

LYTLE INDEPENDENT SCHOOL DISTRICT



Notice for Regular Meeting of the Lytle Independent School District Board of Trustees

Notice is hereby given that on Monday, November 16, 2020, the Board of Trustees of the Lytle Independent School District will hold a Regular meeting at 6:00 PM. Meetings of the board will be held at

Lytle Elementary Library
11550 Laredo Street
Lytle, Texas 78052

The meeting was conducted by video conference in accordance with governor's authorization concerning suspension of certain Open Meeting law requirements for COVID-19 (Coronavirus) disaster. Members of the public accessed the meeting by clicking

<https://us04web.zoom.us/j/77634711960?pwd=L2Fib2wzR2ttblpDbEFKSINZMTJuQT09>

Meeting ID: 776 3471 1960 Passcode: uP6pPe

The subjects to be discussed are listed on the agenda, which is attached to and made a part of this notice.

If during the course of the meeting covered by this Notice, the Board of Trustees should determine that a closed meeting or session of the Board of Trustees is required, then such closed meeting or session as authorized by the Texas Open Meetings Act, Texas Government Code, Section 551.001 et seq., will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed meeting or session concerning any and all purposes permitted by the Act, including, but not limited to the following sections and purposes:

Texas Government Code:

- §551.071 Private consultation with the Board's attorney.
- §551.072 Discussing purchase, exchange, lease, or value of real property.
- §551.073 Discussing negotiated contracts for prospective gifts or donations.
- §551.074 Discussing personnel or to hear complaints against personnel.
- §551.075 Conference relating to investments and potential investments attended by Board of Trustees of Texas Growth Fund.
- §551.076 Considering the deployment, specific occasions for, or implementation of, security personnel or devices.
- §551.082 Considering discipline of a public school child, or complaint or charge against personnel.
- §551.0821 Considering student-related matters in which personally identifiable student information will be revealed.
- §551.083 Considering the standards, guidelines, terms, or conditions the Board will follow, or will instruct its representatives to follow, in consultation with representatives of employee groups.

§551.084 Excluding witnesses from a hearing.

Should any final action, final decision, or final vote be required in the opinion of the School Board with regard to any matter considered in such closed meeting or session, then the final action, final decision, or final vote shall be either:

- a. In the open meeting covered by the Notice upon the reconvening of the public meeting; or
- b. At a subsequent public meeting of the School board upon notice thereof; as the School Board shall determine.

On this _____ of _____, this Notice was mailed to news media who had previously requested such Notice and an original copy was posted on the bulletin board in the School District Administration Building by _____ on said date.

The agenda items below may be taken in a different order than shown. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time. The agenda items to be discussed or upon which formal action may be taken are as follows:

AGENDA

I.	INVOCATION AND PLEDGE OF ALLEGIANCE	4
	Mrs. LeeAnna Mask	
II.	ROLL CALL	
	Mrs. LeeAnna Mask	
III.	OPEN FORUM	
	Mrs. LeeAnna Mask	
IV.	CONSENT AGENDA	5
	Mrs. Michelle Carroll Smith	
A.	Minutes of the October 19, 2020 regular school board meeting and October 19, 2020 special called board meeting	6
B.	Financial Reports of Monthly Bills and Invoices	9
C.	Budget Amendment	36
V.	SUPERINTENDENT REPORTS	
A.	Lytle ISD Business Recognition Program	38
	Mrs. LeeAnna Mask	
B.	Enrollment Report	39
	Mrs. Michelle Carroll Smith	
C.	High School Grading Policy	42
	Mr. Joe Garza, High School Principal	
VI.	ITEMS FOR DISCUSSION, CONSIDERATION AND POSSIBLE ACTION	
A.	Review and Approve the Financial Audit Report	43
	Mr. Mike Brotherton, Belt Harris Pechacek, LLLP	
B.	Auditor's Proposal	179
	Mr. Mike Brotherton, Belt Harris Pechacek, LLLP	
C.	Approve Vision, Mission, Beliefs and Goals	191
	Mr. Harry Piles	
D.	NWEA/MAP Beginning of Year Actions Taken	193
	Mr. Harry Piles	
E.	Resolution to Commit Fund Balance	194
	Mrs. Kathy Duran	
F.	Retention Stipend	196
	Mrs. Laura Uribe-Center	
VII.	ADJOURNMENT	

As noted above the Board of Trustees reserves the right to enter into a closed meeting at any point in the meeting for which such a closed meeting is permitted by Texas Government Code, Sections §551.101-551.103, §551.071-551.076, §551.082-551.084, and Texas Education Code, Section §39.096. The Board of Trustees reserves the right to take any action in the open portion of the meeting on items discussed in the closed meeting.

This meeting was posted on November 13, 2020 at 4:00 p.m.

Michelle Carroll Smith
Superintendent, Lytle Independent School District

We are gathered together to do important business, and share much in common. We also have differences in experiences, perceptions and opinions, and acknowledge that we often need help dealing with the needs of this District. From the beginning of this nation, we have put our trust in God, and we continue to do so today. We humbly ask God to flood us with wisdom and grace, and to help us reach decisions that are just, wise, and successful. Finally, we also ask God to bless and keep all who are present here. Amen.

ACTION SHEET

Date: 11/16/20
Subject: Consent Agenda

Purpose of Agenda Item: Information only Action needed

Explanation:

We will place the consent agenda at the beginning of the meeting to get routine or non-controversial items handled quickly and efficiently. Consent agendas group several items together to be approved with a single vote.

- A. Minutes of the October 19, 2020 regular school board meeting and October 19, 2020 special called board meeting
- B. Financial Reports and Review of Monthly Bills & Invoices
- C. Budget Amendment

Possible Motion Language: *I move to approve the items listed on the consent agenda as presented by the administration.*

Minutes of Regular Meeting

The Board of Trustees Lytle Independent School District

A Regular meeting of the Board of Trustees meeting of Lytle Independent School District was held Monday, October 19, 2020, beginning at 6:00 PM in the Lytle Elementary Library 11550 Laredo Street Lytle , Texas 78052.

The meeting was conducted by video conference in accordance with governor’s authorization concerning suspension of certain Open Meeting law requirements for COVID-19 (Coronavirus) disaster. Members of the public accessed the meeting by clicking <https://us04web.zoom.us/j/71620391826?pwd=V3plMVhZaXdQRW12aFZ2bXZkakFIQT09>

Meeting ID: 716 2039 1826 Passcode: SZm45W

LeeAnna Mask called the meeting to order at 6:09 p.m. and established a quorum of 6 board members present. LeeAnna Mask, Nan Boyd, Anthony Reyna, Reagan Wagner, Mae Flores, and Oscar Jimenez were in person at meeting location.

A quorum of members of the Board participated in the meeting and meeting was audible to the public. Members of the public were able to submit comments on any agenda items(s) to michelle.smith@lytleisd.org by 5:50 p.m. for consideration of the item at the meeting.

Nan Boyd gave the prayer.

I. INVOCATION AND PLEDGE OF ALLEGIANCE

II. ROLL CALL

III. OPEN FORUM

No public comment.

IV. Principal Recognition Month

Mrs. Smith and Mrs. Mask recognized the campus principals for their commitment to ensure that every child receives a quality education and provide a supportive and safe school environment for all through these unprecedented times.

V. CONSENT AGENDA

(5148) Motion made by Nan Boyd, second by Reagan Wagner to approve the consent agenda as presented by the administration.

VOTE: 6 FOR (Nan Boyd, LeeAnna Mask, Mae Flores, Reagan Wagner, Oscar Jimenez, Anthony Reyna) 0 AGAINST 0 ABSTAINED

A. Minutes of the September 21, 2020 public hearing & regular board meeting

B. Financial Reports of Monthly Bills and Invoices

C. Appoint School Health Advisory Council (SHAC) Committee Members

VI. SUPERINTENDENT REPORTS

A. Enrollment Report

Mrs. Smith provided the district's enrollment is at 1730 as of October 1st. The Board of Trustees was provided enrollment numbers for In-Person and Remote Learning.

B. Federal Programs and Grants Presentation

Mrs. Laura Uribe-Center & Mr. Robby Pierce presented to the board a federal programs and grant presentation.

C. MAP Beginning of the Year Assessments Results

Mr. Piles presented to the Board of Trustees MAP beginning of the year assessments results for in-person versus remote learners.

D. Update on Remote Learning versus In-Person Learning

Mr. Piles presented to the Board of Trustees an update on remote learning versus in-person learning.

VII. CLOSED SESSION, PURSUANT TO SECTION §551.071 THROUGH §551.084 OF THE TEXAS GOVERNMENT CODE

A. Personnel Updates

VIII. RETURN TO OPEN SESSION, CONTINUE WITH ITEMS FOR CONSIDERATION AND POSSIBLE ACTION

IX. ADJOURNMENT

(5149) If there is no objection, the October 19, 2020 regular board meeting will stand adjourned at 7:49 p.m.

LeeAnna Mask, President

Anthony Reyna, Secretary

Minutes of Special Meeting

The Board of Trustees Lytle Independent School District

A Special meeting of the Board of Trustees meeting of Lytle Independent School District was held Monday, October 19, 2020, beginning at 7:00 PM in the Lytle Elementary Library, 11550 Laredo Street, Lytle , Texas 78052.

The meeting was conducted by video conference in accordance with governor’s authorization concerning suspension of certain Open Meeting law requirements for COVID-19 (Coronavirus) disaster. Members of the public accessed the meeting by clicking <https://us04web.zoom.us/j/71656374636?pwd=cnZiS2RKd2FiaHpCQ0xBVmVJR25WUT09>

Meeting ID: 716 5637 4636 Passcode: pn6b4a

LeeAnna Mask called the meeting to order at 7:56 p.m. and established a quorum of 6 board members present. LeeAnna Mask, Nan Boyd, Anthony Reyna, Reagan Wagner, Mae Flores, and Oscar Jimenez were in person at meeting location.

A quorum of members of the Board participated in the meeting and meeting was audible to the public. Members of the public were able to submit comments on any agenda items(s) to michelle.smith@lytleisd.org by 5:50 p.m. for consideration of the item at the meeting.

- I. INVOCATION AND PLEDGE OF ALLEGIANCE
- II. ROLL CALL

III. Evaluating and Improving Student Outcomes Training
Ms. Linda McAnnelly, ESC 20 Field Service Agent provided the Board of Trustees the three-hour credit training for SB 1566 Evaluating and Improving Student Outcomes. The training will also satisfy the three-hour Governance Team of Eight (Board and Superintendent) Team Building requirement.

IV. ADJOURNMENT
(5150) If there is no objection, the October 19, 2020 special called board meeting will stand adjourned at 9:51 p.m.

LeeAnna Mask, President

Anthony Reyna, Secretary

Lytle ISD
Cash Summary as of
October 31, 2020

Checking Accounts	9/30/2020	Checks	Transfer In	Transfer Out	Deposits	10/31/2020	10/31/2019
General Operating	\$ 867,550.43	\$ (576,702.30)	\$ 850,200.00	\$ (1,970,854.76)	\$ 1,669,831.60	\$ 840,024.97	\$ 560,658.80
Debt Service	\$ 108,185.32	\$ -	\$ 37,753.16	\$ -	\$ 101,698.00	\$ 247,636.48	\$ 1,067,171.93
TOTALS	\$ 975,735.75	\$ (576,702.30)	\$ 887,953.16	\$ (1,970,854.76)	\$ 1,771,529.60	\$ 1,087,661.45	\$ 1,627,830.73
Investments at Book and Market Value	9/30/2020	Avg Monthly Return/Maturity Date	Transfer In	Transfer Out	Deposits	10/31/2020	10/31/2019
Lone Star Investment-General Fund	\$ 3,966,820.80	0.15%	\$ -	\$ -	\$ 520.14	\$ 3,967,340.94	\$ 1,445,275.32
Money Market	\$ 1,040,024.53	0.08%	\$ 250,000.00	\$ (850,000.00)	\$ 46.32	\$ 440,070.85	\$ 2,961,008.43
Lone Star Investment-Debt Service	\$ 467,133.78	0.15%	\$ -	\$ -	\$ 61.25	\$ 467,195.03	\$ 462,508.30
Lone Star Investment-2019 SBB	\$ 3,954,437.18	0.15%	\$ -	\$ (580,000.00)	\$ 461.26	\$ 3,374,898.44	\$ 6,185,369.32
Lone Star Investment-2012 SBB	\$ -	0.15%	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 9,428,416.29		\$ 250,000.00	\$ -	\$ 1,088.97	\$ 8,249,505.26	\$ 11,054,161.37
TOTAL CHECKING AND INVESTMENTS	\$10,404,152.04	\$ (576,702.30)	\$ 1,137,953.16	\$ (1,970,854.76)	\$ 1,772,618.57	\$ 9,337,166.71	\$ 12,681,992.10
Other Accounts	9/30/2020	Checks	Transfer In	Transfer Out	Deposits	10/31/2020	10/31/2019
Payroll	\$ 70,590.88	\$ (1,722,027.09)	\$ 1,722,153.87	\$ -	\$ 86.00	\$ 70,803.66	\$ 74,158.60
Student Activity	\$ 117,031.35	\$ (11,168.38)	\$ 244.00	\$ (200.00)	\$ 9,000.23	\$ 114,907.20	\$ 123,109.16
2019 Series SBB	\$ 45,812.89	\$ (580,000.00)	\$ 580,000.00	\$ -	\$ 13.39	\$ 45,826.28	\$ 44,936.45
Construction Elem SBB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Elem QSCB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LHS Scholarship Fund	\$ 6,404.50	\$ -	\$ -	\$ -	\$ -	\$ 6,404.50	\$ 11,391.06

I, the approved Investment Officer of Lytle ISD, hereby certify that the following Cash Summary Report represents the investments position of the district as of October 31, 2020 in compliance with the Board approved Investment Policy, the Public Funds Investment Act (Texas Government Code 2256), and Generally Accepted Accounting Principles (GAAP).


 Michelle Carroll Smith, Superintendent


 Prepared by: Kathy Duran

**Cash Flow Statement
2020-2021**

2019-2020	July	August	September	October	November	December	January	February	March	April	May	June	Total
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
Beginning Cash in Bank	268,736	198,550	96,088	867,550	840,025	394,666	227,421	395,195	72,575	163,507	135,487	119,534	119,534
RECEIPTS													
Tax Collections	41,150	60,072	38,024	132,449	279,113	1,390,916	1,009,243	489,160	138,900	120,546	90,181	89,373	3,879,129
Other Local Revenue	3,817	31,657	78,787	14,283	4,000	13,503	5,078	7,000	4,000	3,632	8,521	48,596	222,874
State Revenue - Available School	68,273	72,837	25,972	52,579	37,595	73,284	59,382	59,382	38,318	38,078	74,708	74,708	675,114
State Revenue - Foundation	1,133,279	0	1,833,540	1,226,027	1,298,166	1,303,225	1,302,988	650,048	1,243,231	121	1,245,719	1,247,700	12,484,044
State Grants	40,000	74,675	0	7,589	94	200,000	200,000	200,000	138	276	0	247	723,019
Federal Program Revenue	100,261	103,740	34,580	195,611	166,417	67,520	167,524	316,411	137,549	113,611	116,521	215,956	1,735,701
Lunch Revenue - local	60	743	4,879	774	30,417	24,672	28,692	33,792	12,127	7,078	943	7,954	152,128
Campus Funds	0	1,990	2,893	2,767	7,659	14,327	9,455	2,951	1,212	47	6,939	2,763	53,003
Transfers in Debt Svc, Con, SAF, PR	0	5,000	547	200	200	200	0		0	0	0	650	6,797
Transfers in Lonestar, CD, MMA	900,000	2,100,000	1,650,000	850,000	0			200,000	250,000	1,200,000		0	7,150,000
Total Revenue	2,286,840	2,450,714	3,669,222	2,482,278	1,823,661	3,087,647	2,782,362	1,968,744	1,825,475	1,483,388	1,543,532	1,687,946	27,201,342
DISBURSEMENTS													
Payroll Net Checks	708,494	784,546	775,943	1,178,677	883,080	800,000	708,494	1,155,943	800,000	869,560	800,000	750,000	10,214,736
TRS Deposit	203,085	216,319	215,029	280,914	261,616	206,742	205,464	205,411	83,655	331,925	272,540	209,826	2,692,524
IRS Deposit	94,188	105,822	101,286	157,604	154,714	99,658	97,337	101,317	100,078	97,395	155,514	102,556	1,367,470
Deduction Checks	58,082	55,541	58,061	65,664	65,000	120,753	64,936	64,009	63,655	62,406	61,302	59,424	798,832
Total Payroll	1,063,848	1,162,228	1,150,319	1,682,859	1,364,409	1,227,154	1,076,231	1,526,680	1,047,387	1,361,286	1,289,356	1,121,807	15,073,563
Transfer to CD, Money Market	1,000,000	1,000,000	1,000,000	250,000	500,000	1,750,000	1,250,000		500,000	0	0	0	7,250,000
Transfers to Lonestar, Debt Svc, SAF	0	0	0	242	0	0	0	0	0	0	0	0	242
Expenditures other than payroll	293,178	390,947	747,441	576,702	404,611	277,739	288,356	754,684	187,157	150,122	270,129	447,845	4,788,911
Total Expenditures	1,293,178	1,390,947	1,747,441	826,944	904,611	2,027,739	1,538,356	754,684	687,157	150,122	270,129	447,845	12,039,153
Net Change in Cash	-70,186	-102,462	771,462	-27,525	-445,359	-167,246	167,775	-322,620	90,931	-28,020	-15,953	118,295	-30,907
Ending Cash Balance in Bank	198,550	96,088	867,550	840,025	394,666	227,421	395,195	72,575	163,507	135,487	119,534	237,829	237,829
Beginning Cash Balance in Lonestar	3,963,762	3,965,001	4,966,084	3,966,821	3,967,341	4,469,554	4,471,782	4,473,976	4,277,093	4,780,209	3,882,412	3,884,034	3,884,034
Deposits - transfers in		1,000,000		0	500,000				500,000		0	0	2,000,000
Interest Earned	1,239	1,083	736	520	2,213	2,228	2,194	3,117	3,116	2,203	1,621	1,794	22,066
Transfers out	0	0	-1,000,000		0		0	-200,000		-900,000		0	-2,100,000
Ending Cash Balance in Lonestar	3,965,001	4,966,084	3,966,821	3,967,341	4,469,554	4,471,782	4,473,976	4,277,093	4,780,209	3,882,412	3,884,034	3,885,828	3,806,099
Beginning Cash Balance in Money Market	2,689,516	2,789,838	690,006	1,040,024	440,071	443,649	2,197,173	2,202,873	2,208,667	1,964,368	1,666,901	1,668,169	1,668,169
Deposits - transfers in	1,000,000		1,000,000	250,000	0	1,750,000			0	0	0		4,000,000
Interest Earned	322	168	18	46	3,578	3,523	5,700	5,795	5,700	2,533	1,268	409	29,062
Transfers out	-900,000	-2,100,000	-650,000	-850,000		0	0		-250,000	-300,000			-5,050,000
Ending Cash Balance in Money Market	2,789,838	690,006	1,040,024	440,071	443,649	2,197,173	2,202,873	2,208,667	1,964,368	1,666,901	1,668,169	1,668,578	647,231
TOTAL CASH AVAILABLE	6,953,390	5,752,179	5,874,395	5,247,437	5,307,870	6,896,375	7,072,045	6,558,336	6,908,084	5,684,800	5,671,737	5,792,235	4,691,160

**Tax Collection Summary
2020-2021**

	July	August	September	October	November	December	January	February	March	April	May	June	Total
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
M&O Current	24,895	17,124	8,661	190,318	254,569	1,444,524	1,092,470	326,282	102,694	53,395	78,074	51,667	3,644,673
M&O Prior	16,504	11,092	3,814	13,062	2,302	16,130	13,626	4,175	18,683	11,452	10,631	11,889	133,361
I&S Current	6,981	4,801	2,427	56,567	72,853	413,535	312,765	93,395	29,387	15,291	22,350	14,789	1,045,141
I&S Prior	3,057	2,074	673	3,036	411	2,649	2,252	690	3,056	1,914	1,737	1,998	23,547
M&O Penalty	19,054	6,838	4,684	5,786	1,766	6,457	5,033	5,140	12,174	7,052	12,104	11,148	97,236
I&S Penalty	3,792	1,563	973	1,220	242	853	684	935	1,877	1,143	1,951	1,794	17,026
Total	74,284	43,492	21,232	269,989	332,143	1,884,148	1,426,829	430,617	167,872	90,246	126,847	93,285	4,960,985

Board Report
 Comparison of Revenue to Budget
 LYTLE ISD
 As of October

Fund 199 / 1 GENERAL FUND

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5710 - REAL & PERS PROP TAXES	3,946,466.00	-132,448.95	-241,076.63	3,705,389.37	6.11%
5730 - TUITION & FEES FROM PATRONS	10,000.00	.00	.00	10,000.00	.00%
5740 - OTHER REV FROM LOCAL SOURCES	76,800.00	-1,193.41	-8,798.08	68,001.92	11.46%
5750 - ENTERPRISING ACTIVITIES	45,000.00	-9,201.00	-11,087.00	33,913.00	24.64%
Total REVENUE-LOCAL & INTERMED	4,078,266.00	-142,843.36	-260,961.71	3,817,304.29	6.40%
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA-FOUNDATION REV	13,924,507.00	-1,278,606.00	-3,138,118.00	10,786,389.00	22.54%
5820 - STATE PGRM REVENUE DIST BY TEA	100.00	-1,000.00	-7,000.00	-6,900.00	7000.00%
5830 - ST REV FROM ST OF TX GOVT AGY	650,000.00	.00	.00	650,000.00	.00%
Total STATE PROGRAM REVENUES	14,574,607.00	-1,279,606.00	-3,145,118.00	11,429,489.00	21.58%
5900 - FEDL PROG REV & NONREV RCPTS					
5920 - FEDERAL REVENUE DIST BY TEA	1,000.00	.00	.00	1,000.00	.00%
5930 - FED REV-OTHER TX GOVT AGENCY	305,000.00	-1,619.53	-1,775.93	303,224.07	.58%
Total FEDL PROG REV & NONREV RCPTS	306,000.00	-1,619.53	-1,775.93	304,224.07	.58%
Total Revenue Local-State-Federal	18,958,873.00	-1,424,068.89	-3,407,855.64	15,551,017.36	17.97%

LYTLE ISD

Fund 199 / 1 GENERAL FUND

As of October

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-8,970,439.00	.00	2,759,536.72	1,273,667.18	-6,210,902.28	30.76%
6200 - PROFESSIONAL & CONTRACTED SERV	-403,763.00	144,382.46	136,749.24	27,953.40	-122,631.30	33.87%
6300 - SUPPLIES AND MATERIALS	-982,793.00	264,240.21	560,925.26	87,416.32	-157,627.53	57.07%
6400 - OTHER OPERATING EXPENSES	-56,785.00	884.00	3,975.00	775.00	-51,926.00	7.00%
Total Function11 INSTRUCTION	-10,413,780.00	409,506.67	3,461,186.22	1,389,811.90	-6,543,087.11	33.24%
12 - INST RESOURCES & MEDIA SERVICE						
6100 - PAYROLL COSTS	-73,787.00	.00	23,849.24	10,147.88	-49,937.76	32.32%
6200 - PROFESSIONAL & CONTRACTED SERV	-4,790.00	1,818.00	.00	.00	-2,972.00	-.00%
6300 - SUPPLIES AND MATERIALS	-27,200.00	3,330.29	2,443.06	1,165.79	-21,426.65	8.98%
Total Function12 INST RESOURCES & MEDIA	-105,777.00	5,148.29	26,292.30	11,313.67	-74,336.41	24.86%
13 - CURR & INST STAFF DEV						
6100 - PAYROLL COSTS	-338,542.00	.00	117,527.30	42,567.09	-221,014.70	34.72%
6200 - PROFESSIONAL & CONTRACTED SERV	-120,794.00	23,901.00	25,798.50	220.00	-71,094.50	21.36%
6300 - SUPPLIES AND MATERIALS	-9,090.00	165.00	1,215.32	396.53	-7,709.68	13.37%
6400 - OTHER OPERATING EXPENSES	-47,372.00	1,340.61	5,568.27	259.66	-40,463.12	11.75%
Total Function13 CURR & INST STAFF DEV	-515,798.00	25,406.61	150,109.39	43,443.28	-340,282.00	29.10%
21 - INSTRUCTIONAL ADMINISTRATION						
6100 - PAYROLL COSTS	-207,555.00	.00	65,808.53	22,009.74	-141,746.47	31.71%
6200 - PROFESSIONAL & CONTRACTED SERV	-20,450.00	18,032.08	1,262.92	1,255.10	-1,155.00	6.18%
6300 - SUPPLIES AND MATERIALS	-4,900.00	400.00	543.77	.00	-3,956.23	11.10%
6400 - OTHER OPERATING EXPENSES	-6,725.00	.00	160.00	125.00	-6,565.00	2.38%
Total Function21 INSTRUCTIONAL	-239,630.00	18,432.08	67,775.22	23,389.84	-153,422.70	28.28%
23 - SCHOOL ADMINISTRATION						
6100 - PAYROLL COSTS	-951,349.00	.00	302,066.68	115,228.25	-649,282.32	31.75%
6200 - PROFESSIONAL & CONTRACTED SERV	-47,980.00	29,083.18	8,973.32	3,889.08	-9,923.50	18.70%
6300 - SUPPLIES AND MATERIALS	-30,460.00	675.38	15,333.57	2,819.61	-14,451.05	50.34%
6400 - OTHER OPERATING EXPENSES	-15,275.00	50.00	996.00	.00	-14,229.00	6.52%
Total Function23 SCHOOL ADMINISTRATION	-1,045,064.00	29,808.56	327,369.57	121,936.94	-687,885.87	31.33%
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS	-545,116.00	.00	178,262.07	68,321.16	-366,853.93	32.70%
6200 - PROFESSIONAL & CONTRACTED SERV	-7,350.00	1,500.00	20.00	.00	-5,830.00	.27%
6300 - SUPPLIES AND MATERIALS	-17,900.00	487.64	2,727.90	1,666.15	-14,684.46	15.24%
6400 - OTHER OPERATING EXPENSES	-4,660.00	35.00	.00	.00	-4,625.00	-.00%
Total Function31 GUIDANCE AND	-575,026.00	2,022.64	181,009.97	69,987.31	-391,993.39	31.48%
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS	-122,918.00	.00	49,445.37	21,255.00	-73,472.63	40.23%
6200 - PROFESSIONAL & CONTRACTED SERV	-1,375.00	750.00	305.00	305.00	-320.00	22.18%
6300 - SUPPLIES AND MATERIALS	-77,600.00	16,597.83	46,651.87	264.50	-14,350.30	60.12%
6400 - OTHER OPERATING EXPENSES	-500.00	.00	.00	.00	-500.00	-.00%
Total Function33 HEALTH SERVICES	-202,393.00	17,347.83	96,402.24	21,824.50	-88,642.93	47.63%
34 - PUPIL TRANSPORTATION-REGULAR						
6100 - PAYROLL COSTS	-412,943.00	.00	110,598.80	49,479.03	-302,344.20	26.78%
6200 - PROFESSIONAL & CONTRACTED SERV	-54,100.00	21,169.93	8,610.04	129.00	-24,320.03	15.92%
6300 - SUPPLIES AND MATERIALS	-172,000.00	111,383.14	34,886.22	8,675.52	-25,730.64	20.28%
6400 - OTHER OPERATING EXPENSES	83,000.00	13,104.00	-7,615.20	-3,788.40	88,488.80	9.17%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-150,000.00	.00	.00	.00	-150,000.00	-.00%
Total Function34 PUPIL TRANSPORTATION-	-706,043.00	145,657.07	146,479.86	54,495.15	-413,906.07	20.75%

Board Report
 Comparison of Expenditures and Encumbrances to Budget
 LYTLE ISD
 As of October

Fund 199 / 1 GENERAL FUND

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
35 - FOOD SERVICES						
6100 - PAYROLL COSTS	-700.00	.00	414.00	414.00	-286.00	59.14%
Total Function35 FOOD SERVICES	-700.00	.00	414.00	414.00	-286.00	59.14%
36 - CO/EXTRACURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS	-517,134.00	.00	147,727.72	61,828.69	-369,406.28	28.57%
6200 - PROFESSIONAL & CONTRACTED SERV	-100,775.00	2,935.00	17,687.19	3,640.00	-80,152.81	17.55%
6300 - SUPPLIES AND MATERIALS	-97,954.00	6,585.05	51,122.35	11,612.27	-40,246.60	52.19%
6400 - OTHER OPERATING EXPENSES	-205,785.00	9,490.80	39,169.20	10,707.40	-157,125.00	19.03%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-44,775.00	22,000.00	18,941.61	.00	-3,833.39	42.30%
Total Function36 CO/EXTRACURRICULAR	-966,423.00	41,010.85	274,648.07	87,788.36	-650,764.08	28.42%
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-570,068.00	.00	188,221.69	62,494.17	-381,846.31	33.02%
6200 - PROFESSIONAL & CONTRACTED SERV	-257,791.00	91,578.15	39,790.34	17,813.25	-126,422.51	15.44%
6300 - SUPPLIES AND MATERIALS	-14,800.00	2,765.15	2,163.42	1,885.18	-9,871.43	14.62%
6400 - OTHER OPERATING EXPENSES	-119,600.00	20,688.18	15,493.50	1,104.30	-83,418.32	12.95%
Total Function41 GENERAL ADMINISTRATION	-962,259.00	115,031.48	245,668.95	83,296.90	-601,558.57	25.53%
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-1,161,017.00	.00	332,617.80	119,533.96	-828,399.20	28.65%
6200 - PROFESSIONAL & CONTRACTED SERV	-791,100.00	200,720.16	248,914.61	82,280.69	-341,465.23	31.46%
6300 - SUPPLIES AND MATERIALS	-325,765.00	115,809.52	166,348.75	11,999.06	-43,606.73	51.06%
6400 - OTHER OPERATING EXPENSES	-59,500.00	56,555.00	174.50	.00	-2,770.50	.29%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-93,360.00	15,514.75	25,000.15	.00	-52,845.10	26.78%
Total Function51 PLANT MAINTENANCE &	-2,430,742.00	388,599.43	773,055.81	213,813.71	-1,269,086.76	31.80%
52 - SECURITY & MONITORING SERVICES						
6100 - PAYROLL COSTS	-98,439.00	.00	27,426.38	11,177.74	-71,012.62	27.86%
6200 - PROFESSIONAL & CONTRACTED SERV	-92,450.00	64,550.53	8,834.27	5,054.27	-19,065.20	9.56%
6300 - SUPPLIES AND MATERIALS	-42,045.00	13,831.11	4,448.42	2,714.90	-23,765.47	10.58%
6400 - OTHER OPERATING EXPENSES	-2,301.00	.00	.00	.00	-2,301.00	-.00%
Total Function52 SECURITY & MONITORING	-235,235.00	78,381.64	40,709.07	18,946.91	-116,144.29	17.31%
53 - DATA PROCESSING						
6100 - PAYROLL COSTS	-114,601.00	.00	83,898.47	28,564.80	-30,702.53	73.21%
6200 - PROFESSIONAL & CONTRACTED SERV	-8,350.00	2,599.00	180.00	.00	-5,571.00	2.16%
6300 - SUPPLIES AND MATERIALS	-65,900.00	2,260.37	37,384.90	11,396.80	-26,254.73	56.73%
6400 - OTHER OPERATING EXPENSES	-9,900.00	.00	.00	.00	-9,900.00	-.00%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-290,000.00	68,716.69	219,898.34	219,898.34	-1,384.97	75.83%
Total Function53 DATA PROCESSING	-488,751.00	73,576.06	341,361.71	259,859.94	-73,813.23	69.84%
61 - COMMUNITY SERVICES						
6200 - PROFESSIONAL & CONTRACTED SERV	-5,400.00	4,960.00	.00	.00	-440.00	-.00%
6300 - SUPPLIES AND MATERIALS	-600.00	.00	.00	.00	-600.00	-.00%
6400 - OTHER OPERATING EXPENSES	-700.00	.00	.00	.00	-700.00	-.00%
Total Function61 COMMUNITY SERVICES	-6,700.00	4,960.00	.00	.00	-1,740.00	-.00%
71 - DEBT SERVICE						
6500 - DEBT SERVICE	-158,125.00	154,848.44	2,097.75	.00	-1,178.81	1.33%
Total Function71 DEBT SERVICE	-158,125.00	154,848.44	2,097.75	.00	-1,178.81	1.33%
81 - FACILITIES ACQ & CONSTRUCTION						
6600 - CPTL OUTLY LAND BLDG & EQUIP	-100,300.00	.00	.00	.00	-100,300.00	-.00%
Total Function81 FACILITIES ACQ &	-100,300.00	.00	.00	.00	-100,300.00	-.00%

Board Report
Comparison of Expenditures and Encumbrances to Budget
LYTLE ISD
As of October

Fund 199 / 1 GENERAL FUND

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES						
93 - PAYMTS TO FISCAL AGENTS OF SSA						
6400 - OTHER OPERATING EXPENSES	-26,000.00	26,000.00	.00	.00	.00	-.00%
Total Function93 PAYMTS TO FISCAL AGENTS	-26,000.00	26,000.00	.00	.00	.00	-.00%
95 - ALTERNATIVE EDUCATION PROGRAM						
6200 - PROFESSIONAL & CONTRACTED SERV	-15,000.00	.00	.00	.00	-15,000.00	-.00%
Total Function95 ALTERNATIVE EDUCATION	-15,000.00	.00	.00	.00	-15,000.00	-.00%
99 - OTHER GOVERNMENTAL CHARGES						
6200 - PROFESSIONAL & CONTRACTED SERV	-80,000.00	39,050.87	40,949.13	.00	.00	51.19%
Total Function99 OTHER GOVERNMENTAL	-80,000.00	39,050.87	40,949.13	.00	.00	51.19%
Total Expenditures	-19,273,746.00	1,574,788.52	6,175,529.26	2,400,322.41	-11,523,428.22	32.04%

Board Report
 Recap Comparison of Revenue to Budget
 LYTLE ISD
 As of October

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
199 / 1 GENERAL FUND	18,958,873.00	-1,424,068.89	-3,407,855.64	15,551,017.36	17.97%
205 / 1 HEAD START	156,536.00	.00	-8,935.37	147,600.63	5.71%
211 / 0 TITLE I	68,381.07	-18,730.24	-18,730.24	49,650.83	27.39%
211 / 1 TITLE I	381,867.00	.00	.00	381,867.00	.00%
212 / 0 MIGRANT	45,088.31	-9,094.38	-9,094.38	35,993.93	20.17%
224 / 1 IDEA-B FORMULA	540,470.00	-54,382.45	-57,532.45	482,937.55	10.64%
225 / 1 IDEA-B PRESCHOOL	2,230.00	-500.00	-500.00	1,730.00	22.42%
226 / 1 IDEA B IEP PROJECT	.00	.00	.00	.00	.00%
240 / 1 NAT'L SCH LUNCH & BRKFST PROG	1,230,066.00	-81,672.73	-89,090.52	1,140,975.48	7.24%
244 / 1 CARL PERKINS	17,278.00	.00	.00	17,278.00	.00%
255 / 0 TITLE II TPTR	14,036.86	.00	.00	14,036.86	.00%
255 / 1 TITLE II TPTR	57,392.00	.00	.00	57,392.00	.00%
263 / 0 TITLE III LEP	14,870.00	.00	.00	14,870.00	.00%
263 / 1 TITLE III LEP	22,855.00	.00	.00	22,855.00	.00%
266 / 1 ESSER	295,311.00	-32,184.74	-32,184.74	263,126.26	10.90%
276 / 1 INSTRUCTIONAL CONTINUITY	18,000.00	.00	.00	18,000.00	.00%
288 / 1 TITLE IV, PART A SSAEP	27,164.00	.00	.00	27,164.00	.00%
289 / 1 TIF	.00	.00	-4,774.12	-4,774.12	.00%
410 / 0 IMA	.00	.00	-2,074.64	-2,074.64	.00%
410 / 1 IMA	20,129.24	-7,589.06	-11,747.66	8,381.58	58.36%
428 / 1 LITERACY/MATH ACHIEVEMENT ACAD	350.00	.00	-350.00	.00	100.00%
429 / 0 PREKINDERGARTEN GRANT	170,014.46	.00	.00	170,014.46	.00%
429 / 1 PREKINDERGARTEN GRANT	89,754.00	.00	-40,000.00	49,754.00	44.57%
461 / 1 CAMPUS ACTIVITY FUND	.00	-2,766.89	-7,649.86	-7,649.86	.00%
511 / 1 DEBT SERVICE	1,803,833.00	-139,512.41	-165,574.72	1,638,258.28	9.18%
619 / 1 SERIES 2019 SBB	.00	-474.65	-3,571.63	-3,571.63	.00%
Total 5000 Revenues	23,934,498.94	-1,770,976.44	-3,859,665.97	20,074,832.97	16.13%
Total 7000 Revenues	.00	.00	.00	.00	.00%
Total Revenues	23,934,498.94	-1,770,976.44	-3,859,665.97	20,074,832.97	16.13%

Board Report
Recap Comparison of Expenditures and Encumbrances to Budget
LYTLE ISD
As of October

