [The Bonds are issued in part as “Current Interest Bonds,” which total in principal amount \$\_\_\_\_\_ and pay accrued interest at stated intervals to registered owners and in part as “Capital Appreciation Bonds,” which total in original principal amount \$\_\_\_\_\_ and pay no accrued interest prior to their Stated Maturities.]

[The Bonds maturing on the dates hereinafter identified (the “Term Bonds”) are subject to mandatory redemption prior to maturity with funds on deposit in the Interest and Sinking Fund established and maintained for the payment thereof in the Order, and shall be redeemed in part prior to maturity at the price of par and accrued interest thereon to the date of redemption, and without premium, on the dates and in the principal amounts as follows:

Term Bonds due _____, 20__	Term Bonds Due _____, 20__
<u>Redemption Date</u>	<u>Redemption Date</u>
_____, 20__	_____, 20__
<u>Principal Amount</u>	<u>Principal Amount</u>
\$ _____	\$ _____
Term Bonds Due _____, 20__	
<u>Redemption Date</u>	<u>Principal Amount</u>
_____, 20__	\$ _____
_____, 20__	\$ _____

The particular Term Bonds to be redeemed on each redemption date shall be chosen by lot by the Paying Agent/Registrar; provided, however, that the principal amount of Term Bonds for a Stated Maturity required to be redeemed on a mandatory redemption date may be reduced, at the option of the District, by the principal amount of Term Bonds of like maturity which, at least 50 days prior to a mandatory redemption date, (1) shall have been acquired by the District at a price

not exceeding the principal amount of such Term Bonds plus accrued interest to the date of purchase thereof, and delivered to the Paying Agent/Registrar for cancellation or (2) shall have been redeemed pursuant to the optional redemption provisions appearing below and not theretofore credited against a mandatory redemption requirement.]

The Current Interest Bonds maturing on and after \_\_\_\_\_, 20\_\_ may be redeemed prior to their Stated Maturities, at the option of the District, in whole or in part in principal amounts of \$5,000 or any integral multiple thereof (and if within a Stated Maturity selected by lot by the Paying Agent/Registrar), on \_\_\_\_\_, 20\_\_, or on any date thereafter, at the redemption price of par, together with accrued interest to the date of redemption.

At least thirty (30) days prior to a redemption date, the District shall cause a written notice of such redemption to be sent by United States mail, first-class, postage prepaid, to the registered owners of the Bonds to be redeemed in whole or in part, and subject to the terms and provisions relating thereto contained in the Order. If a Bond (or any portion of its principal sum) shall have been duly called for redemption and notice of such redemption duly given, then upon such redemption date such Bond (or the portion of its principal sum to be redeemed) shall become due and payable, and interest thereon shall cease to accrue from and after the redemption date therefor, provided moneys for the payment of the redemption price and the interest on the principal amount to be redeemed to the date of redemption are held for the purpose of such payment by the Paying Agent/Registrar.

In the event a portion of the principal amount of a Bond is to be redeemed and the registered owner hereof is someone other than Cede & Co., payment of the redemption price of such principal amount shall be made to the registered owner only upon presentation and surrender of this Bond to the Designated Payment/Transfer Office of the Paying Agent/Registrar, and a new Bond or Bonds of like maturity and interest rate in any authorized denominations provided by the Order for the then unredeemed balance of the principal sum thereof will be issued to the registered owner, without charge. If a Bond is selected for redemption, in whole or in part, the District and the Paying Agent/Registrar shall not be required to transfer such Bond to an assignee of the registered owner within 45 days of the redemption date therefor; provided, however, such limitation on transferability shall not be applicable to an exchange by the registered owner of the unredeemed balance of a Bond redeemed in part.

With respect to any optional redemption of the Bonds, unless certain prerequisites to such redemption required by the Order have been met and moneys sufficient to pay the redemption price of the Bonds to be redeemed shall have been received by the Paying Agent/Registrar prior to the giving of such notice of redemption, such notice may state that such redemption is conditional upon the satisfaction of such prerequisites and receipt of such moneys by the Paying Agent/Registrar on or prior to the date fixed for such redemption. If a conditional notice of redemption is given and such prerequisites to the redemption are not satisfied or sufficient moneys are not received, such notice shall be of no force and effect, the District shall not redeem such Bonds and the Paying Agent/Registrar shall give notice, in the manner in which the notice of redemption was given, to the effect that the Bonds have not been redeemed.

The Bonds are payable from the proceeds of an ad valorem tax levied, without limit as to rate or amount, upon all taxable property in the District. Reference is hereby made to the Order, a copy of which is on file in the Designated Payment/Transfer Office of the Paying Agent/Registrar, and to all of the provisions of which the registered owner or holder of this Bond by the acceptance hereof hereby assents, for definitions of terms; the description of and the nature and extent of the tax levied for the payment of the Bonds; the terms and conditions relating to the transfer or exchange of this Bond; the conditions upon which the Order may be amended or supplemented with or without the consent of the registered owners; the rights, duties, and obligations of the District and the Paying Agent/Registrar; the terms and provisions upon which this Bond may be discharged at or prior to its maturity, and deemed to be no longer Outstanding thereunder; and for other terms and provisions contained therein. Capitalized terms used herein have the meanings assigned in the Order.

This Bond, subject to certain limitations contained in the Order, may be transferred on the Security Register only upon its presentation and surrender at the Designated Payment/Transfer Office of the Paying Agent/Registrar, with the Assignment hereon duly endorsed by, or accompanied by a written instrument of transfer in form satisfactory to the Paying Agent/Registrar duly executed by, the registered owner hereof, or his duly authorized agent. When a transfer on the Security Register occurs, one or more new fully registered Bonds of the same Stated Maturity, of authorized denominations, bearing the same rate of interest, and of the same aggregate principal amount will be issued by the Paying Agent/Registrar to the designated transferee or transferees.

The District and the Paying Agent/Registrar, and any agent of either, shall treat the registered owner whose name appears on the Security Register (i) on the Record Date as the owner entitled to payment of interest hereon, (ii) on the date of surrender of this Bond as the owner entitled to payment of principal at the Stated Maturity, or its redemption, in whole or in part, and (iii) on any other date as the owner for all other purposes, and neither the District nor the Paying Agent/Registrar, or any agent of either, shall be affected by notice to the contrary. In the event of nonpayment of interest on a Current Interest Bond on a scheduled payment date and for thirty (30) days thereafter, a new record date for such interest payment (a "Special Record Date") will be established by the Paying Agent/Registrar, if and when funds for the payment of such interest have been received from the District. Notice of the Special Record Date and of the scheduled payment date of the past due interest (which shall be fifteen (15) days after the Special Record Date) shall be sent at least five (5) business days prior to the Special Record Date by United States mail, first-class, postage prepaid, to the address of each registered owner of a Current Interest Bond appearing on the Security Register at the close of business on the last business day next preceding the date of mailing of such notice.

It is hereby certified, recited, represented, and declared that the District is a body corporate and political subdivision duly organized and legally existing under and by virtue of the Constitution and laws of the State of Texas; that the issuance of the Bonds is duly authorized by law; that all acts, conditions, and things required to exist and be done precedent to and in the issuance of the Bonds to render the same lawful and valid obligations of the District have been properly done, have happened, and have been performed in regular and due time, form, and manner as required by the Constitution and laws of the State of Texas, and the Order; that the Bonds do not exceed any Constitutional or statutory limitation; and that due provision has been made for the

payment of the principal of and interest on the Bonds by the levy of a tax as aforesaid. In case any provision in this Bond shall be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall not in any way be affected or impaired thereby. The terms and provisions of this Bond and the Order shall be construed in accordance with and shall be governed by the laws of the State of Texas.

IN WITNESS WHEREOF, the Board of Trustees of the District has caused this Bond to be duly executed under the official seal of the District.

LEANDER INDEPENDENT SCHOOL DISTRICT

---

President, Board of Trustees

ATTEST:

---

Secretary, Board of Trustees

(SEAL)

[CAPITAL APPRECIATION BONDS]

REGISTERED  
NO. CAB- \_\_\_\_\_

REGISTERED  
MATURITY AMOUNT  
\$ \_\_\_\_\_

UNITED STATES OF AMERICA  
STATE OF TEXAS  
LEANDER INDEPENDENT SCHOOL DISTRICT  
UNLIMITED TAX REFUNDING BOND  
SERIES 2026

Bond Date: \_\_\_\_\_ Stated Yield: \_\_\_\_\_ % Stated Maturity: \_\_\_\_\_ CUSIP NO: \_\_\_\_\_

Registered Owner:

Maturity Amount: \_\_\_\_\_ DOLLARS

The Leander Independent School District (hereinafter referred to as the “District”), a body corporate and political subdivision in the Counties of Travis and Williamson, State of Texas, for value received, acknowledges itself indebted to and hereby promises to pay to the Registered Owner named above, or the registered assigns thereof, on the Stated Maturity date specified above, the Maturity Amount stated above (or so much thereof as shall not have been paid upon prior redemption). The Maturity Amount of this Bond represents the accretion of the original principal amount of this Bond (including the initial premium, if any, paid herefor) from the date of delivery to the initial purchasers to the Stated Maturity and such accretion in value occurring at the above Stated Yield and compounding on \_\_\_\_\_, and semiannually thereafter on \_\_\_\_\_ and \_\_\_\_\_. A table of the “Accreted Values” per \$5,000 “Accreted Value” at maturity is printed on this Bond or attached hereto. The term “Accreted Value,” as used herein, means the original principal amount of this Bond plus the initial premium, if any, paid herefor with interest thereon compounded semiannually to \_\_\_\_\_ and \_\_\_\_\_, as the case may be, next preceding the date of such calculation (or the date of calculation, if such calculation is made on \_\_\_\_\_ or \_\_\_\_\_) at the Stated Yield for the Stated Maturity shown above and in the above referenced Table of Accreted Values. For any date other than \_\_\_\_\_ or \_\_\_\_\_, the Accreted Value of this Bond shall be determined by a straight line interpolation between the values for the applicable semiannual compounding dates (based on 30-day months). If the date for the payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, a legal holiday, or a day on which banking institutions in the city where the Designated Payment/Transfer Office of the Paying Agent/Registrar is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not such a Saturday, Sunday, legal holiday, or day on which banking institutions are authorized to close; and payment on such date shall have the same force and effect as if made on the original date payment was due.

The Accreted Value of this Bond is payable at its Stated Maturity or redemption to the registered owner hereof, upon presentation and surrender, at the Designated Payment/Transfer Office of the Paying Agent/Registrar executing the registration certificate appearing hereon, or its successor. Payment of the Maturity Amount or Accreted Value as of a redemption date of this Bond shall be without exchange or collection charges to the owner hereof and in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts.

This Bond is one of the series specified in its title issued in the aggregate principal amount of \$\_\_\_\_\_ (herein referred to as the "Bonds") for the purpose of providing funds for the discharge and final payment of certain obligations of the District and to pay the costs and expenses of issuance, under and in strict conformity with the Constitution and laws of the State of Texas, including Texas Government Code, Chapters 1207 and 1371, as amended, and pursuant to an Order adopted by the Board of Trustees of the District (herein referred to as the "Order"). The Bonds are issued in part as "Current Interest Bonds," which total in principal amount \$\_\_\_\_\_ and pay accrued interest at stated intervals to registered owners and in part as "Capital Appreciation Bonds," which total in original principal amount \$\_\_\_\_\_ and pay no accrued interest prior to their Stated Maturities.

The Capital Appreciation Bonds maturing on and after \_\_\_\_\_ may be redeemed prior to their Stated Maturities, at the option of the District, in whole or in part in Maturity Amounts of \$5,000 or any integral multiple thereof (and if within a Stated Maturity selected by lot by the Paying Agent/Registrar), on \_\_\_\_\_, or on any date thereafter, at the redemption price of the Accreted Value (as determined and defined herein) as of the date of redemption.

At least thirty (30) days prior to a redemption date, the District shall cause a written notice to be sent by United States mail, first-class, postage prepaid, to the registered owners of the Bonds to be redeemed, and subject to the terms and provisions relating thereto contained in the Order. If a Bond (or any portion of its Maturity Amount) shall have been duly called for redemption and notice of such redemption duly given, then upon such redemption date such Bond (or the portion of its Maturity Amount to be redeemed) shall become due and payable, and shall cease to accrete in value from and after the redemption date, provided moneys for the payment of the redemption price to the date of redemption are held for the purpose of such payment by the Paying Agent/Registrar.

In the event a portion of the Maturity Amount of a Bond is to be redeemed and the registered owner hereof is someone other than Cede & Co., payment of the redemption price shall be made to the registered owner only upon presentation and surrender of such Bond to the Designated Payment/Transfer Office of the Paying Agent/Registrar, and a new Bond or Bonds of like maturity and interest rate in any authorized denominations provided by the Order for the then unredeemed balance of the Maturity Amount thereof will be issued to the registered owner, without charge. If a Bond is selected for redemption, in whole or in part, the District and the Paying Agent/Registrar shall not be required to transfer such Bond to an assignee of the registered owner within 45 days of the redemption date therefor; provided, however, such limitation on transferability shall not be applicable to an exchange by the registered owner of the unredeemed balance of a Bond redeemed in part.

With respect to any optional redemption of the Bonds, unless certain prerequisites to such redemption required by the Order have been met and moneys sufficient to pay the redemption price of the Bonds to be redeemed shall have been received by the Paying Agent/Registrar prior to the giving of such notice of redemption, such notice may state that such redemption is conditional upon the satisfaction of such prerequisites and receipt of such moneys by the Paying Agent/Registrar on or prior to the date fixed for such redemption. If a conditional notice of redemption is given and such prerequisites to the redemption are not satisfied or sufficient moneys are not received, such notice shall be of no force and effect, the District shall not redeem such Bonds and the Paying Agent/Registrar shall give notice, in the manner in which the notice of redemption was given, to the effect that the Bonds have not been redeemed.

The Bonds are payable from the proceeds of an ad valorem tax levied, without limit as to rate or amount, upon all taxable property in the District. Reference is hereby made to the Order, a copy of which is on file in the Designated Payment/Transfer Office of the Paying Agent/Registrar, and to all of the provisions of which the owner or holder of this Bond by the acceptance hereof hereby assents, for definitions of terms; the description of and the nature and extent of the tax levied for the payment of the Bonds; the terms and conditions relating to the transfer or exchange of this Bond; the conditions upon which the Order may be amended or supplemented with or without the consent of the Holders; the rights, duties, and obligations of the District and the Paying Agent/Registrar; the terms and provisions upon which this Bond may be discharged at or prior to its maturity and deemed to be no longer Outstanding thereunder; and for other terms and provisions contained therein. Capitalized terms used herein have the meanings assigned in the Order.

This Bond, subject to certain limitations contained in the Order, may be transferred on the Security Register only upon its presentation and surrender at the Designated Payment/Transfer Office of the Paying Agent/Registrar, with the Assignment hereon duly endorsed by, or accompanied by a written instrument of transfer in form satisfactory to the Paying Agent/Registrar duly executed by, the registered owner hereof, or his duly authorized agent. When a transfer on the Security Register occurs, one or more new fully registered Bonds of the same Stated Maturity, of authorized denominations, accruing interest at the same rate, and of the same aggregate Maturity Amount will be issued by the Paying Agent/Registrar to the designated transferee or transferees.

The District and the Paying Agent/Registrar, and any agent of either, shall treat the registered owner whose name appears on the Security Register (i) on the date of surrender of this Bond as the owner entitled to payment of the Maturity Amount at its Stated Maturity, or its redemption, in whole or in part, and (ii) on any other date as the owner for all other purposes, and neither the District nor the Paying Agent/Registrar, or any agent of either, shall be affected by notice to the contrary.

It is hereby certified, recited, represented and declared that the District is a body corporate and political subdivision duly organized and legally existing under and by virtue of the Constitution and laws of the State of Texas; that the issuance of the Bonds is duly authorized by law; that all acts, conditions and things required to exist and be done precedent to and in the issuance of the Bonds to render the same lawful and valid obligations of the District have been properly done, have happened and have been performed in regular and due time, form and manner as required by the Constitution and laws of the State of Texas, and the Order; that the Bonds do

not exceed any Constitutional or statutory limitation; and that due provision has been made for the payment of the principal of and interest on the Bonds by the levy of a tax as aforesaid. In case any provision in this Bond shall be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall not in any way be affected or impaired thereby. The terms and provisions of this Bond and the Order shall be construed in accordance with and shall be governed by the laws of the State of Texas.

IN WITNESS WHEREOF, the Board of Trustees of the District has caused this Bond to be duly executed under the official seal of the District.

LEANDER INDEPENDENT SCHOOL DISTRICT

\_\_\_\_\_  
President, Board of Trustees

ATTEST:

\_\_\_\_\_  
Secretary, Board of Trustees

(SEAL)

NOTE TO PRINTER: Print the "Table of Accreted Values" on the Bonds as called for in paragraph one.

(b) Form of Registration Certificate of Comptroller of Public Accounts to appear on Initial Bonds only.

REGISTRATION CERTIFICATE OF  
COMPTROLLER OF PUBLIC ACCOUNTS

OFFICE OF THE COMPTROLLER (   
OF PUBLIC ACCOUNTS (   
THE STATE OF TEXAS ( REGISTER NO. \_\_\_\_\_

I HEREBY CERTIFY that this Bond has been examined, certified as to validity and approved by the Attorney General of the State of Texas, and duly registered by the Comptroller of Public Accounts of the State of Texas.

WITNESS my signature and seal of office this \_\_\_\_\_.

(SEAL)

\_\_\_\_\_  
[Acting] Comptroller of Public Accounts  
of the State of Texas

(c) Form of Certificate of Paying Agent/Registrar to appear on Definitive Bonds only.

REGISTRATION CERTIFICATE OF PAYING AGENT/REGISTRAR

This Bond has been duly issued and registered under the provisions of the within-mentioned Order; the bond or bonds of the above entitled and designated series originally delivered having been approved by the Attorney General of the State of Texas and registered by the Comptroller of Public Accounts, as shown by the records of the Paying Agent/Registrar.

The designated office of the Paying Agent/Registrar in \_\_\_\_\_ is the Designated Payment/Transfer Office for this Bond.

\_\_\_\_\_  
as Paying Agent/Registrar

Registration Date:

\_\_\_\_\_

By: \_\_\_\_\_  
Authorized Signature

(d) Form of Assignment.

ASSIGNMENT

FOR VALUE RECEIVED the undersigned hereby sells, assigns, and transfers unto (Print or typewrite name, address, and zip code of transferee): \_\_\_\_\_ (Social Security or other identifying number: \_\_\_\_\_) the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints \_\_\_\_\_ attorney to transfer the within Bond on the books kept for registration thereof, with full power of substitution in the premises.

DATED: \_\_\_\_\_

Signature guaranteed: \_\_\_\_\_

NOTICE: The signature on this assignment must correspond with the name of the registered owner as it appears on the face of the within Bond in every particular.

(e) The Initial Bonds for the Current Interest Bonds and the Capital Appreciation Bonds shall be in the respective forms set forth therefor in paragraph (a) of this Exhibit, except as follows:

*[Current Interest Initial Bond]*

Heading and paragraph one shall be amended to read as follows:

NO. TR-1 \$ \_\_\_\_\_

UNITED STATES OF AMERICA  
STATE OF TEXAS  
LEANDER INDEPENDENT SCHOOL DISTRICT  
UNLIMITED TAX REFUNDING BOND  
SERIES 2026

Bond Date:  
\_\_\_\_\_, 2026

Registered Owner:

Principal Amount:

The Leander Independent School District (hereinafter referred to as the "District"), a body corporate and political subdivision in the Counties of Travis and Williamson, State of Texas, for value received, acknowledges itself indebted to and hereby promises to pay to the Registered Owner named above, or the registered assigns thereof, the Principal Amount hereinabove stated on \_\_\_\_\_ in the years and in principal installments in accordance with the following schedule:

<u>Stated</u> <u>Maturity</u>	<u>Principal</u> <u>Amount</u>	<u>Interest</u> <u>Rate(s)</u>
----------------------------------	-----------------------------------	-----------------------------------

(Information to be inserted from Pricing Certificate).

