



**Regular Meeting Agenda
Thursday, October 22, 2020
LEO Conference Center
300 S. West Dr.
Leander, TX 78641
6:15 PM**

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

Members of the public may access this meeting via live stream at <https://youtu.be/XwhyI6qrNVs>. Please note, this link will not be active until approximately 5 minutes before the scheduled meeting time.

Citizens wishing to address the Board of Trustees may do so in-person at the meeting location noted on the agenda. In order to address the Board, individuals must sign up between 4:30 and 6:00 PM on the day of the meeting. Individuals are encouraged to sign up online at <https://bit.ly/3k5BCe5>; however, hardcopy sign up forms will be available between 5:30 and 6:00 PM at the meeting location. Due to capacity limits, individuals signed up to speak, who do not have seating in the Boardroom, will be allowed to line up in the hallway and will be admitted to the Boardroom when it is their turn to speak.

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on October 16, 2020 at 6:00 PM.

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

- 1. CALL TO ORDER AND DECLARATION OF QUORUM**
- 2. OPENING CEREMONY**
 - A. Pledge of Allegiance
 - B. Moment of Silence
- 3. RECOGNITION**
 - A. Vista Ridge HS, Leander MS - TASSP, Region 13 Honors
- 4. COMMUNICATIONS / ANNOUNCEMENTS**
 - A. Superintendent Remarks
 - B. Board Member Remarks

5. CITIZEN COMMENTS

(See the notes at the top of the agenda for instructions on how to sign up and details regarding speaking.)

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

7. CONSENT AGENDA

A. Consider Rescinding Resolution Regarding Delegation of Authority During Emergency	27
B. Consider Approval of Resolution Ratifying City of Georgetown Easements	28
8. ACTION ITEMS	
A. STUDENT EXPERIENCE	
1. Consider Approval of Revised Attendance Zoning Charter for Elementary Attendance Zone Changes	45
B. OPERATIONS	
1. Consider Approval of Budget Amendments	47
2. Recommended Adjustments to LEADS: Teacher - Administrator Guidelines for 2020-2021 School Year	54
9. REPORTS AND DISCUSSION ITEMS	
A. STUDENT EXPERIENCE	
1. House Bill 3: Early Childhood and College Career Military Readiness Goals	56
B. GOVERNANCE	
1. Internal Audit Department Quarterly Report	66
2. Core Beliefs and Commitments	80
C. OPERATIONS	
1. Annual Demographic Report	81
2. Design Process for Elementary 29	134
3. Annual Investment Report	135
4. Resolution Nominating an Individual to the Williamson Central Appraisal District (WCAD) Board of Directors	170
5. Business and Finance Monthly Reports	
a. Monthly Bond Status Report	177
b. Monthly Financial Report	179
c. Monthly Investment Report	185
d. Monthly Tax Collection Report	190
e. Focus on Finance Report	205
10. CLOSED SESSION	
A. Texas Government Code 551.071: Consultation with attorney regarding pending or contemplated litigation, and/or attorney client privileged matter	
B. Texas Government Code 551.074: Personnel - deliberate the appointment, employment, evaluation, reassignment, duties of a public officer or employee	
C. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed	
11. ACTION PURSUANT TO CLOSED SESSION	
A. Consider Approval of Administrator Contracts	
B. Consider Approval of Teacher Contracts	
12. ADJOURNMENT	

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC(LEGAL)]



LEANDER ISD
LEADING TO A BRIGHT FUTURE

Launch to Learning 2020-21

CORONAVIRUS (COVID-19) - EPIDEMIC (Tex. Gov't Code 551.045)
October 22, 2020 | Board of Trustees Meeting

SUPPORT AND STAY OPEN

LISTENING SESSIONS

Conducted listening sessions and outreach to more than 350 individual staff members for action items and recommendations for staff support.

GIFT OF TIME

Vetted plans through our PTA's, Site-Based Planning Committees and DWEIC to implement 17 additional 2-hour releases for dedicated teacher planning time, as well as adjustments to teacher workload and requirements.

MANAGE NEW COVID CASES, EXPOSURES

We've had more cases and exposures, but minimal spread. The Health Response Protocols work.

HUMAN RESOURCES

ACCOMMODATIONS AND RESIGNATIONS DUE TO COVID-19

Data is from Oct. 1, 2020.

	Approved	Other Accommodation Provided	Leave Requested	Withdrew Request	Resignation Due to COVID-19
Elementary	48	13	8	26	19
Secondary	6	24	17	28	34 (+3)
Total	54	37	25	54	53

ENROLLMENT, ATTENDANCE

Enrollment and in-person data is from 10/22

	Projections	Enrollment	In-Person
Elementary	19,430	17,139 (+60)	9,055 (+795)
Secondary	23,424	23,112 (-37)	9,158 (-178)
Total	42,854	40,251 (+23)	18,213 (+617)

**Red indicates the change between this report and the report from the Oct. 8 Board meeting.*

HEALTH SERVICES

STUDENT POSITIVES, STUDENT EXPOSURES, STAFF POSITIVES, STAFF EXPOSURES

Week Ending	Student Cases	Student Exposures	Staff Cases	Staff Exposures
Sept. 25	1	29	6	6
Oct. 2	2	39	4	4
Oct. 9	9	153	2	8
Oct. 16	7	214	6	20
Total*	33	655	23	66

POSITIVITY RATES*

Travis County
3.3%

Williamson County
2.0%

*Williamson County is a rolling 7-day average where Travis County provides an average of the week as of 10/10

Total includes data from three weeks and some cases from week ending Oct. 23 not listed in table. We are still getting counts on cases reported earlier in the week and will have final data through Oct. 23 published by noon.

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

LISTENING SESSIONS

OVERVIEW

- Over 350 participants
- 6 sessions for school staff, 1 for non-campus staff, and text messaging exchange with custodial staff
- Cabinet members hosted small breakout rooms for approximately 30 minutes of listening, facilitated by standard questions. We captured notes in a shared Google Doc for reporting purposes and this analysis.
- As a means of gathering feedback directly from custodians (an underrepresented group in previous surveys), we sent our listening session questions in English and Spanish through text messaging (Remind platform).



LISTENING SESSIONS

THIS IS NOT A NORMAL YEAR.

Listening Session Recommendations:

- Remove or adjust any non-essential work.
- Acknowledge this is not a normal year.
- Adjust grading and attendance taking policies/procedures.

WE NEED TO ADDRESS STAFFING SHORTAGES.

Listening Session Recommendations:

- Hire for vacant staff positions.
- Hire more substitutes.
- Compensate teachers for covering extra classrooms.
- Increase wages for custodians.

CONTINUE TO SUPPORT AND REQUIRE HEALTH RESPONSE PROTOCOLS.

Listening Session Recommendations:

- Consistently enforce mask-wearing, staying home when sick, disinfecting, handwashing, and physical distancing when possible.
- Continue to make PPE visibility available and accessible to staff and students.

TEACHERS NEED UNINTERRUPTED TIME.

Listening Session Recommendation:

- Identify a regular set of time for teachers to work individually, independently, and without interruption.

LISTENING SESSIONS

PROVIDE ADDITIONAL INSTRUCTIONAL RESOURCES.

Listening Session Recommendation:

- Create systems for centralized, ready-made instructional resources that can be directly used in lesson plans.

STREAMLINE COMMUNICATION.

Listening Session Recommendations:

- Reduce the frequency of communication to staff.
- Creates places where staff can easily access information.
- Eliminate information-sharing meetings.

ADDITIONAL LISTENING SESSION RECOMMENDATIONS

- Adjust notification for COVID-19 positive cases.
- Allow more employees to work from home.
- Continue using Zoom for meetings when possible.
- Continue virtual professional learning opportunities.
- Communicate virtual learning expectations for parents.
- Find ways to appreciate staff, particularly custodians.
- Continue to host listening sessions.
- Ensure custodians are getting campus COVID notifications.
- Share mental health and wellness resources with staff, including Headspace App and the Employee Assistance Program.

LISTENING SESSIONS

CLARIFICATIONS

Staff Salary/Compensation Raises

Due to the historic raises in 2019, increases staffing, and uncertainty with enrollment and state funding, there were no staff raises for district or campus administrators.¹¹

Weighing Privacy with Transparency

We have to balance privacy, communication overload, and transparency. We will continue to listen and adjust as needed.

EARLY RELEASE DAYS

TEACHERS NEED UNINTERRUPTED TIME

- Beginning 2nd week in November
- Exclude 4-day weeks
- 17 total days for 34 additional hours
- All students receive lunch
- After school programs start early

DEDICATED TEACHER PLANNING WEDNESDAYS

- November 11, 18
- December 2, 9
- January 13, 27
- February 3, 10, 24
- March 3, 10
- April 7, 21, 28
- May 5, 12, 19

12

ALL students Early Release Day on December 16, May 27. **ALL** students full school day on December 15, May 26.

Last instructional day will be May 27 (no change).

ADJUSTMENTS TO TEACHER WORKLOAD

THIS IS NOT A NORMAL YEAR

- Adjust LEADS/SLO for the 2020-21 School Year
- All Teachers with Qualifying Criteria on Last Evaluation May Be Off-Cycle
 - Teachers on Probationary contract and with an “Improvement Needed” Rating will be On Cycle
- Reduced Number of Required Walkthroughs
- Removed One Mid-Year Checkpoint Reporting for SLO
- One Year Moratorium on Curriculum Based Assessments (CBAs)
- Continued Adjustments to Professional Learning Days

13

FOCUS ON STUDENT'S IMMEDIATE NEEDS, RELATIONSHIPS, AND HEALTH RESPONSE PROTOCOLS

ADDITIONAL WORK IN PROGRESS

- Staffing Shortages - Substitutes and Custodial Services
- In-Person Volunteers to Support Schools
- Streamline Communication for Staff
- Communication Plan for Parents in Virtual Classrooms, Employee Wellness Programs, COVID-19 Case Notifications ¹⁴
- Hosting Additional Listening Sessions

CONTINUED EMPHASIS ON HEALTH RESPONSE PROTOCOLS



QUESTIONS AND ANSWERS

Listening Sessions Report

October 22, 2020

Overview

- Over 350 participants in the listening sessions.
- We hosted 3 sessions for elementary school staff, 3 for secondary school staff, and 1 for non-campus staff.
- Cabinet members hosted small breakout rooms for approximately 30 minutes of listening, facilitated by standard questions. We captured notes in a shared Google Doc for reporting purposes and this analysis.
- As a means of gathering feedback directly from custodians (an underrepresented group in previous surveys), we sent our listening session questions in English and Spanish through text messaging (Remind platform).

Questions

1. What is working well? What structures or processes do you want to keep?
2. What is the greatest challenge that you are facing right now? What actions, supports, resources would help you address that challenge?
3. What is one thing that your principal or the district leadership doesn't know that they should know now?
4. What improvements, if made, would make a difference for you right now? What would help you most in addressing your biggest concerns?

Summary

After conducting a [Thoughtexchange survey from Sept. 18 - Oct. 2](#), we identified areas for focus in supporting staff during the COVID-19 pandemic; however, the feedback in that format lacked specific action steps or suggestions for making meaningful changes. In order to generate action steps and collect feedback on in-progress work to support staff, we hosted eight listening sessions from Oct. 14 - Oct. 19.

Through a Strengths-Weaknesses-Opportunities-Threats (SWOT) analysis of the four sub-groups we met with - elementary school staff, secondary school staff, non-campus staff, and custodians - staff responded in the following themes.

Teachers need uninterrupted time.

In order to keep up with various new processes and procedures brought on by the pandemic, teachers need more time to focus on the highest priorities: direct instruction and relationships with students and parents/guardians.

Listening Sessions Report

October 22, 2020

Staff Recommendation:

- Identify a regular set of time for teachers to work individually, independently, and without interruption.

This is not a normal year.

Staff continues to set normal, high expectations for their individual work performance despite this not being a normal year. In some cases, staff place this expectation on themselves. There are also too many normal school year requirements continuing even with the pandemic procedures.

Listening Session Recommendations:

- Remove or adjust any non-essential work.
- Acknowledge this is not a normal year.
- Adjust grading and attendance taking policies/procedures.

We need to address staffing shortages.

School staff relies on their coworkers to cover each other's work when an employee takes leave or resigns. This stress intensifies as students return for in-person learning. Staffing shortages with custodians, instructional assistants, and substitute teachers are being felt the hardest. Feedback from custodians almost unanimously addressed concerns with low pay.

Listening Session Recommendations:

- Hire for vacant staff positions.
- Hire more substitutes.
- Compensate teachers for covering extra classrooms.
- Increase wages for custodians.

Provide additional instructional resources.

Teachers are struggling to create lessons for both virtual and in-person students. They asked for additional, centralized resources including instructional materials, technology, and applications for leading learning.

Listening Session Recommendation:

- Create systems for centralized, ready-made instructional resources that can be directly used in lesson plans.

Listening Sessions Report

October 22, 2020

Streamline communication.

Frequent communication has helped transparency but overwhelmed staff who are managing more virtual and digital communication than in a normal year.

Listening Session Recommendation:

- Reduce the frequency of communication to staff.
- Creates places where staff can easily access information.
- Eliminate information-sharing meetings.

Continue to support and require health response protocols.

As more students choose in-person learning, we must continue to enforce clear, consistent, and districtwide expectations for health response protocols.

Listening Session Recommendations:

- Consistently enforce mask-wearing, staying home when sick, disinfecting, handwashing, and physical distancing when possible.
- Continue to make PPE visibility available and accessible to staff and students.

Additional Listening Session Recommendations:

- Adjust notification for COVID-19 positive cases.
- Allow more employees to work from home.
- Continue using Zoom for meetings when possible.
- Continue virtual professional learning opportunities.
- Communicate virtual learning expectations for parents.
- Find ways to appreciate staff, particularly custodians.
- Continue to host listening sessions.
- Ensure custodians are getting campus COVID notifications.
- Share mental health and wellness resources with staff, including Headspace App and the Employee Assistance Program.

Listening Sessions Report

October 22, 2020

SWOT Analysis

Elementary School Staff

Strengths

- New instructional tools: Seesaw, Empowered Learning Packets, Razz
- Visual health response protocol items in buildings
- Virtual learning for shy, in-person students
- Flexible, work from home Continuous Improvement Conference (CIC)
- Teamwork on campuses
- Campus leadership with communication, support
- Supportive parents
- Parents who choose virtual for class sizes

“I have one student who has only been in virtual and he has made 18 months of progress in just 6 months. Most of my kids have less than 10 words and zero receptive language. It is beautiful because I am working with parents and kids.”

Weaknesses

- Digitizing instructional material.
- Virtual classes in specials
- Instructional resources for lessons (especially math and science)
- Enforcing the health response protocols
- End of day classroom cleanliness
- Schedule changes through the phase-in
- Action when staff kid is in quarantine
- The grading system (not set up for virtual learning)
- Too many changing systems
- Connectivity
- Disparity across the district with parent support

“The curriculum department doesn’t have enough people in it. From Lewisville ISD, we had 4-5 teachers working together paid for days during the year and summer. Lewisville ISD had a robust science department with 6-7 facilitators. There isn’t enough teaching and learning staff to support teachers.”

Listening Sessions Report

October 22, 2020

Opportunities

- Validate 2020-21 as not a normal year
- Streamline communication, cut meetings
- Adjust virtual schedules to prolonged screen time
- Give teachers the autonomy to prioritize
- Quicker turnaround time for the Document Production Center
- Compensate teachers for covering extra classes
- Give teachers uninterrupted time
- Give specials teachers access to SeeSaw
- Create parent rules for virtual classrooms
- Provide direct support for the distributed hot spots
- Visibly distribute PPE
- Suspend districtwide assessments for the year
- Modify or remove requirements from LEADS, SLO, RTI
- Provide clarity when sick without COVID
- Keeping all virtual teachers connected with the school community
- Improve cross-district collaboration among virtual teachers
- Provide additional screens for virtual students
- Purchase mask-friendly microphones

“We need to have a day for asynchronous-grading, connecting with families. Ideally, it would be on a Wednesday.”

Threats

- Workload
- Interruptive parents in virtual classrooms
- In-person classroom sizes with students returning
- Staffing shortages (substitute teachers, custodians, instructional assistants)
- Balancing in-person, virtual students for special education

“We are pretending to go to school as normal but this year is not normal. Nothing has been taken off our plates. I need some stuff to come off my plates because my plates are coming home every day.”

“I don’t feel added pressure from anyone but myself. Parents have been nice, but ultimately they still expect the same high level of teaching and interaction. I don’t feel like administrators are putting on the pressure. They are present and staying on top of it. taking care of everyone’s needs really well. I think it is teachers holding ourselves accountable for doing it as well as we have always.”

Listening Sessions Report

October 22, 2020

Secondary School Staff

Strengths

- Virtual learning for shy, in-person students
- Flexible, work from home Continuous Improvement Conference (CIC)
- Teamwork on campuses
- Ability to teach from home during COVID exposure
- Zoom license purchase
- Cross district meetings on Zoom
- Middle school block schedules
- Central office support with COVID protocols
- PPE availability
- Delay to start of school for high school due to tech issues
- Kids on campus want to be here
- New virtual instructional tools
- Google Classroom
- Reduced behavior issues
- Phase-in for transition years (6th and 9th grade)
- Slack for collaboration

Weaknesses

- Student laptops and CTE software
- Support from curriculum
- Google Classroom for grading
- Quality of the CBA
- Virtual learning with CTE, science, performing arts
- The decision for hybrid instruction without proper notice
- Attendance taking and grading policy
- Building relationships with students in both virtual and in-person
- Equity between in-person and virtual students
- Connectivity with Zoom and virtual students
- Not enough opportunities for special education teachers to meet with instructional assistants, general education teachers
- Inconsistency with students going from in-person to virtual
- Staff compensation
- Masks teaching American Sign Language (ASL)
- PPE for students with hearing issues and ESL (need to see face)
- Teachers cleaning their own rooms

Listening Sessions Report

October 22, 2020

“I have 100 emails from students who haven’t shown up, but turn in all assignments at the end of the 6 weeks. I have to spend the entire weekend grading.”

“Teachers are carrying the student experience. LISD doesn’t understand restorative practices enough. We need to learn more about how to take care of each other through this pandemic. Maybe we wouldn’t all be so stressed.”

Opportunities

- Create instructional videos from the central curriculum team
- Compensate teachers for covering extra classes
- Validate 2020-21 as not a normal year
- Streamline communication, cut meetings
- Give teachers the autonomy to prioritize
- Give teachers uninterrupted time
- Suspend districtwide assessments for the year
- Modify or remove requirements from LEADS, SLO, RTI
- Create learning expectations for virtual students
- Share processes when a positive COVID case occurs
- Offer an asynchronous day for high schools
- Improve response time from HR regarding leave days
- Work with urgent cares to reduce COVID test fees
- Create easier access to COVID testing
- Provide additional screens for virtual students
- Communicate repercussions for students who don’t follow health response protocols
- Increase passing periods for disinfection time
- District administrators walk secondary school hallways to see and understand stress
- Keep listening sessions for staff
- Create virtual-only teaching positions
- Allow teachers to teach from home
- Advocate for the cancelation of STAAR as a district

“We need a reminder that while this may be *temporary*, it is *permanent* for our students on their report cards/transcripts. Let’s consider how we are assessing students this year.”

Threats

- Staff burnout
- Creating virtual and in-person lessons

Listening Sessions Report

October 22, 2020

- Staffing shortages (instructional assistants, custodians, teachers)
- Hybrid teaching model
- Teacher mid-year resignations
- Contacting virtual students
- The second wave of COVID cases
- Pushback from parents on new ELA curriculum
- Keeping up with all student accommodations in virtual learning
- Students getting enough water
- Maintaining confidentiality with students one-on-one
- College Board unwavering expectations

“It’s hard to know that I am doing this every day, but it’s not my best work.”

“I feel like I am being forced at not being good at either in-person or virtual learning. I can’t be good at both at the same time.”

“I worry about custodians. We are asking them to do so much and not compensating them. We have to do more to support them.”

Non-Campus Staff

Strengths

- Zoom meetings
- Learning new skills
- Some students thriving
- Communication
- Health and Safety Protocols
- Virtual professional learning

“The virtual CIC was great! We had wonderful speakers and allowed teachers to take a breather but still engage in their learning.”

“The communication from Dr. Gearing has been good and frequent.”

Weaknesses

- Safety protocols/ consistency across campuses
- Supports for Special Populations (SPED, ELL)
- Processes for being at multiple campuses and managing exposures
- Supports for teachers and staff - social, emotional, stress, pedagogy,

Listening Sessions Report

October 22, 2020

- Technology and connectivity
- Clarity on decision making
- Decision making for individuals (equity not equality for staff)

Opportunities

- Communicate priorities.
- Give more time
- Allow staff to work from home
- Implement an LMS
- Planning forward
- Rethink the way we do things
- Streamline communication
- Continue listening sessions
- Purchase laptops or cameras for office staff working without cameras
- Promote the headspace and employee assistance programs.
- Purchase plexiglass barriers for people who request

Threats

- Budget cuts
- Staff shortages
- Workload

Custodial Staff

Strengths

- Health response protocols
- Access to PPE
- Supervisor communication
- Teacher and student support

Weaknesses

- Pay and compensation
- Lack of recognition for their work
- Communication from school principal

Listening Sessions Report

October 22, 2020

“When we come into work we always have to be on edge about getting this virus as well, and not many ever think about us in this circumstance custodians risk our lives to make it safe for the students and faculty. I just feel that it’s all about the teachers and never about us custodians, we are the glue that holds these schools together and the majority of educators look at us as if we were nothing.”

“District leadership needs to realize when one has a finite amount of time to do what is normally required of custodians and they add more work to the shift it does not fit. One cannot put 14 ozs in a 12 ozs can, it will not fit”.

“One would have to compromise their work to fit in the 8-hour shift. I will NOT compromise. My responsibility is the safety of my school and those in it”.

Opportunities

- Increase custodial staff wages.
- Hire more custodial staff.
- Upgrade equipment.
- Provide clear and consistent instructions about cleaning protocols for all custodial staff
- Allow custodians to work and pay them for overtime, including teams for weekend work
- Improve communication with custodians about positive cases
- Recognize custodians for their work
- Support custodians and families if infected with COVID-19
- Create systems for rewarding stellar work with job growth

“Leander ISD needs to incentivize the employees for the double effort we do in our areas, extra areas and try to maintain the schools disinfected. They do not consider the extra risk we are taking and the few resources we have, in staff and equipment. Every year we have a party to thank us with food and drinks, this year we didn't even have that. I understand because of the virus we can not gather, but to recognize us can be done in each school at least.”

“The majority of people in my department (custodian) don't speak English and we don't have anyone that can translate to us the correct information. We need a person that can tell us the specific information about the cleaning jobs. They just leave the machines, but they don't give us instructions. The instructions are always given over the phone, and never in person. If we had better communication we will do a better job.”

Listening Sessions Report

October 22, 2020

Threats

- Resignations
- Staying healthy
- More cleaning than normal
- Inhaling chemicals

“We need to be valued more because you require so much from us for nothing. We are the ones that are exposed to get infected. With such low pay, and you even took away the few days we had to share with our families, That is not fair, and we are not the ones to blame for this situation and now we don't have the only two weeks we had every year. We are not less than anyone.”

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Consider Rescinding Resolution Regarding Delegation of Authority During Emergency

Purpose (this meeting): Discussion Item/Report Only Action Requested

Administrator Responsible: Bruce Gearing

Attachments: Resolution Regarding Delegation of Authority During Emergency

Background Information:

At the March 19 Emergency Board meeting, the Board of Trustees passed the attached Resolution Regarding Delegation of Authority During Emergency. Administration will discuss with the Board whether or not the resolution should be rescinded at this time.

Administrative Recommendation:

Administration recommends the Board rescind the Resolution Regarding Delegation of Authority During Emergency

Sample Motion:

I move the Board rescind the Resolution Regarding Delegation of Authority During Emergency.

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Consider Approval of Resolution Ratifying City of Georgetown Easements
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Jimmy Disler
Attachments: Resolution
Executed Temporary Construction Easement
Executed Waterline Easement

Background Information:

This past summer, the City of Georgetown requested that an easement be granted for the placement of a water line along the perimeter of one side of LISD property at Parkside Elementary. Typically, the execution of the Resolution Determining Need when acquiring a property grants the Superintendent the authority to sign easements necessary for the development of the property. The Parkside Elementary property was purchased in 2006 and the Resolution Determining Need did not explicitly spell out the authority to execute easements after development is complete. The City's title company has requested proof that the Superintendent has authority to sign the easements. The attached Resolution will ratify and confirm the Superintendent's signature authority and action in executing the Waterline Easement and Temporary Construction Easement. Work related to the easements was completed in August 2020. The easements did not negatively affect the property.

Administrative Recommendation:

Administration recommends the Board approve the Resolution authorizing, ratifying, and confirming the grant of a waterline easement (and temporary construction easement) to the City of Georgetown.

Sample Motion:

I move that the Board approve the Resolution authorizing, ratifying, and confirming the grant of a waterline easement (and temporary construction easement) to the City of Georgetown.

RESOLUTION RATIFYING CITY OF GEORGETOWN EASEMENTS

A RESOLUTION OF THE BOARD OF TRUSTEES OF LEANDER INDEPENDENT SCHOOL DISTRICT, AUTHORIZING, RATIFYING, AND CONFIRMING THE GRANT OF A WATERLINE EASEMENT (AND TEMPORARY CONSTRUCTION EASEMENT) TO THE CITY OF GEORGETOWN.

WHEREAS, the City of Georgetown, Texas (“Georgetown”) requested that Leander Independent School District (the “District”) convey a Waterline Easement (and accompanying Temporary Construction Easement) across a portion of the elementary school site known as Parkside Elementary; and

WHEREAS, whereas the Superintendent negotiated an agreement with Georgetown to convey said Easement in exchange for a payment of \$25,000; and

WHEREAS, said Easement does not have a negative effect on District property, nor the educational facilities on said District property, nor will it affect future plans for said District property; NOW, THEREFORE:

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE LEANDER INDEPENDENT SCHOOL DISTRICT:

PART 1: That the Board of Trustees of Leander Independent School District authorizes the Superintendent to negotiate the conveyance of a Waterline Easement and Temporary Construction to the City of Georgetown, across a portion of the Parkside Elementary property, in exchange for a payment of \$25,000.

PART 2: That the Board of Trustees of Leander Independent School District hereby ratifies and confirms the Superintendent’s authority to negotiate and execute the Waterline Easement and Temporary Construction attached hereto, and all related documents necessary to accomplish such purpose, including documents required by the title company.

PART 3: That this resolution shall take effect immediately from and after its passage, but that the Superintendent’s signature and action dated July 9, 2020, in executing the Waterline Easement and Temporary Construction Easement is hereby ratified and confirmed.

ADOPTED this ___ day of October, 2020.

ATTEST:

SECRETARY, Board of Trustees,
Leander Independent School District

PRESIDENT, Board of Trustees,
Leander Independent School District

8. This instrument contains the entire agreement between the parties relating to its subject matter. Any oral representations or modifications concerning this instrument shall be of no force and effect. Any subsequent amendment or modification must be in writing and agreed to by all parties.
9. The terms of this instrument shall be binding upon Grantor, and Grantor's heirs, personal representatives, successors, and assigns; shall bind and inure to the benefit of the Grantee and any successors or assigns of Grantee; and shall be deemed to be a covenant running with the land.

IN WITNESS WHEREOF, Grantor has caused this instrument to be executed on this 9th day of JULY, 2020.

GRANTOR:
BOARD OF TRUSTEES, LEANDER
INDEPENDENT SCHOOL DISTRICT

By: 
Name: BRUCE GEARING
Title: SUPERINTENDENT

State of Texas §

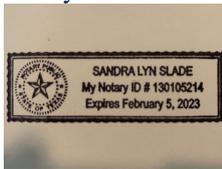
County of Williamson §

Before me, Sandra Lyn Slade, on this day personally appeared by means of an interactive two-way audio and video communication Dr. Bruce Gearing, Superintendent for Leander Independent School District, who is known to me, and provided satisfactory evidence of identity in accordance with Chapter 406, Texas Government Code, to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that they executed the same for the purpose and consideration therein expressed. This notarial act was an online notarization.

Given under my hand and seal of office this 9th day of July, 2020.

State of Texas Online Notary: Sandra Lyn Slade, ID#130105214, Exp. February 5, 2023

Notary



Digital Certificate
<https://rb.gy/pnlygw>

APPROVED AS TO FORM:

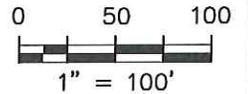
_____, Assistant City Attorney

PLAT TO ACCOMPANY DESCRIPTION

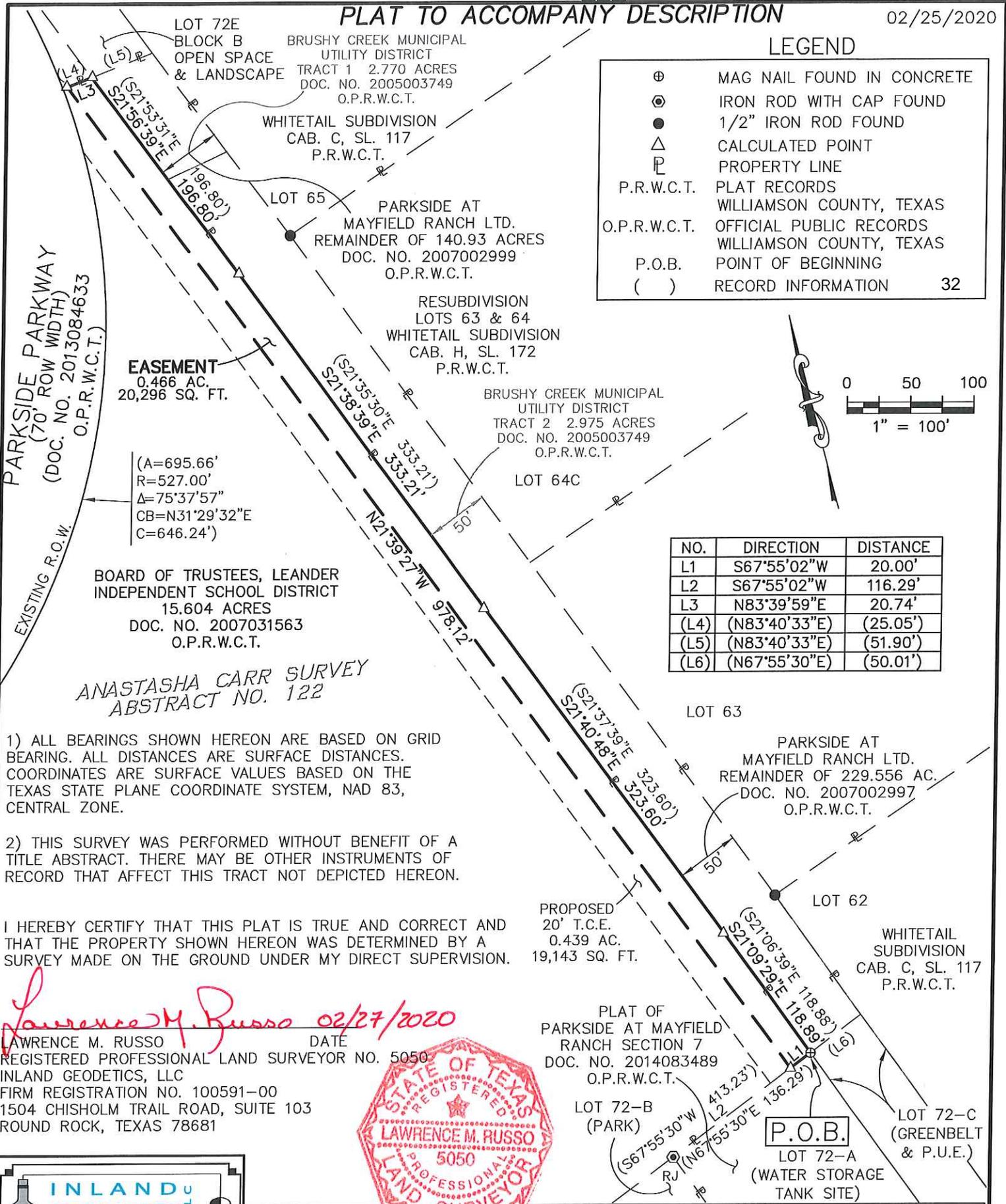
02/25/2020

LEGEND

⊕	MAG NAIL FOUND IN CONCRETE
⊙	IRON ROD WITH CAP FOUND
●	1/2" IRON ROD FOUND
△	CALCULATED POINT
⌒	PROPERTY LINE
P.R.W.C.T.	PLAT RECORDS WILLIAMSON COUNTY, TEXAS
O.P.R.W.C.T.	OFFICIAL PUBLIC RECORDS WILLIAMSON COUNTY, TEXAS
P.O.B.	POINT OF BEGINNING
()	RECORD INFORMATION 32



NO.	DIRECTION	DISTANCE
L1	S67°55'02"W	20.00'
L2	S67°55'02"W	116.29'
L3	N83°39'59"E	20.74'
(L4)	(N83°40'33"E)	(25.05')
(L5)	(N83°40'33"E)	(51.90')
(L6)	(N67°55'30"E)	(50.01')



BOARD OF TRUSTEES, LEANDER INDEPENDENT SCHOOL DISTRICT
15.604 ACRES
DOC. NO. 2007031563
O.P.R.W.C.T.

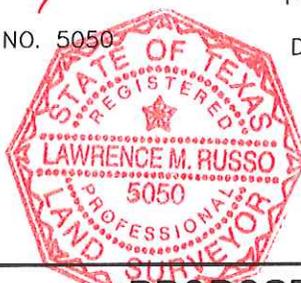
ANASTASHA CARR SURVEY
ABSTRACT NO. 122

1) ALL BEARINGS SHOWN HEREON ARE BASED ON GRID BEARING. ALL DISTANCES ARE SURFACE DISTANCES. COORDINATES ARE SURFACE VALUES BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, NAD 83, CENTRAL ZONE.

2) THIS SURVEY WAS PERFORMED WITHOUT BENEFIT OF A TITLE ABSTRACT. THERE MAY BE OTHER INSTRUMENTS OF RECORD THAT AFFECT THIS TRACT NOT DEPICTED HEREON.

I HEREBY CERTIFY THAT THIS PLAT IS TRUE AND CORRECT AND THAT THE PROPERTY SHOWN HEREON WAS DETERMINED BY A SURVEY MADE ON THE GROUND UNDER MY DIRECT SUPERVISION.

Lawrence M. Russo 02/27/2020
LAWRENCE M. RUSSO DATE
REGISTERED PROFESSIONAL LAND SURVEYOR NO. 5050
INLAND GEODETICS, LLC
FIRM REGISTRATION NO. 100591-00
1504 CHISHOLM TRAIL ROAD, SUITE 103
ROUND ROCK, TEXAS 78681



PROPOSED 20' T.C.E.
0.439 AC.
19,143 SQ. FT.

PLAT OF PARKSIDE AT MAYFIELD RANCH SECTION 7
DOC. NO. 2014083489
O.P.R.W.C.T.

P.O.B.
LOT 72-A
(WATER STORAGE TANK SITE)

PROPOSED EASEMENT
0.466 AC.
20,296 SQ. FT.

INLAND GEODETICS
PROFESSIONAL LAND SURVEYORS
1504 CHISHOLM TRAIL RD. STE. 103
ROUND ROCK, TX. 78681
PH. (512) 238-1200, FAX (512) 238-1251
FIRM REGISTRATION NO. 100591-00

SA_CDM-SMITH PROJECTS\SR 175-PARKSIDE W\MAP\FINAL\USD.dwg

WATER LINE EASEMENT

STATE OF TEXAS

§

KNOW ALL MEN BY THESE PRESENTS:

§

COUNTY OF WILLIAMSON

§

This Agreement (this "Agreement") is made on the ____ day of _____, 20_, at Georgetown, Texas, between Board of Trustees, Leander Independent School District, whose address is PO Box 218 Leander, Texas 78646 (hereinafter referred to as "Grantor"), and the City of Georgetown, a Texas home-rule municipal corporation, whose address is P.O. Box 409 Georgetown, Texas 78627, ATTN: Georgetown City Secretary (herein referred to as "Grantee").

1. For the good and valuable consideration described in Paragraph 2 below, Grantor hereby GRANTS, SELLS and CONVEYS to Grantee, its successors and assigns, an EXCLUSIVE easement and right-of-way (the "Easement") for the placement, construction, operation, repair, maintenance, replacement, upgrade, rebuilding, relocation and/or removal of water lines and related facilities (provided such water lines and related facilities must all be underground) (collectively, the "Facilities") on, over, under, and across the following described property of the Grantor, to wit:

Being all that certain tract, piece or parcel of land lying and being situated in the County of Williamson, State of Texas, being more particularly described by metes and bounds in **Exhibit A** and by diagram in **Exhibit B** attached hereto and made a part hereof for all purposes (herein sometimes referred to as the "Easement Area" or the "Property").

2. The Easement and the rights and privileges herein conveyed, are granted for and in consideration of the sum of One and No/100 Dollars (\$1.00) and other good and valuable consideration to Grantor in hand paid by Grantee, the receipt and sufficiency of which is hereby acknowledged and confessed.
3. The Easement, with its rights and privileges, shall be used only for the purpose of placing, constructing, operating, repairing, maintaining, rebuilding, replacing, upgrading, relocating, and/or removing the Facilities. The Easement additionally includes the following rights: (1) the right to change the size of the Facilities; (2) the right to relocate the Facilities within the Easement; (3) the right to remove from the Easement all trees and parts thereof, or other obstructions, which are added after the date of this Easement, which endanger or may interfere with the efficiency and maintenance of the Facilities; and (4) the right to remove from the Easement, but only with the written permission of Grantor, any trees or other obstructions existing as of the date of this Easement. Grantee acknowledges that there is an existing grove of oak trees within or nearby the Easement, and Grantee agrees to use a boring technique to try and minimize damage or destruction to existing trees within that area. In the event that one or more of such existing trees dies or is fatally damaged within 12 months from the date of installation of the Facilities as a result of work by Grantee (as

determined by a certified arborist), then Grantee agrees to replace an equal number of inches of the same species of tree at a location to be designated by Grantor. Grantee further agrees to restore any damage to existing walking trails, landscaping, or vegetation after installation of the Facilities.

4. The duration of the Easement is perpetual.
5. Grantor and Grantor's heirs, personal representatives, successors, and assigns are and shall be bound to WARRANT and FOREVER DEFEND the Easement and the rights conveyed in this Agreement to Grantee and Grantee's successors and assigns, against every person lawfully claiming or to claim all or any part thereof, subject only to matters of public record or as would be determined by an on-the-ground survey.
6. The Easement, and the rights and privileges granted by this Agreement, are EXCLUSIVE to Grantee, and Grantee's successors and assigns. Grantor reserves the right to construct driveways and utilities, including water, gas, telecommunication, and electrical lines, at generally perpendicular angles to the Facilities, as well as curbing, sidewalks, and trails (collectively, the "Grantor Improvements") across the Easement Area, and to grant public or private easements for such purposes subject to the following requirements: (1) the construction, placement, maintenance, inspection, operation, repair, alteration, replacement and/or removal of the Grantor Improvements shall not materially interfere with Grantee's rights herein, (2) Grantor shall first obtain from Grantee a license, not to be unreasonably withheld, for the encroachment of any Grantor Improvements installed into the Easement Area after the date hereof, but not including any repair, restoration, or reconstruction of any existing Grantor Improvements, and (3) Grantor shall first obtain Grantee's consent, not to be unreasonably withheld, to the granting of any public or private easements across the Easement Area after the date hereof. Grantor hereby RELEASES AND HOLDS GRANTEE HARMLESS from any responsibility and liability to repair, replace, maintain, or compensate Grantor for damages to surface improvements within the Easement Area incidental to Grantee's exercise of its rights and privileges granted herein, except as otherwise provided in this Easement.
7. This Agreement contains the entire agreement between the parties relating to its subject matter. Any oral representations or modifications concerning this Agreement shall be of no force and effect. Any subsequent amendment or modification must be in writing and agreed to by all parties.
8. The terms of this Agreement shall be binding upon Grantor, and Grantor's heirs, personal representatives, successors, and assigns; shall bind and inure to the benefit of the Grantee and any successors or assigns of Grantee; and shall be deemed to be a covenant running with the land.

9. Any access by Grantee to Grantor's lands must be with prior written notice to Grantor, and must comply with all of Grantor's access restrictions imposed on visitors and guests as school safety policies for the protection of students.

IN WITNESS WHEREOF, Grantor has caused this instrument to be executed on this 9th day of JULY, 2020.

GRANTOR:
BOARD OF TRUSTEES, LEANDER
INDEPENDENT SCHOOL DISTRICT

By: 
Name: Dr. Bruce Gearing
Title: Superintendent

State of Texas §

County of Williamson §

Before me, Sandra Lyn Slade, on this day personally appeared by means of an interactive two way audio and video communication Dr. Bruce Gearing, Superintendent for Leander Independent School District, who is known to me, and provided satisfactory evidence of identity in accordance with Chapter 406, Texas Government Code, to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that they executed the same for the purpose and consideration therein expressed. This notarial act was an online notarization.

Given under my hand and seal of office this 9th day of July, 2020.

State of Texas Online Notary: Sandra Lyn Slade, ID#130105214, Exp. February 5, 2023

Notary



Digital Certificate
<https://rb.gy/pnlygw>

APPROVED AS TO FORM:

_____, Asst. City Attorney

GEORGETOWN WATER LINE EASEMENT
100-1000-0009
CoG Map Quad I-48/I-49

TEMPORARY CONSTRUCTION EASEMENT

STATE OF TEXAS

§

KNOW ALL MEN BY THESE PRESENTS

COUNTY OF WILLIAMSON

§

§

This instrument is made on the 31 day of August, 2020, at Georgetown, Texas, between Board of Trustees, Leander Independent School District, whose address is PO Box 218 Leander, Texas 78646 (hereinafter referred to as "Grantor"), and the City of Georgetown, a Texas home-rule municipal corporation, whose address is P.O. Box 409, Georgetown, Texas, 78627 (herein referred to as "Grantee").

1. For the good and valuable consideration described in Paragraph 2 below, Grantor hereby GRANTS, SELLS and CONVEYS to Grantee, its successors and assigns, a temporary construction easement and right-of-way on, over, under, and across the following described property of the Grantor, to wit:

Being all that certain tract, piece or parcel of land lying and being situated in the County of Williamson, State of Texas, depicted on the diagram in **Exhibit A** attached hereto and made a part hereof for all purposes (herein referred to sometimes as the "Temporary Construction Easement Area" or the "Property").

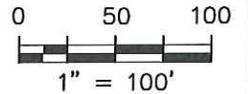
2. This Easement and the rights and privileges herein conveyed are granted for and in consideration of the sum of ONE AND NO/100 DOLLARS (\$1.00) and other good and valuable consideration to Grantor in hand paid by Grantee, the receipt and sufficiency of which is hereby acknowledged and confessed.
3. This Temporary Construction Easement, with its rights and privileges, shall be used by Grantee only for construction purposes, namely for the purpose of temporarily storing supplies, trucks, construction vehicles, construction equipment, and utility equipment and related facilities on and within the Property, and for the purpose of traversing on, over and across the Property in connection with the proposed project to construct and install waterline improvements either within an adjoining waterline easement area or within the Property (the "Project").
4. This instrument and the Temporary Construction Easement shall be in effect from the date construction begins on the Project and shall expire upon completion of construction of the Project and the adjoining drainage easement, but no later than August 9, 2020, whichever occurs first.
5. Grantee expressly agrees to return the Temporary Construction Easement Area to like or better condition, or as close thereto as is reasonably possible.
6. Grantor and Grantor's heirs, personal representatives, successors, and assigns are and shall be bound to WARRANT and FOREVER DEFEND the Temporary Construction Easement and the rights conveyed in this instrument to Grantee and Grantee's successors and assigns, against every person lawfully claiming or to claim all or any part thereof.
7. This Temporary Construction Easement, and the rights and privileges granted by this conveyance, are EXCLUSIVE to Grantee for the duration of this instrument, and Grantor covenants not to convey any other easement, license or other conflicting rights to use the area (or any portion of the area) covered by this grant for the duration of this instrument.

PLAT TO ACCOMPANY DESCRIPTION

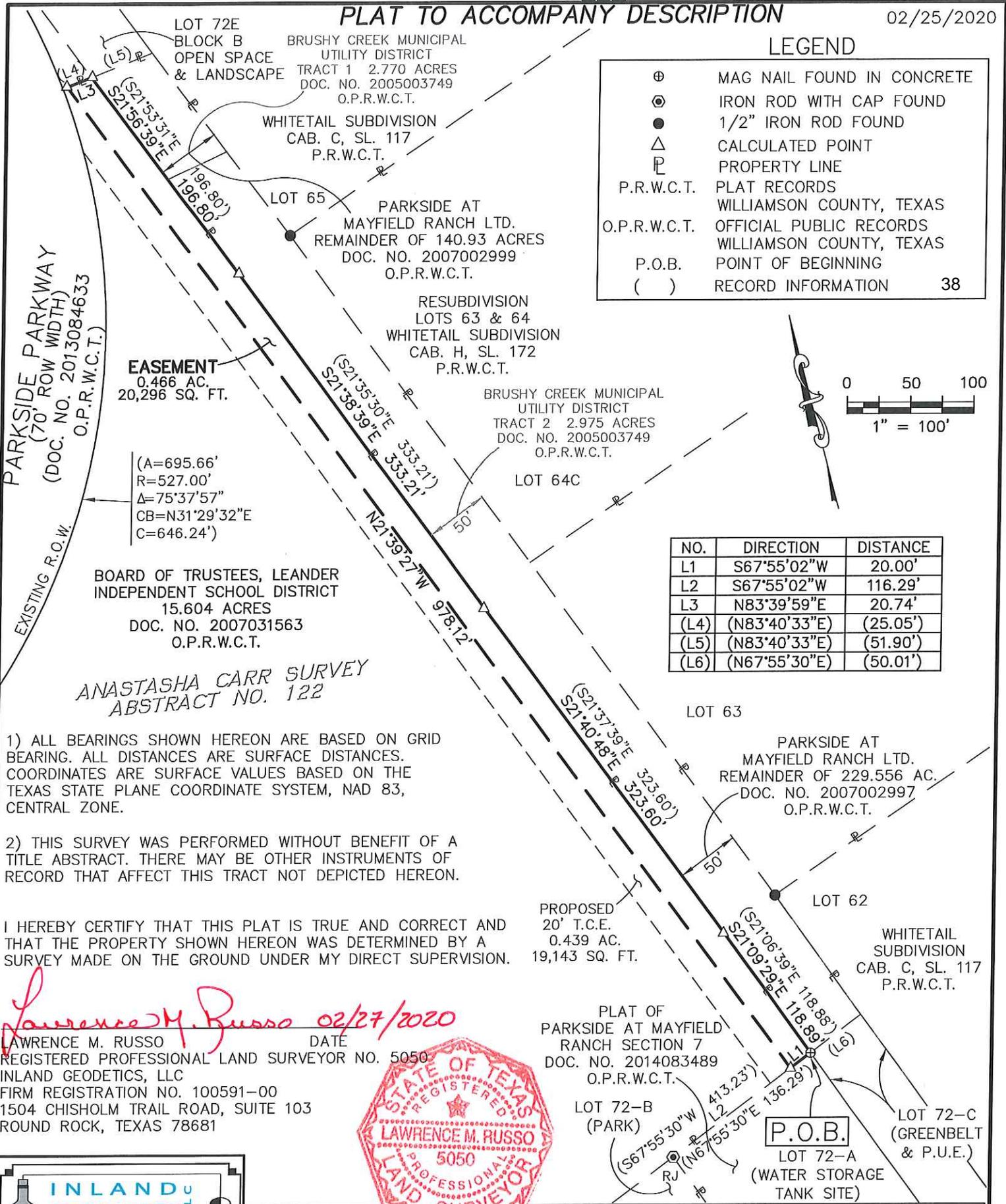
02/25/2020

LEGEND

⊕	MAG NAIL FOUND IN CONCRETE
⊙	IRON ROD WITH CAP FOUND
●	1/2" IRON ROD FOUND
△	CALCULATED POINT
⌒	PROPERTY LINE
P.R.W.C.T.	PLAT RECORDS WILLIAMSON COUNTY, TEXAS
O.P.R.W.C.T.	OFFICIAL PUBLIC RECORDS WILLIAMSON COUNTY, TEXAS
P.O.B.	POINT OF BEGINNING
()	RECORD INFORMATION 38



NO.	DIRECTION	DISTANCE
L1	S67°55'02"W	20.00'
L2	S67°55'02"W	116.29'
L3	N83°39'59"E	20.74'
(L4)	(N83°40'33"E)	(25.05')
(L5)	(N83°40'33"E)	(51.90')
(L6)	(N67°55'30"E)	(50.01')



EASEMENT
0.466 AC.
20,296 SQ. FT.

(A=695.66'
R=527.00'
Δ=75°37'57"
CB=N31°29'32"E
C=646.24')

BOARD OF TRUSTEES, LEANDER
INDEPENDENT SCHOOL DISTRICT
15.604 ACRES
DOC. NO. 2007031563
O.P.R.W.C.T.

ANASTASHA CARR SURVEY
ABSTRACT NO. 122

1) ALL BEARINGS SHOWN HEREON ARE BASED ON GRID BEARING. ALL DISTANCES ARE SURFACE DISTANCES. COORDINATES ARE SURFACE VALUES BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, NAD 83, CENTRAL ZONE.

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I HEREBY CERTIFY THAT THIS PLAT IS TRUE AND CORRECT AND THAT THE PROPERTY SHOWN HEREON WAS DETERMINED BY A SURVEY MADE ON THE GROUND UNDER MY DIRECT SUPERVISION.

Lawrence M. Russo 02/27/2020
LAWRENCE M. RUSSO DATE
REGISTERED PROFESSIONAL LAND SURVEYOR NO. 5050
INLAND GEODETICS, LLC
FIRM REGISTRATION NO. 100591-00
1504 CHISHOLM TRAIL ROAD, SUITE 103
ROUND ROCK, TEXAS 78681



PROPOSED
20' T.C.E.
0.439 AC.
19,143 SQ. FT.

PLAT OF
PARKSIDE AT MAYFIELD
RANCH SECTION 7
DOC. NO. 2014083489
O.P.R.W.C.T.

LOT 72-B
(PARK)

P.O.B.
LOT 72-A
(WATER STORAGE
TANK SITE)

WHITETAIL
SUBDIVISION
CAB. C, SL. 117
P.R.W.C.T.

LOT 72-C
(GREENBELT
& P.U.E.)

PROPOSED EASEMENT
0.466 AC.
20,296 SQ. FT.

INLAND GEODETICS
PROFESSIONAL LAND SURVEYORS
1504 CHISHOLM TRAIL RD. STE. 103
ROUND ROCK, TX. 78681
PH. (512) 238-1200, FAX (512) 238-1251
FIRM REGISTRATION NO. 100591-00

WATER LINE EASEMENT

STATE OF TEXAS

§

KNOW ALL MEN BY THESE PRESENTS:

COUNTY OF WILLIAMSON

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39

1. For the good and valuable consideration described in Paragraph 2 below, Grantor hereby GRANTS, SELLS and CONVEYS to Grantee, its successors and assigns, an EXCLUSIVE easement and right-of-way (the "Easement") for the placement, construction, operation, repair, maintenance, replacement, upgrade, rebuilding, relocation and/or removal of water lines and related facilities (provided such water lines and related facilities must all be underground) (collectively, the "Facilities") on, over, under, and across the following described property of the Grantor, to wit:

Being all that certain tract, piece or parcel of land lying and being situated in the County of Williamson, State of Texas, being more particularly described by metes and bounds in **Exhibit A** and by diagram in **Exhibit B** attached hereto and made a part hereof for all purposes (herein sometimes referred to as the "Easement Area" or the "Property").

2. The Easement and the rights and privileges herein conveyed, are granted for and in consideration of the sum of One and No/100 Dollars (\$1.00) and other good and valuable consideration to Grantor in hand paid by Grantee, the receipt and sufficiency of which is hereby acknowledged and confessed.
3. The Easement, with its rights and privileges, shall be used only for the purpose of placing, constructing, operating, repairing, maintaining, rebuilding, replacing, upgrading, relocating, and/or removing the Facilities. The Easement additionally includes the following rights: (1) the right to change the size of the Facilities; (2) the right to relocate the Facilities within the Easement; (3) the right to remove from the Easement all trees and parts thereof, or other obstructions, which are added after the date of this Easement, which endanger or may interfere with the efficiency and maintenance of the Facilities; and (4) the right to remove from the Easement, but only with the written permission of Grantor, any trees or other obstructions existing as of the date of this Easement. Grantee acknowledges that there is an existing grove of oak trees within or nearby the Easement, and Grantee agrees to use a boring technique to try and minimize damage or destruction to existing trees within that area. In the event that one or more of such existing trees dies or is fatally damaged within 12 months from the date of installation of the Facilities as a result of work by Grantee (as

determined by a certified arborist), then Grantee agrees to replace an equal number of inches of the same species of tree at a location to be designated by Grantor. Grantee further agrees to restore any damage to existing walking trails, landscaping, or vegetation after installation of the Facilities.

4. The duration of the Easement is perpetual.
5. Grantor and Grantor's heirs, personal representatives, successors, and assigns are and shall be bound to WARRANT and FOREVER DEFEND the Easement and the rights conveyed in this Agreement to Grantee and Grantee's successors and assigns, against every person lawfully claiming or to claim all or any part thereof, subject only to matters of public record or as would be determined by an on-the-ground survey.
6. The Easement, and the rights and privileges granted by this Agreement, are EXCLUSIVE to Grantee, and Grantee's successors and assigns. Grantor reserves the right to construct driveways and utilities, including water, gas, telecommunication, and electrical lines, at generally perpendicular angles to the Facilities, as well as curbing, sidewalks, and trails (collectively, the "Grantor Improvements") across the Easement Area, and to grant public or private easements for such purposes subject to the following requirements: (1) the construction, placement, maintenance, inspection, operation, repair, alteration, replacement and/or removal of the Grantor Improvements shall not materially interfere with Grantee's rights herein, (2) Grantor shall first obtain from Grantee a license, not to be unreasonably withheld, for the encroachment of any Grantor Improvements installed into the Easement Area after the date hereof, but not including any repair, restoration, or reconstruction of any existing Grantor Improvements, and (3) Grantor shall first obtain Grantee's consent, not to be unreasonably withheld, to the granting of any public or private easements across the Easement Area after the date hereof. Grantor hereby RELEASES AND HOLDS GRANTEE HARMLESS from any responsibility and liability to repair, replace, maintain, or compensate Grantor for damages to surface improvements within the Easement Area incidental to Grantee's exercise of its rights and privileges granted herein, except as otherwise provided in this Easement.
7. This Agreement contains the entire agreement between the parties relating to its subject matter. Any oral representations or modifications concerning this Agreement shall be of no force and effect. Any subsequent amendment or modification must be in writing and agreed to by all parties.
8. The terms of this Agreement shall be binding upon Grantor, and Grantor's heirs, personal representatives, successors, and assigns; shall bind and inure to the benefit of the Grantee and any successors or assigns of Grantee; and shall be deemed to be a covenant running with the land.

40

EXHIBIT A

County: Williamson
Parcel: Proposed Easement
Project: Leander Independent School District

PROPERTY DESCRIPTION

DESCRIPTION OF A 0.466 ACRE (20,296 SQUARE FOOT) TRACT OF LAND SITUATED IN THE ANASTASHA CARR SURVEY, ABSTRACT NO. 122, IN WILLIAMSON COUNTY, TEXAS, BEING A PORTION OF THAT CALLED 15.604 ACRE TRACT OF LAND DESCRIBED IN A SPECIAL WARRANTY DEED TO BOARD OF TRUSTEES, LEANDER INDEPENDENT SCHOOL DISTRICT RECORDED IN DOCUMENT NO. 2007031563 OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS, SAID 0.466 ACRE (20,296 SQUARE FOOT) TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING at a PK nail found, being the common north corner of Lot 72-A (Water Storage Tank Site) and Lot 72-C (Greenbelt & Public Utility Easement) both of Parkside at Mayfield Ranch Section 7, a subdivision of record in Document No. 2014083489, of the Official Public Records of Williamson County, Texas, same being the southeasterly corner of said 15.604 acre tract, also being in the westerly easement line of that called 2.975 acre (Tract 2) of land described in Water Line Easement to Brushy Creek Municipal Utility District recorded in Document No. 2005003749 of the Official Public Records of Williamson County, Texas, same being the westerly boundary line of that called 229.556 acre remainder tract of land described in a Special Warranty Deed to Parkside at Mayfield Ranch Ltd., recorded in Document No. 2007002997, of the Official Public Records of Williamson County, Texas, for the southeasterly corner and **POINT OF BEGINNING** of the herein described tract;

- 1) **THENCE**, departing the westerly boundary line of said 2.975 acre easement tract and the remainder of said 229.556 acre tract, with the common boundary line of said Lot 72-A and said 15.604 acre tract, **S67°55'02" W**, for a distance of **20.00** feet to the calculated southwesterly corner of the herein described tract, and from which, an iron rod with a plastic cap stamped "RJ-Surveying" found, being the northeasterly corner of Lot 72-B (Park), same being the northwesterly corner of said Lot 72-A bears **S 67°55'02" W**, at a distance of 116.29 feet;
- 2) **THENCE**, departing the northerly boundary line of said Lot 72-A, through the interior of said 15.604 acre tract, **N 21°39'27" W**, for a distance of **978.12** feet to a calculated point, being in the southerly boundary line of Lot 72E, Block B, (Open Space & Landscape), of Parkside Parkway Phase 2, a subdivision of record in Document No. 2013084633, of the Official Public Records of Williamson County, Texas, same being in the northerly boundary line of said 15.604 acre tract, for the northwesterly corner of the herein described tract;
- 3) **THENCE**, with the common boundary line of said Lot 72E and said 15.604 acre tract, **N 83°39'59" E**, for a distance of **20.74** feet to a calculated point, being in the westerly boundary line of said 2.975 acre easement tract, same being the westerly boundary line of said 229.556 acre remainder tract, also being the easterly boundary line of said 15.604 acre tract, for the northeasterly corner of the herein described tract;

THENCE, departing said Lot 72E, with the common boundary line of the westerly boundary line of said 2.975 acre easement tract and said westerly boundary line of said 229.556 acre remainder tract, same being the easterly boundary line of said 15.604 acre tract, the following four (4) courses:

42

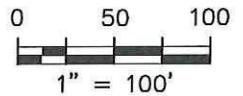
- 4) **S 21°56'39" E**, for a distance of **196.80** feet to a calculated angle point;

PLAT TO ACCOMPANY DESCRIPTION

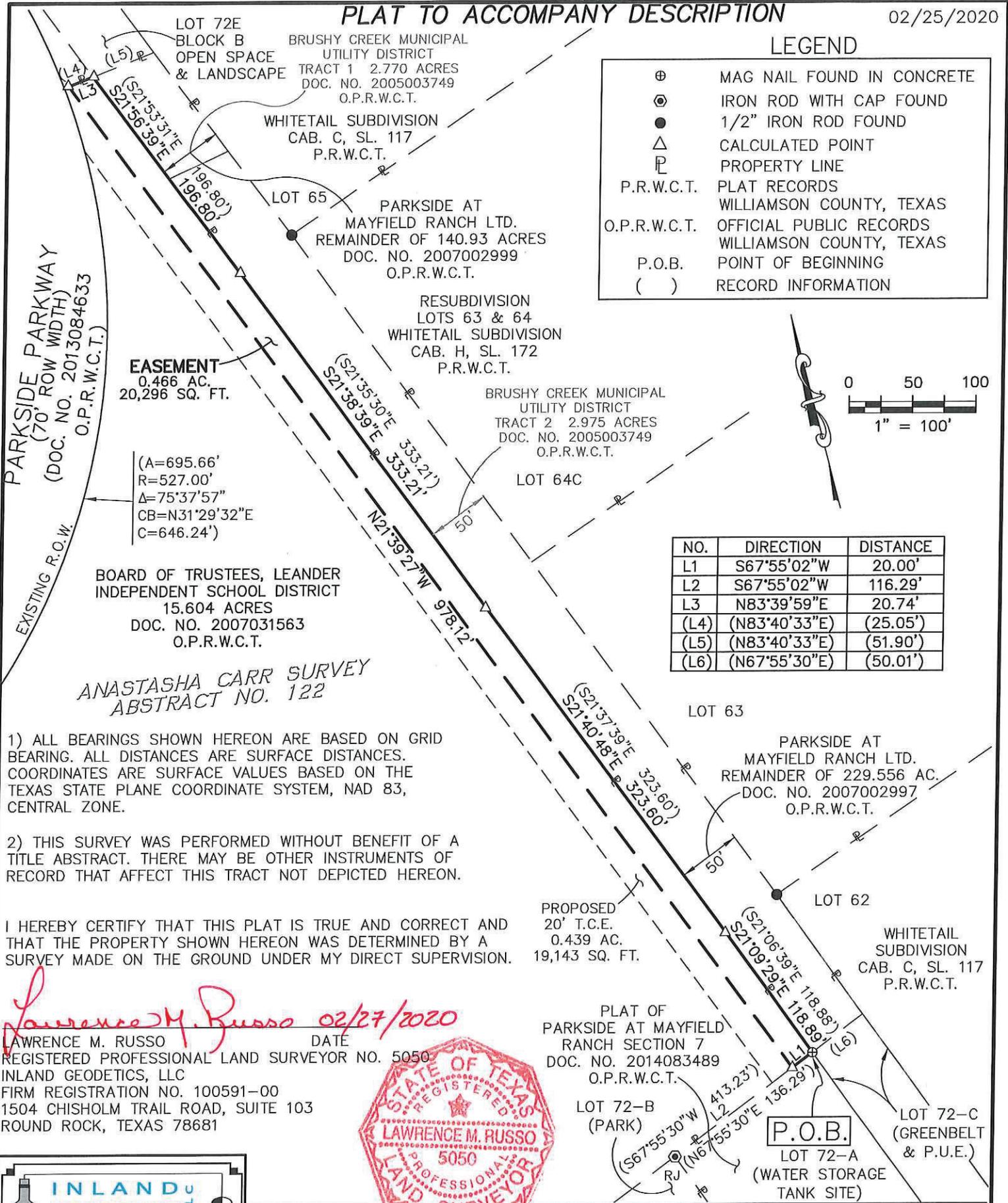
02/25/2020

LEGEND

⊕	MAG NAIL FOUND IN CONCRETE
⊙	IRON ROD WITH CAP FOUND
●	1/2" IRON ROD FOUND
△	CALCULATED POINT
⊥	PROPERTY LINE
P.R.W.C.T.	PLAT RECORDS WILLIAMSON COUNTY, TEXAS
O.P.R.W.C.T.	OFFICIAL PUBLIC RECORDS WILLIAMSON COUNTY, TEXAS
P.O.B.	POINT OF BEGINNING
()	RECORD INFORMATION



NO.	DIRECTION	DISTANCE
L1	S67°55'02"W	20.00'
L2	S67°55'02"W	116.29'
L3	N83°39'59"E	20.74'
(L4)	(N83°40'33"E)	(25.05')
(L5)	(N83°40'33"E)	(51.90')
(L6)	(N67°55'30"E)	(50.01')



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2) THIS SURVEY WAS PERFORMED WITHOUT BENEFIT OF A TITLE ABSTRACT. THERE MAY BE OTHER INSTRUMENTS OF RECORD THAT AFFECT THIS TRACT NOT DEPICTED HEREON.

I HEREBY CERTIFY THAT THIS PLAT IS TRUE AND CORRECT AND THAT THE PROPERTY SHOWN HEREON WAS DETERMINED BY A SURVEY MADE ON THE GROUND UNDER MY DIRECT SUPERVISION.

Lawrence M. Russo 02/27/2020
 LAWRENCE M. RUSSO DATE
 REGISTERED PROFESSIONAL LAND SURVEYOR NO. 5050
 INLAND GEODETICS, LLC
 FIRM REGISTRATION NO. 100591-00
 1504 CHISHOLM TRAIL ROAD, SUITE 103
 ROUND ROCK, TEXAS 78681



INLAND GEODETICS
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 1504 CHISHOLM TRAIL RD. STE. 103
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 PH. (512) 238-1200, FAX (512) 238-1251
 FIRM REGISTRATION NO. 100591-00

PROPOSED EASEMENT
 0.466 AC.
 20,296 SQ. FT.

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item:	Consider Approval of Revised Attendance Zoning Charter for Elementary Attendance Zone Changes	
Purpose (this meeting):	<input type="checkbox"/> Discussion Item/Report Only	<input checked="" type="checkbox"/> Action Requested
Administrator Responsible:	Jimmy Disler	
Attachments:	Revised Attendance Zoning Charter	

Background Information:

At the October 8 meeting, administration presented information related to the design process for Elementary 29. As a reminder, due to the COVID-19 pandemic, we held off starting the design process for Elementary 29 (which should have started in August 2020) in order to gain a better understanding of the impact COVID-19 would have on enrollment. Preliminary discussions with PASA indicate that Elementary 29 is still projected to be needed in the fall of 2022. Based on these discussions, and the assumption that the final report continues with that projection, administration plans to begin the design process following the October 22 meeting in order to prepare for the opening of Elementary 29 in 2022.

You may remember that the attendance zoning process for Tarvin ES began in February 2020. However, that process was placed on hold due to COVID-19 as the district focused on remote learning and navigating through the pandemic. Administration presented its plan to begin that process again following the annual demographic update this month.

Under normal circumstances, we would begin zoning for Elementary 29 in January 2021. If we wait until then, we could potentially still be zoning for Tarvin ES while beginning zoning for Elementary 29 and the overlapping zoning processes which would be extremely confusing for our community.

Given the timeline for both Tarvin ES and Elementary 29, administration recommends adding Elementary 29 to this zoning process. We are asking the Board to approve a revision to the Attendance Zoning Charter to include Elementary 29. This does not change the criteria in the charter that will be used for developing scenarios, which was based on community feedback.

If you have any questions, please contact Jimmy Disler.

Administrative Recommendation:

Administration recommends the Board approve the revised Attendance Zoning Charter for Elementary Attendance Zone Changes to include Elementary 29, as presented.

Sample Motion:

I move that the Board approve the revised Attendance Zoning Charter for Elementary Attendance Zone Changes to include Elementary 29, as presented.

Attendance Zoning Charter

General Description:

Recommend attendance zone boundaries for Tarvin Elementary (ES 28) to begin in 2021-2022, and Elementary 29 to begin in 2022-2023.

Expected Results:

Develop and recommend a detailed attendance zone plan for Tarvin Elementary (ES 28) and Elementary 29.

Scenario Development Criteria for Regular Zoning: (in order of priority from community feedback)

Theme	Description
1. School Size	relieve overcrowding; reduce class size; reduce student to teacher ratio
1. Proximity	geography; closeness to school; keeping neighborhoods together
3. Minimize Change	want students to remain at the school they're currently at; don't want to be rezoned multiple times; happy with the way things are, difficulty on students to change
4. Feeder Patterns	keep students together as they transition to the next level, not splitting an elementary school when going to middle school

Scenario Development Criteria for Bilingual Zoning: (in order of priority from community feedback)

Theme	Description
1. Proximity	geography; closeness to school; keeping neighborhoods together
2. Feeder Patterns	keep students together as they transition to the next level, not splitting an elementary school when going to middle school
3. Minimize Change	want students to remain at the school they're currently at; don't want to be rezoned multiple times; happy with the way things are, difficulty on students to change
4. School Size	relieve overcrowding; reduce class size; reduce student to teacher ratio

Operating Guidelines:

- Administrative staff will try to honor the priority criteria as close as possible, however there may be situations where criteria could conflict with another criteria's priority.
- Scenario development criteria for regular zoning will take precedent over scenario development criteria for bilingual zoning.
- Administrative staff will use the enrollment projections and other pertinent data provided by the district as a basis for developing the attendance boundary plan.
- Administrative staff recommendation is not constrained by previous attendance zoning actions or guidelines.
- Administrative staff recommendation is not constrained by the current attendance zone boundary lines.

Sponsor: Dr. Bruce Gearing

Team Leader: Jimmy Disler

Staff Resources: Corey Ryan, Marty O'Neill, Kristen Floyd, Daniel Cernero, Shannon Lombardo

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item:	Consider Approval of Budget Amendments
Purpose (this meeting):	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
Administrator Responsible:	Elaine Cogburn
Attachments:	Monthly Budget Amendments

Background Information:

The Board of Trustees adopted the 2020-2021 budget on June 18, 2020. Budgets for the General Operating Fund, Child Nutrition Fund, and Debt Service Fund were included in the official district budget. Budgets are prepared and approved at fund and function levels to comply with the state's required level of control.

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

The attached documents summarize the effect of budget transfers and amendments and the details of the changes being proposed. Submitted for approval are the budget revisions/amendments requested by various campuses and departments through October 15, 2020.

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

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

The amendments to the General Fund have no impact on the overall operating deficit.

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

Administrative Recommendation:

Administration recommends that the Board approve the amendments to the 2020-2021 budget.

Sample Motion:

I move that the Board approve the amendments to the 2020-2021 budget.

Leander Independent School District
General Fund - Fund 199
Budget Amendments/Transfers as of October 15, 2020

	2020-2021 Original Budget	Previously Amended Budget	Proposed Amendments 10/15/20	Proposed Amended Budget
Revenues:				
Local Sources	\$ 267,490,482	\$ 265,330,453	\$ -	\$ 265,330,453
State Sources	97,071,746	98,065,849	-	98,065,849
Federal Sources	4,165,000	4,165,000	-	4,165,000
TOTAL REVENUES	\$ 368,727,228	\$ 367,561,302	\$ -	\$ 367,561,302
Expenditures:				
Function 11 - Instruction	\$ 235,351,716	\$ 238,437,067	\$ (166,581)	\$ 238,270,486
Function 12 - Instructional Resources & Media	4,216,617	4,238,657	250	4,238,907
Function 13 - Staff Development	7,915,776	7,935,586	140,818	8,076,404
Function 21 - Instructional Administration	4,380,727	4,374,286	(1,800)	4,372,486
Function 23 - School Administration	21,647,945	21,666,722	1,918	21,668,640
Function 31 - Guidance & Counseling	19,356,455	19,372,337	22,461	19,394,798
Function 32 - Social Services	1,488,308	1,488,308	6,000	1,494,308
Function 33 - Health Services	3,496,032	3,496,032	600	3,496,632
Function 34 - Student Transportation	13,853,851	15,682,060	-	15,682,060
Function 35 - Food Services	6,309	83,306	-	83,306
Function 36 - Co-Curricular Activities	11,799,318	12,561,456	30	12,561,486
Function 41 - General Administration	8,216,672	7,871,456	-	7,871,456
Function 51 - Plant Maintenance & Operations	31,250,398	34,029,200	283	34,029,483
Function 52 - Security	3,418,835	2,718,288	4,121	2,722,409
Function 53 - Data Processing	8,704,810	9,610,708	-	9,610,708
Function 61 - Community Services	2,145,340	2,148,912	(2,100)	2,146,812
Function 71 - Debt Service	-	-	-	-
Function 81 - Capital Outlay	-	-	-	-
Function 91 - Contracted Instruction Services	-	-	-	-
Function 95 - JJAEP	345,050	345,050	(6,000)	339,050
Function 99 - Other Intergovernmental Charges	2,250,920	2,250,920	-	2,250,920
TOTAL ALL EXPENDITURES	\$ 379,845,079	\$ 388,310,351	\$ -	\$ 388,310,351
Excess/(Deficiency) of Revenues vs. Expenditures	\$ (11,117,851)	\$ (20,749,049)	\$ -	\$ (20,749,049)
Other Financing Sources/Uses				
Sale of Assets	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Transfer Out - Other	(50,000)	(50,000)	-	(50,000)
Transfer Out - Healthcare	(5,300,000)	(5,300,000)	-	(5,300,000)
Transfer Out - Healthcare Additional Contribution	(1,000,000)	(1,000,000)	-	(1,000,000)
Transfer Out - 2 cents to Major Maintenance	(3,377,966)	(3,377,966)	-	(3,377,966)
Other Uses - Settlements	(155,000)	(221,250)	-	(221,250)
Total Other Financing Sources/Uses	\$ (9,862,966)	\$ (9,929,216)	\$ -	\$ (9,929,216)
Net Increase/(Decrease) in Fund Balance	\$ (20,980,817)	\$ (30,678,265)	\$ -	\$ (30,678,265)
<hr/>				
Beginning Fund Balance for Fund 195 (moving to Fund 695)	4,199,742	4,199,742		4,199,742
Beginning Fund Balance for Fund 196	2,363,008	2,363,008		2,363,008
Beginning Fund Balance for Fund 197	(22,111,834)	(22,111,834)		(22,111,834)
Beginning Fund Balance for Fund 199	166,088,993	166,088,993		166,088,993
Consolidated Beginning Fund Balance of Fund 19X (As of July 1, 2020)	\$ 150,539,909	\$ 150,539,909		\$ 150,539,909
Net Operating Results - All General Fund 19X	(20,980,817)	(30,678,265)		(30,678,265)
Projected Ending Fund Balance	\$ 129,559,092	\$ 119,861,644		\$ 119,861,644

*Unaudited; subject to change based on 19-20 operations

Leander Independent School District
General Fund - Fund 199
Summary of Budget Transfers/Amendments
As of October 15, 2020

REVENUES:

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>#</u>	<u>Description</u>
57XX				-	
58XX				-	
59XX				-	
TOTAL REVENUES			\$	-	

Other Resources

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
TOTAL TRANSFERS IN			\$	-

EXPENDITURES:

Function 11 - Instruction

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
	13	109	(194)	Campus/Department request to move funds
	52	111	(56)	Campus/Department request to move funds
	23	110	(37)	Campus/Department request to move funds
	52	110	(468)	Campus/Department request to move funds
	52	047	(1,186)	Campus/Department request to move funds
	52	106	(360)	Campus/Department request to move funds
	12/23/31/33	014	(5,250)	Campus/Department request to move funds
	13	005	(300)	Campus/Department request to move funds
	52	123	(1,968)	Campus/Department request to move funds
	13	875	(58,060)	Campus/Department request to move funds
	13/31	874	(71,000)	Campus/Department request to move funds
	13	999	(37,500)	Campus/Department request to move funds
144	13	922	100	Campus/Department request to move funds
284	51	113	(192)	Campus/Department request to move funds
295	51	113	(91)	Campus/Department request to move funds
375	23	118	1,900	Campus/Department request to move funds
337	13	001-006	7,475	Campus/Department request to move funds
	23	110	549	Campus/Department request to move funds
	23	110	57	Campus/Department request to move funds
TOTAL FUNCTION 11			\$	(166,581)

Leander Independent School District
General Fund - Fund 199
Summary of Budget Transfers/Amendments
As of October 15, 2020

Function 12 - Instructional Resources & Media

Ref #	Offset		Amount	Description
	Function	Organization		
	11	014	250	Campus/Department request to move funds
TOTAL FUNCTION 12			\$ 250	

Function 13 - Staff Development

Ref #	Offset		Amount	Description
	Function	Organization		
	11	109	194	Campus/Department request to move funds
	31	874	1,475	Campus/Department request to move funds
	31	874	64	Campus/Department request to move funds
	21	874	1,800	Campus/Department request to move funds
	23/36	114	(500)	Campus/Department request to move funds
	11	005	300	Campus/Department request to move funds
	11	875	58,060	Campus/Department request to move funds
	11	874	48,500	Campus/Department request to move funds
	11	999	37,500	Campus/Department request to move funds
157	31	874	1,000	Campus/Department request to move funds
144	11	922	(100)	Campus/Department request to move funds
337	11	001-006	(7,475)	Campus/Department request to move funds
TOTAL FUNCTION 13			\$ 140,818	

Function 21 - Instructional Administration

Ref #	Offset		Amount	Description
	Function	Organization		
	13	871	(1,800)	Campus/Department request to move funds
TOTAL FUNCTION 21			\$ (1,800)	

Function 23 - School Administration

Ref #	Offset		Amount	Description
	Function	Organization		
375	11	118	(1,900)	Campus/Department request to move funds
	11	110	37	Campus/Department request to move funds
	52	045	(83)	Campus/Department request to move funds
	11	014	4,000	Campus/Department request to move funds
	13	114	470	Campus/Department request to move funds
	23	110	(549)	Campus/Department request to move funds
	23	110	(57)	Campus/Department request to move funds
TOTAL FUNCTION 23			\$ 1,918	

Leander Independent School District
General Fund - Fund 199
Summary of Budget Transfers/Amendments
As of October 15, 2020

Function 31 - Guidance & Counseling

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
	61	874	2,100	Campus/Department request to move funds
	13	874	(1,475)	Campus/Department request to move funds
	13	874	(64)	Campus/Department request to move funds
	11	014	400	Campus/Department request to move funds
	11	874	22,500	Campus/Department request to move funds
157	13	874	(1,000)	Campus/Department request to move funds
TOTAL FUNCTION 31			\$ 22,461	

Function 32 - Social Services

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
	95	873	6,000	Campus/Department request to move funds
TOTAL FUNCTION 32			\$ 6,000	

Function 33 - Health Services

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
	11	014	600	Campus/Department request to move funds
TOTAL FUNCTION 33			\$ 600	

Function 34 - Student Transportation

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
			-	
TOTAL FUNCTION 34			\$ -	

Function 35 - Food Services

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
			-	
TOTAL FUNCTION 35			\$ -	

Function 36 - Co-Curricular Activities

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
	13	114	30	Campus/Department request to move funds
TOTAL FUNCTION 36			\$ 30	

Leander Independent School District
General Fund - Fund 199
Summary of Budget Transfers/Amendments
As of October 15, 2020

Function 41 - General Administration

<u>Ref #</u>	<u>Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
			-	Campus/Department request to move funds
TOTAL FUNCTION 41			\$ -	

Function 51 - Plant Maintenance & Operations

<u>Ref #</u>	<u>Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
284	11	113	192	Campus/Department request to move funds
295	11	113	91	Campus/Department request to move funds
TOTAL FUNCTION 51			\$ 283	

Function 52 - Security

<u>Ref #</u>	<u>Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
	11	111	56	Campus/Department request to move funds
	11	110	468	Campus/Department request to move funds
	23	045	83	Campus/Department request to move funds
	11	047	1,186	Campus/Department request to move funds
	11	106	360	Campus/Department request to move funds
	11	123	1,968	Campus/Department request to move funds
TOTAL FUNCTION 52			\$ 4,121	

Function 53 - Data Processing

<u>Ref #</u>	<u>Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
			-	Campus/Department request to move funds
TOTAL FUNCTION 53			\$ -	

Function 61 - Community Services

<u>Ref #</u>	<u>Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
	31	874	(2,100)	Campus/Department request to move funds
TOTAL FUNCTION 61			\$ (2,100)	

Function 71 - Debt Service

<u>Ref #</u>	<u>Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
			-	
TOTAL FUNCTION 71			\$ -	

Leander Independent School District
General Fund - Fund 199
Summary of Budget Transfers/Amendments
As of October 15, 2020

Function 81 - Capital Outlay

Ref #	Offset Function	Organization	Amount	Description
			-	
TOTAL FUNCTION 81			\$ -	

Function 91 - Contracted Instruction Services

Ref #	Offset Function	Organization	Amount	Description
			-	
TOTAL FUNCTION 91			\$ -	

Function 95 - JJAEP

Ref #	Offset Function	Organization	Amount	Description
	32	873	(6,000)	Campus/Department request to move funds
TOTAL FUNCTION 95			\$ (6,000)	

Function 99 - Other Intergovernmental Charges (TCAD/WCAD Tax Svc

Ref #	Offset Function	Organization	Amount	Description
			-	
TOTAL FUNCTION 99			\$ -	

Transfers Out/Other Uses

Ref #	Offset Function	Organization	Amount	Description
			-	Campus/Department request to move funds
TOTAL TRANSFERS OUT			\$ -	

TOTAL EXPENDITURES			\$ -	
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INCREASE/(DECREASE) TO FUND BALANCE			\$ -	
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Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Consider Approval of Recommended Adjustments to LEADS: Teacher - Administrator Guidelines for 2020-2021 School Year
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Susan Cole and Laurelyn Arterbury
Attachments: LEADS Adjustments 2020-2021

Background Information:

The 2020-2021 school year has presented many new opportunities and challenges for our teachers, and they are working countless hours to ensure our students continue to receive high quality learning experiences. After receiving feedback from teachers and campus administrators regarding our teacher growth and evaluation system, LEADS (Learning, Evaluation and Development System), district and campus leaders collaborated to recommend some adjustments to the LEADS process for the 2020-2021 school year. We believe that these recommendations will provide flexibility regarding the guidelines, while still providing valuable feedback and coaching for our teachers.

The recommended adjustments to the LEADS: Teacher - Administrator Guidelines for the 2020-2021 school year were shared with district and campus site-based committees. DWEIC members, as well as members of Campus Site Based Committees, were provided an opportunity to review these recommended adjustments and provide feedback.

The final recommended changes for your consideration are attached with the edits noted. According to DNA (Legal) policy, the board may accept or reject, with comments, the appraisal process and performance criteria, but may not modify the process or criteria.

Administrative Recommendation:

Administration recommends that the Board of Trustees approve the temporary changes to the LEADS: Teacher - Administrator Guidelines for the 2020-2021 school year only, as recommended by the Campus and District committees.

Sample Motion:

I move that the Board of Trustees approve the temporary changes to the LEADS: Teacher - Administrator Guidelines for the 2020-2021 school year only, as recommended by the Campus and District committees.

LEADS: Teacher Adjustments for 20/21 School Year

Recommended Adjustments for LEADS/SLO for the 2020-2021 School Year - Updated 10/7/20

- All teachers on a term contract with qualifying criteria on last full evaluation may be off-cycle for 2020-2021 school year
 - 20-21 Adjusted LEADS Guidelines: A teacher must have no "Improvement Needed" ratings on last full appraisal with a minimum of 10 of 17 dimensions rated at least as "proficient" to qualify for off cycle.
 - Required number of walkthroughs for off-cycle teachers has been reduced from a minimum of 4 to a minimum of 2.
- All teachers on a probationary contract or 5 of 8 contract for 2020-2021 will be on cycle.
 - Required number of walkthroughs for on-cycle teachers has been reduced from a minimum of 2 to a minimum of 1.
- The Student Learning Objective (SLO) process was revised in Spring/Summer 2020.
 - The streamlined [SLO 2.0](#) process includes only **one rubric** and is directly aligned with the PLC process.
 - One of the mid year SLO checkpoints can be removed for 2020-2021.
 - The SLO can be individual, with PLC, or a campus-wide goal

OBSERVATION & CYCLE REQUIREMENTS

ON CYCLE <i>(includes ALL Probationary and some Term Contract teachers)</i>		OFF CYCLE <i>(includes remaining Term Contract teachers)</i>	
Task	Due Date	Task	Due Date
Minimum of 2 1 Informal Observations	Sept-End of April	Minimum of 4-2 Informal Observations	Sept-End of April
Goal Setting Conference <i>Recommended, but not required for 2020-2021</i>	End of October	Goal Setting Conference <i>Recommended, but not required for 2020-2021</i>	End of October
Student Learning Objective (SLO 2.0) <ul style="list-style-type: none"> • BOY Checkpoint • Mid Year Checkpoint #1 • Mid Year Checkpoint #2 • End of Year Checkpoint (Summative Conf) 	End of October	Student Learning Objective (SLO 2.0) <ul style="list-style-type: none"> • BOY Checkpoint • Mid Year Checkpoint #1 • Mid Year Checkpoint #2 • End of Year Checkpoint (Summative Conf) 	End of October
Minimum of 1 Formal Observation	Beginning of April	Informal Observation Feedback, Classroom Walkthroughs, PLC Visits, etc.	Ongoing
Mid-Year Goal Conference (Formal/Informal) <i>Recommended, but not required for 2020-2021</i>	End of January	Mid-Year Goal Conference (Formal/Informal) <i>Recommended, but not required for 2020-2021</i>	End of January
Summative Conference	15 days before last day of instruction	Summative Conference	15 days before last day of instruction

State Requirements:

TAC 150.1001 (f) The statutorily required components of teacher appraisal are defined as follows:

- (1) The implementation of discipline management procedures is the teacher's pedagogical practices that produce student engagement and establish the learning environment.
- (2) The performance of teachers' students is how the individual teacher's students progress academically in response to the teacher's pedagogical practice as measured at the individual teacher level by one or more student growth measures.

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: House Bill 3: Early Childhood and College Career Military Readiness Goals
Purpose (this meeting): Discussion Item/Report Only Action Requested
Action Requested (future meeting): Thursday, November 19, 2020
Administrator Responsible: Matt Bentz
Attachments: House Bill 3: Early Childhood and CCMR Goals Presentation

Background Information:

House Bill 3 requires the board of trustees of each school district to adopt and post on the district's website early childhood literacy and mathematics proficiency plans that set incremental annual goals broken down by each student group delineated in State Accountability for the following five school years to reach quantifiable goals for student performance in reading and mathematics at each elementary campus.

House Bill 3 also requires the board of trustees to adopt college, career, and military readiness plans that set incremental annual goals broken down by each student group delineated in State Accountability for the following five school years to reach quantifiable goals for measures of student college, career, and military readiness at each high school campus.

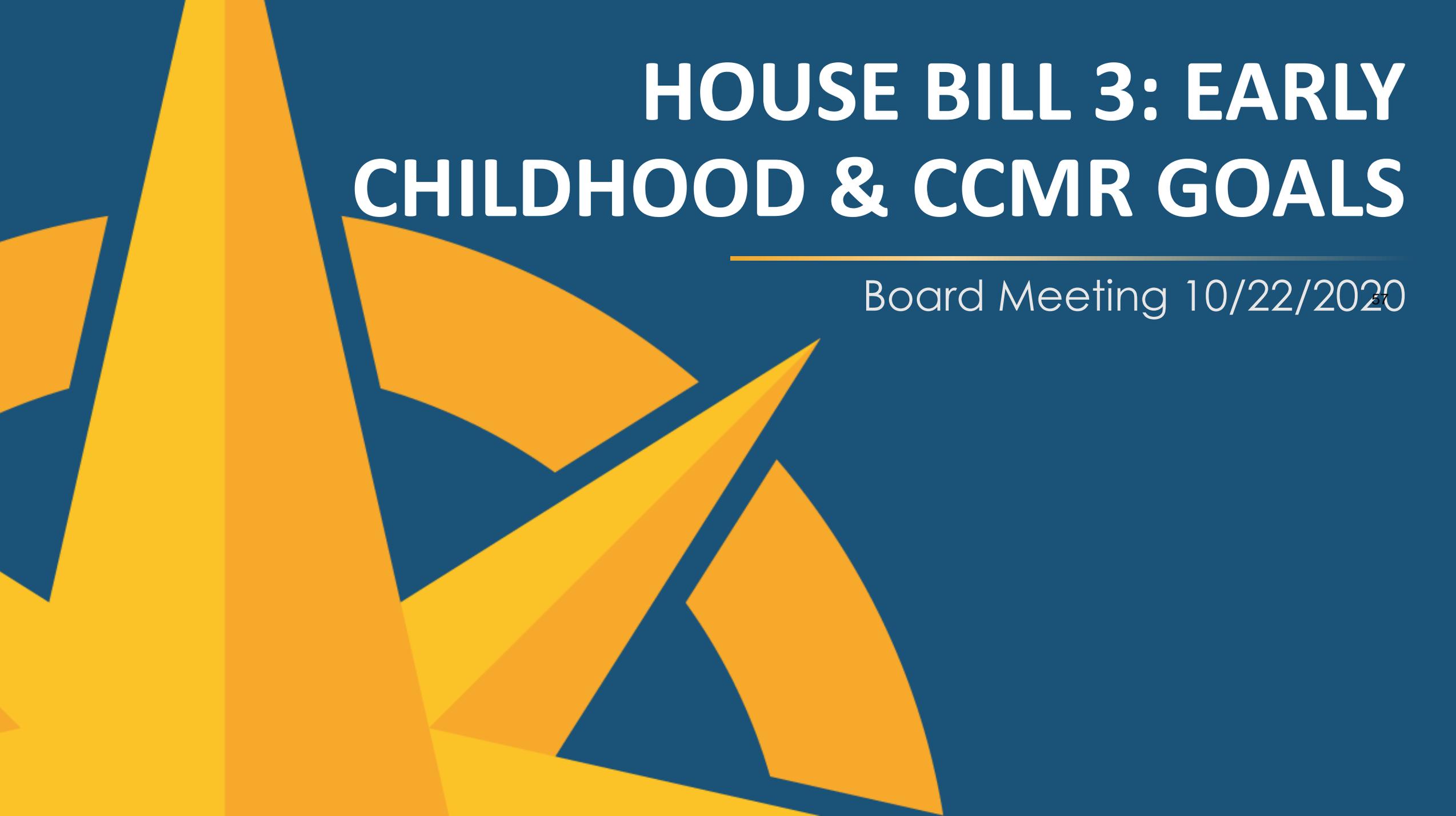
The Leander ISD Teaching & Learning Team partnered with elementary and high school principals to finalize district and campus proficiency plans and goals. We would like to update the board regarding alignment with the District Improvement Plan. At a future meeting we will seek approval of these plans and goals to be posted on the district website by the end of January in alignment with House Bill 3 requirements.

Administrative Recommendation:

N/A

Sample Motion:

N/A



HOUSE BILL 3: EARLY CHILDHOOD & CCMR GOALS

Board Meeting 10/22/2020

PURPOSE: BOARD UPDATE

House Bill 3 proficiency plans and goals:

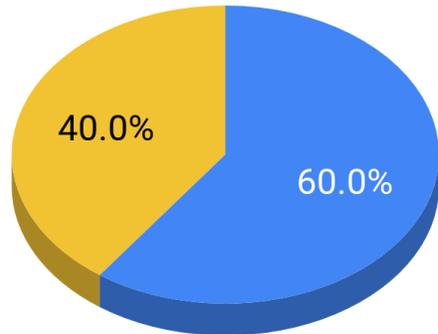
- Early Childhood Reading
- Early Childhood Math
- College, Career, & Military Readiness

DRAFTS PROVIDED

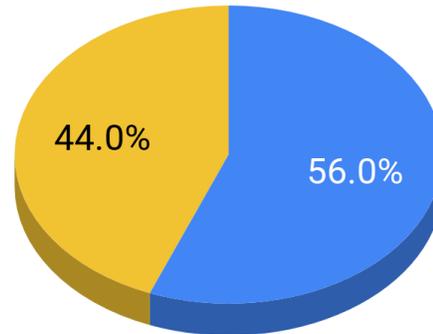
- Early Childhood: District Literacy Goals
- Early Childhood: District Math Goals
- Early Childhood: Campus Literacy & Math Goals
- College, Career, & Military Readiness: District Goals
- College, Career, & Military Readiness: Campus Goals

SETTING DISTRICT GOALS: READING GRADE 3

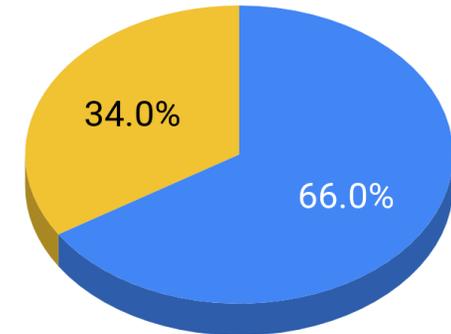
State Goal



Leander ISD 2019 Baseline Data



Leander ISD 2025 Goal



 Meets Standard  Does Not Meet Standard

60

SETTING GOALS: READING GRADE 3

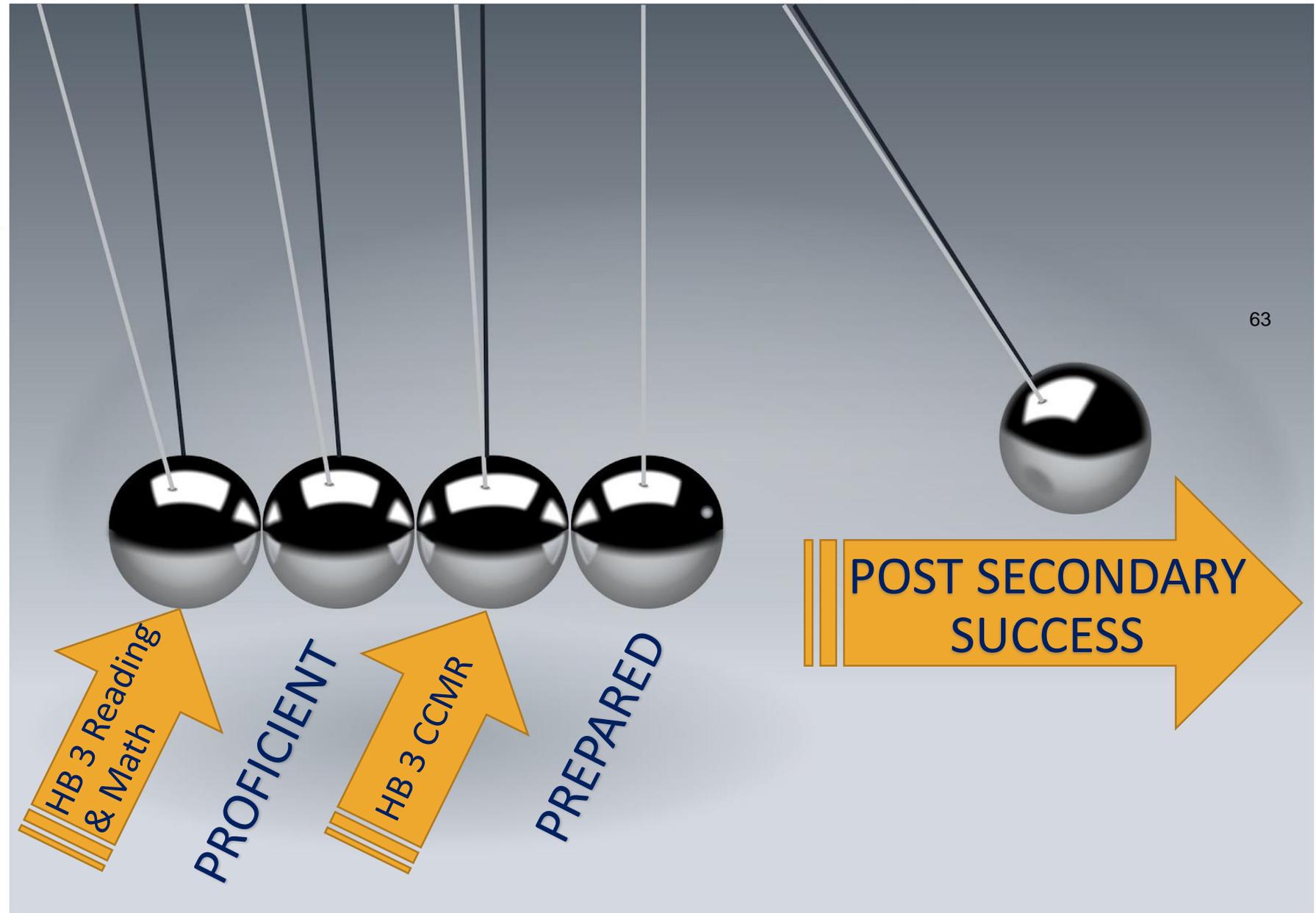
	All Students	African American	Hispanic	White	Asian	Two or More Races	Special Ed	Eco. Disadv.	EL
2018-19	56%	22%	46%	60%	75%	59%	26%	35%	36%
2019-20	58%	30%	49%	61%	76%	60%	33%	40%	41%
2020-21	58%	30%	49%	61%	76%	60%	33%	40%	41%
2021-22	60%	37%	52%	62%	77%	61%	40%	45%	46%
2022-23	62%	45%	54%	63%	78%	62%	46%	50%	50%
2023-24	64%	52%	57%	64%	79%	63%	53%	55%	55%
2024-25	66%	60%	60%	65%	80%	64%	60%	60%	60%

ALIGNMENT

**District and Campus
Improvement Plans**

**House Bill 3
Early Childhood
Reading & Mathematics
and
College, Career,
and Military
Readiness Plans**

LEAD MEASURES



PROGRESS MONITORING UPDATES

- ❖ January & May: District/campus goals & plans
 - Early Childhood: PreK - 3rd grade reading/math data & strategy implementation
 - CCMR: HS CCMR indicator data & strategy implementation
- ❖ August: Report on progress & strategy adjustments

64

DISCUSSION

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Internal Audit Department Quarterly Report
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Hélène O’Neal
Attachments: Board Status Report as of September 30, 2020
Internal Audit General Report

Background Information:

Enclosed is the Internal Audit Quarterly Management Report that documents audit work performed over this past quarter, any audit observations identified during the audits, current listing of audits in progress, and audits deferred to the following year due to time constraints (if applicable).

Administrative Recommendation:

N/A

Sample Motion:

N/A

Internal Audit Department

Audit Observation Status Report
As of September 30, 2020

EXHIBIT II

14A003	VRHS	Audit Report Issued 6/12/2014
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Obs.No.	Observation	Task#	Brief Description of Task	Task Status	Completion Dates Estimated / Revised
3	Bruce Gearing Elaine Cogburn Shawn Swisher Jimmy Disler John Graham		Cash security practices and student information sharing regulations need to be followed more consistently.		
		3.1	Principal meets with Fine Arts Dept Heads to go over VRHS guidelines for the safe, petty cash, booster money and CHARMS issues.	Complete	10/31/2014/
		3.2	Tardy check in form visibility issue will be discussed over the summer with the admin team to determine a new process for the 2014/15 school year.	Complete	9/30/2014/
		3.3	Research CHARMS components to determine if FERPA information is contained.	Complete	10/1/2014/
		3.4	If FERPA information is found to be contained within CHARMS, develop a process by which parents can grant permission for information to be released.	Complete	10/1/2014/ 9/1/2015
		3.5	Current safe and lockbox guidelines will be evaluated. A procedure addressing any deficiency in the current process will be drafted, implemented and communicated throughout the district.	Affirmed	12/31/2014/ 1/31/2020
		3.6	Remove any unauthorized petty cash and lockboxes/safes from campus.	Affirmed	9/1/2014/ 1/31/2020

67

- In Process:** District/Campus implemented/resolution in process; Internal Audit follow-up later.
- Not On Track:** Task estimated completion date has lapsed; District/Campus is currently not in process of resolution.
- Affirmed:** Management declares task resolved; Internal Audit will verify during follow-up.
- Complete:** Task is fully resolved and closed at this time.
- Risk Accepted:** District has accepted residual risk of task.