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
199 / 1 GENERAL FUND	-19,273,746.00	1,574,788.52	6,175,529.26	2,400,322.41	-11,523,428.22	32.04%
205 / 1 HEAD START	-156,536.00	.00	60,130.39	28,646.25	-96,405.61	38.41%
211 / 0 TITLE I	-18,730.14	.00	18,730.24	14,373.27	.10	100.00%
211 / 1 TITLE I	-381,867.00	5,300.00	93,723.10	37,363.41	-282,843.90	24.54%
212 / 0 MIGRANT	-43,299.03	8,912.08	12,080.20	2,930.83	-22,306.75	27.90%
212 / 1 TITLE I MIGRANT	.00	.00	2,405.18	.00	2,405.18	.00%
224 / 1 IDEA-B FORMULA	-540,470.00	1,168.83	140,813.51	64,129.39	-398,487.66	26.05%
225 / 1 IDEA-B PRESCHOOL	-2,230.00	.00	734.99	234.99	-1,495.01	32.96%
240 / 1 NAT'L SCH LUNCH & BRKFST PROG	-1,191,544.00	163,067.50	209,679.92	94,006.17	-818,796.58	17.60%
244 / 1 CARL PERKINS	-17,278.00	6,827.77	.00	.00	-10,450.23	-.00%
255 / 0 TITLE II TPTR	-.00	.00	.00	-2,153.82	-.00	-.00%
255 / 1 TITLE II TPTR	-57,392.00	.00	16,683.95	9,155.69	-40,708.05	29.07%
263 / 0 TITLE III LEP	-14,870.00	4,920.79	.00	.00	-9,949.21	-.00%
263 / 1 TITLE III LEP	-22,855.00	700.00	1,882.58	1,882.58	-20,272.42	8.24%
266 / 1 ESSER	.00	.00	86,236.90	41,611.22	86,236.90	.00%
276 / 1 INSTRUCTIONAL CONTINUITY	-18,000.00	.00	.00	.00	-18,000.00	-.00%
288 / 1 TITLE IV, PART A SSAEP	-27,164.00	114.98	7,880.00	2,900.00	-19,169.02	29.01%
410 / 1 IMA	-20,129.24	2,332.00	16,196.70	6,016.06	-1,600.54	80.46%
428 / 1 LITERACY/MATH ACHIEVEMENT ACAD	-350.00	.00	371.73	.00	21.73	106.21%
429 / 0 PREKINDERGARTEN GRANT	-126,942.55	11,004.35	22,670.51	4,855.06	-93,267.69	17.86%
429 / 1 PREKINDERGARTEN GRANT	-89,754.00	44,754.00	12,300.23	5,529.40	-32,699.77	13.70%
461 / 1 CAMPUS ACTIVITY FUND	-16,239.00	4,224.58	7,873.56	1,617.51	-4,140.86	48.49%
511 / 1 DEBT SERVICE	-1,860,185.00	644,561.25	1,212,936.25	.00	-2,687.50	65.21%
619 / 1 SERIES 2019 SBB	-4,517,920.00	3,437,420.00	1,080,500.00	580,000.00	.00	23.92%
Total 6000 Expenditures	-28,397,500.96	5,910,096.65	9,179,359.20	3,293,420.42	-13,308,045.11	32.32%
Total 8000 Expenditures	.00	.00	.00	.00	.00	.00%
Total Expenditures	-28,397,500.96	5,910,096.65	9,179,359.20	3,293,420.42	-13,308,045.11	32.32%

End of Report

Statement of Unaudited Revenues and Expenditures
 LYTLE ISD
 Budget vs. Actual As of October

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
REVENUES:						
5700	REVENUE-LOCAL & INTERMED	4,078,266.00	-260,961.71	.00	3,817,304.29	7.66%
5800	STATE PROGRAM REVENUES	14,574,607.00	-3,145,118.00	.00	11,429,489.00	92.29%
5900	FEDL PROG REV & NONREV RCPTS	306,000.00	-1,775.93	.00	304,224.07	.05%
5000	Total Revenues	18,958,873.00	-3,407,855.64	.00	15,551,017.36	100.00%
EXPENDITURES:						
11	INSTRUCTION	-10,413,780.00	3,461,186.22	409,506.67	-6,543,087.11	56.05%
12	INST RESOURCES & MEDIA SERVICE	-105,777.00	26,292.30	5,148.29	-74,336.41	.43%
13	CURR & INST STAFF DEV	-515,798.00	150,109.39	25,406.61	-340,282.00	2.43%
21	INSTRUCTIONAL ADMINISTRATION	-239,630.00	67,775.22	18,432.08	-153,422.70	1.10%
23	SCHOOL ADMINISTRATION	-1,045,064.00	327,369.57	29,808.56	-687,885.87	5.30%
31	GUIDANCE AND COUNSELING SVS	-575,026.00	181,009.97	2,022.64	-391,993.39	2.93%
33	HEALTH SERVICES	-202,393.00	96,402.24	17,347.83	-88,642.93	1.56%
34	PUPIL TRANSPORTATION-REGULAR	-706,043.00	146,479.86	145,657.07	-413,906.07	2.37%
35	FOOD SERVICES	-700.00	414.00	.00	-286.00	.01%
36	CO/EXTRACURRICULAR ACTIVITIES	-966,423.00	274,648.07	41,010.85	-650,764.08	4.45%
41	GENERAL ADMINISTRATION	-962,259.00	245,668.95	115,031.48	-601,558.57	3.98%
51	PLANT MAINTENANCE & OPERATION	-2,430,742.00	773,055.81	388,599.43	-1,269,086.76	12.52%
52	SECURITY & MONITORING SERVICES	-235,235.00	40,709.07	78,381.64	-116,144.29	.66%
53	DATA PROCESSING	-488,751.00	341,361.71	73,576.06	-73,813.23	5.53%
61	COMMUNITY SERVICES	-6,700.00	.00	4,960.00	-1,740.00	.00%
71	DEBT SERVICE	-158,125.00	2,097.75	154,848.44	-1,178.81	.03%
81	FACILITIES ACQ & CONSTRUCTION	-100,300.00	.00	.00	-100,300.00	.00%
93	PAYMTS TO FISCAL AGENTS OF SSA	-26,000.00	.00	26,000.00	.00	.00%
95	ALTERNATIVE EDUCATION PROGRAM	-15,000.00	.00	.00	-15,000.00	.00%
99	OTHER GOVERNMENTAL CHARGES	-80,000.00	40,949.13	39,050.87	.00	.66%
6000	Total Expenditures	-19,273,746.00	6,175,529.26	1,574,788.52	-11,523,428.22	100.01%
Total Operating Transfers		.00	.00			
3000 Fund Balance - October (Unaudited)		-5,111,249.00	5,111,249.00			
3000 Year to Date Fund Balance (Unaudited)		-5,426,122.00	7,878,922.62			

End of Report

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
001017	10-07-2020	PERFORMANCE SERVIC	110432	14	619-81-6629.05-999-199000	HVAC CONS & IMPRVMT	525,000.00	N
			110432	14	619-81-6629.07-999-199000	SECURITY, CONS & IMPRVMT	55,000.00	N
Totals for Check 001017							580,000.00	
007201	10-07-2020	ANDERSON'S	110775	9694204	865-00-2190.78-001-100000	PROM SUPPLIES	241.11	N
007202	10-07-2020	ATASCOSA CO LIVESTO	110861	000496-3	865-00-2190.19-001-100000	SWINE TAGS	304.00	N
007203	10-07-2020	CHICK-FIL-A/SW	110902	4652964	865-00-2190.74-001-100000	CONCESSIONS	525.00	N
007204	10-07-2020	COCA COLA BEVERAGE	110647	8146204733	865-00-2190.74-001-100000	CONCESSIONS	674.36	N
007205	10-07-2020	EWELL EDUCATIONAL S	110860	496-11550	865-00-2190.19-001-100000	AREA X FEE	80.00	N
007206	10-07-2020	FRED J MILLER INC	110201	2883	865-00-2190.24-001-100000	UNIFORMS	680.00	N
007207	10-07-2020	H E BUTT GROCERY INC	110768	306375	865-00-2190.78-001-100000	CONCESSIONS	378.34	N
007208	10-07-2020	RICOS PRODUCTS CO,I	110923	10/6/2020	865-00-2190.74-001-100000	CONCESSIONS	447.50	N
007209	10-07-2020	SHELBY L COOK	110924	34602	865-00-2190.74-001-100000	SUPPLIES	1,962.90	N
007210	10-07-2020	WAL-MART STORES INC	110778	001390	865-00-2190.77-001-100000	SUPPLIES	152.34	N
007211	10-14-2020	H E BUTT GROCERY INC	110859	343828	865-00-2190.78-001-100000	CONCESSIONS	357.06	N
			110859	344244	865-00-2190.78-001-100000	CONCESSIONS	36.90	N
			110768	344245	865-00-2190.78-001-100000	CONCESSIONS	85.68	N
			110777	344246	865-00-2190.78-001-100000	SUPPLIES	82.91	N
Totals for Check 007211							562.55	
007212	10-14-2020	SAMS CLUB	110651	005155	865-00-2190.74-001-100000	CONCESSIONS	807.28	N
007213	10-26-2020	CHICK-FIL-A/SW	111039	024012634	865-00-2190.74-001-100000	CONCESSIONS	525.00	N
007214	10-28-2020	COCA COLA BEVERAGE	110958	8132205038	865-00-2190.74-001-100000	CONCESSIONS	543.40	N
007215	10-28-2020	FUTURE FARMERS OF A	111045	209591	865-00-2190.19-001-100000	MEMBERSHIP DUES	34.50	N
007216	10-28-2020	SAMS CLUB	111043	001895	865-00-2190.74-001-100000	CONCESSIONS	243.10	N
007217	10-28-2020	TEXAS FFA ASSOCIATIO	111044	209593	865-00-2190.19-001-100000	MEMBERSHIP DUES	60.00	N
			111044	209590	865-00-2190.19-001-100000	MEMBERSHIP DUES	276.00	N
Totals for Check 007217							336.00	
007218	10-28-2020	KODY JAY VILLARREAL	111004	10/27/2020	865-00-2190.19-001-100000	SALE MARKETPLACE	1,317.50	N
007219	10-28-2020	RYLAN WAGNER	111003	10/27/2020	865-00-2190.19-001-100000	SALE MARKETPLACE	1,317.50	N
007220	10-28-2020	WINTERGARDEN DISTRI	111046	209592	865-00-2190.19-001-100000	MEMBERSHIP DUES	34.50	N
			111046	199403	865-00-2190.19-001-100000	MEMBERSHIP DUES	1.50	N
Totals for Check 007220							36.00	
042238	10-30-2020	LYTLE ISD GENERAL FU	DEDCH		863-00-2159.00-008-100000	OCT DED MISCELLANEOUS	1,000.00	N
042239	10-30-2020	FIRST FINANCIAL ADMIN	DEDCH		863-00-2153.00-013-100000	OCT DED LIFE INSURANCE	86.00	N
			DEDCH		863-00-2153.00-019-100000	OCT DED LIFE INSURANCE	15,799.38	N
			DEDCH		863-00-2153.00-021-100000	OCT DED LIFE INSURANCE	573.30	N
			DEDCH		863-00-2153.00-023-100000	OCT DED HEALTH INSURANCE	1,333.28	N
			DEDCH		863-00-2153.00-027-100000	OCT DED HEALTH INSURANCE	4,847.92	N
			DEDCH		863-00-2153.00-081-100000	OCT DED LIFE INSURANCE	86.00	N

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			DEDCH		863-00-2153.00-082-100000	OCT DED LIFE INSURANCE	2,345.04	N
			DEDCH		863-00-2153.00-083-100000	OCT DED LIFE INSURANCE	639.42	N
			DEDCH		863-00-2159.00-009-100000	OCT DED MISCELLANEOUS	4,619.86	N
			DEDCH		863-00-2159.00-018-100000	OCT DED TAX SHEL. ANNUITY	50.00	N
			DEDCH		863-00-2159.00-032-100000	OCT DED TAX SHEL. ANNUITY	600.00	N
			DEDCH		863-00-2159.00-036-100000	OCT DED TAX SHEL. ANNUITY	2,833.34	N
			DEDCH		863-00-2159.00-038-100000	OCT DED TAX SHEL. ANNUITY	900.00	N
			DEDCH		863-00-2159.00-041-100000	OCT DED TAX SHEL. ANNUITY	100.00	N
			DEDCH		863-00-2159.00-042-100000	OCT DED ROTH ANNUITY	400.00	N
			DEDCH		863-00-2159.00-045-100000	OCT DED TAX SHEL. ANNUITY	150.00	N
			DEDCH		863-00-2159.00-046-100000	OCT DED TAX SHEL. ANNUITY	1,000.00	N
			DEDCH		863-00-2159.00-050-100000	OCT DED INCOME REPLACEMEN	1,747.28	N
			DEDCH		863-00-2159.00-057-100000	OCT DED TAX SHEL. ANNUITY	250.00	N
			DEDCH		863-00-2159.00-059-100000	OCT DED TAX SHEL. ANNUITY	864.00	N
			DEDCH		863-00-2159.00-078-100000	OCT DED INCOME REPLACEMEN	1,442.00	N
			DEDCH		863-00-2159.00-079-100000	OCT DED INCOME REPLACEMEN	15,198.26	N
			DEDCH		863-00-2159.00-116-100000	OCT DED TAX SHEL. ANNUITY	700.00	N
			DEDCH		863-00-2159.00-127-100000	OCT DED HSA	1,601.88	N
					Totals for Check 042239		58,166.96	
074118	10-14-2020	PLEASANTON EXPRESS	008488	2020-2021	199-36-6499.00-001-191000	VOID	-40.00	N
074133	10-29-2020	TRACTOR SUPPLY INC	110629	007601	199-11-6397.00-101-111000	VOID	-699.99	N
074287	10-07-2020	ALAMO HEIGHTS HIGH S	110939	10/19/2020	199-36-6412.00-001-191000	GOLF ENTRY FEE	60.00	N
074288	10-07-2020	PAUL ALEMAN	110874	9/24/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	120.00	N
074289	10-07-2020	ALERT SERVICES INC	110330	5059480	199-36-6399.38-001-191000	SUPPLIES	255.00	N
			110857	5060458	199-36-6399.38-001-191000	SUPPLIES	529.35	N
					Totals for Check 074289		784.35	
074290	10-07-2020	GEORGE L ALEXANDER	110282	9421	199-41-6427.00-750-199000	NOTARY BOND SC	71.00	N
074291	10-07-2020	KEVIN L. ANDERSON	110870	9/25/2020	199-36-6216.00-001-191000	VOLLEYBALL OFFICIAL	80.00	N
074292	10-07-2020	AT&T INC	110078	512B730018SEP	199-51-6256.00-001-199000	SEP20_TELEPHONE SERVICE	64.09	N
			110078	512B730018SEP	199-51-6256.00-041-199000	SEP20_TELEPHONE SERVICE	64.09	N
			110078	512B730018SEP	199-51-6256.00-101-199000	SEP20_TELEPHONE SERVICE	64.10	N
			110078	512B730018SEP	199-51-6256.00-103-199000	SEP20_TELEPHONE SERVICE	64.10	N
			110078	512B730018SEP	199-51-6256.00-999-199000	SEP20_TELEPHONE SERVICE	64.10	N
					Totals for Check 074292		320.48	
074293	10-07-2020	AT&T LONG DISTANCE I	110080	861276188	199-51-6256.02-999-199000	SEP20_LONG DISTANCE	2.44	N
074294	10-07-2020	AUTOMATIC FIRE PROT	110756	93420	199-51-6299.00-001-199000	CONTRACTED SERVICE	333.34	N
			110756	93420	199-51-6299.00-041-199000	CONTRACTED SERVICE	333.33	N
			110756	93420	199-51-6299.00-101-199000	CONTRACTED SERVICE	333.33	N
					Totals for Check 074294		1,000.00	
074295	10-07-2020	RONALD BAGGETT	110891	9/24/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	70.00	N
			110891	9/24/2020	199-36-6216.00-041-191000	FOOTBALL OFFICIAL	50.00	N
					Totals for Check 074295		120.00	

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
074296	10-07-2020	BANDERA HIGH SCHOO	110909	10/10/2020	199-36-6412.00-001-191000	CC ENTRY FEE	250.00	N
			110909	10/10/2020	199-36-6412.00-041-191000	CC ENTRY FEE	320.00	N
Totals for Check 074296							570.00	
074297	10-07-2020	BSN SPORTS LLC	110809	910108104	199-36-6399.01-001-191000	SUPPLIES	1,323.00	N
			110892	910211846	199-36-6399.02-041-191000	SUPPLIES	86.00	N
			110043	909901913	199-36-6399.04-001-191000	SUPPLIES	3,269.50	N
				909901913	199-36-6399.04-001-191000	CREDIT	-89.28	N
Totals for Check 074297							4,589.22	
074298	10-07-2020	JOHN MANUEL CARRILL	110569	10/2/2020	199-36-6216.00-001-191000	FOOTBALL CLOCK WORKER	120.00	N
074299	10-07-2020	CDW LLC	110825	2057266	199-11-6399.00-001-111400	SUPPLIES	103.52	N
			110825	2127023	199-11-6399.00-001-111400	SUPPLIES	375.26	N
			110825	1919671	199-11-6399.00-001-111400	SUPPLIES	187.63	N
			110825	2057266	199-11-6399.00-041-111400	SUPPLIES	103.52	N
			110825	2127023	199-11-6399.00-041-111400	SUPPLIES	375.26	N
			110825	1919671	199-11-6399.00-041-111400	SUPPLIES	187.63	N
			110878	2222593	199-23-6396.00-041-199000	WEBCAM	65.79	N
			110878	2222593	199-31-6396.00-041-199000	WEBCAM	65.79	N
			110884	2221085	199-41-6399.00-750-199400	SUPPLIES	64.99	N
			110664	1632846	199-53-6399.00-999-199000	SUPPLIES	211.20	N
Totals for Check 074299							1,740.59	
074300	10-07-2020	JOSHUA DONNELL CON	110930	9/11/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N
074301	10-07-2020	VICTORIA CORONADO	110465	INVOICE #2	199-11-6299.00-999-123000	SEP 20 VI SERVICES	1,180.00	N
074302	10-07-2020	DATA RECOGNITION CO	110704	145788	199-31-6339.00-001-125000	TESTING MATERIALS	134.75	N
074303	10-07-2020	GEORGE DANIEL DE LE	110871	9/15/2020	199-36-6216.00-001-191000	VOLLEYBALL OFFICIAL	80.00	N
074304	10-07-2020	DEAN DAIRY CORPORA	110457	SEP20_567597	240-35-6341.00-001-199000	FOOD	2,130.41	N
			110457	SEP20_567597	240-35-6341.00-041-199000	FOOD	2,046.86	N
			110457	SEP20_567597	240-35-6341.00-101-199000	FOOD	3,837.15	N
			110457	SEP20_567597	240-35-6341.00-103-199000	FOOD	2,595.71	N
Totals for Check 074304							10,610.13	
074305	10-07-2020	EDUCATION SER CENTE	110617	331980	199-13-6235.00-041-111000	SCIENCE CONTENT DEVELOPME	40.00	N
			110077	332095	199-51-6239.00-999-199000	OCT20 INTERNET SERVICE	1,400.00	N
Totals for Check 074305							1,440.00	
074306	10-07-2020	EVENT HYDRATION SOL	110366	WEB2152	199-36-6398.38-001-191000	WATER DISPENSER	780.00	N
074307	10-07-2020	EWING IRRIGATION PRO	110796	12725923	199-51-6317.00-103-199000	SUPPLIES	170.55	N
			110796	12725923	199-51-6317.00-999-199000	SUPPLIES	170.56	N
			110851	12726113	199-51-6317.91-001-199000	SUPPLIES	62.22	N
Totals for Check 074307							403.33	
074308	10-07-2020	EXA CURTIS CONTRACT	110036	INVOICE #3	199-11-6299.00-999-123000	SEP20 VI SERVICES	2,360.00	N
074309	10-07-2020	FERGUSON FACILITIES	110559	5904158	199-51-6398.00-999-199000	OTHER EQUIPMENT	5,166.98	N
074310	10-07-2020	FLOWERS BAKING CO O	110458	SEP2040074985	240-35-6341.00-001-199000	FOOD	132.37	N
			110458	SEP2040074985	240-35-6341.00-041-199000	FOOD	127.17	N
			110458	SEP2040074985	240-35-6341.00-101-199000	FOOD	102.30	N

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.-So-Org-Prog	Reason	Amount	EFT
			110458	SEP2040074985	240-35-6341.00-103-199000	FOOD	39.60	N
Totals for Check 074310							401.44	
074311	10-07-2020	FREDERICKSBURG ISD	110940	10/28/2020	199-36-6412.00-001-191000	GOLF ENTRY FEE	100.00	N
074312	10-07-2020	JOE GATES JR	110581	23952	199-34-6319.00-999-199000	BUS SUPPLIES	234.15	N
074313	10-07-2020	ALEX GRICE	110872	9/26/2020	199-36-6216.00-001-191000	VOLLEYBALL OFFICIAL	125.00	N
074314	10-07-2020	GULF COAST PAPER IN	110461	SEP20_6286699	240-35-6342.00-001-199000	PAPER PRODUCTS	369.38	N
			110461	SEP20_6286699	240-35-6342.00-041-199000	PAPER PRODUCTS	354.90	N
			110461	SEP20_6286699	240-35-6342.00-101-199000	PAPER PRODUCTS	287.04	N
Totals for Check 074314							1,011.32	
074315	10-07-2020	H E BUTT GROCERY INC	110708	343668	199-23-6399.65-101-199000	SUPPLIES	124.62	N
			008516	306695	199-33-6399.00-999-199000	SUPPLIES	25.88	N
			110460	343092	240-35-6341.00-101-199000	FOOD	7.04	N
			110460	343288	240-35-6341.00-101-199000	FOOD	5.52	N
			110460	343357	240-35-6342.00-001-199000	NON FOOD	25.01	N
Totals for Check 074315							188.07	
074316	10-07-2020	HARRISON SUPPLY INC	110003	241604	199-51-6316.00-999-199000	BUILDING MATERIALS	74.00	N
074317	10-07-2020	DONALD JOSEPH HATC	110911	9/11/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	65.00	N
074318	10-07-2020	HD SUPPLY	110886	9185503731	199-51-6316.00-101-199000	BUILDING MATERIALS	212.93	N
074319	10-07-2020	HEAVY DUTY BUS PART	110719	129237	199-34-6319.00-999-199000	BUS SUPPLIES	520.68	N
			110711	129283	199-34-6319.00-999-199000	BUS SUPPLIES	256.73	N
Totals for Check 074319							777.41	
074320	10-07-2020	IDW LLC	110578	INV6471365	199-11-6399.00-041-111400	SUPPLIES	368.35	N
			110767	INV6469406	199-52-6399.65-001-199000	STUDENTS ID BADGES	302.50	N
			110578	INV6471365	199-52-6399.65-001-199000	SUPPLIES	402.77	N
			110767	INV6469406	199-52-6399.65-041-199000	STUDENTS ID BADGES	200.00	N
			110578	INV6471365	199-52-6399.65-041-199000	SUPPLIES	402.75	N
			110767	INV6469406	199-52-6399.65-101-199000	STUDENTS ID BADGES	200.00	N
			110578	INV6471365	199-52-6399.65-101-199000	SUPPLIES	402.75	N
			110767	INV6469406	199-52-6399.65-103-199000	STUDENTS ID BADGES	200.00	N
			110578	INV6471365	199-52-6399.65-103-199000	SUPPLIES	402.75	N
			110578	INV6471365	199-52-6399.65-999-199000	SUPPLIES	201.38	N
			110578	INV6471365	199-53-6399.65-999-199000	SUPPLIES	134.25	N
Totals for Check 074320							3,217.50	
074321	10-07-2020	STEPHEN WILLIS JENNI	110873	6/26/2020	199-36-6216.00-001-191000	VOLLEYBALL OFFICIAL	125.00	N
074322	10-07-2020	LABATT FOOD SUPPLY	110456	SEP20_141	240-35-6341.00-001-199000	FOOD-HS	3,379.33	N
				09278509	240-35-6341.00-001-199000	CREDIT	-65.28	N
			110456	SEP20_141	240-35-6341.00-041-199000	FOOD-JH	3,246.81	N
				09278509	240-35-6341.00-041-199000	CREDIT	-62.72	N
			110456	SEP20_141	240-35-6341.00-101-199000	FOOD-ELEM	2,649.06	N
			110456	SEP20_141	240-35-6341.00-103-199000	FOOD-PRIM	2,329.42	N
				09209798	240-35-6341.00-103-199000	CREDIT	-165.60	N
			110456	SEP20_141	240-35-6342.00-001-199000	NON FOOD-HS	708.05	N

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.-So-Org-Prog	Reason	Amount	EFT
			110456	SEP20_141	240-35-6342.00-041-199000	NON FOOD-JH	680.28	N
			110456	SEP20_141	240-35-6342.00-101-199000	NON FOOD-ELEM	584.95	N
			110456	SEP20_141	240-35-6342.00-103-199000	NON FOOD-PRIM	717.93	N
			110456	SEP20_141	240-35-6343.00-001-199000	OTHER FOOD SRVC SUPPLIES-H	237.99	N
			110456	SEP20_141	240-35-6343.00-041-199000	OTHER FOOD SRVC SUPPLIES-J	228.65	N
			110456	SEP20_141	240-35-6343.00-101-199000	OTHER FOOD SRVC SUPPLIES-E	4.28	N
						Totals for Check 074322	14,473.15	
074323	10-07-2020	LYTLE CITY OF	110745	SEP20_0819-	199-51-6255.00-001-199000	SEP20 WATER	506.30	N
			110745	SEP20_0819-	199-51-6255.00-041-199000	SEP20 WATER	208.20	N
			110745	SEP20_0819-	199-51-6255.00-101-199000	SEP20 WATER	146.60	N
			110745	SEP20_0819-	199-51-6255.00-103-199000	SEP20 WATER	54.10	N
			110745	SEP20_0819-	199-51-6255.00-999-199000	SEP20 WATER	166.15	N
			110745	SEP20_0819-	199-51-6255.01-999-199000	SEP20 WATER	20.50	N
			110745	SEP20_0819-	199-51-6255.91-001-199000	SEP20 WATER	123.40	N
			110745	SEP20_0819-	199-51-6258.00-001-199000	SEP20 NATURAL GAS	685.18	N
			110745	SEP20_0819-	199-51-6258.00-041-199000	SEP20 NATURAL GAS	293.65	N
			110745	SEP20_0819-	199-51-6258.00-101-199000	SEP20 NATURAL GAS	68.69	N
			110745	SEP20_0819-	199-51-6258.00-103-199000	SEP20 NATURAL GAS	269.24	N
			110745	SEP20_0819-	199-51-6258.00-999-199000	SEP20 NATURAL GAS	206.30	N
			110745	SEP20_0819-	199-51-6258.91-001-199000	SEP20 NATURAL GAS	48.56	N
			110745	SEP20_0819-	199-51-6259.00-001-199000	SEP20 OTHER UTILITIES	958.05	N
			110745	SEP20_0819-	199-51-6259.00-041-199000	SEP20 OTHER UTILITIES	410.59	N
			110745	SEP20_0819-	199-51-6259.00-101-199000	SEP20 OTHER UTILITIES	509.25	N
			110745	SEP20_0819-	199-51-6259.00-103-199000	SEP20 OTHER UTILITIES	680.74	N
			110745	SEP20_0819-	199-51-6259.00-999-199000	SEP20 OTHER UTILITIES	1,256.69	N
			110745	SEP20_0819-	199-51-6259.01-999-199000	SEP20 OTHER UTILITIES	19.00	N
			110745	SEP20_0819-	199-51-6259.91-001-199000	SEP20 OTHER UTILITIES	20.10	N
						Totals for Check 074323	6,651.29	
074324	10-07-2020	LYTLE TRUE VALUE INC	110580	SEP20 LHS	199-51-6316.00-001-199000	BUILDING MATERIALS	383.94	N
			110580	SEP20 LJHS	199-51-6316.00-041-199000	BUILDING MATERIALS	108.15	N
			110580	SEP20 LES	199-51-6316.00-101-199000	BUILDING MATERIALS	147.69	N
			110580	SEP20 LPS	199-51-6316.00-103-199000	BUILDING MATERIALS	16.66	N
			110580	SEP20 MAIN	199-51-6316.00-999-199000	BUILDING MATERIALS	1,032.67	N
						Totals for Check 074324	1,689.11	
074325	10-07-2020	RODOLFO MANCHA	110936	10/2/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N
074326	10-07-2020	MCKESSON MEDICAL -	110761	17048421	199-23-6399.65-101-199000	SUPPLIES	889.92	N
074327	10-07-2020	RAYMOND LEE MCVAY	008514	10/2/2020	199-52-6216.91-999-199000	SECURITY-ATHLETICS	120.00	N
074328	10-07-2020	JOHN MICHAEL MCWILLI	110937	9/24/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	70.00	N
			110937	9/24/2020	199-36-6216.00-041-191000	FOOTBALL OFFICIAL	50.00	N
						Totals for Check 074328	120.00	
074329	10-07-2020	HARRIS SCHOOL SOLUT	110161	XT00166503	240-35-6299.00-999-199400	SEP20 ONLINE EZ SCHOOL PAY	21.25	N

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.Sr-Ord-Prgr	Reason	Amount	EFT
074330	10-07-2020	NEARPOD INC	110693	INV31927	199-11-6299.00-041-111400	WEB BASED SERVICES	3,750.00	N
074331	10-07-2020	O'REILLY AUTO PARTS	110583	5724-292837	199-34-6319.00-999-199000	BUS SUPPLIES	65.15	N
				5724-292837	199-34-6319.00-999-199000	CREDIT	-65.15	N
			110583	5724-292991	199-51-6319.00-999-199000	VEHICLE SUPPLIES	6.91	N
			110583	5724-293032	199-51-6319.00-999-199000	VEHICLE SUPPLIES	9.88	N
			110583	5724-293149	199-51-6319.00-999-199000	VEHICLE SUPPLIES	28.80	N
			110583	5724-293203	199-51-6319.00-999-199000	VEHICLE SUPPLIES	54.58	N
Totals for Check 074331							100.17	
074332	10-07-2020	OFFICE DEPOT INC	110792	126853061001	199-12-6399.00-001-199000	SUPPLIES	10.57	N
			110792	126853060001	199-12-6399.00-001-199000	SUPPLIES	46.10	N
			110818	126171486001	199-51-6399.00-999-199000	OFFICE SUPPLIES	211.84	N
			110818	126182181001	199-51-6399.00-999-199000	OFFICE SUPPLIES	38.99	N
			110818	126182186001	199-51-6399.00-999-199000	OFFICE SUPPLIES	23.99	N
			110818	126182193001	199-51-6399.00-999-199000	OFFICE SUPPLIES	37.98	N
			110818	126182198001	199-51-6399.00-999-199000	OFFICE SUPPLIES	18.25	N
				126171486001	199-51-6399.00-999-199000	CREDIT	-50.09	N
Totals for Check 074332							337.63	
074333	10-07-2020	PIONEER MFG INC	110830	INV769036	199-51-6398.00-999-199000	OTHER EQUIPMENT	2,770.00	N
074334	10-07-2020	POSITIVE PROMOTIONS	110852	06611075	199-31-6399.00-101-199000	RED RIBBON WEEK	374.43	N
074335	10-07-2020	POTH ISD	110942	2020-2021	199-36-6497.50-001-199000	DISTRICT 27 3A UIL FEES	3,000.00	N
074336	10-07-2020	PROJECT LEAD THE WA	110540	258899	199-11-6399.00-001-111018	SUPPLIES	1,375.25	N
			110539	258418	199-11-6399.00-001-111018	SUPPLIES	679.00	N
Totals for Check 074336							2,054.25	
074337	10-07-2020	QUILL CORPORATION	110642	10230026	199-33-6399.00-999-199000	SUPPLIES	158.39	N
				10230026	199-33-6399.00-999-199000	CREDIT	-158.39	N
			110819	10745885	199-36-6399.16-001-191000	SUPPLIES	5.98	N
			110819	10802131	199-36-6399.16-001-191000	SUPPLIES	42.53	N
			110819	10761010	199-36-6399.16-001-191000	SUPPLIES	12.10	N
			110819	10731760	199-36-6399.16-001-191000	SUPPLIES	104.10	N
			110819	10802319	199-36-6399.16-001-191000	SUPPLIES	19.08	N
				10802131	199-36-6399.16-001-191000	CREDIT	-18.65	N
Totals for Check 074337							165.14	
074338	10-07-2020	RAUL RODRIGUEZ	110910	9/29/2020	199-36-6216.00-001-191000	VOLLEYBALL OFFICIAL	125.00	N
074339	10-07-2020	RAY RODRIGUEZ	110932	10/2/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N
074340	10-07-2020	ROYCE GROFF OIL COR	110005	218116	199-34-6311.00-999-199000	FUEL & OIL FOR BUSES	2,676.03	N
074341	10-07-2020	INTERSTATE BILLING SE	110880	3020972613	199-34-6319.00-999-199000	BUS SUPPLIES	180.00	N
074342	10-07-2020	CHARLIE SALINAS JR	110882	9/18/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N
074343	10-07-2020	ROGELIO SALINAS	110912	8/28/2020	199-36-6216.00-041-191000	VOLLEYBALL OFFICIAL	95.00	N
074344	10-07-2020	KYRISH TRUCK CENTER	110712	X201151361:01	199-34-6319.00-999-199000	BUS SUPPLIES	285.84	N

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
074345	10-07-2020	POLEY E. BARCENEZ	110743	4233	199-51-6299.91-001-199000	CONTRACTED SERVICE	10,340.00	N
074346	10-07-2020	SCHOOL SPECIALTY IN	110833	208126257835	199-11-6399.00-103-111000	SUPPLIES	405.55	N
074347	10-07-2020	KERRY DON SIMMONS	008515	10/2/2020	199-52-6216.91-999-199000	SECURITY-ATHLETICS	120.00	N
074348	10-07-2020	SHELBY L COOK	110770	34584	199-36-6399.01-041-191000	SUPPLIES	312.75	N
074349	10-07-2020	MADISON SPINKS	110866	000094	199-11-6498.00-103-111000	PRINCIPAL AWARD SIGNS	700.00	N
074350	10-07-2020	TEXAS LOCK AND DOOR	110086	208686	199-51-6316.00-103-199000	BUILDING MATERIALS	228.00	N
074351	10-07-2020	DENNIS THRAILKILL	110883	9/28/2020	199-36-6216.00-041-191000	VOLLEYBALL OFFICIAL	95.00	N
074352	10-07-2020	HECTOR A TORRES-MA	110918	93/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	70.00	N
074353	10-07-2020	UIL MUSIC REGION 11	110854	11/14/2020	199-36-6412.30-001-199000	MARCHING BAND CONTEST FEE	475.00	N
074354	10-07-2020	UNIFIRST CORPORATIO	110007	SEP20_934960	199-51-6269.63-999-199000	MAINTENANCE UNIFORM RENTA	885.64	N
074355	10-07-2020	RICHARD URESTI	110931	10/2/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N
074356	10-07-2020	SCENARIO LEARNING, L	110041	#INV14972	199-52-6299.00-999-199000	CONTRACTED SERVICES	1,234.20	N
074357	10-07-2020	WAL-MART STORES INC	110533	000610	199-11-6399.00-001-111000	SUPPLIES	61.14	N
			110610	005121	199-11-6399.00-101-111000	SUPPLIES	44.91	N
			110610	006707	199-11-6399.00-101-111000	SUPPLIES	29.94	N
			110831	000021	199-11-6399.43-041-122000	SUPPLIES	59.64	N
			110709	005122	199-23-6399.65-101-199000	SUPPLIES	119.79	N
			110709	006708	199-23-6399.65-101-199000	SUPPLIES	63.38	N
Totals for Check 074357							378.80	
074358	10-07-2020	WALSH GALLEGOS TRE	110278	16825 SEP20	199-41-6211.00-701-199000	SEP20_LEGAL SERVICES	6,253.42	N
074359	10-07-2020	WELDERS SUPPLY COR	110065	RE02009241	199-11-6269.43-001-122000	OCT20 AG OXY/ACET BTL RENTA	130.00	N
074360	10-07-2020	GUITAR CENTER STORE	110791	ARINV55254291	199-11-6398.30-001-111000	EQUIPMENT	3,150.00	N
			110791	ARINV55259829	199-11-6398.30-001-111000	EQUIPMENT	4,777.00	N
			110785	ARINV55228049	199-11-6398.30-041-111000	EQUIPMENT	409.00	N
			110784	ARINV55224541	199-11-6398.30-041-111000	EQUIPMENT	305.00	N
Totals for Check 074360							8,641.00	
074361	10-07-2020	CHADRICK WORTHAN	110876	9/24/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	120.00	N
074362	10-07-2020	XEROX FINANCIAL	110421	2235104	199-11-6269.00-001-111000	JUL20_COPIER SERVICES	1,139.77	N
			110421	2235104	199-11-6269.00-001-111000	JUL20_PRINTER SERVICES	436.94	N
			110421	2235104	199-11-6269.00-001-111000	AUG20_COPIER SERVICES	1,139.77	N
			110421	2235104	199-11-6269.00-001-111000	AUG20_PRINTER SERVICES	436.94	N
			110421	2235104	199-11-6269.00-001-111000	SEP20_COPIER SERVICES	1,139.77	N
			110421	2235104	199-11-6269.00-001-111000	SEP20_PRINTER SERVICES	436.94	N
			110421	2235104	199-11-6269.00-041-111000	JUL20_COPIER SERVICES	1,180.17	N
			110421	2235104	199-11-6269.00-041-111000	JUL20_PRINTER SERVICES	117.76	N
			110421	2235104	199-11-6269.00-041-111000	AUG20_COPIER SERVICES	1,180.17	N
			110421	2235104	199-11-6269.00-041-111000	AUG20_PRINTER SERVICES	117.76	N
			110421	2235104	199-11-6269.00-041-111000	SEP20_COPIER SERVICES	1,180.17	N
			110421	2235104	199-11-6269.00-041-111000	SEP20_PRINTER SERVICES	117.76	N
			110421	2235104	199-11-6269.00-101-111000	JUL20_COPIER SERVICES	1,123.79	N