(or so much principal thereof as shall not have been redeemed prior to maturity) and to pay interest on the unpaid principal installments hereof from the \_\_\_\_\_ at the per annum rates of interest specified above computed on the basis of a 360-day year of twelve 30-day months; such interest being payable on \_\_\_\_\_, and each \_\_\_\_\_ and \_\_\_\_\_ thereafter, until maturity or prior redemption. Principal installments of this Bond are payable in the year of maturity or on a redemption date to the registered owner hereof by \_\_\_\_\_ (the "Paying Agent/Registrar"), upon presentation and surrender, at its designated offices in \_\_\_\_\_ (the "Designated Payment/Transfer Office"). Interest is payable to the registered owner of this Bond whose name appears on the "Security Register" maintained by the Paying Agent/Registrar at the close of business on the "Record Date," which is the \_\_\_\_\_ of the month next preceding each interest payment date, and interest shall be paid by the Paying Agent/Registrar by check sent United States mail, first-class, postage prepaid, to the address of the registered owner recorded in the Security Register or by such other method, acceptable to the Paying Agent/Registrar, requested by, and at the risk and expense of, the registered owner. All payments of principal of, premium, if any, and interest on this Bond shall be without exchange or collection charges to the registered owner hereof and in any coin or currency of the United States of America, which at the time of payment is legal tender for the payment of public and private debts. If the date for the payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, a legal holiday, or a day on which banking institutions in the city where the Designated Payment/Transfer Office of the Paying Agent/Registrar is located are authorized by law or executive order to be closed, then the date for such payment shall be the next succeeding day which is not such a Saturday, Sunday, legal holiday, or day on which banking institutions are authorized to be closed; and payment on such date shall have the same force and effect as if made on the original date payment was due.

*[Capital Appreciation Initial Bond]*

Heading and first two paragraphs shall be amended to read as follows:

REGISTERED  
NO. TCAB-1

MATURITY AMOUNT  
\$ \_\_\_\_\_

UNITED STATES OF AMERICA  
STATE OF TEXAS  
LEANDER INDEPENDENT SCHOOL DISTRICT  
UNLIMITED TAX REFUNDING BOND  
SERIES 2026

Bond Date:  
\_\_\_\_\_, 2026

Registered Owner:

Maturity Amount:

The Leander Independent School District (hereinafter referred to as the "District"), a body corporate and political subdivision in the Counties of Travis and Williamson, State of Texas, for value received, acknowledges itself indebted to and hereby promises to pay to the Registered Owner named above, or the registered assigns thereof, the aggregate Maturity Amount stated above on \_\_\_\_\_ in each of the years and in installments in accordance with the following schedule:

<u>Year of Maturity</u>	<u>Installment Maturity Amount</u>	<u>Stated Yield(s)</u>
-----------------------------	--	----------------------------

(Information to be inserted from Pricing Certificate).

The respective installments of the Maturity Amount hereof represents the accretion of the original principal amounts of each year of maturity from the date of delivery to the initial purchasers (\_\_\_\_\_) to the respective years of maturity (including the initial premium, if any, paid by the initial purchasers) and such accretion in values occurring at the respective Stated Yields and compounding on \_\_\_\_\_, and semiannually thereafter on each \_\_\_\_\_ and \_\_\_\_\_. A table of the "Accreted Values" per \$5,000 "Accreted Value" at maturity is attached to this Bond. The term "Accreted Value," as used herein, means the original principal amount of this Bond plus premium, if any, paid herefor with interest thereon compounded semiannually to \_\_\_\_\_ and \_\_\_\_\_, as the case may be, next preceding the date of such calculation (or the date of calculation, if such calculation is made on \_\_\_\_\_ or \_\_\_\_\_) at the respective Stated Yields shown above and in the Table of Accreted Values attached hereto. For any date other than \_\_\_\_\_ or \_\_\_\_\_, the Accreted Value of this Bond shall be determined by a straight line interpolation between the values for the applicable semiannual compounding dates (based on 30-day months). If the date for the payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, a legal holiday, or a day on which banking institutions in the city where the Designated Payment/Transfer Office of the Paying Agent/Registrar is located are authorized by law or executive order to be closed, then the date for such payment shall be the next succeeding day which is not such a Saturday, Sunday, legal holiday, or day on which banking institutions are authorized to be closed; and payment on such date shall have the same force and effect as if made on the original date payment was due.

The installments of the Maturity Amount of this Bond are payable in the years of maturity to the registered owner hereof, without exchange or collection charges, by \_\_\_\_\_ (the "Paying Agent/Registrar"), upon presentation and surrender, at its designated offices in \_\_\_\_\_ (the "Designated Payment/Transfer Office"), and shall be payable in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts.



**LEANDER INDEPENDENT SCHOOL DISTRICT  
2026-2027 BUDGET ASSUMPTIONS**

DATA ELEMENT	ASSUMPTION	ENROLLMENT PROJECTIONS	
		26-27 PASA for Staffing	26-27 PASA for Funding
		<b>-0.26%</b>	<b>-0.29%</b>
<b>Student Enrollment:</b>	PASA Enrollment Projection (less Pre-k and zero eligibility students)	40,426	40,284
	Pre-k projection (funding based on 1/2 day)	1,415	708
	Student enrollment projection for staffing/revenue estimates	41,841	40,992
<b>Budget Parameter:</b>			1.50%
<b>Avg Daily Attendance Rate:</b>	Based on attendance initiative		94.125%
<b>Property Values:</b>	Projected growth over prior year LOCAL values		3%
<b>Property Tax Collection Rate:</b>	Projected rate of collection on tax levy		98.5%
<b>Staff Pay Increase:</b>	Overall pay increase to all staff (Administrative Recommendation)		0%
<b>Campus Allocations:</b>	Maintain weighted per student allocations		
<b>Positions tied to student enrollment projections:</b>			
	Staffing formulas; PreKindergarten-12		TBD
	New positions for special education		TBD
<b>New School Allocations:</b>	Salaries for the Early Childhood Center		\$ 1,100,000
<b>Other Staffing Increases:</b>			
	Adjustments due to pay study		\$ 1,000,000
	New position requests (outside of formula)		\$ 1,600,000
<b>Employee Benefits:</b>	Increase contribution towards insurance premiums; Eliminate transfers out for health insurance		\$ -
<b>Portables:</b>	Portables to house students at campuses over capacity		\$ -
<b>Budgeting Practices:</b>	Budget payroll at 98%		\$ (7,600,000)
		<b>2025 Tax Rate</b>	<b>2026 Tax Rate</b>
<b>Tax Rate:</b>	M&O rate ESTIMATE with additional compression under HB3	\$ 0.6169	\$ 0.6139
	Golden pennies	0.0800	0.0800
	Copper pennies	0.0600	0.0600
	I & S rate	0.3300	0.3300
	<i>Actual/Projected Tax Rate</i>	\$ 1.0869	\$ 1.0839



December 11, 2025

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# **Discussion of Proposed 2026-2027 Budget Development Calendar & Budget Assumptions**

# PURPOSE

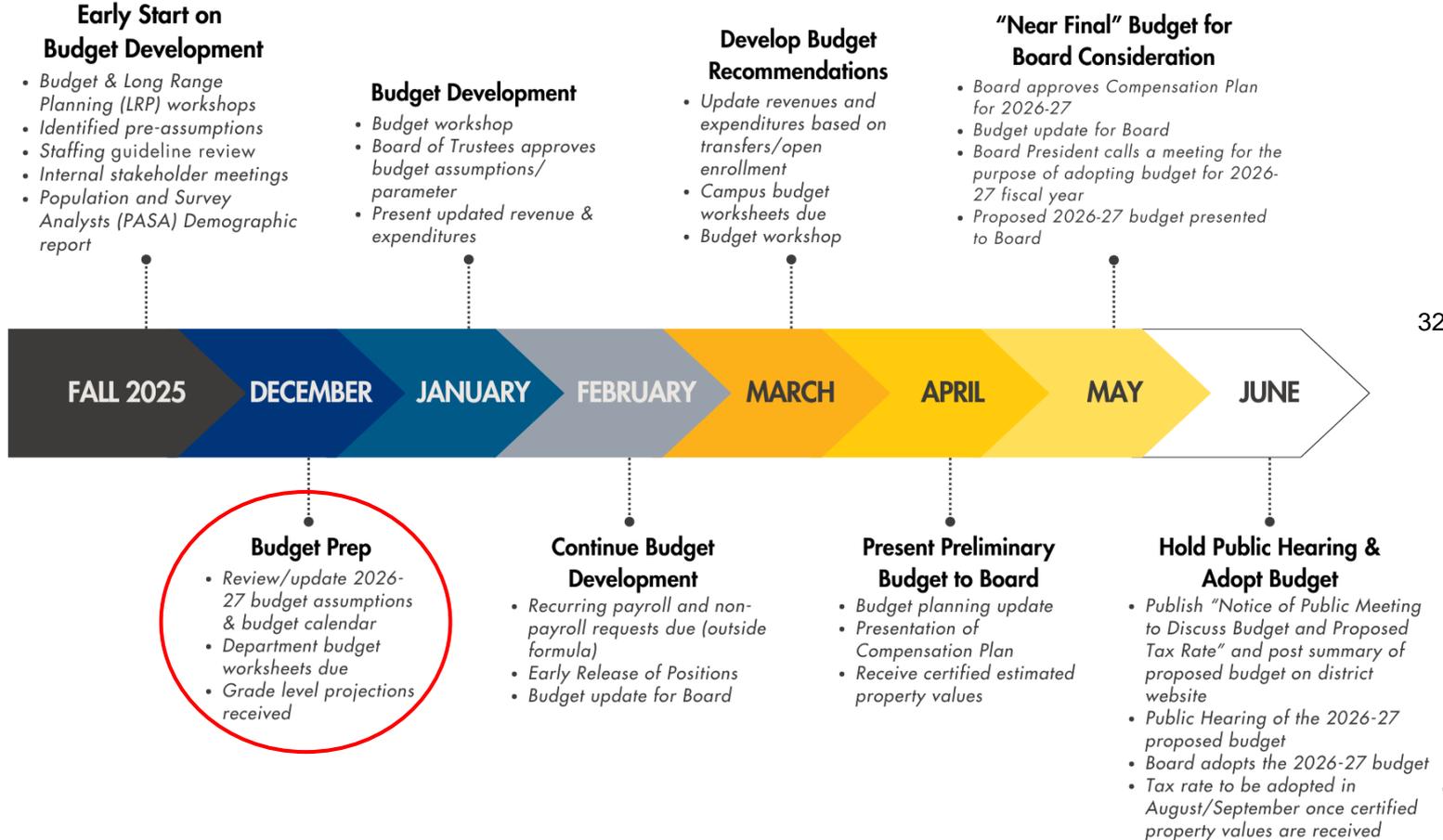
Discuss with the Board, the proposed 26-27  
Budget Development Calendar and Budget  
Assumptions

# Budget Timeline

326



# 2026-2027 Budget Timeline



# Factors Impacting the Budget

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# Factors Impacting the Budget

**Consumer prices for selected items, 12-month percent change**

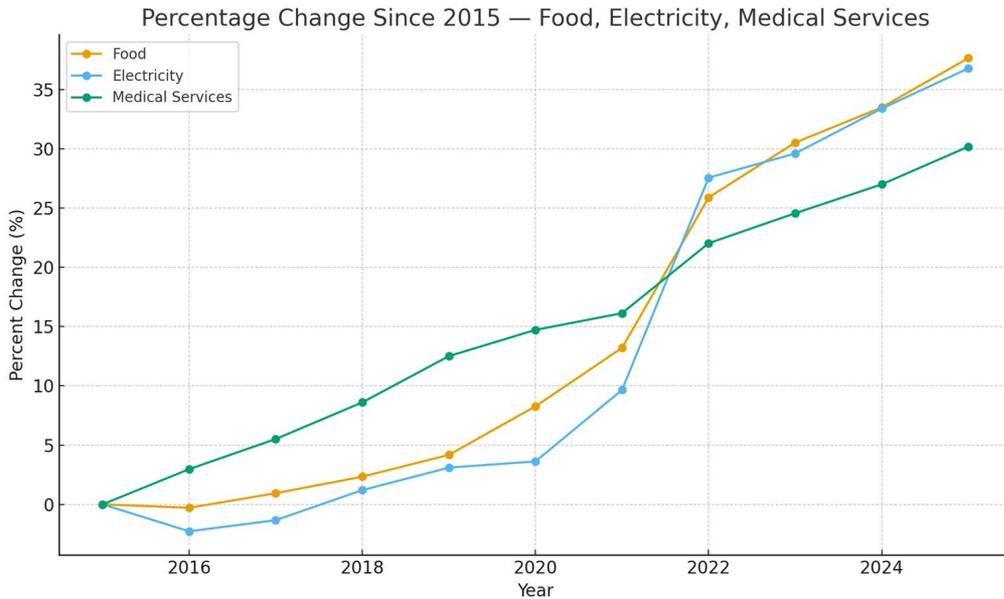
	All items	Food	Energy	Gasoline (all types)	Electricity	Natural gas (piped)	All items less food and energy	New vehicles	Medical care services
Sep-20	1.4	3.9	-7.7	-15.4	0.7	3.8	1.7	1	4.9
Sep-21	5.4	4.6	24.8	42.1	5.2	20.6	4	8.7	0.9
Sep-22	8.2	11.2	19.8	18.2	15.5	33.1	6.6	9.4	6.5
Sep-23	3.7	3.7	-0.5	3	2.6	-19.9	4.1	2.5	-2.6
Sep-24	2.4	2.3	-6.8	-15.3	3.7	2	3.3	-1.3	3.6
Sep-25	3	3.1	2.8	-0.5	5.1	11.7	3	0.8	3.9

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# Factors Impacting the Budget

## Percent-change chart for Food, Electricity, and Medical Services from 2015 through 2025



**Electricity % change 2015  $\Rightarrow$  2025: 37%**  
**Electricity % change 2020  $\Rightarrow$  2025: 32%**

**Medical Care % change 2015  $\Rightarrow$  2025: 30%**  
**Medical Care % change 2020  $\Rightarrow$  2025: 13%**

**Food % change 2015  $\Rightarrow$  2025: 37%**  
**Food % change 2020  $\Rightarrow$  2025: 27%**



# Factors Impacting the Budget



## Legislative Impacts - House Bill 2

### Allotment for Basic Costs

- Transportation
- Health Insurance
- Other Employee Benefits
- Contributions & Other Costs
- Utilities
- Property & Casualty Insurance

25-26 Revenue: \$4.4 million

25-26 Budget: \$72.7 million

24-25 Revenue: \$0

24-25 Budget: \$65.9 million

### Safety & Security

- \$33,540 per campus
- \$20 per student

25-26 Revenue: \$2.5 million

25-26 Budget: \$8.6 million

24-25 Revenue: \$1.1 million

24-25 Budget: \$6 million

### Special Education

- Transportation Increase
- Full Initial Evaluation Allotment

331

25-26 Revenue: \$54.6 million

25-26 Budget: \$74 million

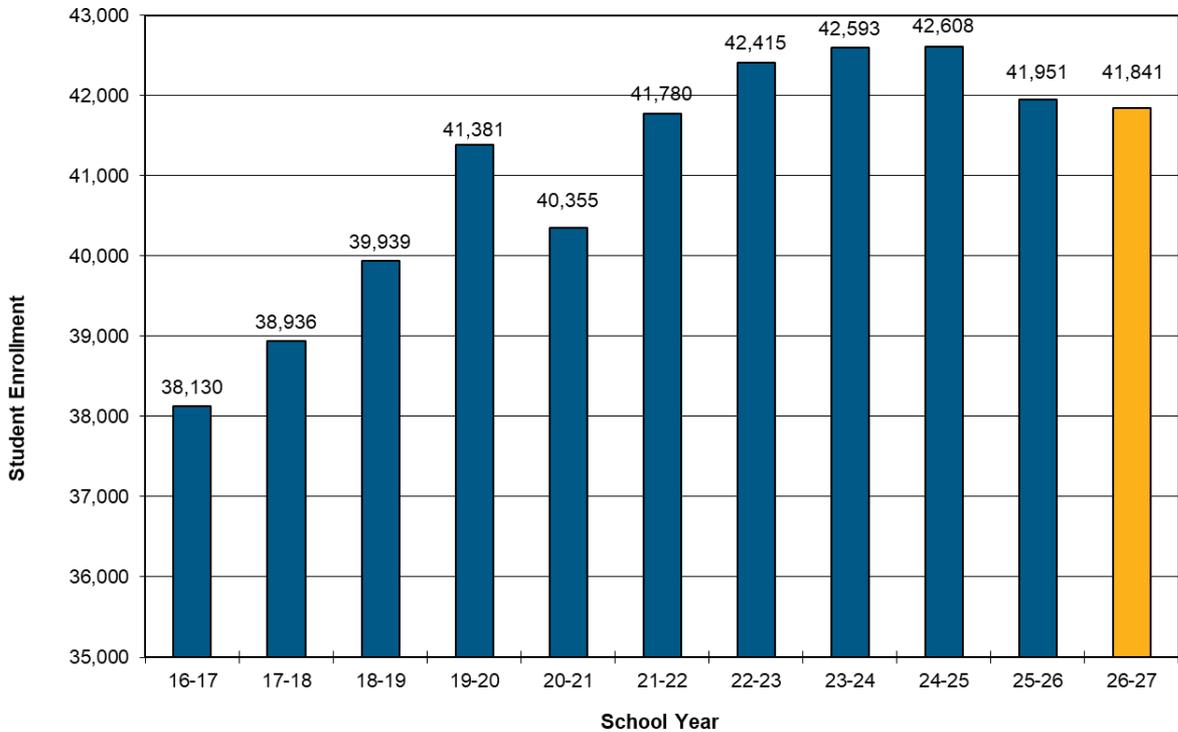
24-25 Revenue: \$50.4 million

24-25 Budget: \$69 million



# Factors Impacting the Budget

Enrollment History 2016-17 through 2024-25 and Projected 2026-27



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\* 16-17 - 23-24 from Texas Academic Performance Report; 24-25 Public Education Information Management System (PEIMS); 25-26 12/1/25 Disaggregation of PEIMS Student Data report, 26-27 PASA Projection

# Assumptions

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# Assumptions - Enrollment

**2025-2026  
Assumption**

42,448 for Staffing  
41,803 for Funding

**2025-2026  
PEIMS\***

41,951 for Staffing  
41,110 for Funding\*\*

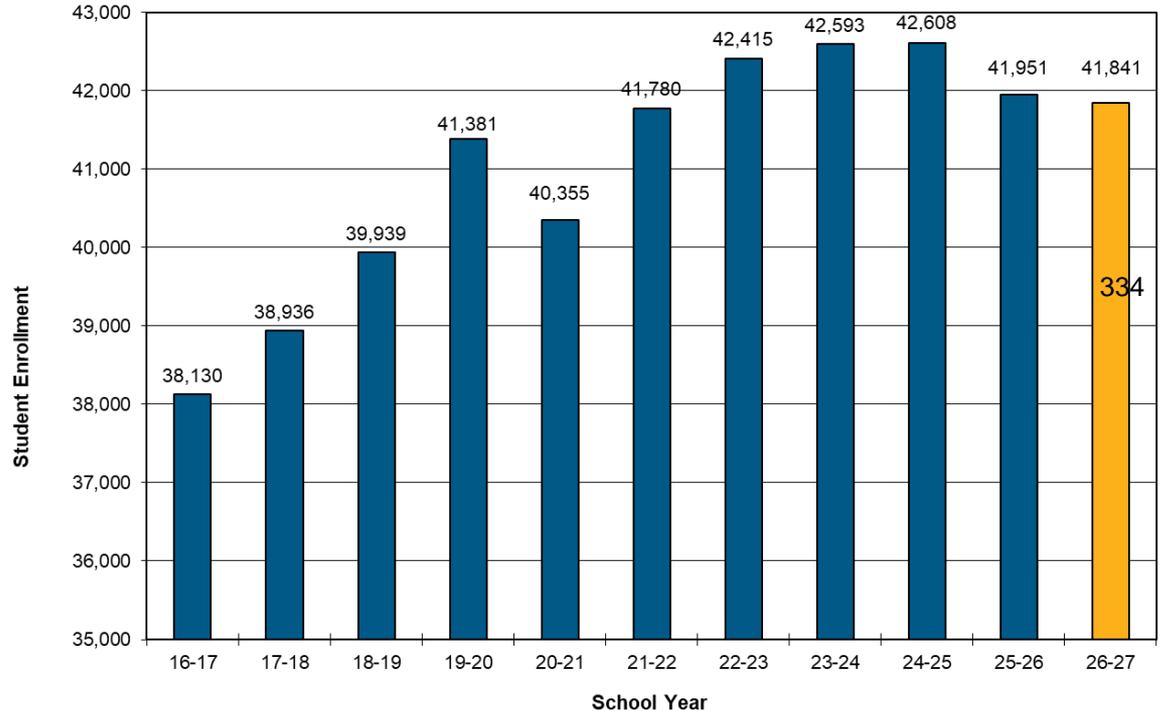
**2026-2027  
Assumption**

41,841 for Staffing  
40,992 for Funding\*\*

\*Disaggregation of PEIMS Student Data report - 12/1/25  
\*\*Adjusted for 0 Eligibility and 1/2 Day Pre-K

**Declining enrollment for  
2026-2027**

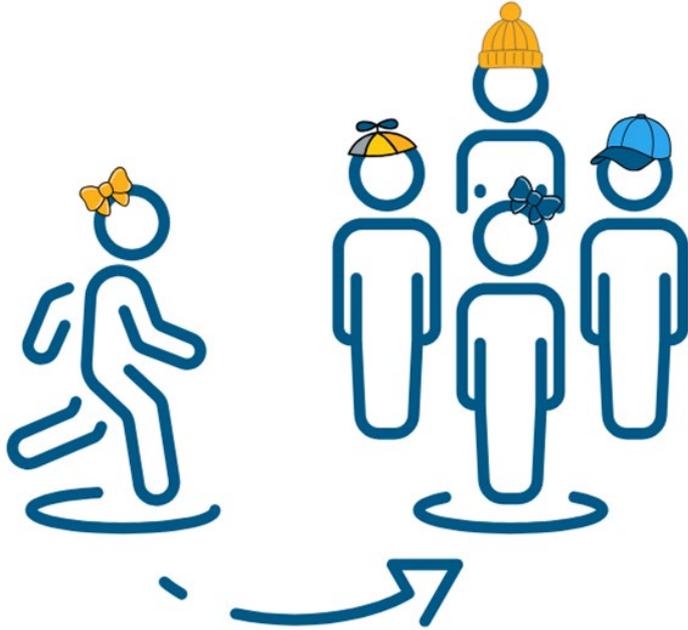
Enrollment History 2016-17 through 2024-25 and Projected 2026-27



\* 16-17 - 23-24 from Texas Academic Performance Report; 24-25 Public Education Information Management System (PEIMS); 25-26 12/1/25 Disaggregation of PEIMS Student Data report, 26-27 PASA Projection



## Assumptions - Open Enrollment



LISD is offering open enrollment beginning with the 2026-2027 school year.

