

Board Workshop Agenda

Lake Travis Independent School District Board of Trustees

A meeting of the Board of Trustees of Lake Travis Independent School District will be held December 15, 2021, beginning at 6:00 PM in the Educational Development Center, Live Oak Room
607 RR 620 North
Austin, TX 78734.

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

1. Call To Order and Quorum Determination
2. Pledge of Allegiance and Moment of Silence
3. Public Comments/Citizen Participation
4. Information Items
 - A. November 2021 Monthly Financial Reports-Statement of Revenues and Expenditures, Balance Sheet, Tax Statement, 2018 Capital Projects Report and Quarterly Report 3
 - B. 2022-2023 Budget Calendar 9
5. Presentation/Discussion Items
 - A. LTISD Strategic Plan 11
 - B. Fourth Renewal Grazing License Between Lake Travis ISD and John Hert on Lake Travis ISD’s Land Located on Reimers-Peacock Road 18
 - C. Selection of Flynn Construction as Contractor for the CMR -12 Serene Hills Elementary Renovation Project for the Summer of 2022 43
 - D. Selection of American Constructors as Contractor for the JOC-6 District Marquee Signs at Bee Cave Middle School and Rough Hollow Elementary School 45
 - E. Board Notification under Board Policy CH (Local) – Portable High-Efficiency Particulate Air (HEPA) Fan/Filtration Systems 71
6. Consideration Items
 - A. Lake Travis Independent School District's Annual Financial Report for the Fiscal Year Ended August 31, 2021 72
 - B. 2022-2023 Instructional Calendar 181
 - C. Award of Competitive Sealed Proposal (CSP) General Contractor for Vail Divide Extension and RM 3238 Widening Project 185
 - D. Selection of American Constructors for JOC-12 Portables Relocation to Rough Hollow Elementary 187
 - E. Increase to Guaranteed Maximum Price (GMP) for CMR-8 for Lake Travis High School Renovation Project 196
 - F. Addition of Board Policy EHAA (LOCAL) Related to Required Instruction 206
 - G. Resolution No. 111721-02 of the Lake Travis ISD Board to Convene the District's School Health Advisory Council (SHAC) to Recommend Curriculum Materials for Human Sexuality Instruction 208

H.	Service Agreements with FOCUS Behavioral Associates	210
I.	Approval of Capital Area Regional Day School Program for the Deaf (RDSPD) Shared Services Arrangement	211
J.	Update to Board Policy DEC (LOCAL) Related to Employee Leaves and Absences	230
7.	Consent Agenda	
A.	School Health Advisory Committee List for 2021-2022	248
B.	November 17, 2021 Board Meeting Minutes	251
8.	Upcoming Meetings and Events	
A.	January 19, 2022, 6:00 p.m. - Monthly Board Meeting, EDC	
B.	January 26, 2022, 6:00 p.m. - Superintendent's Summative Conference	
C.	February 16, 2022, 6:00 p.m. - Monthly Board Meeting, EDC	
9.	Closed Session - Trustees will adjourn into Closed Session as permitted by the Texas Government Code 551.001 et. seq.	
A.	Section 551.074 - Personnel Matters	
1.	The Board will discuss the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees or officials. (This may involve consultation with attorney as permitted under Section 551.071)	
B.	Section 551.071 - Consultation with Attorney	
1.	The Board will discuss and receive legal advice from its attorney on matters which should be confidential under Texas Government Code Section 551.071 (2).	
C.	Section 551.072 - Deliberation Regarding Real Property	
1.	The Board will discuss the purchase, exchange, lease or value of real property. (This may involve consultation with attorney as permitted under section 551.071.)	
D.	Section 551.0821 - School Board: Personally Identifiable Information About a Public School Student	
1.	The Board will discuss personally identifiable information about a public school student.	
E.	Section 551.076 - Deliberation Regarding Security Devices or Security Audits; Closed Meeting. This chapter does not require a governmental body to conduct an open meeting to deliberate:	
1.	The deployment, or specific occasions for implementation of security personnel or devices.	
10.	Adjournment	



AGENDA ITEM ACTION SHEET

AGENDA ITEM

November 2021 Monthly Financial Reports-Statement of Revenues and Expenditures, Balance Sheet, Tax Statement, 2018 Capital Projects Report and Quarterly Investment Report

RECOMMENDED ACTION

For Information only.

RATIONALE

To provide a financial update to the Board and community regarding the financial position of the school district.

BUDGET PROVISIONS

None

RESOURCE PERSONNEL

Pam Sanchez-Assistant Superintendent of Business Services
Brad Goerke-Director of Finance

ATTACHMENTS

1. Statement of Revenues and Expenditures-November 2021
2. Balance Sheet-November 2021
3. Tax Statement-November 2021
4. 2018 Capital Projects Report-November 2021
5. Quarterly Investment Report-November 2021

MEETING DATE

December 15, 2021

Lake Travis ISD
STATEMENT OF REVENUE AND EXPENDITURES
GENERAL FUND

11/30/2021

Current Year

Prior Year

<i>Revenues</i>		Current Year				Prior Year	
		Budget	Actual	Balance	Percent of Budget	Cumulative Actual	Percent of Actual
5711	Current Year Tax Revenue	\$ 135,527,224	\$ 8,105,749	\$ 127,421,475	5.98%	\$ 1,491,793	1.17%
5700	Other Local Revenues	2,444,000	594,146	1,849,854	24.31%	628,886	23.34%
5800	State Program Revenue	8,880,598	2,436,432	6,444,166	27.44%	2,503,130	26.22%
5900	Federal Revenue	690,000	25,058	664,942	3.63%	20,562	4.60%
Total Revenue		\$ 147,541,822	\$ 11,161,384	\$ 136,380,438	7.56%	\$ 4,644,370	3.30%

Expenditures

11	Instruction	\$ 58,795,044	\$ 12,495,952	\$ 46,299,092	21.25%	\$13,310,685	25.59%
12	Instructional Resources	946,936	199,875	747,061	21.11%	251,008	25.57%
13	Staff Development	1,095,204	155,337	939,867	14.18%	260,320	30.19%
21	Instructional Administration	2,006,072	406,287	1,599,785	20.25%	427,233	22.64%
23	School Administration	4,650,202	921,482	3,728,720	19.82%	1,121,401	23.82%
31	Guidance & Counseling	3,932,443	979,534	2,952,909	24.91%	886,569	22.78%
32	Social Work Services	140,139	29,780	110,359	21.25%	38,784	24.45%
33	Health Services	922,045	198,524	723,521	21.53%	230,467	24.07%
34	Transportation	4,654,001	1,019,606	3,634,395	21.91%	1,049,536	24.43%
35	Food Service	90,000	22,500	67,500	25.00%	22,500	29.92%
36	Co-Curricular Account	2,491,177	626,728	1,864,449	25.16%	506,222	25.27%
41	General Administration	3,766,012	776,850	2,989,162	20.63%	1,000,522	26.81%
51	Plant & Maint. Operator	10,943,134	2,958,564	7,984,570	27.04%	2,831,957	25.82%
52	Security	659,853	166,780	493,073	25.28%	184,592	25.32%
53	Non-Inst. Data Processing	2,927,386	619,645	2,307,741	21.17%	579,269	21.11%
61	Community Services	421,600	66,526	355,074	15.78%	57,867	21.52%
81	Facilities/Construction	30,000	7,500	22,500	25.00%	7,500	32.38%
91	State Transfers	45,283,201	-	45,283,201	0.00%	-	0.00%
92	Incremental Cost WADA	300,000	-	300,000	0.00%	65,702	25.00%
93	SPED TRF-Regular Day	45,000	-	45,000	0.00%	-	0.00%
95	JJAEP Transfer Payments	15,000	-	15,000	0.00%	-	0.00%
99	Travis County Appraisa	570,000	238,674	331,326	41.87%	118,263	26.63%
Total Expenditures		\$ 144,684,449	\$ 21,890,144	\$ 122,794,305	15.13%	\$ 22,950,397	16.65%

Other Resources and (Uses)

7990	Other Resources	-	-	-	0.00%	-	0.00%
8990	Other Uses	-	-	-	0.00%	-	0.00%
8911	Transfers-Out	-	-	-	0.00%	-	0.00%
Total Resources & Uses		\$ -	\$ -	\$ -	0.00%	\$ -	0.00%

Fund Balance

1200	Excess (Deficiency) Of Revenues Over Expenditures	\$ 2,857,373	\$ (10,728,760)
3000	Beginning Fund Balance 9/1	\$ 47,524,522	
3000	Ending Fund Balance 8/31	\$ 50,381,895	
3590	Committed Fund Balance	\$ 565,513	
3600	Unassigned Fund Balance	\$ 49,816,382	

Lake Travis ISD
COMBINED INTERIM BALANCE SHEET - ALL FUND TYPES
AS OF: November 30, 2021

<i>Assets</i>	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Internal Svc., Trust & Agency Funds	Total Funds
Current Assets:						
1101 Cash	\$ 1,203,770	\$ 1,765,790	\$ 1,018,822	\$ 12,478,246	\$ 5,892,342	\$ 22,358,969
1103 Temporary Investments	37,289,397		9,213,727	26,687,714	113,724	73,304,562
Total Cash and Investments	\$ 38,493,167	\$ 1,765,790	\$ 10,232,549	\$ 39,165,959	\$ 6,006,066	\$ 95,663,531
Receivables:						
1210 Property Taxes-Current	\$ 126,040,906	\$ -	\$ 45,732,768	\$ -	\$ -	\$ 171,773,674
1220 Property Taxes-Delinquent	2,430,114	-	864,876	-	-	3,294,990
1230 Allowance-Uncollected Taxes	(1,080,839)	-	(325,251)	-	-	(1,406,090)
1240 Due From Federal Agencies	988,736	(81,336)	-	-	-	907,400
1250 Sundry Receivables	636	1,058	-	-	-	1,694
1260 Due From Funds	431,754	-	-	-	2,567,272	2,999,026
1280 Due From Other Funds	1,121	-	-	-	(35,238)	(34,117)
1290 Other Receivables	-	3,370	-	-	-	3,370
1300 Inventories, At Cost	39,072	293,160	-	-	-	332,233
Total Receivables	\$ 128,851,502	\$ 216,252	\$ 46,272,393	\$ -	\$ 2,532,034	\$ 177,872,181
1400 Other Current Assets	-	-	-	-	269,407	269,407
Total Assets	\$ 167,344,669	\$ 1,982,042	\$ 56,504,942	\$ 39,165,959	\$ 8,807,507	\$ 273,805,119
Resources						
5010 Estimated Revenue	\$ 147,541,822	\$ 13,434,567	\$ 32,165,831	\$ 70,000	\$ 13,097,201	\$ 206,309,421
5030 Less: Realized Revenue	11,161,384	2,286,474	3,204,050	9,628	2,646,251	19,307,786
5000 Revenues to be Received	136,380,438	11,148,093	28,961,781	60,372	10,450,950	187,001,635
Total Assets & Resources	\$ 303,725,107	\$ 13,130,135	\$ 85,466,723	\$ 39,226,331	\$ 19,258,457	\$ 460,806,754
Liabilities						
Current Liabilities:						
2110 Accounts Payable	\$ 184,308	\$ 309,151	\$ -	\$ 107,743	\$ 30,712	\$ 631,915
2160 Accrued Wages Payable	2,348,804	94,688	-	(17,925)	26,671	2,452,237
2170 Due To Other Funds	305,066	(167,778)	-	1,618	1,802,212	1,941,118
2180 Due To Other Govt's	(1,015)	-	334	-	-	(681)
2190 Due To Student Groups	-	-	-	-	-	-
2150 Payroll Deduct & Withhold	-	-	-	-	1,949,452	1,949,452
Total Current Payables	\$ 2,837,164	\$ 236,061	\$ 334	\$ 91,436	\$ 3,809,047	\$ 6,974,042
2210 Accrued Expenses	-	-	-	318,082	704,166	1,022,248
2300 Deferred Revenue	127,711,743	290,673	46,282,650	-	1,728,797	176,013,863
2400 Payable From Restricted Assets	-	-	-	-	-	-
Total Liabilities	\$ 130,548,907	\$ 526,735	\$ 46,282,984	\$ 409,518	\$ 6,242,010	\$ 184,010,153
Fund Equity						
6010 Appropriations	\$ 144,684,449	\$ 13,434,567	\$ 32,165,831	\$ 40,934,766	\$ 13,097,201	\$ 244,316,814
6050 Less: Expenditures	(21,890,144)	(2,332,923)	(7,900)	(1,977,148)	(3,906,879)	(30,114,994)
6030 Encumbrances			-		(167,431)	(167,431)
Available Appropriations	\$ 122,794,305	\$ 11,101,644	\$ 32,157,931	\$ 38,957,618	\$ 9,022,891	\$ 214,034,389
4310 Reserve For Encumbrances		-	-	-	167,431	167,431
3600 Unassigned Fund Balance	49,816,382	1,501,757	7,025,808	(140,805)	3,826,125	62,029,267
3590 Committed Fund Balance - Accr. Leave	565,513					565,513
Total Liability & Fund Equity	\$ 303,725,107	\$ 13,130,135	\$ 85,466,723	\$ 39,226,331	\$ 19,258,457	\$ 460,806,753

SUMMARY OF TAX COLLECTIONS
AS OF NOVEMBER 2021

2021-22 Original Tax Levy	\$ 182,820,518.94
Delinquent Taxes as of 8/31/2021	<u>3,571,617.58</u>
 Total Receivables for 2021-22	 \$ 186,392,136.52
Current Year Adjustments	0.00
Prior Year Adjustments	<u>0.00</u>
 Adjusted Receivables.....	 \$ 186,392,136.52
Total Net Collections To Date	<u>(11,264,685.00)</u>
 Outstanding Receivables as of 11/30/2021	 \$ <u>175,127,451.52</u>

<u>SUMMARY OF BUDGETED COLLECTIONS</u>	<u>BUDGETED</u>	<u>NET COLLECTED</u>	<u>BUDGETED DIFFERENCE</u>	<u>% OF BUDGET COLLECTED</u>
Maintenance - Current Tax	\$ 134,246,504.00	\$ 8,105,749.00	\$ 126,140,755.00	6.04%
Maintenance - Prior Year Tax	450,000.00	121,845.19	328,154.81	27.08%
Maintenance - Penalties & Interest	<u>600,000.00</u>	<u>39,194.90</u>	<u>560,805.10</u>	<u>6.53%</u>
Sub-total	<u>\$ 135,296,504.00</u>	<u>\$ 8,266,789.09</u>	<u>\$ 127,029,714.91</u>	<u>6.11%</u>
 Debt Service - Current Tax	 \$ 52,800,000.00	 \$ 2,941,095.50	 \$ 49,858,904.50	 5.57%
Debt Service - Prior Year Tax	200,000.00	42,956.07	157,043.93	21.48%
Debt Service - Penalties & Interest	<u>200,000.00</u>	<u>13,844.34</u>	<u>186,155.66</u>	<u>6.92%</u>
Sub-total	<u>\$ 53,200,000.00</u>	<u>\$ 2,997,895.91</u>	<u>\$ 50,202,104.09</u>	<u>5.64%</u>
 Total Collections	 <u>\$ 188,496,504.00</u>	 <u>\$ 11,264,685.00</u>	 <u>\$ 177,231,819.00</u>	 <u>5.98%</u>

<u>Tax Collection Comparison with 2021-22: Adjusted Tax Roll</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>
Percent of Current Year Taxes Collected	6.04%	1.15%	5.06%
Percent of Total Taxes Collected	6.13%	1.40%	5.31%
Percent of Total Taxes and P & I Collected	6.16%	1.47%	5.37%

<u>Tax Collection Comparison with 2021-22: Original Tax Roll</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>
Percent of Current Year Taxes Collected	6.04%	1.14%	5.05%
Percent of Total Taxes Collected	6.13%	1.40%	5.30%
Percent of Total Taxes and P & I Collected	6.16%	1.47%	5.36%

**Lake Travis ISD
2018 Bond Program Summary
November 30, 2021**

Resources	Original Budget	Amended Budget	Total Resources	Balance
1 Bond Proceeds	253,000,000.00	236,305,111.00	236,305,111.42	(0.42)
2 Interest Revenue	0.00	5,063,711.00	5,039,914.99	23,796.01
3 Interest Subject to Arbitrage Rebate	0.00	0.00	0.00	0.00
4 Bond Premiums	0.00	18,631,178.00	18,631,178.35	(0.35)
Total Resources	253,000,000.00	260,000,000.00	259,976,204.76	23,795.24

Appropriations	Original Budget	Amended Budget	Total Expended	Balance to Complete
10 Elementary School #7	31,511,000.00	34,196,881.00	34,583,005.33	(386,124.33)
20 Elementary School #8	3,979,000.00	3,688,531.00	195,148.29	3,493,382.71
30 Secondary School #2	13,802,000.00	9,053,407.00	6,049,782.33	3,003,624.67
40 Middle School #3	75,980,710.00	79,786,275.00	77,291,260.41	2,495,014.59
50 FCA Projects	36,610,132.00	59,320,862.00	48,862,852.50	10,458,009.50
60/70 Small Renovation Improvements	16,927,133.00	14,015,202.00	11,329,763.06	2,685,438.94
Construction/Renovation	178,809,975.00	200,061,158.00	178,311,811.92	21,749,346.08
81 Instructional Materials & Equipment	5,707,000.00	5,639,300.00	3,175,424.40	2,463,875.60
82 Technology	29,901,700.00	25,937,510.00	23,388,349.38	2,549,160.62
83 Copy Machines	750,000.00	750,000.00	447,891.55	302,108.45
84 Maintenance	600,000.00	1,060,000.00	746,555.80	313,444.20
85 Food & Nutrition Services	3,950,789.00	1,973,811.00	1,564,250.46	409,560.54
86 Transportation	13,300,000.00	10,983,059.00	7,564,036.51	3,419,022.49
87 District Furniture & Equipment	6,000,000.00	6,000,000.00	5,290,072.35	709,927.65
88 Police	0.00	400,000.00	353,120.07	46,879.93
90 Land	1,270,000.00	1,270,000.00	561,719.00	708,281.00
91 Bond Closing	2,000,000.00	1,918,024.00	1,918,023.77	0.23
94 Contingency	7,510,536.00	7,142.00	0.00	7,142.00
95 Program Administration	3,200,000.00	3,199,996.00	1,941,529.65	1,258,466.35
97 LTMS Wastewater Expansion	0.00	800,000.00	46,538.45	753,461.55
Other Programs	74,190,025.00	59,938,842.00	46,997,511.39	12,941,330.61
Total 2018 Bond Program	253,000,000.00	260,000,000.00	225,309,323.31	34,690,676.69

LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT
 QUARTERLY INVESTMENT SCHEDULE
 For the Quarter Ending 11/30/2021

INVESTMENTS BY POOLED FUND GROUP

	Beginning Book Value For Period	Increase (Decrease) For Period	Ending Book Value For Period	Beginning Market Value For Period	Increase (Decrease) For Period	Ending Market Value For Period	Accrued Interest - Period	Accrued Interest - FYTD
Local Maintenance	47,606,998	(17,880,514)	29,726,484	47,606,998	(17,880,514)	29,726,484	19,629	19,629
Debt Service	6,075,838	395,156	6,470,994	6,075,838	395,156	6,470,994	729	729
Capital Projects 2018	29,302,297	(2,614,584)	26,687,714	29,302,297	(2,614,584)	26,687,714	3,004	3,004
Tax Clearing	449,293	9,856,353	10,305,646	449,293	9,856,353	10,305,646	190	190
Workers Comp Fund	113,714	10	113,724	113,714	10	113,724	10	10
TOTAL INVESTMENTS	83,548,140	(10,243,578)	73,304,562	83,548,140	(10,243,578)	73,304,562	23,562	23,562

MONEY MARKET ACCOUNTS

	Yield (%)	Beginning Book Value For Period	Increase (Decrease) For Period	Ending Book Value For Period	Beginning Market Value For Period	Increase (Decrease) For Period	Ending Market Value For Period	Accrued Interest - Period	Accrued Interest - FYTD
TexPool									
Local Maintenance	0.04%	4,749,430	1,100,257	5,849,687	4,749,430	1,100,257	5,849,687	400	400
Debt Service	0.04%	5,672,496	394,904	6,067,400	5,672,496	394,904	6,067,400	478	478
Capital Projects 2018	0.04%	8,254,296	(2,617,060)	5,637,236	8,254,296	(2,617,060)	5,637,236	527	527
Tax Clearing	0.04%	449,293	9,856,353	10,305,646	449,293	9,856,353	10,305,646	190	190
Workers Comp Fund	0.04%	112,870	10	112,880	112,870	10	112,880	10	10
Total TexPool		19,238,385	8,734,464	27,972,849	19,238,385	8,734,464	27,972,849	1,605	1,605
TEXAS CLASS									
Local Maintenance	0.06%	4,351,407	512	4,351,919	4,351,407	512	4,351,919	512	512
Capital Projects 2018	0.06%	21,048,001	2,476	21,050,478	21,048,001	2,476	21,050,478	2,476	2,476
Total MBIA		25,399,408	2,988	25,402,397	25,399,408	2,988	25,402,397	2,988	2,988
Prosperity									
Local Maintenance	0.25%	38,506,162	(18,981,283)	19,524,879	38,506,162	(18,981,283)	19,524,879	18,717	18,717
Debt Service	0.25%	403,342	251	403,594	403,342	251	403,594	251	251
Workers Comp Fund	0.25%	843	1	844	843	1	844	1	1
Total Prosperity		38,910,347	(18,981,031)	19,929,317	38,910,347	(18,981,031)	19,929,317	18,969	18,969
Total Money Markets		83,548,140	(10,243,578)	73,304,562	83,548,140	(10,243,578)	73,304,562	23,562	23,562
TOTAL INVESTMENTS		83,548,140	(10,243,578)	73,304,562	83,548,140	(10,243,578)	73,304,562	23,562	23,562

The district's investment strategy for the above funds is as follows:

Operational Funds - Shall have as their primary objectives safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Debt Service Fund - Shall have sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents

Capital Projects Funds - Shall have sufficient investment liquidity to timely meet capital project obligations.

This report is prepared in compliance with Lake Travis ISD Investment Policies CDA(Legal) and CDA(Local) and with the Public Funds Investment Act, TX Govt Code Ch 2256

Pam Sanchez, Assistant Supt. For Business and Financial Services

7/2/19/21
Date

8
Brad Goerke, Director of Finance
Date

12/09/21
Date



AGENDA ITEM ACTION SHEET

AGENDA ITEM

2022-2023 Budget Calendar

RECOMMENDED ACTION

For Information only.

RATIONALE

To provide the Board with a timeline of events concerning the budget process for 2022-2023.

BUDGET PROVISIONS

None

RESOURCE PERSONNEL

Pam Sanchez-Assistant Superintendent of Business Services

Brad Goerke-Director of Finance

ATTACHMENTS

2022-2023 Budget Calendar

MEETING DATE

December 15, 2021

LAKE TRAVIS ISD 2022-23 BUDGET CALENDAR

12/1/2021

DECEMBER

12/7/2021	ACDP	Review Budget Calendar with the Executive Leadership Team.
12/15/2021	B	Include Budget Calendar as an information item on board agenda.

JANUARY

1/10/2022	ACDP	Begin gathering feedback from campuses, departments and programs on personnel needs.
1/19/2022	B	Include Budget Projection as a Presentation/Discussion item on board agenda.
1/25/2022	ACDP	Review the Budget Projection. Disseminate and discuss enrollment projections and allocations with the Executive Leadership Team.

FEBRUARY

1/31/2022	CDP	Disseminate Budget Packets to campuses and departments.
2/2/2022	CDP	Review budget procedures and guidelines with administrative assistants.
2/16/2022	B	Present updated information, as needed, including enrollment projections, property values, potential financial constraints and options as a Presentation/Discussion item on board agenda.

MARCH

3/11/2022	CDP	All campus, department, and program budget books submitted to the Business Office.
3/21/2022	D	Budget Review Teams review departmental budgets.
3/21/2022	CP	Budget Review Teams review campus and instructional program budgets.
3/23/2022	B	Review budget procedures, guidelines and staffing with Board.

APRIL

4/6/2022	B	Board Workshop. Update budget.
4/11/2022	A	District Review Team review budgets and instructional staffing recommendations.
4/20/2022	B	Board Meeting. Update budget. Review and approve instructional staffing requirements.
4/25/2022	A	Receive updated property values from appraisal district.

MAY

5/2/2022	A	District Review Team review budgets and non-instructional staffing recommendations.
5/18/2022	B	Review budget with new Board Members, if applicable.
5/18/2022	B	Board Meeting. Update budget. Review and approve non-instructional staffing requirements.

JUNE

5/31/2022	A	District Review Team discuss employee salary and benefit adjustments.
6/1/2022	B	Board Workshop. Update budget.
6/15/2022	B	Board Meeting. Update budget. Review and approve employee salary and benefit adjustments, if applicable.

JULY

7/20/2022	B	Board Meeting (Budget Workshop to precede meeting if necessary).
7/25/2022	A	Certified appraisal value from Travis Central Appraisal District.

AUGUST

8/1/2022	A	Prepare Truth in Taxation Publication
8/17/2022	B	Board Meeting. Budget / Tax Rate Hearing. Adopt budget and tax rate.

A – Administration B - Board C - Campus D - Department P - Program



AGENDA ITEM ACTION SHEET

AGENDA ITEM

LTISD Strategic Plan

RECOMMENDED ACTION

For Presentation/Discussion Only.

RATIONALE

BUDGET PROVISIONS

None

RESOURCE PERSONNEL

Paul Norton – Superintendent of Schools
Steering Committee

ATTACHMENTS

1. Strategic Plan One Pager
2. Rollup Canvas

MEETING DATE

December 15, 2021

IN LAKE TRAVIS ISD WE



Are One Community

We will bring our community together so that a welcoming neighborhood feel ensures all families feel connected, valued, and engaged.



Each Belong

We will include all community members and help students discover their interests so that we all feel a sense of connectedness.



Provide Best In Class Education

We will demonstrate a commitment to all students so that each child is prepared for life and successful in the path they choose.



Grow & Innovate Together

We will support our instructional staff, use data-based decision making, and partner with stakeholders to build off success and continuously improve.



Prioritize Wellness

We will make school a great place to be so that the social, emotional, and physical well being of our Lake Travis ISD community is supported.



In Lake Travis ISD we... **ARE ONE COMMUNITY**

We will...

Bring students together.

Bring the community together.

Tell our stories.

Engage stakeholders who are harder to reach.

So that...

A welcoming neighborhood feel is maintained throughout fast growth, embracing and celebrating diversity and different perspectives.

The community is connected and proud of its staff and schools.

Staff, students and families are valued, supported, and engaged with opportunities to provide input and contribute.

Communication is transparent, consistent, two-way, and multilingual.

In Lake Travis ISD we...

GROW + INNOVATE TOGETHER

We will...

Support our staff to be the best for each other and our students.

Use data to make decisions, evaluate progress, and continuously improve across the District.

Establish an equitable 1:1 technology model to ensure our staff and students have access to electronic devices and an instructional model which is supported by an innovative framework.

Involve all stakeholders in identifying and addressing needs for new facilities and improvements to existing facilities.

Partner with community members and organizations to support innovative programming and resources for all students.

So that...

Staff are inspired to build off success, innovate, and continuously improve for the benefit of all adult and student learners.

Facilities planning supports growth by considering stakeholder input.

Finances and resources are managed to best support educational innovations and needs.

In Lake Travis ISD we...

EACH BELONG

We will...

Foster a welcoming and inclusive environment where staff and students are encouraged to think critically and listen to diverse perspectives.

Provide students with equitable opportunities and resources to discover their interests and express themselves.

Connect community and celebrate success across the district.

So that...

Staff and students feel respected, understood and appreciated.

Students of all ages have equitable opportunities to create and maintain positive relationships by exploring and discovering their interests through curricular and extracurricular activities.

All students feel a sense of belonging to their school environment.

In Lake Travis ISD we...

PROVIDE BEST IN CLASS EDUCATION

We will...

Establish positive and supportive relationships between staff and students.

Provide continued staff training with an emphasis for a shared vision of a Lake Travis ISD graduate.

Regularly schedule curriculum audits, consider recommendations and evaluate progress regularly.

Continue to hire highly qualified staff and provide consistent support systems and professional development.

So that...

Each child is known by name and need.

Students succeed in the postsecondary path they choose.

Students are prepared for post-secondary experiences including college, career and military readiness.

Staff are developed, nurtured, celebrated, and retained.

In Lake Travis ISD we...

PRIORITIZE WELLNESS

We will...

Provide a safe and welcoming environment for all staff and students.

Train and support staff to identify and respond to the emotional and wellness needs of students.

Promote counseling services and connect families with available resources.

So that...

Social, emotional, and physical well-being of staff and students are recognized and prioritized.

Staff members use trauma-informed practices and social emotional tools to support the wellness and mental health needs of all students.

Student health and wellness needs are supported with appropriate resources and educational opportunities.



AGENDA ITEM ACTION SHEET

AGENDA ITEM

Fourth Renewal Grazing License Between Lake Travis ISD and John Hert on Lake Travis ISD's Land Located on Reimers-Peacock Road

RECOMMENDED ACTION

For discussion only. Action will be requested at the January 19, 2022 meeting.

RATIONALE

In December 2017, the board approved a one-year non-exclusive grazing license between Lake Travis ISD and John C. Hert on LTISD's land located off Hwy 71 on Reimers-Peacock Road (approximately 233 acres). The license permits Mr. Hert to use the property for the sole purpose of pasturing and grazing livestock and operating vehicles on the property for purposes directly related to the pasturing and grazing of the livestock. As consideration to LTISD, Hert is required to keep and maintain the Property and appurtenances thereto in good sanitary condition and repair during the term. In January 2019, January 2020, and January 2021, the board approved renewals of the grazing license each for a year term. Mr. Hert seeks a fourth renewal of this license for another year-long term. The Administration believes that permitting Mr. Hert to have limited use of the Property before and until the Property is necessary for LTISD's use continues to constitute a benefit to both LTISD and Mr. Hert and recommends a fourth renewal of the agreement. The terms of the original license will remain the same, with the exceptions of the amendments made in the fourth renewal agreement.

BUDGET PROVISIONS

None

RESOURCE PERSONNEL

Amber King - General Counsel

Pam Sanchez - Assistant Superintendent for Business Services

Robert Winovitch - Director of Facilities & Construction

ATTACHMENTS

Fourth Renewal of Grazing License

MEETING DATE

December 15, 2021

FOURTH RENEWAL GRAZING LICENSE

This FOURTH RENEWAL GRAZING LICENSE (“Third Renewal License”) to the ORIGINAL GRAZING LICENSE dated December 19, 2017 (referenced herein as the “Original License”) is made by and between LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT, a public school and political subdivision of the State of Texas (“LTISD”) and JOHN CRAIG HERT, an individual (“Hert”) and is effective as of the date below (“Effective Date”).

The parties hereby agree to amend the Original License as follows:

AGREEMENT:

NOW THEREFORE, in exchange for the mutual covenants set forth herein, and other valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the parties agree as follows:

1. Term. The Term of this Fourth Renewal License (the “Fourth Renewal Term”) shall commence on the Effective Date of this Fourth Renewal License and shall end one (1) calendar year) after the Effective Date (the “Expiration Date”); provided, however, that Hert may vacate the Property and terminate this Fourth Renewal License prior to the Expiration Date by delivering not less than thirty (30) days’ prior written notice of such termination to LTISD. LTISD may terminate this Fourth Renewal License without cause by providing Hert no less than thirty (30) days’ prior written notice prior to the date Hert must vacate the Property, as determined by LTISD.

2. Insurance. Hert must provide LTISD with an updated proof of insurance coverage that complies with the requirements in paragraph 6 of the Original License. All other terms of paragraph 6 in the Original License remain the same.

The parties agree that this Fourth Renewal License is being made in connection with the Original License dated December 19, 2017. Except as amended herein, all terms and conditions of the Original License shall continue in full force and effect and the parties shall continue to comply with same, together with the terms of this Fourth Renewal License.

SIGNED AND EXECUTED this 19th day of January, 2022 (“Effective Date”).

Lake Travis Independent School District

By: _____

Paul Norton, Superintendent

John C. Hert

By: _____

John C. Hert, Individual

GRAZING LICENSE

THIS GRAZING LICENSE ("License") is dated effective as of the 19 day of December 2017 ("Effective Date"), by and between LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT, a public school and political subdivision of the State of Texas ("LTISD"), and JOHN CRAIG HERT, an individual ("Hert").

1. **Premises.** LTISD hereby grants Hert a non-exclusive license to a certain approximately 190 acre tract of real property (and the improvements situated thereon) and a certain approximately 43+ acre tract of real property, both located in Travis County, Texas, and further described and/or depicted in Exhibit A attached hereto and made a part hereof (collectively referred to as the "Property"), on the terms and conditions set forth below.
2. **Term.** The Term of this License (the "Term") shall commence on the Effective Date and shall end one (1) calendar year after the Effective Date (the "Expiration Date"); provided, however, that Hert may vacate the Property and terminate this License prior to the Expiration Date by delivering not less than thirty (60) days prior written notice of such termination to LTISD. LTISD may terminate this License without cause by providing Hert no less than thirty (60) days prior written notice prior to the date that Hert must vacate the Property, as determined by LTISD.
3. **Permitted Use.** Hert may use the Property for the purpose of pasturing and grazing livestock, and operating vehicles on the Property for purposes directly related to the pasturing and grazing of the livestock. Hert agrees to use the highest standards of animal husbandry in grazing the Property. Notwithstanding the foregoing, Hert's use shall not interfere with LTISD's use of the Property.
4. **Non-Permitted Uses.** Hert shall not use the Property for any purpose other than identified in paragraph 3 above. Specifically, but without limiting the non-permitted uses, Hert shall not operate vehicles on the Property for recreational or any other purposes not directly related to the pasturing and grazing of the livestock. Hert shall not create or allow a nuisance or permit any waste of the Property. Hert shall not use or store, and shall not permit the use or storage of, any hazardous materials on the Property. Hert shall not hunt or fish on the Property or allow any other person to do so. This Agreement does not grant Hert access to or use of any LTISD facility or property other than the identified Property.
5. **Rent.** Except as provided in paragraph 18 below, Hert acknowledges, accepts and agrees that this License is without payment of rent to LTISD. As consideration to LTISD, Hert as a condition precedent and subsequent to this License, shall keep and maintain the Property and appurtenances thereto in good sanitary condition and repair during the term of this License. LTISD has determined that permitting Hert to have limited use of the Property before and until the Property is necessary for LTISD's use constitutes a benefit to both LTISD and Hert.
6. **Insurance.** Hert shall maintain general public liability insurance with a combined single limit coverage of at least \$1,000,000.00 during the Term and any period of Holdover (as hereinafter defined) naming LTISD as an additional insured. Such policy shall be issued by an insurer reasonably acceptable to LTISD. Hert shall deliver to LTISD an original certificate of liability

20

insurance issued by the insurer, or a copy of Hert's policy, evidencing the required coverage. Any and all insurance policies required of Hert under this License shall contain a waiver of subrogation of any right against LTISD, or any insurance policy owned or held by LTISD. **HERT'S INDEMNIFICATION OBLIGATIONS SET FORTH IN PARAGRAPH 12 BELOW ARE NOT LIMITED BY THE AMOUNT OF INSURANCE REQUIRED UNDER THIS SECTION.**

7. Utilities. Hert shall be responsible for providing any utility service to the Property and shall pay all charges for utility services to the Property during the Term and any period of Holdover.

8. Maintenance / Alterations by Hert. Hert shall at all times during the Term of this License keep and maintain, or cause to be kept and maintained, any part of the Property used by Hert and all LTISD improvements which may be erected thereon in good state or appearance and repair, reasonable wear and tear excepted, at Hert's own expense. Any physical additions or improvements by Hert to the Property may only be made after prior written approval from LTISD. LTISD may require that Hert, at termination of the License and at Hert's own expense, remove any physical additions or improvements, repair any alterations and restore the Property to the condition existing at the Effective Date, reasonable wear and tear excepted. Notwithstanding the foregoing, Hert may remove, at Hert's sole cost and expense, any of Hert's personal property and fixtures, or other improvements situated on the Property at any time prior to the Expiration Date or earlier termination of the Term; provided, however, the removal of any such items may not result in an attractive nuisance or any other unsafe condition on the Property. LTISD shall not be obligated to maintain or repair any portion of the Property, and shall have no obligation to repair or restore the Property in the event of a casualty or condemnation.

9. Fences and Gates. Hert agrees to reasonably inspect perimeter fences and notify LTISD if repairs are necessary. Hert accepts fences "As is, Where is" and will make repairs accordingly. Hert agrees that if any repairs to fences on the Property are necessary during the Term, Hert shall provide the materials and labor to complete the repairs and bear the cost. Hert further agrees to keep any gates located on the Property closed at all times.

10. LTISD's Access to Property. LTISD shall at all times have access to the Property, and shall have the right, at LTISD's sole cost and expense, to construct, install, remove, repair, or alter any site work or utility improvements on or under the Property. In addition, LTISD shall at all times have unrestricted access over and across the Property to and from and from and to any public or private roads.

11. Surrender of Property. On the Expiration Date or upon LTISD's or Hert's earlier termination of this License as permitted in paragraph 2, Hert shall peaceably surrender the Property in a clean, safe condition to LTISD.

12. Indemnity. HERT HEREBY AGREES TO INDEMNIFY, PROTECT, DEFEND, SAVE AND HOLD LTISD HARMLESS FROM AND AGAINST ANY AND ALL DEBTS, DUTIES, OBLIGATIONS, LIABILITIES, SUITS, CLAIMS, DEMANDS, CAUSES OF ACTION, DAMAGES, LOSSES, COSTS AND EXPENSES (INCLUDING, WITHOUT LIMITATION,

REASONABLE ATTORNEYS' FEES AND EXPENSES AND COURT COSTS) IN ANY WAY RELATING TO, CONNECTED WITH OR ARISING OUT OF HERT'S OCCUPANCY OR USE OF THE PROPERTY, INCLUDING CLAIMS OF PERSONAL INJURY, DAMAGE TO PROPERTY, AND VIOLATION OF LAWS, AND HERT SHALL BEAR ALL COSTS IN CONNECTION WITH SUCH CLAIMS. **THE INDEMNITY CONTAINED IN THIS PARAGRAPH (a) IS INDEPENDENT OF TENANT'S INSURANCE, (b) WILL NOT BE LIMITED BY COMPARATIVE NEGLIGENCE STATUTES OR DAMAGES PAID UNDER THE WORKERS' COMPENSATION ACT OR SIMILAR EMPLOYEE BENEFIT ACTS, (c) WILL SURVIVE THE END OF THE TERM, AND (d) WILL APPLY EVEN IF AN INJURY IS CAUSED IN WHOLE OR IN PART BY THE ORDINARY NEGLIGENCE OR STRICT LIABILITY OF LTISD OR LTISD'S AGENTS BUT WILL NOT APPLY TO THE EXTENT AN INJURY IS CAUSED BY THE GROSS NEGLIGENCE OR WILLFUL MISCONDUCT OF LTISD OR LTISD'S AGENTS.**

13. Release of Claims. HERT RELEASES LTISD AND LTISD'S AGENTS FROM ALL CLAIMS OR LIABILITIES FOR ANY INJURY TO HERT OR HERT'S AGENTS OR HERT'S PROPERTY LOCATED ON THE PREMISES. **THE RELEASE IN THIS PARAGRAPH WILL APPLY EVEN IF THE DAMAGE OR LOSS IS CAUSED IN WHOLE OR IN PART BY THE ORDINARY NEGLIGENCE OR STRICT LIABILITY OF LTISD OR LTISD'S AGENTS BUT WILL NOT APPLY TO THE EXTENT THE DAMAGE OR LOSS IS CAUSED BY THE GROSS NEGLIGENCE OR WILLFUL MISCONDUCT OF LTISD OR LTISD'S AGENTS.**

14. Survival of Indemnity and Release of Claims. Hert's Indemnification, as set forth in paragraph 12 above, and LTISD's Release of Claims, as set forth in paragraph 13 above, shall survive the expiration or earlier termination of this License.

15. Hert Default. If Hert shall fail to comply with any obligation, covenant or provision set forth in this License, then LTISD may enforce the performance of this License in any manner provided by law. In addition, this License may be terminated at LTISD's discretion if such default continues for a period of fifteen (15) days after LTISD notifies Hert of such default and of LTISD's intention to terminate this License. LTISD shall send any such default notice to Hert at the address for Hert set forth below. If Hert has not cured the default within the 15-day period, then this License shall terminate. Thereafter, LTISD or its agents shall have the right, without further notice or demand, to enter the Property and remove and store all of Hert's property without waiving any other remedies or breach of covenant. LTISD may dispose of the stored property if Hert does not claim the same in writing within ten (10) days after the date the property is stored.

22

16. LTISD Default. A default by LTISD is the failure to comply with any provision of this lease that is not cured within thirty (30) days after Hert notifies LTISD of such default.

17. Condemnation/Substantial or Partial Taking. If the Property cannot be used for the Permitted Use because of condemnation or purchase in lieu of condemnation, this lease will terminate. Hert will have no claim to the condemnation award or proceeds in lieu of condemnation.

18. Holdover. If Hert fails to vacate the Property on or before the Expiration Date (“Holdover”), then Hert shall pay to LTISD 100.00 per day as rent until Hert vacates the Property. Notwithstanding the foregoing, nothing contained in this License shall be deemed a consent by LTISD to any Holdover, and any such Holdover shall be deemed a tenancy at sufferance, and LTISD shall have all rights and remedies at law or in equity with respect thereto.

19. Relationship of Parties. This License provides Hert only with the right and privilege to use the Property in the manner set forth in this License. Nothing herein is intended to grant Hert the exclusive right to occupy or use the Property nor to grant to Hert a leasehold or tenancy interest in the Property. Nothing contained in this License shall be construed as constituting a joint venture or partnership between Hert and LTISD or as creating the relationship of principal and agent. Nothing contained herein shall be construed as permitting Hert to bind LTISD or serve as agent of LTISD with regard to the Property, or any subject matter contained in this License. Nothing contained herein shall be deemed to create or interpreted as creating a right in any third party.

20. Assignments / Sublicense Prohibited. Hert shall not assign this License or sublicense any portion of the Property to a third party, without prior written approval of LTISD. This License shall not be assumed by any provision allowed by law, including without limitation, testate and intestate succession.

21. Liens. Hert shall not allow a lien to be placed on the Property.

22. Taxes. To the extent applicable, Hert shall pay all taxes on Hert’s personal property located on the Property.

23. Compliance with Laws. Hert shall comply with all federal, state, or local laws, regulations, ordinances, etc. relating to Hert’s use, maintenance of condition, and occupancy of the Property.

24. Alternative Dispute Resolution. Hert and LTISD agree to mediate in good faith before filing a lawsuit or administrative complaint.

25. Notices. All notices or requests required to be given hereunder and all other communications related to this License shall be in writing and shall be deemed to have been duly given if personally delivered or if mailed, first class, by certified mail, return receipt requested as follows:

If to LTISD Amber King (or Successor)
 General Counsel
 3322 Ranch Rd. 620 S.
 Austin, Texas 78738

If to Hert John C. Hert
 Hert Ranch
 8001 Ranch Rd. 1869
 Liberty Hill, TX 78642

Either party may change such address or change the designation or title of the individuals by written notice issued and delivered as above.

26. Unenforceable or Inapplicable Provisions. If any provision hereof is for any reason unenforceable or inapplicable, the other provisions hereof will remain in full force and effect in the same manner as if such unenforceable or inapplicable provision had never been contained herein.

27. Applicable Law and Venue. This License shall be construed under and in accordance with the laws of the State of Texas. In the event of any dispute that arises pursuant to or in connection with this License, exclusive venue for the adjudication of such dispute shall lie in a state or federal court in Travis County, Texas.

28. Entire Agreement. This License constitutes the entire agreement and understanding between the parties concerning the subject matter hereof, and there are no covenants, agreements, promises, terms, provisions, conditions, undertakings or understandings, either oral or written, between them concerning the subject matter of this License other than those expressly set forth herein. No subsequent alteration, amendment, change, deletion, renewal, extension, or addition to this License shall be binding on the parties hereto unless it is in writing and signed by both parties.

29. Attorney's Fees. In the event any party to this License should bring suit against the other party in respect to any matters provided for herein, the prevailing party shall be entitled to recover from the non-prevailing party reasonable attorney's fees and costs of court in connection with such suit.

30. Counterparts. This License may be executed in any number of counterparts, each of which will for all purposes be deemed to be an original, and all of which are identical. Email or facsimile signatures of the parties shall be effective on all counterparts of this License.

31. Governmental Immunity. This License is expressly made subject to LTISD's governmental immunity under the Texas Civil Practice and Remedies Code and all applicable state and federal law. The parties hereto expressly agree that no provision of this License is in any way intended to constitute a waiver of any immunities from suit or from liability that LTISD has by operation of law.

32. "AS-IS". HERT ACKNOWLEDGES THAT UPON OCCUPANCY OF THE PROPERTY IT HAS INSPECTED AND ACCEPTS THE PROPERTY IN AN "AS-IS, WHERE-IS" CONDITION, THE PROPERTY IS SUITABLE FOR THE PURPOSE FOR WHICH THE PROPERTY IS LEASED AND LTISD HAS MADE NO WARRANTY, REPRESENTATION, COVENANT OR AGREEMENT WITH RESPECT TO THE MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OF THE PROPERTY, THE PROPERTY IS IN GOOD AND SATISFACTORY CONDITION, NO REPRESENTATIONS AS TO THE REPAIR OF THE PROPERTY, NOR PROMISES TO ALTER, REMODEL OR IMPROVE THE PREMISES HAVE BEEN MADE BY LTISD, AND THERE ARE NO REPRESENTATIONS OR WARRANTIES, EXPRESS, IMPLIED OR STATUTORY.

24

IN WITNESS WHEREOF, the parties hereto have executed this License as of the 19 day of DECEMBER, 2017, to be effective as of the Effective Date.

LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT

By: 
Kim Flasch
President, LTISD Board of Trustees

JOHN CRAIG HERT

By: 
John Hert, Individual

Exhibit A to Grazing License between Lake Travis ISD and John C. Hert

Capital Title

GF# 10-269630-111

NOTICE OF CONFIDENTIALITY RIGHTS: If you are a natural person, you may remove or strike any of the following information from this instrument before it is filed of record in the public records: Your social security number or your driver's license number. Tex. Prop. Code § 11.008.

SPECIAL WARRANTY DEED

STATE OF TEXAS

§
§
§

KNOW ALL PERSONS BY THESE PRESENTS:

COUNTY OF TRAVIS

That Carroll Damon Collier, as Independent Executor of the Estate of Lenora Reimers, deceased, of the County of Travis, State of Texas, hereinafter referred to as "GRANTOR," whether one or more, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other valuable consideration to the undersigned paid by the Trustees, and their successors in office, of the Lake Travis Independent School District, an independent school district created under the laws of the State of Texas, whose mailing address is 3322 Ranch Road 620 South, Austin, Texas 78738, hereinafter referred to as "GRANTEE," the receipt of which is hereby acknowledged, has GRANTED, SOLD, and CONVEYED and by these presents does GRANT, SELL, and CONVEY unto the Grantee, all of the following real property in Travis County, Texas, to-wit:

That certain 190.05 acre tract of land situated in Travis County and being more particularly described by metes and bounds in Exhibit "A" which is attached hereto and made a part hereof.

TO HAVE AND TO HOLD the above described premises, together with all and singular rights and appurtenances thereto in any way belonging, unto the said GRANTEE and assigns forever; and GRANTOR does hereby bind itself, its representatives, successors, and assigns to WARRANT AND DEFEND FOREVER, all and singular, the said premises unto the said GRANTEE and its assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof, by, through or under Grantor, but not otherwise, except as to the exceptions to conveyance and warranty.

This conveyance is being made by Grantor and accepted by Grantee subject to those matters set forth in Exhibit "B" attached hereto and made a part hereof for all purposes ("Permitted Exceptions").

EXECUTED this 12 day of July, 2017.

GRANTOR:

ESTATE OF LENORA REIMERS

By: Carroll Damon Collier TE
Name: Carroll Damon Collier, Independent Executor
of the Estate of Leonora Reimers

STATE OF TEXAS

§

COUNTY OF TRAVIS

§

§

This instrument was acknowledged before me on this the 12 day of July, 2017, by
Carroll Damon Collier, Independent Executor of the Estate of Leonora Reimers, on behalf of
said estate.