Internal Audit Department

Audit Observation Status Report
As of September 30, 2020

EXHIBIT II

15A003	CPMS campus audit	Audit Report Issued 10/28/2015
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Obs.No.	Observation	Task#	Brief Description of Task	Task Status	Completion Dates Estimated / Revised
3	Sarah Grissom Matt Smith Elaine Cogburn		Improve compliance with BOG – Payroll Procedures - Employee Timekeeping		
		3.1	Meet with admin assistant to create a plan/form to document any necessary corrective action w/employees. Train instructional assistants and paraprofessionals.	Complete	/
		3.2	Develop procedures to help ensure timely and accurate timekeeping. Create forms to document employee accountability for inaccurate and untimely timekeeping. Conduct training with instructional assistants and paraprofessionals on the procedures and use of new forms. Create a log to track untimely/inaccurate employee timekeeping for monthly review by principal.	Complete	/
		3.3	Principal will review monthly records and document the review to ensure records are retained in accordance with the district's records retention schedule.	Complete	10/31/2015/
		3.4	Business Services shall evaluate the Enterprise Resource Planning (ERP) system during implementation to ascertain if it can provide a better method for timesheet corrections. If the ERP does not enhance this function, Business Services shall work with Information Technology Services on other solutions.	Affirmed	8/31/2016/ 8/31/2020
		3.5	Business Services shall provide BOG training specific to records retention requirements.	Complete	8/31/2016/
		3.6	Business Services shall provide BOG training specific to training campus staff on comparing correction reports to KRONOS.	Complete	8/31/2016/

68

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Thursday, October 15, 2020

Page 2 of 12

Internal Audit Department

Audit Observation Status Report
As of September 30, 2020

EXHIBIT II

15A003	CPMS campus audit	Audit Report Issued 10/28/2015
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Obs.No.	Observation	Task#	Brief Description of Task	Task Status	Completion Dates Estimated / Revised
4	Sarah Grissom Elaine Cogburn		Improve compliance with BOG – Purchasing Supplies, Materials, Equipment and Services		
		4.1	Bi-monthly meeting with principal, admin assistant, and bookkeeper to discuss enhanced procedures. Train staff at the following meetings: Principal’s Corner, Staff Development, and Faculty meetings.	Complete	/
		4.2	Bi-monthly meeting with principal, admin assistant and bookkeeper. Principal will review a report of sponsor transactions on a monthly basis.	Complete	10/31/2015/
		4.3	Business Services shall evaluate the ERP during implementation to ascertain if it can provide a better method for reducing redundancy and inefficiency in the purchase order process.	Affirmed	8/31/2016/ 8/31/2020
		4.4	Business Services shall update the “Pay Request Form” to include the appropriate language regarding reimbursements for personal use only	Complete	10/31/2015/
		4.5	Business Services shall run a semi-annual report listing the highest users of payment requests and monitor this usage versus BOG guidance.	Complete	12/31/2016/

69

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Internal Audit Department

Audit Observation Status Report
As of September 30, 2020

EXHIBIT II

16A001	Elementary Campus Audits (Group A)	Audit Report Issued 11/30/2016
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Obs.No.	Observation	Task#	Brief Description of Task	Task Status	Completion Dates Estimated / Revised
1	Elaine Cogburn Laurelyn Arterbury John Graham Sarah Grissom Devin Padavil		Improve Compliance with Business Operating Guidelines (BOG)		
	1.1		At least annually, the district shall provide comprehensive BOG training for campus management and require signed BOG compliance statements. Interim Principal hires will be trained within 90 days of starting assignment.	Complete	12/1/2017/ 6/30/2018
	1.2		The district shall develop, in conjunction with any changes impacted by the new ERP and the potential of an online venue for fundraising and receipting of funds, and an Administrative BOG with key topics related to internal controls and potential areas of deficiencies.	In Process	12/1/2017/ 12/1/2020
	1.3		The district shall define and develop, a tool to measure and monitor systematic processes which may be deficient. The frequency of the reviews and reporting will take place in an Executive meeting 1-2 times per year.	Complete	7/1/2017/

70

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Thursday, October 15, 2020

Page 4 of 12

Internal Audit Department

Audit Observation Status Report
As of September 30, 2020

EXHIBIT II

16A003	Disaster Recovery/Business Continuity Process	Audit Report Issued 1/16/2020
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Obs.No.	Observation	Task#	Brief Description of Task	Task Status	Completion Dates Estimated / Revised
1	Bruce Gearing		Determine ownership of of the DR/BC processes. The district should evaluate and consider a shared executive responsibility. Once decided, regular discussions should be conducted to keep the plan current and aligned with district objectives.		
		1.1	The Chief of Staff will ensure that cross-departmental planning occurs, and that regular updates, revision, and communication happens for the DR/BC plan. See observation 3 as well.	Affirmed	3/31/2020/
2	John Graham Darla Humes		Continue to develop and implement a comprehensive business continuity plan utilizing the district's risk assessment, evaluation and prioritization of critical district processes.		
		2.1	Create an Emergency Response Team (ERT) Flowchart for support departments as outlined in the BC to complete that section of the plan. Communication and training to leadership staff will be completed.	Affirmed	2/29/2020/
3	Bruce Gearing Jason Miller Darla Humes John Graham		Ensure that the DR/BC plan is reviewed, tested and updated (as needed) at least annually. These reviews and tests need to be documented and retained. Staff should be trained on the plan and know how to execute.		
		3.1	DR and BC plans will be reviewed and tested annually. Tests will include a debrief to determine any improvements or changes to current plans. Changes will be documented in revised DR/BC plans, as needed.	In Process	12/31/2020/

71

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Thursday, October 15, 2020

Page 5 of 12

Internal Audit Department

Audit Observation Status Report
As of September 30, 2020

EXHIBIT II

16A003	Disaster Recovery/Business Continuity Process	Audit Report Issued 1/16/2020
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Obs.No.	Observation	Task#	Brief Description of Task	Task Status	Completion Dates Estimated / Revised
4	Bruce Gearing Jason Miller Elaine Cogburn		Continue to work with ITS to finalize and complete an appropriate DR/BC site.		
		4.1	A detailed plan will be created that shows the specific sites and site functions in the DR/BC plan. This plan should also include a funding plan for resources and sites determined as a need by the central office administration. This plan should be compliant with regulatory requirements.	In Process	6/30/2021/
5	John Graham Darla Humes		Ensure that operational and support areas complete and train on an ERT to meet regulatory and board policy requirements.		
		5.1	SALT meeting to train support department leaders due by February 28, 2020 Department ERTs due to Risk Management due by March 31, 2020 Departments train staff on ERTs due by August 31, 2020	Affirmed	8/31/2020/

72

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Thursday, October 15, 2020

Internal Audit Department

Audit Observation Status Report
As of September 30, 2020

EXHIBIT II

16A004	Secondary School Campus audit (Group A & B)	Audit Report Issued 4/24/2018
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Obs.No.	Observation	Task#	Brief Description of Task	Task Status	Completion Dates Estimated / Revised
1	Elaine Cogburn John Graham Laurelyn Arterbury Sarah Grissom KarieLynn McSpadden Devin Padavil		District evaluate current business processes to identify and make improvements in areas where internal controls are weak or are being circumvented. The evaluation should include responsibility and accountability. See audit report for expanded version.		
		1,1	Finance, Human Resources, and Area Superintendents will review the Business Operating Guidelines and job responsibilities for each person required to handle monies, approve/disapprove fundraisers, and manage budgets to determine the correct placement of responsibility and accountability within the district and campus administration and staff.	Complete	2/1/2019/
		1,2	Review and refine the training of campus and district staff. Responsible staff will properly document the communication with all persons who are currently part of the business processes.	Affirmed	2/1/2019/

73

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Thursday, October 15, 2020

Page 7 of 12

Internal Audit Department

Audit Observation Status Report
As of September 30, 2020

EXHIBIT II

16A004	Secondary School Campus audit (Group A & B)	Audit Report Issued 4/24/2018
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Obs.No.	Observation	Task#	Brief Description of Task	Task Status	Completion Dates Estimated / Revised
2	Elaine Cogburn John Graham Laurelyn Arterbury Sarah Grissom Devin Padavil		District evaluate the feasibility and implementation of a district requirement to use an online system for fundraisers and receipt of funds. Campus administration should be included in this evaluation process. See audit report for expanded version.		
		2.1	Finance will create a group consisting of representative from ITS, Athletics, and campus staff to determine the feasibility of an online system for fundraisers and receipts. After the study, the committee will make a recommendation to the CFO to move or not move forward with the online system. Documentation of the process will be provided to determine if the use of the new software.	Complete	2/1/2019/
		2.2	After implementation of the new online fundraiser software, finance shall work with key stakeholders to train staff on the mandatory use of the software and work toward moving cash out of the classroom unless exception approved in writing by the CFO.	In Process	2/1/2019/ 12/31/2020
		2.3	A process and procedures manual will be created for staff, and one of the written processes will require the campuses and district to have processes to follow and document the accountability/monitoring of the online process and each campus will designate an administrator to monitor and document the process.	In Process	2/1/2019/ 12/31/2020

74

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Thursday, October 15, 2020

Page 8 of 12

Internal Audit Department

Audit Observation Status Report
As of September 30, 2020

EXHIBIT II

16A004	Secondary School Campus audit (Group A & B)	Audit Report Issued 4/24/2018
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Obs.No.	Observation	Task#	Brief Description of Task	Task Status	Completion Dates Estimated / Revised
3	Elaine Cogburn John Graham Laurelyn Arterbury Sarah Grissom Devin Padavil		District collaborate with campus administration to develop, document, and implement a consistent Procedures Manual regarding the receipt and expenditure of activity and budgeted funds. Also, a process for timely updates and communication of the manual.		
		3.1	District staff will partner with campus bookkeepers and administrative assistants to develop, document, and implement a procedures manual regarding the receipt and expenditures of activity and budgeted funds.	In Process	2/1/2019/ 12/31/2020
		3.2	A section of the manual will include processes for ensuring that timely updates are made and communicated.	In Process	2/1/2019/ 12/31/2020

75

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Thursday, October 15, 2020

Internal Audit Department

Audit Observation Status Report
As of September 30, 2020

EXHIBIT II

16A004	Secondary School Campus audit (Group A & B)	Audit Report Issued 4/24/2018
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Obs.No.	Observation	Task#	Brief Description of Task	Task Status	Completion Dates Estimated / Revised
4	Elaine Cogburn John Graham Laurelyn Arterbury Sarah Grissom KarieLynn McSpadden Devin Padavil		District partner with campus administration to evaluate and improve the workload distribution of admin assist and bookkeepers. Include the current methodology the District uses for determining the # of bookkeepers on campus. Evaluate continued turnover.		
		4.1	Area Superintendents, Human Resources, Finance, and campus administration will partner together to review and refine job responsibilities for campus bookkeepers and administrative assistants responsible for financial work. Input will be gathered from all persons who job responsibilities are being reviewed to received input prior to refining job responsibilities.	Complete	2/1/2019/
		4.2	Area Superintendents and Human Resources are currently in the process of reviewing staffing allocations at the elementary and secondary level, and Finance will provide input on the staffing allocation for bookkeepers at the campus level. After the review is completed, documentation will be provided of the methodology used for determining staffing allocations.	Affirmed	2/1/2019/ 8/31/2020

76

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Thursday, October 15, 2020

Page 10 of 12

Internal Audit Department

Audit Observation Status Report
As of September 30, 2020

EXHIBIT II

18A001	Travel Expense Audit	Audit Report Issued 6/11/2020
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Obs.No.	Observation	Task#	Brief Description of Task	Task Status	Completion Dates Estimated / Revised
1	Elaine Cogburn Dana Paulson		Evaluate all travel per diems to determine reasonable per diem rates and eliminate the routine hotel per diem rate exceptions.		
	1.1		To alleviate the continued need for hotel per diem exceptions, the District will transition to the General Services Administration (GSA) per diems: www.gsa.gov/perdiem and update district travel policies.	In Process	8/31/2020/ 8/31/2021
2	Elaine Cogburn Dana Paulson		Empower the Accounts Payable Supervisor and the support staff who process travel authorization requests and reimbursements to make final decisions in compliance with travel laws, regulations, and Leander ISD Business Operating Guidelines.		
	2.1		Use of GSA and revisions to the standardized travel policy will eliminate the need for Accounts Payable to make final decisions. Rare instances where an exception will be necessary will be approved by the CFO.	Affirmed	8/31/2020/
3	Elaine Cogburn Bruce Gearing		Update the travel guidelines to include guidance for board members, or develop, document, and implement travel regulations specific to board members.		
	3.1		The Board is reviewing their Board Operating Procedures and have been requested to address this recommendation to provide guidance to administration. These procedures will be reviewed to ensure compliance with state and local travel policies and updates to the Business Operating Guidelines will reflect the policy.	In Process	8/31/2020/ 8/31/2021

77

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Thursday, October 15, 2020

Page 11 of 12

Internal Audit Department

Audit Observation Status Report
As of September 30, 2020

EXHIBIT II

18A001	Travel Expense Audit	Audit Report Issued 6/11/2020
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Obs.No.	Observation	Task#	Brief Description of Task	Task Status	Completion Dates Estimated / Revised
4	Elaine Cogburn Dana Paulson		Evaluate the need for additional staff with travel expense reimbursement responsibilities as workload increases.		
	4.1		<p>From the budget perspective, additional staff is not always a viable option, so other processes need to be studied, including:</p> <ul style="list-style-type: none"> * use of the State of Texas Travel Management Program's travel agency services for student/teacher/admin group travel * review of mileage reimbursements and whether monthly stipends are an option in lieu of monthly mileage reports * potential implementation of an electronic travel system <p>The migration to Munis will also lead to changes in the workflow for travel requests and reimbursements. Whether or not these changes will result in the need for additional staff are yet to be determined.</p>	Affirmed	12/31/2020/
5	Elaine Cogburn Dana Paulson		Ensure that record retention requirements for all types of travel records be retained as required by statute and IRS. In addition, the district should ensure that stored bond records are separated from other district records to ensure compliance with		
	5.1		<p>Corrective action for this recommendation will be implemented which includes all bond payments filed in a separate storage cabinet. Accounts payable staff will review prior years records to ensure bond items are separated as necessary.</p>	In Process	12/31/2020/
6	Elaine Cogburn		Address tax implications for employees who previously submitted mileage/travel reports more than 60 days after the mileage/travel occurred.		
	6.1		<p>Effective March 1, 2020, no employee reimbursements will be processed 60 days after travel occurs. Any reimbursements previously processed will not be retroactively corrected. District will accept risk of these instances.</p>	Risk Accepted	8/31/2020/

78

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Complete: Task is fully resolved and closed at this time.

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To: LISD Board of Trustees
From: Hélène O’Neal, Chief Audit Executive, Internal Audit 
Subject: Internal Audit Quarterly Report – September 2020
Date: October 22, 2020

AUDITS/PROJECTS CLOSED

N/A

AUDITS/PROJECTS COMPLETED

Travel & Expense Process audit (18A001) – report issued June 11, 2020
Electronic/Digital Signatures audit memo – issued June 3, 2020

WORK IN PROGRESS

PLANNING PHASE:

- Budget Management audit (20A002)

FIELDWORK PHASE:

- Fine Arts audit (19A001)
- School Community Relations audit (20A001)
- Record Retention Process audit (20A003)

REPORT PHASE:

- Construction QAR audit (17A006)
- mLISD Process audit (18A003)
- Document Production/Copy Center audit (18A004)
- Facility Rentals audit (18A002)
- Bond Management audit (19A004)

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Core Beliefs and Commitments
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Sarah Grissom Bruce Gearing
Attachments: N/A

Background Information:

This item is on the agenda to provide an opportunity for the Board of Trustees to establish core beliefs and commitments. These core beliefs will drive further conversations as we revisit the district mission and vision.

Administrative Recommendation:

N/A

Sample Motion:

N/A

Link to 2020-2021 Demographic Report:

https://drive.google.com/file/d/11vrB6PydQC2a5zURmbBayw_kidJKR8EL/view?usp=sharing

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Annual Demographic Report
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Jimmy Disler
Attachments: 2020 Demographic Report Presentation
2020 Demographic Report (*A link to the full report to be posted to BoardBook prior to Board meeting.*)

Background Information:

Dr. Pat Guseman and Dr. Stacey Tepera of Population & Survey Analysts will present the 2020 annual demographic update and respond to questions from the Board.

The full report will be posted to the district website prior to the Board meeting.

Administrative Recommendation:

N/A

Sample Motion:

N/A



Leander ISD

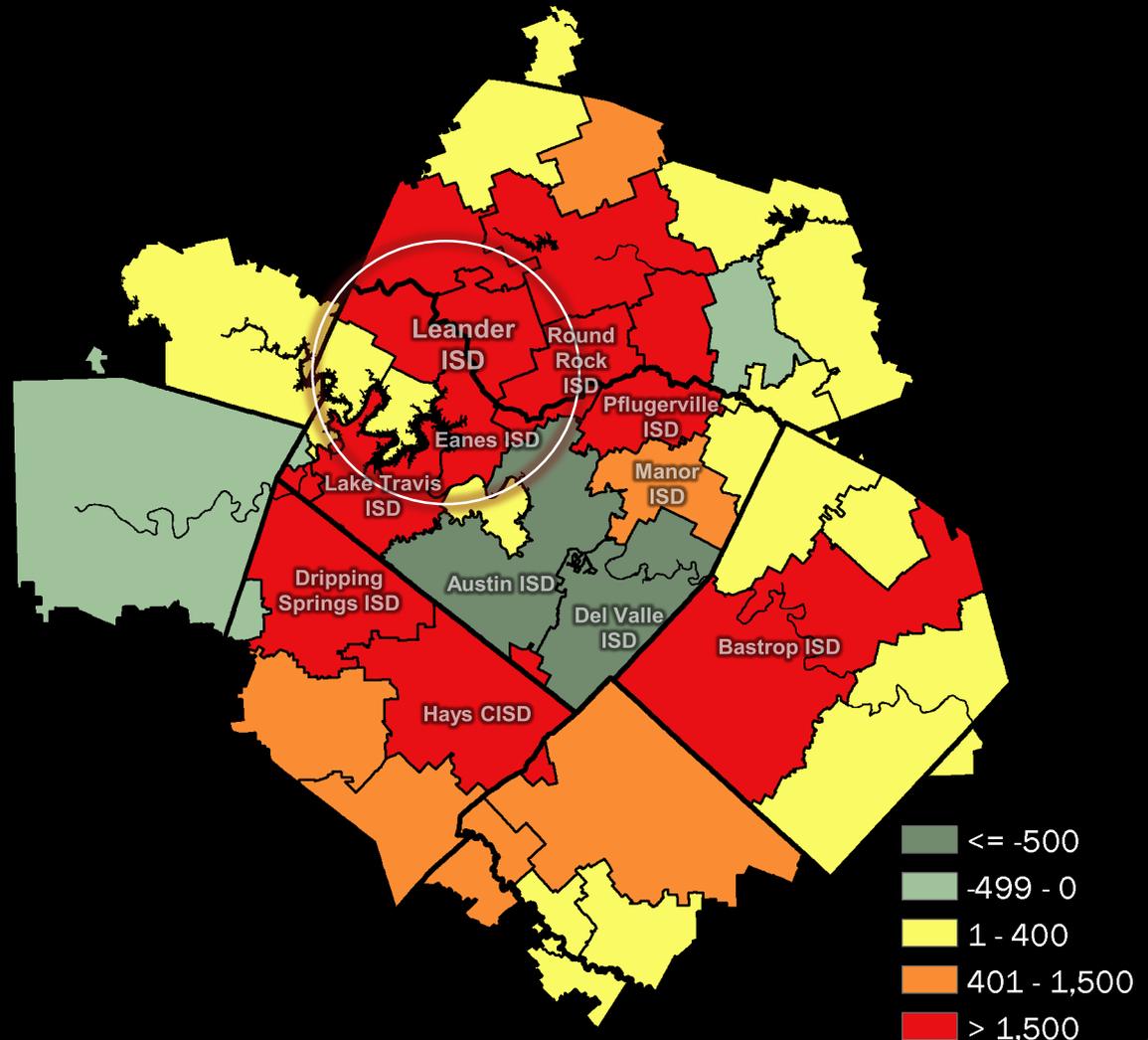
October 2020

Numeric Change in Enrollment

Fall 2014 to Fall 2019, Austin Metro



	School District	Change
1	Leander ISD	5,170
2	Round Rock ISD	3,702
3	Hays CISD	2,845
4	Pflugerville ISD	2,452
5	Lake Travis ISD	2,252
6	Hutto ISD	1,943
7	Dripping Springs ISD	1,789
8	Liberty Hill ISD	1,660
8	Georgetown ISD	1,509
8	Bastrop ISD	1,506
11	Jarrell ISD	842
12	Lockhart ISD	795
13	Manor ISD	743
14	San Marcos CISD	469
15	Wimberley ISD	417

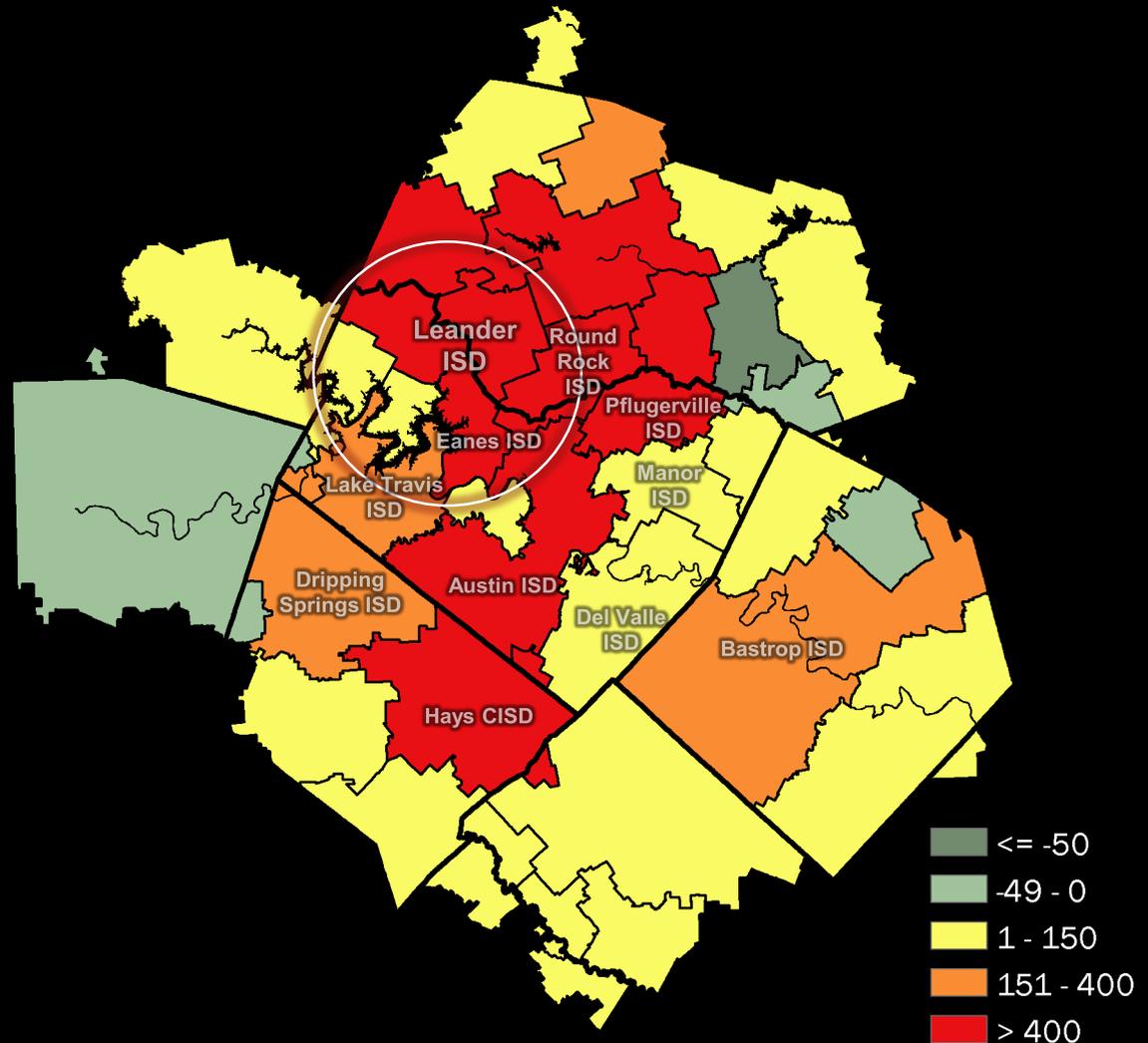


Numeric Change in Enrollment

Fall 2018 to Fall 2019, Austin Metro



	School District	Change
1	Leander ISD	1,350
2	Pflugerville ISD	995
3	Austin ISD	879
4	Hays CISD	868
5	Round Rock ISD	566
6	Hutto ISD	538
7	Liberty Hill ISD	488
8	Georgetown ISD	401
9	Bastrop ISD	353
10	Lake Travis ISD	347
11	Dripping Springs ISD	337
12	Jarrell ISD	211
13	Manor ISD	132
14	San Marcos CISD	127
15	Elgin ISD	116



Source: Texas Education Agency

Fastest Growth Large School Districts

Out of 65 Districts in Texas with >30,000 Students

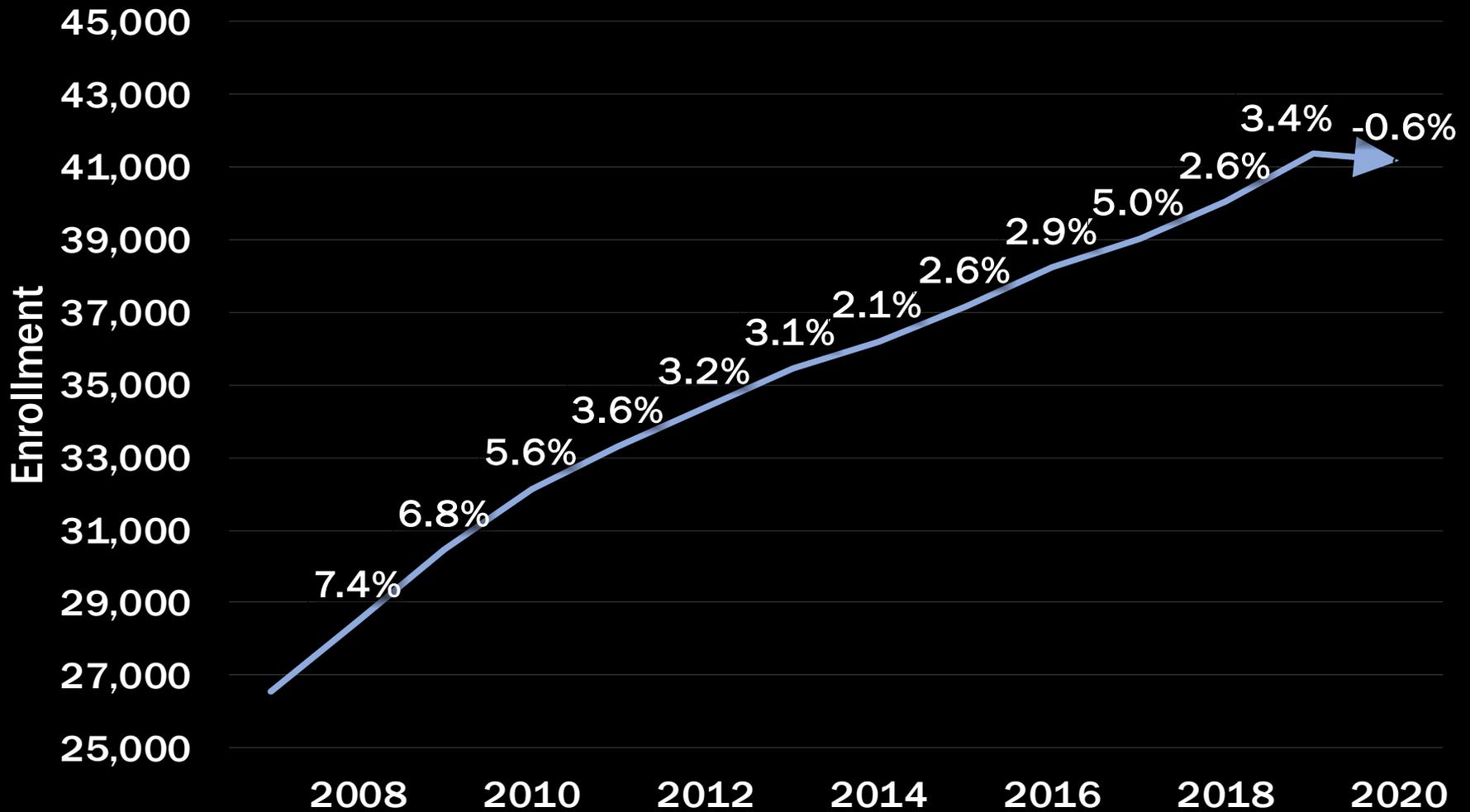


Rank	District Name	2019-20	2018-19	Growth	
				Numeric	Percent
1	KATY ISD	83,423	79,913	3,510	4.4%
2	FRISCO ISD	62,705	60,182	2,523	4.2%
3	CONROE ISD	64,799	62,837	1,962	3.1%
4	LAMAR CISD	35,156	33,444	1,712	5.1%
5	FORT BEND ISD	77,756	76,122	1,634	2.1%
6	HUMBLE ISD	45,078	43,553	1,525	3.5%
7	LEANDER ISD	41,381	40,031	1,350	3.4%
8	NORTHSIDE ISD	107,817	106,501	1,316	1.2%
9	COMAL ISD	25,089	23,935	1,154	4.8%
10	ALVIN ISD	27,022	25,945	1,077	4.2%

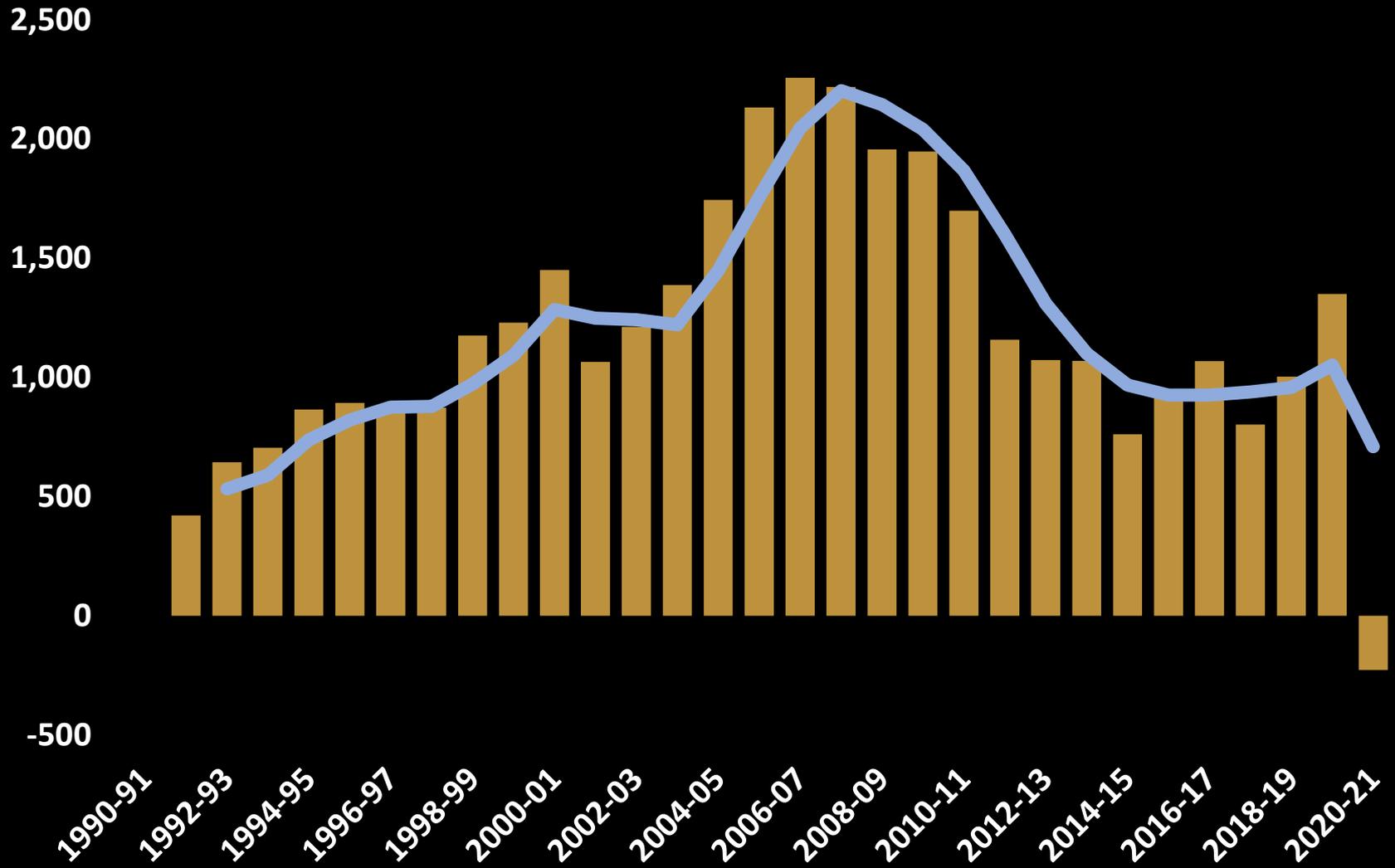


DEMOGRAPHIC TRENDS

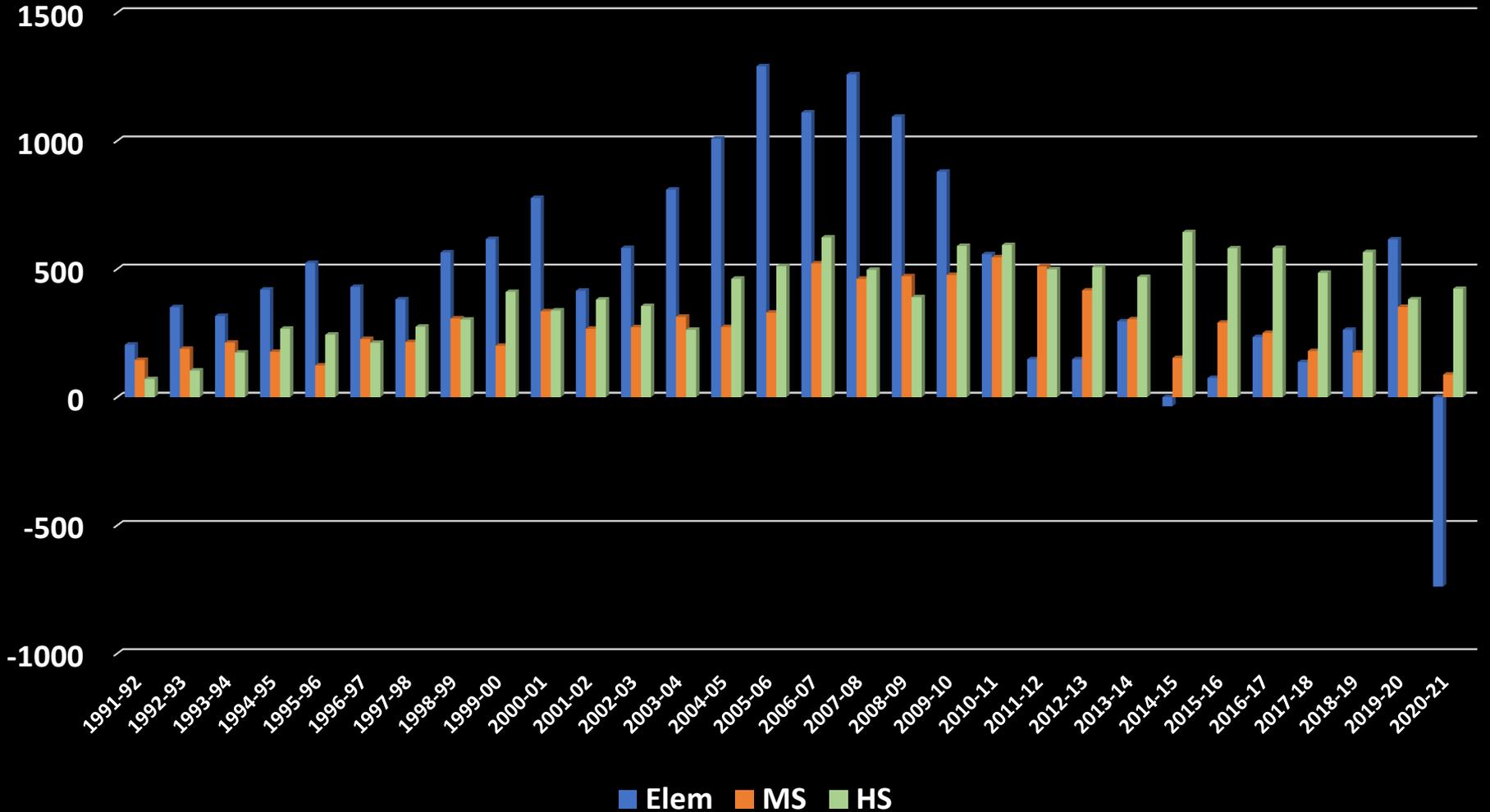
Annual Growth Rates



Total Student Gain



Historical Growth by Grade Group



Source: Texas Education Agency

Percent Kindergarten Students of Total Student Enrollment



Percent Economically Disadvantaged



Texas School Districts with 20,000+ Students, 2019-20

	District Name	Disadvantaged Students	Total Enrollment	Percent of Enrollment
1	Frisco ISD	8,114	62,705	12.9%
2	Allen ISD	4,183	21,880	19.1%
3	Leander ISD	8,011	41,381	19.4%
4	Northwest ISD	5,166	25,040	20.6%
5	Round Rock ISD	13,528	50,953	26.6%
6	Keller ISD	9,818	35,267	27.8%
7	Clear Creek ISD	11,983	42,388	28.3%
8	Comal ISD	7,532	25,089	30.0%
9	Pearland ISD	6,719	21,760	30.9%
10	Katy ISD	27,213	83,423	32.6%
	State of Texas			59.5%

COVID Related Enrollment Data



Many districts are seeing loss of enrollment as the school year begins

Leander ISD	-2,200 students below projections -2,000 in Elem grades (losses in KG>1>2>3>4>5)
Frisco ISD	-1,700 students below projections -1,000 in Elem grades
Klein ISD	-1,200 students below projections Heavily clustered in Elementary Grades
Katy ISD	- 2,200 students below projections Heavily clustered in Elementary Grades
Cy-Fair ISD	- 2,600 students below projections Entire loss in Elementary Grades

PASA Data Assumptions - COVID



Like virtually all large school districts in Texas, Leander ISD has ~2,200 fewer students enrolled in 2020-21 than projected.

PASA assumes:

- **These are largely intentional decisions based on health safety**
- **~90% of these students will return by 2021-22**

Baseline data for 2020-21 Demographic Study is a combination of 2019 and 2020 geocoded students, in order to account for where these students might return.



HOUSING

TRENDS



L.I.S.D. Housing Trends by Age Group

(based on the Census Bureau's American Community Survey – small sample survey – last in 2019)

- **Past five years:**

 - **Baby-Boomer growth (65-plus) – 64%**

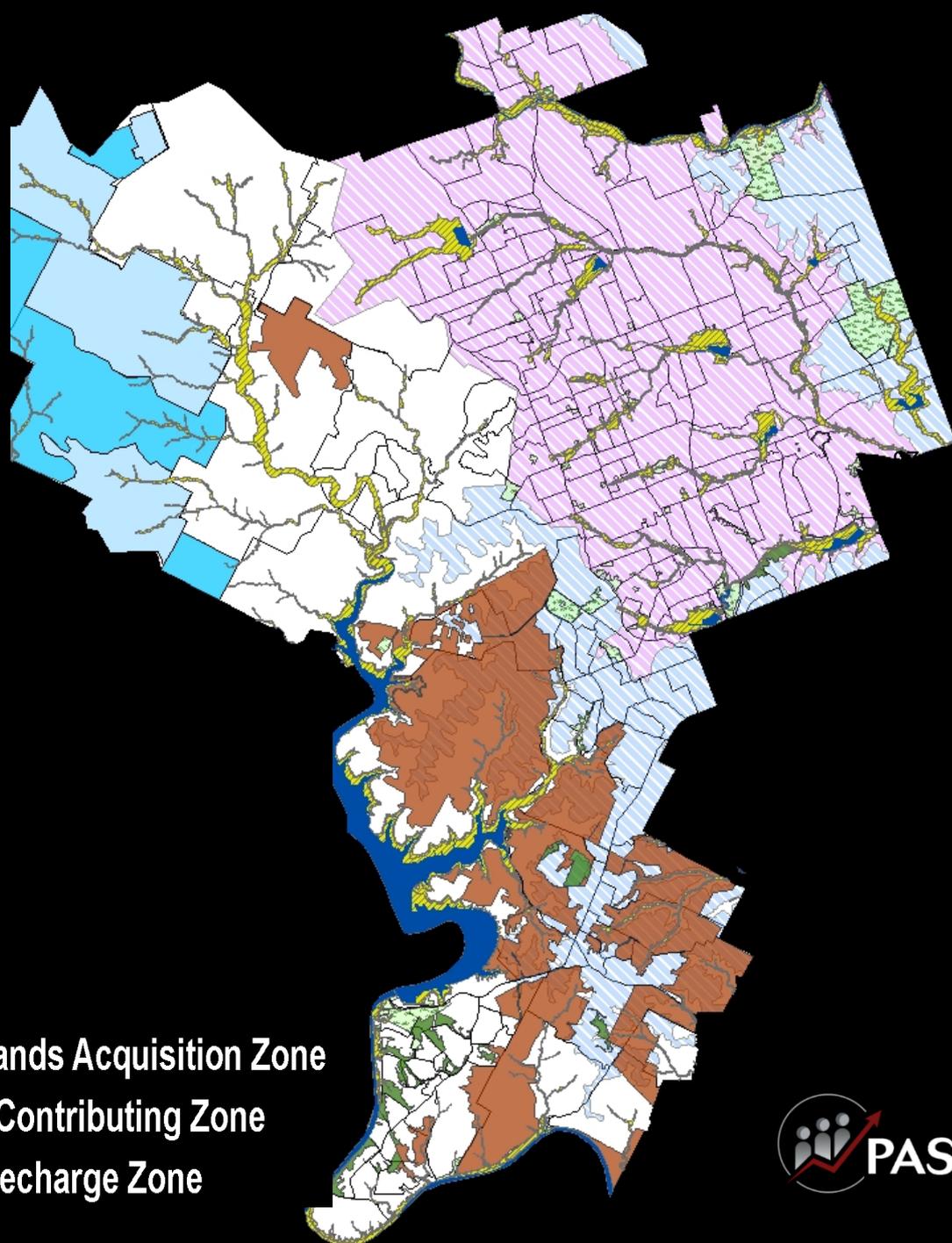
 - **Millennial growth (ages 25-34) – 23%**

 - **Overall population growth in LISD – 38%**

96

- **Baby Boomers (only ages 65-74) bought homes PASA had earlier projected for younger buyers – growing 89% (~8,300) in 5 years in LISD**
- ***In one year (2018 to 2019), Millennials 25-34 grew by ~6,161 (26%) - and those 65-74 increased ~2,809 (24%)***
- **Millennials have found it difficult to buy homes in the District because of median home values, but are now buying at a faster rate this year than in previous years**
- **Those 65-plus are about 71% the size of the Millennials aged 24-35 in LISD (21,346 compared to 30,054 in 2019)**

Inhibitors of Development

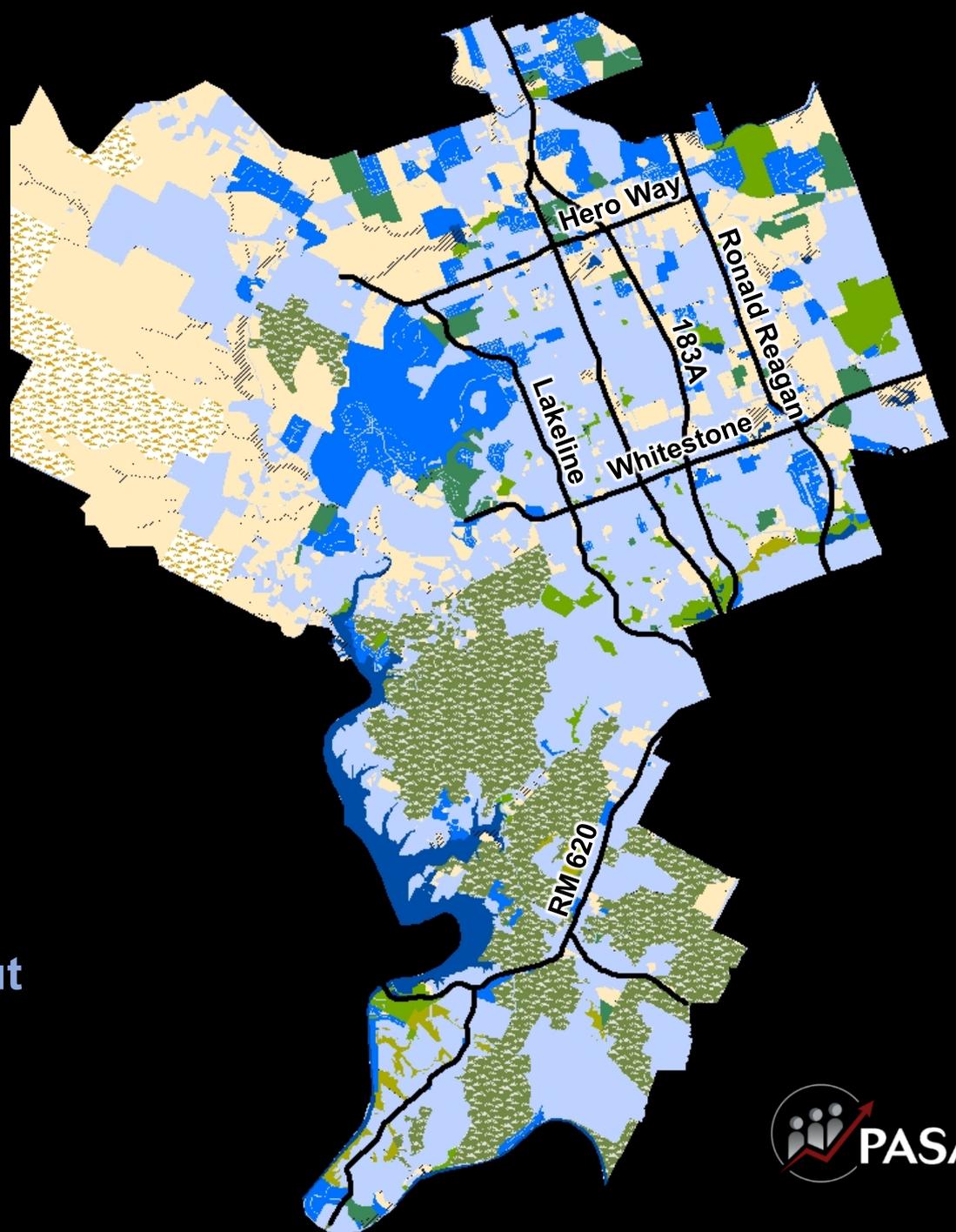


Square Miles	% District	Category
5.1	3%	Water
12.4	6%	Floodplain
5.0	3%	Parks
1.4	1%	Other Preserves
26.3	13%	BCP
15.1	8%	BCWRP
15.9	8%	Balcones Canyonlands Acquisition Zone
60.5	30%	Edwards Aquifer Contributing Zone
34.8	18%	Edward Aquifer Recharge Zone

**Factors Contributing
to Housing Projections**

**Developmental
Density**

	Square Miles	% District
Existing/Building	97.6	49%
Undeveloped	51.1	26%
Undevelopable	50.1	25%
	198.8	100%



Leander ISD is ~67% Built Out

(or ~74% built out if BCWR
Targeted Acquisition Zone tracts
are considered undevelopable)

Projected Multi-Family Housing Complexes Under Construction



<u>NBCD</u>	<u>Name</u>	<u>Municipality</u>	<u>Details</u>	<u>Additional Units to be Occupied</u>	<u>Timeline</u>	
					2020	2030
3965	"Oak Creek"	Leander	Will have 360 units at completion	355		
1845	Aura Avery Ranch	Austin	Will have 368 units at completion	345		
1950	Quest Village	Cedar Park	Construction almost complete, will have 333 units at completion	315		
1150	Aven Ridge	Leander	Will have 312 units at completion	300		
1600	Leander Junction	Leander	Will have 288 units at completion	255		
4000	The Conley	Leander	Close to completion, will have 259 units	250		

Projected Multi-Family Housing

Complexes Under Construction (cont'd)



<u>NBCD</u>	<u>Name</u>	<u>Municipality</u>	<u>Details</u>	<u>Additional Units to be Occupied</u>	<u>Timeline</u>	
					2020	2030
1750	The Alden at Cedar Park	Cedar Park	Ph. 1 complete, Ph. 2 under construction, will have 544 units total at completion	184		
1245	The Sarah	Leander	Ph. 1 complete, Ph. 2 under construction, will have 423 units total at completion	160		
3950	Hermosa Village	Leander	Almost Complete, 70% preleased, will have 238 units at completion	103		
1160	Trailside Oaks	Leander	Under Construction	54		
5000	Whitestone Crossing	Cedar Park	Almost Complete, will have 110 units at completion	50		

Projected Multi-Family Housing



Future Apartments/Mixed Use with the Most Units: 2020-2030

<u>NBCD</u>	<u>Name</u>	<u>Municipality</u>	<u>Details</u>	<u>Total Units</u>	<u>Timeline</u>	
					2020	2030
1160	Northline	Leander	Previously Transit Village	790		101
1275	Indigo Ridge	Cedar Park	Retail and industrial also	770		
2100	"Bell Blvd"	Cedar Park	Focused Planning Area	640		
1160	Leander Marketplace	Leander	Previously Transit Village	560		
1150	Bryson	Leander	Part of reserves planned for MF	520		
1700	Indigo Ridge South	Cedar Park	Retail Center, SF not allowed	500		
1130	"Wedermeyer/Bar W"	Leander ETJ	Expects 2-3 MF	500		
1810	"Cedar Knob Properties"	Cedar Park	Now for Sale	445		
1200	Parkside on the River	Georgetown	Was Water Oak	410		
1725	"Silverado South"	Cedar Park	300-500 potential	350		

Projected Condos/Townhomes



Future Condos with Most Units: 2020-2030

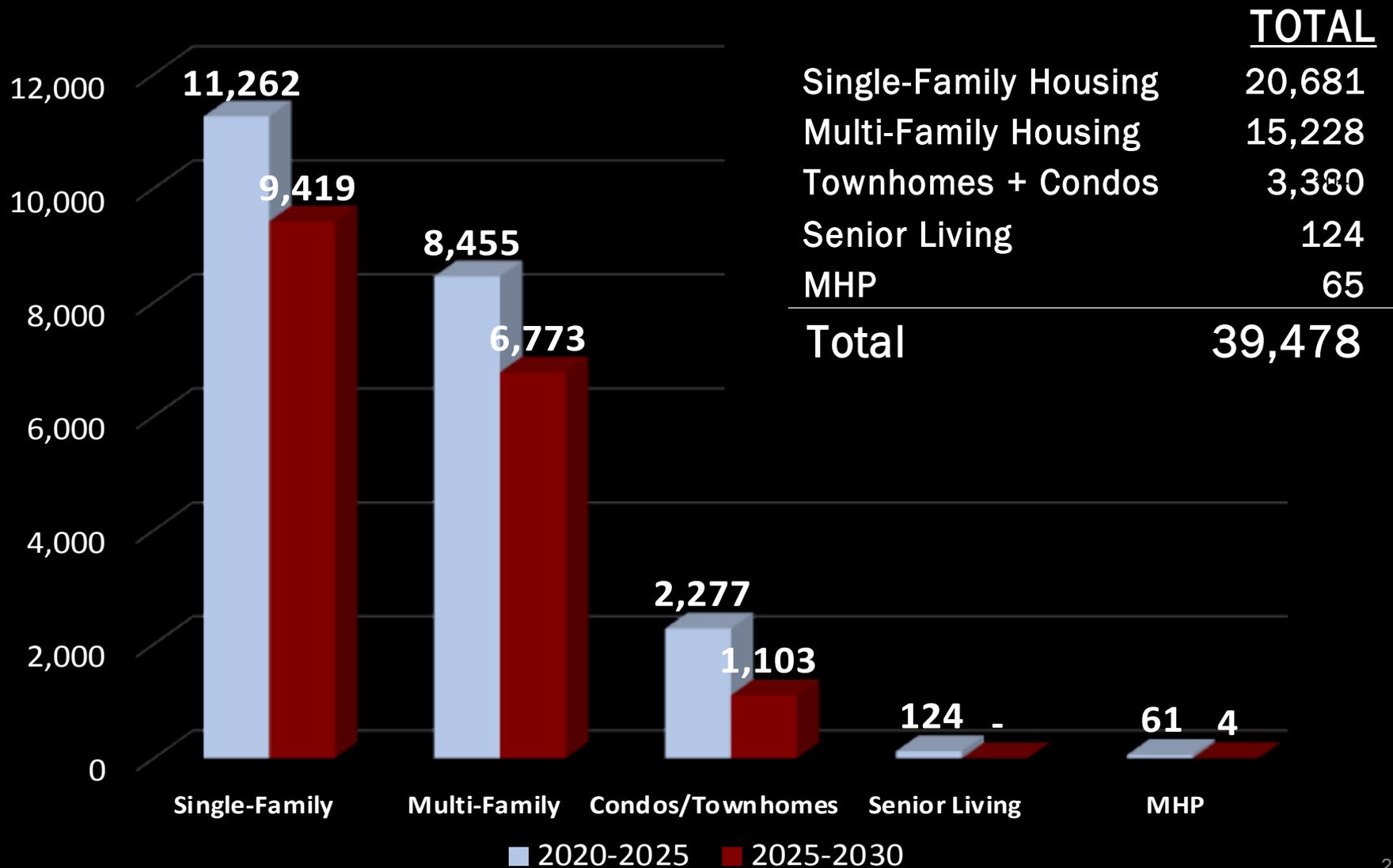
NBCD	Name	Municipality	Details	Projected Units	Timeline	
					2020	2030
1525	"Dooley/Knight"	Cedar Park	Focused Planning Area B	330		
1305	"District 2243"	Leander	Townhomes	290		
1750	Cross Creek Ranch	Cedar Park	Clearing in Sept. 2020	195		
3975	"Gehan THs"	Leander	Townhomes	185		
1230	Enclave at Stewart Crossing	Leander	Condos	182		
1600	"CR 180"	Leander	Condos	180		
1600	Blockhouse Creek THs	Leander	Townhomes	136		
3965	Arroyo Roble	Leander	Final Plat Approved Apr. 2020	125		
1180	Palmera Bluff	Leander	Condos at San Gabriel Way	120		
2690	Retreat at Steiner Ranch	Austin ETJ	Village Builders Condos	105		
1150	Cottages at San Gabriel	Leander	Condos	103		
1600	Autumn Ridge	Cedar Park	MF and Commercial	100		

Projected Single-Family Housing

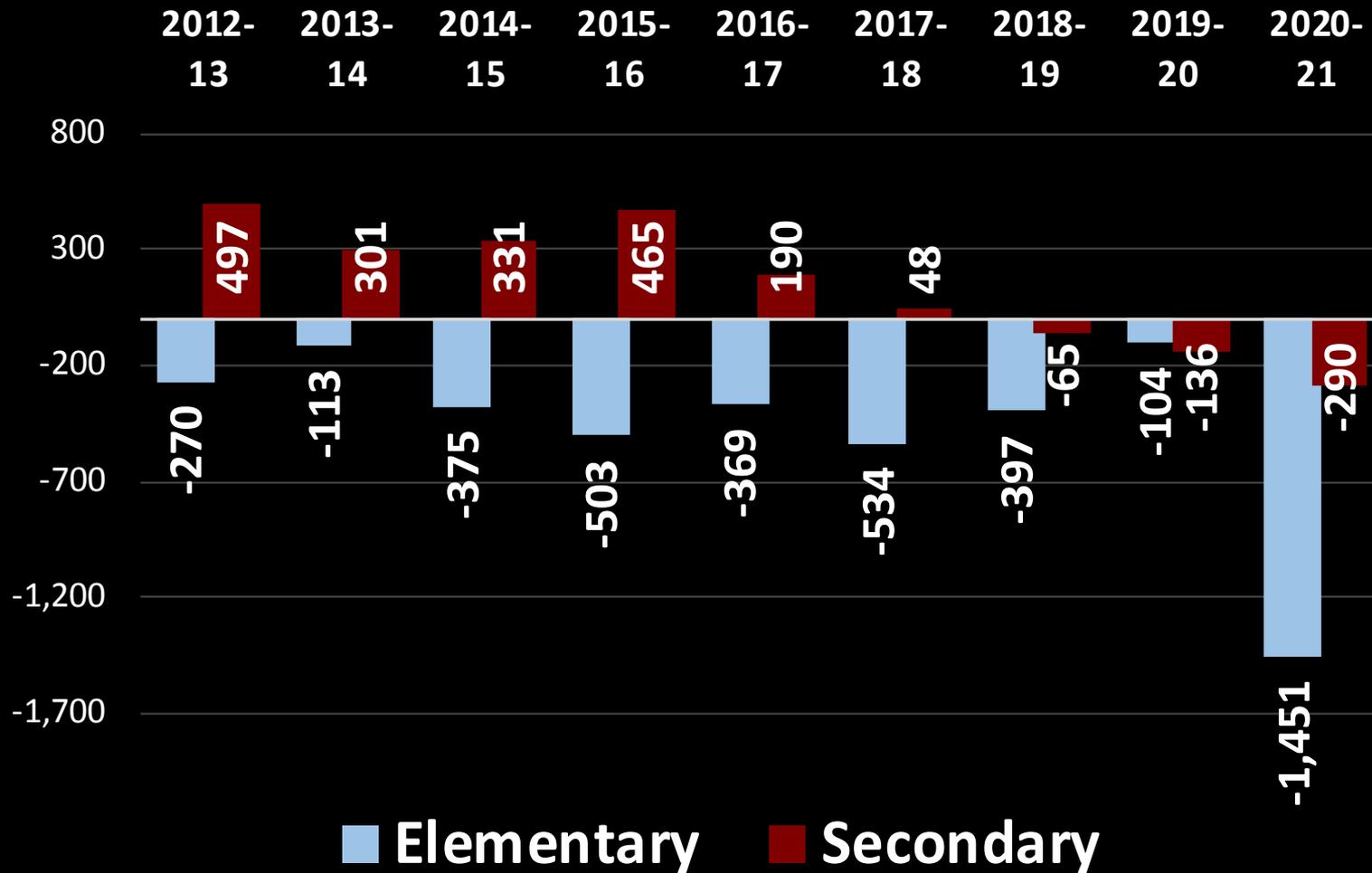


NBCD	Development	Projected New Single Family Units		
		2020-2025	2025-2030	2020-2030
4625, 4650, 5200, 5210, 5220, 5230	Travisso	1,641	260	1,901
1,150	Bryson	812	13	825
1,200	Parkside on the River	199	495	694
1,180	Palmera Bluff	427	221	648
3,980	Deerbrooke	424	190	614
4,250	Rosenbusch Ranch	215	294	509
1,130	Orchard Ridge	407	99	506
1,305	Horizon Lake	160	340	500
1,270	"Burleson/Roberts"	127	352	479
3,800	"Giddens/6J Family"	10	429	439
1,110	Larkspur	424	0	424
3,900	"Lackey"	44	368	412
3,900	Devine Lake	255	143	398
1,120	Summerlyn West	385	7	392
3,970	Emerson at Benbrook	380	0	380
1,205	Bluffview	283	77	360
Total (Listed Above)		6,193	3,288	9,481
Total Single Family Housing Projected		11,262	9,419	20,681

Projected New Housing Occupancies 2020-2030



Students Gained or Lost in Built-Out Subdivisions



Private Schools and Charter Schools



	2018-19	2019-20	2020-21
Resident Students	42,175	43,506	43,142
Attending LISD	39,714	40,941	40,470
Transfers into the District	278	324	331
Attending and Residing in LISD	39,436 (100%)	40,617 (100%)	40,139 (100%)
Attending Private Schools ¹	1,000 (2.5%)	1,088 (2.7%)	1,070 (2.7%)
Attending Charter Schools ²	1,276 (3.2%)	1,320 (3.2%)	1,452 (3.6%)
Attending Nearby Districts ²	463 (1.2%)	481 (1.2%)	481 (1.2%)

¹ Source: PASA interviews (excludes PK enrollment)

² Sources: Texas Education Agency, Transfer Reports 2019-20; PASA surveys

Note: Eighteen additional private schools were interviewed in 2020 compared to 2019, yielding 105 additional students into these counts.



STUDENTS per HOUSING UNIT

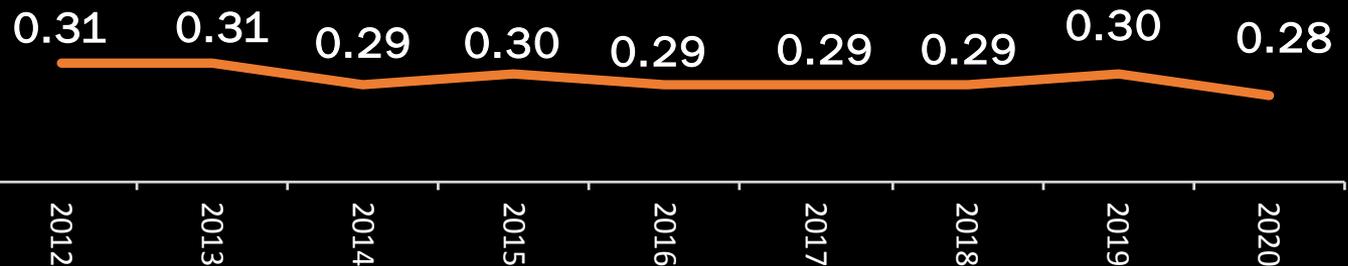
Students per Home




Single-Family




Multi-Family





STUDENT

PROJECTIONS

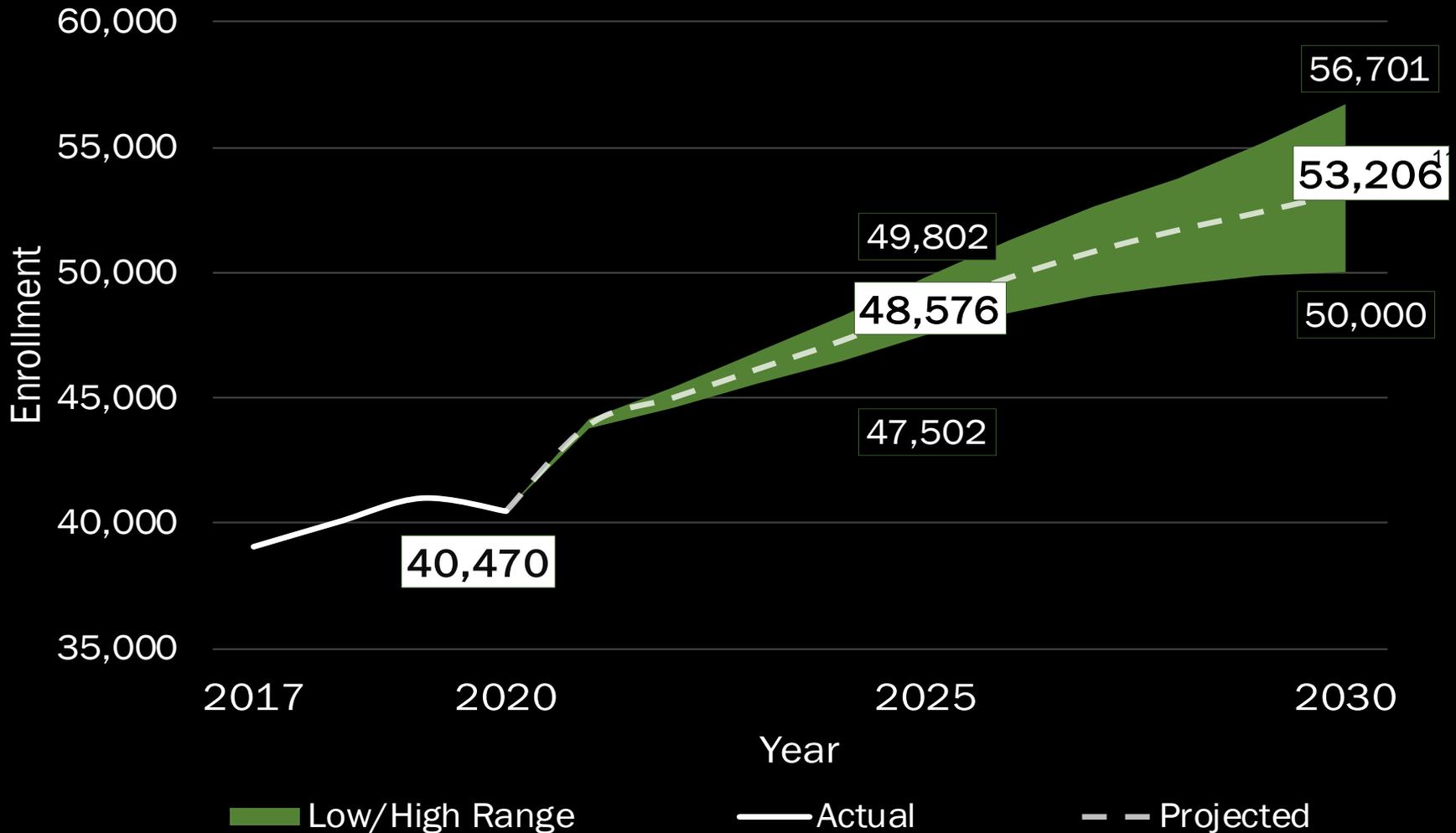
Moderate Growth Scenario



Projected Enrollment at PEIMS Snapshot Date

	2021	2022	2023	2024	2025
Enrollment	43,951	45,014	46,154	47,285	48,576
% Growth	8.60%	2.42%	2.53%	2.45%	2.73%
Growth	3,481	1,063	1,140	1,131	1,291
	2026	2027	2028	2029	2030
Enrollment	49,805	50,845	51,698	52,431	53,206
% Growth	2.53%	2.09%	1.68%	1.42%	1.48%
Growth	1,229	1,040	853	733	775

Three Scenarios of Growth

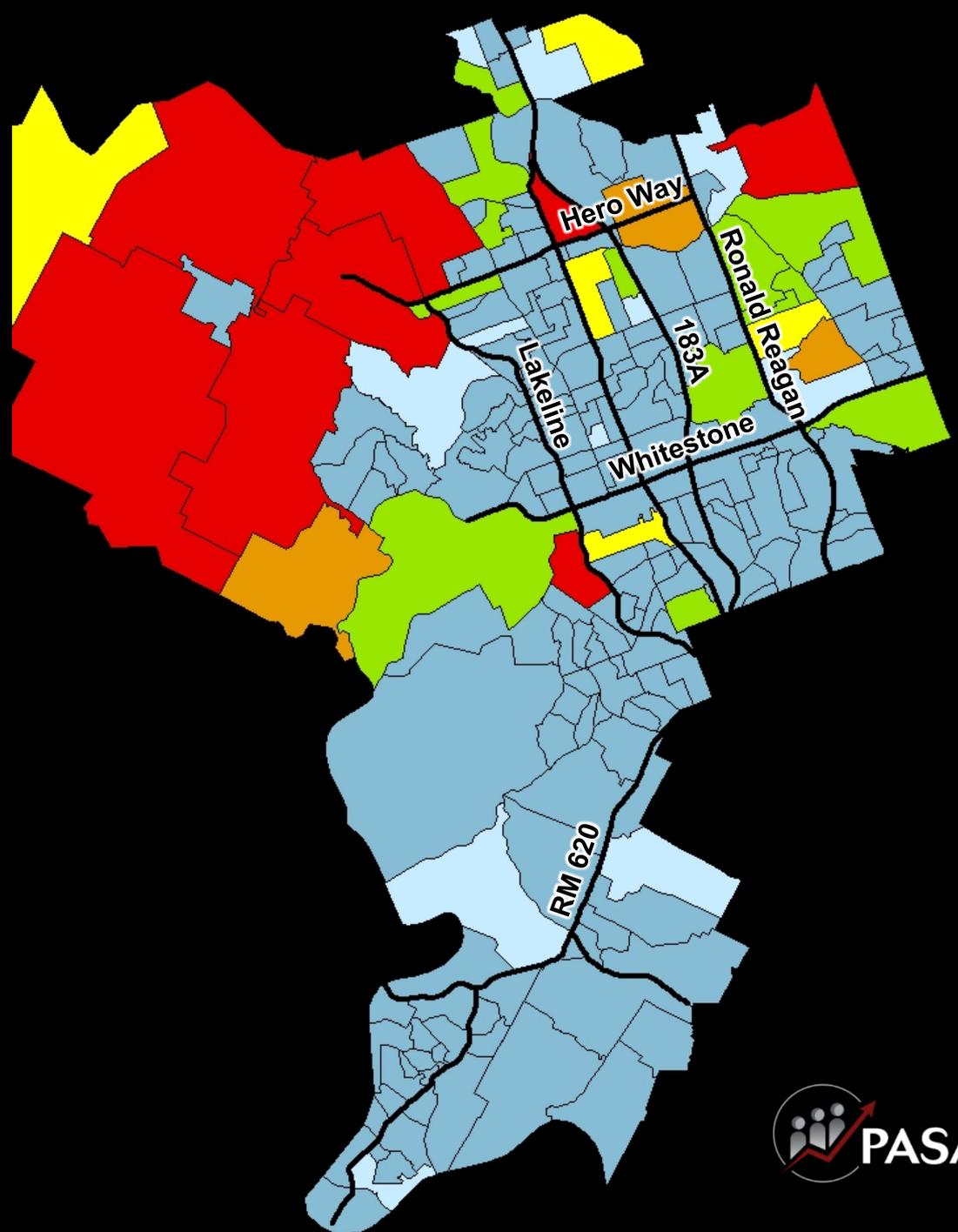


Beyond 2030 to Build-Out

- Demand for undeveloped parcels will continue, so that many tracts with challenging terrain/access should start to develop.
- These future housing units on challenging sites may have large multi-acre lots (but could also be high density units). 113
- There is a potential for ~19,812 additional housing units post-2030 –
 - *in as-yet-to-be annexed sections of the City of Leander*
 - *in Indigo Ridge, CA 1100, & other tracts in Cedar Park*
 - *in far northwest and southwest portions of the District*
 - *in other, small-acre infill locations*
- After 2030, this added housing could add another 7,724 students - (*this number could change greatly – if the proportion of students per housing unit changes or sensitive areas build-out more than expected*)

Projected Housing Occupancies

2030
through
Build-Out

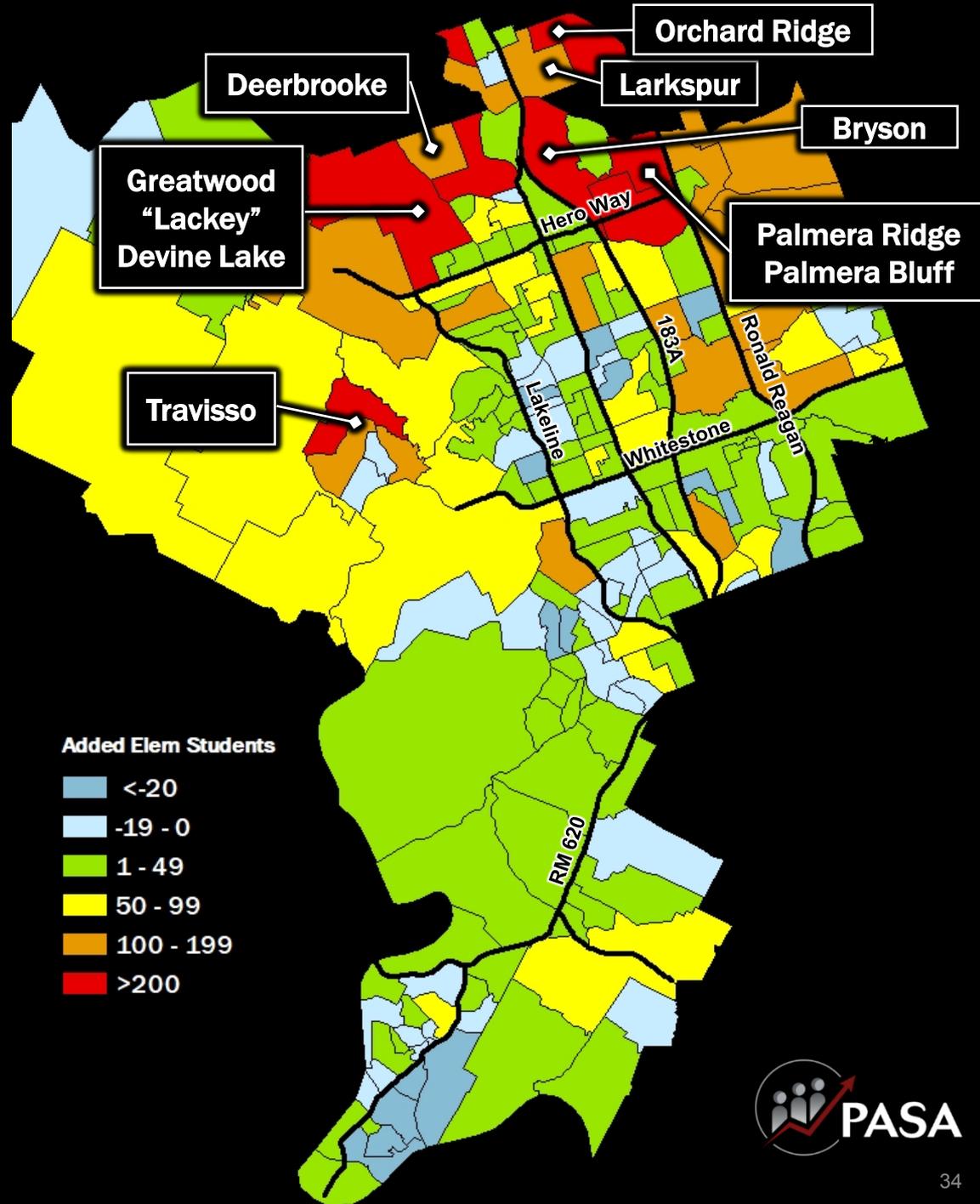




LONG RANGE PLANNING

Long Range Planning

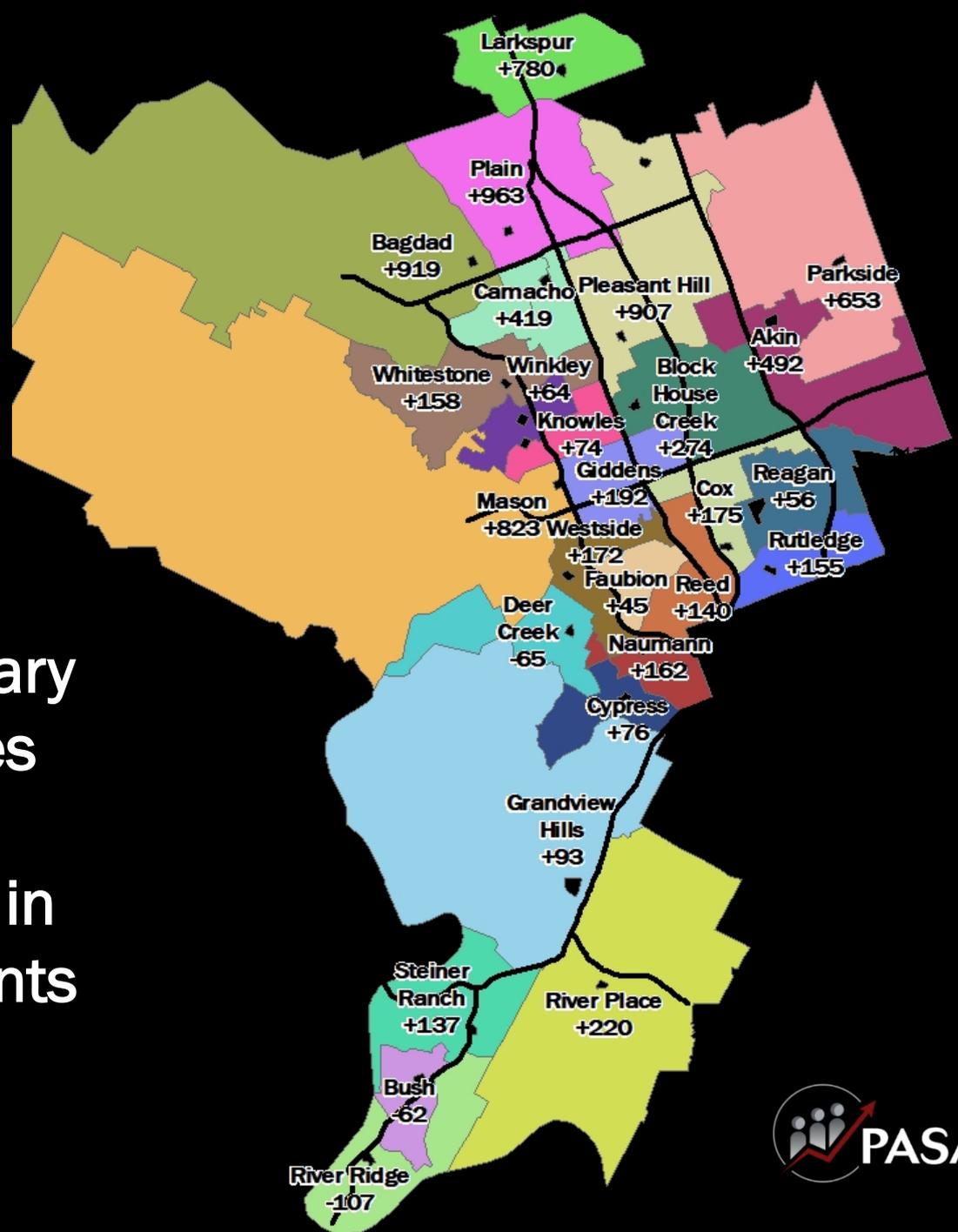
Projected Growth in Elementary Students 2020-2030



Long Range Planning

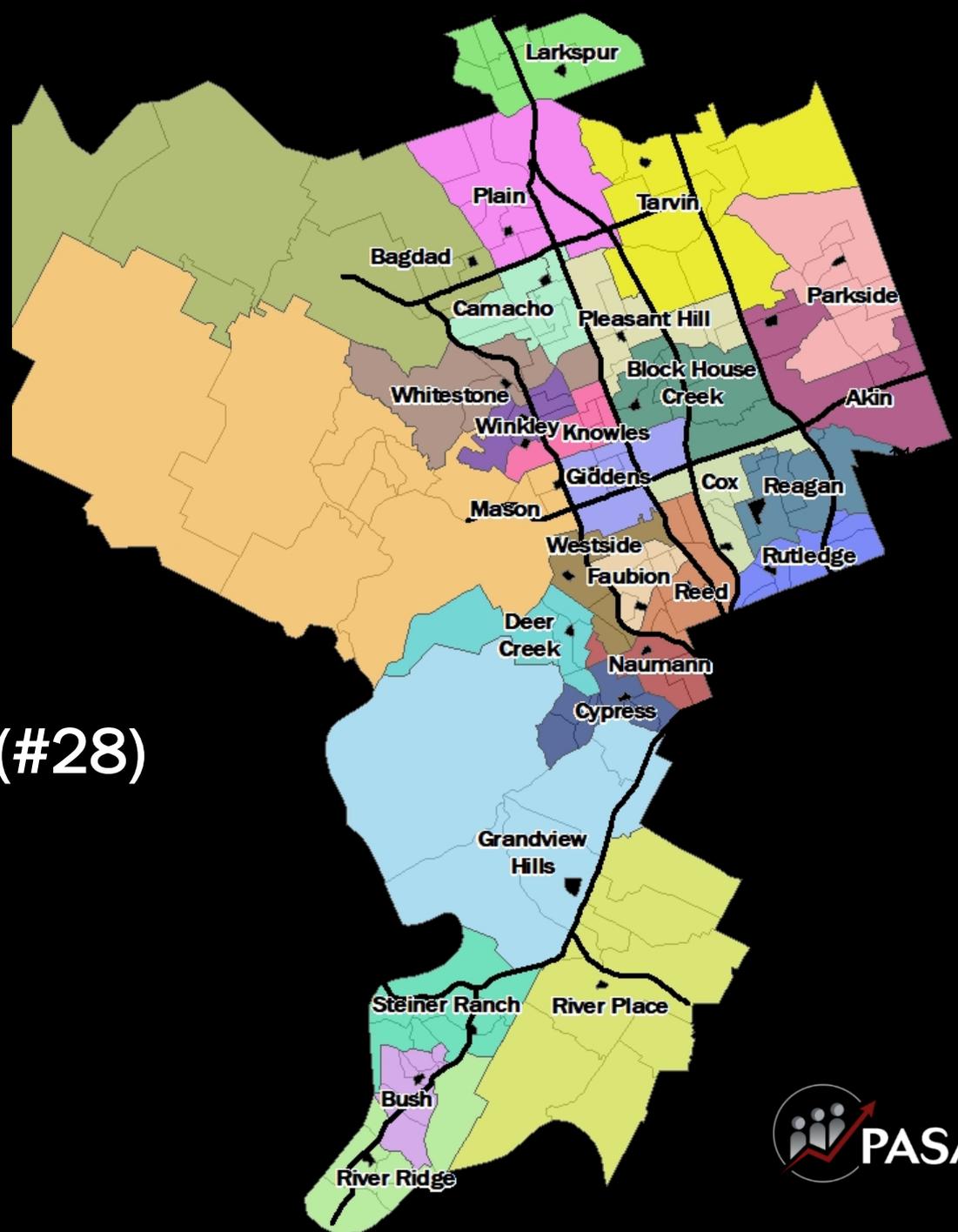
2020-21 Elementary Attendance Zones

Projected Growth in Elementary Students 2020-2030



Long Range Planning

Open Tarvin Elem (#28)
in
2021-22

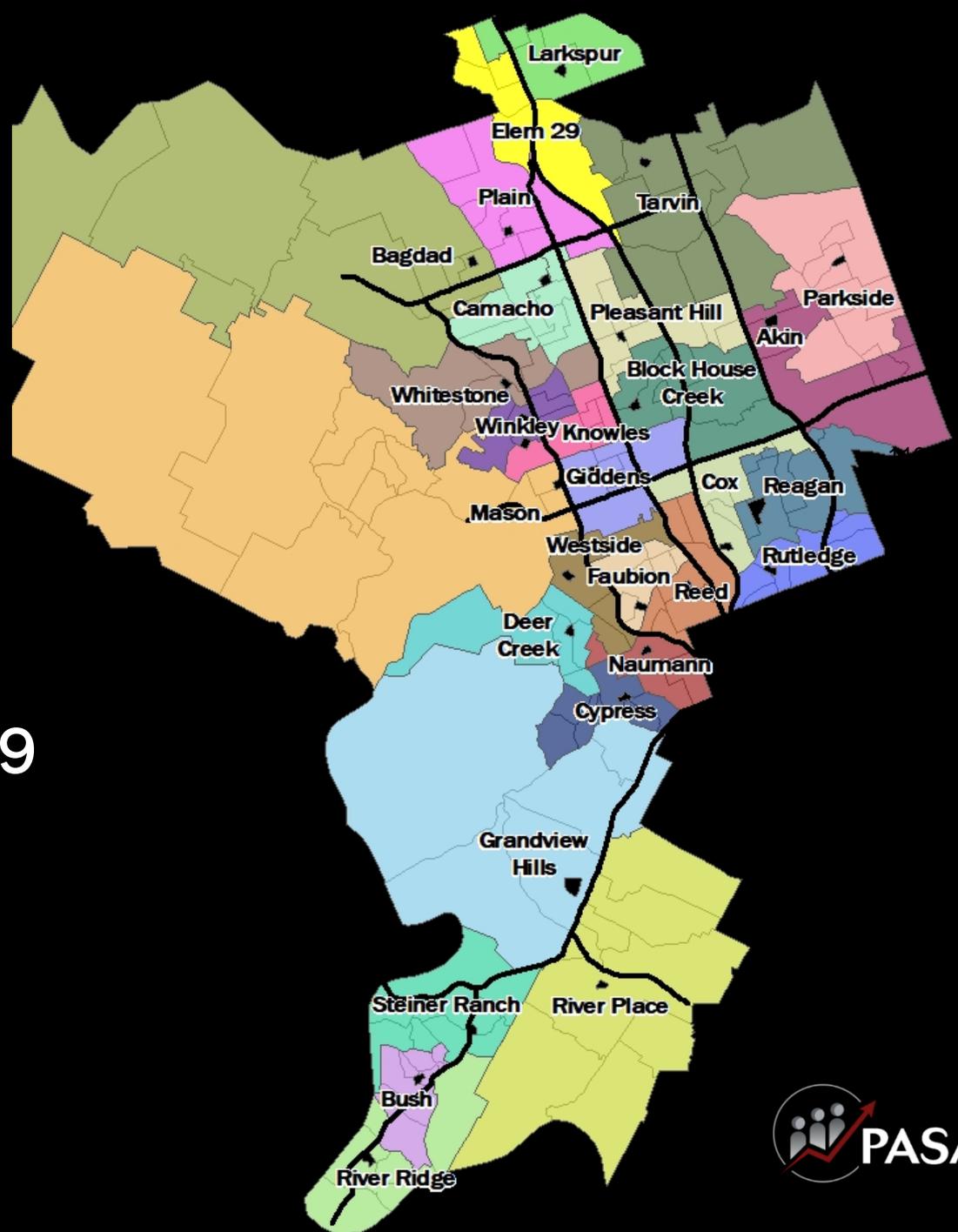


** Planning Document Only **

Board of Trustees has made no decisions regarding opening new schools or attendance zones.

Long Range Planning

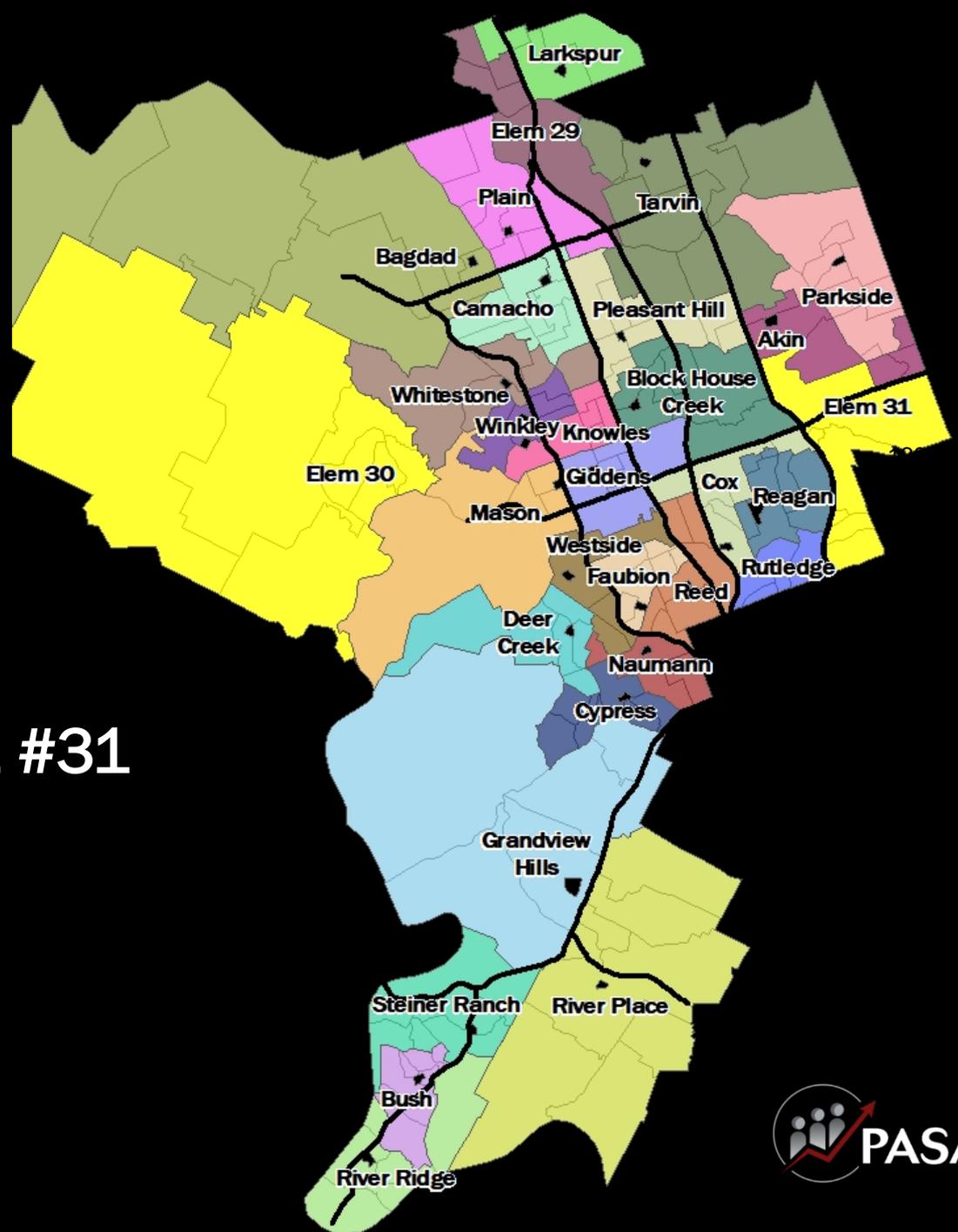
Open Elem #29
in
2022-23



** Planning Document Only **
Board of Trustees has made no
decisions regarding opening new
schools or attendance zones.

Long Range Planning

Open Elem #30 & #31
in
2023-24

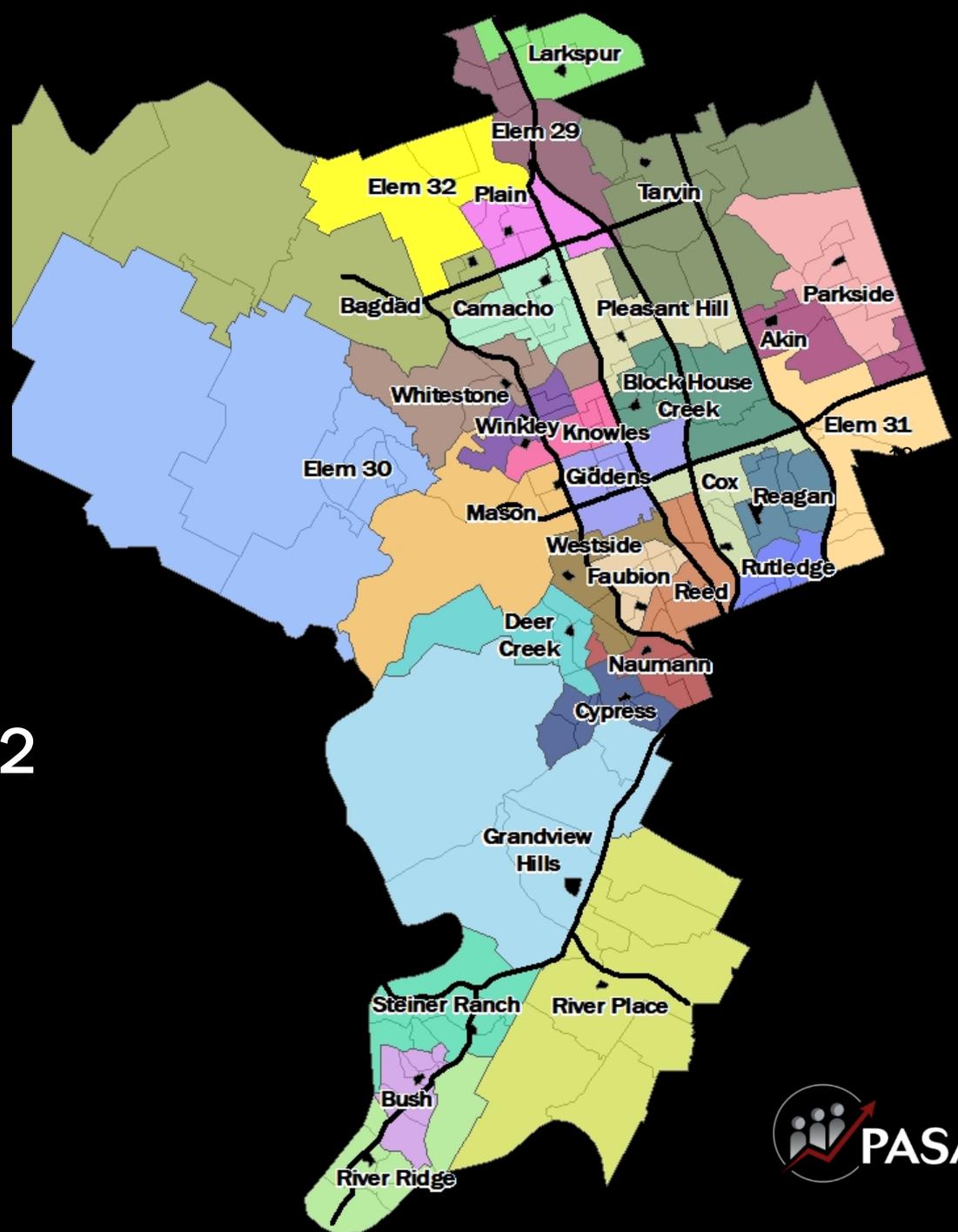


** Planning Document Only **

Board of Trustees has made no decisions regarding opening new schools or attendance zones.

Long Range Planning

Open Elem #32
in
2024-25

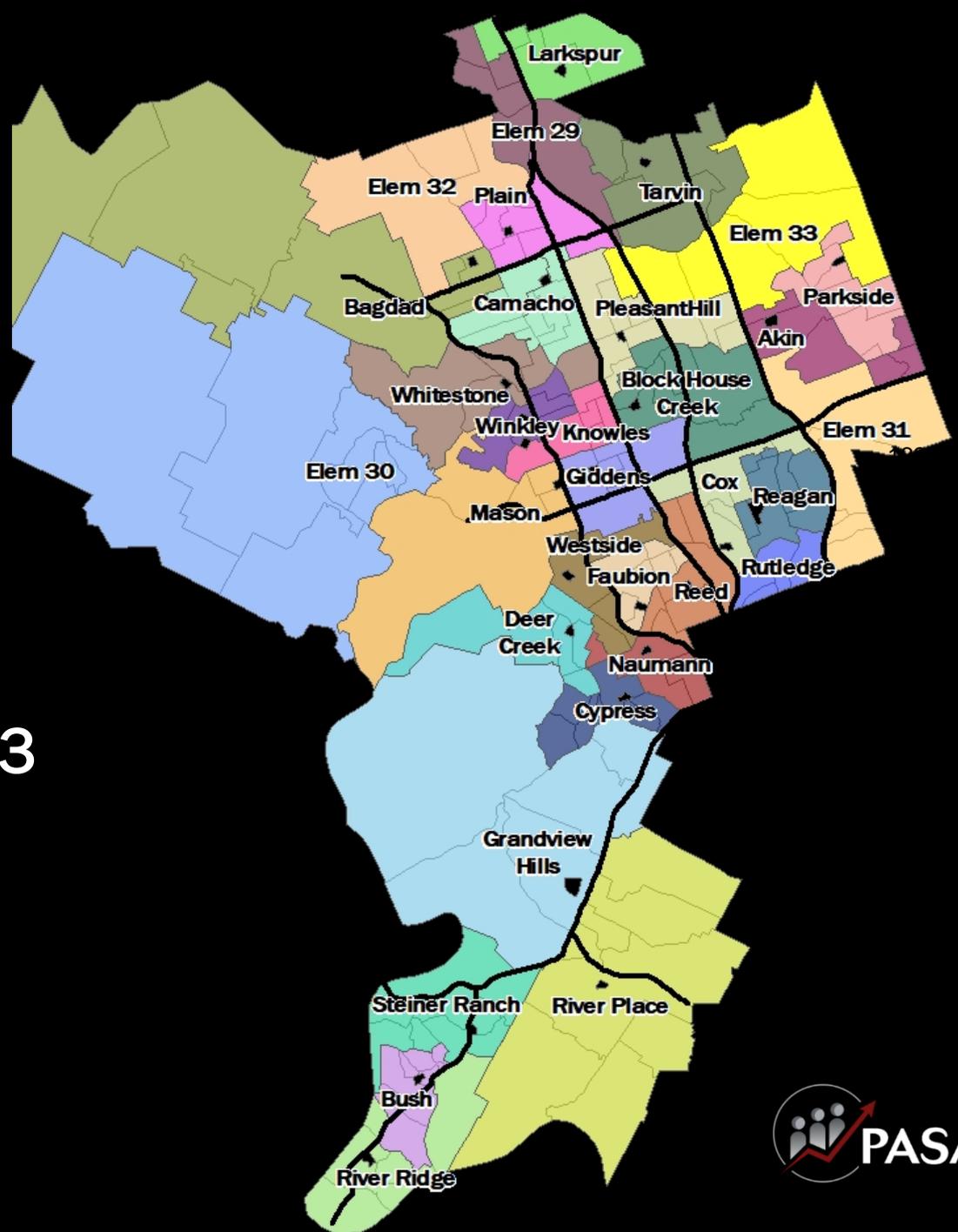


** Planning Document Only **

Board of Trustees has made no decisions regarding opening new schools or attendance zones.