Projected student enrollment numbers will be updated once more accurate data on the impact of open enrollment is available.

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## Assumptions - Revenue

2025-2026		2026-2027
94.125%	AVERAGE DAILY ATTENDANCE	94.125%
4%	PROPERTY VALUE GROWTH	3%
99%	PROPERTY TAX COLLECTION	98.5%
Maintenance & Operations (M&O) \$0.7569 Interest & Sinking (I&S) \$0.3300 \$1.0869	TAX RATE	M&O \$0.7539 I&S \$0.3300 \$1.0839
\$11 million	RECAPTURE ESTIMATE	\$11.4 million
4.5%	BUDGET PARAMETER	1.5%

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# Assumptions - Expenditures

2025-2026		2026-2027	
\$772,383	FORMULA STAFFING	none anticipated	
no increase	OVERALL PAY INCREASE	no increase*	* 1%: \$3,400,000 2%: \$6,800,000
\$12,318,611	TEACHER RETENTION ALLOTMENT	\$13,091,111	
\$3,500,000	TASB PAY STUDY ADJUSTMENT	\$1,000,000	



## Assumptions - Expenditures

2025-2026		2026-2027
\$150,000 (start up)	EARLY CHILDHOOD CENTER SALARIES	\$1,105,556
\$1,262,020	NEW LISD POLICE DEPARTMENT POSITIONS	\$1,600,973
98%	BUDGET PAYROLL	98%
\$2,479,800	HEALTHCARE CONTRIBUTION	\$2,479,800*

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\* Maintains \$510/employee/month



## Assumptions - Other

No increase for inflation

Maintain campus per student operating allocations

Monitoring federal funds to assess potential needs





# 2026-27 thru 2028-29 Budget with Assumptions

	2026-2027 <u>Projected</u>	2027-2028 <u>Projected</u>	2028-2029 <u>Projected</u>
<b>PROJECTED ENROLLMENT</b> <i>(Reduced growth)</i>	41,841	41,711	41,880
<b>REVENUE:</b>			
State Revenue	\$ 119,194,355	\$ 115,339,943	\$ 121,312,610
Local Revenue	343,084,232	342,406,565	337,895,855
Federal Revenue	4,495,000	4,495,000	4,495,000
<b>TOTAL ESTIMATED REVENUES:</b>	<u>\$ 466,773,587</u>	<u>\$ 462,241,507</u>	<u>\$ 463,703,465</u>
<b>EXPENDITURES:</b>			
Payroll	\$ 420,690,815	\$ 422,029,701	\$ 424,541,853
Contracted Services	16,281,601	16,607,233	16,939,378
Utilities	10,572,371	10,783,819	10,999,495
Supplies	19,334,351	19,721,038	20,115,459
Travel/Misc.	7,604,389	7,756,477	7,911,606
Debt Service	500,000	500,000	500,000
Capital Outlay	100,000	100,000	100,000
New Campus Operating Costs	170,000	-	220,000
Recapture	11,476,512	11,896,839	12,141,941
<b>TOTAL OPERATING AND PAYROLL EXPENDITURES:</b>	<u>\$ 486,730,039</u>	<u>\$ 489,395,107</u>	<u>\$ 493,469,732</u>
<b>RESULTS FROM OPERATIONS:</b>	<u>\$ (19,956,452)</u>	<u>\$ (27,153,600)</u>	<u>\$ (29,766,267)</u>
<b>TOTAL TRANSFERS IN/OUT:</b>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>
<b>TOTAL SURPLUS/DEFICIT FOR ADOPTION:</b>	<u>\$ (19,606,452)</u>	<u>\$ (26,803,600)</u>	<u>\$ (29,416,267)</u>
<b>BUDGET PARAMETER</b>			
Budget Deficit Threshold - 4.5%/1.5%	6,829,456	6,755,170	6,773,423
<b>Deficit (Exceeding)/Within Budget Parameter</b>	<u>\$ (12,776,996)</u>	<u>\$ (20,048,430)</u>	<u>\$ (22,642,814)</u>
<b>FUND BALANCE</b>			
Beginning Fund Balance	\$ 142,106,229	\$ 122,499,777	\$ 95,696,177
Net Change in Fund Balance	\$ (19,606,452)	\$ (26,803,600)	\$ (29,416,267)
Ending Fund Balance	<u>\$ 122,499,777</u>	<u>\$ 95,696,177</u>	<u>\$ 66,279,910</u>

# Next Steps

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## Next Steps

2025-26 budget to actuals will be provided in January, based on preliminary Certified Property Tax Division (CPTD) information

Early forecast shows deficit exceeding 1.5%, totaling \$12.8 million

Board to approve 2026-27 assumptions in January

Updated multi-year budget projections will be provided in January based on:

- Student grade level projections
- Updated staffing guidelines
- Finalized reductions, if appropriate

TEA decision related to hold harmless funding is anticipated in February/March

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# Next Steps

## Early Start on Budget Development

- Budget & Long Range Planning (LRP) workshops
- Identified pre-assumptions
- Staffing guideline review
- Internal stakeholder meetings
- Population and Survey Analysts (PASA) Demographic report

## Budget Development

- Budget workshop
- Board of Trustees approves budget assumptions/parameter
- Present updated revenue & expenditures

## Develop Budget Recommendations

- Update revenues and expenditures based on transfers/open enrollment
- Campus budget worksheets due
- Budget workshop

## "Near Final" Budget for Board Consideration

- Board approves Compensation Plan for 2026-27
- Budget update for Board
- Board President calls a meeting for the purpose of adopting budget for 2026-27 fiscal year
- Proposed 2026-27 budget presented to Board



## Budget Prep

- Review/update 2026-27 budget assumptions & budget calendar
- Department budget worksheets due
- Grade level projections received

## Continue Budget Development

- Recurring payroll and non-payroll requests due (outside formula)
- Early Release of Positions
- Budget update for Board

## Present Preliminary Budget to Board

- Budget planning update
- Presentation of Compensation Plan
- Receive certified estimated property values

## Hold Public Hearing & Adopt Budget

- Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" and post summary of proposed budget on district website
- Public Hearing of the 2026-27 proposed budget
- Board adopts the 2026-27 budget
- Tax rate to be adopted in August/September once certified property values are received



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# DISCUSSION



**LEANDER INDEPENDENT SCHOOL DISTRICT  
BUDGET PREPARATION AND TAX RATE ADOPTION CALENDAR  
FISCAL YEAR 2026-2027**

DATE	ACTIVITY
<b>September-January 2026</b>	LISD staffing guideline review and internal stakeholder meetings
<b>November/December 2025</b>	Receive student grade-level enrollment projections
<b>December 11, 2025</b>	Review/update 2026-27 budget assumptions and budget calendar
<b>January 8, 2026</b>	Review and discuss 2026-27 budget levers
<b>January 22, 2026</b>	Board of Trustees approves budget assumptions/parameter for building the budget
<b>January 22, 2026</b>	Present updated revenue and expenditures based on grade-level projections
<b>February 6, 2026</b>	Recurring payroll and non-payroll requests due (outside formula)
<b>February 19, 2026</b>	Budget update for Board of Trustees/Early Release of Positions
<b>March 13, 2026</b>	Campus and department budget worksheets due
<b>April 23, 2026</b>	Budget planning update for Board of Trustees; Presentation of Compensation Plan
<b>April 30, 2026</b>	Receive certified estimated tax values from Williamson and Travis Central Appraisal Districts
<b>May 7, 2026</b>	Budget update for Board of Trustees
<b>May 7, 2026</b>	Board of Trustees approves Compensation Plan for 2026-2027
<b>May 7, 2026</b>	Board President calls a meeting for the purpose of adopting a budget for the 2026-2027 fiscal year (June 18, 2026 public hearing)
<b>May 21, 2026</b>	2026-2027 Revenue overview/Proposed 2026-2027 budget presented to Board of Trustees
<b>June 4/5, 2025</b>	Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" and post summary of proposed budget on district website
<b>June 18, 2026</b>	Public hearing on the 2026-2027 proposed budget; Board of Trustees adopts the 2026-2027 budget and approves final 2025-2026 budget amendment
<b>July 25, 2026</b>	Receive certified tax values from Williamson and Travis Central Appraisal Districts
<b>August/September 2026</b>	Board of Trustees adopts tax rate for 2026 tax year

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

<b>Agenda Item:</b>	Discussion of Proposed 2026-2027 Budget Development Calendar & Budget Assumptions
<b>Purpose:</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
<b>Action Requested:</b>	January 22, 2026
<b>Administrator Responsible:</b>	Gina Mitschke, Executive Director of Business
<b>Attachments:</b>	2026-2027 Budget Calendar and Assumptions Presentation ( <i>Uploaded to BoardBook 12/09/25</i> ) 2026-2027 Budget Assumptions 2026-2027 Budget Development Calendar

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## **Background Information:**

Attached for Board approval in January are the budget assumptions serving as a starting point for building the 2026-2027 budget. A projected 2026-2027 budget was previously prepared and presented to the Board on [October 30, 2025](#), using these assumptions and has not changed since that presentation. The 2026-2027 Budget Projection will be updated throughout the budget process as better information is received, with updates presented to the Board.

The Proposed Assumptions document provides a comprehensive list of the key assumptions for 2026-2027, including:

- Student enrollment of 41,841 (not PreK adjusted)
- Average daily attendance (ADA) rate of 94.125%
- Property value growth based on 3%
- No pay increase
- \$1 million for Texas Association of School Boards (TASB) pay study adjustments
- Budget payroll at 98%
- No increase in the contribution towards health insurance premiums
- Funds to open the Early Childhood Center in 2026-27
- Funds to continue staffing the Leander ISD Police Department
- Maintenance & Operations (M&O) tax rate of \$.7539 and Interest & Sinking (I&S) tax rate of \$.3300
- Budget parameter of 1.5%

State revenues are calculated under the current formula provisions, and enrollment numbers are based on Population and Survey Analysts' (PASA) 2026-2027 projected enrollment.

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 date.

## **Administrative Recommendation:**

Administration will be requesting approval of the 2026-2027 Budget Assumptions & Parameters during the January 22, 2026, Regular Board Meeting.

## **Sample Motion:**

N/A

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

**Agenda Item:** Consider Approval of 2025 Property Tax Roll  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape, Ed., CPA, Chief Financial Officer  
**Attachments:** N/A

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## **Background Information:**

[Section 26.09 of the Texas Property Tax Code](#) requires the governing body of the school district to approve the tax roll. [Section 26.09\(e\)](#) further provides, "The assessor shall enter the amount of tax determined as provided by this section in the appraisal roll and submit it to the governing body of the unit for approval. The appraisal rolls with amounts of tax entered as approved by the governing body constitutes the unit's tax roll."

The certified property values were received from Williamson Central Appraisal District (WCAD) and Travis Central Appraisal District (TCAD) in July 2025. The tax rolls are prepared by the Williamson County and the Travis County tax offices. Each tax office uses the value information provided by the applicable central appraisal district and the tax rate previously adopted by Leander ISD to produce a total levy. The District received a tax roll summary indicating a total levy of \$475,519,797. Note, this levy represents only those values which had cleared through the appeals process at the time of establishing the levy. As values under appeal are processed, they appear on supplemental rolls. Accordingly, the Administration recommends approval of the 2025 Tax Levy as submitted by the Williamson and Travis County Tax Assessor Collectors for Tax Year 2025 and school year 2025-2026 in the amount of \$475,519,797.

These tax levies represent revenues of \$331,186,801 for Maintenance and Operations (M&O) and \$144,332,995 for Interest and Sinking (I&S). In comparison, the adopted revenue estimate based on preliminary values at a 99% collection rate for M&O is \$324,746,587 and \$141,584,699 for I&S.

## **Administrative Recommendation:**

Administration recommends the Board of Trustees approve the 2025 Property Tax Roll in the amount of \$475,519,797.

## **Sample Motion:**

I move the Board of Trustees approve the 2025 Property Tax Roll in the amount of \$475,519,797.

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

<b>Agenda Item:</b>	Consider Approval to Transfer \$2 million from the Assigned General Fund Balance to the Self-Insured Health Care Fund
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete D. Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachment:</b>	N/A

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## **Background Information:**

The Self-Insured Health Care Fund ended fiscal year 2025 with a fund balance of \$7.0 million which was a decrease of \$6.2 million from the prior year's ending fund balance. Typically, claims tend to be higher in September and October due to increased utilization during the summer months, however, this fall the claims have not decreased as in the past.

This has put a strain on the cash flow of the Self-Insured Health Care Fund. As such, administration is recommending the board approve the transfer of \$2 million of the assigned fund balance for employee health care. Administration will continue to monitor the fund throughout the remainder of the fiscal year to determine next steps.

## **Administrative Recommendation:**

Administration recommends the Board of Trustees approve transferring a total of \$2 million from the assigned general fund balance to the Self-Insured Health Care Fund.

## **Sample Motion:**

I move the Board approve the transfer of \$2 million from the assigned general fund balance to the Self-Insured Health Care Fund.

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

<b>Agenda Item:</b>	Consider Approval of a Resolution Casting Votes for an Individual(s) to the Travis Central Appraisal District (TCAD) Board of Directors
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachments:</b>	Resolution Nominating an Individual to the TCAD Board of Directors

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## **Background Information:**

The Travis Central Appraisal District (TCAD) sent a [notification letter](#) to district administration stating that their Board of Directors elections will be held this fall, with elected members serving four-year terms. Leander ISD submitted its nomination to the TCAD Chief Appraiser on October 13, 2025, and received the official ballots from TCAD by October 28, 2025.

The nominees submitted were as follows:

- TCAD: [Elizabeth Montoya](#)

A resolution casting 155 votes for Elizabeth Montoya to serve on the Travis Central Appraisal District Board of Directors was approved by Leander ISD's Board during the [November 20, 2025, Regular Board Meeting](#); however, the vote total on the resolution was incorrect. The correct number of votes Leander ISD is entitled to cast is 58.

<b>ACTION:</b>	<b>DUE DATE:</b>
Chief Appraiser calculates number of votes for each taxing unit (TCAD = 58 votes)	Received September 8, 2025
Taxing units nominates by Resolution one candidate for each position to be filled	Adopted and submitted by October 15, 2025
Chief Appraiser prepares a ballot from candidates submitted	Received by October 28, 2025
Taxing units determine vote by Resolution and submit to Chief Appraiser	LISD: No later than December 14, 2025

## **Administrative Recommendation:**

Administration recommends the Board of Trustees approve the Resolution casting its 58 votes for Elizabeth Montoya to serve on the Travis Central Appraisal District (TCAD) Board of Directors.

## **Sample Motion:**

I move the Board of Trustees approve the Resolution casting its 58 votes for Elizabeth Montoya to serve on the Travis Central Appraisal District (TCAD) Board of Directors, as presented.

RESOLUTION NO. \_\_\_\_\_

WHEREAS, Section 6.03 (k) of the Property Tax Code provides for the governing body of each taxing units to cast votes for individuals nominated for the Travis Central Appraisal District Board of Directors, and

WHEREAS, the Leander Independent School District is  
*(Entity)*

entitled to 58 votes which may be cast for individuals nominated for the Board of  
*(number)*

Directors, and

WHEREAS the Leander Independent School District wishes to cast its 58  
*(Entity)* *(number)*

votes as set forth below;

NOW THEREFORE BE IT RESOLVED BY the Board of Trustees, *(Governing Body)*

that the Leander Independent School District hereby cast its votes  
*(Entity)*

as follows:

1. Elizabeth Montoya 58 Votes

RESOLVED this 11th day of December 2025.

Signed \_\_\_\_\_  
Presiding Officer, Anna Smith, Leander ISD Board of Trustees

Attest: \_\_\_\_\_  
Sade Fashokun, Leander ISD Board of Trustees Vice President

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

**Agenda Item:** Monthly Bond Status Report  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape, Ed.D., CPA, Chief Financial Officer  
**Attachments:** Bond Project Status Report – October 2025

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## **Background Information:**

The monthly report for October is included, which reflects bond funds remaining from authorizations prior to 2017 and the full list of projects ongoing under the 2017 authorization. The report also includes a column reflecting funding sources from other areas (2007 bond funds, major maintenance, etc.) used to support bond projects. This report should reflect ALL sources of funds available, budgeted, and remaining related to construction/bond projects.

There is an additional page which now details 2021 bond funds.

The 2023 bond authorization is now a separate three-page report.