Shelley Hill
Notary Public, State of Texas

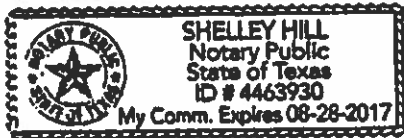


EXHIBIT "A"

Page 1 of 8

DESCRIPTION OF A 72.98 ACRE TRACT PREPARED BY DELTA SURVEY GROUP, INC., IN MARCH 2017 AND LOCATED IN THE HENRY REIMERS SURVEY NUMBER 38; ABSTRACT-2498 AND THE HENRY REIMERS SURVEY NUMBER 68; ABSTRACT-2500, IN TRAVIS COUNTY, TEXAS, AND BEING A PORTION OF A REMAINDER OF A CALLED 343.80 ACRES TRACT CONVEYED TO LENORA REIMERS AND DESCRIBED IN DOCUMENT NUMBER 2002152377, OFFICIAL PUBLIC RECORDS, TRAVIS COUNTY, TEXAS, AND BEING A PORTION OF A REMAINDER OF A TRACT CONVEYED TO JOHN HENRY REIMERS (JHR TRACT) AND DESCRIBED IN VOLUME 3808, PAGE 336, DEED RECORDS, TRAVIS COUNTY, TEXAS, AND ALSO BEING A PORTION OF A CALLED 13.00 ACRE TRACT CONVEYED TO LENORA REIMERS AND DESCRIBED IN DOCUMENT NUMBER 2004033804, OFFICIAL PUBLIC RECORDS, TRAVIS COUNTY, TEXAS. SAID 72.98 ACRE TRACT AS SHOWN ON ACCOMPANYING PLAT, BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING at a 60d nail found for the called centerline of a sixty foot (60') ingress-egress easement (Reimers Road) described in Volume 12522, Page 1612, Deed Records, Travis County, Texas, same being in the west line of a called 48.438 acre tract (Tract 9) conveyed to the Kozmetsky Ronya Ranch Trust and described in Document Number 2010195713, Official Public Records, Travis County, Texas, same being the southeast corner of a called 43.286 acre tract conveyed to Lake Travis Independent School District and described in Document Number 2007228271, Official Public Records, Travis County, Texas, and also being an east corner of said remainder of 343.80 acres tract for the **POINT OF BEGINNING;**

THENCE with the west line of said 48.438 acres tract same being east lines of said JHR Tract and said remainder of 343.80 acres tract the following three (3) courses and distances:

1. S04°46'46"E a distance of 7.98 feet to a mag nail found,
2. S05°29'55"E a distance of 92.88 feet to a mag nail found, and
3. S16°26'35"E a distance of 145.61 feet to a mag nail found for a west corner of said 48.438 acre tract, same being the north corner of a called 0.601 acre tract (Tract 11) conveyed to the Kozmetsky Ronya Ranch Trust and described in said Document Number 2010195713, Official Public Records, Travis County, Texas and also being an east corner of said JHR Tract;

29

THENCE continuing with east lines of said JHR Tract, said remainder of 343.80 acres tract and said remainder of 13.00 acres tract, same being west lines of said 0.601 acres tract the following five (5) courses and distances:

1. S16°25'34"E a distance of 189.52 feet to a mag nail found,;
2. S14°40'40"E a distance of 144.57 feet to a mag nail found,;
3. S05°43'42"E a distance of 74.99 feet to an "x" scribed in concrete found,
4. S03°49'58"W a distance of 75.00 feet to an "x" scribed in concrete found, and

EXHIBIT "A"

Page 2 of 8

5. S11°37'26"W a distance of 75.30 feet to an "x" scribed in concrete found in an east line of a called 37.707 acre tract conveyed to the Kozmetsky Ronya Ranch Trust and described in said Document Number 2010195713, Official Public Records, Travis County, Texas same being the southwest corner of said 0.601 acres tract, and also being a south corner of said JHR Tract;

THENCE with east and north lines of said 37.707 acres tract, same being a west line of said JHR Tract and the south line of said remainder of 13.00 acres tract the following two (2) courses and distances:

1. N39°32'46"W a distance of 42.19 feet to a ½ inch iron rod with "RDS" cap found, and
2. S58°22'22"W a distance of 766.68 feet to a ½ inch iron rod found for the southwest corner of said remainder of 13.00 acres tract, same being the northwest corner of said 37.707 acres tract, and being in the east line of a called 1386.6 acre tract conveyed to Huthnance Peacock Ranch, LP., and described in Document Number 2016145722, Official Public Records, Travis County, Texas;

THENCE with east and north lines of said 1386.6 acre tract, same being west line and north lines of said remainder of 13.00 acres tract and said remainder of 343.80 acres tract the following three (3) courses and distances:

1. N31°41'38"W a distance of 379.26 feet to a 60d nail found,
2. N31°51'30"W a distance of 925.01 feet to a 3" steel fence post found, and
3. S55°26'07"W a distance of 666.70 feet to a 3" steel fence post found in the north line of said 1386.6 acre tract same being a southwest corner of said remainder of 343.80 acres tract, and also being a south east corner of a remainder of a called 343.80 acre tract conveyed to Cypress Ranch, Ltd, and described in Document Number 2002048694, Official Public Records, Travis County, Texas;

THENCE with southwest and northwest lines of said remainder of said remainder of 343.80 acres tract, same being northeast and southeast lines of said Cypress Ranch, LTD., tract the following two (2) courses and distances:

1. N54°24'16"W a distance of 1844.07 feet to a ½ inch iron rod with "RDS" cap found, and
2. N36°09'03"E a distance of 1726.67 feet to a ½ inch iron rod with "AST" cap found at the southwest terminus of the Verbena Parkway right-of-way (ROW) (ROW 70') as shown on the West Cypress Hills Phase Two, Section Two plat, being a subdivision of record in Document Number 201300124, Official Public Records, Travis County, Texas, same being a southeast corner of said Cypress Ranch, LTD., tract, same being a northeast corner of said remainder of 343.80 acres tract, and also being the west corner of a remainder of a called 22.11 acres tract conveyed to John Craig Hert and described in Document Number 2007157111, Official Public Records, Travis County, Texas;

EXHIBIT "A"

Page 3 of 8

THENCE with the southwest line of said remainder of 22.11 acres tract, same being a northeast line of said remainder of 343.80 acres tract, S53°52'11"E a distance of 685.71 feet to a cotton gin spindle found in the north line of 43.286 acre tract, same being the south corner of said remainder of 22.11 acres tract, and also being a southeast corner of said remainder of 343.80 acres tract;

THENCE with north, west and south lines of said 43.286 acres tract, same being south, east and north lines of said remainder of said 343.80 acres tract the following four (4) courses and distances:

1. S36°08'18"W a distance of 448.19 feet to a ½ inch iron rod with "CFE" cap found,
2. S31°44'56"E a distance of 1506.80 feet to a 23" cedar tree found,
3. S32°09'15"E a distance of 618.24 feet to a ½ inch iron rod with "Bush" cap found,
and
4. N58°23'16"E a distance of 1006.76 feet to the **POINT OF BEGINNING** and containing 72.98 acres of land, more or less.

EXHIBIT "A"

Page 4 of 8

DESCRIPTION OF A 117.07 ACRE TRACT PREPARED BY DELTA SURVEY GROUP, INC., IN MARCH 2017 AND LOCATED IN THE HENRY REIMERS SURVEY NUMBER 38; ABSTRACT-2498 AND THE ADAMS, BEATY AND MOULTON SURVEY NUMBER 37; ABSTRACT-43 AND THE JOUSHUA B. SHARPLESS SURVEY NUMBER 35; ABSTRACT-2124, IN TRAVIS COUNTY, TEXAS, AND BEING A PORTION OF A REMAINDER OF A CALLED 343.80 ACRES TRACT CONVEYED TO LENORA REIMERS AND DESCRIBED IN DOCUMENT NUMBER 2002152377, OFFICIAL PUBLIC RECORDS, TRAVIS COUNTY, TEXAS, AND ALSO BEING A PORTION OF A CALLED 19.33 ACRE TRACT CONVEYED TO LENORA REIMERS AND DESCRIBED IN DOCUMENT NUMBER 2007157110, OFFICIAL PUBLIC RECORDS, TRAVIS COUNTY, TEXAS. SAID 117.07 ACRE TRACT BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING at a 60D nail in fencepost found for the east corner of a called 4.74 acre tract conveyed to Cacie Lenora Collier Gauvin in Document Number 2014110019, Official Public Records, Travis County, Texas, same being the south corner of Lot 11, Travis Settlement Business Park a subdivision of record in Document Number 200200093, Official Public Records, Travis County, Texas, and being the northwest terminus of Reimers Peacock Road right-of-way (ROW) (ROW 40') and also being a northwest corner of said remainder of 343.80 acres tract for the **POINT OF BEGINNING**

THENCE with a northeast line of said remainder of 343.80 acres tract, same being the southwest terminus of said Reimers Peacock road, S61°20'53"E a distance of 57.16 feet to a 1" iron pipe found for the west corner of a called 4.010 acre tract conveyed to Jack and Betty Holt and described in Volume 12599, Page 900, Deed Records, Travis County, Texas, and also being the southwest terminus of said Reimers Peacock Road;

THENCE continuing with a northeast line of said remainder of 343.80 acres tract, same being the southeast line of said 4.010 acre tract, S62°14'37"E a distance of 76.42 feet to a ½ inch iron rod with "Delta Survey" cap set;

THENCE leaving said common line and crossing said remainder of 343.80 acres tract the following twelve (12) courses and distances:

1. S53°49'19"W a distance of 458.42 feet to a ½ inch iron rod with "Delta Survey" cap set,
2. with the arc of a curve to the left a distance of 234.87 feet, through a central angle of 21°21'39", having a radius of 630.00 feet, and whose chord bears S43°08'30"W, a distance of 233.52 feet to a ½ inch iron rod with "Delta Survey" cap set,
3. S32°27'40"W a distance of 106.94 feet to a ½ inch iron rod with "Delta Survey" cap set,
4. with the arc of a curve to the right a distance of 321.46 feet, through a central angle of 29°42'26", having a radius of 620.00 feet, and whose chord bears

- S47°18'53"W , a distance of 317.87 feet to a ½ inch iron rod with "Delta Survey" cap set,
5. S62°10'06"W a distance of 1009.56 feet to a ½ inch iron rod with "Delta Survey" cap set,
 6. with the arc of a curve to the right a distance of 206.20 feet, through a central angle of 19°03'21", having a radius of 620.00 feet, and whose chord bears S71°41'47"W , a distance of 205.25 feet to a ½ inch iron rod with "Delta Survey" cap set,
 7. S81°13'27"W a distance of 355.82 feet to a ½ inch iron rod with "Delta Survey" cap set,
 8. with the arc of a curve to the left a distance of 490.35 feet, through a central angle of 20°21'31", having a radius of 1380.00 feet, and whose chord bears S71°02'42"W , a distance of 487.77 feet to a ½ inch iron rod with "Delta Survey" cap set,
 9. S60°51'56"W a distance of 198.48 feet to a ½ inch iron rod with "Delta Survey" cap set,
 10. with the arc of a curve to the left a distance of 464.77 feet, through a central angle of 38°02'31", having a radius of 700.00 feet, and whose chord bears S41°50'41"W , a distance of 456.28 feet to a ½ inch iron rod with "Delta Survey" cap set,
 11. S22°49'25"W a distance of 76.48 feet to a ½ inch iron rod with "Delta Survey" cap set, and
 12. S19°47'44"W at a distance of 54.38 feet passing a south corner of said remainder of 343.8 acres tract, same being a northwest corner of a called 86.823 acre tract (Tract 10) conveyed to Kozmetsky Ronya Ranch Trust and described in Document Number 2010195713, Official Public Records, Travis County, Texas in all a total distance of 134.94 feet to a 60D nail found in the called centerline of a sixty foot (60') ingress-egress easement (Reimers Road) described in Volume 12522, Page 1612, Deed Records, Travis County, Texas;

THENCE continuing with said centerline, same being west lines of said 86.823 acres tract and a called 48.438 acre tract (Tract 9) conveyed to Kozmetsky Ronya Ranch Trust and described in Document Number 2010195713, Official Public Records, Travis County, Texas, same being east lines of said remainder of 343.80 acres tract and said 19.33 acre tract the following two (2) courses and distances:

1. S14°11'12"W a distance of 121.05 feet to a 60D nail found, and
2. S04°55'07"W a distance of 341.51 feet to a cotton spindle found for the south corner of said 19.33 acre tract, same being in a west line of said 48.438 acre tract, and also being the northeast corner of a remainder of a called 45.010 acre tract conveyed to John Craig Hert and described in Document Number 2000096670, Official Public Records, Travis County, Texas;

THENCE with southwest lines of said 19.33 acre and said remainder of 343.80 acres tract, same being northeast lines of said 4.010 acre tract and a called 43.286 acre tract conveyed to Lake Travis Independent School District and described in Document Number 2007228271, Official Public Records, Travis County, Texas and also a remainder of a called 22.11 acre tract conveyed to John Craig Hert and described in Document Number

EXHIBIT "A"

Page 6 of 8

20071577111, Official Public Records, Travis County, Texas the following five (5) courses and distances:

1. N84°53'19"W a distance of 315.26 feet to a ½ inch iron rod with "CFE" cap found,
2. with the arc of a curve to the right a distance of 512.54 feet, through a central angle of 41°04'18", having a radius of 715.00 feet, and whose chord bears N64°25'39"W, a distance of 501.63 feet to a ½ inch iron rod with "CFE" cap found,
3. N43°49'03"W a distance of 497.44 feet to a cotton spindle found,
4. with the arc of a curve to the left a distance of 136.93 feet, through a central angle of 09°59'40", having a radius of 785.00 feet, and whose chord bears N48°54'23"W, a distance of 136.76 feet to a cotton spindle found, and
5. N53°52'04"W a distance of 1288.92 feet to a ½ inch iron rod with "AST" cap found for the north corner of said remainder of 22.11 acres tract, same being in the south line of West Cypress Hills Phase Two, Section Two a subdivision of record in Document Number 201300124, Official Public Records, Travis County, Texas, and also being a west corner of said remainder of 343.80 acres tract;

THENCE with a northwest line of said remainder of 343.80 acres tract, same being southeast lines of said West Cypress Hills and a remainder portion of a called 343.80 acre tract conveyed to Cypress Ranch, LTD., and described in Document Number 048694, Official Public Records, Travis County, Texas, N36°09'03"E a distance of 2156.45 feet to a ½ inch iron rod with "RDS" cap found for a northeast corner of said remainder of 343.80 acres tract, same being the northwest corner of a called 10.214 acre tract conveyed to Gary and Michelle Priest and described in Document Number 2006190102, Official Public Records, Travis County, Texas;

THENCE with southwest and south lines of said 10.214 acre tract, same being northeast and north lines of said remainder of 343.80 acres tract the following seven (7) courses and distances:

1. S61°20'40"E a distance of 126.86 feet to a ½ inch iron rod with "Garon" cap found,
2. S44°22'56"E a distance of 121.10 feet to a ½ inch iron rod found,
3. S23°39'40"E a distance of 182.91 feet to a ½ inch iron rod with "Delta Survey" cap set,
4. S17°16'16"E a distance of 142.86 feet to a ½ inch iron rod with cap (illegible) found,
5. S23°03'05"E a distance of 178.34 feet to a ½ inch iron rod with cap (illegible) found,
6. S13°54'14"E a distance of 102.82 feet to a ½ inch iron rod found, and
7. N83°25'37"E a distance of 462.86 feet to a ½ inch iron rod with "RDS" cap found for the southeast corner of said 10.214 acre tract, same being the southwest corner of a called 30.962 acre tract conveyed to Cypress Ranch W.C.I.D. No. 1 and described in Document Number 2016211283, Official Public Records, Travis County, Texas, and also being a north corner of said remainder of 343.80 acres tract;

EXHIBIT "A"

Page 7 of 8

THENCE with a north line of said remainder of 343.80 acres tract, same being a south line of said 30.962 acre tract, S80°18'13"E a distance of 850.43 feet to a ½ inch iron rod with "RDS" cap found for the southeast corner of said 30.962 acre tract, same being an east corner of said remainder of 343.80 acres tract, also being the northwest corner of a called 19.56 acre tract conveyed to Lenora Reimers and described in Document Number 1999109310, Official Public Records, Travis County, Texas, and also being the northeast corner of a called 13.17 acre tract conveyed to Katherine Louise Mershon and described in Volume 13288, Page 227, of the Real Property Records, Travis County, Texas;

THENCE with the north line of said 13.17 acre tract same being a south line of said remainder of 343.80 acres tract, S36°42'09"W a distance of 664.96 feet to a ½ inch iron rod with "RDS" cap found for the northwest corner of said 13.17 acre tract, same being an east corner of a called 10.744 acre tract conveyed to Kendall and Cynthia Collier and described in Document Number 2003103740, Official Public Records, Travis County, Texas;

THENCE with west, south and east lines of said remainder of 343.80 acres tract, same being east, north and west lines of said 10.744 acre tract the following four (4) courses and distances:

1. N44°30'56"W a distance of 283.81 feet to a ½ inch iron rod with "RDS" cap found,
2. N89°31'41"W a distance of 283.32 feet to a ½ inch iron rod with "RDS" cap found,
3. S15°02'15"E a distance of 523.40 feet to a ½ inch iron rod with "RDS" cap found, and
4. S36°08'00"E a distance of 598.27 feet to a ½ inch iron rod with "RDS" cap found for the southwest corner of said 10.744 acre tract, same being an east corner of said remainder of 343.80 acres tract;

THENCE with a north line of said remainder of 343.80 acres tract, same being south lines of said 10.744 acre tract, and of said 13.17 acre tract and of said 19.56 acre tract, and of a called 15.85 acre tract conveyed to Lenora Reimers and described in Document Number 2003298808, Official Public Records, Travis County, Texas, and a remainder of a called 38.632 acre tract conveyed to David L. Christopher and described in Document Number 2006115057, Official Public Records, Travis County, Texas, and a called 2.110, 12.96 and said 4.74 acre tract conveyed to Cacie Lenora Collier Gauvin in Document Number 2014110019, Official Public Records, Travis County, Texas the following nineteen (19) courses and distances:


1. N57°15'04"E a distance of 141.01 feet to a ½ inch iron rod with "RDS" cap found,
2. N62°04'10"E a distance of 171.84 feet to a ½ inch iron rod with "RDS" cap found,
3. N66°50'41"E a distance of 137.11 feet to a ½ inch iron rod with "RDS" cap found,
4. N69°00'11"E a distance of 124.96 feet to a ½ inch iron rod with "RDS" cap found,
5. N74°40'28"E a distance of 159.74 feet to a ½ inch iron rod with "RDS" cap found,
6. N79°26'30"E a distance of 156.05 feet to a ½ inch iron rod with "RDS" cap found,
7. N84°08'18"E a distance of 263.34 feet to a ½ inch iron rod with "RDS" cap found,
8. N76°59'37"E a distance of 50.76 feet to a ½ inch iron rod found,

- 9. N77°03'29"E a distance of 25.68 feet to a ½ inch iron rod with "RDS" cap found,
- 10. N65°33'41"E a distance of 115.07 feet to a ½ inch iron rod with "RDS" cap found,
- 11. N59°52'31"E a distance of 460.03 feet to a ½ inch iron rod with "RDS" cap found,
- 12. N64°11'26"E a distance of 99.19 feet to a ½ inch iron rod found,
- 13. N64°33'58"E a distance of 192.03 feet to a ½ inch iron rod with "RDS" cap found,
- 14. N62°37'26"E a distance of 252.84 feet to a ½ inch iron rod with "RDS" cap found,
- 15. N56°13'47"E a distance of 70.34 feet to a ½ inch iron rod with "RDS" cap found,
- 16. N39°52'31"E a distance of 92.66 feet to a ½ inch iron rod with "RDS" cap found,
- 17. N33°57'16"E a distance of 182.27 feet to a ½ inch iron rod with "RDS" cap found,
- 18. N42°34'34"E a distance of 191.69 feet to a ½ inch iron rod with "Delta Survey" cap set and
- 19. N53°48'59"E a distance of 481.78 feet to the **POINT OF BEGINNING** and containing 117.07 acres of land, more or less.

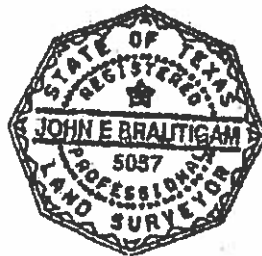
BEARING BASIS: Texas State Plane Coordinate System, Central Zone NAD83/CORS

I, John E Brautigam hereby certify that the forgoing description represents an on-the-ground survey performed under my direct supervision during March 2017, and is true and correct to the best of my knowledge and belief.

Date: 03-27-2017



John E Brautigam
Registered Professional Land Surveyor
No. 5057-State of Texas



Delta Survey Group, Inc.
8213 Brodie Lane, Suite 102
Austin, Texas 78745
TBPLS Firm No. 10004700

EXHIBIT B**PERMITTED EXCEPTIONS**

1. Rights of any and all parties in and to the asphalt drives, field roads, gravel drives, and asphalt roads as shown, in full or in part, on a survey dated March 27, 2017, by John E. Brautigam, Registered Professional Land Surveyor No. 5057.
2. Easements granted to Southwestern Bell Telephone Company, recorded in Volume 5082, Page 2339, and Volume 9945, Page 515, Real Property Records, Travis County, Texas; and as noted on a survey dated March 27, 2017, by John E. Brautigam, Registered Professional Land Surveyor No. 5057.
3. Terms and provisions of ingress-egress easements as set out in instruments recorded in Volume 11928, Page 2366, Volume 11928, Page 2372, Volume 11928, Page 2378, Volume 11928, Page 2384, Volume 11928, Page 2390, Volume 11928, Page 2397, Volume 11995, Page 119, Document No.(s) 1999109310, 2005095634, and Document No. 2006045507, Real Property Records, Travis County, Texas.
4. Terms and provisions of Easement and Right of Way Agreement by and between Lenora Reimers, et al and Hogge Canyon Springs, Ltd. dated April 7, 2000, filed April 10, 2000, recorded in Document No. 2000053049; as affected by instruments recorded in Document No.(s) 2005218429, 2005222378, and 2006045507, all of the Real Property Records of Travis County, Texas.
5. Easement created in instrument executed by John Henry Reimers, et al to Southwestern Bell Telephone Company, dated June 14, 1995, filed June 15, 1995, recorded in Volume 12459, Page 112, Real Property Records, Travis County, Texas; and as shown, in full or in part, on a survey dated March 27, 2017, by John E. Brautigam, Registered Professional Land Surveyor No. 5057.
6. Terms and provisions of Easement Agreement by and between Lenora Reimers and Cypress Ranch Water Control and Improvement District No. 1 dated December 19, 2007, filed December 31, 2007, recorded in Document No. 2007232135, Real Property Records, Travis County, Texas and as noted on survey by James E. Garon, R.P.L.S. No. 4303, dated May 1, 2014; and as shown, in full or in part, on a survey dated March 27, 2017, by John E. Brautigam, Registered Professional Land Surveyor No. 5057.
7. Terms and provisions of Access Easement Agreement by and between Lenora Reimers and Gary Priest dated October 4, 2007, filed December 1, 2008, recorded in Document No. 2008192506, Real Property Records, Travis County, Texas; and as shown, in full or in part, on a survey dated March 27, 2017, by John E. Brautigam, Registered Professional Land Surveyor No. 5057.
8. No liability is assumed by reason of overhead electrical lines, underground cable markers, underground telephone markers, watermanholes, PVC septic lids, telephone manholes, and signage, together with any appurtenant service lines, outside of the boundaries of any apparent recorded easement(s), as shown on a survey dated March 27, 2017, by John E. Brautigam, Registered Professional Land Surveyor No. 5057.

37

FILED AND RECORDED
OFFICIAL PUBLIC RECORDS

Dana DeBeauvoir
DANA DEBEAUVOIR, COUNTY CLERK
TRAVIS COUNTY, TEXAS

July 13 2017 11:43 AM

FEE: \$ 66.00 2017111944

9-1113914



LD 2007228271

7 PGS

1

GENERAL WARRANTY DEED

**THE STATE OF TEXAS §
 § NOW ALL PERSONS BY THESE PRESENTS:
COUNTY OF TRAVIS §**

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

That, **JOHN CRAIG HERT**, with an address of 1905 Avante Drive, Cedar Park, Texas 78613 ("Grantor"), for and in consideration of the sum of Ten and No/100 Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged by Grantor has **GRANTED, BARGAINED, SOLD and CONVEYED** and by these presents does **GRANT, BARGAIN, SELL and CONVEY** unto the **LAKE TRAVIS INDEPENDENT SCHOOL DISTRICT** ("Grantee"), and Grantee's successors and assigns, that certain tract of land containing approximately 43.286 acres, located in Travis County, Texas and being more particularly described on **Exhibit "A"**, attached hereto and incorporated herein, ("Land") together with all singular rights and appurtenances pertaining to such Land, including (i) all improvements located thereon; (ii) all oil, gas or any other minerals or mineral rights relating to such Land or to the surface or subsurface thereof of any kind or character, royalties, or executive rights, lying in, on, under, or relating to, the land comprising that certain tract; and (iii) all easements, tenements, hereditaments, privileges and appurtenances in any way belonging to such Land, including, but not limited to: (a) any land to the midpoint of the bed of any highway, street, alley, road or avenue, open or proposed, in front of , abutting or adjoining such Land; (b) any land lying in or under the bed of any creek, stream, bayou or river running through, abutting or adjacent to such Land; (c) any riparian, appropriate or other water rights of Seller appurtenant to such Land and relating to surface or subsurface waters; (d) the present or future use of wastewater (sewer) capacity, drainage, water capacity or other utility facilities to the extent same pertain to or benefit such Land; (e) any strips, gores or pieces of property abutting, bounding or which are adjacent or contiguous to such Land; (f) any reversionary interests benefiting such Land; (g) any rights-of-way, rights of ingress or egress, or other interests in, on or to any land, highway, street, road or avenue, open or proposed, in, on, across, in front of, abutting or adjoining such Land, and any awards made, or to be made in lieu thereof, and in and to any unpaid awards for damage thereto by reason of a change of grade of any such highway, street, road or avenue; and (h) any easement across, adjacent to or benefiting the such Land, existing or abandoned (collectively the "Property").

38

This conveyance is made by Grantor and accepted by Grantee subject to Permitted Exceptions described in **Exhibit "B"** attached hereto and incorporated herein by reference as though set forth at length, to the extent such matters are valid, properly recorded, and affect or pertain to the Property ("Permitted Exceptions").

Taxes for the calendar year 2007, which Grantee assumes and agrees to pay to the extent required or permitted by applicable law and in accordance with that certain Purchase and Sale

Contract between the Grantor and Grantee with an Effective Date of October 26, 2007, have been prorated between Grantor and Grantee as of the date of this General Warranty Deed.

TO HAVE AND TO HOLD the Property together with all and singular the rights and appurtenances thereto in anywise belonging unto the said Grantee, its successors and assigns forever, subject to the Permitted Exceptions, Grantor does by these presents bind itself, its respective heirs, administrators, successors and assigns to WARRANT and FOREVER DEFEND, all and singular, the Property unto Grantee, its successors, and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof.

EXECUTED this 20th day of December, 2007.

GRANTOR:

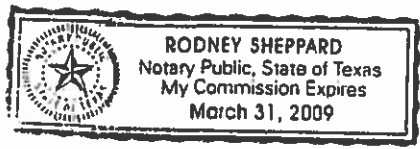
JOHN CRAIG HERT

John Craig Hert

John Craig Hert

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

This instrument was acknowledged before me on the 20th day of December, 2007, by John Craig Hert.



Rodney Sheppard

Notary Public in and for
The State of Texas
Name: _____
My Commission Expires: _____

AFTER RECORDING RETURN TO GRANTEE AT:

Lake Travis Independent School District
c/o: Bob Hart
Assistant Superintendent for Support Services
Chief Financial Officer
3322 Ranch Road 620 South
Austin, Texas 78734

FIRST AMERICAN TITLE INSURANCE COMPANY
12117 BEE CAVES RD., SUITE 120
AUSTIN, TEXAS 78738

Exhibit "A"

FIELD NOTES
FOR

TRACT I - 43.286 ACRES

ALL OF THAT CERTAIN TRACT OR PARCEL OF LAND OUT OF THE H. REIMERS SURVEY NO. 38, ABSTRACT NO. 2498 AND THE J.B. SHARPLESS SURVEY NO. 35 IN TRAVIS COUNTY, TEXAS, BEING A PORTION OF THAT CERTAIN 22.11 ACRE TRACT OF LAND AS CONVEYED TO JOHN CRAIG HERT BY INSTRUMENT RECORDED IN DOCUMENT NO. 2007157111 OF THE OFFICIAL PUBLIC RECORDS OF TRAVIS COUNTY, TEXAS, AND BEING A PORTION OF THAT CERTAIN 45.010 ACRE TRACT OF LAND AS CONVEYED TO JOHN CRAIG HERT BY INSTRUMENT RECORDED IN DOCUMENT NO. 2000096670 OF THE OFFICIAL PUBLIC RECORDS OF TRAVIS COUNTY, TEXAS, THE HEREIN DESCRIBED TRACT BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING FOR REFERENCE at a capped iron pin found at the Northwest corner of said 22.11 acre tract, being in the Westerly line of that certain 343.80 acre tract of land conveyed to Lenora Reimers by instrument recorded in Document No. 2002152377 of the Official Public Records of Travis County, Texas;

THENCE along the Northerly line of said 22.11 acre tract, S 53°51'09" E for a distance of 685.66 feet to a ½ inch capped iron pin set for the Northwest corner and PLACE OF BEGINNING hereof;

THENCE along the Northerly line of the herein described tract, being in part along the Northerly line of said 22.11 acre tract and in part crossing through the said 45.010 acre tract, for the following courses:

S 53°51'09" E for a distance of 603.23 feet to a cotton gin bolt found at a point of curve

Along a curve to the right whose radius is 785.00 feet, whose arc is 136.92 feet and whose chord bears S 48°52'49" E for a distance of 136.75 feet to a ½ inch capped iron pin found

S 43°49'42" E for a distance of 497.54 feet to a capped iron pin found at a point of curve

Along a curve to the left whose radius is 715.00 feet, whose arc is 365.97 feet and whose chord bears S 58°30'29" E for a distance of 361.99 feet to a ½ inch capped iron pin set at an angle point

S 05°06'03" W for a distance of 335.48 feet to a ½ inch capped iron pin set at an angle point

S 84°58'11" E for a distance of 461.87 feet to a 60-d nail set in the East line of said 45.010 acre tract, being in the centerline of a 60 foot wide ingress and egress easement as described in Document No. 1999109310 of the Official Public Records of Travis County, Texas for the Northeast corner hereof;

FIELD NOTES
FOR

TRACT I - 43.286 ACRES - Page Two

THENCE along the East line of said 45.010 acre tract, being along the centerline of said easement, for the following courses:

S 04°55'31" W for a distance of 34.83 feet to a 60-d nail found

S 00°07'36" W for a distance of 250.88 feet to a 60-d nail found

S 04°56'58" E for a distance of 42.08 feet to a 60-d nail set at the Southeast corner of said 45.010 acre tract for the Southeast corner hereof;

THENCE along the Southeast line of said 45.010 acre tract, S 58°24'25" W for a distance of 1006.99 feet to a capped iron pin found at the most Southerly corner of said 45.010 acre tract for the most Southerly corner hereof;

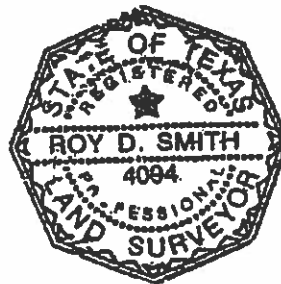
THENCE along the Southwest line of said 45.010 acre tract, N 31°51'24" W for a distance of 619.65 feet to a 20 inch cedar tree at the Southwest corner of said 45.010 acre tract, being at the most Southerly corner of said 22.11 acre tract;

THENCE along the Southwest line of the herein described tract, being in part along the Southwest line of said 22.11 acre tract, N 31°51'17" W for a distance of 1505.51 feet to a capped iron pin found and N 36°08'58" E at a distance of 448.16 feet passing a capped iron pin found and continuing for a total distance of 518.16 feet to the PLACE OF BEGINNING and containing 43.286 acres of land, more or less.

SURVEYED BY:
Roy D. Smith Surveyors, P.C.



ROY D. SMITH
REGISTERED PROFESSIONAL SURVEYOR NO. 4094
November 19, 2007



Tract I - H. Reimers Sur.

EXHIBIT "B" TO DEED

Permitted Exceptions

1. An ingress and egress easement in Document No. 1999109310, of the Official Public records, of Travis County, Texas, along the Eastern Boundary of property, as shown on survey dated November 19, 2007, revised December 12, 2007, prepared by Roy D. Smith, R.P.L.S. No. 4094.

2. Utility pole(s), guy wire(s) and utility line(s) traversing subject property, as shown on survey dated November 19, 2007, revised December 12, 2007, prepared by Roy D. Smith, R.P.L.S. No. 4094.

3. Encroachment(s) of fence(s), as shown on survey dated November 19, 2007, revised December 12, 2007, prepared by Roy D. Smith, R.P.L.S. No. 4094.



AGENDA ITEM ACTION SHEET

AGENDA ITEM

Selection of Flynn Construction as Contractor for the CMR-12 Serene Hills Elementary Renovation Project for the Summer of 2022

RECOMMENDED ACTION

For Presentation/Discussion only.

Consideration will be requested at the January 19, 2022 meeting.

RATIONALE

Under Section 44.031(a) of the Texas Education Code (TEC), all district contracts for the purchase of goods and services, valued at \$50,000 or more in the aggregate for each 12-month period, shall be made by the method that provides the best value for a district:

1. Competitive bidding;
2. Competitive sealed proposals;
3. A request for proposals;
4. An interlocal contract.

Lake Travis ISD issued a RFP for CMR - Serene Hills Elementary School Improvements on November 16, 2021 with a closing date of December 7, 2021 and an anticipated award date of January 19, 2022, with Board approval. The District received three proposals. The evaluation team was comprised of four district employees, three employees from Facilities & Construction Department and one employee from the Business Office.

General Contractor, Flynn Construction, is in line for award by scoring the highest percentage value of 100%. Based on the evaluation criteria, the District recommends Flynn Construction for CMR-12 Serene Hills Elementary Renovation Project for the Summer of 2022.

BUDGET PROVISIONS

2018 Bond Projects - \$1,400,000

RESOURCE PERSONNEL

Pam Sanchez – Assistant Superintendent of Business Services
Robert Winovitch – Director of Facilities and Construction
Cristy Soares – Director of Purchasing

ATTACHMENTS

Final Evaluation Summary for CMR-12 Serene Hills Elementary Renovation Project

MEETING DATE

December 15, 2021

RFP 22-007
CMR - Serene Hills Elementary School Improvements

Lake Travis ISD											
RFP CMR - Serene Hills Elementary School Improvements											
Bid # 22-007			NOTE: For explanation of column terms and notations, go to the bottom of the tab.								
			American Constructors			Brawn & Butler			Flynn Construction		
Final Tabulation											
Item #	Description	Group Points Available	Total Eval Points	A	Com	Total Eval Points	A	Com	Total Eval Points	A	Com
1	References	Pass/Fail	Pass			Pass			Pass		
2	Price	25%	20.00%			15.00%			25.00%		
3	Technical Information	75%	75.00%			75.00%			75.00%		
Total			95.00%			90.00%			100.00%		
Column Key (associated by											
A	Award - Used to indicate the awarded Bidder.										
Com	Comment - Used to indicate a comment has been made. See below for the comment by number shown.										
Abbreviations by Items (if applicable)											
NR	Non-responsive - Item was not considered since the item or entire bid was considered non-responsive										
BE	Bid Error - Bidder priced the item incorrectly and documentation was received to verify										
NS	Non-spec Item is non-spec as indicated										
Comments (Com) by Footnote # (if applicable)											
Recommendation- The District is recommending to the Board of Trustees on December 15, 2021 to award to Flynn Construction based on the highest percentage scored.											



AGENDA ITEM ACTION SHEET

AGENDA ITEM

Selection of American Constructors as Contractor for the JOC-6 District Marquee Signs at Bee Cave Middle School and Rough Hollow Elementary School

RECOMMENDED ACTION

For Presentation/Discussion Only.

Consideration will be requested at the January 19, 2022 meeting.

RATIONALE

Per Board Policy CV (Local), the project delivery method to be used for each construction contract valued at or above \$100,000 shall be the competitive sealed proposal, as determined and approved by the Board as the best value. If another method is deemed more appropriate for a particular construction project, the Superintendent or designee shall submit a recommendation for the Board to consider, determine, and approve a different project delivery method that provides the best value to the District.

Present the Contractor's Cost of Work for Job Order Contract (JOC) for Bee Cave Middle School and Rough Hollow Elementary School marquee signs for \$110,882, and authorize the Superintendent or his designee to negotiate and execute JOC-6.

The Cost of Work for JOC-6 includes the following work:

- Marquee sign at Bee Cave Middle School, \$62,530.
- Marquee sign at Rough Hollow Elementary School, \$48,352.

BUDGET PROVISIONS

2018 Bond Program - \$110,882

RESOURCE PERSONNEL

Pam Sanchez – Assistant Superintendent
Robert Winovitch – Director of Facilities and Construction
Cristy Soares – Director of Purchasing
Amber King – General Counsel

ATTACHMENTS

1. JOC-6 Bee Cave Middle School Marquee Sign Proposal
2. JOC-6 Rough Hollow Elementary School Marquee Sign Proposal

MEETING DATE

December 15, 2021



PROPOSAL

Date: 10/28/21

Owner: Lake Travis ISD
16101 Hwy 71, Bldg B
Austin, TX 78738

Contractor: American Constructors
11900 West Parmer Lane
Cedar Park, Texas 78613

Project: Bee Cave MS Marquee Sign

Scope of Work Includes:

1. Excavate for new sign
2. Provide power conduit to new sign.
3. Prep & pour concrete pad
4. Provide masonry sign structure
5. Install Daktronics Galaxy Outdoor Electronic Message Center (3500 Series discontinued and replaced with GS6)
6. Provide 7"h x 3/4" deep cast aluminum letters with dark bronze anodized finish. Pin mounted flush to CMU surface
7. Provide power connections and lighting per plans

List of Plans / Specifications:

LTMS PR 089R from Fields & Associates dated 6/4/20

Exclusions / Clarifications

1. **No sign letter details were shown in plan.**
2. **Daktronics Verizon 4G Cellular Modem & lifetime service included in proposal. No copper data lines included**
3. Excludes testing, removal or abatement of existing hazardous materials
4. Excludes permitting and material testing
5. Relocation or repair of underground utilities that are not shown
6. All work during normal business hours

Total Amount of Proposal	\$62,530
---------------------------------	-----------------

Proposal is valid for 30 days from the date listed. Proposal assumes all areas will be available so work can proceed, uninterrupted to completion. All work to be done during normal hours unless otherwise noted in the proposal.

Accepted by:

Signature

Date

Printed name

Title

Item	Description	Amount
1	Electrical Work	\$7,945
2	Concrete Work	\$6,200
3	Masonry Work	\$10,550
4	Daktronics Display Board	\$19,202
5	Aluminum Letters	\$4,900
6	Supervision	\$3,600
7	Dumpsters and Site Clean Up	\$2,750
8	Owner Betterment/ Unforeseen Conditions Allowance	\$2,500
	Subtotal	\$57,647
	Fee	\$2,882
	Subtotal	\$60,529
	Bonds & Insurance	\$2,001
	Total	\$62,530



Allied Electric Services, Inc.

P.O. Box 2629 Georgetown, TX 78627

Phone: (512) 930-0767 Fax: (512) 868-1250

TECL# 21659

State of Texas H.U.B. # 1202362146400

City of Austin D.B.E/ W.B.E # VS0000027122

Date: 10-28-2021

Proposal Number: 10282021GG-1

Submitted to:

American Constructors

11900 W. Parmer Lane #200

Cedar Park TX, 78613

Brian Plagens

Bplagens@americanconstructors.com

Work To Be Performed At:

5400 Vail Divide,

Bee Cave TX, 78738

Allied Electric Services, Inc. ("Allied") proposes to furnish all the materials and perform all the labor needed for the completion of the following work:

- 1) Provide a new trench from the marquee sign to panel MPZ-C.
- 2) Provide conduit, conductors, and (1) 20A 1P, (1) 20A 2P breakers to feed the new marquee sign.
- 3) Provide (2) fixtures specified on customer provided prints.

Inclusions:

- 1) All work to be done during normal business hours 7am-4pm Monday through Friday unless otherwise noted.

48

Exclusions:

- 1) Any work to the existing circuitry not listed above.
- 2) Utility line extension fees and any other provider fees and/or after hour inspection fees.
- 3) Parking fees.
- 4) Any applicable sales tax.
- 5) Fire alarm.
- 6) Permit and inspection fees.
- 7) Overtime, expediting, or acceleration fees.
- 8) Installation or demo of low voltage wiring of any kind.
- 9) Fireproofing or caulking.
- 10) Roof penetrations or repair.
- 11) Temporary power or lighting.
- 12) Mechanical starters.
- 13) Painting, welding, or steelwork of any kind.
- 14) Engineering fees.

- 15) Repairs, corrections, hidden issues, or code violations to any unforeseen items that may become evident during the above scope of work.
- 16) If any excavation work is to be performed:
- Texas 811 will be called before any excavations.
 - All layout or surveying for site utilities and lighting to be done by customer/contractor.
 - Repair of any private utilities including irrigation lines not located by Texas 811.
 - Concrete work of any kind besides generator pad equipment pad.
 - Supply of compaction water to the job site.
 - Removal of spoils.

All material is to be as specified in and will be installed in accordance with the plans and specifications in a neat and workmanlike manner for the sum of:

Proposal Total...\$7,944.43 plus tax or \$7,975.55 including tax

- Any change to the work to be done and/or any request for extra labor will be performed only after the parties have executed a written change order. The price for such work will be an extra charge over and above the original price.
- Submission of draws will be for work completed and materials delivered to the jobsite. Invoices for draws may be submitted at such times as deemed appropriate by Allied.
- This proposal may be withdrawn at any time upon notice from Allied. In any case, it will be automatically withdrawn after thirty (30) days from the date of this proposal.
- All T&M work to be billed weekly of duration.

ALLIED ELECTRIC SERVICES, INC.
<http://www.alliedelectric.us>

By: Gabriel Gonzalez
Gabriel@alliedelectric.us

Regulated by the Texas Department of Licensing and Regulation, P. O. Box 12157, Austin, Texas 78711,
1-800-803-9202, 512-463-6599

ACCEPTANCE OF PROPOSAL

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. Each person who signs this document represents by his signing that he is a representative of the party for which he signs and duly authorized by it to do so.

By: _____

Warranty Policy for LED Lighting Installations
For Products Supplied and Installed by Allied Electric Services, Inc.

Allied Electric Services, Inc. is proud to provide and install quality LED lighting products manufactured by respected lighting companies. It has been our experience that most LED products live up to the manufacture guidelines for life expectancy and provide years of maintenance free service. However, we do occasionally encounter a product that fails within the manufacturer's stated warranty period. Because of this we wish to clarify our warranty policy regarding the replacement of LED products that are supplied and installed by Allied Electric Services, Inc.

NOTE: ALLIED ELECTRIC SERVICES, INC. WILL HONOR THE MANUFACTURER'S WARRANTY WHICH IS EXPRESSLY LIMITED TO PRODUCT REPLACEMENT ONLY. MANUFACTURER WARRANTIES DO NOT COVER THE COST OF LABOR OR EQUIPMENT ASSOCIATED WITH THE REPLACEMENT OF THESE PRODUCTS.

Product failure within 90 days of installation:

Allied Electric Services, Inc will return at no charge to test and troubleshoot LED product failures within 90 days of the installation as long as full payment has been made for the installation. If the problem is determined to be within the LED product itself (a manufacturer's defect), Allied Electric Services, Inc. will, at no additional charge to the customer, contact the manufacturer and/or place of purchase to arrange for a warranty replacement and provide a cost estimate for the labor and equipment to replace failed products.
Payment for product replacement labor is due in full upon of said replacement.

Product Failure "after" 90 days of the installation but within the manufacturer's stated warranty period.

Allied Electric Services, Inc. will return to test and troubleshoot failed LED products as long as full payment has been made for the installation. *Labor rates for testing and troubleshooting failed LED products after 90 days of installation are eligible for a 15% discount from standard Allied Electric Services, Inc. service labor rates.* If the problem is determined to be within the LED product itself, Allied Electric Services, Inc. will (at no additional charge to the customer) contact the manufacturer and/or place of purchase to arrange for a warranty replacement and provide a cost estimate for the labor and equipment to replace failed products.
Payment for product replacement labor is due in full upon completion of said replacement.

Should a fixture or lamp be discontinued or become otherwise unavailable, Allied Electric Services, Inc. shall not be responsible for any cost associated with providing or installing alternate fixture or lamps.

Allied Electric Services, Inc's warranty will under no circumstances exceed that of the product manufacturer and all stated exclusions in the manufacturer's warranty will apply.



October 22, 2021

Subject: Masonry @ Marquee Sign
Project: Bee Cave Middle School, Austin, TX.

Attention Bidding Contractors,

We hereby propose to furnish materials, labor, equipment, workman's comp., liability, prevailing wage rate scale, and auto insurance to complete the following:

Bee Cave Middle School Marquee Sign:

1. Install 8"x8"x16" concrete masonry block and fully grouted at one marquee sign.
2. Install 4"x8"x16" burnished concrete masonry block at marquee sign as shown on details 1, 2, 3, and 4 sheet A2.1.
3. Install chopped face limestone at base of marquee sign as shown on detail 1,2, and 3 A2.1.
4. Install 2.25" limestone cap with slope at top of burnished block wall and top of limestone wall.

Total Proposal: \$10,550.00

52

***Exclusions:** P&P bonds, overtime, field or laboratory testing, concrete footing, metal embeds, lintels, structural steel, electrical conduit, waterproofing, air vapor barrier, water repellent, thru wall flashing, joint sealants, temporary water, restrooms, electricity, and dumpsters.*

ATC Contractors, Inc.

P.O. Box 932
Georgetown, Texas 78627

(512) 930-3988
www.atccontractorsinc.com

American Constructors Inc
 Brian Plagens
 11900 W Parmer Ln Ste 200
 Cedar Park, TX USA 78613
 Phone: (512)328-2025
 Fax:
 Email: bplagens@americanconstructors.com

28/Oct/2021
 Quote valid for: 90 days
 Terms: Payment With Order
 Subject to Credit Review
 FCA: DESTINATION
 Delivery: Call for Production Time

Reference: Bee Cave Middle School Marquee

Item No.	Model	Description	Qty	Price
1	GS6-60X125-15.85-RGB-2V	Galaxy® Outdoor Electronic Message Center - GS6 Series - 15.85mm RGB; 2V Interconnect Cable Length Is 20 Feet Matrix: 60 lines by 125 columns Line Spacing: 15.85mm LED Color: RGB- 281 Trillion Colors Face Configuration: 2V - two one sided displays - same content View Angle: 140 degrees Horizontal x 70 degrees Vertical Cabinet Dimensions: 3' 8" H X 6' 9" W X 0' 5" D (Approx. Dimensions) Max Power: 765 watts/display Weight: Unpackaged 180 lbs per display; Packaged 270 lbs per display	1	\$18,652.00
	Daktronics Verizon Modem, 4G, Ethernet	Daktronics Verizon 4G Cellular Modem Only - Requires Daktronics Verizon Cellular Data Plan	1	
	Galaxy® External Temperature Sensor	External Temperature Sensor with 25 ft. Quick Connect Cable	1	
	System Startup	Final Commissioning of Equipment	1	
2	FREIGHT	Shipping to site via LTL (enclosed trailer). Usually unloads at a dock. Forklift or pallet jack may be required.	1	\$550.00
Services				
3	G5C5-W	Five Year Warranty - Parts Coverage - G5G5	1	
	Venus® Control Suite Basic 10-Year Subscription	Secure, web-based software that enables display management anytime, anywhere via internet connection.	1	53
	Venus® Control Suite Training Onboarding	Venus® self guided training videos. (English only.)	1	
	Daktronics Verizon Lifetime 4G Cellular Data Plan for VCS, Up to 100,000 Pixels	Daktronics Verizon Lifetime 4G Cellular Data Plan Per Modem, for Venus Control Suite on Displays Up to 100,000 pixels. Excludes streaming data feeds and diagnostics.	1	

Total Price Excluding Applicable Tax: \$19,202.00

Please reference listed sales literature: DD1569120 for On-site Labor, DD1628383 for G5C5-W, DD3148704 for GS6-60X125-15.85-RGB-2V, DD3512730 for Daktronics Verizon Modem, 4G, Ethernet

Please reference listed shop drawings: DWG-03111338 for GS6-60X125-15.85-RGB-2V



PROPOSAL REQUEST

Architect
Contractor
Owner
Field
Other

Project:
Lake Travis Middle School No. 3

Proposal Request No.: 089

Date of issuance: 5/29/20

PR 089R
REVISED
6/4/2020

Owner:
Lake Travis ISD

Contract for: General Construction

Contract Dated:

Architect's Project No.: 1678

Contractor:
American Constructors

Architect:
Fields & Associates Architects, Inc.

Please submit an itemized quotation for changes in the Contract Sum and/or Time incidental to these proposed modifications to the Contract Documents described herein.

**THIS IS NOT A CHANGE ORDER NOR A DIRECTION TO PROCEED WITH THE WORK DESCRIBED
HEREIN.**

Description:

At the Vail Divide Entrance:

- **Furnish and install a Marquee Sign as per the attached Drawings A1.12, E0.2, E0.11, E1.2 and a Civil Site Plan.**
- **Two sided Message Displays shall be equal to Daktronics Galaxy Series, GS6 15.85 mm Full Color Message Displays. Size: 3'-8" x 6'-9" with time and temperature display capabilities. Standard wireless controls.**
- **Light fixture color: Sand.**
- **Restore landscape vegetation at base perimeter upon completion.**

REVISED 6/4/2020: From Spectrum about being able to connect sealtite raceway to the fixture fitting in order to protect the fixture cable. The fixture should be ordered with option "Special Conduit Fitting".

54

Attachments:

Drawings A1.12, E0.2, E0.11, E1.2 and a Civil Site Plan.

Requested By: Fields & Associates Architects, Inc.