Long Range Planning

Open Elem #33
in
2025-26

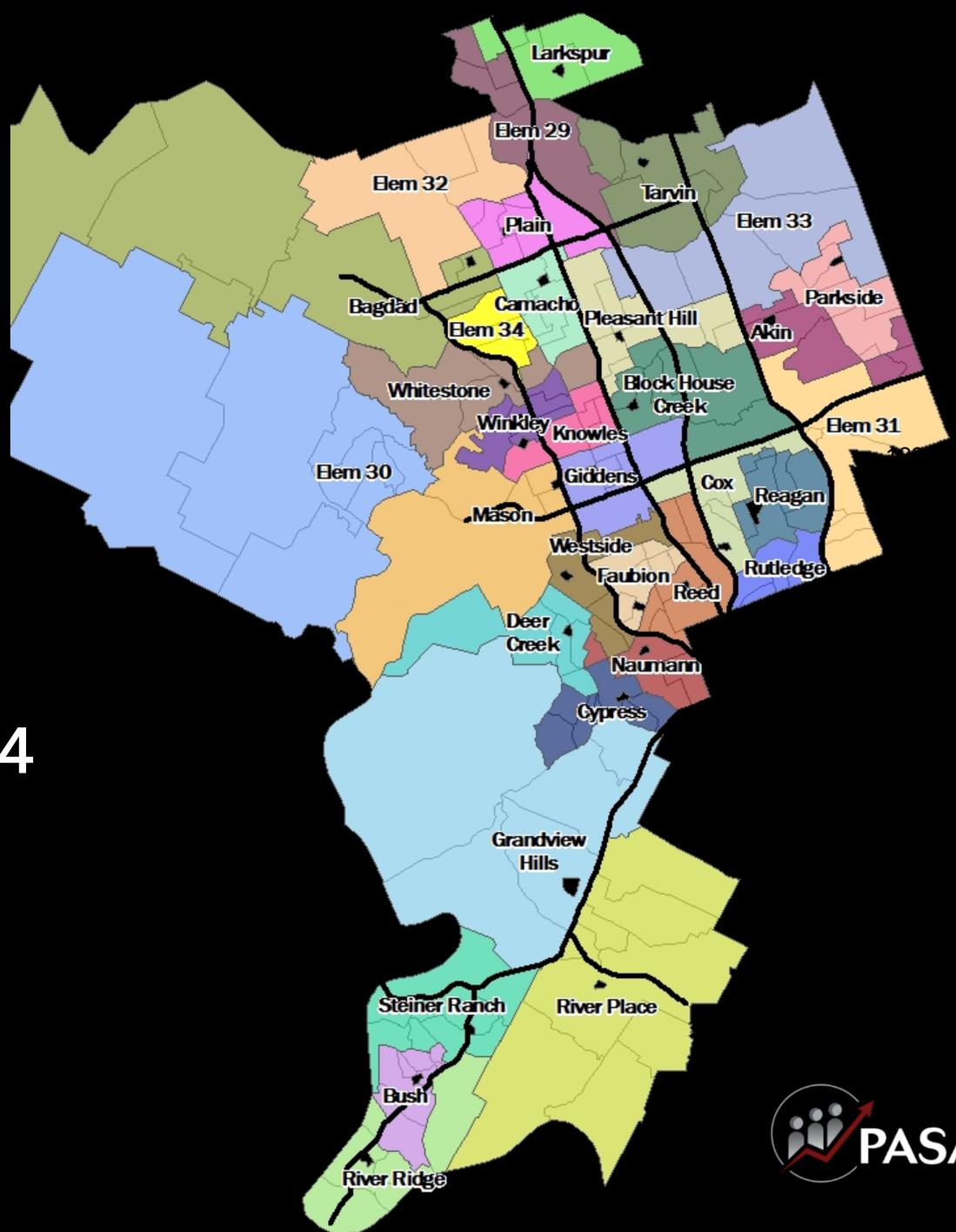


** Planning Document Only **

Board of Trustees has made no decisions regarding opening new schools or attendance zones.

Long Range Planning

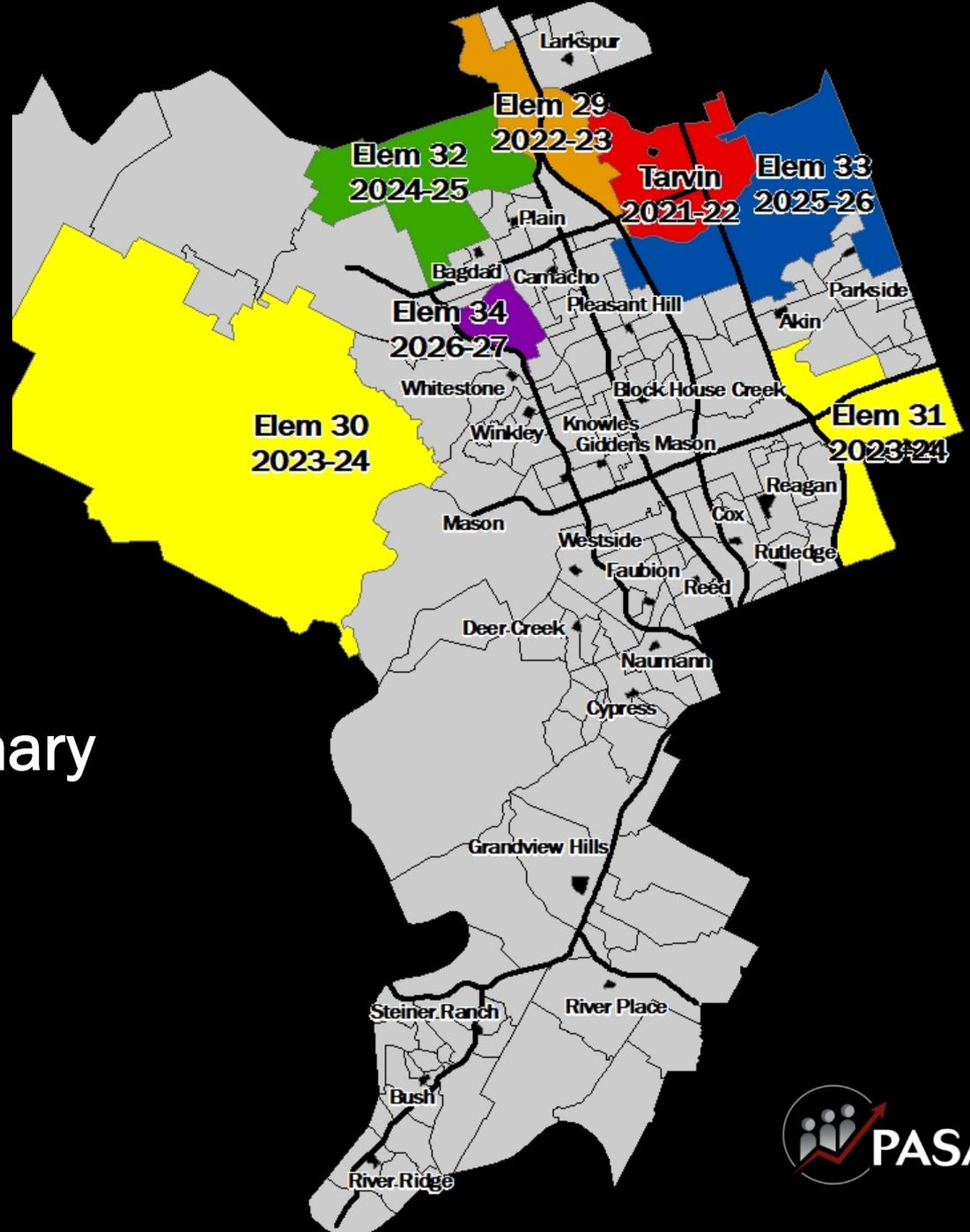
Open Elem #34
in
2026-27



** Planning Document Only **

Board of Trustees has made no decisions regarding opening new schools or attendance zones.

Long Range Planning



Elementary Summary

** Planning Document Only **

Board of Trustees has made no decisions regarding opening new schools or attendance zones.

Elementary Long-Range Planning Summary

125

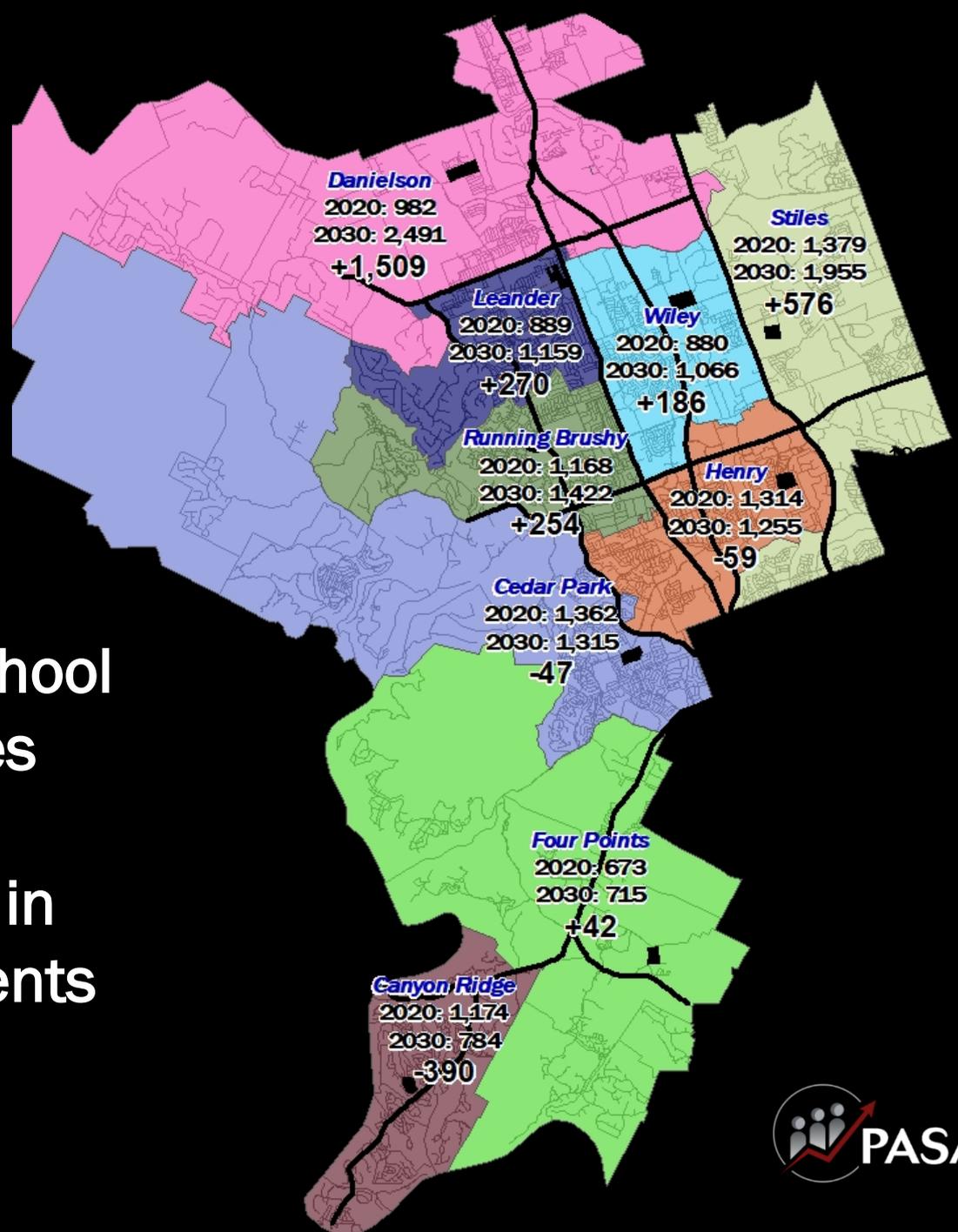
New Elementary Schools Projected to be Needed

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
2020 Study						1	1	2	1	1	1					7
2019 Study						1	1	1	1	1	1	1				7
2018 Study				1	1		1		1		2					6
2017 Study				1		1		2		1	1					6
2016 Study		1		1		1	1	1	1		1					7
2015 Study		1		1	1	1	2	1								7

Long Range Planning

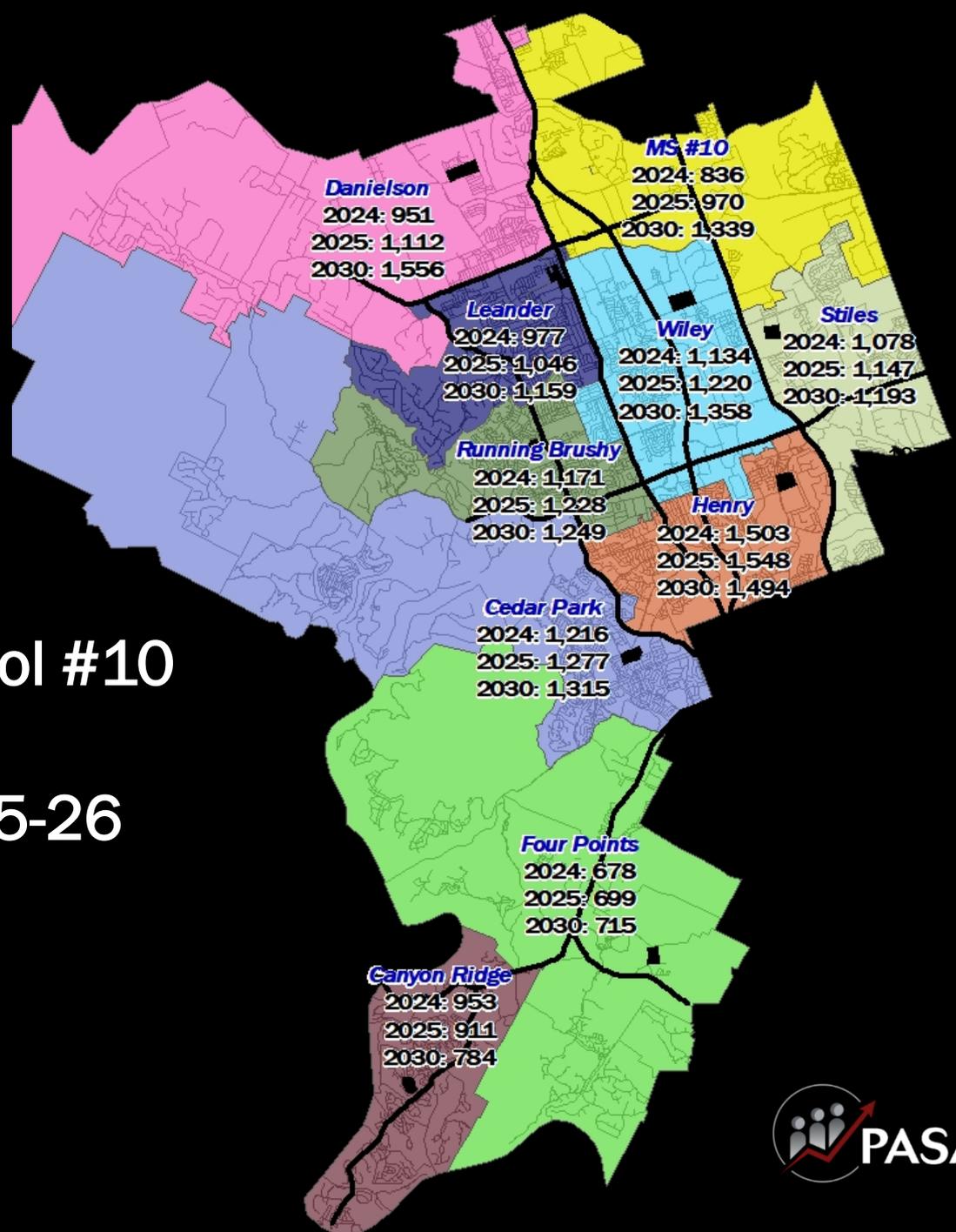
2020-21 Middle School Attendance Zones

Projected Growth in 6th-8th Grade Students 2020-2030



Long Range Planning

Open Middle School #10 in 2024-25 or 2025-26



** Planning Document Only **

Board of Trustees has made no decisions regarding opening new schools or attendance zones.

Middle School Long-Range Planning Summary 128

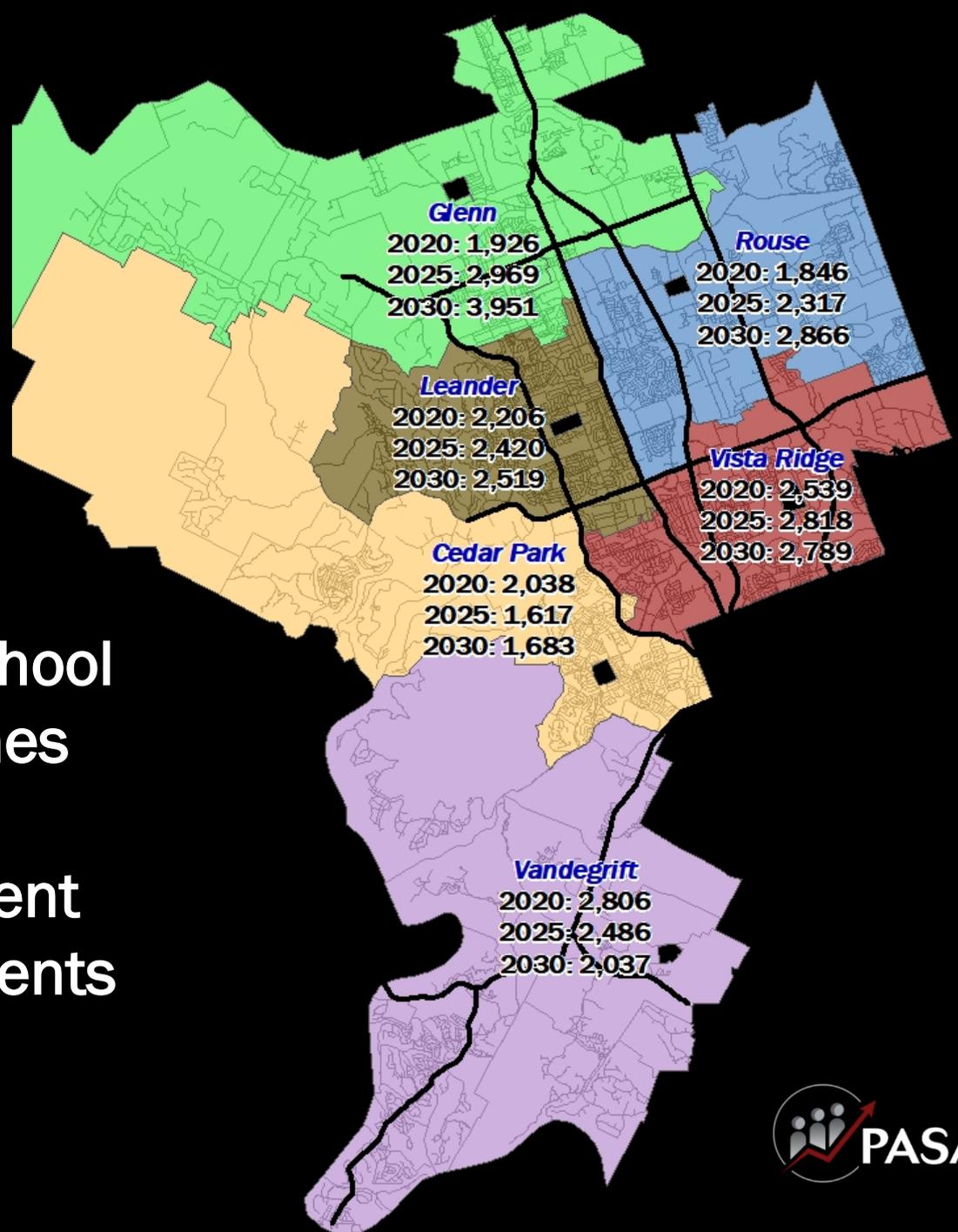
New Middle Schools Projected to be Needed

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2020 Study								MS #10						
2019 Study								MS #10 (N)						
				Danielson				OR						
								MS #10 (S)			MS #11			
2018 Study				MS #9					MS #10					
2017 Study				MS #9						MS #10				
2016 Study				MS #9			MS #10							

Long Range Planning

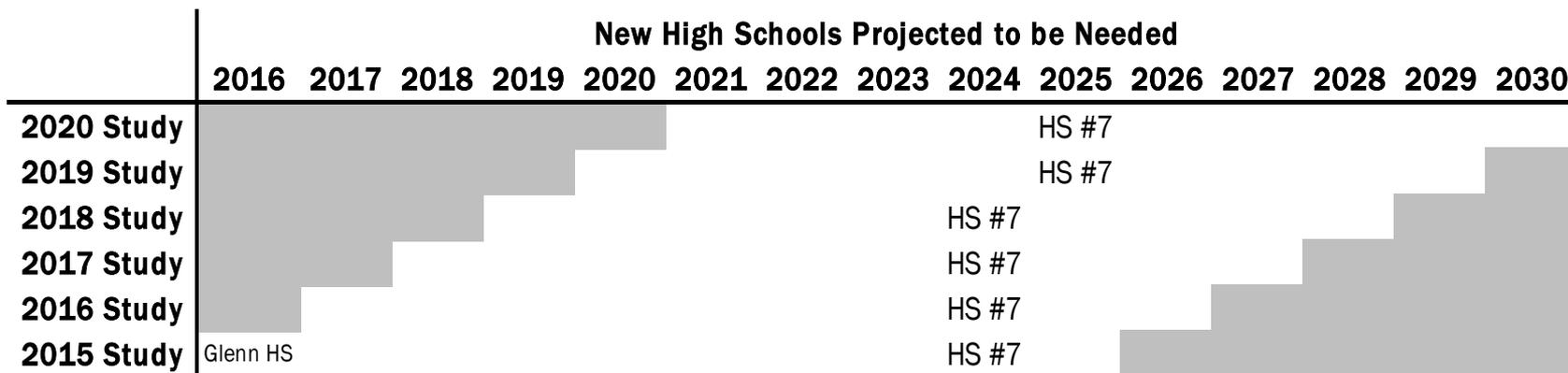
2020-21 High School Attendance Zones

Projected Resident High School Students 2020 - 2030



High School Long-Range Planning Summary

130



Long-Range Planning Summary

131

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Elementary	Tarvin	#29	#30 & #31	#32	#33	#34				
Middle School				#10						
High School					#7					



QUESTIONS?



Leander ISD

October 2020

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Design Process for Elementary 29
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Jimmy Disler
Attachments: N/A

Background Information:

The long-range building plan included in the 2019 demographic update showed that Nancy Tarvin Elementary (Elementary 28) was needed in the fall of 2021 and Elementary 29 in the fall of 2022. In order to open Elementary 29 in the fall of 2022, design typically would have started in August 2020. However, due to the COVID-19 pandemic, we held off starting the design process in order to gain a better understanding of the impact COVID-19 would have on enrollment. Population & Survey and Analysts (PASA) will be presenting its annual update to the Board of Trustees at the October 22 meeting.

Preliminary discussions with PASA indicate that Elementary 29 is still projected to be needed in the fall of 2022. Based on these discussions, and the assumption that the final report continues with that projection, administration plans to begin the design process following the October 22 meeting in order to prepare for the opening of Elementary 29 in 2022.

Administrative Recommendation:

N/A

Sample Motion:

N/A



ANNUAL INVESTMENT REPORT

For the period ended June 30, 2020

October 22, 2020

"Unaudited-Internal Use Only"

EXECUTIVE SUMMARY

The District's Investment Policy requires an annual review by the Board of the investment program and activity. This review is in addition to the mandated quarterly reporting (which at LISD is provided to the Board in addition to a monthly report).

This report is a review of the investment activities for ten-month fiscal year, September 1, 2019 through June 30, 2020. The following report summarizes investment products used, the market value of the investments, and the yield of those investments.

Retrospective

The investing environment for public funds, between September 2019 and June 2020, saw unprecedented circumstances as the U.S. experienced one of the sharpest economic downturns as a result of the coronavirus global pandemic. Pre-pandemic, the U.S. economy was generally in a strong position with unemployment at a 50-year low, inflation below the 2% target, a strong labor market, and expectations that expansion would continue. However, February 2020 marked the end of the longest recorded U.S. expansion, 128 months, which began in June 2009. Federal Reserve Chairman Powell stated, "the COVID-19 recession was unusual in that it was not triggered by a buildup of financial or economic imbalances. Instead, the pandemic shock was essentially a case of a natural disaster hitting a healthy economy." The last time the Fed cut rates to near zero was during the 2008 financial crisis and rates remained at that level until 2015. This year's interest earnings on the District's portfolio was in direct contrast with the 2018-19 fiscal year, where the District saw strong investment interest returns of approximately \$10 million, as a result of the Fed's increased confidence in the health of the U.S. economy that spurred interest rate hikes between 2017 and 2019. As of the most recent FOMC meeting, Federal Reserve officials expect to leave interest rates near zero, through at least 2023, to bring the economy back to full strength after the pandemic-induced recession

Thinking that all readers of this report are likely aware of the interest return on savings and investments and the reasons for this investing environment, the report will focus on the actions taken to protect the principal of the District's investments.

The District had an average annual earnings rate of 1.59%, down from the 2018-2019 rate of 2.51%, which still outperformed benchmark standards, including the TexPool average rate of 1.25% and the 90-day T-Bill average of 1.05%. The District had realized and unrealized interest income in all funds totaling \$5,367,333 for the 10-month fiscal year, September 2019 through June 2020, which was well below the \$10,255,020 of interest earnings reported during 2018-2019.

General and Debt Service Funds

Maintaining sufficient liquidity and matching maturity dates to meet debt obligations provides the District with safety of principal, and diversification plus yields greater than offered by the local government investment pools.

Using December and January tax receipts to cover the next year's debt service obligations provides some increase in yields over the pools. As always, only high credit quality securities are used for operating funds and debt service.

Construction Funds

Estimated cash flow spend-down schedules govern the utilization and investment of the Capital Improvement Project funds. Estimated spend-down schedules can be volatile, but are updated frequently for accuracy. Investments are made in accordance with the spend-down schedule.

Policy Review and Recommendations

We are requesting the Board of Trustees adopt the investment policy, investment strategies, the list of authorized providers of training, and the list of authorized broker/dealers of the District. Please note that LISD issued a Request for Qualifications (RFQ) for broker-dealer services, and the list presented for consideration matches the award recommendation.

LEANDER INDEPENDENT SCHOOL DISTRICT
ANNUAL INVESTMENT REPORT

For the period:
September 1, 2019 - June 30, 2020

Portfolio Summary Management Report

This annual report is in full compliance with the investment policy and strategy established for Leander Independent School District and the Public Funds Investment Act (Chapter 2256, Government Code)

Beginning Book Value	\$ 306,981,381
Beginning Market Value	307,113,711
Weighted Average Maturity at the Beginning Date	40 days
Ending Book Value	\$ 401,298,417
Ending Market Value	401,575,801
Weighted Average Maturity at the Ending Date	34 days
Change in Market Value	\$ 94,462,090
Investment Earnings for the Period	\$ 5,367,333
Weighted Average Maturity for the Period	54 days
Average Yield for Period	1.59%
Average Yield for 90 Day Treasury Bill for Period	1.05%

Investment Officer

**RESOLUTION ADOPTING
INVESTMENT POLICY AND INVESTMENT STRATEGY**

WHEREAS, the Public Funds Investment Act codified in the Texas Government Code Chapter 2256 governs local government investment; and

WHEREAS, the Public Fund Investment Act (Section 2256.005a), as amended, requires the District to adopt an investment policy and investment strategies by rule, order, ordinance or resolution governing the investment of funds under its control; and

WHEREAS, the Public Fund Investment Act (Section 2256.005e), requires the governing body to review and adopt that investment policy and investment strategies by rule, order, ordinance or resolution not less than annually, recording any changes made thereto; and

WHEREAS, the District's Board of Trustees has reviewed the Investment Policy and decided to make no changes as the policy was reviewed and approved on October 22nd, 2020; and

WHEREAS, the District Board of Trustees has reviewed the Investment Strategies contained within the Investment Policy and decided to make no changes as the investment policy was reviewed and approved on October 22nd, 2020.

NOW, THEREFORE, BE IT RESOLVED, the District has complied with the requirements of the Public Funds Investment Act and the District's Investment Policy and adopts the Investment Policy and Investment Strategy, with no changes, as the Investment Policy and Strategy of the District.

PASSED, ADOPTED AND APPROVED by the Leander ISD Board of Trustees, this the 22nd day of October 2020.

APPROVED:

Board President

ATTEST:

Board Secretary

RESOLUTION APPROVING LIST OF AUTHORIZED PROVIDERS OF INVESTMENT TRAINING

WHEREAS, the Public Funds Investment Act (Texas Government Code Chapter 2256) directs the investment of public funds in Texas; and

WHEREAS, the Public Funds Investment Act (2256.008(a)) requires that the District investment officers receive training from independent sources; and

WHEREAS, the Public Funds Investment Act (2256.008(a)) requires the Board to approve and adopt a list of independent sources authorized to provide training for the investment officers of the District.

NOW, THEREFORE, BE IT RESOLVED that the following independent sources are approved to provide investment training for the investment officers of the District:

ASBO International	TASA
BOK Financial Securities, Inc.	TASB/Lonestar (Texas State University)
ESC Region 13	TASBO
GFOA	TexPool
GFOAT	TSCPA
Hilltop Securities/TexStar/LOGIC	TML
Patterson & Associates	University of North Texas
PFM	University of Texas
Public Trust Advisors, LLC/TexasClass	

PASSED, ADOPTED AND APPROVED by Leander Independent School District Board of Trustees this the 22nd day of October 2020.

APPROVED:

Board President

ATTEST:

Board Secretary

**RESOLUTION APPROVING LIST OF AUTHORIZED
BROKERS/DEALERS**

WHEREAS, the Public Funds Investment Act (Texas Government Code Chapter 2256) directs the investment of public funds in Texas; and

WHEREAS, the Public Funds Investment Act (2256.005(k)) requires that the District provide its Investment Policy to any firm offering to engage in an investment transaction with the District and the firm is to certify to a review of the District's Investment Policy; and

WHEREAS, the Public Funds Investment Act (2256.025) requires the Board to approve and adopt a list of qualified brokers authorized to do business with the District; and

WHEREAS, the Leander Independent School District has provided the Investment Policy to, and received certification from, the firms identified below.

NOW, THEREFORE, BE IT RESOLVED that the following brokers/dealers are approved for transactions with the District:

FTN Financial (acquired Coastal Securities)
Mutual Securities
Raymond James
Wells Fargo

PASSED, ADOPTED AND APPROVED by Leander Independent School District Board of Trustees this the 22nd day of October 2020.

APPROVED:

Board President

ATTEST:

Board Secretary

Table of Contents	Definitions	2
	Bond Proceeds.....	2
	Investment Pool.....	2
	Pooled Fund Group	2
	Separately Invested Asset	2
	Pledged Revenue.....	2
	Repurchase Agreement.....	2
	Hedging.....	2
	Corporate Bond	3
	Written Policies	3
	Annual Review	4
	Annual Audit	4
	Investment Strategies.....	4
	Investment Officer	4
	Investment Training	5
	Standard of Care	6
	Selection of Broker	8
	Bond Proceeds.....	8
	Authorized Investments	8
	Obligations of Governmental Entities.....	8
	Certificates of Deposit and Share Certificates.....	10
	Repurchase Agreements	11
	Securities Lending Program	12
	Banker’s Acceptances	13
	Commercial Paper.....	13
	Mutual Funds.....	13
	Guaranteed Investment Contracts	14
	Investment Pools.....	15
	Corporate Bonds	16
	Hedging Transactions.....	16
	Prohibited Investments	17
	Loss of Required Rating	17
	Sellers of Investments	18
	Business Organization.....	18
	Donations	18
	Electronic Funds Transfer	19

All investments made by a district shall comply with the Public Funds Investment Act (Texas Government Code Chapter 2256, Subchapter A) and all federal, state, and local statutes, rules, or regulations. *Gov't Code 2256.026*

Definitions

Bond Proceeds	"Bond proceeds" means the proceeds from the sale of bonds, notes, and other obligations issued by a district, and reserves and funds maintained by a district for debt service purposes.
Investment Pool	"Investment pool" means an entity created under the Texas Government Code to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives in order of priority are preservation and safety of principal, liquidity, and yield.
Pooled Fund Group	"Pooled fund group" means an internally created fund of a district in which one or more institutional accounts of a district are invested.
Separately Invested Asset	"Separately invested asset" means an account or fund of a district that is not invested in a pooled fund group. <i>Gov't Code 2256.002(1), (6), (9), (12)</i>
Pledged Revenue	"Pledged revenue" means money pledged to the payment of or as security for: <ol style="list-style-type: none">1. Bonds or other indebtedness issued by a district;2. Obligations under a lease, installment sale, or other agreement of a district; or3. Certificates of participation in a debt or obligation described by item 1 or 2. <i>Gov't Code 2256.0208(a)</i>
Repurchase Agreement	"Repurchase agreement" means a simultaneous agreement to buy, hold for a specified time, and sell back at a future date obligations, described by Government Code 2256.009(a)(1) (obligations of governmental entities) or 2256.013 (commercial paper) or if applicable, 2256.0204 (corporate bonds), at a market value at the time the funds are disbursed of not less than the principal amount of the funds disbursed. The term includes a direct security repurchase agreement and a reverse security repurchase agreement. <i>Gov't Code 2256.011(b)</i>
Hedging	"Hedging" means acting to protect against economic loss due to price fluctuation of a commodity or related investment by entering

into an offsetting position or using a financial agreement or producer price agreement in a correlated security, index, or other commodity.

Eligible Entity

“Eligible entity” means a political subdivision that has:

1. A principal amount of at least \$250 million in outstanding long-term indebtedness, long-term indebtedness proposed to be issued, or a combination of outstanding long-term indebtedness and long-term indebtedness proposed to be issued; and
2. Outstanding long-term indebtedness that is rated in one of the four highest rating categories for long-term debt instruments by a nationally recognized rating agency for municipal securities, without regard to the effect of any credit agreement or other form of credit enhancement entered into in connection with the obligation.

Eligible Project

“Eligible project” has the meaning assigned by Government Code 1371.001 (issuance of obligations for certain public improvements).

Gov’t Code 2256.0207(a)

Corporate Bond

“Corporate bond” means a senior secured debt obligation issued by a domestic business entity and rated not lower than “AA-” or the equivalent by a nationally recognized investment rating firm. The term does not include a debt obligation that, on conversion, would result in the holder becoming a stockholder or shareholder in the entity, or any affiliate or subsidiary of the entity, that issued the debt obligation, or is an unsecured debt obligation. *Gov’t Code 2256.0204(a)*

Written Policies

The board shall adopt by rule, order, ordinance, or resolution, as appropriate, a written investment policy regarding the investment of its funds and funds under its control. The investment policies must primarily emphasize safety of principal and liquidity and must address investment diversification, yield, and maturity and the quality and capability of investment management. The policies must include:

1. A list of the types of authorized investments in which the district’s funds may be invested;
2. The maximum allowable stated maturity of any individual investment owned by the district;
3. For pooled fund groups, the maximum dollar-weighted average maturity allowed based on the stated maturity date of the portfolio;

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

4. Methods to monitor the market price of investments acquired with public funds;
5. A requirement for settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis; and
6. Procedures to monitor rating changes in investments acquired with public funds and the liquidation of such investments consistent with the provisions of Government Code 2256.021 [see Loss of Required Rating, below].

Gov't Code 2256.005(a), (b)

Annual Review The board shall review its investment policy and investment strategies not less than annually. The board shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies. *Gov't Code 2256.005(e)*

Annual Audit A district shall perform a compliance audit of management controls on investments and adherence to the district's established investment policies. The compliance audit shall be performed in conjunction with the annual financial audit. *Gov't Code 2256.005(m)*

Investment Strategies As an integral part of the investment policy, the board shall adopt a separate written investment strategy for each of the funds or group of funds under the board's control. Each investment strategy must describe the investment objectives for the particular fund using the following priorities in order of importance:

1. Understanding of the suitability of the investment to the financial requirements of the district;
2. Preservation and safety of principal;
3. Liquidity;
4. Marketability of the investment if the need arises to liquidate the investment before maturity;
5. Diversification of the investment portfolio; and
6. Yield.

Gov't Code 2256.005(d)

Investment Officer A district shall designate by rule, order, ordinance, or resolution, as appropriate, one or more officers or employees as investment officer(s) to be responsible for the investment of its funds consistent

with the investment policy adopted by the board. If the board has contracted with another investing entity to invest its funds, the investment officer of the other investing entity is considered to be the investment officer of the contracting board's district. In the administration of the duties of an investment officer, the person designated as investment officer shall exercise the judgment and care, under prevailing circumstances, that a prudent person would exercise in the management of the person's own affairs, but the board retains the ultimate responsibility as fiduciaries of the assets of the district. Unless authorized by law, a person may not deposit, withdraw, transfer, or manage in any other manner the funds of the district. Authority granted to a person to invest the district's funds is effective until rescinded by the district or until termination of the person's employment by a district, or for an investment management firm, until the expiration of the contract with the district. *Gov't Code 2256.005(f)*

A district or investment officer may use the district's employees or the services of a contractor of the district to aid the investment officer in the execution of the officer's duties under Government Code, Chapter 2256. *Gov't Code 2256.003(c)*

Investment Training Investment training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Public Funds Investment Act. *Gov't Code 2256.008(c)*

Initial Within 12 months after taking office or assuming duties, the treasurer, the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a district shall attend at least one training session from an independent source approved by the board or a designated investment committee advising the investment officer. This initial training must contain at least ten hours of instruction relating to their respective responsibilities under the Public Funds Investment Act. *Gov't Code 2256.008(a)*

Ongoing The treasurer, or the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a district shall attend an investment training session not less than once in a two-year period that begins on the first day of the district's fiscal year and consists of the two consecutive fiscal years after that date, and receive not less than eight hours of instruction relating to investment responsibilities under the Public Funds Investment Act from an independent source approved by the board or by a designated investment committee advising the investment officer. *Gov't Code 2256.008(a-1)*

Exception The ongoing training requirement does not apply to the treasurer, chief financial officer, or investment officer of a district if:

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

1. The district does not invest district funds or only deposits those funds in interest-bearing deposit accounts or certificates of deposit as authorized by Government Code 2256.010; and
2. The treasurer, chief financial officer, or investment officer annually submits to the agency a sworn affidavit identifying the applicable criteria under item 1 that apply to the district.

Gov't Code 2256.008(g)

Standard of Care

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investment of funds shall be governed by the following objectives, in order of priority:

1. Preservation and safety of principal;
2. Liquidity; and
3. Yield.

In determining whether an investment officer has exercised prudence with respect to an investment decision, the following shall be taken into consideration:

1. The investment of all funds, or funds under the district's control, over which the officer had responsibility rather than the prudence of a single investment; and
2. Whether the investment decision was consistent with the district's written investment policy.

Gov't Code 2256.006

Personal Interest

A district investment officer who has a personal business relationship with a business organization offering to engage in an investment transaction with the district shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity, as determined by Government Code Chapter 573 (nepotism prohibition), to an individual seeking to sell an investment to the investment officer's district shall file a statement disclosing that relationship. A required statement must be filed with the board and with the Texas Ethics Commission. For purposes of this policy, an investment officer has a personal business relationship with a business organization if:

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

1. The investment officer owns ten percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. Funds received by the investment officer from the business organization exceed ten percent of the investment officer's gross income for the previous year; or
3. The investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.

Gov't Code 2256.005(i)

Quarterly Reports

Not less than quarterly, the investment officer shall prepare and submit to the board a written report of investment transactions for all funds covered by the Public Funds Investment Act for the preceding reporting period. This report shall be presented not less than quarterly to the board and the superintendent within a reasonable time after the end of the period. The report must:

1. Describe in detail the investment position of the district on the date of the report;
2. Be prepared jointly and signed by all district investment officers;
3. Contain a summary statement of each pooled fund group that states the:
 - a. Beginning market value for the reporting period;
 - b. Ending market value for the period; and
 - c. Fully accrued interest for the reporting period;
4. State the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;
5. State the maturity date of each separately invested asset that has a maturity date;
6. State the account or fund or pooled group fund in the district for which each individual investment was acquired; and
7. State the compliance of the investment portfolio of the district as it relates to the investment strategy expressed in the district's investment policy and relevant provisions of the Public Funds Investment Act.

If a district invests in other than money market mutual funds, investment pools or accounts offered by its depository bank in the form of certificates of deposit, or money market accounts or similar accounts, the reports prepared by the investment officers shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the board by that auditor.

Gov't Code 2256.023

Selection of Broker

The board or the designated investment committee shall, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with a district.

Gov't Code 2256.025

Bond Proceeds

The investment officer of a district may invest bond proceeds or pledged revenue only to the extent permitted by the Public Funds Investment Act, in accordance with:

1. Statutory provisions governing the debt issuance or the agreement, as applicable; and
2. The district's investment policy regarding the debt issuance or the agreement, as applicable.

Gov't Code 2256.0208(b)

Authorized Investments

A board may purchase, sell, and invest its funds and funds under its control in investments described below, in compliance with its adopted investment policies and according to the standard of care set out in this policy. *Gov't Code 2256.003(a)*

In the exercise of these powers, the board may contract with an investment management firm registered under the Investment Advisers Act of 1940 (15 U.S.C. Section 80b-1 et seq.) or with the State Securities Board to provide for the investment and management of its public funds or other funds under its control. A contract made under this authority may not be for a term longer than two years. A renewal or extension of the contract must be made by the board by order, ordinance, or resolution. *Gov't Code 2256.003(b)*

The board may specify in its investment policy that any authorized investment is not suitable. *Gov't Code 2256.005(j)*

Obligations of
Governmental
Entities

The following are authorized investments:

1. Obligations, including letters of credit, of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks;

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

2. Direct obligations of this state or its agencies and instrumentalities;
3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state, the United States, or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or by the explicit full faith and credit of the United States;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
6. Bonds issued, assumed, or guaranteed by the state of Israel;
7. Interest-bearing banking deposits that are guaranteed or insured by the FDIC or its successor, or the National Credit Union Share Insurance Fund or its successor; and
8. Interest-bearing banking deposits other than those described at item 7 above if:
 - a. The funds are invested through a broker with a main office or a branch office in this state that the district selects from a list the board or designated investment committee of the district adopts as required at Selection of Broker above or a depository institution with a main office or a branch office in this state and that the district selects;
 - b. The broker or depository institution selected as described above arranges for the deposit of the funds in the banking deposits in one or more federally insured depository institutions, regardless of where located, for the district's account;
 - c. The full amount of the principal and accrued interest of the banking deposits is insured by the United States or an instrumentality of the United States; and
 - d. The district appoints as the district's custodian of the banking deposits issued for the district's account the de-

pository institution selected as described above, an entity described by Government Code 2257.041(d) (custodian with which to deposit securities), or a clearing broker-dealer registered with the Securities and Exchange Commission and operating under Rule 15c3-3 (17 C.F.R. Section 240.15c3-3).

Gov't Code 2256.009(a)

*Unauthorized
Obligations*

The following investments are not authorized:

1. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;
2. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
3. Collateralized mortgage obligations that have a stated final maturity date of greater than ten years; and
4. Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

Gov't Code 2256.009(b)

Certificates of
Deposit and Share
Certificates

A certificate of deposit or share certificate is an authorized investment if the certificate is issued by a depository institution that has its main office or a branch office in Texas and is:

1. Guaranteed or insured by the FDIC or its successor or the National Credit Union Share Insurance Fund or its successor;
2. Secured by obligations described at Obligations of Governmental Entities, above, including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities described at Unauthorized Obligations, above; or
3. Secured in accordance with Government Code Chapter 2257 (Public Funds Collateral Act) or in any other manner and amount provided by law for the deposits of the district.

Gov't Code 2256.010(a)

In addition to the authority to invest funds in certificates of deposit under the previous section, an investment in certificates of deposit made in accordance with the following conditions is an authorized investment:

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

1. The funds are invested by the district through a broker that has its main office or a branch office in this state and is selected from a list adopted by the district as required at Selection of Broker, above or a depository institution that has its main office or a branch office in this state and that is selected by the district;
2. The broker or depository institution selected by the district arranges for the deposit of the funds in certificates of deposit in one or more federally insured depository institutions, wherever located, for the account of the district;
3. The full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States; and
4. The district appoints the depository institution selected by the district, an entity described by Government Code 2257.041(d) (custodian with which to deposit securities), or a clearing broker-dealer registered with the Securities and Exchange Commission and operating pursuant to Securities and Exchange Commission Rule 15c3-3 (17 C.F.R. Section 240.15c3-3) as custodian for the district with respect to the certificates of deposit issued for the account of the district.

Gov't Code 2256.010(b)

The district's investment policies may provide that bids for certificates of deposit be solicited orally, in writing, electronically, or in any combination of those methods. *Gov't Code 2256.005(c)*

Repurchase
Agreements

A fully collateralized repurchase agreement is an authorized investment if it:

1. Has a defined termination date;
2. Is secured by a combination of cash and obligations described by Government Code 2256.009(a)(1) (obligations of governmental entities) or 2256.013 (commercial paper) or if applicable, 2256.0204 (corporate bonds);
3. Requires the securities being purchased by the district or cash held by the district to be pledged to the district, held in the district's name, and deposited at the time the investment is made with the district or a third party selected and approved by the district; and
4. Is placed through a primary government securities dealer, as defined by the Federal Reserve or a financial institution doing business in Texas.

The term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered. Money received by a district under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution of a repurchase agreement by a district.

Gov't Code 2256.011

Securities Lending
Program

A securities lending program is an authorized investment if:

1. The value of securities loaned is not less than 100 percent collateralized, including accrued income;
2. A loan allows for termination at any time;
3. A loan is secured by:
 - a. Pledged securities described at Obligations of Governmental Entities, above;
 - b. Pledged irrevocable letters of credit issued by a bank that is organized and existing under the laws of the United States or any other state, and continuously rated by at least one nationally recognized investment rating firm at not less than A or its equivalent; or
 - c. Cash invested in accordance with Government Code 2256.009 (obligations of governmental entities), 2256.013 (commercial paper), 2256.014 (mutual funds), or 2256.016 (investment pools);
4. The terms of a loan require that the securities being held as collateral be pledged to the district, held in the district's name, and deposited at the time the investment is made with the district or with a third party selected by or approved by the district; and
5. A loan is placed through a primary government securities dealer, as defined by 5 C.F.R. Section 6801.102(f), as that regulation existed on September 1, 2003, or a financial institution doing business in this state.

An agreement to lend securities under a securities lending program must have a term of one year or less.

Gov't Code 2256.0115

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

Banker's
Acceptances

A banker's acceptance is an authorized investment if it:

1. Has a stated maturity of 270 days or fewer from the date of issuance;
2. Will be, in accordance with its terms, liquidated in full at maturity;
3. Is eligible for collateral for borrowing from a Federal Reserve Bank; and
4. Is accepted by a bank organized and existing under the laws of the United States or any state, if the short-term obligations of the bank, or of a bank holding company of which the bank is the largest subsidiary, are rated not less than A-1 or P-1 or an equivalent rating by at least on nationally recognized credit rating agency.

Gov't Code 2256.012

Commercial Paper

Commercial paper is an authorized investment if it has a stated maturity of 365 days or fewer from the date of issuance; and is rated not less than A-1 or P-1 or an equivalent rating by at least:

1. Two nationally recognized credit rating agencies; or
2. One nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States law or any state.

Gov't Code 2256.013

Mutual Funds

A no-load money market mutual fund is an authorized investment if the mutual fund:

1. Is registered with and regulated by the Securities and Exchange Commission;
2. Provides the district with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. 80a-1 et seq.); and
3. Complies with federal Securities and Exchange Commission Rule 2a-7 (17 C.F.R. Section 270.2a-7), promulgated under the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.).

Gov't Code 2256.014(a)

In addition to the no-load money market mutual fund authorized above, a no-load mutual fund is an authorized investment if it:

1. Is registered with the Securities and Exchange Commission;
2. Has an average weighted maturity of less than two years; and
3. Either has a duration of:
 - a. One year or more and is invested exclusively in obligations approved by the Public Funds Investment Act, or
 - b. Less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities.

Gov't Code 2256.014(b)

Limitations

A district is not authorized to:

1. Invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, in mutual funds described in Government Code 2256.014(b);
2. Invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds described in Government Code 2256.014(b); or
3. Invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund described in Government Code 2256.014(a) or (b) in an amount that exceeds ten percent of the total assets of the mutual fund.

Gov't Code 2256.014(c)

Guaranteed
Investment
Contracts

A guaranteed investment contract is an authorized investment for bond proceeds if the guaranteed investment contract:

1. Has a defined termination date;
2. Is secured by obligations described at Obligations of Governmental Entities, above, excluding those obligations described at Unauthorized Obligations, in an amount at least equal to the amount of bond proceeds invested under the contract; and
3. Is pledged to the district and deposited with the district or with a third party selected and approved by the district.

Bond proceeds, other than bond proceeds representing reserves and funds maintained for debt service purposes, may not be invested in a guaranteed investment contract with a term longer than five years from the date of issuance of the bonds.

To be eligible as an authorized investment:

1. The board must specifically authorize guaranteed investment contracts as eligible investments in the order, ordinance, or resolution authorizing the issuance of bonds;
2. The district must receive bids from at least three separate providers with no material financial interest in the bonds from which proceeds were received;
3. The district must purchase the highest yielding guaranteed investment contract for which a qualifying bid is received;
4. The price of the guaranteed investment contract must take into account the reasonably expected drawdown schedule for the bond proceeds to be invested; and
5. The provider must certify the administrative costs reasonably expected to be paid to third parties in connection with the guaranteed investment contract.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution of a guaranteed investment contract by a district.

Gov't Code 2256.015

Investment Pools

A district may invest its funds or funds under its control through an eligible investment pool if the board by rule, order, ordinance, or resolution, as appropriate, authorizes the investment in the particular pool. *Gov't Code 2256.016, .019*

To be eligible to receive funds from and invest funds on behalf of a district, an investment pool must furnish to the investment officer or other authorized representative of the district an offering circular or other similar disclosure instrument that contains the information specified in Government Code 2256.016(b). To maintain eligibility, an investment pool must furnish to the investment officer or other authorized representative investment transaction confirmations and a monthly report that contains the information specified in Government Code 2256.016(c). A district by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds. *Gov't Code 2256.016(b)-(d)*

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

Corporate Bonds

A district that qualifies as an issuer as defined by Government Code 1371.001 [see CCF], may purchase, sell, and invest its funds and funds under its control in corporate bonds (as defined above) that, at the time of purchase, are rated by a nationally recognized investment rating firm "AA-" or the equivalent and have a stated final maturity that is not later than the third anniversary of the date the corporate bonds were purchased.

A district is not authorized to:

1. Invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds, reserves, and other funds held for the payment of debt service, in corporate bonds; or
2. Invest more than 25 percent of the funds invested in corporate bonds in any one domestic business entity, including subsidiaries and affiliates of the entity.

A district subject to these provisions may purchase, sell, and invest its funds and funds under its control in corporate bonds if the board:

1. Amends its investment policy to authorize corporate bonds as an eligible investment;
2. Adopts procedures to provide for monitoring rating changes in corporate bonds acquired with public funds and liquidating the investment in corporate bonds; and
3. Identifies the funds eligible to be invested in corporate bonds.

The district investment officer, acting on behalf of the district, shall sell corporate bonds in which the district has invested its funds not later than the seventh day after the date a nationally recognized investment rating firm:

1. Issues a release that places the corporate bonds or the domestic business entity that issued the corporate bonds on negative credit watch or the equivalent, if the corporate bonds are rated "AA-" or the equivalent at the time the release is issued; or
2. Changes the rating on the corporate bonds to a rating lower than "AA-" or the equivalent.

Gov't Code 2256.0204

Hedging
Transactions

The board of an eligible entity (as defined above) shall establish the entity's policy regarding hedging transactions. An eligible entity may enter into hedging transactions, including hedging contracts,

and related security, credit, and insurance agreements in connection with commodities used by an eligible entity in the entity's general operations, with the acquisition or construction of a capital project, or with an eligible project. A hedging transaction must comply with the regulations of the federal Commodity Futures Trading Commission and the federal Securities and Exchange Commission.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution by an eligible entity of a hedging contract and any related security, credit, or insurance agreement.

An eligible entity may:

1. Pledge as security for and to the payment of a hedging contract or a security, credit, or insurance agreement any general or special revenues or funds the entity is authorized by law to pledge to the payment of any other obligation.
2. Credit any amount the entity receives under a hedging contract against expenses associated with a commodity purchase.

An eligible entity's cost of or payment under a hedging contract or agreement may be considered an operation and maintenance expense, an acquisition expense, or construction expense of the eligible entity; or a project cost of an eligible project.

Gov't Code 2256.0206

Prohibited
Investments

Except as provided by Government Code 2270 (prohibited investments), a district is not required to liquidate investments that were authorized investments at the time of purchase. *Gov't Code 2256.017*

Note: As an "investing entity" under Government Code 2270.0001(7)(A), a district must comply with Chapter 2270, including reporting requirements, regarding prohibited investments in scrutinized companies listed by the comptroller in accordance with Government Code 2270.0201.

Loss of Required
Rating

An investment that requires a minimum rating does not qualify as an authorized investment during the period the investment does not have the minimum rating. A district shall take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating. *Gov't Code 2256.021*

**Sellers of
Investments**

A written copy of the investment policy shall be presented to any business organization (as defined below) offering to engage in an investment transaction with a district. The qualified representative of the business organization offering to engage in an investment transaction with a district shall execute a written instrument in a form acceptable to the district and the business organization substantially to the effect that the business organization has:

1. Received and reviewed the district investment policy; and
2. Acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the district and the organization that are not authorized by the district's investment policy, except to the extent that this authorization:
 - a. Is dependent on an analysis of the makeup of the district's entire portfolio;
 - b. Requires an interpretation of subjective investment standards; or
 - c. Relates to investment transactions of the entity that are not made through accounts or other contractual arrangements over which the business organization has accepted discretionary investment authority.

The investment officer of a district may not acquire or otherwise obtain any authorized investment described in the district's investment policy from a business organization that has not delivered to the district the instrument required above.

Gov't Code 2256.005(k)-(l)

Nothing in this section relieves the district of the responsibility for monitoring investments made by the district to determine that they are in compliance with the investment policy.

Business
Organization

For purposes of the provisions at Sellers of Investments above, "business organization" means an investment pool or investment management firm under contract with a district to invest or manage the district's investment portfolio that has accepted authority granted by the district under the contract to exercise investment discretion in regard to the district's funds.

Gov't Code 2256.005(k)

Donations

A gift, devise, or bequest made to a district to provide college scholarships for district graduates may be invested by the board as provided in Property Code 117.004 (Uniform Prudent Investor Act),

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

unless otherwise specifically provided by the terms of the gift, devise, or bequest. *Education Code 45.107*

Investments donated to a district for a particular purpose or under terms of use specified by the donor are not subject to the requirements of the Public Funds Investment Act. *Gov't Code 2256.004(b)*

**Electronic Funds
Transfer**

A district may use electronic means to transfer or invest all funds collected or controlled by the district. *Gov't Code 2256.051*

Investment Authority

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

**Approved
Investment
Instruments**

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

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011. Flexible repurchase agreements used only for bond proceeds may extend beyond one year if matched to the anticipated expenditure schedule for the proceeds.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load mutual funds, except for bond proceeds, and no-load money market mutual funds, as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

Safety

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. In-

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

Investment Management

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

Liquidity and Maturity

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

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

Diversity

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

Monitoring Market Prices

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

Monitoring Rating Changes

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

Funds/Strategies

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

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

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

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

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

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

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

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

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

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

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

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

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

Internal Controls

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

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

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

Annual Review

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

Annual Audit

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

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Annual Investment Report
Purpose (this meeting): Discussion Item/Report Only Action Requested
Action Requested (future meeting): Thursday, November 5, 2020
Administrator Responsible: Elaine Cogburn
Attachments: Annual Investment Report
Resolution Adopting Investment Policy and Strategy
Resolution Approving List of Authorized Providers of Training, and
Resolution Approving List of Authorized Brokers/Dealers

Background Information:

The Public Funds Investment Act (PFIA) Chapter 2256, of the Texas Government Code, requires the Board of Trustees take action on three investment related issues annually.

Section 2256.005 requires an annual review of the district's investment policy and investment strategy. This review is in addition to the required quarterly reporting of transactions for all funds, which is provided to the Board on a more frequent, monthly basis. A copy of the District's investment policy CDA Legal and CDA Local are provided within the attachments. *No changes are being made to the investment policy at this time. Policy may be changed in the future based on TASB updates or the internal Board policy review project ongoing.*

Section 2256.008 requires the Board approve an independent source, or sources, authorized to provide investment training to district investment officers. The administration is seeking a retroactive approval of the approved providers to September 1, 2020. The CFO participated in five hours of free investment officer training offered by Hilltop Securities in conjunction with the University of North Texas. However, it was later discovered that Hilltop Securities was not an approved provider at the time but UNT is an approved provider. The CFO is required to obtain 10 hours of PFIA training within the first 12 months of employment. *Several additional providers have been added to the list of approved providers in order to access more training opportunities.*

Section 2256.025 requires the Board annually review, revise, and adopt a list of qualified brokers authorized to engage in investment transactions with the District. *There are no changes to the list of qualified brokers/dealers. If additional brokers/dealers are requested in the future, approval by the Board will be sought at that time.*

Administrative Recommendation:

The administration recommends that the Board approve the resolutions for review of investment policy and strategy, the approved broker/dealer list, and ratify, as of September 1, 2020, the approved training providers, as presented.

Sample Motion:

I move that the Board of Trustees approve the resolutions for review of investment policy and strategy, the approved broker/dealer list, and ratify, as of September 1, 2020, the approved training providers, as presented.



**INVESTMENT REPORT
FOR THE PERIOD SEPTEMBER 1, 2019 THROUGH JUNE 30, 2020**

Investment Type	Acquisition Date	Broker/Dealer	CUSIP	Sec Type	Par	Coupon	Maturity	Total Days Held	Purch Yield	Beginning Book 9/1/2019	Ending Book 06/30/20	Beginning Market 09/01/19	Additions & Changes to Market Value	Ending Market 06/30/20
Individually Acquired Securities:														
General Operating Fund														
General Operating	1/16/2020	Wells Fargo	64971QWH2	New York City NY Transitional	\$ 5,000,000	2.360%	8/1/2020	166	1.700%	\$ -	\$ 5,002,792	\$ -	\$ 5,007,950	\$ 5,007,950
General Operating	3/16/2020	Wells Fargo	882724PY7	Texas St - Trans	\$ 5,000,000	4.000%	8/27/2020	106	1.350%	\$ -	\$ 5,020,405	\$ -	\$ 5,029,300	\$ 5,029,300
				Subtotal - Municipal Bonds	\$ 10,000,000					\$ -	\$ 10,023,196	\$ -	\$ 10,037,250	\$ 10,037,250
General Operating	2/14/2019	FTN Financial	89233HW91	Toyota Motor Credit Corp	\$ -	0.000%	9/9/2019	8	2.570%	\$ 9,994,371	-	\$ 9,997,000	\$ (9,997,000)	\$ -
General Operating	12/21/2018	FTN Financial	19422GWG5	Collateralized CP CO LLC	\$ -	0.000%	9/16/2019	15	2.964%	\$ 24,969,679	-	\$ 24,987,500	\$ (24,987,500)	\$ -
General Operating	2/14/2019	Wells Fargo	31849MXB2	First Abu Dhabi	\$ -	0.000%	10/11/2019	40	2.723%	\$ 12,463,624	-	\$ 12,470,750	\$ (12,470,750)	\$ -
General Operating	2/14/2019	FTN Financial	63873KXF9	Natixis NY Branch	\$ -	0.000%	10/15/2019	44	2.711%	\$ 12,459,331	-	\$ 12,486,250	\$ (12,486,250)	\$ -
General Operating	2/14/2019	FTN Financial	05971SXF4	Banco Santander SA/NY	\$ -	0.000%	10/15/2019	44	2.720%	\$ 9,967,354	-	\$ 9,988,000	\$ (9,988,000)	\$ -
General Operating	3/13/2019	Mutual Securities	45581CY41	Ind & Comm BK China/NY	\$ -	0.000%	11/4/2019	64	2.720%	\$ 7,463,713	-	\$ 7,471,538	\$ (7,471,538)	\$ -
General Operating	4/26/2019	Mutual Securities	45581CY58	Ind & Comm BK China/NY	\$ -	0.000%	11/5/2019	65	2.678%	\$ 9,952,085	-	\$ 9,961,475	\$ (9,961,475)	\$ -
General Operating	4/26/2019	Mutual Securities	16891NY50	China Cons Bank Corp NY	\$ -	0.000%	11/5/2019	65	2.709%	\$ 9,951,541	-	\$ 9,961,475	\$ (9,961,475)	\$ -
General Operating	11/7/2019	Mutual Securities	63873JF47	Natixis NY Branch	\$ -	0.000%	6/4/2020	210	1.850%	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	1/10/2020	Mutual Securities	80285PF80	Santander UK PLC	\$ -	0.000%	6/8/2020	150	1.793%	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	3/27/2020	Wells Fargo	16085GF68	Carolinas Health	\$ -	0.000%	6/16/2020	81	2.443%	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	12/20/2019	Wells Fargo	63873JFH8	Natixis NY Branch	\$ -	0.000%	6/17/2020	180	1.877%	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	1/16/2020	Wells Fargo	13639CGD1	Canadian Natl Railway	\$ 5,000,000	0.000%	7/13/2020	166	1.714%	\$ -	\$ 4,996,913	\$ -	\$ 4,999,750	\$ 4,999,750
General Operating	1/10/2020	Mutual Securities	53943RGD5	Lloyds Bank PLC	\$ 10,000,000	0.000%	7/13/2020	172	1.776%	\$ -	\$ 9,993,610	\$ -	\$ 9,999,560	\$ 9,999,560
General Operating	3/27/2020	Wells Fargo	30229AGG8	Exxon Mobil Corp	\$ 3,000,000	0.000%	7/16/2020	95	2.043%	\$ -	\$ 2,997,463	\$ -	\$ 2,999,850	\$ 2,999,850
General Operating	1/30/2020	Wells Fargo	07274LH67	Bayerische Landesbk Giro	\$ 10,000,000	0.000%	8/6/2020	152	1.614%	\$ -	\$ 9,983,468	\$ -	\$ 9,997,900	\$ 9,997,900
General Operating	2/12/2020	Mutual Securities	5006E0HG5	Korea Dev BK NY	\$ 10,000,000	0.000%	8/11/2020	139	1.643%	\$ -	\$ 9,980,878	\$ -	\$ 9,998,000	\$ 9,998,000
General Operating	2/6/2020	Mutual Securities	2254EAJ87	Credit Suisse New York	\$ 10,000,000	0.000%	9/8/2020	145	1.687%	\$ -	\$ 9,967,223	\$ -	\$ 9,996,500	\$ 9,996,500
General Operating	1/13/2020	Mutual Securities	80285PK68	Santander UK PLC	\$ 10,000,000	0.000%	10/6/2020	169	1.845%	\$ -	\$ 9,950,269	\$ -	\$ 9,994,800	\$ 9,994,800
General Operating	2/11/2020	FHN Financial	07274LK71	Bayerische Landesbk Giro	\$ 10,000,000	0.000%	10/7/2020	140	1.641%	\$ -	\$ 9,955,445	\$ -	\$ 9,990,300	\$ 9,990,300
General Operating	1/10/2020	Wells Fargo	56108JKF7	Malayan Banking BHD/NY	\$ 10,000,000	0.000%	10/15/2020	172	1.846%	\$ -	\$ 9,946,024	\$ -	\$ 9,989,600	\$ 9,989,600
General Operating	5/20/2020	FHN Financial	5006E0LGN	Korea Development BK NY	\$ 5,000,000	0.000%	11/16/2020	41	0.313%	\$ -	\$ 4,993,957	\$ -	\$ 4,994,300	\$ 4,994,300
General Operating	6/25/2020	Wells Fargo	53948AQC8	Lloyds Bank Corp NY	\$ 5,000,000	0.000%	3/12/2021	5	0.401%	\$ -	\$ 4,985,888	\$ -	\$ 4,986,550	\$ 4,986,550
				Subtotal-Commercial Paper	\$ 88,000,000					\$ 97,221,697	\$ 87,751,138	\$ 97,323,988	\$ (9,376,878)	\$ 87,947,110
General Operating	9/24/2019	Raymond James	313383HU8	Federal Home Loan Bank	\$ -	1.750%	6/12/2020	262	1.809%	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	9/24/2019	Raymond James	3135G0D75	Fannie Mae	\$ -	1.500%	6/22/2020	272	1.810%	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	1/14/2020	Raymond James	912828J2	US Treasury	\$ 5,000,000	1.500%	7/15/2020	168	1.531%	\$ -	\$ 4,999,936	\$ -	\$ 5,002,344	\$ 5,002,344
General Operating	1/14/2020	Raymond James	912828Q2	US Treasury	\$ 5,000,000	1.500%	8/15/2020	168	1.553%	\$ -	\$ 4,999,668	\$ -	\$ 5,007,813	\$ 5,007,813
General Operating	1/14/2020	Raymond James	912828L65	US Treasury	\$ 5,000,000	1.375%	9/30/2020	168	1.529%	\$ -	\$ 4,998,057	\$ -	\$ 5,014,844	\$ 5,014,844
General Operating	1/14/2020	Raymond James	912828L99	US Treasury	\$ 5,000,000	1.375%	10/31/2020	168	1.573%	\$ -	\$ 4,996,686	\$ -	\$ 5,020,313	\$ 5,020,313
				Subtotal - Agencies	\$ 20,000,000					\$ -	\$ 19,994,348	\$ -	\$ 20,045,313	\$ 20,045,313
				Total General Operating	\$ 118,000,000					\$ 97,221,697	\$ 117,768,682	\$ 97,323,988	\$ 20,705,686	\$ 118,029,673
Debt Service Fund														
Debt Service	7/31/2019	Wells Fargo	040654VB8	Arizona St Transprt	\$ 10,000,000	2.179%	7/1/2020	304	2.120%	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 10,000,000
Debt Service	8/28/2019	Wells Fargo	34074GDH4	Florida St. Hurricane Catastrophe Fund	\$ 12,000,000	2.995%	7/1/2020	304	1.900%	\$ -	\$ 12,000,000	\$ -	\$ 12,000,000	\$ 12,000,000
				Subtotal - Municipal Bonds	\$ 22,000,000					\$ -	\$ 22,000,000	\$ -	\$ 22,000,000	\$ 22,000,000
Debt Service	4/26/2019	Mutual Securities	27873JAM7	Ebury Finance LLC	\$ -		1/21/2020	142	2.610%	\$ 9,898,647	\$ -	\$ 9,918,400	\$ (9,918,400)	\$ -
Debt Service	3/27/2020	Wells Fargo	50000DF19	Koch Industries Inc.	\$ -	0.000%	6/1/2020	66	2.138%	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	3/27/2020	Wells Fargo	16085GF68	Carolinas Health	\$ -	0.000%	6/16/2020	81	2.443%	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	1/16/2020	Wells Fargo	13639CGD1	Canadian Natl Railway	\$ 5,000,000	0.000%	7/13/2020	166	1.714%	\$ -	\$ 4,996,913	\$ -	\$ 4,999,750	\$ 4,999,750
Debt Service	3/27/2020	Wells Fargo	30229AGM5	Exxon Mobil Corp	\$ 4,000,000	0.000%	7/21/2020	95	2.043%	\$ -	\$ 3,995,489	\$ -	\$ 3,999,640	\$ 3,999,640
Debt Service	1/24/2020	Raymond James	2254EAGP2	Credit Suisse New York	\$ 5,000,000	0.000%	7/23/2020	158	1.755%	\$ -	\$ 4,994,411	\$ -	\$ 4,999,000	\$ 4,999,000
				Subtotal-Commercial Paper	\$ 14,000,000					\$ 9,898,647	\$ 13,986,813	\$ 9,918,400	\$ 4,079,990	\$ 13,998,390
Debt Service	1/14/2020	Raymond James	912828J8	US Treasury	\$ 10,000,000	1.500%	7/15/2020	168	1.531%	\$ -	\$ 9,999,871	\$ -	\$ 10,004,688	\$ 10,004,688
				Subtotal - Agencies	\$ 10,000,000					\$ -	\$ 9,999,871	\$ -	\$ 10,004,688	\$ 10,004,688
				Total Debt Service	\$ 46,000,000					\$ 9,898,647	\$ 45,986,684	\$ 9,918,400	\$ 36,084,678	\$ 46,003,078
				Total Individually Acquired Securities:	\$ 164,000,000					\$ 107,120,344	\$ 163,755,367	\$ 107,242,388	\$ 56,790,364	\$ 164,032,751
				Accrued Interest:	\$ 676,146					\$ 109,524	\$ 676,148	\$ 109,524	\$ 566,624	\$ 676,148



**INVESTMENT REPORT
FOR THE PERIOD SEPTEMBER 1, 2019 THROUGH JUNE 30, 2020**

Investment Type	Acquisition Date	Broker/Dealer	CUSIP	Sec Type	Par	Coupon	Maturity	Total Days Held	Purch Yield	Beginning Book 9/1/2019	Ending Book 06/30/20	Beginning Market 09/01/19	Additions & Changes to Market Value	Ending Market 06/30/20
Pooled Investments:										Yearly Average				
LOGIC														
General Oper.		LOGIC		Pool	\$ 22,977,775		7/1/2020	1	1.544%	\$ 62,485,068	\$ 22,977,775	\$ 62,485,068	\$ (39,507,294)	\$ 22,977,775
Cap Proj. '05-06		LOGIC		Pool	\$ 29,668		7/1/2020	1	1.544%	\$ 29,290	\$ 29,668	\$ 29,290	\$ 379	\$ 29,668
Cap Proj. '06-07		LOGIC		Pool	\$ 5,243		7/1/2020	1	1.544%	\$ 64,787	\$ 5,243	\$ 64,787	\$ (59,544)	\$ 5,243
Cap Proj. '07-08-630		LOGIC		Pool	\$ 540		7/1/2020	1	1.544%	\$ 533	\$ 540	\$ 533	\$ 7	\$ 540
Cap Proj. '07-08-631		LOGIC		Pool	\$ 707,817		7/1/2020	1	1.544%	\$ 1,172,143	\$ 707,817	\$ 1,172,143	\$ (464,325)	\$ 707,817
Cap Proj. '08-09-632		LOGIC		Pool	\$ 2,034,960		7/1/2020	1	1.544%	\$ 2,008,974	\$ 2,034,960	\$ 2,008,974	\$ 25,986	\$ 2,034,960
Cap Proj. '09-10-633		LOGIC		Pool	\$ 737,278		7/1/2020	1	1.544%	\$ 831,903	\$ 737,278	\$ 831,903	\$ (94,625)	\$ 737,278
Cap Proj. 638		LOGIC		Pool	\$ 2,282		7/1/2020	1	1.544%	\$ 1,558,739	\$ 2,282	\$ 1,558,739	\$ (1,556,457)	\$ 2,282
Cap Proj. 640		LOGIC		Pool	\$ 5,493,786		7/1/2020	1	1.544%	\$ 29,677,089	\$ 5,493,786	\$ 29,677,089	\$ (24,183,303)	\$ 5,493,786
Debt Service		LOGIC		Pool	\$ 18,752,889		7/1/2020	1	1.544%	\$ 586,379	\$ 18,752,889	\$ 586,379	\$ 18,166,510	\$ 18,752,889
Workers Comp.		LOGIC		Pool	\$ 3,382,817		7/1/2020	1	1.544%	\$ 2,940,108	\$ 3,382,817	\$ 2,940,108	\$ 442,709	\$ 3,382,817
Health Insurance		LOGIC		Pool	\$ 8,023,468		7/1/2020	1	1.544%	\$ 5,423,703	\$ 8,023,468	\$ 5,423,703	\$ 2,599,765	\$ 8,023,468
Child Nutrition		LOGIC		Pool	\$ 1,800,762		7/1/2020	1	1.544%	\$ 1,840,419	\$ 1,800,762	\$ 1,840,419	\$ (39,656)	\$ 1,800,762
Total LOGIC					\$ 63,949,286					\$ 108,619,134	\$ 63,949,286	\$ 108,619,134	\$ (44,669,848)	\$ 63,949,286
TexPool														
General Oper.		TexPool		Pool	\$ 5,006,437		7/1/2020	1	1.250%	\$ 579	\$ 5,006,437	\$ 579	\$ 5,005,858	\$ 5,006,437
Debt Service		TexPool		Pool	\$ 20,091,044		7/1/2020	1	1.250%	\$ 66,939	\$ 20,091,044	\$ 66,939	\$ 20,024,105	\$ 20,091,044
Cap Proj. '05-06		TexPool		Pool	\$ 2,966		7/1/2020	1	1.250%	\$ 2,935	\$ 2,966	\$ 2,935	\$ 31	\$ 2,966
Cap Proj. '06-07		TexPool		Pool	\$ 6,143		7/1/2020	1	1.250%	\$ 6,079	\$ 6,143	\$ 6,079	\$ 64	\$ 6,143
Total TexPool					\$ 25,106,590					\$ 76,533	\$ 25,106,590	\$ 76,533	\$ 25,030,057	\$ 25,106,590
TexStar														
General Oper.		TexStar		Pool	\$ 12,960		7/1/2020	1	1.210%	\$ 747	\$ 12,960	\$ 747	\$ 12,213	\$ 12,960
Debt Service		TexStar		Pool	\$ 10,011,039		7/1/2020	1	1.210%	\$ -	\$ 10,011,039	\$ -	\$ 10,011,039	\$ 10,011,039
Cap Proj. '05-06		TexStar		Pool	\$ 2,327		7/1/2020	1	1.210%	\$ 2,304	\$ 2,327	\$ 2,304	\$ 23	\$ 2,327
Cap Proj. '06-07		TexStar		Pool	\$ 1,408		7/1/2020	1	1.210%	\$ 1,394	\$ 1,408	\$ 1,394	\$ 14	\$ 1,408
Total TexStar					\$ 10,027,734					\$ 4,444	\$ 10,027,734	\$ 4,444	\$ 10,023,290	\$ 10,027,734
Texas Class														
General Oper.		Texas Class		Pool	\$ 5,014,126		7/1/2020	1	1.566%	\$ 459	\$ 5,014,126	\$ 459	\$ 5,013,666	\$ 5,014,126
Cap Proj. '05-06		Texas Class		Pool	\$ 10,116,081		7/1/2020	1	1.566%	\$ 1,130	\$ 10,116,081	\$ 1,130	\$ 10,114,951	\$ 10,116,081
Total Texas Class					\$ 15,130,207					\$ 1,589	\$ 15,130,207	\$ 1,589	\$ 15,128,617	\$ 15,130,207
Texas TERM														
General Operating		TexasDAILY		Pool	\$ 10,239,826		7/1/2020	1	1.332%	\$ 2,177,422	\$ 10,239,826	\$ 2,177,422	\$ 8,062,404	\$ 10,239,826
General Operating	1/30/2020	Texas Term		Fixed Rate-Term	\$ 10,000,000		7/28/2020	152	1.600%	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 10,000,000
General Operating	3/12/2020	Texas Term		Fixed Rate-Term	\$ 10,000,000		9/14/2020	110	0.940%	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 10,000,000
General Operating	3/3/2020	Texas Term		Fixed Rate-Term	\$ 5,000,000		9/30/2020	119	0.970%	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 5,000,000
General Operating	3/3/2020	Texas Term		Fixed Rate-Term	\$ 5,000,000		11/27/2020	119	0.940%	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 5,000,000
General Operating	3/3/2020	Texas Term		Fixed Rate-Term	\$ 5,000,000		12/31/2020	119	0.900%	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 5,000,000
General Operating	3/3/2020	Texas Term		Fixed Rate-Term	\$ 5,000,000		1/29/2021	119	0.890%	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 5,000,000
Debt Service		TexasDAILY		Pool	\$ 3,106,338		7/1/2020	1	1.332%	\$ 86,512	\$ 3,106,338	\$ 86,512	\$ 3,019,826	\$ 3,106,338
Debt Service	1/30/2020	Texas Term		Fixed Rate-Term	\$ 10,000,000		7/28/2020	152	1.600%	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 10,000,000
Capital Proj 634		TexasDAILY		Pool	\$ 10,079,200		7/1/2020	1	1.332%	\$ 10,311,544	\$ 10,079,200	\$ 10,311,544	\$ (232,343)	\$ 10,079,200
Capital Proj 634	2/6/2019	Texas Term		Fixed Rate-Term	\$ -		9/4/2019	3	2.660%	\$ 1,000,000	\$ -	\$ 1,000,000	\$ (1,000,000)	\$ -
Capital Proj 634	8/7/2019	Texas Term		Fixed Rate-Term	\$ -		10/7/2019	36	2.090%	\$ 3,000,000	\$ -	\$ 3,000,000	\$ (3,000,000)	\$ -
Capital Proj 638		TexasDAILY		Pool	\$ 4,953,674		7/1/2020	1	1.332%	\$ 5,918,338	\$ 4,953,674	\$ 5,918,338	\$ (964,664)	\$ 4,953,674
Capital Proj 638	5/16/2019	Texas Term		Fixed Rate-Term	\$ -		9/9/2019	8	2.480%	\$ 2,000,000	\$ -	\$ 2,000,000	\$ (2,000,000)	\$ -
Capital Proj 638	6/11/2019	Texas Term		Fixed Rate-Term	\$ -		9/18/2019	17	2.300%	\$ 2,000,000	\$ -	\$ 2,000,000	\$ (2,000,000)	\$ -
Capital Proj 638	10/11/2018	Texas CD program		First Mid-Illinois Bank & Trust, IL	\$ -		10/11/2019	40	2.950%	\$ 242,000	\$ -	\$ 242,000	\$ (242,000)	\$ -
Capital Proj 638	10/11/2018	Texas CD program		Cf Community Bank, Lutherville, MD	\$ -		10/11/2019	40	2.850%	\$ 243,000	\$ -	\$ 243,000	\$ (243,000)	\$ -
Capital Proj 638	10/11/2018	Texas CD program		Pacific Western Bank, Los Angeles, CA	\$ -		10/11/2019	40	2.800%	\$ 243,000	\$ -	\$ 243,000	\$ (243,000)	\$ -
Capital Proj 638	10/11/2018	Texas CD program		Preferred Bank, Los Angeles, CA	\$ -		10/11/2019	40	2.750%	\$ 243,000	\$ -	\$ 243,000	\$ (243,000)	\$ -
Capital Proj 638	10/11/2018	Texas CD program		Granite Community Bank, MN	\$ -		10/11/2019	40	2.750%	\$ 243,000	\$ -	\$ 243,000	\$ (243,000)	\$ -
Capital Proj 638	10/11/2018	Texas CD program		Native American Bank, Denver, CO	\$ -		10/11/2019	40	2.750%	\$ 243,000	\$ -	\$ 243,000	\$ (243,000)	\$ -



**INVESTMENT REPORT
FOR THE PERIOD SEPTEMBER 1, 2019 THROUGH JUNE 30, 2020**

Investment Type	Acquisition Date	Broker/Dealer	CUSIP	Sec Type	Par	Coupon	Maturity	Total Days Held	Purch Yield	Beginning Book 9/1/2019	Ending Book 06/30/20	Beginning Market 09/01/19	Additions & Changes to Market Value	Ending Market 06/30/20
Capital Proj 638	10/11/2018	Texas CD program		Farmers & Merchants Union Bank, WI	\$ -		10/11/2019	40	2.750%	\$ 243,000	\$ -	\$ 243,000	\$ (243,000)	\$ -
Capital Proj 638	10/11/2018	Texas CD program		Capital Community Bank, Provo, UT	\$ -		10/11/2019	40	2.750%	\$ 243,000	\$ -	\$ 243,000	\$ (243,000)	\$ -
Capital Proj 639		Texas DAILY		Pool	\$ 1,666		7/1/2020	1	1.332%	\$ 51,278	\$ 1,666	\$ 51,278	\$ (51,278)	\$ 1,666
Capital Proj 640		Texas DAILY		Pool	\$ 16,250,468		7/1/2020	1	1.332%	\$ 36,750,318	\$ 16,250,468	\$ 36,750,318	\$ (36,750,318)	\$ 16,250,468
Capital Proj 640	2/20/2020	Texas CD Program		Bankunited, Miami Lakes, FL	\$ 244,000		3/26/2021	131	1.980%	\$ -	\$ 244,000	\$ -	\$ 244,000	\$ 244,000
					\$ 94,875,172					\$ 65,238,411	\$ 94,875,172	\$ 65,238,411	\$ 13,384,627	\$ 94,875,172
<i>LoneStar</i>														
General Operating		Lonestar		Pool	\$ 5,155,911		7/1/2020	1	1.539%	\$ 65,312	\$ 5,155,911	\$ 65,312	\$ 5,090,599	\$ 5,155,911
Debt Service		Lonestar		Pool	\$ 20,136,693		7/1/2020	1	1.539%	\$ 80,305	\$ 20,136,693	\$ 80,305	\$ 20,056,388	\$ 20,136,693
Cap Proj. '06-07		Lonestar		Pool	\$ 100,741		7/1/2020	1	1.539%	\$ 99,460	\$ 100,741	\$ 99,460	\$ 1,281	\$ 100,741
Cap Proj. '07-08-630		Lonestar		Pool	\$ 2,734		7/1/2020	1	1.539%	\$ 2,699	\$ 2,734	\$ 2,699	\$ 35	\$ 2,734
Cap Proj. '07-08-631		Lonestar		Pool	\$ 397,230		7/1/2020	1	1.539%	\$ 392,179	\$ 397,230	\$ 392,179	\$ 5,050	\$ 397,230
Cap Proj. 633		Lonestar		Pool	\$ 19,461		7/1/2020	1	1.539%	\$ 19,213	\$ 19,461	\$ 19,213	\$ 247	\$ 19,461
Cap Proj. 634		Lonestar		Pool	\$ 974,706		7/1/2020	1	1.539%	\$ 2,061,772	\$ 974,706	\$ 2,061,772	\$ (1,087,066)	\$ 974,706
Cap Proj. 635		Lonestar		Pool	\$ 196		7/1/2020	1	1.539%	\$ 193	\$ 196	\$ 193	\$ 3	\$ 196
Cap Proj. 636		Lonestar		Pool	\$ 151,416		7/1/2020	1	1.539%	\$ 149,491	\$ 151,416	\$ 149,491	\$ 1,925	\$ 151,416
Cap Proj. 637		Lonestar		Pool	\$ 838,827		7/1/2020	1	1.539%	\$ 828,163	\$ 838,827	\$ 828,163	\$ 10,665	\$ 838,827
Total LoneStar					\$ 27,777,915				1.539%	\$ 3,698,788	\$ 27,777,915	\$ 3,698,788	\$ 24,079,127	\$ 27,777,915
Total Pools					\$ 236,866,903					\$ 177,638,899	\$ 236,866,903	\$ 177,638,899	\$ 42,975,870	\$ 236,866,903
GRAND TOTAL					\$ 401,543,050					\$ 284,868,767	\$ 401,298,417	\$ 284,990,811	\$ 100,332,857	\$ 401,575,801

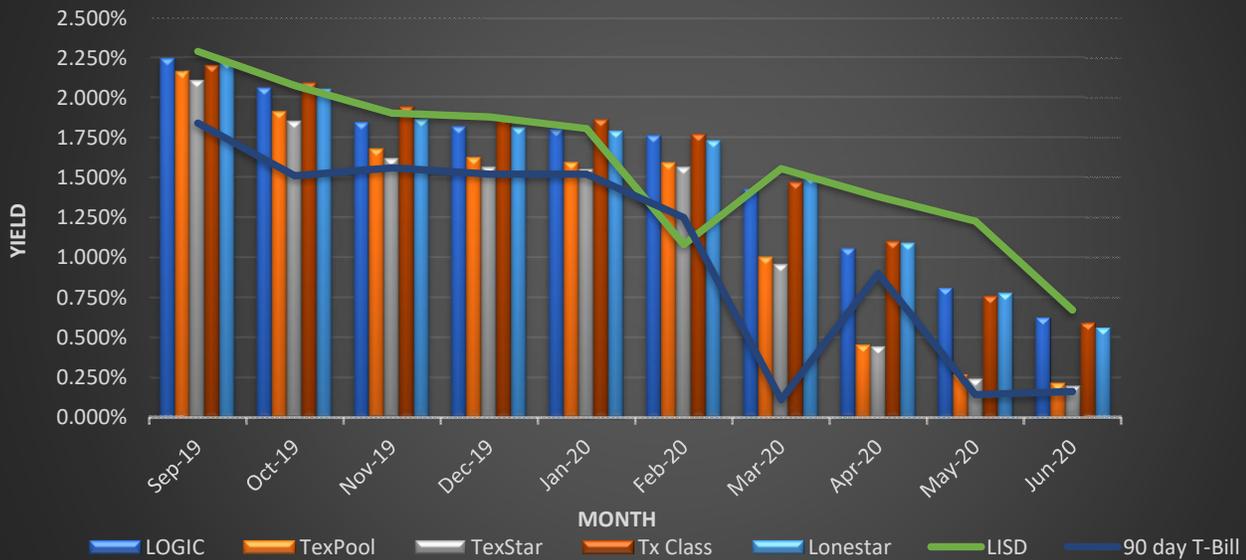
This report is in compliance with the strategies as approved in Board policy and relevant provisions of the Public Funds Investment Act (Texas Gov't Code 2256).

Investment Officer

Interest Earnings

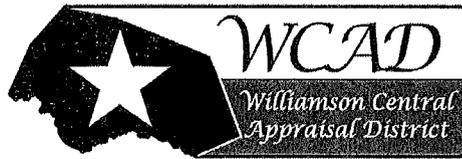


Comparative Yields



Funds Invested





625 F.M. 1460
Georgetown, Texas 78626

(512) 930-3787

www.wcad.org

Board of Directors

Charles Chadwell, Chairman

Harry Gibbs, Vice Chairman

Donald L. Hisle, Secretary

Rufus Honeycutt

Jon Lux

Larry Gaddes

Chief Appraiser

Alvin Lankford
(512) 930-3787

We will provide quality service with the highest standards of professionalism, integrity and respect. We will uphold these standards while providing an accurate, fair and cost-effective appraisal roll in compliance with the laws of the State of Texas."

Dear Taxing Unit:

Unfortunately, one of our Board of Director members, Rufus Honeycutt, will be unable to complete his 2020-2021 term.

The procedures to replace this member are found in Section 6.03(l) of the Texas Property Tax Code. Please find a copy of that section attached.

The Code requires that if a vacancy occurs on the Board of Directors, each taxing unit that is entitled to vote, may nominate, by resolution adopted by its governing body, a candidate to fill the vacancy. The unit shall submit the name of its nominee to the Chief Appraiser within 45 days after notification from the Board of Directors of the existence of the vacancy. The Chief Appraiser shall prepare and deliver to the Board of Directors within the next five days a list of the nominees. The Board of Directors shall elect, by majority vote of its members, one of the nominees to fill the vacancy. We've enclosed a sample resolution for your use when submitting your nomination.

Since the selection is left up to us, the Board requires a resume with your nomination. A listing of member requirements is enclosed; we ask that both your taxing unit and your nominee sign this document and return it to the District along with your nomination.

If you have any questions, please feel free to contact our Chief Appraiser, Alvin Lankford at the number listed above.

Sincerely,

Charles Chadwell, Chairman
Board of Directors
Williamson Central Appraisal District

Enclosures

BOARD OF DIRECTORS

The Williamson Central Appraisal District is governed by a Board of five Directors.

Eligibility

To be eligible to serve on the Board, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment.

Section 6.035 of the Property Tax Code states an individual is ineligible to serve on an appraisal district Board of Directors if the individual owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

- (a) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement
- (b) a suit to collect the delinquent taxes is deferred or abated

An employee of a taxing unit participating in the appraisal district is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing unit participating in the district.

Section 6.035 of the Property Tax Code, effective September 1, 1989, bars a Board member from serving if the member is related to a person who operates for compensation as a tax agent or a property tax appraiser in the appraisal district.

Section 6.036 of the Property Tax Code, effective September 1, 1989, bars a person from serving on the Board if they contract with the appraisal district, or if they contract on a tax related matter with a taxing unit served by the appraisal district, or if they have a substantial interest in a business that contracts with the appraisal district or a taxing unit served by the appraisal district.

Term of Office

Members of the Board of Directors will serve two-year terms beginning in January of even numbered years.

Selection

Section 6.03 of the Property Tax Code establishes the selection process for Appraisal District Directors. Members of the Board are selected by certain taxing units participating in the district. An option of the Property Tax Code allows three-fourths of the voting units to increase the number of Directors. The taxing units of Williamson County have adopted a five member Board of Directors.

Vacancies on the Board

Section 6.03 of the Property Tax Code (Board of Directors) provides that in the event of a vacancy on the Board, the governing body of the taxing unit or units shall nominate a candidate. The Board of Directors shall elect by majority vote of its members one of the nominees to fill the vacancy.

Recall

Section 6.033 of the Property Tax Code (Recall of Director) provides that the governing body of a taxing unit that participated in the appointment of an individual to the Board may initiate the procedure for recall of its representative.

2020-2021
BOARD OF DIRECTORS ELECTION
GENERAL INFORMATION SHEET

Name: _____
(Please print name as you wish it to appear on nameplate, if elected)

***** Dear Taxing Unit: This document was created for your purposes and should be used to verify the qualifications of nominees.**

***** Dear Applicant: If you, for any reason, do NOT meet the qualifications listed in this document, please contact your nominating taxing unit immediately.**

Pursuant to Section 6.03 of the Texas Property Tax Code:

- 1. Are you an employee of a taxing unit in Williamson County? (This includes part-time employment. If you need a list of taxing units, please contact the appraisal district office.)** Yes No

***** Note: If you answered YES and do not meet the qualifications listed in #2 below, please contact the nominating taxing unit immediately.**

- 2. If you answered YES, are you also a member of the governing body or elected official of that taxing unit?** Yes No

Note: An employee of a taxing unit that participates in the CAD is not eligible to serve on the Board of Directors, unless that individual is also a member of the governing body of the taxing unit or an elected official of a taxing unit.

Pursuant to Government Code Chapter 573:

- 3. Is any relative of either you or your spouse employed by the Williamson Central Appraisal District in any capacity, or a member of the WCAD Appraisal Review Board?** Yes No

If yes:

Relative's Name: _____

Relative's Address: _____

Degree of Relationship: _____

WCAD Position: _____

Note: An answer of "Yes" may disqualify you, depending on the relative's position and the degree of relationship. Please check with your nominating taxing unit.

Pursuant to Section 6.03 of the Texas Property Tax Code:

- 4. Are you a resident of Williamson County?** Yes No
- 5. How long, in years, have you resided in Williamson County?** _____

Note: To be eligible to serve on a Board of Directors, an individual must have resided in the CAD for at least two years immediately preceding the date of taking office. This requirement does not apply to a County TAC serving as a non-voting Director.

(Continued on next page)

6. Have you appraised property for compensation for use in proceedings or represented property owners for compensation in proceedings in Williamson County at any time within the preceding three years? Yes No

Note: A person who has appraised property for compensation for use in proceedings or represented property owners for compensation in proceedings in the CAD at any time within the preceding three years is ineligible to serve on the Board of Directors.

7. Have you owned property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date you knew or should have known of the delinquency unless?

- The delinquent taxes and any penalties and interest are being paid under an installment payment agreement
- A suit to collect the delinquent taxes is deferred or abated

Yes No

Note: To be eligible to serve on the Board of Directors, a member must NOT own property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless the individual meets one of the criteria listed above.

8. Have you contracted with the appraisal district, or on a tax related matter with a taxing unit served by the appraisal district, or do you have a substantial interest in a business that contracts with the appraisal district or a taxing unit served by the appraisal district?

Yes No

Note: A person who contracts with the appraisal district or on a tax related matter with a taxing unit served by the appraisal district or who has a substantial interest in a business that contracts with either the appraisal district or a taxing unit served by the appraisal district is ineligible to serve on the Board of Directors.

*****IF YOU NOTED ANY REASON YOU MAY NOT MEET THE QUALIFICATIONS LISTED ABOVE, PLEASE CONTACT YOUR NOMINATING TAXING UNIT IMMEDIATELY.**

Signature of Applicant

Date

Applicant Information:

Home Address: _____

Business Address: _____

Home Phone: _____ **Email:** _____

Business Phone: _____

Cellular Phone: _____

Emergency Contact Name: _____

Phone: _____

Relationship: _____

IF ELECTED, where do you want to receive hand deliveries (when necessary)?

IF ELECTED, where do you want to receive mail? _____

IF ELECTED, do you want your address and phone number kept confidential?

Yes No

Signature of Presiding Officer

Date

RESOLUTION NO. _____

A RESOLUTION OF _____,
NOMINATING A CANDIDATE TO FILL A VACANCY ON THE WILLIAMSON
CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS.

WHEREAS, due to an unexpected vacancy on the Williamson Central Appraisal
District Board of Directors, the _____
(Entity)
wishes to nominate a candidate to fill said vacancy:

NOW THEREFORE BE IT RESOLVED BY _____
(Governing Body)

that the _____ hereby nominates
(Entity)

_____ as a candidate to fill a vacancy on the Williamson Central
Appraisal District Board of Directors.

RESOLVED this _____ day of _____, 2020.

Signed _____
Presiding Officer

Attest: _____

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Resolution Nominating an Individual to the Williamson Central Appraisal District (WCAD) Board of Directors

Purpose (this meeting): Discussion Item/Report Only Action Requested

Action Requested (future meeting): Thursday, November 19, 2020

Administrator Responsible: Elaine Cogburn

Attachments: WCAD correspondence
WCAD Board of Directors member requirements
Resolution Nominating an Individual to the WCAD Board of Directors

Background Information:

Administration received notification from the Williamson Central Appraisal District (WCAD) on October 8, 2020, that one of their members of the Board of Directors is unable to complete their 2020-2021 term.

The LISD Board may nominate, by resolution, a candidate to fill the vacancy. For any nominee to be considered, there is a list of member requirements that must be met, and the LISD Board, along with the nominee, must sign that document and return it to WCAD, along with its resolution. A resume also needs to accompany the resolution and member requirements document, as the selection is left up to the WCAD Board of Directors.

The LISD Board must submit the name of its nominee to Alvin Lankford, the Chief Appraiser, within 45 days after notification of the existence of the vacancy. Should the Board wish to submit any nomination for the WCAD vacancy, a Board resolution needs to be adopted by the November 19th Board meeting, in order to meet the nomination deadline.

Once the Chief Appraiser receives the nominations, a list will be prepared and delivered to the WCAD Board of Directors. The WCAD Board of Directors shall elect, by majority vote of its members, one of the nominees to fill the vacancy

WCAD correspondence, member requirements, and a resolution are attached for your reference.

Administrative Recommendation:

N/A

Sample Motion:

N/A

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Bond Project Status Report
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Elaine Cogburn
Attachments: Bond Project Status Report – September 2020

Background Information:

A new financial report showing the budget status of projects supported by bond funds was introduced in September. This report reflects bond funds remaining from authorizations prior to 2017 and the full list of projects ongoing under the 2017 authorization. The report also includes a column reflecting funding sources from other areas (2007 bond funds, major maintenance, etc.) used to support bond projects. This report should reflect ALL sources of funds available, budgeted, and remaining related to construction/bond projects.

The report shows the original and current budgets for all projects and costs to date by fiscal year. The last column of the report shows the budget remaining for the specific project. As projects are finalized, the Board will be asked to reallocate any remaining balances to other projects allowable within the confines on the bond orders. The report included this month is for transactions through September 30, 2020.