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.Sr-Ord-Prgr	Reason	Amount	EFT
			110421	2235104	199-11-6269.00-101-111000	JUL20_PRINTER SERVICES	131.47	N
			110421	2235104	199-11-6269.00-101-111000	AUG20_COPIER SERVICES	1,123.79	N
			110421	2235104	199-11-6269.00-101-111000	AUG20_PRINTER SERVICES	131.47	N
			110421	2235104	199-11-6269.00-101-111000	SEP20_COPIER SERVICES	1,123.79	N
			110421	2235104	199-11-6269.00-101-111000	SEP20_PRINTER SERVICES	131.47	N
			110421	2235104	199-11-6269.00-103-111000	JUL20_COPIER SERVICES	540.21	N
			110421	2235104	199-11-6269.00-103-111000	JUL20_PRINTER SERVICES	49.22	N
			110421	2235104	199-11-6269.00-103-111000	AUG20_COPIER SERVICES	540.21	N
			110421	2235104	199-11-6269.00-103-111000	AUG20_PRINTER SERVICES	49.22	N
			110421	2235104	199-11-6269.00-103-111000	SEP20_COPIER SERVICES	540.21	N
			110421	2235104	199-11-6269.00-103-111000	SEP20_PRINTER SERVICES	49.22	N
			110421	2235104	199-21-6269.00-999-123000	JUL20_COPIER SERVICES	288.91	N
			110421	2235104	199-21-6269.00-999-123000	JUL20_PRINTER SERVICES	41.13	N
			110421	2235104	199-21-6269.00-999-123000	AUG20_COPIER SERVICES	288.91	N
			110421	2235104	199-21-6269.00-999-123000	AUG20_PRINTER SERVICES	41.13	N
			110421	2235104	199-21-6269.00-999-123000	SEP20_COPIER SERVICES	288.91	N
			110421	2235104	199-21-6269.00-999-123000	SEP20_PRINTER SERVICES	41.13	N
			110421	2235104	199-23-6269.00-103-199000	JUL20_COPIER SERVICES	253.26	N
			110421	2235104	199-23-6269.00-103-199000	JUL20_PRINTER SERVICES	188.10	N
			110421	2235104	199-23-6269.00-103-199000	AUG20_COPIER SERVICES	253.26	N
			110421	2235104	199-23-6269.00-103-199000	AUG20_PRINTER SERVICES	188.10	N
			110421	2235104	199-23-6269.00-103-199000	SEP20_COPIER SERVICES	253.26	N
			110421	2235104	199-23-6269.00-103-199000	SEP20_PRINTER SERVICES	188.10	N
			110421	2235104	199-41-6269.00-750-199000	JUL20_COPIER SERVICES	288.91	N
			110421	2235104	199-41-6269.00-750-199000	AUG20_COPIER SERVICES	288.91	N
			110421	2235104	199-41-6269.00-750-199000	SEP20_COPIER SERVICES	288.91	N
			110421	2235104	199-51-6269.00-999-199000	JUL20_COPIER SERVICES	615.58	N
			110421	2235104	199-51-6269.00-999-199000	AUG20_COPIER SERVICES	615.58	N
			110421	2235104	199-51-6269.00-999-199000	SEP20_COPIER SERVICES	615.58	N
						Totals for Check 074362	19,185.66	
074363	10-07-2020	XEROX FINANCIAL	110430	IN2786973	199-11-6269.00-041-111000	1ST QTR OVERAGES	124.16	N
			110430	IN2786973	199-11-6269.00-101-111000	1ST QTR OVERAGES	123.00	N
			110430	IN2786973	199-21-6269.00-999-123000	1ST QTR OVERAGES	39.00	N
			110430	IN2786973	199-23-6269.00-103-199000	1ST QTR OVERAGES	345.00	N
			110430	IN2786973	199-41-6269.00-750-199000	1ST QTR OVERAGES	147.00	N
			110430	IN2786973	199-51-6269.00-999-199000	1ST QTR OVERAGES	110.00	N
						Totals for Check 074363	888.16	
074364	10-07-2020	LAWRENCE ZAPATA	110919	9/29/2020	199-36-6216.00-001-191000	VOLLEYBALL OFFICIAL	125.00	N
074365	10-08-2020	LYTLE TRUE VALUE INC	110062	SEP20_LHS_AG	199-11-6399.43-001-122000	SUPPLIES	214.94	N
074366	10-14-2020	PAUL ALEMAN	110960	10/8/2020	199-36-6216.00-041-191000	FOOTBALL OFFICIAL	65.00	N
074367	10-14-2020	AMIGOS STEEL LLC	110063	23608	199-11-6399.43-001-122000	SUPPLIES	743.53	N

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
074368	10-14-2020	ARNOLD REFRIGERATIO	110376	60749	240-35-6249.00-001-199000	COOLER REPAIR	212.50	N
			110376	60749	240-35-6249.00-041-199000	COOLER REPAIR	212.50	N
Totals for Check 074368							425.00	
074369	10-14-2020	RONALD BAGGETT	110961	10/8/2020	199-36-6216.00-041-191000	FOOTBALL OFFICIAL	65.00	N
074370	10-14-2020	KENNETH BROOKS	110963	9/27/2019	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N
074371	10-14-2020	CHARLES BRYSON	008517	10/9/2020	199-52-6216.91-999-199000	SECURITY-ATHLETICS	120.00	N
074372	10-14-2020	JOHN MANUEL CARRILL	110569	10/9/2020	199-36-6216.00-001-191000	FOOTBALL CLOCK WORKER	110.00	N
074373	10-14-2020	CDW LLC	110825	2202953	199-11-6399.00-001-111400	SUPPLIES	420.55	N
			110825	2202953	199-11-6399.00-041-111400	SUPPLIES	420.55	N
			110865	2566829	199-11-6399.04-103-111400	SUPPLIES	47.84	N
			110865	2566829	199-23-6399.01-103-199400	SUPPLIES	74.59	N
Totals for Check 074373							963.53	
074374	10-14-2020	FAMILY EDUCATORS AL	110964	10/17/2020	199-36-6412.00-001-191000	CC ENTRY FEE	220.00	N
			110964	10/17/2020	199-36-6412.00-041-191000	CC ENTRY FEE	170.00	N
Totals for Check 074374							390.00	
074375	10-14-2020	FLEXILE MULTIMEDIA S	110120	M1117	199-34-6398.00-999-199000	BUS EQUIPMENT	2,883.30	N
074376	10-14-2020	CHARLES GRIGGS	110962	11/1/2019	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	100.00	N
074377	10-14-2020	H E BUTT GROCERY INC	110903	343984	199-11-6238.00-103-111019	BATTERIES	54.70	N
			110897	343737	461-11-6499.00-001-111000	SUPPLIES	38.84	N
Totals for Check 074377							93.54	
074378	10-14-2020	HARRISON SUPPLY INC	110572	241429	199-34-6319.00-999-199019	POWER STATION/FOGGER	636.99	N
074379	10-14-2020	HENRY SCHEIN INC	110474	83810545	199-11-6399.00-101-111019	ISOPROPYL ALCOHOL	189.82	N
			110474	83810545	199-33-6399.00-999-199019	ISOPROPYL ALCOHOL	94.91	N
Totals for Check 074379							284.73	
074380	10-14-2020	HOME DEPOT CREDIT S	110807	2133691	199-11-6398.00-041-111000	EQUIPMENT	119.80	N
				2201592	199-11-6398.00-041-111000		-97.72	N
			110955	2201592	199-11-6399.00-041-111019	DUCT TAPE	169.56	N
			110823	4904862	199-51-6316.00-101-199000	BUILDING MATERIALS	66.38	N
			110823	9900868	199-51-6316.00-101-199000	BUILDING MATERIALS	86.02	N
			110823	4762362	199-51-6316.00-101-199000	BUILDING MATERIALS	178.00	N
				4904862	199-51-6316.00-101-199000	CREDIT	-66.38	N
Totals for Check 074380							455.66	
074381	10-14-2020	IDVILLE INC	110696	3690131	199-23-6399.00-041-199400	SUPPLIES	625.00	N
			110698	3690131	199-23-6399.65-001-199000	SUPPLIES	312.50	N
			110698	3690131	461-11-6499.00-001-111000	SUPPLIES	312.50	N
Totals for Check 074381							1,250.00	
074382	10-14-2020	KOETTER FIRE PROTEC	110798	415750	199-51-6299.00-103-199000	CONTRACTED SERVICE	2,081.74	N
074383	10-14-2020	MEDINA COUNTY	110084	5937	199-52-6219.00-999-199000	SEP05-SEP18_SECURITY	3,050.07	N
			110084	5938	199-52-6219.00-999-199000	SEP CAR REIMBURSEMENT	50.00	N
Totals for Check 074383							3,100.07	

For the Month of October

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074384	10-14-2020	MR PLUMBER PLUMBIN	110542	12929795	199-51-6299.00-001-199000	CONTRACTED SERVICE	318.27	N
074385	10-14-2020	NASCO	110211	934382	199-11-6399.00-041-111000	SUPPLIES	292.95	N
			110211	934381	199-11-6399.00-041-111000	SUPPLIES	37.83	N
			110211	940079	199-11-6399.00-041-111000	SUPPLIES	35.00	N
Totals for Check 074385							365.78	
074386	10-14-2020	NIMCO INC	110853	499815	199-31-6399.00-101-199000	RED RIBBON WEEK	271.72	N
074387	10-14-2020	OFFICE DEPOT INC	110916	128031791001	199-11-6398.00-041-111000	EQUIPMENT	3,159.98	N
			110734	124139602001	199-11-6399.00-103-111000	SUPPLIES	54.45	N
			110734	124139602002	199-11-6399.00-103-111000	SUPPLIES	23.01	N
			110734	124139614001	199-11-6399.00-103-111000	SUPPLIES	24.92	N
			110792	126846890001	199-12-6399.00-001-199000	SUPPLIES	4.21	N
			110734	124139602001	199-23-6399.00-103-199000	SUPPLIES	11.19	N
			110734	124137494001	199-23-6399.00-103-199000	SUPPLIES	50.99	N
			110894	129086146001	199-41-6399.00-701-199000	OFFICE SUPPLIES	10.29	N
			110894	129086146001	199-41-6399.00-750-199000	OFFICE SUPPLIES	464.23	N
			110894	129087683001	199-41-6399.00-750-199000	OFFICE SUPPLIES	63.97	N
			110894	129087684001	199-41-6399.00-750-199000	OFFICE SUPPLIES	41.70	N
Totals for Check 074387							3,908.94	
074388	10-14-2020	TEXAS SPECIAL EDUCA	110464	OL1039	199-21-6299.00-999-123000	MEDICAID BILLING	80.98	N
074389	10-14-2020	PLEASANTON EXPRESS	008520	2020-2021	199-36-6499.00-001-191000	2020 - 2021 SUBSCRIPTION	40.00	N
074390	10-14-2020	PLEASANTON ISD	110034	SEP 2020	199-11-6299.00-999-123000	SEP 20 O&M SERVICES	1,331.25	N
			110034	SEP 2020	199-11-6299.00-999-123000	SEP 20 AI SERVICES	337.50	N
Totals for Check 074390							1,668.75	
074391	10-14-2020	QUILL CORPORATION	110769	10675232	199-11-6397.00-001-111000	FURNITURE	321.29	N
			110769	11010374	199-11-6399.00-001-111000	SUPPLIES	125.91	N
			110769	10641962	199-11-6399.00-001-111000	SUPPLIES	43.56	N
			110769	10675301	199-11-6399.00-001-111000	SUPPLIES	22.02	N
				11010374	199-11-6399.00-001-111000	CREDIT	-125.91	N
			110769	11010374	199-31-6399.00-001-199000	SUPPLIES	41.97	N
				11010374	199-31-6399.00-001-199000	CREDIT	-41.97	N
Totals for Check 074391							386.87	
074392	10-14-2020	RAPTOR TECHNOLOGIE	110921	63293	199-23-6299.65-001-199400	WEB-BASED SERVICES	550.00	N
			110921	63293	199-23-6299.65-041-199400	WEB-BASED SERVICES	550.00	N
			110921	63293	199-23-6299.65-101-199400	WEB-BASED SERVICES	550.00	N
			110921	63293	199-23-6299.65-103-199400	WEB-BASED SERVICES	550.00	N
			110929	63293	288-52-6299.00-001-124400	WEB-BASED SERVICES	725.00	N
			110929	63293	288-52-6299.00-041-124400	WEB-BASED SERVICES	725.00	N
			110929	63293	288-52-6299.00-101-124400	WEB-BASED SERVICES	725.00	N
			110929	63293	288-52-6299.00-103-124400	WEB-BASED SERVICES	725.00	N
Totals for Check 074392							5,100.00	
074393	10-14-2020	SAMS CLUB	110357	005154	461-11-6499.00-001-111000	SUPPLIES	42.42	N

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
074394	10-14-2020	SCHOOL SPECIALTY IN	110635	308103660219	199-11-6399.33-103-111000	SUPPLIES	179.65	N
074395	10-14-2020	ST JUDE CHILDREN'S R	110949	ZKY2108226	461-11-6499.00-041-111000	DONATION	729.00	N
074396	10-14-2020	TEXAS DEPT OF PUBLIC	110274	CRS2020092006	199-41-6499.00-750-199000	SEP20_CRIM RECORD CHECK	4.00	N
074397	10-14-2020	VISTA HIGHER LEARNIN	110832	SI214130	199-11-6321.45-001-122000	TEXT BOOKS	763.30	N
074398	10-14-2020	WAL-MART STORES INC	008519	007282	199-00-1290.07-000-100000	DUE FROM EMPLOYEE FOR	.49	N
			110715	000346	199-11-6399.00-101-111000	SUPPLIES	31.75	N
Totals for Check 074398							32.24	
074399	10-14-2020	WELDERS SUPPLY COR	110064	WS 231236	199-11-6399.43-001-122000	SUPPLIES	231.75	N
			110064	WS 3847	199-11-6399.43-001-122000	SUPPLIES	60.64	N
Totals for Check 074399							292.39	
074400	10-14-2020	WESLEY SHANE WILLIA	008518	10/9/2020	199-52-6216.91-999-199000	SECURITY-ATHLETICS	120.00	N
074401	10-14-2020	CHADRICK WORTHAN	110959	10/8/2020	199-36-6216.00-041-191000	FOOTBALL OFFICIAL	65.00	N
074402	10-21-2020	AAASCD	111022	2020-2021	199-13-6495.00-999-199000	MEMBERSHIP DUES	20.00	N
074403	10-21-2020	ALERT SERVICES INC	110332	5061167	199-36-6399.38-001-191000	SUPPLIES	315.00	N
074404	10-21-2020	ANDY'S BUS AIR & SERV	110888	403197	199-34-6319.00-999-199000	BUS SUPPLIES	94.48	N
074405	10-21-2020	APPLE INC	110966	AD10340836	199-11-6299.00-101-123400	LEARNING APPLICATION	150.00	N
074406	10-21-2020	ATASCOSA COUNTY TA	110285	2020	199-41-6213.00-703-199000	TAX PARCELS	9,746.10	N
074407	10-21-2020	AT&T MOBILITY INC	110079	823955600OCT2	199-51-6256.01-999-199000	OCT20_MOBILE PHONES	301.80	N
074408	10-21-2020	BAND SHOPPE	110800	SIV170382	199-36-6398.31-001-199000	SUPPLIES	209.70	N
			110800	SIV169376	199-36-6398.31-001-199000	SUPPLIES	115.45	N
Totals for Check 074408							325.15	
074409	10-21-2020	BEXAR FIRE & SAFETY I	110900	0914	199-51-6299.00-999-199000	CONTRACTED SERVICE	52.45	N
			110900	5624	199-51-6299.00-999-199000	CONTRACTED SERVICE	158.00	N
Totals for Check 074409							210.45	
074410	10-21-2020	WESTERN-BRW PAPER I	110898	26019400401	199-11-6399.00-041-111000	SUPPLIES	1,240.00	N
074411	10-21-2020	BSN SPORTS LLC	008521	910151164	199-36-6399.01-001-191000	SUPPLIES	75.00	N
				910151164	199-36-6399.01-001-191000	CREDIT	-75.00	N
			110701	910233252	199-36-6499.00-999-191000	JACKETS	970.00	N
Totals for Check 074411							970.00	
074412	10-21-2020	CPS ENERGY	110584	SEP2030005960	199-51-6257.00-001-199000	SEP20 ELECTRICITY	410.17	N
			110584	SEP2030005960	199-51-6257.00-001-199000	SEP20 ELECTRICITY	8,527.34	N
			110584	SEP2030020044	199-51-6257.00-001-199000	SEP20 ELECTRICITY	343.94	N
			110584	SEP2030005960	199-51-6257.00-041-199000	SEP20 ELECTRICITY	175.79	N
			110584	SEP2030005960	199-51-6257.00-041-199000	SEP20 ELECTRICITY	3,654.58	N
			110584	SEP2030005960	199-51-6257.00-101-199000	SEP20 ELECTRICITY	85.34	N
			110584	SEP2030005960	199-51-6257.01-999-199000	SEP20 ELECTRICITY	8.63	N
			110584	SEP2030005960	199-51-6257.91-001-199000	SEP20 ELECTRICITY	233.70	N
			110584	SEP2030033244	199-51-6257.91-001-199000	SEP20 ELECTRICITY	1,038.28	N
Totals for Check 074412							14,477.77	

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.-So-Org-Prog	Reason	Amount	EFT
074413	10-21-2020	CT FIELDSCAPES LLC	110081	3571	199-51-6246.91-001-199000	GROUNDS TREATMENT	2,750.00	N
074414	10-21-2020	EDUCATION SER CENTE	110738	332444	199-13-6238.00-999-199000	CTE TRAINING	20.00	N
			110702	332443	199-21-6236.00-001-122000	CTE TRAINING	20.00	N
			110786	332445	199-21-6236.00-001-122000	CTE TRAINING	50.00	N
			110406	332593	199-21-6238.00-999-123000	SPED DIRECTORS MEETING	75.00	N
			110738	332444	199-23-6239.01-001-199000	CTE TRAINING	20.00	N
			110669	332594	224-13-6239.00-999-123000	ETHICS TRAINING	25.00	N
Totals for Check 074414							210.00	
074415	10-21-2020	EWING IRRIGATION PRO	110885	12824216	199-51-6316.91-001-199000	BUILDING MATERIALS	138.24	N
074416	10-21-2020	FIRST FINANCIAL ADMIN	008522	OCT 20 D TELLO	199-00-1290.21-000-100000	XPENSE D TELLO FF OCT 2020	83.68	N
074417	10-21-2020	FLEXILE MULTIMEDIA S	110774	M1120	199-53-6639.00-999-199020	ERATE FY 20-21	106,853.12	N
			110773	M1120	199-53-6639.00-999-199020	ERATE FY 20-21	113,045.22	N
Totals for Check 074417							219,898.34	
074418	10-21-2020	FRONTLINE TECHNOLO	111006	INVESP10272	263-31-6299.00-001-125400	CONTRACT SERVICES	470.65	N
			111006	INVESP10272	263-31-6299.00-041-125400	CONTRACT SERVICES	470.65	N
			111006	INVESP10272	263-31-6299.00-101-125400	CONTRACT SERVICES	470.64	N
			111006	INVESP10272	263-31-6299.00-103-125400	CONTRACT SERVICES	470.64	N
Totals for Check 074418							1,882.58	
074419	10-21-2020	MOISES GARCIA JR	110979	10/9/2020	199-36-6216.00-001-191000	FOOTBALL AUXILIARY OFFICIAL	65.00	N
074420	10-21-2020	H E BUTT GROCERY INC	110180	764901	199-41-6499.00-702-199000	MEETING REFRESHMENTS	175.92	N
			110180	918768	199-41-6499.00-702-199000	MEETING REFRESHMENTS	83.38	N
			110561	589942	224-61-6499.00-999-123000	SUPPLIES	23.94	N
			110561	059895	224-61-6499.00-999-123000	SUPPLIES	46.85	N
Totals for Check 074420							330.09	
074421	10-21-2020	HARRISON SUPPLY INC	110003	241769	199-51-6316.00-999-199000	BUILDING MATERIALS	170.94	N
074422	10-21-2020	HD SUPPLY	110886	9185955508	199-51-6316.00-101-199000	BUILDING MATERIALS	144.95	N
074423	10-21-2020	HOME DEPOT CREDIT S	110807	490351	199-11-6398.00-041-111000	EQUIPMENT	200.00	N
			110788	9092539	199-11-6399.47-001-122000	SUPPLIES	84.44	N
			110788	8134416	199-11-6399.47-001-122000	SUPPLIES	89.96	N
Totals for Check 074423							374.40	
074424	10-21-2020	IFIXIT	110965	2298263	199-11-6399.03-001-111412	IPAD REPAIR	485.74	N
			110965	2298263	199-11-6399.03-041-111412	IPAD REPAIR	1,246.28	N
			110965	2298263	199-53-6399.00-999-199400	SUPPLIES	146.76	N
Totals for Check 074424							1,878.78	
074425	10-21-2020	JANAL WHOLESAL CO	110400	319458	199-11-6399.43-001-122000	SUPPLIES	629.95	N
074426	10-21-2020	JUPE MILLS - SOMERSE	110401	798171	199-11-6399.43-001-122000	SUPPLIES	657.90	N
074427	10-21-2020	LYTLE LITTLE LEAGUE	008523	001023	199-00-5743.00-000-100000	DEPOSIT REIMBURSEMENT	250.00	N
074428	10-21-2020	JUAN MALDONADO	110977	10/9/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N
074429	10-21-2020	MACEDONIO V MARTINE	110972	10/9/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.Sr-Orig-Prorg	Reason	Amount	EFT
074430	10-21-2020	MCKESSON MEDICAL -	110917	17056081	199-33-6399.00-999-199000	SUPPLIES	13.39	N
			110946	17059332	199-33-6399.00-999-199019	SUPPLIES	31.50	N
Totals for Check 074430							44.89	
074431	10-21-2020	GABRIEL MONTIEL	110971	10/9/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N
074432	10-21-2020	NATUS MEDICAL INCOR	110810	31602	199-33-6299.00-999-199000	CONTRACTED SERVICES	305.00	N
074433	10-21-2020	GERONIMO R NAVARRO	110984	10/9/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N
074434	10-21-2020	NEARPOD INC	110849	INV32921	199-11-6299.00-101-130400	WEB-BASED SERVICES	4,000.00	N
074435	10-21-2020	O'REILLY AUTO PARTS	110759	5724-294349	199-34-6319.00-999-199000	BUS SUPPLIES	28.70	N
			110759	5724-294670	199-34-6319.00-999-199000	BUS SUPPLIES	23.94	N
			110759	5724-295494	199-34-6319.00-999-199000	BUS SUPPLIES	50.51	N
			110759	5724-295676	199-34-6319.00-999-199000	BUS SUPPLIES	35.97	N
			110759	5724-296997	199-34-6319.00-999-199000	BUS SUPPLIES	35.97	N
			110759	5724-294204	199-51-6319.00-999-199000	VEHICLE SUPPLIES	15.98	N
			110759	5724-294557	199-51-6319.00-999-199000	VEHICLE SUPPLIES	7.99	N
Totals for Check 074435							199.06	
074436	10-21-2020	OTC BRANDS INC	110908	705540563-01	199-31-6399.00-101-199000	SUPPLIES	64.30	N
074437	10-21-2020	PLASMA CAM INC	110926	128299	199-11-6398.43-001-122000	EQUIPMENT	317.49	N
074438	10-21-2020	QUILL CORPORATION	110948	11234977	199-11-6399.00-101-111000	SUPPLIES	19.94	N
			110948	11221003	199-11-6399.00-101-111000	SUPPLIES	102.73	N
			110948	11282274	199-33-6399.00-999-199000	SUPPLIES	12.44	N
Totals for Check 074438							135.11	
074439	10-21-2020	KYRISH TRUCK CENTER	110980	X201155604:01	199-34-6319.00-999-123000	BUS SUPPLIES	164.78	N
			110867	X201153567:01	199-34-6319.00-999-199000	BUS SUPPLIES	567.45	N
Totals for Check 074439							732.23	
074440	10-21-2020	SUN MOUNTAIN SPORT	110675	697832	199-36-6399.10-001-191000	SUPPLIES	322.00	N
074441	10-21-2020	TCASE	110428	300009699	199-21-6495.00-999-123000	MEMBERSHIP DUES	125.00	N
074442	10-21-2020	NELSON J TERRY	110978	10/9/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N
074443	10-21-2020	THE DEVINE NEWS INC	110219	000654	199-41-6491.00-702-199000	PUBLIC BUDGET NOTICE	630.00	N
074444	10-21-2020	VERIZON WIRELESS	110638	9863915959	199-11-6396.00-041-111019	IPADS	55,292.74	N
			110442	9863991214	199-51-6256.07-999-199019	HOTSPOTS SERVICE	50.80	N
			110442	9863915961	199-51-6256.07-999-199019	HOTSPOTS SERVICE	50.80	N
			110442	9863972798	199-51-6256.07-999-199019	HOTSPOTS SERVICE	43.18	N
			110442	9863915959	199-51-6256.07-999-199019	COVID19 HOTSPOTS SERVICE	28,841.67	N
Totals for Check 074444							84,279.19	
074445	10-21-2020	WAL-MART STORES INC	110715	002759	199-11-6399.00-101-111000	SUPPLIES	10.90	N
			110913	003678	199-12-6399.00-101-199000	SUPPLIES	351.87	N
Totals for Check 074445							362.77	
074446	10-21-2020	WW GRAINGER INC	110976	9688987974	199-51-6398.00-999-199000	OTHER EQUIPMENT	331.46	N
074447	10-28-2020	ALERT SERVICES INC	110857	5060789	199-36-6399.38-001-191000	SUPPLIES	25.90	N

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.-So-Org-Prog	Reason	Amount	EFT
074448	10-28-2020	LETICIA ALFARO	008524	LUNCH REFUND	240-00-5751.00-000-100000	LUNCH REFUND	118.10	N
074449	10-28-2020	ALTEX ELECTRONICS	110990	INVH3514265	410-11-6398.00-001-111000	EQUIPMENT	2,386.00	N
074450	10-28-2020	AMIGOS STEEL LLC	110063	23873	199-11-6399.43-001-122000	SUPPLIES	549.30	N
074451	10-28-2020	AT&T INTERNET SERVIC	110431	831000586591S	199-51-6256.07-999-199000	SEP20_VOIP	53.00	N
			110431	831000586591O	199-51-6256.07-999-199000	OCT20_VOIP	244.35	N
Totals for Check 074451							297.35	
074452	10-28-2020	WESTERN-BRW PAPER I	110901	26019400501	199-11-6399.00-001-111000	SUPPLIES	1,240.00	N
			110899	26019400301	199-11-6399.00-101-111000	SUPPLIES	1,240.00	N
			110904	26019400601	199-11-6399.00-103-111000	SUPPLIES	620.00	N
			110938	26019400701	199-41-6399.00-750-199000	SUPPLIES	1,240.00	N
Totals for Check 074452							4,340.00	
074453	10-28-2020	BSN SPORTS LLC		910316069	199-36-6399.01-001-191000	CREDIT	-72.83	N
			110654	910460097	199-36-6399.02-001-191000	SUPPLIES	2,898.15	N
Totals for Check 074453							2,825.32	
074454	10-28-2020	LONNIE M CANTU	111011	10/9/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N
074455	10-28-2020	JOHN MANUEL CARRILL	110569	10/8/2020	199-36-6216.00-001-191000	FOOTBALL CLOCK WORKER	80.00	N
			110569	10/27/2020	199-36-6216.00-001-191000	FOOTBALL CLOCK WORKER	100.00	N
Totals for Check 074455							180.00	
074456	10-28-2020	CDW LLC	110825	2866779	199-11-6399.00-001-111400	SUPPLIES	103.52	N
			110825	2866779	199-11-6399.00-041-111400	SUPPLIES	178.72	N
			110928	2894816	199-11-6399.43-001-122400	SUPPLIES	66.32	N
			110881	2744386	199-23-6399.00-001-199400	SUPPLIES	328.95	N
			110981	3006533	199-53-6396.00-999-199000	EQUIPMENT	198.89	N
			110920	3060695	199-53-6399.00-999-199400	SUPPLIES	485.00	N
Totals for Check 074456							1,361.40	
074457	10-28-2020	CNA SURETY INC	110302	70802900	199-41-6427.00-701-199000	SUPERINTENDENT BOND	140.00	N
074458	10-28-2020	CPS ENERGY	110584	SEP2030031723	199-51-6257.00-101-199000	SEP20 ELECTRICITY	5,114.82	N
			110584	SEP2030005960	199-51-6257.00-101-199000	SEP20 ELECTRICITY	160.37	N
			110584	SEP2030005960	199-51-6257.00-103-199000	SEP20 ELECTRICITY	2,976.68	N
			110584	SEP2030008591	199-51-6257.00-999-199000	SEP20 ELECTRICITY	109.67	N
			110584	SEP2030005960	199-51-6257.00-999-199000	SEP20 ELECTRICITY	48.33	N
			110584	SEP2030005960	199-51-6257.00-999-199000	SEP20 ELECTRICITY	120.69	N
			110584	SEP2030030868	199-51-6257.00-999-199000	SEP20 ELECTRICITY	568.20	N
			110584	SEP2030005960	199-51-6257.00-999-199000	SEP20 ELECTRICITY	374.21	N
			110584	SEP2030005960	199-51-6257.01-999-199000	SEP20 ELECTRICITY	51.46	N
			110584	SEP2030005960	199-51-6257.91-001-199000	SEP20 ELECTRICITY	360.37	N
			110584	SEP2030005960	199-51-6257.91-001-199000	SEP20 ELECTRICITY	13.92	N
			110584	SEP2030005960	199-51-6257.91-001-199000	SEP20 ELECTRICITY	367.31	N
			110584	SEP2030009485	199-51-6257.91-001-199000	SEP20 ELECTRICITY	34.24	N
Totals for Check 074458							10,300.27	
074459	10-28-2020	DICK BLICK CORP	110992	4814950	199-11-6399.00-041-111000	SUPPLIES	446.77	N

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
074460	10-28-2020	EDUCATION SER CENTE	110914	332725	199-13-6239.00-001-123000	SECONDARY TEACHER WEBINAR	40.00	N
			110922	332749	199-13-6239.00-001-123000	SECONDARY TEACHER WEBINAR	120.00	N
			110856	333086	199-41-6234.00-702-199000	EVALUATING & IMPROVING	800.00	N
Totals for Check 074460							960.00	
074461	10-28-2020	GWNE INC	110869	SO01400000918	199-36-6399.10-001-191000	SUPPLIES	690.80	N
074462	10-28-2020	EPIC SPORTS INC	110893	5017314	199-36-6399.01-001-191000	SUPPLIES	476.64	N
074463	10-28-2020	FERGUSON ENTERPRO	110787	8616064	199-11-6399.47-001-122000	SUPPLIES	63.28	N
074464	10-28-2020	FLEXILE MULTIMEDIA S	110126	M1092	199-53-6395.00-999-199400	SOFTWARE LICENSES	10,220.70	N
074465	10-28-2020	GOPHER	110353	9793218	461-11-6499.00-101-111000	SUPPLIES	345.15	N
074466	10-28-2020	DONALD JOSEPH HATC	111010	9/11/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	40.00	N
074467	10-28-2020	HEINEMANN	110868	7261439	410-11-6329.00-101-111000	READING MATERIALS	2,871.06	N
074468	10-28-2020	HIGHSCOPE EDUCATIO	110941	INV094787	225-11-6399.00-103-123000	SUPPLIES	234.99	N
074469	10-28-2020	JUDSON HIGH SCHOOL	111013	10/15/20	199-36-6412.30-001-199000	CONTEST ENTRY FEE	300.00	N
074470	10-28-2020	CRAIG S KUIPER	111009	10/9/2020	199-36-6216.00-001-191000	FOOTBALL OFFICIAL	105.00	N
074471	10-28-2020	RAYMOND LEE MCVAY	008526	10/27/2020	199-52-6216.91-999-199000	SECURITY-ATHLETICS	120.00	N
074472	10-28-2020	NASSP	110985	9001396128	199-11-6498.00-041-111000	CERTIFICATES	75.00	N
074473	10-28-2020	O'REILLY AUTO PARTS	110061	5724-297268	199-11-6399.43-001-122000	SUPPLIES	13.98	N
074474	10-28-2020	OFFICE DEPOT INC	110952	130786137001	199-11-6399.00-103-111000	SUPPLIES	84.90	N
074475	10-28-2020	PERMA-BOUND BOOKS	110688	1869721-00	199-12-6329.00-001-199000	BOOKS	753.04	N
074476	10-28-2020	POSITIVE PROMOTIONS	110907	06623658	199-31-6399.00-101-199000	SUPPLIES	755.16	N
074477	10-28-2020	PROJECT LEAD THE WA	110668	260159	199-11-6399.00-001-111000	SUPPLIES	1,691.00	N
074478	10-28-2020	QUILL CORPORATION	110943	11375288	199-11-6399.00-001-111000	SUPPLIES	22.90	N
				10722715	199-11-6399.00-001-111000	CREDIT	-201.57	N
			111014	11532666	199-11-6399.00-101-111000	SUPPLIES	29.86	N
			111032	11616558	199-11-6399.00-101-111000	SUPPLIES	28.99	N
			110943	11375288	199-13-6399.00-001-199000	SUPPLIES	396.53	N
			110943	11365015	199-23-6397.00-001-199000	FURNITURE	84.59	N
			110943	11389150	199-23-6399.00-001-199000	SUPPLIES	13.76	N
			110943	11393423	199-23-6399.00-001-199000	SUPPLIES	37.96	N
			110943	11375288	199-23-6399.00-001-199000	SUPPLIES	16.58	N
			111014	11561698	199-33-6399.00-999-199019	SUPPLIES	86.38	N
Totals for Check 074478							515.98	
074479	10-28-2020	READING HORIZONS	110956	41899	410-11-6325.00-103-111000	REFERENCE BOOKS	759.00	N
074480	10-28-2020	SG GOLF MANAGEMENT	111012	10/1/2020	199-36-6412.00-001-191000	GOLF COURSE	250.00	N
074481	10-28-2020	KERRY DON SIMMONS	008525	10/27/2020	199-52-6216.91-999-199000	SECURITY-ATHLETICS	120.00	N
074482	10-28-2020	SOUTH TEXAS MOBILE	111018	6590	199-34-6249.00-999-123000	BUS REPAIRS	129.00	N