REVISED
6/4/2020

5/29/20



Fields & Associates Architects
 1011 S. Capitol Mall, Suite 2000
 Austin, Texas 78704
 Phone: 512.477.2222
 Fax: 512.477.2222
 www.fieldsa.com

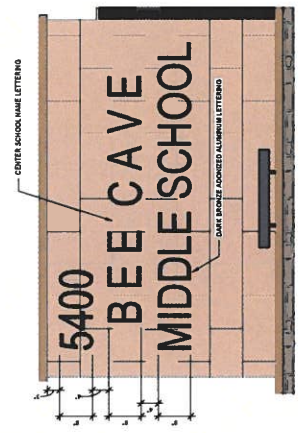
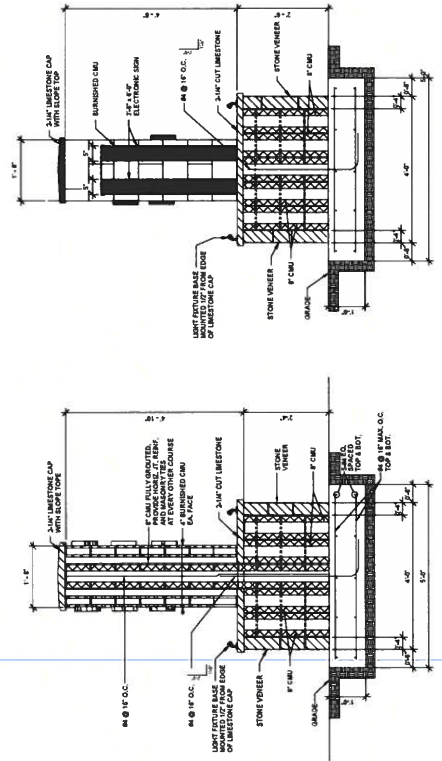
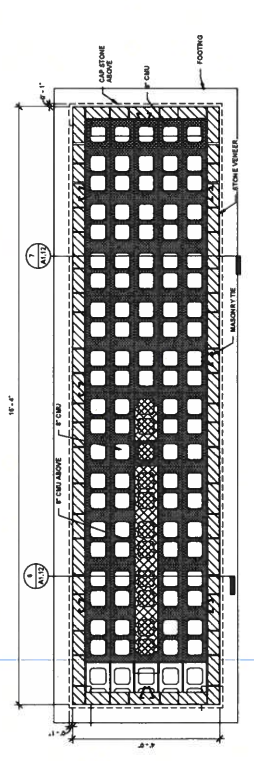
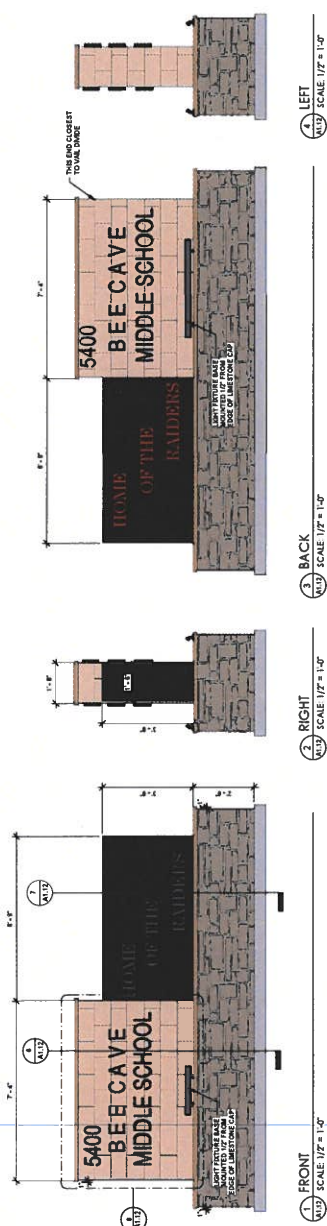


Lake Travis Independent School District
 16101 West S.H. 71, Austin, TX 78738

Date: 05-29-2020
 Project No: 1726
 Revisions:

Rev: 05/29/2020
 1 of 13 PPL
A1.12
 BID SET

MARQUEE SIGN



Detail 0 SCALE 3/4" = 1'-0"

Detail 1 SCALE 3/4" = 1'-0"



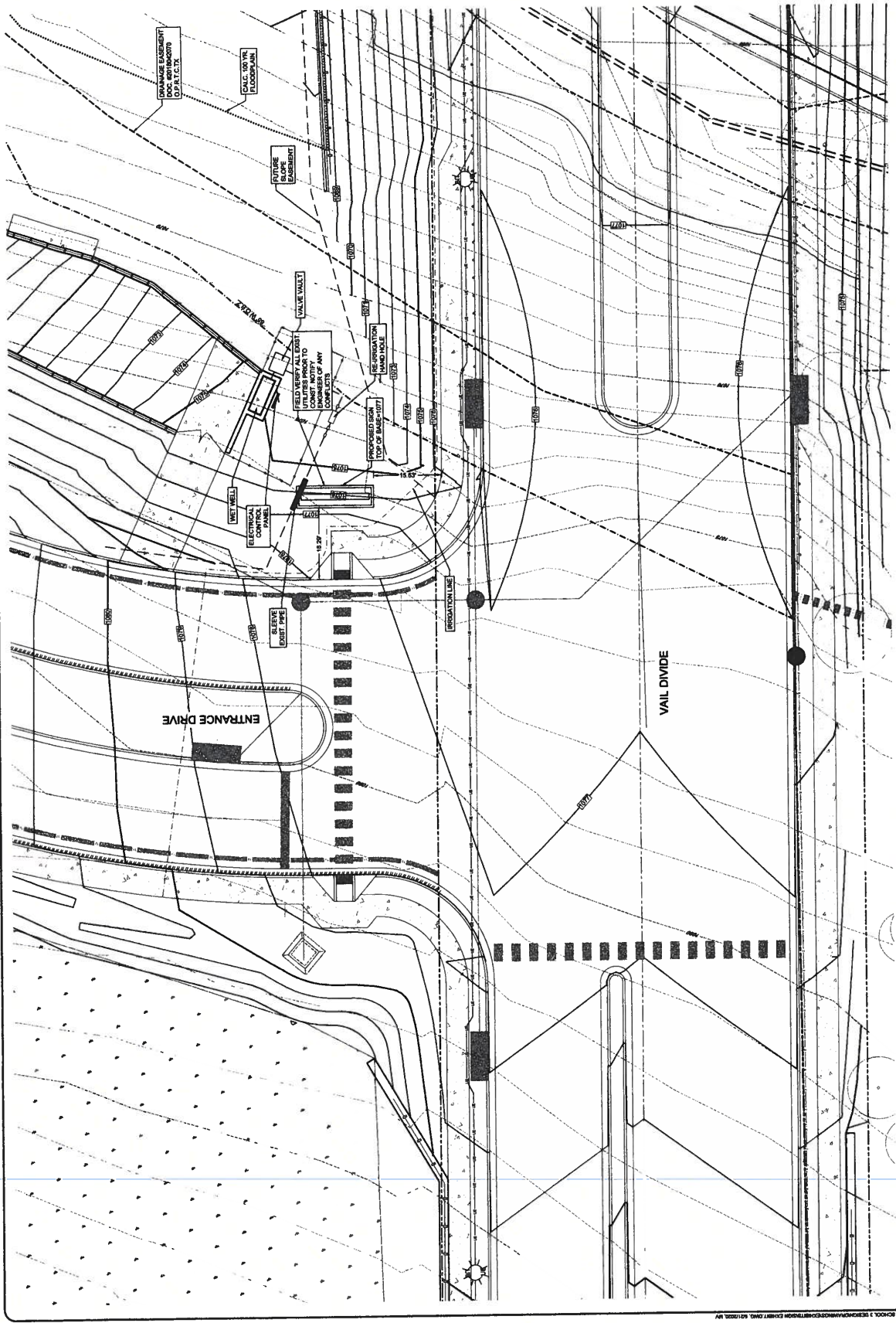
- LEGEND**
- BOUNDARY LINE
 - CURB AND GUTTER
 - LAYDOWN CURB
 - CENTER LINE
 - SIDEWALK
 - PIPE LINE
 - CURB RAMP
 - 2" FALL CHAIN LINK FENCE
 - DIAPHRAGM
 - CONCRETE
 - FRESH LIGHT
 - UNDERGROUND ELECTRIC POLE
 - STREET LIGHT
 - 10' WINDSTOP LINE
 - REINFORCING LINE



02/29/2020

MALONE & WHEELER
 CIVIL ENGINEERS DEVELOPERS/CONSULTANTS/PROJECT MANAGEMENT

6113 Southfield Freeway, Suite 200
 Farmington Hills, MI 48334
 Phone: (313) 280-2001 Fax: (313) 280-0585
 Firm Registration No. F-176



L.T.I.S.D. MIDDLE SCHOOL NO. 3
 PHASE 3B REV 2 & 3
 MESSAGING SIGN BOARD



PROPOSAL

Date: 10/18/21

Owner: Lake Travis ISD
16101 Hwy 71, Bldg B
Austin, TX 78738

Contractor: American Constructors
11900 West Parmer Lane
Cedar Park, Texas 78613

Project: Rough Hollow Elementary Marquee Sign

Scope of Work Includes:

1. Remove and dispose of existing sign
2. Provide power and data conduits to new sign. Conduits tied to existing.
3. Prep & pour concrete pad
4. Provide masonry sign structure
5. Install Daktronics Galaxy Outdoor Electronic Message Center (3500 Series discontinued and replaced with GS6)
6. Provide 7"h x 3/4" deep cast aluminum letters with dark bronze anodized finish. Pin mounted flush to CMU surface
7. Provide power connections and lighting per plans

List of Plans / Specifications:

Rough Hollow Elementary - Marquee Sign dated 01-06-20

Exclusions / Clarifications

1. **No sign letter details were shown in plan.**
2. **Daktronics Verizon 4G Cellular Modem & lifetime service included in proposal**
3. Excludes testing, removal or abatement of existing hazardous materials
4. Excludes permitting and material testing
5. Relocation or repair of underground utilities that are not shown
6. All work during normal business hours

Total Amount of Proposal \$48,352

Proposal is valid for 30 days from the date listed. Proposal assumes all areas will be available so work can proceed, uninterrupted to completion. All work to be done during normal hours unless otherwise noted in the proposal.

Accepted by:

Signature

Date

Printed name

Title

Item	Description	Amount
1	Electrical Work	\$3,576
2	Concrete Work	\$3,650
3	Masonry Work	\$8,850
4	Daktronics Display Board	\$14,782
5	Aluminum Letters	\$4,867
6	Supervision	\$3,600
7	Dumpsters and Site Clean Up	\$2,750
8	Owner Betterment/ Unforeseen Conditions Allowance	\$2,500
	Subtotal	\$44,575
	Fee	\$2,229
	Subtotal	\$46,804
	Bonds & Insurance	\$1,548
	Total	\$48,352



Allied Electric Services, Inc.

P.O. Box 2629 Georgetown, TX 78627

Phone: (512) 930-0767 Fax: (512) 868-1250

TECL# 21659

State of Texas H.U.B. # 1202362146400

City of Austin D.B.E/ W.B.E # VS0000027122

Date: 10-6-2021

Proposal Number: 1062021GG-2

Submitted to:

American Constructors

11900 W. Parmer Lane #200

Cedar Park TX, 78613

Brian Plagens

Bplagens@americanconstructors.com

Work To Be Performed At:

4219 Bee Creek Rd

Spicewood TX, 78669

Allied Electric Services, Inc. ("Allied") proposes to furnish all the materials and perform all the labor needed for the completion of the following work:

- 1) Intercept the existing conduit and circuit H3A-4 and set in ground Quazite box.
- 2) Trench approximately (40') from new Quazite box to new designated marquee sign location and provide conduit and conductors for power.
- 3) Intercept Data conduits and set in ground Quazite box.
- 4) Provide (2) 1" conduits from Quazite box to new designated marquee sign location.

62

Inclusions:

- 1) All work to be done during normal business hours 7am-4pm Monday through Friday unless otherwise noted.

Exclusions:

- 1) Any work to the existing circuitry not listed above.
- 2) Utility line extension fees and any other provider fees and/or after hour inspection fees.
- 3) Parking fees.
- 4) Any applicable sales tax.
- 5) Fire alarm.
- 6) Permit and inspection fees.
- 7) Overtime, expediting, or acceleration fees.
- 8) Installation or demo of low voltage wiring of any kind.
- 9) Fireproofing or caulking.
- 10) Roof penetrations or repair.
- 11) Temporary power or lighting.
- 12) Mechanical starters.
- 13) Painting, welding, or steelwork of any kind.

- 14) Engineering fees.
- 15) Repairs, corrections, hidden issues, or code violations to any unforeseen items that may become evident during the above scope of work.
- 16) If any excavation work is to be performed:
 - Texas 811 will be called before any excavations.
 - All layout or surveying for site utilities and lighting to be done by customer/contractor.
 - Repair of any private utilities including irrigation lines not located by Texas 811.
 - Concrete work of any kind besides generator pad equipment pad.
 - Supply of compaction water to the job site.
 - Removal of spoils.

All material is to be as specified in and will be installed in accordance with the plans and specifications in a neat and workmanlike manner for the sum of:

Proposal Total...\$3,575.91

- Any change to the work to be done and/or any request for extra labor will be performed only after the parties have executed a written change order. The price for such work will be an extra charge over and above the original price.
- Submission of draws will be for work completed and materials delivered to the jobsite. Invoices for draws may be submitted at such times as deemed appropriate by Allied.
- This proposal may be withdrawn at any time upon notice from Allied. In any case, it will be automatically withdrawn after thirty (30) days from the date of this proposal.
- All T&M work to be billed weekly of duration.

ALLIED ELECTRIC SERVICES, INC.
<http://www.alliedelectric.us>

By: Gabriel Gonzalez
 Gabriel@alliedelectric.us

Regulated by the Texas Department of Licensing and Regulation, P. O. Box 12157, Austin, Texas 78711,
 1-800-803-9202, 512-463-6599

ACCEPTANCE OF PROPOSAL

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. Each person who signs this document represents by his signing that he is a representative of the party for which he signs and duly authorized by it to do so.

By: _____

Prime Foundations & Concrete Services

Proposal

PO Box 1468
 Salado, TX 76571
 512-848-4674

DATE: October 7, 2021
Proposal # 1
FOR: Concrete Services

Proposal For: Rough Hollow Elementary & Lakeway Elementary

DESCRIPTION	AMOUNT
Rough Hollow Elementary	\$3,650
Lakeway Elementary	\$3,950
Pricing based on doing the footings at the same time	
Exclusions: demo of any kind, permits, permit fees, haul off of any site generated materials. wash out pans, off site wash out for concrete trucks, rock excavation.	
TOTAL	\$7,600

64

Logan Sill
 Pricing and terms approved by:

THANK YOU FOR YOUR BUSINESS!



September 27, 2021

Subject: Masonry @ Marquee Sign

Project: Lake Travis ISD

Attention Bidding Contractors,

We hereby propose to furnish materials, labor, equipment, workman's comp., liability, prevailing wage rate scale, and auto insurance to complete the following:

Rough Hollow Elementary School Marquee Sign:

1. Install 8"x8"x16" concrete masonry block and fully grouted at one marquee sign.
2. Install 4"x8"x16" burnished concrete masonry block at marquee sign as shown on details 1, 2, 3, and 4 sheet A2.1.
3. Install chopped face limestone at base of marquee sign as shown on detail 1,2, and 3 A2.1.
4. Install 2.25" limestone cap with slope at top of burnished block wall and top of limestone wall.

Total Proposal: \$8,850.00

Lakeway Elementary School Marquee Sign:

1. Install 8"x8"x16" concrete masonry block and fully grouted at one marquee sign.
2. Install 4"x8"x16" burnished concrete masonry block at marquee sign as shown on details 1, 2, 3, and 4 sheet A2.1.
3. Install chopped face limestone at base of marquee sign as shown on detail 1,2, and 3 A2.1.
4. Install 2.25" limestone cap with slope at top of burnished block wall and top of limestone wall.

Total Proposal: \$8,850.00

65

ATC Contractors, Inc.

P.O. Box 932
Georgetown, Texas 78627

(512) 930-3988
www.atccontractorsinc.com

DAKTRONICS QUOTE # 762398-2-0

Alternate Equipment: 1

Item No.	Model	Description	Qty	Price
1	GS6-60X100-15.85-R-2V	Galaxy® Outdoor Electronic Message Center - GS6 Series - 15.85mm Red; 2V Interconnect Cable Length Is 20 Feet Matrix: 60 lines by 100 columns Line Spacing: 15.85mm LED Color: RED- 4096 Shades Face Configuration: 2V - two one sided displays - same content View Angle: 140 degrees Horizontal x 70 degrees Vertical Cabinet Dimensions: 3' 8" H X 5' 6" W X 0' 5" D (Approx. Dimensions) Max Power: 385 watts/display Weight: Unpackaged 145 lbs per display; Packaged 230 lbs per display	1	\$14,272.00
	Daktronics Verizon Modem, 4G, Ethernet	Daktronics Verizon 4G Cellular Modem Only - Requires Daktronics Verizon Cellular Data Plan	1	
	Galaxy® External Temperature Sensor	External Temperature Sensor with 25 ft. Quick Connect Cable	1	
	System Startup	Final Commissioning of Equipment	1	
2	FREIGHT	Shipping to site	1	\$510.00
Services				
3	G5C5-W	Five Year Warranty - Parts Coverage - G5G5	1	
	Venus® Control Suite - Prime Playlist Package, Cloud Based	Secure, web-based software that enables display management anytime, anywhere via internet connection. ADMINISTRATORS OF ACCOUNT REQUIRED AT TIME OF ORDER. Terms of Use: http://www.daktronics.com/TermsConditions/DD2688225	1	
	Venus® Control Suite Training Onboarding	Venus® self guided training videos. (English only.)	1	
	Daktronics Verizon Lifetime 4G Cellular Data Plan for VCS, Up to 100,000 Pixels	Daktronics Verizon Lifetime 4G Cellular Data Plan Per Modem, for Venus Control Suite on Displays Up to 100,000 pixels. Excludes streaming data feeds and diagnostics.	1	66

Total Price Excluding Applicable Tax: \$14,782.00

Please reference listed sales literature: DD1569120 for On-site Labor, DD1628383 for G5C5-W, DD2688225 for Venus® Control Suite - Prime Playlist Package, Cloud Based, DD3148704 for GS6-60X100-15.85-R-2V, DD3148720 for GS6-48X80-19.8-R-2V, DD3512730 for Daktronics Verizon Modem, 4G, Ethernet

Please reference listed shop drawings: DWG-03111332 for GS6-48X80-19.8-R-2V, DWG-03111332 for GS6-60X100-15.85-R-2V

Options

Please contact your sales representative for additional information

Service Options

On-site Labor	One Year Extended Service for on-site labor coverage	1	\$665.00
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HIGHTECH SIGNS

1707 Hydro Dr.
 Austin, TX 78728
 Ph: (512) 832-0000
 FAX: (512) 832-9677
 Email: hightech@signsaustin.com
 Web: http://www.signsaustin.com

Estimate #: 20715

Created Date: 10/13/2021 3:54:04PM Salesperson: Rose Ann Barba Email: hightech@signsaustin.com Office Phone: (512) 832-0000 Office Fax: (512) 832-9677	Prepared For: American Constructors Contact: Brian Plagens, PM Office Phone: (512) 328-2026 Email: bplagens@americanconstructors.com Address: 11900 W. Parmer Lane Suite 200 Cedar Park, TX 78613
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Description: Lake Travis Marquee Letters

		Quantity	Unit Price	Subtotal
1	Product: Custom Architectural Signage Description: SIGN TYPE - DIMENSIONAL LETTERS: Letter details not found in plans. Priced as 7"h x 3/4" deep cast aluminum letters with dark bronze anodized finish. Pin mounted flush to CMU surface. One set installed on front and one on back per sheet A2.1 dated 01-06-2020. • 4219 ROUGH HOLLOW ELEMENTARY	2	\$2,214.55	\$4,429.10
			Letters \$4,429.10 1/2 Install \$437.50 Total RHE \$4,866.60	

		Quantity	Unit Price	Subtotal
2	Product: Custom Architectural Signage Description: SIGN TYPE - DIMENSIONAL LETTERS: Letter details not found in plans. Priced as 7"h x 3/4" deep cast aluminum letters with dark bronze anodized finish. Pin mounted flush to CMU surface. One set installed on front and one on back per sheet A2.2 dated 01-06-2020. • 1701 LAKEWAY ELEMENTARY	2	\$1,888.77	\$3,777.54

		Quantity	Unit Price	Subtotal
3	Product: Service and Install Description: SIGN INSTALLATION: - Travel to two locations: 4219 Rough Hollow Elementary and 1701 Lakeway Elementary - Install new dimensional letters with aluminum studs flush onto CMU surface per provided plans Installation includes: Travel to project site, set up, installation and clean up. Install is an estimate only. Hightech Signs reserves the right, if necessary, to add additional charges for situations which are unforeseen from the initial estimate. Customer notification and approval will always be initiated prior to work being started. • One Person Install • Install Time = 6 hr • Travel Time = 1 hr	1	\$875.00	\$875.00

67



Fields & Associates Architects
 1811 S. Capital of Texas Hwy., Suite 101
 Austin, Texas 78746
 Tel: 512.476.2222
 Fax: 512.476.2223
 www.fieldsandassociates.com

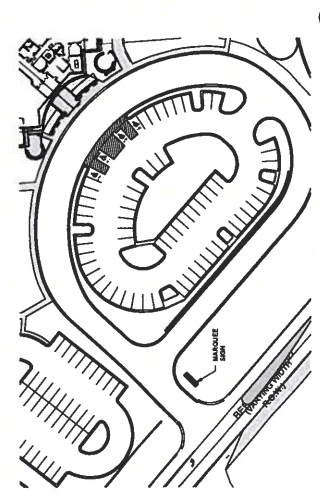
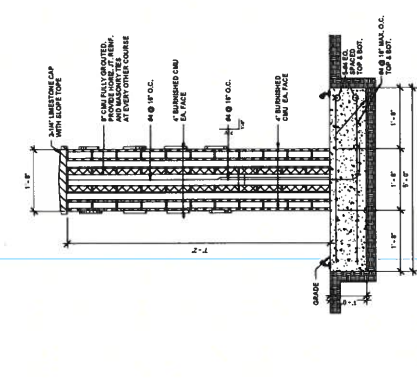
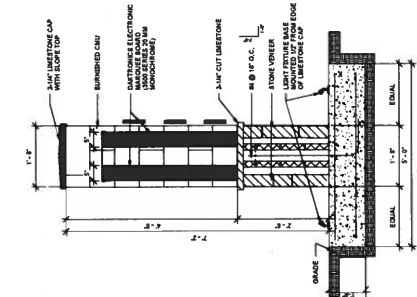
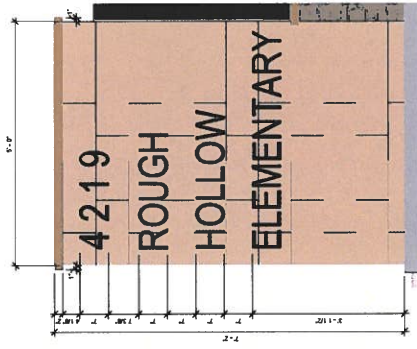
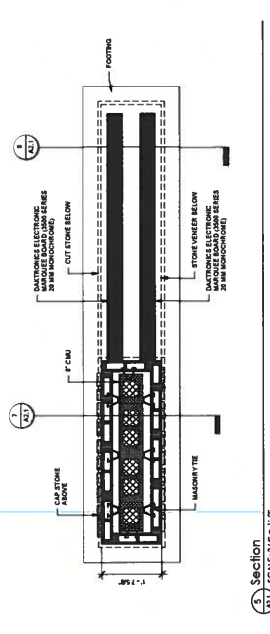
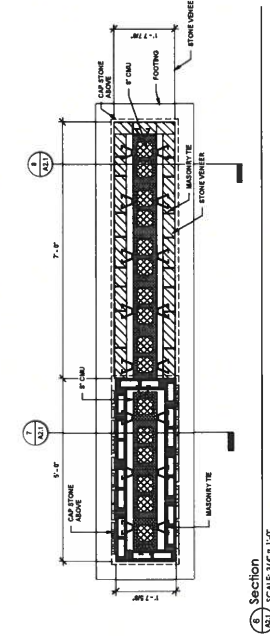
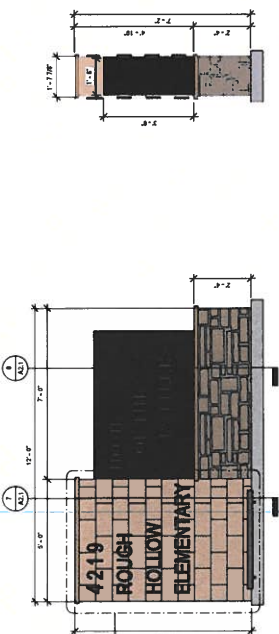
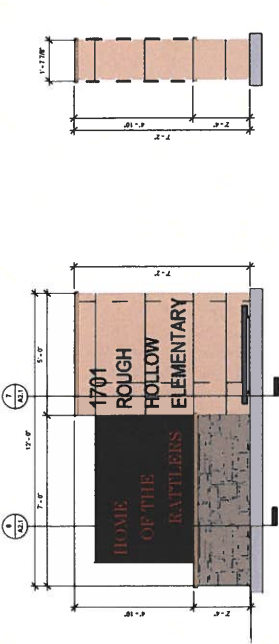


Lake Travis Independent School District
 4219 Bee Creek Road, Austin, TX 78738
Rough Hollow Elementary School - Marquee Sign

Date: 10/26/2011
 Project No: 1704
 Revisions:

Plot Date: 10/26/2011
 2:01:45 PM

A2.1
 BID SET





Fields & Associates Architects
 1407 S. Capital Area Hwy., Suite 100
 Austin, Texas 78746
 Phone: 512-227-7998
 Fax: 512-227-7998
 www.fieldsandassociates.com



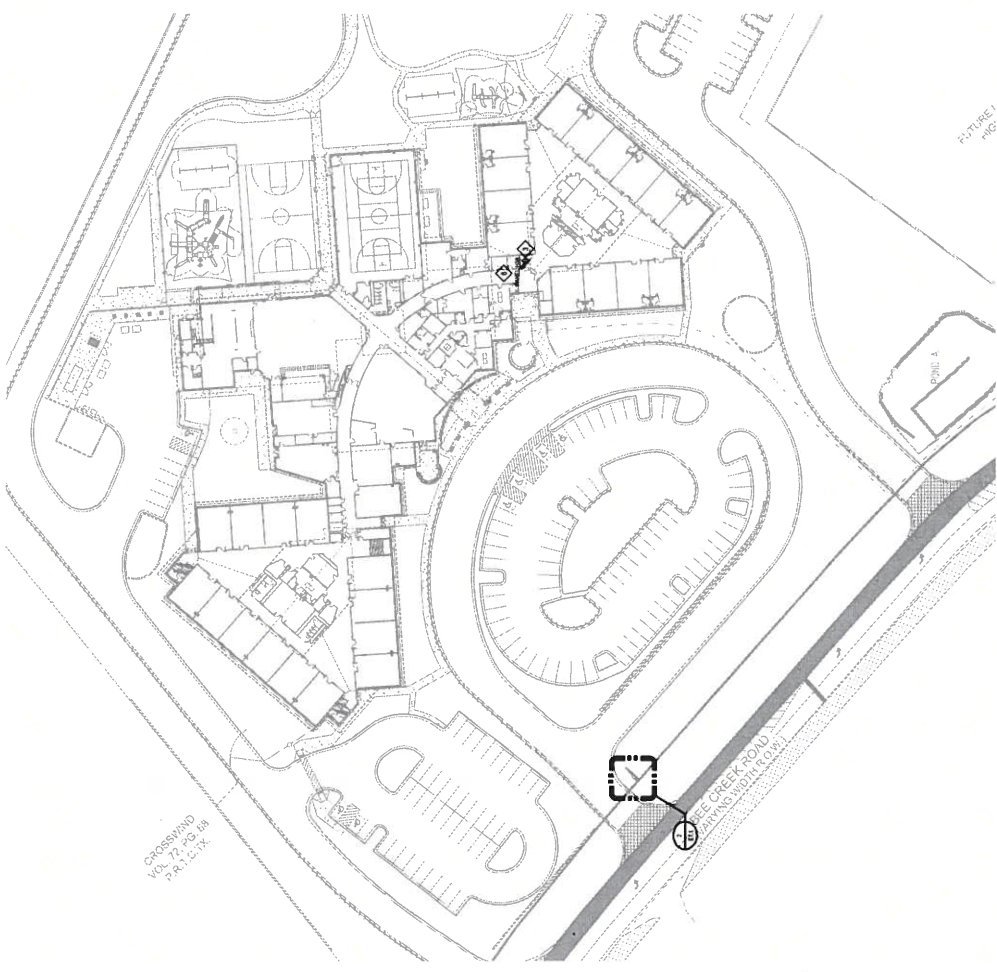
Lake Travis Independent School District
 Rough Hollow Elementary School - Marquee Sign
 4219 Bee Creek Road, Austin, TX 78738

Date: 05 JAN 2021
 Project No: 1764
 Revisions:
 NOT DATE OR ASSET

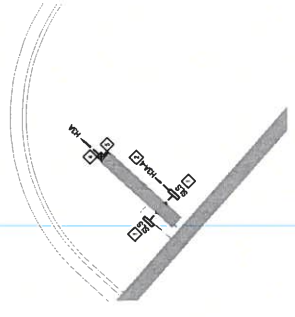
E1.1

- GENERAL NOTES**
- CONFORM TO THE LATEST CODES.
 - PROVIDE ALL MATERIALS TO BE USED TO MEET ALL LOCAL, STATE, AND FEDERAL REQUIREMENTS AND ALL APPLICABLE REGULATIONS AND ORDINANCES.
 - PROVIDE ALL MATERIALS TO BE USED TO MEET ALL LOCAL, STATE, AND FEDERAL REQUIREMENTS AND ALL APPLICABLE REGULATIONS AND ORDINANCES.
 - DO NOT DAMAGE EXISTING TREES, SITE FEATURES AND UNDERGROUND UTILITIES TO REMAIN.
 - CONDUCT ALL NECESSARY SURVEYS AND FIELD VERIFICATION PRIOR TO CONSTRUCTION.
 - INSTALL AND MAINTAIN ALL NECESSARY SAFETY AND TRAFFIC CONTROL DEVICES, INCLUDING CONE AND FLAGGING, THROUGHOUT THE PROJECT.

- KEYED NOTES**
- INSTALL LIGHT FIXTURES ON JACKETS AND PANELS, EXCEPT FOR AREA LIGHTS OF CONCRETE AND METAL PANELS. PROVIDE ALL NECESSARY ELECTRICAL CONNECTIONS AND WIRING TO ALL LIGHT FIXTURES. PROVIDE ALL NECESSARY ELECTRICAL CONNECTIONS AND WIRING TO ALL LIGHT FIXTURES. PROVIDE ALL NECESSARY ELECTRICAL CONNECTIONS AND WIRING TO ALL LIGHT FIXTURES.
 - LOCATE, IDENTIFY AND LABEL ALL EXISTING AND PROPOSED UTILITIES PRIOR TO CONSTRUCTION. PROVIDE ALL NECESSARY ELECTRICAL CONNECTIONS AND WIRING TO ALL LIGHT FIXTURES. PROVIDE ALL NECESSARY ELECTRICAL CONNECTIONS AND WIRING TO ALL LIGHT FIXTURES.
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1 ROUGH HOLLOW ES SITE PLAN
 SCALE: 1"=50'-0"



2 MARQUEE SIGN - ELECTRICAL
 SCALE: 1/8"=1'-0"





AGENDA ITEM ACTION SHEET

AGENDA ITEM

Board Notification under Board Policy CH (Local) – Portable High-Efficiency Particulate Air (HEPA) Fan/Filtration Systems

RECOMMENDED ACTION

For Presentation/Discussion only.

RATIONALE

The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. However, any single, budgeted purchase of goods or services that costs \$100,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place. The Superintendent shall not be required to obtain Board approval for the following types of budgeted purchases that cost \$100,000 or more, but shall subsequently report them to the Board:

1. A purchase made pursuant to a Board-approved interlocal contract, in accordance with law.
2. A purchase made through a cooperative purchasing program, in accordance with law.
3. A purchase made through a state purchasing program that satisfies the District's obligation for competitive purchasing;
4. A purchase for produce or fuel.

Lake Travis ISD has the following budgeted purchase that requires Board notification:

- The District qualifies for the 2021-22 COVID-19 School Health Support Grant provided by Department of State Health Services and TEA. Funding is intended to support school districts in safe, in-person instruction in schools through items aimed at implementation of prevention and mitigation strategies necessary to curtail the spread of the virus.
- Grant funds will be used to purchase Novaerus portable air dis-infection devices to be installed in large common areas in each campus district-wide.

BUDGET PROVISIONS

2021-22 COVID-19 School Health Support Grant - \$424,231

RESOURCE PERSONNEL

Brad Bailey – Assistant Superintendent of Operations/Title IX Coordinator

Pam Sanchez – Assistant Superintendent of Business Services

Cristy Soares – Director of Purchasing

ATTACHMENTS

None

MEETING DATE

December 15, 2021



AGENDA ITEM ACTION SHEET

AGENDA ITEM

Lake Travis Independent School District's Annual Financial Report for the Fiscal Year Ended August 31, 2021

RECOMMENDED ACTION

To approve the Annual Financial Report for the Fiscal Year Ended August 31, 2021.

RATIONALE

The District's external audit firm, Maxwell, Lock & Ritter, LLP, has completed their annual audit of the school district for the 2020-2021 fiscal year. Jimmy Romell, Audit Partner and Kevin Gilmartin, Audit Manager, will be present to provide an overview of the audit report to the Board of Trustees.

BUDGET PROVISIONS

\$50,000-General Operating Fund

RESOURCE PERSONNEL

Pam Sanchez-Assistant Superintendent of Business Services
Brad Goerke-Director of Finance

ATTACHMENTS

1. Annual Financial Report for the Fiscal Year Ended August 31, 2021
2. Management Representation Letter

MEETING DATE

December 15, 2021



December 14, 2021

To the Board of Trustees of
Lake Travis Independent School District:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lake Travis Independent School District (the “District”) for the year ended August 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 7, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District changed accounting policies related to fiduciary activities by adopting Government Accounting Standards Board Statement No. 84 for the year ended August 31, 2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of fiduciary net position. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates financial statements were management’s estimate of the depreciable lives of capital assets based on the expected useful lives of the assets, the allowance for uncollectible taxes based on historical tax collection rates as calculated as a percentage of the total taxes receivable balance, and estimates provided by actuaries related to the net pension and OPEB liabilities, deferred inflows and outflows related to pensions and OPEB, and pension and OPEB expense. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the attached management representation letter dated December 14, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Relevant to the Oversight of the Financial Reporting Process

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout the world. While the disruption is expected to be temporary, there is uncertainty around the severity and duration. Therefore, while this issue may negatively impact the District's results of operations and financial position, the related financial impact cannot be reasonably estimated at this time. The District is actively managing its operations to maintain its cash flow and management believes that the District has adequate liquidity.

Other Matters

We applied certain limited procedures to management's discussion and analysis, the schedule of the District's proportion share of the net pension liability, the schedule of District contributions – pensions, the schedule of the District's proportionate share of the net OPEB liability, the schedule of District's contributions - OPEB, and the note to the required supplementary information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund statements and schedules, other schedules, and the schedule of expenditures of federal awards ("supplementary information"), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Maxwell Locke + Ritter LLP

Enclosure 1: Management Representation Letter

December 14, 2021

Maxwell Locke & Ritter LLP
401 Congress Ave., Suite 1100
Austin, Texas 78701

This representation letter is provided in connection with your audit of the financial statements of Lake Travis Independent School District (the “District”), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of August 31, 2021, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of the auditors’ report, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 7, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the District's accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.
- 11) Pension and other post-employment benefits ("OPEB") payments made after the District's year end are properly disclosed.
- 12) We believe the actuarial assumptions and methods to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 13) We agree with the findings of the actuarial firm (the "specialist") used in evaluating the Teacher Retirement System of Texas pension and OPEB liabilities and have adequately considered the qualification of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

Information Provided

- 14) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 15) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 16) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 17) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.

- 18) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 19) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 20) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 21) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 22) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 23) We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
- 24) We have a process to track the status of audit findings and recommendations.
- 25) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 26) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 27) We have provided our views on reported findings, conclusions, and recommendations, as well as out planned corrective actions, for the report.
- 28) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 29) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 30) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 31) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- 32) As part of your audit, you assisted with preparation of the financial statements and disclosures, the GASB 34 conversion entries, the conversion entries related to pension and OPEB and the related notes, the schedule of expenditures of federal awards, and the Data Collection Form. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures, the GASB 34 conversion entries, the conversion entries related to pension and OPEB and the related notes, the schedule of expenditures of federal awards and preparation of the Data Collection Form.
- 33) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 34) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 35) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 36) The financial statements include all fiduciary activities required by GASBS No. 84 .
- 37) The financial statements properly classify all funds and activities in accordance with GASBS No. 34 , as amended.
- 38) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 39) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 40) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 41) Provisions for uncollectible receivables have been properly identified and recorded.
- 42) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 43) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 44) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 45) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 46) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

- 47) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 48) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 49) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 50) With respect to the other supplementary information and the schedule of expenditures of federal awards ("other supplementary information") for which an in-relation-to opinion is issued.
- a) We acknowledge our responsibility for presenting the other supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the other supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the other supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the other supplementary information.
 - b) If the other supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 51) With respect to federal award programs:
- a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* (including its Addendum), relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

DocuSigned by:
Pam Sanchez
FD40ABF3BCE1497

Pam Sanchez

Assistant Superintendent of Business and Operations
Title

DocuSigned by:
Brad Goerke
E45E1B71BD414B9

Brad Goerke

Director of Finance/Comptroller
Title

**Lake Travis
Independent School District**

**Annual Financial Report
for the Fiscal Year Ended
August 31, 2021**



Lake Travis Independent School District
Annual Financial Report
Year Ended August 31, 2021
Table of Contents

	Page
Certificate of Board	1
Financial Section	
Independent Auditors' Report	2-4
Management's Discussion and Analysis	5-14
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements:	
Balance Sheet - Governmental Funds	17
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	19
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	20
Statements of Net Position - Proprietary Funds	21
Statements of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	22
Statements of Cash Flows - Proprietary Funds	23
Statement of Fiduciary Net Position - Custodial Funds	24
Statement of Changes in Fiduciary Net Position - Custodial Funds	25
Notes to Basic Financial Statements	26-56
Required Supplementary Information:	
Schedule of the District's Proportionate Share of the Net Pension Liability	57
Schedule of District Contributions - Pensions	58
Schedule of the District's Proportionate Share of the Net OPEB Liability	59
Schedule of District Contributions - OPEB	60
Note to Required Supplementary Information	61
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet - Nonmajor Special Revenue Governmental Funds	62-64
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Governmental Funds	65-67
Combining Statement of Net Position - Business-type Activities - Nonmajor Enterprise Funds	68
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Business-type Activities - Nonmajor Enterprise Funds	69
Combining Statement of Cash Flows - Business-type Activities - Nonmajor Enterprise Funds	70

Lake Travis Independent School District
Annual Financial Report
Year Ended August 31, 2021
Table of Contents

	<u>Page</u>
Financial Section (continued)	
Combining and Individual Fund Statements and Schedules (continued):	
Combining Statement of Net Position - Governmental Activities - Nonmajor Internal Service Funds	71
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Governmental Activities - Nonmajor Internal Service Funds	72
Combining Statement of Cash Flows - Nonmajor Internal Service Funds	73
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Debt Service Fund	74
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Food and Nutrition Services Fund	75
Other Schedules:	
Schedule of Delinquent Taxes Receivable	76
Exhibit J-4 - Use of Funds Report - Select State Allotment Programs	77
Exhibit L-1 - Required Responses to Selected School First Indicators	78
Federal Awards Section	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	79-80
Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	81-82
Schedule of Expenditures of Federal Awards	83-84
Notes to the Schedule of Expenditures of Federal Awards	85
Schedule of Findings and Questioned Costs	86-88
Schedule of Corrective Action Plan (Auditee Prepared)	89

Certificate of Board

Lake Travis Independent School District

Name of School District

Travis

County

227913

Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and (check one) ___ approved ___ disapproved for the year ended August 31, 2021 at a meeting of the Board of Trustees of such school district on the ___ day of _____, 2021.

Signature of Board Secretary

Signature of Board President

If the Board of Trustees disapproved of the auditors' report, the reason(s) for disapproving it is (are): (Attach list as necessary.)

Financial Section



MAXWELL LOCKE & RITTER LLP

Accountants and Consultants

An Affiliate of CPAmerica International

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Austin, TX 78701

Round Rock: 411 West Main Street, Suite 300
Round Rock, TX 78664

Independent Auditors' Report

The Board of Trustees of
Lake Travis Independent School District:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lake Travis Independent School District (the "District"), as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Affiliated Company

ML&R WEALTH MANAGEMENT LLC

"A Registered Investment Advisor"

This firm is not a CPA firm

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of August 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the District's proportionate share of the net pension liability, the schedule of District contributions - pensions, the schedule of the District's proportionate share of the net OPEB liability, the schedule of District contributions - OPEB, and the note to the required supplementary information on pages 5 through 14, 57, 58, 59, 60, and 61, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules, other schedules, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules, other schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules, other schedules, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Maxwell Locke + Ritter LLP

Austin, Texas
December 14, 2021

Lake Travis Independent School District Management's Discussion and Analysis

In this section of the annual financial report, we, the managers of Lake Travis Independent School District (the "District"), discuss and analyze the District's financial performance for the fiscal year ended August 31, 2021. Please read it in conjunction with the independent auditors' report that begins on page 2, and the District's basic financial statements that begin on page 15.

Financial Highlights

- The assets and deferred outflows of the District exceeded its liabilities and deferred inflows at the close of the most recent period by \$104.5 million. Of this amount, \$1.9 million was unrestricted net position.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$97.7 million. Approximately 46 percent of this total amount, \$45.4 million, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$45.4 million, or 33 percent of the total General Fund expenditures (50 percent after factoring out recapture costs).
- In October 2020, the District refunded \$64,455,000 of previously issued District bonds, which resulted in a gross debt service savings to the District of \$10,339,279.
- In February 2021, the District made an early payment of \$7,405,000 on its Series 2018B bonds. By paying this debt prior to its maturity, the District saved \$5,896,690 of interest costs.

Using This Annual Report

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 15 and 16). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (starting on page 17) report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget.

The Notes to Basic Financial Statements (starting on page 26) provide narrative explanations or additional data that are an integral part for full disclosure in the government-wide statements or the fund financial statements.

The combining statements and budget comparisons included as supplementary information provide detail of all nonmajor governmental funds and budgetary comparisons for the Debt Service major governmental fund and the Food and Nutrition Services nonmajor governmental fund.

The Other Schedules section provides additional supporting schedules, including a Schedule of Delinquent Taxes Receivable, Exhibit J-4 Use of Funds Report for Select State Allotment Programs, and Exhibit L-1 Required Responses to School First Indicators.

The Required Supplementary Information includes the Schedule of the District's Proportionate Share of the Net Pension Liability, Schedule of District Contributions - Pensions, the Schedule of the District's Proportionate Share of the Net OPEB Liability, Schedule of District Contributions - OPEB, and the Note to Required Supplementary Information related to the District's contributions to a cost-sharing pension and OPEB plan with the Teacher Retirement System of Texas.

The Federal Awards Section contains data used by monitoring or regulatory agencies for assurance that the District is using funds supplied in compliance with the terms of grants.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall financial condition and operations begins on page 15. Its primary purpose is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets, deferred outflows, liabilities, and deferred inflows at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by the private sector.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The District's revenues are divided into those provided by outside parties who share the costs of some programs, such as fees paid to participate in community education programs and grants provided by the U.S. Department of Education to assist children with disabilities or from disadvantaged backgrounds (program revenues), and revenues provided by the taxpayers or through the Texas Education Agency. All the District's assets and deferred outflows are reported whether they serve the current year or future years. Liabilities and deferred inflows are considered regardless of whether they must be paid in the current or future years.

These two statements report the District's net position and changes in net position. The District's net position (the difference between assets, deferred outflows, liabilities, and deferred inflows) provides one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider nonfinancial factors as well, such as changes in the District's enrollment or its property tax base and the condition of the District's facilities.

In the Statement of Net Position and the Statement of Activities, the District has two types of activities:

- Governmental activities - The District's basic services are reported here, including instruction, counseling, co-curricular activities, food services, transportation, maintenance, and general administration. Property taxes, tuition, fees, and state and federal grants finance most of these activities.
- Business-type activities - The District's community education function is reported here as the intention is to recover all or a significant portion of their costs through user fees and charges. In addition, the District's video display board operations are also reported here as the intention is to recover all costs of operating the video display board through advertising revenues.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements begin on page 17 and provide detailed information about the most significant funds - not the District as a whole. Laws and contracts require the District to establish some funds, such as grants received under the Every Student Succeeds Act from the U.S. Department of Education. The District's administration establishes many other funds to help it control and manage money for particular purposes, such as campus activities. The District uses the following funds for its accounting:

- Governmental funds - The District's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. The differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds are described in reconciliation schedules following each of the fund financial statements.
- Proprietary funds - The District reports the activities for which it charges users (whether outside customers or other units of the District) in proprietary funds using the same accounting methods employed in the Statement of Net Position and the Statement of Activities. In fact, the District's Enterprise Funds (one category of proprietary funds) are the business-type activities reported in the government-wide statements but containing more detail and additional information, such as cash flows.

The District as Trustee

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or fiduciary, for money raised by student activities. These resources are excluded from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Government-Wide Financial Analysis

Both current and prior year data are presented with discussion of significant changes in the accounts. Our analysis focuses on the net position (Table 1) and changes in net position (Table 2) of the District's government-wide activities.

This two-year comparison provides an indication of the District's financial well being. Increases and decreases in net position may serve over time as a useful indicator of a government's financial position. As of August 31, 2021, the District's assets and deferred outflows exceed its liabilities and deferred inflows by \$104.5 million compared to prior year net position of \$84.5 million. This increase was caused primarily from additional property tax revenues from increased property values and a decrease in recapture payments.

Table 1
The District's Net Position
(in thousands)

	Governmental Activities 8/31/2021	Governmental Activities 8/31/2020	Business-type Activities 8/31/2021	Business-type Activities 8/31/2020	Total 8/31/2021	Total 8/31/2020
Assets:						
Current and other assets	\$ 114,702	\$ 134,340	\$ 1,836	\$ 2,059	\$ 116,538	\$ 136,399
Capital assets	425,434	426,326	270	292	425,704	426,618
Total assets	<u>540,136</u>	<u>560,666</u>	<u>2,106</u>	<u>2,351</u>	<u>542,242</u>	<u>563,017</u>
Deferred outflows:						
Deferred charges on bond refundings	17,215	11,546	-	-	17,215	11,546
Pension contributions after measurement date	1,943	1,762	-	-	1,943	1,762
Deferred outflows related to pension liability	7,504	10,337	-	-	7,504	10,337
OPEB contributions after measurement date	529	500	-	-	529	500
Deferred outflows related to OPEB liability	7,820	7,359	-	-	7,820	7,359
Total deferred outflows	<u>35,011</u>	<u>31,504</u>	<u>-</u>	<u>-</u>	<u>35,011</u>	<u>31,504</u>
Liabilities:						
Current and other liabilities	24,846	44,536	66	-	24,912	44,536
Long-term liabilities	425,624	448,663	-	-	425,624	448,663
Total liabilities	<u>450,470</u>	<u>493,199</u>	<u>66</u>	<u>-</u>	<u>450,536</u>	<u>493,199</u>
Deferred inflows:						
Deferred inflows related to pension liability	3,914	3,850	-	-	3,914	3,850
Deferred inflows related to OPEB liability	18,309	12,979	-	-	18,309	12,979
Total deferred inflows	<u>22,223</u>	<u>16,829</u>	<u>-</u>	<u>-</u>	<u>22,223</u>	<u>16,829</u>
Net position:						
Net investment in capital assets	94,625	73,661	270	292	94,895	73,953
Restricted	7,667	8,444	-	-	7,667	8,444
Unrestricted	162	37	1,770	2,059	1,932	2,096
Total net position	<u>\$ 102,454</u>	<u>\$ 82,142</u>	<u>\$ 2,040</u>	<u>\$ 2,351</u>	<u>\$ 104,494</u>	<u>\$ 84,493</u>

Investment in capital assets (e.g., land, construction in progress, buildings and improvements, furniture and equipment, and vehicles) less any related debt used to acquire those assets that is still outstanding is \$94.9 million. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, generally property taxes, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the District's net position (\$7.7 million or approximately 7.3 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is \$1.9 million.