Administrative Recommendation:

N/A

Sample Motion:

N/A

BOND PROJECT STATUS REPORT



CAMPUS	PROJECT DESCRIPTION	PROJECT SOURCES :				TOTAL PROJECT BUDGET	PROJECT EXPENDITURES :				TOTAL EXPENDITURES TO DATE	PROJECT ENCUMBRANCES	REMAINING BUDGET
		2007 AUTH REMAINING	2017 BOND AUTHORIZATION BUDGET	BUDGET TRANSFERS - 2017 AUTH	OTHER REVENUE SOURCES		2017-2018	2018-2019	2019-2020	2020-2021			
HS CAMPUS IMPROVEMENTS													
Leander HS	CTE Classrooms and Black Box Renovations, Additions and Renovations to Existing Ag Barn, Softball Complex Improvements	\$ -	\$ 4,947,836	\$ -	\$ -	\$ 4,947,836	\$ 1,590	\$ 3,756,402	\$ 972,608	\$ 25,329	\$ 4,755,929	\$ 97,127	\$ 94,780
Cedar Park HS	Additions and Renovation, Softball Complex Improvements	-	11,150,507	-	-	11,150,507	505,712	6,109,691	3,161,020	275,353	10,051,776	750,092	348,639
Cedar Park HS	Board Approved: Major Maintenance: CPHS Renovations	-	-	-	9,855,820.00	9,855,820.00	-	7,279,651.75	2,576,168.25	-	9,855,820.00	-	-
Cedar Park HS	Flex Lab	3,100,000	-	-	-	3,100,000	-	-	-	-	-	-	3,100,000
Vista Ridge HS	JROTC Building Additions and Renovations, Incubator Renovations	-	2,665,503	-	-	2,665,503	-	1,677,160	426,247	1,692	2,105,099	135,071	425,333
Vandegrift HS	Ag Facility	-	3,768,160	-	-	3,768,160	-	294,468	1,735,381	1,085,951	3,115,800	335,637	316,723
Vandegrift HS	Classroom Additions, Incubator Renovation	-	31,245,385	-	-	31,245,385	-	4,618,833	11,021,375	3,507,405	19,147,614	2,753,574	9,344,197
Vandegrift HS	Secondary Access Road	-	3,000,000	-	-	3,000,000	26,883	39,722	45,474	240	112,318	137,682	2,750,000
Glenn HS	Remaining Construction Contract (Under 2007 Auth)	408,677	-	-	-	408,677	-	-	-	-	-	408,677	-
Glenn HS	Remaining GHS Template (Under 2007 Auth)	763,642	-	-	-	763,642	-	-	-	621	621	630	762,391
Glenn HS	Ag Facility	-	3,163,960	-	-	3,163,960	148,457	2,297,596	211,760	-	2,657,813	184,076	322,071
Various HS	Campus Security Upgrades (High School Sites)	-	3,625,020	-	-	3,625,020	-	-	1,136,909	1,917,255	3,054,164	493,706	77,150
Monroe/CPHS	Monroe Stadium Expansion and Cedar Park HS Grandstand Replacement	-	1,758,284	-	-	1,758,284	1,054,496	591,541	12,000	-	1,658,037	-	100,247
HS 7	New Construction (Design Only)	-	10,073,645	-	-	10,073,645	-	-	-	-	-	-	10,073,645
HS Land	Future HS #8	-	21,411,300	-	-	21,411,300	-	-	-	-	-	-	21,411,300
Total HS Campus Improvements		\$ 4,272,319	\$ 96,809,600	\$ -	\$ 9,855,820	\$ 110,937,739	\$ 1,737,136	\$ 26,665,065	\$ 21,298,943	\$ 6,813,846	\$ 56,514,990	\$ 5,296,272	\$ 49,126,477
MS CAMPUS IMPROVEMENTS													
Leander MS	HVAC Update, Classroom Addition	\$ -	\$ 21,516,101	\$ -	\$ -	\$ 21,516,101	\$ 3,594,061	\$ 11,265,274	\$ 902,173	\$ 1,061,029	\$ 16,822,538	\$ 2,098,952	\$ 2,594,611
Leander MS	HVAC Update: Under 2007 Auth	692	-	-	882,988	883,680	-	188,707	694,281	86	883,074	-	606
Cedar Park MS	HVAC Update	-	15,240,743	-	-	15,240,743	-	6,936,074	1,940,710	969,863	9,846,647	2,633,411	2,760,686
Danielson MS	MS New Construction	-	63,410,011	-	-	63,410,011	761,745	20,857,501	30,847,648	4,601,976	57,068,871	4,002,122	2,339,018
Danielson MS	MS Template (From 2007 Auth)	62,738	-	-	-	62,738	-	-	-	55,786	55,786	-	6,952
Various MS	Campus Security Upgrades (Middle School Sites)	-	7,250,040	-	-	7,250,040	-	-	1,406,210	3,702,474	5,108,683	1,806,859	334,497
MS Land	Future MS #11	-	10,018,850	-	-	10,018,850	-	-	-	-	-	-	10,018,850
Total MS Campus Improvements		\$ 63,430	\$ 117,435,745	\$ -	\$ 882,988	\$ 118,382,163	\$ 4,355,807	\$ 39,247,557	\$ 35,791,022	\$ 10,391,213	\$ 89,785,599	\$ 10,541,344	\$ 18,055,220
ES CAMPUS IMPROVEMENTS													
Mason ES	Play Area Renovation and District Standard Traffic Gates	\$ -	\$ 603,560	\$ -	\$ -	\$ 603,560	\$ 391,220	\$ 49,098	\$ -	\$ -	\$ 440,317	\$ -	\$ 163,243
Giddens ES	HVAC Update and District Standard Traffic Gates	-	9,005,975	-	-	9,005,975	2,433,399	4,321,512	428,859	-	7,183,769	587,547	1,234,659
Steiner ES	HVAC Update	-	8,857,136	-	-	8,857,136	-	-	2,783,462	2,009,715	4,793,177	568,997	3,494,962
Akin ES	Remaining Construction Contract (Under 2007 Auth)	607,348	-	-	-	607,348	-	-	-	-	-	607,348	-
Larkspur ES 27	New construction	-	37,779,628	-	-	37,779,628	2,965,860	8,982,507	874,374	21,326	12,844,067	195,711	24,739,850
Larkspur ES 28	Board Approved: 2007 Funds: EL 27 Construction	-	-	-	18,639,920	18,639,920	-	18,168,836	471,084	-	18,639,920	-	(0)
Tarvin ES 28	ES New Construction	-	40,862,445	-	-	40,862,445	-	-	4,472,697	4,745,298	9,217,995	24,435,407	7,209,043
ES 29	ES New Construction	-	42,496,943	-	-	42,496,943	-	-	-	-	-	-	42,496,943
ES 30	ES New Construction (Design Only)	-	2,181,032	-	-	2,181,032	-	-	-	-	-	-	2,181,032
Various ES	District Standard Traffic Gates - Bagdad ES, Block House ES, Cox ES, Cypress ES, Faubion ES, Knowles ES, Naumann ES and Whitestone ES	-	245,700	-	-	245,700	-	245,146	-	-	245,146	-	554
ES Land	Future Elementary Sites	6,238,719	-	-	-	6,238,719	-	-	-	-	-	27,183	6,211,536
ES Land	Future ES (34, 35, 36, 37, 38, 39, 40)	-	30,504,236	-	-	30,504,236	-	-	-	-	-	-	30,504,236
Total ES Campus Improvements		\$ 6,846,067	\$ 172,536,655	\$ -	\$ 18,639,920	\$ 198,022,642	\$ 5,790,479	\$ 31,767,099	\$ 9,030,475	\$ 6,776,339	\$ 53,364,392	\$ 26,422,194	\$ 118,236,056
TECHNOLOGY PROJECTS													
Technology	Device, Hardware, Infrastructure Replacement, Disaster Recovery Hot Site	\$ -	\$ 38,730,000	\$ -	\$ -	\$ 38,730,000	\$ 3,391,432	\$ 10,679,797	\$ 4,391,158	\$ 3,198,353	\$ 21,660,741	\$ 379,230	\$ 16,690,029
Vista Ridge HS	Disaster Recovery Site Improvements	465,062	-	-	-	465,062	-	-	-	-	-	344,699	120,363
Total Technology Projects		\$ 465,062	\$ 38,730,000	\$ -	\$ -	\$ 39,195,062	\$ 3,391,432	\$ 10,679,797	\$ 4,391,158	\$ 3,198,353	\$ 21,660,741	\$ 723,929	\$ 16,810,392
SUPPORT SERVICES PROJECTS													
Plant Services	Replacement Maintenance/Grounds Vans and Trucks	\$ -	\$ 893,000	\$ -	\$ -	\$ 893,000	\$ -	\$ 100,136	\$ 148,630	\$ -	\$ 248,766	\$ -	\$ 644,234
Plant Services	Water Bottle Refilling Stations	314,087	-	-	-	314,087	-	-	-	-	-	314,087	-
Transportation	88 Replacement Buses; A/C Retrofit	-	10,200,000	-	-	10,200,000	-	8,688,117	-	818,918	9,507,035	-	692,965
Transportation	Bus A/C Upgrades: 2007 Funded Portion	-	-	-	35,080	35,080	-	35,080	-	-	35,080	-	-
Transportation	North Satellite Transportation Center	-	17,800,000	-	-	17,800,000	773,943	14,232,376	436,119	-	15,442,438	571,310	1,786,252
Transportation	South Satellite Transportation Center	3,100,000	-	-	-	3,100,000	-	-	-	-	-	-	3,100,000
Land	Initial Land Costs: Warehouse/Science Material Center	100,000	-	-	-	100,000	-	-	-	50,000	50,000	-	50,000
Total Support Service Projects		\$ 3,514,087	\$ 28,893,000	\$ -	\$ 35,080	\$ 32,442,167	\$ 773,943	\$ 23,055,709	\$ 584,749	\$ 868,918	\$ 25,283,320	\$ 885,397	\$ 6,273,450
PROJECT MANAGEMENT													
Unallocated	Contingency/Project Savings	\$ 2,896,993	\$ -	\$ -	\$ -	\$ 2,896,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,896,993
Unallocated	Project Interest Earnings/ Project Management Costs	-	-	-	2,459,950	2,459,950	-	-	-	149,471	149,471	72,842	2,237,636
Unallocated	Other Revenues - Refunds/Rebates/etc.	-	-	-	12,000	12,000	-	-	-	-	-	-	12,000
Unallocated	Project Management Costs (Reserve)	500,000	-	-	-	500,000	-	-	-	-	-	-	500,000
Total Project Management		\$ 3,396,993	\$ -	\$ -	\$ 2,471,950	\$ 5,868,943	\$ -	\$ -	\$ -	\$ 149,471	\$ 149,471	\$ 72,842	\$ 5,646,629
TOTALS		\$ 18,557,958	\$ 454,405,000	\$ -	\$ 31,885,758	\$ 504,848,716	\$ 16,048,798	\$ 131,415,227	\$ 71,096,347	\$ 28,198,141	\$ 246,758,512	\$ 43,941,978	\$ 214,148,225

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Monthly Financial Report
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Elaine Cogburn
Attachments: Monthly Financial Report – September 2020

Background Information:

The monthly financial report represents the status of revenue and expenditures for the month. This month, we are submitting reports for activity through the month of September 2020. The monthly financials provide a revenue and expenditure summary and compare current budget performance to the prior year through the same period of time. Please keep in mind that for 2020-2021, September represents the third month in the fiscal year whereas the numbers for September 2019 would have been the districts first month of the fiscal year.

The \$1.6 million revenue in Other Financing Sources for the General Fund represents the consolidation of Fund 194 for scoreboard advertising into the General Fund. These are unaudited figures, as the annual independent audit will be done following the closing of the books at the end of the fiscal year. All supporting documentation relative to the receipt and expenditure of funds are available in the Financial Services Office for inspection and review.

A supplemental report is also included detailing Technology and Instructional Materials Allotment (TIMA) disbursement and requisition requests.

Administrative Recommendation:

N/A

Sample Motion:

N/A

Leander Independent School District
GENERAL FUND 194-199
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2020

	CURRENT YEAR 2020-2021				PRIOR YEAR 2019-2020			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
REVENUES:								
Local and Intermediate Sources	267,490,482	265,330,453	2,736,901	1.03%	266,579,407	266,597,495	1,068,771	0.40%
State Program Revenues	97,071,746	98,065,849	23,385,587	23.85%	88,489,878	88,489,878	27,426,176	30.99%
Federal Program Revenues	4,165,000	4,165,000	152,700	3.67%	4,370,000	4,370,000	82,982	1.90%
Other Financing Sources	20,000	1,683,163	1,663,163	98.81%	20,000	20,000	-	0.00%
Total Revenues	368,747,228	369,244,465	27,938,350	7.57%	359,459,285	359,477,373	28,577,929	7.95%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional	235,351,716	238,437,673	24,896,900	10.44%	219,185,382	219,879,414	5,764,615	2.62%
12 - Instructional Resources and Media Services	4,216,617	4,238,657	601,270	14.19%	3,919,114	3,924,923	349,226	8.90%
13 - Curriculum and Instructional Staff Development	7,915,776	7,935,586	1,460,393	18.40%	7,999,640	8,173,675	500,769	6.13%
21 - Instructional Leadership	4,380,727	4,374,286	769,740	17.60%	3,950,002	3,841,559	256,841	6.69%
23 - School Leadership	21,647,945	21,666,116	3,618,190	16.70%	20,278,903	20,281,332	1,530,180	7.54%
31 - Guidance, Counseling and Evaluation	19,356,455	19,372,337	2,686,571	13.87%	17,726,897	17,990,662	1,295,942	7.20%
32 - Social Work Services	1,488,308	1,488,308	364,878	24.52%	1,316,078	1,316,078	245,797	18.68%
33 - Health Services	3,496,032	3,496,032	340,032	9.73%	3,434,890	3,434,980	56,995	1.66%
34 - Student (Pupil) Transportation	13,853,851	15,682,060	3,302,093	21.06%	11,609,500	11,614,354	577,836	4.98%
35 - Food Services	6,309	83,306	76,997	92.43%	-	108,485	-	0.00%
36 - Cocurricular/Extra Curricular Activities	11,799,318	12,561,456	1,910,103	15.21%	11,471,788	11,754,757	941,142	8.01%
41 - General Administration	8,216,672	7,871,456	1,883,880	23.93%	7,606,086	7,644,338	550,335	7.20%
51 - Plant Maintenance and Facility Services	31,250,398	34,029,200	6,816,748	20.03%	35,766,525	37,797,469	1,842,272	4.87%
52 - Security and Monitoring Services	3,418,835	2,718,288	253,744	9.33%	4,805,992	4,808,390	73,346	1.53%
53 - Data Processing Services	8,704,810	9,610,708	2,476,674	25.77%	7,498,825	7,596,633	696,643	9.17%
61 - Community Services	2,145,340	2,148,912	344,842	16.05%	2,174,502	2,178,431	226,141	10.38%
71 - Debt Administration - Principal	-	-	-	0.00%	-	-	-	0.00%
81 - Facilities and Acquisition & Construction	-	-	7	0.00%	-	3,951,150	-	0.00%
91 - Recapture Payments	-	-	-	0.00%	-	-	-	0.00%
95 - Payments to Juvenile Justice Alternative Program	345,050	345,050	-	0.00%	253,867	332,700	332,700	100.00%
99 - Other intergovernmental Charges	2,250,920	2,250,920	508,031	22.57%	2,143,733	2,143,733	494,507	23.07%
Other Financing Uses	9,882,966	16,790,909	8,462,111	50.40%	5,510,000	5,510,000	992,367	18.01%
Total Expenditures	389,728,045	405,101,260	60,773,205	15.00%	366,651,724	374,283,063	16,727,652	4.47%
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	335,979,759	335,953,879	39,068,372	11.63%	317,286,485	312,799,546	10,851,954	3.47%
62XX - Professional and Contracted Services	21,428,865	23,354,223	4,002,051	17.14%	27,692,430	28,573,880	1,745,298	6.11%
63XX - Supplies and Materials	17,840,578	21,205,495	5,344,897	25.21%	16,492,379	16,915,801	1,727,453	10.21%
64XX - Other Operating Expenses	4,439,430	4,484,367	1,531,436	34.15%	4,524,482	4,631,638	1,320,387	28.51%
65XX - Debt Administration	-	-	-	0.00%	-	-	-	0.00%
66XX - Capital Outlay Expenses	156,447	3,312,387	2,364,339	71.38%	445,948	5,852,198	90,194	1.54%
89XX - Other Uses	9,882,966	16,790,909	8,462,111	50.40%	210,000	5,510,000	992,367	18.01%
Total Expenditures	389,728,045	405,101,260	60,773,205	15.00%	366,651,724	374,283,063	16,727,652	4.47%
Excess (Deficiency) of Revenues Over Expenditures	(20,980,817)	(35,856,795)	(32,834,854.83)		(7,192,439)	(14,805,690)	116,655,137	
Fund Balance, July 1, beginning			190,473,480.02					
Estimated Fund Balance, September 30, ending			157,638,625.19					

**Leander Independent School District
CHILD NUTRITION FUND 240
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2020**

	CURRENT YEAR 2020-2021				PRIOR YEAR 2019-2020			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
REVENUES:								
Local and Intermediate Sources	9,386,075	9,386,075	118,078	1.26%	8,894,103	8,894,103	1,002,231	11.27%
State Program Revenues	69,199	69,199	-	0.00%	69,199	69,199	-	0.00%
Federal Program Revenues	5,656,298	5,656,298	13,237	0.23%	5,563,984	5,563,984	305,128	5.48%
Other Financing Sources	-	-	-	0.00%	-	-	-	0.00%
Total Revenues	15,111,572	15,111,572	131,315	0.87%	14,527,286	14,527,286	1,307,359	9.00%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional				-				-
12 - Instructional Resources and Media Services				-				-
13 - Curriculum and Instructional Staff Development				-				-
21 - Instructional Leadership				-				-
23 - School Leadership				-				-
31 - Guidance, Counseling and Evaluation				-				-
32 - Social Work Services				-				-
33 - Health Services				-				-
34 - Student (Pupil) Transportation				-				-
35 - Food Services	14,839,083	14,839,083	1,102,618	7.43%	14,293,811	14,293,811	201,877	1.41%
36 - Cocurricular/Extra Curricular Activities				-				-
41 - General Administration				-				-
51 - Plant Maintenance and Facility Services				-				-
52 - Security and Monitoring Services				-				-
53 - Data Processing Services				-				-
61 - Community Services				-				-
71 - Debt Administration - Principal				-				-
81 - Facilities and Acquisition & Construction				-				-
91 - Recapture Payments				-				-
95 - Payments to Juvenile Justice Alternative Program				-				-
99 - Other intergovernmental Charges				-				-
Other Financing Uses				-				-
Total Expenditures	14,839,083	14,839,083	1,102,618	7.43%	14,293,811	14,293,811	201,877	1.41%
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	6,461,169	6,461,169	570,834	8.83%	6,135,553	6,135,553	182,677	2.98%
62XX - Professional and Contracted Services	6,362,331	6,377,331	358,811	5.63%	6,267,332	6,278,332	3,319	0.05%
63XX - Supplies and Materials	1,149,583	1,134,583	43,209	3.81%	1,024,926	1,030,026	15,880	1.54%
64XX - Other Operating Expenses	36,000	36,000	759	2.11%	36,000	19,900	-	0.00%
65XX - Debt Administration	-	-	-	-	-	-	-	-
66XX - Capital Outlay Expenses	830,000	830,000	129,005	15.54%	830,000	830,000	-	0.00%
89XX - Other Uses	-	-	-	-	-	-	-	-
Total Expenditures	14,839,083	14,839,083	1,102,618	7.43%	14,293,811	14,293,811	201,877	1.41%
Excess (Deficiency) of Revenues Over Expenditures	272,489	272,489	(971,302)		233,475	233,475	1,105,482	
Fund Balance, July 1, beginning			3,008,304					
Estimated Fund Balance, September 30, ending			2,037,002					

Leander Independent School District
DEBT SERVICE FUND 599
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2020

	CURRENT YEAR 2020-2021				PRIOR YEAR 2019-2020			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
REVENUES:								
Local and Intermediate Sources	129,718,426	127,341,673	725,251	0.57%	126,653,403	126,653,403	142,807	0.11%
State Program Revenues	1,683,954	1,683,954	-	0.00%	1,373,942	1,373,942	-	0.00%
Federal Program Revenues	-	-	-	0.00%	-	-	-	0.00%
Other Financing Sources	-	-	106,327,155	0.00%	-	-	-	0.00%
Total Revenues	131,402,380	129,025,627	107,052,406	82.97%	128,027,345	128,027,345	142,807	0.11%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional				-				-
12 - Instructional Resources and Media Services				-				-
13 - Curriculum and Instructional Staff Development				-				-
21 - Instructional Leadership				-				-
23 - School Leadership				-				-
31 - Guidance, Counseling and Evaluation				-				-
32 - Social Work Services				-				-
33 - Health Services				-				-
34 - Student (Pupil) Transportation				-				-
35 - Food Services				-				-
36 - Cocurricular/Extra Curricular Activities				-				-
41 - General Administration				-				-
51 - Plant Maintenance and Facility Services				-				-
52 - Security and Monitoring Services				-				-
53 - Data Processing Services				-				-
61 - Community Services				-				-
71 - Debt Administration - Principal	112,818,330	113,843,044	90,985,765	79.92%	128,027,345	128,027,345	82	0.00%
81 - Facilities and Acquisition & Construction				-				-
91- Recapture Payments				-				-
95 - Payments to Juvenile Justice Alternative Program				-				-
99 - Other intergovernmental Charges				-				-
Other Financing Uses	18,584,050	15,182,583	114,468,148	-	-	-	-	-
Total Expenditures	131,402,380	129,025,627	205,453,914	159.23%	128,027,345	128,027,345	82	0.00%
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	-	-	-	-	-	-	-	-
62XX - Professional and Contracted Services	-	-	-	-	-	-	-	-
63XX - Supplies and Materials	-	-	-	-	-	-	-	-
64XX - Other Operating Expenses	-	-	-	-	-	-	-	-
65XX - Debt Administration	112,818,330	113,843,044	90,985,765	79.92%	128,027,345	128,027,345	82	0.00%
66XX - Capital Outlay Expenses	-	-	-	-	-	-	-	-
89XX - Other Uses	18,584,050	15,182,583	114,468,148	-	-	-	-	-
Total Expenditures	131,402,380	129,025,627	205,453,914	159.23%	128,027,345	128,027,345	82	0.00%
Excess (Deficiency) of Revenues Over Expenditures	-	-	(98,401,507)		-	-	142,725	
Fund Balance, July 1, beginning			138,765,571					
Estimated Fund Balance, September 30, ending			40,364,064					



Allotment Report

LEANDER ISD

Current Biennium includes SY 2019-2020 & SY 2020-2021

District / Charter: 246913
School Year : 2020-2021

Transaction Type	Date	Transaction ID	Description	Amount
Adjustment	05/06/2020	0000183424	2018-19 High Enrollment Growth	\$42,574.12
Allotment	05/06/2020	0000183922	Current Biennial Allotment	\$7,508,637.58
Carryover Funds	05/06/2020	0000185243	Prior Biennial Carryover	\$3,497,618.87
Prior Expenditure	05/06/2020	0000185312	School Year 2019-2020 Expenditure	(\$8,716,021.19)
Adjustment	06/08/2020	0000189684	Special Allotment	\$836.15
Total Allotment				<u>\$2,333,645.53</u>
Allotment Disbursement	06/01/2020	D000187490	Instructional Materials	(\$263,359.50)
Allotment Disbursement	06/02/2020	D000187619	Instructional Materials	(\$137,000.00)
Allotment Disbursement	06/03/2020	D000187497	Instructional Materials	(\$7,080.00)
Allotment Disbursement	06/03/2020	D000187494	Instructional Materials	(\$1,289.00)
Allotment Disbursement	06/03/2020	D000187499	Instructional Materials	(\$4,320.00)
Allotment Disbursement	06/03/2020	D000187475	Instructional Materials	(\$1,126,258.99)
Allotment Disbursement	08/07/2020	D000192254	Instructional Materials	(\$31,727.50)
Allotment Disbursement	08/07/2020	D000192252	Instructional Materials	(\$9,730.50)
Allotment Disbursement	08/07/2020	D000192245	Instructional Materials	(\$69,951.50)
Allotment Disbursement	08/07/2020	D000192243	Instructional Materials	(\$2,471.36)
Allotment Disbursement	08/10/2020	D000192237	Technology Services	(\$117,916.89)
Allotment Disbursement	08/10/2020	D000192259	Technology Services	(\$75,000.00)
Allotment Disbursement	08/12/2020	D000192258	Instructional Materials	(\$7,162.50)
Allotment Disbursement	08/12/2020	D000192257	Instructional Materials	(\$5,250.00)
Allotment Disbursement	08/28/2020	D000193441	Instructional Materials	(\$137,000.00)
Allotment Disbursement	08/28/2020	D000193457	Instructional Materials	(\$13,545.00)
Allotment Disbursement	08/28/2020	D000193460	Instructional Materials	(\$350.00)

183

Requisition Summary

Allotment Disbursement	08/28/2020	D000193462	Instructional Materials	(\$245.00)
Allotment Disbursement	09/21/2020	D000195139	Instructional Materials	(\$22,500.00)
Allotment Disbursement	09/29/2020	D000195680	Instructional Materials	(\$14,579.00)
Allotment Disbursement	10/05/2020	D000196101	Instructional Materials	(\$130,531.00)
<u>Total Allotment Disbursements</u>				<u>(\$2,177,267.74)</u>
	10/05/2020	D000197994	Instructional Materials	(\$12,000.49)
	10/05/2020	D000197995	Instructional Materials	(\$30,000.00)
	10/05/2020	D000197996	Instructional Materials	(\$14,488.00)
	10/05/2020	D000198042	Instructional Materials	(\$25,164.00)
<u>Total Pending Disbursements</u>				<u>(\$81,652.49)</u>
 <u>Remaining Allotment</u>				 <u>\$74,725.30</u>

184

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Monthly Investment Report
Purpose (this meeting): Discussion Item/Report Only Action Requested
Action Requested (future meeting): N/A
Administrator Responsible: Elaine Cogburn
Attachments: Monthly Investment Report – September 2020

Background Information:

The monthly investment report reflects the District's investment activities and balances for all fund types. The report presents a picture of cash and investments by grouping into the categories of individually acquired securities and pooled investments. A comparison to market value is also presented. This month the report of the District's investments as of August 31, 2020, is presented.

Administrative Recommendation:

N/A

Sample Motion:

N/A



Monthly Investment Report
August 31, 2020

Description	Acquisition Date	Broker/Dealer	CUSIP	Rating Agency	Rating	Sec Type	Par	Coupon	Maturity	Days to Maturity	Annualized Yield	Beginning Book 08/01/20	Ending Book 08/31/20	Beginning Market 08/01/20	Additions & Changes to Market Value	Ending Market 08/31/20
General Operating																
Individually Acquired Securities																
General Operating	1/16/2020	Wells Fargo	64971QWH2	S&P	AAA	New York City NY Transitional	-	2.360%	8/1/2020	0	1.700%	5,000,000	-	5,000,000	(5,000,000)	-
General Operating	3/16/2020	Wells Fargo	882724PY7	Fitch	F1	Texas St - Trans	-	4.000%	8/27/2020	0	1.350%	5,009,307	-	5,012,800	(5,012,800)	-
Subtotal - Municipal Bonds							-					10,009,307	-	10,012,800	(10,012,800)	-
General Operating	1/30/2020	Wells Fargo	07274LH67	Fitch	F1	Bayerische Landesbk Giro	-	0.000%	8/6/2020	0	1.614%	9,997,319	-	9,999,800	(9,999,800)	-
General Operating	2/12/2020	Mutual Securities	5006E0HB5	S&P	A1	Korea Dev BK NY	-	0.000%	8/11/2020	0	1.643%	9,994,992	-	9,999,690	(9,999,690)	-
General Operating	2/6/2020	Mutual Securities	2254EAJ87	S&P	A1	Credit Suisse New York	10,000,000	0.000%	9/8/2020	7	1.687%	9,981,738	9,996,254	9,998,590	1,188	9,999,778
General Operating	1/13/2020	Mutual Securities	80285PK68	S&P	A1	Santander UK PLC	10,000,000	0.000%	10/6/2020	35	1.845%	9,966,000	9,981,732	9,997,200	1,600	9,998,800
General Operating	2/11/2020	FHN Financial	07274LK71	Fitch	F1	Bayerische Landesbk Giro	10,000,000	0.000%	10/7/2020	36	1.641%	9,969,539	9,983,633	9,993,500	4,500	9,998,000
General Operating	1/10/2020	Wells Fargo	56108JKF7	S&P	A1	Malayan Banking BHD/NY	10,000,000	0.000%	10/15/2020	44	1.846%	9,961,810	9,977,595	9,995,100	2,700	9,997,800
General Operating	5/20/2020	FHN Financial	5006E0LG9	S&P	A1	Korea Development BK NY	5,000,000	0.000%	11/16/2020	76	0.313%	4,995,305	4,996,653	4,996,000	1,500	4,997,500
General Operating	7/9/2020	Raymond James	63873JQ86	S&P	A1	Natixis NY	5,000,000	0.000%	3/8/2021	188	0.321%	4,990,222	4,991,600	4,990,000	3,000	4,993,000
General Operating	6/25/2020	Wells Fargo	53948AQC8	S&P	A1	Lloyds Bank Corp NY	5,000,000	0.000%	3/12/2021	192	0.401%	4,987,603	4,989,319	4,988,200	4,850	4,993,050
Subtotal-Commercial Paper							55,000,000					74,844,529	54,916,785	74,958,080	(19,980,152)	54,977,928
General Operating	1/14/2020	Raymond James	912828Q2	-	-	US Treasury	-	1.500%	8/15/2020	-	1.553%	4,999,897	-	5,001,563	(5,001,563)	-
General Operating	1/14/2020	Raymond James	912828L65	-	-	US Treasury	5,000,000	1.375%	9/30/2020	29	1.529%	4,998,712	4,999,367	5,009,375	(4,297)	5,005,078
General Operating	1/14/2020	Raymond James	912828L99	-	-	US Treasury	5,000,000	1.375%	10/31/2020	60	1.573%	4,997,522	4,998,357	5,014,844	(4,492)	5,010,352
Subtotal - Agencies							10,000,000					14,996,130	9,997,723	15,025,782	(5,010,352)	10,015,430
Total Individually Acquired Securities:							65,000,000					99,849,967	64,914,508	99,996,662	(35,003,304)	64,993,358
Pooled Investments																
General Operating		LOGIC				Pool	14,632,114		9/1/2020	1	0.315%	10,057,746	14,632,114	10,057,746	4,574,369	14,632,114
General Operating		TexPool				Pool	17,438		9/1/2020	1	0.177%	17,436	17,438	17,436	3	17,438
General Operating		TexStar				Pool	12,964		9/1/2020	1	0.165%	12,962	12,964	12,962	2	12,964
General Operating		Texas Class				Pool	5,017,411		9/1/2020	1	0.320%	5,016,057	5,017,411	5,016,057	1,354	5,017,411
General Operating		Texas DAILY				Pool	20,323,293		9/1/2020	1	0.160%	20,320,576	20,323,293	20,320,576	2,717	20,323,293
General Operating	3/12/2020	Texas Term				Fixed Rate-Term	10,000,000		9/14/2020	13	0.940%	10,000,000	10,000,000	10,000,000	-	10,000,000
General Operating	3/3/2020	Texas Term				Fixed Rate-Term	5,000,000		9/30/2020	29	0.970%	5,000,000	5,000,000	5,000,000	-	5,000,000
General Operating	3/3/2020	Texas Term				Fixed Rate-Term	5,000,000		11/27/2020	87	0.940%	5,000,000	5,000,000	5,000,000	-	5,000,000
General Operating	3/3/2020	Texas Term				Fixed Rate-Term	5,000,000		12/31/2020	121	0.900%	5,000,000	5,000,000	5,000,000	-	5,000,000
General Operating	3/3/2020	Texas Term				Fixed Rate-Term	5,000,000		1/29/2021	150	0.890%	5,000,000	5,000,000	5,000,000	-	5,000,000
General Operating		LoneStar				Pool	5,158,743		9/1/2020	1	0.280%	5,157,523	5,158,743	5,157,523	1,220	5,158,743
Total Pooled Investments:							75,161,963					70,582,299	75,161,963	70,582,299	4,579,664	75,161,963
Total General Operating							140,161,963					170,432,266	140,076,472	170,578,961	(30,423,640)	140,155,321
Debt Service																
Pooled Investments																
Debt Service		LOGIC				Pool	38,990,127		9/1/2020	1	0.315%	65,270,947	38,990,127	65,270,947	(26,280,820)	38,990,127
Debt Service		TexPool				Pool	-		9/1/2020	1	0.177%	20,094,596	-	20,094,596	(20,094,596)	-
Debt Service		TexStar				Pool	525		9/1/2020	1	0.165%	10,012,742	525	10,012,742	(10,012,217)	525
Debt Service		Texas Class				Pool	10,122,709		9/1/2020	1	0.320%	10,119,977	10,122,709	10,119,977	2,731	10,122,709
Debt Service		Texas DAILY				Pool	1,417		9/1/2020	1	0.160%	13,185,788	1,417	13,185,788	(13,184,371)	1,417
Debt Service		LoneStar				Pool	1,840		9/1/2020	1	0.280%	20,142,988	1,840	20,142,988	(20,141,148)	1,840
Total Debt Service							49,116,618					138,827,038	49,116,618	138,827,038	(89,710,421)	49,116,618
Capital Project '05-06																
Pooled Investments																
Cap Proj. '05-06		LOGIC				Pool	29,687		9/1/2020	1	0.315%	29,679	29,687	29,679	8	29,687
Cap Proj. '05-06		TexPool				Pool	2,967		9/1/2020	1	0.177%	2,967	2,967	2,967	0	2,967
Cap Proj. '05-06		TexStar				Pool	2,328		9/1/2020	1	0.165%	2,327	2,328	2,327	0	2,328
Total Capital Project '05-06							34,981					34,973	34,981	34,973	9	34,981

188



Monthly Investment Report
August 31, 2020

Description	Acquisition Date	Broker/Dealer	CUSIP	Rating Agency	Rating	Sec Type	Par	Coupon	Maturity	Days to Maturity	Annualized Yield	Beginning Book 08/01/20	Ending Book 08/31/20	Beginning Market 08/01/20	Additions & Changes to Market Value	Ending Market 08/31/20
Capital Project '06-07																
Pooled Investments																
Cap Proj. '06-07		LOGIC				Pool	5,246		9/1/2020	1	0.315%	5,244	5,246	5,244	1	5,246
Cap Proj. '06-07		TexPool				Pool	6,145		9/1/2020	1	0.177%	6,144	6,145	6,144	1	6,145
Cap Proj. '06-07		TexStar				Pool	1,409		9/1/2020	1	0.165%	1,408	1,409	1,408	0	1,409
Cap Proj. '06-07		LoneStar				Pool	100,796		9/1/2020	1	0.280%	100,772	100,796	100,772	24	100,796
Total Capital Project '06-07							113,596					113,569	113,596	113,569	26	113,596
Capital Project 630																
Pooled Investments																
Cap Proj. 630		LOGIC				Pool	541		9/1/2020	1	0.315%	541	541	541	0	541
Cap Proj. 630		LoneStar				Pool	2,735		9/1/2020	1	0.280%	2,735	2,735	2,735	1	2,735
Total Capital Project 630							3,276					3,275	3,276	3,275	1	3,276
Capital Project 631																
Pooled Investments																
Cap Proj. 631		LOGIC				Pool	703,259		9/1/2020	1	0.315%	708,070	703,259	708,070	(4,811)	703,259
Cap Proj. 631		LoneStar				Pool	397,448		9/1/2020	1	0.280%	397,354	397,448	397,354	94	397,448
Total Capital Project 631							1,100,707					1,105,424	1,100,707	1,105,424	(4,717)	1,100,707
Capital Project 632																
Pooled Investments																
Cap Proj. 632		LOGIC				Pool	2,036,232		9/1/2020	1	0.315%	2,035,686	2,036,232	2,035,686	545	2,036,232
Total Capital Project 632							2,036,232					2,035,686	2,036,232	2,035,686	545	2,036,232
Capital Project 633																
Pooled Investments																
Cap Proj. 633		LOGIC				Pool	737,738		9/1/2020	1	0.315%	737,541	737,738	737,541	198	737,738
Cap Proj. 633		LoneStar				Pool	19,471		9/1/2020	1	0.280%	19,467	19,471	19,467	5	19,471
Total Capital Project 633							757,210					757,008	757,210	757,008	202	757,210
Capital Project 634																
Pooled Investments																
Capital Proj 634		Texas DAILY				Pool	9,687,304		9/1/2020	1	0.160%	9,731,007	9,687,304	9,731,007	(43,703)	9,687,304
Cap Proj. 634		LoneStar				Pool	975,242		9/1/2020	1	0.280%	975,011	975,242	975,011	231	975,242
Total Capital Project 634							10,662,546					10,706,018	10,662,546	10,706,018	(43,472)	10,662,546
Capital Project 635																
Pooled Investments																
Cap Proj. 635		LoneStar				Pool	196		9/1/2020	1	0.280%	196	196	196	0	196
Total Capital Project 635							196					196	196	196	0	196
Capital Project 636																
Pooled Investments																
Cap Proj. 636		LoneStar				Pool	151,499		9/1/2020	1	0.280%	151,463	151,499	151,463	36	151,499
Total Capital Project 636							151,499					151,463	151,499	151,463	36	151,499
Capital Project 637																
Pooled Investments																
Cap Proj. 637		LoneStar				Pool	839,288		9/1/2020	1	0.280%	839,090	839,288	839,090	199	839,288
Total Capital Project 637							839,288					839,090	839,288	839,090	199	839,288
Capital Project 638																
Pooled Investments																
Cap Proj. 638		LOGIC				Pool	2,284		9/1/2020	1	0.315%	2,283	2,284	2,283	1	2,284



Monthly Investment Report
August 31, 2020

Description	Acquisition Date	Broker/Dealer	CUSIP	Rating Agency	Rating	Sec Type	Par	Coupon	Maturity	Days to Maturity	Annualized Yield	Beginning Book 08/01/20	Ending Book 08/31/20	Beginning Market 08/01/20	Additions & Changes to Market Value	Ending Market 08/31/20	
Capital Proj 638		Texas DAILY				Pool	4,215,100		9/1/2020	1	0.160%	4,224,536	4,215,100	4,224,536	(9,436)	4,215,100	
Total Capital Project 638							4,217,384					4,226,819	4,217,384	4,226,819	(9,435)	4,217,384	
Capital Project 639																	
Pooled Investments																	
Capital Proj 639		Texas DAILY				Pool	1,666		9/1/2020	1	0.160%	1,666	1,666	1,666	0	1,666	
Total Capital Project 639							1,666					1,666	1,666	1,666	0	1,666	
Capital Project 640																	
Pooled Investments																	
Cap Proj. 640		LOGIC				Pool	5,497,219		9/1/2020	1	0.315%	5,495,747	5,497,219	5,495,747	1,472	5,497,219	
Capital Proj 640		Texas DAILY				Pool	5,213,996		9/1/2020	1	0.160%	10,857,935	5,213,996	10,857,935	(5,643,939)	5,213,996	
Capital Proj 640	2/20/2020	Texas CD Program				Bankunited, Miami Lakes, FL	244,000		3/26/2021	206	1.980%	244,000	244,000	244,000	-	244,000	
Total Capital Project 640							10,955,216					16,597,683	10,955,216	16,597,683	(5,642,467)	10,955,216	
Workers Comp.																	
Pooled Investments																	
Workers Comp.		LOGIC				Pool	5,544,273		9/1/2020	1	0.315%	5,625,740	5,544,273	5,625,740	(81,467)	5,544,273	
Total Workers Comp							5,544,273					5,625,740	5,544,273	5,625,740	(81,467)	5,544,273	
Health Insurance																	
Pooled Investments																	
Health Insurance		LOGIC				Pool	8,023,171		9/1/2020	1	0.315%	7,176,205	8,023,171	7,176,205	846,965	8,023,171	
Total Health Insurance							8,023,171					7,176,205	8,023,171	7,176,205	846,965	8,023,171	
Child Nutrition																	
Pooled Investments																	
Child Nutrition		LOGIC				Pool	1,401,823		9/1/2020	1	0.315%	1,801,405	1,401,823	1,801,405	(399,582)	1,401,823	
Total Child Nutrition							1,401,823					1,801,405	1,401,823	1,801,405	(399,582)	1,401,823	
Accrued Interest:							64,870					327,943	64,870	327,943	(263,073)	64,870	
GRAND TOTAL							235,186,515					360,763,467	235,101,023	360,910,162	(125,730,290)	235,179,873	
Weighted Average Maturity/Yield										26 days / .668%							

This report is in compliance with the strategies as approved in Board policy and relevant provisions of the Public Funds Investment Act (Texas Gov't Code 2256).

Investment Officer

Investment Officer

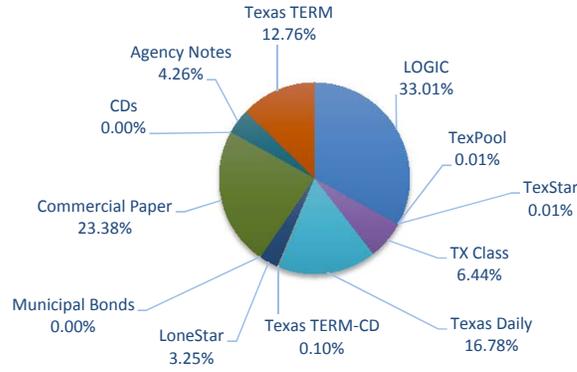
Investment Officer

Investment Officer

Investment Officer

Investment Officer

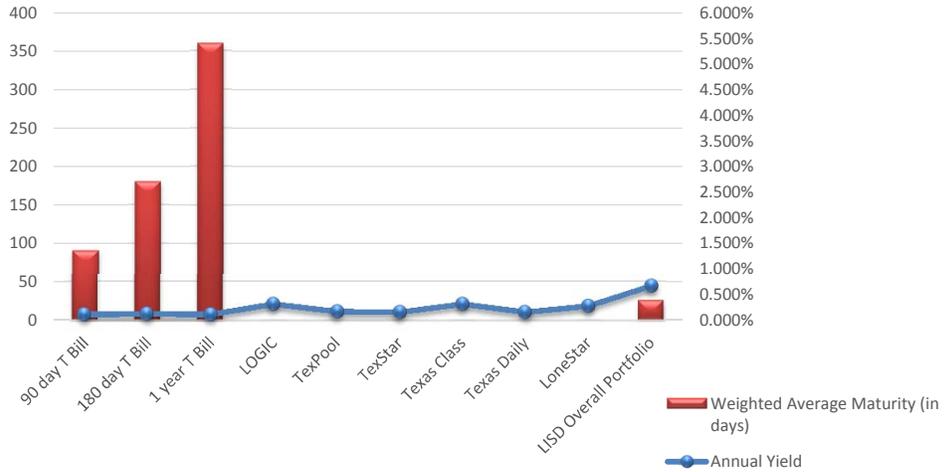
Investment Diversification



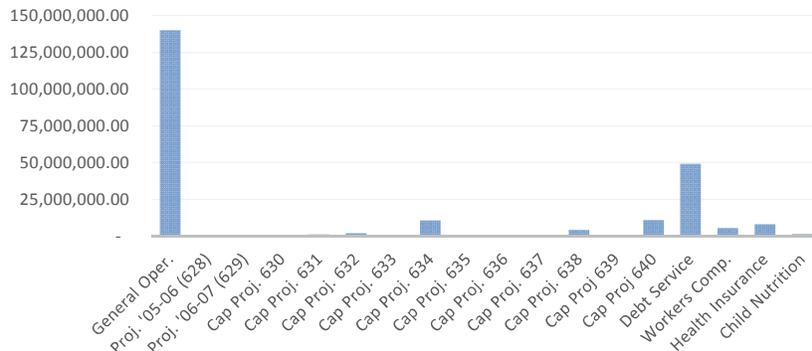
Broker Dealer Allocation



Yield and Maturity Comparison



Investments by Fund



Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Monthly Tax Collection Report
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Elaine Cogburn
Attachments: Monthly Tax Collection Report
WCAD List of Lawsuits Currently Pending – October 7, 2020
TCAD List of Lawsuits Currently Pending – October 14, 2020

Background Information:

The tax collection report for August shows the actual collection of current and delinquent taxes at 99.59% of the 2019 supplemented current tax levy.

Administrative Recommendation:

N/A

Sample Motion:

N/A



**Monthly Tax Collection Report
August 2020**

Tax Year	Current Tax Levy Net of Adjustments	Current Tax Collections		Delinquent Tax Collections		Total Collections		Outstanding Balance @ FYE
		Amount	%	Amount	%	Amount	%	
2015	273,848,686	272,585,392	99.54%	2,428,160 *	0.89%	275,013,551	100.43%	4,111,843
2016	305,591,127	304,440,270	99.62%	2,658,255 *	0.87%	307,098,525	100.49%	3,193,231
2017	336,487,181	335,446,557	99.69%	1,430,955	0.43%	336,877,513	100.12%	3,534,745
2018	370,356,031	368,736,378	99.56%	1,382,879	0.37%	370,119,256	99.94%	3,898,684
2019	382,765,184	380,730,082	99.47%	483,950 **	0.13%	381,214,032	99.59%	6,303,447

Trends:

Current year tax collections consistently exceed 99%.

* Delinquent tax collections included more than \$1 million in rollback tax collections (imposed when land changes purpose/use and no longer qualifies for ag-use, open space or restricted use appraisal. Rollback taxes are assessed for (up to) the preceeding 3 to 5 years depending on the land category.

** Delinquent tax collections were offset by refunds resulting from an atypical volume of lawsuits settled in 19-20.

Prior to change of FYE to 6/30, the outstanding tax balance remained consistent in proportion to supplemented levy at year end.

Notes:

New fiscal year end for 2019-2020 was June 30, 2020.



Monthly Tax Collection Report August 2020

2019 Tax Year (FY September 1, 2019 to June 30, 2020)

Tax Collections	September	October	November	December	January	February	March	April	May	June	July	August	Total
Current	\$ -	\$ 4,996,661	\$ 15,365,390	\$ 208,405,529	\$ 118,038,446	\$ 26,750,027	\$ 3,031,131	\$ 928,488	\$ 1,575,273	\$ 708,691	\$ 645,083	\$ 285,364	380,730,082 ¹⁹²
Delinquent	213,031	291,092	(418,935)	(86,778)	427,825	\$ (16,667)	108,323	(371,203)	(17,363)	7,822	55,900	290,903	483,950
Total	\$ 213,031	\$ 5,287,753	\$ 14,946,455	\$ 208,318,751	\$ 118,466,271	\$ 26,733,360	\$ 3,139,453	\$ 557,285	\$ 1,557,910	\$ 716,513	\$ 700,983	\$ 576,267	381,214,032
% of Current Levy Collected	0.06%	1.44%	5.34%	59.77%	90.72%	97.70%	98.52%	98.67%	99.07%	99.26%	99.44%	99.59%	

2018 Tax Year (FY September 1, 2018 to August 31, 2019)

Tax Collections	September	October	November	December	January	February	March	April	May	June	July	August	Total
Current	\$ -	\$ 4,889,207	\$ 15,949,954	\$ 191,714,942	\$ 123,950,495	\$ 25,739,331	\$ 2,613,424	\$ 1,094,725	\$ 1,188,957	\$ 487,888	\$ 755,556	\$ 351,897	368,736,378
Delinquent	141,616	149,532	150,405	(74,137)	265,270	483,963	19,312	122,495	81,931	17,183	6,722	18,586	1,382,879
Total	\$ 141,616	\$ 5,038,740	\$ 16,100,360	\$ 191,640,804	\$ 124,215,765	\$ 26,223,294	\$ 2,632,736	\$ 1,217,221	\$ 1,270,888	\$ 505,071	\$ 762,278	\$ 370,483	370,119,256
% of Current Levy Collected	0.04%	1.40%	5.75%	57.49%	91.03%	98.11%	98.82%	99.15%	99.49%	99.63%	99.84%	99.94%	

2017 Tax Year (FY September 1, 2017 to August 31, 2018)

Tax Collections	September	October	November	December	January	February	March	April	May	June	July	August	Total
Current	\$ -	\$ 5,410,595	\$ 15,842,082	\$ 182,506,362	\$ 102,242,329	\$ 23,441,054	\$ 2,084,108	\$ 1,096,281	\$ 1,084,623	\$ 794,902	\$ 635,086	\$ 309,136	\$ 335,446,557
Delinquent	143,329	286,367	78,293	198,573	340,934	103,660	109,459	43,239	74,985	20,962	46,890	(15,735)	1,430,955
Total	\$ 143,329	\$ 5,696,962	\$ 15,920,375	\$ 182,704,935	\$ 102,583,263	\$ 23,544,714	\$ 2,193,566	\$ 1,139,520	\$ 1,159,608	\$ 815,864	\$ 681,976	\$ 293,401	\$ 336,877,513
% of Current Levy Collected	0.04%	1.74%	6.47%	60.76%	91.25%	98.25%	98.90%	99.24%	99.58%	99.83%	100.03%	100.12%	

2016 Tax Year (FY September 1, 2016 to August 31, 2017)

Tax Collections	September	October	November	December	January	February	March	April	May	June	July	August	Total
Current	\$ -	\$ 5,184,156	\$ 13,613,682	\$ 158,770,317	\$ 95,120,496	\$ 26,502,699	\$ 2,130,376	\$ 961,305	\$ 969,642	\$ 425,477	\$ 479,937	\$ 282,182	\$ 304,440,270
Delinquent	438,303	405,426	(76,784)	49,213	702,742	388,578	118,919	97,998	200,674	128,795	176,200	28,192	2,658,255
Total	\$ 438,303	\$ 5,589,582	\$ 13,536,897	\$ 158,819,530	\$ 95,823,237	\$ 26,891,277	\$ 2,249,295	\$ 1,059,304	\$ 1,170,316	\$ 554,271	\$ 656,137	\$ 310,374	\$ 307,098,525
% of Current Levy Collected	0.14%	1.97%	6.40%	58.37%	89.73%	98.53%	99.27%	99.61%	100.00%	100.18%	100.39%	100.49%	

2015 Tax Year (FY September 1, 2015 to August 31, 2016)

Tax Collections	September	October	November	December	January	February	March	April	May	June	July	August	Total
Current	\$ -	\$ 2,802,682	\$ 6,439,367	\$ 144,586,913	\$ 87,006,967	\$ 26,463,699	\$ 2,219,226	\$ 1,060,768	\$ 646,907	\$ 538,181	\$ 526,836	\$ 293,846	\$ 272,585,392
Delinquent	89,504	156,300	409,331	105,844	659,093	247,828	24,840	138,255	130,053	140,122	49,259	277,730	2,428,160
Total	\$ 89,504	\$ 2,958,982	\$ 6,848,698	\$ 144,692,757	\$ 87,666,060	\$ 26,711,528	\$ 2,244,067	\$ 1,199,023	\$ 776,960	\$ 678,302	\$ 576,095	\$ 571,576	\$ 275,013,552
% of Current Levy Collected	0.03%	1.11%	3.61%	56.45%	88.46%	98.22%	99.04%	99.47%	99.76%	100.01%	100.22%	100.43%	

TRAVIS COUNTY TAX OFFICE

OVERALL COLL/DIST REPORT

DATE 09/01/2020 PAGE 47

TXDIST1A

RECEIVABLE BALANCE 'R' REPORT

FROM 08/01/2020 TO 08/31/2020

YEAR FROM 0000 TO 2019

ALL OTHERS

ILE	-----											
	-- LEANDER ISD											
YEAR	BEGINNING TAX BALANCE	TAX ADJ	BASE TAX COLLECTED	NET BASE TAX REVERSALS	NET BASE TAX COLLECTED	PERCENT COLLECTED	ENDING TAX BALANCE	P & I COLLECTED	P & I REVERSALS	LRP COLLECTED	OTHER PENALTY COLLECTED	TOTAL DISTRIBUTED
0000	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1982	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1983	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1984	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1985	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1986	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1987	64.15	.00	.00	.00	.00	.00 %	64.15	.00	.00	.00	.00	.00
1988	112.56	.00	.00	.00	.00	.00 %	112.56	.00	.00	.00	.00	.00
1989	117.50	.00	.00	.00	.00	.00 %	117.50	.00	.00	.00	.00	.00
1990	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1991	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1992	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1993	83.37	.00	.00	.00	.00	.00 %	83.37	.00	.00	.00	.00	.00
1994	185.89	.00	.00	.00	.00	.00 %	185.89	.00	.00	.00	.00	.00
1995	287.14	.00	.00	.00	.00	.00 %	287.14	.00	.00	.00	.00	.00
1996	986.03	.00	.00	.00	.00	.00 %	986.03	.00	.00	.00	.00	.00
1997	1213.74	.00	.00	.00	.00	.00 %	1213.74	.00	.00	.00	.00	.00
1998	2143.57	.00	.00	.00	.00	.00 %	2143.57	.00	.00	.00	.00	.00
1999	7187.71	.00	.00	.00	.00	.00 %	7187.71	.00	.00	.00	.00	.00
2000	6453.65	.00	.00	.00	.00	.00 %	6453.65	.00	.00	.00	.00	.00
2001	12256.78	.00	.00	.00	.00	.00 %	12256.78	.00	.00	.00	.00	.00
2002	16798.48	.00	.00	.00	.00	.00 %	16798.48	.00	.00	.00	.00	.00
2003	11778.15	.00	.00	.00	.00	.00 %	11778.15	.00	.00	.00	.00	.00
2004	12755.61	.00	.00	.00	.00	.00 %	12755.61	.00	.00	.00	.00	.00
2005	15758.16	.00	.00	.00	.00	.00 %	15758.16	.00	.00	.00	.00	.00
2006	27735.79	.00	.00	.00	.00	.00 %	27735.79	.00	.00	.00	.00	.00
2007	29115.30	.00	.00	.00	.00	.00 %	29115.30	.00	.00	.00	.00	.00
2008	40559.79	.00	.00	.00	.00	.00 %	40559.79	.00	.00	.00	.00	.00
2009	48303.61	.00	.00	.00	.00	.00 %	48303.61	.00	.00	.00	.00	.00
2010	56376.36	.00	130.56	.00	130.56	.23 %	56245.80	165.81	.00	.00	.00	296.37
2011	55500.37	.00	1800.37	.00	1800.37	3.24 %	53700.00	2070.43	.00	.00	.00	3870.80
2012	75741.52	.00	7176.31	.00	7176.31	9.47 %	68565.21	7391.60	.00	.00	.00	14567.91
2013	73804.48	.00	7108.96	.00	7108.96	9.63 %	66695.52	3213.15	.00	.00	.00	10322.11
2014	90389.10	.00	7050.07	.00	7050.07	7.80 %	83339.03	2594.65	.00	.00	.00	9644.72
2015	93658.60	.00	6972.17	.00	6972.17	7.44 %	86686.43	2035.49	.00	.00	.00	9007.66
2016	123556.11	.00	7376.06	.00	7376.06	5.97 %	116180.05	1694.65	.00	16.22	.00	9086.93
2017	206900.01	.00	7823.89	.00	7823.89	3.78 %	199076.12	1295.33	.00	42.82	.00	9162.04
2018	407736.43	19053.55-	12037.94	19243.89	7205.95-	1.85-%	395888.83	2076.21	.00	2.00	.00	5127.74-
TOTL	1417559.96	19053.55-	57476.33	19243.89	38232.44	2.73 %	1360273.97	22537.32	.00	61.04	.00	60830.80
2019	1490326.39	31080.10-	196976.70	33307.08	163669.62	11.22 %	1295576.67	20918.08	161.73-	73.57	.00	184499.54
ENTITY	-----											
TOTL	2907886.35	50133.65-	254453.03	52550.97	201902.06	7.07 %	2655850.64	43455.40	161.73-	134.61	.00	245330.34

Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD... Transaction Date Range: 08/01/2020 to 08/31/2020 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)
IS

2019 Fiscal Year: 10/01/2019 - 09/30/2020

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	75,775,669.00	298,847.73	1,704.06	300,551.79	39,507.77	7,610.63	0.00	6,745.64	-0.61	261,043.41	75,500,593.06
2018	68,954,540.92	56,668.47	-7,360.23	49,308.24	-6,078.35	355.55	0.00	222.34	0.00	55,386.59	-148,703.91
2017	62,290,320.36	40,872.52	44.32	40,916.84	122.38	62.06	0.00	34.86	0.00	40,794.46	-54,059.94
2016	55,603,656.23	31,010.58	58.98	31,069.56	-13.43	25.06	0.00	10.60	0.00	31,082.99	-57,088.82
2015	49,093,370.76	25,872.15	0.00	25,872.15	0.00	0.00	0.00	0.00	0.00	25,872.15	3,832.29
2014	44,412,322.78	22,999.60	0.00	22,999.60	0.00	0.00	0.00	0.00	0.00	22,999.60	3,535.36
2013	38,869,330.27	24,532.54	0.00	24,532.54	10.25	9.21	0.00	2.92	0.00	24,522.29	2,308.43
2012	36,200,605.63	19,725.00	0.00	19,725.00	0.00	0.00	0.00	0.00	0.00	19,725.00	3,049.54
2011	34,042,595.83	15,379.46	0.00	15,379.46	0.00	0.00	0.00	0.00	0.00	15,379.46	2,421.10
2010	30,041,634.03	11,783.49	0.00	11,783.49	0.00	0.00	0.00	0.00	0.00	11,783.49	2,105.65
2009	27,944,427.52	7,491.82	0.00	7,491.82	1.02	1.40	0.00	0.36	0.01	7,490.81	1,204.68
2008	24,003,652.64	3,854.57	0.00	3,854.57	0.00	0.00	0.00	0.00	0.00	3,854.57	2,842.32
2007	0.00	3,065.93	0.00	3,065.93	0.00	0.00	0.00	0.00	0.00	3,065.93	201.08
2006	0.00	2,760.56	0.00	2,760.56	0.00	0.00	0.00	0.00	0.00	2,760.56	208.45
2005	0.00	1,370.37	0.00	1,370.37	0.00	0.00	0.00	0.00	0.00	1,370.37	184.75
2004	0.00	1,388.72	0.00	1,388.72	0.00	0.00	0.00	0.00	0.00	1,388.72	197.43
2003	0.00	507.30	0.00	507.30	0.00	0.00	0.00	0.00	0.00	507.30	22.02
2002	0.00	475.28	0.00	475.28	0.00	0.00	0.00	0.00	0.00	475.28	19.25
2001	0.00	97.43	0.00	97.43	0.00	0.00	0.00	0.00	0.00	97.43	17.58
2000 & prior	0.00	204.07	0.00	204.07	0.00	0.00	0.00	0.00	0.00	204.07	0.00
Summary											
Total Current	75,775,669.00	298,847.73	1,704.06	300,551.79	39,507.77	7,610.63	0.00	6,745.64	-0.61	261,043.41	75,500,593.06
Total Delinquent	471,456,456.97	270,059.86	-7,256.93	262,802.93	-5,958.13	453.28	0.00	271.08	0.01	268,761.07	-237,702.74
Rollbacks		203,619.86	75,412.57	279,032.43	85,184.42	0.00	0.00	0.00	0.00	193,848.01	212,791.14
Fee Type Total	547,232,125.97	772,527.45	69,859.70	842,387.15	118,734.06	8,063.91	0.00	7,016.72	-0.60	723,652.49	75,475,681.46

Combined Collections (Collections + P&I Collected) -- 126,797.97

Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD... Transaction Date Range: 08/01/2020 to 08/31/2020 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)
MO

2019 Fiscal Year: 10/01/2019 - 09/30/2020

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	157,224,379.73	620,069.15	3,535.71	623,604.86	81,973.31	15,790.99	0.01	13,996.29	-1.21	541,630.33	156,653,633.71
2018	152,580,256.06	125,393.96	-16,286.46	109,107.50	-13,449.97	786.73	0.00	491.96	0.00	122,557.47	-329,046.93
2017	137,287,673.22	90,082.64	97.70	90,180.34	269.73	136.78	0.00	76.84	0.00	89,910.61	-119,148.01
2016	122,550,282.37	68,346.85	130.00	68,476.85	-29.60	55.22	0.00	23.34	0.00	68,506.45	-125,823.63
2015	108,201,646.02	57,021.95	0.00	57,021.95	0.00	0.00	0.00	0.00	0.00	57,021.95	8,446.37
2014	97,884,620.94	50,690.88	0.00	50,690.88	0.00	0.00	0.00	0.00	0.00	50,690.88	7,791.90
2013	85,667,878.57	54,069.49	0.00	54,069.49	22.56	20.32	0.00	6.44	0.00	54,046.93	5,087.74
2012	79,786,018.87	43,473.70	0.00	43,473.70	0.00	0.00	0.00	0.00	0.00	43,473.70	6,721.17
2011	77,006,044.05	34,789.02	0.00	34,789.02	0.00	0.00	0.00	0.00	0.00	34,789.02	5,476.63
2010	75,321,364.08	29,543.84	0.00	29,543.84	0.00	0.00	0.00	0.00	0.00	29,543.84	5,279.35
2009	76,011,409.77	20,378.31	0.00	20,378.31	2.77	3.84	0.00	0.99	0.01	20,375.55	3,276.84
2008	73,587,435.47	11,816.70	0.00	11,816.70	0.00	0.00	0.00	0.00	0.00	11,816.70	8,713.64
2007	0.00	9,413.17	0.00	9,413.17	0.00	0.00	0.00	0.00	0.00	9,413.17	617.36
2006	0.00	11,464.46	0.00	11,464.46	0.00	0.00	0.00	0.00	0.00	11,464.46	865.70
2005	0.00	6,597.03	0.00	6,597.03	0.00	0.00	0.00	0.00	0.00	6,597.03	889.40
2004	0.00	6,166.86	0.00	6,166.86	0.00	0.00	0.00	0.00	0.00	6,166.86	876.72
2003	0.00	2,145.15	0.00	2,145.15	0.00	0.00	0.00	0.00	0.00	2,145.15	93.10
2002	0.00	2,366.49	0.00	2,366.49	0.00	0.00	0.00	0.00	0.00	2,366.49	95.87
2001	0.00	540.54	0.00	540.54	0.00	0.00	0.00	0.00	0.00	540.54	97.54
2000 & prior	0.00	995.77	0.00	995.77	0.00	0.00	0.00	0.00	0.00	995.77	0.00
Summary											
Total Current	157,224,379.73	620,069.15	3,535.71	623,604.86	81,973.31	15,790.99	0.01	13,996.29	-1.21	541,630.33	156,653,633.71
Total Delinquent	1,085,884,629.42	625,296.81	-16,058.76	609,238.05	-13,184.51	1,002.89	0.00	599.57	0.01	622,422.57	-519,689.24
Rollbacks		446,004.14	161,568.42	607,572.56	186,559.14	0.00	0.00	0.00	0.00	421,013.42	467,435.64
Fee Type Total	1,243,109,009.15	1,691,370.10	149,045.37	1,840,415.47	255,347.94	16,793.88	0.01	14,595.86	-1.20	1,585,066.32	156,601,380.11

Recap & Standings Report

WTAXSaaS

Cycles: **All** Taxing Units: **Leander ISD...** Transaction Date Range: **08/01/2020 to 08/31/2020** Sorted By: **By Year, Descending** Options: **Separate Rollbacks, Include**

Property Tax

Combined Collections (Collections + P&I Collected) -- 272,141.82
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Recap & Standings Report

Cycles: All Taxing Units: Leander ISD... Transaction Date Range: 08/01/2020 to 08/31/2020 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)

2019 Fiscal Year: 10/01/2019 - 09/30/2020

SA

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	69,012.56	4,062.63	-131.12	3,931.51	213.61	41.20	0.00	38.24	-0.08	3,717.82	63,270.71
2018	83,414.82	2,016.16	-64.27	1,951.89	40.77	12.64	0.00	8.00	0.00	1,911.12	1,928.74
2017	56,346.24	643.17	-4.46	638.71	12.08	5.20	0.00	2.59	0.00	626.63	105.38
2016	55,049.70	969.56	0.00	969.56	13.86	7.62	0.00	3.23	0.00	955.70	78.08
2015	48,897.66	889.56	0.00	889.56	0.00	0.00	0.00	0.00	0.00	889.56	23.59
2014	50,500.66	568.91	0.00	568.91	0.00	0.00	0.00	0.00	0.00	568.91	0.00
2013	48,069.44	2,263.44	0.00	2,263.44	3.11	2.80	0.00	0.90	0.00	2,260.33	3.11
2012	44,655.51	892.42	0.00	892.42	0.00	0.00	0.00	0.00	0.00	892.42	226.68
2011	31,924.14	912.76	0.00	912.76	0.00	0.00	0.00	0.00	0.00	912.76	51.20
2010	36,721.71	1,523.82	0.00	1,523.82	0.00	0.00	0.00	0.00	0.00	1,523.82	61.39
2009	36,058.37	583.30	0.00	583.30	0.00	0.00	0.00	0.00	0.00	583.30	0.00
2008	31,809.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	592.16
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary											
Total Current	69,012.56	4,062.63	-131.12	3,931.51	213.61	41.20	0.00	38.24	-0.08	3,717.82	63,270.71
Total Delinquent	523,448.16	11,263.10	-68.73	11,194.37	69.82	28.26	0.00	14.72	0.00	11,124.55	3,070.33
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fee Type Total	592,460.72	15,325.73	-199.85	15,125.88	283.43	69.46	0.00	52.96	-0.08	14,842.37	66,341.04

Combined Collections (Collections + P&I Collected) -- 352.89

Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD... Transaction Date Range: 08/01/2020 to 08/31/2020 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)

2019 Fiscal Year: 10/01/2019 - 09/30/2020

Taxing Unit Totals (IS,MO,SA)

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	233,069,061.29	922,979.51	5,108.65	928,088.16	121,694.69	23,442.82	0.01	20,780.17	-1.90	806,391.56	232,217,497.48
2018	221,618,211.80	184,078.59	-23,710.96	160,367.63	-19,487.55	1,154.92	0.00	722.30	0.00	179,855.18	-475,822.10
2017	199,634,339.82	131,598.33	137.56	131,735.89	404.19	204.04	0.00	114.29	0.00	131,331.70	-173,102.57
2016	178,208,988.30	100,326.99	188.98	100,515.97	-29.17	87.90	0.00	37.17	0.00	100,545.14	-182,834.37
2015	157,343,914.44	83,783.66	0.00	83,783.66	0.00	0.00	0.00	0.00	0.00	83,783.66	12,302.25
2014	142,347,444.38	74,259.39	0.00	74,259.39	0.00	0.00	0.00	0.00	0.00	74,259.39	11,327.26
2013	124,585,278.28	80,865.47	0.00	80,865.47	35.92	32.33	0.00	10.26	0.00	80,829.55	7,399.28
2012	116,031,280.01	64,091.12	0.00	64,091.12	0.00	0.00	0.00	0.00	0.00	64,091.12	9,997.39
2011	111,080,564.02	51,081.24	0.00	51,081.24	0.00	0.00	0.00	0.00	0.00	51,081.24	7,948.93
2010	105,399,719.82	42,851.15	0.00	42,851.15	0.00	0.00	0.00	0.00	0.00	42,851.15	7,446.39
2009	103,991,895.66	28,453.43	0.00	28,453.43	3.79	5.24	0.00	1.35	0.02	28,449.66	4,481.52
2008	97,622,898.02	15,671.27	0.00	15,671.27	0.00	0.00	0.00	0.00	0.00	15,671.27	12,148.12
2007	0.00	12,479.10	0.00	12,479.10	0.00	0.00	0.00	0.00	0.00	12,479.10	818.44
2006	0.00	14,225.02	0.00	14,225.02	0.00	0.00	0.00	0.00	0.00	14,225.02	1,074.15
2005	0.00	7,967.40	0.00	7,967.40	0.00	0.00	0.00	0.00	0.00	7,967.40	1,074.15
2004	0.00	7,555.58	0.00	7,555.58	0.00	0.00	0.00	0.00	0.00	7,555.58	1,074.15
2003	0.00	2,652.45	0.00	2,652.45	0.00	0.00	0.00	0.00	0.00	2,652.45	115.12
2002	0.00	2,841.77	0.00	2,841.77	0.00	0.00	0.00	0.00	0.00	2,841.77	115.12
2001	0.00	637.97	0.00	637.97	0.00	0.00	0.00	0.00	0.00	637.97	115.12
2000 & prior	0.00	1,199.84	0.00	1,199.84	0.00	0.00	0.00	0.00	0.00	1,199.84	0.00

Summary

Total Current	233,069,061.29	922,979.51	5,108.65	928,088.16	121,694.69	23,442.82	0.01	20,780.17	-1.90	806,391.56	232,217,497.48
Total Delinquent	1,557,864,534.55	906,619.77	-23,384.42	883,235.35	-19,072.82	1,484.43	0.00	885.37	0.02	902,308.19	-754,321.65
Rollbacks		649,624.00	236,980.99	886,604.99	271,743.56	0.00	0.00	0.00	0.00	614,861.43	680,226.78
Taxing Unit Total	1,790,933,595.84	2,479,223.28	218,705.22	2,697,928.50	374,365.43	24,927.25	0.01	21,665.54	-1.88	2,323,561.18	232,143,402.61

Percentages

% of Roll Collected - 2019 - 99.65%	Adjusted Original Roll -- \$233,023,889.04	Current YTD Collected -- \$232,217,497.48
Tax Collections Compared to Current Taxes Billed 13.18% Collected		
All Collections Compared to Current Taxes Billed 15.72% Collected		
Combined Collections (Collections + P&I Collected) -- 399,292.68		



625 F.M. 1460
Georgetown, Texas 78626

(512) 930-3787

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John Jewett

Larry Gaddes

Chief Appraiser

Alvin Lankford
(512) 931-7826

alvinl@wcad.org

"We will provide quality service with the highest standards of professionalism, integrity and respect. We will uphold these standards while providing an accurate, fair and cost-effective appraisal roll in compliance with the laws of the State of Texas."

October 7, 2020

Dr. Bruce Gearing
Superintendent
Leander ISD (SLE)
PO Box 218
Leander, TX 78646-0218

Dear Dr. Gearing:

To keep you informed about matters that can impact your tax base, we have attached an updated list of the lawsuits currently pending in your jurisdiction as of October 5, 2020. The list gives an indication of the total value involved in litigation for your jurisdiction.

Appraisal District litigation continues across the state as just another step of appealing property tax values. The legislature has given the taxpayer considerable leverage in appealing values to the Court. Our litigation, as well as that in most other metro appraisal districts, primarily involves large businesses.

The attached list is in a constant state of adjustment. As each lawsuit is resolved, we send the information to your tax assessor/collector to update their records.

We know this is an important matter and we will continue to keep you apprised of the progress on your litigation.

If you have any questions, please feel free to call me.

With Kindest Regards,

Alvin Lankford

Alvin Lankford
Chief Appraiser

AL/abl

Enclosure

cc: Larry Gaddes, A/C



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"We will provide quality service with the highest standards of professionalism, integrity and respect. We will uphold these standards while providing an accurate, fair and cost-effective appraisal roll in compliance with the laws of the State of Texas."

October 7, 2020

Elaine Cogburn
Chief Financial Officer
Leander ISD (SLE)
PO Box 218
Leander, TX 78646-0218

Dear Ms. Cogburn:

To keep you informed about matters that can impact your tax base, we have attached an updated list of the lawsuits currently pending in your jurisdiction as of October 5, 2020. The list gives an indication of the total value involved in litigation for your jurisdiction.

Appraisal District litigation continues across the state as just another step of appealing property tax values. The legislature has given the taxpayer considerable leverage in appealing values to the Court. Our litigation, as well as that in most other metro appraisal districts, primarily involves large businesses.

The attached list is in a constant state of adjustment. As each lawsuit is resolved, we send the information to your tax assessor/collector to update their records.

We know this is an important matter and we will continue to keep you apprised of the progress on your litigation.

If you have any questions, please feel free to call me.

With Kindest Regards,

Alvin Lankford

Alvin Lankford
Chief Appraiser

AL/abl

Enclosure

cc: Larry Gaddes, A/C

PROP ID	LAWSUIT NAME	CAUSE NUMBER	DATE FILED	TAX YEAR	TAXING UNITS	MKT AMOUNT INVOLVED	DPMT
R524375	A-L-L 136 Crystal Falls Pkwy-Lakeline Blvd LP	19-1317-C425	8/28/19	2019	GWI RFM SLE CLE J01 W09	3,655,215	C
R524375	A-L-L 136 Crystal Falls Pkwy-Lakeline Blvd LP	19-1317-C425	9/11/20	2020	GWI RFM SLE CLE J01 W09	4,350,213	C
R502512	Allure Acquisition LLC d/b/a The Allure	20-1426-C26	9/16/20	2020	GWI RFM SLE CCP J01 W09	49,091,220	C
R538842	ATX Family LLC	19-1448-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	3,220,357	C
R538842	ATX Family LLC	19-1448-C395	8/5/20	2020	GWI RFM SLE CCP J01 W09	3,056,365	C
P384096	Autozone Texas LP, Autozone West Inc AKA Autozone Inc., as Owner and Lessee	19-1238-C26	8/21/19	2019	GWI RFM SLE CCP J01 W09	490,397	P
P453549	Autozone Texas LP, Autozone West Inc AKA Autozone Inc., as Owner and Lessee	19-1238-C26	8/21/19	2019	GWI RFM SLE CLE J01 W09	482,213	P
P489973	Autozone Texas LP, Autozone West Inc AKA Autozone Inc., as Owner and Lessee	19-1238-C26	10/10/19	2019	GWI RFM SLE CCP J01 W09	616,667	P
R525531	Bastrop Investment Group LP	20-1217-C26	8/17/20	2020	GWI RFM SLE CCP J01 W09	1,597,622	C
R532144	Beacon Funeral Partners Texas LLC	20-1089-C26	7/27/20	2020	GWI RFM SLE CCP J01 W09	2,767,192	C
R577387	BRE RC 1890 Ranch TX LP	19-1323-C395	8/29/19	2019	GWI RFM SLE CCP J01 W09	102,000,000	C
R369883	Cedar Inn Inc	20-1016-C368	7/15/20	2020	GWI RFM SLE CCP J01 W09	1,500,000	C
R404540	Cedar Park Hospitality	20-1246-C368	8/19/20	2020	GWI RFM SLE CCP J01 W09	3,250,000	C
R565328	Cedar Park Town Center, LP	19-1142-C26	8/7/19	2019	GWI RFM SLE CCP J01 W09	6,596,000	C
R398643	CFD Holdings LLC	20-1353-C26	9/3/20	2020	GWI RFM SLE CLE J01 W09	810,661	C
R487570	CFT NV Developments LLC	18-1206-C395	9/21/18	2018	GWI RFM SLE CCP J01 W09	4,786,551	C
R487570	CFT NV Developments LLC	19-1383-C395	9/6/19	2019	GWI RFM SLE CCP J01 W09	4,904,682	C
R487570	CFT NV Developments LLC	20-0997-C368	7/10/20	2020	GWI RFM SLE CCP J01 W09	6,063,081	C
R481888	Chick-Fil-A Inc., As Owner and Lessee	19-1441-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	1,757,946	C
R481888	Chick-Fil-A Inc., As Owner and Lessee	20-1547-C26	10/1/20	2020	GWI RFM SLE CCP J01 W09	1,656,747	C
R528449	Costco Wholesale Corporation	20-1224-C26	8/17/20	2020	GWI RFM SLE CCP J01 W09	15,012,881	C
R493007	Cottonwood Lodging Inc	20-1238-C425	8/18/20	2020	GWI RFM SLE CCP J01 W09	3,080,000	C
R351055	CVS As Lessee	20-1395-C425	9/11/20	2020	GWI RFM SLE CCP J01 W09	2,353,058	C
R437488	CVS As Lessee	20-1395-C425	9/11/20	2020	GWI RFM SLE CCP J01 W09	2,530,610	C
R558026	ES Austin Propco LLC	19-1266-C368	8/23/19	2019	GWI RFM SLE CCP J01 W09	2,642,890	C
R543182	GC Parkway Crossing Ltd	20-1418-C368	9/16/20	2020	GWI RFM SLE CLE J01 W09	32,663,000	C
P462853	HEB Grocery Company LP	19-1398-C368	9/9/19	2019	GWI RFM SLE CLE J01 W09	6,378,071	P
R347609	H E Butt Grocery Company, H E Butt Inc and HEB Grocery Company LP	20-1223-C425	8/17/20	2020	GWI RFM SLE CCP J01 W09	13,642,672	C
R496073	H E Butt Grocery Company, H E Butt Inc and HEB Grocery Company LP	20-1223-C425	8/17/20	2020	GWI RFM SLE CCP J01 W09	1,501,850	C
R586909	H E Butt Grocery Company, H E Butt Inc and HEB Grocery Company LP	20-1223-C425	8/17/20	2020	GWI RFM SLE CLE T05 J01 W09	40,302,586	C
R543269	Inland American Round Rock University Oaks LP and IVT Parke Cedar Park LLC	20-1257-C368	8/20/20	2020	GWI RFM SLE CCP J01 W09	110,779,943	C
R417165	KH Liberty Plaza, LLC	18-0915-C368	8/1/18	2018	GWI RFM SLE CCP J01 W09	2,900,000	C
R417165	KH Liberty Plaza, LLC	18-0915-C368	8/19/19	2019	GWI RFM SLE CCP J01 W09	2,900,000	C
R417165	KH Liberty Plaza, LLC	18-0915-C368	8/5/20	2020	GWI RFM SLE CCP J01 W09	2,915,067	C

PROP ID	LAWSUIT NAME	CAUSE NUMBER	DATE FILED	TAX YEAR	TAXING UNITS	MKT AMOUNT INVOLVED	DPMT
R489772	Kin Inc. fka Kohl's Inc (Kohl's Stores #192, #510, and #1280)	20-1305-C368	8/28/20	2020	GWI RFM SLE CLE J01 W09	11,142,281	C
R442408	Lakeline Homestead K/C Ltd, NWC US79/CR122 Ltd and Whitestone Retail Ltd,	20-1556-C26	10/1/20	2020	GWI RFM SLE CCP J01 W09	10,873,210	C
R543566	Latitude/GW-DW LLC & Latitude/GW-SK LLC & Latitude/GW-SJ LLC	20-1330-C395	9/1/20	2020	GWI RFM SLE CLE J01 W09	52,201,640	C
R427550	LIPT Whitestone Boulevard LLC (Whitestone Market Shopping Ctr)	20-1468-C368	9/21/20	2020	GWI RFM SLE CCP J01 W09	35,310,781	C
R489763	Lowe's Home Centers Inc. and Lowe's Home Centers LLC	20-1255-C26	8/19/20	2020	GWI RFM SLE CLE J01 W09	9,666,440	C
R577679	Memtex Dev. #1 LLC & Justventures Inc., SCMR Austin Ltd., WSP Dev. #3 Ltd and WSP Dev. #6 Ltd, et al	19-1269-C26	8/23/19	2019	GWI RFM SLE SRR CAU R02 J01 W09	17,817,433	C
R577679	Memtex Dev. #1 LLC & Justventures Inc., WSP Dev. #3 Ltd and WSP Dev. #6 Ltd, et al. SCMR Austin Ltd.,	20-1196-C26	8/11/20	2020	GWI RFM SLE SRR CAU R02 J01 W09	22,324,379	C
R399014	MMRMSM LLC	20-1019-C395	7/15/20	2020	GWI RFM SLE CCP J01 W09	1,189,671	C
R392201	Mouser Properties LLC	18-1211-C425	9/21/18	2018	GWI RFM SLE F09 J01 W09	1,131,871	C
R577676	NE Carneros LP	20-1450-C368	9/18/20	2020	GWI RFM SLE CLE J01 W09	35,141,260	C
R417138	Northland Lakeline II LLC	19-1231-C395	8/20/19	2019	GWI RFM SLE CCP J01 W09	44,982,571	C
R417138	Northland Lakeline II LLC	19-1231-C395	9/28/20	2020	GWI RFM SLE CCP J01 W09	48,599,333	C
R559132	Park At Crystal Falls II LP	20-1419-C395	9/16/20	2020	GWI RFM SLE CLE J01 W09	31,979,080	C
R566063	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWI RFM SLE CCP J01 W09	1,336,449	L
R566064	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWI RFM SLE CCP J01 W09	1,052,019	L
R566065	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWI RFM SLE CCP J01 W09	738,778	L
R566066	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWI RFM SLE CCP J01 W09	1,033,550	L
R566067	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWI RFM SLE CCP J01 W09	684,639	L
R566069	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWI RFM SLE CCP J01 W09	3,210,843	L
R566063	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	1,386,881	L
R566064	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	1,091,718	L
R566065	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	766,656	L
R566066	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	1,072,552	L
R566067	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	710,474	L
R566069	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	3,332,007	L
R309013	Round Rock Retirement Residence LP and Ventas Highland Estates LLC	20-1559-C395	10/1/20	2020	GWI RFM SLE CCP J01 W09	10,500,000	C
R577495	RPAI Cedar Park Town Center LLC	19-1253-C368	8/22/19	2019	GWI RFM SLE CCP J01 W09	31,094,449	C
R577495	RPAI Cedar Park Town Center LLC	20-1566-C26	10/2/20	2020	GWI RFM SLE CCP J01 W09	41,908,136	C
R518497	S-K Cedar Park Opportunity II LLC	19-1429-C425	9/11/19	2019	GWI RFM SLE CCP M17 J01 W09	24,500,000	C
R489882	S-SI Leander I LP	20-1443-C368	9/17/20	2020	GWI RFM SLE CLE J01 W09	1,737,674	L
R495097	SCMR Austin LTD, WSP Dev #3, WSP Dev #6, Smith Family Ventures III, LLC and Herman Family Ventures III, LLC	18-0853-C395	7/18/18	2018	GWI RFM SLE CAU J01 R02 W09	8,967,237	C
R539127	SCMR Austin LTD, WSP Dev #3, WSP Dev #6, Smith Family Ventures III, LLC and Herman Family Ventures III, LLC	18-0853-C395	7/18/18	2018	GWI RFM SLE CAU J01 R02 W09	3,980,111	C
R468311	SH1 Cedar Ridge LLC	20-1545-C395	9/30/20	2020	GWI RFM SLE CCP J01 W09	3,900,000	C

PROP ID	LAWSUIT NAME	CAUSE NUMBER	DATE FILED	TAX YEAR	TAXING UNITS	MKT AMOUNT INVOLVED	DPMT
R525547	Shops At Crystal Falls LLC	20-1023-C425	7/15/20	2020	GWI RFM SLE CLE J01 W09	6,995,677	C
R472068	Walker, Ronald M Trustee & Gilbert C & Michaela I Walker Trustees	18-1289-C368	10/3/18	2018	GWI RFM SLE CCP J01 W09	7,098,693	C
R472069	Walker, Ronald M Trustee & Gilbert C & Michaela I Walker Trustees	18-1289-C368	10/3/18	2018	GWI RFM SLE CCP J01 W09	4,142,752	C
R472068	Walker, Ronald M Trustee & Gilbert C & Michaela I Walker Trustees	18-1289-C368	9/5/19	2019	GWI RFM SLE CCP J01 W09	7,931,831	C
R472069	Walker, Ronald M Trustee & Gilbert C & Michaela I Walker Trustees	18-1289-C368	9/5/19	2019	GWI RFM SLE CCP J01 W09	4,605,585	C
R442410	Wal-Mart Real Estate Business Trust, Wal-Mart Stores Inc. and Walmart Inc., Wal-Mart Stores Texas, LLC As Lessee and Wal-Mart Stores Texas, LP	20-1326-C368	9/1/20	2020	GWI RFM SLE CCP J01 W09	16,608,034	C
R521246	Wal-Mart Real Estate Business Trust, Wal-Mart Stores Inc. and Walmart Inc., Wal-Mart Stores Texas, LLC As Lessee and Wal-Mart Stores Texas, LP	20-1326-C368	9/1/20	2020	GWI RFM SLE CCP J01 W09	15,983,485	C
R521248	Wal-Mart Real Estate Business Trust, Wal-Mart Stores Inc. and Walmart Inc., Wal-Mart Stores Texas, LLC As Lessee and Wal-Mart Stores Texas, LP	20-1326-C368	9/1/20	2020	GWI RFM SLE CCP J01 W09	1,617,257	C
SLE						972,603,194	



Travis County Active Lawsuits by Year

Year	Cause Number	Plaintiff Name	Entity Code	Entity Name	Cause Value	Number of Properties Involved
2017	D-1-GN-17-004104	SOVRAN ACQUISITION LIMITED PARTNERSHIP, ET AL	69	LEANDER ISD	\$9,714,200	1
2017	D-1-GN-17-004153	WHITESTONE QUINLAN CROSSING, LLC	69	LEANDER ISD	\$38,676,881	10
2017	D-1-GN-17-004170	CUBESMART, LP AND CENTERPORT STORAGE LP	69	LEANDER ISD	\$11,419,233	1
2017	D-1-GN-17-004565	KRT FAMILY TRUST	69	LEANDER ISD	\$1,223,169	1
2017	D-1-GN-17-004596	SIR STEINER RANCH APARTMENTS, LLC	69	LEANDER ISD	\$76,000,000	1
2017	D-1-GN-17-004843	TARGET CORPORATION AS OWNER AND LESSEE AND DAYTON HUDSON CORPORATION	69	LEANDER ISD	\$15,936,122	1
2017	D-1-GN-17-004998	CVS PHARMACY, INC. AS OWNER AND LESSEE	69	LEANDER ISD	\$4,859,000	1
2017	D-1-GN-17-006774	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$5,752,165	3
2018	D-1-GN-17-004170	CUBESMART, LP AND CENTERPORT STORAGE LP	69	LEANDER ISD	\$12,000,000	1
2018	D-1-GN-17-004565	KRT FAMILY TRUST	69	LEANDER ISD	\$1,253,889	1
2018	D-1-GN-17-004998	CVS PHARMACY, INC. AS OWNER AND LESSEE	69	LEANDER ISD	\$5,626,800	1
2018	D-1-GN-17-006774	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$3,786,410	2
2018	D-1-GN-18-003843	WHITESTONE QUINLAN CROSSING LLC	69	LEANDER ISD	\$36,076,361	10
2018	D-1-GN-18-003976	RANDY COHEN	69	LEANDER ISD	\$1,977,500	1
2018	D-1-GN-18-004036	HEB GROCERY COMPANY LP S OWNER AND LESSEE, ET AL	69	LEANDER ISD	\$20,120,617	2
2018	D-1-GN-18-004103	THE BASSHAM TRUST; DEBORAH E. PARKER AND LODGE AT STONE OAK RANCH, LLC	69	LEANDER ISD	\$132,420,000	2
2018	D-1-GN-18-004636	BRUCE STUCKMAN MANAGEMENT TRUST	69	LEANDER ISD	\$1,417,750	1
2018	D-1-GN-18-004648	RANDALL'S FOOD & DRUG, L.P. AS OWNER AND LESSEE	69	LEANDER ISD	\$13,185,000	1
2018	D-1-GN-18-004658	RICHARD L HILTON & MARY L PARR	69	LEANDER ISD	\$1,494,156	1
2018	D-1-GN-18-004662	TODD A & LYNN A NALODKA	69	LEANDER ISD	\$1,190,741	1
2018	D-1-GN-18-004946	TARGET CORPORATION AS OWNER AND LESSEE AND DAYTON HUDSON CORPORATION	69	LEANDER ISD	\$10,342,000	1
2018	D-1-GN-18-005250	WALGREENS CO. AS OWNER AND LESSEE	69	LEANDER ISD	\$6,062,625	1
2018	D-1-GN-18-005288	RUTH REAL ESTATE HOLDINGS INC	69	LEANDER ISD	\$654,809	1
2018	D-1-GN-18-005362	MOSLEY, GARY	69	LEANDER ISD	\$972,386	6
2018	D-1-GN-18-005651	MARK MILLER AND PAULA MILLER	69	LEANDER ISD	\$575,765	1
2018	D-1-GN-18-005687	JEAN BELLE VAN HOUTEN LIVING TRUST	69	LEANDER ISD	\$904,656	2
2018	D-1-GN-18-005861	MERILEE ABBODD AND DAVID ABBODD	69	LEANDER ISD	\$858,868	1
2019	D-1-GN-17-004565	KRT FAMILY TRUST	69	LEANDER ISD	\$1,453,400	1
2019	D-1-GN-17-004998	CVS PHARMACY, INC. AS OWNER AND LESSEE	69	LEANDER ISD	\$5,871,000	1
2019	D-1-GN-18-004103	THE BASSHAM TRUST; DEBORAH E. PARKER AND LODGE AT STONE OAK RANCH, LLC	69	LEANDER ISD	\$138,100,000	2
2019	D-1-GN-18-005362	MOSLEY, GARY	69	LEANDER ISD	\$735,551	3
2019	D-1-GN-19-003013	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$5,092	1
2019	D-1-GN-19-004353	SUBRAMANIAN LTD	69	LEANDER ISD	\$715,116	1
2019	D-1-GN-19-004560	NR TACARA AT STEINER RANCH LLC	69	LEANDER ISD	\$47,900,000	1
2019	D-1-GN-19-004879	KRG-USCRF PLAZA VOLENTE LLC	69	LEANDER ISD	\$19,418,834	4
2019	D-1-GN-19-004893	WHITESTONE QUIHNLAN CROSSING, LLC	69	LEANDER ISD	\$37,328,263	10
2019	D-1-GN-19-005292	CANYON CREEK TEXAS LLC	69	LEANDER ISD	\$57,120,000	1
2019	D-1-GN-19-005341	WALGREENS CO., WALGREENS CO., AS LESSEE AND WALTRUST PROPERTIES, INC.	69	LEANDER ISD	\$6,698,000	1
2019	D-1-GN-19-005431	SHOPS AT RIVERPLACE, LLC	69	LEANDER ISD	\$11,184,000	1
2019	D-1-GN-19-005443	STUCKMAN BRUCE MANAGEMENT TRUST	69	LEANDER ISD	\$1,567,900	1
2019	D-1-GN-19-005516	HEB GROCERY COMPANY LP AS OWNER AND LESSEE	69	LEANDER ISD	\$19,625,548	1
2019	D-1-GN-19-005533	HEB GROCERY COMPANY LP AS OWNER AND LESSEE AND BUTT HE STORE PROPERTY	69	LEANDER ISD	\$577,099	1
2019	D-1-GN-19-005766	BREIT STEADFAST MF STEINER TX LP	69	LEANDER ISD	\$81,480,000	1
2019	D-1-GN-19-005804	AUSTIN 9311 FM LLC	69	LEANDER ISD	\$23,369,004	1
2019	D-1-GN-19-005880	SIGNATURE LODGING LLC	69	LEANDER ISD	\$8,100,000	1
2019	D-1-GN-19-006000	DAYTON HUDSON CORPORATION AND TARGET CORPORATION AS OWNER AND LESSEE	69	LEANDER ISD	\$10,342,000	1
2019	D-1-GN-19-006552	ALLTEX RENTALS LP	69	LEANDER ISD	\$1,585,000	1
2019	D-1-GN-19-006574	REGIONS BANK AS OWNER AND LESSEE AND TEXAS HERITAGE BANK	69	LEANDER ISD	\$2,493,800	2
2019	D-1-GN-19-006676	ADVANCED DRYWALL SYSTEMS INC	69	LEANDER ISD	\$1,620,000	2
2019	D-1-GN-19-006691	CUBESMART LP (CUBESMART 707 AND 914)	69	LEANDER ISD	\$25,372,897	2
2019	D-1-GN-19-006836	RANDALL'S FOOD & DRUGS, LP	69	LEANDER ISD	\$3,679,825	1
2019	D-1-GN-19-006872	BELL FUND V FOUR POINTS LLC	69	LEANDER ISD	\$54,670,000	1
2019	D-1-GN-19-006927	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$5,752,265	4
2019	D-1-GN-19-007110	RUTH REAL ESTATE HOLDINGS INC	69	LEANDER ISD	\$850,465	1
2019	D-1-GN-19-007435	HEB GROERY COMPANY LP	69	LEANDER ISD	\$3,882,088	1
2019	D-1-GN-19-007579	3400 W WHITESTONE, LLC	69	LEANDER ISD	\$310,147	1
2019	D-1-GN-19-008135	LINDEMAN LANE TRUST	69	LEANDER ISD	\$210,000	1
2019	D-1-GN-20-000049	ANTHONY SESSA, AND 137 PROPERTY OWNER/CLIENTS OF FIVE STONE TAX	69	LEANDER ISD	\$8,349,401	17
2019	D-1-GN-20-000564	JEAN BELLE VAN HOUTEN LIVING TRUST	69	LEANDER ISD	\$760,213	2
2020	D-1-GN-17-004998	CVS PHARMACY, INC. AS OWNER AND LESSEE	69	LEANDER ISD	\$6,904,383	1
2020	D-1-GN-19-005431	SHOPS AT RIVERPLACE, LLC	69	LEANDER ISD	\$11,102,000	1
2020	D-1-GN-19-005516	HEB GROCERY COMPANY LP AS OWNER AND LESSEE	69	LEANDER ISD	\$18,902,917	1
2020	D-1-GN-19-005533	HEB GROCERY COMPANY LP AS OWNER AND LESSEE AND BUTT HE STORE PROPERTY	69	LEANDER ISD	\$577,099	1
2020	D-1-GN-20-004294	PROMESA APARTMENTS LTD	69	LEANDER ISD	\$46,396,696	1
2020	D-1-GN-20-004411	KRG-USCRF PLAZA VOLENTE LLC	69	LEANDER ISD	\$23,653,500	4
2020	D-1-GN-20-004619	BREIT STEADFAST MF STEINER TX LP	69	LEANDER ISD	\$77,300,000	1
2020	D-1-GN-20-004810	MONTERONE APARTMENT INVESTOR LLC	69	LEANDER ISD	\$54,900,000	1
2020	D-1-GN-20-004874	WALGREENS CO AS OWNER AND LESSEE AND WALGREEN CO AS OWNER AND LESSEE	69	LEANDER ISD	\$6,582,717	1
2020	D-1-GN-20-004934	DAYTON HUDSON CORPORATION AND TARGET CORPORATION AS OWNER AND LESSEE	69	LEANDER ISD	\$10,342,000	1

TCAD ACTIVE LAWSUITS	Year	Number of Lawsuits	Total Cause Value	# of Props
	2017	8	\$163,580,770	19
	2018	19	\$250,920,333	37
	2019	32	\$581,126,908	70
	2020	10	\$256,661,312	13
TOTALS	69	\$1,252,289,323	139	

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, October 22, 2020

Agenda Item: Focus on Finance
Purpose (this meeting): Discussion Item/Report Only Action Requested
Administrator Responsible: Elaine Cogburn
Attachments: Focus on Finance - Issue 1
Focus on Finance - Issue 2 *(to be loaded to BoardBook prior to the meeting)*

Background Information:

This document is the second in a series of reports being created to provide more in-depth information on various aspects of the district's finances. This first report provided a very high-level comparisons of Leander ISD's information to a local peer group of school districts and a statewide group of school districts that most closely mirror LISD's student enrollment and demographics. This second report looks closer at expenditures and revenues and identifies variances between Leander ISD's numbers as compared to the peer groups.

The information in this report has been obtained from ForeCast 5 Analytics and the district's financial systems. The information sourced from ForeCast is based on data from the Texas Education Agency which is submitted by every Texas school district through annual PEIMS submissions. Again, the data in both Issues 1 and 2 are pulled from the 2018-2019 school year as that is the most recent data available through the state.

The goal of these reports is to provide the Board with a broader base of information about the district to support future discussions on fund balance, budgets, and staffing. Board members are encouraged to reach out to Elaine Cogburn for questions regarding the information in this report or requests for more information in certain areas. For reference purposes, Issue 1 is included again in this agenda packet. Issue 2 will be posted in Board Book early next week.

Administrative Recommendation:

N/A

Sample Motion:

N/A



Making Sense of the Dollars and Cents
A series of publications focusing on various areas of the school district's financial history and trends.

FOCUS ON FINANCE

Issue 1, September 2020

Focus on Finance: *Making Sense of the Dollars and Cents*

This is the first report in a series of publications regarding Leander Independent School District’s financial story. In this series of publications, information regarding student enrollment, staffing, fund balance, and expenditures will be examined. Some of this information will be presented for the district alone and some of the information will be presented as compared to “peer” districts. These publications are presented in order to inform and educate the reader about the District. *The information in this first report is presented at a very high level with more a detailed analysis to be provided in subsequent reports on specific areas.*

Leander ISD is located northwest of Austin, Texas, in the southwestern portion of Williamson County, with a portion of its boundaries extending into Travis County to the South. The District covers nearly 200 square miles and includes all or part of nine municipalities (Austin, Cedar Park, Georgetown, Jonestown, Lago Vista, Leander, Liberty Hill, Round Rock, and Volente). The District has forty-four instructional campuses – six high schools, nine middle schools, twenty-seven elementary schools and two alternative learning centers.

In this series two peer groups will be used in presenting comparison data. The first group consists of central Texas school districts that vary in size and demographic makeup. This peer group consists of:

- | | |
|------------------|----------------|
| Leander ISD | Eanes ISD |
| Lake Travis ISD | Georgetown ISD |
| Pflugerville ISD | Round Rock ISD |
| Austin ISD | |

	LOCAL PEERS		
	Enrollment	Low Income %	ELL%
Leander ISD	39,939	20.3	6.2
Eanes ISD	8,105	3.2	2.2
Lake Travis ISD	10,695	12.3	6.1
Georgetown ISD	11,732	42.5	13.9
Pflugerville ISD	25,361	51.0	22.3
Round Rock ISD	50,204	27.9	10.2
Austin ISD	79,787	53.5	27.2

Figure 1.1: 2018-2019 Enrollment Data of Local Peer districts

The second peer group includes school districts across the state that are most similar in enrollment size, low-income students and English Language Learner (ELL) students. While no single district mirrors Leander ISD in demographics and size, this peer group most resembles the District in these three areas. This second peer group consists of:

Leander ISD
 Humble ISD
 Lewisville ISD
 Frisco ISD

Clear Creek ISD
 Round Rock ISD
 Plano ISD

	DEMOGRAPHIC PEERS		
	Enrollment	Low Income %	ELL%
Leander ISD	39,939	20.3	6.2
Clear Creek ISD	42,042	28.7	12.1
Humble ISD	43,441	38.0	9.4
Round Rock ISD	50,204	27.9	10.2
Lewisville ISD	52,104	34.8	17.5
Plano ISD	52,810	31.9	16.3
Frisco ISD	60,028	12.5	6.1

Figure 1.2: 2018-2019 Enrollment of Demographic Peer districts

This first report will compare Leander ISD to the Local Peer and Demographic Peer groups at a high level. While this information may create more questions than answers, it is intended to provide a basic overview of financial data. More detailed information will be presented in additional reports over the next several months. The goal of these reports is to provide the Board with more in-depth information regarding the district’s finances to assist in decision making. If any Board member would like additional information on any item covered in this document, please let us know and we will include that additional information in the appropriate series

Data Sources

Most of the data for this report is derived from ForeCast 5 Analytics. ForeCast 5 obtains their data from information submitted to the Texas Education Agency by every school district in Texas via PEIMS (Public Education Information Management System). Due to the timing of available data, most of the financial data in this report is from the 2018-2019 school year which was reported to the State in January 2020. Data for the 2019-2020 school year will not be submitted until January 2021. An analysis based on 2019-2020 data may be skewed due to the district operating on a 10-month year, as well as various budget impacts of COVID-19 experienced by all school districts at differing levels.

Student data is based on the last PEIMS snapshot date available which is from October 2019 and/or TAPR reports. Current year student data will be submitted in December of 2020. Due to the timing of PEIMS submissions, available data will always be at least a year behind. This and future publications in this series should be used in conjunction with other district publications (TAPR, CAFR, Official Budget) in forming conclusions about district operations.

STUDENT DATA

Demographic Peers

As shown by the chart in Figure 2.1, LISD has a larger White population than its Demographic Peers of similar size. The Hispanic student population is relatively comparable mirroring Plano ISD most closely. The district's Asian population compares most closely to Clear Creek ISD. The district's percentage of students from two or more races is higher than all Demographic Peers.

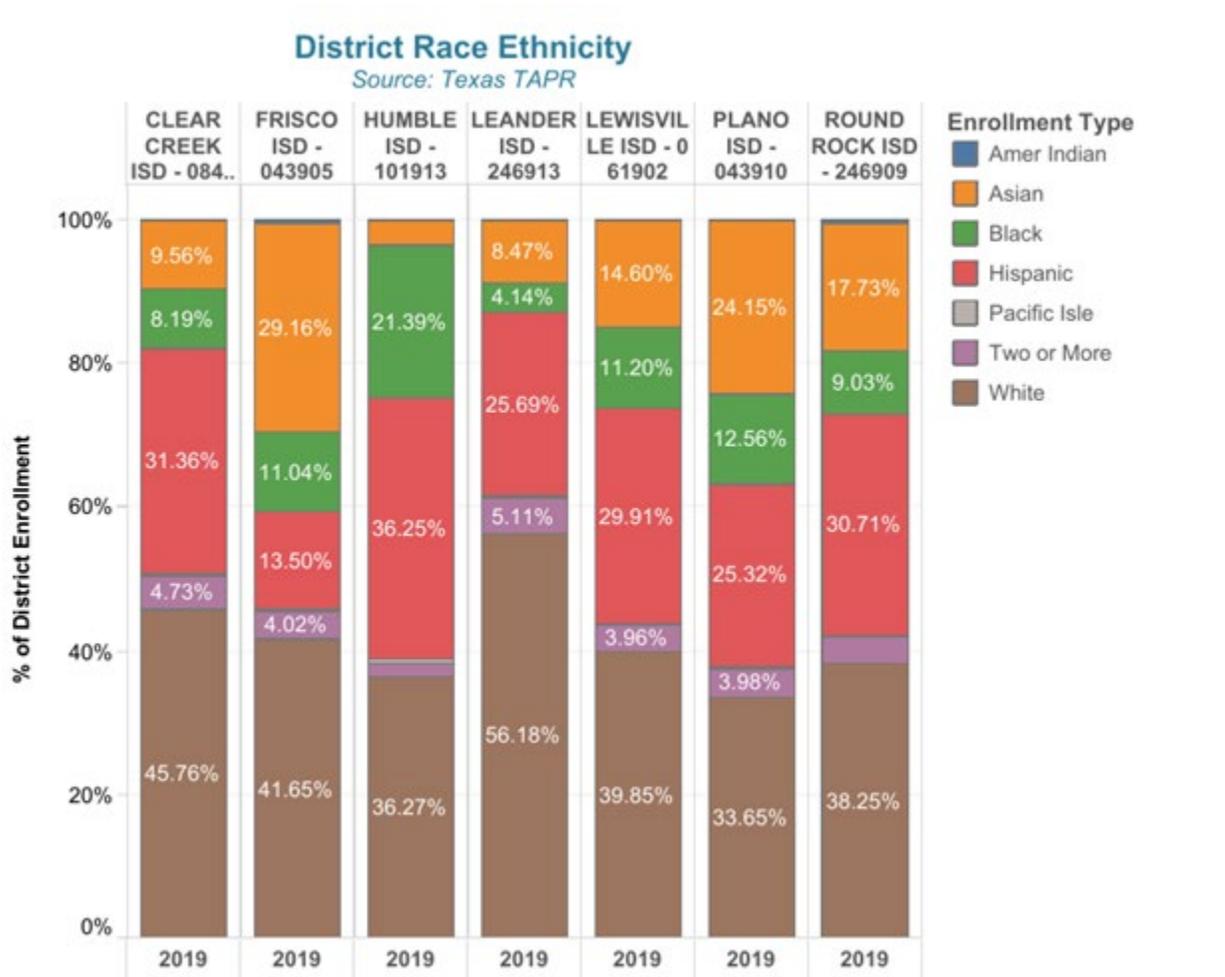


Figure 2.1: 2019 District Race Ethnicity Enrollment Percentages - Demographic Peers

Local Peers

In comparison to local school districts, LISD has the third highest percentage of White students and the third lowest percentage of Black students. Locally, the district's Hispanic population most

closely matches RRISD. The district’s percentage of students from two or more races is higher than all Local Peers.