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.-So-Org-Prog	Reason	Amount	EFT
074483	10-28-2020	SOUTHSIDE ISD	110025	LISD FY 2021-1	199-11-6218.00-999-123000	SEP20 PT SERVICES	254.80	N
074484	10-28-2020	TASA INC	111035	134943	199-13-6411.00-999-199000	TEXAS ASSESSMENT CONFEREN	195.00	N
074485	10-28-2020	TEXAS TENNIS COACHE	008527	2020-2021	199-36-6495.00-001-191000	MEMBERSHIP DUES	100.00	N
074486	10-28-2020	THE CULINARY INSTITU	110850	38004	199-13-6411.45-001-122000	LATIN AMERICAN CUISINE SUMMI	44.66	N
074487	10-28-2020	THSBICA INC	111021	1/14-16/2021	199-36-6411.00-001-191000	BASEBALL CLINIC	30.00	N
			111021	1/14-16/2021	199-36-6411.00-001-191000	BASEBALL CLINIC	30.00	N
			111021	1/14-16/2021	199-36-6411.00-001-191000	BASEBALL CLINIC	30.00	N
			111021	1/14-16/2021	199-36-6411.00-041-191000	BASEBALL CLINIC	30.00	N
			111021	1/14-16/2021	199-36-6495.00-001-191000	MEMBERSHIP DUES	168.00	N
			111021	1/14-16/2021	199-36-6495.00-041-191000	MEMBERSHIP DUES	72.00	N
						Totals for Check 074487	360.00	
074488	10-28-2020	THSPA	111016	2021	199-36-6495.00-001-191000	MEMBERSHIP DUES	75.00	N
074489	10-28-2020	THSWPA	111015	2021	199-36-6495.00-001-191000	MEMBERSHIP DUES	75.00	N
074490	10-28-2020	WAL-MART STORES INC	111025	004250	199-11-6399.00-101-111000	SUPPLIES	11.88	N
			111025	007677	199-11-6399.00-101-111000	SUPPLIES	141.83	N
			110988	002598	461-11-6499.00-101-111000	SUPPLIES	149.60	N
						Totals for Check 074490	303.31	
074491	10-28-2020	WELDERS SUPPLY COR	110863	WS 231748	199-11-6399.43-001-122000	SUPPLIES	99.00	N
			110863	WS 231782	199-11-6399.43-001-122000	SUPPLIES	99.00	N
						Totals for Check 074491	198.00	
074492	10-29-2020	FIRST FINANCIAL ADMIN	008529	OCT 20 D TELLO	199-00-1290.21-000-100000	XPENSE D TELLO FF OCT 2020	83.68	N
074493	10-29-2020	TRACTOR SUPPLY CRE	008528	007601	199-11-6397.00-101-111000	FURNITURE	699.99	N
CS1002	10-02-2020	OFFICE OF THE	DEDCH		863-00-2159.00-101-100000	OCT WIRE MISCELLANEOUS DED	455.08	N
			DEDCH		863-00-2159.00-102-100000	OCT WIRE MISCELLANEOUS DED	389.08	N
						Totals for Check CS1002	844.16	
CS1002	10-02-2020	CASE NO. 0303089C	DEDCH		863-00-2159.00-064-100000	OCT WIRE MISCELLANEOUS DED	236.77	N
			DEDCH		863-00-2159.00-068-100000	OCT WIRE MISCELLANEOUS DED	544.54	N
			DEDCH		863-00-2159.00-103-100000	OCT WIRE MISCELLANEOUS DED	540.21	N
						Totals for Check CS1002	1,321.52	
CS1016	10-16-2020	OFFICE OF THE	DEDCH		863-00-2159.00-101-100000	OCT WIRE MISCELLANEOUS DED	455.08	N
			DEDCH		863-00-2159.00-102-100000	OCT WIRE MISCELLANEOUS DED	389.08	N
						Totals for Check CS1016	844.16	
CS1016	10-16-2020	CASE NO. 0303089C	DEDCH		863-00-2159.00-064-100000	OCT WIRE MISCELLANEOUS DED	236.77	N
			DEDCH		863-00-2159.00-068-100000	OCT WIRE MISCELLANEOUS DED	544.54	N
			DEDCH		863-00-2159.00-103-100000	OCT WIRE MISCELLANEOUS DED	540.21	N
						Totals for Check CS1016	1,321.52	
CS1030	10-30-2020	OFFICE OF THE	DEDCH		863-00-2159.00-101-100000	OCT WIRE MISCELLANEOUS DED	455.08	N
			DEDCH		863-00-2159.00-102-100000	OCT WIRE MISCELLANEOUS DED	389.08	N
						Totals for Check CS1030	844.16	
CS1030	10-30-2020	CASE NO. 0303089C	DEDCH		863-00-2159.00-064-100000	OCT WIRE MISCELLANEOUS DED	236.77	N
			DEDCH		863-00-2159.00-068-100000	OCT WIRE MISCELLANEOUS DED	544.54	N
			DEDCH		863-00-2159.00-103-100000	OCT WIRE MISCELLANEOUS DED	540.21	N
						Totals for Check CS1030	1,321.52	

For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.Sr-Orig-Prgr	Reason	Amount	EFT
IRSO02	10-02-2020	IRS	DEDCH		863-00-2151.00-000-100000	OCT WIRE PAYROLL DEDUCTION	40,180.00	N
			DEDCH		863-00-2152.01-000-100000	OCT WIRE PAYROLL DEDUCTION	7,941.95	N
			DEDCH		863-00-2152.02-000-100000	OCT WIRE PAYROLL DEDUCTION	7,941.95	N
Totals for Check IRSO02							56,063.90	
IRSO16	10-16-2020	IRS	DEDCH		863-00-2151.00-000-100000	OCT WIRE PAYROLL DEDUCTION	35,534.04	N
			DEDCH		863-00-2152.01-000-100000	OCT WIRE PAYROLL DEDUCTION	7,696.87	N
			DEDCH		863-00-2152.02-000-100000	OCT WIRE PAYROLL DEDUCTION	7,696.87	N
Totals for Check IRSO16							50,927.78	
IRSO30	10-30-2020	IRS	DEDCH		863-00-2151.00-000-100000	OCT WIRE PAYROLL DEDUCTION	35,366.08	N
			DEDCH		863-00-2152.01-000-100000	OCT WIRE PAYROLL DEDUCTION	7,623.36	N
			DEDCH		863-00-2152.02-000-100000	OCT WIRE PAYROLL DEDUCTION	7,623.36	N
Totals for Check IRSO30							50,612.80	
OCTHL	10-16-2020	TRS	DEDCH		863-00-2153.00-015-100000	OCT WIRE PAYROLL DEDUCTION	30,570.00	N
			DEDCH		863-00-2153.00-024-100000	OCT WIRE PAYROLL DEDUCTION	36,176.00	N
			DEDCH		863-00-2153.00-026-100000	OCT WIRE PAYROLL DEDUCTION	14,690.00	N
Totals for Check OCTHLT							81,436.00	
TEMOC	10-30-2020	TRS	DEDCH		863-00-2155.00-000-100000	OCT WIRE PAYROLL DEDUCTION	128,224.43	N
			DEDCH		863-00-2155.01-000-100000	OCT WIRE PAYROLL DEDUCTION	10,012.57	N
			DEDCH		863-00-2155.02-000-100000	OCT WIRE PAYROLL DEDUCTION	18,884.52	N
			DEDCH		863-00-2155.03-000-100000	OCT WIRE PAYROLL DEDUCTION	1,677.57	N
			DEDCH		863-00-2155.04-000-100000	OCT WIRE PAYROLL DEDUCTION	11,516.99	N
			DEDCH		863-00-2155.05-000-100000	OCT WIRE PAYROLL DEDUCTION	6,749.53	N
			DEDCH		863-00-2155.06-000-100000	OCT WIRE PAYROLL DEDUCTION	1,701.66	N
			DEDCH		863-00-2155.08-000-100000	OCT WIRE PAYROLL DEDUCTION	20,132.57	N
DEDCH		863-00-2159.00-047-100000	OCT WIRE PAYROLL DEDUCTION	577.72	N			
Totals for Check TEMOCT							199,477.56	
Total Checks							1,649,052.88	

End of Report

2020-2021 AMENDED BUDGET #00434
November 16, 2020

FUND 199 GENERAL FUND

		Current Budget	Increase (Decrease)	Amended Budget
REVENUE	57XX	\$ 4,078,266	\$ 153,982	\$ 4,232,248
	58XX	\$ 14,574,607	\$ 250,000	\$ 14,824,607
	59XX	\$ 306,000	\$ -	\$ 306,000
		\$ 18,958,873	\$ 403,982	\$ 19,362,855
OTHER RESOURCE	79XX	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ 18,958,873	\$ 403,982	\$ 19,362,855

Increase Erate Reimbursement for Switches and Firewall
 Increase Federal Revenue for Covid Expenses

EXPENDITURES	11	\$ 10,413,780	\$ 200,000	\$ 10,613,780
	12	\$ 105,777	\$ -	\$ 105,777
	13	\$ 515,798	\$ -	\$ 515,798
	21	\$ 239,630	\$ -	\$ 239,630
	23	\$ 1,045,064	\$ -	\$ 1,045,064
	31	\$ 575,026	\$ -	\$ 575,026
	33	\$ 202,393	\$ 60,000	\$ 262,393
	34	\$ 706,043	\$ -	\$ 706,043
	35	\$ 700	\$ -	\$ 700
	36	\$ 966,423	\$ -	\$ 966,423
	41	\$ 962,259	\$ -	\$ 962,259
	51	\$ 2,430,742	\$ -	\$ 2,430,742
	52	\$ 235,235	\$ -	\$ 235,235
	53	\$ 488,751	\$ 153,982	\$ 642,733
	61	\$ 6,700	\$ -	\$ 6,700
	71	\$ 158,125	\$ -	\$ 158,125
	81	\$ 100,300	\$ -	\$ 100,300
	93	\$ 26,000	\$ -	\$ 26,000
	95	\$ 15,000	\$ -	\$ 15,000
99	\$ 80,000	\$ 10,000	\$ 90,000	
		\$ 19,273,746	\$ 423,982	\$ 19,697,728
OTHER USES	8000	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ 19,273,746	\$ 423,982	\$ 19,697,728

Increase Covid-19 Technology
 Increase Covid-19 Expenditures
 Increase Erate for Switches and Firewall
 Increase ProRata Share Increases

0100 Audited	July 1 Fund Balance	\$ 7,028,803		
0300	Year to Date Fund Balance	\$ 6,713,930	\$ (20,000)	\$ 6,693,930

FUND 240 NATIONAL SCHOOL LUNCH/BREAKFAST PROGRAM

		Current Budget	Increase (Decrease)	Amended Budget
REVENUE	57XX	\$ 230,720	\$ -	\$ 230,720
	58XX	\$ 6,000	\$ -	\$ 6,000
	59XX	\$ 993,346	\$ -	\$ 993,346
		\$ 1,230,066	\$ -	\$ 1,230,066
EXPENDITURES	35	\$ 1,191,544	\$ -	\$ 1,191,544
	51	\$ -	\$ 60,000	\$ 60,000
		\$ 1,191,544	\$ 60,000	\$ 1,251,544
	Increase function 51 for payroll and expenses			
0100	July 1 Fund Balance	\$ 397,151		
0300	Year to Date Fund Balanc	\$ 435,673	\$ (60,000)	\$ 375,673

ACTION SHEET

Date: 11/16/20
Subject: Lytle ISD Business Recognition Program

Purpose of Agenda Item: Information only Action needed

Explanation: Our students, parents and teachers directly benefit from organizations such as the ones we will recognize tonight.

We are grateful for the generosity of our community partners and their commitment to help make a real difference for our students and this community. This year these community leaders provided goods, services and volunteer hours which made a significant difference for our district.

Possible Motion Language:

ACTION SHEET

Date: 11/16/20
Subject: Enrollment Report

Purpose of Agenda Item: Information only Action needed

Explanation:

Possible Motion Language:

LYTLE ISD ATTENDANCE DATA SHEET

2020 - 2021	Primary			Primary Last Year			Elementary			Elementary Last Year			Jr. High			Jr. High Last Year			High School			High School Last Year			In Person Total			Remote Total			Total			Last Year		
	IP	R	T				IP	R	T				IP	R	T				IP	R	T															
August 26	27	279	306	344	35	453	488	479	23	353	376	371	6	421	427	408	91	1506	1597	1602																
September 8	40	284	324	368	278	227	505	507	43	362	405	403	220	234	454	468	581	1107	1688	1746																
October 1	231	97	328	378	311	208	519	515	236	180	416	408	226	241	467	466	1004	726	1730	1767																
November 2	273	60	333	382	382	143	525	518	288	136	424	407	257	222	479	469	1200	561	1761	1776																
December 1			0	388			0	528			0	406			0	467	0	0	0	1789																
January 5			0	389			0	525			0	401			0	460	0	0	0	1775																
February 1			0	386			0	524			0	401			0	459	0	0	0	1770																
March 1			0	385 COVID			0	525 COVID			0	396 COVID			0	459 COVID	0	0	0	1765 COVID																
April 1			0	COVID			0	COVID			0	COVID			0	COVID	0	0	0	COVID																
May 3			0	COVID			0	COVID			0	COVID			0	COVID	0	0	0	COVID																
END OF YEAR																	0	0	0																	

Code IP In person
R Remote
T Total

LYTLE ISD IN-PERSON AND REMOTE ATTENDANCE

<i>2020 - 2021</i>	<i>In Person</i>	<i>Remote</i>	<i>Total</i>	<i>Failure Letters</i>	<i>Returned</i>	<i>Withdrawals</i>	<i>No Shows</i>
Primary	300	30	330	28	22	4	2
Elementary	415	106	521	33	32	2	3
Jr. High	356	61	417	71	66	6	0
High School	342	125	467	113	60	14	39
Total	1413	322	1735	245	180	26	44

ACTION SHEET

Date: 11/16/20
Subject: High School Grading Policy

Purpose of Agenda Item: Information only Action needed

Explanation:

Possible Motion Language:

ACTION SHEET

Date: 11/16/20
Subject: Review and Approve the Financial Audit Report

Purpose of Agenda Item: Information only Action needed

Explanation: Presentation by auditor in regards to audit report will be provided at the meeting.

Possible Motion Language: *I move to approve the financial audit report as presented by the district auditor representative from Belt Harris Pechacek, LLLP.*



Management Letter

November 11, 2020

To the Board of Trustees of
Lytle Independent School District:

The American Institute of Certified Public Accountants Statement on Auditing Standards No. 115, *Communicating Internal Control Related Matters Identified in an Audit* (SAS 115), provides guidance to auditors on communicating internal control matters to management and the governing body, board of directors, or equivalent body.

It is important to note when reviewing findings reported within this letter that classification of the findings is based on the definitions required by SAS 115 as further discussed below. Please note that these classifications are based on the potential impact to the financial statements, not necessarily the likelihood of actual loss to the District. Accordingly, the District's assessment of the "significance" or ranking of severity will likely be substantially different based on a number of factors including, but not limited to, its assessment of risk and the cost benefit of making the change.

Our report is as follows:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lytle Independent School District (the "District") as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control that we consider to be an other matter.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our findings and additional comments are as follows:

CURRENT YEAR MATTER

Other Matter

2020-001. EXCESSIVE FUND BALANCE – CHILD NUTRITION

Condition

Presently, the District has a fund balance in excess of the recommended three-month reserve. The District likely has planned uses for excess amounts that have not been formally designated by the Board. Examples of such designations would be for equipment (freezers, stoves, etc.) replacement.

Criteria

The Texas Department of Agriculture (TDA) considers fund balance over three-months average expenditures to be excessive. The TDA requires a plan to be submitted which describes an explanation of how the District will reduce the fund balance to an allowable level that the required reduction in fund balance will be accomplished within a school year, and how the District will ensure that an excess fund balance will not reoccur.

Recommendation

The District should monitor the fund balance within the child nutrition fund and complete the *Plan for Reducing Excess Operating Food Service Fund Balance* form from the TDA.

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

We would like to thank the Board and the District's management for their cooperation during the course of our audit. Please feel free to contact us at your convenience to discuss this report or any other concerns that you may have.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

LYTLE INDEPENDENT
SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2020

Lytle Independent School District
Annual Financial Report
For The Year Ended June 30, 2020

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
INTRODUCTORY SECTION		
Certificate of Board.....	1	
FINANCIAL SECTION		
Independent Auditors' Report.....	5	
Management's Discussion and Analysis (Required Supplementary Information).....	11	
<u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Position.....	19	A-1
Statement of Activities.....	21	B-1
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	22	C-1
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position.....	25	C-1R
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	26	C-2
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	29	C-3
Statement of Fiduciary Net Position - Fiduciary Funds.....	31	E-1
Statement of Changes in Fiduciary Net Position - Fiduciary Fund.....	33	E-2
Notes to the Financial Statements	35	
<u>Required Supplementary Information</u>		
Budgetary Comparison Schedules:		
General Fund.....	60	G-1
Schedule of the District's Proportionate Share of the		
Net Pension Liability - Teacher Retirement System of Texas (TRS).....	62	G-2
Schedule of District Contributions - Teacher Retirement System of Texas (TRS).....	64	G-3
Schedule of the District's Proportionate Share of the Net OPEB Liability - Texas Public		
School Retired Employees Group Insurance Program (TRS-Care).....	67	G-4
Schedule of District Contributions - Texas Public School Retired Employees		
Group Insurance Program (TRS-Care).....	69	G-5
<u>Combining Statements as Supplementary Information:</u>		
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	72	H-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	76	H-2
OTHER SUPPLEMENTARY INFORMATION SECTION		
Schedule of Delinquent Taxes Receivable.....	82	J-1

Lytle Independent School District
 Annual Financial Report
 For The Year Ended June 30, 2020

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Budgetary Comparison Schedules Required by the Texas Education Agency:		
National School Breakfast and Lunch Program.....	85	J-2
Debt Service Fund.....	87	J-3
 FEDERAL AWARDS AND OTHER COMPLIANCE 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>	91	
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.....	93	
Schedule of Findings and Questioned Costs	95	
Summary Schedule of Prior Audit Findings.....	97	
Schedule of Expenditures of Federal Awards	99	K-1
Notes to the Schedule of Expenditures of Federal Awards.....	101	
Schedule of Required Responses to Selected School First Indicators.....	103	L-1

Introductory Section

CERTIFICATE OF BOARD

Lytle Independent School District
Name of School District

Atascosa
County

007-904
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 June 30, 2020, at a meeting of the board of trustees of such school district on the ____ day of _____, _____.

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



INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Lytle Independent School District:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lytle Independent School District (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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.

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 District'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 District'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, each major fund, and the aggregate remaining fund information of the District as of June 30, 2020, and the respective changes in financial position 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, budgetary comparison information, schedule of the District's proportionate share of the net pension and other postemployment benefits liability, and schedules of District contributions, identified as Required Supplementary Information on the table of contents, 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 introductory section, combining and individual nonmajor fund financial statements, other supplementary information, and the schedule of required responses to selected school first indicators are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

The introductory section and the schedule of required responses to selected school first indicators have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2020 on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.



Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
November 11, 2020

Management's Discussion & Analysis (MD&A)

LYTLE INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2020

This discussion and analysis of Lytle Independent School District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2020. It should be read in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

- The District's total combined net position at June 30, 2020 was \$6,678,661.
- For the fiscal year ended June 30, 2020, the District's expenses were \$1,587,390 less than the \$23,950,199 generated from ad valorem tax collections, State foundation program entitlements, charges for services, operating grants, and miscellaneous revenues.
- For the fiscal year ended June 30, 2020, the District's general fund reported a total fund balance of \$7,028,803, of which \$28,925 is nonspendable for prepaid items and \$6,999,878 is unassigned.
- At the end of the fiscal year, the District's governmental funds (the general fund plus all state and federal grant funds, the debt service fund, and the capital projects fund) reported combined ending fund balances of \$14,521,181.

OVERVIEW OF THE FINANCIAL STATEMENTS

The annual report consists of three parts – *Management's Discussion and Analysis* (this section), the *Basic Financial Statements*, and *Required Supplementary Information*. The basic statements include two kinds of statements that present different views of the District.

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District's operations in more detail than the government-wide statements.
- The *governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.
- *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the fiduciary resources belong. These funds include the scholarship and student activity funds.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The notes to the financial statements are followed by a section entitled *Required Supplementary Information* that further explains and supports the information in the financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current period's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The government-wide statements report the District's net position and how it has changed. Net position is the difference between the District's assets and liabilities and is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional non-financial factors such as changes in the District's tax base, staffing patterns, enrollment, and attendance.

The government-wide financial statements of the District include the *governmental activities*. Most of the District's basic services such as instruction, extracurricular activities, curriculum and staff development, health services, general administration, and plant operation and maintenance are included in *governmental activities*. Locally assessed property taxes, together with State foundation program entitlements, which are based upon student enrollment and attendance, finance most of the governmental activities.

LYTLE INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2020

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detail information about the District's most significant funds – not the District as a whole. Funds are simply accounting devices that are used to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and other funds are mandated by bond agreements or bond covenants.
- The Board of Trustees (the "Board") establishes other funds to control and manage money set aside for particular purposes or to show that the District is properly using certain taxes and grants.
- Other funds are used to account for assets held by the District in a custodial capacity – these assets do not belong to the District, but the District is responsible to properly account for them.

The District has the following kinds of funds:

- *Governmental funds* – Most of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- *Fiduciary funds* – The District serves as the trustee, or fiduciary, for certain funds such as scholarship and student activity funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its governmental operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's combined net position was \$6,678,661 at June 30, 2020. *Table 1* focuses on net position while *Table 2* shows the revenues and expenses that changed the net position balance during the fiscal year ended June 30, 2020. *Table 1* indicates the overall condition of the District improved. The District's current assets increased primarily due to the increase in cash and cash equivalents with the influx of revenues from property taxes, State allotments, and new bond proceeds. The District's long-term liabilities increased primarily due to the issuance of new debt. Within *Table 2*, the District reported an increase of \$1,587,390 in net position from the prior year. Revenues for the District increased significantly in grants and contributions, not restricted to specific programs due to an increase in state foundation revenue. Property tax revenues increased due to the increase in assessed value of properties within the District. Deferred outflows of resources decreased for the pension plan due to changes in actuarial assumptions, while increasing for the other postemployment benefits (OPEB) plan due to changes in actuarial assumptions, changes in proportion and difference between the District's contributions, and the proportionate share of contributions. There were significant increases in instruction and general administration expense due to the increase in staff needed due to COVID-19.

LYTLE INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2020

Table 1
Net Position

Description	Governmental Activities		Total Change 2020-2019
	2020	2019	
Current assets	\$ 16,490,866	\$ 9,277,635	\$ 7,213,231
Capital assets	31,260,676	28,152,152	3,108,524
Total Assets	47,751,542	37,429,787	10,321,755
Deferred charges on refunding	257,414	274,981	(17,567)
Deferred outflows related to pensions	2,614,391	3,340,656	(726,265)
Deferred outflows related to OPEB	914,488	758,742	155,746
Total Deferred Outflows of Resources	3,786,293	4,374,379	(588,086)
Current liabilities	1,642,710	1,451,704	191,006
Long-term liabilities	38,380,820	32,326,822	6,053,998
Total Liabilities	40,023,530	33,778,526	6,245,004
Deferred inflows related to pensions	1,392,751	552,772	839,979
Deferred inflows related to OPEB	3,442,893	2,381,597	1,061,296
Total Deferred Inflows of Resources	4,835,644	2,934,369	1,901,275
Net Position:			
Net investment in capital assets	10,731,385	10,170,365	561,020
Restricted	2,204,540	1,939,096	265,444
Unrestricted	(6,257,264)	(7,018,190)	760,926
Total Net Position	\$ 6,678,661	\$ 5,091,271	\$ 1,587,390

LYTLE INDEPENDENT SCHOOL DISTRICT

*MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020*

**Table 2
Changes in Net Position**

	Governmental Activities		Total Change 2020-2019
	2020	2019	
Revenues			
Program revenues:			
Charges for services	\$ 276,801	\$ 345,435	\$ (68,634)
Operating grants and contributions	5,014,429	4,576,018	438,411
General revenues:			
Property taxes	5,163,995	4,497,881	666,114
State foundation program	13,135,731	11,146,605	1,989,126
Investment earnings	166,340	97,974	68,366
Miscellaneous	192,903	100,889	92,014
Total Revenue	23,950,199	20,764,802	3,185,397
Expenses			
Instruction	11,394,456	9,728,664	1,665,792
Instructional resources and media services	94,243	91,633	2,610
Curriculum and staff development	986,082	1,001,274	(15,192)
Instructional leadership	317,812	258,772	59,040
School leadership	1,123,589	1,122,375	1,214
Guidance, counseling, and evaluation services	765,563	731,810	33,753
Social work	28,931	26,502	2,429
Health services	188,318	140,730	47,588
Student (pupil) transportation	543,104	513,438	29,666
Food services	1,286,655	1,199,231	87,424
Cocurricular/extracurricular activities	1,005,115	993,510	11,605
General administration	980,847	821,580	159,267
Plant maintenance and operations	2,022,514	1,949,458	73,056
Security and monitoring	154,408	116,395	38,013
Data processing services	384,126	356,952	27,174
Community services	-	7,825	(7,825)
Interest on long-term debt	807,026	584,138	222,888
Bond issuance costs and fees	172,885	5,200	167,685
Payments related to shared services arrangements	19,860	20,352	(492)
Payments to juvenile justice AEP	8,515	19,035	(10,520)
Other intergovernmental charges	78,760	72,866	5,894
Total Expenses	22,362,809	19,761,740	2,601,069
Change in Net Position	1,587,390	1,003,062	584,328
Beginning net position	5,091,271	4,088,209	1,003,062
Ending Net Position	\$ 6,678,661	\$ 5,091,271	\$ 584,328

LYTLE INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2020

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

At the close of the fiscal year ending June 30, 2020, the District's combined governmental funds reported a fund balance of \$14,521,181. This compares to a combined fund balance of \$7,050,345 at June 30, 2019. The fund balance in the general fund increased from the prior year. The revenues increased mainly due to an increase in assessed values of properties and an increase in the State's available school fund allotments. The expenditures increased due to an increase in instruction costs and capital outlay primarily due to 2019 bond projects. The general fund's fund balance increased due to an increase in property tax revenues, state allotments, and federal subsidies plus a reimbursement of funds from the capital projects fund. The debt service fund's fund balance increased mainly due to an increase in property tax payments from an increase in assessed property values. The capital projects fund fund balance increased due to the issuance of new Series 2019 bonds.

BUDGETARY HIGHLIGHTS

In accordance with State law and generally accepted accounting standards, the District prepares an annual budget for the general fund, the food service special revenue fund, and the debt service fund. The District budgets the capital projects fund for each *project*, which normally covers multiple years. Special revenue funds have budgets approved by the funding agency and are amended throughout the year as required.

During the period ended June 30, 2020, the District amended its budget as required by State law and to reflect current levels of revenue and anticipated expenditures. There were significant changes between the revenues and expenditures for the original budget and the final amended budget mainly due to the increase in State available school funds, State foundation allotments, and increased instruction costs. The general fund's budgeted revenues exceeded actual revenues by \$111,794 due to the District receiving less State foundation revenue than budgeted at the beginning of the fiscal year. In addition, the District's actual expenditures were less than the budgeted expenditures by \$1,307,316. Expenditures were less than budgeted mainly for expenditures related to instruction and plant maintenance and operations.

CAPITAL ASSETS

Capital assets are generally defined as those items that have useful lives of two years or more and have an initial cost or value (if donated) of an amount determined by the Board. During the fiscal year ended June 30, 2020, the District used a capitalization threshold of \$5,000, which means that all capital type assets, including library books, with a cost or initial value of less than \$5,000 were not included in the capital assets inventory.

At June 30, 2020, the District had a total of \$31,260,676 invested in capital assets such as land, buildings, vehicles, and District equipment. This total includes \$4,244,237 invested during the fiscal year ended June 30, 2020 with the major capital assets purchased being:

- Six vehicles - \$135,445
- Digital scorer's table - \$12,720
- Two trophy cases - \$10,000
- Broiler - \$47,808
- SCAG mower - \$10,000
- GENG pressure washer - \$6,196
- Dishwasher conveyor - \$26,287
- Three EZGO golf carts - \$13,700
- 2019 bond projects - \$3,982,081

More detailed information about the District's capital assets can be found in the notes to the financial statements.

LONG-TERM DEBT

At year end, the District had \$24,389,441 in general obligation bonds, maintenance tax notes, and a capital lease outstanding versus \$17,365,589 last year.

More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

LYTLE INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2020

COVID-19

In March 2020, COVID-19 was recognized as a pandemic both worldwide and in the United States with local stay-at-home orders going into effect. The District suspended in-classroom learning for the remainder of the school year. While changes to operations caused a significant hardship, the overall impact to the financial operations for the 2019-2020 school year as a percentage of the overall budget was nominal.

The areas of school operations most impacted by the pandemic related to the teaching/learning process, technology, child nutrition, building logistics, and return-to-school safety protocols. Essentially, the District was required to pivot overnight to virtual learning, which was a complete paradigm shift for our employees, students, and parents. Related to this was technology for students to do that virtual learning from their home environment. The District had to ascertain which students needed technology and construct an efficient and effective delivery/distribution method, which is how we identified significant gaps in student access to the internet. Because schools across the region, state, and country were dealing with the same issue, our District faced technology shortfalls and backorders of equipment which hindered instruction and required us to use a multipronged approach to teaching and learning. The next major impact related to child nutrition. We continued to feed children breakfast and lunch each day through a curbside meal delivery process at our schools, as well as a bus delivery method into neighborhoods. We re-programmed our meal schedule and menus, ordering processes to ensure an adequate supply of nutritious foods, and safety practices for our staff and families. As we proceeded through the summer months to prepare for a safe reopening of school in the fall, our concerns transitioned into building logistics and safety protocols, which required an extraordinary level of coordination and collaboration both within the District and between the District and our local/state/national agencies and partners. Here we also faced supply shortfalls in personal hygiene and cleaning products such as sanitizing wipes and gloves. We also had to rethink the flow of operations in the schools so as to maximize space and minimize contact. Now in our third month of school operations, student and staff safety remains our top focus as we continually adjust our protocols and practices to keep schools open and students engaged in learning. With more than 70% of our students coming to school in person, student and staff safety remains our top focus as we continually adjust our protocols and practices to keep schools open and students engaged in learning. The District expects to receive approximately \$550,000 in additional allocations to use in the 2020-21 school year for the anticipated additional costs for additional personnel positions needed to help with the complications of running a campus with COVID-19 protocols in place as well as running two education systems, one remote and one in person.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Economic Factors

The following factors were considered in establishing the District's budget for 2020-2021:

- Student enrollment for 2020-2021 has decreased 30 students due to Covid19 when compared to 2019-2020.
- Property values continue to increase, however, maintenance and operating tax collections will decrease due to the recent state law lowering property taxes.
- The District total tax rate will remain the same \$1.368 per \$100 property valuation for the 2019-2020 fiscal year. The maintenance and operations tax rate will decrease to \$1.0547 from \$1.0683 and interest and sinking tax rate will increase to \$0.31 from \$0.030.

Next Year's Budget

- Due to COVID-19 the district budget increased \$500,000 for devices and hotspots. Reimbursements for half of those expenses is expected from TEA.
- The District purchased \$238,433 of personal protective equipment due to COVID-19 with the expectation of reimbursement from Federal Emergency Management Agency.
- District officials anticipate that the fund balance for the general fund is expected to increase for 2020-2021 compared to 2019-2020.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and creditors with a general overview of the District's finances and to demonstrate the District's commitment to accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Lytle Independent School District business office at P.O. Box 745, Lytle, Texas 78052 or by calling (830) 709-5100.

Basic Financial Statements

LYTLE INDEPENDENT SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2020

1

Data Control Codes	Governmental Activities
ASSETS:	
1110 <i>Cash and Cash Equivalents</i>	\$ 4,377,151
1120 <i>Current Investments</i>	8,882,920
1220 <i>Property Taxes Receivable</i>	1,114,935
1230 <i>Allowance for Uncollectible Taxes</i>	(406,785)
1240 <i>Due from Other Governments</i>	1,668,988
1290 <i>Other Receivables (Net)</i>	26,789
1300 <i>Inventories</i>	7,759
1410 <i>Prepaid Items</i>	28,924
Capital Assets:	
1510 <i>Land</i>	435,031
1520 <i>Buildings and Improvements, Net</i>	25,899,741
1530 <i>Furniture and Equipment, Net</i>	837,527
1580 <i>Construction in Progress</i>	4,088,377
1800 <i>Restricted Assets</i>	790,185
1000 Total Assets	<u>47,751,542</u>
DEFERRED OUTFLOWS OF RESOURCES:	
1701 <i>Deferred Charges on Refunding</i>	257,414
1705 <i>Deferred Outflows Related to Pensions</i>	2,614,391
1706 <i>Deferred Outflows Related to OPEB</i>	914,488
1700 Total Deferred Outflows of Resources	<u>3,786,293</u>
LIABILITIES:	
2110 <i>Accounts Payable</i>	101,121
2140 <i>Interest Payable</i>	339,724
2165 <i>Accrued Liabilities</i>	1,169,438
2300 <i>Unearned Revenue</i>	32,427
Noncurrent Liabilities:	
2501 <i>Due Within One Year</i>	711,191
2502 <i>Due in More Than One Year</i>	25,363,352
2540 <i>Net Pension Liability</i>	5,656,936
2545 <i>Net OPEB Liability</i>	6,649,341
2000 Total Liabilities	<u>40,023,530</u>
DEFERRED INFLOWS OF RESOURCES:	
2505 <i>Deferred Inflows Related to Pensions</i>	1,392,751
2506 <i>Deferred Inflows Related to OPEB</i>	3,442,893
2600 Total Deferred Inflows of Resources	<u>4,835,644</u>
NET POSITION:	
3200 Net Investment in Capital Assets	10,731,385
Restricted For:	
3820 <i>Federal and State Programs</i>	397,151
3850 <i>Debt Service</i>	1,762,194
3870 <i>Campus Activities</i>	45,195
3900 <i>Unrestricted</i>	(6,257,264)
3000 Total Net Position	<u>\$ 6,678,661</u>

The accompanying notes are an integral part of this statement.

LYTLE INDEPENDENT SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2020

Data Control Codes	Functions/Programs	1 Expenses	3 Program Revenues		4 Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Governmental Activities		
	Governmental Activities:					
11	<i>Instruction</i>	\$ 11,394,456	\$ 24,660	\$ 1,822,932	\$ (9,546,864)	
12	<i>Instructional Resources and Media Services</i>	94,243	--	6,544	(87,699)	
13	<i>Curriculum and Staff Development</i>	986,082	--	475,358	(510,724)	
21	<i>Instructional Leadership</i>	317,812	--	103,032	(214,780)	
23	<i>School Leadership</i>	1,123,589	--	105,859	(1,017,730)	
31	<i>Guidance, Counseling, and Evaluation Services</i>	765,563	--	231,749	(533,814)	
32	<i>Social Work Services</i>	28,931	--	26,157	(2,774)	
33	<i>Health Services</i>	188,318	--	12,935	(175,383)	
34	<i>Student Transportation</i>	543,104	--	28,427	(514,677)	
35	<i>Food Service</i>	1,286,655	174,446	1,139,279	27,070	
36	<i>Cocurricular/Extracurricular Activities</i>	1,005,115	76,366	64,061	(864,688)	
41	<i>General Administration</i>	980,847	--	61,198	(919,649)	
51	<i>Facilities Maintenance and Operations</i>	2,022,514	1,329	87,652	(1,933,533)	
52	<i>Security and Monitoring Services</i>	154,408	--	28,271	(126,137)	
53	<i>Data Processing Services</i>	384,126	--	38,173	(345,953)	
72	<i>Interest on Long-term Debt</i>	807,026	--	782,414	(24,612)	
73	<i>Bond Issuance Costs and Fees</i>	172,885	--	--	(172,885)	
93	<i>Payments Related to Shared Services Arrangements</i>	19,860	--	274	(19,586)	
95	<i>Payments to Juvenile Justice Alternative Ed. Programs</i>	8,515	--	114	(8,401)	
99	<i>Other Intergovernmental Charges</i>	78,760	--	--	(78,760)	
TG	Total Governmental Activities	22,362,809	276,801	5,014,429	(17,071,579)	
TP	Total Primary Government	<u>\$ 22,362,809</u>	<u>\$ 276,801</u>	<u>\$ 5,014,429</u>	<u>(17,071,579)</u>	
	General Revenues:					
MT	<i>Property Taxes, Levied for General Purposes</i>				4,041,747	
DT	<i>Property Taxes, Levied for Debt Service</i>				1,122,248	
IE	<i>Investment Earnings</i>				166,340	
GC	<i>Grants and Contributions Not Restricted to Specific Programs</i>				13,135,731	
MI	<i>Miscellaneous</i>				192,903	
TR	Total General Revenues				<u>18,658,969</u>	
CN	Change in Net Position				1,587,390	
NB	Net Position - Beginning				5,091,271	
NE	Net Position - Ending				<u>\$ 6,678,661</u>	

The accompanying notes are an integral part of this statement.

LYTLE INDEPENDENT SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2020

Data Control Codes	10 <u>General Fund</u>	50 <u>Debt Service</u>
ASSETS:		
1110	\$ 2,604,567	\$ 1,287,822
1120	3,963,762	466,797
1220	921,448	193,487
1230	(343,293)	(63,492)
1240	1,371,348	7,575
1260	120,650	--
1290	26,789	--
1300	--	--
1410	28,924	--
1800	--	790,185
1000	<u>\$ 8,694,195</u>	<u>\$ 2,682,374</u>
LIABILITIES:		
Current Liabilities:		
2110	\$ 96,793	\$ --
2150	29,790	--
2160	904,590	--
2170	--	--
2200	56,064	--
2300	--	--
2000	<u>1,087,237</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES:		
2601	<u>578,155</u>	<u>129,995</u>
2600	<u>578,155</u>	<u>129,995</u>
FUND BALANCES:		
Nonspendable Fund Balances:		
3410	--	--
3430	28,925	--
Restricted Fund Balances:		
3450	--	--
3470	--	--
3480	--	1,762,194
3490	--	790,185
3600	<u>6,999,878</u>	<u>--</u>
3000	<u>7,028,803</u>	<u>2,552,379</u>
4000	<u>\$ 8,694,195</u>	<u>\$ 2,682,374</u>

EXHIBIT C-1

60	Other Governmental Funds	98 Total Governmental Funds
Capital Projects		
\$ 45,292	\$ 439,470	\$ 4,377,151
4,452,361	--	8,882,920
--	--	1,114,935
--	--	(406,785)
--	290,065	1,668,988
--	--	120,650
--	--	26,789
--	7,759	7,759
--	--	28,924
--	--	790,185
<u>\$ 4,497,653</u>	<u>\$ 737,294</u>	<u>\$ 16,611,516</u>
\$ --	\$ 4,328	\$ 101,121
--	--	29,790
--	121,303	1,025,893
--	120,650	120,650
--	16,240	72,304
--	32,427	32,427
<u>--</u>	<u>294,948</u>	<u>1,382,185</u>
<u>--</u>	<u>--</u>	<u>708,150</u>
<u>--</u>	<u>--</u>	<u>708,150</u>
--	7,759	7,759
--	--	28,925
--	389,392	389,392
4,497,653	--	4,497,653
--	--	1,762,194
--	45,195	835,380
--	--	6,999,878
<u>4,497,653</u>	<u>442,346</u>	<u>14,521,181</u>
<u>\$ 4,497,653</u>	<u>\$ 737,294</u>	<u>\$ 16,611,516</u>

LYTLE INDEPENDENT SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

Total fund balances - governmental funds balance sheet	\$ 14,521,181
Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:	
Capital assets used in governmental activities are not reported in the funds.	31,260,676
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	708,150
The workers' compensation estimated liability is included in governmental activities in the SNP.	(41,452)
Payables for bond principal which are not due in the current period are not reported in the funds.	(24,000,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(139,441)
Payables for note principal which are not due in the current period are not reported in the funds.	(250,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(337,599)
Payables for note interest which are not due in the current period are not reported in the funds.	(2,125)
Bond premiums are amortized in the SNP but not in the funds.	(1,685,102)
Recognition of the deferred charge on refunding is not reported in the funds.	257,414
Recognition of the District's proportionate share of the net pension liability is not reported in the funds.	(5,656,936)
Deferred resources of inflows related to the pension plan are not reported in the funds.	(1,392,751)
Deferred resources of outflows related to the pension plan are not reported in the funds.	2,614,391
Recognition of the District's proportionate share of the net OPEB liability is not reported in the funds.	(6,649,341)
Deferred resources of inflows related to the OPEB plan are not reported in the funds.	(3,442,893)
Deferred resources of outflows related to the OPEB plan are not reported in the funds.	914,488
Rounding difference	1
Net position of governmental activities - Statement of Net Position	<u>\$ 6,678,661</u>

The accompanying notes are an integral part of this statement.