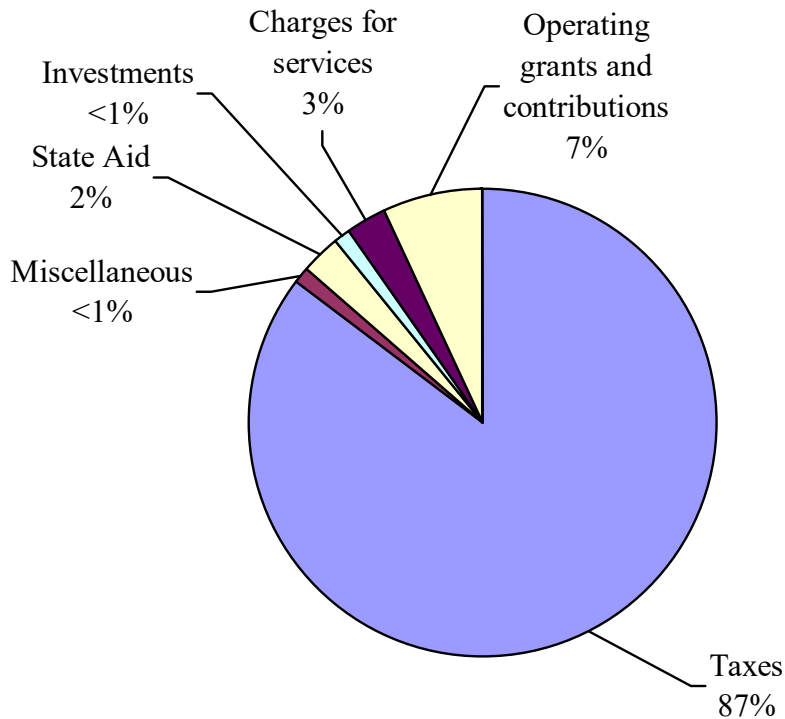
Changes in net position - As described at Table 2, the District's total net position increased by \$20.0 million. The total cost of all government-wide activities this year was \$181.7 million. The amount that our taxpayers paid for these activities through property taxes was \$175.0 million or 96 percent, a 7 percent increase from the previous year.

Table 2
The District's Change in Net Position
(in thousands)

	Governmental Activities Year Ended 8/31/2021	Governmental Activities Year Ended 8/31/2020	Business-type Activities Year Ended 8/31/2021	Business-type Activities Year Ended 8/31/2020	Total Year Ended 8/31/2021	Total Year Ended 8/31/2020
Revenues:						
Program revenues:						
Charges for services	\$ 3,644	\$ 4,512	\$ 2,013	\$ 1,663	\$ 5,657	\$ 6,175
Operating grants and contributions	14,491	15,167	-	-	14,491	15,167
General revenues:						
Property taxes	174,955	168,984	-	-	174,955	168,984
State aid-formula grants	5,181	4,014	-	-	5,181	4,014
Other	1,397	10,514	-	-	1,397	10,514
Total revenues	199,668	203,191	2,013	1,663	201,681	204,854
Expenses:						
Governmental activities:						
Instruction	66,474	69,574	-	-	66,474	69,574
Instructional resources and media services	1,103	1,044	-	-	1,103	1,044
Student support services	28,449	28,842	-	-	28,449	28,842
General administration	3,935	4,132	-	-	3,935	4,132
Support services	18,105	15,602	-	-	18,105	15,602
Community services	1,053	560	-	-	1,053	560
Interest on long-term debt and other debt services	5,693	15,794	-	-	5,693	15,794
Facilities acquisition and construction	7,977	10,827	-	-	7,977	10,827
Contracted instructional services between schools	45,816	40,800	-	-	45,816	40,800
Other	751	781	-	-	751	781
Business-type activities:						
Community education	-	-	2,302	1,881	2,302	1,881
Video display board	-	-	22	22	22	22
Total expenses	179,356	187,956	2,324	1,903	181,680	189,859
Change in net position	20,312	15,235	(311)	(240)	20,001	14,995
Beginning net position	82,142	66,907	2,351	2,591	84,493	69,498
Ending net position	<u>\$ 102,454</u>	<u>\$ 82,142</u>	<u>\$ 2,040</u>	<u>\$ 2,351</u>	<u>\$ 104,494</u>	<u>\$ 84,493</u>

The District’s total revenues were \$201.7 million. A significant portion, 87 percent, of the District’s revenue comes from taxes (See Figure 1); 2 percent comes from state aid - formula grants, 3 percent relates to charges for services, 1 percent comes from investment earnings and miscellaneous revenue, and 7 percent comes from operating grants and contributions.

Figure 1
Sources of Revenue for
the Year Ended August 31, 2021



House Bill 3, which passed during the legislative session in 2019 changed the way school districts receive revenue from state and local sources. Property tax rates were compressed for two years and replaced with a combination of an increase in overall state funding through an increase in the basic allotment per student and increases for special programs. State funding is based upon a combination of Tier 1 and Tier 2 funding based on entitlements as outlined in HB3. When values exceed these amounts, a district must share its wealth with the State to equalize access to revenue. Chapter 49 is referenced in the Texas Education Code that defines a school district which has property wealth that is above the state funding formula threshold. The District is considered “property wealthy” and is subject to Chapter 49 recapture payments to the State. The District’s recapture amount paid to the State increased to \$46.1 million compared to \$41.1 million in the prior year. This equates to 35.5 percent of each tax dollar raised under maintenance and operations. Debt service taxes are excluded from recapture.

The District’s program and general revenues decreased by \$3.2 million (2 percent) due primarily to a one-time payment of \$7.5 million from Travis County in the prior year related to Vail Divide Southern Extension Project.

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, bond covenants, and segregation for particular purposes.

Governmental funds

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the District's net resources available for spending at the end of a fiscal year.

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$97.7 million. Of this amount \$45.4 million constitutes unassigned fund balance available for use in the General Fund activities at the District's discretion. The remainder of the fund balance is nonspendable due to form or restricted, committed or assigned to indicate that it is not available for new spending because it has already been designated for other obligations of the District. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to the total fund expenditures. Unassigned fund balance represents 33 percent of the total General Fund expenditures.

The District's General Fund's fund balance increased by approximately \$3.2 million. This is less than the prior year's increase of \$4.2 million.

The Debt Service Fund has a total fund balance of \$7.0 million, all of which is restricted for the payment of debt service. The net decrease in fund balance during the period in the Debt Service Fund was \$74,000. This decrease was from the District's full and final payment of its outstanding debt obligation to Marble Falls ISD from the detachment and annexation of territory in June 2010.

The District's Capital Project Fund had a total fund balance of \$40.7 million, which decreased by \$19.5 million from the prior year.

General Fund Budgetary Highlights

During the fiscal year, the District's Board approved amendments to the budget.

The District made the following larger amendments to budgeted revenue/expenditures:

- \$350,000 increase in property taxes due to higher property values.
- \$150,000 increase delinquent property taxes collected.
- \$221,000 increase in other local revenue due to Permanent School Fund distribution from Travis County
- \$880,000 increase in Foundation School Program (FSP) allotment due to prior years property value audit.
- \$786,000 increase in Available School Fund (ASF) allotment.
- \$3,678,000 increase in recapture due to lower than anticipated enrollment and attendance
- \$3,169,000 decrease in instructional, transportation, maintenance and co-curricular activities expenditures due to providing on-campus and remote instruction during the school year, and staffing shortages due to the COVID-19 pandemic.

Capital Asset and Debt Administration

Capital Assets

The District’s investment in capital assets for its governmental activities and business-type activities as of August 31, 2021 amounts to \$425.4 million and \$270,000, respectively, (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, furniture and equipment, and vehicles.

District’s Capital Assets		
(Net of Depreciation)		
(in thousands)		
	2021	2020
Land	\$ 28,418	\$ 28,418
Construction in progress	150,895	142,424
Buildings and improvements	234,215	242,446
Furniture and equipment	5,006	5,374
Vehicles	7,170	7,956
Total capital assets (net of accumulated depreciation)	\$ 425,704	\$ 426,618

Additional information on the District’s capital assets can be found in Note 6 on pages 37 and 38 of this report.

Long-term Debt

As of August 31, 2021, the District had total outstanding long-term debt of \$350.7 million, a decrease of \$31.1 million from the prior year due to payments on bond principal for 2020-2021.

The “AAA” long-term rating on the District’s bonds reflects the Texas Permanent School Fund guarantee. The District’s underlying credit rating is “AA+” by both Standard and Poor’s (2021) and by Fitch Rating Services (2021).

State statutes have limits on the amount of general obligation debt a governmental entity may issue. A school district may not exceed \$0.50/\$100 on its debt service tax rate for new debt (debt issued after August 31, 1992). The District’s current debt service tax rate is \$0.3475/\$100. This would leave up to an additional \$0.1525/\$100 available on the tax rate. Based on these limitations, the District has the ability to fund future bond issues. The District’s last bond election was successfully held in November 2017.

Additional information on the District’s long-term liabilities can be found in Note 8 on pages 38 through 40 of this report.

Economic Factors and Next Year’s Budgets and Rates

The District is located in what has been one of the fastest growing regions in the state and the country. The District has a diversified tax base with the principal tax payers (the top-ten tax payers) making up only 7.25% of the District’s overall tax base. For the 2020 tax year, Galleria Texas, LLC was the District’s largest taxpayer.

The principal taxpayers for the District, along with the percent of assessed value for the District, are listed below:

1. CSHV HCG Retail, LLC	1.86%
2. IVT Shops at Galleria	0.98%
3. Madrone Acquisition, LP	0.81%
4. FHF I Oaks at Lakeway, LLC	0.62%
5. BMEF Lakeway, LLC	0.57%
6. Regency Lake Travis	0.55%
7. Lakeway Realty, LLC	0.52%
8. Avanti Hills, LLC	0.48%
9. Bee Cave Owner, LLC	0.44%
10. Hill Country Texas Galleria, LLC	0.44%

The District set its operating tax rate at \$0.9764 and its debt service tax rate at \$0.3475 for the 2020-2021 school year. On August 11, 2021, the Board called for a voter-approval tax rate election (VATRE) held on November 2, 2021 to capture two additional “Golden Pennies” on the operating side of the tax rate. Golden Pennies are not subject to Chapter 49 recapture which allows the District to retain an additional \$3 million in the operating budget. The Board simultaneously cuts the debt service tax rate by two cents so the net effect will result in a zero change in the overall tax rate. The VATRE was approved by voters and the Board has set the District’s operating tax rate at \$0.9026 and its debt service rate at \$0.3275 for the 2021-2022 school year.

Due to projected growth in students the 2021-2022 budget includes the following:

- The August 2020 unemployment rate for Travis County is 3.7 percent while the state unemployment rate is 5.9 percent.
- The District’s student attendance rate remained stable at 96.2 percent for the 2020-2021 school year, which is within the typical annual range.
- The District experienced an enrollment decrease of 0.8 percent for the 2020-2021 school year due to the COVID-19 pandemic and an overall increase in growth of 18.3 percent over the past five years.
- The District’s taxable valuation has increased by 13.4 percent for the 2021-2022 school year. This is up significantly from an increase of 4.8 percent last year.
- The District has appropriated General Fund revenues and expenditures in the 2021-2022 budget of \$138.6 million and \$139.1 million, respectively. Significant changes to the budget include the cost to educate approximately 639 new students (\$2.2 million), the increase cost of recapture due to higher tax values (\$2.2 million) and the 2.0 percent staff salary increase (\$1.2 million).
- In 2021, under the 87th Legislative session, Congress passed House Bill 1525 (HB 1525), referred to as the “Clean-Up Bill” to House Bill 3 (HB 3) which was passed in the 86th Legislative session. Under HB 1525, adjustments were made to the Fast Growth and Career and Technology Education Allotments, and it reinstated the Gifted & Talented Allotment effective during the 2021-2022 school year. The overall impact to the District is estimated to be an increase in funding of \$275,000.

On the Interest and Sinking (I & S) Fund, increased property values throughout the District will allow the District to redeem an additional \$21.69 million of its Series 2012 and 2018B Current Interest Obligations. By paying down the District's debt requirement prior to their scheduled maturity dates, the District estimates an overall debt savings of approximately \$16.7 million.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances as well as demonstrate accountability for funds the District receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Assistant Superintendent of Business and Operations, Lake Travis Independent School District, 3322 Ranch Road 620 South, Austin, Texas 78738.

Basic Financial Statements

Lake Travis Independent School District
Statement of Net Position
August 31, 2021

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 25,421,046	1,836,048	27,257,094
Temporary investments	84,830,991	-	84,830,991
Receivables:			
Property taxes - delinquent	3,790,302	-	3,790,302
Allowance for uncollectible taxes	(1,148,163)	-	(1,148,163)
Due from other governments	1,447,186	-	1,447,186
Other receivables	5,039	-	5,039
Inventory	355,781	-	355,781
Capital assets (net of accumulated depreciation):			
Land	28,417,557	-	28,417,557
Construction in progress	150,894,912	-	150,894,912
Buildings and improvements	233,945,798	269,407	234,215,205
Furniture and equipment	5,006,340	-	5,006,340
Vehicles	7,169,441	-	7,169,441
Total assets	<u>540,136,230</u>	<u>2,105,455</u>	<u>542,241,685</u>
Deferred Outflows of Resources			
Deferred charges on bond refundings	17,215,204	-	17,215,204
Pension contributions after measurement date	1,942,396	-	1,942,396
Deferred outflows related to pension liability	7,503,547	-	7,503,547
OPEB contributions after measurement date	529,390	-	529,390
Deferred outflows related to OPEB liability	7,820,209	-	7,820,209
Total deferred outflows of resources	<u>35,010,746</u>	<u>-</u>	<u>35,010,746</u>
Liabilities			
Current liabilities:			
Accounts payable	2,012,112	3,717	2,015,829
Accrued expenditures	3,480,072	-	3,480,072
Payroll deductions and withholdings payable	898,516	-	898,516
Accrued wages payable	4,981,378	62,042	5,043,420
Due to other governments	3,536	-	3,536
Unearned revenue	632,865	-	632,865
Bond interest payable	597,602	-	597,602
Bonds payable	12,240,000	-	12,240,000
Noncurrent liabilities:			
Bonds payable	376,507,535	-	376,507,535
Accretion payable	695,246	-	695,246
Compensated absences	565,513	-	565,513
Net pension liability	22,851,574	-	22,851,574
Net OPEB liability	25,003,900	-	25,003,900
Total liabilities	<u>450,469,849</u>	<u>65,759</u>	<u>450,535,608</u>
Deferred Inflows of Resources			
Deferred inflows related to pension liability	3,913,444	-	3,913,444
Deferred inflows related to OPEB liability	18,309,263	-	18,309,263
Total deferred inflows of resources	<u>22,222,707</u>	<u>-</u>	<u>22,222,707</u>
Net Position			
Net investment in capital assets	94,625,678	269,407	94,895,085
Restricted for:			
Debt service	7,137,230	-	7,137,230
Food service	529,471	-	529,471
Unrestricted	162,041	1,770,289	1,932,330
Total net position	<u>\$ 102,454,420</u>	<u>2,039,696</u>	<u>104,494,116</u>

Lake Travis Independent School District
Statement of Activities
Year Ended August 31, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:						
Instruction	\$ 66,474,041	108,450	9,860,427	(56,505,164)	-	(56,505,164)
Instructional resources and media services	1,103,041	-	71,971	(1,031,070)	-	(1,031,070)
Curriculum and staff development	1,144,884	-	293,560	(851,324)	-	(851,324)
Instructional leadership	2,008,856	-	139,140	(1,869,716)	-	(1,869,716)
School leadership	5,308,542	-	368,369	(4,940,173)	-	(4,940,173)
Guidance, counseling, and evaluation services	5,086,455	209,251	923,861	(3,953,343)	-	(3,953,343)
Social work services	160,150	-	2,065	(158,085)	-	(158,085)
Health services	1,058,990	-	74,604	(984,386)	-	(984,386)
Student transportation	5,716,723	-	310,542	(5,406,181)	-	(5,406,181)
Food services	4,479,863	2,921,916	448,888	(1,109,059)	-	(1,109,059)
Extracurricular activities	3,484,340	157,210	820,371	(2,506,759)	-	(2,506,759)
General administration	3,935,231	-	219,861	(3,715,370)	-	(3,715,370)
Facilities maintenance and operations	13,530,481	247,560	492,106	(12,790,815)	-	(12,790,815)
Security and monitoring services	874,660	-	150,771	(723,889)	-	(723,889)
Data processing services	3,700,086	-	107,562	(3,592,524)	-	(3,592,524)
Community services	1,053,174	-	65,580	(987,594)	-	(987,594)
Interest on long-term debt	4,541,462	-	139,430	(4,402,032)	-	(4,402,032)
Other debt service	1,151,229	-	-	(1,151,229)	-	(1,151,229)
Facilities acquisition and construction	7,976,679	-	1,830	(7,974,849)	-	(7,974,849)
Contracted instructional services between schools	45,815,978	-	-	(45,815,978)	-	(45,815,978)
Incremental costs related to recapture	262,808	-	-	(262,808)	-	(262,808)
Payments related to shared services arrangements	44,008	-	-	(44,008)	-	(44,008)
Other intergovernmental charges	444,089	-	-	(444,089)	-	(444,089)
Total governmental activities	\$ 179,355,770	3,644,387	14,490,938	(161,220,445)	-	(161,220,445)
Business-type activities:						
Community education	\$ 2,301,343	1,910,566	-	-	(390,777)	(390,777)
Video display board	22,450	102,250	-	-	79,800	79,800
Total business-type activities	\$ 2,323,793	2,012,816	-	-	(310,977)	(310,977)
Total primary government	\$ 181,679,563	5,657,203	14,490,938	(161,220,445)	(310,977)	(161,531,422)
General revenues:						
Property taxes, levied for general purposes				\$ 129,022,331	-	129,022,331
Property taxes, levied for debt service				45,932,751	-	45,932,751
State aid-formula grants				5,180,782	-	5,180,782
Investment earnings				1,193,927	-	1,193,927
Miscellaneous revenue				203,010	-	203,010
Total general revenues				181,532,801	-	181,532,801
Change in net position				20,312,356	(310,977)	20,001,379
Net position - beginning				82,142,064	2,350,673	84,492,737
Net position - ending				\$ 102,454,420	2,039,696	104,494,116

The notes to the financial statements are an integral part of this statement.

Lake Travis Independent School District
Balance Sheet
Governmental Funds
August 31, 2021

	General	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 6,107,272	821,297	14,089,268	2,849,645	23,867,482
Temporary investments	47,968,434	6,204,511	30,544,332	-	84,717,277
Receivables:					
Property taxes - delinquent	2,801,923	988,379	-	-	3,790,302
Allowance for uncollectible taxes	(868,808)	(279,355)	-	-	(1,148,163)
Due from other governments	994,953	-	-	452,233	1,447,186
Due from other funds	252,389	-	-	-	252,389
Other receivables	661	-	-	4,378	5,039
Inventory	62,621	-	-	293,160	355,781
Total assets	<u>\$ 57,319,445</u>	<u>7,734,832</u>	<u>44,633,600</u>	<u>3,599,416</u>	<u>113,287,293</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts payable	\$ 181,336	-	416,251	340,755	938,342
Accrued expenditures	-	-	3,480,072	-	3,480,072
Payroll deductions and withholdings payable	898,516	-	-	-	898,516
Accrued wages payable	4,758,395	-	13,316	209,667	4,981,378
Due to other governments	3,536	-	-	-	3,536
Due to other funds	1,728,797	-	-	252,389	1,981,186
Unearned revenue	313,912	-	-	318,953	632,865
Total liabilities	<u>7,884,492</u>	<u>-</u>	<u>3,909,639</u>	<u>1,121,764</u>	<u>12,915,895</u>
Deferred inflows of resources-					
Deferred revenue - property taxes	1,933,115	709,024	-	-	2,642,139
Fund balances:					
Nonspendable-					
Inventory	62,621	-	-	-	62,621
Restricted for:					
Debt service	-	7,025,808	-	-	7,025,808
Authorized construction	-	-	40,723,961	-	40,723,961
Food service	-	-	-	529,471	529,471
Committed to:					
Compensated absences	565,513	-	-	-	565,513
Campus activities	-	-	-	905,307	905,307
Assigned to:					
Subsequent fiscal year budget deficit	1,514,873	-	-	-	1,514,873
Locally funded campus programs	-	-	-	1,042,874	1,042,874
Unassigned	45,358,831	-	-	-	45,358,831
Total fund balances	<u>47,501,838</u>	<u>7,025,808</u>	<u>40,723,961</u>	<u>2,477,652</u>	<u>97,729,259</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 57,319,445</u>	<u>7,734,832</u>	<u>44,633,600</u>	<u>3,599,416</u>	

Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	425,434,048
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	2,642,139
The Internal Service Fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the Internal Service Fund are included in governmental activities in the statement of net position.	2,322,305
The following liabilities and deferred inflows and outflows of resources are not due and payable in the current period and, therefore, are not reported in the funds:	
Bonds payable, including premiums	(388,747,535)
Less: Deferred charges on bond refundings	17,215,204
Accretion payable	(695,246)
Bond interest payable	(597,602)
Compensated absences	(565,513)
Net pension liability	(22,851,574)
Net OPEB liability	(25,003,900)
Pension contributions after measurement date	1,942,396
OPEB contributions after measurement date	529,390
Deferred outflows related to pension liability	7,503,547
Deferred outflows related to OPEB liability	7,820,209
Deferred inflows related to pension liability	(3,913,444)
Deferred inflows related to OPEB liability	(18,309,263)
Net position of governmental activities	<u>\$ 102,454,420</u>

The notes to the financial statements are an integral part of this statement.

Lake Travis Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended August 31, 2021

	General	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Local and intermediate sources	\$ 130,689,432	46,253,462	170,731	4,873,385	181,987,010
State program revenues	8,528,957	139,430	-	1,120,240	9,788,627
Federal program revenues	447,317	-	174,234	5,065,582	5,687,133
Total revenues	<u>139,665,706</u>	<u>46,392,892</u>	<u>344,965</u>	<u>11,059,207</u>	<u>197,462,770</u>
Expenditures					
Current:					
Instruction	52,021,117	-	-	5,009,490	57,030,607
Instructional resources and media services	981,591	-	-	-	981,591
Curriculum and staff development	862,252	-	-	250,938	1,113,190
Instructional leadership	1,886,838	-	-	-	1,886,838
School leadership	4,708,511	-	-	-	4,708,511
Guidance, counseling and evaluation services	3,891,910	-	-	828,129	4,720,039
Social work services	158,614	-	-	-	158,614
Health services	957,369	-	-	-	957,369
Student transportation	4,296,183	-	-	34,453	4,330,636
Food services	75,208	-	-	4,112,786	4,187,994
Extracurricular activities	2,003,192	-	-	632,471	2,635,663
General administration	3,731,545	-	-	-	3,731,545
Facilities maintenance and operations	10,966,100	-	-	332,839	11,298,939
Security and monitoring services	729,160	-	-	130,212	859,372
Data processing services	2,744,249	-	-	-	2,744,249
Community services	268,907	-	-	44,615	313,522
Debt service:					
Principal on long-term debt	-	31,085,000	-	-	31,085,000
Interest on long-term debt	-	14,775,228	-	-	14,775,228
Other debt service expenditures	-	1,151,229	-	-	1,151,229
Facilities acquisition and construction	23,160	-	19,854,429	-	19,877,589
Intergovernmental:					
Contracted instructional services between schools	45,815,978	-	-	-	45,815,978
Incremental costs related to recapture	262,808	-	-	-	262,808
Payments related to shared services arrangements	44,008	-	-	-	44,008
Other intergovernmental charges	444,089	-	-	-	444,089
Total expenditures	<u>136,872,789</u>	<u>47,011,457</u>	<u>19,854,429</u>	<u>11,375,933</u>	<u>215,114,608</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,792,917</u>	<u>(618,565)</u>	<u>(19,509,464)</u>	<u>(316,726)</u>	<u>(17,651,838)</u>
Other Financing Sources (Uses)					
Issuance of refunding bonds	-	64,450,000	-	-	64,450,000
Premium on sale of bonds	-	7,379,017	-	-	7,379,017
Payment to refunded bond escrow agent	-	(71,284,059)	-	-	(71,284,059)
Proceeds from sale of property	221,828	-	-	-	221,828
Insurance recovery	222,621	-	-	-	222,621
Total other financing sources, net	<u>444,449</u>	<u>544,958</u>	<u>-</u>	<u>-</u>	<u>989,407</u>
Net change in fund balances	3,237,366	(73,607)	(19,509,464)	(316,726)	(16,662,431)
Fund balances, beginning	44,264,472	7,099,415	60,233,425	2,794,378	114,391,690
Fund balances, ending	<u>\$ 47,501,838</u>	<u>7,025,808</u>	<u>40,723,961</u>	<u>2,477,652</u>	<u>97,729,259</u>

The notes to the financial statements are an integral part of this statement.

Lake Travis Independent School District
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Year Ended August 31, 2021

Net change in fund balances - total governmental funds \$ (16,662,431)

Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay	11,489,756
Depreciation expense	(12,381,951)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Change in deferred tax revenue	(333,039)
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Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Bond proceeds, including premiums	(71,829,017)
Payment to refunding bond escrow agent	71,284,059
Repayment of bond principal	31,085,000

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in bond interest payable	102,607
Change in bond accretion payable	(28,542)
Amortization of deferred charges on bond refundings	(1,160,003)
Amortization of bond premiums	11,319,704
Change in compensated absences	(105,279)
Pension contributions made during the measurement year	1,760,452
Change in pension contributions made after the measurement date	180,765
Proportionate share of collective pension expense	(983,731)
Adjustment for ending deferred inflows and outflows related to net pension liability	(2,896,549)
OPEB contributions made during the measurement year	499,974
Change in OPEB contributions made after the measurement date	29,438
Proportionate share of collective OPEB expense	4,495,655
Adjustment for ending deferred inflows and outflows related to net OPEB liability	(4,869,966)

The Internal Service Fund is used by management to charge the costs of insurance to individual funds. The change in net position of the Internal Service Fund is reported with governmental activities.

(684,546)

Change in net position of governmental activities	\$ 20,312,356
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The notes to the financial statements are an integral part of this statement.

Lake Travis Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund
Year Ended August 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Local and intermediate sources	\$ 129,960,518	130,433,518	130,689,432	255,914
State program revenues	7,263,256	8,999,256	8,528,957	(470,299)
Federal program revenues	625,000	425,000	447,317	22,317
Total revenues	137,848,774	139,857,774	139,665,706	(192,068)
Expenditures				
Current:				
Instruction	56,485,802	53,885,802	52,021,117	1,864,685
Instructional resources and media services	924,778	974,778	981,591	(6,813)
Curriculum and staff development	1,051,788	1,051,788	862,252	189,536
Instructional leadership	1,763,501	1,813,501	1,886,838	(73,337)
School leadership	4,569,643	4,569,643	4,708,511	(138,868)
Guidance, counseling and evaluation services	3,874,148	3,774,148	3,891,910	(117,762)
Social work services	137,736	157,736	158,614	(878)
Health services	906,628	926,628	957,369	(30,741)
Student transportation	5,004,811	4,604,811	4,296,183	308,628
Food services	90,000	90,000	75,208	14,792
Extracurricular activities	2,448,937	2,189,937	2,003,192	186,745
General administration	3,470,297	3,670,297	3,731,545	(61,248)
Facilities maintenance and operations	10,818,050	10,418,050	10,966,100	(548,050)
Security and monitoring services	685,782	735,782	729,160	6,622
Data processing services	2,903,266	2,803,266	2,744,249	59,017
Community services	418,560	418,560	268,907	149,653
Facilities acquisition and construction	30,000	30,000	23,160	6,840
Intergovernmental:				
Contracted instructional services between schools	43,135,047	46,813,047	45,815,978	997,069
Incremental costs related to recapture	300,000	300,000	262,808	37,192
Payments related to shared services arrangements	45,000	45,000	44,008	992
Payments related to juvenile justice alternative education programs	15,000	15,000	-	15,000
Other intergovernmental charges	570,000	570,000	444,089	125,911
Total expenditures	139,648,774	139,857,774	136,872,789	2,984,985
Excess (deficiency) of revenues over (under) expenditures	(1,800,000)	-	2,792,917	2,792,917
Other Financing Sources				
Proceeds from sale of property	-	-	221,828	221,828
Insurance recovery	-	-	222,621	222,621
Total other financing sources	-	-	444,449	444,449
Fund balance, beginning	44,264,472	44,264,472	44,264,472	-
Fund balance, ending	\$ 42,464,472	44,264,472	47,501,838	3,237,366

The notes to the financial statements are an integral part of this statement.

Lake Travis Independent School District
Statements of Net Position
Proprietary Funds
August 31, 2021

	Business-type Activities- Nonmajor Enterprise Funds	Governmental Activities- Nonmajor Internal Service Funds	Total Proprietary Funds
Assets			
Current assets:			
Cash and cash equivalents	\$ 1,836,048	\$ 1,553,564	\$ 3,389,612
Temporary investments	-	113,714	113,714
Due from other funds	-	1,728,797	1,728,797
Total current assets	<u>1,836,048</u>	<u>3,396,075</u>	<u>5,232,123</u>
Noncurrent assets-			
Capital assets:			
Buildings and improvements	449,008	-	449,008
Accumulated depreciation	<u>(179,601)</u>	<u>-</u>	<u>(179,601)</u>
Total noncurrent assets	<u>269,407</u>	<u>-</u>	<u>269,407</u>
Total assets	<u>2,105,455</u>	<u>3,396,075</u>	<u>5,501,530</u>
Liabilities			
Current liabilities:			
Accounts payable	3,717	1,073,770	1,077,487
Accrued wages payable	<u>62,042</u>	<u>-</u>	<u>62,042</u>
Total liabilities	<u>65,759</u>	<u>1,073,770</u>	<u>1,139,529</u>
Net Position			
Net investment in capital assets	269,407	-	269,407
Unrestricted	<u>1,770,289</u>	<u>2,322,305</u>	<u>4,092,594</u>
Total net position	<u>\$ 2,039,696</u>	<u>\$ 2,322,305</u>	<u>\$ 4,362,001</u>

The notes to the financial statements are an integral part of this statement.

Lake Travis Independent School District
Statements of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
Year Ended August 31, 2021

	Business-type Activities- Nonmajor Enterprise Funds	Governmental Activities- Nonmajor Internal Service Funds	Total Proprietary Funds
Operating revenues-			
Charges for services	\$ 2,012,816	\$ 13,859,396	\$ 15,872,212
Operating expenses:			
Payroll costs	1,952,054	-	1,952,054
Professional and contracted services	146,340	214,576	360,916
Supplies and materials	93,835	-	93,835
Extracurricular activities	18,413	-	18,413
Claims	-	14,277,773	14,277,773
Other operating	90,701	74,693	165,394
Depreciation	22,450	-	22,450
Total operating expenses	2,323,793	14,567,042	16,890,835
Operating loss	(310,977)	(707,646)	(1,018,623)
Nonoperating revenue-			
Investment and interest income	-	23,100	23,100
Change in net position	(310,977)	(684,546)	(995,523)
Total net position, beginning	2,350,673	3,006,851	5,357,524
Total net position, ending	\$ 2,039,696	\$ 2,322,305	\$ 4,362,001

The notes to the financial statements are an integral part of this statement.

Lake Travis Independent School District
Statements of Cash Flows
Proprietary Funds
Year Ended August 31, 2021

	Business-type Activities- Nonmajor Enterprise Funds	Governmental Activities- Nonmajor Internal Service Funds	Total Proprietary Funds
Cash Flows From Operating Activities:			
Receipts from interfund services provided	\$ 2,012,816	\$ -	\$ 2,012,816
Receipts from contributors	-	13,029,023	13,029,023
Payments to employees	(1,890,012)	-	(1,890,012)
Payments to suppliers	(345,962)	(1,187,693)	(1,533,655)
Claims paid	-	(13,917,298)	(13,917,298)
Net cash used in operating activities	<u>(223,158)</u>	<u>(2,075,968)</u>	<u>(2,299,126)</u>
Cash Flows from Investing Activities:			
Purchase of investments	-	(68)	(68)
Interest received	-	23,100	23,100
Net cash provided by investing activities	<u>-</u>	<u>23,032</u>	<u>23,032</u>
Net decrease in cash and cash equivalents	(223,158)	(2,052,936)	(2,276,094)
Cash and cash equivalents, beginning of the year	2,059,206	3,606,500	5,665,706
Cash and cash equivalents, end of the year	<u>\$ 1,836,048</u>	<u>\$ 1,553,564</u>	<u>\$ 3,389,612</u>
Reconciliation of operating loss to net cash used in operating activities:			
Operating loss	\$ (310,977)	\$ (707,646)	\$ (1,018,623)
Adjustments to reconcile operating loss to net cash used in operating activities:			
Depreciation	22,450	-	22,450
Increase in accrued expenses	-	360,475	360,475
Decrease in unearned revenue	-	(830,373)	(830,373)
Increase in accounts payable	3,327	-	3,327
Increase in accrued wages payable	62,042	-	62,042
Increase in due from other funds	-	(898,424)	(898,424)
Net cash used in operating activities	<u>\$ (223,158)</u>	<u>\$ (2,075,968)</u>	<u>\$ (2,299,126)</u>

The notes to the financial statements are an integral part of this statement.

Lake Travis Independent School District
Statement of Fiduciary Net Position
Custodial Funds
August 31, 2021

	<u>Custodial Funds</u>
Assets	
Cash and cash equivalents	\$ 212,756
Total assets	<u>\$ 212,756</u>
Liabilities	
Due to student groups	\$ 212,756
Total liabilities	<u>\$ 212,756</u>

The notes to the financial statements are an integral part of this statement.

Lake Travis Independent School District
Statement of Changes in Fiduciary Net Position
Custodial Funds
August 31, 2021

	Custodial Funds
Additions-	
Tuition and fees	\$ 125,452
Total additions	125,452
Deductions-	
Supplies and materials	\$ 125,452
Total deductions	125,452
Net change in fiduciary net position	-
Total net position - beginning	-
Total net position - ending	\$ -

The notes to the financial statements are an integral part of this statement.

Lake Travis Independent School District

Notes to Basic Financial Statements Year Ended August 31, 2021

1. Summary of Significant Accounting Policies

The Financial Reporting Entity

This report includes those activities, organizations and functions which are related to the Lake Travis Independent School District (the “District”) and which are controlled by or dependent upon the District’s governing body, the Board of School Trustees (the “Board”). The Board, a seven member group, is the level of government which has governance responsibilities over all activities related to public elementary and secondary school education within the jurisdiction of the District. Since the District receives funding from local, state and federal government sources, it must comply with the requirements of the entities providing those funds. However, the District is not included in any other governmental “reporting entity” as defined by the Governmental Accounting Standards Board (“GASB”), since Board members are elected by the public and have decision making authority. There are no component units included within the reporting entity.

The accounting policies of the District substantially comply with the rules prescribed by the Texas Education Agency’s Financial Accountability System Resource Guide. These accounting policies conform to generally accepted accounting principles applicable to state and local governments.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. Governmental activities, which are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided and 2) operating grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Major revenue sources considered susceptible to accrual include state and federal program revenues and interest income. No accrual for property taxes collected within sixty days of year end has been made as such amounts are deemed immaterial; delinquent property taxes at year end are reported as deferred inflows of resources.

The District reports the following major governmental funds:

The General Fund includes financial resources used for general operations. It is a budgeted fund, and any unassigned fund balance is considered resources available for current operations.

The Debt Service Fund includes debt service taxes and other revenues collected to retire bond principal and to pay interest due. It is a budgeted fund.

The Capital Projects Fund includes the proceeds from the sale of bonds and other revenues to be used for authorized construction and other capital asset acquisitions.

Additionally, the District reports the following fund types:

Special Revenue Funds are governmental funds which include resources restricted, committed, or assigned for specific purposes by a grantor or the Board. Federally financed programs where unused balances are returned to the grantor at the close of specified project periods are accounted for in these funds. The District uses project accounting to maintain integrity for the various sources of funds.

The Enterprise Funds are proprietary funds used to account for the operations of the District's community education programs and the operations of and advertising revenues generated from the District's video display board.

The Internal Service Funds are proprietary funds used to account for the District's workers compensation self-insurance fund, self-funded health insurance fund, and employee health savings account fund.

The Fiduciary Fund is an unbudgeted fund and is used to account for activities of student groups. This fund does not include revenues and expenditures for general operations of the District.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Budgetary Information

Budgets are prepared annually for the General Fund, the Debt Service Fund, and the Food and Nutrition Services Fund (special revenue fund) on the modified accrual basis, which is consistent with generally accepted accounting principles. A formal budget is prepared by the end of August and is adopted by the Board at a public meeting after public notice of the meeting has been given no earlier than the 30th day or later than the 10th day before the public hearing. The legal level of control for budgeted expenditures is the function level within the budgeted funds. Amendments to the budget are required prior to expending amounts greater than the budgeted amounts at the function level. Budgets are controlled at the departmental or campus level, the same level at which responsibility for operations is assigned. The budget was amended by the Board as needed throughout the year. The instructional resources and media services, instructional leadership, school leadership, guidance, counseling and evaluation services, social work services, health services, general administration, and facilities maintenance and operations functions in the General Fund exceeded budgeted amounts by \$6,813, \$73,337, \$138,868, \$117,762, \$878, \$30,741, \$61,248 and \$548,050, respectively, for the year ended August 31, 2021. The debt service function in the Debt Service Fund exceeded budgeted amounts by \$601,457 for the year ended August 31, 2021. The food services function in the Food and Nutrition Services Fund exceeded budgeted amounts by \$382,786 for the year ended August 31, 2021.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance

Investments - Temporary investments throughout the year consisted of investments in external local government investment pools and money markets, which are recognized at amortized cost and fair value, respectfully. External local government investment pools are recognized at amortized cost as permitted by GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. The District is entitled to invest any and all of its funds in certificates of deposit, direct debt securities of the United States of America or the State of Texas, certain Federal agency securities and other types of municipal bonds, fully collateralized repurchase agreements, commercial paper and local government investment pools. The District's investment policies and types of investments are governed by Section 2256 of the Texas Government Code ("Public Funds Investment Act"). The District's management believes that it complied with the requirements of the Public Funds Investment Act and the District's investment policy. The District accrues interest on temporary investments based on the terms and effective interest rates of the specific investments.

Inventories - Inventories in the General Fund consist of expendable supplies held for consumption. Inventories are charged to expenditures when consumed. Supply and furniture and equipment inventory are recorded at cost (FIFO method) and are offset by a fund balance reserves which indicate that they do not represent "available expendable resources." Inventories in the Food and Nutrition Services Fund consist of commodities, purchased food and supplies. Purchased food and supplies are recorded at cost (FIFO method) and charged to expense when consumed. The commodity portion of inventory is valued at estimated market values supplied by the Texas Department of Human Services.

Capital Assets - Capital assets, which include land, buildings and improvements, construction in progress, furniture and equipment, and vehicles are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of at least \$5,000. Such assets are recorded at historical cost, if purchased, or at acquisition value at the date of donation, if donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Capital assets (other than land and construction in progress) are depreciated using the straight line method over the following estimated useful lives: buildings and improvements - fifteen to forty years, furniture and equipment - three to twenty years, vehicles - seven to ten years.

Ad Valorem Property Taxes - Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectibles within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

Accumulated Sick Leave Liability - The State of Texas (the "State") has created a minimum sick leave program consisting of five days of sick leave per year with no limit on accumulation and transferability among districts for every person regularly employed in Texas public schools. Each district's local Board is required to establish a sick leave plan. Local school districts may provide additional sick leave beyond the state minimum.

The District's liability for accrued compensated absences as of August 31, 2021 was \$565,513 and is included in the government-wide financial statements. A liability is reported as an expenditure in governmental funds only if they matured, for example, as a result of employee resignations and retirements. Compensated absences are generally liquidated by the General Fund.

Pensions - The fiduciary net position of the Teacher Retirement System of Texas ("TRS") has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits - The fiduciary net position of the TRS Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net other post-employment benefits ("OPEB") liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, and information about assets, liabilities and additions to/deductions from TRS Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as you-go plan and all cash is held in a cash account.

Deferred Outflows and Deferred Inflows of Resources - The District complies with GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which provides guidance for reporting the financial statement elements of deferred outflows of resources, which represent the consumption of the District's net position that is applicable to a future reporting period, and deferred inflows of resources, which represent the District's acquisition of net position applicable to a future reporting period.

The District complies with GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. See Note 7, 12 and 13 for additional information on deferred inflows and outflows of resources.

Fund Balance - The District complies with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. See Note 11 for additional information on those fund balance classifications.

Statement of Cash Flows - For purposes of the statement of cash flows of the Proprietary Funds, cash and cash equivalents include demand deposits.

Fair Value Measurements - The District complies with GASB Statement No. 72, *Fair Value Measurement and Application*, which defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. Fair value accounting requires characterization of the inputs used to measure fair value into a three-level fair value hierarchy as follows:

- Level 1 inputs are based on unadjusted quoted market prices for identical assets or liabilities in an active market the entity has the ability to access.
- Level 2 inputs are observable inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent from the entity.
- Level 3 inputs are unobservable inputs that reflect the entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

There are three general valuation techniques that may be used to measure fair value:

- Market approach - uses prices generated by market transactions involving identical or comparable assets or liabilities.
- Cost approach - uses the amount that currently would be required to replace the service capacity of an asset (replacement cost).
- Income approach - uses valuation techniques to convert future amounts to present amounts based on current market expectations.

Use of Estimates - The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Change in Accounting Principle for Recently Adopted Accounting Pronouncement

In January 2017, the GASB issued GASB Statement No. 84, *Fiduciary Activities*. The objective of the standard is to improve accounting and financial reporting for fiduciary activities by establishing criteria for identifying fiduciary activities, requiring that all fiduciary funds present a statement of fiduciary net position and a statement of changes in fiduciary net position, except for business-types activities that normally expect to hold custodial assets for three months or less, and providing descriptions of the four types of fiduciary funds that should be reported, if applicable. The standard also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The District adopted this standard on September 1, 2020 and there was no change to fiduciary net position as of September 1, 2020 as a result of applying the new guidance.

Recently Issued Accounting Pronouncements

In June 2017, the GASB issued GASB Statement No. 87, Leases, effective for fiscal years beginning after June 15, 2021. The objective of GASB Statement No. 87 is to improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB Statement No. 87 establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB Statement No. 87, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources. Management is evaluating the effects that the full implementation of GASB Statement No. 87 will have on its financial statements for the year ended August 31, 2022.

In May 2020, the GASB issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements, effective for fiscal years beginning after June 15, 2022. The objective of GASB Statement No. 96 is to improve accounting and financial reporting by establishing a definition for a subscription-based information technology arrangement (“SBITA”) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. GASB Statement No. 96 will require a government to report a right-to-use subscription asset as an intangible asset and a corresponding subscription liability for a SBITA, and also require certain disclosures about the SBITA. GASB Statement No. 96 also provides capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. Management is evaluating the effects that the full implementation of GASB Statement No. 96 will have on its financial statements for the year ended August 31, 2023.

2. Deposits and Investments

The Public Funds Investment Act authorizes the District to invest in funds under a written investment policy, which is approved annually by the Board. The primary objectives of the District’s investment strategy for operating and agency funds, in order of priority, are safety, investment liquidity and maturity sufficient to meet anticipated cash flow requirements. The primary objective of the District’s investment strategy for Debt Service and Capital Projects Funds is sufficient investment liquidity to meet related obligations.

The District is authorized to invest in the following investment instruments provided that they meet the guidelines established in the investment policy:

- Obligations of, or guaranteed by, governmental entities
- Certificates of deposit and share certificates
- Fully collateralized repurchase agreements
- Securities lending program
- Banker’s acceptances
- Commercial paper
- No-load money market mutual funds and no-load mutual funds
- Guaranteed investment contracts as an investment vehicle for bond proceeds
- Public funds investment pools

The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the School Depository Act. The depository bank deposits for safekeeping and trust with the District's agent approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance. Therefore, the District is not exposed to custodial credit risk. Under the depository contract, the District, at its own discretion, may invest funds in time deposits and certificates of deposit provided by the depository bank at interest rates approximating United States Treasury Bill rates.

At August 31, 2021, the carrying amount of the District's deposits was \$27,469,850 and the bank balance was \$29,176,685. The District's deposits with financial institutions at August 31, 2021 and during the year ended August 31, 2021 were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name. The deposits were collateralized in accordance with Texas law and the Texas Education Agency maintains copies of all safekeeping receipts in the name of the District.

Funds were properly secured at all times throughout the year and the following is disclosed regarding coverage of combined balances on the date of highest deposit:

- a) Name of depository bank: Prosperity Bank and Chase Bank
- b) Amount of bond and/or security pledged as of the date of the highest combined balance on deposit was \$90,142,053.
- c) Largest cash, savings and time deposit combined account balance amounted to \$83,510,797 and occurred during the month of June 2021.
- d) Total amount of FDIC coverage at the time of highest combined balance was \$500,000.

The District maintains a cash pool consisting of demand deposits. The combined pool is available for use by most Special Revenue Funds. If a fund overdraws its share of the pool, the overdraft is reported as an interfund payable in that fund. The offsetting interfund receivable is reported in the General Fund.

Investments held at August 31, 2021 consisted of the following:

Type	Fair Value	Weighted Average Maturity (Days)	Standard & Poor's Rating
Local Governmental Investment Pool:			
TexPool	\$ 20,521,234	1	AAAm
MBIA Texas CLASS	25,399,408	1	AAAm
	<u>45,920,642</u>		
Prosperity Bank- Money market accounts	38,910,349	1	N/A
	<u>\$ 84,830,991</u>		

The District had investments in two external local governmental investment pools at August 31, 2021, consisting of the Texas Local Governmental Investment Pool (“TexPool”) and MBIA Texas CLASS (“MBIA”).

Although TexPool is not registered with the SEC as an investment company, it operates in a manner consistent with the SEC’s Rule 2a7-of the Investment Company Act of 1940. MBIA is registered with the SEC. These investments are stated at amortized cost in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.

TexPool is overseen by the Texas State Comptroller of Public Accounts, who is the sole officer, director and shareholder of the Texas Treasury Safekeeping Trust Company which is authorized to operate TexPool. TexPool also has an advisory board to advise on TexPool’s investment policy, which is made up equally of participants and nonparticipants who do not have a business relationship with TexPool. Federated Investors manages daily operations of TexPool under a contract with the Comptroller and is the investment manager for the pool. TexPool’s investment policy stipulates that it must invest in accordance with the Public Funds Investment Act.

MBIA is administered by MBIA-Municipal Investors Service Corporation (“MISC”) and Wells Fargo Bank Texas. MISC is a subsidiary of MBIA Asset Management Group, one of the nation’s largest providers of administrative and portfolio management services for local government investment pools. MBIA is supervised by a Board of Trustees who are elected by participants. The responsibility of the Board of Trustees includes the ability to influence operations, designation of management and accountability for fiscal matters. In addition, MBIA has an Advisory Board which provides input and feedback on the operations and direction of the program. Standard and Poor’s reviews the pool on a weekly basis to ensure the pool’s compliance with its rating requirements. MBIA’s investment policy stipulates that it must invest in accordance with the Public Funds Investment Act.

In accordance with GASB Statement No. 79, the external local government investment pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption gates.

Money markets are valued using Level 1 inputs that are based on market data obtained from independent sources. The investments are reported by the District at fair value in accordance with GASB Statement No. 72.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized agencies are designed to give an indication of credit risk. At August 31, 2021, investments were included in external local government investment pools and money market accounts with ratings from Standard & Poor’s in compliance with the District’s investment policy.

Custodial Credit Risk - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution’s trust department or agent but not in the District’s name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the District, and are held by either the counterparty or the counterparty’s trust department or agent but not in the District’s name. At August 31, 2021, the District was not exposed to custodial credit risk.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investments in a single issuer. Information regarding investments in any one issuer that represents five percent or more of the District's total investments must be disclosed under GASB Statement No. 40, excluding investments issued or explicitly guaranteed by the U.S. government. At August 31, 2021, the District had 100% of its investments in money market accounts and external local government investment pools.

Interest Rate Risk - As a means of minimizing risk of loss due to interest rate fluctuations, the District's investment policy requires that maturities will not exceed the weighted average maturity of 180 days for any internally created pool fund group and one year from the time of purchase for any other individual investment. The Board may specifically authorize a longer maturity for a given investment, within legal limits. The District considers the holdings in the external local government investment pools to have a one day weighted average maturity due to the fact that the share position can usually be redeemed each day at the discretion of the shareholders, unless there has been a significant change in value. At August 31, 2021, investments were included in external local government investment pools and money market accounts which have a weighted average maturity of one day.

3. Property Taxes

The Texas Legislature in 1979 adopted a comprehensive Property Tax Code (the "Code") which established a county-wide appraisal district and an appraisal review board in each county in the State. The Travis Central Appraisal District (the "Appraisal District") is responsible for the recording and appraisal of all property in the District. Under the Code, the Board sets the tax rates on property and the Travis County Tax Office provides tax collection services. The Appraisal District is required under the Code to assess property at 100% of its appraised value. Further, real property must be reappraised at least every three years. Under certain circumstances, taxpayers and taxing units, including the District, may challenge orders of the Appraisal Review Board through various appeals and, if necessary, legal action.

Property taxes are levied as of October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes and penalties and interest that are ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period, including those property taxes expected to be collected during a 60 day period after the end of the District's fiscal year. The assessed value at January 1, 2020, upon which the October 2020 levy was based was \$13,423,952,554. The District levied taxes based on a combined tax rate of \$1.3239 per \$100 of assessed valuation for local maintenance (general governmental services) and debt service.

The 86th session of the Texas Legislature convened in January 2019, with school finance reform as a critical priority. House Bill 3 (HB 3), passed by the 86th Texas Legislature, was one of the most transformative Texas education bills in recent history infusing more than \$11 billion into the public school system. HB 3 provided more money for Texas classrooms through an increase in the basic allotment for each student from \$5,140 to \$6,160, increased teacher compensation, funds free full-day Pre-K for eligible 4-year-olds, reduced the amount of money wealthy districts must spend to subsidize poor districts through the state's recapture program, and cut local property taxes for Texas taxpayers. In summary, the bill focused on four major policy areas: teacher support, improving student outcomes, increasing funding, and reduction and reform of property taxes and recapture.