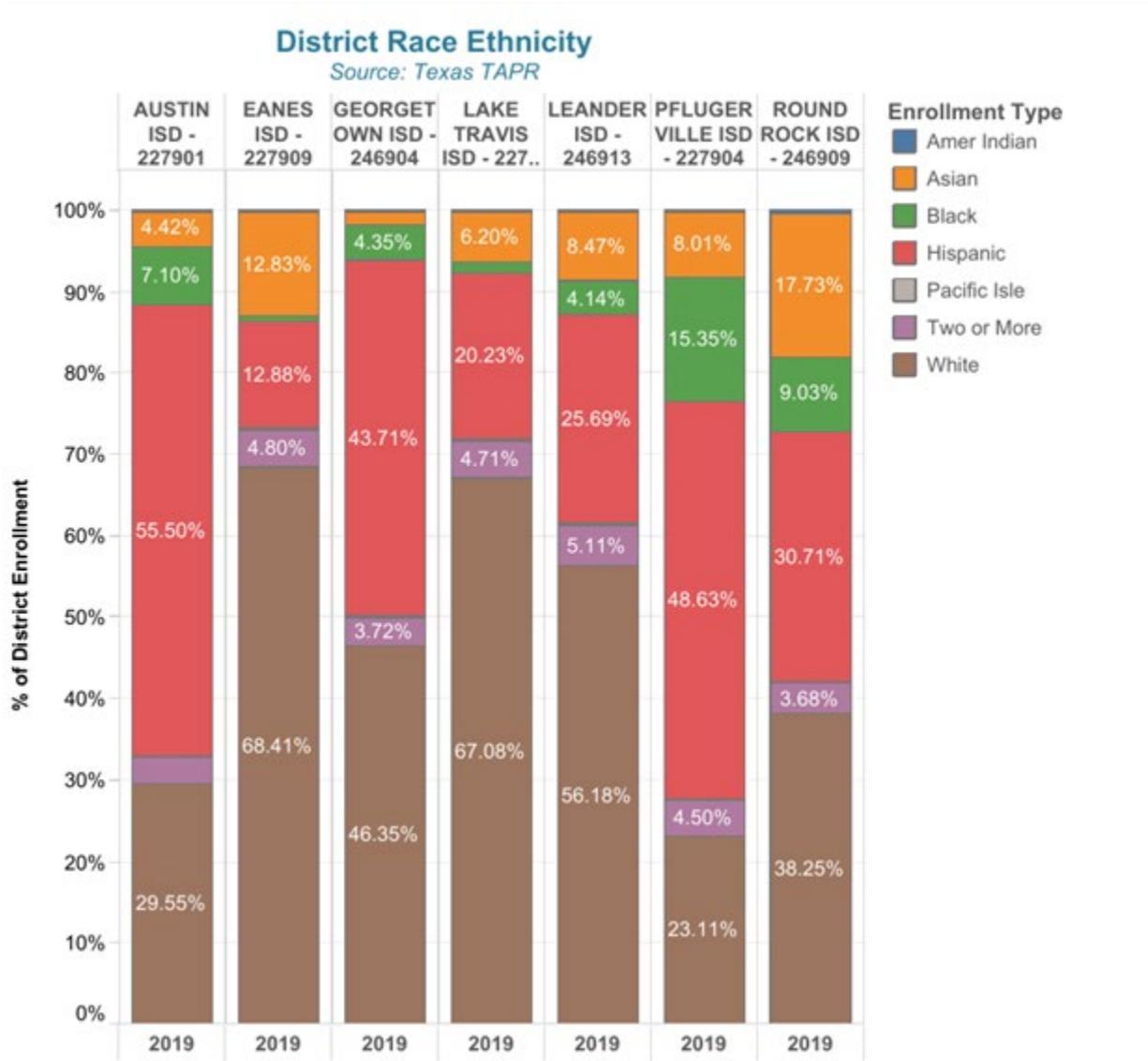


Figure 2.2: 2019 District Race Ethnicity Enrollment Percentages – Local Peers

What this data tells us is that we often like to compare ourselves to our neighbors but when it comes to the demographic make-up of our students, LISD’s student population is quite different which means our needs are different. In developing a list of peer districts from across the state, the grouping presented is most similar in size and student demographics, but again student differences

and geographical differences lead to differences in available funding and the instructional needs of a district.

REVENUES

Local Peers

The revenue numbers in this comparison are for the General Fund only. The division of revenues between state and local provides a good indication of a district’s property value wealth as the greater the local revenue the less financial support received from the State.

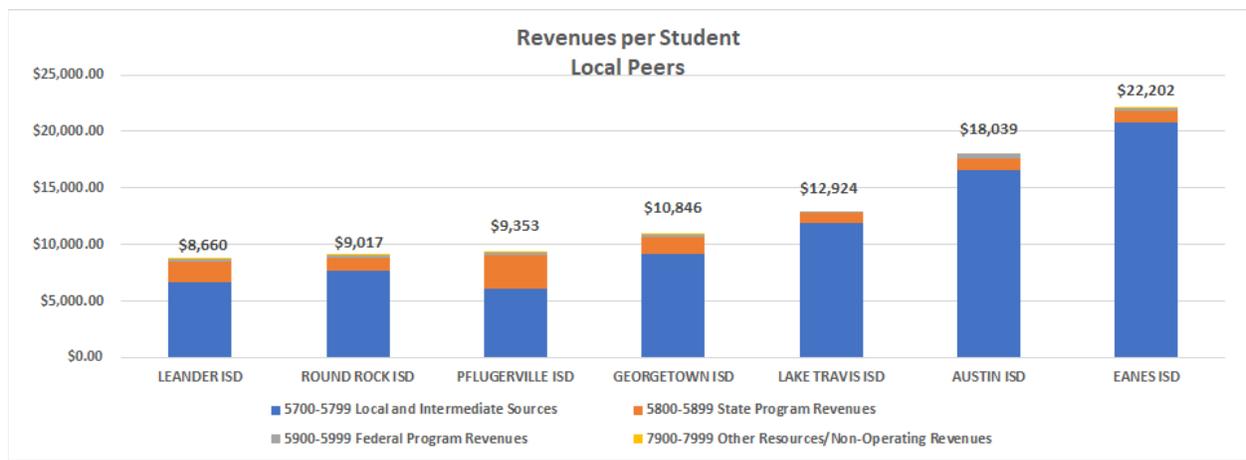


Figure 3.1: Revenues per Student - Local Peers 2018-2019

Compared to the Local Peer Group, LISD generated \$8,660 per student in funding for operations, which was below every other Local Peer district. LISD closely mirrored revenue per student for Round Rock ISD at \$9,017 per student, however, RRISD generated more in local funding. Austin, Lake Travis and Eanes ISDs are property wealthy districts as reflected by the level of local revenues. These revenues are offset through recapture which is not reflected in the numbers shown.

Demographic Peers

Compared to the Demographic Peer Group, LISD’s \$8,660 per student in funding for operations was below every other peer district except Clear Creek ISD. Humble ISD received the most revenue from state aid which would indicate the lowest property value wealth of the comparison districts. The variations between revenues per student are also a reflection of the district’s tax base and tax rate. Plano ISD is a very property wealthy district and for the year reflected had an M&O tax rate of \$1.17 compared to LISD’s tax rate for that period of \$1.04. Plano ISD’s increased level of funding is also offset by recapture not reflected in the chart.

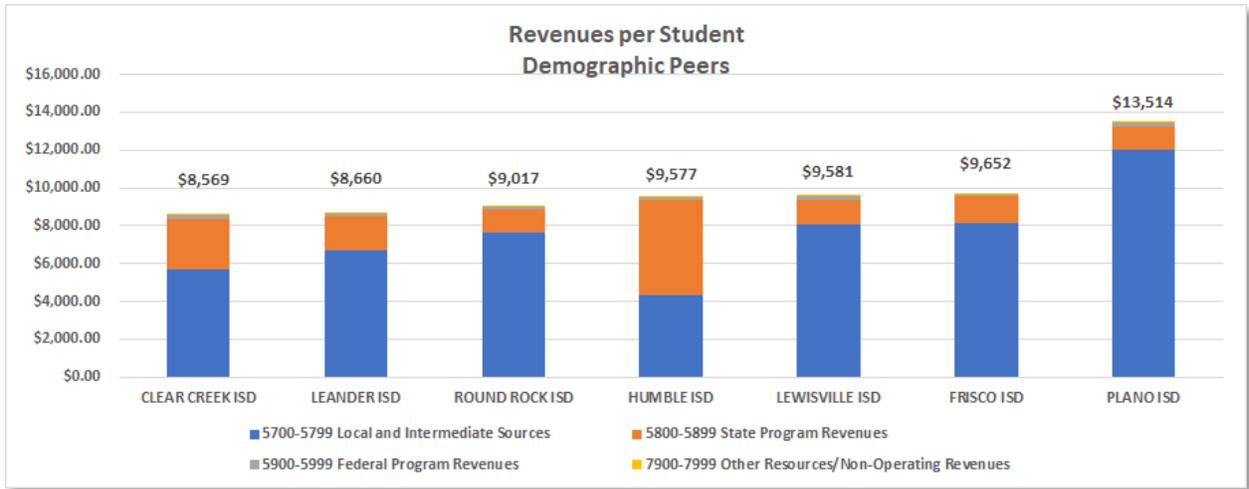


Figure 3.2: Revenues per Student - Demographic Peers 2018-2019

TAX COLLECTIONS

As shown in the prior comparison, Plano ISD generated more revenue from M&O tax collections than the other peer districts. Again, this is a function of property wealth and the M&O tax rate. For the 2019 tax year, Plano taxed at the highest M&O rate allowed of \$1.17. You can also see how property value levels affect tax collections by comparing tax rates and collections per student on the I&S side. Plano, Lewisville and Leander ISDs collected over \$2,500/student in I&S tax collections however Plano ISD generated that level of funding on an I&S rate of \$.2690 vs. Lewisville’s rate of \$.3675 and Leander’s rate of \$.47. The tax collections per student and total tax rates for each district for the 2018-2019 year are shown below.

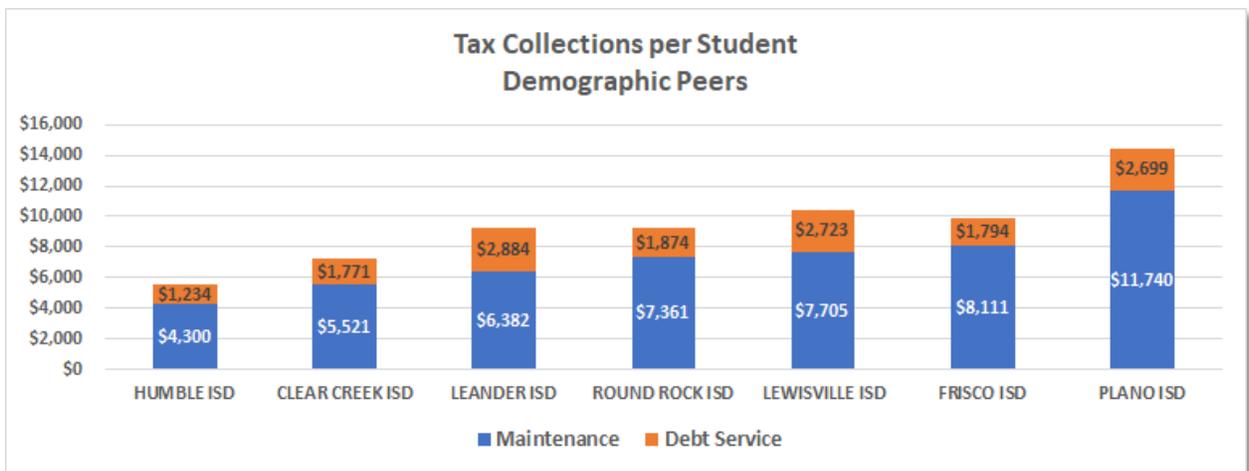


Figure 4.1: Tax Collections per Student - Demographic Peers 2018-2019

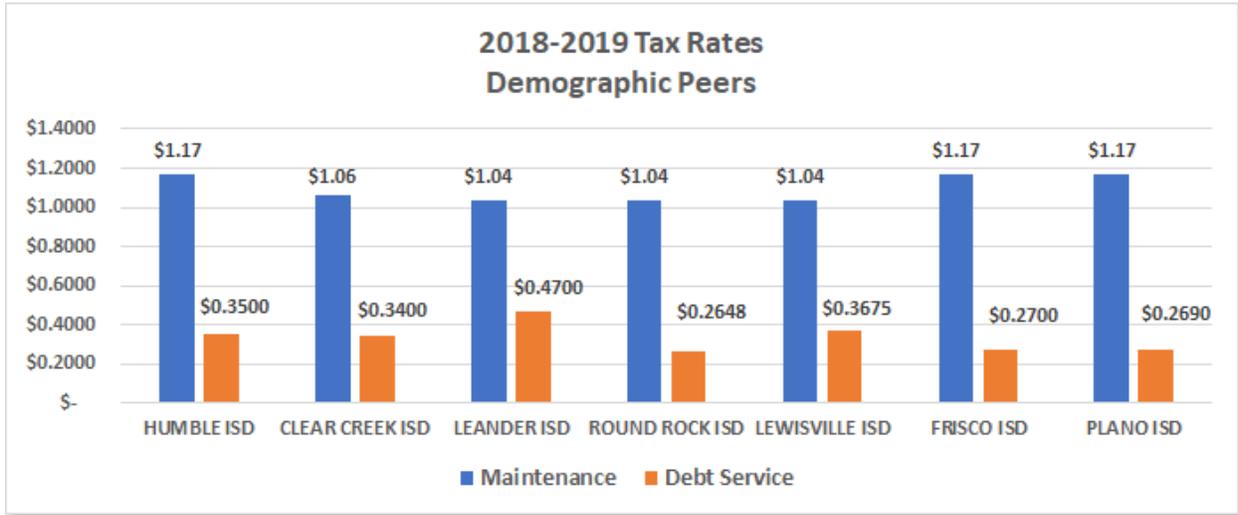


Figure 4.2: Tax Rates - Maintenance and Debt Service - Demographic Peers 2018-2019

In comparison to the Local Peer group, M&O tax rates were more comparable. While three of the Demographic Peer districts had successfully passed a Tax Ratification Election prior to HB3 tax compression, as shown by M&O rates of \$1.17, none of the local peers taxed at that rate for tax year 2018. Local tax collections for the property wealthy districts is higher than the other Local Peers which is in line with the total local revenue trends shown above.

The same trend seen in comparison to the Demographic Peers is reflected in the Local Peers on the I&S tax rate. Lake Travis ISD, another fast growth district, raised the most revenue for debt service but at a rate lower than Pflugerville and Leander ISDs.

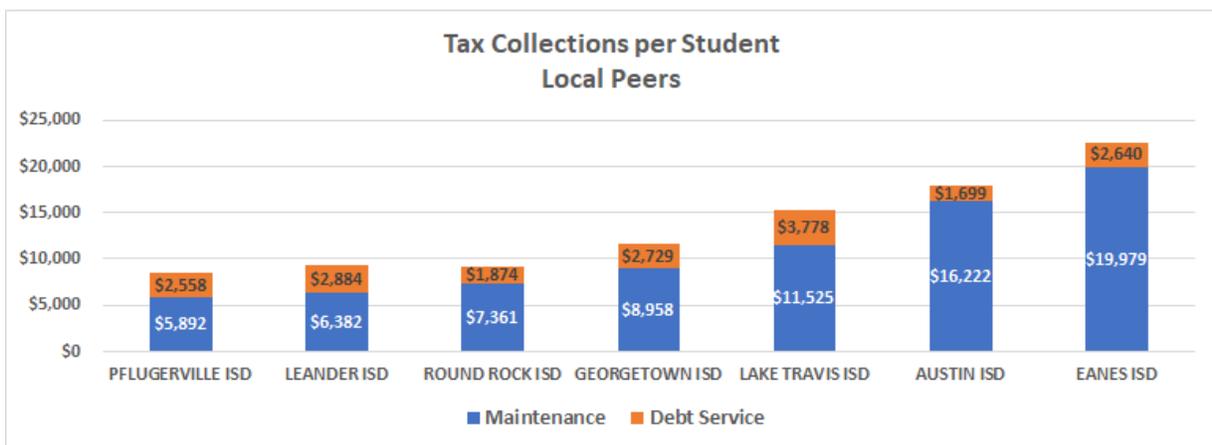


Figure 4.3: Tax Collections per Student - Local Peers 2018-2019

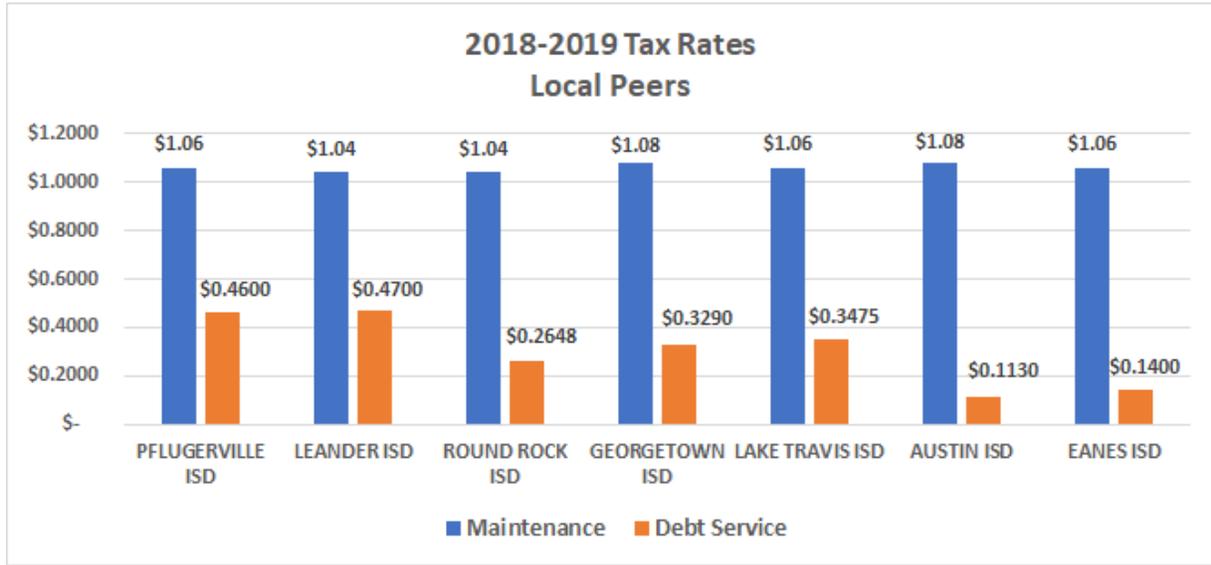


Figure 4.4: Tax Rates - Maintenance and Debt Service - Local Peers 2018-2019

EXPENDITURES

As one would expect, the more revenues per student, the more expenditures per student. Plano ISD generated the most funding per student and likewise spent the most per student at \$9,274. Payroll costs among peer districts range from a low of \$7,029/student (Clear Creek ISD) to a high of \$7,793/student (Plano ISD). While LISD generated less per student in revenue than every other peer district other than Clear Creek ISD, LISD spent more overall per student than Clear Creek, Round Rock and Frisco ISDs. Part of this increase can be attributed to the \$264/student in Capital Outlay whereas the next highest spend was at \$53/student at Humble ISD. LISD also spent more than any other Demographic Peer in the category of Supplies and Materials. The publication focusing expenditures will provide more information on each of the categories with an explanation of the variances.

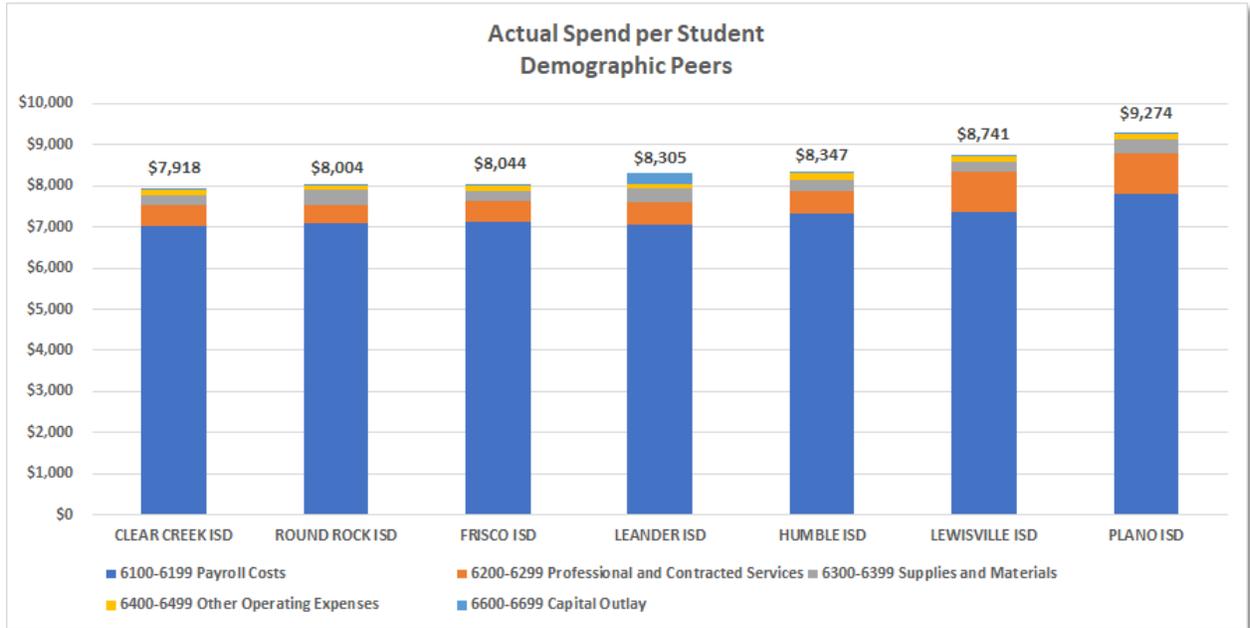


Figure 5.1: Actual Spend per Student - Demographic Peers 2018-2019

Compared to its Local Peers, LISD spent less per student than any other district except Round Rock ISD. Payroll costs among peer districts range from a low of \$6,302/student (Lake Travis ISD) to a high of \$8,209/student (Austin ISD). At \$347/student spent on Supplies and Materials, LISD is right at the average spend for the area of \$340. As seen in comparison to the Demographic Peers, LISD’s spend of \$264/student in Capital Outlay outpaced area districts where the next highest level of Capital Outlay was at \$47/student in Georgetown ISD.

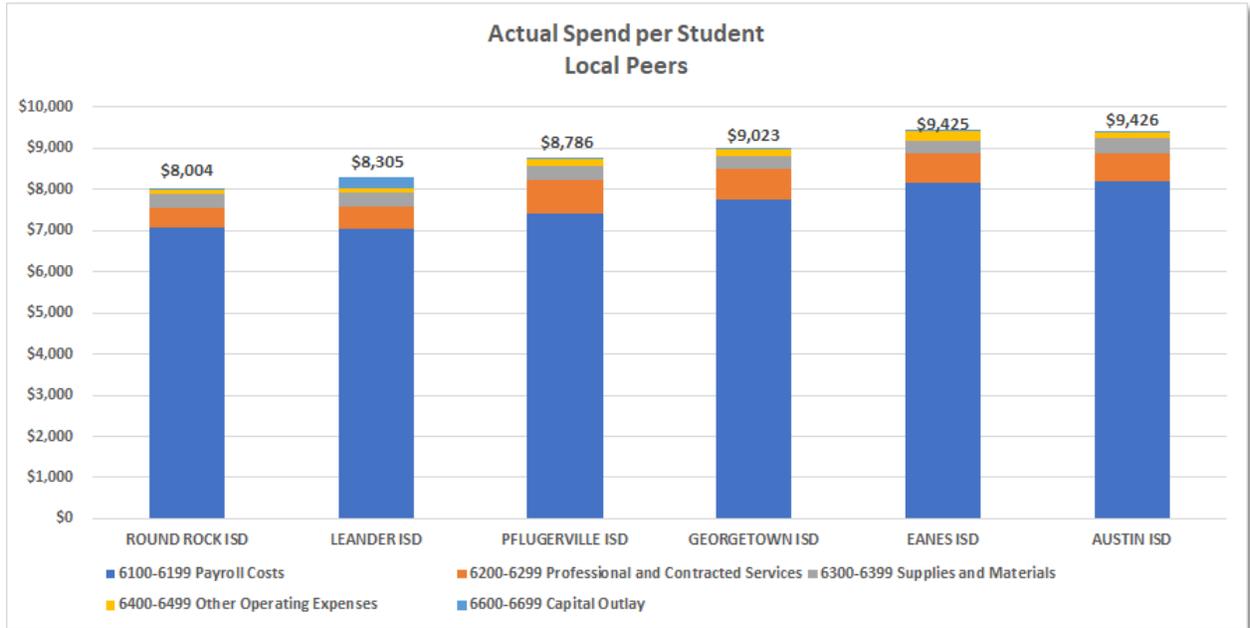


Figure 5.1: Actual Spend per Student - Local Peers 2018-2019

FUND BALANCE

Fund balance levels are examined in relation to revenues and expenditures. The first chart below shows fund balance levels for each of the peer districts. LISD had the second lowest fund balance for the year ending August 31, 2019 at \$150.5 million. Five of the seven peer districts had a higher fund balance level than LISD in terms of total dollars. However, when comparing the level of fund balance to the percentage of total revenues (as shown by the Blue Dot), LISD has the third highest level of fund balance.

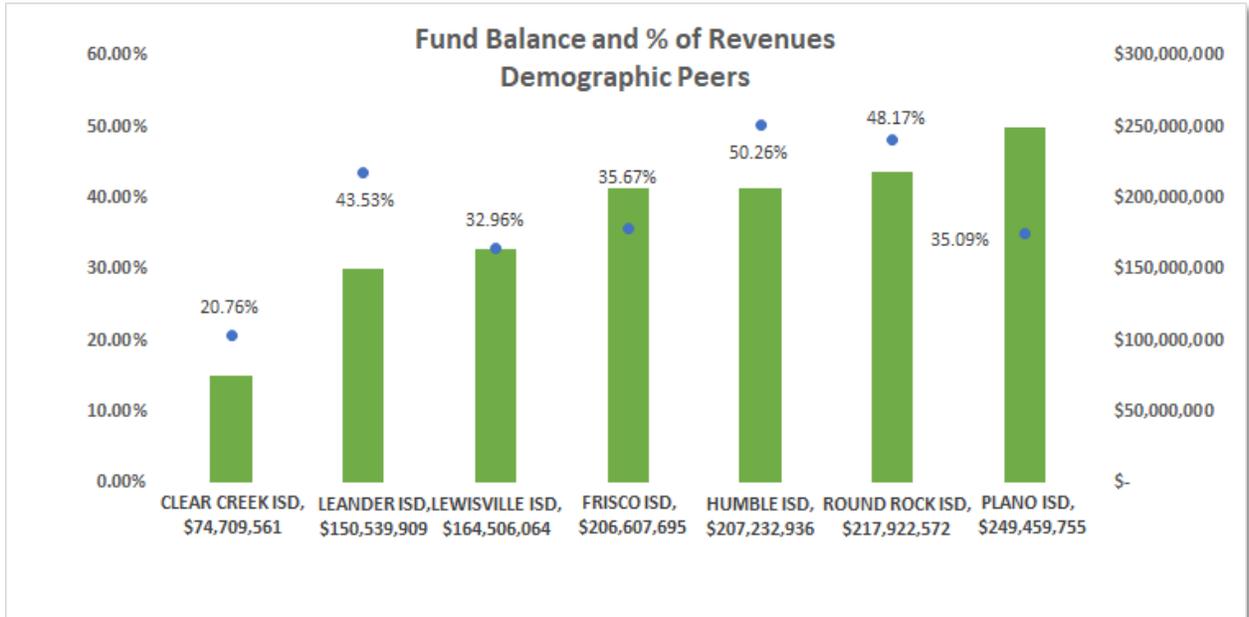


Figure 6.1: Fund Balance and Percentage of Revenues - Demographic Peers 2018-2019

LISD also ranked third in highest percentage of fund balance in comparison to total expenditures. While LISD collected less in revenues per student for the comparison year and spent more per student, the district maintained a high level of fund balance as a percentage of both revenues and expenditures.

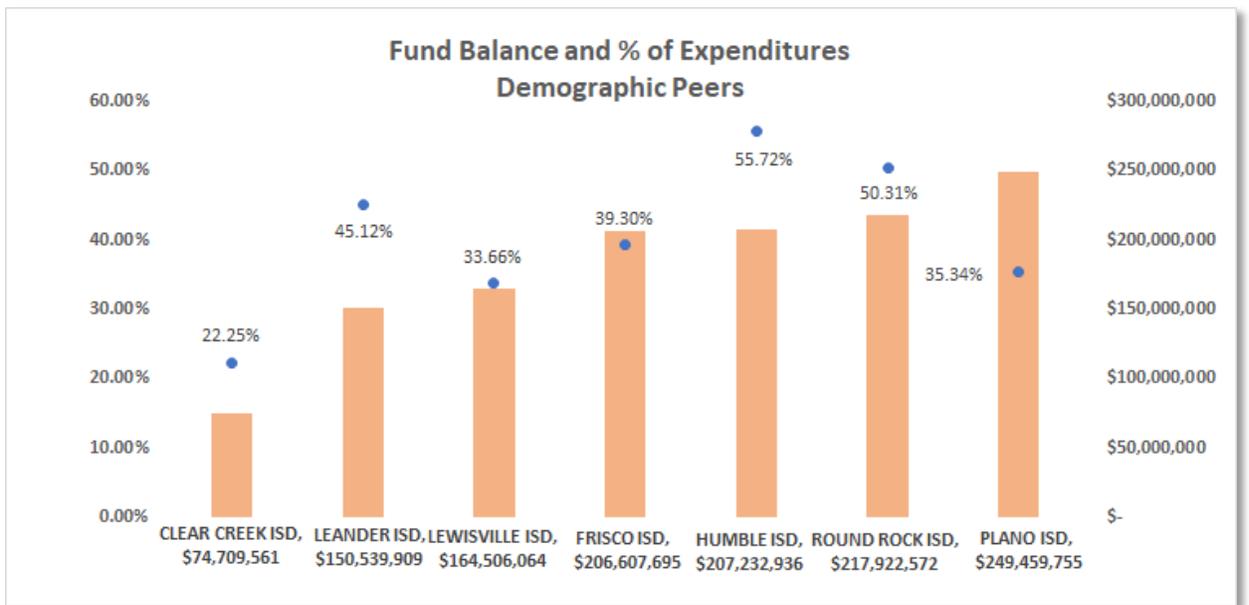


Figure 6.2: Fund Balance and Percentage of Expenditures - Demographic Peers 2018-2019

When compared to the Local Peer group, LISD had the third highest level of actual fund balance and the second highest level as a percentage of total revenues.

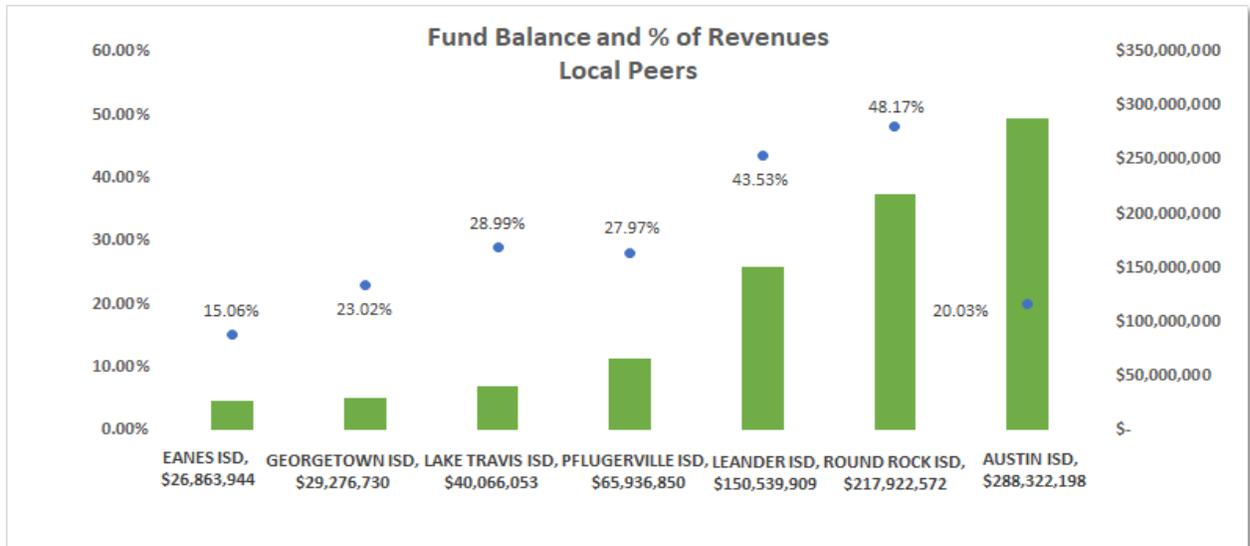


Figure 6.3: Fund Balance and Percentage of Revenues - Local Peers 2018-2019

Fund balance as a percentage of total expenditures trends in the same way as LISD had the second highest level of fund balance on this measurement.

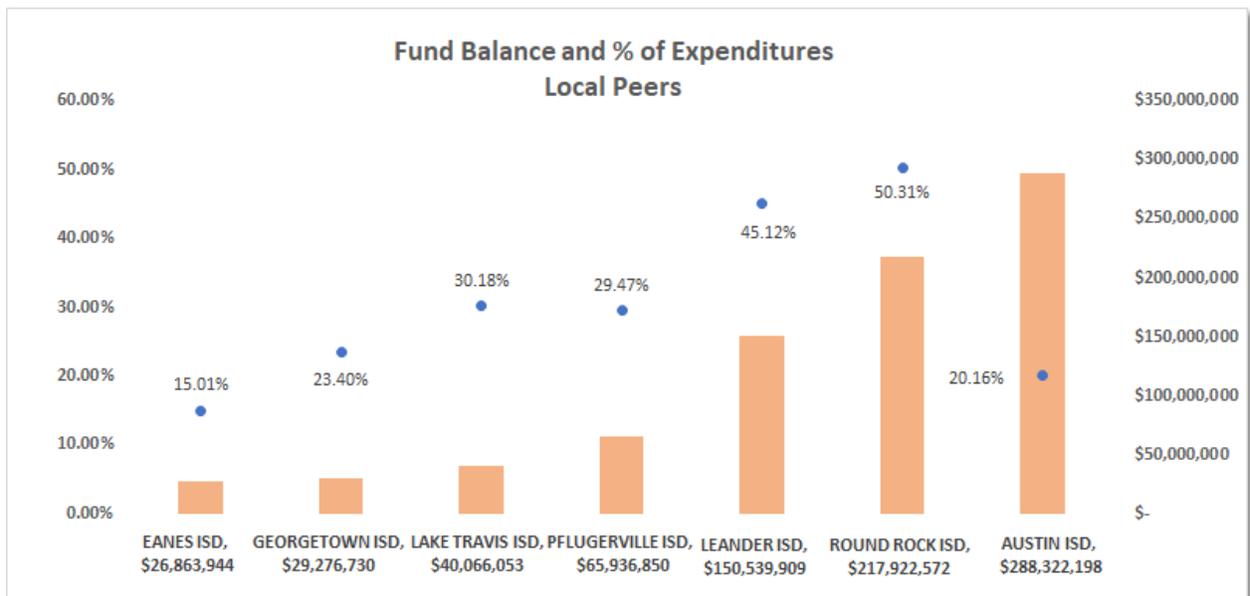


Figure 6.4: Fund Balance and Percentage of Expenditures - Demographic Peers 2018-2019

STAFFING

In looking at staffing numbers, the most recent data available is from the October 2019 PEIMS snapshot date for the 2019-2020 school year. The information in this section will be presented for this time period. Each school district and charter school is required to submit information on every employee in the Fall PEIMS submission. This information includes all demographic data, years of experience, and salary. Types of positions are also reported through the Role ID. Many Role IDs are easily allocated to specific employee types for reporting purposes. However, several Role IDs can be interpreted differently by reporting districts which can result in variations in the data. For example, one district may report a position as a Teacher Supervisor where another district may report a similar position as a Teacher Facilitator.

The first measurement examined is the ratio between total students and ALL staff. For the 2019-2020 year, the District had a ratio of 8.2 students per staff member. The lowest ratio of students to staff occurred in the 2010-2011 school year at a ratio of 7.7. Since then the trend has fluctuated between 8.0 to 8.3. The table below in Figure 7.2 also shows the total number of FTEs and student enrollment for the period.



Figure 7.1: Enrollment and Staffing Ratios from 2011-2020

	2011	2012	2013	2014	2015	2016	2017	2018	2019
Enrollment	32,034	33,179	34,265	35,355	36,105	37,068	38,130	39,939	41,370
FTEs	4,159	4,041	4,137	4,244	4,344	4,509	4,698	4,947	5,027

Figure 7.2: Quick Glance of Enrollment and Number of FTEs from 2011-2020

Compared to Local Peers, LISD had the second highest student/staff ratio at 8.2. Lake Travis ISD had the highest at 9.3. All other peers are below these ratios with Georgetown ISD being the lowest at 6.9.

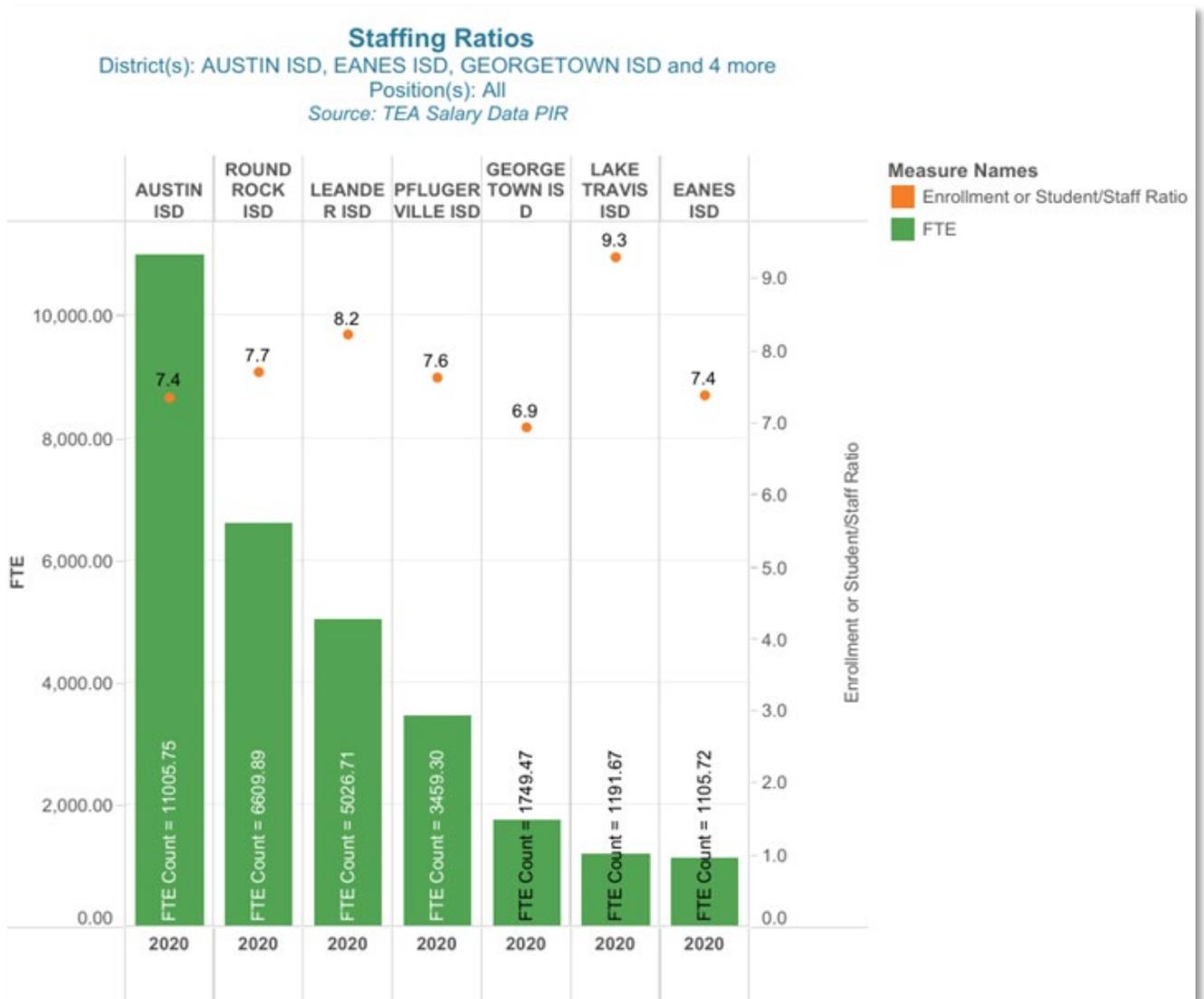


Figure 7.3: Enrollment of Student/Staff Ratio 2020 - Local Peers

The comparison between Demographic Peers reveals more consistent trends with LISD’s ratio of 8.2 trending closely to Clear Creek and Lewisville ISDs.



Figure 7.4: Enrollment of Student/Staff Ratio 2020 - Demographic Peers

The next measurement examined is the ratio between total students and Teachers. For the 2019-2020 year, the District had a ratio of 15.0 students per Teacher. This is a districtwide ratio and should not be confused with actual class sizes. The lowest ratio of students to staff occurred in the 2010-2011 school year at a ratio of 7.7. Since then the trend has been fairly stable between 15.1 and 15.4.

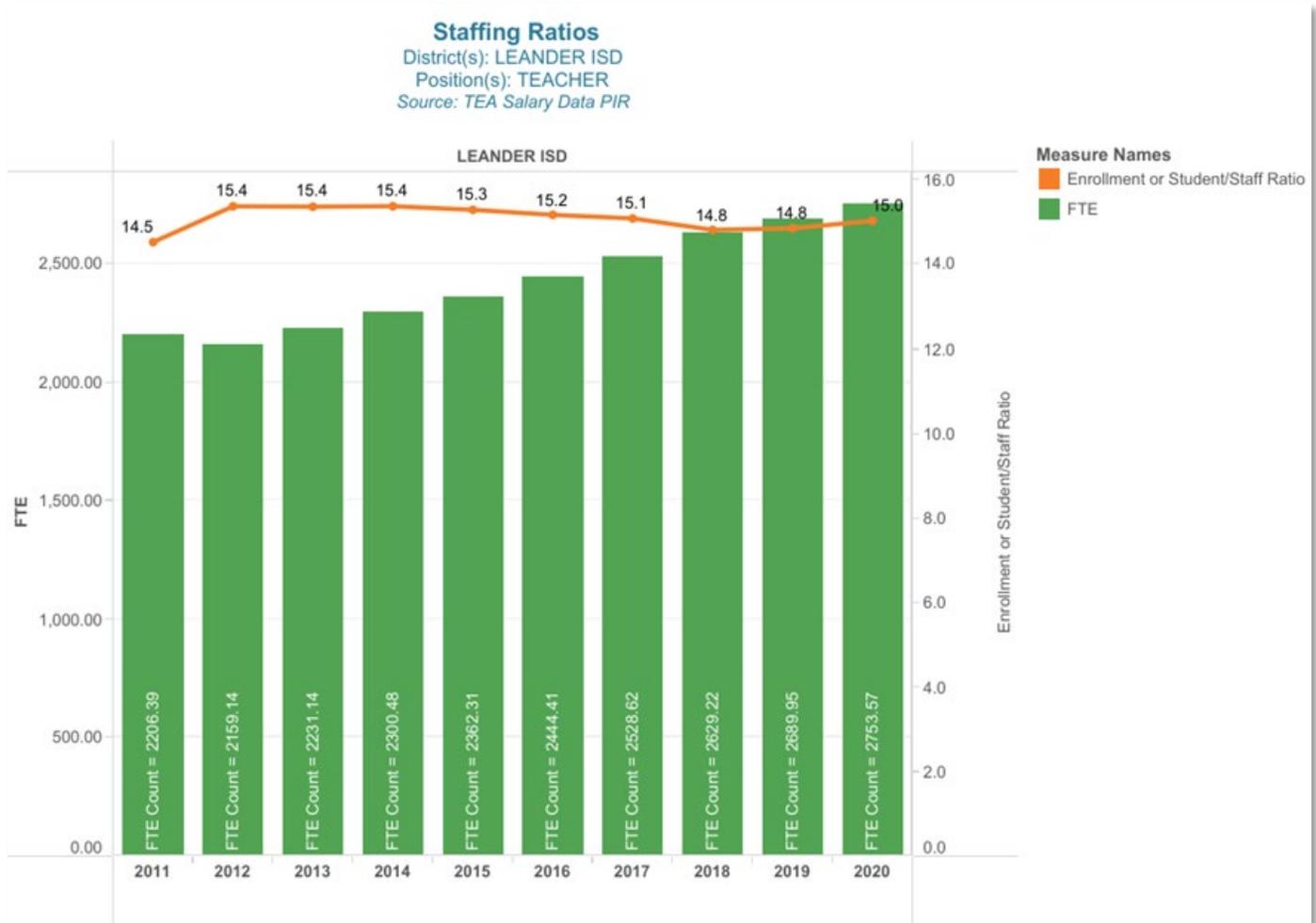


Figure 7.5: Leander ISD Student to Teacher Ratios 2011-2020

Compared to Local Peers, LISD has the second highest student/Teacher ratio at 15.0. Lake Travis ISD has the highest at 17.6. All other peers are close to LISD’s ratio ranging from 13.4 to 14.8.

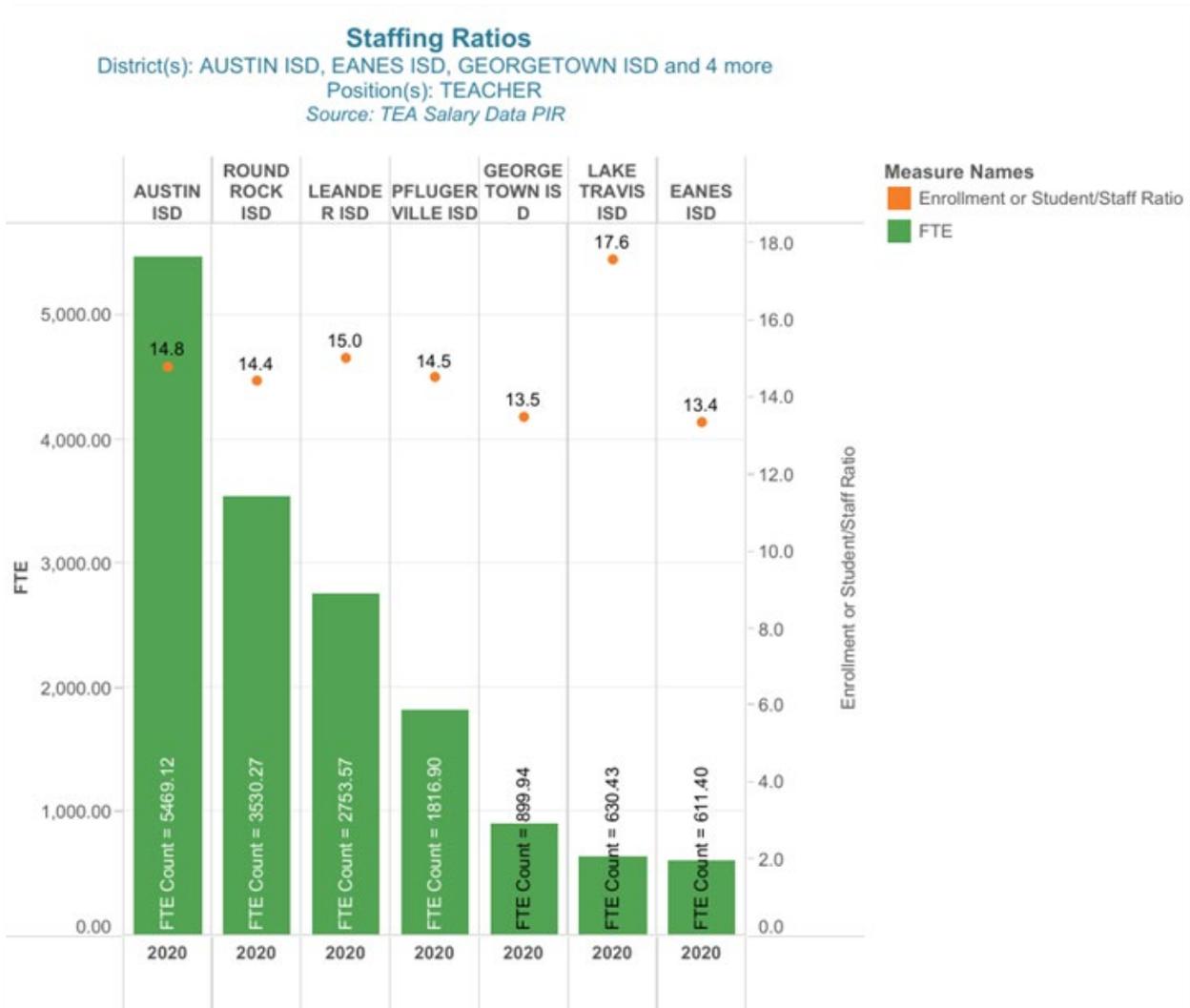


Figure 7.6: Student to Teacher Ratios 2020 - Local Peers

The comparison of students/Teachers between Demographic Peers reveals more consistent trends with LISD’s ratio of 15.0 trending closely to Humble, Lewisville, Round Rock and Frisco ISDs in the 14-15 range.



Figure 7.7: Student to Teacher Ratios 2020 - Demographic Peers



FOCUS ON FINANCE

Issue 2, October 2020

Making Sense of the Dollars and Cents
A series of publications focusing on various areas of the school district's financial history and trends.



Focus on Finance: *Making Sense of the Dollars and Cents*

This is the second report in a series of publications regarding Leander Independent School District's financial story. In this issue, the focus will be a more detailed look at revenues and expenditures per student. Year-to-year comparisons for Leander ISD will be provided, as well as comparisons to peer districts (Demographic Peers) and surrounding districts (Local Peers). Again, the goal is to provide more in-depth information over the next several months regarding the district's General Fund finances.

As in the first report, two peer groups will be used: Local Peers and Demographic Peers. While no two school districts in the state of Texas are exactly alike, most school districts face similar challenges, and all operate under the same statewide funding system. The Local Peer group consists of Leander ISD, Eanes ISD, Lake Travis ISD, Georgetown ISD, Pflugerville ISD, Round Rock ISD and Austin ISD. The Demographic Peer group consists of Leander ISD, Clear Creek ISD, Humble ISD, Round Rock ISD, Lewisville ISD, Plano ISD, and Frisco ISD.

If any Board member would like additional information on any item covered in this document, please let us know and we will include that additional information in the appropriate series.

Data Sources

The majority of data continues to be derived from ForeCast 5 Analytics, however, data regarding 2019-20 and 2020-21 are derived from Leander's financial ERP system (2019-20 will come solely from ITCCs, and 2020-21 will come from ITCCs and Munis, the district's new accounting system). ForeCast 5 obtains their data from information submitted to the Texas Education Agency by every school district in Texas via PEIMS (Public Education Information Management System). Due to the timing of available data, **most of the financial data in this report is from the 2018-2019 school year** which was reported to the State in January 2020. Data for the 2019-2020 school year will not be submitted until January 2021. An analysis based on 2019-2020 data may be off trend due to the district operating on a 10-month year, as well as various budget impacts of COVID-19 experienced by all school districts at differing levels.

Recap

The first publication issued in this series provided a high-level overview of expenditures per student by object code; i.e. payroll vs. contracted services vs. capital outlay, etc. From the first publication the following observations were made:

- LISD generated less per student in revenue than every other Demographic Peer district other than Clear Creek ISD.
- LISD spent more overall per student than Clear Creek, Round Rock and Frisco ISDs.
- LISD also spent more than any other Demographic Peer in the category of Supplies and Materials.

- Compared to its Local Peers, LISD spent less per student than any other district except Round Rock ISD.
- In comparison to both the Local Peers and Demographic Peers, LISD’s spend of \$264/student in Capital Outlay outpaced area districts.

REVENUES

General Fund revenues for a school district are broken down by local, state and federal sources. The largest source of local revenues are tax collections. The chart below shows the tax collections for each district in the Demographic and Local Peer groups. The chart includes current tax collections, delinquent tax collections and penalties and interest. Current tax collections exceed the other two categories to such a large extent that delinquent collections and penalties and interest are not measurable. It is important to note that if a district is considered property wealthy, the tax collections shown below are offset by recapture which is not reflected.

LOCAL REVENUES

In comparison to the district’s Demographic Peers, LISD exceeds Clear Creek and Humble ISDs in local tax collections but lags behind the more property wealthy districts in the grouping (Figure 1.1).

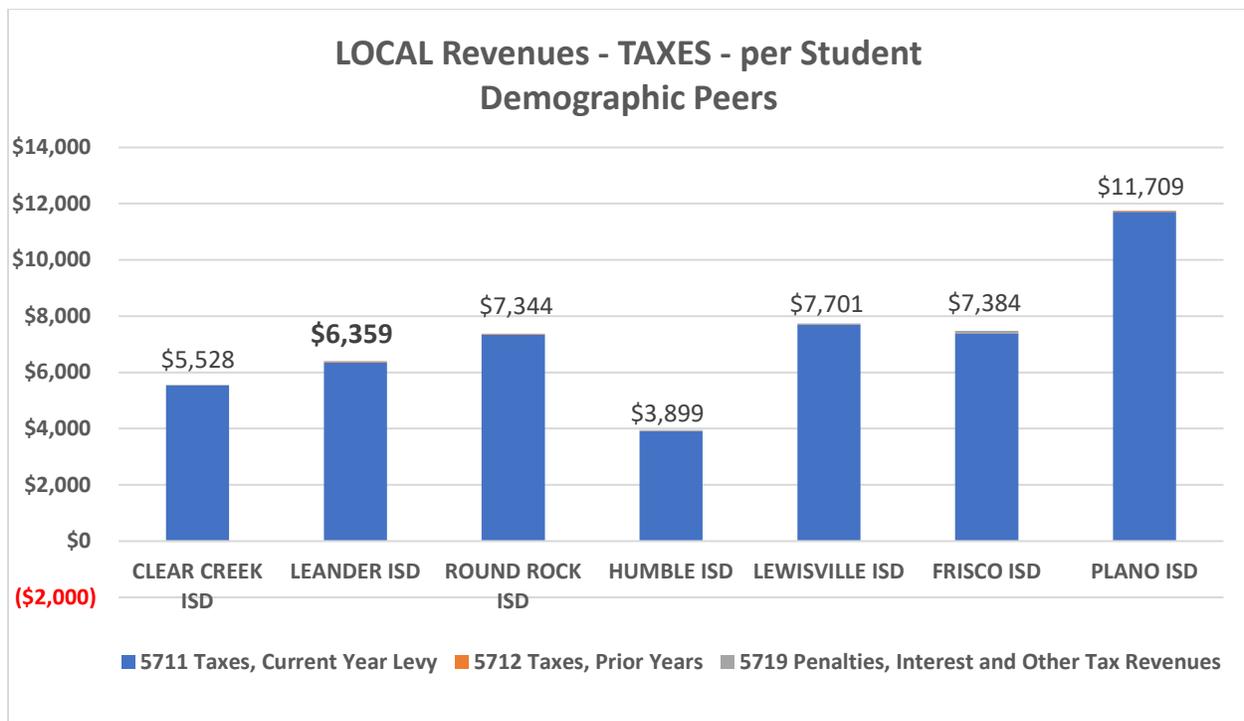


Figure 1.1: 2018-2019 Local Revenues – Taxes Per Student – Demographic Peers

In comparison to the district’s Local Peers (Figure 1.2), LISD exceeds Pflugerville ISD in local tax collections but lags behind all other districts in the grouping who hold more property wealth.

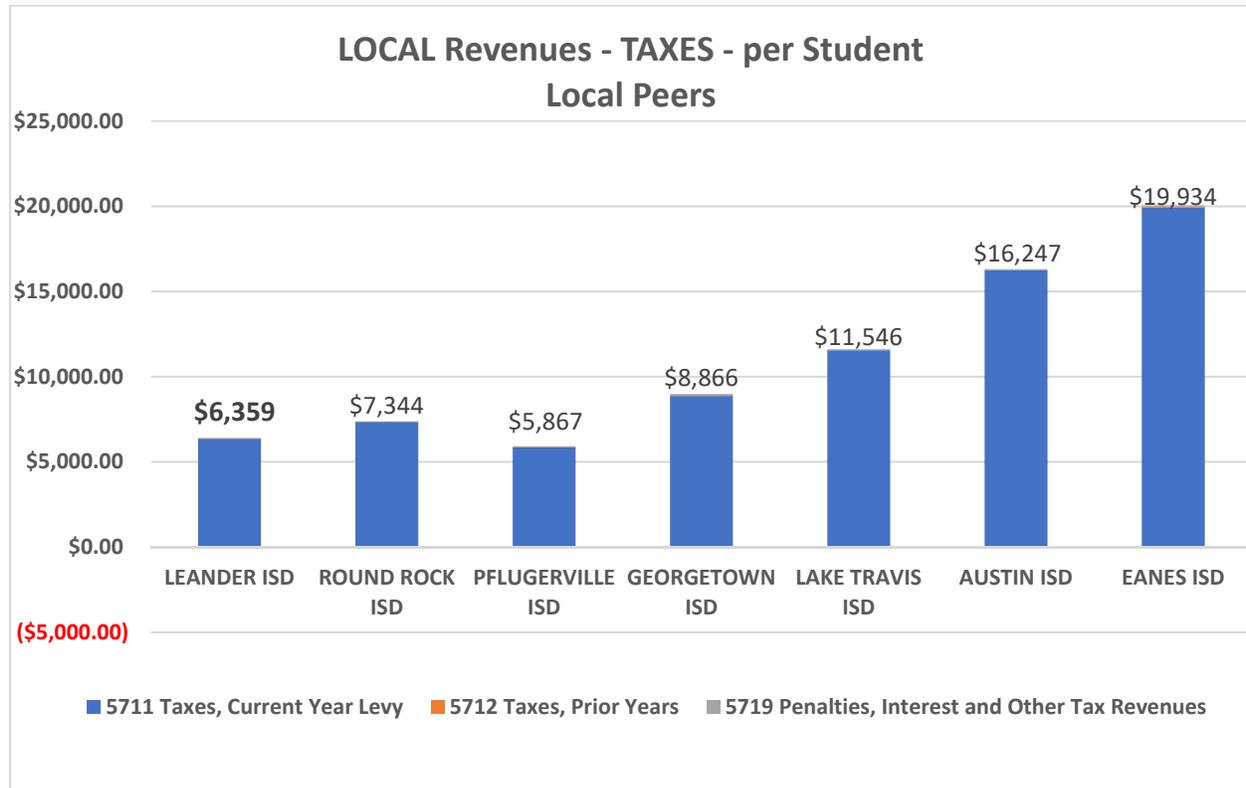


Figure 1.2: 2018-2019 Local Revenues – Taxes Per Student – Local Peers

In looking at local revenues outside of tax collections (Figure 1.3), more interesting data is revealed.

- Leander (\$82) is second behind Lewisville (\$136) in funds generated from tuition versus the other Demographic Peers. This would indicate more programs are offered to students and families for a fee.
- LISD is comparable to Round Rock and Lewisville in terms of interest income on investments.
- Revenues from Athletic Activities ranges from a low of \$13/student (Humble ISD) to a high of \$39/student (Frisco ISD). LISD reported revenues in this area of \$25/student. These variances can be due to the number of high schools and events for which tickets are charged.
- Rental income from facilities also varies greatly and would indicate varied levels of facility use by outside groups, however LISD is again close to Round Rock and Lewisville.

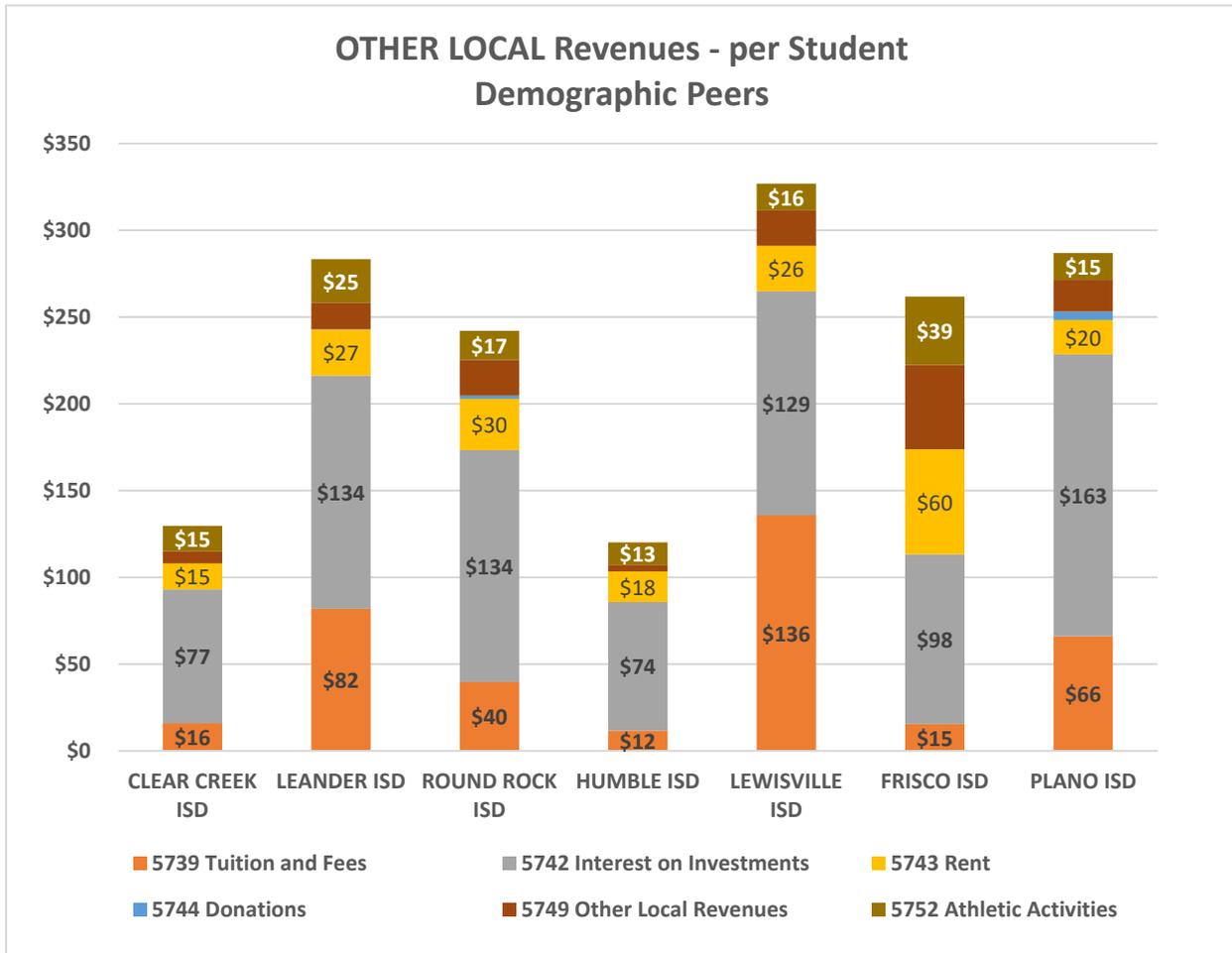


Figure 1.3: 2018-2019 Other Local Revenue Per Student – Demographic Peers

These same comparisons within the Local Peer group (Figure 1.4) shows:

- Leander ISD generates more revenue from tuition versus any other Local Peer; \$82/student. Among the Local Peers, Georgetown and Round Rock ISDs are the next closest at \$40/student.
- Revenues per student for interest income on investments trends comparable to the Demographic Peers. Leander and Round Rock each earned \$134/student. Lake Travis, Eanes and Austin ISD all earned more ranging from \$157 - \$223/student. Each of these districts collects more in tax revenues, which would provide more cash to invest during the year.
- Revenues from Athletic Activities averaged \$30/student while LISD raised \$25/student. Lake Travis and Eanes ISDs raised the most at \$43 and \$63 respectively. This would reflect the strong athletic programs and parental support for those programs.
- Rental income from facilities varied but not to the extent of the variances among the Demographic Peers.

- Eanes outpaced all districts in both the Local and Demographic Peer groups in terms of donated revenues. As a high property wealth district this would indicate support from outside entities.

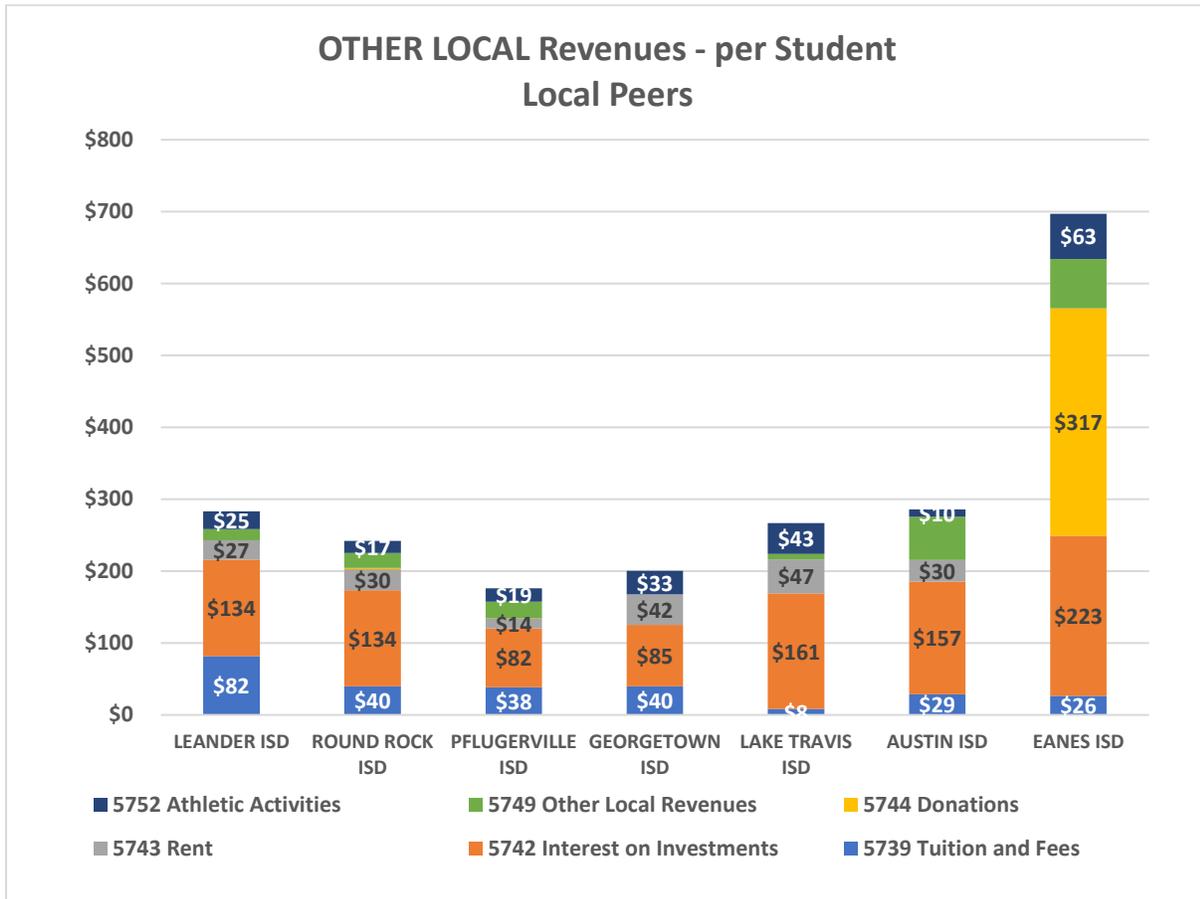


Figure 1.4: 2018-2019 Other Local Revenue Per Student – Local Peers

STATE REVENUES

Differences in state revenues are easily tied back to state funding formulas for school districts. In both peer groups, Per Capita funding is very similar averaging \$454/student in the Demographic Peer group and \$450 in the Local Peer group. Leander generated \$453/student in Per Capita funding. Greater variances exist in the area of the Foundation School Program (FSP) revenues, which varied from \$3,711/student (Humble ISD) to \$317/student (Plano ISD) in the Demographic Peer group (Figure 1.5). The Local Peer group (Figure 1.6) shows variances of \$2,131/student (Pflugerville ISD) to \$64/student (Austin ISD). The variances in this area reflect the district's property value wealth. The wealthier the district, the less the district generates in FSP revenues.

The next largest state revenue source is Teacher Retirement System (TRS) contributions. TRS is funded by the state on behalf of all school districts but is recorded as a revenue source to offset the payroll costs of TRS. Interestingly, there are not large variances in the amounts of TRS paid on behalf of the districts in either peer group. TRS on behalf costs in the Demographic Peer group ranged from \$379 - \$427/student and in the Local Peer group \$253 - \$483/student.

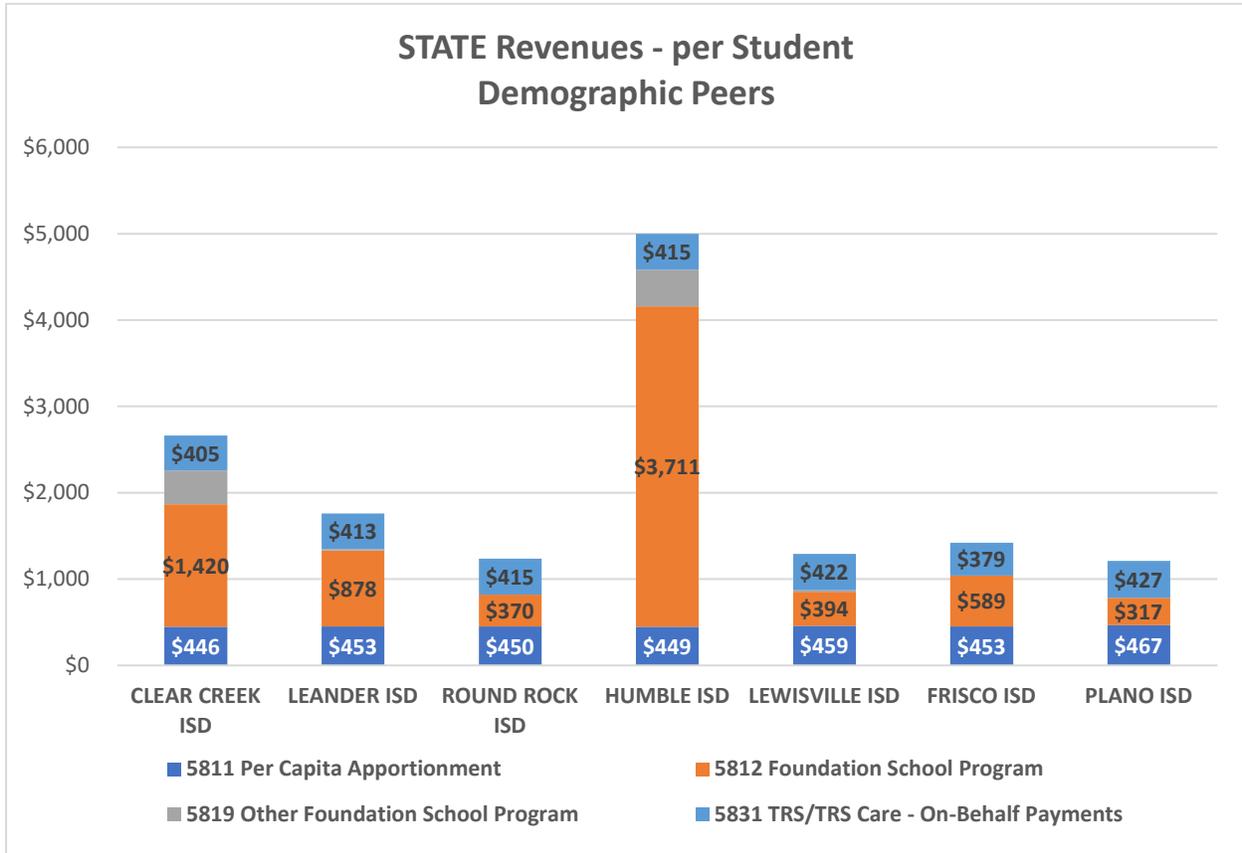


Figure 1.5: 2018-2019 State Revenue Per Student – Demographic Peers

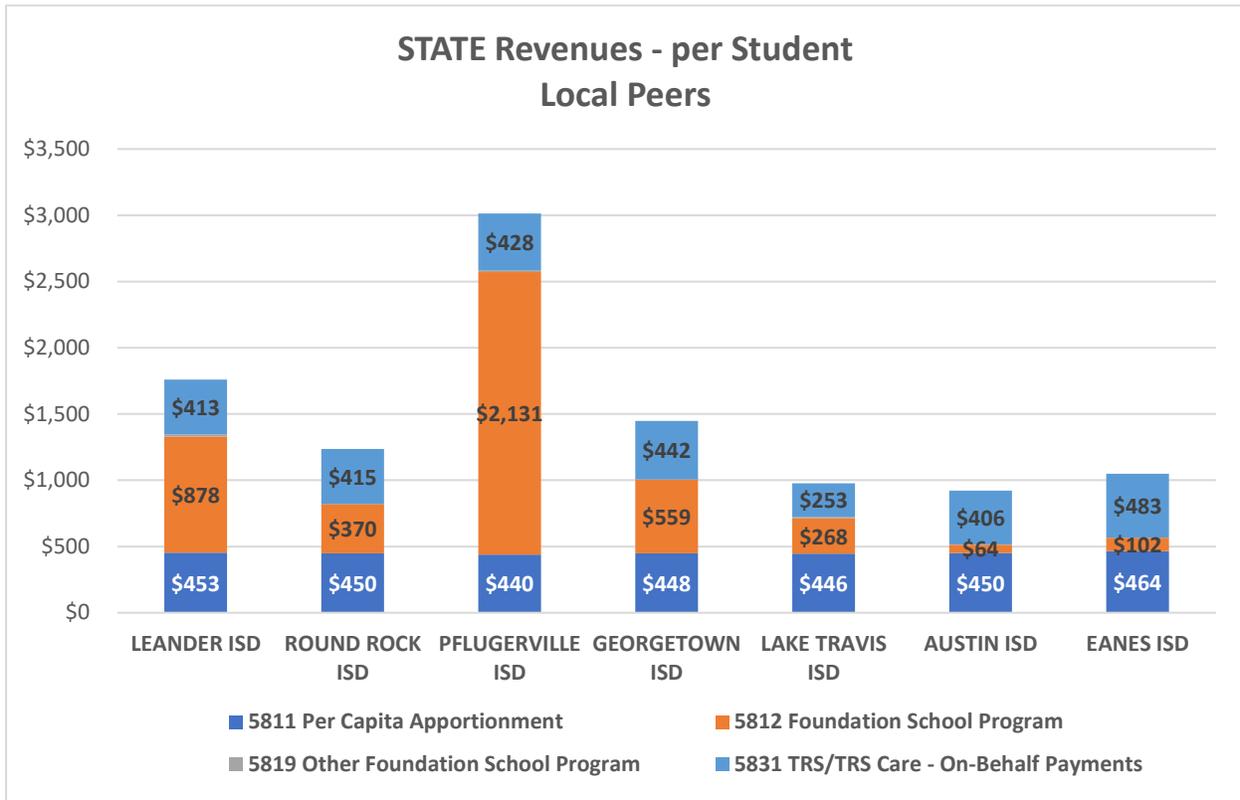


Figure 1.6: 2018-2019 State Revenue Per Student – Local Peers

FEDERAL REVENUES

The largest source of federal revenues in the General Fund for most school districts is revenues from School Health and Related Services (SHARS) associated with health-related services provided to students by the district. Among the Demographic Peers, an average of \$146/student was generated from SHARS (Figure 1.7). LISD generated \$192/student. Among the Local Peers, Austin ISD generated a high among all districts of \$440/student. With the exception of Lake Travis ISD, the Local Peers mirror the Demographic Peers in SHARS collections.

In other federal revenue sources, a couple of districts receive Impact Aid from the federal government. All other federal revenues are minimal.

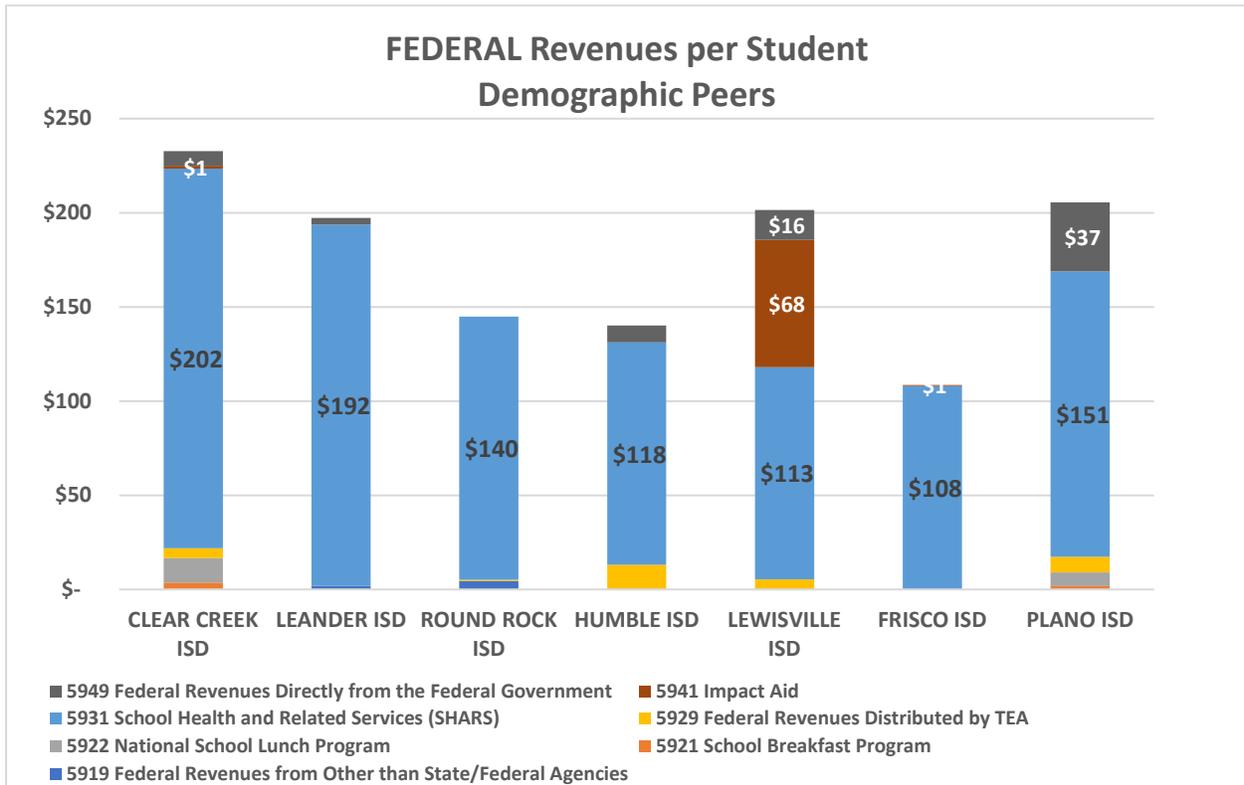


Figure 1.7: 2018-2019 Federal Revenue Per Student – Demographic Peers

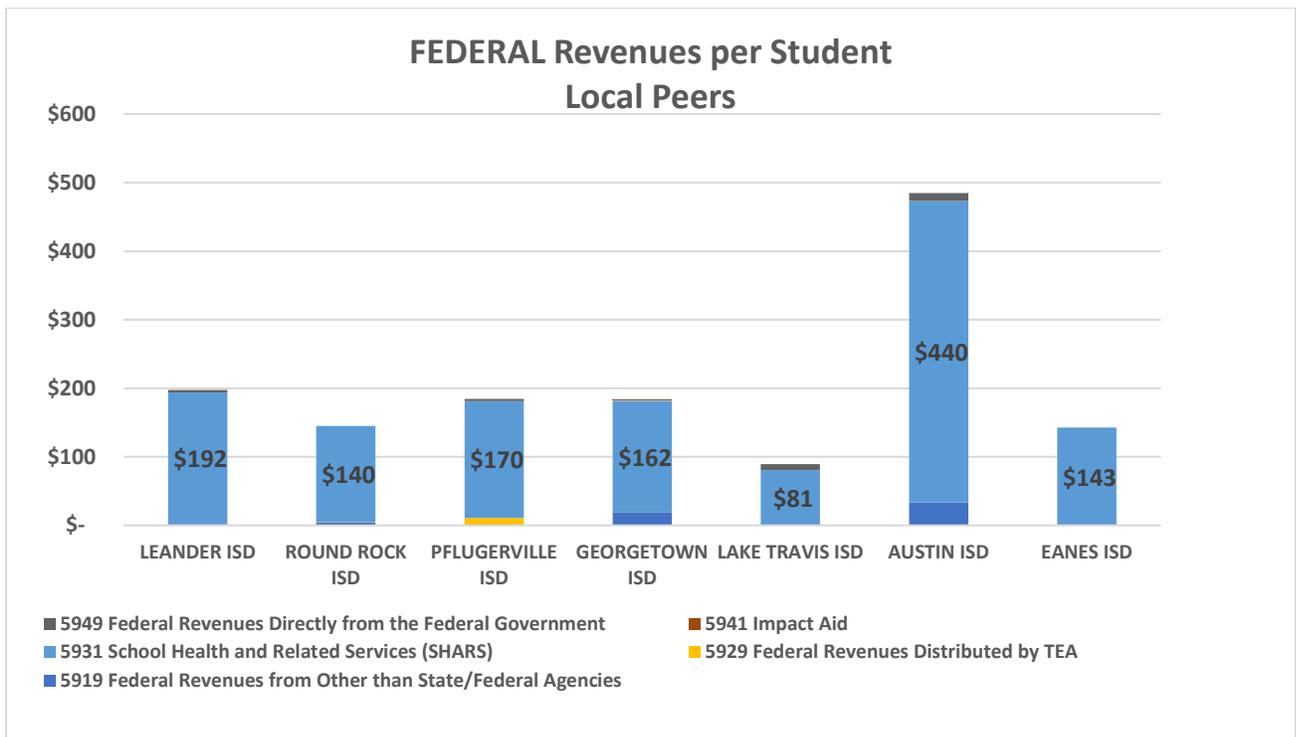


Figure 1.8: 2018-2019 Federal Revenue Per Student – Local Peers

EXPENDITURES

Expenditures are categorized by object; i.e. payroll, supplies, contracted services, travel, capital outlay, etc. and by function. The function describes the area in which the expenditure is incurred; i.e. classroom, administration, extra-curricular, library, etc. The Board is required by state law to adopt the General Fund budget at the function level. In this issue the focus will be examining expenditures at the functional level and comparing Leander ISD's spending to the other Peer groups in these areas. Special attention will be given to areas where Leander ISD spends significantly more or less in a specific function. In these areas, the costs within the function may be broken down at the object level in order to identify where the variance is occurring.

As the reader reviews the data presented, one should keep in mind variances can exist for many reasons. Variances in the data could be the byproduct of how districts account for various transactions, different levels of funding, or due to demographic differences, as compared to another district. A good example of a variance due to accounting or reporting differences is found in the analysis of Functions 90-99 which appears at the bottom of the expenditure section. These variances were easily identified and explainable. Other variances may require additional research to determine if the District has needs that are not being met or if an area needs to be evaluated for potential efficiencies.

As we navigate through the functional comparisons, a glossary is provided with a brief description of what is to be coded to that function, along with examples of expenditures. This will assist the reader in correlating functions with types of expenditures. The glossary is located at the end of this document.

Expenditures throughout this report are expressed in terms of dollars spent per student. This analysis provides a more "apples to apples" comparison than just pure dollars spent.

INSTRUCTION AND INSTRUCTION RELATED EXPENDITURES

Functions 11 (classroom), 12 (library) and 13 (curriculum development) are directly related to instruction. LISD has the lowest expenditures per student for this total grouping as compared to both the Demographic and Local Peers, with the exception of Lake Travis ISD. (Figures 2.1 and 2.2)

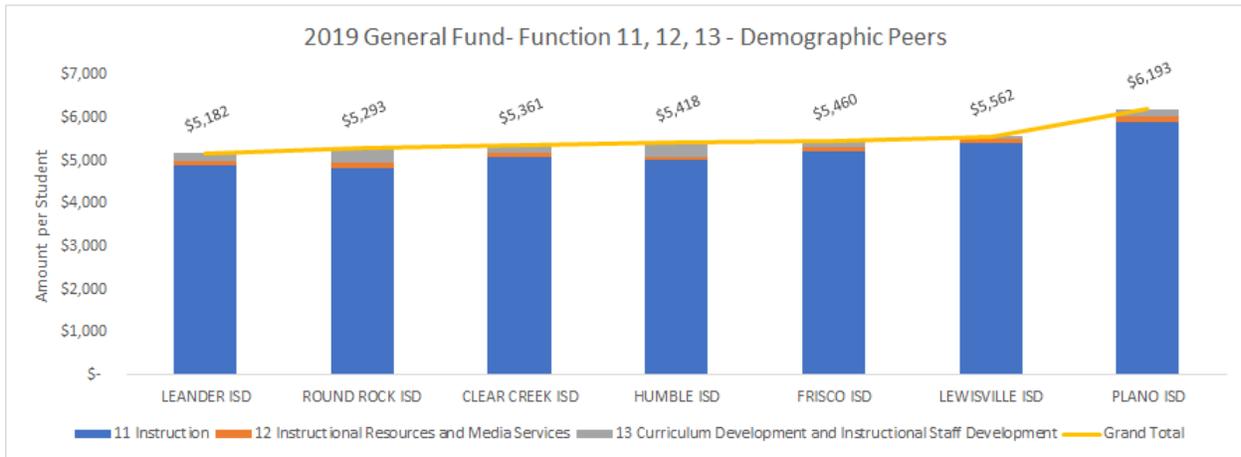


Figure 2.1: 2018-2019 General Fund Function 11,12,13 Expenditures Per Student – Demographic Peers

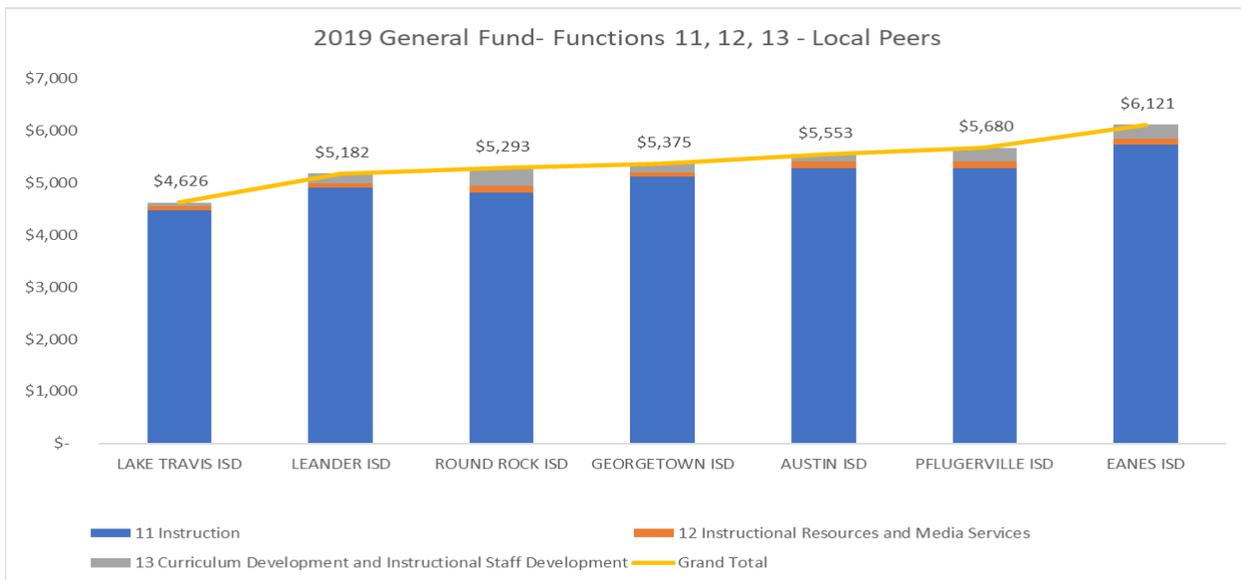


Figure 2.2: 2018-2019 General Fund Function 11,12,13 Expenditures Per Student – Local Peers

To better understand why LISD expends less in the instruction/instructional related grouping, Functions 11, 12, and 13 are compared separately in order to target specific variances. LISD falls on the lower end of expenditures per student in Function 11, except for Round Rock and Lake Travis ISDs.

FUNCTION 11

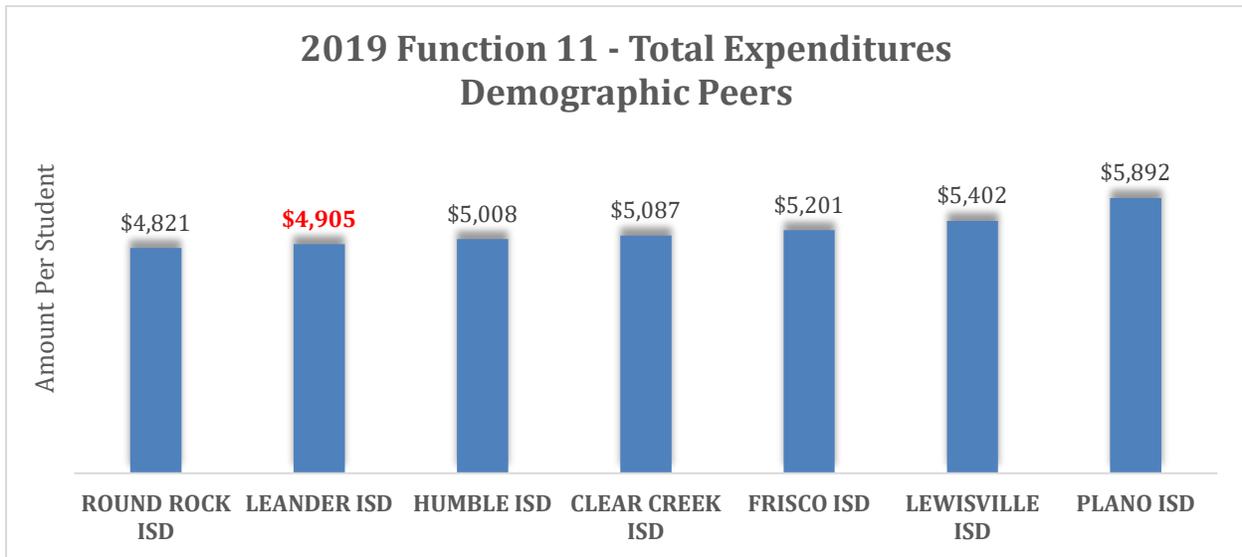


Figure 2.3: 2018-2019 General Fund Function 11 Total Expenditures per Student – Demographic Peers

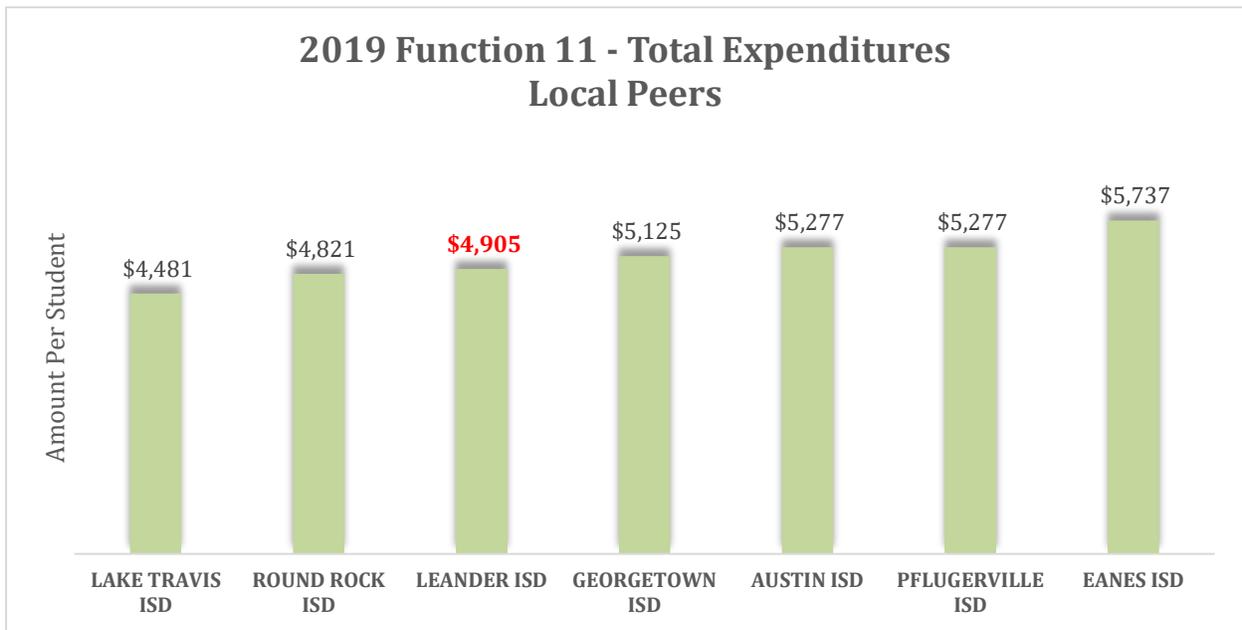


Figure 2.4: 2018-2019 General Fund Function 11 Total Expenditures per Student – Local Peers

Additional research was done at the object level, to see if LISD falls high or low within payroll or another area. In terms of total payroll expenditures in the classroom, LISD spends less per student than all districts in the Demographic Peer group except for Round Rock ISD.

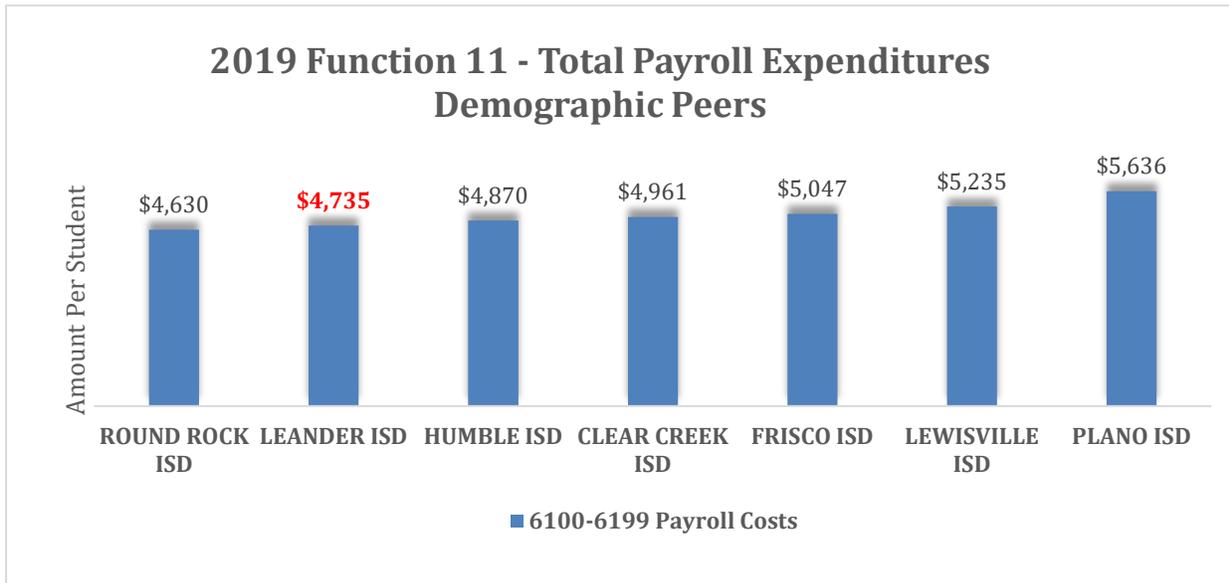


Figure 2.5: 2018-2019 General Fund Function 11 Total Payroll Expenditures per Student – Demographic Peers

In comparison to Local Peers, LISD spends more than Lake Travis and Round Rock ISD, but less than the other districts.