LYTLE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

Data Control Codes	10	50
	General Fund	Debt Service
REVENUES:		
5700 <i>Local and Intermediate Sources</i>	\$ 4,318,066	\$ 1,104,435
5800 <i>State Program Revenues</i>	13,990,604	584,332
5900 <i>Federal Program Revenues</i>	246,314	198,082
5020 Total Revenues	<u>18,554,984</u>	<u>1,886,849</u>
EXPENDITURES:		
Current:		
0011 <i>Instruction</i>	9,214,775	--
0012 <i>Instructional Resources and Media Services</i>	92,469	--
0013 <i>Curriculum and Staff Development</i>	476,589	--
0021 <i>Instructional Leadership</i>	220,723	--
0023 <i>School Leadership</i>	1,013,560	--
0031 <i>Guidance, Counseling, and Evaluation Services</i>	539,214	--
0032 <i>Social Work Services</i>	--	--
0033 <i>Health Services</i>	181,543	--
0034 <i>Student Transportation</i>	547,124	--
0035 <i>Food Service</i>	443	--
0036 <i>Cocurricular/Extracurricular Activities</i>	813,815	--
0041 <i>General Administration</i>	858,561	--
0051 <i>Facilities Maintenance and Operations</i>	2,000,302	--
0052 <i>Security and Monitoring Services</i>	131,571	--
0053 <i>Data Processing Services</i>	330,526	--
0061 <i>Community Services</i>	5,544	--
0071 <i>Principal on Long-term Debt</i>	201,148	555,000
0072 <i>Interest on Long-term Debt</i>	8,284	769,021
0073 <i>Bond Issuance Costs and Fees</i>	400	4,000
0081 <i>Capital Outlay</i>	750,000	--
0093 <i>Payments to Shared Services Arrangements</i>	19,860	--
0095 <i>Payments to Juvenile Justice Alternative</i>		
0095 <i>Education Programs</i>	8,515	--
0099 <i>Other Intergovernmental Charges</i>	78,760	--
6030 Total Expenditures	<u>17,493,726</u>	<u>1,328,021</u>
1100 Excess (Deficiency) of Revenues Over (Under)		
1100 Expenditures	<u>1,061,258</u>	<u>558,828</u>
Other Financing Sources and (Uses):		
7911 <i>Capital-Related Debt Issued (Regular Bonds)</i>	--	617
7915 <i>Transfers In</i>	856,296	--
7916 <i>Premium or Discount on Issuance of Bonds</i>	--	--
8911 <i>Transfers Out</i>	--	--
7080 Total Other Financing Sources and (Uses)	<u>856,296</u>	<u>617</u>
1200 Net Change in Fund Balances	<u>1,917,554</u>	<u>559,445</u>
0100 Fund Balances - Beginning	5,111,249	1,597,934
1300 Prior Period Adjustment	--	395,000
Fund Balances - Beginning, as Restated	<u>5,111,249</u>	<u>1,992,934</u>
3000 Fund Balances - Ending	<u>\$ 7,028,803</u>	<u>\$ 2,552,379</u>

The accompanying notes are an integral part of this statement.

EXHIBIT C-2

60	Other Governmental Funds	98 Total Governmental Funds
Capital Projects		
\$ 86,029	\$ 233,731	\$ 5,742,261
--	417,817	14,992,753
--	2,111,984	2,556,380
<u>86,029</u>	<u>2,763,532</u>	<u>23,291,394</u>
--	905,620	10,120,395
--	111	92,580
--	352,109	828,698
--	72,833	293,556
--	150	1,013,710
--	142,538	681,752
--	20,203	20,203
--	--	181,543
--	--	547,124
--	1,120,355	1,120,798
--	9,980	823,795
--	2,675	861,236
--	--	2,000,302
--	23,777	155,348
--	--	330,526
--	11,997	17,541
--	--	756,148
--	--	777,305
168,484	--	172,884
3,232,081	--	3,982,081
--	--	19,860
--	--	8,515
--	--	78,760
<u>3,400,565</u>	<u>2,662,348</u>	<u>24,884,660</u>
<u>(3,314,536)</u>	<u>101,184</u>	<u>(1,593,266)</u>
7,779,383	--	7,780,000
--	--	856,296
889,102	--	889,102
(856,296)	--	(856,296)
<u>7,812,189</u>	<u>--</u>	<u>8,669,102</u>
4,497,653	101,184	7,075,836
--	341,162	7,050,345
--	--	395,000
--	341,162	7,445,345
<u>\$ 4,497,653</u>	<u>\$ 442,346</u>	<u>\$ 14,521,181</u>

LYTLE INDEPENDENT SCHOOL DISTRICT

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020*

Net change in fund balances - total governmental funds	\$ 7,075,836
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital outlays are not reported as expenses in the SOA.	4,244,237
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,135,713)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	57,781
Reversal of on-behalf revenues are reported in the funds but not in the SOA.	(817,544)
Reversal of on-behalf expenditures are reported in the funds but not in the SOA.	817,544
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	607,000
Repayment of notes payable principal is an expenditure in the funds but is not an expense in the SOA.	81,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	68,148
(Increase) decrease in accrued interest from beginning of period to end of period.	(107,336)
The net (expense) in workers' compensation liability is reported with governmental activities.	(4,058)
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(7,780,000)
Bond premiums are reported in the funds but not in the SOA.	(811,488)
GASB 68 on-behalf revenues are reported with governmental activities.	1,185,214
The District's share of the net pension expense is reported with governmental activities.	(1,869,699)
GASB 75 on-behalf revenues are reported with governmental activities.	232,867
The District's share of the net OPEB expense is reported with governmental activities.	(256,890)
GASB 75 federal funding recognized in the SOA is reported with governmental activities.	489
Rounding difference	<u>2</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,587,390</u>

LYTLE INDEPENDENT SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2020

Data Control Codes	Private-Purpose Trust Fund <u>Women's Club Scholarship</u>	Agency Fund <u> </u>
ASSETS:		
1110 <i>Cash and Cash Equivalents</i>	\$ --	\$ 121,600
1800 <i>Restricted Assets</i>	11,402	--
1000 Total Assets	<u>\$ 11,402</u>	<u>\$ 121,600</u>
LIABILITIES:		
Current Liabilities:		
2180 <i>Due to Other Governments</i>	\$ --	\$ 43
2190 <i>Due to Student Groups</i>	--	121,557
2000 Total Liabilities	<u>--</u>	<u>121,600</u>
NET POSITION:		
3800 <i>Held in Trust</i>	11,402	--
3000 Total Net Position	<u>\$ 11,402</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

LYTLE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Private-Purpose Trust Fund <u>Women's Club Scholarship</u>
Additions:	
Investment Income	\$ 17
Gifts and Bequests	425
Total Additions	<u>442</u>
Change in Net Position	442
Net Position-Beginning of the Year	10,960
Net Position-End of the Year	<u>\$ 11,402</u>

The accompanying notes are an integral part of this statement.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Lytle Independent School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of Texas (the "State"). It is governed by a seven-member Board of Trustees (the "Board") elected by registered voters of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and it complies with the requirements of the appropriate version of Texas Education Agency's (TEA) *Financial Accountability System Resource Guide* (the "Resource Guide") and the requirements of contracts and grants of agencies from which it receives funds.

The District is an independent political subdivision of the State governed by a board elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations, and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the District's financial reporting entity. No other entities have been included in the District's reporting entity. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

B. Government-Wide 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 primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonable equivalent in value to the interfund services provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following governmental funds:

General Fund

The general fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The general fund is always considered a major fund for reporting purposes.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED JUNE 30, 2020

Debt Service Fund

The debt service fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest on all long-term debt of the District. The primary source of revenue for debt service is local property taxes. The debt service fund is considered a major fund for reporting purposes.

Capital Projects Fund

The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlay, including the acquisition or construction of capital facilities and other capital assets. The capital projects fund is considered a major fund for reporting purposes.

Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes other than debt service or capital projects. The restricted proceeds of specific revenue sources comprise a substantial portion of the inflows of these special revenue funds. Most federal and some state financial assistance is accounted for in a special revenue fund.

Fiduciary Funds

The fiduciary funds account for assets held by the District in a trustee capacity or as an agent on behalf of others. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

The District has the following type of fiduciary funds:

Agency Funds

The agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for the District's student activity fund.

Trust Funds

The trust funds are custodial in nature and do not present results of operations or have a measurement focus. Trust funds are accounted for using the accrual basis of accounting. These funds are used to account for the District's private-purpose fund.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED JUNE 30, 2020

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for the revenue source (within 60 days of year end). All other revenue items are considered measurable and available only when cash is received by the District.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

The District has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Governmental Code. In summary, the District is authorized to invest in the following:

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Government investment pools and commercial paper

3. Inventories and Prepaid Items

The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method). Certain payments to vendors reflect costs applicable to the future accounting period (prepaid expenditures) are recognized as expenditures when utilized.

4. Restricted Assets

Certain proceeds of bonds, as well as other resources set aside for specific purposes, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants or contractual agreements.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED JUNE 30, 2020

5. Capital Assets

Capital assets, which include land, buildings, furniture, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Infrastructure	30 years
Buildings	50 years
Building Improvements	20 years
Vehicles	2 - 15 years
Equipment	3 - 15 years

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other post-employment benefit (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the District's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

At the fund level, the District has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

7. Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED JUNE 30, 2020

8. Interfund Activity

Interfund activity results from loans, services provided, reimbursements, or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidations. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide Statement of Activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide Statement of Net Position.

9. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payment of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable, available financial resources.

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund.

10. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted fund balance.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The District's Board is the highest level of decision-making authority for the District that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The District's Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED JUNE 30, 2020

11. Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

12. Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

13. Estimates

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

14. Data Control Codes

The data control codes refer to the account code structure prescribed by TEA in the Resource Guide. The TEA requires school districts to display these codes in the financial statements filed with the TEA in order to insure accuracy in building a statewide database for policy development and funding plans.

15. 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.

16. Other Postemployment Benefits

The fiduciary net position of the TRS Texas Public School Retired Employees Group Insurance Program ("TRS-Care") has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to 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.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED JUNE 30, 2020

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *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 or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

All taxes due to the District on real or personal property are payable at the Office of the Tax Assessor-Collector and may be paid at any time after the tax rolls for the year have been completed and approved, which is no later than October 1. Taxes are due by January 31, and all taxes not paid prior to this date are deemed delinquent and are subject to such penalty and interest.

Property taxes attach as an enforceable lien on property as of January 1 each year. Taxes are levied on October 1 and are payable prior to the next February 1. District property tax revenues are recognized when collected.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with GAAP. The original budget is adopted by the District prior to the beginning of the year. The legal level of control is the function code stated in the approved budget. Appropriations lapse at the end of the year, excluding capital project budgets.

In accordance with State law and generally accepted accounting standards, the District prepares an annual budget for the general fund, the national school lunch and breakfast program special revenue fund, and the debt service fund. Special revenue funds have budgets approved by the funding agency and are amended throughout the year as required.

During the year, the District amended its budget as required by State law and to reflect current levels of revenue and anticipated expenditures. There were significant changes between the revenues and expenditures for the original budget and the final amended budget mainly due to the increase in State available school funds, State foundation allotments, and increased instruction costs.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank 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 depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

1. Cash Deposits

At June 30, 2020, the carrying amount of the District's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$5,300,336 and the bank balance was \$5,494,657. The District's cash deposits at June 30, 2020, and during the year ended June 30, 2020, were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED JUNE 30, 2020

2. Investments

The District is required by Government Code Chapter 2256, the Public Funds Investment Act (the “Act”), to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

The Act requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports, and establishment of appropriate policies, the District adhered to the requirements of the Act. Additionally, investment practices of the District were in accordance with local policies.

The Act determines the types of investments which are allowable for the District. These include, with certain restrictions: 1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas; 2) certificates of deposit; 3) certain municipal securities; 4) securities lending program; 5) repurchase agreements; 6) bankers’ acceptances; 7) mutual funds; 8) investment pools; 9) guaranteed investment contracts; and 10) commercial paper.

As of June 30, 2020, the District had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Days)</u>
BOK Financial - Money Market	\$ 790,185	N/A
External investment pools:		
Lone Star	8,882,920	0.12
Total Value	<u><u>\$ 9,673,105</u></u>	
Portfolio weighted average maturity		0.11

Interest rate risk. In accordance with its investment policy, the District manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

Credit risk. The District’s policy requires that investment pools must be rated no lower than ‘AAA’ or ‘AAA-m’. Bankers’ acceptances must be issued in the United States and carry a rating of ‘A1’/‘P1’ as provided by two of the top nationally recognized rating agencies. As of June 30, 2020, the District’s investments in Lone Star were rated ‘AAA’ by Standard & Poor’s.

Custodial credit risk – deposits. In the case of deposits, this is the risk that the District’s deposits may not be returned in the event of a bank failure. The District’s investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of June 30, 2020, fair market values of pledged securities and FDIC coverage exceeded bank balances.

Custodial credit risk – investments. For an investment, this is the risk that the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party in the event of the failure of the counterparty. The District’s investment policy requires that it will seek to safekeep securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, shall be conducted on a delivery versus payment basis or commercial book entry system as utilized by the Federal Reserve and shall be protected through the use of a third-party custody/safekeeping agent.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
FOR THE YEAR ENDED JUNE 30, 2020

Lone Star

The Lone Star Investment Pool ("Lone Star") is a public funds investment pool created pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. Lone Star is administered by First Public, a subsidiary of the Texas Associate of School Boards, with Standish and American Beacon Advisors managing the investment and reinvestment of Lone Star's assets. State Street Bank provides custody and valuation services to Lone Star. All of the Board of Trustees' eleven members are Lone Star participants by either being employees or elected officials of a participant. Lone Star has established an advisory board composed of both Lone Star members and nonmembers. Lone Star is rated 'AAA' by Standard and Poor's and operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The District is invested in the Government Overnight Fund of Lone Star which seeks to maintain a net asset value of \$1.00. Lone Star has 3 different funds: Government Overnight, Corporate Overnight, and Corporate Overnight Plus. Government Overnight, Corporate Overnight, and Corporate Overnight Plus maintain a net asset value of \$1.00.

B. Capital Assets

A summary of changes in capital assets for governmental activities at year end is as follows:

Governmental Activities:	Beginning Balances	Increases	(Decreases)	Ending Balances
Capital assets not being depreciated:				
Land	\$ 435,031	\$ -	\$ -	\$ 435,031
Construction in progress	106,296	3,982,081	-	4,088,377
Total capital assets not being depreciated	<u>541,327</u>	<u>3,982,081</u>	<u>-</u>	<u>4,523,408</u>
Other capital assets:				
Buildings and improvements	38,425,681	-	-	38,425,681
Equipment and vehicles	4,406,469	262,156	(80,406)	4,588,219
Total other capital assets	<u>42,832,150</u>	<u>262,156</u>	<u>(80,406)</u>	<u>43,013,900</u>
Less accumulated depreciation for:				
Buildings and improvements	(11,589,952)	(935,988)	-	(12,525,940)
Equipment and vehicles	(3,631,373)	(199,725)	80,406	(3,750,692)
Total accumulated depreciation	<u>(15,221,325)</u>	<u>(1,135,713)</u>	<u>80,406</u>	<u>(16,276,632)</u>
Other capital assets, net	27,610,825	(873,557)	-	26,737,268
Governmental Activities Capital Assets, Net	<u>\$ 28,152,152</u>	<u>\$ 3,108,524</u>	<u>\$ -</u>	<u>\$ 31,260,676</u>

Depreciation was charged to governmental functions as follows:

	Governmental Activities
11 Instruction	\$ 559,162
13 Curriculum and staff development	7,937
23 School leadership	40,204
33 Health services	750
34 Student (pupil) transportation	69,592
35 Food service	54,341
36 Extracurricular activities	146,333
41 General administration	80,536
51 Plant maintenance and operations	149,334
53 Data processing services	27,524
Total Depreciation Expense	<u>\$ 1,135,713</u>

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED JUNE 30, 2020

C. Long-Term Debt

The following is a summary of changes in the District's total governmental long-term liabilities for the year. In general, the District uses the debt service fund to liquidate governmental long-term liabilities.

Governmental Activities:	<u>Original Issue</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Bonds, notes, and other payables:						
U/L Tax School Building Bonds Series 2010	\$ 10,545,000	\$ 365,000	\$ -	\$ (365,000)	\$ -	\$ -
U/L Tax QSCB Bonds Series 2012	5,935,000	5,935,000	-	-	5,935,000	-
U/L Tax School Building Bonds Series 2012	2,665,000	2,665,000	-	-	2,665,000	-
Limited Tax Refunding Bonds Series 2013	367,000	52,000	-	(52,000)	-	-
U/L Tax Refunding Bonds Series 2017	7,810,000	7,810,000	-	-	7,810,000	365,000
U/L Tax School Building Bonds Series 2019	7,780,000	-	7,780,000	(190,000)	7,590,000	195,000
Direct borrowing/placements:						
Maintenance Tax Note Series 2013	800,000	331,000	-	(81,000)	250,000	82,000
Capital Lease, 2018	-	207,589	-	(68,148)	139,441	69,191
	<u>35,902,000</u>	<u>17,365,589</u>	<u>7,780,000</u>	<u>(756,148)</u>	<u>24,389,441</u> *	<u>711,191</u>
Other liabilities:						
Issuance premium/ discount	-	891,179	889,102	(95,179)	1,685,102	*
Net pension liability	-	6,538,695	438,331	(1,320,090)	5,656,936	-
Net OPEB liability	-	7,531,359	386,280	(1,268,298)	6,649,341	-
Total Governmental Activities	<u>\$ 35,902,000</u>	<u>\$ 32,326,822</u>	<u>\$ 9,493,713</u>	<u>\$ (3,439,715)</u>	<u>\$ 38,380,820</u>	<u>\$ 711,191</u>
					<u>\$ 37,669,629</u>	
					<u>\$ 26,074,543</u>	

Bonded indebtedness of the District reflected in the general long-term debt and current requirements for principal and interest expenditures is accounted for in the Debt Service Fund for all unlimited tax bonds and the General Fund for limited tax refunding bonds. These bonds were issued as school building bonds or refunding bonds and the interest rates on the bonds ranged from 3.60 percent for U/L Tax Qualified School Construction Bonds (QSCB), Series 2012; 3.25 percent to 3.50 percent for U/L Tax School Building Bonds, Series 2012; 3.00 percent to 4.00 percent for U/L Tax Refunding Bonds, Series 2017; and 2.00 percent to 4.00 percent for U/L Tax School Building Bonds, Series 2019. Interest expense was \$769,319 for the year ended June 30, 2020.

Notes payable of the District reflected in the general long-term debt and current requirements for principal and interest expenditures are accounted for in the General Fund. The District approved the notes payable at a rate ranging from 0.55 percent to 1.65 percent for the acquisition and maintenance of facilities and equipment. Interest expense was \$4,808 for the year ended June 30, 2020.

The capital lease of the District reflected in the general long-term debt and current requirements for principal and interest expenditures is accounted for in the General Fund. The District approved the capital lease at a rate of 4.11 percent for the acquisition of District technology equipment. Interest expense was \$3,177 for the year ended June 30, 2020.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED JUNE 30, 2020

The annual requirements to amortize debt issues outstanding at year end were as follows:

Bonds Payable

Year Ended June 30	Principal	Interest	Total Requirements
2021	\$ 560,000	\$ 898,098	\$ 1,458,098
2022	580,000	879,123	1,459,123
2023	600,000	861,623	1,461,623
2024	620,000	839,348	1,459,348
2025	640,000	816,373	1,456,373
2026-2030	3,625,000	3,669,163	7,294,163
2031-2035	11,365,000	2,306,469	13,671,469
2036-3040	4,195,000	697,263	4,892,263
2041-2045	1,815,000	185,200	2,000,200
	<u>\$ 24,000,000</u>	<u>\$ 11,152,656</u>	<u>\$ 35,152,656</u>

Notes Payable

Year Ended June 30	Principal	Interest	Total Requirements
2021	\$ 82,000	\$ 3,796	\$ 85,796
2022	83,000	2,648	85,648
2023	85,000	1,403	86,403
	<u>\$ 250,000</u>	<u>\$ 7,846</u>	<u>\$ 257,846</u>

The QSCB, Series 2012 (the "Bonds") requires the District to make mandatory deposits into a Cumulative Sinking Fund Deposit Account held by the Paying Agent/ Registrar for the Bonds on August 15 in each of the years starting 2018 and ending 2032. Any interest earned from the investment of prior deposits shall be applied as a credit against a subsequent year's mandatory sinking fund amount. Such deposits and any interest earned shall be used to pay the principal of the Bonds upon maturity and are pledged to pay the debt service requirements on the Bonds. The District has irrevocably elected to receive subsidy payments from the United States Treasury, which will cover a substantial portion of interest expense. The value of the sinking fund deposit account was \$790,185 as of June 30, 2020.

Year Ended June 30	2012 QSCB Escrow Account - Annual Requirements Sinking Fund Deposits
2021	\$ 395,000
2022	395,000
2023	395,000
2024	395,000
2025	395,000
2026-2030	1,975,000
2031-2035	1,195,000
	<u>\$ 5,145,000</u>

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED JUNE 30, 2020

D. Capital Leases

Commitments under the capitalized lease agreement for facilities and equipment provide for minimum future lease payments as of June 30, 2020 as follows:

Capital Lease			
Year Ended June 30	Principal	Interest	Total Requirements
2021	\$ 69,191	\$ 2,134	\$ 71,325
2022	70,250	1,075	71,325
Totals	\$ 139,441	\$ 3,209	\$ 142,650

E. Commitments Under Noncapitalized Leases

The District has various operating lease agreements where the future minimum payments are immaterial to the operations of the District and, accordingly, the District has elected not to disclose future payments by fiscal year.

F. Interfund Transactions

The interfund balances and transfers at June 30, 2020 were as follows:

	Due From Other Funds	Due to Other Funds
General fund		
Special revenue funds	\$ 120,650	\$ -
Total General Fund	120,650	-
Special revenue fund		
General fund	-	120,650
Total Special Revenue Fund	-	120,650
Total	\$ 120,650	\$ 120,650

Amounts recorded as due to/from are considered to be temporary loans and will be repaid during the following year.

Transfers From	Transfers To	Amount	Reason
Capital Projects Fund	General Fund	\$ 856,296	capital projects reimbursement
	Total	\$ 856,296	

IV. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District purchases commercial insurance. The District has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED JUNE 30, 2020

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors.

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or not performed correctly, it could result in a substantial liability to the District. The District has engaged an arbitrage consultant to perform the calculations in accordance with IRS rules and regulations.

C. Defined Benefit Pension Plan

Teacher Retirement System

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. It is a defined benefit pension plan established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. TRS'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 Comprehensive Annual Financial Report that includes financial statements and Required Supplementary Information. That report may be obtained on the Internet at <https://trs.texas.gov/TRS%20Documents/cafr2019.pdf>; selecting About TRS, then Publications, then Financial Reports or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698.

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% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic postemployment benefit changes, including automatic cost-of-living adjustments (COLAs). Ad hoc postemployment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan Description above.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED JUNE 30, 2020

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. Texas Government Code section 821.006 prohibits benefit improvements if, as a result of the particular action, the time required to amortize TRS’ unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

Employee contribution rates are set in state statute, Texas Government Code 825.402. SB12 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 through 2025.

Contribution Rates			
Fiscal Year	State	Public	
		Education Employer*	Active Employee
2019	6.80%	1.50%	7.70%
2020	7.50%	1.50%	7.70%
2021	7.50%	1.60%	7.70%
2022	7.75%	1.70%	8.00%
2023	8.00%	1.80%	8.00%
2024	8.25%	1.90%	8.25%
2025	8.25%	2.00%	8.25%

*SB 12 requires an increase in employer contributions by public school districts, charter schools, and regional education service centers. Prior to SB12, only those employers not participating in Social Security were required to pay a 1.5% contribution. Beginning September 1, 2019, all employers are required to pay the Public Education Employer Contribution

	Contribution Rates	
	2019	2020
Member	7.7%	7.7%
NECE (State)	6.8%	7.5%
Employer	6.8%	6.8%

	Measurement Year (2019)	Fiscal Year (2020)
Employer contributions	\$ 380,892	\$ 425,188
Member contributions	\$ 868,576	\$ 916,021
NECE on-behalf contributions	\$ 507,998	\$ 619,879

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

As the NECE for public education and junior colleges, the State contributes to TRS an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of TRS 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 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.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED JUNE 30, 2020

- 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 TRS 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.
- When the employing district is a public or charter school, the employer shall contribute 1.5% of covered payroll to TRS beginning in fiscal year 2020. This contribution rate, called the Public Education Employer Contribution (PEEC), will replace the Non-Federal Old-Age, Survivors, and Disability Insurance (OASDI) Program surcharge that was in effect in fiscal year 2019.

In addition to the employer contributions listed above, there are two additional surcharges to which an employer is subject:

- When employing a retiree of TRS, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- When a school district or charter school does not contribute to the OASDI Program for certain employees, they must contribute 1.5% of the state contribution rate for certain instructional or administrative employees and 100% of the state contribution rate for all other employees. This surcharge was in effect through fiscal year 2019 and was replaced by the PEEC explained above.

Actuarial Assumptions

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

Valuation date	August 31, 2018 rolled forward to August 31, 2019
Actuarial cost method	Individual Entry Age Normal
Asset valuation method	Market Value
Single discount rate	7.25%
Long-term expected investment rate of return Municipal bond rate	7.25%
	2.63%. Source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in projection period (100 years)	2116
Inflation	2.30%
Salary increases including inflation	3.05% to 9.05%
Ad hoc postemployment benefit changes	None

The actuarial methods and assumptions used in the determination of the TPL are the same assumptions used in the actuarial valuation as of ending August 31, 2018. For a full description of these assumptions, please see the TRS actuarial valuation report dated November 9, 2018.

Discount Rate

A single discount rate of 7.25% was used to measure the TPL. The single discount rate was based on the expected rate of return on 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 NECE will be made at the rates set by the Legislature during the 2019 session. It is assumed that 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.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED JUNE 30, 2020

Based on those assumptions, TRS’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 TRS investments was applied to all periods of projected benefit payments to determine the TPL.

The long-term expected rate of return on TRS investments is 7.25%. The long-term expected rate of return on TRS 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’s target asset allocation as of August 31, 2019 are summarized below:

Teacher Retirement System of Texas
Asset Allocation and Long-Term Expected Real Rate of Return
As of August 31, 2019

Asset Class	Fiscal Year 2019 Target Allocation (1)	New Target Allocation (2)	Long-Term Expected Geometric Real Rate of Return (3)
Global Equity			
U.S.	18.0%	18.0%	6.4%
Non-U.S. Developed	13.0%	13.0%	6.3%
Emerging Markets	9.0%	9.0%	7.3%
Directional Hedge Funds	4.0%	-	-
Private Equity	13.0%	14.0%	8.4%
Stable Value			
U.S. Treasuries (4)	11.0%	16.0%	3.1%
Hedge Funds (Stable Value)	4.0%	5.0%	4.5%
Absolute Return	1.0%	0.0%	0.0%
Real Return			
Global Inflation-Linked Bonds (4)	3.0%	0.0%	0.0%
Real Assets	14.0%	15.0%	8.5%
Energy, Natural Resources, and Infrastructure	5.0%	6.0%	7.3%
Commodities	-	0.0%	0.0%
Risk Parity			
Risk Parity	5.0%	8.0%	5.8%/6.5% (5)
Leverage			
Cash	1.0%	2.0%	2.5%
Asset Allocation Leverage	-	-6.0%	2.7%
Expected Return	<u>100.0%</u>	<u>100.0%</u>	<u>7.2%</u>

- (1) Target allocations are based on the Strategic Asset Allocation as of fiscal year 2019.
- (2) New allocations are based on the Strategic Asset Allocation to be implemented fiscal year 2020.
- (3) Ten-year annualized geometric nominal returns include the real rate of return and inflation of 2.1%.
- (4) New Target Allocation groups Government Bonds within the stable value allocation. This includes global sovereign nominal and inflation-linked bonds.
- (5) 5.8% (6.5%) return expectation corresponds to Risk Parity with a 10% (12%) target volatility.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED JUNE 30, 2020

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the net pension liability (NPL) if the discount rate used was 1% less than and 1% greater than the discount rate that was used (7.25%) in measuring the NPL:

	1% Decrease in Discount Rate 6.25%	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
District's proportionate share of the net pension liability	<u>\$ 8,695,532</u>	<u>\$ 5,656,936</u>	<u>\$ 3,195,086</u>

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

At June 30, 2020, the District reported a liability of \$5,656,936 for its proportionate share of the TRS's NPL. 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 NPL, the related State support, and the total portion of the NPL that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 5,656,936
State's proportionate share that is associated with the District	<u>7,545,007</u>
Total	<u><u>\$ 13,201,943</u></u>

The NPL was measured as of August 31, 2018 and rolled forward to August 31, 2019 and the TPL used to calculate the NPL was determined by an actuarial valuation as of that date. The District's proportion of the NPL was based on the District's contributions to TRS relative to the contributions of all employers to TRS for the period September 1, 2018 through August 31, 2019.

At June 30, 2020, the District's proportion of the collective NPL was 0.0108823%, which was a decrease of 0.0009971% from its proportion measured as of June 30, 2019.

Changes Since the Prior Actuarial Valuation – The following were changes to the actuarial assumptions or other inputs that affected measurement of the TPL since the prior measurement period.

- The single discount rate as of August 31, 2018 was a blended rate of 6.907% and that has changed to the long-term rate of return of 7.25% as of August 31, 2019.
- With the enactment of Senate Bill 3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.
- The Texas Legislature approved funding for a thirteenth check. All eligible members retired as of December 31, 2018 will receive an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment or \$2,000, whichever is less.

There were no changes of benefit terms that affected measurement of the TPL during the measurement period.

For the year ended June 30, 2020, the District recognized pension expense of \$1,185,214 and revenue of \$1,185,214 for support provided by the State.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED JUNE 30, 2020

At June 30, 2020, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ 23,764	\$ (196,418)
Changes in actuarial assumptions	1,755,059	(725,274)
Difference between projected and actual investment earnings	56,802	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	412,379	(471,059)
Contributions paid to TRS subsequent to the measurement date	366,387	-
Total	\$ 2,614,391	\$ (1,392,751)

The net amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended June 30	Pension Expense
2021	\$ 276,199
2022	204,065
2023	212,512
2024	215,306
2025	20,772
Thereafter	(73,601)
Total	\$ 855,253

D. Defined Other Postemployment Benefit Plans

Plan Description

The District participates in TRS-Care. It is a multiple-employer, cost-sharing defined benefit OPEB plan that has a special funding situation. TRS-Care is administered through a trust by the TRS Board of Trustees (the "Board"). It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.

OPEB Plan Fiduciary Net Position

Detailed information about the TRS-Care's fiduciary net position is available in the separately issued TRS Comprehensive Annual Financial Report that includes financial statements and Required Supplementary Information. That report may be obtained on the Internet at www.trs.texas.gov/TRS%20Documents/cafr2019.pdf; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512)542-6592.

Components of the net OPEB liability of TRS-Care as of August 31, 2019 are as follows:

Total OPEB liability	\$ 48,583,247,239
Less: plan fiduciary net position	1,292,022,349
Net OPEB Liability	\$ 47,291,224,890

Net position as a percentage of total OPEB liability 2.66%

Benefits Provided

TRS-Care provides a basic health insurance coverage, TRS-Care 1 (the "Basic Plan"), at no cost to all retirees from public schools, charter schools, regional education service centers, and other educational districts who are members of TRS. Optional dependent coverage is available for an additional fee.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

FOR THE YEAR ENDED JUNE 30, 2020

Eligible retirees and their dependents not enrolled in Medicare may pay premiums to participate in one of two optional insurance plans with more comprehensive benefits, TRS-Care 2 and TRS-Care 3 (the “Optional Health Insurance”). Eligible retirees and dependents enrolled in Medicare may elect to participate in one of the two Medicare health plans for an additional fee. To qualify for TRS-Care coverage, a retiree must have at least ten years of service credit in TRS. The Board is granted the authority to establish basic and optional group insurance coverage for participants, as well as to amend benefit terms as needed under Chapter 1575.052. There are no automatic postemployment benefit changes, including automatic cost-of-living adjustments.

The premium rates for the Optional Health Insurance are based on years of service of the member. The schedule below shows the monthly rates for a retiree with and without Medicare coverage:

TRS-Care Monthly Premium Rates

	<u>Medicare</u>	<u>Non-Medicare</u>
Retiree*	\$ 135	\$ 200
Retiree and spouse	\$ 529	\$ 689
Retiree* and children	\$ 468	\$ 408
Retiree and family	\$ 1,020	\$ 999

**or surviving spouse*

Contributions

Contribution rates for TRS-Care are established in state statute by the Texas Legislature and there is no continuing obligation to provide benefits beyond each fiscal year. TRS-Care 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 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 General Appropriations Act. The following table shows contributions to TRS-Care by type of contributor:

Contribution Rates

	<u>Fiscal Year</u>	
	<u>2019</u>	<u>2020</u>
Active employee	0.65%	0.65%
NECE (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private funding remitted by employers	1.25%	1.25%

	<u>Measurement Year (2019)</u>	<u>Fiscal Year (2020)</u>
Employer contributions	\$ 99,790	\$ 104,343
Member contributions	\$ 36,661	\$ 38,663
NECE on-behalf contributions	\$ 132,591	\$ 148,705

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

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED JUNE 30, 2020

TRS-Care received supplemental appropriations from the State as the NECE in the amount of \$73.6 million in fiscal year 2019.

Actuarial Assumptions

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

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the TRS pension plan, except that the OPEB valuation is more complex. All of the demographic assumptions, including rates of retirement, termination, and disability, and most of the economic assumptions, including general inflation 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, 2018.

The following assumptions and other inputs used for members of TRS-Care are identical to the assumptions used in the August 31, 2018 TRS pension actuarial valuation that was rolled forward to August 31, 2019:

- | | |
|----------------------------------|----------------------------|
| 1. Rates of Mortality | 5. General Inflation |
| 2. Rates of Retirement | 6. Wage Inflation |
| 3. Rates of Termination | 7. Expected Payroll Growth |
| 4. Rates of Disability Incidence | |

The active mortality rates were based on 90% 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.

The initial medical trend rates were 10.25% for Medicare retirees and 7.50% for non-Medicare retirees. There was an initial prescription drug trend rate of 10.25% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.50% over a period of 13 years.

Additional actuarial methods and assumptions are as follows:

Valuation date	8/31/2018 rolled forward to 8/31/2019
Actuarial cost method	Individual entry age normal
Inflation	2.30%
Single discount rate	2.63% as of August 31, 2019
Aging factors	Based on plan-specific experience
Election rates	Normal retirement: 65% participation prior to age 65 and 50% participation after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of healthcare benefits are included in the age-adjusted claims costs.
Projected salary increases*	3.05% to 9.05%, including inflation
Ad hoc postemployment benefit changes	None

The impact of the Cadillac Tax has been calculated as a portion of the trend assumption. Assumptions and methods used to determine the impact of the Cadillac Tax include:

- 2018 thresholds of \$850/\$2,292 were indexed annually by 2.5%.
- Premium data submitted was not adjusted for permissible exclusions to the Cadillac Tax.
- There were no special adjustments to the dollar limit other than those permissible for non-Medicare retirees over 55.