HB3 amended the Education Code to transfer certain sections from Chapter 41 to Chapter 49 and revised formulas used to determine excess local revenue under the Foundation School Program (FSB). The formula for recapture is now local revenue in excess of entitlement instead of wealth per weighted average daily attendance (WADA) basis. Under HB 3, recapture and non-recapture school districts are treated more equitably, and districts only pay tier one recapture on the amount above their formula entitlement. HB 3 modifies local revenue subject to recapture to be local revenue in excess of entitlement and is calculated by subtracting a district's tier one entitlement (and credit for appraisal costs) from its available school fund (ASF) distribution and local fund assignment.

During the year ended August 31, 2021, the District's recapture liability was \$45,815,978 and this amount was incorporated into the District's budget. Under HB 3, districts now have the option of making one lump-sum payment in August after the fiscal year ends. The payment option to submit seven equal payments from February through August remains unchanged. The District opted to make one lump-sum payment in August.

4. Due from/to Other Governments

The District participates in a variety of federal and state programs from which it receives grants to partially or fully fund certain activities. The District also receives entitlements from the State through the School Foundation and Per Capita Programs. These amounts are reported in the basic financial statements as Due from/to Other Governments and are summarized below as of August 31, 2021.

	General Fund	Nonmajor Governmental Funds	Total
Federal and state grants	\$ 994,953	452,233	1,447,186
Total due from other governments	<u>\$ 994,953</u>	<u>452,233</u>	<u>1,447,186</u>
Other	\$ 3,536	-	3,536
Total due to other governments	<u>\$ 3,536</u>	<u>-</u>	<u>3,536</u>

5. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds." The composition of interfund balances as of August 31, 2021 was as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	\$ 252,389
Internal Service Fund	General Fund	<u>1,728,797</u>
Total		<u>\$ 1,981,186</u>

6. Capital Assets

Capital asset activity for the year ended August 31, 2021 was as follows:

	Beginning Balance	Increases	Disposals	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 28,417,557	-	-	-	28,417,557
Construction in progress	142,423,809	10,145,362	-	(1,674,259)	150,894,912
Total capital assets, not being depreciated	170,841,366	10,145,362	-	(1,674,259)	179,312,469
Capital assets, being depreciated:					
Buildings and improvements	349,868,064	-	-	1,674,259	351,542,323
Furniture and equipment	19,521,033	945,113	-	-	20,466,146
Vehicles	14,435,978	399,281	-	-	14,835,259
Total capital assets being depreciated	383,825,075	1,344,394	-	1,674,259	386,843,728
Less accumulated depreciation for:					
Buildings and improvements	(107,713,998)	(9,882,527)	-	-	(117,596,525)
Furniture and equipment	(14,146,172)	(1,313,634)	-	-	(15,459,806)
Vehicles	(6,480,028)	(1,185,790)	-	-	(7,665,818)
Total accumulated depreciation	(128,340,198)	(12,381,951)	-	-	(140,722,149)
Total capital assets, being depreciated, net	255,484,877	(11,037,557)	-	1,674,259	246,121,579
Governmental activities capital assets, net	426,326,243	(892,195)	-	-	425,434,048
Business-type activities:					
Buildings and improvements	\$ 449,008	-	-	-	449,008
Accumulated depreciation	(157,151)	(22,450)	-	-	(179,601)
Business-type activities capital assets, net	\$ 291,857	(22,450)	-	-	269,407

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

Governmental activities:

Instruction	\$ 6,432,536
Instructional resources and media services	67,934
Instructional leadership	18,558
School leadership	326,123
Guidance, counseling, and evaluation services	150,833
Health services	46,147
Student transportation	1,180,796
Food services	293,742
Extracurricular activities	796,587
General administration	40,205
Facilities maintenance and operations	2,113,116
Data processing services	875,858
Community services	39,516
	<u> </u>
Total depreciation expense - governmental activities	<u>\$ 12,381,951</u>
Business-type activities-	
Video display board	<u>\$ 22,450</u>

7. Deferred Charges on Bond Refundings

The following is a summary of changes in deferred charges on bond refundings for the year ended August 31, 2021:

Deferred charges on bond refundings - August 31, 2020	\$ 11,546,148
Additions to refundings	6,829,059
Retirements from refundings	<u>(1,160,003)</u>
Deferred charges on bond refundings - August 31, 2021	<u>\$ 17,215,204</u>

8. Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended August 31, 2021:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
General obligation bonds	\$ 381,825,000	64,450,000	(95,540,000)	350,735,000
Premiums on bonds	42,619,926	6,712,313	(11,319,704)	38,012,535
Accretion payable	-	695,246	-	695,246
Compensated absences	460,234	105,279	-	565,513
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 424,905,160</u>	<u>71,962,838</u>	<u>(106,859,704)</u>	<u>390,008,294</u>

Bonded debt consisted of the following at August 31, 2021:

General Obligation Bonds Series	Date of Issue	Amounts of Original Issue	Maturity Date	Interest Rate	Outstanding at 8-31-21	Due Within One Year
2012	08-15-12	\$ 143,120,000	2042	3-5%	\$ 13,325,000	3,400,000
2013	02-28-13	104,600,000	2023	1.5-5%	8,665,000	4,975,000
2017	12-21-17	82,905,000	2040	1.5-5%	81,040,000	-
2018A	04-03-18	108,735,000	2048	3-5%	82,155,000	1,890,000
2018B	04-05-18	34,870,000	2048	2.65-7%	17,940,000	-
2019	02-20-19	92,705,000	2046	3.75-5%	84,385,000	1,815,000
2020	10-28-20	64,450,000	2036	1.65-5%	63,225,000	160,000
		<u>\$ 631,385,000</u>			<u>\$ 350,735,000</u>	<u>\$ 12,240,000</u>

For the general obligation bonds, the District has pledged as collateral the proceeds of a continuing, direct annual tax levied against taxable property within the District without limitation as to rate. The Texas Education Code generally limits issuance of additional ad valorem tax bonds if the tax rate needed to pay aggregate principal and interest amounts of the District's tax bond indebtedness exceeds \$0.50 per \$100 of assessed valuation of taxable property within the District. The District currently has a debt service tax rate of \$0.3475.

On October 28, 2020, the District issued \$64,450,000 of Unlimited Tax Refunding Bonds to advance refund \$64,455,000 of previously issued District bonds in order to lower its overall debt service requirements. The net proceeds of \$71,284,059 (after payment of \$544,958 in underwriting fees, insurance, and other issuance costs) was deposited with an escrow agent to provide the debt service payment on the portion of bonds advance refunded. As a result, \$64,455,000 of bond principal is considered defeased and the liability for these bonds was removed from the basic financial statements. The reacquisition price exceeded the net carrying amount of the old debt by \$6,829,059. This amount is recorded as a deferred outflow of resources and amortized over the remaining life of the refunded debt which has the same life of the new debt issued. The advance refunding reduced debt service payments by \$10,339,279 and resulted in an economic gain of \$9,010,487.

In February 2021, the District made early payments of \$7,594,876 on its Series 2018B bonds prior to its scheduled maturity date. This included \$7,405,000 and \$189,876 of principal and accrued interest, respectively. The Series 2018B bonds paid had maturity dates of February 2038 through 2048. These early payments resulted in overall debt service savings to the District of \$5,896,690.

In the current and prior year, the District defeased certain outstanding general obligation bonds by placing advance payments made by the District in irrevocable trusts to provide for all the future debt service payments on the bonds redeemed early by the District. Accordingly, the trust account assets and the defeased bonds are not included in the District's financial statements. At August 31, 2021, outstanding bonds of \$81,385,000 are considered defeased.

The annual principal installments for each of the outstanding issues vary each year. As of August 31, 2021, the debt service requirements to maturity for general obligation bonds are as follows:

Year Ended August 31,	Governmental Activities		
	Principal	Interest	Total
2022	\$ 12,240,000	14,428,880	26,668,880
2023	9,080,000	14,323,092	23,403,092
2024	8,710,000	14,792,918	23,502,918
2025	9,935,000	13,646,592	23,581,592
2026	12,760,000	13,079,217	25,839,217
2027-2031	73,270,000	55,274,378	128,544,378
2032-2036	89,075,000	39,173,221	128,248,221
2037-2041	69,650,000	23,245,928	92,895,928
2042-2046	53,060,000	9,434,901	62,494,901
2047-2048	12,955,000	657,850	13,612,850
Total	<u>\$ 350,735,000</u>	<u>198,056,977</u>	<u>548,791,977</u>

The Series 2018B Bonds are variable interest bonds and will bear interest at a per annum rate of 2.65% through February 14, 2022. Thereafter, the bonds will bear interest at a rate or rates determined by the remarketing agent as provided in the bond order.

The outstanding Series 2020 Bonds include Capital Appreciation Bonds. The interest shown above, with respect to the Capital Appreciation Bonds, includes interest to be paid on bonds maturing in the respective years and does not include accrued interest on bonds not maturing in those years.

At August 31, 2021, the District had no general obligation bonds authorized by voters of the District that had not been issued.

9. Unearned Revenue

At August 31, 2021, unearned revenue in the governmental funds consisted of the following:

	General Fund	Nonmajor Governmental Funds	Total
Prepayments for student meals	\$ -	290,673	290,673
State entitlements	311,995	-	311,995
Other	1,917	28,280	30,197
Total	<u>\$ 313,912</u>	<u>318,953</u>	<u>632,865</u>

10. Revenues from Local and Intermediate Sources

For the year ended August 31, 2021, revenues from local and intermediate sources in the governmental funds consisted of the following:

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
Property taxes	\$128,575,531	45,751,919	-	-	174,327,450
Investment earnings	761,405	250,724	170,731	11,067	1,193,927
Penalties, interest, and other tax related income	709,853	250,819	-	-	960,672
Tuition and fees from patrons	108,450	-	-	962,367	1,070,817
Food service	-	-	-	2,921,916	2,921,916
Co-curricular student activities	157,210	-	-	-	157,210
Rent	247,560	-	-	-	247,560
Gifts and donations	-	-	-	978,035	978,035
Other	129,423	-	-	-	129,423
Total	\$130,689,432	46,253,462	170,731	4,873,385	181,987,010

11. Fund Balances

The District complies with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Those fund balance classifications are described below.

Nonspendable - Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of constraints imposed by external providers, or imposed by constitutional provisions or enabling legislation.

Committed - Amounts that can only be used for specific purposes pursuant to approval by formal action by the Board.

Assigned - For the General Fund, the Board, or an official or body that has been delegated authority by the Board, may appropriate amounts that are to be used for a specific purpose. For all other governmental funds, any remaining positive amounts not previously classified as nonspendable, restricted or committed.

Unassigned - Amounts that are available for any purpose; these amounts can be reported only in the District's General Fund.

The detail of the fund balances are included in the Governmental Funds Balance Sheet on page 17.

Fund balance of the District may be committed for a specific purpose by formal action of the Board, the District's highest level of decision-making authority. Commitments may be established, modified, or rescinded only through a resolution approved by the Board. The Board has delegated authority to the Superintendent or the Assistant Superintendent for Business, Financial and Auxiliary Services to assign fund balance for a specific purpose.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

12. Defined Benefit Pension Plans

Plan Description

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by TRS and is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by TRS.

Pension Plan Fiduciary Net Position

Detailed information about TRS's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.texas.gov/Pages/aboutpublications.aspx>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, in which the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes; including automatic cost-of-living adjustments ("COLAs"). Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan Description above.

Texas Government Code section 821.006 prohibits benefit improvements, if as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in the manner are determined by TRS' actuary.

In May 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (Senate Bill 12) that provides for gradual contribution increases from the state, participating employers and active employees to make the pension fund actuarially sound. This action causing the pension fund to be actuarially sound, allowed the legislature to approve funding for a 13th check in September 2019. All eligible members retired as of December 31, 2018 received an extra annuity check in either the matching amount of their monthly annuity or \$2,000, whichever was less.

Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of TRS during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.

	<u>2020</u>	<u>2021</u>
Contribution Rates:		
Member	7.7%	7.7%
Non-Employer Contributing Entity (State)	7.5%	7.5%
Employers	7.5%	7.5%
FY 2021 District Contributions		\$ 1,942,396
FY 2021 Member Contributions		\$ 5,021,420
FY 2021 NECE On-behalf Contributions		\$ 2,556,823

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (“GAA”).

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member’s salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member’s first 90 days of employment.
- When any part or all of an employee’s salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there is an additional surcharge an employer is subject to:

- All public schools, charter schools, and regional educational service centers must contribute 1.5% of the member’s salary beginning in fiscal year 2020, gradually increasing to 2% in fiscal year 2025.
- When employing a retiree of TRS, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

Actuarial Assumptions

The total pension liability in the August 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-term expected Investment Rate of Return	7.25%
Municipal Bond Rate as of August 2020	2.33%
Inflation	2.30%
Salary Increases including inflation	3.05% to 9.05%, including inflation
Benefit Changes during the year	None
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2019. For a full description of these assumptions please see the actuarial valuation report dated November 14, 2019.

Discount Rate

A single discount rate of 7.25% was used to measure the pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.25%. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 sessions. It is assumed that the future employer and state contributions will be 8.50% of payroll in fiscal year 2020 gradually increasing to 9.55% of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 7.25%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in TRS' target asset allocation as of August 31, 2020 are summarized below.

Asset Class	FY2020 Target Allocation (1)	Long-Term Expected Geometric Real Rate of Return (2)	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.00%	3.90%	0.99%
Non-U.S. Developed	13.00%	5.10%	0.92%
Emerging Markets	9.00%	5.60%	0.83%
Private Equity	14.00%	6.70%	1.41%
Stable Value			
Government Bonds	16.00%	(0.70%)	(0.05%)
Absolute Return (including Credit Sensitive Investments)	0.00%	1.80%	0.00%
Stable Value Hedge Funds	5.00%	1.90%	0.11%
Real Return			
Real Estate	15.00%	4.60%	1.02%
Energy, Natural Resources and Infrastructure	6.00%	6.00%	0.42%
Commodities	0.00%	0.80%	0.00%
Risk Parity			
Risk Parity	8.00%	3.00%	0.30%
Asset Allocation Leverage			
Cash	2.00%	(1.50%)	(0.03%)
Asset Allocation Leverage	(6.00%)	(1.30%)	0.08%
Inflation Expectation			2.00%
Volatility Drag (3)			(0.67%)
Expected Return	<u>100.00%</u>	<u></u>	<u>7.33%</u>

(1) Target allocations are based on the FY2020 policy model.

(2) Capital Market Assumptions come from Aon Hewitt (as of August 31, 2020)

(3) The volatility drag results from the conversion between arithmetic and geometric mean returns.

Discount Rate Sensitivity Analysis

The following table presents the Net Pension Liability of the plan using the discount rate of 7.25%, and what the Net Pension Liability would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current discount rate.

	<u>1% Decrease in Discount Rate (6.25%)</u>	<u>Discount Rate (7.25%)</u>	<u>1% Increase in Discount Rate (8.25%)</u>
District's proportionate share of the net pension liability	\$ 35,236,718	\$ 22,851,574	\$ 12,788,916

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

At August 31, 2021, the District reported a liability of \$22,851,574 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 22,851,574
State's proportionate share that is associated with the District	<u>47,844,349</u>
Total	<u>\$ 70,695,923</u>

The net pension liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2019 through August 31, 2020.

At August 31, 2020 the employer's proportion of the collective net pension liability was 0.04267% which was a decrease of 0.00278% from its proportion measured as of August 31, 2019.

Changes Since the Prior Actuarial Valuation

There were no changes in assumptions since the prior measurement date.

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

For the year ended August 31, 2021, the District recognized pension expense of \$3,881,459 and revenue of \$5,754,613 for support provided by the State.

At August 31, 2021, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 41,725	\$ 637,727
Changes in actuarial assumptions	5,302,378	2,254,534
Difference between projected and actual investment earnings	462,610	-
Changes in proportion and difference between the employer’s contributions and the proportionate share of contributions	1,696,834	1,021,183
Contributions paid to TRS subsequent to the measurement date	1,942,396	-
Total	\$ 9,445,943	\$ 3,913,444

The \$1,942,396 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended August 31, 2022. The net amounts of the employer’s balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

	Pension Expense Amount
Year ended August 31:	
2022	1,172,820
2023	1,268,115
2024	1,182,152
2025	382,265
2026	(352,676)
Thereafter	(62,573)

13. Defined Other Post-Employment Benefit Plans

Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (“TRS-Care”). It is a multiple-employer, cost-sharing OPEB plan that has a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

OPEB Plan Fiduciary Net Position

Detailed information about TRS-Care's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at https://www.trs.texas.gov/Pages/about_publications.aspx; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

TRS-Care provides health insurance coverage to retirees from public and charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic COLAs.

The premium rates for retirees are reflected in the following table:

	<u>Medicare</u>	<u>Non- Medicare</u>
Retiree or Surviving Spouse	\$ 135	\$ 200
Retiree and Spouse	529	689
Retiree or Surviving Spouse and Children	468	408
Retiree and Family	1,020	999

Contributions

Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the State, active employees, and school districts based upon public school district payroll. The TRS Board of Trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the State’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.75% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the GAA. The following table shows contributions to the TRS-Care plan by type of contributor.

	<u>2020</u>	<u>2021</u>
Contribution Rates:		
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private Funding remitted by Employers	1.25%	1.25%
FY 2021 District Contributions		\$ 529,390
FY 2021 Member Contributions		\$ 423,875
FY 2021 NECE On-behalf Contributions		\$ 426,137

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of \$535 per retiree.

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$230.8 million in fiscal year 2020 to maintain premiums and benefit levels in the 2020-2021 biennium.

Actuarial Assumptions

The total OPEB liability in the August 31, 2019 actuarial valuation was rolled forward to August 31, 2020. The actuarial valuation was determined using the following actuarial assumptions:

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. All the demographic assumptions, including rates of retirement, termination, and disability, and most of the economic assumptions, including general inflation and salary increases, used in the OPEB valuation were identical to those used in the respective TRS pension valuation. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2019 TRS pension actuarial valuation that was rolled forward to August 31, 2020:

Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination	Expected Payroll Growth
Rates of Disability	

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females, with full generational mortality using Scale BB. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published scale (U-MP).

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Discount Rate	2.33%
Aging Factors	Based on plan specific experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs
Projected Salary Increases	3.05% to 9.05%, including inflation
Healthcare Trend Rates	4.25% to 9.00%
Election Rates	Normal retirement: 65% participation prior to age 65 and 40% participation after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65
Ad hoc post-employment benefit changes	None

Assumption changes include a discount rate change from 2.63% as of August 31, 2019 to 2.33% as of August 31, 2020, participation rates were updated, and trend rates were updated as a result of Congress' repeal of the excise tax on high-cost plans in December 2019.

Discount Rate

A single discount rate of 2.33% was used to measure the total OPEB liability. There was a decrease of 0.30% in the discount rate since the previous year. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was applied to all periods of projected benefit payments to determine the total OPEB liability. The source of the municipal bond rate was fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of August 31, 2020.

See Note 12 for the best estimate of geometric real rates of return for each major asset class included in the TRS target asset allocation as of August 31, 2020.

Sensitivity Analysis

Discount Rate - The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% lower than and 1% higher than the discount rate that was used (2.33%) in measuring the Net OPEB Liability.

	<u>1% Decrease in Discount Rate (1.33%)</u>	<u>Discount Rate (2.33%)</u>	<u>1% Increase in Discount Rate (3.33%)</u>
District's proportionate share of the net OPEB liability	\$ 30,004,623	\$ 25,003,900	\$ 21,054,047

Healthcare Cost Trend Rates - The following schedule shows the impact of the Net OPEB Liability if the healthcare cost trend rates used were 1% lower than and 1% higher than the assumed healthcare cost trend rate is used in measuring the Net OPEB Liability.

	<u>1% Decrease in Healthcare Cost Trend Rate</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase in Healthcare Cost Trend Rate</u>
District's proportionate share of the net OPEB liability	\$ 20,424,983	\$ 25,003,900	\$ 31,102,370

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At August 31, 2021, the District reported a liability of \$25,003,900 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	\$ 25,003,900
State's proportionate share that is associated with the District	<u>33,599,248</u>
Total	<u>\$ 58,603,148</u>

The net OPEB liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The employer's proportion of the Net OPEB liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2019 through August 31, 2020.

At August 31, 2020, the employer's proportion of the collective net OPEB liability was 0.06577% which was an increase of 0.00233% from its proportion measured as of August 31, 2019.

Changes Since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- The discount rate changed from 2.63% as of August 31, 2019 to 2.33% as of August 31, 2020. This change increased the Total OPEB Liability.
- The participation rate for post-65 retirees was lowered from 50% to 40%. This change decreased the Total OPEB Liability.
- The ultimate health care trend assumption was lowered from 4.50% to 4.25% as a result of Congress' repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. These changes decreased the Total OPEB Liability.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

For the year ended August 31, 2021, the District recognized OPEB expense of \$374,330 and revenue of (\$233,300) for support provided by the State.

At August 31, 2021, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 1,309,194	\$ 11,443,063
Changes in actuarial assumptions	1,542,221	6,866,200
Difference between projected and actual investment earnings	8,126	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	4,960,668	-
Contributions paid to TRS subsequent to the measurement date	<u>529,390</u>	<u>-</u>
Total	<u>\$ 8,349,599</u>	<u>\$ 18,309,263</u>

The \$529,390 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended August 31, 2022. The net amounts of the employer’s balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPEB Expense Amount</u>
Year ended August 31:	
2022	(1,849,122)
2023	(1,850,208)
2024	(1,850,830)
2025	(1,850,659)
2026	(1,182,798)
Thereafter	(1,905,437)

14. On-Behalf Payments

The District recognizes as revenues and expenditures retiree drug subsidy reimbursements under the provisions of Medicare Part D made by the federal governments to TRS on behalf of the District. For the year ended August 31, 2021, reimbursements of \$291,670 were received by TRS and allocated to the District.

15. Health Care Coverage

During the year ended August 31, 2021, employees of the District were covered by a health insurance plan (the “Plan”). The District contributed \$500 per month per employee to the Plan, and employees, at their option, authorized payroll withholdings to pay contributions or premiums for dependents.

In fiscal year 2016, the District started a self-funded health insurance plan administered by Blue Cross Blue Shield. The District established an Internal Service Fund to account for and finance this partially uninsured risk of loss. The District is obligated to pay its own claims up to \$175,000 per claim. The claim liability below is an estimate of potential loss exposure on health insurance claims at year end which includes incurred but not reported (“IBNR”) claims and claims reported but not paid. A reconciliation of the estimated claim liability is as follows:

<u>Year Ended August 31,</u>	<u>Beginning Liability</u>	<u>Estimated Current Year Claims</u>	<u>Claim Payments</u>	<u>Ending Liability</u>
2019	\$ 687,706	10,055,931	(10,310,002)	433,635
2020	\$ 433,635	12,380,343	(12,287,212)	526,766
2021	\$ 526,766	13,501,356	(13,131,752)	896,370

16. Risk Management

The District’s risk management program includes coverages through third party insurance providers for property, automobile liability, school professional liability, crime, and other miscellaneous bonds. During the year ended August 31, 2021, there were no significant reductions in insurance coverage from coverage in the prior year. Losses in excess of the various deductible levels are covered through traditional indemnity coverage for buildings and contents, and vehicle liability with various insurance firms. Settled claims have not exceeded insurance limits for the past three years.

17. Self-Insurance Fund

The District has a partially self-insured workers’ compensation plan administered by Texas Public School’s Workers Compensation Project (“SchoolComp”) which is an insurance pool. The District established an Internal Service Fund to account for and finance this partially uninsured risk of loss. The District is obligated to pay its own claims up to \$75,000 per claim. The claim liability below is an estimate of potential loss exposure on workers’ compensation claims at year end which includes incurred but not reported (“IBNR”) claims and claims reported but not paid. A reconciliation of the estimated claim liability is as follows:

Year Ended August 31,	Beginning Liability	Estimated Current Year Claims	Claim Payments	Ending Liability
2019	\$ 230,237	51,686	(81,317)	200,606
2020	\$ 200,606	40,772	(56,923)	184,455
2021	\$ 184,455	78,392	(85,447)	177,400

18. Commitments and Contingencies

The District participates in a number of federal financial assistance programs. Although the District grant programs have been audited in accordance with the provisions of the Uniform Guidance for the year ended August 31, 2021, these programs are subject to financial and compliance audits. The amounts, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

In February 2020, the District entered into an interlocal agreement with Travis County to share the costs of design and construction of the Vail Divide Southern Extension Project (the “Project”). The District will be responsible for the management and development of the Project and Travis County will provide oversight to ensure the Project is constructed in accordance with Travis County guidelines. The estimated total cost of the Project is \$10,000,000 and will be funded through contributions from the District and Travis County at a 25%/75% split. During the year ended August 31, 2020, the District received \$7,500,000 from Travis County for its 75% share of the estimated costs of the Project. Once the Project is completed and accepted by Travis County the constructed roadway will be owned, operated, and maintained by Travis County. Upon completion of the Project, and unused funds provided by Travis County will be returned within 60 days.

At August 31, 2021, the District is also committed under construction contracts with a remaining balance of \$1,791,092.

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout the world. While the disruption is expected to be temporary, there is uncertainty around the severity and duration. Therefore, while this issue may negatively impact the District's results of operations and financial position, the related financial impact cannot be reasonably estimated at this time. The District is actively managing its operations to maintain its cash flow and management believes that the District has adequate liquidity.

**Required
Supplementary Information**

Lake Travis Independent School District
Schedule of the District's Proportionate Share of the Net Pension Liability
Teacher Retirement System of Texas
8/31/2021**

	2020*	2019*	2018*	2017*	2016*	2015*	2014*	2013*
District's proportion of the net pension liability	0.04267%	0.04545%	0.04258%	0.04154%	0.04108%	0.04251%	0.02488%	0.02490%
District's proportionate share of the net pension liability	\$ 22,851,574	\$ 23,628,295	\$ 23,438,267	\$ 13,282,490	\$ 15,524,204	\$ 15,027,849	\$ 6,646,594	\$ 8,161,471
State's proportionate share of the net pension liability associated with the District	47,844,349	42,672,220	44,939,821	26,164,741	30,795,688	29,615,675	24,848,135	30,502,132
Total	\$ 70,695,923	\$ 66,300,515	\$ 68,378,088	\$ 39,447,231	\$ 46,319,892	\$ 44,643,524	\$ 31,494,729	\$ 38,663,603
District's covered-employee payroll (for Measurement Year)	\$ 62,065,970	\$ 56,691,939	\$ 52,718,193	\$ 50,203,725	\$ 47,934,351	\$ 46,310,888	\$ 43,529,437	\$ 41,623,406
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	36.82%	41.68%	44.46%	26.46%	32.39%	32.45%	15.27%	19.61%
Plan fiduciary net position as a percentage of the total pension liability	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%	83.25%	78.17%
Plan's net pension liability as a percentage of covered employee payroll	110.36%	114.93%	126.11%	75.93%	92.75%	91.94%	72.90%	93.10%

* The amounts presented for each Plan year are as of August 31, plan information was unavailable prior to 2013.

** Schedule should provide ten years of Plan information, but data was unavailable prior to 2013.

**Lake Travis Independent School District
Schedule of District Contributions - Pensions
Teacher Retirement System of Texas
Last 10 Fiscal Years**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contributions	\$ 1,942,396	\$ 1,761,631	\$ 1,574,129	\$ 1,434,482	\$ 1,361,463
Contributions in relation to the contractual required contributions	<u>(1,942,396)</u>	<u>(1,761,631)</u>	<u>(1,574,129)</u>	<u>(1,434,482)</u>	<u>(1,361,463)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered employee payroll	\$ 65,213,246	\$ 62,065,970	\$ 56,691,939	\$ 52,718,193	\$ 50,203,725
Contributions as a percentage of covered payroll	2.98%	2.84%	2.78%	2.72%	2.71%
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually required contributions	\$ 1,299,389	\$ 1,258,836	\$ 630,852	\$ 553,164	\$ 443,325
Contributions in relation to the contractual required contributions	<u>(1,299,389)</u>	<u>(1,258,836)</u>	<u>(630,852)</u>	<u>(553,164)</u>	<u>(443,325)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered employee payroll	\$ 47,934,351	\$ 46,310,888	\$ 43,529,437	\$ 41,623,406	\$ 39,514,453
Contributions as a percentage of covered payroll	2.71%	2.72%	1.45%	1.33%	1.12%

Lake Travis Independent School District
Schedule of the District's Proportionate Share of the Net OPEB Liability
Teacher Retirement System of Texas
8/31/2021**

	2020*	2019*	2018*	2017*
District's proportion of the net OPEB liability	0.06577%	0.06344%	0.05986%	0.05520%
District's proportionate share of the net OPEB liability	\$ 25,003,900	\$ 29,999,529	\$ 29,887,166	\$ 24,002,534
State's proportionate share of the net OPEB liability associated with the District	33,599,248	39,862,662	46,673,009	40,861,087
Total	<u>\$ 58,603,148</u>	<u>\$ 69,862,191</u>	<u>\$ 76,560,175</u>	<u>\$ 64,863,621</u>
District's covered-employee payroll (for Measurement Year)	\$ 62,065,970	\$ 56,691,939	\$ 52,718,193	\$ 50,203,725
District's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	40.29%	52.92%	56.69%	47.81%
Plan fiduciary net position as a percentage of the total OPEB liability	4.99%	2.66%	1.57%	0.91%
Plan's net OPEB liability as a percentage of covered employee payroll	101.46%	135.21%	146.64%	132.55%

* The amounts presented for each Plan year are as of August 31, plan information was unavailable prior to 2017.

** Schedule should provide ten years of Plan information, but data was unavailable prior to 2017.

Lake Travis Independent School District
Schedule of District Contributions - OPEB
Teacher Retirement System of Texas
Last 10 Fiscal Years

	<u>2021*</u>	<u>2020*</u>	<u>2019*</u>	<u>2018*</u>	<u>2017*</u>
Contractually required contributions	\$ 529,390	\$ 499,952	\$ 441,279	\$ 412,926	\$ 286,963
Contributions in relation to the contractual required contributions	<u>(529,390)</u>	<u>(499,952)</u>	<u>(441,279)</u>	<u>(412,926)</u>	<u>(286,963)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered employee payroll	\$ 65,213,246	\$ 62,065,970	\$ 56,691,939	\$ 52,718,193	\$ 50,203,725
Contributions as a percentage of covered payroll	0.81%	0.81%	0.78%	0.78%	0.57%
	<u>2016*</u>	<u>2015*</u>	<u>2014*</u>	<u>2013*</u>	<u>2012*</u>
Contractually required contributions	\$ 263,491	\$ 254,712	\$ 239,412	\$ 228,928	\$ 217,327
Contributions in relation to the contractual required contributions	<u>(263,491)</u>	<u>(254,712)</u>	<u>(239,412)</u>	<u>(228,928)</u>	<u>(217,327)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered employee payroll	\$ 47,934,351	\$ 46,310,888	\$ 43,529,437	\$ 41,623,406	\$ 39,514,453
Contributions as a percentage of covered payroll	0.55%	0.55%	0.55%	0.55%	0.55%

* The amounts presented for each Plan year are as of August 31

Lake Travis Independent School District

Note to Required Supplementary Information Year Ended August 31, 2021

1. Change in Assumptions

Pensions

There were no changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period.

OPEB

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- The discount rate changed from 2.63% as of August 31, 2019 to 2.33% as of August 31, 2020. This change increased the Total OPEB Liability.
- The participation rate for post-65 retirees was lowered from 50% to 40%. This change decreased the Total OPEB Liability.
- The ultimate health care trend assumption was lowered from 4.50% to 4.25% as a result of Congress' repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. These changes decreased the Total OPEB Liability.

**Combining and Individual Fund
Statements and Schedules**

Lake Travis Independent School District
Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds
August 31, 2021

	211	224	225	226	240	244	255
	Title I Grants to Local Education Agencies	Special Education - Grants to States (Formula)	Special Education - Preschool Grants	Special Education - Grants to States (High Cost)	Food and Nutrition Services	Career and Technical Education - Basic Grants to States	Supporting Effective Instruction State Grants
Assets							
Cash and cash equivalents	\$ -	-	-	-	646,878	-	-
Due from other governments	-	128,684	1,391	-	110,197	34,613	72,733
Other receivables	-	-	-	-	4,378	-	-
Inventory	-	-	-	-	293,160	-	-
Total assets	<u>\$ -</u>	<u>128,684</u>	<u>1,391</u>	<u>-</u>	<u>1,054,613</u>	<u>34,613</u>	<u>72,733</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ -	-	-	-	114,449	-	-
Accrued wages payable	-	98,870	-	-	110,797	-	-
Due to other funds	-	29,814	1,391	-	9,223	34,613	72,733
Unearned revenue	-	-	-	-	290,673	-	-
Total liabilities	<u>-</u>	<u>128,684</u>	<u>1,391</u>	<u>-</u>	<u>525,142</u>	<u>34,613</u>	<u>72,733</u>
Fund balances:							
Restricted	-	-	-	-	529,471	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>529,471</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>128,684</u>	<u>1,391</u>	<u>-</u>	<u>1,054,613</u>	<u>34,613</u>	<u>72,733</u>

(Continued)

Lake Travis Independent School District
Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds (Continued)
August 31, 2021

	263	266	277	281	289	289	410	428	429
	English Language Acquisition State Grants	Education Stabilization Fund ESSER I	Coronavirus Relief Fund	Education Stabilization Fund ESSER II	Grants for State Assessments and Related Activities	Student Support and Academic Enrichment Program	State Instructional Materials	Special Ed Fiscal Support	Other State
Assets									
Cash and cash equivalents	\$ -	-	-	-	-	-	30,905	-	-
Due from other governments	35,209	-	-	-	-	30,455	-	-	38,951
Other receivables	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 35,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,455</u>	<u>30,905</u>	<u>-</u>	<u>38,951</u>
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	\$ -	-	-	-	-	-	2,625	-	-
Accrued wages payable	-	-	-	-	-	-	-	-	-
Due to other funds	35,209	-	-	-	-	30,455	-	-	38,951
Unearned revenue	-	-	-	-	-	-	28,280	-	-
Total liabilities	<u>35,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,455</u>	<u>30,905</u>	<u>-</u>	<u>38,951</u>
Fund balances:									
Restricted	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 35,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,455</u>	<u>30,905</u>	<u>-</u>	<u>38,951</u>

(Continued)

Lake Travis Independent School District
Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds (Continued)
August 31, 2021

	461	481	486	488	489	490/491/492	498/499	Total
	Campus Activity Funds	AP Testing	Athletic	PTA/PTO Donations	Other State and Local	Lake Travis Ed. Foundation Mini Grants	Lake Travis Ed. Foundation Mini Grants	Special Revenue Funds
Assets								
Cash and cash equivalents	\$ 905,307	238,149	214,535	56,261	397,967	347,847	11,796	2,849,645
Due from other governments	-	-	-	-	-	-	-	452,233
Other receivables	-	-	-	-	-	-	-	4,378
Inventory	-	-	-	-	-	-	-	293,160
Total assets	<u>\$ 905,307</u>	<u>238,149</u>	<u>214,535</u>	<u>56,261</u>	<u>397,967</u>	<u>347,847</u>	<u>11,796</u>	<u>3,599,416</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ -	193,715	10,479	-	-	19,487	-	340,755
Accrued wages payable	-	-	-	-	-	-	-	209,667
Due to other funds	-	-	-	-	-	-	-	252,389
Unearned revenue	-	-	-	-	-	-	-	318,953
Total liabilities	<u>-</u>	<u>193,715</u>	<u>10,479</u>	<u>-</u>	<u>-</u>	<u>19,487</u>	<u>-</u>	<u>1,121,764</u>
Fund balances:								
Restricted	-	-	-	-	-	-	-	529,471
Committed	905,307	-	-	-	-	-	-	905,307
Assigned	-	44,434	204,056	56,261	397,967	328,360	11,796	1,042,874
Total fund balances	<u>905,307</u>	<u>44,434</u>	<u>204,056</u>	<u>56,261</u>	<u>397,967</u>	<u>328,360</u>	<u>11,796</u>	<u>2,477,652</u>
Total liabilities and fund balances	<u>\$ 905,307</u>	<u>238,149</u>	<u>214,535</u>	<u>56,261</u>	<u>397,967</u>	<u>347,847</u>	<u>11,796</u>	<u>3,599,416</u>

Lake Travis Independent School District
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Governmental Funds
Year Ended August 31, 2021

	211	224	225	226	240	244	255
	Title I Grants to Local Education Agencies	Special Education - Grants to States (Formula)	Special Education - Preschool Grants	Special Education - Grants to States (High Cost)	Food and Nutrition Services	Career and Technical Education - Basic Grants to States	Supporting Effective Instruction State Grants
Revenues							
Local and intermediate sources	\$ -	-	-	-	2,932,983	-	-
State program revenues	-	-	-	-	8,957	-	-
Federal program revenues	443,834	1,536,416	10,509	165,880	433,988	47,716	190,980
Total revenues	<u>443,834</u>	<u>1,536,416</u>	<u>10,509</u>	<u>165,880</u>	<u>3,375,928</u>	<u>47,716</u>	<u>190,980</u>
Expenditures							
Current:							
Instruction	443,834	1,128,276	5,264	165,880	-	40,818	-
Curriculum and staff development	-	-	-	-	-	6,898	190,980
Guidance, counseling and evaluation services	-	373,687	5,245	-	-	-	-
Student transportation	-	34,453	-	-	-	-	-
Food services	-	-	-	-	4,112,786	-	-
Extracurricular activities	-	-	-	-	-	-	-
Facilities maintenance and operations	-	-	-	-	-	-	-
Security and monitoring services	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-
Total expenditures	<u>443,834</u>	<u>1,536,416</u>	<u>10,509</u>	<u>165,880</u>	<u>4,112,786</u>	<u>47,716</u>	<u>190,980</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	(736,858)	-	-
Net change in fund balances	-	-	-	-	(736,858)	-	-
Fund balances, beginning	-	-	-	-	1,266,329	-	-
Fund balances, ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>529,471</u>	<u>-</u>	<u>-</u>

(Continued)

Lake Travis Independent School District
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Governmental Funds (Continued)
Year Ended August 31, 2021

	263	266	277	281	289	289	410	428	429
	English Language Acquisition State Grants	Education Stabilization Fund ESSER I	Coronavirus Relief Fund	Education Stabilization Fund ESSER II	Grants for State Assessments and Related Activities	Student Support and Academic Enrichment Program	State Instructional Materials	Special Ed Fiscal Support	Other State
Revenues									
Local and intermediate sources	\$ -	-	-	-	-	-	-	-	-
State program revenues	-	-	-	-	-	-	504,727	255,000	130,212
Federal program revenues	99,473	332,839	420,600	1,347,549	5,343	30,455	-	-	-
Total revenues	<u>99,473</u>	<u>332,839</u>	<u>420,600</u>	<u>1,347,549</u>	<u>5,343</u>	<u>30,455</u>	<u>504,727</u>	<u>255,000</u>	<u>130,212</u>
Expenditures									
Current:									
Instruction	46,413	-	420,600	1,347,549	5,343	30,455	504,727	-	-
Curriculum and staff development	53,060	-	-	-	-	-	-	-	-
Guidance, counseling and evaluation services	-	-	-	-	-	-	-	255,000	-
Student transportation	-	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-
Extracurricular activities	-	-	-	-	-	-	-	-	-
Facilities maintenance and operations	-	332,839	-	-	-	-	-	-	-
Security and monitoring services	-	-	-	-	-	-	-	-	130,212
Community services	-	-	-	-	-	-	-	-	-
Total expenditures	<u>99,473</u>	<u>332,839</u>	<u>420,600</u>	<u>1,347,549</u>	<u>5,343</u>	<u>30,455</u>	<u>504,727</u>	<u>255,000</u>	<u>130,212</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-	-
Fund balances, beginning	-	-	-	-	-	-	-	-	-
Fund balances, ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

Lake Travis Independent School District
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Governmental Funds (Continued)
Year Ended August 31, 2021

	461	481	486	488	489	490/491/492	498/499	Total
	Campus Activity Funds	AP Testing	Athletic	PTA/PTO Donations	Other State and Local	Lake Travis Ed. Foundation Mini Grants	Lake Travis Ed. Foundation Mini Grants	Special Revenue Funds
Revenues								
Local and intermediate sources	\$ 749,403	209,251	456,754	155,677	94,317	275,000	-	4,873,385
State program revenues	-	-	-	-	221,344	-	-	1,120,240
Federal program revenues	-	-	-	-	-	-	-	5,065,582
Total revenues	<u>749,403</u>	<u>209,251</u>	<u>456,754</u>	<u>155,677</u>	<u>315,661</u>	<u>275,000</u>	<u>-</u>	<u>11,059,207</u>
Expenditures								
Current:								
Instruction	490,322	-	-	142,600	6,512	230,897	-	5,009,490
Curriculum and staff development	-	-	-	-	-	-	-	250,938
Guidance, counseling and evaluation services	-	194,197	-	-	-	-	-	828,129
Student transportation	-	-	-	-	-	-	-	34,453
Food services	-	-	-	-	-	-	-	4,112,786
Extracurricular activities	310,043	-	322,428	-	-	-	-	632,471
Facilities maintenance and operations	-	-	-	-	-	-	-	332,839
Security and monitoring services	-	-	-	-	-	-	-	130,212
Community services	-	-	-	-	44,615	-	-	44,615
Total expenditures	<u>800,365</u>	<u>194,197</u>	<u>322,428</u>	<u>142,600</u>	<u>51,127</u>	<u>230,897</u>	<u>-</u>	<u>11,375,933</u>
Excess (deficiency) of revenues over (under) expenditures	(50,962)	15,054	134,326	13,077	264,534	44,103	-	(316,726)
Net change in fund balances	(50,962)	15,054	134,326	13,077	264,534	44,103	-	(316,726)
Fund balances, beginning	<u>956,269</u>	<u>29,380</u>	<u>69,730</u>	<u>43,184</u>	<u>133,433</u>	<u>284,257</u>	<u>11,796</u>	<u>2,794,378</u>
Fund balances, ending	<u>\$ 905,307</u>	<u>44,434</u>	<u>204,056</u>	<u>56,261</u>	<u>397,967</u>	<u>328,360</u>	<u>11,796</u>	<u>2,477,652</u>

Lake Travis Independent School District
Combining Statement of Net Position
Business-type Activities- Nonmajor Enterprise Funds
August 31, 2021

	<u>Community Education</u>	<u>Video Display Board</u>	<u>Total Nonmajor Enterprise Funds</u>
Assets			
Current assets-			
Cash and cash equivalents	\$ 1,419,396	\$ 416,652	\$ 1,836,048
Total current assets	<u>1,419,396</u>	<u>416,652</u>	<u>1,836,048</u>
Noncurrent assets-			
Capital assets:			
Buildings and improvements	-	449,008	449,008
Accumulated depreciation	-	(179,601)	(179,601)
Total noncurrent assets	<u>-</u>	<u>269,407</u>	<u>269,407</u>
Total assets	<u>1,419,396</u>	<u>686,059</u>	<u>2,105,455</u>
Liabilities			
Current liabilities-			
Accounts payable	3,717	-	3,717
Accrued wages payable	62,042	-	62,042
Total liabilities	<u>65,759</u>	<u>-</u>	<u>65,759</u>
Net Position			
Net investment in capital assets	-	269,407	269,407
Unrestricted	<u>1,353,637</u>	<u>416,652</u>	<u>1,770,289</u>
Total net position	<u>\$ 1,353,637</u>	<u>\$ 686,059</u>	<u>\$ 2,039,696</u>

Lake Travis Independent School District
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Business-type Activities- Nonmajor Enterprise Funds
Year Ended August 31, 2021

	<u>Community Education</u>	<u>Video Display Board</u>	<u>Total Nonmajor Enterprise Funds</u>
Operating revenues-			
Charges for services	\$ 1,910,566	\$ 102,250	\$ 2,012,816
Operating expenses:			
Payroll costs	1,952,054	-	1,952,054
Professional and contracted services	146,340	-	146,340
Supplies and materials	93,835	-	93,835
Extracurricular activities	18,413	-	18,413
Other operating	90,701	-	90,701
Depreciation	-	22,450	22,450
Total operating expenses	<u>2,301,343</u>	<u>22,450</u>	<u>2,323,793</u>
Operating income (loss)	<u>(390,777)</u>	<u>79,800</u>	<u>(310,977)</u>
Change in net position	(390,777)	79,800	(310,977)
Total net position, beginning	<u>1,744,414</u>	<u>606,259</u>	<u>2,350,673</u>
Total net position, ending	<u>\$ 1,353,637</u>	<u>\$ 686,059</u>	<u>\$ 2,039,696</u>

Lake Travis Independent School District
Combining Statement of Cash Flows
Business-type Activities- Nonmajor Enterprise Funds
Year Ended August 31, 2021

	<u>Community Education</u>	<u>Video Display Board</u>	<u>Total Nonmajor Enterprise Funds</u>
Cash Flows from Operating Activities:			
Receipts from interfund services provided	\$ 1,910,566	\$ 102,250	\$ 2,012,816
Payments to employees	(1,890,012)	-	(1,890,012)
Payments to suppliers	(345,962)	-	(345,962)
Net cash provided by (used in) operating activities	<u>(325,408)</u>	<u>102,250</u>	<u>(223,158)</u>
Cash and cash equivalents, beginning of the year	<u>1,744,804</u>	<u>314,402</u>	<u>2,059,206</u>
Cash and cash equivalents, end of the year	<u>\$ 1,419,396</u>	<u>\$ 416,652</u>	<u>\$ 1,836,048</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (390,777)	\$ 79,800	\$ (310,977)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	-	22,450	22,450
Increase in accounts payable	3,327	-	3,327
Increase in accrued wages payable	62,042	-	62,042
Net cash provided by (used in) operating activities	<u>\$ (325,408)</u>	<u>\$ 102,250</u>	<u>\$ (223,158)</u>

Lake Travis Independent School District
Combining Statement of Net Position
Governmental Activities- Nonmajor Internal Service Funds
August 31, 2021

	<u>Workers Compensation</u>	<u>Self-Funded Health Insurance</u>	<u>DSA/HSA</u>	<u>Total Nonmajor Internal Service Funds</u>
Assets				
Current assets:				
Cash and cash equivalents	\$ 1,104,997	\$ 331,165	\$ 117,402	\$ 1,553,564
Temporary investments	113,714	-	-	113,714
Due from other funds	-	1,728,797	-	1,728,797
Total current assets	<u>1,218,711</u>	<u>2,059,962</u>	<u>117,402</u>	<u>3,396,075</u>
Total assets	<u><u>1,218,711</u></u>	<u><u>2,059,962</u></u>	<u><u>117,402</u></u>	<u><u>3,396,075</u></u>
Liabilities				
Current liabilities-				
Accounts payable	<u>177,400</u>	<u>896,370</u>	<u>-</u>	<u>1,073,770</u>
Total liabilities	<u>177,400</u>	<u>896,370</u>	<u>-</u>	<u>1,073,770</u>
Net Position				
Unrestricted	<u>1,041,311</u>	<u>1,163,592</u>	<u>117,402</u>	<u>2,322,305</u>
Total net position	<u><u>\$ 1,041,311</u></u>	<u><u>\$ 1,163,592</u></u>	<u><u>\$ 117,402</u></u>	<u><u>\$ 2,322,305</u></u>

Lake Travis Independent School District
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Governmental Activities- Nonmajor Internal Service Funds
Year Ended August 31, 2021

	<u>Workers Compensation</u>	<u>Self Funded Health Insurance</u>	<u>DSA/HSA</u>	<u>Total Nonmajor Internal Service Funds</u>
Operating revenues-				
Charges for services	\$ 498,542	\$ 13,027,017	\$ 333,837	\$ 13,859,396
Operating expenses:				
Professional and contracted services	191,583	22,993	-	214,576
Claims	78,392	13,870,960	328,421	14,277,773
Other operating	74,693	-	-	74,693
Total operating expenses	344,668	13,893,953	328,421	14,567,042
Operating income (loss)	153,874	(866,936)	5,416	(707,646)
Non-operating revenues-				
Investment and interest income	7,623	14,551	926	23,100
Change in net position	161,497	(852,385)	6,342	(684,546)
Total net position, beginning	879,814	2,015,977	111,060	3,006,851
Total net position, ending	<u>\$ 1,041,311</u>	<u>\$ 1,163,592</u>	<u>\$ 117,402</u>	<u>\$ 2,322,305</u>

Lake Travis Independent School District
Combining Statement of Cash Flows
Governmental Activities- Nonmajor Internal Service Funds
Year Ended August 31, 2021

	Workers Compensation	Self Funded Health Insurance	DSA/HSA	Total Nonmajor Internal Service Funds
Cash Flows from Operating Activities:				
Receipts from contributors	\$ 498,542	\$ 12,196,644	\$ 333,837	\$ 13,029,023
Payments to suppliers	(266,276)	(921,417)	-	(1,187,693)
Claims paid	(87,521)	(13,501,356)	(328,421)	(13,917,298)
Net cash provided by (used in) operating activities	<u>144,745</u>	<u>(2,226,129)</u>	<u>5,416</u>	<u>(2,075,968)</u>
Cash Flows from Investing Activities:				
Purchase of investments	(68)	-	-	(68)
Interest received	7,623	14,551	926	23,100
Net cash provided by investing activities	<u>7,555</u>	<u>14,551</u>	<u>926</u>	<u>23,032</u>
Net change in cash and cash equivalents	152,300	(2,211,578)	6,342	(2,052,936)
Cash and cash equivalents, beginning of the year	<u>952,697</u>	<u>2,542,743</u>	<u>111,060</u>	<u>3,606,500</u>
Cash and cash equivalents, end of the year	<u>\$ 1,104,997</u>	<u>\$ 331,165</u>	<u>\$ 117,402</u>	<u>\$ 1,553,564</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 153,874	\$ (866,936)	\$ 5,416	\$ (707,646)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Increase (decrease) in accounts payable	(9,129)	369,604	-	360,475
Decrease in unearned revenue	-	(830,373)	-	(830,373)
Increase in due from other funds	-	(898,424)	-	(898,424)
Net cash provided by (used in) operating activities	<u>\$ 144,745</u>	<u>\$ (2,226,129)</u>	<u>\$ 5,416</u>	<u>\$ (2,075,968)</u>

Lake Travis Independent School District
Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended August 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Local and intermediate sources	\$ 45,700,000	46,250,000	46,253,462	3,462
State program revenues	300,000	160,000	139,430	(20,570)
Total revenues	<u>46,000,000</u>	<u>46,410,000</u>	<u>46,392,892</u>	<u>(17,108)</u>
Expenditures				
Principal on long-term debt	29,870,000	29,870,000	31,085,000	(1,215,000)
Interest on long-term debt	15,997,167	15,997,167	14,775,228	1,221,939
Other debt service expenditures	132,833	542,833	1,151,229	(608,396)
Total expenditures	<u>46,000,000</u>	<u>46,410,000</u>	<u>47,011,457</u>	<u>(601,457)</u>
Deficiency of revenues under expenditures	<u>-</u>	<u>-</u>	<u>(618,565)</u>	<u>(618,565)</u>
Other Financing Sources (Uses)				
Issuance of refunding bonds	-	-	64,450,000	64,450,000
Premium on sale of bonds	-	-	7,379,017	7,379,017
Payment to refunded bond escrow agent	-	-	<u>(71,284,059)</u>	<u>(71,284,059)</u>
Total other financing sources, net	<u>-</u>	<u>-</u>	<u>544,958</u>	<u>544,958</u>
Fund balance, beginning	<u>7,099,415</u>	<u>7,099,415</u>	<u>7,099,415</u>	<u>-</u>
Fund balance, ending	<u>\$ 7,099,415</u>	<u>7,099,415</u>	<u>7,025,808</u>	<u>(73,607)</u>

Lake Travis Independent School District
Food and Nutrition Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended August 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Local and intermediate sources	\$ 5,261,000	2,611,000	2,932,983	321,983
State program revenues	9,000	9,000	8,957	(43)
Federal program revenues	530,000	260,000	433,988	173,988
Total revenues	<u>5,800,000</u>	<u>2,880,000</u>	<u>3,375,928</u>	<u>495,928</u>
Expenditures				
Food services	5,268,861	3,730,000	4,112,786	(382,786)
Facilities maintenance and operations	531,139	-	-	-
Total expenditures	<u>5,800,000</u>	<u>3,730,000</u>	<u>4,112,786</u>	<u>(382,786)</u>
Deficiency of revenues under expenditures	-	(850,000)	(736,858)	113,142
Fund balance, beginning	<u>1,266,329</u>	<u>1,266,329</u>	<u>1,266,329</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,266,329</u>	<u>416,329</u>	<u>529,471</u>	<u>113,142</u>

Other Schedules

Lake Travis Independent School District
Schedule of Delinquent Taxes Receivable
Year Ended August 31, 2021

Last Ten Years Ended August 31	Tax Rates		Assessed/ Appraised Value for School Tax Purposes	Beginning Balance 8/31/2020	Current Year's Total Levy	Maintenance Total Collections	Debt Service Total Collections	Entire Year's Adjustment	Ending Balance 8/31/2021
	Maintenance	Debt Service							
2012 and earlier	Various	Various	Various	\$ 1,055,862	-	(21,305)	(2,764)	(629,852)	401,941
2013	1.0400	0.3675	6,608,815,301	140,319	-	(3,373)	(1,192)	-	135,754
2014	1.0400	0.3675	7,115,224,770	159,069	-	(8,894)	(3,143)	-	147,032
2015	1.0400	0.3675	7,911,588,785	146,343	-	(18,210)	(6,435)	-	121,698
2016	1.0400	0.3675	8,957,914,229	139,102	-	(16,435)	(5,807)	1,756	118,616
2017	1.0400	0.3675	9,984,903,074	206,042	-	(31,101)	(10,990)	4,605	168,556
2018	1.0600	0.3475	10,969,867,472	369,729	-	(50,004)	(16,393)	10,092	313,424
2019	1.0600	0.3475	12,241,356,541	547,164	-	22,378	7,336	(195,183)	381,695
2020	0.9900	0.3475	13,097,820,672	1,617,638	-	(454,343)	(159,479)	(349,255)	654,561
2021	0.9764	0.3475	13,423,952,554	-	176,737,876	(127,994,244)	(45,553,052)	(1,843,555)	1,347,025
Totals				<u>\$ 4,381,268</u>	<u>176,737,876</u>	<u>(128,575,531)</u>	<u>(45,751,919)</u>	<u>(3,001,392)</u>	<u>3,790,302</u>

Lake Travis Independent School District
Exhibit J-4 - Use of Funds Report - Select State Allotment Programs
For the Year Ended August 31, 2021

<u>Data Codes</u>		<u>Responses</u>
Section A: Compensatory Education Programs		
Districts are required to use at least 55% of state compensatory education state allotment funds on direct program costs. Statutory Authority: Texas Education Code, §48.104.		
AP1	Did your district expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the district have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$ 1,930,517
AP4	List the actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24,26, 28, 29, 30, 34)	\$ 1,377,353
Section B: Bilingual Education Programs		
Districts are required to use at least 55% of bilingual education state allotment funds on direct program costs. Statutory Authority: Texas Education Code, §48.105.		
AP5	Did your district expend any bilingual education program state allotment funds during the district's fiscal year?	Yes
AP6	Does the district have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the district's fiscal year.	\$ 475,804
AP8	List the actual direct program expenditures for bilingual education programs during the district's fiscal year. (PICs 25, 35)	\$ 1,172,489

Lake Travis Independent School District
Exhibit L-1 - Required Responses to Selected
School First Indicators
August 31, 2021

Data Control Codes	Description	Responses
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes
SF4	Was the school district issued a warrant hold?	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted ins budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	\$ 695,246

Federal Awards Section



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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

The Board of Trustees of
Lake Travis Independent School District:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lake Travis Independent School District (the "District"), as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 14, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Affiliated Company

ML&R WEALTH MANAGEMENT LLC

"A Registered Investment Advisor"

This firm is not a CPA firm

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2021-001.