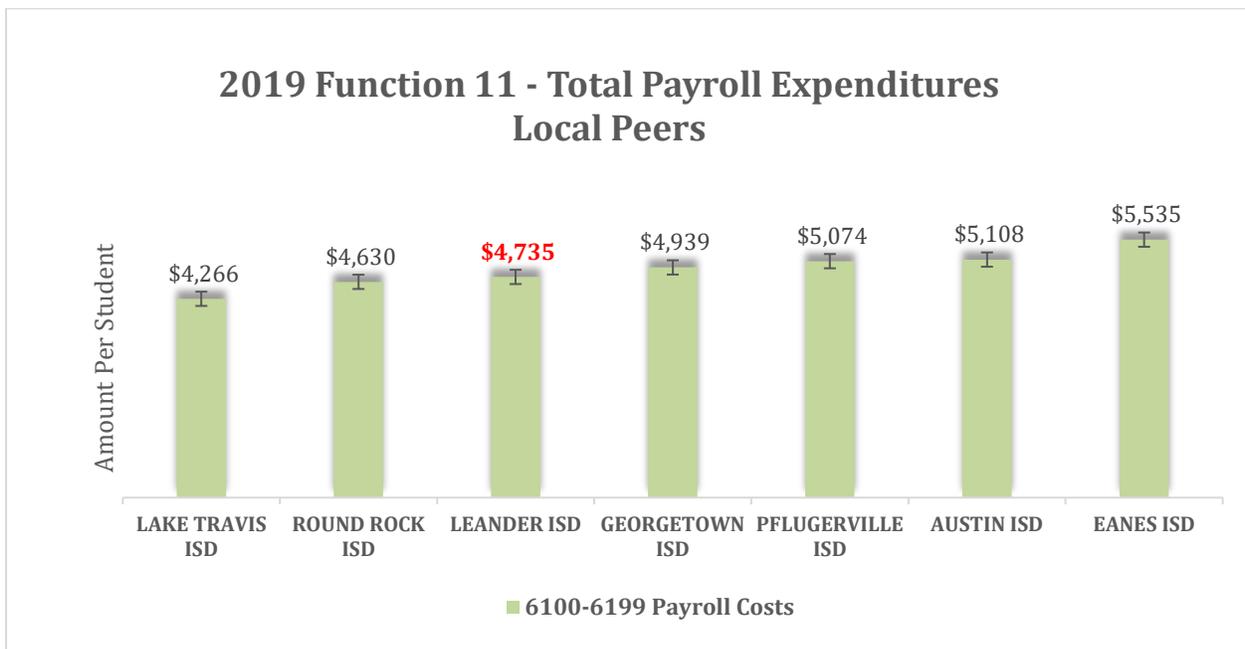


Figure 2.6: 2018-2019 General Fund Function 11 Total Payroll Expenditures per Student – Local Peers

Variances in the area of instructional payroll can result from differences in salary scales and staffing levels. Due to budget cuts in 2011-12, LISD increased its staffing ratios at the elementary level. For the 2020-21 school year, the Board approved additional teaching positions at the elementary level in order to comply with the TEA mandated 22:1 class size ratio.

This data is also prior to HB3, which triggered LISD to approve raises of approximately 7% to teaching staff. Those raises took effect in the 2019-20 school year. LISD will likely see an increase in expenditures per student in Function 11 in upcoming years due to these changes. These charts also include benefits which could vary between districts and is broken down later in this section.

Figures 2.7 and 2.8 break down instructional payroll between professional staff (certified teachers) and support personnel (instructional aides), and the comparisons remain the same between the Demographic Peer group. Leander ISD remains behind all districts except for Round Rock ISD.

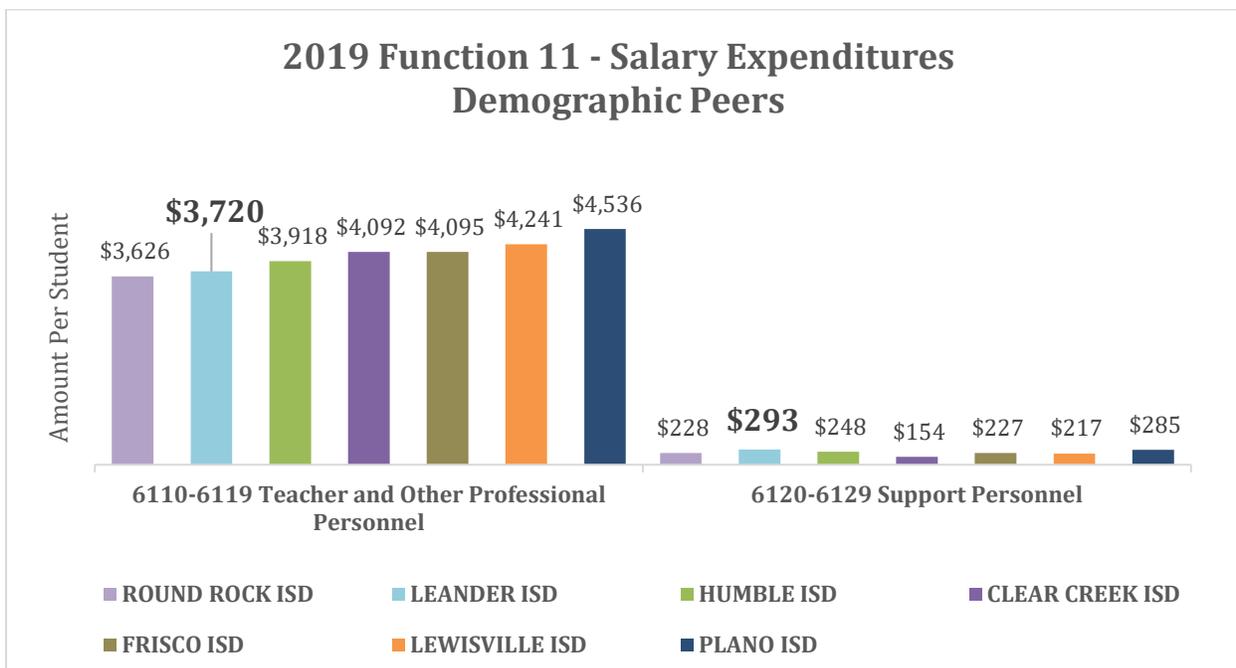


Figure 2.7: 2018-2019 General Fund Function 11 Salary Expenditures per Student – Demographic Peers

However, when compared to the Local Peer group, LISD is right in the middle of all the districts in terms of dollars spent per student for certified teachers and instructional aides. This data supports the fact that wages in Central Texas are lower than wages in the Dallas and Houston regions.

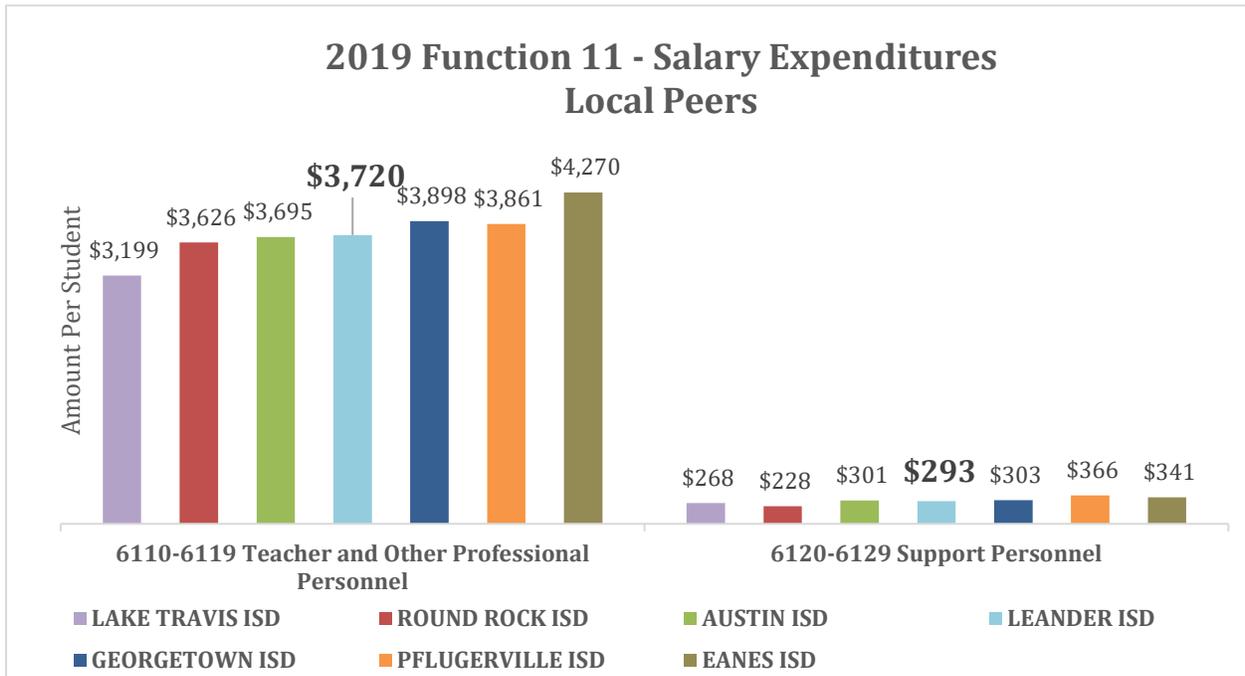


Figure 2.8: 2018-2019 General Fund Function 11 Salary Expenditures per Student – Local Peers

A comparison of employee allowances and benefits shows LISD slightly behind most of the Demographic Peer group and lower than all districts in the Local Peer group. A possible explanation for the difference in expenditures for benefits could be tied to LISD’s transfers from the General Fund to its Health Insurance Fund. Rather than recording these transfers as insurance expenditures in the appropriate functions, a transfer out is recorded. In Function 11, this transfer equates to about \$4 million. Recording this transfer as an expenditure would increase the amount spent per student in employee benefits whereas transfers are not included.

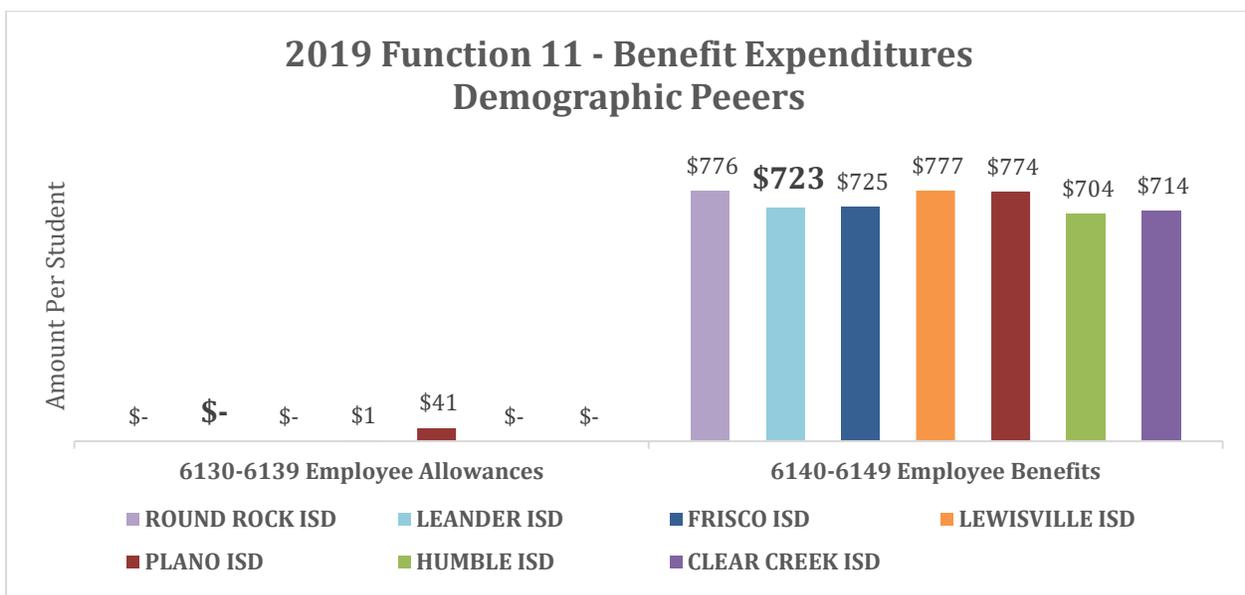


Figure 2.9: 2018-2019 General Fund Function 11 Benefit Expenditures per Student – Demographic Peers

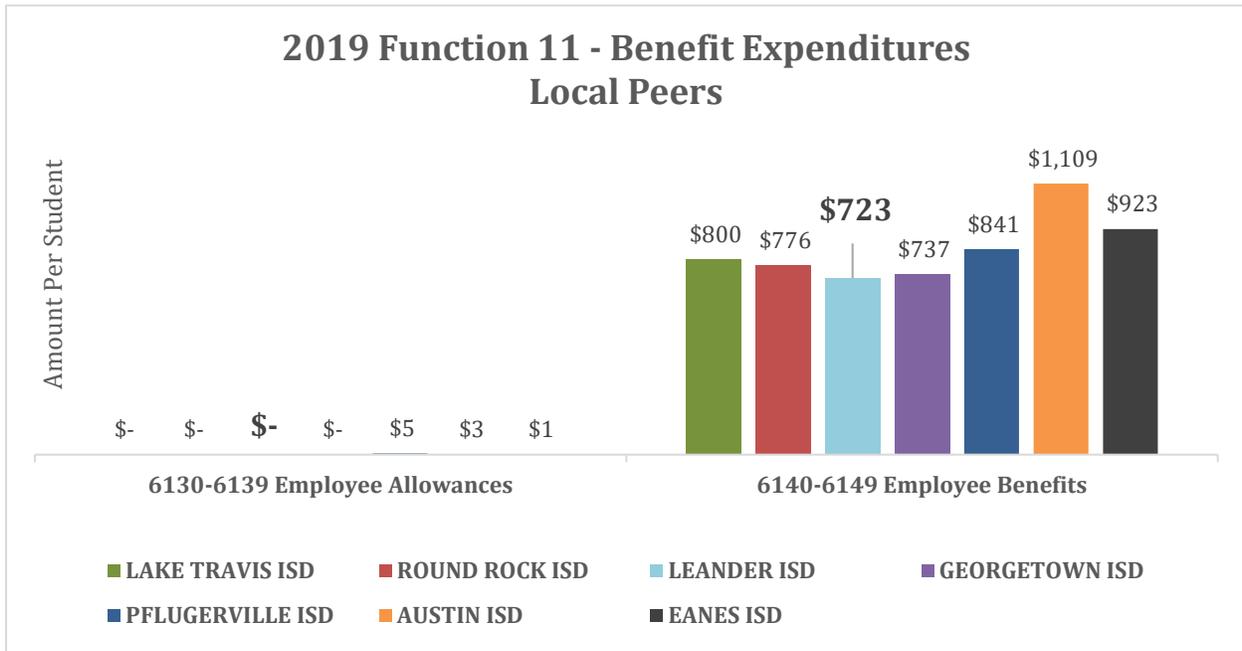


Figure 2.10: 2018-2019 General Fund Function 11 Benefit Expenditures per Student – Local Peers

Outside of payroll costs, operating costs per student for the District in Function 11 compare favorably to the Demographic Peer group for professional and contracted services and District spending is on the higher end for supplies at \$125/student. (Figure 2.11)

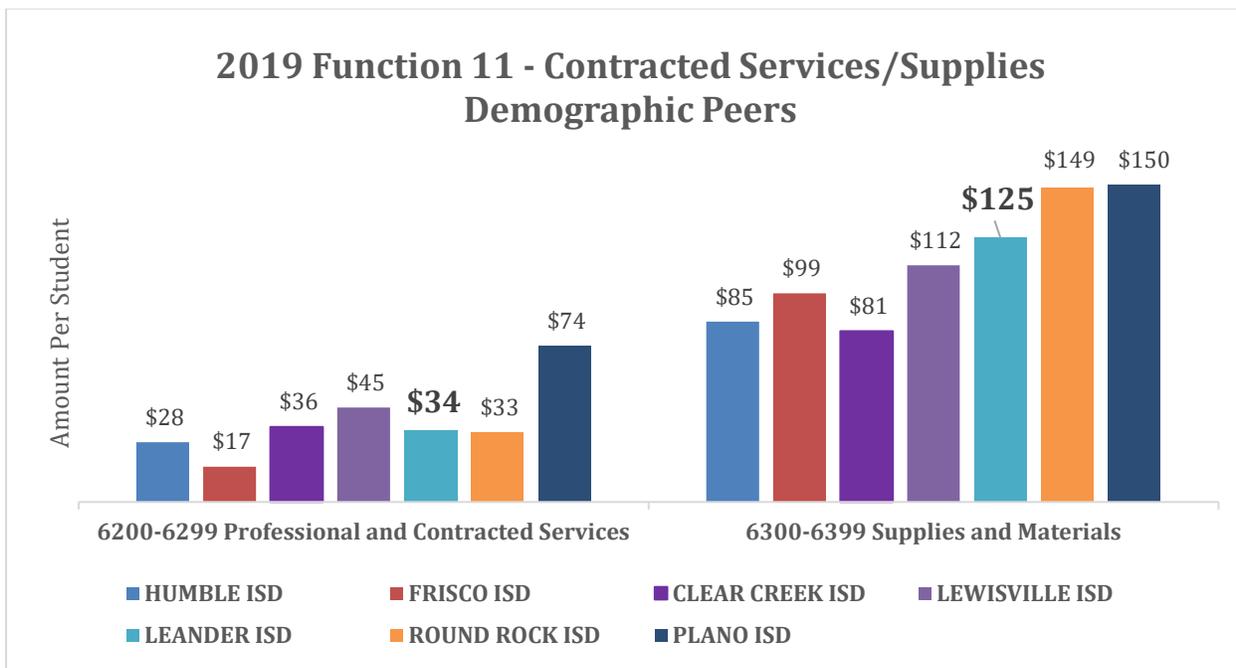


Figure 2.11: 2018-2019 General Fund Function 11 Contracted Services and Supplies Expenditures per Student – Demographic Peers

As shown in Figure 2.12, LISD is on the lower end of spending for professional and contracted services with Local Peers and again on the higher end of spending for supplies although expenditures for supplies in the Local Peer group is slightly higher than for the Demographic group. Very few expenditures would qualify as contracted services in Function 11 so the variances here are not easily identifiable.

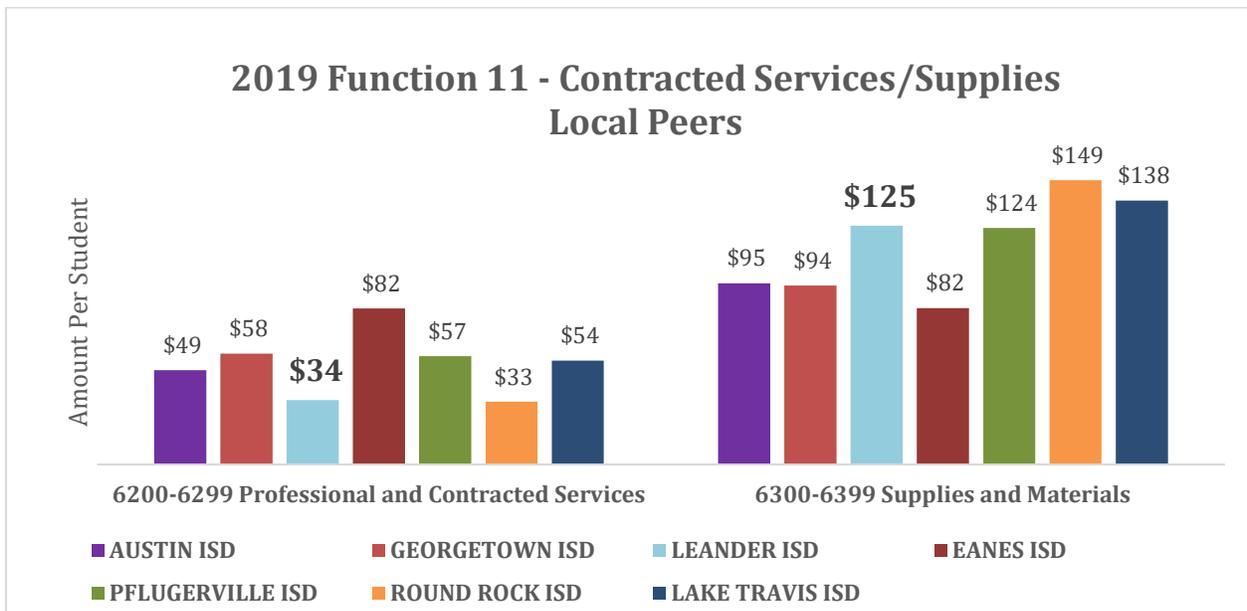


Figure 2.12: 2018-2019 General Fund Function 11 Contracted Services and Supplies Expenditures per Student – Local Peers

Other operating costs (6400-6499) in Function 11 would typically be costs for miscellaneous items, as travel for teachers and librarians would fall under Function 13. In the Demographic Peer group most districts are below the \$10/student threshold except for Plano ISD. The unusual spend there is unidentifiable. The large spend on capital outlay by Frisco ISD is most likely related to technology.

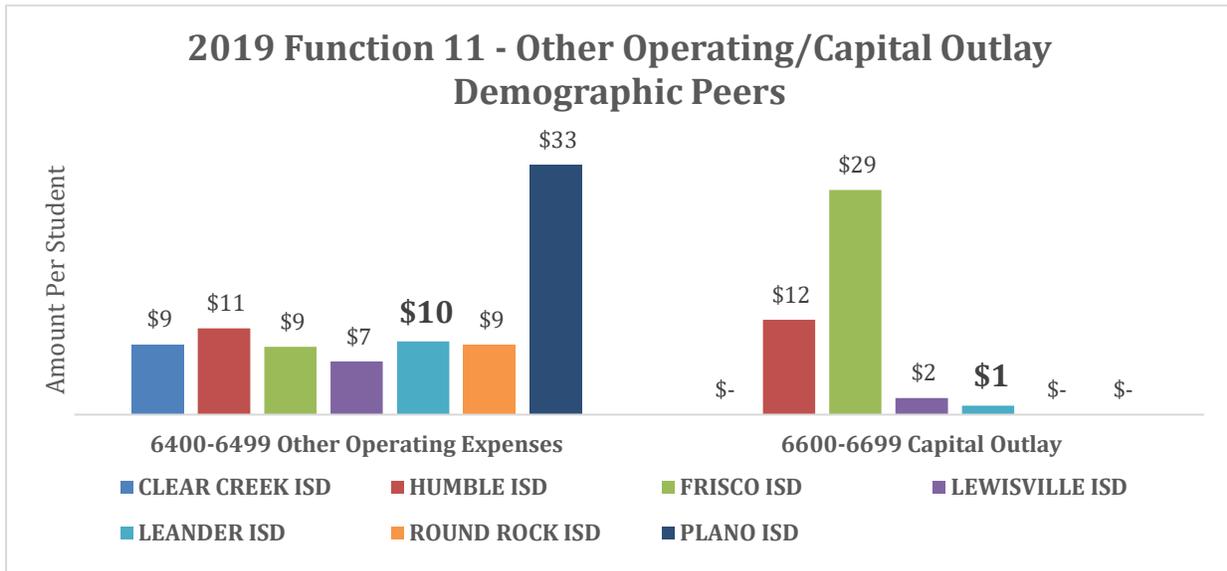


Figure 2.13: 2018-2019 General Fund Function 11 Other Operating and Capital Outlay Expenditures per Student – Demographic Peers

Among the Local Peers, dollars spent/student in other operating costs are more varied with Eanes ISD spending at a level comparable to Plano ISD. Again, the unusual spend there is unidentifiable. The large spend on capital outlay by Georgetown ISD is most likely related to technology.

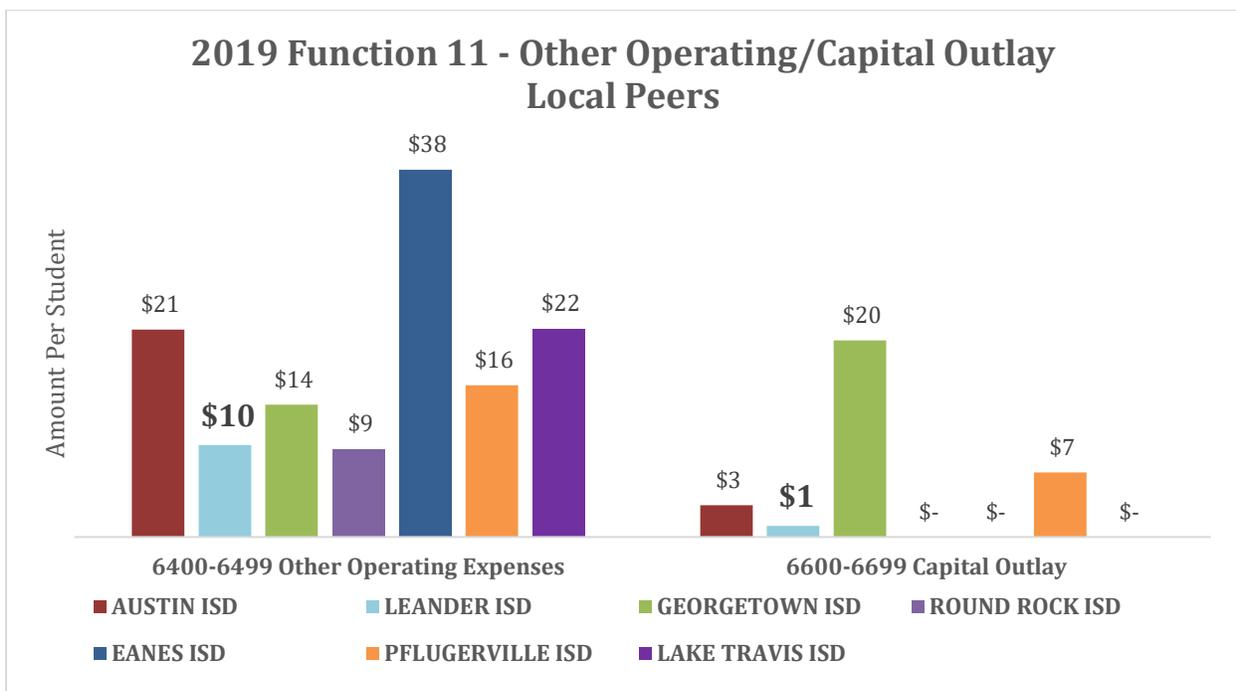


Figure 2.14: 2018-2019 General Fund Function 11 Other Operating and Capital Outlay Expenditures per Student – Local Peers

FUNCTION 12

Function 12 covers costs related to the library. Similar comparisons for payroll and operating expenditures in Function 12 are provided below. Data for other operating expenses (6400-6499) and capital outlay (6600-6699) are not provided as there is little to no expenditures in these areas for any district.

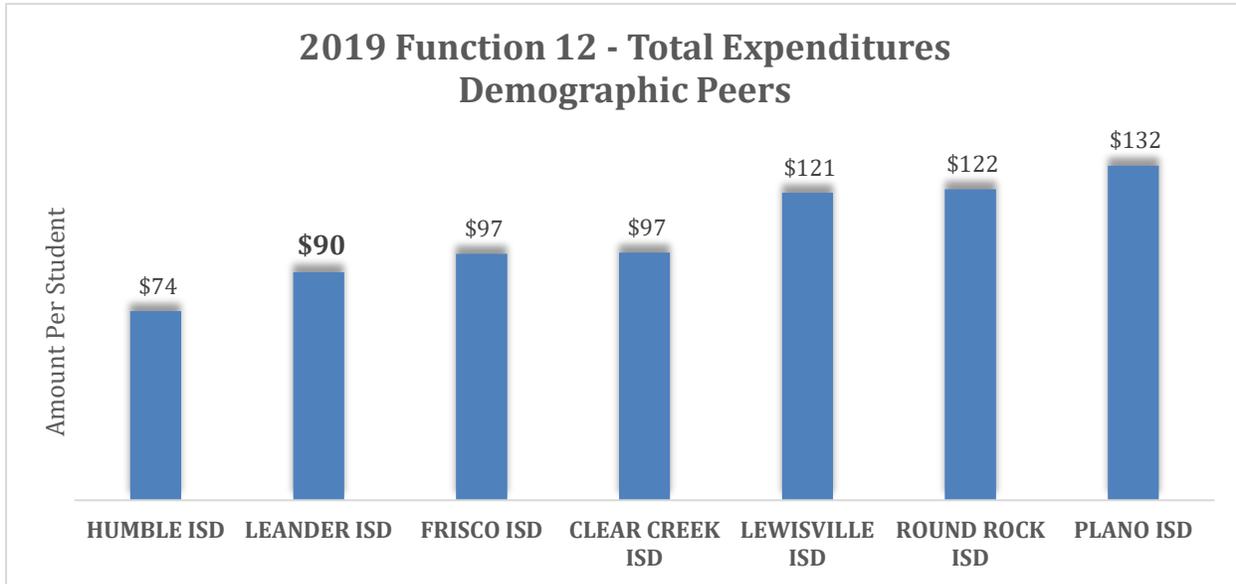


Figure 2.15: 2018-2019 General Fund Function 12 Total Expenditures per Student – Demographic Peers

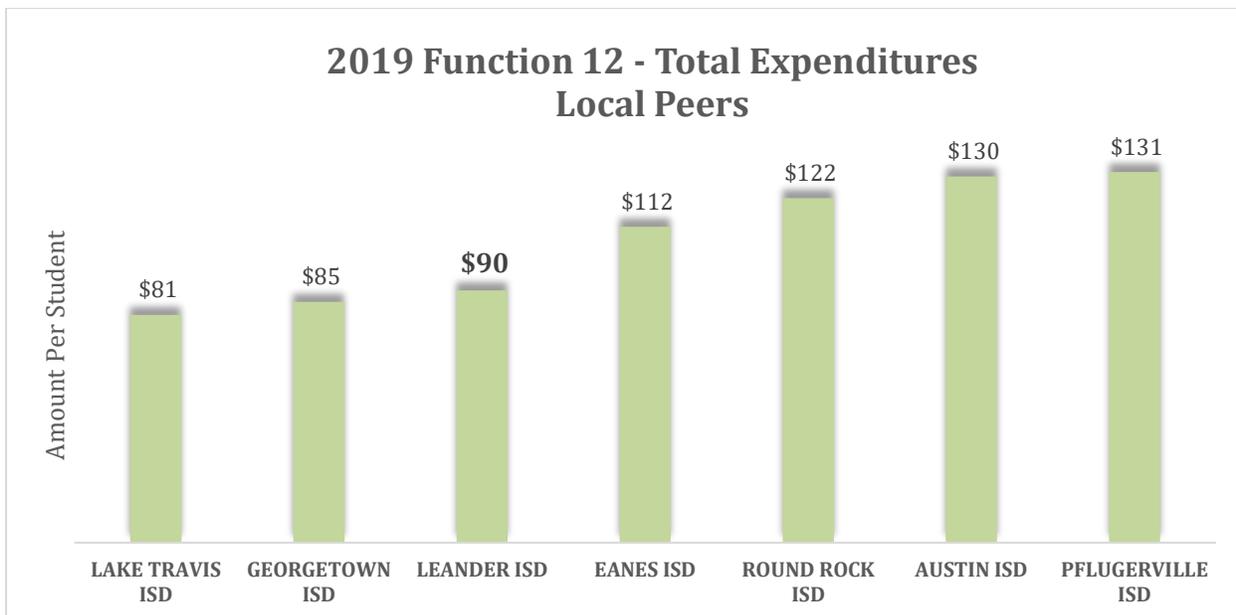


Figure 2.16: 2018-2019 General Fund Function 12 Total Expenditures per Student – Local Peers

There are three districts among all peer groups that spend less per student in Function 12. An additional breakdown by object code shows the most significant variance in LISD’s expenditure per student is in the area of support personnel, with LISD’s spend at \$4 per student.

As most districts employ one librarian per campus, the variances in personnel payroll most likely stem from variances in salary schedules. The higher spend in this area for the metroplex schools supports the fact that Central Texas wages lag behind the Dallas and Houston regions. As discussed under Function 11, raises approved in 2019-20 as a result of HB3 could bring LISD more in line with the peer groups.

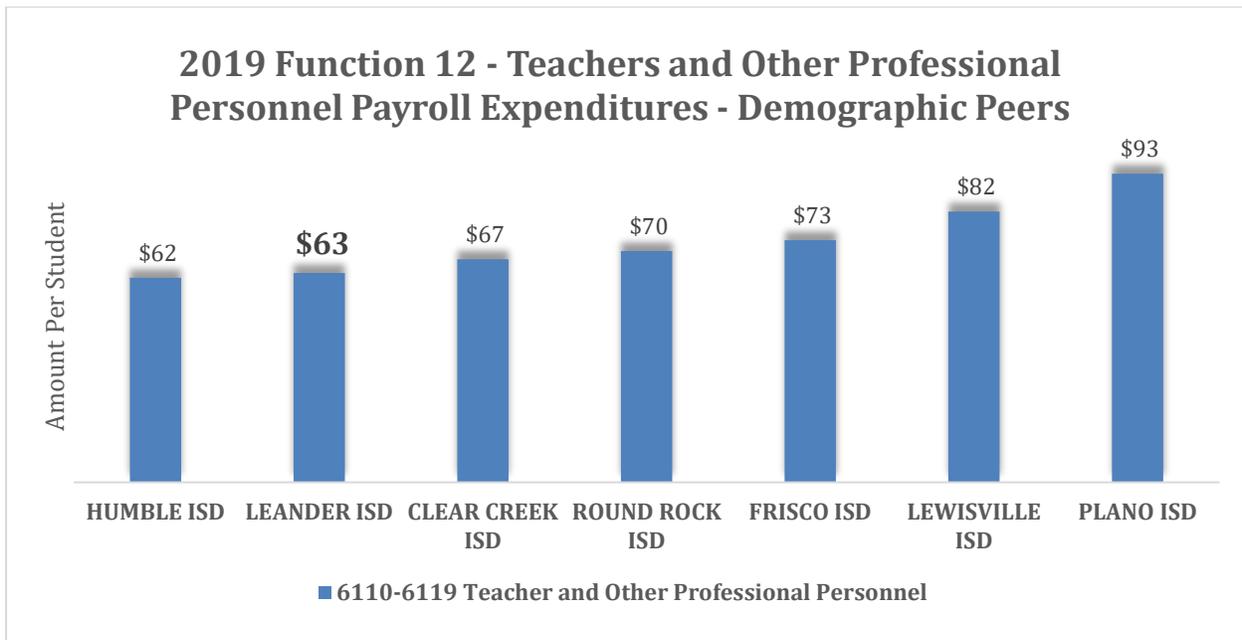


Figure 2.17: 2018-2019 General Fund Function 12 Teachers and Other Professional Personnel Payroll Expenditures per Student – Demographic Peers

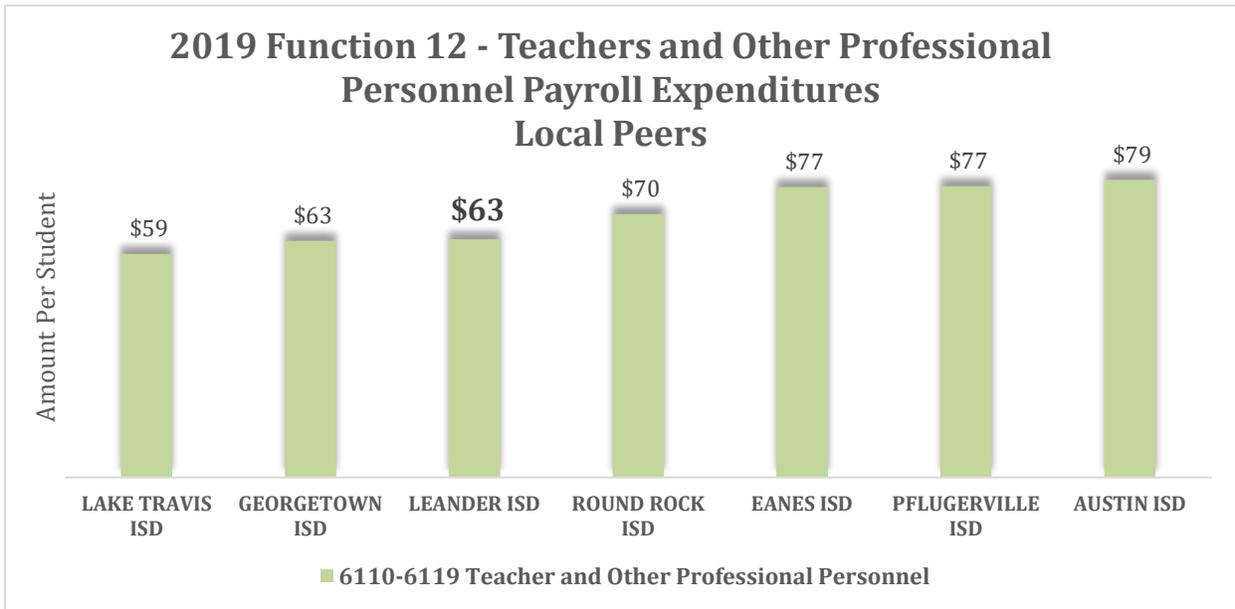


Figure 2.18: 2018-2019 General Fund Function 12 Teachers and Other Professional Personnel Payroll Expenditures per Student – Local Peers

Support personnel in the library would consist of a library aide. As shown by the variances below for objects 6120-6129, the allocation of an aide to the library varies drastically between districts. Humble and Georgetown ISDs report \$0 spend/student while Round Rock and Pflugerville ISDs report \$17-\$25/student in library support personnel. Employee benefits spend in Function 12 is relatively comparable, with the exception of Austin ISD at \$24/student.

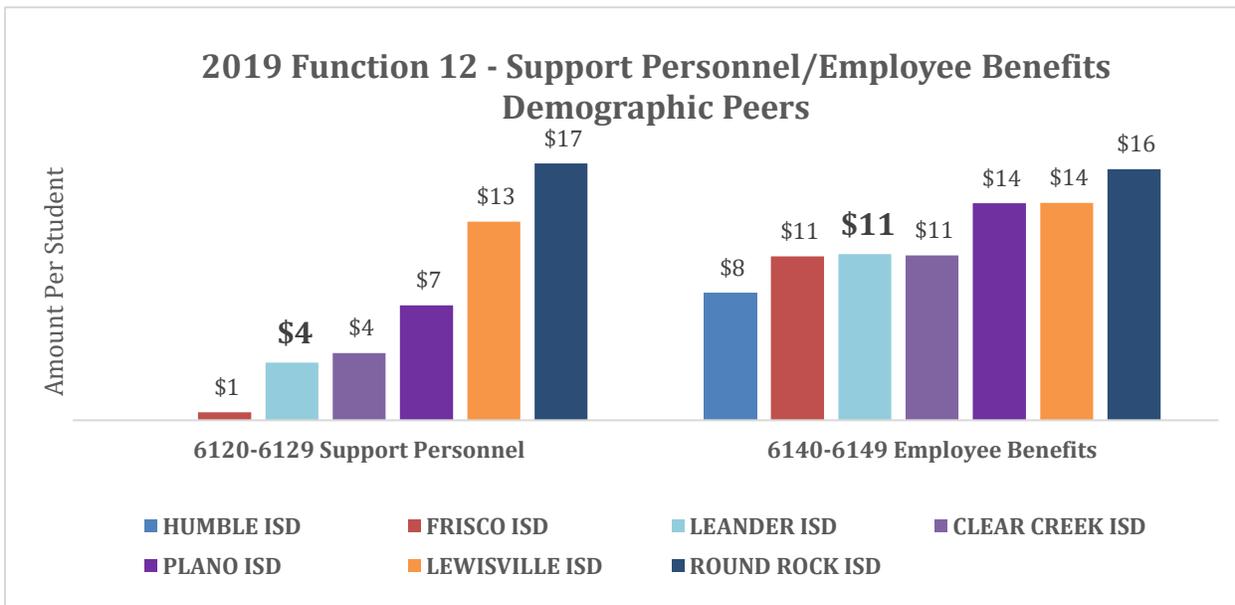


Figure 2.19: 2018-2019 General Fund Function 12 Support Personnel/Employee Benefits Expenditures per Student – Demographic Peers

Within the Demographic Peer group, it appears Round Rock and Lewisville ISDs provide library aides to their campus based on the amount spent per student. Within the Local Peer group, that same assumption can be made about Round Rock, Austin, and Pflugerville ISDs.

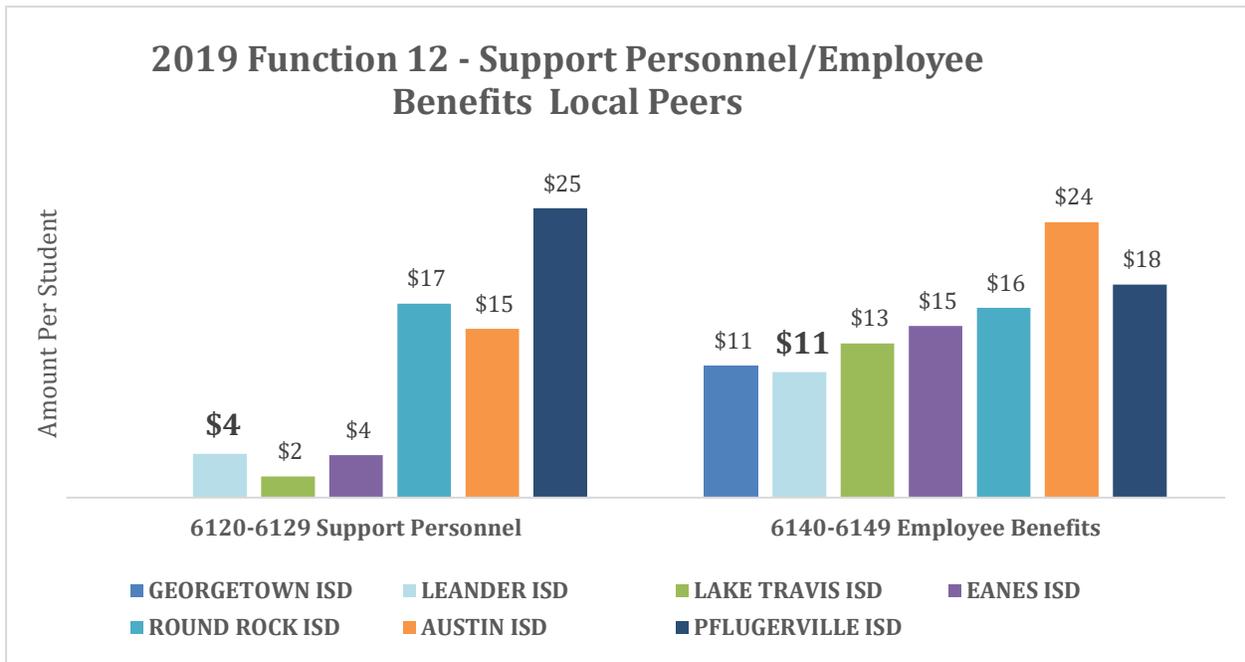


Figure 2.20: 2018-2019 General Fund Function 12 Support Personnel/Employee Benefits Expenditures per Student – Local Peers

As with Function 11, contracted services under Function 12 should be minimal and most likely are related to equipment repairs and/or license renewals.

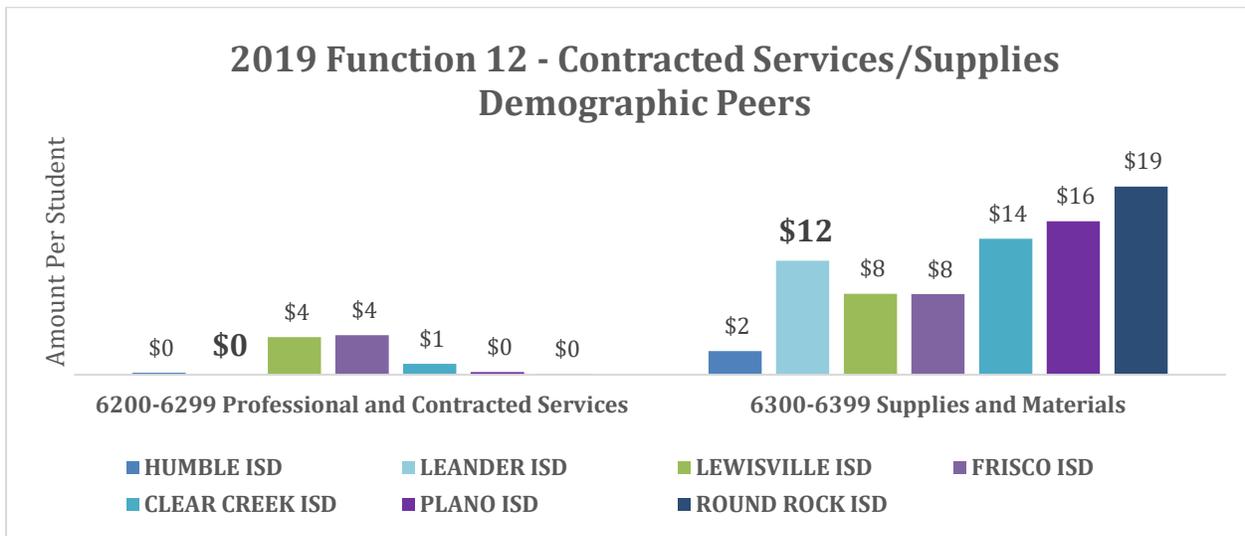


Figure 2.21: 2018-2019 General Fund Function 12 Contracted Services and Supplies Expenditures per Student – Demographic Peers

Expenditures for supplies in this area are mostly related to the purchase of books. The spend per student varies greatly among districts in both peer groups and can be interpreted to mean books are replaced at varying intervals.

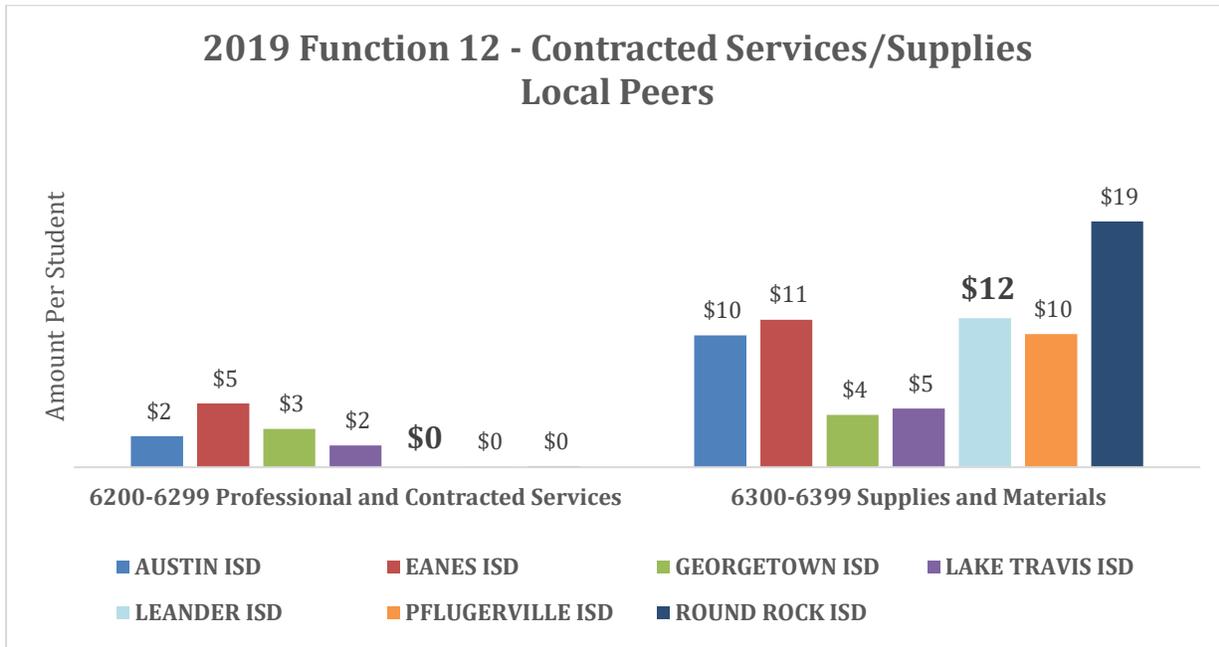


Figure 2.22: 2018-2019 General Fund Function 12 Contracted Services and Supplies Expenditures per Student – Local Peers

FUNCTION 13

Function 13 is used to account for activities related to curriculum and professional development. LISD falls in the middle of the spending levels at \$187/student while the level of spend varies greatly. Round Rock ISD spent a high of \$350 per student, where Lewisville ISD spent only \$40 per student in total Function 13 costs.

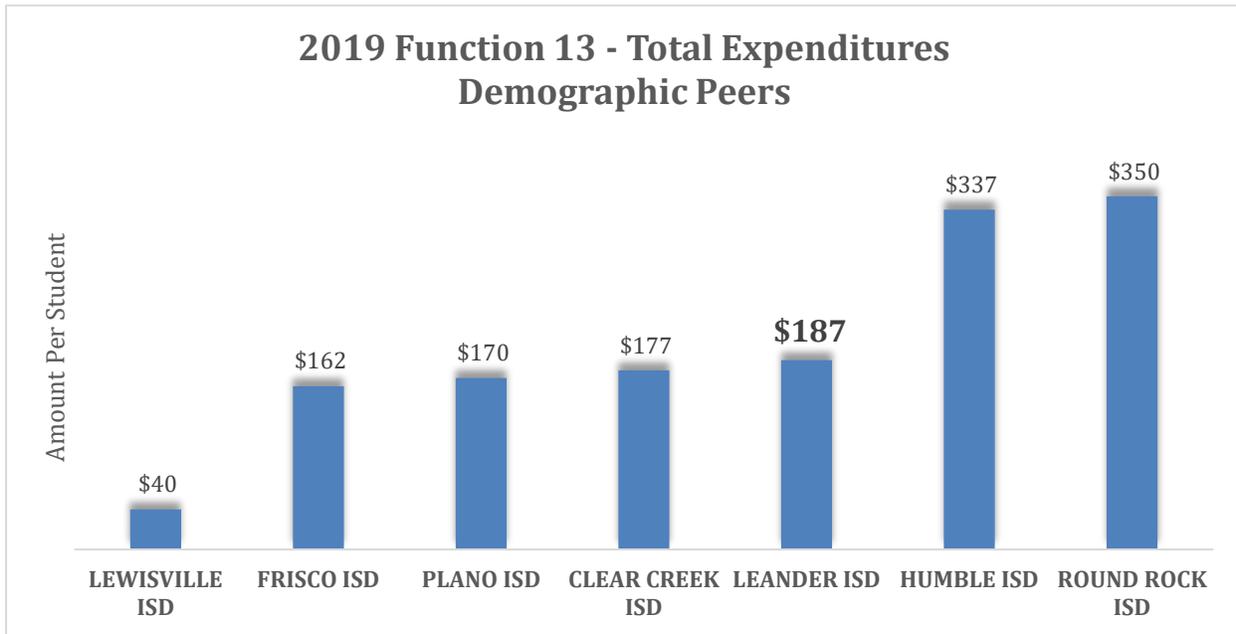


Figure 2.23: 2018-2019 General Fund Function 13 Total Expenditures per Student – Demographic Peers

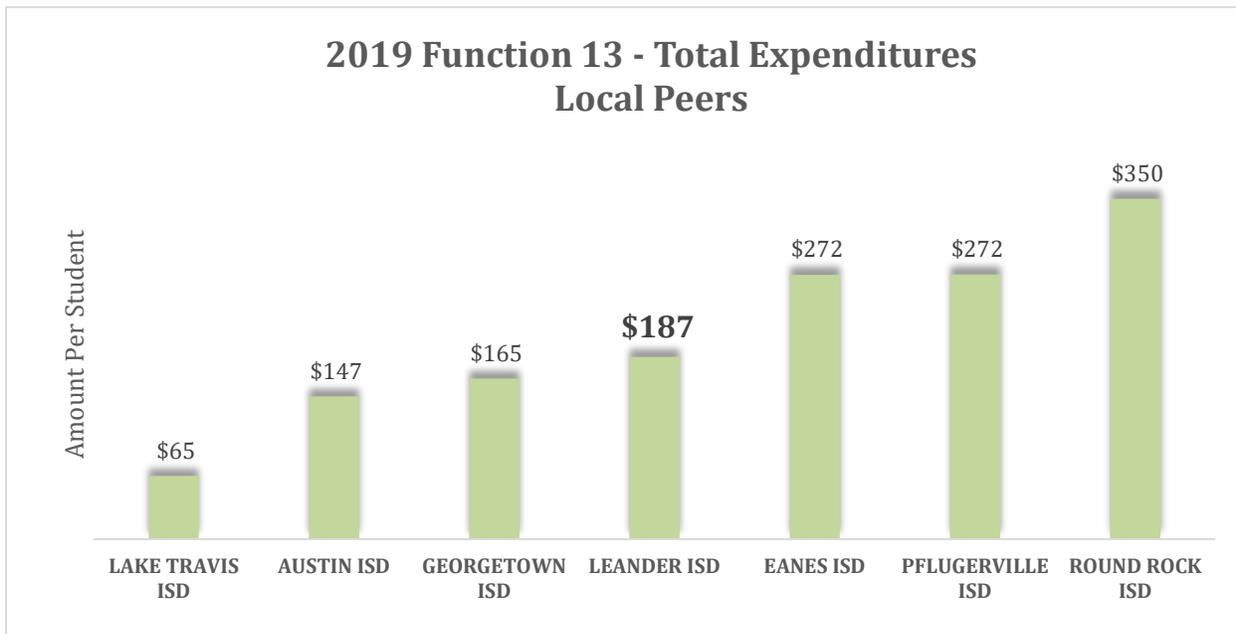


Figure 2.24: 2018-2019 General Fund Function 13 Total Expenditures per Student – Local Peers

Diving into the expenditures by object level, other districts spend more in professional payroll whereas LISD spends more in support personnel. This variance could be a coding error as personnel paid out of Function 13 would be instructional coaches and/or curriculum development. Extra-duty pay for teachers to develop curriculum would also fall under professional personnel

rather than auxiliary staff. Leander ISDs spend for personnel in this function greatly exceeds both the Demographic and Local Peer groups further indicating a coding error.

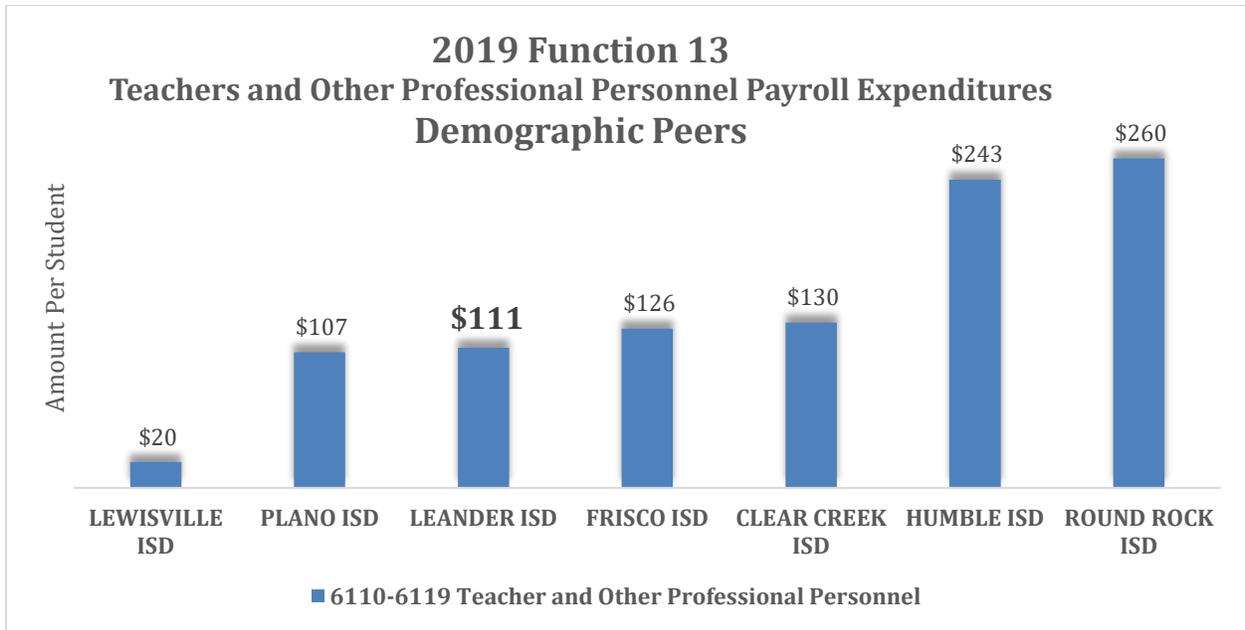


Figure 2.25: 2018-2019 General Fund Function 13 Teachers and Other Professional Personnel Payroll Expenditures per Student – Demographic Peers

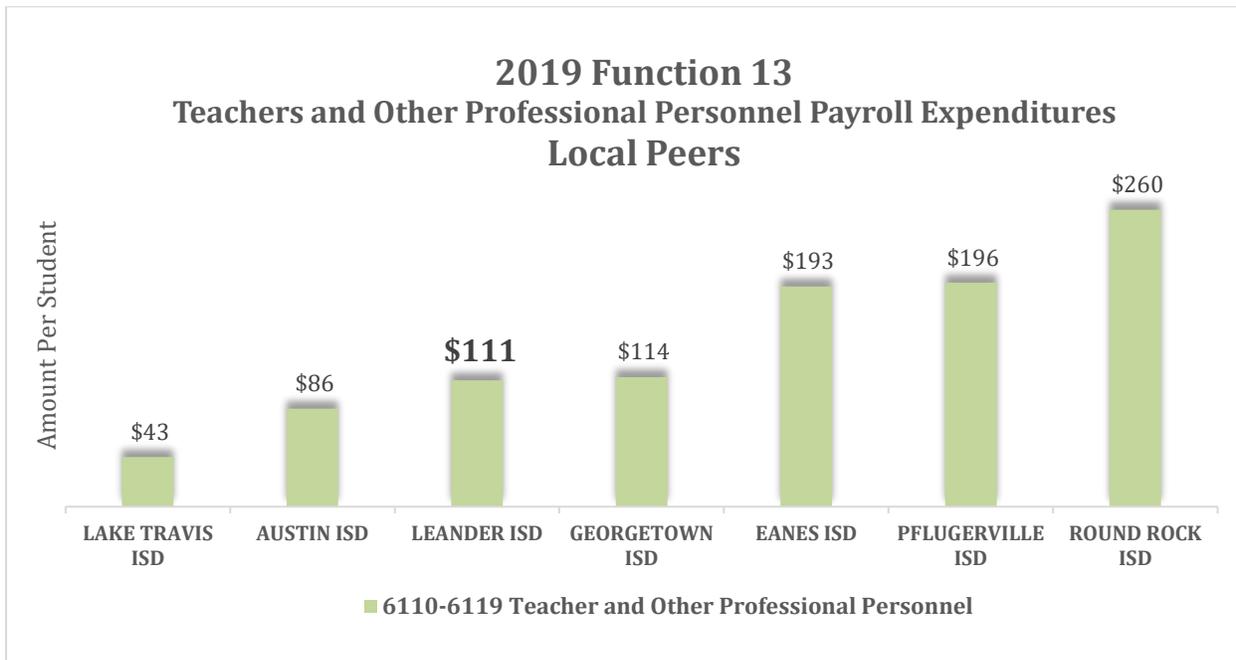


Figure 2.26: 2018-2019 General Fund Function 13 Teachers and Other Professional Personnel Payroll Expenditures per Student – Local Peers

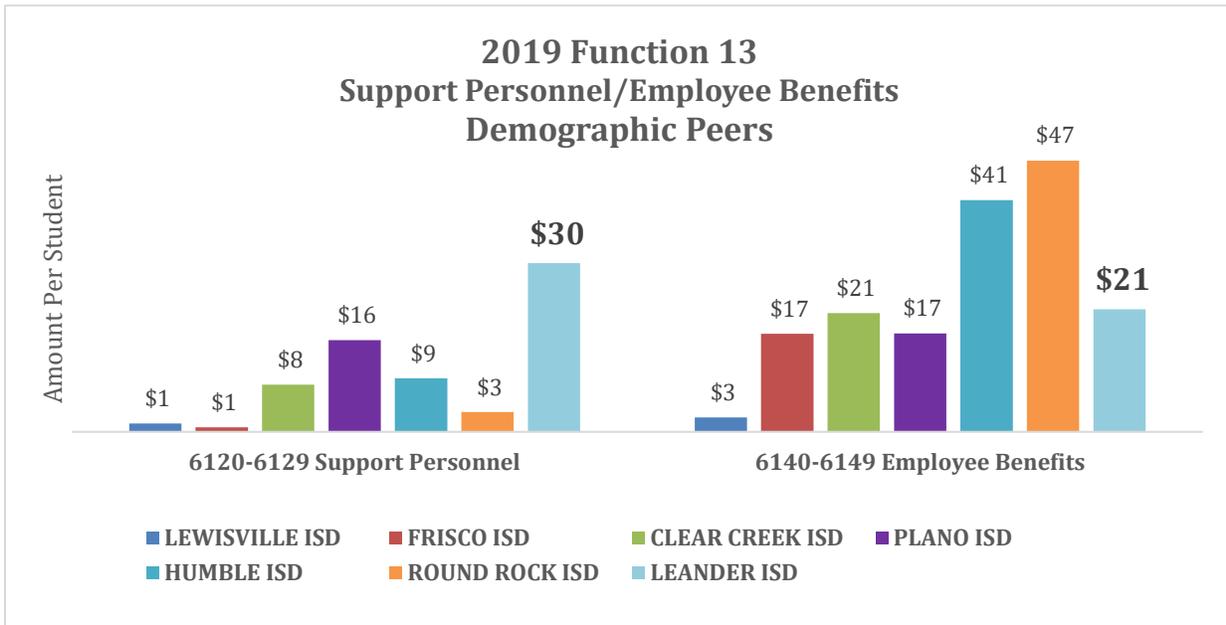


Figure 2.27: 2018-2019 General Fund Function 13 Support Personnel/Employee Benefits Expenditures per Student – Demographic Peers

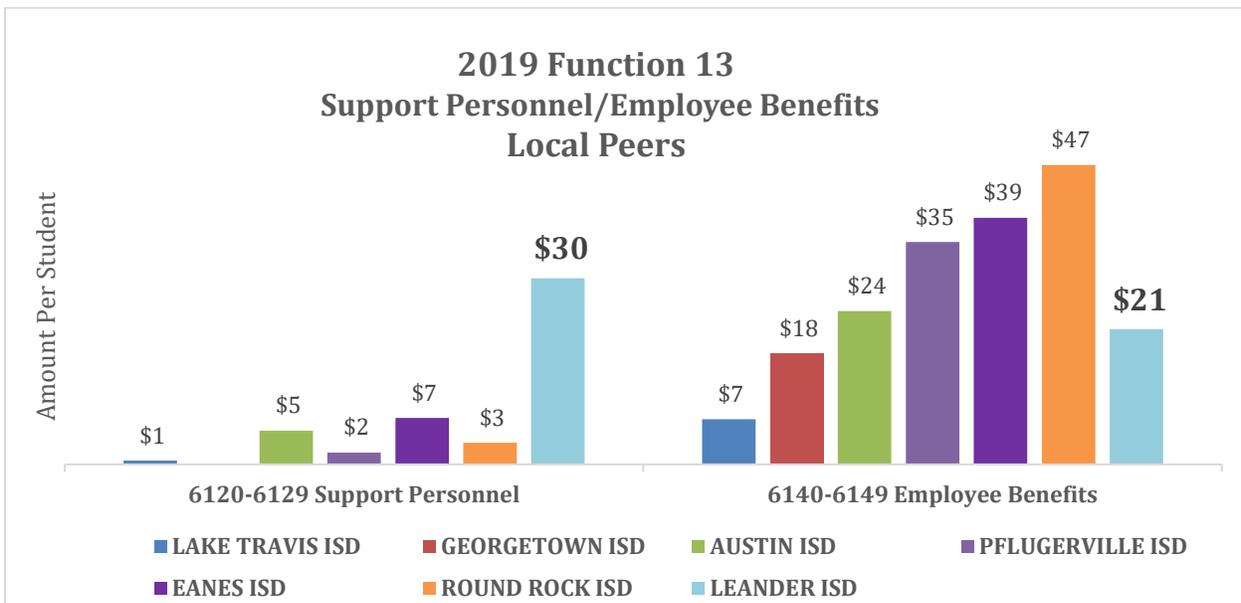


Figure 2.28: 2018-2019 General Fund Function 13 Support Personnel/Employee Benefits Expenditures per Student – Local Peers

In reviewing other costs within Function 13, the following observations are noted. LISD spends less than most districts in contracted services. This is where consultants for professional development would be coded so either the district does not hire many consultants in this area or those costs are miscoded. Spending on supplies within the Demographic Peer group varies somewhat with Humble ISD expending quite a bit more. Spending for travel related to

professional development is fairly consistent. It appears Central Texas schools spend more than metroplex peers which could indicate a difference in regional offerings.

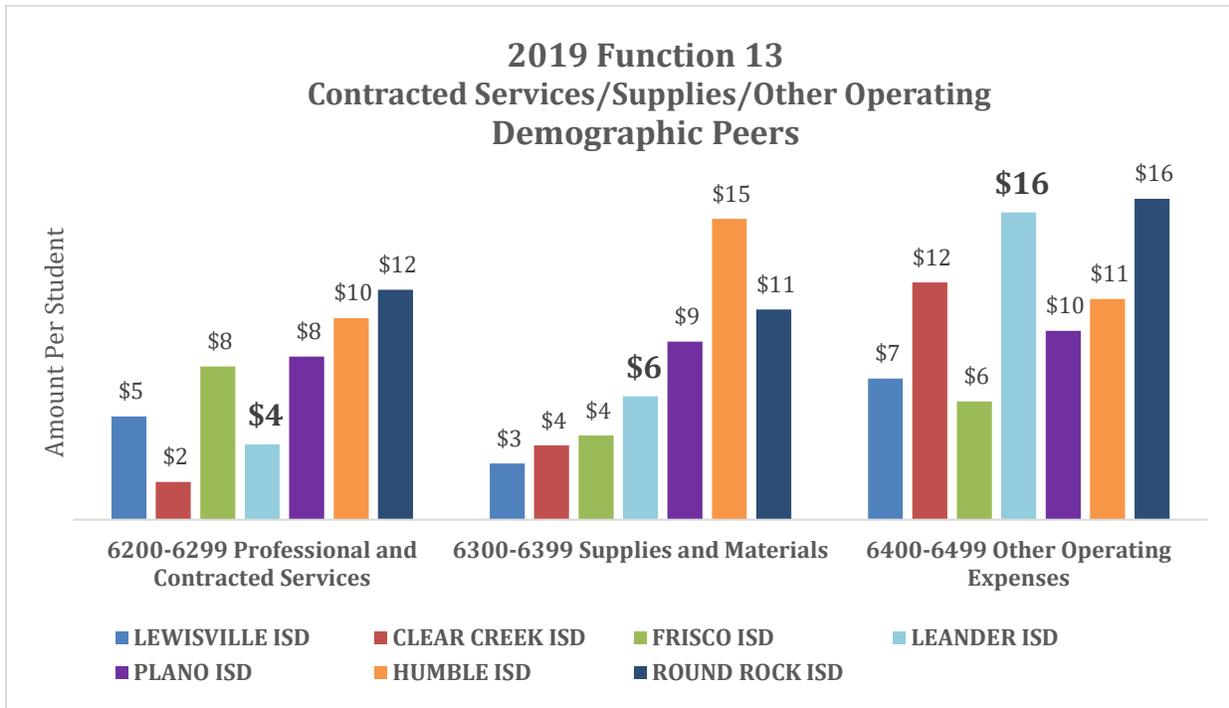


Figure 2.29: 2018-2019 General Fund Function 13 Contracted Services and Supplies and Other Expenditures per Student – Demographic Peers

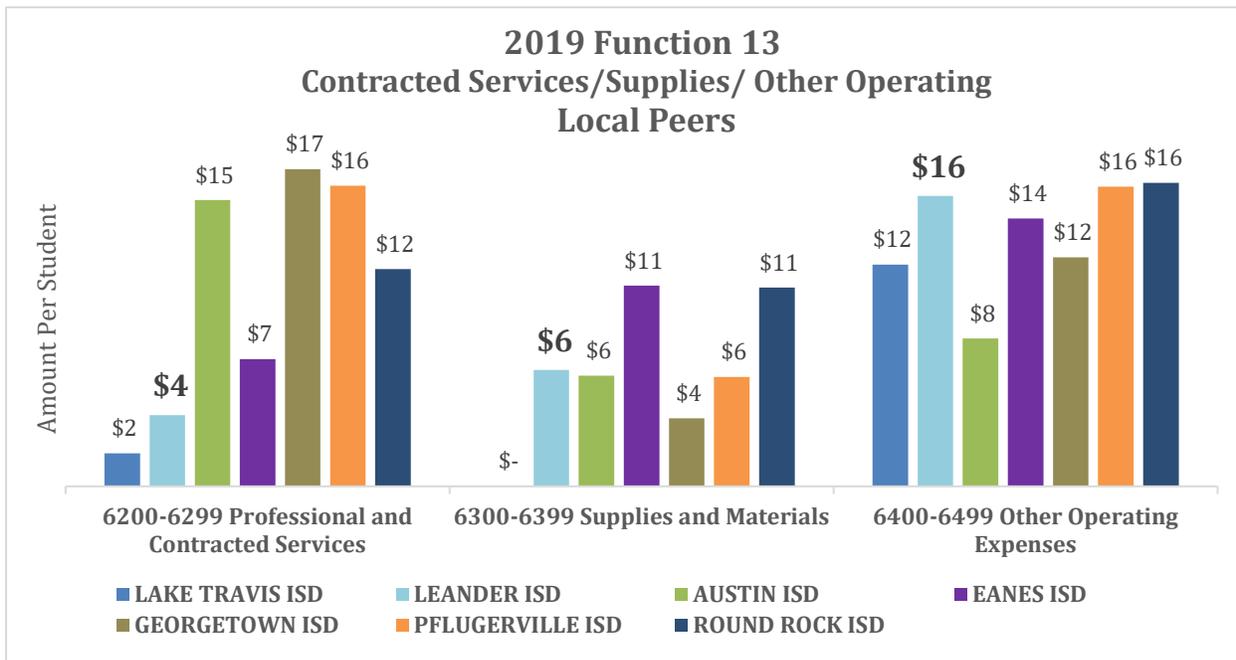


Figure 2.30: 2018-2019 General Fund Function 13 Contracted Services and Supplies and Other Expenditures per Student – Local Peers

To further analyze expenditures in the instruction and instruction related areas, we have compared the 2018-19 numbers to current budgets. Figure 2.31 below outlines expenditures per student for LISD from 2018-19 to 2020-21. The data from 2019-20 will be finalized with the completion of the audit and 2020-21 data is based on currently budgeted funds per student.

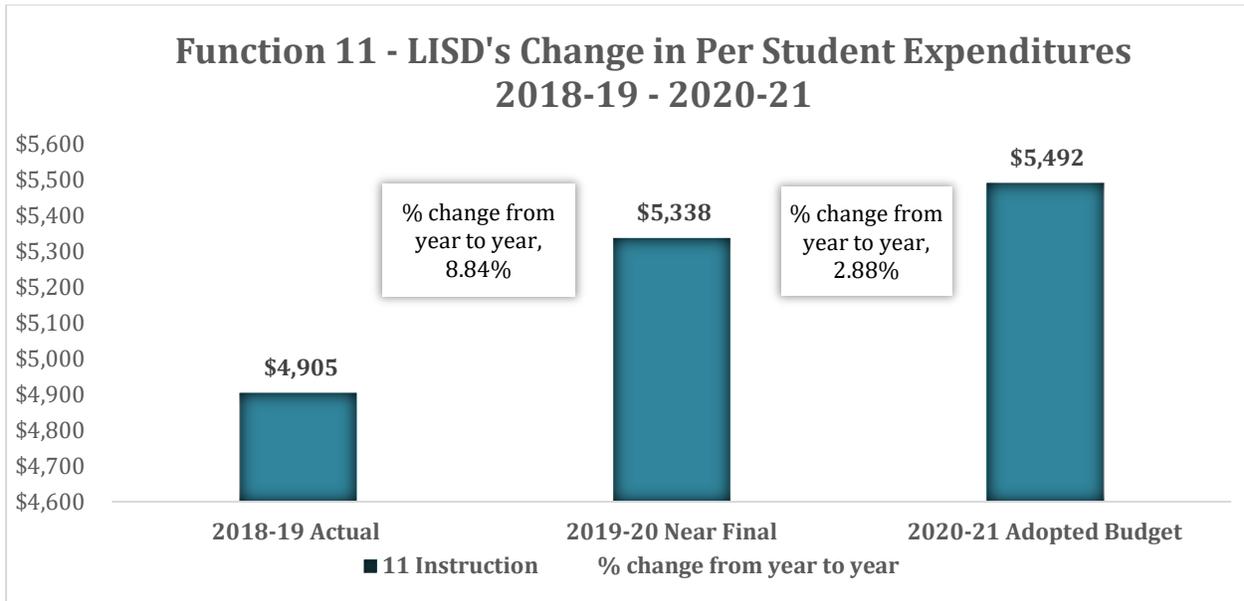


Figure 2.31: 2018-2019 General Fund Function 11 – LISD’s Change in Per Student Expenditures from 2018-2019 to 2020-2021

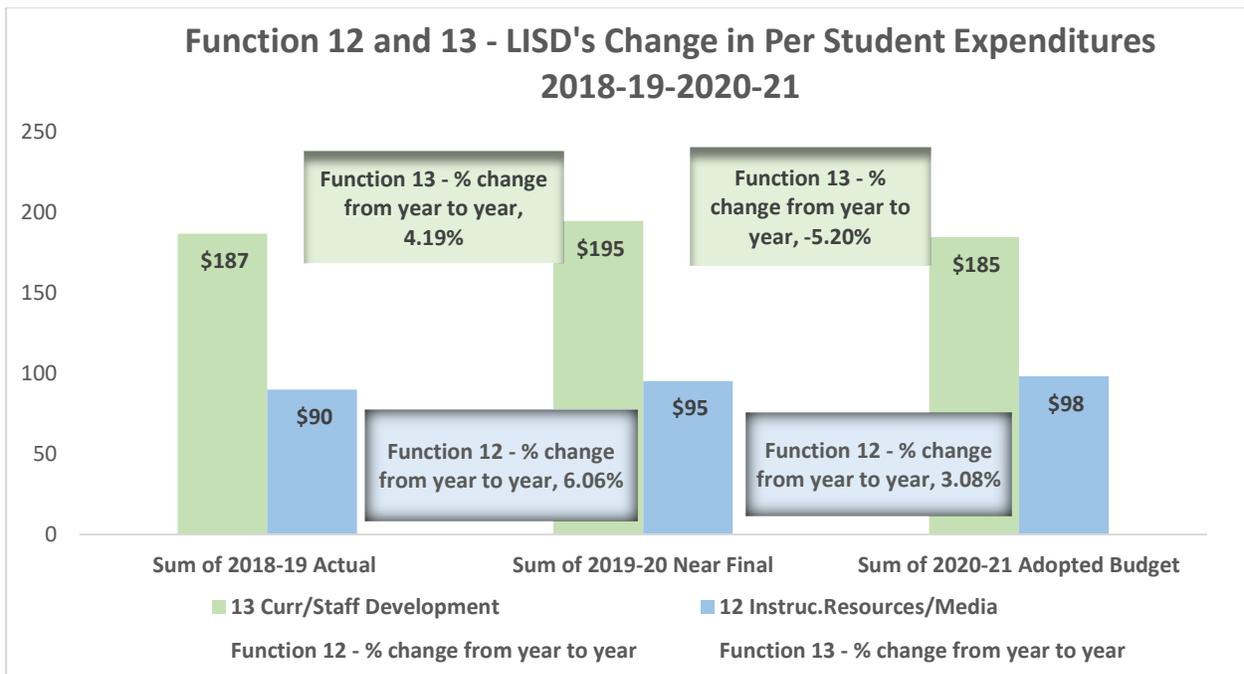


Figure 2.32: 2018-2019 General Fund Function 12 &13 – LISD’s Change in Per Student Expenditures from 2018-2019 to 2020-2021

The significant increase in the percentage spent in Functions 11, 12 and 13 between 2018-19 and 2019-20 is attributable to the pay increases the Board approved. The increase between 2019-20 and 2020-21 reflect the projected enrollment growth. Future comparisons will include a deeper breakdown of staffing, and areas of high variance will be thoroughly investigated.

INSTRUCTIONAL AND SCHOOL LEADERSHIP

Instructional Leadership covers costs to oversee and support schools at the administrative/central office level. School Leadership captures those costs related to the principal’s office within a campus. When reviewing Instructional and School Leadership together, LISD’s expenditures per student are on the lower end, with Lake Travis ISD and Clear Creek ISD being the only two districts falling below the district. LISD’s spend on Instructional Leadership is more in line with its Demographic Peers than its Local Peers, while School Leadership is on the lower end as compared to both peer groups. Only Lake Travis and Eanes ISDs spend less per student on School Leadership.

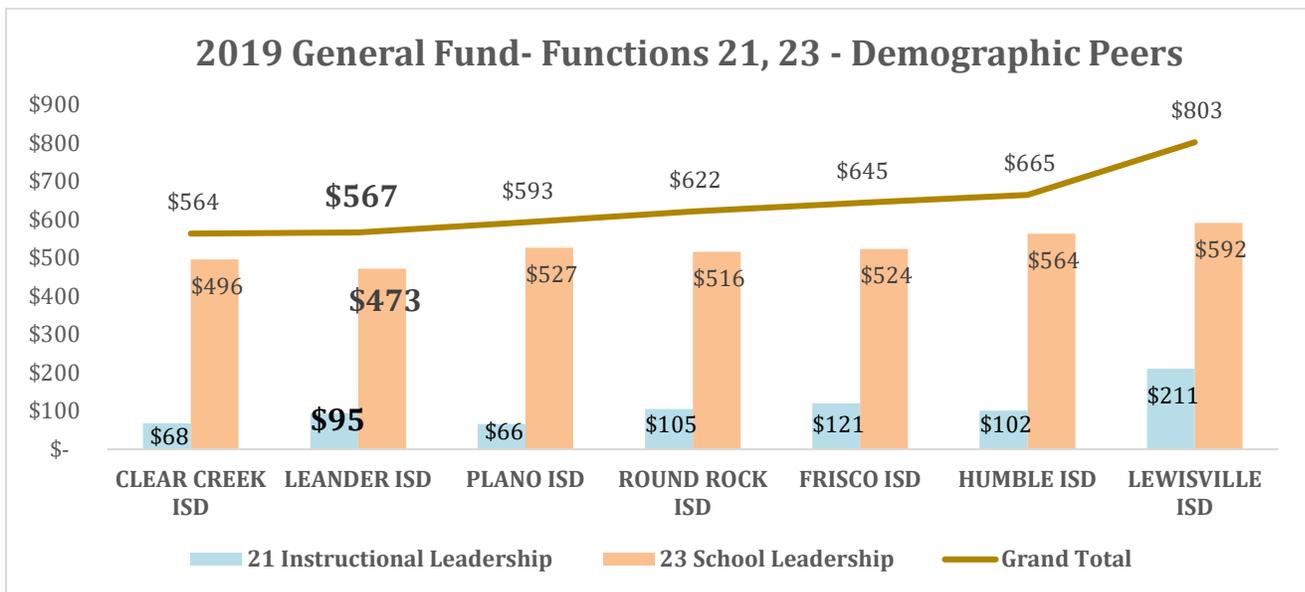


Figure 3.1: 2018-2019 General Fund Function 21 & 23 Expenditures Per Student – Demographic Peers

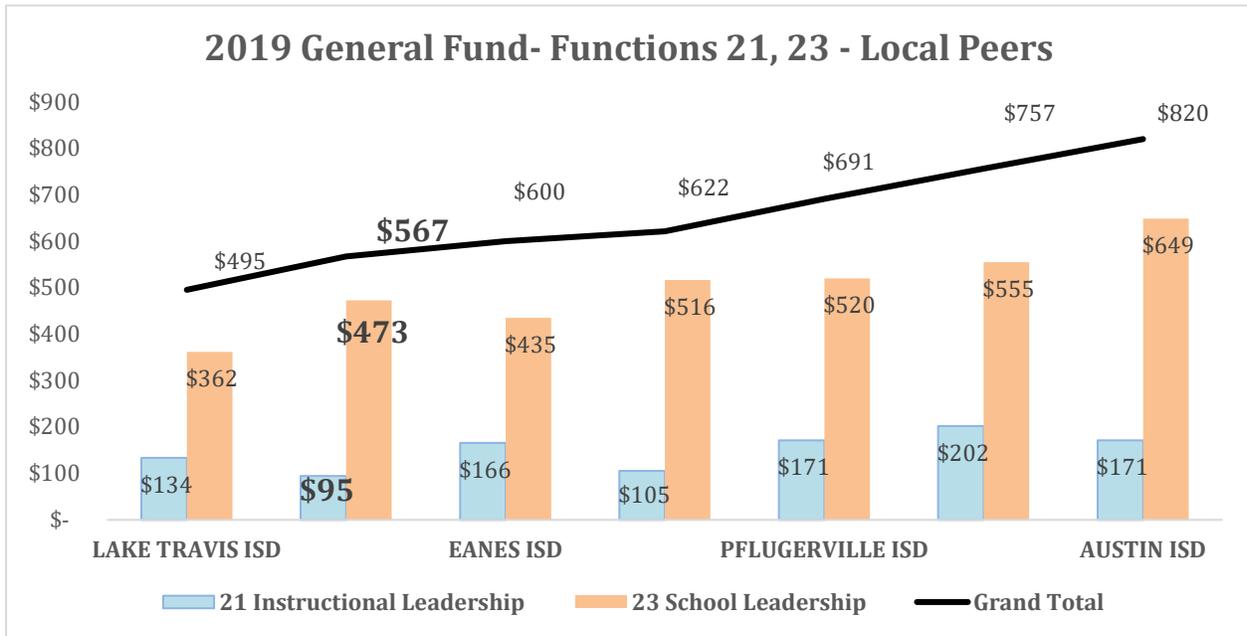


Figure 3.2: 2018-2019 General Fund Function 21 & 23 Expenditures Per Student – Local Peers

In order to identify the source of the variances, focus was placed on payroll for Functions 21 and 23. In Function 21, LISD spends less per student in comparison to its Local Peers and falls to the lower end in comparison to its Demographic Peers. Lewisville ISD has the highest expenditures per student at \$199/student, while LISD spends \$80/student. These variances could be due to differences in salaries paid and FTEs in this area.

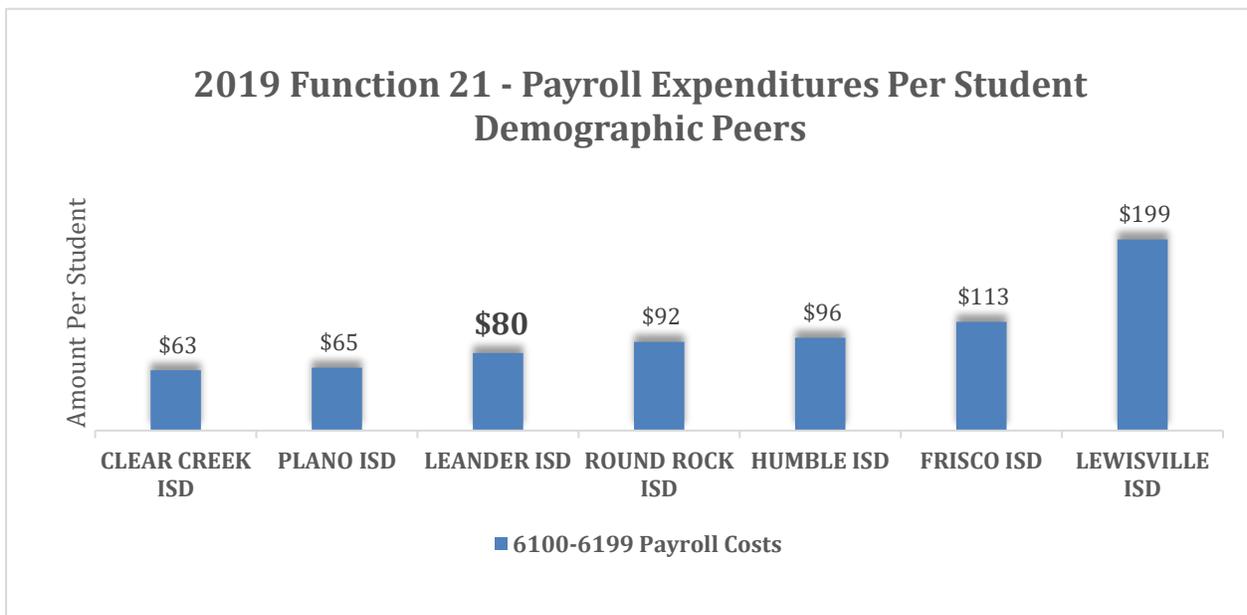


Figure 3.3: 2018-2019 General Fund Function 21 Payroll Expenditures Per Student – Demographic Peers

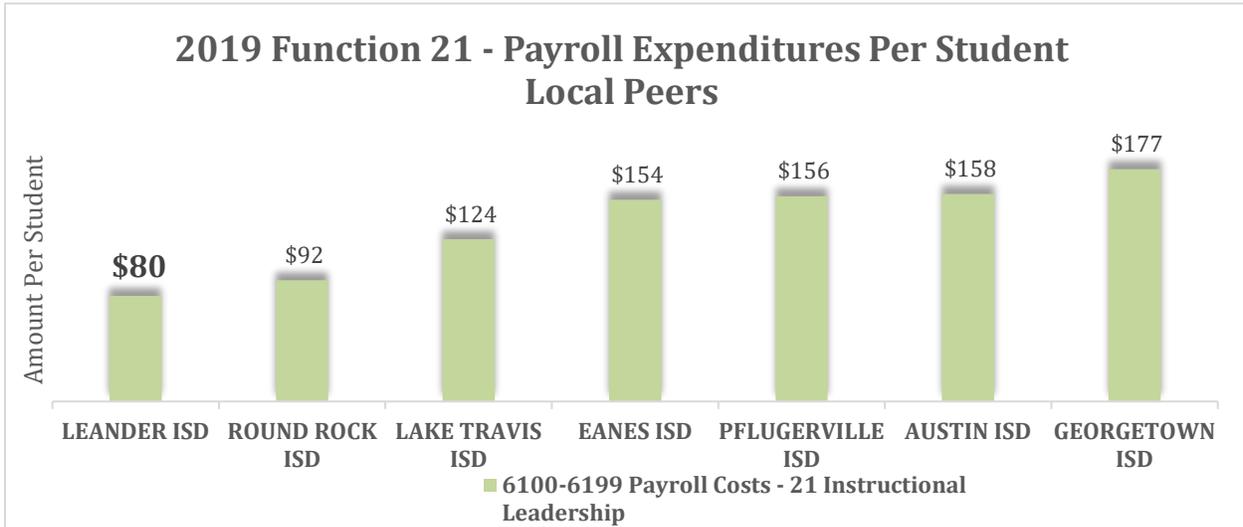


Figure 3.4: 2018-2019 General Fund Function 21 Payroll Expenditures Per Student – Local Peers

In Function 23 payroll costs, LISD expends more per student than Eanes and Lake Travis ISDs but falls behind all other districts. Again, these differences could stem from variances in salaries offered, as well as the number of assistant principals provided at campuses.

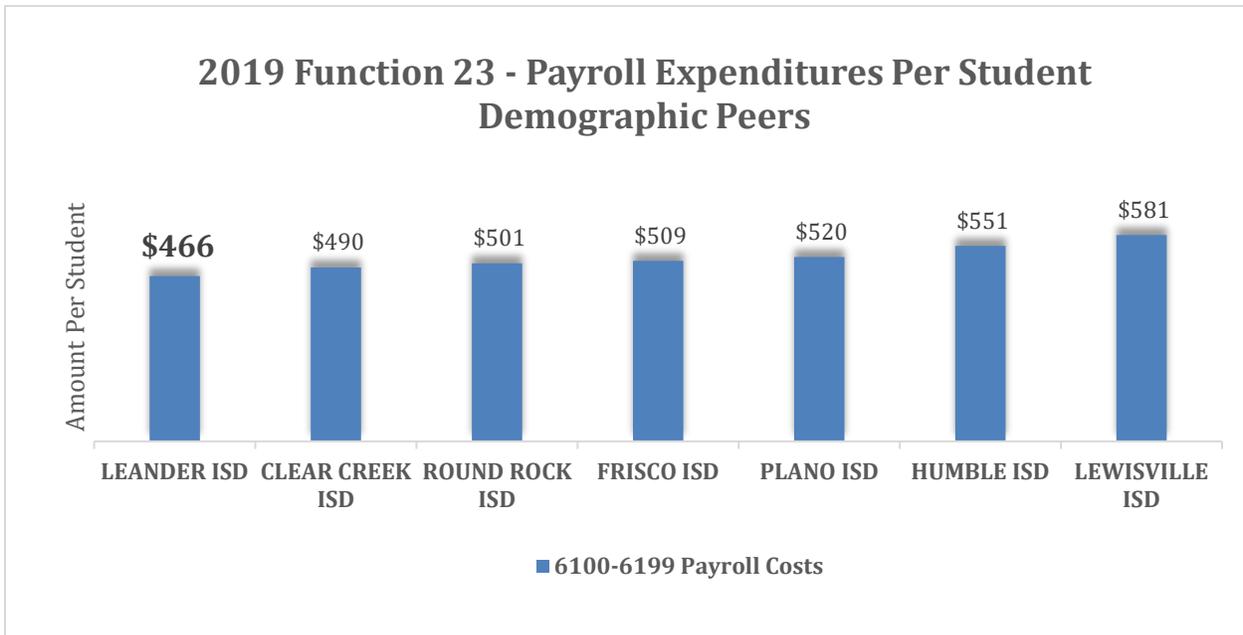


Figure 3.5: 2018-2019 General Fund Function 23 Payroll Expenditures Per Student – Demographic Peers

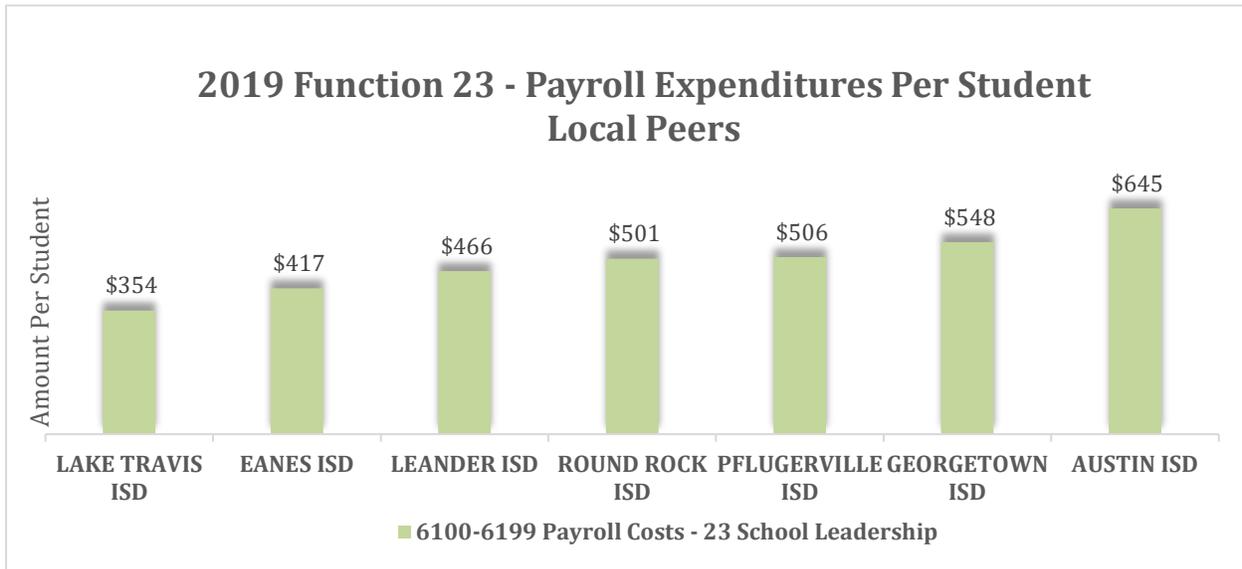


Figure 3.6: 2018-2019 General Fund Function 23 Payroll Expenditures Per Student – Local Peers

When looking at operating expenditures for Functions 21 and 23, the most significant variance is in Function 21, where LISD spends more in professional and contracted services than most districts (\$11/student), but spends less in supplies and materials (\$1/student).

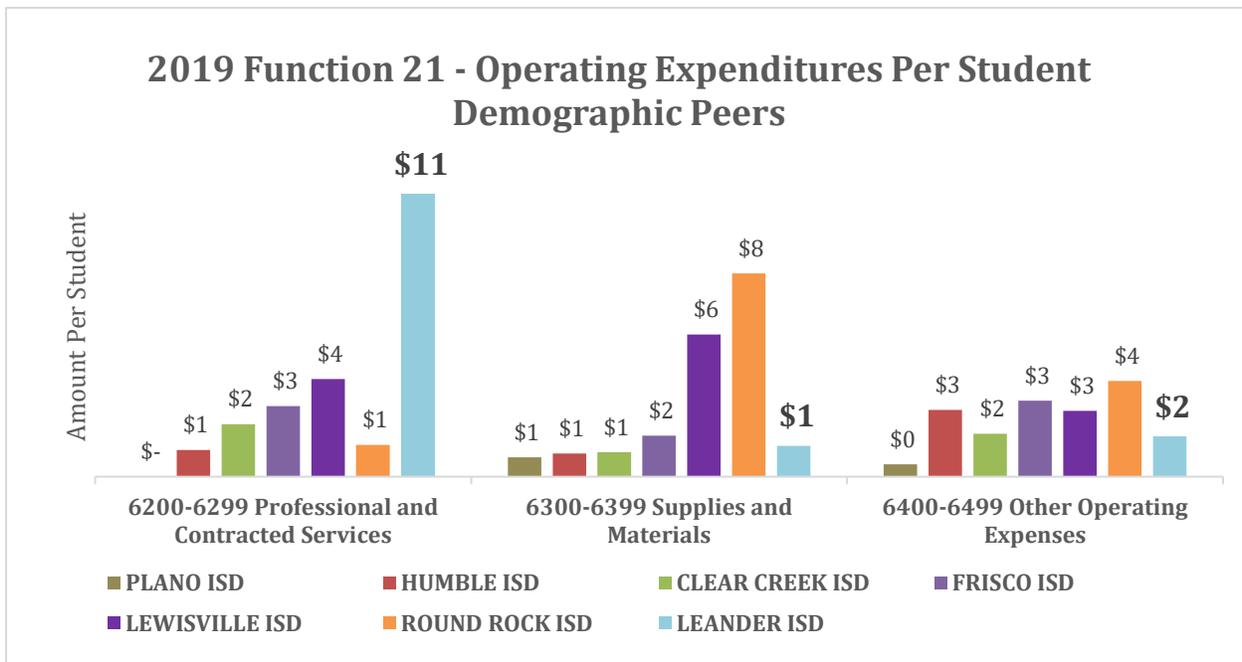


Figure 3.7: 2018-2019 General Fund Function 21 Operating Expenditures Per Student – Demographic Peers

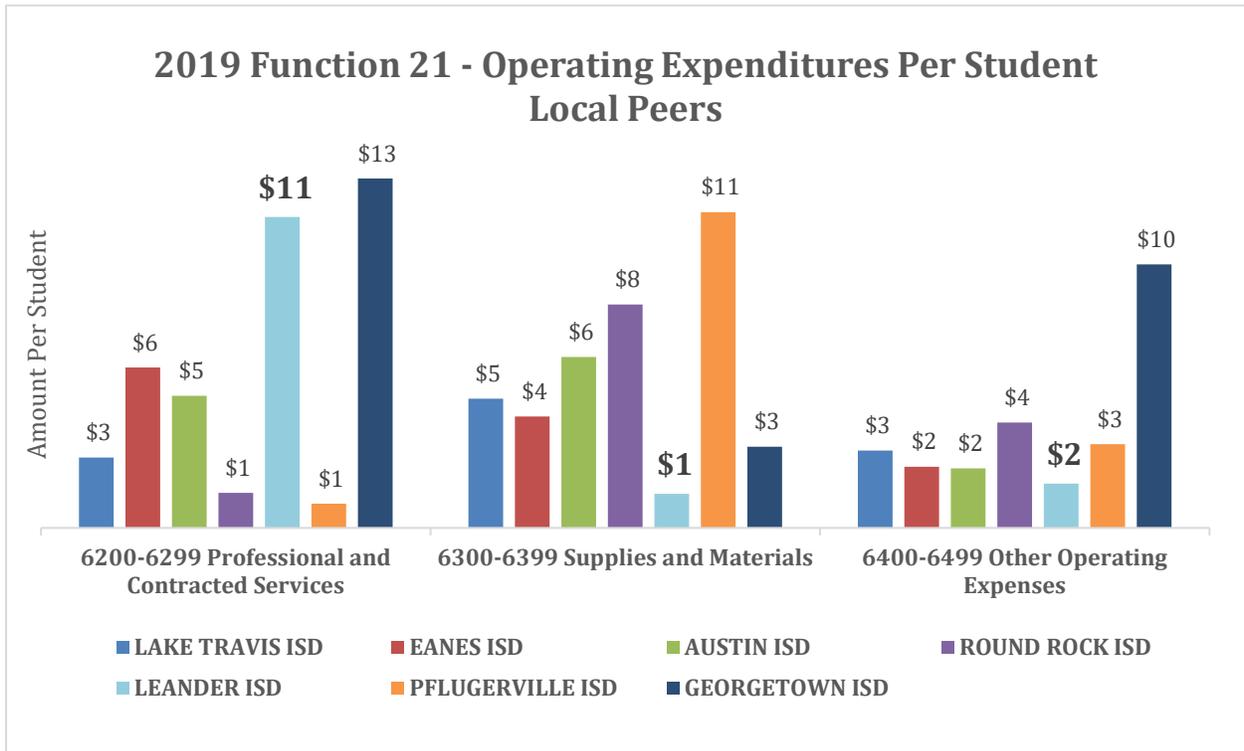


Figure 3.8: 2018-2019 General Fund Function 21 Operating Expenditures Per Student – Local Peers

A review of Function 23 costs shows comparable levels of spending between the two peer groups. In all categories of spend among both peer groups, LISD trends on the low end in all categories; contracted services, supplies, and other operating.