Results indicate that the value of the excise tax would be reasonably represented by a 25-basis point addition to the long-term trend rate assumption.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
 FOR THE YEAR ENDED JUNE 30, 2020

Discount Rate

A single discount rate of 2.63% was used to measure the total OPEB liability. There was an increase of 1.06% in the discount rate since the previous year. Because TRS-Care 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 NECE are made at the statutorily required rates. Based on those assumptions, TRS-Care’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.

Sensitivity of the Net OPEB Liability

Discount Rate Sensitivity Analysis – The following schedule shows the impact of the net OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used in measuring the net OPEB liability:

	1% Decrease in Discount Rate (1.63%)	Current Single Discount Rate (2.63%)	1% Increase in Discount Rate (3.63%)
District's proportionate share of net OPEB liability	\$ 8,027,888	\$ 6,649,341	\$ 5,570,902

Healthcare Cost Trend Rates Sensitivity Analysis – The following presents the net OPEB liability of TRS-Care using the assumed healthcare cost trend rate of 8.5%, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1% less than or 1% higher than the assumed healthcare cost trend rate:

	1% Decrease in Healthcare Cost Trend Rate	Current Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
District's proportionate share of net OPEB liability	\$ 5,424,299	\$ 6,649,341	\$ 8,290,334

OPEB Liability, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

At June 30, 2020, the District reported a liability of \$6,649,341 for its proportionate share of TRS-Care’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	\$ 6,649,341
State's proportionate share that is associated with the District	8,835,487
Total	\$ 15,484,828

The net OPEB liability was measured as of August 31, 2018 and rolled forward to August 31, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District’s proportion of the net OPEB liability was based on the District’s contributions to TRS-Care relative to the contributions of all employers to TRS-Care for the period September 1, 2018 through August 31, 2019.

At June 30, 2020, the employer’s proportion of the collective net OPEB liability was 0.0140604%, compared to 0.0150836% as of June 30, 2019.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED JUNE 30, 2020

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 was changed from 3.69% as of August 31, 2018 to 2.63% as of August 31, 2019. This change increased the total OPEB liability.
- The healthcare trend rates were reset to better reflect TRS-Care's anticipated experience. This change increased the total OPEB liability.
- The participation rate for pre-65 retirees was lowered from 70% to 60%. The participation rate for post-65 retirees was lowered from 75% to 50%. 25% of pre-65 retirees are assumed to discontinue their coverage at age 65. There was no lapse assumption in the prior valuation. These changes decreased the total OPEB liability.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20% to 15%. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20% to 10%. These changes decreased the total OPEB liability.

There were no changes in benefit terms since the prior measurement date.

For the year ended June 30, 2020, the District recognized OPEB expense of \$232,867 and revenue of \$232,867 for support provided by the State.

At June 30, 2020, the District reported its proportionate share of TRS-Care's deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 326,207	\$ (1,088,094)
Changes in actuarial assumptions	369,319	(1,788,509)
Differences between projected and actual investment earnings	718	-
Changes in proportion and difference between the District's contributions and the proportionate share of contributions	128,995	(566,290)
Contributions paid to TRS subsequent to the measurement date	89,249	-
Total	<u>\$ 914,488</u>	<u>\$ (3,442,893)</u>

The net amounts of the District's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended June 30	Pension Expense
2021	\$ (419,039)
2022	(419,039)
2023	(419,271)
2024	(419,404)
2025	(419,368)
Thereafter	<u>(521,533)</u>
Total	<u>\$ (2,617,654)</u>

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED JUNE 30, 2020

Medicare Part D Subsidies

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for TRS-Care to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended June 30, 2020, 2019, and 2018, the subsidy payments received by TRS-Care on behalf of the District were \$55,556, \$43,121, and \$35,834, respectively.

E. Employee Health Care Coverage

During the year ended June 30, 2020, employees of the District were covered by a health insurance plan (the "Plan"). The District paid premiums of \$225 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement. The contract between the District and the insurer is renewable September 1, 2020 and terms of coverage and premiums costs are included in the contractual provisions.

F. Workers' Compensation

During the year ended June 30, 2020, the District met its statutory workers' compensation obligations through participation in the TASB Risk Management Fund (the "Fund"). The Fund was created and is operated under the provisions of the Interlocal Cooperative Act, Chapter 791 of the Texas Government Code. The Fund's Workers' Compensation Program is authorized by Chapter 504, Texas Labor Code. All members participating in the Fund execute interlocal agreements that define the responsibilities of the parties. The Fund provides statutory workers' compensation benefits to its members' injured employees.

The District participates in the Fund's reimbursable aggregate deductible program. As such, the member is responsible for a certain amount of claims liability as outlined on the member's Contribution and Coverage Summary document. After the member's deductible has been met, the Fund is responsible for additional claims liability.

The Fund and its members are protected against higher than expected claims costs through the purchase of stop-loss coverage for any claim in excess of the Fund's self-insured retention of \$2 million. The Fund uses the services of an independent actuary to determine reserve adequacy and fully funds those reserves. As of August 31, 2019, the Fund carries a discount reserve of \$45,439,534 for future development on reported claims and claims that have been incurred but not yet reported. For the year ended June 30, 2020, the Fund anticipated no additional liability to members beyond their contractual obligation for payment of contributions and reimbursable aggregate deductibles.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2019 are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin. At June 30, 2020, the District recognized a workers' compensation estimated outstanding liability of \$41,452.

G. Unemployment Compensation

During the year ended June 30, 2020, the District provided unemployment compensation coverage to its employees through participation in the TASB Risk Management Fund (the "Fund"). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Unemployment Compensation Program is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute interlocal agreements that define the responsibilities of the parties.

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued monthly until the quarterly payment has been made. Expenses can be reasonably estimated; therefore, there is no need for specific or aggregate stop-loss coverage for the unemployment compensation pool. For the year ended June 30, 2020, the Fund anticipates that the District has no additional liability beyond the contractual obligation for payment of contribution.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED JUNE 30, 2020

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each plan year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2019 are available at the TASB offices and have been filed with the Texas Department of Insurance in Austin.

H. Shared Services Arrangements

The District participates in a shared services arrangement (SSA) that employs a special education teacher as part of the Atascosa County Alternative Education Program. The District is a member along with other school districts. The salary and related costs of the special education teacher are divided evenly among the participating districts. Jourdanton Independent School District employs this teacher and the teacher works under the direct supervision of the teacher/administrator of the Atascosa County Alternative Education School.

The District participates in an SSA that employs ROTC teachers as part of the Atascosa County Alternative Education Program. The District is a member along with other school districts. The salary and related costs of the ROTC teachers are divided evenly among the participating districts. Somerset Independent School District employs the teachers and the teachers work under the direct supervision of the teacher/administrator of the Atascosa County Alternative Education Program.

The District does not account for revenues or expenditures in the above programs and does not disclose them in these financial statements, other than in function 93, as prescribed by the guidance provided in the TEA Resource Guide. The District has neither a joint ownership interest in the fixed assets purchased by the fiscal agents, nor does the District have a net equity interest in any of the fiscal agents. The fiscal agents neither accumulate significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to the District. The fiscal agents are responsible for all financial activities of the SSAs.

I. Prior Period Adjustment

The Qualified School Construction Bond (QSCB) Taxable Series 2012 was restated to show the full balance in the escrow account as shown below:

	Debt Service
Beginning Fund Balance	\$ 1,597,934
2012 QSCB Escrow Account	395,000
Ending Fund Balance, as Restated	<u>\$ 1,992,934</u>

J. Subsequent Events

In March 2020, COVID-19 was recognized as a pandemic both worldwide and in the United States with local stay-at-home orders going into effect. The District suspended in-classroom learning for the remainder of the school year. While the initial event occurred prior to year end, the District was, subsequent to year end, continuing to modify its operations to prevent the spread to protect students, staff, and the community as a whole, while balancing the educational needs of students. In August 2020, the District resumed its 2020-2021 school year starting on the regularly scheduled date with in-classroom learning but providing parents and guardians the option for virtual learning on a 9-week grading period basis. Approximately, 55% of students elected to return in person when school started. During the second 9-week grading period, about 70% of students elected to return to in-person learning. The District has made numerous changes to its operations, including provisions for students and staff to wear masks, more frequent cleanings, and numerous other changes. While such changes cause a significant hardship and have increased expenses, such increases are nominal in comparison to the overall budget. The District is continuing to monitor exposure levels with students, staff, and the community as a whole. To date, the overall exposure threat level has been sufficiently low to continue with in-class learning, but the District is ready to modify its plans if necessary. The District will continue to seek out additional funding to cover the increased costs in responding to the pandemic.

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

LYTLE INDEPENDENT SCHOOL DISTRICT

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2020

EXHIBIT G-1

Page 1 of 2

Data Control Codes	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	1	2	3		
	Original	Final	Actual		
REVENUES:					
5700	Local and Intermediate Sources	\$ 4,024,976	\$ 4,285,603	\$ 4,318,066	\$ 32,463
5800	State Program Revenues	13,762,429	14,153,101	13,990,604	(162,497)
5900	Federal Program Revenues	211,000	228,074	246,314	18,240
5020	Total Revenues	<u>17,998,405</u>	<u>18,666,778</u>	<u>18,554,984</u>	<u>(111,794)</u>
EXPENDITURES:					
Current:					
Instruction and Instructional Related Services:					
0011	Instruction	9,196,822	9,540,899	9,214,775	326,124
0012	Instructional Resources and Media Services	97,932	102,307	92,469	9,838
0013	Curriculum and Staff Development	567,927	578,327	476,589	101,738
	Total Instruction and Instr. Related Services	<u>9,862,681</u>	<u>10,221,533</u>	<u>9,783,833</u>	<u>437,700</u>
Instructional and School Leadership:					
0021	Instructional Leadership	237,533	237,533	220,723	16,810
0023	School Leadership	1,010,418	1,066,418	1,013,560	52,858
	Total Instructional and School Leadership	<u>1,247,952</u>	<u>1,303,951</u>	<u>1,234,283</u>	<u>69,668</u>
Support Services - Student (Pupil):					
0031	Guidance, Counseling, and Evaluation Services	593,175	608,765	539,214	69,551
0033	Health Services	150,203	195,703	181,543	14,160
0034	Student (Pupil) Transportation	696,293	646,293	547,124	99,169
0035	Food Services	700	700	443	257
0036	Cocurricular/Extracurricular Activities	919,415	904,215	813,815	90,400
	Total Support Services - Student (Pupil)	<u>2,359,786</u>	<u>2,355,676</u>	<u>2,082,139</u>	<u>273,537</u>
Administrative Support Services:					
0041	General Administration	953,534	950,734	858,561	92,173
	Total Administrative Support Services	<u>953,534</u>	<u>950,734</u>	<u>858,561</u>	<u>92,173</u>
Support Services - Nonstudent Based:					
0051	Plant Maintenance and Operations	2,339,161	2,249,161	2,000,302	248,859
0052	Security and Monitoring Services	133,909	170,909	131,571	39,338
0053	Data Processing Services	361,221	361,221	330,526	30,695
	Total Support Services - Nonstudent Based	<u>2,834,291</u>	<u>2,781,291</u>	<u>2,462,399</u>	<u>318,892</u>
Ancillary Services:					
0061	Community Services	6,400	6,400	5,544	856
	Total Ancillary Services	<u>6,400</u>	<u>6,400</u>	<u>5,544</u>	<u>856</u>
Debt Service:					
0071	Principal on Long-Term Debt	210,457	201,773	201,148	625
0072	Interest on Long-Term Debt	--	8,284	8,284	--
0073	Bond Issuance Costs and Fees	--	400	400	--
	Total Debt Service	<u>210,457</u>	<u>210,457</u>	<u>209,832</u>	<u>625</u>
Capital Outlay:					
0081	Capital Outlay	100,000	850,000	750,000	100,000
	Total Capital Outlay	<u>100,000</u>	<u>850,000</u>	<u>750,000</u>	<u>100,000</u>

LYTLE INDEPENDENT SCHOOL DISTRICT

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2020

EXHIBIT G-1

Page 2 of 2

Data Control Codes		1	2	3	Variance with Final Budget Positive (Negative)
		Budgeted Amounts		Actual	
		Original	Final		
	Intergovernmental Charges:				
0093	Payments to Fiscal Agent/Member Dist.-SSA	\$ 26,000	\$ 26,000	\$ 19,860	\$ 6,140
0095	Payments to Juvenile Justice Alternative				
0095	Education Programs	15,000	15,000	8,515	6,485
0099	Other Intergovernmental Charges	80,000	80,000	78,760	1,240
	Total Intergovernmental Charges	<u>121,000</u>	<u>121,000</u>	<u>107,135</u>	<u>13,865</u>
6030	Total Expenditures	<u>17,696,101</u>	<u>18,801,042</u>	<u>17,493,726</u>	<u>1,307,316</u>
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	<u>302,304</u>	<u>(134,264)</u>	<u>1,061,258</u>	<u>1,195,522</u>
	Other Financing Sources (Uses):				
7915	Transfers In	<u>--</u>	<u>856,296</u>	<u>856,296</u>	<u>--</u>
7080	Total Other Financing Sources and (Uses)	<u>--</u>	<u>856,296</u>	<u>856,296</u>	<u>--</u>
1200	Net Change in Fund Balance	<u>302,304</u>	<u>722,032</u>	<u>1,917,554</u>	<u>1,195,522</u>
0100	Fund Balance - Beginning	<u>5,111,249</u>	<u>5,111,249</u>	<u>5,111,249</u>	<u>--</u>
3000	Fund Balance - Ending	<u>\$ 5,413,553</u>	<u>\$ 5,833,281</u>	<u>\$ 7,028,803</u>	<u>\$ 1,195,522</u>

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

LYTLE INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY TEACHER RETIREMENT SYSTEM OF TEXAS (TRS) LAST TEN FISCAL YEARS FOR THE YEAR ENDED JUNE 30, 2020

	Measurement Year*			
	2019	2018	2017	2016
District's proportion of the net pension liability (asset)	0.0108823%	0.0118794%	0.0122504%	0.0120798%
District's proportionate share of the net pension liability (asset)	\$ 5,656,936	\$ 6,538,695	\$ 3,917,022	\$ 4,564,779
State's proportionate share of the net pension liability (asset) associated with the District	7,545,007	7,878,020	5,033,997	6,454,958
Total	<u>\$ 13,201,943</u>	<u>\$ 14,416,715</u>	<u>\$ 8,951,019</u>	<u>\$ 11,019,737</u>
District's covered payroll **	\$ 11,280,211	\$ 11,149,376	\$ 11,849,025	\$ 11,307,607
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	50.15%	58.65%	33.06%	40.37%
Plan fiduciary net position as a percentage of the total pension liability (asset)	75.24%	73.74%	82.17%	78.00%

* Only six years' worth of information is currently available.

** As of measurement date.

Notes to Required Supplementary Information:

Changes in Assumptions

There were no changes in assumptions or other inputs that affected measurement of the total pension liability (TPL) since the prior measurement period.

The TPL, as of August 31, 2019, was developed using roll-forward method from the August 31, 2018 valuation.

With the enactment of SB3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

The discount rate changed from 6.907% as of August 31, 2018 to 7.25% as of August 31, 2019.

Changes in Benefits

There were no changes of benefit terms that affected measurement of the TPL during the measurement period.

EXHIBIT G-2

Measurement Year*	
<u>2015</u>	<u>2014</u>
0.0131955%	0.0080304%
\$ 4,664,434	\$ 2,145,031
6,058,995	5,043,546
<u>\$ 10,723,429</u>	<u>\$ 7,188,577</u>
\$ 10,578,142	\$ 9,884,340
44.10%	21.70%
78.43%	83.25%

LYTLE INDEPENDENT SCHOOL DISTRICT*SCHEDULE OF DISTRICT CONTRIBUTIONS**TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)**LAST TEN FISCAL YEARS**FOR THE YEAR ENDED JUNE 30, 2020*

	Fiscal Year				
	2020	2019	2018	2017	2016
Contractually required contribution	\$ 425,188	\$ 321,618	\$ 401,621	\$ 412,710	\$ 379,892
Contributions in relation to the contractually required contribution	425,188	321,618	401,621	412,710	379,892
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
District's covered payroll	\$ 11,896,377	\$ 11,234,135	\$ 11,235,794	\$ 11,849,025	\$ 11,307,607
Contributions as a percentage of covered payroll	3.57%	2.86%	3.57%	3.48%	3.36%

EXHIBIT G-3

		Fiscal Year				
		2015	2014	2013	2012	2011
\$	337,559	\$ 203,594	\$ 175,324	\$ 173,114	\$ 229,623	
	337,559	203,594	175,324	173,114	229,623	
\$	--	\$ --	\$ --	\$ --	\$ --	
\$	10,578,142	\$ 9,884,340	\$ 9,926,046	\$ 9,871,415	\$ 10,224,089	
	3.19%	2.06%	1.77%	1.75%	2.25%	

LYTLE INDEPENDENT SCHOOL DISTRICT

EXHIBIT G-4

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY TEXAS PUBLIC SCHOOLS RETIRED EMPLOYEES GROUP INSURANCE PROGRAM (TRS-Care) LAST TEN FISCAL YEARS FOR THE YEAR ENDED JUNE 30, 2020

	Measurement Year *		
	2019	2018	2017
District's proportion of the collective net OPEB liability (asset)	0.0140604%	0.0150836%	0.0148145%
District's proportionate share of the collective net OPEB liability (asset)	\$ 6,649,341	\$ 7,531,359	\$ 6,442,291
State's proportionate share of the collective net OPEB liability (asset) associated with the District	8,835,487	8,803,456	8,359,567
Total	<u>\$ 15,484,828</u>	<u>\$ 16,334,815</u>	<u>\$ 14,801,858</u>
District's covered payroll **	\$ 11,280,211	\$ 11,149,376	\$ 11,849,025
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	58.95%	67.55%	54.37%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	2.66%	1.57%	0.91%

* Only three years' worth of information is currently available.

** As of measurement date

Notes to Required Supplementary Information:

Changes in Assumptions

There were changes in assumptions that affected measurement of the total OPEB liability since the prior measurement period.

The participation rate for pre-65 retirees was lowered from 70% to 65%. The participation rate for post-65 retirees was lowered from 75% to 50%. 25% of pre-65 retirees are assumed to discontinue their coverage at age 65. There was no lapse assumption in the prior valuation. These changes decreased the total OPEB liability.

The trend rates were reset to better reflect TRS's anticipated experience. This change increased the total OPEB liability.

The percentage of retirees who are assumed to have two-person coverage was lowered from 20% to 15%. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20% to 10%. These changes decreased the total OPEB liability.

The discount rate was changed from 3.69% as of August 31, 2018 to 2.63% as of August 31, 2019. This change increased the total OPEB liability.

Changes in Benefits

There were no changes in benefit terms since the prior measurement period.

LYTLE INDEPENDENT SCHOOL DISTRICT**EXHIBIT G-5***SCHEDULE OF DISTRICT CONTRIBUTIONS**TEXAS PUBLIC SCHOOL RETIRED EMPLOYEES GROUP INSURANCE PROGRAM (TRS-Care)**LAST TEN FISCAL YEARS**FOR THE YEAR ENDED JUNE 30, 2020*

	Fiscal Year *		
	2020	2019	2018
Statutorily or contractually required District contribution	\$ 104,343	\$ 99,656	\$ 100,513
Contribution recognized by OPEB in relation to statutorily or contractually required contribution	104,343	99,656	100,513
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
District's covered payroll	\$ 11,896,377	\$ 11,234,135	\$ 11,235,794
Contributions as a percentage of covered payroll	0.88%	0.89%	0.89%

* Only three years' worth of information is currently available.

*Combining Statements
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

LYTLE INDEPENDENT SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2020

Data Control Codes	205 Head Start	211 Title I Improving Basic Programs	212 Title I Part C Migrant Children	224 IDEA-Part B Formula
ASSETS:				
1110 <i>Cash and Cash Equivalents</i>	\$ --	\$ --	\$ --	\$ 8,523
1240 <i>Due from Other Governments</i>	31,575	49,651	1,707	20,873
1300 <i>Inventories</i>	--	--	--	--
1000 Total Assets	<u>\$ 31,575</u>	<u>\$ 49,651</u>	<u>\$ 1,707</u>	<u>\$ 29,396</u>
LIABILITIES:				
Current Liabilities:				
2110 <i>Accounts Payable</i>	\$ --	\$ --	\$ --	\$ --
2160 <i>Accrued Wages Payable</i>	19,008	34,188	256	26,161
2170 <i>Due to Other Funds</i>	10,132	10,523	1,427	--
2200 <i>Accrued Expenditures</i>	2,435	4,940	24	3,235
2300 <i>Unearned Revenue</i>	--	--	--	--
2000 Total Liabilities	<u>31,575</u>	<u>49,651</u>	<u>1,707</u>	<u>29,396</u>
FUND BALANCES:				
Nonspendable Fund Balances:				
3410 <i>Inventories</i>	--	--	--	--
Restricted Fund Balances:				
3450 <i>Federal/State Funds Grant Restrictions</i>	--	--	--	--
3490 <i>Other Restrictions of Fund Balance</i>	--	--	--	--
3000 Total Fund Balances	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
4000 Total Liabilities and Fund Balances	<u>\$ 31,575</u>	<u>\$ 49,651</u>	<u>\$ 1,707</u>	<u>\$ 29,396</u>

225 IDEA-Part B Preschool Grant	226 IDEA-Part B Discretionary	240 National School Breakfast/Lunch Program	244 Career and Tech Basic Grant	255 ESEA Title II Training & Recruiting
\$ 1	\$ --	\$ 379,038	\$ --	\$ --
276	24,082	69,524	6,519	146
--	--	7,759	--	--
<u>\$ 277</u>	<u>\$ 24,082</u>	<u>\$ 456,321</u>	<u>\$ 6,519</u>	<u>\$ 146</u>
\$ --	\$ --	\$ 4,298	\$ --	\$ --
--	--	41,615	--	38
277	24,082	--	6,519	--
--	--	5,498	--	108
--	--	7,759	--	--
<u>277</u>	<u>24,082</u>	<u>59,170</u>	<u>6,519</u>	<u>146</u>
--	--	7,759	--	--
--	--	389,392	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>397,151</u>	<u>--</u>	<u>--</u>
<u>\$ 277</u>	<u>\$ 24,082</u>	<u>\$ 456,321</u>	<u>\$ 6,519</u>	<u>\$ 146</u>

LYTLE INDEPENDENT SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2020

Data Control Codes	263 English Language Acquisition and Enhancement	288 Title IV, Part A Subpart 1	289 LEP Summer School
ASSETS:			
1110	Cash and Cash Equivalents	\$ --	\$ --
1240	Due from Other Governments	15	--
1300	Inventories	--	--
1000	Total Assets	<u>\$ 15</u>	<u>\$ 3</u>
LIABILITIES:			
Current Liabilities:			
2110	Accounts Payable	\$ --	\$ --
2160	Accrued Wages Payable	2	3
2170	Due to Other Funds	13	--
2200	Accrued Expenditures	--	--
2300	Unearned Revenue	--	--
2000	Total Liabilities	<u>15</u>	<u>3</u>
FUND BALANCES:			
Nonspendable Fund Balances:			
3410	Inventories	--	--
Restricted Fund Balances:			
3450	Federal/State Funds Grant Restrictions	--	--
3490	Other Restrictions of Fund Balance	--	--
3000	Total Fund Balances	<u>--</u>	<u>--</u>
4000	Total Liabilities and Fund Balances	<u>\$ 15</u>	<u>\$ 3</u>

410 State Textbook	429 State Funded Special Revenue Fund	461 Campus Activity	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 6,680	\$ --	\$ 45,225	\$ 439,470
--	67,128	--	290,065
--	--	--	7,759
<u>\$ 6,680</u>	<u>\$ 67,128</u>	<u>\$ 45,225</u>	<u>\$ 737,294</u>
\$ --	\$ --	\$ 30	\$ 4,328
--	32	--	121,303
--	49,108	--	120,650
--	--	--	16,240
6,680	17,988	--	32,427
<u>6,680</u>	<u>67,128</u>	<u>30</u>	<u>294,948</u>
--	--	--	7,759
--	--	--	389,392
--	--	45,195	45,195
<u>--</u>	<u>--</u>	<u>45,195</u>	<u>442,346</u>
<u>\$ 6,680</u>	<u>\$ 67,128</u>	<u>\$ 45,225</u>	<u>\$ 737,294</u>

LYTLE INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

Data Control Codes	205 Head Start	211 Title I Improving Basic Programs	212 Title I Part C Migrant Children	224 IDEA-Part B Formula
REVENUES:				
5700 <i>Local and Intermediate Sources</i>	\$ --	\$ --	\$ --	\$ --
5800 <i>State Program Revenues</i>	--	--	--	--
5900 <i>Federal Program Revenues</i>	151,200	391,800	40,546	346,426
5020 Total Revenues	<u>151,200</u>	<u>391,800</u>	<u>40,546</u>	<u>346,426</u>
EXPENDITURES:				
Current:				
0011 <i>Instruction</i>	151,200	127,926	18,062	174,925
0012 <i>Instructional Resources and Media Services</i>	--	--	--	--
0013 <i>Curriculum and Staff Development</i>	--	255,530	--	524
0021 <i>Instructional Leadership</i>	--	--	--	30,225
0023 <i>School Leadership</i>	--	--	--	--
0031 <i>Guidance, Counseling, and Evaluation Services</i>	--	--	--	139,996
0032 <i>Social Work Services</i>	--	--	20,203	--
0035 <i>Food Service</i>	--	--	--	--
0036 <i>Cocurricular/Extracurricular Activities</i>	--	--	--	250
0041 <i>General Administration</i>	--	--	--	--
0052 <i>Security and Monitoring Services</i>	--	--	--	--
0061 <i>Community Services</i>	--	8,344	2,281	506
6030 Total Expenditures	<u>151,200</u>	<u>391,800</u>	<u>40,546</u>	<u>346,426</u>
1100 Excess (Deficiency) of Revenues Over (Under)				
1100 Expenditures	--	--	--	--
1200 Net Change in Fund Balances	--	--	--	--
0100 Fund Balances - Beginning	--	--	--	--
3000 Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

225 IDEA-Part B Preschool Grant	226 IDEA-Part B Discretionary	240 National School Breakfast/Lunch Program	244 Career and Tech Basic Grant	255 Title II Training & Recruiting
\$ --	\$ --	\$ 175,614	\$ --	\$ --
--	--	5,228	--	--
<u>2,278</u>	<u>24,082</u>	<u>1,041,044</u>	<u>21,460</u>	<u>54,481</u>
<u>2,278</u>	<u>24,082</u>	<u>1,221,886</u>	<u>21,460</u>	<u>54,481</u>
1,531	24,082	--	18,131	--
--	--	--	--	--
76	--	--	3,329	54,481
--	--	--	--	--
--	--	--	--	--
671	--	--	--	--
--	--	--	--	--
--	--	1,120,355	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>2,278</u>	<u>24,082</u>	<u>1,120,355</u>	<u>21,460</u>	<u>54,481</u>
--	--	101,531	--	--
--	--	101,531	--	--
--	--	295,620	--	--
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 397,151</u>	<u>\$ --</u>	<u>\$ --</u>

LYTLE INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

Data Control Codes	263 English Language Acquisition and Enhancement	288 Title IV, Part A Subpart 1	289 LEP Summer School
REVENUES:			
5700 <i>Local and Intermediate Sources</i>	\$ --	\$ --	\$ --
5800 <i>State Program Revenues</i>	--	--	--
5900 <i>Federal Program Revenues</i>	5,653	31,678	1,336
5020 Total Revenues	<u>5,653</u>	<u>31,678</u>	<u>1,336</u>
EXPENDITURES:			
Current:			
0011 <i>Instruction</i>	3,065	--	1,336
0012 <i>Instructional Resources and Media Services</i>	--	--	--
0013 <i>Curriculum and Staff Development</i>	--	24,069	--
0021 <i>Instructional Leadership</i>	--	--	--
0023 <i>School Leadership</i>	--	150	--
0031 <i>Guidance, Counseling, and Evaluation Services</i>	1,796	75	--
0032 <i>Social Work Services</i>	--	--	--
0035 <i>Food Service</i>	--	--	--
0036 <i>Cocurricular/Extracurricular Activities</i>	--	--	--
0041 <i>General Administration</i>	--	--	--
0052 <i>Security and Monitoring Services</i>	--	7,384	--
0061 <i>Community Services</i>	792	--	--
6030 Total Expenditures	<u>5,653</u>	<u>31,678</u>	<u>1,336</u>
1100 Excess (Deficiency) of Revenues Over (Under)			
1100 Expenditures	--	--	--
1200 Net Change in Fund Balances	--	--	--
0100 Fund Balances - Beginning	--	--	--
3000 Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

410 State Textbook	429 State Funded Special Revenue Fund	461 Campus Activity	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ 58,117	\$ 233,731
322,904	89,685	--	417,817
--	--	--	2,111,984
<u>322,904</u>	<u>89,685</u>	<u>58,117</u>	<u>2,763,532</u>
322,904	13,909	48,549	905,620
--	--	111	111
--	14,100	--	352,109
--	42,608	--	72,833
--	--	--	150
--	--	--	142,538
--	--	--	20,203
--	--	--	1,120,355
--	--	9,730	9,980
--	2,675	--	2,675
--	16,393	--	23,777
--	--	74	11,997
<u>322,904</u>	<u>89,685</u>	<u>58,464</u>	<u>2,662,348</u>
--	--	(347)	101,184
--	--	(347)	101,184
--	--	45,542	341,162
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 45,195</u>	<u>\$ 442,346</u>

Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

LYTLE INDEPENDENT SCHOOL DISTRICT

*SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2020*

Year Ended June 30	Tax Rates		3 Assessed/Appraised Value For School Tax Purposes
	1 Maintenance	2 Debt Service	
2011 and Prior Years	Various	Various	Various
2012	\$ 1.17	\$.17	\$ 215,583,513
2013	\$ 1.17	\$.25	\$ 233,884,463
2014	\$ 1.17	\$.25	\$ 257,933,804
2015	\$ 1.17	\$.25	\$ 254,293,186
2016	\$ 1.17	\$.23	\$ 258,956,007
2017	\$ 1.17	\$.23	\$ 265,753,977
2018	\$ 1.17	\$.23	\$ 284,501,396
2019	\$ 1.17	\$.2019	\$ 321,299,806
2020 (School Year Under Audit)	\$ 1.0684	\$.30	\$ 362,596,529

1000 Totals

9000 - Portion of Row 1000 for Taxes Paid into Tax Increment Zone Under Chapter 311, Tax Code

10 Beginning Balance 7/1/19	20 Current Year's Total Levy	31 Maintenance Collections	32 Debt Service Collections	40 Entire Year's Adjustments	50 Ending Balance 6/30/20
\$ 327,075	\$ --	\$ 16,035	\$ 4,007	\$ 1,510	\$ 308,543
40,213	--	4,109	597	(298)	35,209
45,994	--	7,513	1,605	(387)	36,489
44,427	--	8,392	1,793	(295)	33,947
55,429	--	9,956	2,127	(307)	43,039
72,280	--	20,040	3,939	133	48,434
90,839	--	28,642	5,631	5,755	62,321
138,826	--	33,119	6,511	(870)	98,326
286,069	--	111,904	19,311	(3,993)	150,861
--	4,961,590	3,641,317	1,022,507	--	297,766
<u>\$ 1,101,153</u>	<u>\$ 4,961,590</u>	<u>\$ 3,881,027</u>	<u>\$ 1,068,028</u>	<u>\$ 1,248</u>	<u>\$ 1,114,935</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

LYTLE INDEPENDENT SCHOOL DISTRICT
NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

EXHIBIT J-2

Data Control Codes		1	2	3	Variance with Final Budget Positive (Negative)
		Budgeted Amounts		Actual	
		Original	Final		
REVENUES:					
5700	<i>Local and Intermediate Sources</i>	\$ 227,720	\$ 172,120	\$ 175,614	\$ 3,494
5800	<i>State Program Revenues</i>	6,000	5,228	5,228	--
5900	<i>Federal Program Revenues</i>	920,285	959,712	1,041,044	81,332
5020	Total Revenues	<u>1,154,005</u>	<u>1,137,060</u>	<u>1,221,886</u>	<u>84,826</u>
EXPENDITURES:					
Current:					
Support Services - Student (Pupil):					
0035	<i>Food Services</i>	1,146,345	1,206,345	1,120,355	85,990
	Total Support Services - Student (Pupil)	<u>1,146,345</u>	<u>1,206,345</u>	<u>1,120,355</u>	<u>85,990</u>
6030	Total Expenditures	<u>1,146,345</u>	<u>1,206,345</u>	<u>1,120,355</u>	<u>85,990</u>
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	7,660	(69,285)	101,531	170,816
1200	Net Change in Fund Balance	7,660	(69,285)	101,531	170,816
0100	Fund Balance - Beginning	295,620	295,620	295,620	--
3000	Fund Balance - Ending	<u>\$ 303,280</u>	<u>\$ 226,335</u>	<u>\$ 397,151</u>	<u>\$ 170,816</u>

LYTLE INDEPENDENT SCHOOL DISTRICT

EXHIBIT J-3

DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

Data Control Codes	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	1	2	3		
	Original	Final	Actual		
REVENUES:					
5700	Local and Intermediate Sources	\$ 1,166,278	\$ 1,084,059	\$ 1,104,435	\$ 20,376
5800	State Program Revenues	501,815	584,332	584,332	--
5900	Federal Program Revenues	--	198,082	198,082	--
5020	Total Revenues	<u>1,668,093</u>	<u>1,866,473</u>	<u>1,886,849</u>	<u>20,376</u>
EXPENDITURES:					
Debt Service:					
0071	Principal on Long-Term Debt	1,437,734	950,027	555,000	395,027
0072	Interest on Long-Term Debt	--	769,021	769,021	--
0073	Bond Issuance Costs and Fees	--	4,000	4,000	--
	Total Debt Service	<u>1,437,734</u>	<u>1,723,048</u>	<u>1,328,021</u>	<u>395,027</u>
6030	Total Expenditures	<u>1,437,734</u>	<u>1,723,048</u>	<u>1,328,021</u>	<u>395,027</u>
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	<u>230,359</u>	<u>143,425</u>	<u>558,828</u>	<u>415,403</u>
Other Financing Sources (Uses):					
7911	Capital-Related Debt Issued (Regular Bonds)	--	--	617	617
7080	Total Other Financing Sources and (Uses)	--	--	617	617
1200	Net Change in Fund Balance	<u>230,359</u>	<u>143,425</u>	<u>559,445</u>	<u>416,020</u>
0100	Fund Balance - Beginning	1,597,934	1,597,934	1,597,934	--
1300	Prior Period Adjustment	--	--	395,000	395,000
0100	Fund Balance - Beginning, as Restated	<u>1,597,934</u>	<u>1,597,934</u>	<u>1,992,934</u>	<u>395,000</u>
3000	Fund Balance - Ending	<u>\$ 1,828,293</u>	<u>\$ 1,741,359</u>	<u>\$ 2,552,379</u>	<u>\$ 811,020</u>

***FEDERAL AWARDS AND
OTHER COMPLIANCE SECTION***



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

November 11, 2020

To the Board of Trustees of
Lytle Independent School District:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lytle Independent School District (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 11, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 District's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

November 11, 2020

To the Board of Trustees of
Lytle Independent School District:

Report on Compliance for Each Major Federal Program

We have audited Lytle 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 June 30, 2020. 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.

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 each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

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

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

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

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

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

LYTLE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

A. Summary of Auditors' Results

1. Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Noncompliance material to financial statements noted? Yes No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

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

Version of compliance supplement used in audit: August 2020

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I, Part A
84.027 and 84.173	IDEA-B Cluster

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

Auditee qualified as low-risk auditee? Yes No

B. Financial Statement Findings

None

C. Federal Award Findings and Questioned Costs

None

LYTLE INDEPENDENT SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
None to report.		