The District's Response to the Finding

The District's response to the finding identified in our audit is described in the accompanying Schedule of Corrective Action Plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maxwell Locke + Ritter LLP

Austin, Texas
December 14, 2021



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Round Rock, TX 78664

Independent Auditors' Report On Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by The Uniform Guidance

The Board of Trustees of
Lake Travis Independent School District:

Report on Compliance for Each Major Federal Program

We have audited Lake Travis Independent School District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2021. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Affiliated Company

ML&R WEALTH MANAGEMENT LLC

"A Registered Investment Advisor"
This firm is not a CPA firm

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended August 31, 2021.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Maxwell Locke & Ritter LLP

Austin, Texas
December 14, 2021

Lake Travis Independent School District

Schedule of Expenditures of Federal Awards Year Ended August 31, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<u>U.S. Department of Education</u>			
<u>Passed Through Texas Education Agency:</u>			
Title I Grants to Local Educational Agencies	84.010A	20610101227913 & 21610101227913	\$ 443,834
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367A	20694501227913 & 21694501227913	190,980
English Language Acquisition State Grants	84.365A	20671001227913 & 21671001227913	99,473
Student Support and Academic Enrichment Program	84.424A	20680101227913 & 21680101227913	30,455
Special Education Cluster:			
Special Education Grants to States (IDEA - Part B, Formula)	84.027A	206600012279136600 & 216600012279136000	1,536,416
Special Education Grants to States (IDEA - Part B, High Cost Risk Pool)	84.027A	206600122279136677 & 216600122279136677	165,880
Total - 84.027A			1,702,296
Special Education Preschool Grants (IDEA - Part B, Preschool)	84.173A	206610012279136610 & 216610012279136000	10,509
Total Special Education Cluster			1,712,805
Career and Technical Education - Basic Grants to States	84.048A	214200006227913	47,716
Grants for State Assessments and Related Activities	84.369A	69551902	5,343
COVID-19 Education Stabilization Fund	84.425D	20521001227913 & 21521001227913	1,680,388
Total Passed Through Texas Education Agency			4,210,994
Total Department of Education			4,210,994
<u>U.S. Department of Agriculture</u>			
<u>Child Nutrition Cluster:</u>			
<u>Passed Through Texas Education Agency:</u>			
National School Lunch Program	10.555	71302101	331,151
School Breakfast Program	10.553	71402101	36,299
Total Passed Through Texas Education Agency			367,450
<u>Passed Through the Texas Department of Human Services-</u>			
Non-cash Assistance - Food Distribution Program	10.555	3002101	54,594
<u>Passed Through the Texas Department of Agriculture-</u>			
COVID-19 National School Lunch Program	10.555	71302101	11,944
Total - 10.555			397,689
Total Child Nutrition Cluster			433,988
Total Department of Agriculture			433,988

(continued)

Lake Travis Independent School District

Schedule of Expenditures of Federal Awards (Continued) Year Ended August 31, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<u>U.S. Department of Treasury</u>			
<u>Passed Through Texas Education Agency-</u>			
COVID-19 Coronavirus Relief Fund	21.019	52202003	420,600
<u>Passed Through Texas Division of Emergency Management-</u>			
COVID-19 Coronavirus Relief Fund	21.019	2020-CF-21019	174,234
Total - 21.019			594,834
Total Department of Treasury			594,834
<u>U.S. Department of Health and Human Services</u>			
<u>Passed Through Texas Health and Human Services Commission-</u>			
Medical Assistance Program	93.778	HHS000537900169	2,050
Total Department of Health and Human Services			2,050
Total Expenditures of Federal Awards			<u>\$ 5,241,866</u>

The accompanying notes are an integral part of this schedule.

Lake Travis Independent School District

Notes to the Schedule of Expenditures of Federal Awards Year Ended August 31, 2021

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Lake Travis Independent School District (the "District") under programs of the federal government for the year ended August 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, change in net position, or cash flows of the District.

2. Summary of Significant Accounting Policies

Basis of Accounting

The expenditures reported on the Schedule are reported using the modified accrual basis of accounting, with the exception of the National School Lunch Program, School Breakfast Program and the Food Distribution Program. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable, and expenditures in the accounting period in which the fund liability is incurred, if measurable. Expenditures in the National School Lunch Program, School Breakfast Program and the Food Distribution Program are not specifically attributable to this revenue source and are shown on the Schedule in an amount equal to revenue for balancing purposes only. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

The District has elected to not use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Relationship to Basic Financial Statements

Expenditures of federal awards are reported in the District's basic financial statements in the General Fund and special revenue funds.

Relationship to Federal Financial Reports

Amounts reported in the Schedule agree with the amounts reported in the related federal financial reports in all significant respects.

Valuation of Non-cash Programs

The District values revenues and expenditures for the Food Distribution Program based on the value of commodities received.

Lake Travis Independent School District

Schedule of Findings and Questioned Costs Year Ended August 31, 2021

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the financial statements were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over the major federal program:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditors' report issued on compliance for the major federal programs:

COVID-19 Education Stabilization Fund

Unmodified

COVID-19 Coronavirus Relief Fund

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of the major federal program-

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.425D	COVID-19 Education Stabilization Fund
21.019	COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?

yes no

Lake Travis Independent School District

Schedule of Findings and Questioned Costs Year Ended August 31, 2021

Section II - Financial Statement Findings

There was one finding required to be reported in accordance with *Government Auditing Standards* for the year ended August 31, 2021. There were no findings required to be reported in accordance with *Government Auditing Standards* for the year ended August 31, 2020.

Finding Relating to Internal Control over Financial Reporting and Compliance in Accordance with *Government Auditing Standards*:

2021-001

- Criteria: The District must amend the official budget before exceeding a functional expenditure category as expenditures from governmental funds cannot be made without authority of appropriation in accordance with Texas Education Code Section 44.006.
- Condition /Context: The instructional resources and media services, instructional leadership, school leadership, guidance, counseling and evaluation services, social work services, health services, general administration, and facilities maintenance and operations functions in the General Fund exceeded budgeted amounts by \$6,813, \$73,337, \$138,868, \$117,762, \$878, \$30,741, \$61,248 and \$548,050, respectively, for the year ended August 31, 2021. The debt service function in the Debt Service Fund exceeded budgeted amounts by \$601,457 for the year ended August 31, 2021. The food services function in the Food and Nutrition Services Fund exceeded budgeted amounts by \$382,786 for the year ended August 31, 2021.
- Effect: Noncompliance with legal requirements for school district budgets formulated by the State of Texas and the Texas Education Agency (“TEA”).
- Cause: For the General Fund, the budget overages were due to the following factors: (1) the District switched to a new financial accounting software system one month prior to the end of the fiscal year. The original system was not accessible to finish out the year. The change in the payroll accrual method between the two systems caused several function areas to go over budget. The District was not able to amend its budget in the General Fund prior to the end of the year based on the timing of the final payroll accrual process at year end; and (2) the District underestimated the start-up costs for opening schools in August 2021 after a year of on campus and remote instruction due to the COVID-19 pandemic. For the Debt Service Fund, the budget overage was due to the District’s oversight in posting the accounting entries for the final closing of the Series 2020 Refunding Bonds. The error was not discovered prior to the final budget amendment approved in August 2021. For the Food and Nutrition Services Fund, the budget overage was due to the District underestimating the start-up costs for opening schools in August after a year of on campus and remote instruction due to the COVID-19 pandemic which resulted in a decrease in participation of the food service program.

Lake Travis Independent School District

Schedule of Findings and Questioned Costs

Year Ended August 31, 2021

Recommendations: The District should monitor actual expenditures by function incurred and amend the budgeted expenditures by function as necessary by the end of the fiscal year.

Views of Responsible
Officials and Planned

Corrective Actions: See Schedule of Corrective Action Plan

Section III - Federal Award Findings and Questioned Costs

There were no findings or questioned costs required to be reported in accordance with 2 CFR 200.516(a) for the years ended August 31, 2021 and August 31, 2020.



**Lake Travis Independent School District
Annual Financial Report
Fiscal Year Ending August 31, 2021**

Corrective Action Plan for Finding 2021-001(Auditee Prepared)

Finding 2021-001

Planned Corrective Action: District management will implement additional procedures to monitor budget to actual expenditures throughout the fiscal year and to ensure actual spending, by function area, are within year ending budgeted totals.

District management will monitor the expenditures associated with opening schools each fiscal year and properly budget prior to the end of the fiscal year.

District management will implement additional procedures to ensure the posting of all closing accounting entries are completed timely during the fiscal year.

Responsible Party: Pam Sanchez, Assistant Superintendent of Business Services

Estimated Completion Date: August 31, 2022



AGENDA ITEM ACTION SHEET

AGENDA ITEM

2022-2023 Instructional Calendar

RECOMMENDED ACTION

Approve the 2022-2023 Instructional Calendars, Option A and B (Pending approval of Waiver for Staff Development available in Spring 2022)

RATIONALE

First day with students Tuesday, August 16th, 2022 (DOI) and the last day of school with students is May 26th, 2023 prior to Memorial Day.

2 Bad Weather dates are banked in the calendar and 3 early release days.

The Texas Education Agency will be posting the application for the professional development waiver in the Spring. Therefore, we cannot yet, apply for the Waiver for Staff Development required in Option B. We ask that the board approve both calendars, Options A and B, with the understanding that when the waiver becomes available, Lake Travis ISD will apply through TEA and follow calendar Option B for the 2022- 2023 school year.

BUDGET PROVISIONS

None

RESOURCE PERSONNEL

Stefani Allen, Assistant Superintendent of Curriculum & Instruction
Kathy Burbank, Director of Accountability & Assessment

ATTACHMENTS

Lake Travis ISD Instructional Calendar Parameters and Timeline
2022-2023 Proposed Instructional Calendar

MEETING DATE

December 15, 2021

Lake Travis ISD Instructional Calendar Parameters

Factors	Considerations
Top Priority	<ul style="list-style-type: none"> • The instructional calendar is based on what is instructionally best for students. • The instructional calendar contains elements that best support instruction and academic achievement, and then takes into account parent and staff considerations and preferences.
State Law	<ul style="list-style-type: none"> • Start Date: State law does not allow a school district to begin before the fourth Monday in August. DOI Option • Number of Operational Minutes: State law requires 75,600 minutes • Waivers: None available at this time but make a plan for if they do become available. • Number of Teacher Days: State law requires 187 days for teachers and it is not based on minutes. • Inclement Weather Days: State law requires the inclusion time for inclement weather days (840 minutes) in the calendar. • Memorial Day: Texas Education Code 25.081(f) and states the following: A school district may not provide student instruction on Memorial Day.
Semesters	<ul style="list-style-type: none"> • Balancing of Semesters: The number of days in each semester should be as close in number to each other as possible. This consideration is important for single semester courses. However, the second semester may be longer as all major tests, STAAR/EOC, Advanced Placement, etc., are administered in the spring. • First Semester Exams: The timing of exams (before or after winter break) impacts one semester courses, dual credit courses, graduation and college start for December graduates, and grade reporting and transcripts submission for college applications. • University Summer School: The start of University summer school sessions is a factor for graduating seniors and teachers who wish to take summer courses. College course work typically begins the first Monday in June.
Professional Development	<ul style="list-style-type: none"> • Professional development days were strategically placed in order to maximize positive impact on instruction, align with the state testing schedule, and spread throughout the school year. Sec.21.451
Testing Schedules	<ul style="list-style-type: none"> • The calendar design takes into account state STAAR/EOC test days and any others (Advanced Placement test days). Student holidays are not scheduled during testing weeks. http://tea.texas.gov/student.assessment/calendars/
Holidays	<ul style="list-style-type: none"> • The calendar design takes into account national holidays.
UIL	<ul style="list-style-type: none"> • Considerations of UIL events and calendar options will be considered. http://www.uil.texas.org/calendar
Surrounding Districts	<ul style="list-style-type: none"> • Other surrounding school districts' calendars were reviewed for information, examples, and new or different options.
Student Attendance Data	<ul style="list-style-type: none"> • Examination of Student Attendance Data: • Student data was examined to establish patterns that may affect the calendar. • Attendance near holidays is closely monitored. • The number of partial weeks is minimized in an effort to maximize attendance.
Summer Programs	<ul style="list-style-type: none"> • Consideration was given to the timing of summer programs.

Timeline for Development

Curriculum and Instruction Department Review

Cabinet Review

ELT Presentation/Discussion

Board of Trustees Meeting 1st Reading/Discussion Item

ACE Committee and Campus Feedback

Board of Trustees Meeting 2nd Reading/Action Item

October 25, 2021

November 1, 2021

November 3, 2021

November 17, 2021

November-December 1, 2021

December 15, 2021

Proposed 2022-2023 LTISD Calendar Option A 2 BW days and Holidays

August 2022						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	(16)	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	(11)	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

The cell that is at the end of the Month under Tuesday has Staff days for the Month and the cell that is at the end of the Month under Friday has Student days for the Month. The cell under Saturday automatically calculates the number of instructional minutes based on the student days for the month times 440.

November 2022						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2022						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2023						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	(4)	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

First & Last Day of School Neon Green

Student & Staff Holiday Pink

Staff PD Days Blue

February 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	(20)	21	22	23	24	25
26	27	28	29	30	31	

April 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Early Release Day Purple

Elementary 7:40 12:00
Secondary 8:50 1:10
260 minutes per day on ER

NPO August 2-4
(First day of Grading Period)
) Last day of Grading Period

May 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	(26)	27
28	29	30	31			

June 2023						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

STAAR*

DRAFT

Federal Holidays 2022/2023

Sep 5, 2022	Labor Day	Dec 25, 2022	Christmas Day	Jan 16, 2023	MLK Day
Oct 10, 2022	Indigenous Peoples' Day	Dec 26, 2022	Christmas Day (obs.)	Feb 20, 2023	Presidents' Day
Nov 11, 2022	Veterans Day	Jan 1, 2023	New Year's Day	May 29, 2023	Memorial Day
Nov 24, 2022	Thanksgiving Day	Jan 2, 2023	New Year's Day (obs.)	Jul 4, 2023	Independence Day

175 Student Days **187** Teacher Days *Required 187 for Teachers
76460 Minutes -860 dif Required 75,600 for Students
440 Minutes in a day
BW Days 2 Built-In @420m 840 -20

80 First Semester
95 Second Semester
75 days in 2nd Sem prior to May

Proposed 2022-2023 LTISD Calendar Option B

2 BW days w/ Waiver

August 2022						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	(16)	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

18 12 5280

September 2022						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

21 21 9240

October 2022						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	(11)	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

21 18 7920

The cell that is at the end of the Month under Tuesday has Staff days for the Month and the cell that is at the end of the Month under Friday has Student days for the Month. The cell under Saturday automatically calculates the number of instructional minutes based on the student days for the month times 440.

November 2022						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

17 16 7040

December 2022						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

12 12 5100

January 2023						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	(4)	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

20 19 8360

First & Last Day of School Neon Green

Student & Staff Holiday Pink

Staff PD Days Blue

District PD Days Blue Bold

February 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

20 17 7480

March 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	(20)	21	22	23	24	25
26	27	28	29	30	31	

18 18 7740

April 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

19 19 8360

Early Release Day Purple

Elementary 7:40 12:00

Secondary 8:50 1:10

260 minutes per day on ER

NPO August 2-4

(First day of Grading Period

) Last day of Grading Period

STAAR*

May 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

21 20 8620

June 2023						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

18 18 7740

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

19 19 8360

Federal Holidays 2022/2023

Sep 5, 2022	Labor Day	Dec 25, 2022	Christmas Day	Jan 16, 2023	MLK Day
Oct 10, 2022	Indigenous Peoples' Day	Dec 26, 2022	Christmas Day (obs.)	Feb 20, 2023	Presidents' Day
Nov 11, 2022	Veterans Day	Jan 1, 2023	New Year's Day	May 29, 2023	Memorial Day
Nov 24, 2022	Thanksgiving Day	Jan 2, 2023	New Year's Day (obs.)	Jul 4, 2023	Independence Day

172 Student Days 187 Teacher Days *Required 187 for Teachers
 75140 Minutes -1640 dif Required 75,600 for Students
 440 Minutes in a day PD Waiver Minutes
 BW Days 2 Built-In @420m 840 -800

79 First Semester
 93 Second Semester
 73 days in 2nd Sem prior to May

DRAFT



AGENDA ITEM ACTION SHEET

AGENDA ITEM

Award of Competitive Sealed Proposal (CSP) – General Contractor for Vail Divide Extension and RM 3238 Widening Project

RECOMMENDED ACTION

Motion to approve the award for general contractor to Austin Engineering for \$6,658,507 and authorize the Superintendent or designee to negotiate and execute a contract.

RATIONALE

Per Board Policy CV (Local), the project delivery method to be used for each construction contract valued at or above \$100,000, shall be the competitive sealed proposal, as determined and approved by the Board as the best value. The Business Office, Purchasing, Facilities & Construction and Legal Departments have been working to ensure that all bond projects have been competitively procured and meet all legal and local purchasing policies and guidelines.

Lake Travis ISD issued a request for CSP for the Vail Divide Extension and RM 3238 Widening project on September 3, 2021 with a closing date of November 30, 2021, and an anticipated award date of December 15, 2021, pending Board approval. The District received five proposals. The evaluation team was comprised of four District employees, three employees from Facilities & Construction and one employee from the Business Office, and one representative from the engineering firm of Malone Wheeler.

General Contractor, Austin Engineering, is in line for award by scoring the highest percentage value of 100%. Based on the evaluation criteria, the District recommends Austin Engineering for the Vail Divide Extension and RM 3238 Widening project.

BUDGET PROVISIONS

2018 Bond Funds - \$6,658,507

RESOURCE PERSONNEL

Pam Sanchez – Assistant Superintendent of Business Services
Cristy Soares – Director of Purchasing
Robert Winovitch – Director of Facilities & Construction
Amber King – Legal Counsel

ATTACHMENTS

Final Evaluation Summary for Vail Divide Extension and RM 3238 Widening Project

MEETING DATE

December 15, 2021

RFCSP 21-020
Vail Divide Extension and RM 3238 Widening

Lake Travis ISD																	
RFCSP - Vail Divide Extension and RM 3238 Widening																	
Bid # 21-020			NOTE: For explanation of column terms and notations, go to the bottom of the tab.														
			Austin Engineering			Austin Underground			Capital Excavation			Jordan Foster			Jay-Reese		
Final Tabulation																	
Item #	Description	Group Points Available	Total Eval Points	A	Com	Total Eval Points	A	Com	Total Eval Points	A	Com	Total Eval Points	A	Com	Total Eval Points	A	Com
1	References	Pass/Fail	Pass			Pass			Pass			Pass			Pass		
2	Price	50%	50.00%			45.00%			40.00%			35.00%			30.00%		
3	Technical Information	50%	50.00%			50.00%			50.00%			50.00%	1		50.00%		
Total			100.00%			95.00%			90.00%			80.00%			80.00%		
Column Key (associated by																	
A	Award - Used to indicate the awarded Bidder.																
Com	Comment - Used to indicate a comment has been made. See below for the comment by number shown.																
Abbreviations by Items (if applicable)																	
NR	Non-responsive - Item was not considered since the item or entire bid was considered non-responsive																
BE	Bid Error - Bidder priced the item incorrectly and documentation was received to verify																
NS	Non-spec Item is non-spec as indicate																
Comments (Com) by Footnote # (if applicable)																	
1	Jordan Foster did not return signed acknowledgements of Addendums 1-4.																
Recommendation- The District is recommending to the Board of Trustees on December 15, 2021 to award to Austin Engineering based on the highest percentage scored.																	



AGENDA ITEM ACTION SHEET

AGENDA ITEM

Selection of American Contractors for JOC-21 Portables Relocation to Rough Hollow Elementary

RECOMMENDED ACTION

To approve the selection of American Constructors as contractor for the JOC-21 portables relocation to Rough Hollow Elementary project and authorize the Superintendent or designee to negotiate and execute a contract.

RATIONALE

Per Board Policy CV (Local), the project delivery method to be used for each construction contract valued at or above \$100,000 shall be the competitive sealed proposal, as determined and approved by the Board as the best value. If another method is deemed more appropriate for a particular construction project, the Superintendent or designee shall submit a recommendation for the Board to consider, determine, and approve a different project delivery method that provides the best value to the District.

Present the Contractor's Cost of Work for Job Order Contract (JOC) to relocate Lake Travis Middle School and West Cypress Hills Elementary portable classrooms to Rough Hollow Elementary School for \$114,630, and authorize the Superintendent or his designee to negotiate and execute JOC-21. The delivery method of JOC has been approved at a previous Board meeting.

The Cost of Work includes moving existing portable classroom buildings from:

- Lake Travis Middle School portable classroom (1) relocation to RHES
- West Cypress Hills portable classroom (1) relocation to RHES

BUDGET PROVISIONS

2018 Bond Program - \$114,630

RESOURCE PERSONNEL

Pam Sanchez – Assistant Superintendent of Business Services

Robert Winovitch – Director of Facilities and Construction

Cristy Soares – Director of Purchasing

Amber King – General Counsel

ATTACHMENTS

American Constructors Proposal for JOC-21 Relocation of Portable Classroom Buildings from LTMS and WCHES to RHES

MEETING DATE

December 15, 2021



PROPOSAL

Date: 10/13/21

Owner: Lake Travis ISD
16101 Hwy 71, Bldg B
Austin, TX 78738

Contractor: American Constructors
11900 West Parmer Lane
Cedar Park, Texas 78613

Project: Rough Hollow Elem. Portable Move

Scope of Work Includes:

1. Disconnect power at existing portable classrooms at Lake Travis MS & West Cypress Hills ES
2. Move portable classrooms to Rough Hollow ES & reset existing ramps
3. Provide power connections at reset portables & conduits for fire alarm and data
4. Connect fire alarm devices to existing system
5. Remove and reinstall existing fencing as required at 3 sites
6. Provide temporary fencing around work area

List of Plans / Specifications:

E1.1 Site Plan -Electrical by MEP Engineering dated 02/01/19

Exclusions / Clarifications

1. **Data wiring and connections by others**
2. Excludes testing, removal or abatement of existing hazardous materials
3. Excludes permitting and material testing
4. Excludes moving of existing furniture, fixtures and equipment.
5. Contractor is not responsible for any FF&E left in the work area
6. Relocation or repair of underground utilities that are not shown
7. All work during normal business hours

Total Amount of Proposal	\$114,630
---------------------------------	------------------

Proposal is valid for 30 days from the date listed. Proposal assumes all areas will be available so work can proceed, uninterrupted to completion. All work to be done during normal hours unless otherwise noted in the proposal.

Accepted by:

Signature

Date

Printed name

Title

Item	Description	Amount
1	Portable Classroom Moving & Reset	\$40,300
2	Electrical Connections	\$31,238
3	Fencing	\$4,942
4	Repair Site Landscaping	\$6,500
5	Supervision	\$3,200
6	Owner Betterment Allowance	\$8,000
7	Fire Alarm Connections Allowance	\$4,500
8	Sidewalk Allowance (Final location of portables not set)	\$5,500
	Subtotal	\$104,180
	Fee	\$5,209
	Subtotal	\$109,389
	Bonds & Insurance	\$5,241
	Total	\$114,630

Billingsley House Moving, Inc.
 12406 Twin Creek Park Drive
 Manchaca, TX 78652 US
 +1 5124489147
 billingsleydemo@austin.rr.com

Estimate



ADDRESS

Lake Travis ISD
 ATTN: Mackie Price
 American Constructors (GC)
 ATTN: Brian Plagens
 bplagens@americanconstructors.com

ESTIMATE #	DATE
1159	09/23/2021

DATE	ACTIVITY	QTY	RATE	AMOUNT
	Structural Move Relocate portable building between LTISD sites	2	12,000.00	24,000.00
	Construction Relocate and reassemble ramp on portable building	2	4,000.00	8,000.00
	Construction Install underpinning on relocated portable school building	2	2,500.00	5,000.00
	Construction Install tie downs on relocated portable building	44	75.00	3,300.00

Here is your estimate! Please let me know if you have any questions. We look forward to doing business with you.

TOTAL

\$40,300.00

Thank You,

Billingsley House Moving Inc.

190

Accepted By

Accepted Date



Allied Electric Services, Inc.

P.O. Box 2629 ♦ Georgetown, TX 78627

Phone: (512) 930-0767 ♦ Fax: (512) 868-1250

TECL# 21659

State of Texas H.U.B. # 1202362146400

City of Austin D.B.E/ W.B.E # VS0000027122

Proposal Number: C10112021

Date: 10/11/21

Submitted to:

American Constructors

Reference Project:

LTISD ES #7 – Portables

Allied Electric Services, Inc. (“Allied”) proposes to furnish all the materials and perform all the labor needed for the completion of the following work.

We have included the following:

- 1) Furnish and install a new 125A, 480v circuit breaker in existing MSB to energize the new electrical service rack.**
- 2) Furnish and install a new strut rack by the portable buildings to mount our new electrical disconnects to.**
- 3) Furnish and install a new 75KVA, 480v, 3PH – 120/240v, 1PH, N3R pad mounted transformer at the new electrical service rack location (excludes the concrete pad).**
- 4) Furnish and install new aluminum conductors from the existing MSB location to the new electrical service rack location located next to the portables. Excludes the conduits and/or trenching. Conduits are existing.**
- 5) One–point connection to existing electrical panel on each of (2) portable buildings.**
- 6) Furnish and install new underground electrical conduits and aluminum conductors from the new electrical rack to the (2) new portables.**
- 7) Trenching, backfill, and compaction for new underground electrical conduits from the new electrical service rack to the (2) portable buildings.**
- 8) LTISD prevailing wage rates.**

The work and the price for the work does not include anything else. In particular, it does not include:

- 1) Any work associated with the portable buildings other than a one–point connection the electrical panels.**
- 2) Sales tax.**
- 3) Fire alarm.**
- 4) Saw cutting or patching.**
- 5) Electrical permit and inspection fees.**
- 6) Utility fees and or after hour inspection fees.**
- 7) Overtime, expediting or acceleration fees.**
- 8) Concrete work for the transformer pad.**
- 9) Telecommunication wiring.**
- 10) Fire–proofing or caulking.**
- 11) Surveying, staking or layout of site utilities.**
- 12) Silt fencing or final grading.**

- 13) Crossing of any existing roadways.
- 14) Supplying compaction water on job site.
- 15) The site must be at sub grade prior to any conduit installation.
- 16) Removal of spoils.
- 17) Painting or welding.
- 18) Payment and performance bonds.
- 19) Any additional testing and/or studies not referenced in the bidding documents.

All material is to be as specified in and will be installed in accordance with the plans and specifications in a neat and workmanlike manner for the sum of:

Thirty-one thousand two hundred thirty-eight

Dollars: **\$31,238.00**

During recent weeks, the market price and availability of copper, aluminum, plastic and steel have experienced large fluctuations. As a result, our vendors have refused to hold prices firm without an order. If there should be a substantial increase in the cost of commodities or equipment due to these fluctuations at any time prior to receipt of a Contract or LOI, Allied Electric will submit details and revised pricing to cover those increases. We will also closely monitor and advise as early as possible of any potential shipping delays.

Any change to the work to be done and/or any request for extra labor will be performed only after the parties have executed a written change order. The price for such work will be an extra charge over and above the original price.

Submission of draws will be for work completed and materials delivered to the jobsite. Invoices for draws may be submitted at such times as deemed appropriate by Allied.

This proposal may be withdrawn at any time upon notice from Allied. In any case, it will be automatically withdrawn after thirty (30) days from the date of this proposal.

If any additional information is needed, please call Paul Schroeder.

Allied Electric Services Inc.
4355 East University Avenue
Georgetown, TX. 78626
TECL 21659
ph. 512-930-0767
fax 512-868-1250

192

Regulated by the Texas Department of Licensing and Regulation, P. O. Box 12157,
Austin, Texas 78711, 1-800-803-9202, 512-463-6599



1731 C.R. 269 Leander, TX 78641
(512) 259-0693 (512) 259-0708 Fax

September 27, 2021

American Constructors
11900 West Parmer Lane, Suite 200
Cedar Park, TX 78613
(512) 328-2026
(512) 328-2520 fax

Attn: Brian Plagens

RE: Rough Hollow Elementary School – Temp Fence

This letter is to make a proposal to provide labor and materials to complete the following:

Temporary Chain Link (Panels & Stands).....	\$6.00/lf or \$1,584.00
264' of 6' Chain Link	
Double Swing Gates (1).....	\$50.00
T-Posts (12).....	\$6.00/ea or \$72.00
Sub-Total.....	\$1,706.00
Sales Tax (8.25%).....	\$140.75
Total.....	\$1,846.75

- 1 Year Rental
- Actual Footage will Determine Final Charges
- American Constructors Responsible for Damaged and Missing Material At \$120.00/Panel & \$35.00/ Stand

193

We appreciate the opportunity to provide you these quotes. We are available immediately to take care of your fencing needs.

Thank you,

Scott Buckley
Empire Fence Co., Inc.



1731 CR 269 Leander, TX 78641
(512) 259-0693 (512) 259-0708 Fax

September 27, 2021

American Constructors, Inc.
11900 West Parmer Lane
Cedar Park, Texas 78613
(512) 328-2026
(512) 328-2520 fax

Attn: Brian Plagens
RE: Rough Hollow Elementary

This letter is to make a proposal to provide labor and materials to complete the following:

Remove Fence.....	\$779.00
• Remove 5 Ameristar fence panels	
• Core-drill out 4 post	
Reinstall Fence.....	\$1,107.00
• New 3x3 Ameristar Post	
• Core-drill into sidewalk and set with quik-rok	
Grand Total.....	\$1,886.00

Fence for Electric transformer \$1,350

We appreciate the opportunity to provide these quotes. We are available immediately to take care of your fencing needs.

Thank you,

Jason Fitzsimmons
Empire Fence Co.



AGENDA ITEM ACTION SHEET

AGENDA ITEM

Increase to Guaranteed Maximum Price (GMP) for CMR-8 for Lake Travis High School Renovation Project

RECOMMENDED ACTION

Approve an increase to the Guaranteed Maximum Price for CMR-8 to \$4,827,847 and authorize the Superintendent or his designee to negotiate and execute the GMP amendment.

RATIONALE

American Constructors is the Construction Manager for the District's CMAR #8 project related to construction work performed at Lake Travis High School and Lake Travis High School Annex in the Summer 2021. In April 2021, the Board approved a Guaranteed Maximum Price (GMP) for Phase I of the project for a total of \$4,711.849.

The Performing Arts Center at Lake Travis High School is in need of immediate roof repairs in the lobby area due to several leaks. This work can be accomplished through a change order to the already existing CMAR #8 project. However, the change in scope of the project will result in an increase of \$115,998 to the GMP for a new GMP of \$4,827.847 for Phase I.

BUDGET PROVISIONS

2018 Bond Program \$4,827,847

RESOURCE PERSONNEL

Pam Sanchez – Assistant Superintendent of Business Services

Robert Winovitch – Director of Facilities and Construction

Amber King – General Counsel

ATTACHMENTS

American Constructors AIA Change Order #003 for LTHS PAC Roof Repairs

MEETING DATE

December 15, 2021



TEXAS ROOFING CO.

Roofing and Sheet Metal Contractors

DATE: 11/18/2021

Contact – Zach Moore
Phone – 512-745-6754

TEXAS ROOFING CO., Inc. (hereinafter referred to as "Texas Roofing") proposes to perform and furnish the labor, materials, insurance, supervision, equipment and warranty (herein together referred to as the "Work") described herein for:

CUSTOMER: American Construction
PROJECT: Lake Travis High School
ADDRESS: 3324 Ranch Rd 620 S, Austin, TX 78738

A. SCOPE OF WORK: Current Roof: Metal Panels

1. Headwall and Z Channel Replacement (orange)

- a. Panels to be removed for new headwall and Z Channel to be installed. (80ft)
- b. New Z channel and Headwall to be fabricated and installed
- c. Z channel void above the 1st set of panels to be repaired and patched.

TOTAL - \$5,960.00 X _____

2. Head Wall and Z Channel Remove and RESEAL (375ft) (Pink)

- a. Head wall and Z channel to be removed and resealed using same metal material.
- b. Old sealant will be removed before new sealant will be installed.
- c. Wall flashing where step flashing is present metal head wall flashing to be resealed. No work to step flashing is included.

TOTAL – \$7,800.00 X _____

3. Rake to be resealed (Yellow)

- a. Removal of rake metal (160ft)
- b. Clean off old sealant and apply new sealant
- c. Then reinstall metal flashing

TOTAL - \$2,792.00 X _____

4. Hip Replacement (Blue)

- a. Removal and replacement of Hip and Z channel. (70ft)

TOTAL - \$4,330.00 X _____

5. Reseal of panel laps (green)

- a. Removal of fasteners and clean of old sealant
- b. Install of new sealant between panels and install of new fasteners.
- i. Areas

1. Length per area

- a. 35ft
- b. 16ft (x3)

TOTAL – \$4,050.00 X _____

6. Damaged Drip Edge (50ft) (Light Blue)

- a. Removal of detached roof membrane.
- b. Apply spray primer to the metal flange of the drip edge and let dry.
- c. Install of new base and cap sheet over the area.

TOTAL- \$2,500.00 X _____

7. Transition Metal (Purple)

- a. Replace sealant at transition between wall panels and head wall flashing at the transition.
- b. Approx. 10ft

TOTAL - \$75.00 X _____

8. Remove and Replace Ridge cap and Z Channel (200FT) (RED)

- a. Ridge and Z to be removed and new Ridge and Z to be installed.

TOTAL - \$15,524.00 X _____

9. Step Flashing Repair

- a. Removal of split face stone in section. New step flashing in stainless steel to be installed and fully soldered. Waterproofing to be installed from existing waterproofing to new step flashing.
- b. Water Test should be performed to verify this repair will fix the leaking problem at wall and roof.

TOTAL - \$65,940.00 X _____

BID INCLUDES: Labor –Materials – Insurance – one-year workmanship warranty

BID EXCLUDES: All is excluded unless stated above in section A. Wood Blocking, Rough carpentry, wood nailers, MEP, non-roof related sheet metal, metal flashing, i.e. window, head or sill jam flashing, fluid applied membranes, roof curbs, metal wall panels, bond premium (if required), waterproofing, or damp proofing, lightning rod protection, permits or fees, taxes, equipment curbs, thy-curbs or louvers, curb installation, leveling curbs, temporary covers at roof openings, protection of roof from other trades. No mechanical or electrical work is included in this quote. All city and state permit by others Pricing is good for 30 days. Payment due 30 days.

Sub Total = \$
Tax = Exempt
Total + Tax = \$

- B. CONTRACT SUM: Texas Roofing shall perform the Work for (\$); if this Proposal is accepted by Customer, Customer shall pay said sum as provided herein.
- C. TERMS AND CONDITIONS: The terms and conditions set forth on the reverse side are a part of this proposal.
- D. This Proposal is subject to revision or withdrawal by Texas Roofing for any reason until communication of acceptance. This Proposal expires thirty (30) days after the date stated below if not earlier accepted, revised or withdrawn.
- E. Customer may cancel this contract by giving notice of intent to cancel in writing prior to midnight of the third business day following the date of this contract. Customer agrees to pay Texas Roofing for all expenses incurred by Texas Roofing and 15% or the total contract price performed if Customer cancels this contract after three business day.

The undersigned hereby accepts this Proposal and, intending to be legally bound hereby, agrees that this writing shall be a binding contract and shall constitute the entire contract, subject only to the approval of credit by Texas Roofing which approval shall not be unreasonably withheld.

ACCEPTED:

TEXAS ROOFING CO., INC.

CUSTOMER: _____

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

TERMS AND CONDITIONS

1. **Acceptance.** Acceptance of this Proposal shall be acceptance of all terms and conditions recited herein. Authorizing Texas Roofing to order materials or to commence work will constitute acceptance of this Proposal. If acceptance of this Proposal is conditioned upon any additional or inconsistent terms which are not acceptable to Texas Roofing and if the parties cannot agree on mutually acceptable terms and conditions, then in such event AIA Standard Form of Agreement and AIA Document A201, General Conditions of the Contract for Construction 1997 edition, shall be used.

2. **Nature of Work.** Texas Roofing shall furnish the labor and material necessary to perform the work described herein or in the referenced contract documents. Texas Roofing does not provide engineering, consulting or architectural services. It is the Owner's responsibility to retain a licensed architect or engineer to determine design and code compliance. Texas Roofing is not responsible for structural integrity, building code compliance, decking, or design. If plans, specifications or other design documents have been furnished to Texas Roofing, Customer warrants that they are sufficient and conform to all applicable laws and building codes. Texas Roofing is not responsible for any loss, damage or expense due to defects in plans or specifications or building code violations unless such damage results from a deviation by Texas Roofing from the contract documents. Customer warrants all structures to be in sound condition capable of withstanding normal activities of roofing construction equipment and operations. Any work by electrical, plumbing, HVAC or other trades is not included in the contract sum unless specifically stated. A qualified HVAC technician is required to disconnect and reconnect all HVAC units; the cost of such technician is not included in the contract sum.

3. **Asbestos and Hazardous Materials.** This proposal and contract is based upon Texas Roofing not coming into contact with asbestos-containing or hazardous materials. Texas Roofing is not responsible for expenses, claims or damages arising out of the presence, disturbance or removal of asbestos-containing or hazardous materials. If such materials are encountered, Texas Roofing reserves the right to suspend its work while the Customer engages a firm specializing in the removal and disposal of asbestos or hazardous materials or to submit a change order and perform the necessary work for additional compensation. Texas Roofing shall be entitled to compensation for additional expenses incurred as a result of encountering asbestos-containing or hazardous materials. Customer agrees to indemnify and hold harmless Texas Roofing from and against any liability, damages, losses, claims, demands or citations arising out of the presence of asbestos or hazardous materials at the work site.

4. **Insurance.** Texas Roofing shall carry worker's compensation, automobile liability, commercial general liability and such other insurance as required by law. Texas Roofing will furnish a Certificate of Insurance, evidencing the types and amounts of its coverages, upon request. Customer shall purchase and maintain builder's risk and property insurance, including the labor and materials furnished by Texas Roofing, covering fire, extended coverage, malicious mischief, vandalism and theft on the premises to protect against loss or damage to material and equipment and partially completed work until the job is completed and accepted.

5. **Payment.** Unless stated otherwise on the face of this proposal, Customer shall pay the contract price plus any additional charges for changed or extra work within ten (10) days of substantial completion of the Work. If completion of the Work extends beyond one month, Customer shall make monthly progress

payments to Texas Roofing by the fifth (5th) day of each month for the value of Work completed during the preceding month, plus the value of materials suitably stored for the project.

6. Availability of Site. Texas Roofing shall be provided with direct access to the work site for the passage of trucks and direct access to the roof. Texas Roofing shall not be required to begin work until penetrations, curbs, walls and underlying areas are ready and acceptable to receive Texas Roofing's work and sufficient areas of deck are clear and available for continuous operation until job completion. Texas Roofing has the discretion to schedule the start of the job. The expense of any extra trips by Texas Roofing to and from the job as a result of the job not being ready for the Work after Texas Roofing has been notified to proceed will be charged as an extra.

7. Changes in the Work and Extra Work. Customer is entitled to order changes, consisting of alterations in, additions to or omissions from the Work and the total contract price adjusted accordingly. Texas Roofing shall not be required to perform any changed or additional work without written authorization. Any penetrations through the roofing not shown on the plans provided to Texas Roofing prior to submittal of this proposal shall be considered an order for extra work, and Texas Roofing shall be compensated for costs incurred by Texas Roofing resulting from such additional penetrations. If conditions are encountered which were not visible or are of an unusual nature and which cause extra work that was not included in the contract sum, Texas Roofing shall be entitled to additional compensation upon presenting notice of such conditions.

8. Working Conditions. This proposal is based upon Texas Roofing's work being done during regular working hours; extra charges will be made for all work performed other than during regular work hours. Texas Roofing shall not be charged for reasonable use of job utilities and services, watchmen and security, sanitary facilities, temporary structures, or general office expense or other prorated expenses of any description.

9. Mechanic's Lien and Payment Bond. Notwithstanding any provision contained in other contract documents, if any, applicable to the Project, Texas Roofing shall be entitled to file a lien or claim in the event that any payment to Texas Roofing is not made when due. If a payment bond is issued in connection with the Project, a copy of said payment bond shall be furnished to Texas Roofing upon request.

10. Warranty. Texas Roofing's work will be warranted by Texas Roofing in accordance with its standard warranty, which is made a part of this proposal and contract and incorporated by reference. A facsimile of Texas Roofing's standard warranty is attached or, if not, will be furnished upon request. Texas Roofing SHALL NOT BE LIABLE FOR SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES. The acceptance of this proposal by the Customer signifies his agreement that this warranty shall be and is the exclusive remedy against Texas Roofing. If Texas Roofing has not received payment, Texas Roofing shall not be obligated to furnish warranties covering work for which payment has not been received.

A manufacturer's warranty shall be furnished to Customer if a manufacturer's warranty is called for on the face of this proposal. It is expressly agreed that in the event of alleged defects in the materials furnished pursuant to this contract, Customer shall have recourse only against the manufacturer of such material.

11. Right to Stop Work. The failure of Customer to make proper payment to Texas Roofing when due shall constitute a material breach of contract and shall entitle Texas Roofing, at its discretion, to suspend all work until full payment is made. The time period in which Texas Roofing shall perform the work shall be extended for a period equal to the period during which the Work was suspended, and the contract sum to be paid Texas Roofing shall be increased by the amount of Texas Roofing's reasonable costs of shut-down, delay and start-up.

12. Backcharges. No backcharges or claims for payment or damages shall be assessed against Texas Roofing unless previously authorized in writing by Texas Roofing or unless written notice is given to Texas Roofing within three (3) days of the event, act or omission which is the basis of the backcharge and Texas Roofing is given the opportunity then to perform the work.

13. Damages and Delays. Texas Roofing will not be responsible for damage done to Texas Roofing's work by others. Any repairing of the same by Texas Roofing will be charged at regular scheduled rates over and above the amount of this proposal. Texas Roofing shall not be liable for liquidated or delay damages due to a delay in completion of the Project unless the delay was caused by Texas Roofing. Texas Roofing shall not be responsible for loss, damage or delay caused by circumstances beyond its reasonable control, including but not limited to acts of God, accidents, fire, vandalism, regulation, strikes, jurisdictional disputes, failure or delay of transportation, shortage of or inability to obtain materials, equipment or labor. In the event of these occurrences, Texas Roofing's time for performance under this proposal shall be extended for a time sufficient to permit completion of the Work.