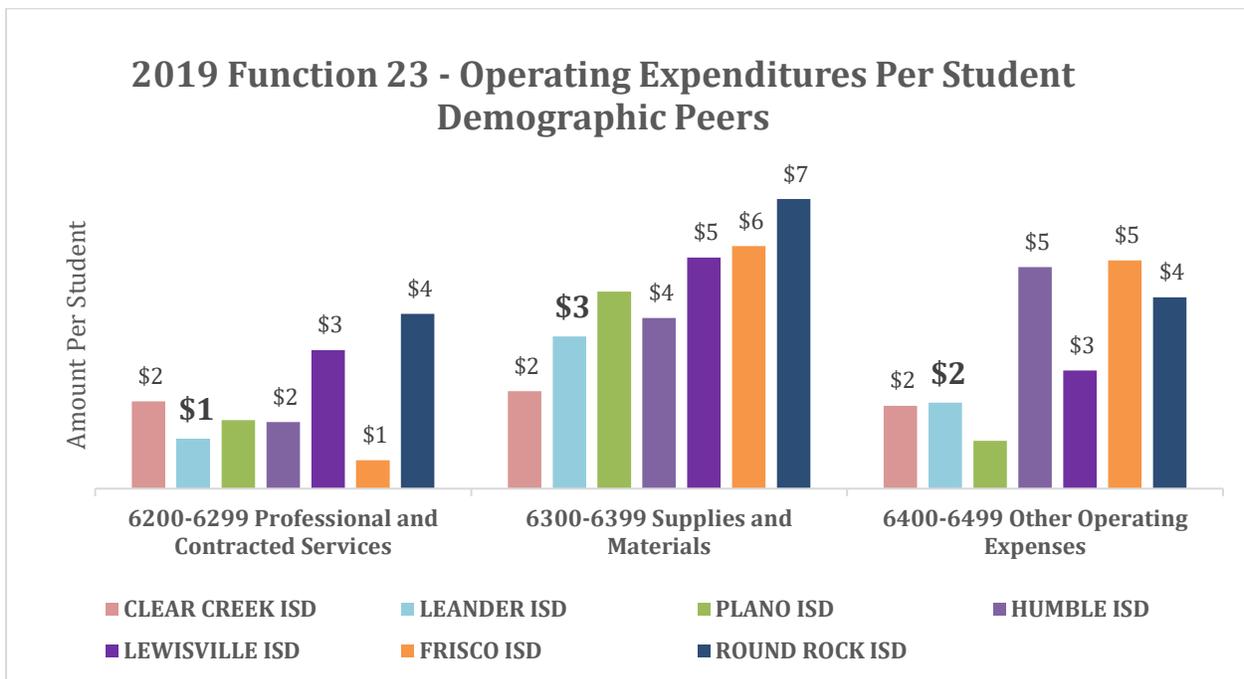


Figure 3.9: 2018-2019 General Fund Function 23 Operating Expenditures Per Student – Demographic Peers

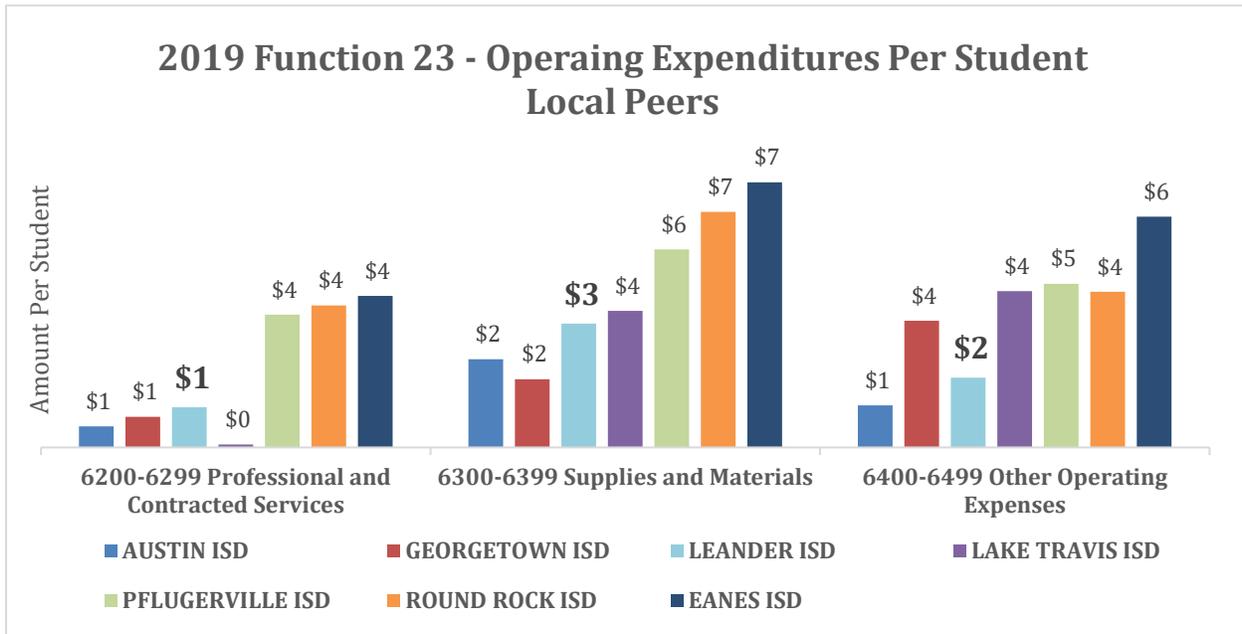


Figure 3.10: 2018-2019 General Fund Function 23 Operating Expenditures Per Student – Local Peers

STUDENT SUPPORT SERVICES

Functions 30-39 cover student support services. Included in this area are counseling, nursing, transportation, and extra-curricular. The first comparison is for Functions 31 and 34.

The data for 2018-19 shows that LISD values counseling and evaluation services, as more was spent per student in that area than all other districts. In the area of counseling, LISD spent \$427/student while spending among the Demographic Peers ranged from \$286/student to \$413/student. Compared to the Local Peers, spending ranged from \$270/student to \$377.

Regarding transportation, LISD falls in the middle with both its Demographic and Local Peers; however, total expenditures vary significantly from district to district. Frisco ISD spent the least at \$221/student, while Austin spent the most at \$448/student. Transportation costs could vary due to sheer geographical size of the district, the type and age of the fleet and wages paid for bus drivers.

A breakdown between payroll and operating expenditures is provided below for these functions to better evaluate the variances.

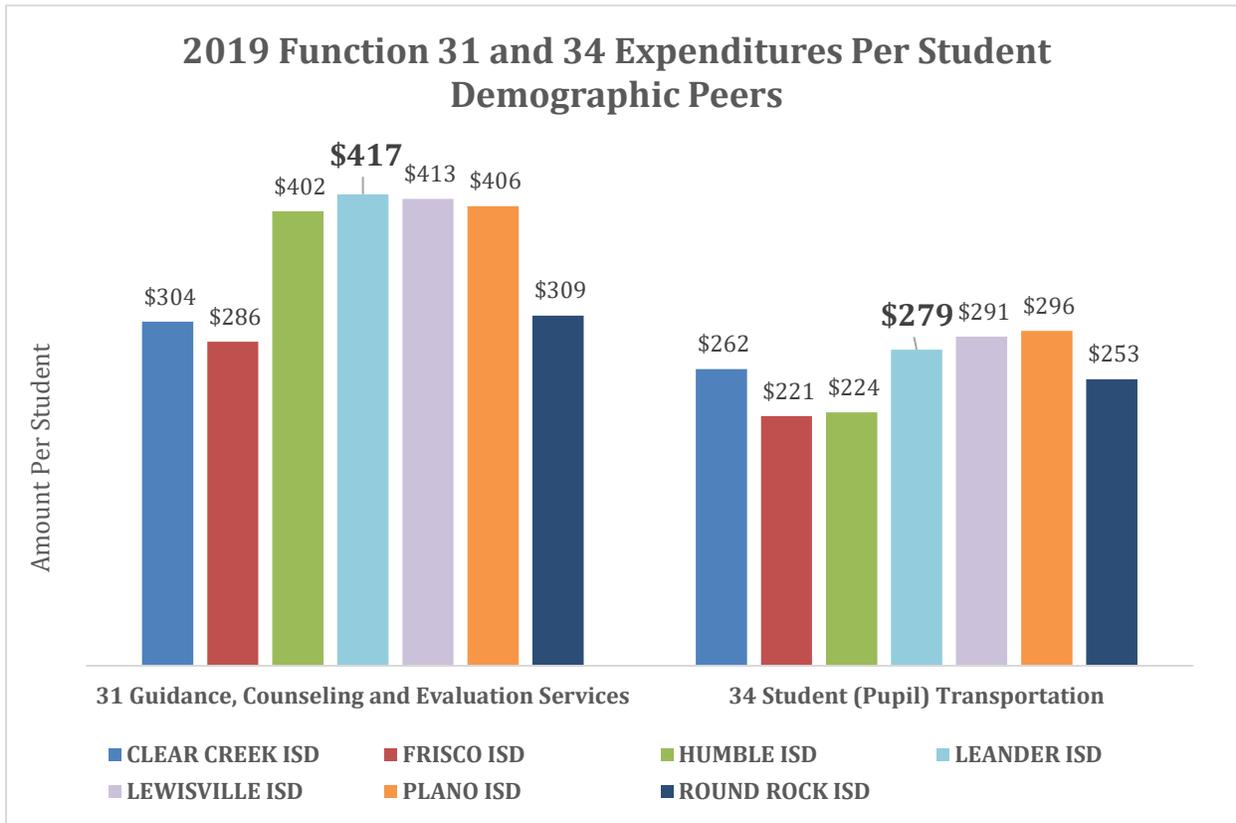


Figure 4.1: 2018-2019 Function 31 and 34 Expenditures Per Student – Demographic Peers

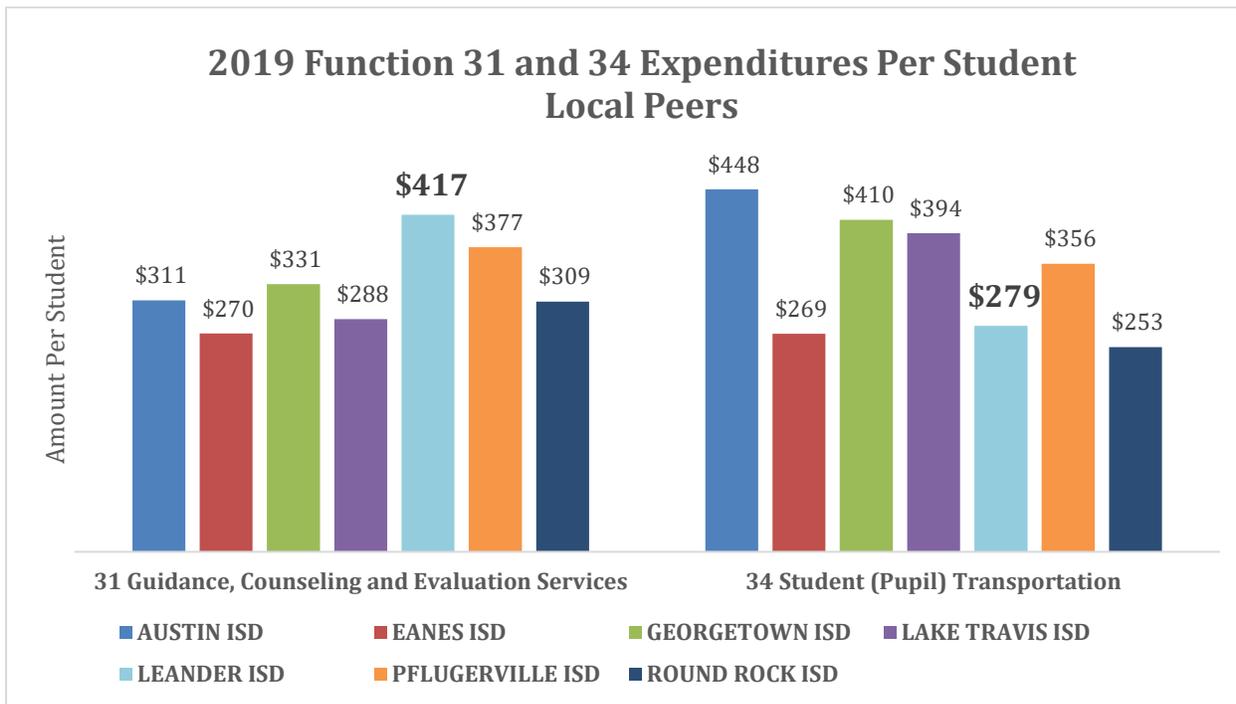


Figure 4.2: 2018-2019 Function 31 and 34 Expenditures Per Student – Local Peers

FUNCTION 31

Breaking down expenditures by object level, LISD spends more in payroll and in supplies in Function 31 than the majority of other districts in both peer groups.

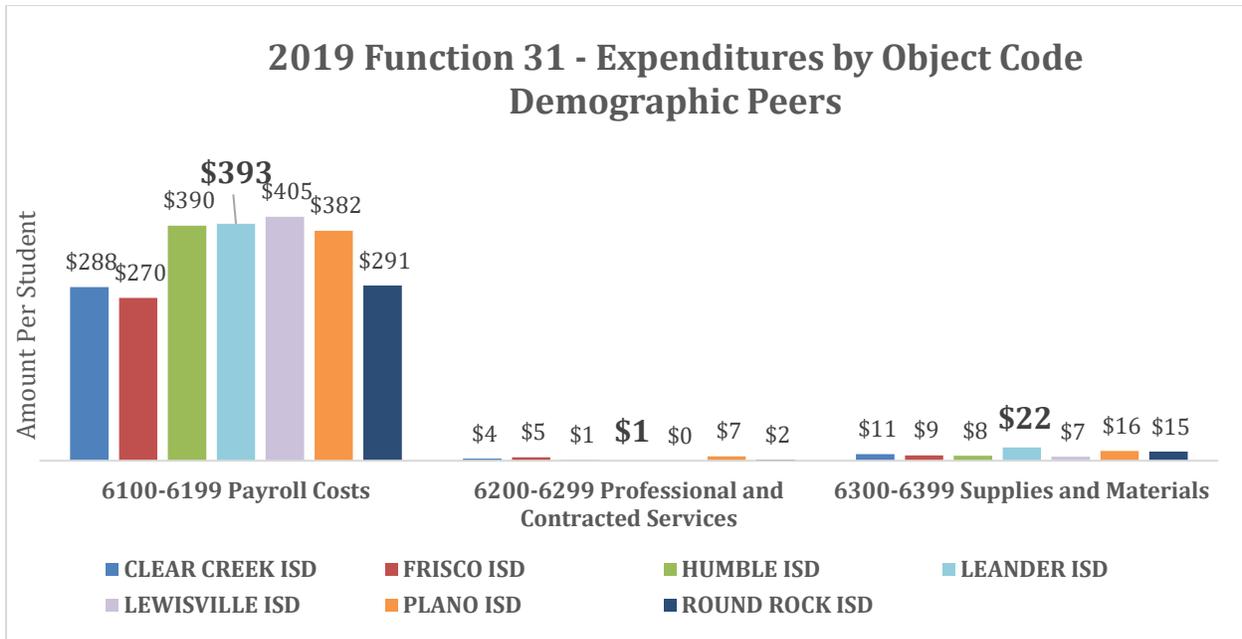


Figure 4.3: 2018-2019 Function 31 Expenditures by Object Code Per Student – Demographic Peers

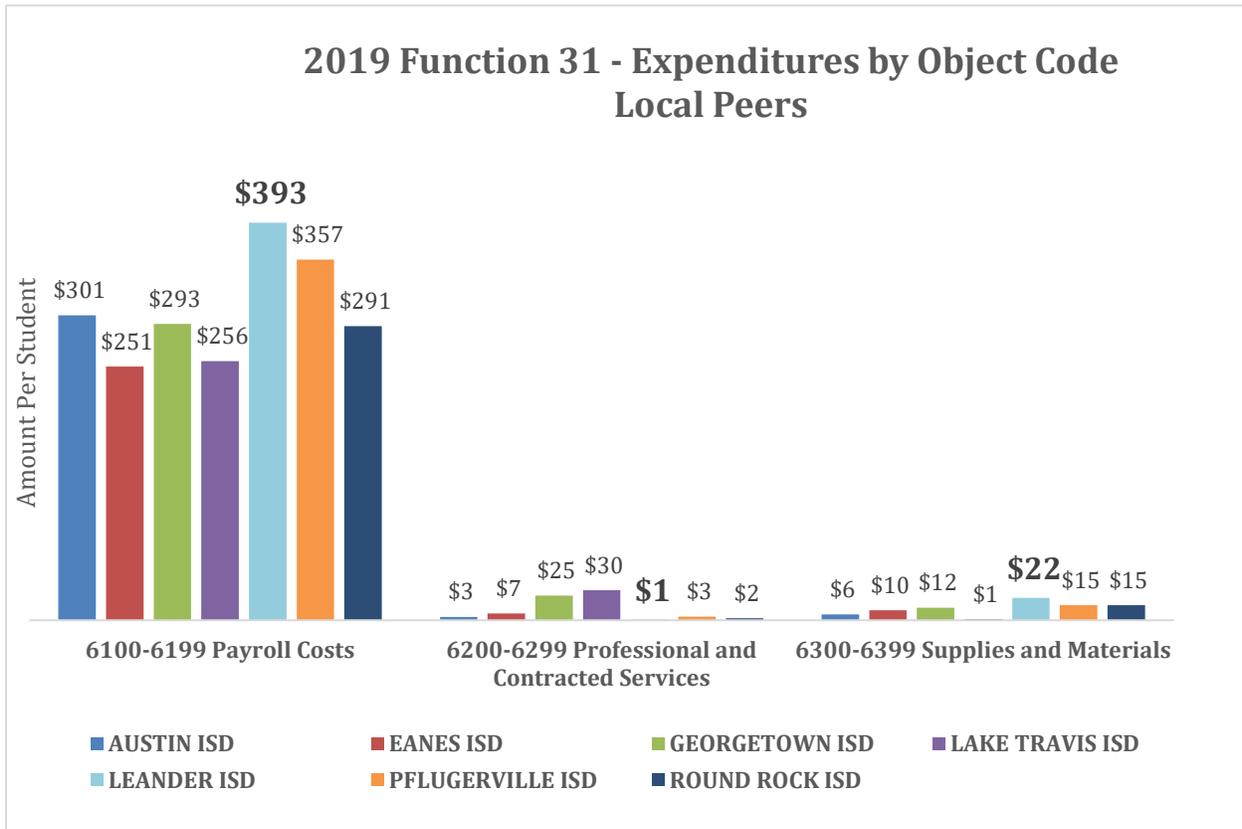


Figure 4.4: 2018-2019 Function 31 Expenditures by Object Code Per Student – Local Peers

FUNCTION 34

In the area of transportation, variances between districts can be attributed to differences in operations. Transportation costs are impacted by the geographical size of the district and wages paid to attract bus drivers and whether a minimum number of hours is guaranteed. Variances in spending among object codes will vary if transportation services are contracted out. Contracted services are higher for Lewisville and Pflugerville indicating services are contracted out. Austin, Georgetown, and Lake Travis ISDs expend more on support personnel than all other districts, (\$288, \$274 and \$251/student, respectively) indicating potentially higher hourly wages in order to compete with other industries. LISD’s spend per student was at \$238/student which is higher than most of the Demographic Peers but lower than or close to most of the Local Peers.

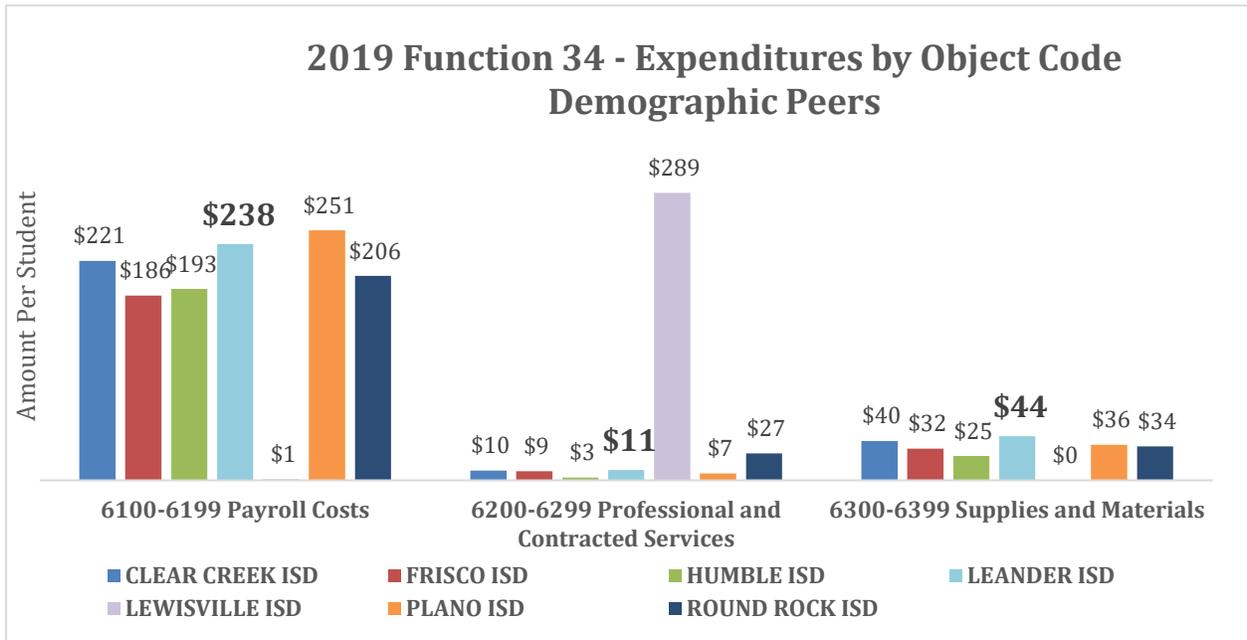


Figure 4.5: 2018-2019 Function 34 Expenditures by Object Code Per Student – Demographic Peers

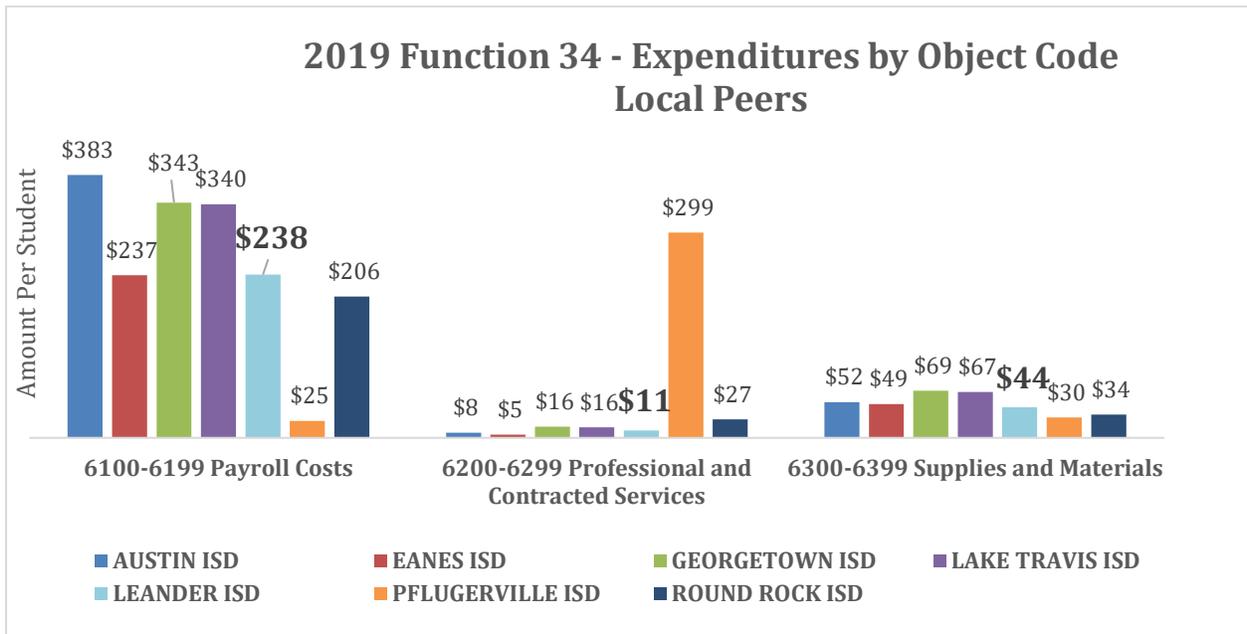


Figure 4.6: 2018-2019 Function 34 Expenditures by Object Code Per Student – Local Peers

FUNCTIONS 32, 33

The next comparison is for Functions 32 and 33, which relates to Social Work and Nurses. LISD expends \$29/student in social work services, which is higher than most of the Demographic and Local Peers. The Board approved 2 additional Behavior Specialist positions in the 2020-21 budget,

anticipating an increase in the need for these services. LISD expends less than most of the Demographic and Local Peers in the area of health services (\$74/student), with only Lake Travis ISD expending less.

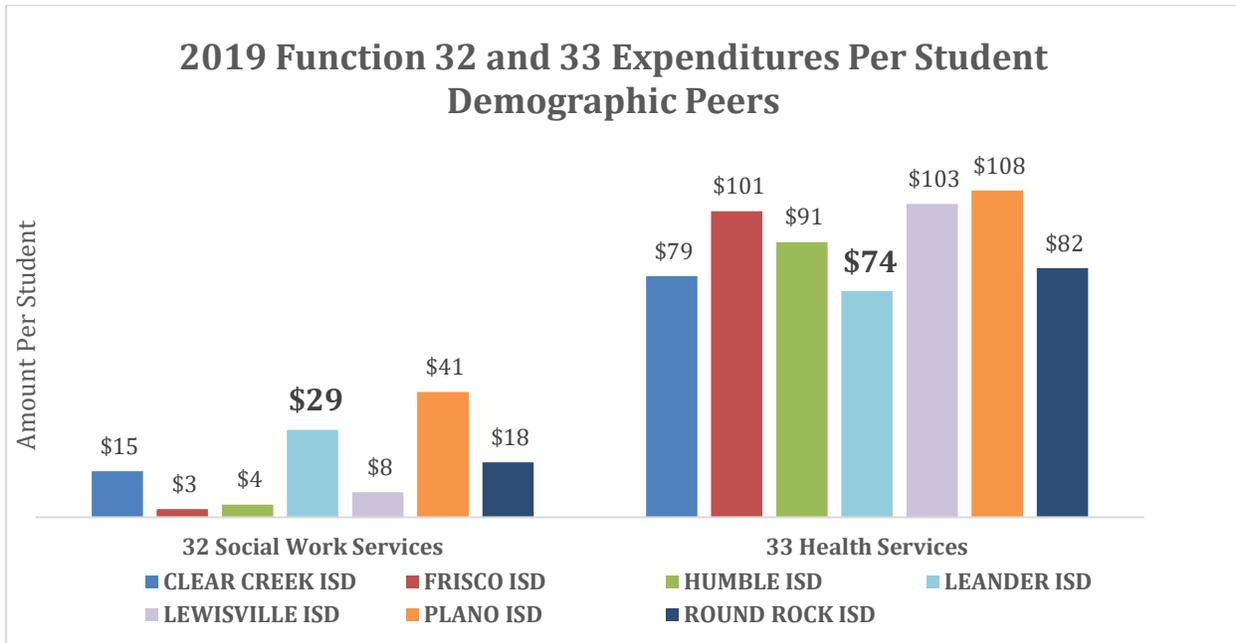


Figure 4.7: 2018-2019 Function 32 and 33 Expenditures Per Student – Demographic Peers

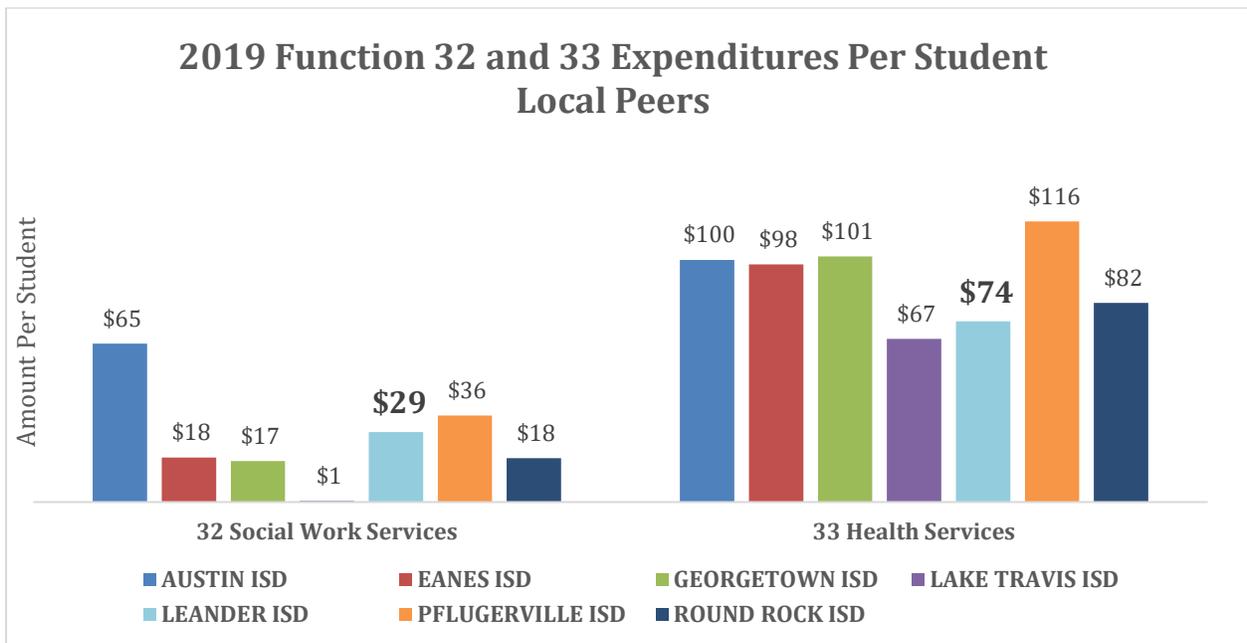


Figure 4.8: 2018-2019 Function 32 and 33 Expenditures Per Student – Local Peers

Payroll makes up over 95% of the costs for Functions 32 and 33. The below breakdown for Functions 33 is related to professional salary scales versus support personnel. In comparing professional salaries, the district spends less than its Demographic Peers, with the exception of Round Rock ISD. LISD expends more in support personnel versus professional personnel than its peer groups, with the exception of Humble and Round Rock ISDs. For the year under review, LISD was using LVNs rather than RNs in some clinics. The district has been replacing open positions with RNs and currently has 5 clinics covered by an LVN. In addition, HS campus clinics are supported with an additional aide thus increasing the support personnel costs.

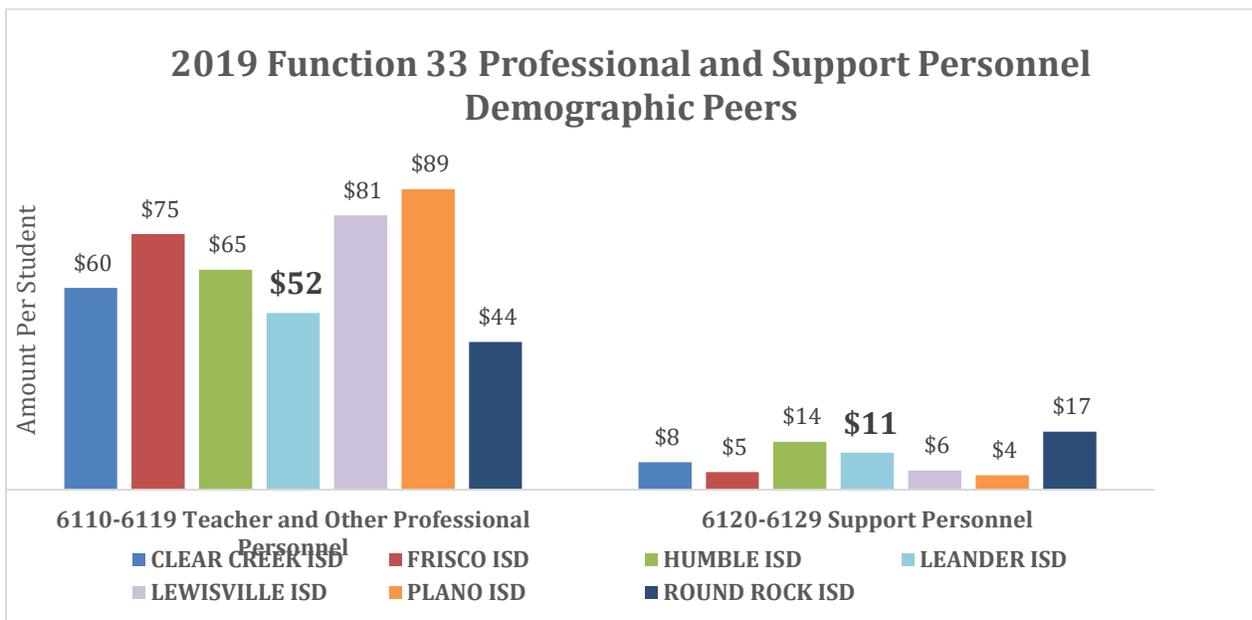


Figure 4.9: 2018-2019 Function 33 Professional and Support Personnel Expenditures Per Student – Demographic Peers

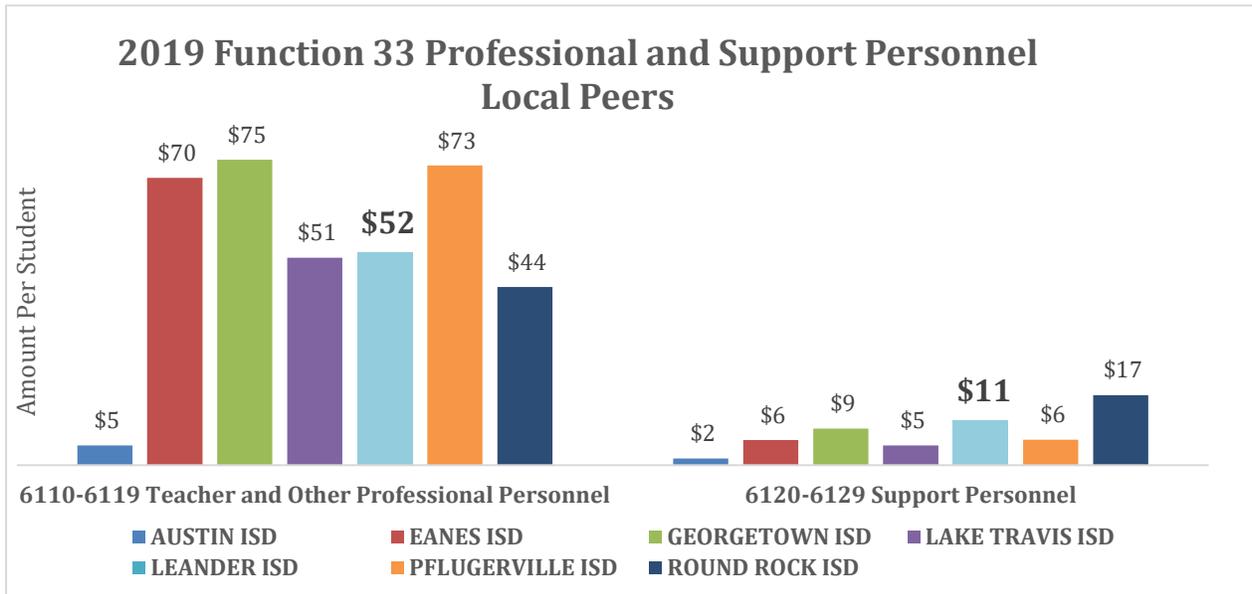


Figure 4.10: 2018-2019 Function 33 Professional and Support Personnel Expenditures Per Student – Local Peers

FUNCTION 36

Function 36 is used to record cocurricular and extracurricular activities, which includes UIL events, athletics and band. LISD’s expenditure per student is comparable to our Local Peers, but expenditures per student are higher when comparing to our Demographic Peers. Variances could stem from the size of a specific program (number of students in band), geographical differences in UIL districts, and what costs a district covers for national/international competitions.

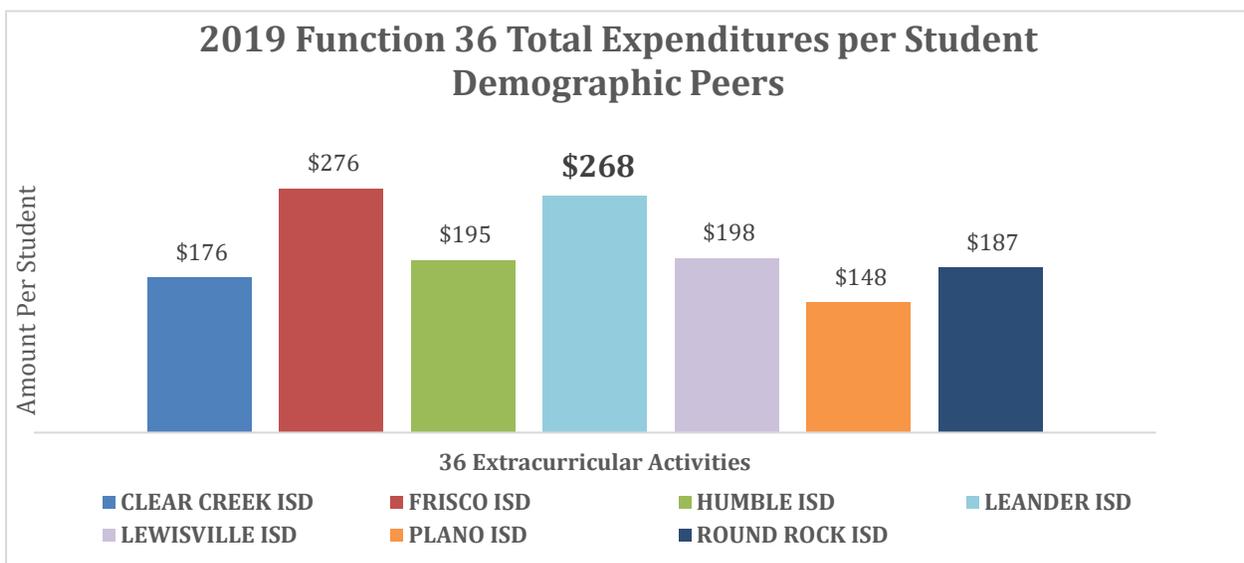


Figure 4.11: 2018-2019 Function 36 Total Expenditures Per Student – Demographic Peers

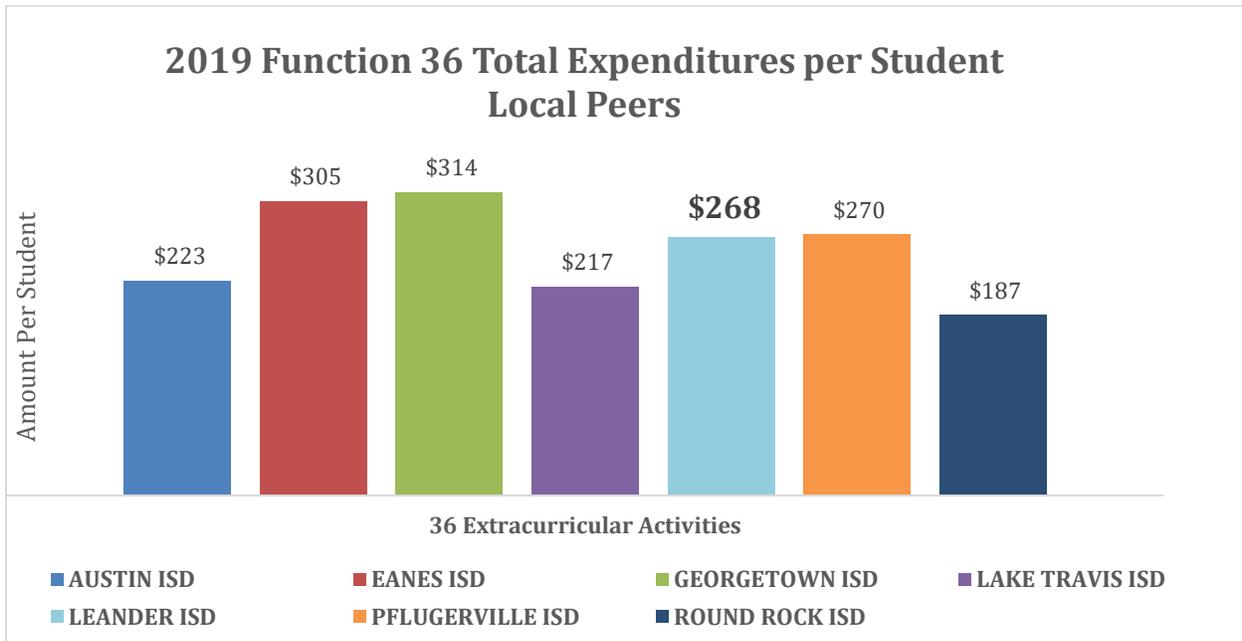


Figure 4.12: 2018-2019 Function 36 Total Expenditures Per Student – Local Peers

Comparing professional payroll to support personnel, LISD and local peers expend more on support personnel.

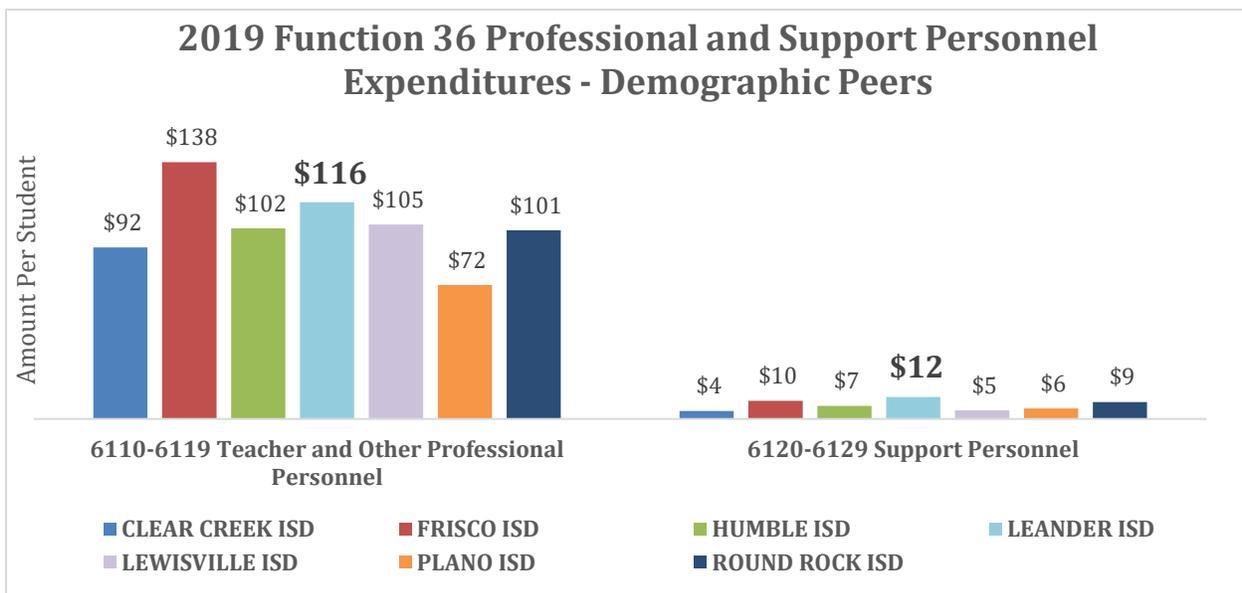


Figure 4.13: 2018-2019 Function 36 Professional and Support Personnel Expenditures Per Student – Demographic Peers

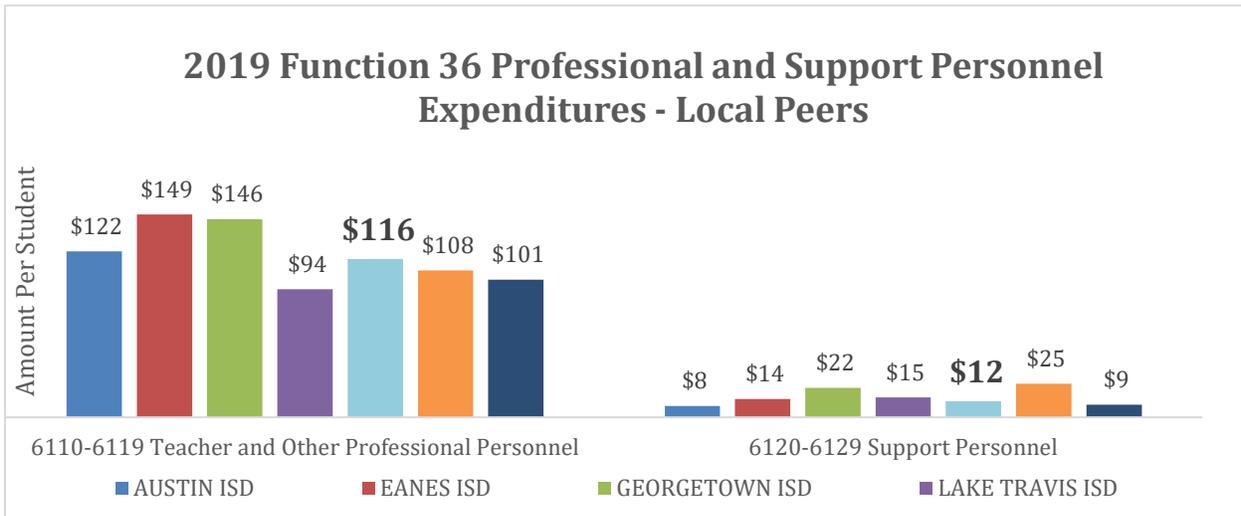


Figure 4.14: 2018-2019 Function 36 Professional and Support Personnel Expenditures Per Student – Local Peers

Regarding operating costs, the comparison does not include capital outlay costs as spending in this area was insignificant for all districts. LISD’s expenditure per student is significantly higher in professional and contracted services. Contracted services within this function code would include athletic officials, choreographers and judges. Expenditures for supplies within the district are on par with the Demographic Peer group and about average for the Local Peer group. The majority of costs under other operating expenses would include student travel where LISD spent more than any other district within the Demographic Peer group. Among the Local Peer group, LISD was lower than three other districts.

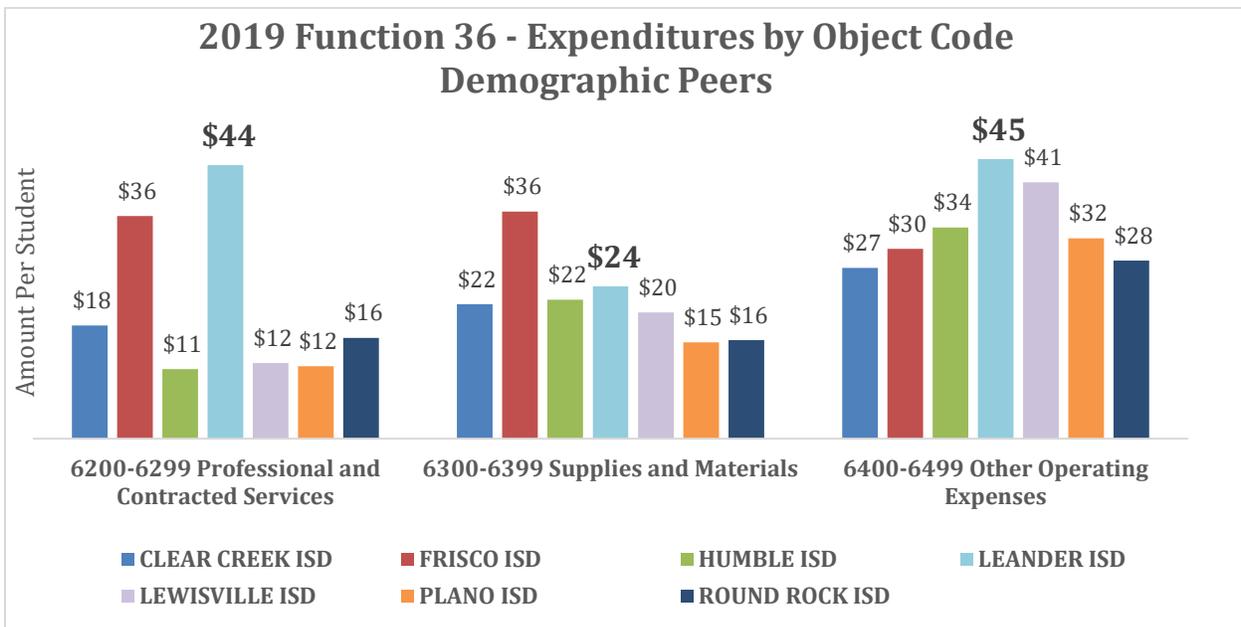


Figure 4.15: 2018-2019 Function 36 Expenditures by Object Code Per Student – Demographic Peers

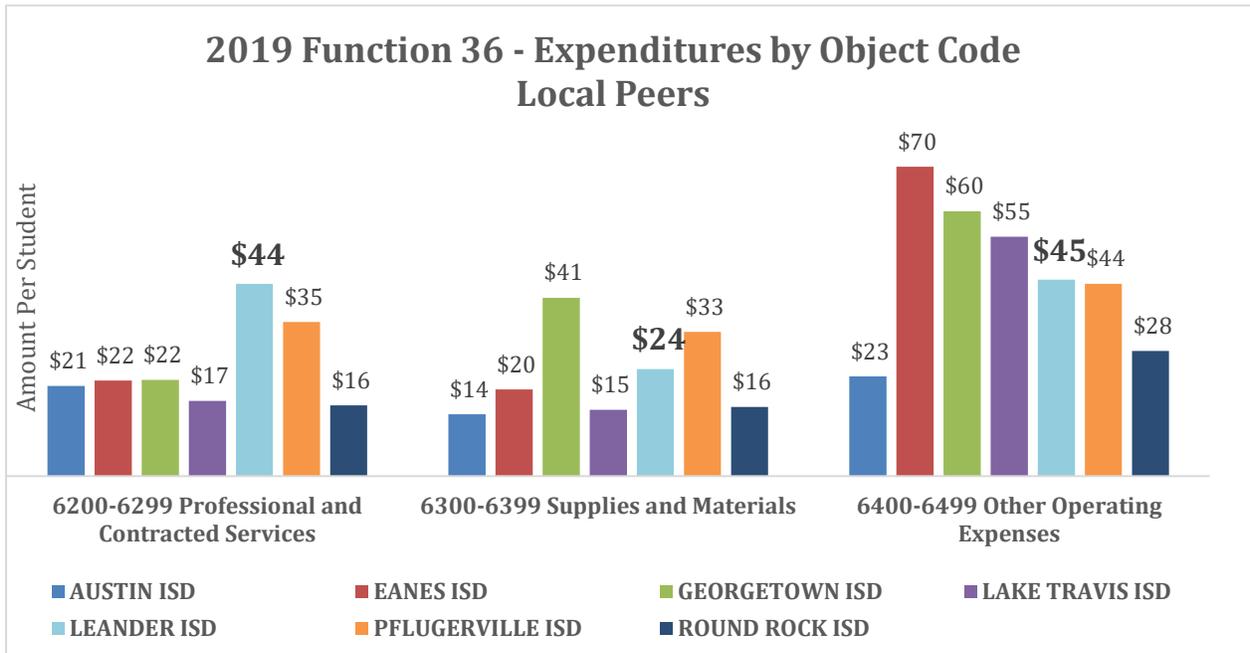


Figure 4.16: 2018-2019 Function 36 Expenditures by Object Code Per Student – Local Peer

GENERAL ADMINISTRATION

As detailed in the glossary, general administration covers the business operations of the district. LISD spends less per student on general administration as compared to both its Demographic and Local Peers, with only one district coming in lower; Round Rock ISD. Spend per student on general administration among the Demographic Peers is more comparable than when compared against the Local Peers. Local Peer costs are significantly higher, with Eanes at \$430/student. This can simply be a function of the number of FTEs within a district and its enrollment. All districts have a superintendent and typically a CFO/Business Manager regardless of the size of the district. You can see the spend per student is higher among the smaller districts.

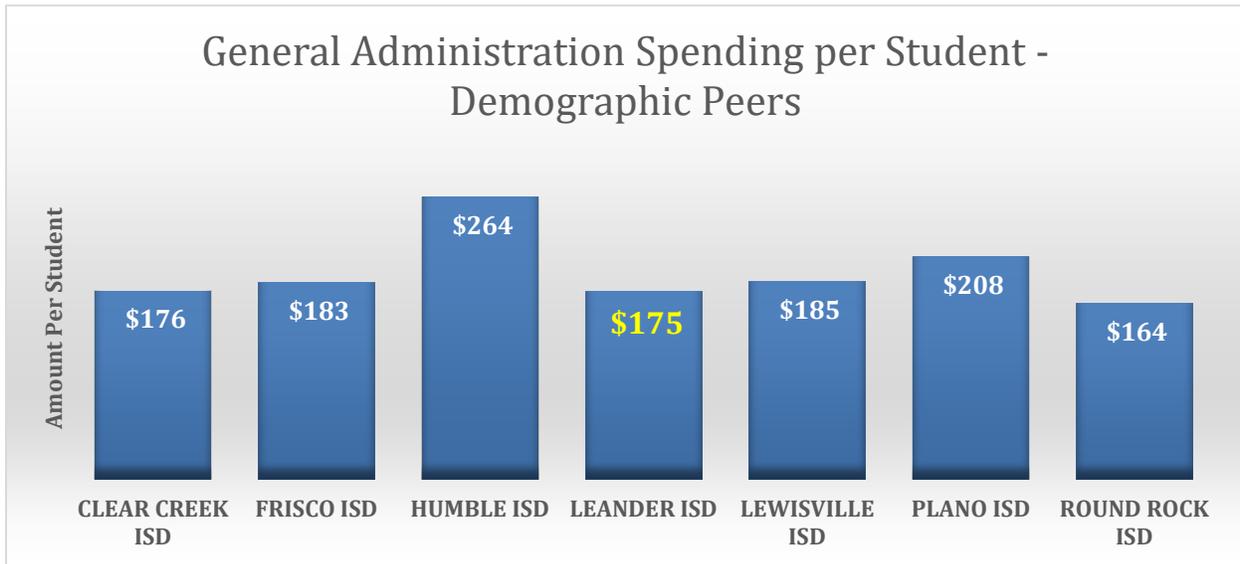


Figure 5.1: 2018-2019 Function 41 General Administration Expenditures Per Student – Demographic Peers

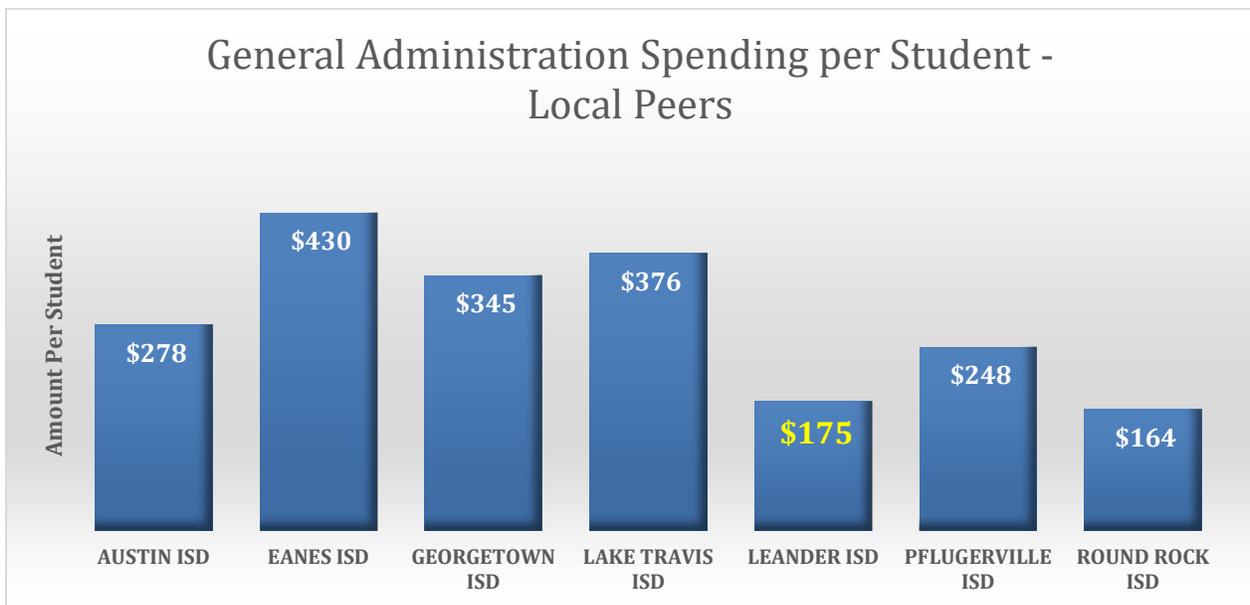


Figure 5.2: 2018-2019 Function 41 General Administration Expenditures Per Student – Local Peers

For professional and support personnel LUSD continues to be more comparable with its Demographic Peers spending \$74 and \$44/student, which is about average for the group. Four districts within the Local Peer group spend more on both professional and support personnel than LUSD.

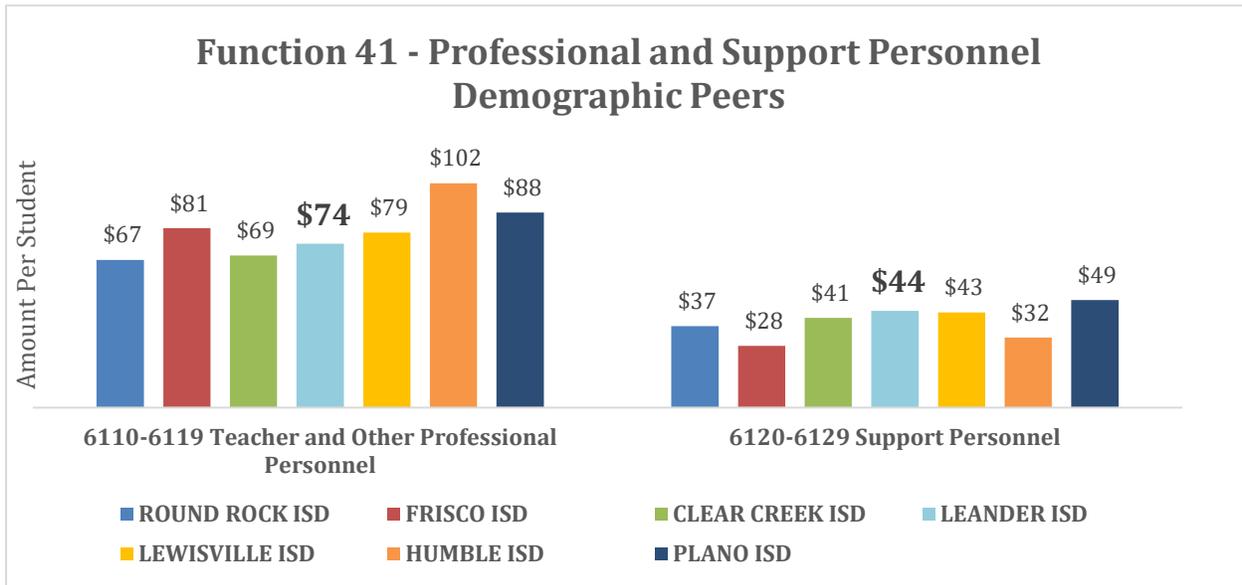


Figure 5.3: 2018-2019 Function 41 Professional and Support Personnel Expenditures Per Student – Demographic Peers

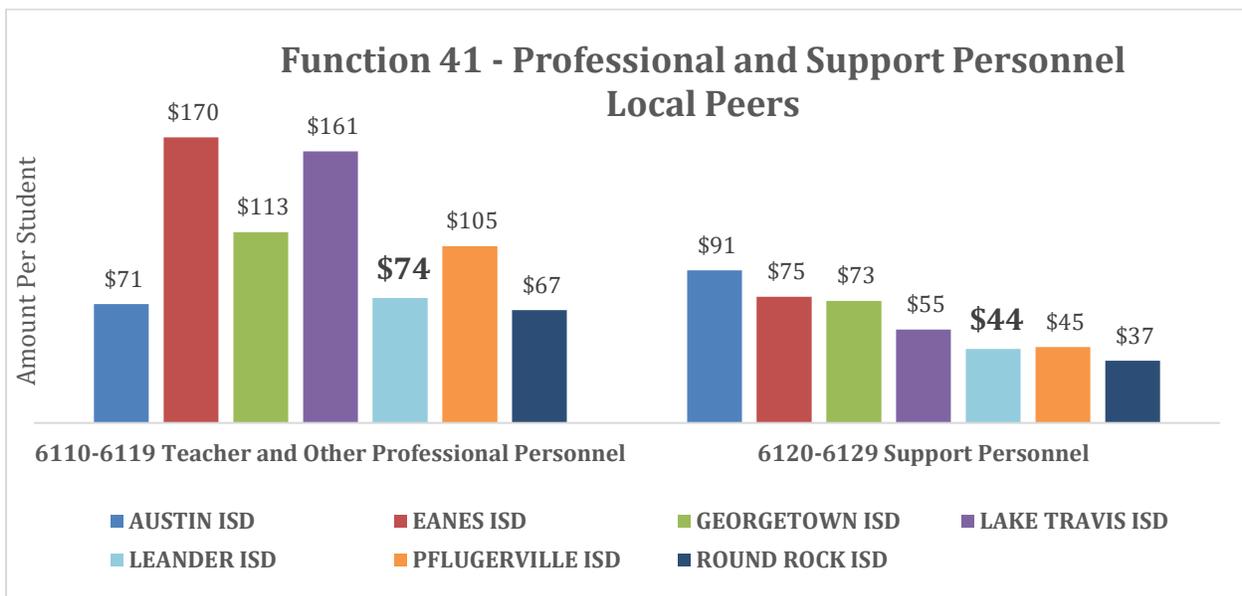


Figure 5.4: 2018-2019 Function 41 Professional and Support Personnel Expenditures Per Student – Local Peers

All districts within both peer groups spend more in contracted services with costs ranging from \$24-\$90/student whereas LISD’s contracted costs are \$19/student. Contracted services in this area are typically legal and auditor costs. LISD has in-house counsel, which could result in lower contract services costs in administration.

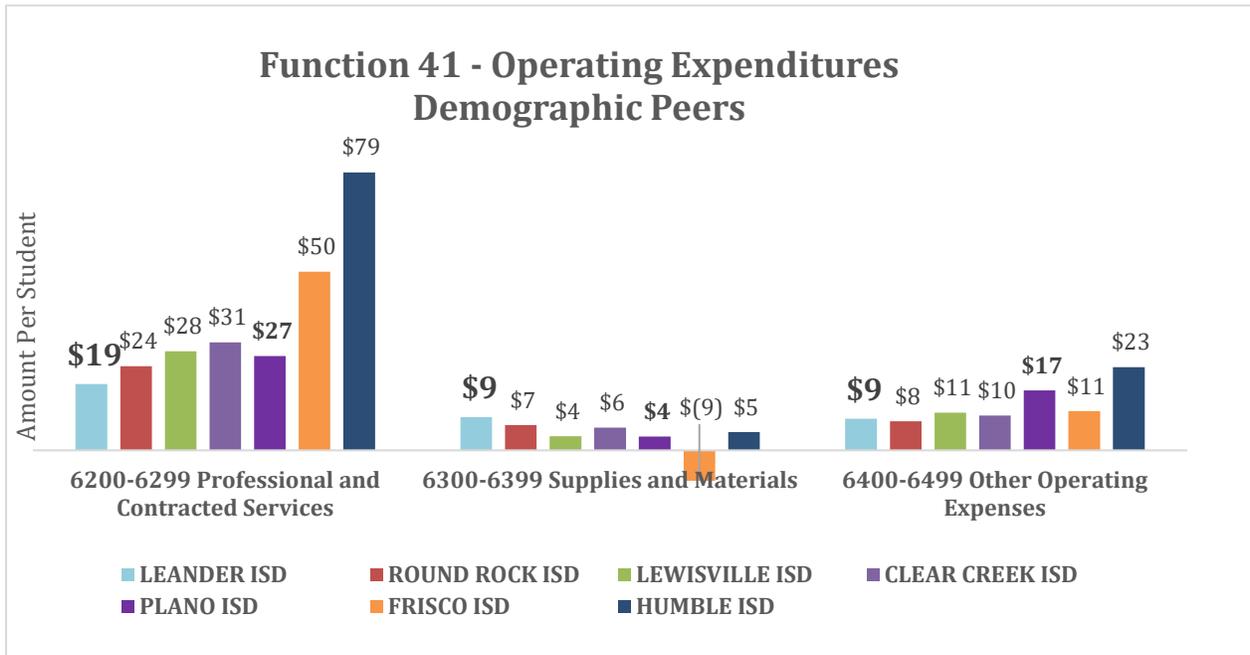


Figure 5.5: 2018-2019 Function 41 Operating Expenditures Per Student – Demographic Peers

In the area of supplies, LISD’s spend of \$9/student is more than the Demographic Peers and about average among the Local Peers. In other operating/travel, LISD’s spend is also \$9/student which is lower than all the Demographic Peers other than Round Rock ISD and is quite a bit lower than the Local Peers.

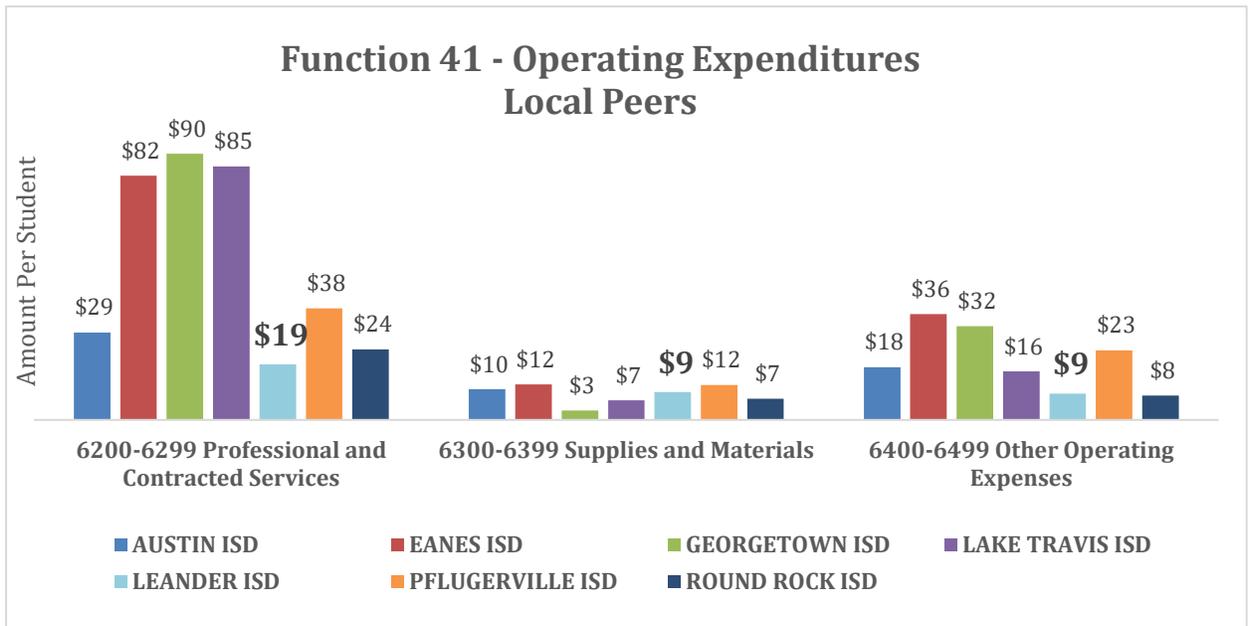


Figure 5.6: 2018-2019 Function 41 Operating Expenditures Per Student – Local Peers

NON-STUDENT SUPPORT SERVICES

Non-Student Support Services includes Functions 51, 52 and 53 and covers costs for facility and grounds maintenance, security and technology services. Each of these areas will be examined individually.

FUNCTION 51

LISD spends more per student in Function 51 as compared to its Demographic and Local Peers, with only Plano, Georgetown and Austin ISDs expending more per student.

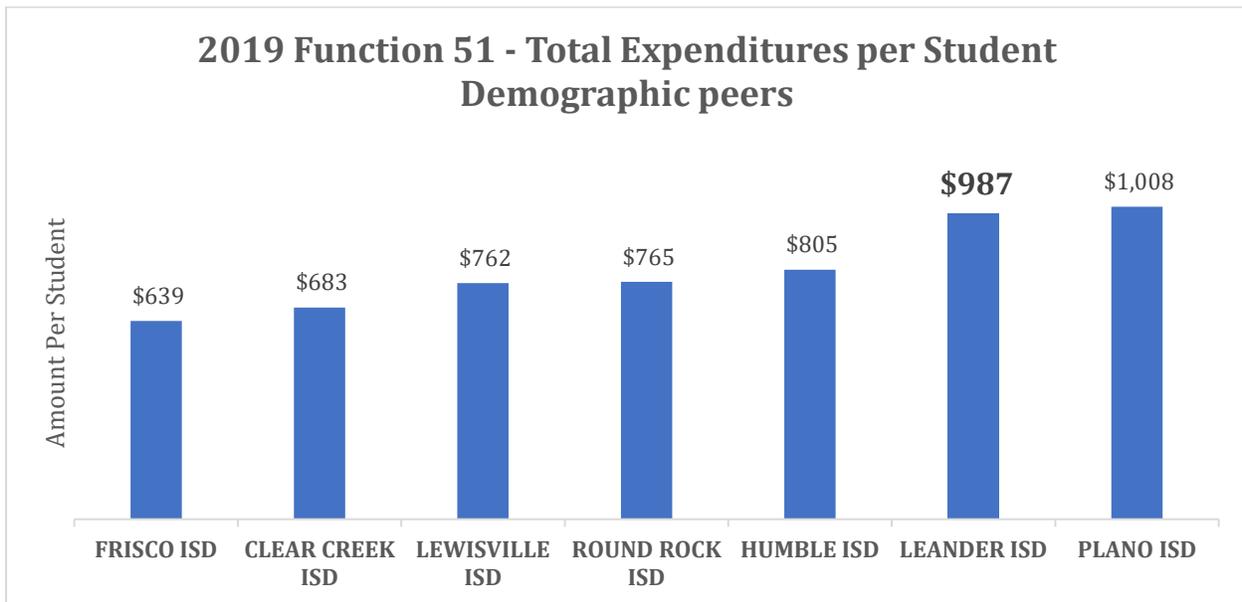


Figure 6.1: 2018-2019 General Fund Function 51 Total Expenditures Per Student – Demographic Peers

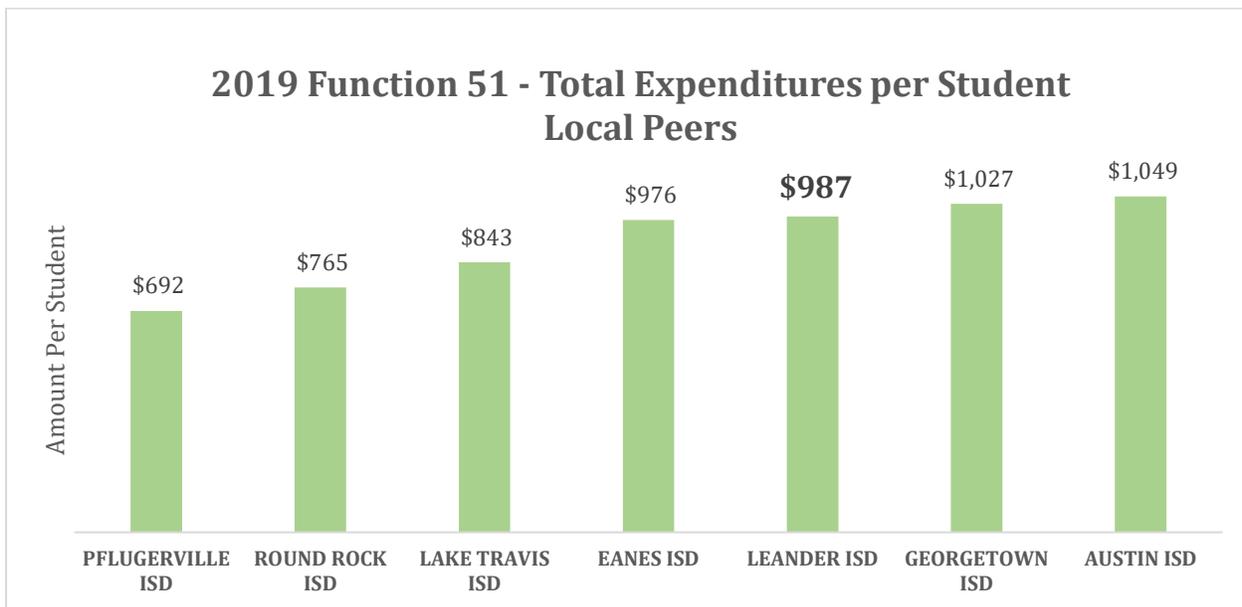


Figure 6.2: 2018-2019 General Fund Function 51 Total Expenditures Per Student – Local Peers

In breaking costs down by object code, LISD comes in second highest in spend for payroll costs among its Demographic Peers. However, in comparison to its Local Peers, only Lake Travis ISD spends less per student in facility maintenance payroll.

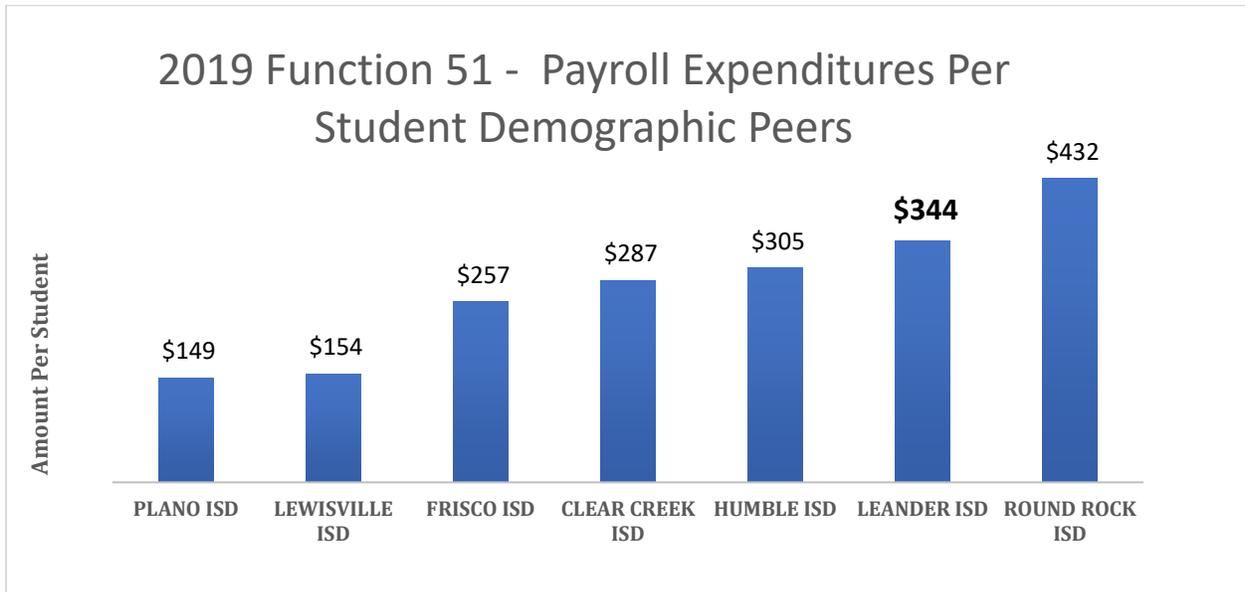


Figure 6.3: 2018-2019 General Fund Function 51 Payroll Expenditures Per Student – Demographic Peers

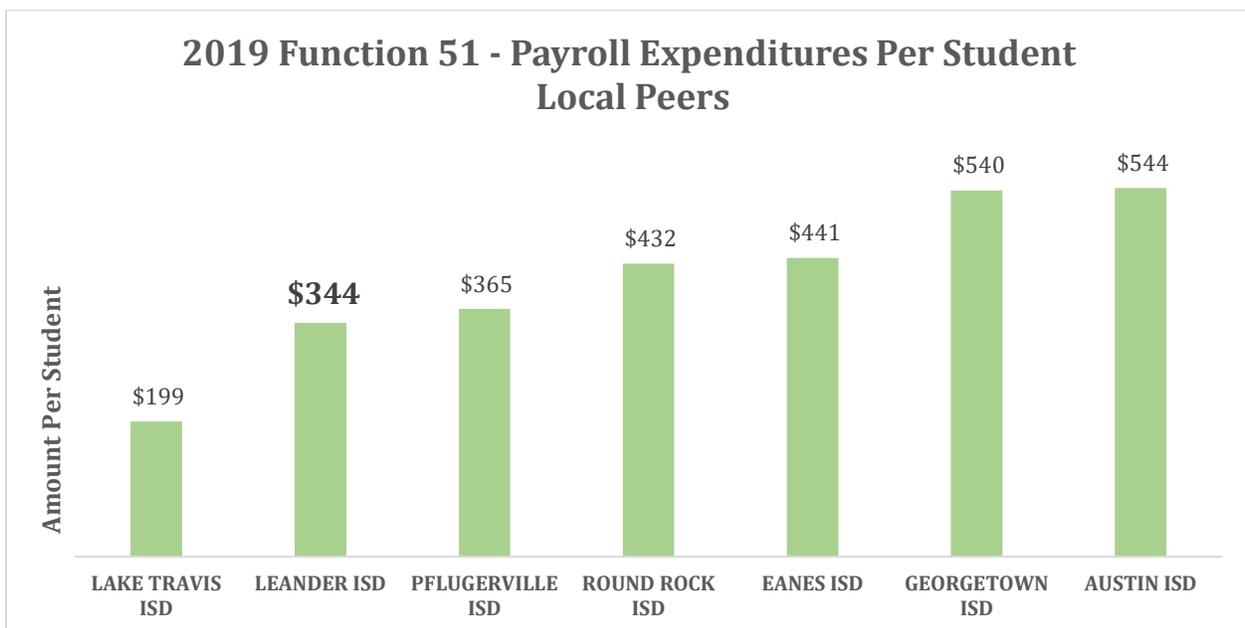


Figure 6.4: 2018-2019 General Fund Function 51 Payroll Expenditures Per Student – Local Peers

Larger variances are seen in the areas of contracted services and capital outlay. Both Plano and Lake Travis ISDs contract out custodial services which can be seen by the large amounts per

student, \$756 and \$571 respectively, as compared to the peer group districts. Utility costs are also included in the area of contracted services.

In the area of supplies, these costs cover building, grounds and custodial supplies for everything from facility repairs to gas for maintenance and grounds vehicles. LISD is on the higher range of costs among the Demographic Peers and second lowest among the Local Peers. Most of the Local Peers spend more than the Demographic Peers which could point to differences in regional suppliers.

The main variance in spending under Function 51 is in capital outlay. Capital outlay items are large purchases, such as vehicles, building maintenance and other large equipment/software purchases which cost \$5,000+/item. LISD has included its major maintenance costs in the General Fund budget up until 2020-21, which is the main driver for the higher expenditures in this area, as shown below. Using General Fund operating dollars to cover costs typically covered by bond dollars results in a higher spend in Function 51 as evidenced by a per student spend of \$244 on capitalized costs where the next highest spend is Humble and Eanes ISDs at \$12/\$11 per student.

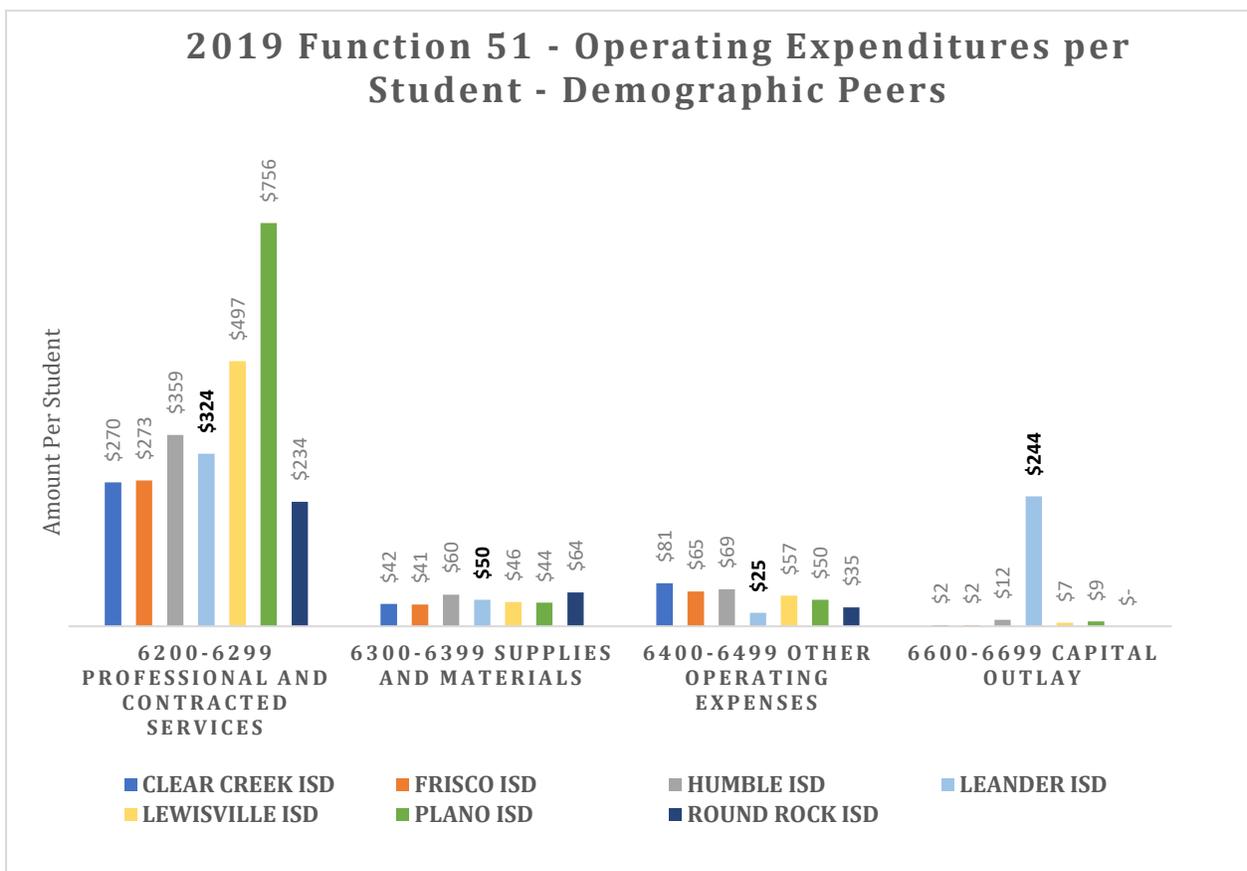


Figure 6.5: 2018-2019 General Fund Function 51 Operating Expenditures Per Student – Demographic Peers

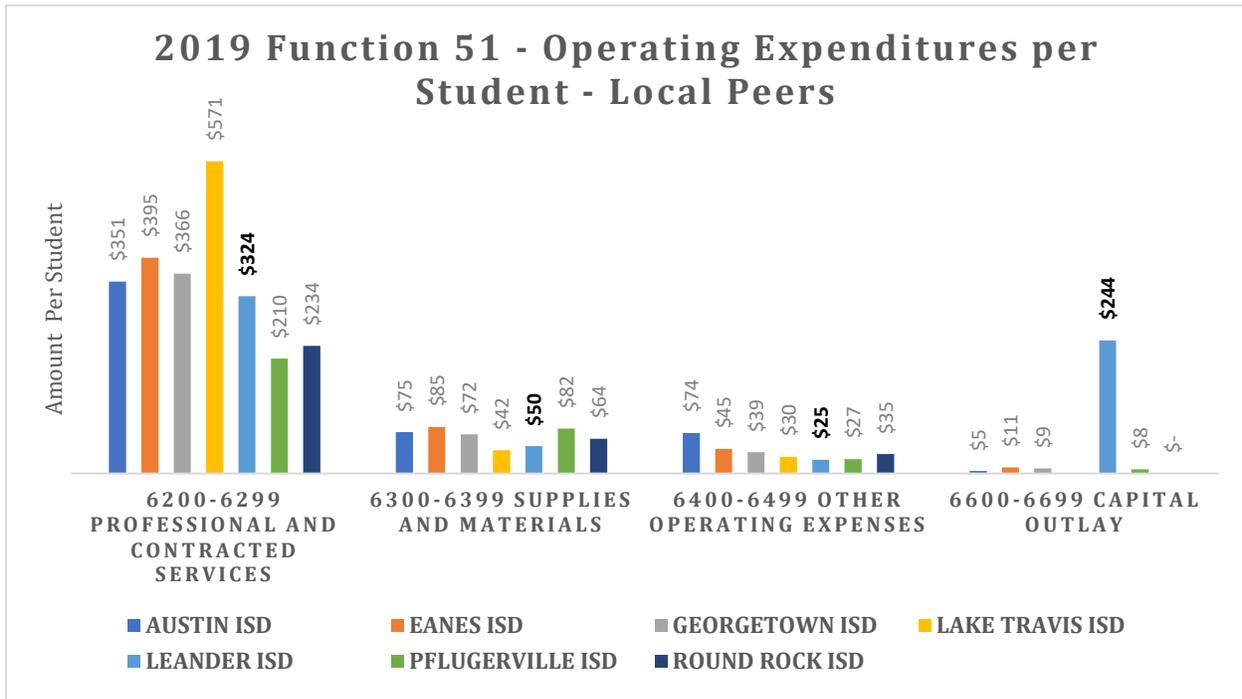


Figure 6.6: 2018-2019 General Fund Function 51 Operating Expenditures Per Student – Local Peers

Capital outlay is further broken down by isolating this cost and examining the comparison with this item factored out.

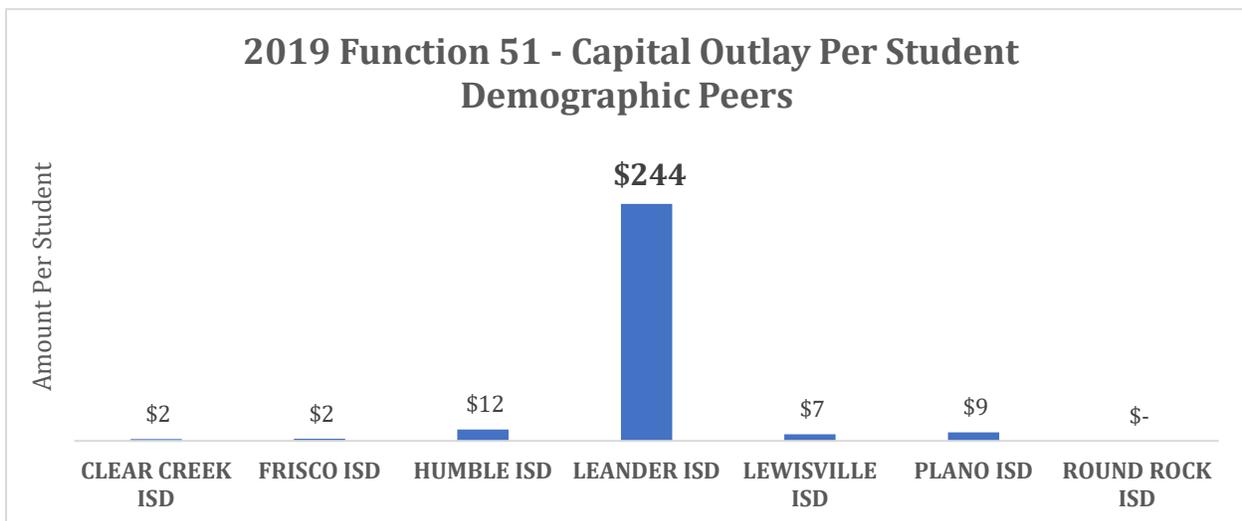


Figure 6.7: 2018-2019 General Fund Function 51 Capital Outlay Expenditures Per Student – Demographic Peers

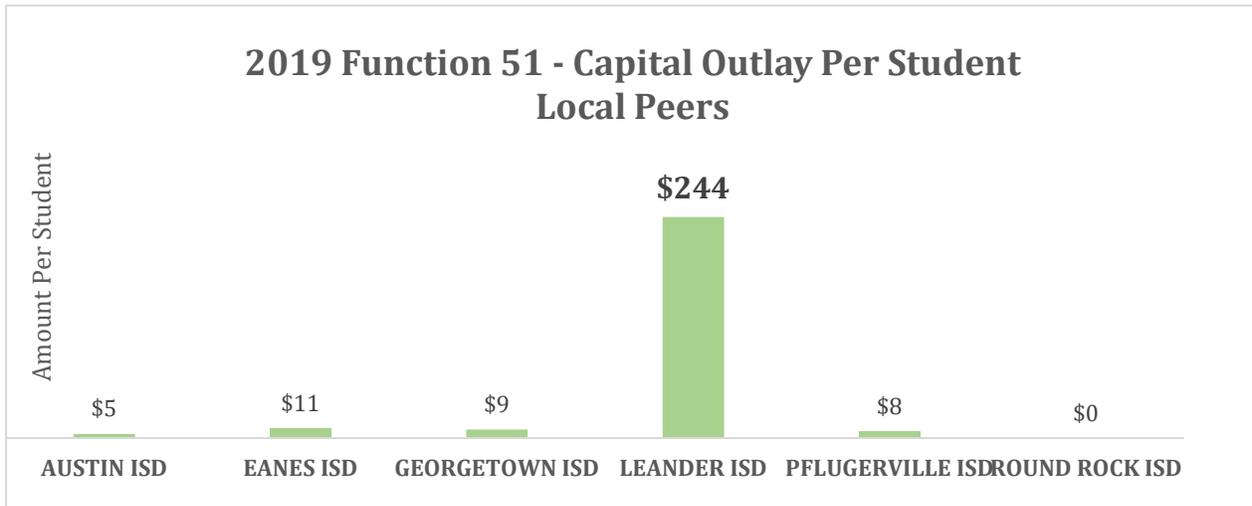


Figure 6.8: 2018-2019 General Fund Function 51 Capital Outlay Expenditures Per Student – Local Peers

Removing **all** capital outlay expenditures in Function 51 lowers LISD’s expenditures per student and puts the district on the lower end of spending compared to both peer groups.

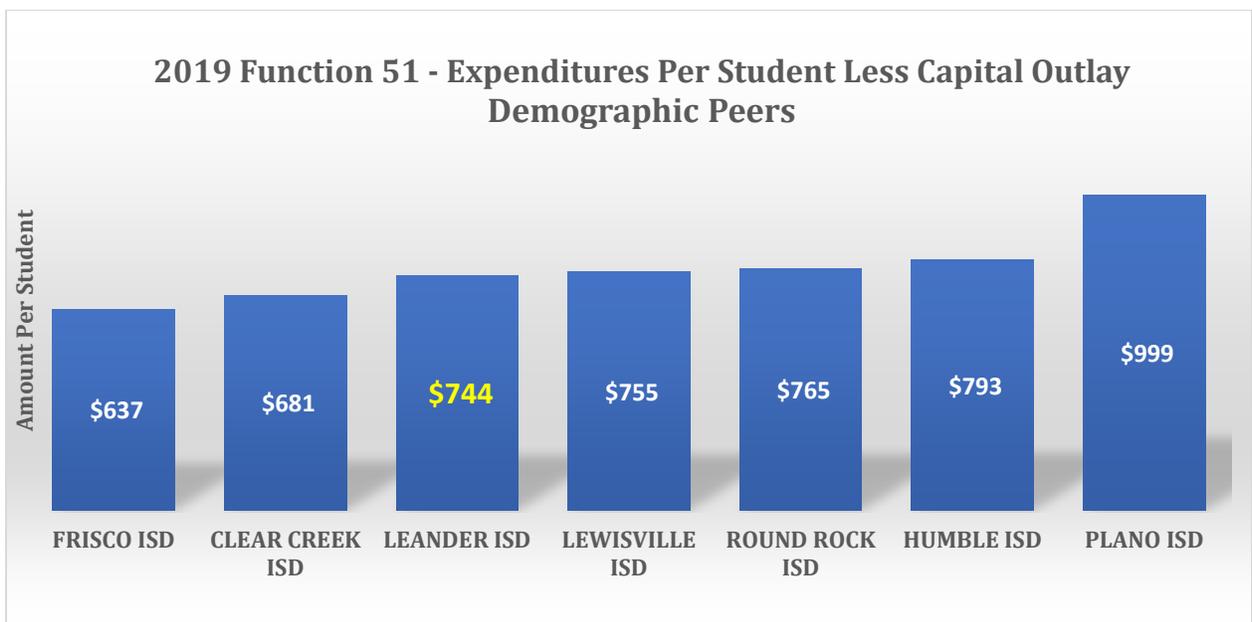


Figure 6.9: 2018-2019 General Fund Function 51 Expenditures Per Student Less Capital Outlay – Demographic Peers

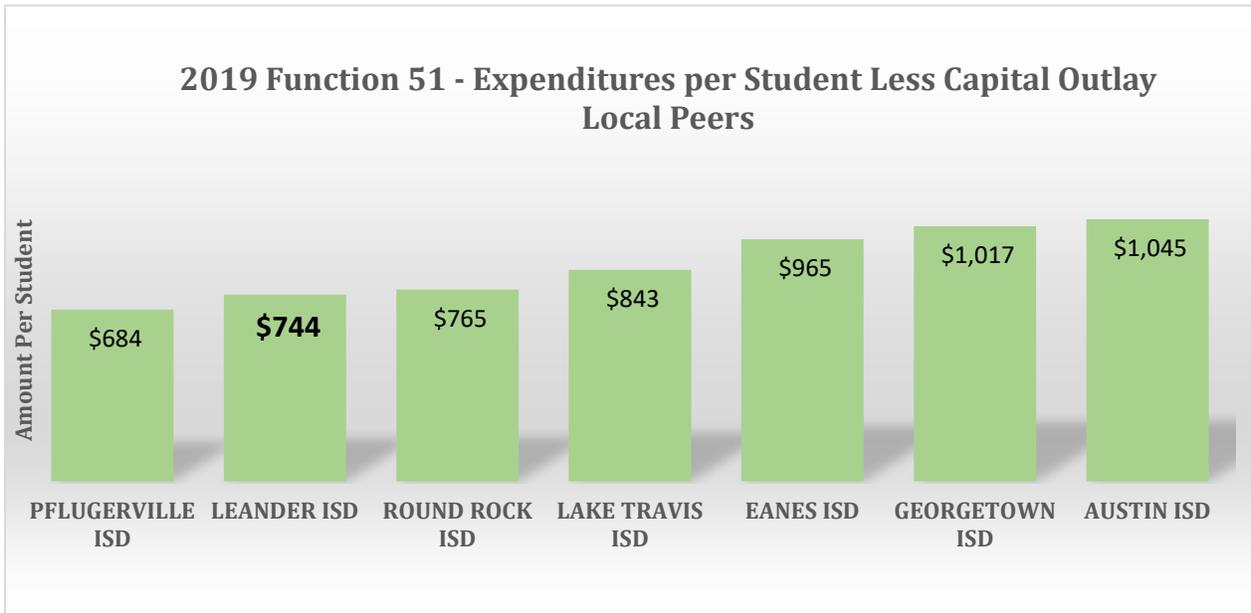


Figure 6.10: 2018-2019 General Fund Function 51 Expenditures Per Student Less Capital Outlay – Local Peers

FUNCTION 52

In reviewing Function 52 for security, LISD spends less per student than its Demographic Peers and falls in the middle with its Local Peers. Expenditures per student in technology services (Function 53) varies from \$125/student to \$263/student, with LISD falling in the middle at \$185/student.

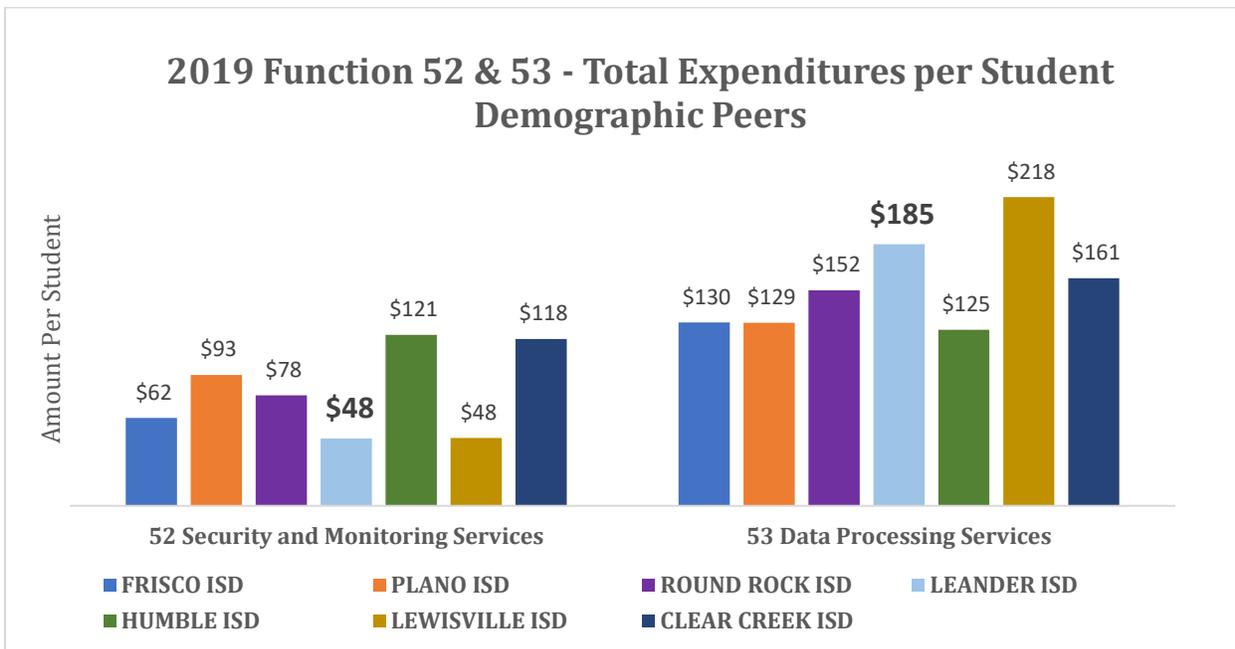


Figure 6.11: 2018-2019 General Fund Function 52 and 53 Total Expenditures Per Student – Demographic Peers

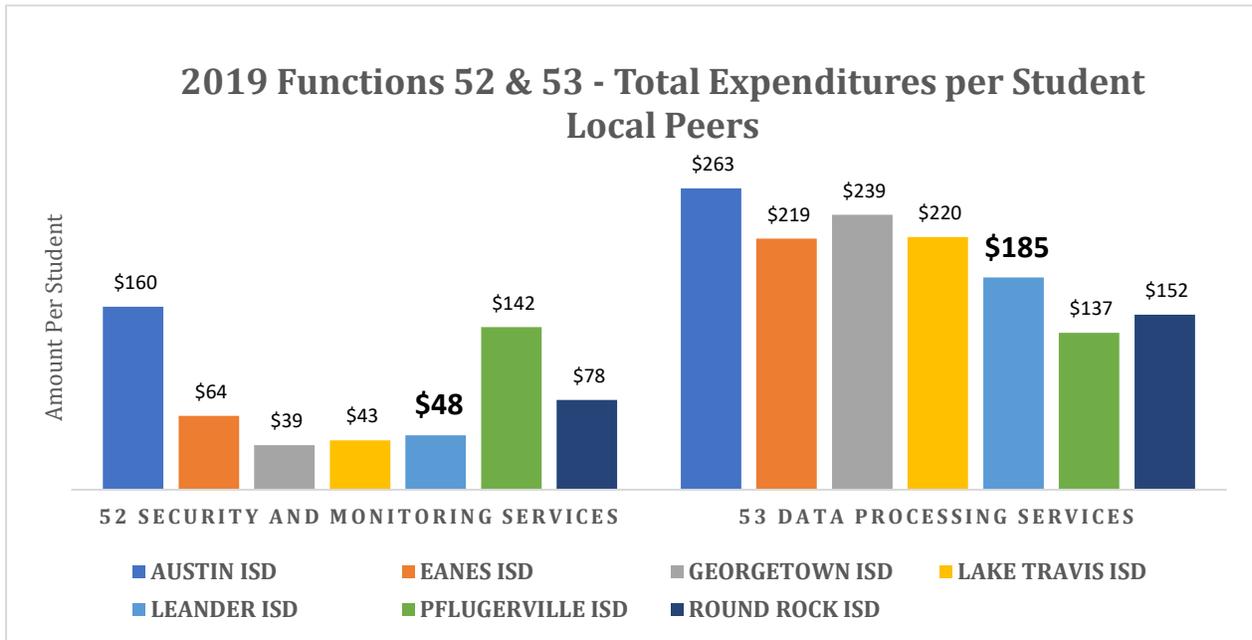


Figure 6.12: 2018-2019 General Fund Function 52 and 53 Total Expenditures Per Student – Local Peers

Costs outside of payroll and contracted services under Function 52 are minimal for all districts within the peer groups. Districts that contract with another entity for student resource officer (SRO) services have higher expenditures per student in contracted services (6200-6299) than those districts that have in-house law enforcement. Districts with in-house services, such as Austin and Humble ISDs, have higher expenditures per student in payroll (\$136 and \$98/student, respectively) versus contracted services (\$7 and \$9/student). LISD contracts SRO services and expends more in contracted services than in payroll services, but overall expends less per student on Function 52 than its Demographic and Local Peers, except for Georgetown ISD.