LYTLE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

EXHIBIT K-1

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Federal Expenditures
CHILD NUTRITION CLUSTER:			
<u>U. S. Department of Agriculture</u>			
Passed Through State Department of Education:			
<i>School Breakfast Program</i>	10.553	080256951	\$ 310,950
<i>National School Lunch Program</i>	10.555	080256951	652,062
Total Passed Through State Department of Education			<u>963,012</u>
Total U. S. Department of Agriculture			<u>963,012</u>
Total Child Nutrition Cluster			<u>963,012</u>
FOOD DISTRIBUTION CLUSTER:			
<u>U. S. Department of Agriculture</u>			
Commodity Supplemental Food Program (Non-cash)	10.565	080256951	78,032
Total U. S. Department of Agriculture			<u>78,032</u>
Total Food Distribution Cluster			<u>78,032</u>
HEAD START CLUSTER:			
<u>U. S. Department of Health and Human Services</u>			
Passed Through Education Service Center, Region 20:			
<i>Head Start</i>	93.600	205-457-0-06	151,200
Total Passed Through Education Service Center, Region 20			<u>151,200</u>
Total U. S. Department of Health and Human Services			<u>151,200</u>
Total Head Start Cluster			<u>151,200</u>
SPECIAL EDUCATION (IDEA) CLUSTER:			
<u>U. S. Department of Education</u>			
Passed Through State Department of Education:			
<i>IDEA-B Formula</i>	84.027	206600010079046000	346,426
<i>IDEA-B Discretionary</i>	84.027	20660077007904	24,082
Total CFDA Number 84.027			<u>370,508</u>
<i>IDEA-B Preschool</i>	84.173	206610010079046000	2,278
Total Passed Through State Department of Education			<u>372,786</u>
Total U. S. Department of Education			<u>372,786</u>
Total Special Education (IDEA) Cluster			<u>372,786</u>
OTHER PROGRAMS:			
<u>Federal Communications Commission</u>			
Passed Through State Department of Education:			
<i>Universal E-Rate</i>	32.000	007-904	18,240
Total Passed Through State Department of Education			<u>18,240</u>
Total Federal Communications Commission			<u>18,240</u>

LYTLE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

EXHIBIT K-1

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Federal Expenditures
<u>U. S. Department of Education</u>			
Passed Through State Department of Education:			
<i>Title I Part A - Improving Basic Programs</i>	84.010	20610101007904	\$ 391,800
<i>ESEA Title I Part C - Education of Migratory Children</i>	84.011	19615001007904	14,332
<i>Title I Part C - Education of Migratory Children</i>	84.011	20615001007904	26,214
Total CFDA Number 84.011			<u>40,546</u>
<i>Career and Technical Education - Basic Grant</i>	84.048	20420006007904	21,460
<i>Title II Part A - English Language Acquisition and Language Enhancement</i>	84.365	20671001007904	5,653
<i>Title II Part A - Teacher & Principal Training & Recruiting</i>	84.367	20694501007904	54,481
<i>Summer School LEP</i>	84.369	69551802	1,336
<i>Title IV, Part A, Subpart 1</i>	84.424	19680101007904	5,866
<i>Title IV, Part A</i>	84.424	20680101007904	25,812
Total CFDA Number 84.424			<u>31,678</u>
Total Passed Through State Department of Education			<u>546,954</u>
Total U. S. Department of Education			<u>546,954</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 2,130,224</u></u>
		Reconciliation of Federal Revenue	\$ 2,130,224
		SHARS Reimbursement -	
		General Fund	228,074
		QSCB Federal Subsidy	198,082
		Total Federal Revenue per Exh	<u><u>\$ 2,556,380</u></u>

The accompanying notes are an integral part of this schedule.

LYTLE INDEPENDENT SCHOOL DISTRICT

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2020

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District. The information in the Schedule is presented in accordance 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"). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

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

LYTLE INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS
AS OF JUNE 30, 2020

Data Control Codes		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 District make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the District was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warranty hold was issued, the District is considered to not have made timely payments.) Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued. Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the District issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the District is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts and laws related to local, state, or federal funds?	No
SF7	Did the 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 statues, laws and rules that were in effect at the District's fiscal year end?	Yes
SF8	Did the Board members discuss the District's property values at a Board meeting within 120 days before the District adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year end	\$ --



Required Auditor Disclosure Letter

November 11, 2020

To the Board of Trustees of
Lytle Independent School District:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lytle Independent School District (the “District”), for the year ended June 30, 2020. Professional standards require that we provide the Board of Trustees (the “governing body”) with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit.

I. Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated November 7, 2019, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with the governing body’s oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve the governing body or management of its responsibilities.

II. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to the governing body in our engagement letter dated November 7, 2019.

III. Significant Audit Findings

I. Qualitative Aspects of Accounting Practices

- A. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. 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.

- B. 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 affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates are used in the calculation of the pension liability and the required annual contribution. The Teacher Retirement System of Texas (TRS) hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the District to TRS.

Estimates are used in the calculation of the health care liability for other postemployment benefits. TRS hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the District to TRS.

- C. The financial statement disclosures are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of long-term debt in the financial statements is significant to financial statement users because it discloses the District's long-term financial obligations.

2. Difficulties Encountered in Performing the Audit

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

3. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely 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. The attached schedule summarizes both material and immaterial misstatements detected as a result of our audit procedures.

4. 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.

5. Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 11, 2020.

6. 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 the 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.

7. Other Audit Findings or Issues

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.

IV. Other Matters

We applied certain limited procedures to the Required Supplementary Information (RSI), as identified on the table of contents, which 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 supplementary information, as identified on the table of contents, which accompanies the financial statements but is 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.

We were not engaged to report on the introductory section and the schedule of required responses to selected school first indicators, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

V. Restrictions on Use

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

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

Lytle Independent School District
Adjustment Journal - All Entries

June 30, 2020
Accountant: MMC

All Fund Types

Funds: 199, 205, 211, 212, 224, 225, 226, 240, 244, 255, 263, 288, 289, 410, 429, 461, 511, 619, 802, 865, 901, 902, 904

905

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	10,133.00		1	To clear negative cash from fund 205
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		10,133.00	1	To clear negative cash from fund 205
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	10,523.25		2	To clear negative cash from fund 211
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		10,523.25	2	To clear negative cash from fund 211
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	1,426.76		3	To clear negative cash from fund 212
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		1,426.76	3	To clear negative cash from fund 212
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	276.35		4	To clear negative cash from fund 225
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		276.35	4	To clear negative cash from fund 225
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	24,082.00		5	To clear negative cash from fund 226
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		24,082.00	5	To clear negative cash from fund 226
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02s	6,519.02		6	To clear negative cash from fund 244
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02s		6,519.02	6	To clear negative cash from fund 244
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	18,569.19		7	To clear negative cash from fund 288
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		18,569.19	7	To clear negative cash from fund 288
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	49,108.19		8	To clear negative cash from fund 429
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		49,108.19	8	To clear negative cash from fund 429
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	12.52		9	To clear negative cash from fund 263
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		12.52	9	To clear negative cash from fund 263
AS	199	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	117.72		10	To move to correct account
LI	199	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		117.72	10	To move to correct account
EQ	199	0	3600	0	0	0	0	0	0	Unassigned Fund Bal	G.02	7,400.38		11	To update prepaid items
EQ	199	0	3430	0	0	0	0	0	0	Nonspend. Fund Bal.	G.02		7,400.38	11	To update prepaid items
AS	199	0	1243	0	0	0	0	0	0	Due from Other Gove	C.01	40,093.43		13	To correct GJ-000664
RE	199	0	5711	0	0	0	0	0	0	Taxes, Cur. Yr. Levy	C.01		40,093.43	13	To correct GJ-000664
AS	199	0	1290	0	0	0	0	0	0	Other Receivables	C.01	9,475.15		14	To clear up PY taxes receivable
AS	199	0	1243	0	0	0	0	0	0	Due from Other Gove	C.01		9,475.15	14	To clear up PY taxes receivable
AS	199	0	1230	0	0	0	0	0	0	Receiv.: Allow. for Un	C.01	37,790.46		15	To correct taxes receivable at year end
AS	199	0	1220	0	0	0	0	0	0	Receiv: Property Tax	C.01		7,694.44	15	To correct taxes receivable at year end
DRI	199	0	2600	0	0	0	0	0	0	Deferred Resources I	C.01		30,096.02	15	To correct taxes receivable at year end
AS	199	0	1243.03	0	0	0	0	0	0	Due from Other Gove	NON1.0	18,240.00		16	To move receipt to correct account
RE	199	0	5949.03	0	0	0	0	0	0	Fed. Rev. Distr. Direc	NON1.08		18,240.00	16	To move receipt to correct account
RE	199	0	5812	0	0	0	0	0	0	Foundation Sch. Prog	C.04	10,500.00		17	To move to correct account GJ-000667
RE	199	0	5829	0	0	0	0	0	0	State Prog. Rev. Distr	C.04		10,500.00	17	To move to correct account GJ-000667
RE	199	0	5829	0	0	0	0	0	0	State Prog. Rev. Distr	PY	19,246.00		18	To remove PY due from state
AS	199	0	1241	0	0	0	0	0	0	Due from State	PY		19,246.00	18	To remove PY due from state
AS	199	0	1241	0	0	0	0	0	0	Due from State	C.04a	68,273.00		19	To post the July payment Per Capita
RE	199	0	5811	0	0	0	0	0	0	Per Capita Apportion	C.04a		68,273.00	19	To post the July payment Per Capita
AS	199	0	1241	0	0	0	0	0	0	Due from State	C.04a	1,133,279.00		20	To post July payment for Foundation
RE	199	0	5812	0	0	0	0	0	0	Foundation Sch. Prog	C.04a		1,133,279.00	20	To post July payment for Foundation
EX	199	11	6397	0	0	0	11	0	0	Suppl. & Mater. - Loc.	E.02	5,812.47		21	To record check 73879
LI	199	0	2110.01	0	0	0	0	0	0	Accounts Payable	E.02		5,812.47	21	To record check 73879

Lytle Independent School District
Adjustment Journal - All Entries

June 30, 2020
Accountant: MMC

All Fund Types

Funds: 199, 205, 211, 212, 224, 225, 226, 240, 244, 255, 263, 288, 289, 410, 429, 461, 511, 619, 802, 865, 901, 902, 904

905

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
EX	199	51	6299	0	0	0	99	0	0	Misc. Contracted Ser	E.02	7,340.00		22	To record check 73986
LI	199	0	2110.01	0	0	0	0	0	0	Accounts Payable	E.02		7,340.00	22	To record check 73986
AS	199	0	1410.03	0	0	0	0	0	0	Deferred Expenditure	E01	2,711.47		23	To move payments to deferred exp from Due to Devine ISD
LI	199	0	2110.03	0	0	0	0	0	0	Accounts Payable	E01		2,711.47	23	To move payments to deferred exp from Due to Devine ISD
AS	199	0	1410.04	0	0	0	0	0	0	Deferred Expenditure	E01	4,302.60		24	To move amount from AP-TASB to deferred exp
LI	199	0	2110.04	0	0	0	0	0	0	Accounts Payable	E01		4,302.60	24	To move amount from AP-TASB to deferred exp
EX	199	11	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	3,388.54		25	To update Medicare Part D at final
EX	199	12	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	40.00		25	To update Medicare Part D at final
EX	199	13	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	147.28		25	To update Medicare Part D at final
EX	199	21	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	102.61		25	To update Medicare Part D at final
EX	199	23	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	428.42		25	To update Medicare Part D at final
EX	199	31	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	237.60		25	To update Medicare Part D at final
EX	199	33	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	61.70		25	To update Medicare Part D at final
EX	199	34	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	180.62		25	To update Medicare Part D at final
EX	199	36	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	195.41		25	To update Medicare Part D at final
EX	199	41	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	219.54		25	To update Medicare Part D at final
EX	199	51	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	484.78		25	To update Medicare Part D at final
EX	199	52	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	26.20		25	To update Medicare Part D at final
EX	199	53	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	142.30		25	To update Medicare Part D at final
RE	199	0	5831	0	0	0	0	0	0	Teacher Retirement/T	F.09		5,655.00	25	To update Medicare Part D at final
EX	199	11	6119	0	0	0	37	0	0	Sal/Wages: Teachers	2.4.05	4,312.00		26	Client Requested AJE
EX	199	11	6119	0	0	0	30	0	0	Sal/Wages: Teachers	2.4.05		4,312.00	26	Client Requested AJE
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	2.4.05b	2,626.38		27	Client Requested AJE2
EX	199	11	6129	0	0	0	23	0	0	Sal/Wages forSuppor	2.4.05b		1,220.29	27	Client Requested AJE2
EX	199	11	6141	0	0	0	23	0	0	Social Security/Medic	2.4.05b		17.69	27	Client Requested AJE2
EX	199	11	6142	0	0	0	23	0	0	Group Health & Life I	2.4.05b		546.49	27	Client Requested AJE2
EX	199	11	6146	0	0	0	23	0	0	Teacher Retirement/T	2.4.05b		295.32	27	Client Requested AJE2
EX	199	31	6119	0	0	0	23	0	0	Sal/Wages: Teachers	2.4.05b		0.10	27	Client Requested AJE2
EX	199	31	6142	0	0	0	23	0	0	Group Health & Life I	2.4.05b		546.49	27	Client Requested AJE2
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	2.4.05c	3,409.55		28	Client Requested AJE3
EX	199	11	6146	0	0	0	32	0	0	Teacher Retirement/T	2.4.05c	219.15		28	Client Requested AJE3
EX	199	11	6142	0	0	0	32	0	0	Group Health & Life I	2.4.05c		611.55	28	Client Requested AJE3
EX	199	11	6141	0	0	0	32	0	0	Social Security/Medic	2.4.05c		14.81	28	Client Requested AJE3
EX	199	11	6129	0	0	0	32	0	0	Sal/Wages forSuppor	2.4.05c		3,002.34	28	Client Requested AJE3
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	2.4.05d	1,743.61		29	Client Requested AJE4
LI	199	0	2110.11	0	0	0	0	0	0	Accounts Payable	2.4.05d		0.05	29	Client Requested AJE4
EX	199	11	6146	0	0	0	30	0	0	Teacher Retirement/T	2.4.05d	0.01		29	Client Requested AJE4
EX	199	13	6119	0	0	0	30	0	0	Sal/Wages: Teachers	2.4.05d		0.17	29	Client Requested AJE4
EX	199	13	6142	0	0	0	30	0	0	Group Health & Life I	2.4.05d		1,743.40	29	Client Requested AJE4
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	2.4.05e	1,336.00		30	Client Requested AJE5
EX	199	11	6121	0	0	0	25	0	0	Extra Duty Pay/Overt	2.4.05e		907.50	30	Client Requested AJE5
EX	199	11	6141	0	0	0	25	0	0	Social Security/Medic	2.4.05e		72.31	30	Client Requested AJE5

Lytle Independent School District
Adjustment Journal - All Entries

June 30, 2020
Accountant: MMC

All Fund Types

Funds: 199, 205, 211, 212, 224, 225, 226, 240, 244, 255, 263, 288, 289, 410, 429, 461, 511, 619, 802, 865, 901, 902, 904

905

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
EX	199	11	6143	0	0	0	25	0	0	Worker's Compensation	2.4.05e		4.67	30	Client Requested AJE5
EX	199	11	6146	0	0	0	25	0	0	Teacher Retirement/T	2.4.05e		169.17	30	Client Requested AJE5
EX	199	11	6118	0	0	0	25	0	0	Sal/Wages: Teachers	2.4.05e		182.35	30	Client Requested AJE5
EX	199	36	6298	0	0	0	91	0	0	Misc. Contracted Serv	A.02a	11,526.69		31	Client Requested AJE6
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a		11,526.69	31	Client Requested AJE6
Totals----->												1,516,060.35	1,516,060.35		
AS	2050	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	10,133.00		1	To clear negative cash
LI	2050	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		10,133.00	1	To clear negative cash
AS	2050	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	147.30		2	To move to correct account
LI	2050	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		147.30	2	To move to correct account
EX	2059	11	6129	0	0	0	32	0	0	Sal/Wages for Suppor	2.4.05c	3,002.34		1	Client Requested AJE3
EX	2059	11	6141	0	0	0	32	0	0	Social Security/Medic	2.4.05c	14.81		1	Client Requested AJE3
EX	2059	11	6142	0	0	0	32	0	0	Group Health & Life I	2.4.05c	611.55		1	Client Requested AJE3
EX	2059	11	6146	0	0	0	32	0	0	Teacher Retirement/T	2.4.05c	0.00	219.15	1	Client Requested AJE3
AS	2059	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	2.4.05c		3,409.55	1	Client Requested AJE3
Totals----->												13,909.00	13,909.00		
AS	2110	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	10,523.25		1	To clear negative cash
LI	2110	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		10,523.25	1	To clear negative cash
AS	2110	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	303.01		2	To move to correct account
LI	2110	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		303.01	2	To move to correct account
LI	2119	0	2210.11	0	0	0	0	0	0	Accrued Expenditures	2.4.05c	0.05		1	Client Requested AJE4
EX	2119	13	6119	0	0	0	30	0	0	Sal/Wages: Teachers	2.4.05c	0.17		1	Client Requested AJE4
EX	2119	13	6142	0	0	0	30	0	0	Group Health & Life I	2.4.05c	1,743.40		1	Client Requested AJE4
EX	2119	11	6146	0	0	0	30	0	0	Teacher Retirement/T	2.4.05c		0.01	1	Client Requested AJE4
AS	2119	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	2.4.05c		1,743.61	1	Client Requested AJE4
Totals----->												12,569.88	12,569.88		
AS	2120	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	1,426.76		1	To clear negative cash
LI	2120	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		1,426.76	1	To clear negative cash
AS	2120	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	22.11		2	To move to correct account
LI	2120	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		22.11	2	To move to correct account
EX	2120	34	6494	0	0	0	99	0	0	Reclass. Transportati	Rpt	176.00		3	To clear out negative expense
EX	2120	11	6494	0	0	0	24	0	0	Reclass. Transportati	Rpt		176.00	3	To clear out negative expense
AS	2129	0	1241	0	0	0	0	0	0	Due from State	PY	41.00		1	To clear out PY due from state
RE	2129	0	5929	0	0	0	0	0	0	Fed. Rev. Distr. by T.	PY		41.00	1	To clear out PY due from state
Totals----->												1,665.87	1,665.87		
AS	2240	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	380.29		1	To move to correct account
LI	2240	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		380.29	1	To move to correct account
RE	2240	0	5929	0	0	0	0	0	0	Fed. Rev. Distr. by T.	MAJ2.0	6,519.02		2	To correct due from state at final

Lytle Independent School District
Adjustment Journal - All Entries

June 30, 2020
Accountant: MMC

All Fund Types

Funds: 199, 205, 211, 212, 224, 225, 226, 240, 244, 255, 263, 288, 289, 410, 429, 461, 511, 619, 802, 865, 901, 902, 904

905

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
AS	2240	0	1241	0	0	0	0	0	0	Due from State	MAJ2.03a		6,519.02	2	To correct due from state at final
LI	2240	0	2210.01	0	0	0	0	0	0	Accrued Expenditures	Rpt	531.20		3	To move to offsetting account
LI	2240	0	2110.01	0	0	0	0	0	0	Accounts Payable	Rpt		531.20	3	To move to offsetting account
EX	2249	11	6129	0	0	0	23	0	0	Sal/Wages forSupport	2.4.05b	1,220.29		1	Client Requested AJE2
EX	2249	11	6141	0	0	0	23	0	0	Social Security/Medic	2.4.05b	17.69		1	Client Requested AJE2
EX	2249	11	6142	0	0	0	23	0	0	Group Health & Life I	2.4.05b	546.49		1	Client Requested AJE2
EX	2249	11	6146	0	0	0	23	0	0	Teacher Retirement/T	2.4.05b	295.32		1	Client Requested AJE2
EX	2249	31	6119	0	0	0	23	0	0	Sal/Wages: Teachers	2.4.05b	0.10		1	Client Requested AJE2
EX	2249	31	6142	0	0	0	23	0	0	Group Health & Life I	2.4.05b	546.49		1	Client Requested AJE2
AS	2249	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	2.4.05b		2,626.38	1	Client Requested AJE2
	Totals----->											10,056.89	10,056.89		
AS	2250	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	A.02a	276.35		1	To clear negative cash
LI	2250	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		276.35	1	To clear negative cash
LI	2250	0	2210.01	0	0	0	0	0	0	Accrued Expenditures	Rpt	116.55		2	To move to offsetting account
LI	2250	0	2110.01	0	0	0	0	0	0	Accounts Payable	Rpt		116.55	2	To move to offsetting account
	Totals----->											392.90	392.90		
AS	2260	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	A.02a	24,082.00		1	To clear negative cash
LI	2260	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		24,082.00	1	To clear negative cash
	Totals----->											24,082.00	24,082.00		
EQ	2400	0	3450	0	0	0	0	0	0	Restricted FB for Fed	G.01	1,157.02		1	To update inventory reserve at year end
EQ	2400	0	3410	0	0	0	0	0	0	Nonspend. Fund Bal.	G.01		1,157.02	1	To update inventory reserve at year end
LI	2400	0	2310	0	0	0	0	0	0	Deferred Revenue	C.09	6,602.46		2	To record PY inventory moved to revenues
RE	2400	0	5923	0	0	0	0	0	0	U.S.D.A. Donated Co	C.09		6,602.46	2	To record PY inventory moved to revenues
EX	2400	35	6344	0	0	0	99	0	0	USDA Donated Comr	C.09	6,602.46		3	To record PY inventory to expense
AS	2400	0	1310	0	0	0	0	0	0	Inventories - Suppl. &	C.09		6,602.46	3	To record PY inventory to expense
EX	2400	35	6344	0	0	0	99	0	0	USDA Donated Comr	C.09	8,683.15		4	To correct commodities at year end
EX	2400	35	6341	0	0	0	99	0	0	Food	C.09		3,478.48	4	To correct commodities at year end
RE	2400	0	5923	0	0	0	0	0	0	U.S.D.A. Donated Co	C.09		5,204.67	4	To correct commodities at year end
AS	2400	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	3,349.21		5	To move to correct account
LI	2400	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		3,349.21	5	To move to correct account
AS	2400	0	1290	0	0	0	0	0	0	Other Receivables	TB	1,292.50		5	To move to correct account
RE	2400	0	5751.57	0	0	0	0	0	0	Food Service Activitie	TB		1,292.50	5	To move to correct account
	Totals----->											27,686.80	27,686.80		
AS	2440	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	A.02s	6,519.02		1	To clear negative cash
LI	2440	0	2171	0	0	0	0	0	0	Due to General Fund	A.02s		6,519.02	1	To clear negative cash
AS	2440	0	1241	0	0	0	0	0	0	Due from State	C.04a	6,519.02		2	To record due from state per client
RE	2440	0	5929	0	0	0	0	0	0	Fed. Rev. Distr. by T.	C.04a		6,519.02	2	To record due from state per client
	Totals----->											13,038.04	13,038.04		

Lytle Independent School District
Adjustment Journal - All Entries

June 30, 2020
Accountant: MMC

All Fund Types

Funds: 199, 205, 211, 212, 224, 225, 226, 240, 244, 255, 263, 288, 289, 410, 429, 461, 511, 619, 802, 865, 901, 902, 904

905

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
AS	2550	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	38.41		1	To move to correct account
LI	2550	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		38.41	1	To move to correct account
	Totals											38.41	38.41		
AS	2630	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	12.52		1	To clear negative cash
LI	2630	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		12.52	1	To clear negative cash
AS	2630	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	2.50		2	To move to correct account
LI	2630	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		2.50	2	To move to correct account
	Totals											15.02	15.02		
AS	2880	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	18,569.19		1	To clear negative cash
LI	2880	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		18,569.19	1	To clear negative cash
RE	2880	0	5929	0	0	0	0	0	0	Fed. Rev. Distr. by T.	2.4.05e	1,336.00		2	Client Requested AJE5
AS	2880	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	2.4.05e		1,336.00	2	Client Requested AJE5
	Totals											19,905.19	19,905.19		
AS	2890	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	2.85		1	To move to correct account
LI	2890	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		2.85	1	To move to correct account
AS	2890	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	2.4.05e	1,336.00		2	Client Requested AJE5
RE	2890	0	5929	0	0	0	0	0	0	Fed. Rev. Distr. by T.	2.4.05e		1,336.00	2	Client Requested AJE5
EX	2890	11	6121	0	0	0	25	0	0	Extra Duty Pay/Overt	2.4.05e	907.50		2	Client Requested AJE5
EX	2890	11	6141	0	0	0	25	0	0	Social Security/Medic	2.4.05e	72.31		2	Client Requested AJE5
EX	2890	11	6143	0	0	0	25	0	0	Worker's Compensati	2.4.05e	4.67		2	Client Requested AJE5
EX	2890	11	6146	0	0	0	25	0	0	Teacher Retirement/T	2.4.05e	169.17		2	Client Requested AJE5
EX	2890	11	6118	0	0	0	25	0	0	Sal/Wages: Teachers	2.4.05e	182.35		2	Client Requested AJE5
AS	2890	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	2.4.05e		1,336.00	2	Client Requested AJE5
	Totals											2,674.85	2,674.85		
EX	4100	11	6321	0	0	0	11	0	0	Textbooks	C.10a	77,457.56		1	To record additional requisition at year end
RE	4100	0	5829	0	0	0	0	0	0	State Prog. Rev. Distr	C.10a		77,457.56	1	To record additional requisition at year end
LI	4100	0	2310	0	0	0	0	0	0	Deferred Revenue	2.4.05f	3,774.80		2	Client Requested AJE5
RE	4100	0	5829	0	0	0	0	0	0	State Prog. Rev. Distr	2.4.05f		3,774.80	2	Client Requested AJE5
AS	4109	0	1243	0	0	0	0	0	0	Due from Other Gove	2.4.05f	3,774.80		1	Client Requested AJE6
AS	4109	0	1241	0	0	0	0	0	0	Due from State	2.4.05f		3,774.80	1	Client Requested AJE6
	Totals											85,007.16	85,007.16		
AS	4290	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	49,108.19		1	To clear negative cash
LI	4290	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		49,108.19	1	To clear negative cash
AS	4290	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	31.65		2	To move to correct account
LI	4290	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		31.65	2	To move to correct account
AS	4290	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	13,000.00		4	To remove check 73708 in CY. Delete GJ-000090 in NY.

Lytle Independent School District
Adjustment Journal - All Entries

June 30, 2020
Accountant: MMC

All Fund Types

Funds: 199, 205, 211, 212, 224, 225, 226, 240, 244, 255, 263, 288, 289, 410, 429, 461, 511, 619, 802, 865, 901, 902, 904

905

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
EX	4290	13	6299.05	0	0	0	24	0	0	Misc. Contracted Serv	A.02a		13,000.00	4	To remove check 73708 in CY. Delete GJ-000090 in NY.
RE	4290	0	5829.05	0	0	0	0	0	0	State Prog. Rev. Distr	C.06	17,988.40		5	To move additional revenue to deferred
LI	4290	0	2310	0	0	0	0	0	0	Deferred Revenue	C.06		17,988.40	5	To move additional revenue to deferred
EX	4290	34	6494	0	0	0	99	0	0	Reclass. Transportati	Rpt	4,988.40		6	To move to offsetting account
EX	4290	11	6494.05	0	0	0	24	0	0	Reclass. Transportati	Rpt		4,988.40	6	To move to offsetting account
	Totals											85,116.64	85,116.64		
AS	511	0	1290	0	0	0	0	0	0	Other Receivables	PY	1,647.06		1	To clear PY due from other governments
AS	511	0	1243	0	0	0	0	0	0	Due from Other Gove	PY		1,647.06	1	To clear PY due from other governments
AS	511	0	1220	0	0	0	0	0	0	Receiv: Property Tax	C.01	21,476.53		2	To correct taxes receivable at year end
AS	511	0	1230	0	0	0	0	0	0	Receiv.: Allow. for Un	C.01	6,209.19		2	To correct taxes receivable at year end
DRI	511	0	2600	0	0	0	0	0	0	Deferred Resources I	C.01		27,685.72	2	To correct taxes receivable at year end
AS	511	0	1810	0	0	0	0	0	0	Restricted Assets Cas	A.02h	790,185.36		3	To record Series 2012 QSCB Bank Account
EQ	511	0	3480	0	0	0	0	0	0	Restricted for Retirem	A.02h		395,000.00	3	To record Series 2012 QSCB Bank Account
EX	511	71	6511.06	0	0	0	99	0	0	Bond Principal	On-Behalf		395,000.00	3	To record Series 2012 QSCB Bank Account
RE	511	0	5742	0	0	0	0	0	0	Earnings from Temp.	On-Behalf		185.36	3	To record Series 2012 QSCB Bank Account
AS	511	0	1243	0	0	0	0	0	0	Due from Other Gove	C.04b	5,928.42		4	To record change in due from tax
RE	511	0	5712	0	0	0	0	0	0	Taxes, Prior Yrs.	C.04b		5,928.42	4	To record change in due from tax
	Totals											825,446.56	825,446.56		
AS	619	0	1120	0	0	0	0	0	0	Investments - Current	I.04a	8,500,000.00		1	To record Bond Series 2019
EX	619	71	6599	0	0	0	0	0	0	Other Debt Service Fe	I.04a	168,484.64		1	To record Bond Series 2019
OR	619	0	7911	0	0	0	0	0	0	Issuance of Bonds	I.04a		7,779,382.54	1	To record Bond Series 2019
OR	619	0	7916	0	0	0	0	0	0	Premium or Discount	I.04a		889,102.10	1	To record Bond Series 2019
	Totals											8,668,484.64	8,668,484.64		
EQ	802	0	3800	0	0	0	0	0	0	Restricted Net Assets	J.01	0.40		1	To match PY report
RE	802	0	5742	0	0	0	0	0	0	Earnings from Temp.	J.01		0.40	1	To match PY report
	Totals											0.40	0.40		



Board Of Trustees

November 11, 2020

**LeeAnna Mask
President**

Belt Harris Pechacek, LLLP
3210 Bingle Road, Suite 300
Houston, TX 77055

**Nan Boyd
Vice-President**

This representation letter is provided in connection with your audit(s) of the financial statements of Lytle Independent School District (the "District"), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2020, and the respective changes in financial position for the period then ended, and the related 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).

**Anthony Reyna
Secretary**

Reagan Wagner

Mae Flores

Oscar Jimenez

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.

District Administration

**Michelle Carroll Smith
Superintendent**

We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting information into a working trial balance based on management's chart of accounts.

**Harry Piles
Assistant Superintendent**

We understand that as part of your audit, you prepared certain adjusting journal entries and acknowledge that we have reviewed and approved those entries and accepted responsibility for them.

**Laura Uribe-Center
Federal Programs Director**

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

**Jose Garza
High School Principal**

Financial Statements

**Elizabeth Stewart
Junior High Principal**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 7, 2019, 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.

**Wendy Carroll-Conover
Elementary Principal**

2. The financial statements 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.

**Jammie Fewell
Primary Principal**

3. We have participated in an exit conference conducted at the conclusion of the performance of the audit at either a designated meeting with management or at the presentation of the final audit report, whereby we have reviewed and approved all recommended audit adjustments by the auditor for the financial statements. Additionally, we have reviewed and approved the financial report as a whole.

4. 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.

5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

6. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
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 aforementioned financial statements or in the schedule of findings and questioned costs.
8. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
9. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

10. 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 the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
11. 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.
12. 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.
13. 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.
14. 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.
15. 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.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
17. 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

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

20. 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.
21. 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.
22. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
23. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
25. 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.
26. As part of your audit, you assisted with preparation of the financial statements and related disclosures and attached journal entries and schedule of expenditures of federal awards. 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 related disclosures and attached journal entries and schedule of expenditures of federal awards.
27. 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.
28. 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.
29. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
30. All funds that meet the quantitative criteria in GASB Statement 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.
31. 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.
32. Investments are properly valued.
33. Provisions for uncollectible receivables have been properly identified and recorded.
34. 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.
35. Revenues are appropriately classified in the Statement of Activities within program revenues and general revenues.
36. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

37. Deposits and investment securities are properly classified as to risk and are properly disclosed.
38. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
39. 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 are available and have determined that net position is properly recognized under the policy.
40. 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.
41. 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.
42. With respect to the supplementary information on which an in-relation-to opinion is issued, we acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the 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 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 supplementary information.
43. 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* 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 (SEFA).
 - b. We acknowledge our responsibility for presenting the 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 and 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 and 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 auditors' 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 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 and maintaining, and have established 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*, 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 grantors 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 auditors' 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 auditors' 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) and OMB's Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, if applicable.
- 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 auditors' 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 auditors' 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 accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.



Michelle Carroll Smith, Superintendent



Kathy Benavides Duran, Finance Manager

NONAUDIT SERVICES REVIEW AND ACCEPTANCE

As noted within the engagement letter under “Other Services”, Belt Harris Pechacek, LLLP has agreed to provide certain nonaudit services which are noted below. These nonaudit services do not constitute an audit under *Government Auditing Standards* and will be performed in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. Management must assume all responsibilities related to the nonaudit services noted below. Management has agreed to oversee the nonaudit services by designating an individual with suitable skill, knowledge, or experience (SKE); evaluate the adequacy and results of the nonaudit services; and accept responsibility for them.

The nonaudit services that were provided are marked below. See subsequent page for recommended review procedures prior to signing the Client Representation Letter.

Mark "X" if nonaudit service was provided	Nonaudit Service	Comments
X	Preparation of financial statements and related notes	
X	Preparation of journal entries	
	Preparation of account reconciliations	
X	Preparation of the Schedule of Expenditures of Federal Awards (SEFA) and the notes to the SEFA	
	Updating/maintaining capital assets	
X	Pension/Other Postemployment Benefits (OPEB) calculations and adjustments	
	Debt refunding/cash defeasance calculations and adjustments	
X	Debt amortization schedules	
	Accreted interest schedules	

Nonaudit Services Basic Review Checklist

Below are recommended review procedures related to each applicable nonaudit service that was provided. The procedures listed below are recommendations and are not requirements.

1. Financial Statements:
 - Verify final balances on the working trial balance tie to those in financial software.
 - Verify fund balance/net position in financial software tie to what is reported on financial statements.
 - Tie applicable disclosures to supporting documents such as tying long-term debt disclosures to the entity's/financial advisor's debt schedules, tying pension balances to actuarial reporting packages, etc.
 - Tie budget balances in the financial statements to the entity's budget balances.
 - Read variance explanations in the management's discussion and analysis.
 - Review for a general understanding and request explanations where needed.
 - To obtain full, detailed disclosure checklists, log into account at www.auditbox.com; click on "1. Auditor Furnished Requests & Templates"; and download desired disclosure checklist.
2. Journal Entries:
 - Review for a general understanding and request explanations where needed.
 - Review account codes and account descriptions and provide replacement accounts codes where needed.
3. Account Reconciliations:
 - Review for a general understanding and request explanations where needed.
 - Tie data in reconciliation to entity data where applicable.
4. SEFA and Related Notes:
 - Tie balances noted on the SEFA to the entity's grant records.
 - Verify CFDA numbers, pass-through contract numbers, grant names, granting entity, and pass-through entity match grant records.
 - Review for a general understanding and request explanations where needed.
 - To obtain full, detailed disclosure checklists, log into account at www.auditbox.com; click on "1. Auditor Furnished Requests & Templates"; and download desired disclosure checklist.
5. Capital Assets:
 - Review for a general understanding and request explanations where needed.
 - Verify all known additions and disposals are reflected on the capital asset worksheets.
 - Verify all construction in progress (CIP) projects that are outstanding as of fiscal year end are included in the CIP balance.
 - Verify all CIP projects that were completed during the fiscal year are shown as disposals under CIP and additions under the applicable category of capital assets elsewhere (i.e. infrastructure).
 - Verify all capital contributions from other entities (i.e. donations of capital assets, assets conveyed from developer, projects performed on-behalf of the entity, etc.) are included.
 - Verify applicable capital asset balances in the note disclosure tie to those reported elsewhere in the financial report.
6. Pension/OPEB:
 - Review for a general understanding and request explanations where needed.
 - Tie applicable balances and disclosures to actuarial valuations and reporting packages provided by the actuary/plan.
 - Verify applicable pension/OPEB balances in the note disclosures tie to those reported elsewhere in the financial report.
7. Debt Refunding/Cash Defeasance:
 - Review for a general understanding and request explanations where needed.
 - Tie applicable balances to the closing memo/bond documents provided by financial advisor/bond counsel.
 - Tie revised/updated debt schedules provided by the financial advisors to the long-term debt schedules in the notes to the financial statements and balances reported elsewhere in the financial statements.
8. Debt Amortization Schedules:
 - Review for a general understanding and request explanations where needed.
 - Tie balances on schedules to applicable debt records such as closing memos.
 - Tie ending balances as of fiscal year end to amounts reported in financial statements.
9. Accreted Interest Schedules:
 - Review for a general understanding and request explanations where needed.
 - Tie balances on schedules to applicable debt records such as official statements.
 - Tie ending balances as of fiscal year end to amounts reported in financial statements.