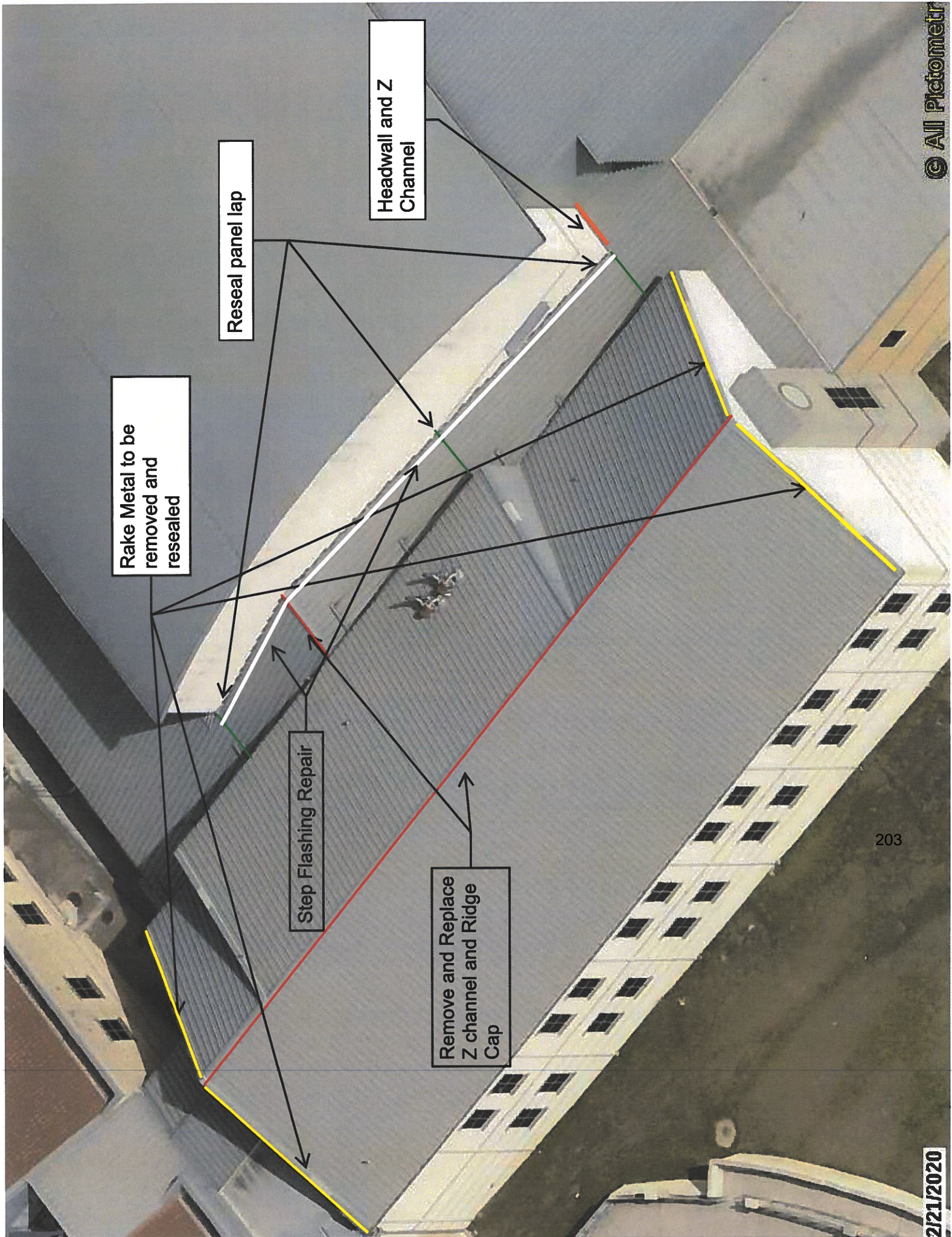
14. Tolerances. All labor and materials shall be furnished in accordance with normal industry standards and tolerances for uniformity, color, variation, thickness, size, weight, finish and texture. Specified quantities are intended to represent an average over the entire roof area.

15. Material Availability. If materials which Texas Roofing is required to furnish become unavailable either temporarily or permanently subsequent to the execution of this proposal through causes beyond the control and without the fault of Texas Roofing, then in the case of temporary unavailability the contract time shall be extended by change order for such period of time as Texas Roofing shall be delayed by such unavailability, and in the case of permanent unavailability, Texas Roofing shall be excused from the requirement of furnishing such materials or equipment.

16. Arbitration. If, at any time, a dispute shall arise between Texas Roofing and Customer with respect to any matters or questions arising out of or relating to this Agreement or the breach thereof, such dispute shall be decided by arbitration administered by and in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association unless the parties mutually agree otherwise. The award rendered by the arbitrators shall be final, and judgment may be entered upon it in any Court having jurisdiction thereof. Any legal claim against Texas Roofing, including a claim alleging any breach of this contract, or negligence or breach of warranty by Texas Roofing must be initiated no later than two (2) years after expiration of Texas Roofing's roof warranty.

17. Texas Roofing is not responsible for the actual verification of technical specifications of product manufacturers; i.e., R value or ASTM or UL compliance, but rather the materials used are represented as such by the material manufacturer. Texas Roofing is not responsible for location of roof drains or drainage.





Rake Metal to be removed and resealed

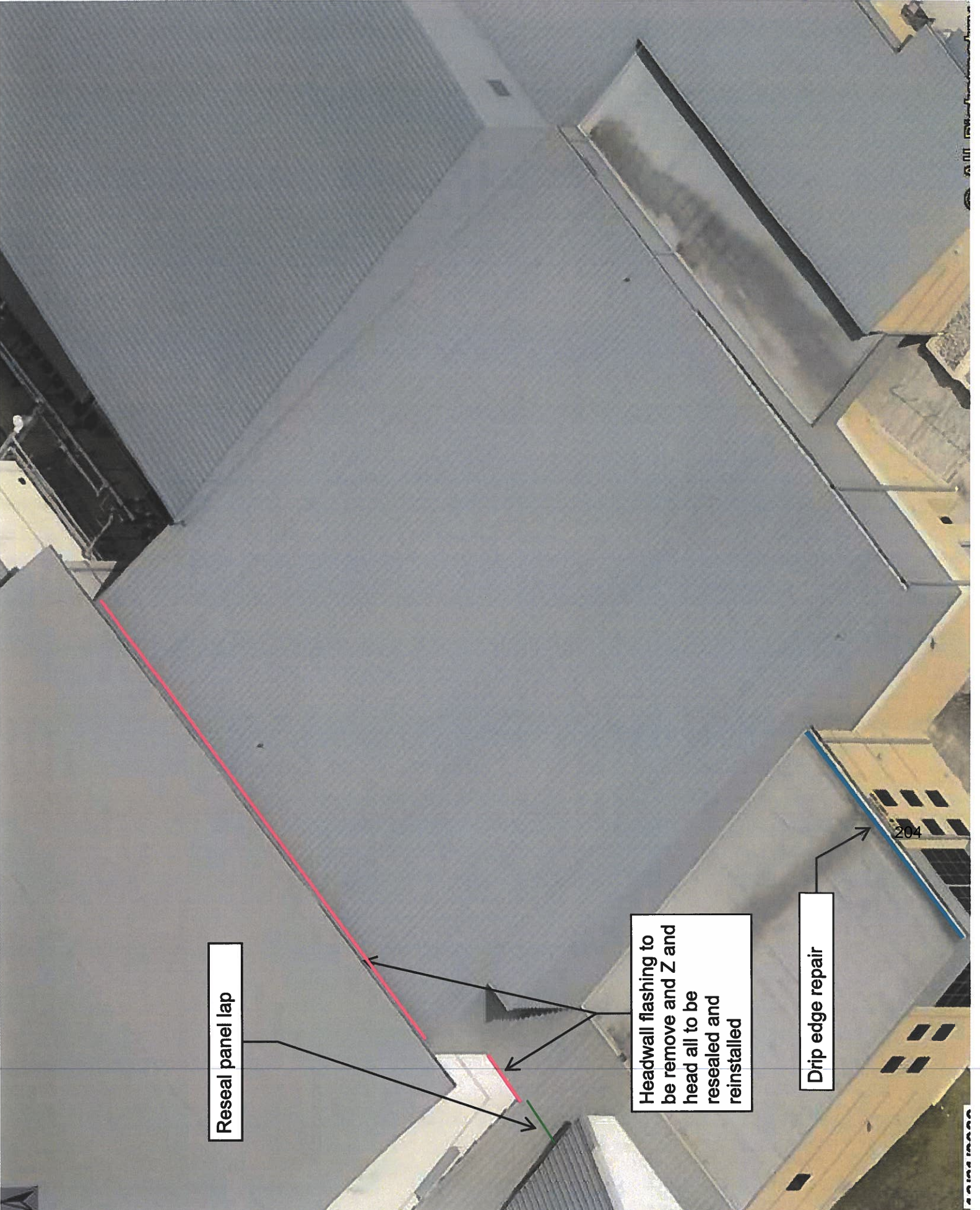
Reseal panel lap

Headwall and Z Channel

Step Flashing Repair

Remove and Replace Z channel and Ridge Cap

203

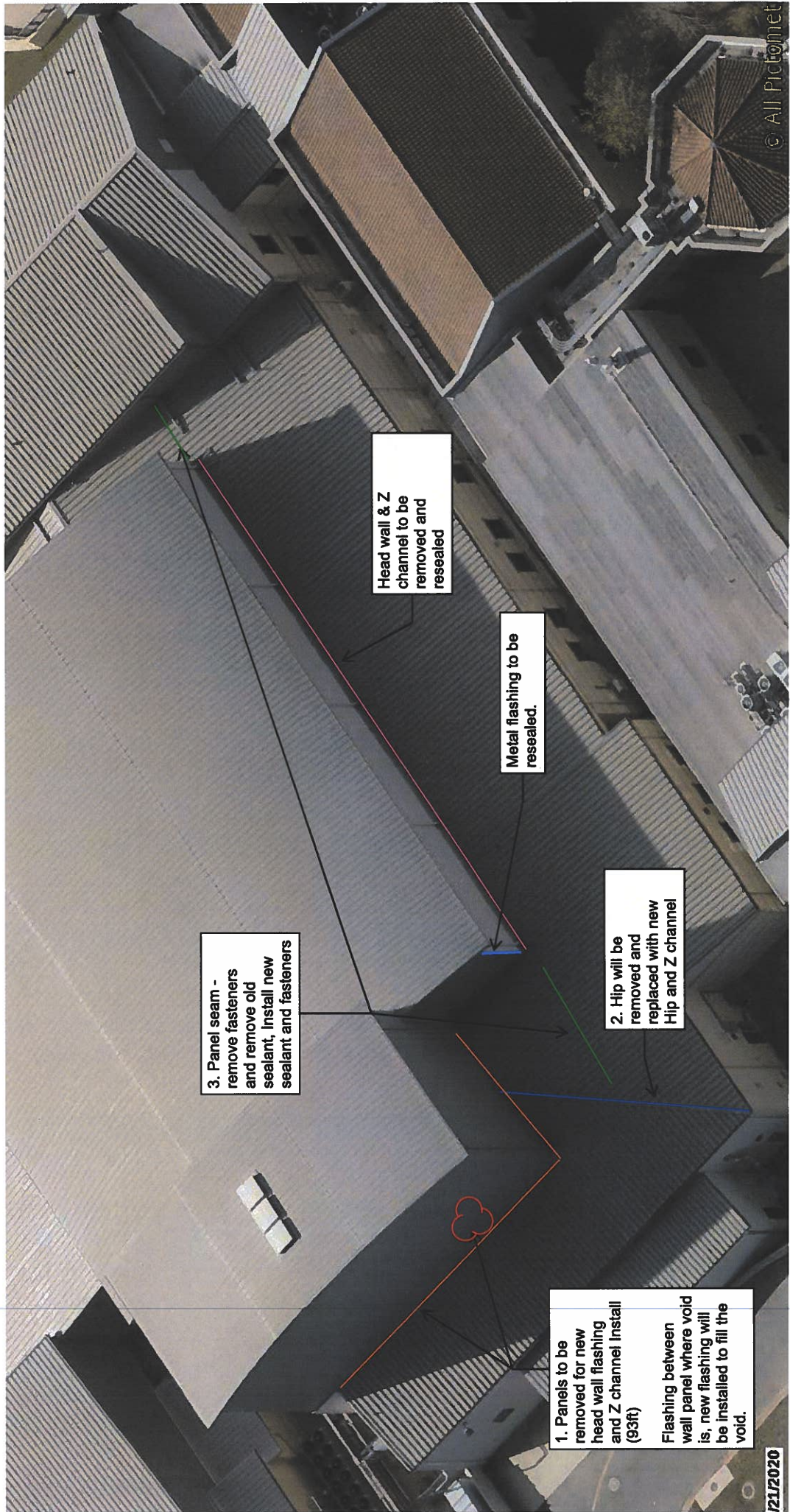


Reseal panel lap

Headwall flashing to be remove and Z and head all to be resealed and reinstalled

Drip edge repair

204



Head wall & Z channel to be removed and resealed

Metal flashing to be resealed.

2. Hip will be removed and replaced with new Hip and Z channel

3. Panel seam - remove fasteners and remove old sealant, Install new sealant and fasteners

1. Panels to be removed for new head wall flashing and Z channel Install (93ft)
Flashing between wall panel where void is, new flashing will be installed to fill the void.



AGENDA ITEM ACTION SHEET

AGENDA ITEM

Addition of Board Policy EHAA (LOCAL) Related to Required Instruction

RECOMMENDED ACTION:

Approve updates to Board Policy EHAA (LOCAL) as presented.

RATIONALE

HB 1525 passed during the 87th Regular Legislative Session requires that the Board of Trustees adopt a policy establishing a process for the adoption of curriculum materials for the school district's human sexuality instruction. A required part of this new policy must include that the District's student health advisory council (SHAC) will be responsible for making recommendations regarding the curriculum materials. The SHAC will be required to hold a minimum of two public meetings on the curriculum materials before adopting recommendations and then will present its recommendations to the Board at a public meeting. The Board will be required to take action of the adoption of the materials through a record vote, after having ensured that the materials meet the requirements of the law.

Board Policy EHAA (Local) is recommended to be added as a new District policy to address the requirements of HB 1525.

BUDGET PROVISIONS

None

RESOURCE PERSONNEL

Amber King - General Counsel

Jennifer Lyon - Director of Health & Social Emotional Learning

ATTACHMENTS

Draft EHAA (LOCAL)

MEETING DATE

December 15, 2021

**Human Sexuality
Instruction**

The following process shall apply regarding the adoption of curriculum materials for the district's human sexuality instruction:

1. The Board shall adopt a resolution convening the District's school health advisory council (SHAC) to recommend curriculum materials for the instruction.
2. The SHAC shall hold at least two public meetings on the curriculum materials before adopting recommendations to present to the Board.
3. The SHAC recommendations must comply with the instructional content requirements in law, be suitable for the subject and grade level for which the materials are intended, and be reviewed by academic experts in the subject and grade level for which the materials are intended.
4. The SHAC shall present its recommendations to the Board at a public meeting.
5. After the Board ensures the recommendations from the SHAC meet the standards in law, the Board shall take action on the recommendations by a record vote at a public meeting.



AGENDA ITEM ACTION SHEET

AGENDA ITEM

Resolution No. 111721-02 of the Lake Travis ISD Board to Convene the District's School Health Advisory Council (SHAC) to Recommend Curriculum Materials for Human Sexuality Instruction

RECOMMENDED ACTION:

Approve Resolution No. 111721-02 of the Lake Travis ISD Board to Convene the District's School Health Advisory Council (SHAC) to Recommend Curriculum Materials for Human Sexuality Instruction

RATIONALE

HB 1525 passed during the 87th Regular Legislative Session requires that the Board of Trustees adopt a policy establishing a process for the adoption of curriculum materials for the school district's human sexuality instruction. A required part of this new policy must include that the District's student health advisory council (SHAC) will be responsible for making recommendations regarding the curriculum materials. The SHAC will be required to hold a minimum of two public meetings on the curriculum materials before adopting recommendations and then will present its recommendations to the Board at a public meeting. Before the SHAC can hold its meetings and begin its work on reviewing materials, the Board must adopt a resolution convening the SHAC for the purpose of making recommendations regarding curriculum materials for the school District's human sexuality instruction.

BUDGET PROVISIONS

None

RESOURCE PERSONNEL

Amber King - General Counsel

Jennifer Lyon - Director of Health & Social Emotional Learning

ATTACHMENTS

Resolution No. 111721-02

MEETING DATE

December 15, 2021

Resolution No. 111721-02

Lake Travis Independent School District

Resolution to Convene the District’s School Health Advisory Council (SHAC) to Recommend Curriculum Materials for Human Sexuality Instruction

WHEREAS, Section 28.004(e-1) (1) of the Texas Education Code requires the Board of Trustees to adopt a resolution convening the local school health advisory council (SHAC) for the purpose of making recommendations regarding curriculum materials for the school District’s human sexuality instruction;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Lake Travis Independent School District hereby calls for the convening of the District SHAC to:

1. Hold at least two public meetings on the curriculum materials before adopting recommendations to present to the Board.
2. Recommend curriculum materials that comply with the instructional content requirements in law, are suitable for the subject and grade level for which the materials are intended, and are reviewed by academic experts in the subject and grade level for which the materials are intended.
3. Present the SHAC’s recommendations to the Board at a public meeting.

Adopted this _____ day of December, 2021, by the Board of Trustees.

Presiding officer’s signature: _____

Secretary’s signature: _____



AGENDA ITEM ACTION SHEET

AGENDA ITEM

Service Agreements with FOCUS Behavioral Associates

RECOMMENDED ACTION

Authorize the Superintendent or designee to execute Service Agreements with FOCUS Behavioral Associates.

RATIONALE

Under Texas Administrative Code (TAC), Section 89.1005, a school district may contract for a nonpublic placement of a student when the student's admission, review, and dismissal (ARD) committee determines that nonpublic placement is necessary in order for the student to receive a free appropriate public education (FAPE).

A school district may contract for a nonpublic placement of a student with nonpublic schools which maintain appropriate Texas Education Agency approval for the particular disability condition and age of the student.

For each student placed in a nonpublic facility, the school district shall verify, during the initial nonpublic placement ARD committee meeting and each subsequent annual ARD committee meeting, that:

- The facility meets minimum standards for health and safety;
- Placement is needed and is documented in the individualized education program (IEP); and
- The educational program provided at the facility is appropriate and the placement is the least restrictive environment for the student

For each student, the ARD committee shall establish, in writing, criteria and estimated timelines for the student's return to the school district.

The District is in need of contracting with FOCUS for the placement of a student for nonpublic day school services. The contract with FOCUS will exceed \$100,000 and, therefore, requires approval by the Board in accordance with Board Policy CH (LOCAL).

BUDGET PROVISIONS

Local Special Education Funds- \$207,000

RESOURCE PERSONNEL

Laura Abbott, Ed.D. - Director of Special Services
Amber King - General Counsel
Pam Sanchez - Assistant Superintendent for Business Services

ATTACHMENTS

None

MEETING DATE

December 15, 2021



AGENDA ITEM ACTION SHEET

AGENDA ITEM

Capital Area Regional Day School Program for the Deaf (RDSPD) Shared Services Arrangement

RECOMMENDED ACTION

Authorize the Superintendent or designee to execute the Capital Area Regional Day School Program for the Deaf (RDSPD) Shared Services Arrangement.

RATIONALE

Texas Education Code (TEC) Chapter 30, Subchapter D requires the Texas Education Agency (TEA) to have a process of providing, on a statewide basis, a suitable education for students who are deaf or hard of hearing. Part of this process involves the establishment of regional day school programs for the deaf (RDSPDs) in each of the state's regions. Under 19 Texas Administrative Code (TAC) §89.1080, all local educational agencies (LEAs) shall have access to RDSPDs. LEAs include independent school districts and charter schools. Any student who has a hearing impairment that severely impairs processing linguistic information through hearing, even with recommended amplification, and which adversely affects educational performance shall be eligible for consideration for the RDSPD, subject to the recommendations of the student's admission, review, and dismissal (ARD) committee. 19 TAC §89.1080.

As part of the comprehensive statewide plan for educational services for students who are deaf or hard of hearing, including the legislative mandate of TEC §30.083 regarding the provision of appropriate education in regional day school programs for the deaf, TEA authorizes and encourages LEAs or education service centers (ESCs) to enter into contractual arrangements with other LEAs to effectively and efficiently jointly operate RDSPDs so that the intent of TEC Chapter 30, Subchapter D is met. At this time, the current nineteen LEA member districts remain unchanged.

Capital Area Regional Day School Program for the Deaf has made the following revisions to the current Shared Services Arrangement:

- Overall edits to reflect the change in language from Auditory Impairment to Deaf/Hard of Hearing
- Clarification of our fiscal practices, to include more specificity regarding the calculation formula for our budget/tuition, distribution of financial shortfall, indirect costs, etc.
- Exhibits to delineate services for charter schools and non-member districts, to include specific costs and responsibilities
- Details surrounding PEIMS data entry and corrections
- Slight revisions to the communication philosophy
- Updated information about periodic program reviews
- Provision of interpreting services for extracurricular activities and billing for those services

BUDGET PROVISIONS

Lake Travis ISD is charged fees for services determined necessary by the ARD committee provided through the RDSPD



RESOURCE PERSONNEL

Laura Abbott, Ed.D. - Director of Special Services

Amber King - General Counsel

Pam Sanchez - Assistant Superintendent for Business Services

ATTACHMENTS

Capital Area Regional Day School Program for the Deaf (RDSPD) Shared Services Arrangement

MEETING DATE

December 15, 2021



Capital Area Regional Day School Program for the Deaf

Shared Services Arrangement
between
Round Rock Independent School District
and

Bartlett Independent School District, Coupland Independent School District,
Granger Independent School District, Taylor Independent School District,
Thrall Independent School District, Burnet Consolidated Independent School District,
Eanes Independent School District, Florence Independent School District,
Georgetown Independent School District, Hutto Independent School District,
Jarrell Independent School District, Lago Vista Independent School District,
Lake Travis Independent School District, Leander Independent School District,
Liberty Hill Independent School District, Manor Independent School District,
Marble Falls Independent School District, Pflugerville Independent School District,
and Llano Independent School District

WHEREAS, the Texas Legislature and Texas Education Agency have determined that school districts may enter into a Shared Service Arrangement (SSA) to jointly operate a specific education program; and

WHEREAS, Round Rock Independent School District, Bartlett Independent School District, Coupland Independent School District, Granger Independent School District, Taylor Independent School District, Thrall Independent School District, Burnet Consolidated Independent School District, Eanes Independent School District, Florence Independent School District, Georgetown Independent School District, Hutto Independent School District, Jarrell Independent School District, Lago Vista Independent School District, Lake Travis Independent School District, Leander Independent School District, Liberty Hill Independent School District, Manor Independent School District, Marble Falls Independent School District, Pflugerville Independent School District, and Llano Independent School District shall agree to enter into a Shared Service Arrangement to be known as the Capital Area Regional Day School Program for the Deaf (Capital Area RDSPD) and shall agree to cooperatively provide educational services to students from 0-22 years of age who meet the conditions for eligibility as Auditory Impaired or Deaf/Hard of Hearing and who are placed in the RDSPD by an ARD/IEP committee. The following shall be agreed upon:

TERMINOLOGY

Students who meet the state eligibility requirements for “Auditory Impaired” will be

referred to in this agreement as “Deaf/Hard of Hearing.” For purposes of this SSA, the term “Auditory Impaired” is synonymous with “Deaf/Hard of Hearing.”

1.0 PURPOSE OF THE SHARED SERVICE ARRANGEMENT

The Capital Area SSA shall enable member districts to provide a quality educational program with the necessary supportive and supervisory services for students who meet the conditions for eligibility as Deaf/Hard of Hearing as defined by state and federal law. Educational alternatives available shall range from general education with supportive services to full-day specialized classes. Additional services shall include: inclusion support services, speech therapy, audiology services, counseling services, and educational diagnostic services and other services as determined by an Admission, Review, and Dismissal (ARD) Committee. Each student is placed in the least restrictive instructional arrangement best suited to meet the individual need, as determined by an ARD committee meeting. The Capital Area SSA shall follow the rules and regulations developed by the Texas Education Agency (TEA) regarding educational services for students 0-22 years of age who meet the conditions for eligibility as Deaf/Hard of Hearing.

2.0 MEMBERSHIP IN THE SHARED SERVICE ARRANGEMENT

The Capital Area SSA shall be composed of Round Rock Independent School District, Bartlett Independent School District, Coupland Independent School District, Granger Independent School District, Taylor Independent School District, Thrall Independent School District, Burnet Consolidated Independent School District, Eanes Independent School District, Florence Independent School District, Georgetown Independent School District, Hutto Independent School District, Jarrell Independent School District, Lago Vista Independent School District, Lake Travis Independent School District, Leander Independent School District, Liberty Hill Independent School District, Manor Independent School District, Marble Falls Independent School District, Pflugerville Independent School District, and Llano Independent School District.

2.1 Non-Member Participation in the Shared Service Arrangement

Non-member school districts having a student who meets the conditions for eligibility as Deaf/Hard of Hearing may request services from the Capital Area SSA, if desired. The request for placement consideration shall be made in writing to the Capital Area SSA Management Board chairperson or designee for the purpose of presenting and clarifying information regarding the specific needs of the student(s) being considered for Capital Area SSA services. Acceptance shall be contingent upon the availability of the Capital Area SSA to provide a free, appropriate education with the necessary support service(s) to the student. Acceptance shall also be contingent on the non-member entering into an Interlocal Agreement with Capital Area Regional Day School for the Deaf.

Non-member districts will be charged the same annual fee per student

(determined by the counts on the December 1st Snapshot and the 3rd Friday in January after Winter Break (PEIMS Fall Resubmission Date), as is required of member districts. Included in the rate calculations will be type of service needed, employment of additional staff, student transportation costs, staff travel costs, and any additional costs incurred.

The non-member district will also pay an additional 10% of the member districts' annual fee per student as an administrative fee, plus an amount equal to the Average Daily Attendance (ADA) generated by the student in the non-member home district.

Rates for non-member students and non-member administrative fees will be approved by the fiscal agent, and non-member districts will be informed of such rates prior to the beginning of any service. The fiscal agent will invoice the non-member for services. Payment shall be made to the fiscal agent.

The placement of non-member students shall be reviewed by the ARD committee at any time deemed appropriate and/or necessary. Continued delivery of services to students who are members of the RDSPD SSA will take precedence over non-member district students.

Non-member districts will be solely liable for any and all costs associated with their residentially placed students.

This agreement does not include the provision of interpreter services for a non-member student in any non-instructional program or any extracurricular activity.

2.2 New Members Participation in the Shared Service Arrangement

Any independent school district seeking membership in the Capital Area SSA shall make a written request for membership to the Management Board. Acceptance of membership will be contingent upon the Management Board approval by a majority vote and an agreement by the new member to the terms of this agreement. Written requests must be made no later than January 1 of the current school year.

2.3 Withdrawal from the Shared Service Arrangement

Member districts that want to withdraw from the Capital Area SSA shall inform the Management Board in writing of their intention by January 1st of the last fiscal year they intend to remain a member. A withdrawing district will not be entitled to any carryover funds.

2.4 Non-Member Charter School Participation in Shared Services Agreement

Charter Schools are not eligible for membership in the Shared Services Agreement. As a non-member, any Charter School who has a student who meets

the conditions for eligibility as Deaf/Hard of Hearing may request services from the Capital Area SSA, if desired. The request of placement consideration should be made in writing to the Management Board chairperson or designee for the purpose of presenting and clarifying information regarding the specific needs of the student(s) being considered for Capital Area SSA services. Acceptance shall be contingent upon the availability of the Capital Area SSA to provide a free, appropriate education with the necessary support service(s) to the student. Acceptance shall also be contingent on the non-member entering into an Interlocal Agreement with Capital Area Regional Day School for the Deaf.

Charter Schools will be charged in accordance with non-member rates with the exception of consultation fees, which will be charged at a slightly higher rate in accordance with the fee schedule approved by the fiscal agent for non-member students, non-member administrative fees and Charter Schools.

3.0 GOVERNANCE OF THE CAPITAL AREA REGIONAL DAY SCHOOL PROGRAM FOR THE DEAF AND APPOINTMENT OF FISCAL AGENT

The Capital Area SSA shall be governed by the Management Board and directly administered by the fiscal agent district. The Management Board shall be comprised of the Special Education Directors of the member school districts. The policies and procedures shall be established, implemented, and approved by the Management Board. The Board of Trustees of each member district must approve the Capital Area SSA. Round Rock Independent School District (RRISD) shall serve as fiscal agent and program administrator of the Capital Area SSA. The fiscal agent district shall be accredited and provide services for students who meet the conditions for eligibility as Deaf/Hard of Hearing from infants through high school (0-22 years of age).

3.1 The Shared Service Arrangement Management Board Schedule of Meetings

The Management Board shall meet at least annually to review the SSA and to consider matters pertaining to local, state, and federal laws and rules and Capital Area SSA guidelines, programs, and procedures. The fiscal agent shall be responsible for implementation of Capital Area SSA procedures and the day-to-day management of the RDSPD.

3.2 Chairperson of the Management Board

The chairperson of the Management Board shall be the Director for Special Education of the fiscal agent district. The chairperson or designee shall preside over and call meetings upon the request of any board member. The RDSPD Supervisor shall be responsible for establishing a convenient meeting date, place, and time and shall notify all board members at least five (5) working days in advance. The Capital Area RDSPD Supervisor's administrative assistant shall serve as secretary of the Capital Area SSA Management Board meetings and will be responsible for the preparation of all minutes of the meetings. The Board shall establish committees, if needed. Emergency meetings may be held as necessary.

The chairperson or designee may conduct telephone polls if an urgent matter precludes members convening. A majority vote of the Directors of the member districts (or their designated representatives) in attendance at a meeting will constitute action by the Board.

4.0 ADMINISTRATIVE RESPONSIBILITIES OF THE CAPITAL AREA RDSPD

The fiscal agent district shall function as an agent for and on behalf of all member districts and shall:

- a. Administer the program on a day-to-day basis in accordance with the policies of the Capital Area SSA;
- b. Prepare the Standard Application/Budget system and disburse program funds;
- c. Be responsible for program personnel and instructional services;
- d. Maintain all Capital Area SSA records; and
- e. Perform any other such responsibilities normally associated with program administration

5.0 RESPONSIBILITIES OF THE LOCAL EDUCATION AGENCY

5.1 Provision of Space

The fiscal agent shall provide suitable and sufficient classroom space to accommodate the needs of students and staff. Office space for support personnel shall also be provided.

5.2 Referral Procedures

The Local Education Agency (LEA) refers to the member or non-member school district participating in the Capital Area SSA. Each LEA shall be responsible for following referral procedures as outlined in the State Board of Education (SBOE) rules. The LEA shall conduct ARD/IEP committee meetings considering the eligibility and educational needs of students from its district who meet the conditions for eligibility as Deaf/Hard of Hearing. A representative of the Capital Area SSA shall be represented at the ARD Committee meetings required by this paragraph.

5.3 Transportation

Each Capital Area SSA member district shall assume responsibility for transporting eligible participating students between the student's residence and the program site location.

6.0 FISCAL MANAGEMENT

6.1 Application for Funding

The fiscal agent district shall prepare the application for funding and program approval and submit it for review and approval in accordance with guidelines established by the Texas Education Agency. The Capital Area SSA program shall be funded with Regional Day School funds to the maximum extent possible. Applications shall be reviewed by the Management Board to establish priorities for expenditure of available funds and to facilitate active participation in the process to ensure efficient and effective programming for participating students who meet the conditions for eligibility as Deaf/Hard of Hearing. Application amendments shall be necessary from time to time as priorities for the Capital Area SSA program and students change. The Management Board shall approve amendments prior to submission to the Texas Education Agency. The fiscal agent will submit amendments as needed. Amendments will be presented at scheduled Management Board meetings. The program budget application shall be submitted to the Texas Education Agency for approval. The budget shall be prepared and administered in accordance with state law and TEA guidelines.

6.2 Tuition and Billing

Each LEA shall contribute a per-pupil tuition fee to offset expenditures that exceed all total state and federal allocations. The per-pupil tuition fee shall be calculated with consideration of the shortfall amount, overall operating budget, and the number of students enrolled in the Capital Area SSA as of a December 1st snapshot. Member LEAs will be invoiced prior to April 1st of each year with a set student tuition rate for each student (age 0-22) receiving direct services from Capital Area RDSPD, and a separate rate for each student receiving consult services (ages 3-22). Additionally, for students receiving services at a cluster site campus in RRISD, a small percentage will be added as an indirect fee to help offset support provided by RRISD staff and facilities usage incurred by the fiscal agent and cluster site host.

Member LEAs will have an opportunity to update and correct student data information that may impact student invoicing to a member district between December 1st and the end of the 3rd Friday in January after Winter Break (PEIMS Fall Resubmission Date). During this period, LEAs who have enrolled RDSPD students will have the opportunity to make corrections to the Capital Area RDSPD database, as well as their PEIMS submission. Member districts failing to update student data information by the date set forth herein will be required to submit payment as invoiced.

During this same time period from December 1st through the end of the 3rd Friday in January after Winter Break (PEIMS Fall Resubmission Date), invoicing may be modified based upon the following:

- If a Capital Area RDSPD SSA eligible student moves from one Capital Area RDSPD SSA LEA to another Capital Area RDSPD SSA LEA, then each district shall pay half of the tuition (i.e., both districts will be invoiced for half of the year each).
- If a Capital Area RDSPD SSA eligible student moves out of a Capital Area RDSPD SSA LEA, the LEA where the student was served for half the year shall pay half of the tuition for that year.
- If a Capital Area RDSPD SSA eligible student transfers into a Capital Area RDSPD SSA LEA from outside of a Capital Area RDSPD SSA LEA, the receiving district would be charged half of the tuition for the remainder of the school year.

This applies to infants, itinerant school-age, and cluster served students.

6.3 Shared Service Arrangement Budget Shortfall

In the event that uncontrollable costs are incurred by the Capital Area RDSPD, member districts will be notified in writing by April 1st of the fiscal year regarding the unexpected and unplanned costs to be charged back to member districts and the maximum total of their estimated shared costs.

6.4 Legal Responsibility

Each member and non-member school district shall negotiate and be solely responsible for legal fees due to complaints, grievances, or litigation concerning programming brought by resident students or parents who reside within member and non-member districts. The Capital Area SSA will work collaboratively with member and non-member LEAs toward resolution of any disagreement.

Expenditures incurred with relation to grievances, lawsuits, or any other legal action pertaining to the SSA filed by RDSPD employees shall be the responsibility of the fiscal agent.

6.5 LEA Responsibility for Outside Contracts

The LEAs' boards of education shall maintain ultimate responsibility for the education of students within their districts. Each member district shall negotiate and be solely responsible for payment of individual contracts with non-public schools, governmental agencies, residential placements, or other school districts for the provision of special education and related services to individual students

who meet the conditions for eligibility as Deaf/Hard of Hearing residing in the member district. If such contracts become necessary in order for a member district to provide its resident student with a free appropriate public education in accordance with applicable federal and state laws, costs resulting from litigation and/or residential placement shall be the responsibility of the local member district.

6.6 Budget for Personnel Salaries

The fiscal agent shall budget Capital Area SSA personnel salaries and fringe benefits in accordance with schedules and guidelines for other fiscal agent employees.

6.7 Budget for Materials, Supplies, and Contracted Services

The fiscal agent shall purchase all materials, supplies, and contract services through the established system in place for the district. All non-consumable supplies purchased with Capital Area SSA funds shall be identified as property of the Capital Area SSA. The non-consumable materials and supplies shall be distributed to Capital Area SSA personnel, students, and parents on a checkout basis. Furniture and equipment belonging to the Capital Area SSA will be tagged and inventoried as such in accordance with the current practices of the fiscal agent district. Damage to or loss of Capital Area SSA property shall be borne by all member districts collectively.

6.8 Budget for Evaluation Services for Students

The fiscal agent shall budget funds in accordance with the Texas Education Agency, Division of Services for the Deaf, and State Board Of Education rules. The budget shall provide for needed evaluation services to Capital Area SSA students. The Capital Area SSA may provide and/or contract for such services as appropriate. The ARD/ IEP committee shall determine the need for evaluation. For other requirements, refer to paragraph 9.4.

6.9 Travel

Itinerant personnel shall be reimbursed for travel in accordance with policies established by the fiscal agent district for other employees. Travel for inservice and training will be budgeted and made available by the fiscal agent as deemed appropriate and within the guidelines established by the Management Board.

6.10 Personnel Calendars

Program personnel and students adhere to the calendars of the fiscal agent district. Decisions regarding an itinerant teacher's calendar will be made by the RDSPD Supervisor. The decisions will be based on student need, teacher caseload, and the

LEA's calendar.

7.0 Maintenance of Financial Records

The fiscal agent shall maintain financial records in accordance with the fiscal agent and Texas Education Agency policies and procedures.

8.0 PERSONNEL MANAGEMENT

8.1 Employment

The Capital Area SSA fiscal agent shall receive applications for employment from potential employees. Applicants will be screened, employed, and, if necessary, terminated in accordance with fiscal agent district policies. Employment will be in accordance with TEA guidelines. Capital Area SSA personnel are employed by the fiscal agent and are subject to its policies.

8.2 Job Descriptions

Job descriptions for Capital Area SSA positions will designate requirements to qualify for the position and the duties to be performed by the individual serving in each respective position.

8.3 Program Supervisor

The RDSPD Supervisor for the Capital Area SSA program shall be selected and hired by the fiscal agent district. The Supervisor shall be responsible to the Director for Special Education of the fiscal agent district.

8.4 Staff Assignments

Capital Area SSA staff shall be assigned duties at sites deemed appropriate by the RDSPD Supervisor in coordination with the Director for Special Education of the fiscal agent district. Personnel assigned to campuses shall be an integral part of the campus faculty and shall be responsible to the campus principals for administrative matters within that building and shall perform those duties assigned as long as they do not interfere with the primary mission of the Capital Area SSA. Clarification of role assignments shall be made jointly by the campus principal, the fiscal agent, Director for Special Education, and the RDSPD Supervisor.

9.0 STUDENTS

9.1 Reporting of PEIMS

Students who attend a centralized program/cluster site will not be considered transfer students. The fiscal agent will report PEIMS data to TEA on all cluster site based students. Students who are receiving consult, itinerant, or infant (0-2) services in their local member district LEA will be reported by that member district. Each member district where the student resides shall be responsible for submitting a PEIMS 011 Record to TEA consistent with TEA requirements. Each member district where a student attends school will prepare all required PEIMS student data reports on the 163 Record for students receiving Capital Area SSA services. In the event a member district fails to submit accurate PEIMS student data on the 163 Record for a student who has been served by the Capital Area RDSPD SSA, it is agreed and understood that each such member district will contribute toward the financial deficit resulting from such failure and will pay the amount of lost funding that the non-reported students would have generated. The additional costs will be calculated by the Capital Area SSA and invoiced to the member district in the spring, in addition to the annual per-pupil tuition fee charges for the member district's student(s).

What services are students receiving?	Who is responsible for reporting PEIMS?
Daily RDSPD services at cluster site in RRISD	RDSPD Fiscal Agent
Weekly RDSPD itinerant services in home district	Member LEA
Consult DHH services in home district	Member LEA
Infant services (0 to 2 years of age)	Member LEA

Capital Area RDSPD will share updated student rosters with each LEA prior to the October PEIMS submission date to confirm enrollment and student services.

During the period between PEIMS October snapshot and the 3rd Friday in January after Winter Break, PEIMS corrections should be completed through the PEIMS Fall Resubmission process as outlined by TEA. Capital Area RDSPD will share updated student rosters with each member LEA prior to the PEIMS resubmission date in January to confirm enrollment and student services.

9.2 New Student Referral Process

If a student is new to the LEA and has received services in another SSA or LEA, the LEA representative shall contact the Capital Area SSA to attend an ARD/IEP Committee meeting to consider appropriate services and/or referral to the RDSPD. Data collected by the designated LEA representative for presentation during the referral process may include, but is not limited to:

- a. The student's current educational status (attendance records, grades, achievement data, and classroom observation);
- b. Previous educational efforts and strategies and the results of those efforts;
- c. Information reported or provided by parents;
- d. Eligibility reports to consider if the student meets the conditions for eligibility as Deaf/Hard of Hearing, including:
 1. An otological examination performed by an otologist, specifying the type and severity of the hearing loss;
 2. An audiological evaluation by a certified audiologist which includes a description of the hearing loss and the educational implications for the student's listening skills in a variety of circumstances with or without recommended amplification;
 3. A communication assessment that includes a description of the student's strengths and weaknesses in a variety of communication modes.

The LEA ARD committee shall review the collected data. The LEA shall be financially responsible for the assessments that must be obtained during the referral process. The LEA representative shall be responsible for the collection of data during the referral process and participation in ARD/IEP committee decisions. The LEA representative shall serve as the contact person between the LEA and the Capital Area SSA in regard to the student's educational program.

9.3 Referral of Students 0-2 Years of Age to The Cooperative

When the LEA is considering an infant, ages 0-2, a referral shall be made to the local ECI program(s). The LEA representative is responsible for working with the local ECI program(s) in the collection of data for the referral process, and participation in the Individual Family Service Plan (IFSP) committee meeting. If the ECI program(s) determine(s) that the child is Deaf/Hard of Hearing, the LEA will contact the fiscal agent RDSPD Supervisor to assist in determining services.

9.4 Student Appraisals

In accordance with guidelines established by the Texas Education Agency, all students of the Capital Area SSA Program shall be provided with pupil appraisal, diagnostic, and evaluation procedures for eligibility. The fiscal agent shall arrange for pupil appraisal services for the Capital Area SSA students in combination with services available from member districts and through contracted appraisal services with community agencies. Itinerant student appraisals will be performed

by the student's LEA with the exception of appraisals needed for Deaf/Hard of Hearing eligibility.

9.5 Contracted Services

The fiscal agent shall negotiate contractual agreements to provide:

- a. Pupil appraisal services not available within the Capital Area SSA;
- b. Inservice training to Capital Area SSA personnel; and
- c. Educational services not available within the Capital Area SSA.

The RDSPD Supervisor shall make recommendations of needed services to the Director of Special Education of the fiscal agent.

9.6 The Admission, Review, and Dismissal (ARD) Committee

The ARD/IEP committee shall follow procedures as outlined by the Texas Education Agency in the State Board of Education Rules for Special Education Services. When considering a student for placement in the Capital Area SSA, the membership of the committee shall include:

- a. The home district LEA representative for administration;
- b. The Capital Area SSA representative;
- c. The student's parent and/or the student, when appropriate; and
- d. The student's general education teacher.

The ARD/IEP committee membership shall include any other person(s) necessary to meet the requirements set forth in local, state, and federal rules and regulations governing special education. An ARD/IEP committee shall make all decisions regarding the individual education program of a student. The Capital Area SSA is responsible for contacting the ARD/IEP members, the LEA, and the parent if there is a necessity for an ARD. The admission, review, and dismissal of a student to or from the Capital Area SSA shall proceed according to an orderly process where, upon initial admission, the individual educational plan shall be reviewed. Placement shall be reviewed at least annually. The student's eligibility for services within the Capital Area SSA shall be reevaluated at least every three years until a student is no longer eligible for such services according to the SBOE rules.

The LEA shall maintain a state eligibility folder for each student placed in the Capital Area SSA according to the local, state, and federal rules and regulations

governing special education. The LEA and the Capital Area SSA shall assist each other in maintaining the state eligibility folders by sharing duplicates of any new records, assessment reports, or information concerning each student who meets the conditions for eligibility as Deaf/Hard of Hearing. The Capital Area SSA shall maintain a duplicate state eligibility folder for each student served.

9.7 Behavior and Disciplinary Procedures

Students are subject to the campus and district's student code of conduct unless otherwise stated in the student's ARD/IEP. Placement in a more restrictive environment is limited by local, state, and federal rules and regulations governing special education. The RDSPD Supervisor shall be notified by the campus administrator prior to any such action concerning a student who meets the conditions for eligibility as Deaf/Hard of Hearing and who participates in the Capital Area SSA.

10.0 INSTRUCTIONAL PROGRAM

10.1 Communication Philosophy

The Capital Area SSA recognizes the fundamental importance of the development of age-appropriate communication and language skills for a child's academic, social, cognitive, and linguistic development, as well as mental and physical well-being. The program provides students with communication assessment, communication access, and communication development for rich opportunities to exchange thoughts, opinions, and information. Communication strategies may include listening and spoken language, signed English language, speech reading, audition, reading, writing, fingerspelling, gesture, and body language. Students who utilize American Sign Language as a first language are instructed through simultaneous communication, utilizing signed English language for literacy development, with conceptual/ASL sign support to enhance comprehension.

10.2 Curricula

The basic curriculum adopted by the State of Texas requires all Texas schools to teach the same content developed for major subject areas to all students; the Texas Essential Knowledge and Skills. Students who are Deaf/Hard of Hearing may require a unique curriculum; however, the majority of students who are Deaf/Hard of Hearing should access the state-mandated curriculum (with accommodations and/or modifications as appropriate). Supplementary instruction is provided with focus on the areas of language, audition, and communication. The SSA parent-infant program primarily makes use of the "SKI*HI" curriculum for infants who are Deaf/Hard of Hearing and their parents. RDSPD teachers work collaboratively with local ECI programs to coordinate services to these

families.

Instruction for students ages 3-5 who are eligible for Early Childhood Special Education services will be based on individual needs in the areas of language development, auditory skills, pre-literacy, and/or pre-academic development.

10.3 Educational Services

The Capital Area SSA provides educational services to children who are Deaf/Hard of Hearing along a continuum, ranging from general education with support services to self-contained classes. Support services shall be provided on a needs basis, and shall include, but not be limited to:

- | | |
|---------------------------------|--------------------------------------|
| *Pupil Appraisal | *Special Transportation Arrangements |
| *Auditory Training | *Parent Education |
| *Speech and Language Assistance | *Public Awareness of Deafness |
| *Itinerant Teachers | *Program Evaluation |
| *Resource Facilities | *Staff Training |
| *Student Counseling | *Program Supervision |
| *Hearing Assistive Technology | *Consultative Services |
| *Interpreting Services | |

10.4 Related Services

Related Services shall be provided in accordance with local, state, and federal rules and regulations governing special education. The ARD committee shall determine student needs and appropriate related services.

11.0 PROGRAM REVIEW

The Capital Area SSA may be evaluated annually and program goals, strategies, and services shall be adjusted accordingly. An outside agency may be selected by the Capital Area SSA Management Board to perform a program evaluation on a contractual basis when deemed necessary.

The RDSPD Program Review is a multi-phase continuous improvement process designed to assist the growth of the RDSPD. It is conducted by the program and supported by a team of individuals who are familiar with the operations of an RDSPD. These individuals, called peer reviewers, provide support by analyzing data, reviewing procedures, and using that information to provide considerations for areas to target as the program develops its action plan for continuous improvement.

The Program Review assesses the program excellence indicators mandated by Texas Education Code Section 29.313, which are aligned with the essential principles for effective education of students who are deaf or hard of hearing. These principles are described in detail in *Optimizing Outcomes for Students who are Deaf or Hard of*

Hearing: Educational Service Guidelines (NASDSE, 2018).

The RDSPD Program Review process is conducted in multiple phases over four years, and feedback from completed reviews shall be used to support continued improvement of program operations.

12.0 EFFECTIVE DATE, RENEWAL, AMENDMENT, AND DISSOLUTION OF THE SHARED SERVICE ARRANGEMENT

12.1 Effective Date

This Capital Area Shared Service Arrangement shall be effective beginning with the 2021-22 school year.

12.2 Renewal

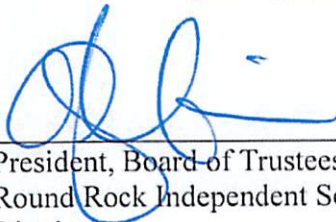
This Capital Area Shared Service Arrangement shall automatically renew annually and shall remain in effect until the parties agree to end it or modify it by amendment.

12.3 Amendment

This Capital Area Shared Service Arrangement shall be amended periodically as determined by the Management Board.

12.4 Dissolution

This Capital Area Shared Service Arrangement shall remain in effect until dissolved by the member districts. All assets remain the property of the fiscal agent regardless of members withdrawing their membership.



President, Board of Trustees
Round Rock Independent School
District

9/18/21

Date

President, Board of Trustees
Bartlett Independent School
District

Date

President, Board of Trustees
Coupland Independent School
District

Date

President, Board of Trustees
Granger Independent School
District

Date

President, Board of Trustees
Taylor Independent School
District

Date

President, Board of Trustees
Thrall Independent School
District

Date

President, Board of Trustees
Burnet Consolidated Independent School
District

Date

President, Board of Trustees
Eanes Independent School
District

Date

President, Board of Trustees
Florence Independent School
District

Date

President, Board of Trustees
Georgetown Independent School
District

Date

President, Board of Trustees
Hutto Independent School
District

Date

President, Board of Trustees
Jarrell Independent School
District

Date

President, Board of Trustees
Lago Vista Independent School
District

Date

President, Board of Trustees
Lake Travis Independent School
District

Date

President, Board of Trustees
Leander Independent School
District

Date

President, Board of Trustees
Liberty Hill Independent School
District

Date

President, Board of Trustees
Manor Independent School
District

Date

President, Board of Trustees
Marble Falls Independent School
District

Date

President, Board of Trustees
Pflugerville Independent School
District

Date

President, Board of Trustees
Llano Independent School
District

Date



AGENDA ITEM ACTION SHEET

AGENDA ITEM

Update to Board Policy DEC (LOCAL) Related to Employee Leaves and Absences

RECOMMENDED ACTION:

Approve updates to Board Policy DEC (LOCAL) as presented

RATIONALE

SB 1359 and HB 2073 were bills passed during the 87th Legislative Session that provide new leave available to police officers. SB 1359 requires the district to provide a police officer with paid mental health leave if an officer experiences a traumatic event in the scope of employment. HB 2073 requires the district to provide a police officer with paid quarantine leave if the officer is ordered to quarantine or isolate because of exposure to a communicable disease while on duty. The recommended updates to Board Policy DEC (Local) incorporate these two new required leaves.

Also included for review is a copy of the updated DEC (Regulation) which provides the administrative process for administering these new leave options for district police officers.