The report shows the original and current budgets for all projects and costs to date by fiscal year. The last column of the report shows the budget remaining for the specific project. As projects are finalized, the Board will be asked to reallocate any remaining balances to project savings and/or other projects allowable within the confines on the bond orders.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

CAMPUS	PROJECT DESCRIPTION	PROJECT SOURCES :					PROJECT EXPENDITURES :										TOTAL EXPENDITURES TO DATE	PROJECT ENCUMBRANCE	REMAINING BUDGET
		2007 BOND AUTHORIZATION BUDGET	2017 BOND AUTHORIZATION BUDGET	BUDGET TRANSFERS	OTHER REVENUE SOURCES	TOTAL PROJECT BUDGET	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026				
<b>HS CAMPUS IMPROVEMENTS</b>																			
Leander HS	CTE Classrooms and Black Box Renovations, Additions and Renovations to Existing Ag Barn, Softball Complex Improvements	\$ -	\$ 4,947,836	\$ (105,871)	\$ -	\$ 4,841,965	\$ 1,590	\$ 3,756,402	\$ 972,608	\$ 37,647	\$ 73,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,841,965	\$ -	\$ -
Cedar Park HS	Additions and Renovation, Softball Complex Improvements	-	11,150,507	(289,182)	-	10,861,325	505,712	6,109,691	3,161,020	383,351	725,406	(23,856)	-	-	-	-	10,861,325	-	(0)
Cedar Park HS	Board Approved: Major Maintenance: CPHS Renovations	-	-	-	9,855,820	9,855,820	-	7,275,652	2,576,168	-	-	-	-	-	-	-	9,855,820	-	-
Cedar Park HS	Flex Lab	3,100,000	-	(3,100,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vista Ridge HS	JROTC Building Additions and Renovations, Incubator Renovations	-	2,665,503	(289,133)	-	2,376,370	-	1,677,160	426,247	1,692	255,004	16,267	(7,084.00)	-	-	-	2,369,286	-	7,084
Vandegrift HS	Ag Facility	-	3,768,160	(350,839)	-	3,417,321	-	294,468	1,735,381	1,387,472	-	-	-	-	-	-	3,417,321	-	-
Vandegrift HS	Classroom Additions, Incubator Renovation	-	31,245,385	(10,719,784)	-	20,525,601	-	4,618,833	11,021,376	4,564,706	123,386	-	16,959.00	174,196	-	-	20,519,456	3,869	2,276
Vandegrift HS	*Board Approved - Emergency Access Improvements at Vandegrift High School	-	3,000,000	-	-	3,000,000	26,883	39,722	45,474	6,252	128,850	119,107	2,122.00	-	-	-	368,409	156,591	2,475,000
Glenn HS	Remaining Construction Contract (Under 2007 Auth)	408,677	-	(381,253)	-	27,424	-	-	-	27,424	-	-	-	-	-	-	27,424	-	-
Glenn HS	Remaining GHS Template (Under 2007 Auth)	763,642	-	-	-	763,642	-	-	-	621	48,141	-	-	-	-	-	48,762	-	714,880
Glenn HS	Ag Facility	-	3,163,960	(492,004)	-	2,671,956	148,457	2,297,596	211,760	14,142	-	-	-	-	-	-	2,671,955	-	1
Various HS	Campus Security Upgrades (High School Sites)	-	3,625,020	188,469	-	3,813,489	-	-	1,136,909	2,673,060	3,520	-	-	-	-	-	3,813,489	-	(0)
Monroe/CPHS	Monroe Stadium Expansion and Cedar Park HS Grandstand Replacement	-	1,758,283	(99,821)	-	1,658,462	1,054,496	591,541	12,000	425	-	-	-	-	-	-	1,658,462	-	0
HS 7	New Construction (Design Only)	-	10,073,645	-	-	10,073,645	-	-	-	-	-	-	-	-	-	-	-	-	10,073,645
HS Land	Future HS #8	-	21,411,300	(21,411,300)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leander HS	LHS Master Plan	-	-	100,000	-	100,000	-	-	-	-	-	97,000	-	-	-	-	97,000	-	3,000
<b>Total HS Campus Improvements</b>		<b>\$ 4,272,319</b>	<b>\$ 96,809,599</b>	<b>\$ (36,950,718)</b>	<b>\$ 9,855,820</b>	<b>\$ 73,987,020</b>	<b>\$ 1,737,136</b>	<b>\$ 26,665,065</b>	<b>\$ 21,298,943</b>	<b>\$ 9,096,792</b>	<b>\$ 1,358,026</b>	<b>\$ 208,518</b>	<b>\$ 11,997</b>	<b>\$ 174,196</b>	<b>\$ -</b>	<b>\$ 60,550,674</b>	<b>\$ 160,460</b>	<b>\$ 13,275,886</b>	
<b>MS CAMPUS IMPROVEMENTS</b>																			
Leander MS	HVAC Update, Classroom Addition	\$ -	\$ 21,516,101	\$ (3,908,424)	\$ -	\$ 17,607,677	\$ 3,594,061	\$ 11,265,274	\$ 902,173	\$ 1,426,631	\$ 280,767	\$ 138,770	\$ -	\$ -	\$ -	\$ -	\$ 17,607,677	\$ -	\$ 0
Leander MS	HVAC Update: Under 2007 Auth	692	-	(606)	882,988	883,074	-	188,707	694,281	86	-	-	-	-	-	-	883,074	-	-
Cedar Park MS	HVAC Update	-	15,240,743	(2,073,215)	-	13,167,528	-	6,936,074	1,940,710	2,112,431	1,612,696	252,627	-	(59,649)	-	-	12,794,890	99,176	273,462
Danielson MS	MS New Construction	-	63,410,011	(3,731,073)	-	59,678,938	761,745	20,857,501	30,847,648	6,626,911	253,957	277,095	(39,942)	-	-	-	59,584,915	-	94,023
Danielson MS	MS Template (From 2007 Auth)	62,738	-	(6,952)	-	55,786	-	-	-	55,786	-	-	-	-	-	-	55,786	-	-
Various MS	Campus Security Upgrades (Middle School Sites)	-	7,250,040	(455,909)	-	6,794,131	-	-	1,406,210	5,029,283	358,638	-	-	-	-	-	6,794,130	-	0
MS Land	Future MS #11	-	10,018,850	-	-	10,018,850	-	-	-	-	-	-	10,018,850	-	-	-	10,018,850	-	-
<b>Total MS Campus Improvements</b>		<b>\$ 63,430</b>	<b>\$ 117,435,745</b>	<b>\$ (10,176,178)</b>	<b>\$ 882,988</b>	<b>\$ 108,205,985</b>	<b>\$ 4,355,807</b>	<b>\$ 39,247,557</b>	<b>\$ 35,791,022</b>	<b>\$ 15,251,128</b>	<b>\$ 2,506,059</b>	<b>\$ 668,492</b>	<b>\$ 9,978,908</b>	<b>\$ (59,649)</b>	<b>\$ -</b>	<b>\$ 107,739,323</b>	<b>\$ 99,176</b>	<b>\$ 367,485</b>	
<b>ES CAMPUS IMPROVEMENTS</b>																			
Mason ES	Play Area Renovation and District Standard Traffic Gates	\$ -	\$ 603,560	\$ (163,242)	\$ -	\$ 440,318	\$ 391,220	\$ 49,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,317	\$ -	\$ 1
Giddens ES	HVAC Update and District Standard Traffic Gates	-	9,005,975	(1,696,318)	-	7,309,657	2,433,399	4,321,512	428,859	14,010	64,156	47,722	-	-	-	-	7,309,657	-	0
Steiner ES	HVAC Update	-	8,857,136	(246,468)	-	8,610,668	-	-	2,783,462	4,132,589	1,534,031	160,587	-	-	-	-	8,610,668	-	-
Alkin ES	Remaining Construction Contract (Under 2007 Auth)	607,348	-	(562,024)	-	45,324	-	-	-	-	-	-	-	-	-	-	45,324	-	-
Larkspur ES 27	New construction	-	37,779,628	(24,805,180)	-	12,974,448	2,965,860	8,982,507	874,374	151,706	-	-	-	-	-	-	12,974,448	-	(0)
Larkspur ES 27	Board Approved: 2007 Funds: EL 27 Construction	-	-	-	18,639,920	18,639,920	-	18,168,836	471,084	-	-	-	-	-	-	-	18,639,920	-	0
Tarvin ES 28	ES New Construction	-	40,862,445	(3,415,928)	-	37,446,517	-	-	4,472,696.90	28,057,562.81	3,937,877	347,446	33,091	13,775	-	-	36,862,449	36,811	547,257
North ES 29	ES New Construction	-	42,496,943	-	-	42,496,943	-	-	-	1,256,605	31,019,546	6,352,020	613,565	214,453	-	-	39,456,190	80,236	2,960,517
Hisle ES 30	ES New Construction (Design Only)	-	2,181,032	58,814,714	-	60,995,746	-	-	-	-	-	-	5,919,208	43,806,361	5,061,594	3,300	54,790,463	2,229,320	3,975,963
Hisle ES 30	ES Template	-	-	2,306,254	(31,648)	2,274,606	-	-	-	-	-	-	397,662	1,537,664	74,614	2,009,940	30,551	234,115	

CAMPUS	PROJECT DESCRIPTION	2007 BOND AUTHORIZATION BUDGET	2017 BOND AUTHORIZATION BUDGET	BUDGET TRANSFERS	OTHER REVENUE SOURCES	TOTAL PROJECT BUDGET	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	TOTAL EXPENDITURES TO DATE	PROJECT ENCUMBRANCE	REMAINING BUDGET	
Various ES	District Standard Traffic Gates - Bagdad ES, Block House ES, Cox ES, Cypress ES, Faubion ES, Knowles ES, Naumann ES and Whitestone ES	-	245,700	(553)	-	245,147	-	245,147	-	-	-	-	-	-	-	245,147	-	0	
ES Land	Future Elementary Sites	6,238,719	-	50,000	-	6,288,719	-	-	-	33,193	4,126,708	92,569	1,902,911	40,004	10,899	6,206,284	82,600	(165)	
ES Land	Future ES (34, 35, 36, 37, 38, 39, 40)	-	30,504,236	(50,000)	-	30,454,236	-	-	-	-	-	-	11,003,567	5,429,985	6,238	16,439,790	123,168	13,891,279	
<b>Total ES Campus Improvements</b>		<b>\$ 6,846,067</b>	<b>172,536,655</b>	<b>30,231,256</b>	<b>18,608,272</b>	<b>228,222,250</b>	<b>5,790,479</b>	<b>31,767,099</b>	<b>9,030,476</b>	<b>33,690,990</b>	<b>40,682,318</b>	<b>12,919,553</b>	<b>57,757,156.89</b>	<b>12,297,476</b>	<b>95,051</b>	<b>204,030,598</b>	<b>2,582,686</b>	<b>21,608,966</b>	
<b>TECHNOLOGY PROJECTS</b>																			
Technology	Device, Hardware, Infrastructure Replacement, Disaster Recovery Hot Site	\$ -	\$ 38,730,000	\$ 71,328	\$ -	\$ 38,801,328	\$ 3,391,432	\$ 10,679,797	\$ 4,391,158	\$ 7,780,357	\$ 2,464,107	\$ 2,906,148	\$ 3,490,294	\$ 2,506,396	\$ 263,889	\$ 37,873,576	\$ 712,050	\$ 215,702	
Technology	IT Assessment	-	-	199,035	-	199,035	-	-	-	173,556	25,479	-	-	-	-	199,035	-	(0)	
Vista Ridge HS	Disaster Recovery Site Improvements	465,062.00	-	(428,139)	-	36,923	-	-	-	-	-	36,923	-	-	-	36,923	-	0	
Technology	*Board Approved - 2 New Delivery Trucks for Information Technology	-	-	192,098	-	192,098	-	-	-	-	-	-	-	113,298	-	113,298	-	78,800	
<b>Total Technology Projects</b>		<b>\$ 465,062</b>	<b>38,730,000</b>	<b>34,322</b>	<b>-</b>	<b>39,229,384</b>	<b>\$ 3,391,432</b>	<b>\$ 10,679,797</b>	<b>\$ 4,391,158</b>	<b>\$ 7,953,913</b>	<b>\$ 2,489,586</b>	<b>2,943,070</b>	<b>3,490,294</b>	<b>2,619,694</b>	<b>263,889</b>	<b>38,222,832</b>	<b>712,050</b>	<b>294,502</b>	
<b>SUPPORT SERVICES PROJECTS</b>																			
Plant Services	Replacement Maintenance/Grounds Vans and Trucks	\$ -	\$ 893,000	\$ -	\$ -	\$ 893,000	\$ -	\$ 100,136	\$ 148,630	\$ -	\$ 146,975	\$ 111,660	\$ 385,599	\$ -	\$ -	\$ 893,000	\$ -	\$ -	
Plant Services	Water Bottle Refilling Stations	314,087	-	13,798	-	327,885	-	-	-	242,949	84,935	-	-	-	-	327,885	-	-	
Transportation	88 Replacement Buses; A/C Retrofit	-	10,200,000	-	-	10,200,000	-	8,688,117	-	818,918	-	692,965.00	-	-	-	10,200,000	-	-	
Transportation	Bus A/C Upgrades: 2007 Funded Portion	-	-	-	35,080	35,080	-	35,080	-	-	-	-	-	-	-	35,080	-	-	
Transportation	North Satellite Transportation Center	-	17,800,000	(2,245,947)	-	15,554,053	773,943	14,232,376	436,119	111,614	-	-	-	-	-	15,554,052	-	1	
Transportation	South Satellite Transportation Center	3,100,000	-	(3,100,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Land	Initial Land Costs: Warehouse/Science Material Center	100,000	-	1,973,668	-	2,073,668	-	-	-	2,072,178	1,489	-	-	-	-	2,073,668	-	-	
Plant Services	Major Maintenance Funding	-	-	12,556,820	(54,452)	12,502,368	-	-	-	-	-	1,704,007	1,567,762	971,551	68,959	4,312,277	29,864	8,160,227	
Plant Services	Major Maintenance Funding 2025	-	-	412,089	54,452	466,541	-	-	-	-	-	-	-	54,452	31,249	85,701	314,382	66,458	
Plant Services	Portables	-	-	2,500,000	-	2,500,000	-	-	-	-	179,817	2,271,230	-	-	-	2,451,047	-	48,953	
Plant Services	New Vehicles	-	-	144,000	-	144,000	-	-	-	-	-	-	144,000	-	-	144,000	-	-	
District Wide	HVAC Design	-	-	2,200,000	-	2,200,000	-	-	-	-	-	2,182,000	-	-	-	2,182,000	-	18,000	
District Wide	Traffic Signal	-	-	500,000	-	500,000	-	-	-	-	-	-	500,000	-	-	500,000	-	-	
District Wide	Williamson County Road 175 Updates	-	-	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	-	-	-	2,000,000	
District Wide	* Board Approved - LED Lighting Conversion - Select Campus	-	-	3,000,000	-	3,000,000	-	-	-	-	-	-	-	-	-	-	-	3,000,000	
<b>Total Support Service Projects</b>		<b>\$ 3,514,087</b>	<b>\$ 28,893,000</b>	<b>\$ 19,954,428</b>	<b>\$ 35,080</b>	<b>\$ 52,396,595</b>	<b>\$ 773,943</b>	<b>\$ 23,055,709</b>	<b>\$ 584,749</b>	<b>\$ 3,245,660</b>	<b>\$ 413,217</b>	<b>\$ 6,961,862</b>	<b>\$ 2,597,360</b>	<b>\$ 1,026,003</b>	<b>\$ 100,208</b>	<b>\$ 38,758,710</b>	<b>\$ 344,246</b>	<b>\$ 13,293,638</b>	
<b>PROJECT MANAGEMENT</b>																			
2007 Funds	Bond Interest/Other Rev	\$ 1,839,002	\$ -	(1,839,002)	\$ 10,540	\$ 10,540.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,540	
2007 Funds	Bond Interest/Other Rev	1,558,683	-	(1,455,607)	-	103,076.00	-	-	-	-	-	-	-	-	-	-	-	103,076	
2007 Funds	Project Management	-	-	1,839,002	7,419	1,846,420.64	-	-	-	613,920	575,077	442,857	214,566	-	-	1,846,421	-	-	
2017 Funds	Bond Interest/Other Rev	-	-	(3,000,000)	15,314,956	12,314,956.00	-	-	-	-	-	-	-	-	-	-	-	12,314,956	
2017 Funds	*Board Approved - Construction Management Internal Audit	-	-	-	174,742	174,742.00	-	-	-	-	-	-	-	-	-	-	-	174,742	
2017 Funds	Project Savings	-	-	1,362,498	-	1,362,498.00	-	-	-	-	-	-	-	-	-	-	-	1,362,498	
<b>Total Project Management</b>		<b>\$ 3,397,685</b>	<b>\$ -</b>	<b>(3,093,109)</b>	<b>\$ 15,507,657</b>	<b>\$ 15,812,233</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 613,920</b>	<b>\$ 575,077</b>	<b>\$ 442,857</b>	<b>\$ 214,566</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,846,421</b>	<b>\$ -</b>	<b>\$ 13,965,812</b>	
<b>TOTALS</b>		<b>\$ 18,558,650</b>	<b>\$ 454,404,999</b>	<b>\$ (0)</b>	<b>\$ 44,889,817</b>	<b>\$ 517,853,465</b>	<b>\$ 16,048,798</b>	<b>\$ 131,415,228</b>	<b>\$ 71,096,347</b>	<b>\$ 69,852,403</b>	<b>\$ 48,024,281</b>	<b>\$ 24,144,352</b>	<b>\$ 74,050,282</b>	<b>\$ 16,057,719</b>	<b>\$ 459,147</b>	<b>\$ 451,148,557</b>	<b>\$ 3,898,618</b>	<b>\$ 62,806,291</b>	

CAMPUS	PROJECT DESCRIPTION	PROJECT SOURCES :				PROJECT EXPENDITURES :						PROJECT ENCUMBRANCE	REMAINING BUDGET
		2021 BOND AUTHORIZATION BUDGET	BUDGET TRANSFERS	OTHER REVENUE SOURCES	TOTAL PROJECT BUDGET	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	TOTAL EXPENDITURES TO DATE		
<b>TECHNOLOGY</b>													
Technology	MS CTE Program Startup	\$ 102,000	\$ -	\$ -	\$ 102,000	\$ -	\$ -	\$ -	\$ 75,240	\$ 26,760	\$ 102,000	\$ -	\$ -
Technology	Document Camera Replacement	412,500	-	-	412,500	-	-	30,417	30,117	-	60,534	-	351,967
Technology	Elementary Device Replacement	6,703,057	-	-	6,703,057	144,359	448,968	1,756,981	1,034,829	657,594.32	4,042,731	4,428	2,655,898
Technology	Elementary Teacher Devices	460,000	-	-	460,000	-	407,866	7,546	3,430	180	419,022	-	40,978
Technology	Library Makerspaces	253,000	-	-	253,000	-	78,000	97,524	-	-	175,524	-	77,476
Technology	Non-Instructional Device Replacement	887,778	-	-	887,778	11,773	155,670	423,965	285,671	-	877,079	148	10,551
Technology	Interactive Panels	10,440,000	-	-	10,440,000	-	200,000	521,742	8,081,353	101,506	8,904,600	858,834	676,566
Technology	Printers	450,000	-	-	450,000	333	5,139	11,091	38,404	-	54,967	-	395,033
Technology	Secondary Device Replacement	13,589,742	-	-	13,589,742	460,510	2,000,641	4,635,965	4,066,719	1,935,892.78	13,099,728	169,617	320,397
Technology	*Board Approved - Forklift Replacement at IT Warehouse	-	65,000	-	65,000	-	-	-	-	60,259.27	60,259.27	-	4,741
<b>PROJECT MANAGEMENT</b>													
2021 Funds	Bond Interest/Other Rev	\$ -	\$ (65,000)	\$ 1,953,975.18	1,888,975.18	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 1,888,975.18
2021 Funds	Bond Savings	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>		<b>\$ 33,298,077</b>	<b>\$ -</b>	<b>\$ 1,953,975.18</b>	<b>\$ 35,252,052</b>	<b>\$ 616,975</b>	<b>\$ 3,296,284</b>	<b>\$ 7,485,229</b>	<b>\$ 13,615,763</b>	<b>\$ 2,782,192</b>	<b>\$ 27,796,443</b>	<b>\$ 1,033,027</b>	<b>\$ 6,422,582</b>