Lytle Independent School District
Adjustment Journal - All Entries

June 30, 2020
Accountant: MMC

All Fund Types

Funds: 199, 205, 211, 212, 224, 225, 226, 240, 244, 255, 263, 288, 289, 410, 429, 461, 511, 619, 802, 865, 901, 902, 904

905

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	10,133.00		1	To clear negative cash from fund 205
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		10,133.00	1	To clear negative cash from fund 205
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	10,523.25		2	To clear negative cash from fund 211
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		10,523.25	2	To clear negative cash from fund 211
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	1,426.76		3	To clear negative cash from fund 212
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		1,426.76	3	To clear negative cash from fund 212
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	276.35		4	To clear negative cash from fund 225
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		276.35	4	To clear negative cash from fund 225
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	24,082.00		5	To clear negative cash from fund 226
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		24,082.00	5	To clear negative cash from fund 226
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02s	6,519.02		6	To clear negative cash from fund 244
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02s		6,519.02	6	To clear negative cash from fund 244
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	18,569.19		7	To clear negative cash from fund 288
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		18,569.19	7	To clear negative cash from fund 288
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	49,108.19		8	To clear negative cash from fund 429
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		49,108.19	8	To clear negative cash from fund 429
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	A.02a	12.52		9	To clear negative cash from fund 263
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-L	A.02a		12.52	9	To clear negative cash from fund 263
AS	199	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	117.72		10	To move to correct account
LI	199	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		117.72	10	To move to correct account
EQ	199	0	3600	0	0	0	0	0	0	Unassigned Fund Bal	G.02	7,400.38		11	To update prepaid items
EQ	199	0	3430	0	0	0	0	0	0	Nonspend. Fund Bal.	G.02		7,400.38	11	To update prepaid items
AS	199	0	1243	0	0	0	0	0	0	Due from Other Gove	C.01	40,093.43		13	To correct GJ-000664
RE	199	0	5711	0	0	0	0	0	0	Taxes, Cur. Yr. Levy	C.01		40,093.43	13	To correct GJ-000664
AS	199	0	1290	0	0	0	0	0	0	Other Receivables	C.01	9,475.15		14	To clear up PY taxes receivable
AS	199	0	1243	0	0	0	0	0	0	Due from Other Gove	C.01		9,475.15	14	To clear up PY taxes receivable
AS	199	0	1230	0	0	0	0	0	0	Receiv.: Allow. for Un	C.01	37,790.46		15	To correct taxes receivable at year end
AS	199	0	1220	0	0	0	0	0	0	Receiv: Property Tax	C.01		7,694.44	15	To correct taxes receivable at year end
DRI	199	0	2600	0	0	0	0	0	0	Deferred Resources I	C.01		30,096.02	15	To correct taxes receivable at year end
AS	199	0	1243.03	0	0	0	0	0	0	Due from Other Gove	NON1.0	18,240.00		16	To move receipt to correct account
RE	199	0	5949.03	0	0	0	0	0	0	Fed. Rev. Distr. Direc	NON1.08		18,240.00	16	To move receipt to correct account
RE	199	0	5812	0	0	0	0	0	0	Foundation Sch. Prog	C.04	10,500.00		17	To move to correct account GJ-000667
RE	199	0	5829	0	0	0	0	0	0	State Prog. Rev. Distr	C.04		10,500.00	17	To move to correct account GJ-000667
RE	199	0	5829	0	0	0	0	0	0	State Prog. Rev. Distr	PY	19,246.00		18	To remove PY due from state
AS	199	0	1241	0	0	0	0	0	0	Due from State	PY		19,246.00	18	To remove PY due from state
AS	199	0	1241	0	0	0	0	0	0	Due from State	C.04a	68,273.00		19	To post the July payment Per Capita
RE	199	0	5811	0	0	0	0	0	0	Per Capita Apportion	C.04a		68,273.00	19	To post the July payment Per Capita
AS	199	0	1241	0	0	0	0	0	0	Due from State	C.04a	1,133,279.00		20	To post July payment for Foundation
RE	199	0	5812	0	0	0	0	0	0	Foundation Sch. Prog	C.04a		1,133,279.00	20	To post July payment for Foundation
EX	199	11	6397	0	0	0	11	0	0	Suppl. & Mater. - Loc.	E.02	5,812.47		21	To record check 73879
LI	199	0	2110.01	0	0	0	0	0	0	Accounts Payable	E.02		5,812.47	21	To record check 73879

Lytle Independent School District
Adjustment Journal - All Entries

June 30, 2020
Accountant: MMC

All Fund Types

Funds: 199, 205, 211, 212, 224, 225, 226, 240, 244, 255, 263, 288, 289, 410, 429, 461, 511, 619, 802, 865, 901, 902, 904

905

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
EX	199	51	6299	0	0	0	99	0	0	Misc. Contracted Ser	E.02	7,340.00		22	To record check 73986
LI	199	0	2110.01	0	0	0	0	0	0	Accounts Payable	E.02		7,340.00	22	To record check 73986
AS	199	0	1410.03	0	0	0	0	0	0	Deferred Expenditure	E01	2,711.47		23	To move payments to deferred exp from Due to Devine ISD
LI	199	0	2110.03	0	0	0	0	0	0	Accounts Payable	E01		2,711.47	23	To move payments to deferred exp from Due to Devine ISD
AS	199	0	1410.04	0	0	0	0	0	0	Deferred Expenditure	E01	4,302.60		24	To move amount from AP-TASB to deferred exp
LI	199	0	2110.04	0	0	0	0	0	0	Accounts Payable	E01		4,302.60	24	To move amount from AP-TASB to deferred exp
EX	199	11	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	3,388.54		25	To update Medicare Part D at final
EX	199	12	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	40.00		25	To update Medicare Part D at final
EX	199	13	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	147.28		25	To update Medicare Part D at final
EX	199	21	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	102.61		25	To update Medicare Part D at final
EX	199	23	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	428.42		25	To update Medicare Part D at final
EX	199	31	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	237.60		25	To update Medicare Part D at final
EX	199	33	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	61.70		25	To update Medicare Part D at final
EX	199	34	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	180.62		25	To update Medicare Part D at final
EX	199	36	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	195.41		25	To update Medicare Part D at final
EX	199	41	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	219.54		25	To update Medicare Part D at final
EX	199	51	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	484.78		25	To update Medicare Part D at final
EX	199	52	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	26.20		25	To update Medicare Part D at final
EX	199	53	6144	0	0	0	99	0	0	Teacher Retirement/T	F.09	142.30		25	To update Medicare Part D at final
RE	199	0	5831	0	0	0	0	0	0	Teacher Retirement/T	F.09		5,655.00	25	To update Medicare Part D at final
EX	199	11	6119	0	0	0	37	0	0	Sal/Wages: Teachers	2.4.05	4,312.00		26	Client Requested AJE
EX	199	11	6119	0	0	0	30	0	0	Sal/Wages: Teachers	2.4.05		4,312.00	26	Client Requested AJE
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	2.4.05b	2,626.38		27	Client Requested AJE2
EX	199	11	6129	0	0	0	23	0	0	Sal/Wages forSuppor	2.4.05b		1,220.29	27	Client Requested AJE2
EX	199	11	6141	0	0	0	23	0	0	Social Security/Medic	2.4.05b		17.69	27	Client Requested AJE2
EX	199	11	6142	0	0	0	23	0	0	Group Health & Life I	2.4.05b		546.49	27	Client Requested AJE2
EX	199	11	6146	0	0	0	23	0	0	Teacher Retirement/T	2.4.05b		295.32	27	Client Requested AJE2
EX	199	31	6119	0	0	0	23	0	0	Sal/Wages: Teachers	2.4.05b		0.10	27	Client Requested AJE2
EX	199	31	6142	0	0	0	23	0	0	Group Health & Life I	2.4.05b		546.49	27	Client Requested AJE2
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	2.4.05c	3,409.55		28	Client Requested AJE3
EX	199	11	6146	0	0	0	32	0	0	Teacher Retirement/T	2.4.05c	219.15		28	Client Requested AJE3
EX	199	11	6142	0	0	0	32	0	0	Group Health & Life I	2.4.05c		611.55	28	Client Requested AJE3
EX	199	11	6141	0	0	0	32	0	0	Social Security/Medic	2.4.05c		14.81	28	Client Requested AJE3
EX	199	11	6129	0	0	0	32	0	0	Sal/Wages forSuppor	2.4.05c		3,002.34	28	Client Requested AJE3
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	2.4.05d	1,743.61		29	Client Requested AJE4
LI	199	0	2110.11	0	0	0	0	0	0	Accounts Payable	2.4.05d		0.05	29	Client Requested AJE4
EX	199	11	6146	0	0	0	30	0	0	Teacher Retirement/T	2.4.05d	0.01		29	Client Requested AJE4
EX	199	13	6119	0	0	0	30	0	0	Sal/Wages: Teachers	2.4.05d		0.17	29	Client Requested AJE4
EX	199	13	6142	0	0	0	30	0	0	Group Health & Life I	2.4.05d		1,743.40	29	Client Requested AJE4
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	2.4.05e	1,336.00		30	Client Requested AJE5
EX	199	11	6121	0	0	0	25	0	0	Extra Duty Pay/Overt	2.4.05e		907.50	30	Client Requested AJE5
EX	199	11	6141	0	0	0	25	0	0	Social Security/Medic	2.4.05e		72.31	30	Client Requested AJE5

Lytle Independent School District
Adjustment Journal - All Entries

June 30, 2020
Accountant: MMC

All Fund Types

Funds: 199, 205, 211, 212, 224, 225, 226, 240, 244, 255, 263, 288, 289, 410, 429, 461, 511, 619, 802, 865, 901, 902, 904

905

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
EX	199	11	6143	0	0	0	25	0	0	Worker's Compensation	2.4.05e		4.67	30	Client Requested AJE5
EX	199	11	6146	0	0	0	25	0	0	Teacher Retirement/T	2.4.05e		169.17	30	Client Requested AJE5
EX	199	11	6118	0	0	0	25	0	0	Sal/Wages: Teachers	2.4.05e		182.35	30	Client Requested AJE5
EX	199	36	6298	0	0	0	91	0	0	Misc. Contracted Serv	A.02a	11,526.69		31	Client Requested AJE6
AS	199	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a		11,526.69	31	Client Requested AJE6
Totals----->												1,516,060.35	1,516,060.35		
AS	2050	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	10,133.00		1	To clear negative cash
LI	2050	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		10,133.00	1	To clear negative cash
AS	2050	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	147.30		2	To move to correct account
LI	2050	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		147.30	2	To move to correct account
EX	2059	11	6129	0	0	0	32	0	0	Sal/Wages for Suppor	2.4.05c	3,002.34		1	Client Requested AJE3
EX	2059	11	6141	0	0	0	32	0	0	Social Security/Medic	2.4.05c	14.81		1	Client Requested AJE3
EX	2059	11	6142	0	0	0	32	0	0	Group Health & Life I	2.4.05c	611.55		1	Client Requested AJE3
EX	2059	11	6146	0	0	0	32	0	0	Teacher Retirement/T	2.4.05c	0.00	219.15	1	Client Requested AJE3
AS	2059	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	2.4.05c		3,409.55	1	Client Requested AJE3
Totals----->												13,909.00	13,909.00		
AS	2110	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	10,523.25		1	To clear negative cash
LI	2110	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		10,523.25	1	To clear negative cash
AS	2110	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	303.01		2	To move to correct account
LI	2110	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		303.01	2	To move to correct account
LI	2119	0	2210.11	0	0	0	0	0	0	Accrued Expenditures	2.4.05c	0.05		1	Client Requested AJE4
EX	2119	13	6119	0	0	0	30	0	0	Sal/Wages: Teachers	2.4.05c	0.17		1	Client Requested AJE4
EX	2119	13	6142	0	0	0	30	0	0	Group Health & Life I	2.4.05c	1,743.40		1	Client Requested AJE4
EX	2119	11	6146	0	0	0	30	0	0	Teacher Retirement/T	2.4.05c		0.01	1	Client Requested AJE4
AS	2119	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	2.4.05c		1,743.61	1	Client Requested AJE4
Totals----->												12,569.88	12,569.88		
AS	2120	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	1,426.76		1	To clear negative cash
LI	2120	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		1,426.76	1	To clear negative cash
AS	2120	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	22.11		2	To move to correct account
LI	2120	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		22.11	2	To move to correct account
EX	2120	34	6494	0	0	0	99	0	0	Reclass. Transportati	Rpt	176.00		3	To clear out negative expense
EX	2120	11	6494	0	0	0	24	0	0	Reclass. Transportati	Rpt		176.00	3	To clear out negative expense
AS	2129	0	1241	0	0	0	0	0	0	Due from State	PY	41.00		1	To clear out PY due from state
RE	2129	0	5929	0	0	0	0	0	0	Fed. Rev. Distr. by T.	PY		41.00	1	To clear out PY due from state
Totals----->												1,665.87	1,665.87		
AS	2240	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	380.29		1	To move to correct account
LI	2240	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		380.29	1	To move to correct account
RE	2240	0	5929	0	0	0	0	0	0	Fed. Rev. Distr. by T.	MAJ2.0	6,519.02		2	To correct due from state at final

Lytle Independent School District
Adjustment Journal - All Entries

June 30, 2020
Accountant: MMC

All Fund Types

Funds: 199, 205, 211, 212, 224, 225, 226, 240, 244, 255, 263, 288, 289, 410, 429, 461, 511, 619, 802, 865, 901, 902, 904

905

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
AS	2240	0	1241	0	0	0	0	0	0	Due from State	MAJ2.03a		6,519.02	2	To correct due from state at final
LI	2240	0	2210.01	0	0	0	0	0	0	Accrued Expenditures	Rpt	531.20		3	To move to offsetting account
LI	2240	0	2110.01	0	0	0	0	0	0	Accounts Payable	Rpt		531.20	3	To move to offsetting account
EX	2249	11	6129	0	0	0	23	0	0	Sal/Wages forSupport	2.4.05b	1,220.29		1	Client Requested AJE2
EX	2249	11	6141	0	0	0	23	0	0	Social Security/Medic	2.4.05b	17.69		1	Client Requested AJE2
EX	2249	11	6142	0	0	0	23	0	0	Group Health & Life In	2.4.05b	546.49		1	Client Requested AJE2
EX	2249	11	6146	0	0	0	23	0	0	Teacher Retirement/T	2.4.05b	295.32		1	Client Requested AJE2
EX	2249	31	6119	0	0	0	23	0	0	Sal/Wages: Teachers	2.4.05b	0.10		1	Client Requested AJE2
EX	2249	31	6142	0	0	0	23	0	0	Group Health & Life In	2.4.05b	546.49		1	Client Requested AJE2
AS	2249	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	2.4.05b		2,626.38	1	Client Requested AJE2
Totals----->												10,056.89	10,056.89		
AS	2250	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	A.02a	276.35		1	To clear negative cash
LI	2250	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		276.35	1	To clear negative cash
LI	2250	0	2210.01	0	0	0	0	0	0	Accrued Expenditures	Rpt	116.55		2	To move to offsetting account
LI	2250	0	2110.01	0	0	0	0	0	0	Accounts Payable	Rpt		116.55	2	To move to offsetting account
Totals----->												392.90	392.90		
AS	2260	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	A.02a	24,082.00		1	To clear negative cash
LI	2260	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		24,082.00	1	To clear negative cash
Totals----->												24,082.00	24,082.00		
EQ	2400	0	3450	0	0	0	0	0	0	Restricted FB for Fed	G.01	1,157.02		1	To update inventory reserve at year end
EQ	2400	0	3410	0	0	0	0	0	0	Nonspend. Fund Bal.	G.01		1,157.02	1	To update inventory reserve at year end
LI	2400	0	2310	0	0	0	0	0	0	Deferred Revenue	C.09	6,602.46		2	To record PY inventory moved to revenues
RE	2400	0	5923	0	0	0	0	0	0	U.S.D.A. Donated Co	C.09		6,602.46	2	To record PY inventory moved to revenues
EX	2400	35	6344	0	0	0	99	0	0	USDA Donated Comr	C.09	6,602.46		3	To record PY inventory to expense
AS	2400	0	1310	0	0	0	0	0	0	Inventories - Suppl. &	C.09		6,602.46	3	To record PY inventory to expense
EX	2400	35	6344	0	0	0	99	0	0	USDA Donated Comr	C.09	8,683.15		4	To correct commodities at year end
EX	2400	35	6341	0	0	0	99	0	0	Food	C.09		3,478.48	4	To correct commodities at year end
RE	2400	0	5923	0	0	0	0	0	0	U.S.D.A. Donated Co	C.09		5,204.67	4	To correct commodities at year end
AS	2400	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	3,349.21		5	To move to correct account
LI	2400	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		3,349.21	5	To move to correct account
AS	2400	0	1290	0	0	0	0	0	0	Other Receivables	TB	1,292.50		5	To move to correct account
RE	2400	0	5751.57	0	0	0	0	0	0	Food Service Activitie	TB		1,292.50	5	To move to correct account
Totals----->												27,686.80	27,686.80		
AS	2440	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-I	A.02s	6,519.02		1	To clear negative cash
LI	2440	0	2171	0	0	0	0	0	0	Due to General Fund	A.02s		6,519.02	1	To clear negative cash
AS	2440	0	1241	0	0	0	0	0	0	Due from State	C.04a	6,519.02		2	To record due from state per client
RE	2440	0	5929	0	0	0	0	0	0	Fed. Rev. Distr. by T.	C.04a		6,519.02	2	To record due from state per client
Totals----->												13,038.04	13,038.04		

Lytle Independent School District
Adjustment Journal - All Entries

June 30, 2020
Accountant: MMC

All Fund Types

Funds: 199, 205, 211, 212, 224, 225, 226, 240, 244, 255, 263, 288, 289, 410, 429, 461, 511, 619, 802, 865, 901, 902, 904

905

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
AS	2550	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	38.41		1	To move to correct account
LI	2550	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		38.41	1	To move to correct account
	Totals											38.41	38.41		
AS	2630	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	12.52		1	To clear negative cash
LI	2630	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		12.52	1	To clear negative cash
AS	2630	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	2.50		2	To move to correct account
LI	2630	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		2.50	2	To move to correct account
	Totals											15.02	15.02		
AS	2880	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	18,569.19		1	To clear negative cash
LI	2880	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		18,569.19	1	To clear negative cash
RE	2880	0	5929	0	0	0	0	0	0	Fed. Rev. Distr. by T.	2.4.05e	1,336.00		2	Client Requested AJE5
AS	2880	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	2.4.05e		1,336.00	2	Client Requested AJE5
	Totals											19,905.19	19,905.19		
AS	2890	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	2.85		1	To move to correct account
LI	2890	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		2.85	1	To move to correct account
AS	2890	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	2.4.05e	1,336.00		2	Client Requested AJE5
RE	2890	0	5929	0	0	0	0	0	0	Fed. Rev. Distr. by T.	2.4.05e		1,336.00	2	Client Requested AJE5
EX	2890	11	6121	0	0	0	25	0	0	Extra Duty Pay/Overt	2.4.05e	907.50		2	Client Requested AJE5
EX	2890	11	6141	0	0	0	25	0	0	Social Security/Medic	2.4.05e	72.31		2	Client Requested AJE5
EX	2890	11	6143	0	0	0	25	0	0	Worker's Compensati	2.4.05e	4.67		2	Client Requested AJE5
EX	2890	11	6146	0	0	0	25	0	0	Teacher Retirement/T	2.4.05e	169.17		2	Client Requested AJE5
EX	2890	11	6118	0	0	0	25	0	0	Sal/Wages: Teachers	2.4.05e	182.35		2	Client Requested AJE5
AS	2890	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	2.4.05e		1,336.00	2	Client Requested AJE5
	Totals											2,674.85	2,674.85		
EX	4100	11	6321	0	0	0	11	0	0	Textbooks	C.10a	77,457.56		1	To record additional requisition at year end
RE	4100	0	5829	0	0	0	0	0	0	State Prog. Rev. Distr	C.10a		77,457.56	1	To record additional requisition at year end
LI	4100	0	2310	0	0	0	0	0	0	Deferred Revenue	2.4.05f	3,774.80		2	Client Requested AJE5
RE	4100	0	5829	0	0	0	0	0	0	State Prog. Rev. Distr	2.4.05f		3,774.80	2	Client Requested AJE5
AS	4109	0	1243	0	0	0	0	0	0	Due from Other Gove	2.4.05f	3,774.80		1	Client Requested AJE6
AS	4109	0	1241	0	0	0	0	0	0	Due from State	2.4.05f		3,774.80	1	Client Requested AJE6
	Totals											85,007.16	85,007.16		
AS	4290	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	49,108.19		1	To clear negative cash
LI	4290	0	2171	0	0	0	0	0	0	Due to General Fund	A.02a		49,108.19	1	To clear negative cash
AS	4290	0	1411	0	0	0	0	0	0	Deferred Expenditure	TB	31.65		2	To move to correct account
LI	4290	0	2160	0	0	0	0	0	0	Accrued Wages Paya	TB		31.65	2	To move to correct account
AS	4290	0	1101	0	0	0	0	0	0	Cash & Cash Equiv.-l	A.02a	13,000.00		4	To remove check 73708 in CY. Delete GJ-000090 in NY.

Lytle Independent School District
Adjustment Journal - All Entries

June 30, 2020
Accountant: MMC

All Fund Types

Funds: 199, 205, 211, 212, 224, 225, 226, 240, 244, 255, 263, 288, 289, 410, 429, 461, 511, 619, 802, 865, 901, 902, 904

905

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
EX	4290	13	6299.05	0	0	0	24	0	0	Misc. Contracted Serv	A.02a		13,000.00	4	To remove check 73708 in CY. Delete GJ-000090 in NY.
RE	4290	0	5829.05	0	0	0	0	0	0	State Prog. Rev. Distr	C.06	17,988.40		5	To move additional revenue to deferred
LI	4290	0	2310	0	0	0	0	0	0	Deferred Revenue	C.06		17,988.40	5	To move additional revenue to deferred
EX	4290	34	6494	0	0	0	99	0	0	Reclass. Transportati	Rpt	4,988.40		6	To move to offsetting account
EX	4290	11	6494.05	0	0	0	24	0	0	Reclass. Transportati	Rpt		4,988.40	6	To move to offsetting account
	Totals											85,116.64	85,116.64		
AS	511	0	1290	0	0	0	0	0	0	Other Receivables	PY	1,647.06		1	To clear PY due from other governments
AS	511	0	1243	0	0	0	0	0	0	Due from Other Gove	PY		1,647.06	1	To clear PY due from other governments
AS	511	0	1220	0	0	0	0	0	0	Receiv: Property Tax	C.01	21,476.53		2	To correct taxes receivable at year end
AS	511	0	1230	0	0	0	0	0	0	Receiv.: Allow. for Un	C.01	6,209.19		2	To correct taxes receivable at year end
DRI	511	0	2600	0	0	0	0	0	0	Deferred Resources I	C.01		27,685.72	2	To correct taxes receivable at year end
AS	511	0	1810	0	0	0	0	0	0	Restricted Assets Cas	A.02h	790,185.36		3	To record Series 2012 QSCB Bank Account
EQ	511	0	3480	0	0	0	0	0	0	Restricted for Retirem	A.02h		395,000.00	3	To record Series 2012 QSCB Bank Account
EX	511	71	6511.06	0	0	0	99	0	0	Bond Principal	On-Behalf		395,000.00	3	To record Series 2012 QSCB Bank Account
RE	511	0	5742	0	0	0	0	0	0	Earnings from Temp.	On-Behalf		185.36	3	To record Series 2012 QSCB Bank Account
AS	511	0	1243	0	0	0	0	0	0	Due from Other Gove	C.04b	5,928.42		4	To record change in due from tax
RE	511	0	5712	0	0	0	0	0	0	Taxes, Prior Yrs.	C.04b		5,928.42	4	To record change in due from tax
	Totals											825,446.56	825,446.56		
AS	619	0	1120	0	0	0	0	0	0	Investments - Current	I.04a	8,500,000.00		1	To record Bond Series 2019
EX	619	71	6599	0	0	0	0	0	0	Other Debt Service Fe	I.04a	168,484.64		1	To record Bond Series 2019
OR	619	0	7911	0	0	0	0	0	0	Issuance of Bonds	I.04a		7,779,382.54	1	To record Bond Series 2019
OR	619	0	7916	0	0	0	0	0	0	Premium or Discount	I.04a		889,102.10	1	To record Bond Series 2019
	Totals											8,668,484.64	8,668,484.64		
EQ	802	0	3800	0	0	0	0	0	0	Restricted Net Assets	J.01	0.40		1	To match PY report
RE	802	0	5742	0	0	0	0	0	0	Earnings from Temp.	J.01		0.40	1	To match PY report
	Totals											0.40	0.40		

ACTION SHEET

Date: 11/16/20
Subject: Auditor's Proposal

Purpose of Agenda Item: Information only Action needed

Explanation:

Possible Motion Language: *I move to approve the audit proposal of Belt Harris Pechacek LLLP for the school year 2020 – 2021 in the fee estimate amount of \$ 35,867.00.*

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Engagement Letter - Single Audit

November 16, 2020

Michelle Carroll-Smith, Superintendent
Lytle Independent School District
P.O. Box 745
Lytle, TX 78052-0745

We are pleased to confirm our understanding of the services we are to provide for the Lytle Independent School District (the "District") for the year ended June 30, 2021.

Audit Services

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2021.

Limited Procedures

Accounting standards generally accepted in the United States of America provide for certain Required Supplementary Information (RSI), such as Management's Discussion and Analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule(s)
3. Pension Schedule(s) as applicable
4. OPEB Schedule(s) as applicable

In Relation Opinion

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards

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generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1. Combining Statement(s) and Schedule(s)
2. Texas Education Agency Schedule(s)
3. Schedule of Expenditures of Federal Awards

Unaudited Information

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on that other information:

1. Introductory Section
2. Req'd Responses-Selected School First Indicators

Nonaudit Services

In connection with the engagement, we will perform services unrelated to our attest function. The additional services we will provide include:

1. **Preparation of Documents**
We will assist in preparing the financial statements and related notes of the District in conformity with GAAP based on information provided by the District.
2. **Advisory Services**
We will provide routine advisory services through phone calls, conferences, or otherwise, in connection with incidental matters arising during the year. We encourage open lines of communication throughout the year as part of our services.
3. **Correspondence**
We will handle all normal correspondence from grantor, regulatory, or oversight agencies related to the audit.
4. **Professional Proofing**
To ensure documents issued in connection with the audit engagement are professional in appearance, we will submit both client-prepared information, as well as documents created entirely by the auditor, to an independent professional proofreader for a cover-to-cover inspection. This review will include consistent formatting, grammar, logic, and any other items that may detract from the document. This process is over and above technical reviews performed.
5. **Printing and Binding**
All final hard copy documents will be printed on a 1200 dpi or better resolution copier and bright white report paper. Reports will be bound with GBC-brand plastic combs with 30 mil oversized covers. We will manually inspect each page from one document and spot check remaining reports for printing errors. Our reports will be centered, properly aligned, and free of smudges and other detracting elements.
6. **Electronic Adobe Searchable PDF**
In addition to providing hard copy documents, we will also provide all final documents in electronic image files in Adobe PDF format, suitable for posting in electronic agenda packages, posting on websites, or transmitting by email to regulatory agencies.
7. **Client Portal - Auditbox**
We will provide the District access to our proprietary AuditBox online site to provide a central repository where both the District's personnel and audit team members can see documents being exchanged during the process to eliminate duplicate requests from audit team members. Both the District's documents, as well as final audit documents, will be hosted on the site providing an archive of information that new personnel may access in subsequent years, if information is needed regarding what was provided for a prior year audit or a copy of audit documents issued.

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Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the District in conformity with GAAP and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with GAAP; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review prior to the beginning of our audit fieldwork.

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You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, on which we have been engaged to report, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on---

1. Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

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2. Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and the Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in the *Texas Education Agency Financial Accountability System Resource Guide*; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and members of the governing body of the District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may

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bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures-Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

DRAFT

The audit documentation for this engagement is the property of Belt Harris Pechacek, LLLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to any oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Belt Harris Pechacek, LLLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Fees for our services are based on the actual time spent at our standard hourly rates, plus travel and other out-of-pocket costs such as report production, word processing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Items that likely will increase the fee estimate include:

1. Assistance with addressing matters that were designated as management's responsibility, which include closing schedules and closing entries.
2. Submission of audit data within 60 days of a client requested completion date or filing deadline, requiring overtime hours to meet the deadline.
3. Changes in accounting pronouncements, professional standards, laws, and regulations not known to us as of the date of this letter that have a significant impact on time requirements.
4. Changes in the operations and significant matters that materially change the audit scope such as evaluation of the impact of joint ventures, debt issuance/refunding/advance extinguishment, forbearance agreements, notice of material events, enforcement actions, required corrective actions, self-insurance, environmental liabilities, going concern, and/or other postemployment benefits.
5. Significant increases in State or Federal funding requiring State and/or Federal Single Audits and/or increases to the number of grants classified as major programs by Office of Management and Budget (OMB) or State requirements.
6. Follow up on allegations or discovery of a) noncompliance with laws, regulations, and policies; b) fraud, waste, and abuse; c) significant deficiencies in internal control; d) nepotism; and e) related party transactions.

As customary in the industry, the price quoted is an estimate. In accordance with rules of the State Board of Public Accountancy, we cannot be bound to provide the audit for the amount estimated. However, in practice, we honor our fee quotes unless adverse conditions such as those described above are encountered.

Fee Estimates

	<u>2021</u>
Financial Statement Audit	\$ 25,892
TEA Filing Fee Option	\$ 1,250
Single Audit - Base Fee	\$ 3,850
Single Audit - Per Major Program	\$ 4,875

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TEA Filing Fee - Option

Our fee includes an optional fee associated with extracting data from your financial statements and submitting it to the Texas Education Agency Login, or TEAL, as well as uploading a PDF copy of your financial statements. This service is not provided by all firms so, to ensure our fees are comparable, we separately state this fee. Most clients believe that we can perform these services more economically than performing them in house based on the volume of reports handled by our firm. Some Districts may elect to assume responsibility for this task when the technical resources are available to perform them without assistance from us. To avoid any misunderstandings associated with who will perform this task, we will perform the service by default, however, the District may opt out in writing at any time.

The proposed fee does not include any additional related to COVID-19. The impact of COVID-19 is presently unknown and may result in additional compliance procedures, funding, or organizational problems, which may require additional time to address. Any additional time would be billed at our standard hourly rates.

Federal Single Audit Engagement

A federal single audit is required by the OMB's Uniform Guidance when federal funds over \$750,000 are expended. Federal single audit fees vary based on the number of major programs as defined by OMB. Accordingly, the federal single audit fee consists of a 'Federal Single Audit-Base Fee' to cover basic fixed amounts and the 'Federal Single Audit-Per Major Program Fee', which is the scalable portion dependent on the actual number of major programs. The number of major programs is established by OMB criteria. If a federal single audit is required, there will be at least one major program. Prior year federal single audit reports will help plan for the number of major programs, but they will vary from year to year based on the level of federal funding. Should you not exceed OMB's federal single audit threshold, a federal single audit will not be required. If you anticipate exceeding the federal single audit threshold, please contact us as far in advance as possible so that we can begin doing preliminary federal single audit work.

Non-State Single Audit Engagement

A state single audit is required when grant funds that originated from the State of Texas (this does not include federal monies passed through the State) over \$750,000 are expended. State single audit fees vary based on the number of major programs as defined by the *State of Texas Single Audit Circular*. The additional technical verbiage that is necessary when a state single audit is required is not included within this engagement letter, nor does the proposed engagement fee include additional fees related to a state single audit. Should you exceed the state single audit threshold, a new engagement letter will be required.

Billing Protocol

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Generally, 40 percent will be billed and payable upon completion of interim audit procedures (normally one to four months before year end) and 60 percent after a draft of the financial statements is issued. Accordingly, the fee will be split 40/60 between budget years. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

Required Attachments

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2018 peer review accompanies this letter.

DRAFT

Foreign Terrorists Organizations

Pursuant to Chapter 2252, Texas Government Code, we represent and certify that, at the time of execution of this letter, neither we nor any wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of the same (i) engages in business with Iran, Sudan, or any foreign terrorist organization as described in Chapters 806 or 807 of the Texas Government Code or Subchapter F of Chapter 2252 of the Texas Government Code or (ii) is a company listed by the Texas Comptroller of Public Accounts under Sections 806.051, 807.051, or 2252.153 of the Texas Government Code. The term 'foreign terrorist organization' in this paragraph has the meaning assigned to such term in Section 2252.151 of the Texas Government Code.

Vendor Representation Regarding Israel

Pursuant to Chapter 2270, Texas Government Code, we represent that we do not boycott Israel and will not boycott Israel during the term of the contract. The term 'boycott Israel' shall have the meaning ascribed to this term in Section 808.001 of the Texas Government Code.

Required Non-Appropriation Clause

Notwithstanding anything contained in this engagement to the contrary, in the event no funds or insufficient funds are appropriated and budgeted or are otherwise unavailable in any fiscal period for fees due under this engagement agreement, the District will immediately notify us in writing of such occurrence and this agreement shall terminate on the last day of the fiscal period for which appropriations have been received or made.

DRAFT

Authorization of CPA's Disclosure

Any client certified public accountant involved with assisting us shall not be prohibited from disclosure of information required to be made available by the standards of the public accounting profession in reporting on the examination of financial statements. Management understands and provides permission to staff certificate or registration holders as required under the Rules of Professional Conduct, Texas Administrative Code, Title 22, Part 22, Chapter 501, Subchapter C, Section 501.75.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Belt Harris Pechacek, LLLP
Certified Public Accountants

Authorized by:

Michael Brotherton, CPA
Partner

RESPONSE:

This letter correctly sets forth the understanding of Lytle Independent School District.

Michelle Carroll-Smith, Superintendent

Date

2019 - 2020

Lytle Independent School District
Engagement Letter
Page 7 of 9

The audit documentation for this engagement is the property of Belt Harris Pechacek, LLLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to any oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Belt Harris Pechacek, LLLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Fees for our services are based on the actual time spent at our standard hourly rates, plus travel and other out-of-pocket costs such as report production, word processing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Items that likely will increase the fee estimate include:

1. Assistance with addressing matters that were designated as management's responsibility, which include closing schedules and closing entries.
2. Submission of audit data within 60 days of a client requested completion date or filing deadline, requiring overtime hours to meet the deadline.
3. Changes in accounting pronouncements, professional standards, laws, and regulations not known to us as of the date of this letter that have a significant impact on time requirements.
4. Changes in the operations and significant matters that materially change the audit scope such as evaluation of the impact of joint ventures, debt issuance/refunding/advance extinguishment, forbearance agreements, notice of material events, enforcement actions, required corrective actions, self-insurance, environmental liabilities, going concern, and/or other postemployment benefits.
5. Significant increases in State or Federal funding requiring State and/or Federal Single Audits and/or increases to the number of grants classified as major programs by Office of Management and Budget (OMB) or State requirements.
6. Follow up on allegations or discovery of a) noncompliance with laws, regulations, and policies; b) fraud, waste, and abuse; c) significant deficiencies in internal control; d) nepotism; and e) related party transactions.

As customary in the industry, the price quoted is an estimate. In accordance with rules of the State Board of Public Accountancy, we cannot be bound to provide the audit for the amount estimated. However, in practice, we honor our fee quotes unless adverse conditions such as those described above are encountered.

Fee Estimates

	<u>2020</u>
Financial Statement Audit	\$ 25,199
TEA Filing Fee Option	\$ 1,250
Single Audit - Base Fee	\$ 3,850
Single Audit - Per Major Program	\$ 4,875

ACTION SHEET

Date: 11/16/20
Subject: Approve Vision, Mission and District Goals

Purpose of Agenda Item: Information only Action needed

Explanation:

Possible Motion Language: *I move to approve the Vision, Mission and District Goals as presented by the administration.*



Vision

A place where students maximize their potential as active agents of their learning.

Mission Statement

Lytle ISD exists to design learning experiences to empower students.

Lytle ISD Beliefs

- We believe teachers are designers, leaders, and facilitators of instruction.
- We believe meaningful relationships foster a trusting community of learners.
- We believe the design of customized learning experiences fosters student growth.
- We believe learning thrives in a culture that values diverse opinions, risk taking, and new ideas.
- We believe that students voluntarily give their attention, persistence, and commitment to work that is meaningful.
- We believe the core business of school is to design engaging learning experiences that meet the social, emotional, and academic needs of its students.

Goals

- 1: Shape our culture where student pride results in persistence and commitment to producing quality work.
- 2: Support teacher effectiveness as a designer, leader, and guide to instruction leading to the design of meaningful learning experiences.
- 3: Cultivate partnerships with our community in support of the district direction.

ACTION SHEET

Date: 11/16/20
Subject: NWEA/MAP Beginning of Year Actions Taken

Purpose of Agenda Item: Information only Action needed

Explanation:

Possible Motion Language:

ACTION SHEET

Date: 11/16/20
Subject: Resolution to Commit Fund Balance

Purpose of Agenda Item: Information only Action needed

Explanation:

Possible Motion Language: *I move to approve the resolution to commit \$ 1.5 million of the District's General Fund Unassigned Fund Balance be committed for construction purposes.*

**RESOLUTION
TO
COMMIT FUND BALANCE FOR
CONSTRUCTION PURPOSES**

WHEREAS, the Lytle Independent School District student population may fluctuate each year potentially creating a need for additional classrooms, or other facilities, and;

WHEREAS, the Lytle Independent School District has a current General Fund Unassigned Fund Balance of approximately \$7,028,803.00, and;

WHEREAS, the Board of Trustees is committed to designating excess unassigned funds for future constructions;

WE, the Board of Trustees of Lytle Independent School District do hereby resolve that \$1,500,000.00 of the District's General Fund Unassigned Fund Balance be Committed for future construction purposes.

Signed this 16 day of November, 2020.

SIGNED:

LeeAnna Mask, President
Board of Trustees

ATTEST:

Anthony Reyna, Secretary
Board of Trustees

ACTION SHEET

Date: 11/16/20
Subject: Retention Stipend

Purpose of Agenda Item: Information only Action needed

Explanation:

Possible Motion Language: *I move to approve the retention stipend as presented by the administration.*

Lytle ISD Retention Pay

Proposal

November 16, 2020

Previous Retention Pay

2015-2016 SY

- 287 Employees
- Paid out on December 11, 2015
- Total Cost \$154,160

Retention Pay Proposal

2020-2021 SY

- 320 Employees
- Would be paid on December 18, 2020
- Approximate total cost \$215,000

Amounts Determined Per Years Experience in the District

0 years	\$250
1-5 years	\$500
6-10 years	\$750
11-15 years	\$1,000
16+ years	\$1,250

ACTION SHEET

Date: 11/16/20
Subject: Adjournment

Purpose of Agenda Item: Information only Action needed

Explanation:

Possible Motion Language: *If there is no objection, the meeting for the November 16, 2020 school board regular meeting will stand adjourned at _____ o'clock.*