BUDGET PROVISIONS

None

RESOURCE PERSONNEL

Amber King - General Counsel

ATTACHMENTS

Draft DEC (LOCAL)

DEC (Regulation)

MEETING DATE

December 15, 2021

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

**Leave
Administration**

The Superintendent shall develop administrative regulations addressing employee leaves and absences to implement the provisions of this policy.

Definitions

The term "immediate family" is defined as:

Immediate Family

1. Spouse.
2. Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands *in loco parentis*.
3. Parent, stepparent, parent-in-law, or other individual who stands *in loco parentis* to the employee.
4. Sibling, stepsibling, and sibling-in-law.
5. Grandparent and grandchild.
6. Any person residing in the employee's household at the time of illness or death.

For purposes of the Family and Medical Leave Act (FMLA), the definitions of spouse, parent, son or daughter, and next of kin are found in DECA(LEGAL).

Family Emergency

The term "family emergency" shall be limited to disasters and life-threatening situations involving the employee or a member of the employee's immediate family.

Leave Day

A "leave day" for purposes of earning, using, or recording leave shall mean the number of hours per day equivalent to the employee's usual assignment, whether full-time or part-time.

School Year

A "school year" for purposes of earning, using, or recording leave, except the sick leave bank, shall mean the term of the employee's annual employment as set by the District, whether full-time or part-time.

For purposes of the sick leave bank, the term "school year" shall mean September 1 through August 31.

Catastrophic Illness
or Injury

A catastrophic illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee that requires the services of a licensed practitioner for a prolonged period of time and that forces the employee to exhaust all leave time earned by that employee and to lose compensation from the District. Such conditions typically require prolonged hospitalization or recovery or are expected to result in disability or death.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Conditions related to pregnancy or childbirth shall be considered catastrophic if they meet the requirements of this paragraph.

Note: For District contribution to employee insurance during leave, see CRD(LOCAL).

Availability

The District shall make state personal leave and local leave for the current year available for use at the beginning of the school year.

Earning Local Leave

An employee shall not earn any local leave when he or she is in unpaid status. An employee using full or proportionate paid leave shall be considered to be in paid status.

State and Local Leave Proration

If an employee separates from employment with the District before his or her last duty day of the school year or begins employment after the first duty day of the school year, leave shall be prorated based on the actual time employed.

If an employee uses more leave than he or she earned and remains employed with the District through his or her last duty day, the District shall deduct the cost of the excess leave days from the employee's pay in accordance with administrative regulations.

Medical Certification

An employee shall submit medical certification of the need for leave if:

1. The employee is absent more than five consecutive workdays because of personal illness or illness in the immediate family;
2. The District requires medical certification due to a questionable pattern of absences or when deemed necessary by the supervisor or Superintendent; or
3. The employee requests FMLA leave for the employee's serious health condition; a serious health condition of the employee's spouse, parent, or child; or for military caregiver leave.

In each case, medical certification shall be made by a health-care provider as defined by the FMLA. [See DECA(LEGAL)]

State Personal Leave

The Board requires employees to differentiate the manner in which state personal leave is used.

Nondiscretionary Use

Nondiscretionary use of leave shall be for the same reasons and in the same manner as state sick leave accumulated before May 30, 1995. [See DEC(LEGAL)]

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Nondiscretionary use includes leave related to the birth or placement of a child and taken within the first year after the child's birth, adoption, or foster placement.

Discretionary Use

Discretionary use of leave is at the individual employee's discretion, subject to limitations set out below.

*Request for
Leave*

In deciding whether to approve or deny a request for discretionary use of state personal leave, the supervisor shall not seek or consider the reasons for which an employee requests to use leave. The supervisor shall, however, consider the duration of the requested absence in conjunction with the effect of the employee's absence on the educational program and District operations, as well as the availability of substitutes.

Discretionary use of state personal leave shall not exceed three consecutive workdays and a total of six days in a school year, except in extenuating circumstances in accordance with administrative regulations.

Local Leave

Each employee shall earn paid leave days in accordance with administrative regulations.

Local leave shall accumulate without limit. Upon resignation, all unused and nonreimbursable sick leave shall be lost.

Local leave shall be used according to the terms and conditions of state personal leave. [See State Personal Leave, above]

**Catastrophic Sick
Leave Bank**

The District shall establish a sick leave bank that employees may join through contribution of local or state personal leave.

Leave contributed to the bank shall be solely for the use of participating employees. An employee who is a member of the bank may request leave from the bank if the employee experiences a catastrophic illness or injury and the employee has exhausted all paid leave.

The Superintendent or designee shall develop regulations for the operation of the sick leave bank that address the following:

1. Membership in the sick leave bank, including the number of days an employee must contribute to become a member;
2. Procedures to request leave from the sick leave bank;
3. The maximum number of days per school year a member employee may receive from the sick leave bank;

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

4. The committee or administrator authorized to consider requests for leave from the sick leave bank and criteria for granting requests; and
5. Other procedures deemed necessary for the operation of the catastrophic sick leave bank.

Appeal

An employee may appeal a decision regarding the sick leave bank in accordance with DGBA(LOCAL).

Peace Officers
Mental Health
Leave

A District peace officer who experiences a traumatic event in the scope of employment shall be granted a maximum of 3— days of mental health leave per traumatic event, with a maximum of two extensions under certain circumstances. Such leave shall be provided in accordance with administrative regulations and shall not be deducted from the employee's pay or leave balance.

The Superintendent shall develop regulations regarding mental health leave that address the following:

1. Circumstances or reasons under which a peace officer may use mental health leave and be eligible for an extension;
2. Procedures for requesting mental health leave and maintaining the anonymity of the requestor;
3. The administrator authorized to approve requests for mental health leave; and
4. Other procedures deemed necessary for administering this provision.

QuarantineCommun
icable Disease
Leave

A District peace officer shall be granted quarantine leave when ordered by the local health authority or the peace officer's supervisor to quarantine or isolate due to possible or known exposure to a communicable disease while on duty. Such leave shall be provided in accordance with administrative regulations and shall not be deducted from the employee's pay or leave balance.

The Superintendent shall develop regulations regarding quarantine leave that address the following:

1. Continuation of all employment benefits and compensation for the duration of the leave;
2. Reimbursement for reasonable costs related to the quarantine; and
3. Other procedures deemed necessary for administering this provision.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

**Family and Medical
Leave**

FMLA leave shall run concurrently with applicable paid leave and compensatory time, as applicable.

Note: See DECA(LEGAL) for provisions addressing FMLA.

Twelve-Month
Period

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall be measured forward from the date an individual employee's first FMLA leave begins.

Combined Leave for
Spouses

When both spouses are employed by the District, the District shall limit FMLA leave for the birth, adoption, or placement of a child, or to care for a parent with a serious health condition, to a combined total of 12 weeks. The District shall limit military caregiver leave to a combined total of 26 weeks.

Intermittent or
Reduced Schedule
Leave

The District shall permit use of intermittent or reduced schedule FMLA leave for the care of a newborn child or for the adoption or placement of a child with the employee.

Certification of
Leave

When an employee requests leave, the employee shall provide certification, in accordance with FMLA regulations, of the need for leave.

Fitness-for-Duty
Certification

In accordance with administrative regulations, when an employee takes FMLA leave due to the employee's own serious health condition, the employee shall provide, before resuming work, a fitness-for-duty certification.

Leave at the End of
Semester

When a teacher takes leave near the end of the semester, the District may require the teacher to continue leave until the end of the semester.

**Temporary Disability
Leave**

Any full-time employee whose position requires educator certification by the State Board for Educator Certification or by the District shall be eligible for temporary disability leave. The maximum length of temporary disability leave shall be 180 calendar days. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]

An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent as a request for temporary disability leave.

The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave, except that an employee receiving workers' compensation income benefits may choose to receive those benefits in lieu of using paid leave.

**Workers'
Compensation**

Note: Workers' compensation is not a form of leave. The workers' compensation law does not require the continuation of the District's contribution to health insurance.

An absence due to a work-related injury or illness shall be designated as FMLA leave, temporary disability leave, and/or assault leave, as applicable.

Paid Leave Offset

The District shall permit the option for paid leave offset in conjunction with workers' compensation income benefits. [See CRE]

Court Appearances

Absences due to compliance with a valid subpoena or for jury duty shall be fully compensated by the District and shall not be deducted from the employee's pay or leave balance.

Absences for court appearances related to an employee's personal business shall be deducted from the employee's personal leave or shall be taken by the employee as leave without pay.

**Moonlighting or
Other Work While on
Leave**

Taking another job or working at another job during normal District work hours while on FMLA leave or any other paid or unpaid leave pursuant to District policy is prohibited and shall be grounds for disciplinary action, up to and including termination in accordance with applicable policy.

**Neutral Absence
Control**

The District may allow for up to ten days of unpaid leave as a grace period after an employee has exhausted all paid or official unpaid leave. If an employee does not return to work after exhausting all paid leave, official unpaid leave if available (FMLA or temporary disability leave) and the grace period, the District shall automatically pursue termination of the employee, regardless of the reason for the absence [see DF series]. The employee's eligibility for reasonable accommodations, as required by the Americans with Disabilities Act [see DAA(LEGAL)], shall be considered before termination. If terminated, the employee may apply for reemployment with the District.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(Regulation)

State Personal Leave State law entitles all eligible employees to five days of paid personal leave per year. State personal leave accumulates without limit, is transferable to other Texas school districts, and generally transfers to education service centers.

State personal leave may be used for two general purposes: Non-discretionary and Discretionary (see below).

Local Leave Each employee shall earn paid local leave days in accordance with the following schedule:

Local Leave Days Earned

Days Employed During the Year	Professional and all full-time employees (37.5–40 hrs/week)	Nonprofessional part-time employees (20–37.4 hrs/week)
00 – 12	0.0	0.0
13 – 25	0.0	0.0
26 – 38	0.0	0.0
39 – 51	0.0	0.0
52 – 64	0.0	0.0
65 – 77	0.5	0.0
78 – 90	1.0	0.0
91 – 103	1.5	0.0
104 – 116	2.0	0.0
117 – 129	2.5	0.0
130 – 142	3.0	0.0
143 – 155	3.5	0.0
156 – 168	4.0	0.0
169 – 179	4.5	0.0
180 – 194	5.0	0.0
195 – 206	5.5	0.0
207 – 217	6.0	0.5
218 – 223	6.5	1.0
224 +	7.0	1.5

Local leave days may be used for two general purposes: Nondiscretionary and Discretionary (see below).

Requesting Leave Employees must follow district and department or campus procedures to report or request any leave of absence and complete the appropriate form or certification.

Requests for leave should be made at least 24 hours in advance, when possible.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(Regulation)

Leave is requested by employees in half-day and full-day increments.

The District shall not approve paid leave for more leave days than have been accumulated in prior years plus leave currently available.

Any unapproved absences or absences beyond accumulated or available paid leave shall result in deduction from the employee's pay.

Deductions

When an employee has used two or fewer leave days than he or she has earned, the District shall deduct the cost of unearned leave days from the employee's paycheck for the month in which the employee used more leave than he or she earned. When an employee has used three or more days of leave more than he or she has earned, the District shall deduct the cost of unearned leave over the balance of the employee's one or more remaining paychecks.

Multiple Assignments

When an employee has multiple assignments, leave will only be earned in the primary assignment.

Recording Absences

Leave shall be recorded by the District as follows:

1. Leave shall be recorded in hour increments for all employees.
2. If the employee is taking intermittent FMLA leave, leave shall be recorded in one-hour increments.

Order of Use

Earned compensatory time shall be used before the employee pay is docked.

Available leave shall be used in the order determined by each employee. However, use of catastrophic sick bank leave shall be permitted only after all available state and local leave has been exhausted.

Availability After Separation

An employee who separates from the District forfeits all accrued local leave. If rehired, the previously-accrued local leave is no longer available for use.

Employees who separate from the District may not donate accrued leave to other employees.

Nondiscretionary Use of State and Local Leave

Nondiscretionary use of state personal or local leave can be for the following reasons:

- Illness of the employee.
- Illness of a member of the employee's immediate family.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(Regulation)

- Family emergency.
- Death in the employee's immediate family.
- During military leave.

**Discretionary Use of
State and Local
Leave**

Employees must seek approval for discretionary use of state personal or local leave prior to the absence.

Employees shall seek approval prior to booking travel arrangements, if applicable. The District will not assume any responsibility for any costs or fees that an employee must pay or forfeit due to a denial of a request for discretionary use of state personal or local leave.

Except for approved Extenuating Circumstances, discretionary use of state personal or local leave will be approved or denied using the following considerations and limitations:

- On a first come, first serve basis.
- A maximum of 5% of campus or department employees permitted to be on discretionary leave at the same time.
- Availability of substitutes.
- Impact on the educational program and/or operations.
- May not be taken for more than three (3) consecutive work days
- Use is limited to a cumulative total of six (6) work days in a school year.
- Not allowed to be used on any of the following;
 - Day before a school holiday;
 - Day after a school holiday;
 - Days scheduled for on-campus state-mandated assessments;
 - Professional or staff development days (for those involved in the professional or staff development);
 - First or last day of instruction for each semester.

**Extenuating
Circumstances**

Employees may be allowed to use available paid state personal or local leave on a day or for a duration otherwise not permitted under discretionary use if the employee has an extenuating circumstance that meets the criteria outlined below.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(Regulation)

*Submitting a
Request*

An employee seeking to use available state personal or local leave for an extenuating circumstance must submit the Extenuating Circumstances Leave Request form to his/her supervisor at least five (5) working days in advance of the anticipated leave.

If approved by the supervisor, the supervisor then must submit the written request to the Human Resource Services office for final approval.

An employee shall not be absent from work without written approval of the extenuating circumstance leave. Failing to comply could result in disciplinary consequences up to and including termination under the applicable law and policy.

*Approval of
Extenuating
Circumstances
Leave*

Extenuating circumstances for which an employee may be allowed to use available state personal or local leave include the following:

Priority will be given to the following categories of requests

- Wedding of the employee or employee's immediate family member;
- College orientation or move-in/out of the employee's immediately family member;
- College graduation of the employee or employee's immediate family member;
- Birth of an employee's child or grandchild;
- Child's school event, including a field trip, class party or ceremony, or parent-teacher conference;
- Deployment of employee's immediate family member to military duty.
- Court appearance other than jury duty or subpoena.

See DEC (LOCAL) for definition of "Immediate family member."

Consideration, but not priority, will also be given to the following categories of requests.

- Personal or family trips or vacations;
- Personal gatherings (e.g., reunion, weddings);
- Personal events (e.g., birthday, anniversary).

An employee requesting leave due to one of the above extenuating circumstances must have available paid state personal or local leave accrued.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(Regulation)

Extenuating circumstance leave shall not exceed 5 consecutive work days per absence, even if combined with other leave types.

No other circumstances are considered eligible for extenuating circumstance leave.

Flex Days

See policy DED (LOCAL) and DED (REGULATION).

Catastrophic Sick Leave Bank

Beginning in the 2021-2022 school year, the District will create and administer a catastrophic sick leave bank.

Administration

Purpose

The purpose of the catastrophic sick leave bank is to provide additional sick leave days to members of the bank who have exhausted all accumulated paid state and local leave benefits due to a catastrophic injury or illness of the employee. The catastrophic sick leave bank is a benefit to assist employees in dealing with prolonged, severe, or life-threatening conditions that would otherwise result in a loss of income or loss of job.

The catastrophic sick leave is a collective deposit of state personal and local leave days received from enrolling employees and subsequent contributions from members.

All days deposited in the bank become the property of the catastrophic sick leave bank and are no longer available for use by the individual employee as accrued leave.

All unused days remaining in the catastrophic sick leave bank at the end of a school year will be carried over into the next school year.

School Year

For purposes of the catastrophic sick leave bank only, the school year shall be from September 1 to August 31.

Committee

A sick bank leave committee will administer the catastrophic sick leave bank.

The committee will consist 5 individuals made up of

- Assistant Superintendent for Employee & Community Relations
- Assistant Superintendent for Business Services
- Principal
- Teacher
- Support Staff

The wellness committee will make a recommendation for the teacher, principal, and support staff positions on the committee.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(Regulation)

Responsibilities of the governing committee include

- Approving/denying requests;
- If approved, determining the number of days of leave granted (up to the maximum);

Once a request is submitted, the committee will convene and make a decision as promptly as possible.

All decisions by the committee will be done by majority vote of the committee members present. In the event of a tie, the Assistant Superintendent of Community & Employee Relations will make the final decision.

Committee decisions will be communicated via written notice.

Appeals

Employees who wish to appeal the decision of the sick leave governing committee must follow the employee grievance process outlined in DGBA (LOCAL).

Eligibility and
Enrollment

In order to participate and receive the benefits provided by the catastrophic sick leave bank, an employee must meet certain eligibility requirements and enroll as a member in the catastrophic sick leave bank.

Eligibility

Employees who meet the following criteria are eligible to participate in the catastrophic sick leave bank ("Eligible Employee"):

- A regular District employee in a position that earns leave and requires 10, 11, or 12 months of service.
- Employed by the District for a minimum of one full calendar year.

Enrollment

Open enrollment for membership in the catastrophic sick leave bank occurs annually at the beginning of the school year. The deadline for enrollment each year is the close of business on the last Friday in September, or as otherwise specified each school year by Human Resources.

Any Eligible Employee interested in participating must submit an application to the HR department by the deadline.

For an Eligible Employee to become a member of the catastrophic sick leave bank, the employee must contribute one (1) earned day of state personal or local leave.

If no days were used in the sick bank during the prior school year, Eligible Employees who were enrolled and had contributed during the prior school year will remain enrolled in the catastrophic sick leave bank and will not be required to contribute a day of leave.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(Regulation)

	<p>All members of the catastrophic sick leave bank will be required to deposit one day of earned state personal or local leave if the balance of days in the bank falls below 60 days, or as otherwise determined by the wellness committee.</p> <p>Conditions for which member received medical advice or treatment within the six months before enrollment will not be covered for the first year following his/her enrollment in the bank</p>
<p>Qualifying Conditions</p>	<p>For a member to qualify for use of the catastrophic sick leave bank, the member must have exhausted all state personal and local leave.</p> <p>A member may not receive sick leave days from the bank for a period of disability for which the member receives benefits under the Worker's Compensation Act unless the member has exhausted all workers' compensation temporary income benefits as well as his or her own paid leave.</p> <p>Only absences due to the employee's catastrophic illness or injury are covered by the sick bank leave.</p>
<p><i>Catastrophic Illness or Injury</i></p>	<p>A catastrophic illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee that requires the services of a licensed practitioner for a prolonged period of time and that forces the employee to exhaust all leave time earned by that employee and to lose compensation from the District. Such conditions typically require prolonged hospitalization or recovery or are expected to result in disability or death. Conditions related to pregnancy or childbirth shall be considered catastrophic if they meet the requirements of this paragraph.</p>
<p>Requests for Catastrophic Sick Leave Bank Days</p>	<p>A member must submit a written request for catastrophic sick leave bank days to the HR department on the appropriate form.</p>
<p><i>Requests for Days</i></p>	<p>A request must be made as soon as it is expected that the member's leave balance will not cover the anticipated absence for the catastrophic illness or injury.</p>
<p><i>Number of Days Granted</i></p>	<p>A member may be granted up to 30 days from the catastrophic sick leave bank for any one condition.</p> <p>If a member is initially granted less than 30 days for one condition, the member may submit a request for additional days which will be considered by the committee.</p> <p>Days granted are for working days only and will be not granted for holidays, flex days, or other such days for which the member is not scheduled to work.</p>

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(Regulation)

<i>Confidentiality</i>	<p>Any medical information provided shall remain confidential.</p> <p>A member's name will be removed from applications before review by the committee. All requests for leave reviewed by the committee will remain anonymous.</p>
Certification	<p>Medical certification by a health care provider as defined by the Family and Medical Leave Act must be submitted with a request for catastrophic sick leave bank days.</p>
<i>Frequency</i>	<p>Recertification of a medical will be required when a request for additional catastrophic sick leave bank days is made.</p>
<i>Second Opinions</i>	<p>The District reserves the right to request a second opinion to certify the need for leave by a health care provider designated by the District. The District will assume the cost if a second opinion is required.</p>
Termination of Membership & Reinstatement	<p>Membership in the catastrophic sick leave bank shall terminate under any of the following circumstances:</p> <ul style="list-style-type: none">• Separation of employment with the District for any reason.• Suspension without pay of the member.• Voluntary cancellation of membership in writing sent to the Human Resource Services office.<ul style="list-style-type: none">○ An Eligible Employee may seek to rejoin the catastrophic sick leave bank only during the next open enrollment period.• Any abuse or misuse of the catastrophic sick leave bank guidelines or rules as determined by the committee.<ul style="list-style-type: none">○ A member who misuses catastrophic sick leave bank benefits may be required to reimburse the District for any costs incurred.
Procedures for Implementing Family and Medical Leave	<p>Eligible employees can take up to 12 weeks of unpaid leave in the 12-month period measured forward from the date an individual employee's first FMLA leave begins.</p>
Concurrent Use of Paid Leave	<p>FMLA runs concurrently with accrued state personal and local leave, temporary disability leave, compensatory time, assault leave, and absences due to a work-related illness or injury, except that an employee receiving workers' compensation income benefits may choose to receive those benefits in lieu of using paid leave.</p> <p>When an absent employee is eligible for FMLA leave, the District shall designate the absence as FMLA leave.</p>

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(Regulation)

	<p>An employee receiving workers' compensation income benefits may be eligible for paid or unpaid leave. An absence due to a work-related injury or illness shall be designated as FMLA leave, temporary disability leave, and/or assault leave, as applicable.</p>
<p>Fitness-for-Duty Certification</p>	<p>An employee that takes FMLA due to the employee's own serious health condition shall provide, before resuming work, a fitness-for-duty certification from the health care provider.</p> <p>When leave is taken for the employee's own serious health condition, the certification must address the employee's ability to perform essential job functions. The district shall provide a list of essential job functions (e.g., job description) to the employee with the FMLA designation notice to share with the health care provider.</p> <p>Fitness for duty is not required when an employee returns to work following leave to care for a family member with a serious health condition; to care for a child following birth, adoption, or foster care placement; or for qualifying exigency leave.</p>
<p>Failure to Return</p>	<p>If, at the expiration of FMLA, the employee is able to return to work but chooses not to do so, the district may require the employee to reimburse the district's share of insurance premiums paid during any portion of FMLA when the employee was on unpaid leave.</p>
<p>Peace Officer - Mental Health Leave</p>	<p>A District police officer is entitled to a maximum of 3 work days of mental health leave following their experience with a qualifying traumatic event that occurred in the scope of their employment with the District. Extensions of mental health leave may be available under certain circumstances, as described below.</p>
<p>Traumatic Event Defined</p>	<p>A qualifying "traumatic event" is an incident or event that causes physical, emotional, or psychological harm. The person experiencing the distressing event may feel physically threatened or extremely frightened as a result. Traumatic events are characterized by a sense of horror, helplessness, serious injury, or the threat of serious injury or death.</p> <p>A traumatic event does not include an employee's reaction to interpersonal communications at work or personnel action, including a transfer, promotion, demotion, disciplinary action, or termination.</p> <p>Examples of traumatic events that could qualify for mental health leave include, but are not limited to,</p> <ul style="list-style-type: none">• Fatality. A police officer who, as a direct result of performing the employee's District duties, is involved in or responds to a school-related incident resulting in the fatality of a student, staff member, or patron.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(Regulation)

- Incidents involving serious casualties. A police officer who, as a direct result of performing the employee's District duties, is involved in or responds to an incident involving severe casualty.

Procedures for
Making a Request

A request for mental health leave should be made in writing on the Request for Mental Health Leave form and submitted to the District's Benefits and Leaves Specialist.

The employee will be notified if the request is approved or denied.

All requests for mental health leave will be coordinated with workers' compensation to ensure a first report of injury if filed, as applicable.

Procedures for
Making a Request
for an Extension

Any request for an extension shall be submitted to the District's Benefits and Leaves Specialist and shall be accompanied by documentation from a mental health professional who is counseling or consulting the officer. The request may extend the leave by 3 work days. Each officer may request no more than two extensions per traumatic event, each supported by sufficient documentation by the mental health professional. The extension will be granted upon receipt of sufficient documentation explaining the need for the extension.

Confidentiality

All requests for mental health leave, including the circumstances that lead to the request, will be treated as confidential information to the greatest extent possible. Supervisors will be informed when the leave is granted, but other details will not be shared.

**Peace Officer -
Communicable
Disease Leave**

A commissioned peace officer employed by the District as a police officer pursuant to CKE (Local) is eligible for paid quarantine or isolation leave when ordered by either Austin Public Health or the Superintendent or LTISD Chief of Police to either quarantine or isolate due to possible or known exposure to a communicable disease while on duty.

The period of paid leave is the number of days specified in the order.

The leave will be provided without a deduction in salary or other available leaves.

All requests for communicable disease leave will be coordinated with workers' compensation to ensure a first report of injury if filed, as applicable.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(Regulation)

Definition of Communicable Disease	<p>“Communicable disease” is defined as a notifiable condition by the Texas Department of State Health Services in Title 25 of the Texas Administrative Code Section 97.3.</p>
Procedures for Making a Request	<p>A request for communicable disease leave should be made on the Communicable Disease Leave form and submitted directly to the Chief of Police. This request must include the basis for the requested leave (i.e., the communicable disease and the circumstances surrounding the job-related exposure).</p> <p>The Chief of Police will review the request, gather additional information as necessary, and approve or deny the request.</p> <p>The Chief of Police will then submit the information to the District’s Benefits and Leaves Specialist. The Benefits and Leaves Specialist does have the discretion to gather additional information and seek reconsideration of the approval or denial of the request, if necessary.</p> <p>A copy of the order or other written certification from Austin Public Health must be provided with the request.</p> <p>If quarantine or isolation is ordered by the Chief of Police, this must also be in writing.</p> <p>Certification from a licensed health care provider may also be required to support a medical need for leave.</p>
Reimbursement for Related Expenses	<p>An officer may be eligible for reimbursement or reasonable expenses directly related to the quarantine or isolation including lodging, medical, and transportation. An officer seeking reimbursement must follow board policy DEE (Local) and applicable administrative regulations / procedures.</p>



AGENDA ITEM ACTION SHEET

AGENDA ITEM

School Health Advisory Committee List for 2021 - 2022

RECOMMENDED ACTION

To approve with the consent agenda.

RATIONALE

Approval of School Health Advisory Committee List for the 2021-2022 school year.

BUDGET PROVISIONS

None

RESOURCE PERSONNEL

Jennifer Lyon - Director of Health and Social Emotional Learning

ATTACHMENTS

School Health Advisory Council Committee List 2021-2022

MEETING DATE

December 15, 2021



Lake Travis ISD
 Department of Learning and Teaching Services
 Jennifer Lyon, Director of Health & Social Emotional Learning
School Health Advisory Council 2021-2022

Recommended SHAC Committee Members 2021-2022

Jennifer Lyon- co chair	Director of Health & SEL
GW Byers	District Communications Office
Marissa Albers	FANS- Registered Dietitian and MKT
Ryan Mikolaycik	Director- FANS
Becca Harkleroad	District Lead Nurse
Joann Bryan	Counselor
Danielle Zibilski	Campus PE Teacher
Mak El-Hassen	Campus Administrator
Jonathan Hewitt	Community
Lindsay McClune	Community/Parent
Cassie Pussey	Community
Noofar Inbar-Alko	Parent
Jennifer Fleck	Parent
Amy Beckstead- co chair	Parent
Joanna Hess	Parent
Gretchen Chudy	Parent
Preshana Ganta	Parent
Anu Koberg	Parent
Ava Fletcher	Parent
Sarah Korzen	Parent
Natasha Jackson	Parent
Amber Schanen	Parent
Shailage Clarke	Parent
Laura Gonski	Parent
Shimrit Goren-Bolotir	Parent
Michael Hook	Parent
Melissa Williamson	Parent
TBD	Student

TBD	Student
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AGENDA ITEM ACTION SHEET

AGENDA ITEM

November 17, 2021 Board Meeting Minutes

RECOMMENDED ACTION

For approval with consent agenda.

RATIONALE

Minutes for each Board meeting shall be approved and on file in the Superintendent's office.

BUDGET PROVISIONS

None

RESOURCE PERSONNEL

Suzanne Kelbaugh - Administrative Assistant to Superintendent

ATTACHMENTS

November 17, 2021 Board Meeting Minutes

MEETING DATE

December 15, 2021

Minutes of Board Meeting
The Board of Trustees
Lake Travis Independent School District

A meeting of the Board of Trustees of Lake Travis Independent School District was held on November 17, 2021, beginning at 6:00 p.m. in the Educational Development Center, Live Oak Room, 607 RR 620 North, Austin, Texas 78734.

Call to Order

President John Aouelle called the meeting to order at 6:04 pm.

Quorum Determination

Trustees in attendance were John Aouelle, Kim Flasch,8 Lauren White, William Beard, Phillip Davis and Jessica Putonti.

Absent Trustee Bob Dorsett.

Pledge of Allegiance and Moment of Silence

Chris Woehl, led the Pledge of Allegiance. A moment of silence was then observed.

Recognition

• **Lake Travis High School – 2021 UIL Team Tennis State Tournament**

Marco Alvarado, Director of Communications, recognized the Lake Travis High School Tennis Team for finishing its season in the final match at the UIL Team Tennis State Tournament held in College Station on October 28th. The CAVS had an impressive playoff run, but fell short to number one-ranked Plano West.

Girls Roster:

- Valeriya Alexeykina, junior
- Caroline Baker, junior
- Jacqueline Creel, senior
- Juliana Creel, sophomore
- Neha Dania, senior
- Taylor Johnson, senior
- Kerry Lum, senior
- Adrianna Peradoza, senior
- Brooklyn Pruneda, sophomore
- Maddie Shields, senior
- Anna Vera Thornton, senior
- Coco Wu, sophomore

Boys Roster:

- Austin Beckham, senior
- Nicholas Boyko, junior
- Anmay Devaraj, senior
- Luca Fischer, senior

- Tre Fischer, junior
- Adi Iyer, senior
- Joseph Kenis, senior
- Satvik Kumar, sophomore (manager)
- Brendan Lucero, junior
- Bill Mar, freshman
- Brayden Nguyen, freshman
- Kael Peterson, senior
- Akshay Pradeep, senior (manager)
- Sam Seder, sophomore
- Tyler Sonner, senior (manager)
- Landon Sosebee, senior
- Ansh Velagapudi, senior

Lake Travis Tennis is coached by Carol Creel, and she is assisted by Nick Dovzak and Whitney Johnson.

- **Lake Travis High School – 2021 UIL State Open Class Marching Band Contest**
Mr. Alvarado, Director of Communications, recognized that the Lake Travis High School Cavalier Band concluded its fall season with an incredible performance at the 2021 UIL State Open Class Marching Band Contest held November 8 at the Alamodome in San Antonio. The band fielded 185 students and performed “Pleased Be Seated.” Representing the Cavalier Band in Conference 6A/Region 32/Area H are drum majors Arthur Blake (senior), Sheridan Dorsey (senior), Nathan Murdock (junior), and Siena Remlinger (senior).

Public Comments/Citizen Participation

1. Sidney Saxon – Student Health and Safety
2. Jennifer Fleck – District-wide policy
3. Cindy Najera – LTHS Play Selections
4. Corina Semph – Vaccines and Books
5. Fred Dupuy – New State Law
6. Israel Zuela – Education
7. Kara Bell – Books
8. Jennifer Ozuna – Trust
9. Annie Vilven – Education
10. Susan Harbin – CRT and Family Values
11. J.K. O’Neill – Transportation

Information Items

- **October 2021 Monthly Financial Reports-Statement of Revenues and Expenditures, Balance Sheet, Tax Statement and 2018 Capital Projects Report**
Ms. Sanchez, Assistant Superintendent for Business Services, presented the monthly financial report which included a review of the following documents:

1. Statement of Revenue and Expenditures – October 2021
2. Balance Sheet – October 2021
3. Tax Statement- October 2021
4. 2018 Capital Project Report – October 2021

For information only.

Presentation / Discussion Items

- **2022-2023 Instructional Calendar**
Ms. Burbank, Director of Accountability & Assessment, presented the proposed instructional calendar for 2022-2023. She reviewed the timeline for development as well as the parameters that were taken into account for when deciding on the best instructional calendar for students and staff.
 - First day with students Tuesday, August 16th, 2022 (DOI) and the last day of school with students is May 26th, 2023 prior to Memorial Day.
 - Have professional development on Oct 31st and Nov 1st instead of February
 - Changes in the state for testing coming
 - A lot of testing in May – blocked off most of the month
 - 187 days for teachers, 75,600 minutes for students

- 2 Bad Weather dates are banked in the calendar and 3 early release days
- Trustee Kim Flasch – inquired about Learning Together conference and the change from Feb due to the community enjoys that extended weekend in February
- Kathy Burbank stated that we are waiting for the state PD waiver to come – we would vote on the waiver later on
- How would staff make up bad weather days? It would cause confusion to build them in
- Lauren White – wishes minutes and days would be aligned –teachers being asked to make up a day for days that they already worked

For discussion only. Action will be requested at the December 15th meeting.

- **2022 Instructional Material Allotment Information**

Carl McLendon, Director of Curriculum and Instruction – Secondary, discussed that the district in the 2021-2022 academic year will adopt new instructional materials for the following subjects and grade levels:

- Physical Education K-12
- Health K-12

Lauren White asked about public comment/community input into the health curriculum. Want us to be transparent.

Jessica asked why the change – Jennifer Lyon presented that the new curriculum to align with the TEKS.

For presentation/discussion only.

- **2020-2021 Student Health Advisory Committee (SHAC) Update**

Jennifer Lyon, Director of Health and Social Emotional Learning, presented an update to the Board from the 2020-2021 School Health Advisory Committee.

- Jennifer went over all of the highlights from last year’s SHAC Committee meetings
- Counselors ratios
- SHAC makes recommendations to the leadership
 - They do not make the plans
 - Staffing happens in the Spring
- 26 counselors in the district (Trustee Aouelle asked how many in the district)
- Secondary counselors have different responsibilities than elementary
- Trustee Davis asked about counselors and the ratio – that should differ from each campus based on need – title one compared to another school
- 3 additional Social Worker positions have been hired for responsive services
- School Counselors in small group – more pro active support for students that may need more help

For presentation/discussion only.

- **School Health Advisory Committee List for 2021-2022**

Jennifer Lyon, Director of Health and Social Emotional Learning, presented the School Health Advisory Committee (SGAC) for the 2021-2022 school year:

- Jennifer Lyon – Co Chair
- GW Byers
- Marissa Albers
- Ryan Mikolaycik
- Becca Harkleroad

- Joann Bryan
- Danielle Zibilski
- Mak El-Hassen
- Jonathan Hewitt
- Lindsay McClune
- Cassie Pussey
- Noofar Inbar-Alko
- Jennifer Fleck
- Amy Beckstead – co chair
- Joanna Hess
- Gretchen Chudy
- Preshana Ganta
- Anu Koberg
- Ava Fletcher
- Sarah Korzen
- Natasha Jackson
- Amber Schanen
- Shailage Clarke
- Laura Gonski
- Shimrit Goren-Bolotir
- Michael Hook
- Melissa Williamson
- TBD, Student
- TBD, Student

For presentation only. Action will be requested at the December 15, 2022 meeting.

- **Addition of Board Policy EHAA (LOCAL) Related to Required Instruction**

Ms. King, General Counsel, presented that with HB 1525 passing during the 87th Regular Legislative Session requires that the Board of Trustees adopt a policy establishing a process for the adoption of curriculum materials for the school district’s human sexuality instruction. A required part of this new policy must include that the District’s student health advisory council (SHAC) will be responsible for making recommendations regarding the curriculum materials. The SHAC will be required to hold a minimum of two public meetings on the curriculum materials before adopting recommendations and then will present its recommendations to the Board at a public meeting. The Board will be required to take action of the adoption of the materials through a record vote, after having ensured that the materials meet the requirements of the law.

For discussion only. Action will be requested at the December 15, 2021 meeting.

- **Resolution no. 111721-02 of the Lake Travis ISD Board to Convene the District’s School Health Advisory Council (SHAC) to Recommend Curriculum Materials for Human Sexuality Instruction**

Ms. King presented that the SHAC will be required to hold a minimum of two public meetings on the curriculum materials before adopting recommendations and then will present its recommendations to the Board at a public meeting. Before the SHAC can hold its meetings and being its work on review materials, the Board must adopt a resolution convening the SHAC for the purpose of making recommendations regarding curriculum materials for the school District’s human sexuality instruction.

For discussion only. Action will be requested at the ~~December~~²⁵⁵ December 15, 2021 meeting.

- **Board Notification under Board Policy CH(Local) – Video Display Board for the Lake Travis High School Stadium**

Mr. Brad Baily, Assistant Superintendent of Operations, presented that Lake Travis ISD has the following budgeted purchase that requires Board notification:

- Replacement of Video Board at Cavalier Stadium. There were three vendors considered including Daktronics, Watchfire, and VCRnow. A committee was established to evaluate proposals. After a lengthy discussion and vetting process, the committee has chosen Watchfire as the vendor with the lowest quote \$458, 949.40, larger board, high quality, and production capabilities.
- Paid for by an enterprise fund – and we will still have funds available – all paid by sponsors – the board will be used by many other organizations at LTISD – not just football
- Should generate extra funds (enterprise funds) which can only be spent on certain expenses based on contract details
- Same sponsors have committed to this board

For presentation/discussion only.

- **Board Notification under Board Policy CH (local) – Technology Bond Expenditure Report**

Chris Woehl, Executive Director of Technology and Information Services, presented that the 2018 Bond Program provided funding for the purchase of technology items, such as classroom educational and instructional equipment, and infrastructure and operational equipment. Decisions about educational technology and infrastructure equipment, have been discussed, planned, and vetted with the district stakeholders and the District’s Bond oversight committee. In accordance with Board Policy CH (Local), the following purchases were made via a cooperative purchasing program in the amount of \$100,000 or more, is required to be presented to the Board for notification:

- 60 Epson 1485fi interactive projectors and related mounting equipment were purchased to refresh legacy projectors or declining equipment. This purchase will leverage the OMNIA (formerly TCPN) purchasing Coop contract and volume purchase pricing from CDWG for a total purchase price of \$170,160.00

For discussion only.

- **Board Notification under Board Policy (Local) – Portables Relocation to Rough Hollow Elementary**

Ms. Sanchez, Assistant Superintendent for Business Services, and Mr. Winovitch, Director of Facilities and Construction, presented that Lake Travis ISD has the following budgeted purchase that requires Board notification:

- Move an existing Portable Classroom building from West Cypress Hills ES to RHES.
- Move an existing Portable Classroom building from Lake Travis MS to RHES.

Lauren – why do we need portables at a new school? Pam/Robert - Demographic study states that we need them prior - high growth areas – being proactive

Robert Winovitch discussed - when designing a school, we plan for portables – it costs a lot less planning in the present for the future.

Trustee William Beard brought up – elephant in the room is rezoning?

No one expected this growth – long term is building new elementary schools – bond in November.

For presentation/discussion only. Action will be requested at the December 15, 2021 meeting.

- **Service Agreements with FOCUS Behavioral Associates**

Dr. Laura Abbott, Director of Special Services, presented that under Texas Administrative Code (TAC), Section 89.1005, a school district may contract for a nonpublic placement of a student when the student's admission, review, and dismissal (ARD) committee determines that nonpublic placement is necessary in order for the student to receive a free appropriate public education (FAPE). A school district may contract for a nonpublic placement of a student with nonpublic schools which maintain appropriate Texas Education Agency approval for the particular disability condition and age of the student. For each student placed in a nonpublic facility, the school district shall verify, during the initial nonpublic placement ARD committee meeting and each subsequent annual ARD committee meeting, that:

- The facility meets minimum standards for health and safety;
- Placement is needed and is documented in the individualized education program (IEP); and
- The educational program provided at the facility is appropriate and the placement is the least restrictive environment for the student

For each student, the ARD committee shall establish, in writing, criteria and estimated timelines for the student's return to the school district.

The District is in need of contracting with FOCUS for the placement of a student for nonpublic day school services. The contract with FOCUS will exceed \$100,000 and, therefore, requires approval by the Board in accordance with Board Policy CH (LOCAL).

Phillip Davis – only one student? Dr. Abbott responded - Yes

Lauren White – is this an ARD decision? Or is this the best and only option for this student –Dr. Abbott responded - only used when absolutely necessary.

For discussion only. Action will be requested at the December 15, 2021 meeting.

- **Approval of Capital Area Regional Day School Program for the Deaf (RDSPD) Shared Services Agreement**

Dr. Laura Abbott presented that Capital Area Regional Day School Program for the Deaf has made the following revisions to the current Shared Services Arrangement:

- Overall edits to reflect the change in language from Auditory Impairment to Deaf/Hard of Hearing
- Clarification of our fiscal practices, to include more specificity regarding the calculation formula for our budget/tuition, distribution of financial shortfall, indirect costs, etc.
- Exhibits to delineate services for charter schools and non-member districts, to include specific costs and responsibilities
- Details surrounding PEIMS data entry and corrections
- Slight revisions to the communication philosophy
- Updated information about periodic program reviews
- Provision of interpreting services for extracurricular activities and billing for those Services

For discussion only. Action will be requested at the December 15, 2021 meeting

- **Update to Board Policy DEC (LOCAL) Related to Employee Leaves and Absences**

Ms. King present that SB 1359 and HB 2073 were bills passed during the 87th Legislative Session that provide new leave available to police officers. SB 1359 requires the district to provide a police officer with paid mental health leave if an officer experiences a traumatic event in the scope of employment. HB 2073 requires the district to provide a police officer with paid quarantine leave if the officer is ordered to quarantine or isolate because of exposure to a communicable disease while on duty. The recommended updates to Board Policy DEC (Local) incorporate these two new required leaves.

For discussion only. Action will be requested at the December 15, 2021 meeting.

Consideration Items

- **Selection of Haddon + Cowan Architects for the CMR-12 Serene Hills Elementary Renovation Project for the Summer of 2022**

Mr. Winovitch presented that Haddon + Cowan Architects have been selected for the design of Serene Hills Elementary School Renovation Project for the Summer of 2022. The administration will be seeking approval to negotiate and execute a contract with Haddon + Cowan at the next board meeting.

A **MOTION** was made by Trustee William Beard and seconded by Trustee Kim Flasch to approve the selection of Haddon + Cowan Architects for the CMR-12 Serene Hills Elementary Renovation Project for the Summer of 2022.

The motion passed by a vote of 6 -0.

- **Selection of American Constructors as Contractor for JOC #9 – District Fire Alarm Upgrades Project for the Summer of 2022**

Mr. Winovitch, Director of Facilities and Construction presented that in August 2021, the Board approved the delivery method for the District Fire Alarm Upgrade Project to be done through a Job Order Contract (JOC). American Constructors has been selected as the General Contractor for this project. It is expected that the contract with American Constructors for this project will exceed \$100,000. According to Board Policy CV (LOCAL), the Board must approve construction contracts valued at or above \$100,000. The administration will be seeking approval to negotiate and execute a contract with American Constructors at the next board meeting. LTHS and BCE are the schools that need the most updating of the fire systems.

A **MOTION** was made by Trustee William Beard and seconded by Trustee Phillip Davis to approve the selection of American Constructors as Contractor for JOC #9 District Fire Alarm Upgrades Project for the Summer of 2022.

The motion passed by a vote of 6 - 0.

- **Resolution to Approve Region 10 ESC Purchasing Cooperative**

Ms. Sanchez, Assistant Superintendent for Business Services, recommends the approval of the resolution to participate in the Region 10 ESC purchasing cooperative with Equalis Group. In joining this cooperative, the District gains access to more qualified, bid approved vendors. There are no fees associated with this purchasing cooperative.

A **MOTION** was made by Trustee William Beard and seconded by Trustee Kim Flasch to approve the Resolution with Region 10 Education Service Center to participate in Equalis Group Purchasing Cooperative.

The motion passed by a vote of 6 - 0.

- **Resolution of the Board Regarding Local Remote Learning Program**

Dr. Lyndsaie Benton, Director of Elementary C&I, presented that Texas Education Code 29.9091 allows the district to operate a local remote learning program in accordance with statutory requirements. Due to the schedule of synchronous and asynchronous instruction for LTISD's temporary virtual school, the official attendance taking times (OAT) for virtual learners are different from the OAT for in-person learners.

Pursuant to TEC 25.092, a district may adopt a policy to exempt students from the minimum attendance requirements for class credit or a final grade for one or more courses offered under a remote learning program.

A **MOTION** was made by Trustee Phillip Davis and seconded by Trustee Kim Flasch to approve the adoption of the Resolution of the Board Regarding Local Remote Learning Program.

The motion passed by a vote of 6 - 0.

- **Memorandum of Understanding Between the Lake Travis ISD and the Board of Directors of Lake Travis Education Foundation Regarding the LT Alumni & Friends Program**

Amber King, General Counsel, presented that as a step in this process of establishing the LT Alumni & Friends Program, LTISD and LTEF seek to enter into an agreement that establishes their respective responsibilities and expectations for launching and supporting the LT Alumni & Friends Program.

A **MOTION** was made by Trustee Kim Flasch and seconded by Trustee Lauren White to approve the Superintendent or designee to execute the letter agreement between Lake Travis ISD and West Travis County PUA for the reservation of service capacity and acquisition of easement rights.

The motion passed by a vote of 6 - 0 .

- **Letter Agreement Between Lake Travis ISD and West Travis County PUA for the Reservation of Service Capacity and Acquisition of Easement Rights**

Ms. King Presented that Lake Travis ISD has requested from the West Travis County Public Utility Agency (WTCPUA) a commitment and reservation of 11 LUEs of retail water service on the Highway 71 / Hamilton Pool Road water system to LTISD in exchange for an easement to be granted by LTISD to WTCPUA for planned facilities on Hamilton Pool Road.

A **MOTION** was made by Trustee Kim Flasch and seconded by Trustee Jessica Putonti to approve the Superintendent or designee to execute the letter agreement between Lake Travis ISD and West Travis County PUA for the reservation of service capacity and acquisition of easement rights.

The motion passed by a vote of 6 - 0.

- **Permanent Waterline Easement for West Travis County Public Utility Authority at the**

Vail Divide Extension and Hamilton Pool Road

Ms. King presented that Lake Travis ISD has requested from the West Travis County Public Utility Agency (WTCPUA) a commitment and reservation of 11 LUEs of retail water service on the Highway 71 / Hamilton Pool Road water system to LTISD in exchange for an easement to be granted by LTISD to WTCPUA for planned facilities on Hamilton Pool Road.

A **MOTION** was made by Trustee Phillip Davis and seconded by Trustee William Beard to approve the Superintendent or designee to execute the permanent waterline easement for West Travis County PUA at the Vail Divide Extension and Hamilton Pool Road area.

The motion passed by a vote of 6 - 0.

- **Resolution No. 111721-01 Authorizing the Execution of a Tax Resale Deed for Property Number 01-3976-0446-0000**

According to Ms. King she stated that the Travis County Tax Office assists in the collection of property taxes on behalf of Lake Travis Independent School District. When necessary, the Travis County Tax Office initiates foreclosure proceedings as a final effort to collect delinquent property taxes. Property that has been foreclosed on becomes available for public sale. Parcel Number 01-3976-0446-0000 is located within the taxing jurisdiction of Lake Travis Independent School District, and was acquired by the taxing jurisdictions through a tax foreclosure judgment against the property. Fairway Villas HOA of Lakeway, Inc. (“Grantee”) has acquired this property pursuant to Texas Tax Code §34.04. Lake Travis ISD must now approve the resale deed of this property to the new owner.

A **MOTION** was made by Trustee Kim Flasch and seconded by Trustee William Beard to approve to execute the Tax Resale Deed for Property Number 01-3976-0446-0000.

The motion passed by a vote of 6 - 0.

Consent Agenda

- Renewal of Grazing License between Lake Travis ISD and Jeanene Williams on Approximately 45 acres of Land off Highway 71
- 2021-2022 T-TESS Appraisal Roster
- October 20, 2021 Board Meeting Minutes
- October 20, 2021 Special Called Board Meeting Minutes
- November 11, 2021 Special Called Board Meeting Minutes

A **MOTION** was made by Trustee William Beard and seconded by Trustee Kim Flasch to approve the consent agenda items as presented.

The motion passed by a vote of 6 -0.

Upcoming Meetings and Events

Board President John Aouelle announced the following upcoming meetings and events:

- December 15, 2021 – 6:00 p.m. – Monthly Board Meeting, EDC
- January 19, 2022 – 6:00 p.m. – Monthly Board Meeting, EDC
- January 26, 2022 – 6:00 p.m. – Superintendent Summative Conference

Closed Session

Trustees adjourned into Closed Session at 8:01 p.m., as permitted by Texas Government Code 551.001 et seq.

Section 551.074 - Personnel Matters

1. The Board will discuss the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees or officials. (This may involve consultation with attorney as permitted under Section 551.071)

Section 551.072 - Deliberation Regarding Real Property

1. The Board will discuss the purchase, exchange, lease or value of real property. (This may involve consultation with attorney as permitted under section 551.071.)

Section 551.0821 - School Board: Personally Identifiable Information About a Public School Student

1. The Board will discuss personally identifiable information about a public school student.

Section 551.076 - Deliberation Regarding Security Devices or Security Audits; Closed Meeting. This chapter does not require a governmental body to conduct an open meeting to deliberate:

1. The deployment, or specific occasions for implementation of security personnel or devices.

Open Session

Trustees returned from Closed Session at 10:38 p.m. There was no action after closed session.

Adjournment

There being no further action, the November 17, 2021 Board of Trustees' meeting adjourned at 10:38 p.m.

John Aouelle, President

Lauren White, Secretary