Campus	Project Description	Project Sources:				Project Expenditures:					Project Encumbrance	Remaining Budget
		2023 Bond Authorization Amount	Budget Transfers	Other Revenue Sources	Total Project Budget	2022-2023	2023-2024	2024-2025	2025-2026	Total Expenditures to Date		
<b>HS Campus Improvements</b>												
Vista Ridge HS	Modernization	\$ 69,635,000	\$ (7,803,499.00)	-	\$ 61,831,501	\$ 540,500	\$ 9,307,808	\$ 22,622,026	\$ 4,766,274	\$ 37,236,607	\$ 19,087,550	\$ 5,507,344
Cedar Park HS	Modernization, Roof Repairs, & South PAC Modernization	51,571,651	6,714,974	-	58,286,625	-	2,815,311	26,078,273	4,822,113	33,715,697	15,413,220	9,157,707
ECHS & Transition	Early College HS and Transition Facilities for Growth - Design	6,991,130	3,770,160	-	10,761,290	-	2,777,324	5,077,037	339,605	8,193,965	452,891	2,114,434
ECHS FF&E	Early College HS FF&E	-	352,654	-	352,654	-	-	315,533	13	315,546	-	37,108
HS 7	Design Only	2,134,344	(25,612)	-	2,108,732	-	-	-	-	-	-	2,108,732
Leander HS PH 1	Phase 1 and Design of Master Plan, Roof Repirs, Band Practice Field Fence/Bollards, & Don Tew Pac Modernization	37,460,920	24,281,331	-	61,742,251	-	3,772,151	23,116,334	7,789,509	34,677,994	21,738,234	5,326,023
Leander HS PH 2	Phase 2 Design & Construction Services	-	7,649,794	-	7,649,794	-	-	-	2,802,658	2,802,658	3,284,787	1,562,348
Multi HS	Baseball & Softball Turf - Cedar Park, Leander, Rouse, Vandegrift, and Vista Ridge	27,601,380	(247,703)	-	27,353,677	-	2,047,719	9,651,504	63,498	11,762,721	2,154,147	13,436,809
Multi HS	Musical Instrument Replacement	3,762,500	(369,861)	-	3,392,639	-	1,622,504	1,516,454	234,071	3,373,029	76,077	(56,467)
Multi HS/MS	Remote Mgmt and Monitoring of Field Lights - Football fields at Canyon Ridge MS, Running Brushy MS; Baseball and Softball fields at Cedar Park HS and Vista Ridge HS	82,700	-	-	82,700	-	-	-	-	-	-	82,700
Sci Matl & 18+	Science Materials Center & Special Ed 18+ Transition Services Bldg	42,154,555	(406,464)	-	41,748,091	-	1,787,310	26,646,131	3,556,101	31,989,543	5,251,681	4,506,867
<b>Total HS Campus Improvements</b>		<b>\$ 241,394,180</b>	<b>\$ 33,915,774</b>	<b>-</b>	<b>\$ 275,309,954</b>	<b>\$ 540,500</b>	<b>\$ 24,130,127</b>	<b>\$ 115,023,291</b>	<b>\$ 24,373,842</b>	<b>\$ 164,067,761</b>	<b>\$ 67,458,589</b>	<b>\$ 43,783,605</b>
<b>MS Campus Improvements</b>												
Canyon Ridge MS	Heat Recovery Unit	\$ 3,000,000	-	-	\$ 3,000,000	\$ -	\$ 2,970,000	\$ 30,000	\$ -	\$ 3,000,000	\$ -	\$ -
Henry MS	Modernization - Design Only	3,499,584	(41,995)	-	3,457,589	-	-	-	-	-	30,000	3,427,589
MS10	Design Only	6,500,000	(78,000)	-	6,422,000	-	-	-	-	-	-	6,422,000
Multi MS	Musical Instrument Replacement	2,508,200	369,861	-	2,878,061	-	1,750,052	842,845	143,374	2,736,271	12,504	129,286
Running Brushy MS	Modernization	31,898,758	(285,480)	-	31,613,278	280,000	6,919,658	14,003,395	3,440,688	24,643,741	2,845,883	4,123,654
Running Brushy MS	Turf Field	1,186,500	(14,238)	-	1,172,262	-	6,100	1,050,406	166,546	1,223,052	92,839	(143,629)
<b>Total MS Campus Improvements</b>		<b>\$ 48,593,042</b>	<b>\$ (49,852)</b>	<b>-</b>	<b>\$ 48,543,190</b>	<b>\$ 280,000</b>	<b>\$ 11,645,811</b>	<b>\$ 15,926,645</b>	<b>\$ 3,750,608</b>	<b>\$ 31,603,064</b>	<b>\$ 2,981,226</b>	<b>\$ 13,958,900</b>
<b>ES Campus Improvements</b>												
Bagdad EL	Modernization	\$ 21,259,009	\$ (187,962)	-	\$ 21,071,047	\$ -	\$ 3,627,136	\$ 8,363,182	\$ 2,833,106	\$ 14,823,424	\$ 2,572,064	\$ 3,675,559
EL 30	Roads	14,000,000	(168,000)	-	13,832,000	-	-	-	-	-	-	13,832,000
EL 31	New Construction	71,432,375	(711,113)	-	70,721,262	-	2,229,709	280,466	54,338	2,564,514	3,080,982	65,075,766
EL 32	New Construction	79,944,260	(786,872)	-	79,157,388	-	-	222,283	760,877	983,161	2,600,713	75,573,515
Multi EL	Student Sinks - Bathrooms and in Cafeteria: Block House ES, Cypress ES, Faubion ES, Mason ES, Whitestone ES	1,356,360	(13,095)	-	1,343,265	-	881,946	-	-	881,946	-	461,319
Multi EL	Shade Structures	3,100,000	(28,392)	-	3,071,608	-	1,254,039	169,404	11,543	1,434,986	-	1,636,622
<b>Total ES Campus Improvements</b>		<b>\$ 191,092,004</b>	<b>\$ (1,895,434)</b>	<b>-</b>	<b>\$ 189,196,570</b>	<b>\$ -</b>	<b>\$ 7,992,830</b>	<b>\$ 9,035,335</b>	<b>\$ 3,659,865</b>	<b>\$ 20,688,030</b>	<b>\$ 8,253,759</b>	<b>\$ 160,254,781</b>
<b>Support Services Projects</b>												
Plant Services	Trucks	\$ 700,000	-	-	\$ 700,000	\$ -	\$ 700,852	\$ 289,162	\$ -	\$ 990,014	\$ -	\$ (290,014)
Plant Services	Utility Vehicles, Tractors, Mowers	410,000	-	-	410,000	-	399,330	-	-	399,330	-	10,670
Plant Services	Vans	818,840	-	-	818,840	-	461,992	-	-	461,992	-	356,848
Plant Services	Mechanic Shop Update	10,842,838	(86,539)	-	10,756,299	-	445,520	4,861,399	1,269,719	6,576,639	2,972,442	1,207,218

Campus	Project Description	Project Sources:				Project Expenditures:					Total Expenditures to Date	Project Encumbrance	Remaining Budget
		2023 Bond Authorization Amount	Budget Transfers	Other Revenue Sources	Total Project Budget	2022-2023	2023-2024	2024-2025	2025-2026				
Plant Services	Grandview Hills EL Building to Transportation Facility Renovation, Grandview Hills EL Ancillary Renovation, & Second Broadband Network Node	30,182,092	(199,133)	-	29,982,959	-	995,500	5,479,718	1,641,691	8,116,910	13,990,554	7,875,495	
Transportation	Bus Replacement (134 Buses: 80 General Education and 45 Special Education Replacements, 9 Growth)	18,300,000	(785,359)	-	17,514,641	-	8,350,402	7,407,956	1,240,336	16,998,694	22,500	493,447	
Transportation	*Board Approved - New Fuel Tanks Central Transportation		800,000	-	800,000	-	-	-	180,000	180,000	470,725	149,275	
Transportation	Bus Cameras - Entire Transportation Fleet	1,200,000	(129,557)	-	1,070,443	-	1,070,443	-	-	1,070,443	-	-	
	<b>Total Support Services Projects</b>	<b>\$ 62,453,770</b>	<b>\$ (400,588)</b>	<b>-</b>	<b>\$ 62,053,182</b>	<b>\$ -</b>	<b>\$ 12,424,040</b>	<b>\$ 18,038,236</b>	<b>\$ 4,331,746</b>	<b>\$ 34,794,022</b>	<b>\$ 17,456,221</b>	<b>\$ 9,802,939</b>	
<b>Technology Projects</b>													
Technology	Network Refresh Budget	13,635,000	(13,635,000)	-	-	-	-	-	-	-	-	-	
Technology	Partial Fiber Replacement	-	4,286,610	-	4,286,610	-	-	13,401	144,802	158,203	577,564	3,550,843	
Technology	WAN Refresh	-	4,266,039	-	4,266,039	-	-	2,856,701	71,632	2,928,333	2,685	1,335,021	
Technology	Campus, District LAN Refresh - MDF/IDF Closet Improvements	-	2,047,179	-	2,047,179	-	865,607	746,390	-	1,611,997	417,504	17,677	
Technology	ES Cabling Replacement	-	2,880,000	-	2,880,000	-	-	-	-	-	-	2,880,000	
Technology	MS Cabling Replacement	-	680,000	-	680,000	-	-	-	-	-	21,065	658,935	
Technology	Wireless Connectivity Improvements	-	1,456,107.00	-	1,456,107	-	26,099	1,202,016	-	1,228,115	-	227,992	
Technology	Storage/Server - Tech	1,200,000	-	-	1,200,000	-	-	36,787	-	36,787	-	1,163,213	
Technology	Interactive Panel Installation	18,000,000	(12,831,000)	-	5,169,000	-	-	4,699,654	12,150	4,711,804	115,599	341,597	
Technology	Interactive Panel and A/V for non classrooms	2,200,000	-	-	2,200,000	-	629,290	(391,496)	185	237,979	1,084,462	877,559	
Technology	Student and Staff Device Refresh	7,864,000	-	-	7,864,000	-	-	243,813	-	243,813	-	7,620,187	
Technology	2nd Grade Chromebooks	800,000	-	-	800,000	-	799,855	-	-	799,855	-	145	
Technology	CTE Mobile Maker Labs	121,000	-	-	121,000	-	60,419	-	-	60,419	-	60,581	
Technology	Firewall (Prop A)	2,000,000	-	-	2,000,000	-	-	2,000,000	-	2,000,000	-	0	
Technology	Recovery Appliance (Prop A)	540,000	-	-	540,000	-	-	540,000	-	540,000	-	-	
Technology	Content Filters (Prop A)	500,000	265,871	-	765,871	-	653,974	-	41,654	695,628	23,832	46,411	
Technology	Second Broadband Network Node	See Plant Services GVH	-	-	-	-	-	-	-	-	-	-	
Technology	*Board Approved - Software as a Service		8,000,000	-	8,000,000	-	-	-	3,141,974	3,141,974	1,610,480	3,247,546	
	<b>Total Technology Projects</b>	<b>\$ 46,860,000</b>	<b>\$ (2,584,194)</b>	<b>\$ -</b>	<b>\$ 44,275,806</b>	<b>\$ -</b>	<b>\$ 3,035,244</b>	<b>\$ 11,947,266</b>	<b>\$ 3,412,397</b>	<b>\$ 18,394,908</b>	<b>\$ 3,853,192</b>	<b>\$ 22,027,707</b>	

Campus	Project Description	Project Sources:				Project Expenditures:					Total Expenditures to Date	Project Encumbrance	Remaining Budget
		2023 Bond Authorization Amount	Budget Transfers	Other Revenue Sources	Total Project Budget	2022-2023	2023-2024	2024-2025	2025-2026				
<b>Campus Security Projects</b>													
Technology	Firewall (Prop A)	See Technology	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology	Recovery Appliance (Prop A)	See Technology	-	-	-	-	-	-	-	-	-	-	-
Technology	Content Filters (Prop A)	See Technology	-	-	-	-	-	-	-	-	-	-	-
District Wide Security	Exterior TEA Requirement - Exterior Door Numbering	152,000	-	-	152,000	-	-	-	-	-	-	-	152,000
District Wide Security	Exterior TEA Requirement - Fencing	160,000	-	-	160,000	-	-	-	-	-	-	-	160,000
District Wide Security	Exterior TEA Requirement - Forced Entry-Resistant Film	1,192,400	-	-	1,192,400	-	-	-	-	-	-	14,646	1,177,754
District Wide Security	Exterior TEA Requirement - Portable/Exterior Door Handle	200,000	-	-	200,000	-	-	-	-	-	-	-	200,000
District Wide Security	Exterior TEA Requirement - Exterior Lockboxes	150,000	-	-	150,000	-	-	-	-	-	-	-	150,000
District Wide Security	Interior TEA Requirement - Panic Alert System - Lockdown	87,000	-	-	87,000	-	-	-	-	-	-	-	87,000
District Wide Security	Interior TEA Requirement - Digital Mapping System	144,000	-	-	144,000	-	-	-	-	-	-	-	144,000
District Wide Security	Interior TEA Requirement - Alert Notification System	100,000	-	-	100,000	-	-	-	-	-	-	-	100,000
District Wide Security	Security Cameras - Replace Existing and Adding Cameras - Replace Camera Servers	5,235,000	-	-	5,235,000	-	430,606	217,733	1,618,606	2,266,944	336,280	-	2,631,776
District Wide Security	Interior Key Switching and Auto-Locking Hardware	200,000	-	-	200,000	-	-	-	-	-	-	-	200,000
District Wide Security	Board Approved - Interior Classroom Door Handles	2,700,000	-	-	2,700,000	-	-	-	-	-	-	156,571	2,543,429
District Wide Security	Energy Management - Outside Wall Packs and Canopy LED Lighting, Parking Lot Lights at SS, Central Trans, and indoor LED lighting at Central Trans	1,106,604	7,501	-	1,114,105	-	-	865,025	-	865,025	249,080	-	(0)
<b>Total Campus Security Projects</b>		<b>\$ 11,427,004</b>	<b>\$ 7,501</b>	<b>-</b>	<b>\$ 11,434,505</b>	<b>\$ -</b>	<b>\$ 430,606</b>	<b>\$ 1,082,758</b>	<b>\$ 1,618,606</b>	<b>\$ 3,131,969</b>	<b>\$ 756,577</b>	<b>\$ -</b>	<b>\$ 7,545,959</b>
<b>Campus Repurposing Projects</b>													
Repurpose	Repurpose Elementary	\$ 37,000,000	\$ (337,681)	-	\$ 36,662,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,662,319
Repurpose	Repurpose Elementary	37,000,000	(37,000,000)	-	-	-	-	-	-	-	-	-	-
Repurpose	Repurpose Elementary	37,000,000	(23,337,681)	-	13,662,319	-	-	-	-	-	-	-	13,662,319
Repurpose	Repurpose LEO / NHHS	50,000,000	(4,752,202)	-	45,247,798	-	-	-	-	-	-	-	45,247,798
Repurpose	Early Childhood Center ECC	-	64,000,000	-	64,000,000	-	19,350	4,949,339	8,103,176	13,071,865	35,866,250	-	15,061,885
<b>Total Campus Repurposing Projects</b>		<b>\$ 161,000,000</b>	<b>\$ (1,427,564)</b>	<b>-</b>	<b>\$ 159,572,436</b>	<b>\$ -</b>	<b>\$ 19,350</b>	<b>\$ 4,949,339</b>	<b>\$ 8,103,176</b>	<b>\$ 13,071,865</b>	<b>\$ 35,866,250</b>	<b>\$ -</b>	<b>\$ 110,634,321</b>
<b>Project Management</b>													
2023 Funds	Project Management	\$ -	\$ 6,172,114.00	-	\$ 6,172,114	\$ -	\$ 453,302	\$ 833,097	\$ 263,134	\$ 1,549,533	\$ 68,870	\$ -	\$ 4,553,711
2023 Funds	Bond Revenue (E-Rate Reimb)	-	(1,980,935)	1,980,935	(0)	-	-	-	-	-	-	-	(0)
2023 Funds	Bond Interest	-	(36,451,508)	20,381,671	(16,069,837)	-	-	-	-	-	-	-	(16,069,837)
2023 Funds	Other Financing Source (SBITA)	-	(265,871)	1,211,238	945,367	-	-	-	-	-	-	-	945,367
2023 Funds	Project Savings	-	4,960,557	-	4,960,557	-	-	-	-	-	-	-	4,960,557
<b>Total Project Management</b>		<b>\$ -</b>	<b>\$ (27,565,643)</b>	<b>23,573,844</b>	<b>\$ (3,991,799)</b>	<b>\$ -</b>	<b>\$ 453,302</b>	<b>\$ 833,097</b>	<b>\$ 263,134</b>	<b>\$ 1,549,533</b>	<b>\$ 68,870</b>	<b>\$ -</b>	<b>\$ (5,610,202)</b>
<b>TOTALS</b>		<b>762,820,000</b>	<b>\$ 0</b>	<b>\$ 23,573,844</b>	<b>\$ 786,393,844</b>	<b>\$ 820,500</b>	<b>\$ 60,131,310</b>	<b>\$ 176,835,967</b>	<b>\$ 49,513,373</b>	<b>\$ 287,301,151</b>	<b>\$ 136,694,684</b>	<b>\$ -</b>	<b>\$ 362,398,009</b>

\*Per Board Approval on February 1, 2024. An additional \$32,300,000 will be funded towards the LHS Master Plan with current and future Bond Interest Earnings

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

**Agenda Item:** Monthly Financial Report  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape Ed.D., CPA, Chief Financial Officer  
**Attachments:** Monthly Financial Report – October 2025

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## **Background Information:**

The monthly financial reports provide a revenue and expenditure summary and compare current budget performance to the prior year through the same time period. This month, the reports reflect activity through the month of October 2025, the fourth month of the 2026 fiscal year.

These are unaudited figures, as the annual independent audit will be done following the closing of the books at the end of the fiscal year. All supporting documentation relative to the receipt and expenditure of funds is available in the Financial Services Office for inspection and review.

A supplemental report is also included detailing Technology and Instructional Materials Allotment (TIMA) disbursement and requisition requests.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

**Leander Independent School District**  
**GENERAL FUND 181, 196-199**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE FOUR MONTHS ENDING OCTOBER 31, 2025**

	CURRENT YEAR 2025-2026				CURRENT YEAR 2024-2025			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
<b>REVENUES:</b>								
Local and Intermediate Sources	340,381,587	340,387,226	7,304,047	2.15%	346,031,030	346,134,401	9,099,666	2.63%
State Program Revenues	115,271,197	115,271,197	87,198,850	75.65%	96,578,545	99,819,175	51,859,165	51.95%
Federal Program Revenues	4,995,000	4,995,000	81,517	1.63%	5,890,000	5,890,000	224,555	3.81%
Other Financing Sources	350,000	350,000	63,058	18.02%	270,000	270,000	116,806	43.26%
<b>Total Revenues</b>	<b>460,997,784</b>	<b>461,003,423</b>	<b>94,647,473</b>	<b>20.53%</b>	<b>448,769,575</b>	<b>452,113,576</b>	<b>61,300,191</b>	<b>13.56%</b>

**EXPENDITURE SUMMARY BY FUNCTION:**

11 - Instructional	286,510,381	287,024,548	59,131,759	20.60%	272,220,415	277,782,542	58,451,411	0.95%
12 - Instructional Resources and Media Services	5,043,033	5,059,021	1,192,029	23.56%	4,892,740	4,978,339	1,180,343	0.81%
13 - Curriculum and Instructional Staff Development	11,207,838	11,069,131	2,697,117	24.37%	11,031,670	11,341,409	3,000,265	3.97%
21 - Instructional Leadership	5,316,581	5,390,474	1,567,134	29.07%	5,057,353	5,267,311	1,616,384	7.10%
23 - School Leadership	26,248,027	26,251,663	6,883,702	26.22%	25,423,912	25,889,325	6,910,145	2.27%
31 - Guidance, Counseling and Evaluation	23,733,887	23,747,592	5,489,798	23.12%	22,435,390	23,065,119	5,227,725	1.34%
32 - Social Work Services	1,281,252	1,281,252	258,226	20.15%	1,678,114	1,693,873	355,605	2.06%
33 - Health Services	4,530,285	4,542,621	987,114	21.73%	4,363,260	4,420,055	1,004,360	2.68%
34 - Student (Pupil) Transportation	16,592,462	16,665,843	4,873,433	29.24%	14,176,050	14,783,321	4,762,793	1.93%
35 - Food Services	5,000	5,000	-	0.00%	11,800	60,745	42,454	18.85%
36 - Cocurricular/Extra Curricular Activities	14,384,737	14,434,533	3,564,956	24.70%	14,168,459	14,518,996	3,517,546	2.78%
41 - General Administration	11,611,729	11,656,858	3,496,668	30.00%	11,209,284	12,058,215	3,499,394	7.30%
51 - Plant Maintenance and Facility Services	42,210,405	44,027,809	14,128,660	32.09%	42,659,929	44,748,007	13,736,565	2.16%
52 - Security and Monitoring Services	7,392,949	8,627,838	1,648,896	19.11%	4,303,903	4,556,468	872,873	1.98%
53 - Data Processing Services	8,773,871	8,852,503	2,708,882	30.60%	9,549,638	10,005,495	3,812,024	5.58%
61 - Community Services	1,813,161	1,808,271	822,875	45.51%	2,214,218	2,278,020	982,961	7.29%
71 - Debt Administration - Principal	501,756	501,756	170,701	34.02%	537,869	537,869	139,556	7.93%
81 - Facilities and Acquisition & Construction	-	-	-	0.00%	-	8,400	8,400	38.84%
91- Recapture Payments	11,039,386	11,039,386	-	0.00%	11,484,229	11,484,229	-	-
95 - Payments to Juvenile Justice Alternative Program	286,070	286,070	-	0.00%	230,000	230,000	-	0.00%
99 - Other intergovernmental Charges	2,747,352	2,747,352	668,366	24.33%	2,713,944	2,713,944	643,304	-
Other Financing Uses	-	-	-	0.00%	1,500,000	1,500,000	1,500,000	0.00%
<b>Total Expenditures</b>	<b>481,230,162</b>	<b>485,019,522</b>	<b>110,290,317</b>	<b>22.74%</b>	<b>461,862,177</b>	<b>473,921,681</b>	<b>111,264,107</b>	<b>23.48%</b>

**EXPENDITURE SUMMARY BY OBJECT:**

61XX - Payroll Costs	415,351,843	415,376,753	92,381,576	22.24%	393,084,037	400,327,346	89,736,218	22.42%
62XX - Professional and Contracted Services	37,686,057	39,821,018	7,571,147	19.01%	38,823,793	40,347,179	7,001,182	17.35%
63XX - Supplies and Materials	19,334,351	19,828,110	5,923,286	29.87%	20,568,749	22,790,376	8,175,580	35.87%
64XX - Other Operating Expenses	7,604,389	7,638,752	3,614,685	47.32%	7,215,413	7,620,314	4,193,736	55.03%
65XX - Debt Administration	501,756	501,756	170,701	34.02%	537,869	537,869	139,556	25.95%
66XX - Capital Outlay Expenses	751,766	1,853,134	628,921	33.94%	132,316	798,596	517,836	64.84%
89XX - Other Uses	-	-	-	-	1,500,000	1,500,000	1,500,000	100.00%
<b>Total Expenditures</b>	<b>481,230,162</b>	<b>485,019,522</b>	<b>110,290,317</b>	<b>22.74%</b>	<b>461,862,177</b>	<b>473,921,681</b>	<b>111,264,107</b>	<b>23.48%</b>

**Excess (Deficiency) of Revenues Over Expenditures**

	(20,232,378)	(24,016,099)	(15,642,844)		(13,092,602)	(21,808,105)	(49,963,916)	
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<b>Fund Balance, July 1, beginning</b>	158,384,727
<b>Estimated Fund Balance, October 31, ending</b>	142,741,882

**Leander Independent School District**  
**CHILD NUTRITION FUNDS 240 and 242**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE FOUR MONTHS ENDING OCTOBER 31, 2025**

	CURRENT YEAR 2025-2026				CURRENT YEAR 2024-2025			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
<b>REVENUES:</b>								
Local and Intermediate Sources	9,904,940	9,904,940	3,238,986	32.70%	8,038,396	8,038,396	3,277,988	40.78%
State Program Revenues	65,000	65,000	986	-	75,000	75,000	1,248	0.02
Federal Program Revenues	7,024,085	7,024,085	1,110,793	-	6,341,726	6,341,726	988,444	15.59%
Other Financing Sources	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>16,994,025</b>	<b>16,994,025</b>	<b>4,350,765</b>	<b>25.60%</b>	<b>14,455,122</b>	<b>14,455,122</b>	<b>4,267,681</b>	<b>29.52%</b>

**EXPENDITURE SUMMARY BY FUNCTION:**

11 - Instructional				-				-
12 - Instructional Resources and Media Services				-				-
13 - Curriculum and Instructional Staff Development				-				-
21 - Instructional Leadership				-				-
23 - School Leadership				-				-
31 - Guidance, Counseling and Evaluation				-				-
32 - Social Work Services				-				-
33 - Health Services				-				-
34 - Student (Pupil) Transportation				-				-
35 - Food Services	19,103,855	19,906,822	3,304,866	16.60%	15,772,327	16,974,406	3,474,109	0.17%
36 - Cocurricular/Extra Curricular Activities				-				-
41 - General Administration				-				-
51 - Plant Maintenance and Facility Services				-				-
52 - Security and Monitoring Services				-				-
53 - Data Processing Services				-				-
61 - Community Services				-				-
71 - Debt Administration - Principal				-				-
81 - Facilities and Acquisition & Construction				-				-
91- Recapture Payments				-				-
95 - Payments to Juvenile Justice Alternative Program				-				-
99 - Other intergovernmental Charges				-				-
Other Financing Uses				-				-
<b>Total Expenditures</b>	<b>19,103,855</b>	<b>19,906,822</b>	<b>3,304,866</b>	<b>16.60%</b>	<b>15,772,327</b>	<b>16,974,406</b>	<b>3,474,109</b>	<b>20.47%</b>

**EXPENDITURE SUMMARY BY OBJECT:**

61XX - Payroll Costs	6,263,791	6,263,791	1,812,147	28.93%	5,481,106	5,700,106	1,673,596	29.36%
62XX - Professional and Contracted Services	8,639,030	9,381,997	1,369,658	14.60%	6,276,708	6,338,627	1,316,696	20.77%
63XX - Supplies and Materials	1,734,564	1,734,564	74,510	4.30%	1,552,393	2,031,779	160,947	7.92%
64XX - Other Operating Expenses	33,500	33,500	2,040	6.09%	29,150	34,150	2,185	6.40%
65XX - Debt Administration	-	-	-	-	-	-	-	-
66XX - Capital Outlay Expenses	2,432,970	2,492,970	46,512	1.87%	2,432,970	2,869,744	320,685	0.11
89XX - Other Uses	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>19,103,855</b>	<b>19,906,822</b>	<b>3,304,866</b>	<b>16.60%</b>	<b>15,772,327</b>	<b>16,974,406</b>	<b>3,474,109</b>	<b>20.47%</b>

**Excess (Deficiency) of Revenues Over Expenditures**

	(2,109,830)	(2,912,797)	1,045,899		(1,317,205)	(2,519,284)	793,572	
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<b>Fund Balance, July 1, beginning</b>			15,887,713					
<b>Estimated Fund Balance, October 31, ending</b>			16,933,612					

**Leander Independent School District**  
**DEBT SERVICE FUND 599**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE FOUR MONTHS ENDING OCTOBER 31, 2025**

	CURRENT YEAR 2025-2026				CURRENT YEAR 2024-2025			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
<b>REVENUES:</b>								
Local and Intermediate Sources	144,834,699	144,834,699	2,562,404	1.77%	147,222,823	147,222,823	2,991,851	2.03%
State Program Revenues	21,343,843	21,343,843	-	-	14,241,719	14,241,719	23,757	0.17%
Federal Program Revenues	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	19,411,755	-
<b>Total Revenues</b>	<b>166,178,542</b>	<b>166,178,542</b>	<b>2,562,404</b>	<b>1.54%</b>	<b>161,464,542</b>	<b>161,464,542</b>	<b>22,427,363</b>	<b>13.89%</b>

**EXPENDITURE SUMMARY BY FUNCTION:**

11 - Instructional	-	-	-	-	-	-	-	-
12 - Instructional Resources and Media Services	-	-	-	-	-	-	-	-
13 - Curriculum and Instructional Staff Development	-	-	-	-	-	-	-	-
21 - Instructional Leadership	-	-	-	-	-	-	-	-
23 - School Leadership	-	-	-	-	-	-	-	-
31 - Guidance, Counseling and Evaluation	-	-	-	-	-	-	-	-
32 - Social Work Services	-	-	-	-	-	-	-	-
33 - Health Services	-	-	-	-	-	-	-	-
34 - Student (Pupil) Transportation	-	-	-	-	-	-	-	-
35 - Food Services	-	-	-	-	-	-	-	-
36 - Cocurricular/Extra Curricular Activities	-	-	-	-	-	-	-	-
41 - General Administration	-	-	-	-	-	-	-	-
51 - Plant Maintenance and Facility Services	-	-	-	-	-	-	-	-
52 - Security and Monitoring Services	-	-	-	-	-	-	-	-
53 - Data Processing Services	-	-	-	-	-	-	-	-
61 - Community Services	-	-	-	-	-	-	-	-
71 - Debt Administration - Principal	166,178,542	166,179,342	89,467,006	53.84%	161,464,542	161,464,542	127,761,652	0.00%
81 - Facilities and Acquisition & Construction	-	-	-	-	-	-	-	-
91- Recapture Payments	-	-	-	-	-	-	-	-
95 - Payments to Juvenile Justice Alternative Program	-	-	-	-	-	-	-	-
99 - Other intergovernmental Charges	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	19,154,419	-
<b>Total Expenditures</b>	<b>166,178,542</b>	<b>166,179,342</b>	<b>89,467,006</b>	<b>53.84%</b>	<b>161,464,542</b>	<b>161,464,542</b>	<b>146,916,071</b>	<b>90.99%</b>

**EXPENDITURE SUMMARY BY OBJECT:**

61XX - Payroll Costs	-	-	-	-	-	-	-	-
62XX - Professional and Contracted Services	-	-	-	-	-	-	-	-
63XX - Supplies and Materials	-	-	-	-	-	-	-	-
64XX - Other Operating Expenses	-	-	-	-	-	-	-	-
65XX - Debt Administration	166,178,542	166,179,342	89,467,006	53.84%	161,464,542	161,464,542	127,761,652	79.13%
66XX - Capital Outlay Expenses	-	-	-	-	-	-	-	-
89XX - Other Uses	-	-	-	-	-	-	19,154,419	-
<b>Total Expenditures</b>	<b>166,178,542</b>	<b>166,179,342</b>	<b>89,467,006</b>	<b>53.84%</b>	<b>161,464,542</b>	<b>161,464,542</b>	<b>146,916,071</b>	<b>90.99%</b>

**Excess (Deficiency) of Revenues Over Expenditures**

	-	(800)	(86,904,602)		-	-	(124,488,708)
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<b>Fund Balance, July 1, beginning</b>	130,389,364
<b>Estimated Fund Balance, October 31, ending</b>	43,484,763



# Funding Report

## LEANDER ISD

District / Charter: 246913

School Year : 2025-2026

Current Biennium includes SY 2025-2026 & SY 2026-2027

### Instructional Materials and Technology Allotment

Transaction Type	Date	Transaction ID	Description	Amount
Allotment	07/22/2025	0000278881	2025-2026 Biennium Allotment	\$7,532,702.91
Carryover Funds	05/14/2025	0000270272	Prior Year Remaining Balance	\$763,612.50
<b>Total Allotment</b>				<b>\$8,296,315.41</b>
Allotment Disbursement	09/21/2025	D000284261	Instructional Materials	(\$3,748.50)
Allotment Disbursement	09/28/2025	D000288346	Instructional Materials	(\$11,700.00)
Allotment Disbursement	10/01/2025	D000283979	Instructional Materials	(\$4,200.00)
Allotment Disbursement	10/01/2025	D000283974	Instructional Materials	(\$24,375.00)
Allotment Disbursement	10/01/2025	D000283971	Instructional Materials	(\$800.00)
Allotment Disbursement	10/01/2025	D000288926	Instructional Materials	(\$8,998.50)
Allotment Disbursement	10/29/2025	D000288504	Instructional Materials	(\$65,625.00)
Allotment Disbursement	10/30/2025	D000291369	Instructional Materials	(\$228,800.00)
Allotment Disbursement	10/30/2025	D000291383	Instructional Materials	(\$11,305.00)
Allotment Disbursement	10/30/2025	D000291397	Instructional Materials	(\$28,800.00)
Allotment Disbursement	10/30/2025	D000291421	Instructional Materials	(\$7,500.00)
Allotment Disbursement	10/30/2025	D000291425	Instructional Materials	(\$31,231.20)
Allotment Disbursement	11/03/2025	D000291440	Instructional Materials	(\$405,000.00)
<b>Total Allotment Disbursements</b>				<b>(\$832,083.20)</b>
Requisition	07/22/2025	0000186817	Allotment-Component Requisition	(\$215,233.20)
<b>Total Allotment Requisitions</b>				<b>(\$215,233.20)</b>
	09/11/2025	D000288523	Technology Services	(\$125,000.00)
	09/11/2025	D000288517	Instructional Materials	(\$73,471.20)

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# Funding Report

## LEANDER ISD

District / Charter: 246913

School Year : 2025-2026

11/03/2025	D000291414	Technology Services	(\$12,356.32)
11/03/2025	D000291396	Technology Services	(\$3,750.00)
11/03/2025	D000291088	Technology Services	(\$12,351.97)
11/03/2025	D000291411	Technology Services	(\$99,750.00)
11/03/2025	D000291443	Technology Services	(\$27,840.00)
<b><u>Total Pending Disbursements</u></b>			<b><u>(\$354,519.49)</u></b>

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**Remaining Allotment**

**\$6,894,479.52**



# Funding Report

## LEANDER ISD

District / Charter: 246913

School Year : 2025-2026

### SBOE-Approved Instructional Materials Entitlement\*

Transaction Type	Date	Transaction ID	Description	Amount
Adjustment40	06/25/2025	0000276132	Fiscal Year 2025 Adjustment	\$170,960.00
Carryover Funds for \$40	05/14/2025	0000271483	Prior Year Remaining Balance	\$3,237,080.00
Entitl Entitlement	09/05/2025	0000286901	SBOE-Approved Instructional Materials Entitlement*	\$1,533,920.00
<b><u>Total Entitlement</u></b>				<b><u>\$4,941,960.00</u></b>
Requisition	09/05/2025	0000191405	Allotment-Component Requisition	(\$81,890.00)
Requisition	09/05/2025	0000191401	Allotment-Program Requisition	(\$79,050.00)
<b><u>Total Entitlement Requisitions</u></b>				<b><u>(\$160,940.00)</u></b>
<b><u>Remaining Entitlement</u></b>				<b><u>\$4,781,020.00</u></b>

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# Funding Report

## LEANDER ISD

District / Charter: 246913

School Year : 2025-2026

### State-Developed Open Education Resource Entitlement

Transaction Type	Date	Transaction ID	Description	Amount
Adjustment20	06/25/2025	0000274895	Fiscal Year 2025 Adjustment	\$85,480.00
Adjustment20	09/05/2025	0000285523	FY25 Funds Removal - OER Entitlement does not carryover	(\$852,160.00)
Carryover Funds for \$20 Entitl	05/14/2025	0000272693	Prior Year Remaining Balance	\$766,680.00
Entitlement	09/05/2025	0000285684	State-Developed Open Education Resource Entitlement	\$766,960.00
<b><u>Total Entitlement</u></b>				<b><u>\$766,960.00</u></b>
<b><u>Remaining Entitlement</u></b>				<b><u>\$766,960.00</u></b>

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# Funding Report

## LEANDER ISD

District / Charter: 246913

School Year : 2025-2026

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

**Agenda Item:** Monthly Investment Report  
**Purpose:**  Discussion Item/Report Only       Action Requested  
**Administrator Responsible:** Pete Pape, Ed.D., CPA, Chief Financial Officer  
**Attachments:** Monthly Investment Report – October 2025

---

## **Background Information:**

The monthly investment report reflects the District's investment activities and balances for all fund types and presents a picture of cash and investments by grouping into the categories of individually acquired securities and pooled investments. A comparison to market value is also presented in each report. Reports being presented at tonight's meeting are the District's investments as of October 2025.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



**Investment Portfolio Summary**

**For the Month Ended**

**October 31, 2025**

**For the Month Ended  
October 31, 2025**

This report is prepared for Leander ISD (the "Entity") in accordance with Chapter 2256 of the Texas Public Funds Investment Act ("PFIA"). Section 2256.023(a) of the PFIA states that: "Not less than quarterly, the investment officer shall prepare and submit to the governing body of the entity a written report of the investment transactions for all funds covered by this chapter for the preceding reporting period." This report is signed by the Entity's investment officers and includes the disclosures required in the PFIA. To the extent possible, market prices have been obtained from independent pricing sources.

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The investment portfolio compiled with the PFIA and the Entity's approved Investment Policy and Strategy throughout the period. All investment transactions made in the portfolio during this period were made on behalf of the Entity and were made in full compliance with the PFIA and the approved Investment Policy.

**Officer Names and Titles:**

*Pete Pape*

Name: Pete Pape Title: Chief Financial Officer

*Dana Paulson*

Name: Dana Paulson Title: Sr. Director, Financial Services

*Connie Wheeler*

Name: Connie Wheeler Title: Controller

*Becky Garcia*

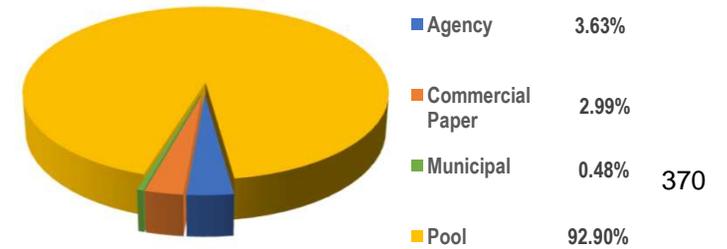
Name: Becky Garcia Title: Director, Treasury & Debt Management

*Cassandra Hartmann*

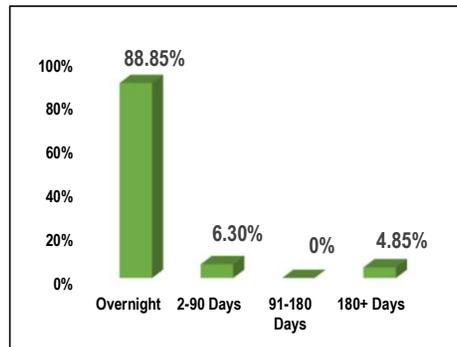
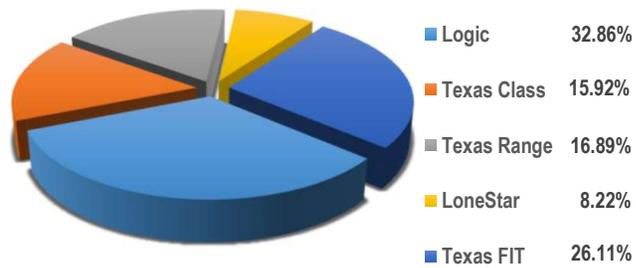
Name: Cassandra Hartmann Title: Treasury Specialist

**Account Summary** **Allocation by Security Type**

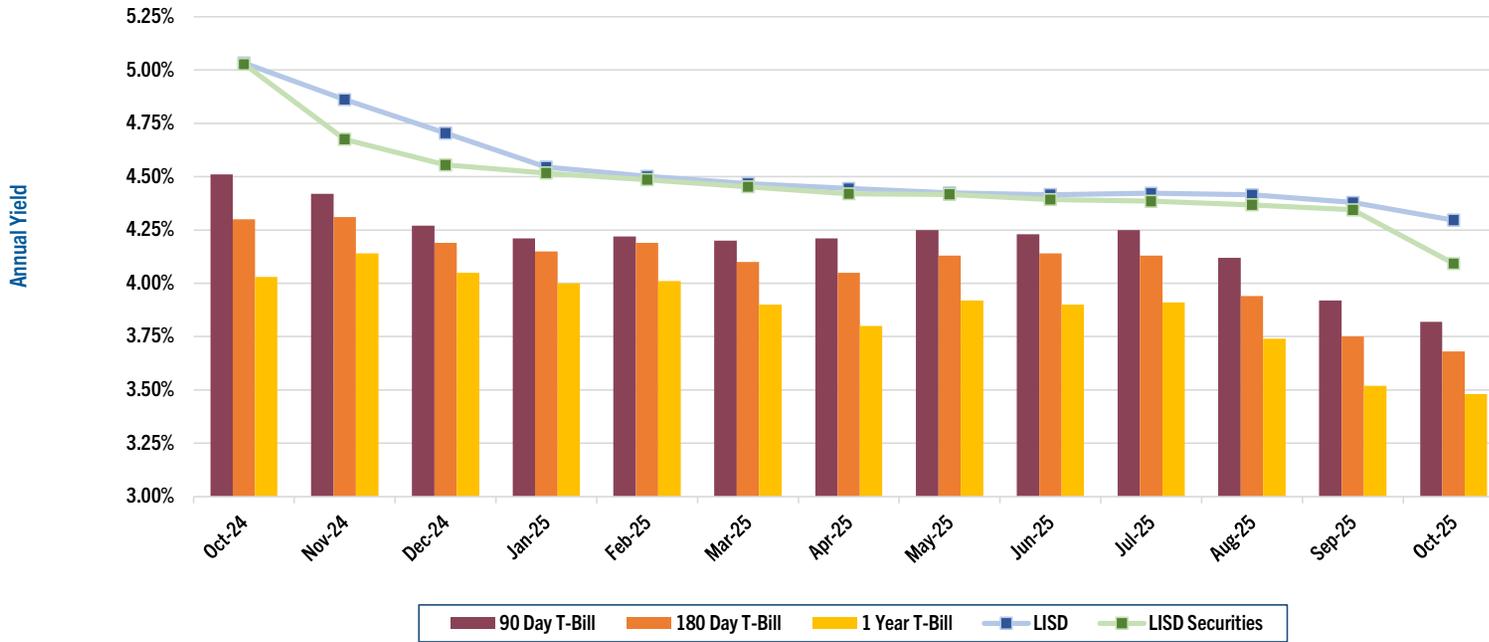
	Beginning Value as of 10/01/2025	Ending Value as of 10/31/2025
Par Value	506,843,439.18	494,108,607.50
Book Value	506,741,783.14	493,704,585.55
Market Value	506,751,050.92	493,697,524.50
<b>Market Value %</b>	<b>100.0018%</b>	<b>99.9986%</b>
Weighted Avg. DTM	5	13
Weighted Avg. YTM	4.379%	4.296%



**Allocation by Issuer** **Maturity Distribution %** **Allocation by Broker**



Benchmark Comparison



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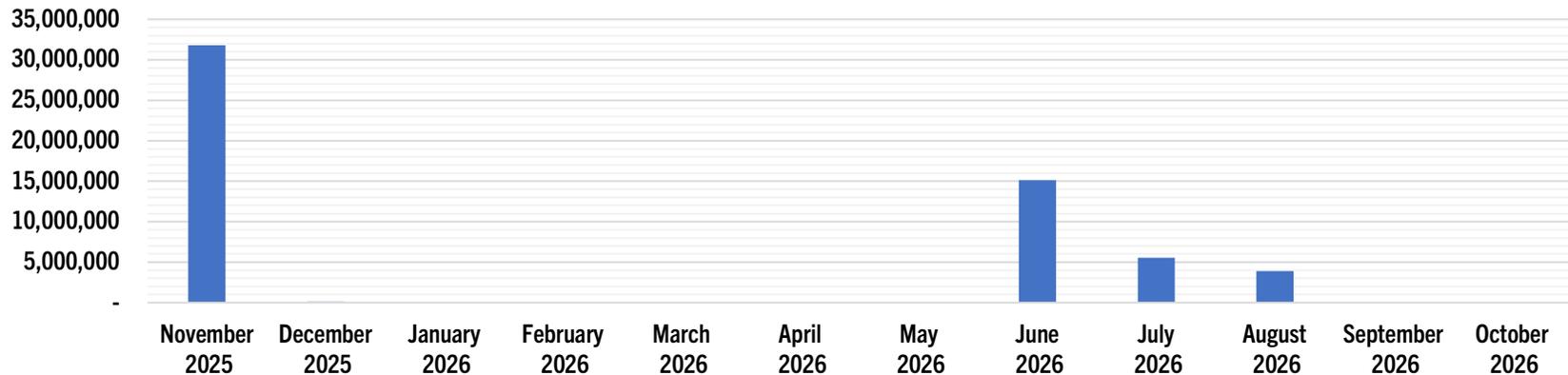
Acquisition Date	Security Type	Broker	CUSIP	Security Description	Rating Agency	Security Rating	Coupon	Callable	Par Value	Annualized Yield	Maturity Date	Days to Maturity	Beginning Book	Ending Book	Beginning Market	Ending Market	Additions & Changes in Market Value
<b>General Operating - 199</b>																	
4/11/2025	CP	HS	63873JX13	Natixis NY Branch	S&P	A-1	-			4.391%	10/1/2025		10,000,000	-	9,998,625	-	(9,998,625)
4/25/2025	CP	RJ	22533TXM3	Credit Agricole CIP NY	S&P	A-1	-			4.373%	10/21/2025		9,976,222	-	9,975,500	-	(9,975,500)
2/10/2025	AGNC	WF	31422XEP3	Farmer Mac	S&P	AA+	0.860%		6,124,000	4.330%	11/3/2025	2	6,105,234	6,122,863	6,105,689	6,124,000	18,311
3/7/2025	CP	RJ	62479LY33	MUFG Bank Ltd NY	S&P	A-1	-		5,000,000	4.322%	11/3/2025	2	4,980,750	4,998,833	4,980,400	4,998,350	17,950
10/1/2025	CP	RJ	62479MF16	MUFG Bank Ltd NY	S&P	A-1	-		10,000,000	4.005%	6/1/2026	212	-	9,770,333	-	-	9,763,300
3/12/2025	AGNC	RJ	3130B5HT8	Federal Home Loan Bank	S&P	AA+	4.150%	Y	5,000,000	4.220%	6/12/2026	223	4,997,805	4,998,073	5,001,050	5,001,050	-
10/10/2025	AGNC	WF	3130ANED8	Federal Home Loan Bank	S&P	AA+	1.000%	Y	5,500,000	3.748%	7/27/2026	268	-	5,391,229	-	5,384,390	5,384,390
10/15/2025	MUNI	WF	68442CCZ7	Orange County Water Dist	S&P	AAA	2.225%		2,400,000	3.700%	8/15/2026	287	-	2,372,765	-	2,369,928	2,369,928
2/13/2025	AGNC	WF	3130ANQD5	Federal Home Loan Bank	S&P	AA+	1.375%		1,450,000	4.377%	8/26/2026	298	1,412,333	1,415,882	1,420,348	1,421,899	1,551
	POOL		LOGIC	Logic					70,998,117	4.242%	11/1/2025	1	68,540,060	70,998,117	68,540,060	70,998,117	2,458,057
	POOL		LONESTAR	Lonestar					8,994,999	4.265%	11/1/2025	1	8,962,537	8,994,999	8,962,537	8,994,999	32,462
	POOL		TXCLASS	Texas Class					291,626	4.275%	11/1/2025	1	290,569	291,626	290,569	291,626	1,057
	POOL		TXRANGE	Texas Daily Select					4,571,017	4.300%	11/1/2025	1	4,554,396	4,571,017	4,554,396	4,571,017	16,621
4/4/2025	POOL		TXFIT	TX Choice - Fixed Term					10,000,000	4.370%	10/3/2025		10,000,000	-	10,000,000	-	(10,000,000)
2/12/2025	POOL		TXFIT	TX Choice - Fixed Term					10,000,000	4.502%	11/6/2025	5	10,000,000	10,000,000	10,000,000	10,000,000	-
	POOL		TXFIT	Texas FIT					17,913,440	4.430%	11/1/2025	1	7,630,871	17,913,440	7,630,871	17,913,440	10,282,569
									<b>148,243,199</b>				<b>147,450,777</b>	<b>147,839,177</b>	<b>147,460,045</b>	<b>147,832,116</b>	<b>372,071</b>
<b>Debt Service - 599</b>																	
	POOL		LOGIC	Logic					1,467,475	4.242%	11/1/2025	1	535,792	1,467,475	535,792	1,467,475	931,683
	POOL		LONESTAR	Lonestar					539,159	4.265%	11/1/2025	1	537,213	539,159	537,213	539,159	1,946
	POOL		TXCLASS	Texas Class					895,414	4.275%	11/1/2025	1	892,169	895,414	892,169	895,414	3,245
	POOL		TXRANGE	Texas Daily Select					10,388,548	4.300%	11/1/2025	1	10,350,772	10,388,548	10,350,772	10,388,548	37,775
2/12/2025	POOL		TXFIT	TX Choice - Fixed Term					10,000,000	4.502%	11/6/2025	5	10,000,000	10,000,000	10,000,000	10,000,000	-
	POOL		TXFIT	Texas FIT					19,352,388	4.430%	11/1/2025	1	19,279,851	19,352,388	19,279,851	19,352,388	72,536
									<b>42,642,983</b>				<b>41,595,798</b>	<b>42,642,983</b>	<b>41,595,798</b>	<b>42,642,983</b>	<b>1,047,185</b>
<b>Child Nutrition - 240</b>																	
	POOL		LOGIC	Logic					16,072,153	4.242%	11/1/2025	1	16,014,459	16,072,153	16,014,459	16,072,153	57,694
<b>Capital Project - 640</b>																	
	POOL		LOGIC	Logic					11,522,498	4.242%	11/1/2025	1	11,599,475	11,522,498	11,599,475	11,522,498	(76,976)
	POOL		LONESTAR	LoneStar					28,176,447	4.265%	11/1/2025	1	28,074,761	28,176,447	28,074,761	28,176,447	101,686
	POOL		TXRANGE	Texas Daily Select					7,487,466	4.300%	11/1/2025	1	7,460,240	7,487,466	7,460,240	7,487,466	27,226
	POOL		TXFIT	Texas FIT					11,593,506	4.430%	11/1/2025	1	11,550,052	11,593,506	11,550,052	11,593,506	43,455
									<b>58,779,917</b>				<b>58,684,527</b>	<b>58,779,917</b>	<b>58,684,527</b>	<b>58,779,917</b>	<b>95,391</b>
<b>Capital Project - 642</b>																	
	POOL		LOGIC	Logic					2,819,407	4.242%	11/1/2025	1	2,876,061	2,819,407	2,876,061	2,819,407	(56,654)
<b>Capital Project - 643</b>																	
	POOL		LOGIC	Logic					41,774,221	4.242%	11/1/2025	1	55,486,892	41,774,221	55,486,892	41,774,221	(13,712,671)
	POOL		TXCLASS	Texas Class					71,850,148	4.275%	11/1/2025	1	71,589,755	71,850,148	71,589,755	71,850,148	260,392
	POOL		TXRANGE	Texas Daily Select					55,008,559	4.300%	11/1/2025	1	54,808,535	55,008,559	54,808,535	55,008,559	200,024
	POOL		TXFIT	Texas FIT					50,881,741	4.430%	11/1/2025	1	50,691,026	50,881,741	50,691,026	50,881,741	190,715
									<b>219,514,667</b>				<b>232,576,208</b>	<b>219,514,667</b>	<b>232,576,208</b>	<b>219,514,667</b>	<b>(13,061,541)</b>
<b>Workers Comp - 753</b>																	
	POOL		LOGIC	Logic					5,537,150	4.242%	11/1/2025	1	5,649,679	5,537,150	5,649,679	5,537,150	(112,529)
<b>Health Insurance - 771</b>																	
	POOL		LOGIC	Logic					499,131	4.242%	11/1/2025	1	1,894,274	499,131	1,894,274	499,131	(1,395,143)
<b>GRAND TOTALS</b>									<b>494,108,608</b>				<b>506,741,783</b>	<b>493,704,586</b>	<b>506,751,051</b>	<b>493,697,525</b>	<b>(13,053,527)</b>
<b>WEIGHTED AVERAGE YIELD &amp; MATURITY</b>										<b>4.296%</b>		<b>13</b>					

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CUSIP	Security Type	Security Description	Maturity / Coupon Date	Interest	Principal	Total Amount
<b>General Operating - 199</b>						
31422XEP3	AGNC	Farmer Mac	11/3/2025	26,333	6,124,000	6,150,333
62479LY33	CP	MUFG Bank Ltd NY	11/3/2025		5,000,000	5,000,000
	POOL	TX CHOICE - Fixed Term	11/6/2025	329,310	10,000,000	10,329,310
3130B5HT8	AGNC	Federal Home Loan	12/12/2025	103,750		103,750
3130ANED8	AGNC	Federal Home Loan	1/27/2026	27,500		27,500
68442CCZ7	MUNI	Orange County Water Dist	2/15/2026	26,700		26,700
3130ANQD5	AGNC	Federal Home Loan	2/26/2026	9,969		9,969
62479MF16	CP	MUFG Bank Ltd NY	6/1/2026		10,000,000	10,000,000
3130B5HT8	AGNC	Federal Home Loan	6/12/2026	103,750	5,000,000	5,103,750
3130ANED8	AGNC	Federal Home Loan	7/27/2026	27,500	5,500,000	5,527,500
68442CCZ7	MUNI	Orange County Water Dist	8/15/2026	26,700	2,400,000	2,426,700
3130ANQD5	AGNC	Federal Home Loan	8/26/2026	9,969	1,450,000	1,459,969
				<b>691,480</b>	<b>45,474,000</b>	<b>46,165,480</b>
<b>Debt Service - 599</b>						
	POOL	TX CHOICE - Fixed Term	11/6/2025	329,310	10,000,000	10,329,310
				<b>329,310</b>	<b>10,000,000</b>	<b>10,329,310</b>

**Total for all Portfolios**

	Interest	Principal	Total
November 2025	684,953	31,124,000	31,808,953
December 2025	103,750	-	103,750
January 2026	27,500	-	27,500
February 2026	36,669	-	36,669
March 2026	-	-	-
April 2026	-	-	-
May 2026	-	-	-
June 2026	103,750	15,000,000	15,103,750
July 2026	27,500	5,500,000	5,527,500
August 2026	36,669	3,850,000	3,886,669
September 2026	-	-	-
October 2026	-	-	-
<b>Total Projected Cash Flow from Investments</b>	<b>1,020,790</b>	<b>55,474,000</b>	<b>56,494,790</b>



Fund	Securities		Pools		JPMorgan		Total Monthly Interest
	PAR	Mo Int Earnings	Balance	Mo Int Earnings	Balance	Mo Int Earnings	
(199) General Operating	35,474,000	177,286	112,769,199	340,587	6,573,954	17,352	535,225
(240) Child Nutrition			16,072,153	57,694	184,952		57,694
(599) Debt Service		38,234	42,642,983	117,673	34,229		155,908
(640) Capital Project 640			58,779,917	213,891	153		213,891
(642) Capital Project 642			2,819,407	10,346	209		10,346
(643) Capital Project 643			219,514,667	827,959	81,385		827,959
(753) Workers Compensation			5,537,150	20,176	418		20,176
(771) Health Insurance			499,131	4,857	2,252,844		4,857
<b>Totals</b>	<b>35,474,000</b>	<b>215,520</b>	<b>458,634,608</b>	<b>1,593,183</b>	<b>9,128,142</b>	<b>17,352</b>	<b>1,826,055</b>

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# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 11, 2025

**Agenda Item:** Monthly Tax Collection Report  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape, Ed.D., CPA, Chief Financial Officer  
**Attachments:** Monthly Tax Collection Report – October 2025

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## **Background Information:**

October marks the beginning of the 2025 tax year cycle. Tax bills were mailed out in October by the Williamson County Tax Office and in November by the Travis County Tax Office. Tax levies for 2025 have been established based on the adopted tax rate of \$1.0869.

The report reflects \$4.4 million in current collections for Maintenance & Operation (M&O) and Interest and Sinking (I&S), which represent payments received at the Williamson County Tax Office in October. The Travis County Tax Office will begin processing tax year 2025 collections in November.

Administration will monitor collections in comparison to budgeted amounts throughout the year.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

**Leander Independent School District  
Tax Collections Report  
2025 Tax Year**

As of October 31, 2025

<b>M &amp; O Collections</b>	<b>Collections to Date</b>	<b>Current Month</b>	<b>Total Collections</b>
Current Year Collections	\$ -	\$ 3,066,636.49	\$ 3,066,636.49
Delinquent Collections	-	271,412.14	271,412.14
Rollbacks	-	19,391.97	19,391.97
Penalty & Interest	-	66,205.14	66,205.14
	<u>\$ -</u>	<u>\$ 3,423,645.74</u>	<u>\$ 3,423,645.74</u>

<b>I &amp; S Collections</b>	<b>Collections to Date</b>	<b>Current Month</b>	<b>Total Collections</b>
Current Year Collections	\$ -	\$ 1,334,811.20	\$ 1,334,811.20
Delinquent Collections	-	116,842.38	116,842.38
Rollbacks	-	8,555.82	8,555.82
Penalty & Interest	-	28,538.66	28,538.66
	<u>\$ -</u>	<u>\$ 1,488,748.06</u>	<u>\$ 1,488,748.06</u>

<b>Total Collections</b>	<b>Collections to Date</b>	<b>Current Month</b>	<b>Total Collections</b>
Current Year Collections	\$ -	\$ 4,401,447.69	\$ 4,401,447.69
Delinquent Collections	-	388,254.52	388,254.52
Rollbacks	-	27,947.79	27,947.79
Penalty & Interest	-	94,743.80	94,743.80
	<u>\$ -</u>	<u>\$ 4,912,393.80</u>	<u>\$ 4,912,393.80</u>

<b>2025 Original Tax Levy</b>	<b>\$ 475,519,796.50</b>
<b>Adjustments to Date</b>	<b>-</b>
<b>2025 Adjusted Tax Levy</b>	<b>\$ 475,519,796.50</b>

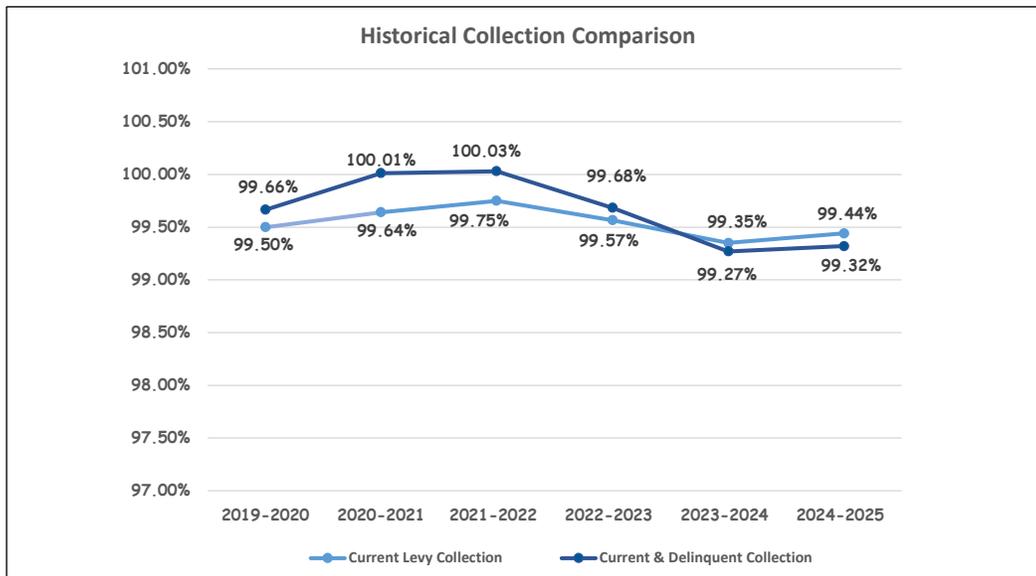
<b>Current Rate</b>	<b>0.93%</b>
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<b>Taxes Outstanding</b>	
Current Year Uncollected	\$ 471,118,348.83
Delinquent Taxes	5,933,530.63
Rollbacks	197,750.40
	<u>\$ 477,249,629.86</u>

**Leander Independent School District  
Tax Collections Report  
2025 Tax Year**

**12 Month Collection Comparison**

Monthly Collections	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>CURRENT:</b>							
October	4,996,661	7,645,966	6,828,098	2,023,418	1,962,507	5,220,429	4,401,448
November	15,365,390	16,131,367	23,233,518	14,907,988	15,245,349	13,379,676	-
December	208,405,529	204,795,089	223,308,803	280,700,737	220,840,322	231,248,943	-
January	118,038,446	124,213,650	132,069,128	143,676,816	164,068,894	181,239,193	-
February	26,750,027	36,968,124	36,891,384	64,040,389	38,112,026	31,567,418	-
March	3,031,131	4,050,915	4,810,773	3,968,053	3,811,398	3,151,887	-
April	928,488	1,264,134	978,072	1,279,570	1,241,374	1,443,935	-
May	1,575,273	874,578	1,137,872	999,547	834,120	1,200,397	-
June	708,691	920,000	474,660	523,795	372,778	369,288	-
July	645,083	788,999	409,717	570,001	365,910	542,638	-
August	285,364	442,470	387,067	609,998	278,600	184,242	-
September	116,523	149,360	52,068	(143,267)	310,115	13,647	-
TOTAL	380,846,606	398,244,652	430,581,160	513,157,045	447,443,393	469,561,692	4,401,448
<b>Current Levy YTD -October</b>	1.31%	1.91%	1.58%	0.39%	0.44%	1.11%	0.93%
<b>Current &amp; Delinquent YTD -October</b>	1.38%	2.03%	1.65%	0.43%	0.48%	1.09%	1.01%
<b>Current Levy - Full Tax Year</b>	99.50%	99.64%	99.75%	99.57%	99.35%	<i>in process</i>	<i>in process</i>
<b>Current &amp; Delinquent - Full Tax Year</b>	99.66%	100.01%	100.03%	99.68%	99.27%	<i>in process</i>	<i>in process</i>
<b>Final Adjusted Tax Roll - 9/30</b>	<b>382,765,184</b>	<b>399,679,970</b>	<b>431,647,750</b>	<b>515,395,952</b>	<b>450,376,428</b>	<b>472,229,149</b>	<b>475,519,797</b>



TRAVIS COUNTY TAX OFFICE

OVERALL COLL/DIST REPORT

DATE 11/06/2025

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TXDIST1A

RECEIVABLE BALANCE 'R' REPORT

FROM 10/01/2025 TO 10/31/2025

YEAR FROM 0000 TO 2025

ALL OTHERS

ILE	-----											
	-- LEANDER ISD											
YEAR	BEGINNING TAX BALANCE	TAX ADJ	BASE TAX COLLECTED	NET BASE TAX REVERSALS	NET BASE TAX COLLECTED	PERCENT COLLECTED	ENDING TAX BALANCE	P & I COLLECTED	P & I REVERSALS	LRP COLLECTED	OTHER PENALTY COLLECTED	TOTAL DISTRIBUTED
1982	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1983	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1984	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1985	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1986	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1987	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1988	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1989	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1990	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1991	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1992	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1993	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1994	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1995	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1996	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1997	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1998	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1999	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2000	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2001	3.30	.00	.00	.00	.00	.00 %	3.30	.00	.00	.00	.00	.00
2002	944.87	.00	.00	.00	.00	.00 %	944.87	.00	.00	.00	.00	.00
2003	3406.76	.00	.00	.00	.00	.00 %	3406.76	.00	.00	.00	.00	.00
2004	2526.38	.00	.00	.00	.00	.00 %	2526.38	.00	.00	.00	.00	.00
2005	3245.98	.00	.00	.00	.00	.00 %	3245.98	.00	.00	.00	.00	.00
2006	8281.56	.00	.00	.00	.00	.00 %	8281.56	.00	.00	.00	.00	.00
2007	7206.13	.00	.00	.00	.00	.00 %	7206.13	.00	.00	.00	.00	.00
2008	11539.82	.00	.00	.00	.00	.00 %	11539.82	.00	.00	.00	.00	.00
2009	12931.01	.00	.00	.00	.00	.00 %	12931.01	.00	.00	.00	.00	.00
2010	20841.75	.00	.00	.00	.00	.00 %	20841.75	.00	.00	.00	.00	.00
2011	30674.70	.00	.00	.00	.00	.00 %	30674.70	.00	.00	.00	.00	.00
2012	27637.42	.00	.00	.00	.00	.00 %	27637.42	.00	.00	.00	.00	.00
2013	37748.15	.00	.00	.00	.00	.00 %	37748.15	.00	.00	.00	.00	.00
2014	42715.24	.00	.00	.00	.00	.00 %	42715.24	.00	.00	.00	.00	.00
2015	52804.02	.00	.00	.00	.00	.00 %	52804.02	.00	.00	.00	.00	.00
2016	68200.08	.00	.00	.00	.00	.00 %	68200.08	.00	.00	.00	.00	.00
2017	84342.26	.00	.00	.00	.00	.00 %	84342.26	.00	.00	.00	.00	.00
2018	135688.51	.00	.00	.00	.00	.00 %	135688.51	.00	.00	.00	.00	.00
2019	167823.97	.00	.00	.00	.00	.00 %	167823.97	.00	.00	.00	.00	.00
2020	205636.55	212.76	212.76	.00	212.76	.10 %	205636.55	.00	.00	.00	.00	212.76
2021	269363.56	7950.69-	5032.66	8151.24	3118.58-	1.19-%	264531.45	2754.29	.00	.00	.00	364.29-
2022	480286.36	13465.09-	6320.51	8512.35	2191.84-	.47-%	469013.11	2186.70	.00	.00	.00	5.14-
2023	645168.77	24883.71-	7207.52	9091.07	1883.55-	.30-%	622168.61	2052.79	.00	.00	.00	169.24

TRAVIS COUNTY TAX OFFICE

DATE 11/06/2025 PAGE 56

TXDIST1A  
RECEIVABLE BALANCE 'R' REPORT

OVERALL COLL/DIST REPORT  
FROM 10/01/2025 TO 10/31/2025 YEAR FROM 0000 TO 2025  
ALL OTHERS

ILE	-----											
	BEGINNING	TAX	BASE TAX	NET BASE TAX	PERCENT	ENDING	P & I	P & I	LRP	OTHER	PENALTY	TOTAL
YEAR	TAX BALANCE	ADJ	COLLECTED	REVERSALS	COLLECTED	COLLECTED	TAX BALANCE	COLLECTED	REVERSALS	COLLECTED	COLLECTED	DISTRIBUTED
-----												
2024	1636569.86	38599.97-	123493.45	37444.95	86048.50	5.38 %	1511921.39	24001.18	17.82-	70.73	.00	110102.59
TOTL	3955587.01	84686.70-	142266.90	63199.61	79067.29	2.04 %	3791833.02	30994.96	17.82-	70.73	.00	110115.16
2025	163779808.92	.00	.00	.00	.00	.00 %	163779808.92	.00	.00	.00	.00	.00
-----												
ENTITY												
TOTL	167735395.93	84686.70-	142266.90	63199.61	79067.29	.05 %	167571641.94	30994.96	17.82-	70.73	.00	110115.16

# Recap & Standings Report

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 10/01/2025 to 10/31/2025 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)  
IS

2025 Fiscal Year: 10/01/2025 - 09/30/2026

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	94,606,859.44	0.00	94,606,859.44	94,606,859.44	1,334,811.20	0.00	0.00	0.00	0.01	93,272,048.25	1,334,811.19
2024	93,668,900.31	310,490.55	0.00	310,490.55	88,240.19	18,058.93	923.87	20,649.47	-0.58	221,325.91	89,164.64
2023	86,636,108.37	74,160.70	0.00	74,160.70	1,485.60	375.25	0.00	274.20	0.00	72,675.10	1,485.60
2022	86,353,297.56	67,807.27	0.00	67,807.27	1,063.62	228.18	0.00	57.46	0.01	66,743.66	1,063.61
2021	94,332,048.48	54,404.36	0.00	54,404.36	1,108.22	222.13	0.00	8.83	0.00	53,296.14	1,108.22
2020	80,626,149.65	42,678.83	0.00	42,678.83	957.32	232.95	0.00	0.00	0.00	41,721.51	957.32
2019	75,775,669.00	38,412.76	0.00	38,412.76	0.00	0.00	0.00	0.00	0.00	38,412.76	0.00
2018	68,954,540.92	27,868.96	0.00	27,868.96	4.73	4.40	0.00	1.37	0.00	27,864.23	4.73
2017	62,290,320.36	25,990.68	0.00	25,990.68	0.00	0.00	0.00	0.00	0.00	25,990.68	0.00
2016	55,603,656.23	20,373.59	0.00	20,373.59	0.00	0.00	0.00	0.00	0.00	20,373.59	0.00
2015	49,093,370.76	17,528.05	0.00	17,528.05	0.00	0.00	0.00	0.00	0.00	17,528.05	0.00
2014	44,412,322.78	15,059.90	0.00	15,059.90	0.00	0.00	0.00	0.00	0.00	15,059.90	0.00
2013	38,869,330.27	8,999.97	0.00	8,999.97	0.00	0.00	0.00	0.00	0.00	8,999.97	0.00
2012	36,200,605.63	8,796.31	0.00	8,796.31	0.00	0.00	0.00	0.00	0.00	8,796.31	0.00
2011	34,042,595.83	5,903.71	0.00	5,903.71	0.00	0.00	0.00	0.00	0.00	5,903.71	0.00
2010	30,041,634.03	4,045.43	0.00	4,045.43	0.00	0.00	0.00	0.00	0.00	4,045.43	0.00
2009	27,944,427.52	3,328.59	0.00	3,328.59	0.00	0.00	0.00	0.00	0.00	3,328.59	0.00
2008	24,003,652.64	2,923.81	0.00	2,923.81	0.00	0.00	0.00	0.00	0.00	2,923.81	0.00
2007 & prior	0.00	5,878.20	0.00	5,878.20	0.00	0.00	0.00	0.00	0.00	5,878.20	0.00
<b>Summary</b>											
<b>Total Current</b>	94,606,859.44	0.00	94,606,859.44	94,606,859.44	1,334,811.20	0.00	0.00	0.00	0.01	93,272,048.25	1,334,811.19
<b>Total Delinquent</b>	988,848,630.34	734,651.67	0.00	734,651.67	92,859.68	19,121.84	923.87	20,991.33	-0.57	640,867.55	93,784.12
<b>Rollbacks</b>		67,283.58	0.00	67,283.58	8,555.82	0.00	0.00	0.00	0.00	58,727.76	8,555.82
<b>Fee Type Total</b>	1,083,455,489.78	801,935.25	94,606,859.44	95,408,794.69	1,436,226.70	19,121.84	923.87	20,991.33	-0.56	93,971,643.56	1,437,151.13

Combined Collections (Collections + P&I Collected) -- 1,455,348.54

# Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 10/01/2025 to 10/31/2025 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)  
MO

2025 Fiscal Year: 10/01/2025 - 09/30/2026

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	216,993,730.98	0.00	216,993,730.98	216,993,730.98	3,061,571.36	0.00	0.00	0.00	0.01	213,932,159.63	3,061,571.36
2024	214,842,396.45	712,151.93	0.00	712,151.93	202,390.99	41,420.47	2,119.02	47,362.59	-1.30	507,640.62	204,511.31
2023	204,434,958.83	174,996.76	0.00	174,996.76	3,505.59	885.49	0.00	647.02	0.00	171,491.17	3,505.59
2022	247,179,750.43	194,092.64	0.00	194,092.64	3,044.50	653.11	0.00	164.45	0.02	191,048.16	3,044.48
2021	176,897,933.42	102,022.62	0.00	102,022.62	2,078.20	416.56	0.00	16.56	0.00	99,944.42	2,078.20
2020	165,309,606.89	87,505.19	0.00	87,505.19	1,962.82	477.62	0.00	0.00	0.00	85,542.37	1,962.82
2019	157,224,379.73	79,701.31	0.00	79,701.31	0.00	0.00	0.00	0.00	0.00	79,701.31	0.00
2018	152,580,256.06	61,667.43	0.00	61,667.43	10.47	9.74	0.00	3.03	0.00	61,656.96	10.47
2017	137,287,673.22	57,283.11	0.00	57,283.11	0.00	0.00	0.00	0.00	0.00	57,283.11	0.00
2016	122,550,282.37	44,902.97	0.00	44,902.97	0.00	0.00	0.00	0.00	0.00	44,902.97	0.00
2015	108,201,646.02	38,631.58	0.00	38,631.58	0.00	0.00	0.00	0.00	0.00	38,631.58	0.00
2014	97,884,620.94	33,191.86	0.00	33,191.86	0.00	0.00	0.00	0.00	0.00	33,191.86	0.00
2013	85,667,878.57	19,835.77	0.00	19,835.77	0.00	0.00	0.00	0.00	0.00	19,835.77	0.00
2012	79,786,018.87	19,386.97	0.00	19,386.97	0.00	0.00	0.00	0.00	0.00	19,386.97	0.00
2011	77,006,044.05	13,354.47	0.00	13,354.47	0.00	0.00	0.00	0.00	0.00	13,354.47	0.00
2010	75,321,364.08	10,142.92	0.00	10,142.92	0.00	0.00	0.00	0.00	0.00	10,142.92	0.00
2009	76,011,409.77	9,054.04	0.00	9,054.04	0.00	0.00	0.00	0.00	0.00	9,054.04	0.00
2008	73,587,435.47	8,963.32	0.00	8,963.32	0.00	0.00	0.00	0.00	0.00	8,963.32	0.00
2007 & prior	0.00	23,658.25	0.00	23,658.25	0.00	0.00	0.00	0.00	0.00	23,658.25	0.00
<b>Summary</b>											
<b>Total Current</b>	216,993,730.98	0.00	216,993,730.98	216,993,730.98	3,061,571.36	0.00	0.00	0.00	0.01	213,932,159.63	3,061,571.35
<b>Total Delinquent</b>	2,251,773,655.17	1,690,543.14	0.00	1,690,543.14	212,992.57	43,862.99	2,119.02	48,193.65	-1.28	1,475,430.27	215,112.87
<b>Rollbacks</b>		158,414.61	0.00	158,414.61	19,391.97	0.00	0.00	0.00	0.00	139,022.64	19,391.97
<b>Fee Type Total</b>	2,468,767,386.15	1,848,957.75	216,993,730.98	218,842,688.73	3,293,955.90	43,862.99	2,119.02	48,193.65	-1.27	215,546,612.54	3,296,076.19

Combined Collections (Collections + P&I Collected) -- 3,337,818.89

# Recap & Standings Report

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 10/01/2025 to 10/31/2025 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

## Property Tax

SLE (Leander ISD)

2025 Fiscal Year: 10/01/2025 - 09/30/2026

SA

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	139,397.16	0.00	139,397.16	139,397.16	5,065.13	0.00	0.00	0.00	0.00	134,332.03	5,065.13
2024	128,518.30	14,203.27	0.00	14,203.27	3,241.40	679.48	289.08	784.20	-0.25	10,672.54	3,530.73
2023	151,638.85	6,707.28	0.00	6,707.28	91.25	29.88	0.00	24.22	0.00	6,616.03	91.25
2022	114,067.61	1,424.41	0.00	1,424.41	0.89	0.40	0.00	0.19	0.00	1,423.52	0.89
2021	88,927.72	1,141.24	0.00	1,141.24	0.00	0.00	0.00	0.00	0.00	1,141.24	0.00
2020	64,284.07	703.98	0.00	703.98	0.00	0.00	0.00	0.00	0.00	703.98	0.00
2019	69,012.56	1,181.94	0.00	1,181.94	0.00	0.00	0.00	0.00	0.00	1,181.94	0.00
2018	83,414.82	1,033.40	0.00	1,033.40	1.44	1.34	0.00	0.42	0.00	1,031.96	1.44
2017	56,346.24	501.23	0.00	501.23	0.00	0.00	0.00	0.00	0.00	501.23	0.00
2016	55,049.70	914.93	0.00	914.93	0.00	0.00	0.00	0.00	0.00	914.93	0.00
2015	48,897.66	760.93	0.00	760.93	0.00	0.00	0.00	0.00	0.00	760.93	0.00
2014	50,500.66	451.49	0.00	451.49	0.00	0.00	0.00	0.00	0.00	451.49	0.00
2013	48,069.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	44,655.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	31,924.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	36,721.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	36,058.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	31,809.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Summary</b>											
<b>Total Current</b>	139,397.16	0.00	139,397.16	139,397.16	5,065.13	0.00	0.00	0.00	0.00	134,332.03	5,065.13
<b>Total Delinquent</b>	1,139,897.27	29,024.10	0.00	29,024.10	3,334.98	711.10	289.08	809.03	-0.25	25,399.79	3,624.31
<b>Rollbacks</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fee Type Total</b>	1,279,294.43	29,024.10	139,397.16	168,421.26	8,400.11	711.10	289.08	809.03	-0.25	159,731.82	8,689.44

Combined Collections (Collections + P&I Collected) -- 9,111.21

# Recap & Standings Report

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 10/01/2025 to 10/31/2025 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

## Property Tax

SLE (Leander ISD)

2025 Fiscal Year: 10/01/2025 - 09/30/2026

### Taxing Unit Totals (IS,MO,SA)

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	311,739,987.58	0.00	311,739,987.58	311,739,987.58	4,401,447.69	0.00	0.00	0.00	0.02	307,338,539.91	4,401,447.67
2024	308,639,815.06	1,036,845.75	0.00	1,036,845.75	293,872.58	60,158.88	3,331.97	68,796.26	-2.13	739,639.07	297,206.68
2023	291,222,706.05	255,864.74	0.00	255,864.74	5,082.44	1,290.62	0.00	945.44	0.00	250,782.30	5,082.44
2022	333,647,115.60	263,324.32	0.00	263,324.32	4,109.01	881.69	0.00	222.10	0.03	259,215.34	4,108.98
2021	271,318,909.62	157,568.22	0.00	157,568.22	3,186.42	638.69	0.00	25.39	0.00	154,381.80	3,186.42
2020	246,000,040.61	130,888.00	0.00	130,888.00	2,920.14	710.57	0.00	0.00	0.00	127,967.86	2,920.14
2019	233,069,061.29	119,296.01	0.00	119,296.01	0.00	0.00	0.00	0.00	0.00	119,296.01	0.00
2018	221,618,211.80	90,569.79	0.00	90,569.79	16.64	15.48	0.00	4.82	0.00	90,553.15	16.64
2017	199,634,339.82	83,775.02	0.00	83,775.02	0.00	0.00	0.00	0.00	0.00	83,775.02	0.00
2016	178,208,988.30	66,191.49	0.00	66,191.49	0.00	0.00	0.00	0.00	0.00	66,191.49	0.00
2015	157,343,914.44	56,920.56	0.00	56,920.56	0.00	0.00	0.00	0.00	0.00	56,920.56	0.00
2014	142,347,444.38	48,703.25	0.00	48,703.25	0.00	0.00	0.00	0.00	0.00	48,703.25	0.00
2013	124,585,278.28	28,835.74	0.00	28,835.74	0.00	0.00	0.00	0.00	0.00	28,835.74	0.00
2012	116,031,280.01	28,183.28	0.00	28,183.28	0.00	0.00	0.00	0.00	0.00	28,183.28	0.00
2011	111,080,564.02	19,258.18	0.00	19,258.18	0.00	0.00	0.00	0.00	0.00	19,258.18	0.00
2010	105,399,719.82	14,188.35	0.00	14,188.35	0.00	0.00	0.00	0.00	0.00	14,188.35	0.00
2009	103,991,895.66	12,382.63	0.00	12,382.63	0.00	0.00	0.00	0.00	0.00	12,382.63	0.00
2008	97,622,898.02	11,887.13	0.00	11,887.13	0.00	0.00	0.00	0.00	0.00	11,887.13	0.00
2007 & prior	0.00	29,536.45	0.00	29,536.45	0.00	0.00	0.00	0.00	0.00	29,536.45	0.00

### Summary

<b>Total Current</b>	311,739,987.58	0.00	311,739,987.58	311,739,987.58	4,401,447.69	0.00	0.00	0.00	0.02	307,338,539.91	4,401,447.67
<b>Total Delinquent</b>	3,241,762,182.78	2,454,218.91	0.00	2,454,218.91	309,187.23	63,695.93	3,331.97	69,994.01	-2.10	2,141,697.61	312,521.30
<b>Rollbacks</b>		225,698.19	0.00	225,698.19	27,947.79	0.00	0.00	0.00	0.00	197,750.40	27,947.79
<b>Taxing Unit Total</b>	3,553,502,170.36	2,679,917.10	311,739,987.58	314,419,904.68	4,738,582.71	63,695.93	3,331.97	69,994.01	-2.08	309,677,987.92	4,741,916.76

### Percentages

% of Roll Collected - 2025 - 1.41%	Adjusted Original Roll -- \$311,739,987.58	Current YTD Collected -- \$4,401,447.67
Tax Collections Compared to Current Taxes Billed 0% Collected		
All Collections Compared to Current Taxes Billed 0% Collected		
Combined Collections (Collections + P&I Collected) -- 4,802,278.64		