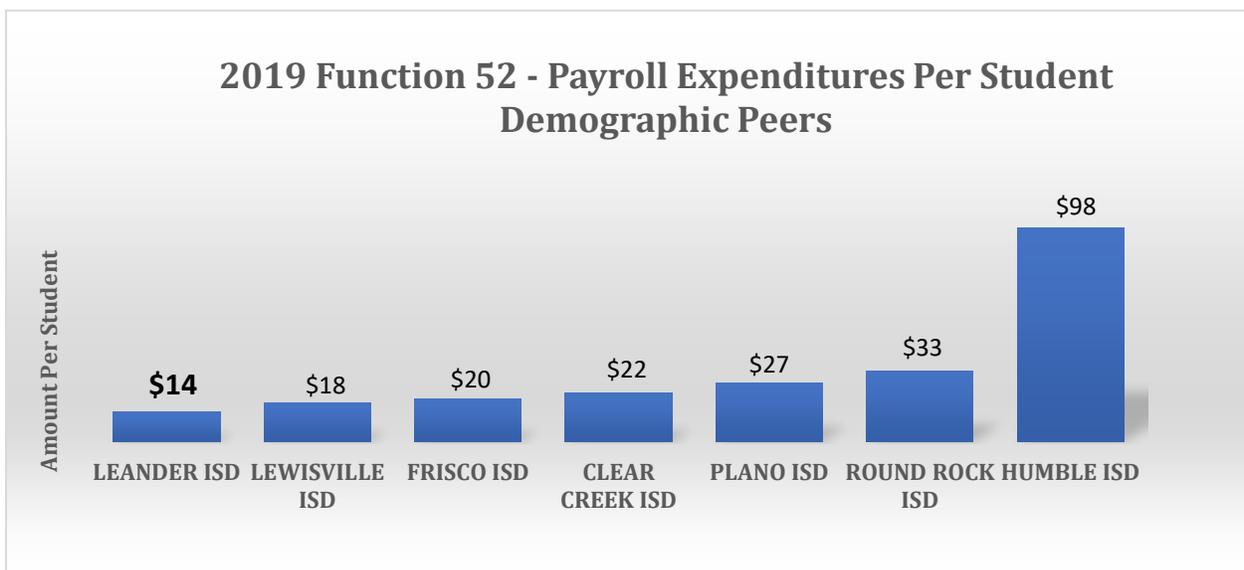


Figure 6.13: 2018-2019 General Fund Function 52 Payroll Expenditures Per Student – Demographic Peers

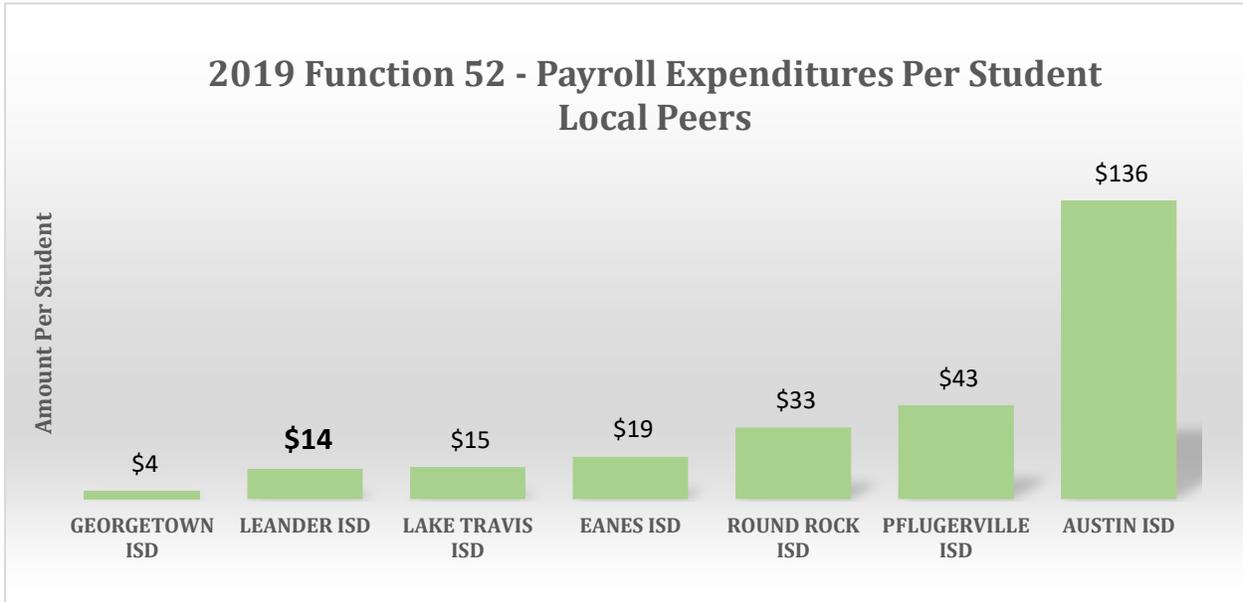


Figure 6.14: 2018-2019 General Fund Function 52 Payroll Expenditures Per Student – Local Peers

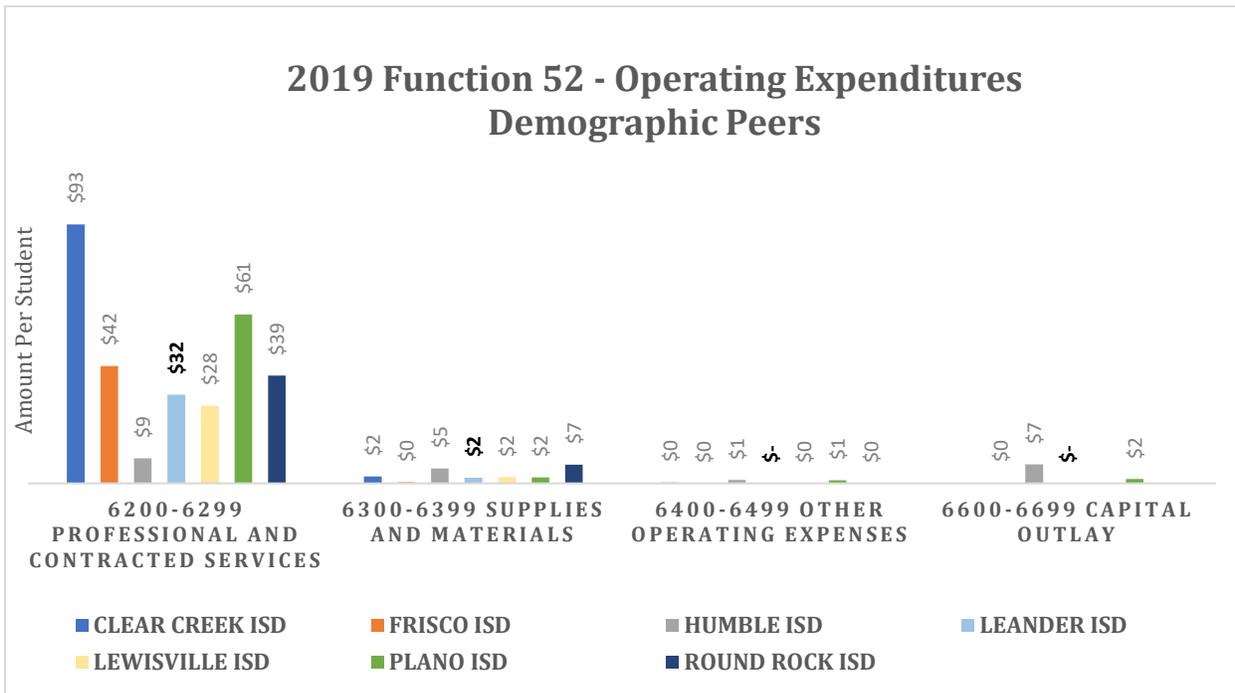


Figure 6.15: 2018-2019 General Fund Function 52 Operating Expenditures Per Student – Demographic Peers

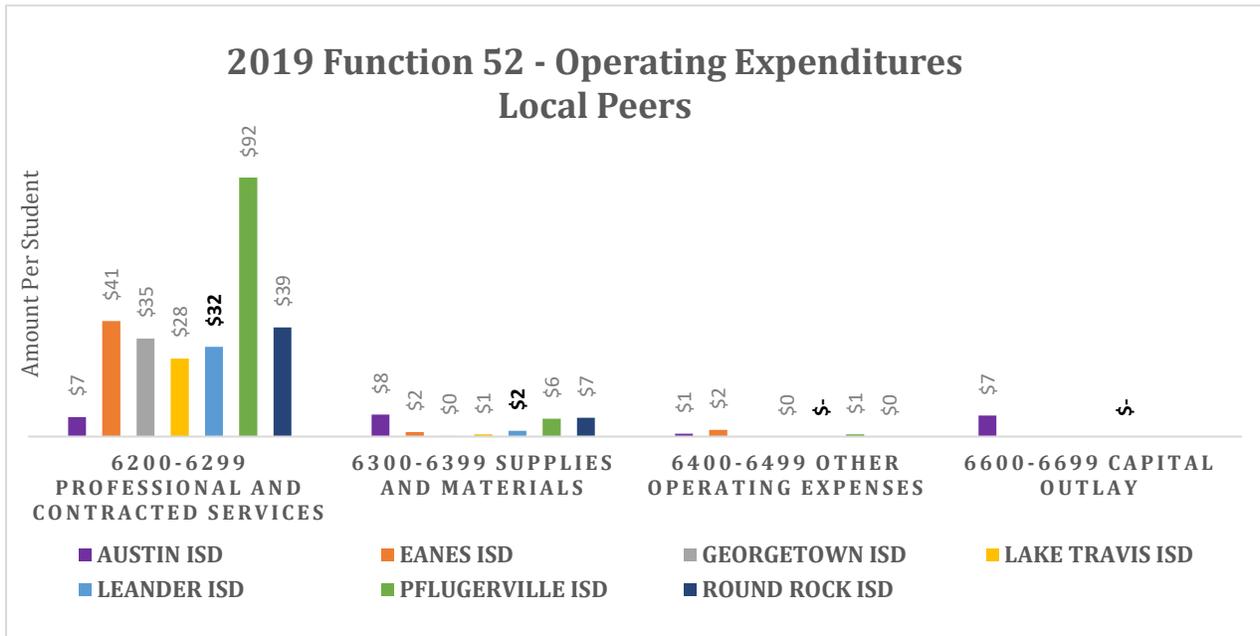


Figure 6.16: 2018-2019 General Fund Function 52 Operating Expenditures Per Student – Local Peers

FUNCTION 53

In Function 53, LISD is comparable to its Demographic Peers regarding payroll expenditures per student but spends less per student in this area when comparing to its local peers.

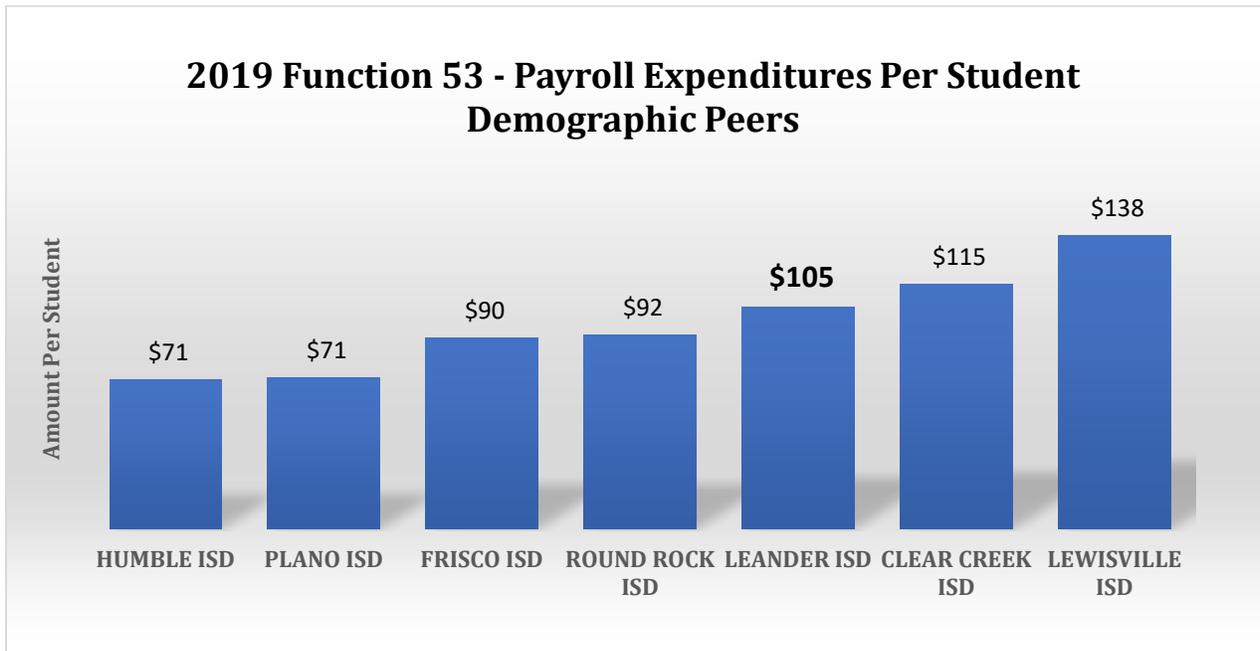


Figure 6.17: 2018-2019 General Fund Function 53 Payroll Expenditures Per Student – Demographic Peers

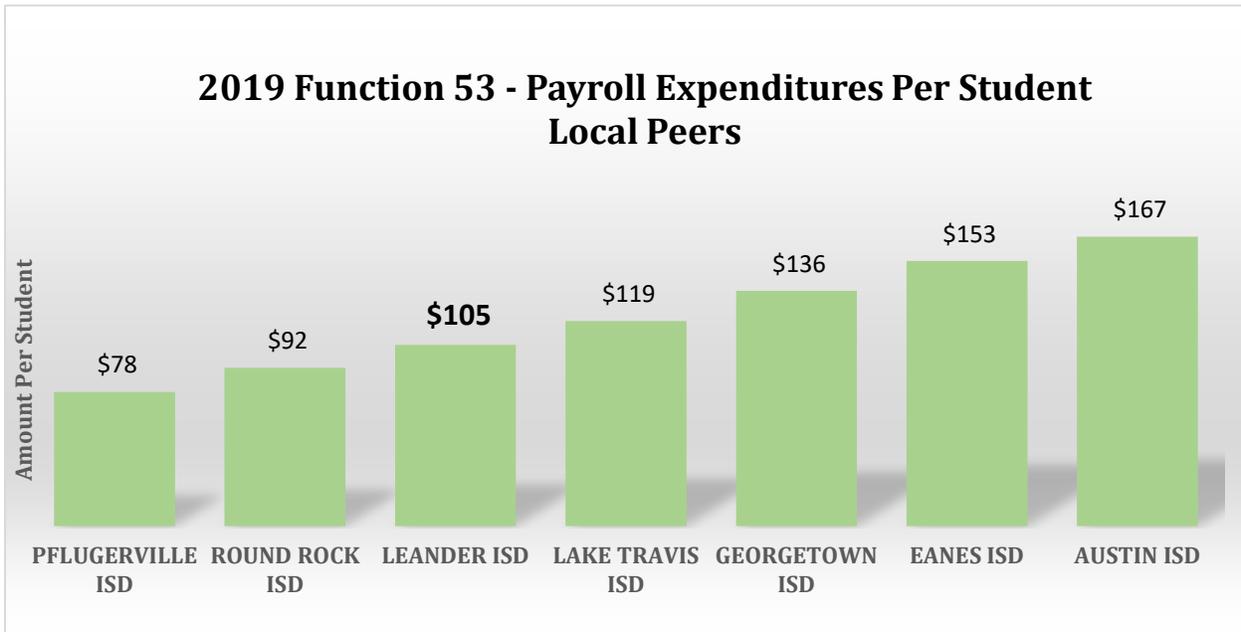


Figure 6.18: 2018-2019 General Fund Function 53 Payroll Expenditures Per Student – Local Peers

LISD is comparable to both peer groups when reviewing professional and contracted services with some districts spending more and some spending less. The district expends more per student in supplies and materials than its Demographic Peers and more than four other districts within the Local Peer group.

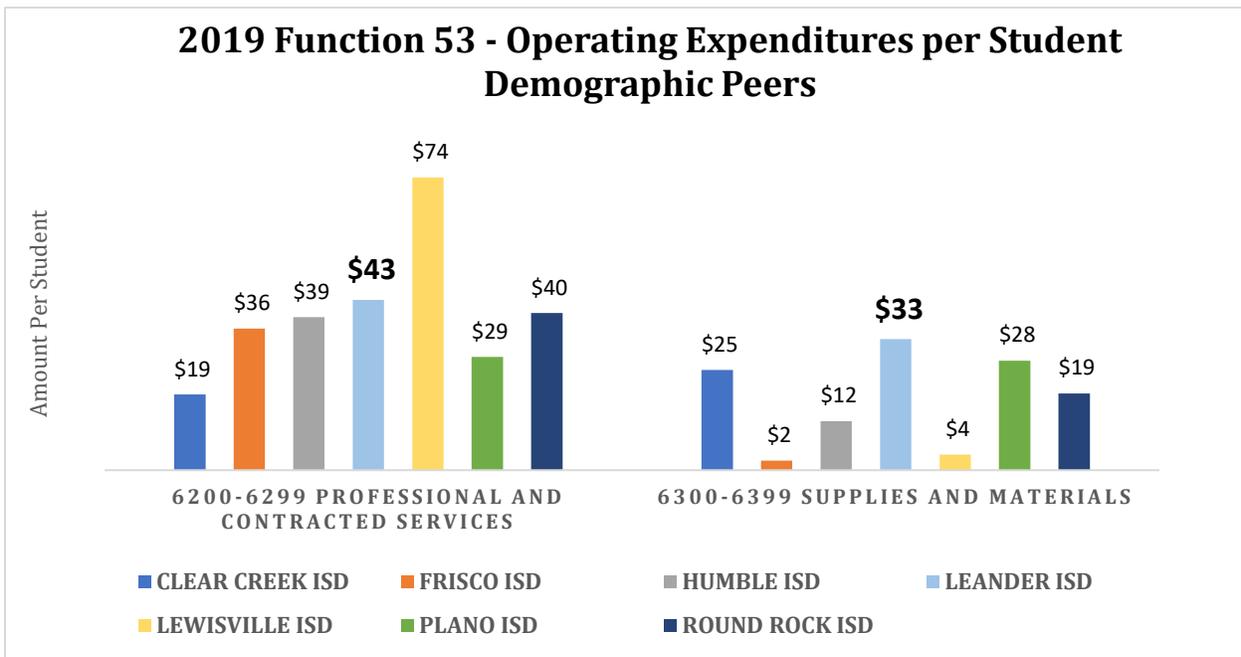


Figure 6.19: 2018-2019 General Fund Function 53 Operating Expenditures Per Student – Demographic Peers

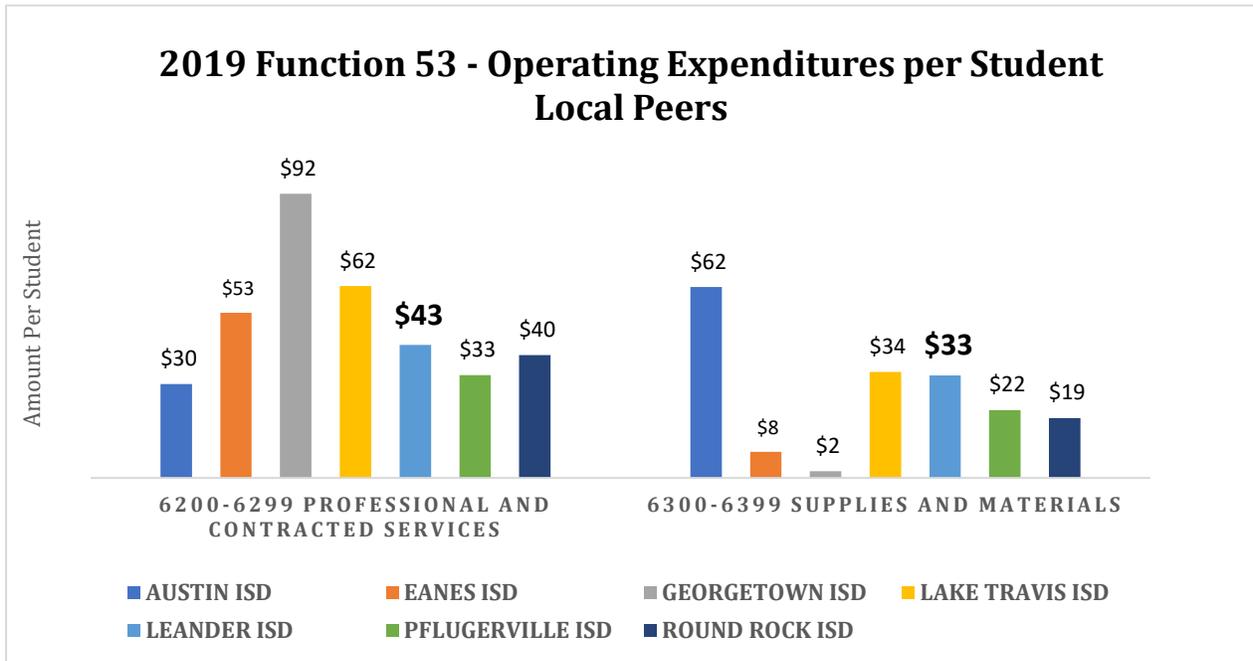


Figure 6.20: 2018-2019 General Fund Function 53 Operating Expenditures Per Student – Local Peers

FUNCTION 61

The main activity to be reported under Function 61 for community services is parental involvement. The majority of expenditures in this area are for payroll and typically cover parental liaisons. LISD’s expenditures per student in the area of community services is higher than most districts but is more comparable to its Local Peers. The district also accounts for its Communications department within this function whereas other districts may consider communications an administrative task reporting these costs in Function 41.

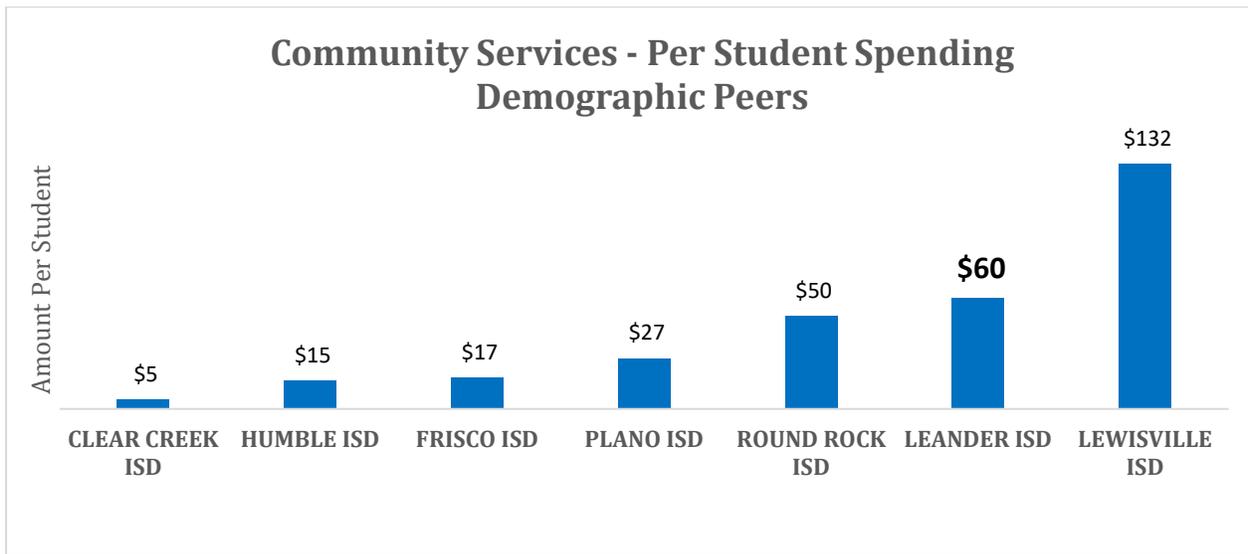


Figure 7.1: 2018-2019 General Fund Community Services Expenditures Per Student – Demographic Peers

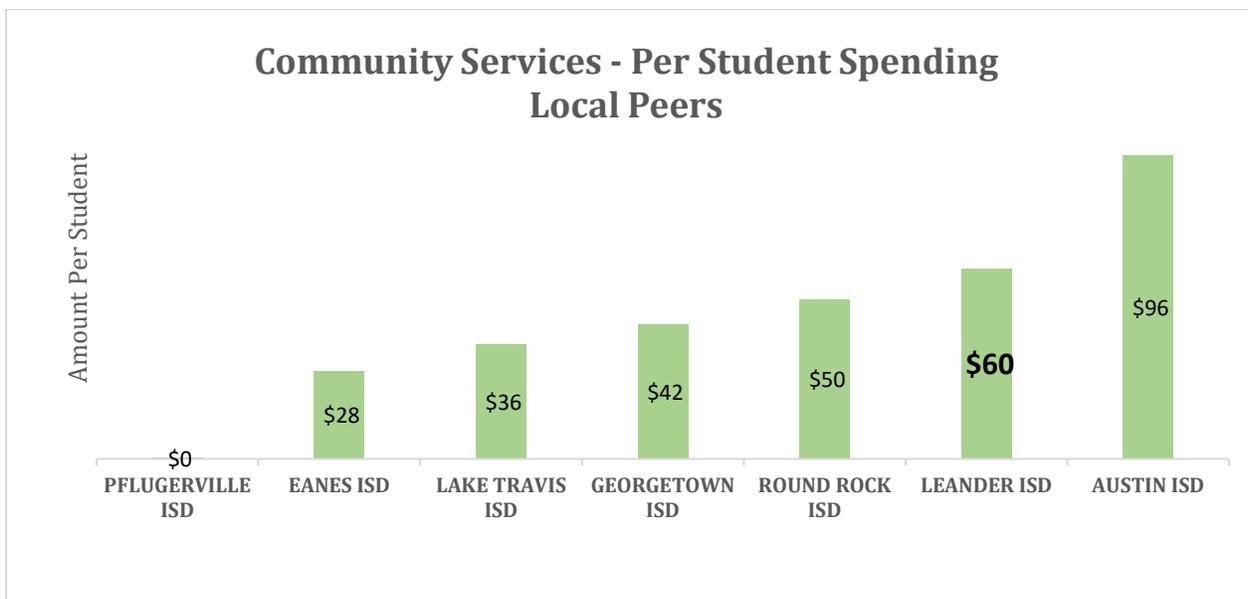


Figure 7.2: 2018-2019 General Fund Community Services Expenditures Per Student – Local Peers

FUNCTIONS 9X

The 9x series of functions is used to record costs between districts and other entities. In Functions 90-99, almost all Demographic and Local Peer districts expend more per student than Leander ISD. The difference is attributed to expenditures under Function 91, which is used to report the cost of recapture. Leander ISD is considered a wealthy district but does not pay recapture. Property wealthy districts are easily identifiable based on the expenditures in this area.

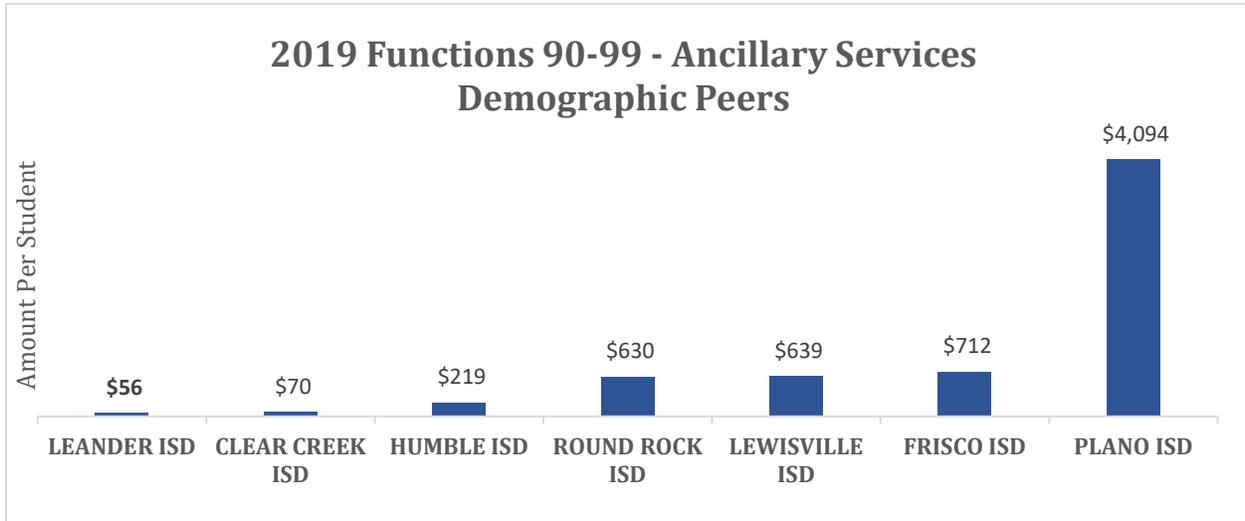


Figure 8.1: 2018-2019 Functions 90-99 Ancillary Services Expenditures Per Student – Demographic Peers

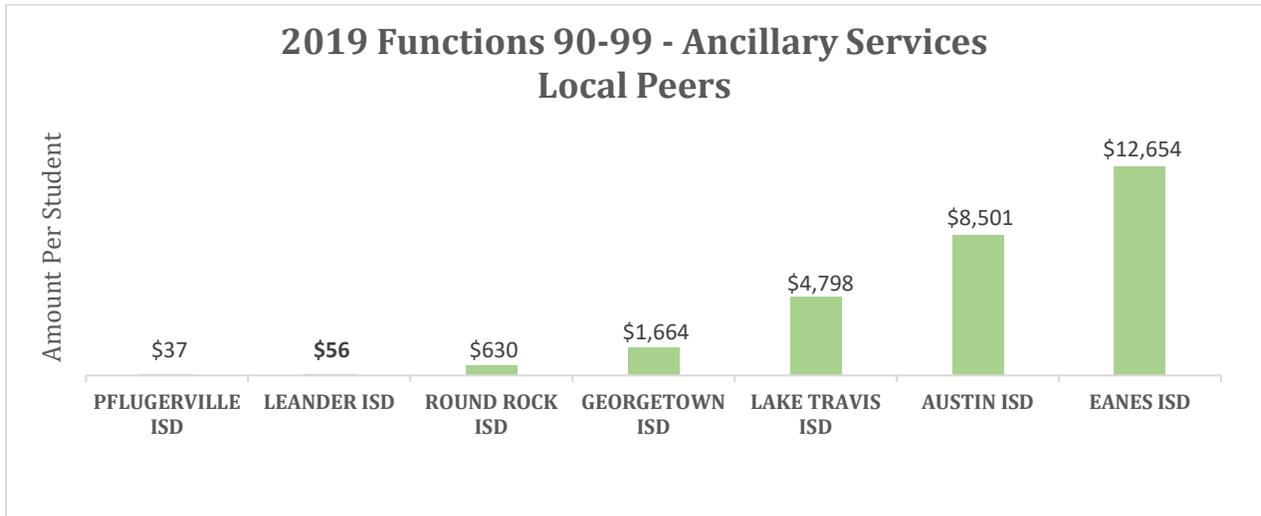


Figure 8.2: 2018-2019 Functions 90-99 Ancillary Services Expenditures Per Student – Local Peers

Other costs reported under the 9x functions are payments to JJAEP programs and tax appraisal services.

Looking at Functions 95 and 99, the comparison is more in line with our peer districts. Plano, Austin, and Eanes ISDs pay quite a bit more for appraisal district services, as their property wealth is greater and appraisal district budgets are allocated based on a percentage of total value.

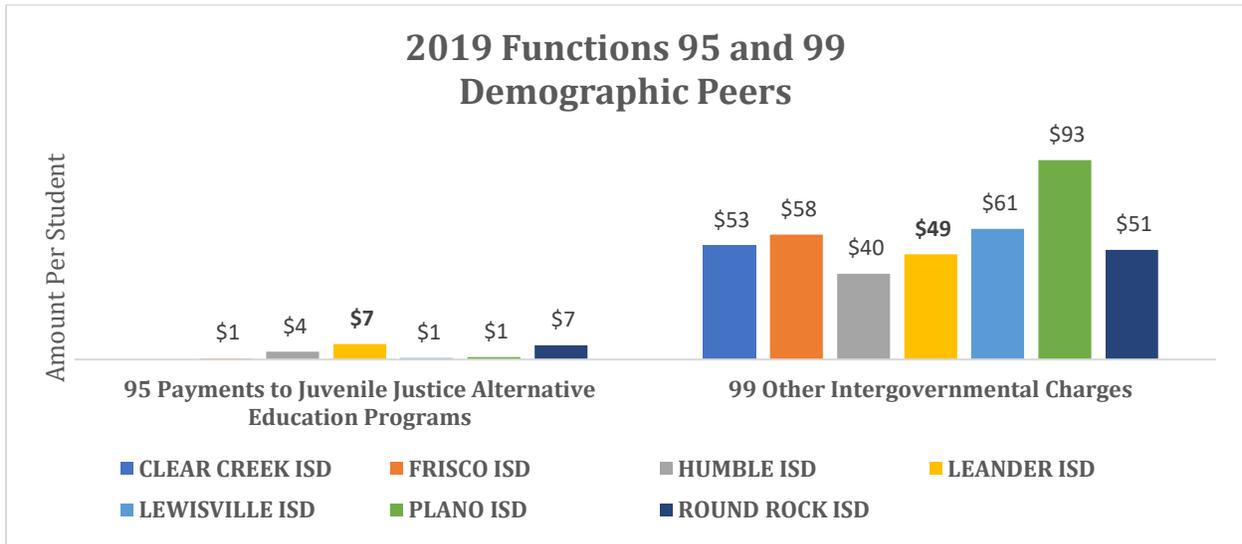


Figure 8.3: 2018-2019 Functions 95 and 99 Expenditures Per Student – Demographic Peers

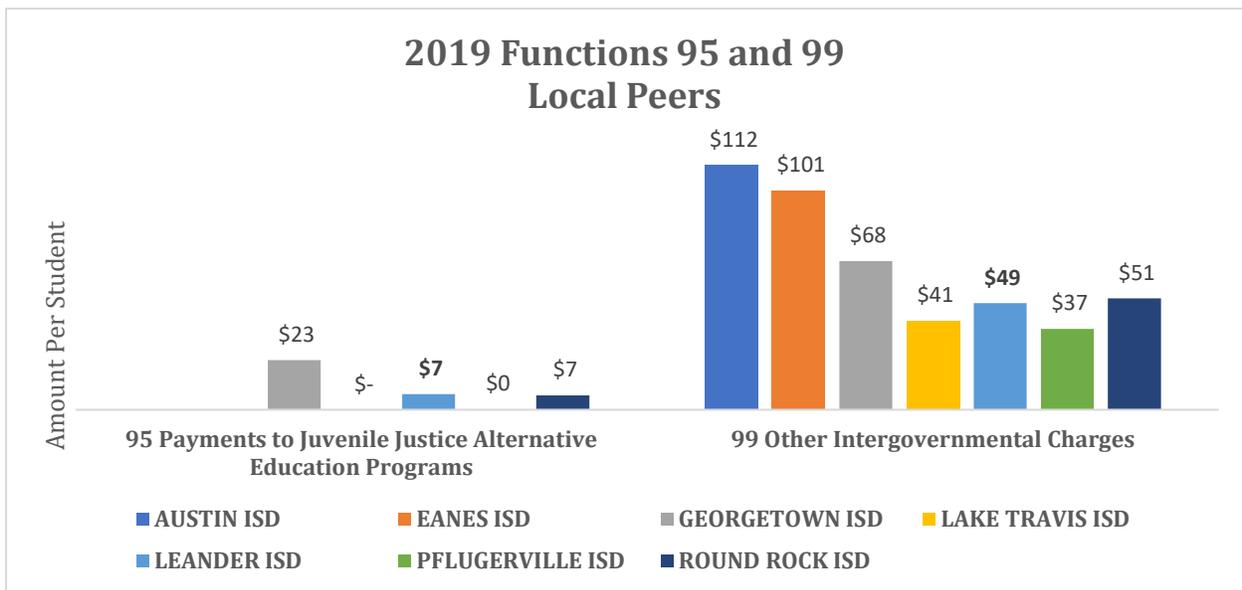


Figure 8.4: 2018-2019 Functions 95 and 99 Expenditures Per Student – Local Peers

FUNCTION 00

Function 00 is used to record transfers between funds. For LISD, Function 00 transfers represent transfers out to the self-insured health insurance fund and beginning in 2020-21 LISD established a separate major maintenance fund. Because districts may use transfers out for a variety of reasons and transfers out are not required, an analysis of spending in this area was not performed. Under Function 11, a narrative was provided on how transfers out for health insurance costs may be causing true expenditures per student to be understated.

FUNCTION GLOSSARY		
Function	Description	Expenditure Examples (not all-inclusive)
00	Undefined	Transfers out to health insurance fund, major maintenance fund, etc.
10-19	INSTRUCTION AND INSTRUCTION RELATED SERVICES	
11	Instruction	Teachers, instructional assistants, substitutes, instructional supplies, band equipment, etc.
12	Instructional Resources and Media Services	Librarians, library software and supplies, media
13	Curriculum and Staff Development	Staff who conduct in-service training/staff development, instructional coaches, curriculum writer department heads, curriculum development, fees for outside consultants, travel-related costs (all must be directly related to instruction)
20-29	INSTRUCTIONAL AND SCHOOL LEADERSHIP	
21	Instructional Leadership	Area Superintendent, directors/coordinators over CTE/SPED/early childhood
23	School Leadership	Principals, assistant principals, registrars, administrative assistants, supplies/services/travel for these positions
30-39	STUDENT SUPPORT SERVICES	
31	ADULT ED/ENGLISH LITERACY	Counselors, ARD specialists, testing coordinators, LSSP, diagnosticians, ESL assessment assistants, supplies/services/travel for these positions, testing materials
32	Social Work/Truancy	Director of student support services, dropout preventionists, social workers, supplies/services/travel for these positions
33	Health Services	Registered nurses, LVNs, nurse aides, medical and health supplies and training for these positions

FUNCTION GLOSSARY (continued)		
Function	Description	Expenditure Examples (not all-inclusive)
34	Student (pupil) Transportation	Director and asst. director of transportation, bus operators and monitors, dispatchers, routing assistants, buses and any related purchases
35	Food Services	General Fund costs are minimal. Majority of expenses covered under Fund 240
36	Cocurricular/Extracurricular Activities	Athletic directors/asst. directors, coach supplemental salary, trainers, officials, athletic supplies, student/staff travel for athletics, band, and other extracurricular activities, drug testing, athletic equipment
40-49	ADMINISTRATIVE SUPPORT SERVICES	
41	General Administration	Finance, purchasing, legal, school/community relations, auditing, and human resources staff/supplies/travel, portion of superintendent's salary, board of trustees travel/training/legal fees,
50-59	NON-STUDENT SUPPORT SERVICES	
51	Plant Maintenance & Operations	Director/asst. directors/workers in plant services/custodial/energy management/warehouse/document production center, supplies/training/repair costs under those areas, utilities, property and casualty insurance
52	Security and Monitoring	Director of security, crossing guards, SROs, drug dogs, supplies/equipment/training for safety/security
53	Data Processing Services	Directors/asst. directors for technology, campus techs, tech support, system engineers, project managers, networks/hardware/software for both instructional and non-instructional, mainframes, servers, computers, costs associated with coding, testing, integration, design applications, interfacing, etc.
60-69	ANCILLARY SERVICES	
61	Community Services	Assistant Director of Community Relations, Parent Education teachers/instructional assistants, summer extracurricular camps

FUNCTION GLOSSARY (continued)		
Function	Description	Expenditure Examples (not all-inclusive)
70-79	DEBT SERVICE	
71	Debt Service	Fund 599 covers debt service expenditures
80-89	FACILITY ACQUISITION	
81	Facility Acquisition and Construction	Purchase of land, remodeling or construction of buildings, major improvements. Beginning 2020-21 the 2-cent levy for major maintenance is being transferred out to provide additional transparency
90-99	INTERGOVERNMENTAL CHARGES	
91	Chapter 42 - Student Attendance Credit	LISD does not currently owe under this provision (recapture)
93	Shared Services	LISD does not currently use
95	Juvenile Justice Alternative Education Programs	Williamson & Travis County JJAEP
99	Other Intergovernmental Charges	WCAD & TCAD Tax Services



FOCUS ON FINANCE

Issue 2, October 2020

Making Sense of the Dollars and Cents
A series of publications focusing on various areas of the school district's financial history and trends.



Focus on Finance: *Making Sense of the Dollars and Cents*

This is the second report in a series of publications regarding Leander Independent School District's financial story. In this issue, the focus will be a more detailed look at revenues and expenditures per student. Year-to-year comparisons for Leander ISD will be provided, as well as comparisons to peer districts (Demographic Peers) and surrounding districts (Local Peers). Again, the goal is to provide more in-depth information over the next several months regarding the district's General Fund finances.

As in the first report, two peer groups will be used: Local Peers and Demographic Peers. While no two school districts in the state of Texas are exactly alike, most school districts face similar challenges, and all operate under the same statewide funding system. The Local Peer group consists of Leander ISD, Eanes ISD, Lake Travis ISD, Georgetown ISD, Pflugerville ISD, Round Rock ISD and Austin ISD. The Demographic Peer group consists of Leander ISD, Clear Creek ISD, Humble ISD, Round Rock ISD, Lewisville ISD, Plano ISD, and Frisco ISD.

If any Board member would like additional information on any item covered in this document, please let us know and we will include that additional information in the appropriate series.

Data Sources

The majority of data continues to be derived from ForeCast 5 Analytics, however, data regarding 2019-20 and 2020-21 are derived from Leander's financial ERP system (2019-20 will come solely from ITCCs, and 2020-21 will come from ITCCs and Munis, the district's new accounting system). ForeCast 5 obtains their data from information submitted to the Texas Education Agency by every school district in Texas via PEIMS (Public Education Information Management System). Due to the timing of available data, **most of the financial data in this report is from the 2018-2019 school year** which was reported to the State in January 2020. Data for the 2019-2020 school year will not be submitted until January 2021. An analysis based on 2019-2020 data may be off trend due to the district operating on a 10-month year, as well as various budget impacts of COVID-19 experienced by all school districts at differing levels.

Recap

The first publication issued in this series provided a high-level overview of expenditures per student by object code; i.e. payroll vs. contracted services vs. capital outlay, etc. From the first publication the following observations were made:

- LISD generated less per student in revenue than every other Demographic Peer district other than Clear Creek ISD.
- LISD spent more overall per student than Clear Creek, Round Rock and Frisco ISDs.
- LISD also spent more than any other Demographic Peer in the category of Supplies and Materials.

- Compared to its Local Peers, LISD spent less per student than any other district except Round Rock ISD.
- In comparison to both the Local Peers and Demographic Peers, LISD’s spend of \$264/student in Capital Outlay outpaced area districts.

REVENUES

General Fund revenues for a school district are broken down by local, state and federal sources. The largest source of local revenues are tax collections. The chart below shows the tax collections for each district in the Demographic and Local Peer groups. The chart includes current tax collections, delinquent tax collections and penalties and interest. Current tax collections exceed the other two categories to such a large extent that delinquent collections and penalties and interest are not measurable. It is important to note that if a district is considered property wealthy, the tax collections shown below are offset by recapture which is not reflected.

LOCAL REVENUES

In comparison to the district’s Demographic Peers, LISD exceeds Clear Creek and Humble ISDs in local tax collections but lags behind the more property wealthy districts in the grouping (Figure 1.1).

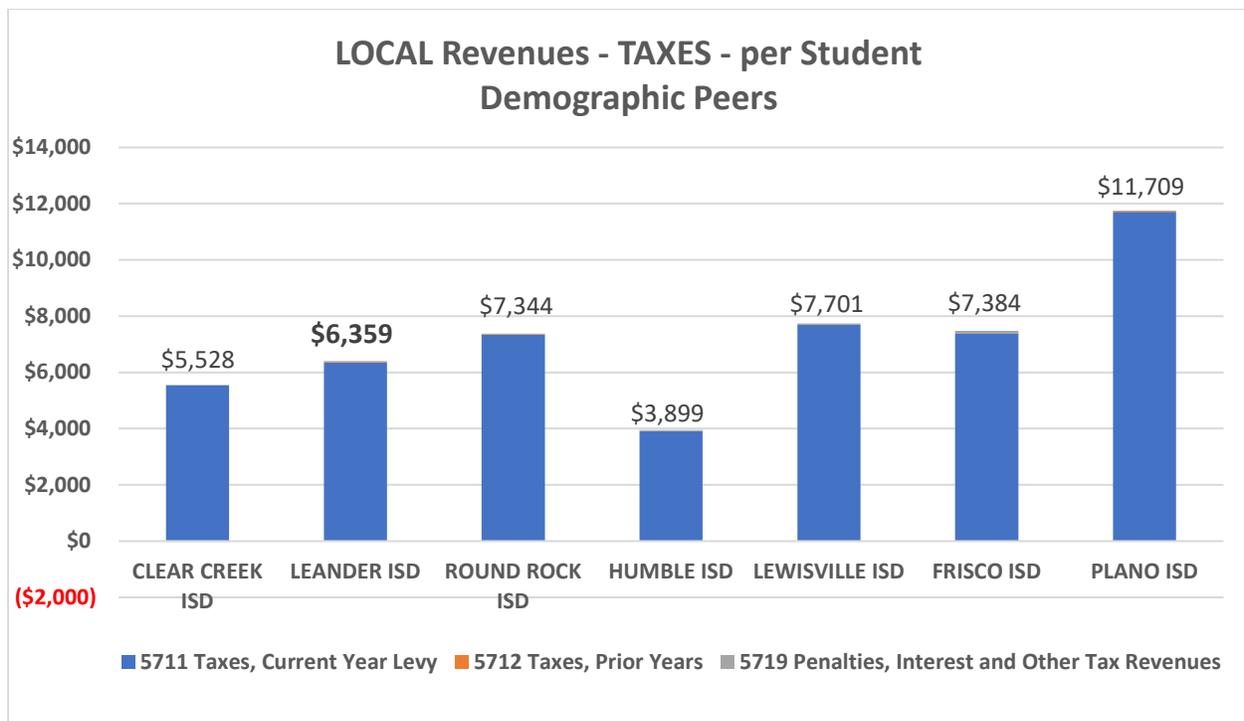


Figure 1.1: 2018-2019 Local Revenues – Taxes Per Student – Demographic Peers

In comparison to the district’s Local Peers (Figure 1.2), LISD exceeds Pflugerville ISD in local tax collections but lags behind all other districts in the grouping who hold more property wealth.

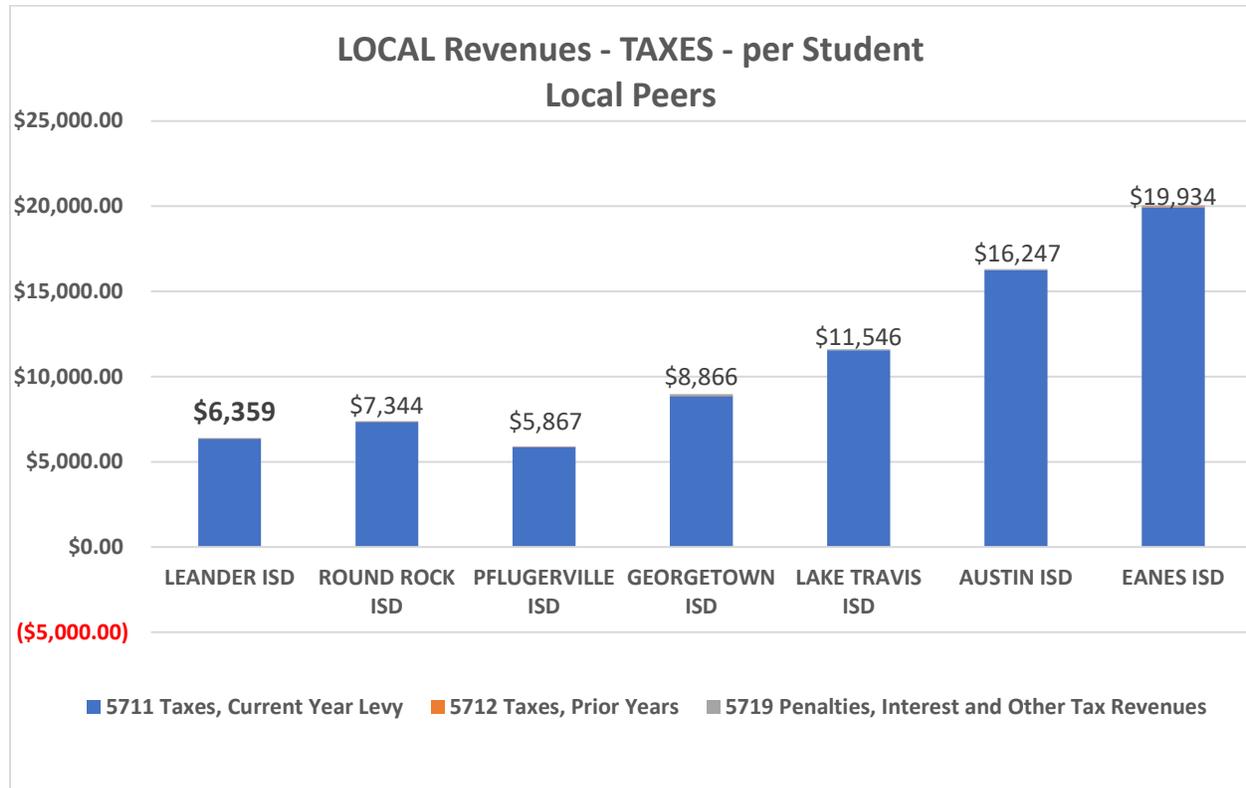


Figure 1.2: 2018-2019 Local Revenues – Taxes Per Student – Local Peers

In looking at local revenues outside of tax collections (Figure 1.3), more interesting data is revealed.

- Leander and Lewisville ISDs generate comparable levels of revenue from tuition versus the other Demographic Peers. This would indicate more programs are offered to students and families for a fee.
- LISD trails behind the Demographic Peers in terms of interest income on investments. While the district maintains a diversified portfolio, this could be due to the level of cash reserves available for investment. In the first issue of Focus on Finance, we saw that the Demographic Peers had larger fund balances which would indicate larger cash reserves on hand.
- Revenues from Athletic Activities ranges from a low of \$13/student (Humble ISD) to a high of \$39/student (Frisco ISD). LISD reported revenues in this area of \$25/student. These variances can be due to the number of high schools and events for which tickets are charged.
- Rental income from facilities also varies greatly and would indicate varied levels of facility use by outside groups.

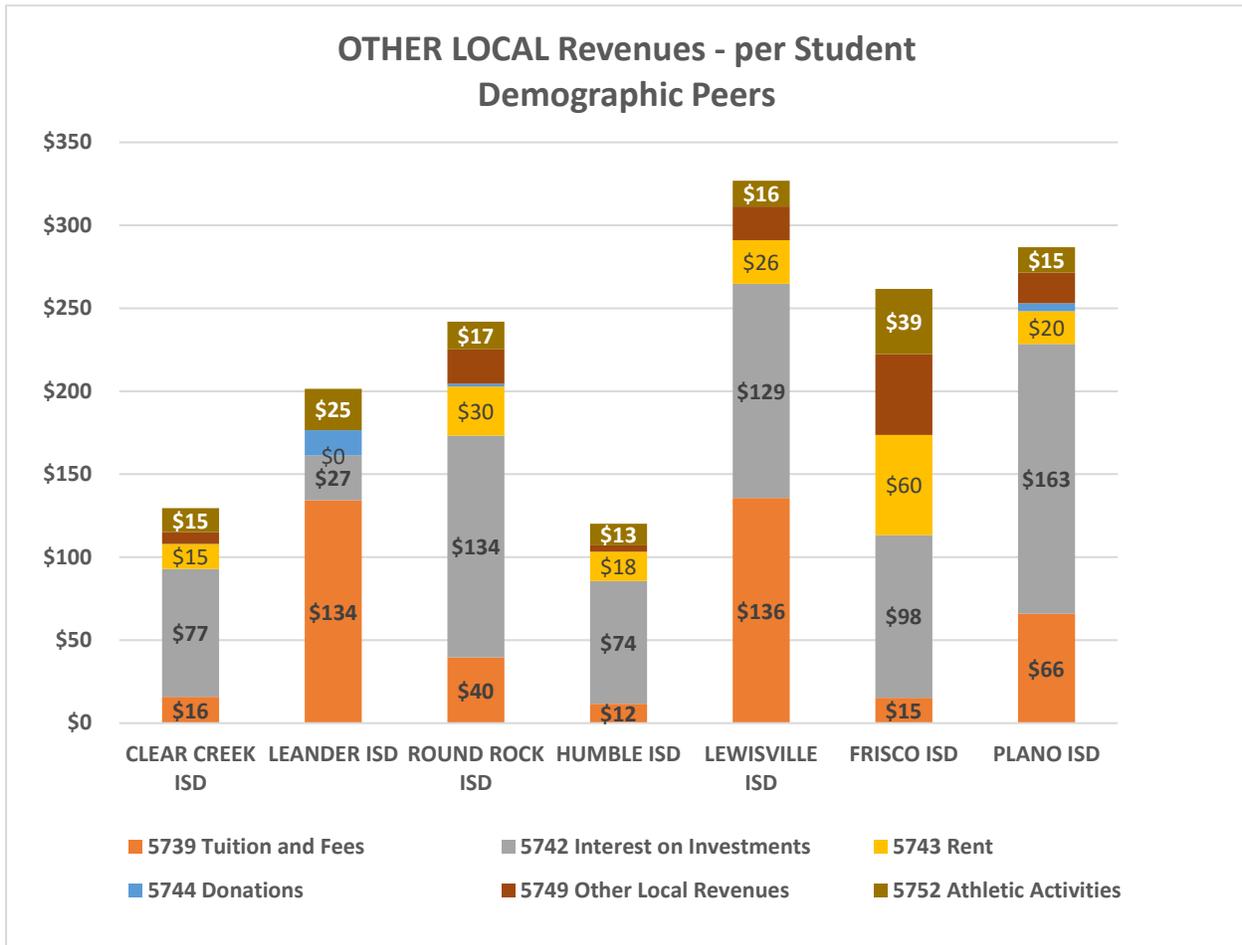


Figure 1.3: 2018-2019 Other Local Revenue Per Student – Demographic Peers

These same comparisons within the Local Peer group (Figure 1.4) shows:

- Leander ISD generates more revenue from tuition versus any other Local Peer; \$82/student. Among the Local Peers, Georgetown and Round Rock ISDs are the next closest at \$40/student.
- Revenues per student for interest income on investments are more comparable within the Local Peers than the Demographic Peers. Leander and Round Rock each earned \$134/student. Lake Travis, Eanes and Austin ISD all earned more ranging from \$157 - \$223/student. Each of these districts collects more in tax revenues, which would provide more cash to invest during the year.
- Revenues from Athletic Activities averaged \$30/student while LISD raised \$25/student. Lake Travis and Eanes ISDs raised the most at \$43 and \$63 respectively. This would reflect the strong athletic programs and parental support for those programs.
- Rental income from facilities varied but not to the extent of the variances among the Demographic Peers.

- Eanes outpaced all districts in both the Local and Demographic Peer groups in terms of donated revenues. As a high property wealth district this would indicate support from outside entities.

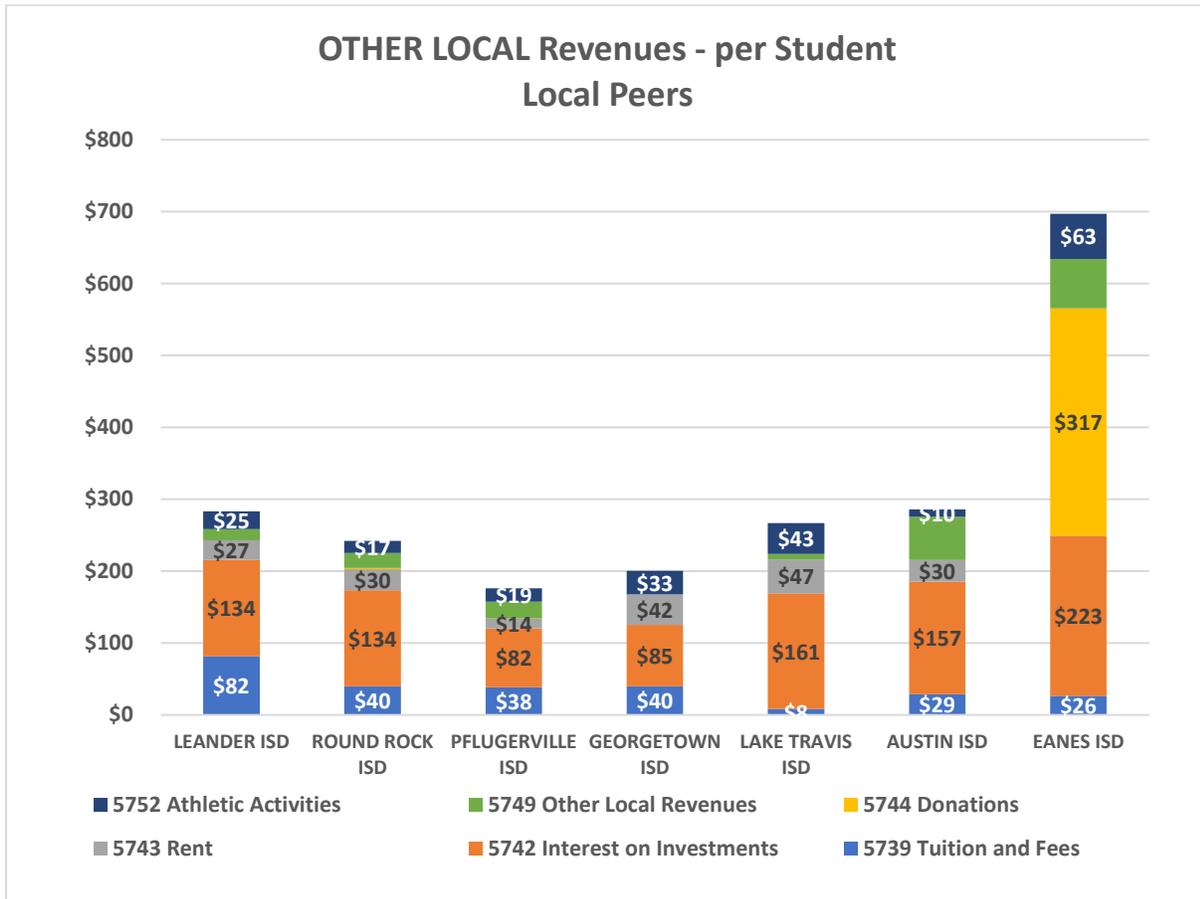


Figure 1.4: 2018-2019 Other Local Revenue Per Student – Local Peers

STATE REVENUES

Differences in state revenues are easily tied back to state funding formulas for school districts. In both peer groups, Per Capita funding is very similar averaging \$454/student in the Demographic Peer group and \$450 in the Local Peer group. Leander generated \$453/student in Per Capita funding. Greater variances exist in the area of the Foundation School Program (FSP) revenues, which varied from \$3,711/student (Humble ISD) to \$317/student (Plano ISD) in the Demographic Peer group (Figure 1.5). The Local Peer group (Figure 1.6) shows variances of \$2,131/student (Pflugerville ISD) to \$64/student (Austin ISD). The variances in this area reflect the district's property value wealth. The wealthier the district, the less the district generates in FSP revenues.

The next largest state revenue source is Teacher Retirement System (TRS) contributions. TRS is funded by the state on behalf of all school districts but is recorded as a revenue source to offset the payroll costs of TRS. Interestingly, there are not large variances in the amounts of TRS paid on behalf of the districts in either peer group. TRS on behalf costs in the Demographic Peer group ranged from \$379 - \$427/student and in the Local Peer group \$253 - \$483/student.

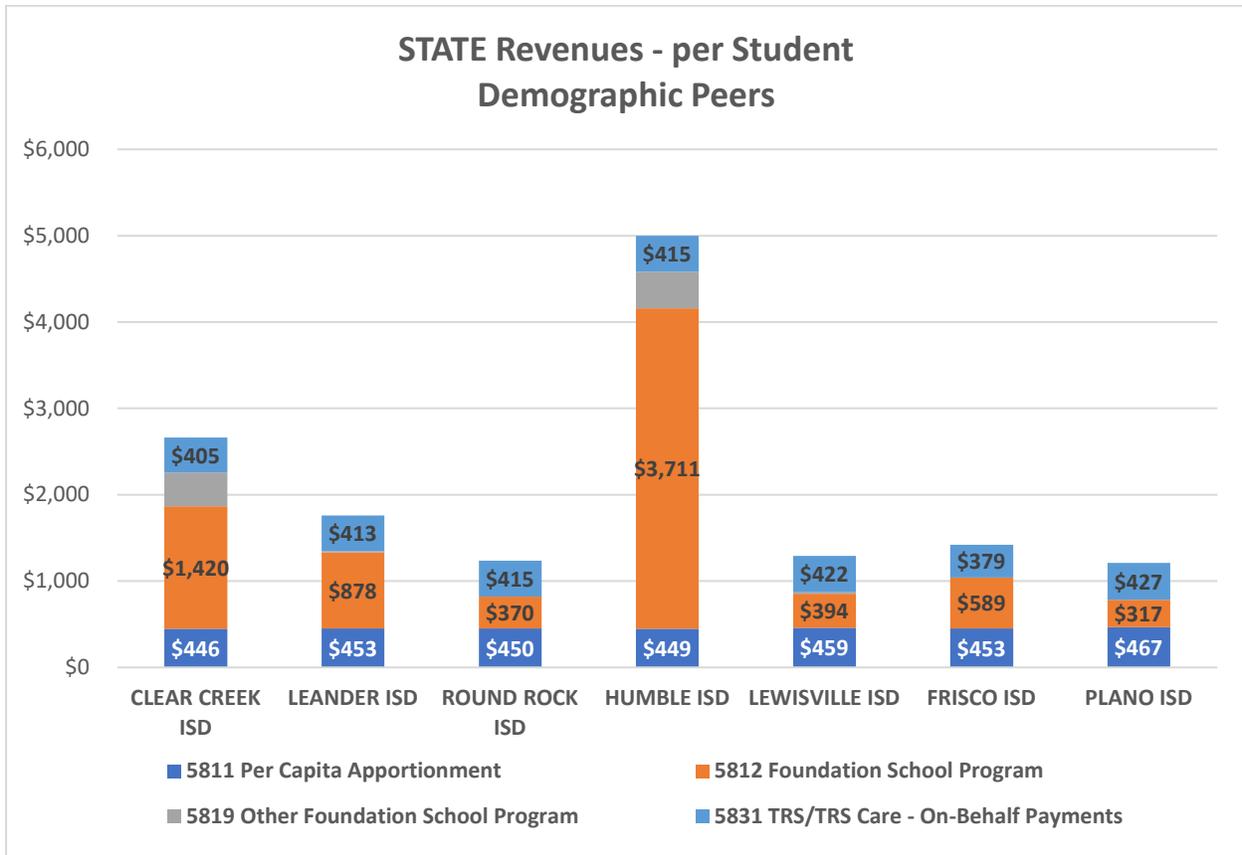


Figure 1.5: 2018-2019 State Revenue Per Student – Demographic Peers

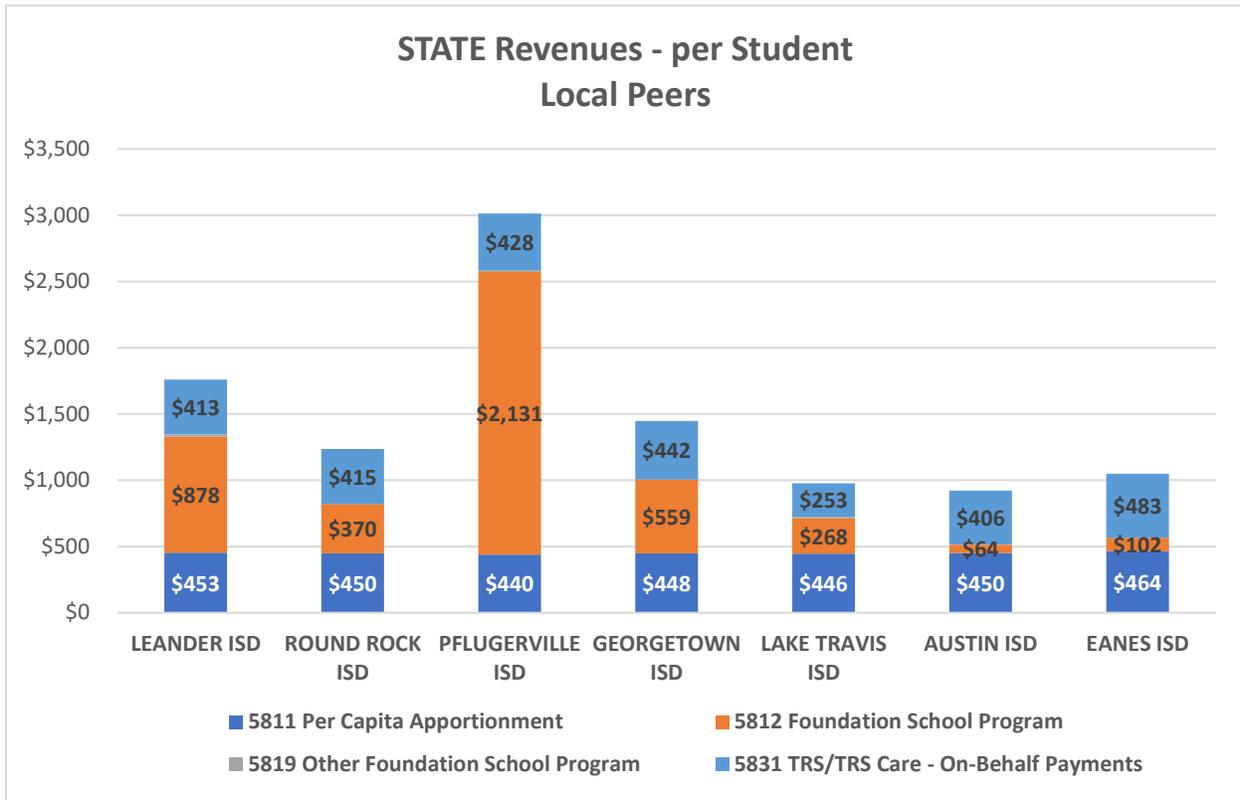


Figure 1.6: 2018-2019 State Revenue Per Student – Local Peers

FEDERAL REVENUES

The largest source of federal revenues in the General Fund for most school districts is revenues from School Health and Related Services (SHARS) associated with health-related services provided to students by the district. Among the Demographic Peers, an average of \$146/student was generated from SHARS (Figure 1.7). LISD generated \$192/student. Among the Local Peers, Austin ISD generated a high among all districts of \$440/student. With the exception of Lake Travis ISD, the Local Peers mirror the Demographic Peers in SHARS collections.

In other federal revenue sources, a couple of districts receive Impact Aid from the federal government. All other federal revenues are minimal.

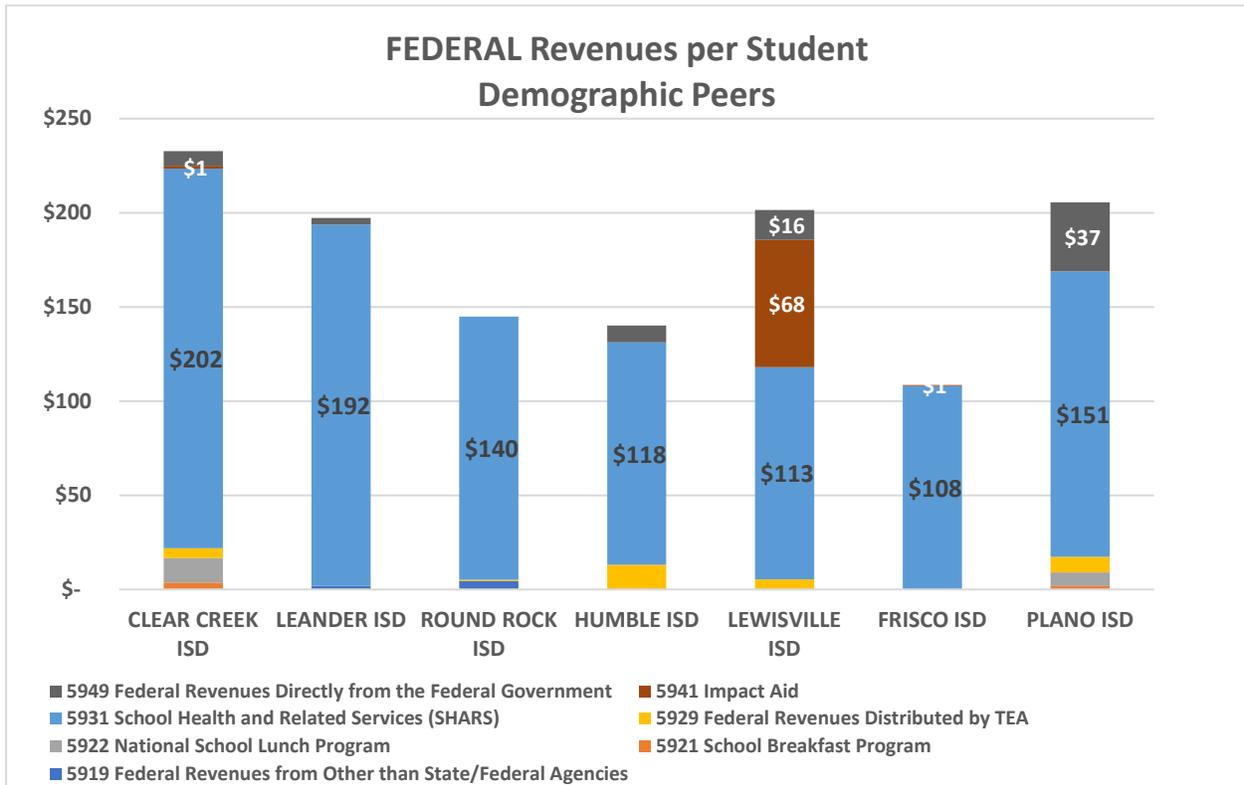


Figure 1.7: 2018-2019 Federal Revenue Per Student – Demographic Peers

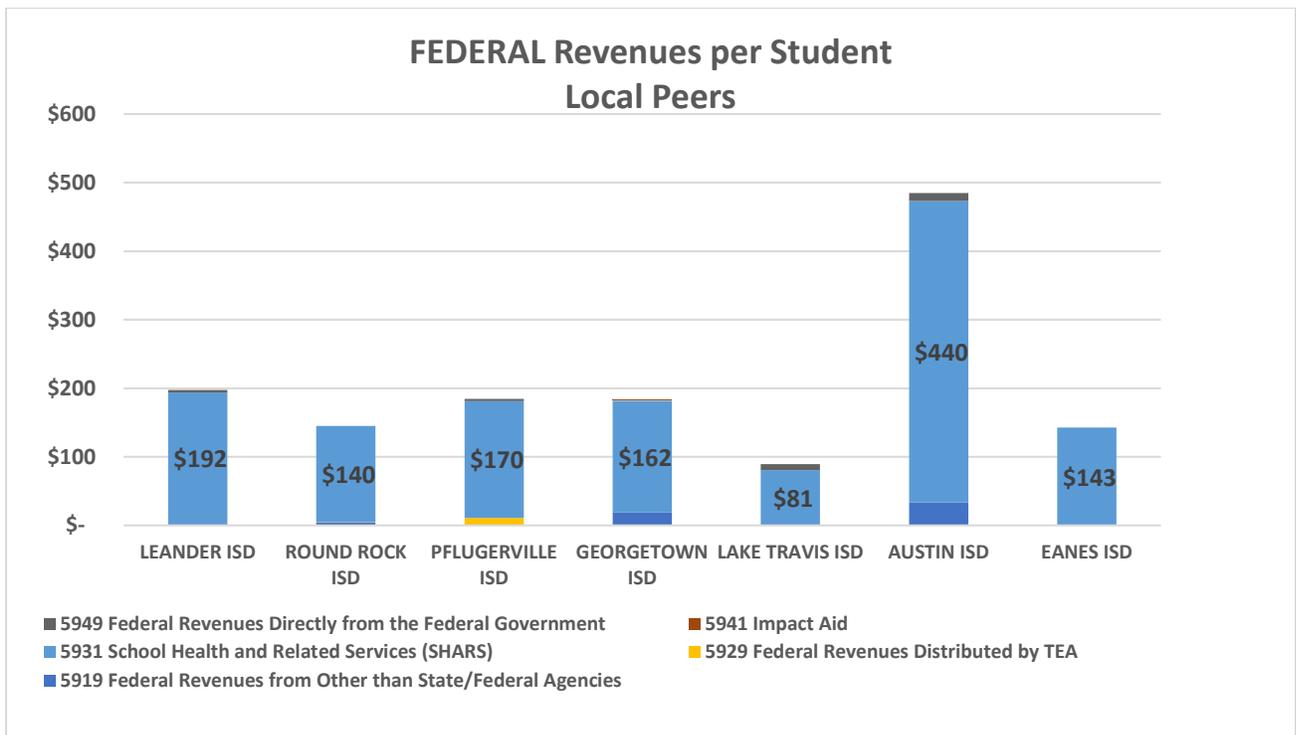


Figure 1.8: 2018-2019 Federal Revenue Per Student – Local Peers

EXPENDITURES

Expenditures are categorized by object; i.e. payroll, supplies, contracted services, travel, capital outlay, etc. and by function. The function describes the area in which the expenditure is incurred; i.e. classroom, administration, extra-curricular, library, etc. The Board is required by state law to adopt the General Fund budget at the function level. In this issue the focus will be examining expenditures at the functional level and comparing Leander ISD's spending to the other Peer groups in these areas. Special attention will be given to areas where Leander ISD spends significantly more or less in a specific function. In these areas, the costs within the function may be broken down at the object level in order to identify where the variance is occurring.

As the reader reviews the data presented, one should keep in mind variances can exist for many reasons. Variances in the data could be the byproduct of how districts account for various transactions, different levels of funding, or due to demographic differences, as compared to another district. A good example of a variance due to accounting or reporting differences is found in the analysis of Functions 90-99 which appears at the bottom of the expenditure section. These variances were easily identified and explainable. Other variances may require additional research to determine if the District has needs that are not being met or if an area needs to be evaluated for potential efficiencies.

As we navigate through the functional comparisons, a glossary is provided with a brief description of what is to be coded to that function, along with examples of expenditures. This will assist the reader in correlating functions with types of expenditures. The glossary is located at the end of this document.

Expenditures throughout this report are expressed in terms of dollars spent per student. This analysis provides a more "apples to apples" comparison than just pure dollars spent.

INSTRUCTION AND INSTRUCTION RELATED EXPENDITURES

Functions 11 (classroom), 12 (library) and 13 (curriculum development) are directly related to instruction. LISD has the lowest expenditures per student for this total grouping as compared to both the Demographic and Local Peers, with the exception of Lake Travis ISD. (Figures 2.1 and 2.2)

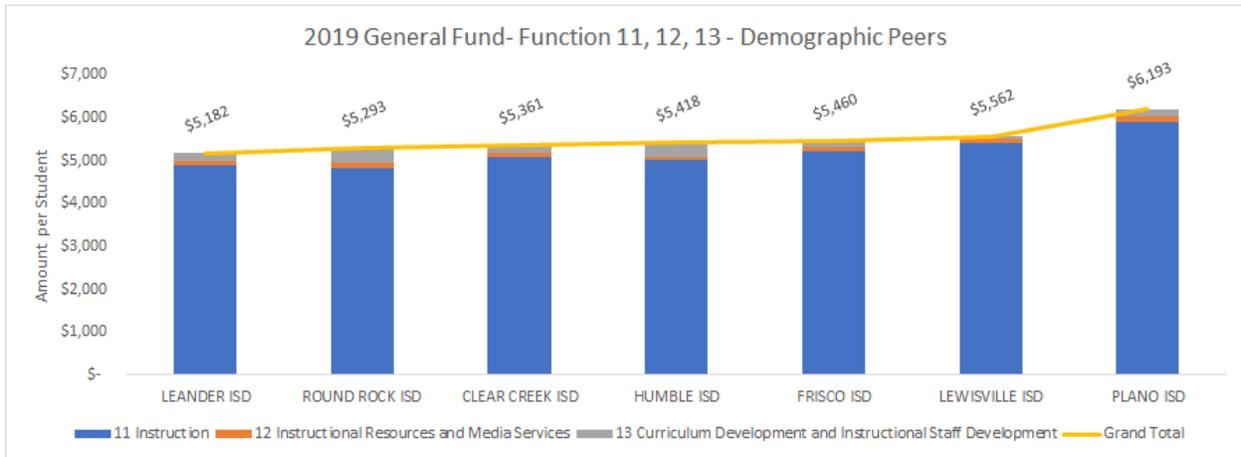


Figure 2.1: 2018-2019 General Fund Function 11,12,13 Expenditures Per Student – Demographic Peers

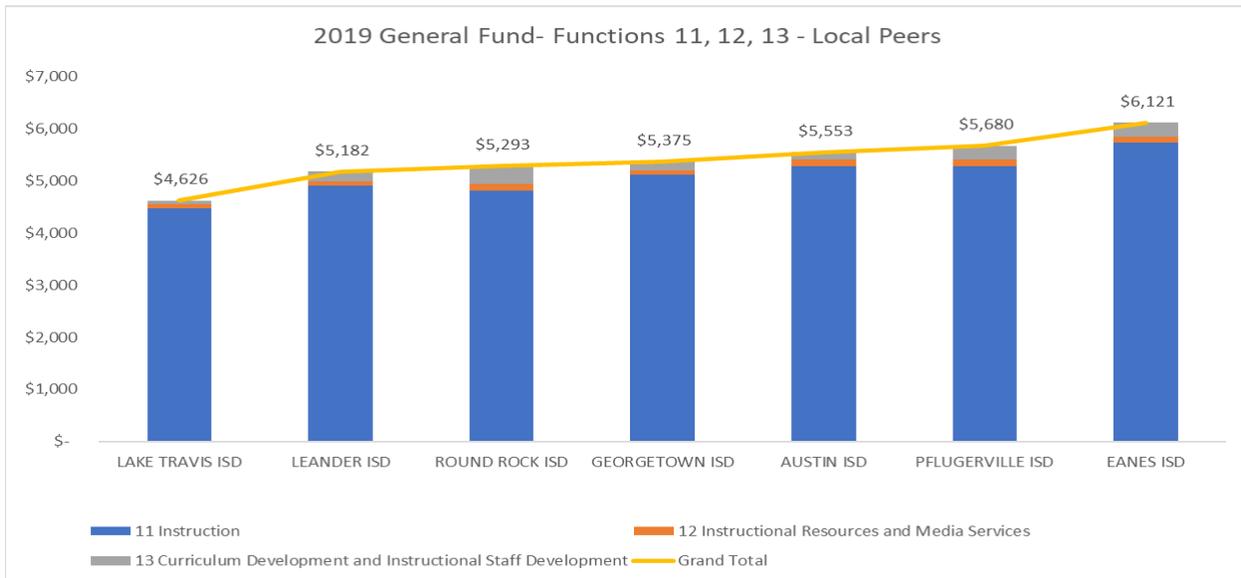


Figure 2.2: 2018-2019 General Fund Function 11,12,13 Expenditures Per Student – Local Peers

To better understand why LISD expends less in the instruction/instructional related grouping, Functions 11, 12, and 13 are compared separately in order to target specific variances. LISD falls on the lower end of expenditures per student in Function 11, except for Round Rock and Lake Travis ISDs.

FUNCTION 11

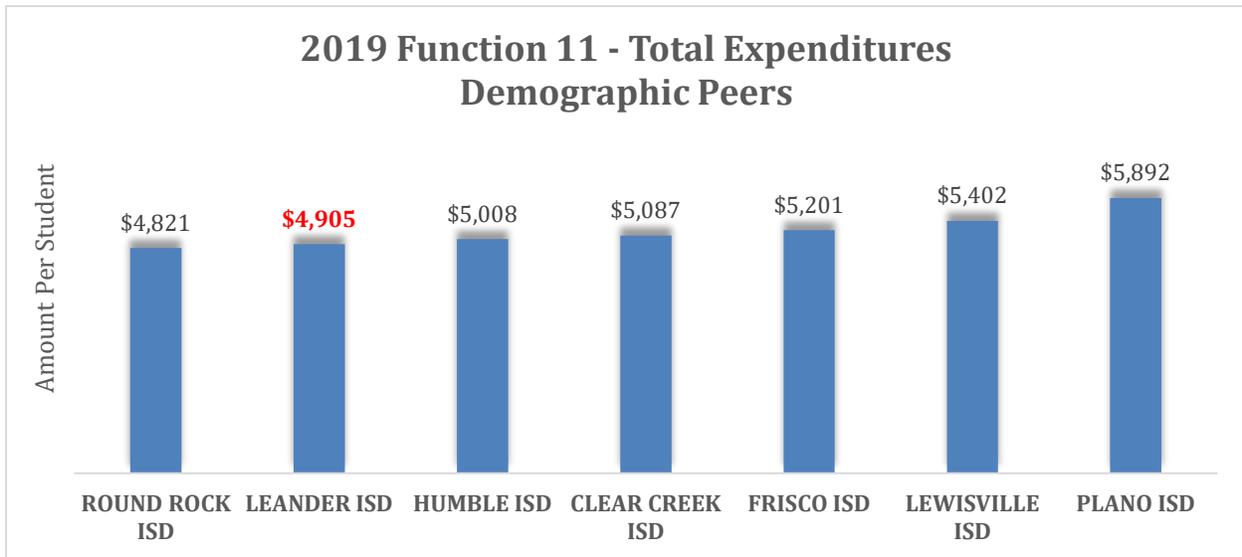


Figure 2.3: 2018-2019 General Fund Function 11 Total Expenditures per Student – Demographic Peers

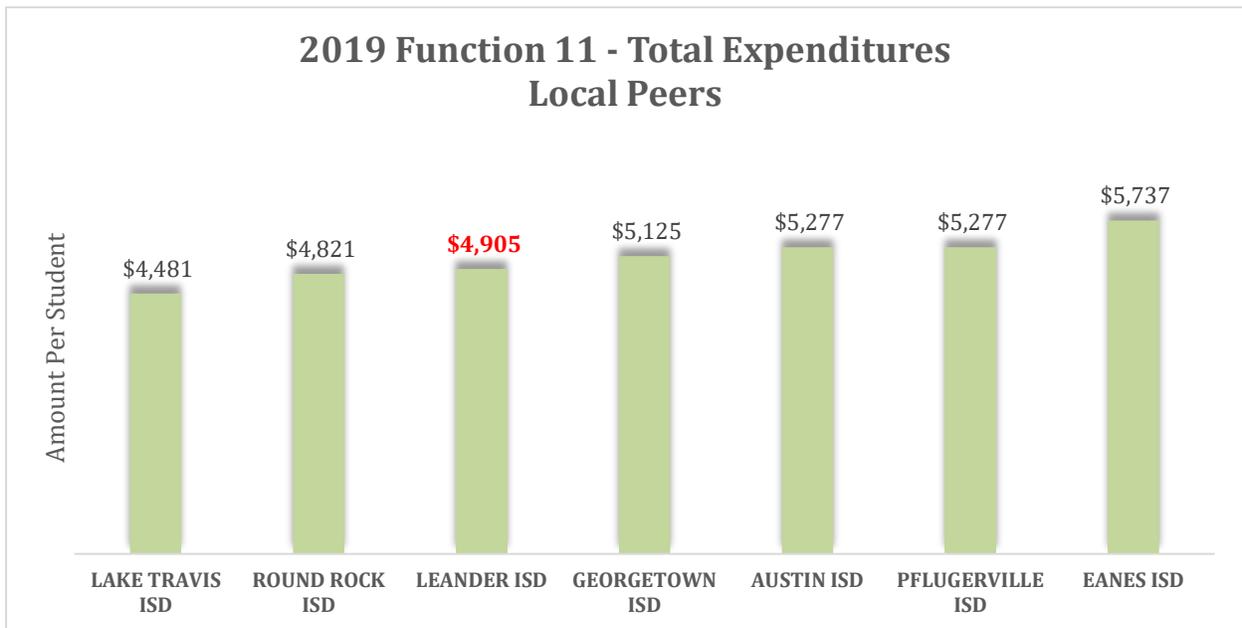


Figure 2.4: 2018-2019 General Fund Function 11 Total Expenditures per Student – Local Peers

Additional research was done at the object level, to see if LISD falls high or low within payroll or another area. In terms of total payroll expenditures in the classroom, LISD spends less per student than all districts in the Demographic Peer group except for Round Rock ISD.

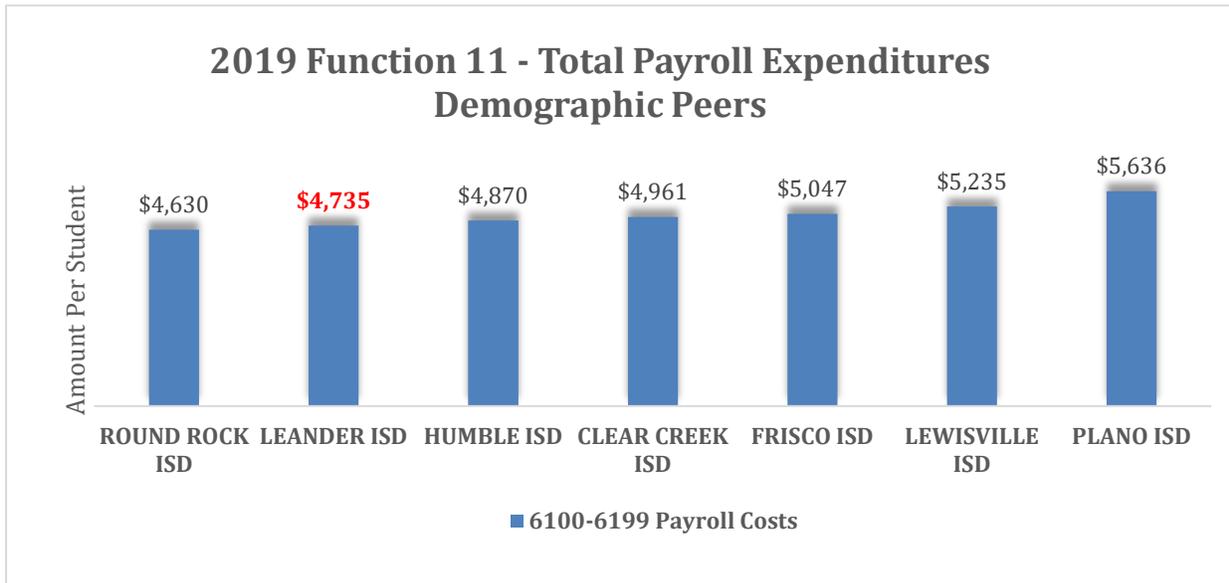


Figure 2.5: 2018-2019 General Fund Function 11 Total Payroll Expenditures per Student – Demographic Peers

In comparison to Local Peers, LISD spends more than Lake Travis and Round Rock ISD, but less than the other districts.

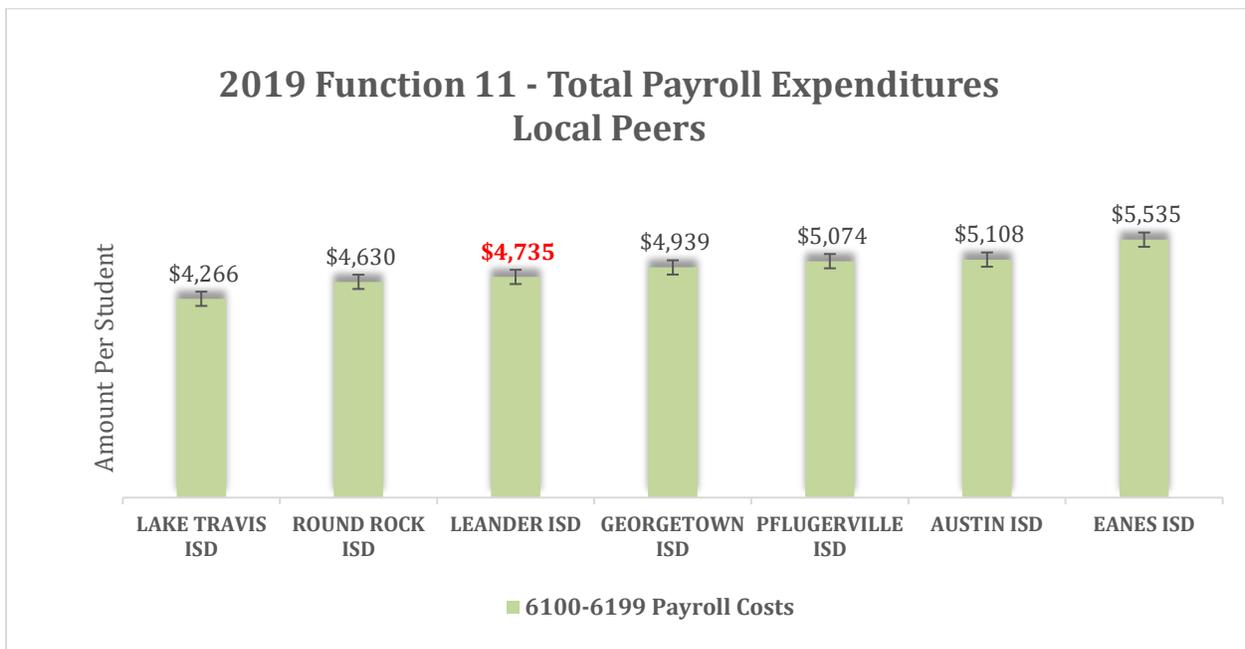


Figure 2.6: 2018-2019 General Fund Function 11 Total Payroll Expenditures per Student – Local Peers

Variances in the area of instructional payroll can result from differences in salary scales and staffing levels. Due to budget cuts in 2011-12, LISD increased its staffing ratios at the elementary level. For the 2020-21 school year, the Board approved additional teaching positions at the elementary level in order to comply with the TEA mandated 22:1 class size ratio.

This data is also prior to HB3, which triggered LISD to approve raises of approximately 7% to teaching staff. Those raises took effect in the 2019-20 school year. LISD will likely see an increase in expenditures per student in Function 11 in upcoming years due to these changes. These charts also include benefits which could vary between districts and is broken down later in this section.

Figures 2.7 and 2.8 break down instructional payroll between professional staff (certified teachers) and support personnel (instructional aides), and the comparisons remain the same between the Demographic Peer group. Leander ISD remains behind all districts except for Round Rock ISD.

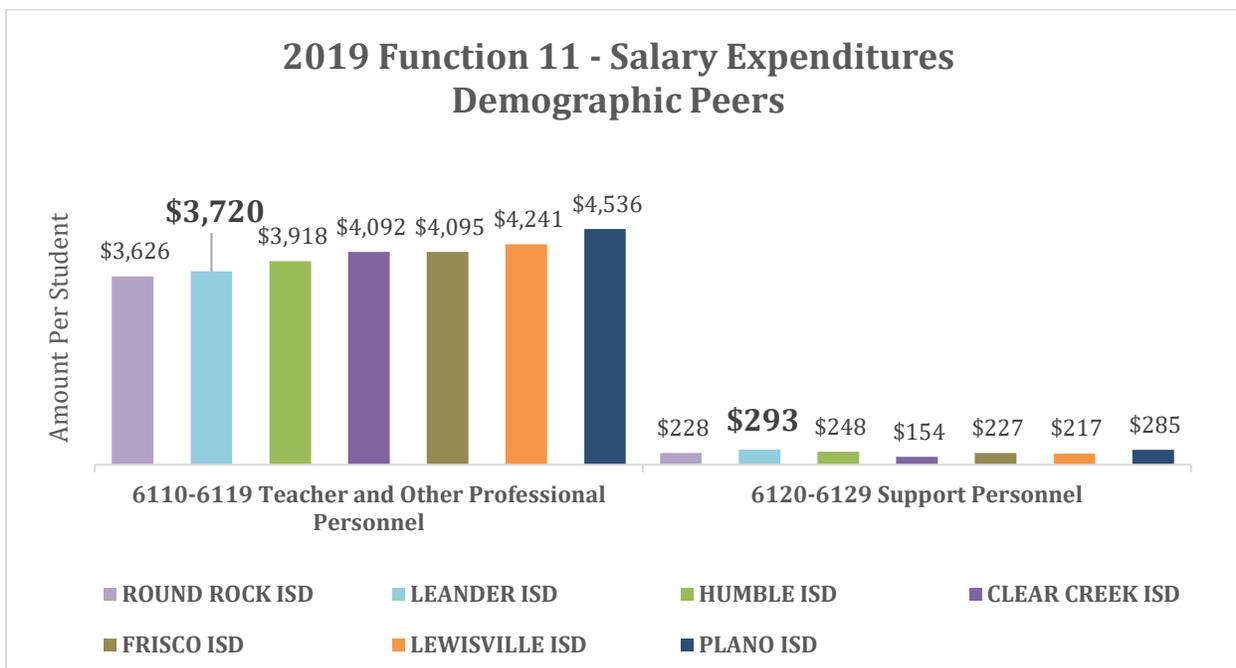


Figure 2.7: 2018-2019 General Fund Function 11 Salary Expenditures per Student – Demographic Peers

However, when compared to the Local Peer group, LISD is right in the middle of all the districts in terms of dollars spent per student for certified teachers and instructional aides. This data supports the fact that wages in Central Texas are lower than wages in the Dallas and Houston regions.

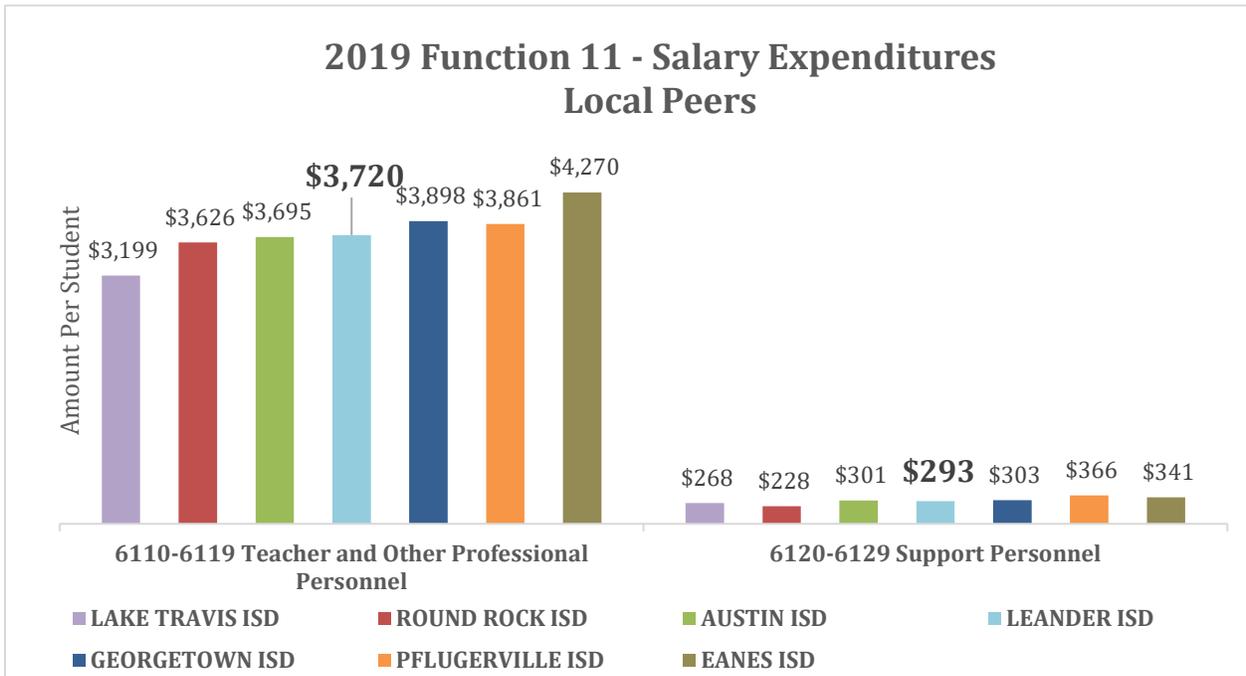


Figure 2.8: 2018-2019 General Fund Function 11 Salary Expenditures per Student – Local Peers

A comparison of employee allowances and benefits shows LISD slightly behind most of the Demographic Peer group and lower than all districts in the Local Peer group. A possible explanation for the difference in expenditures for benefits could be tied to LISD’s transfers from the General Fund to its Health Insurance Fund. Rather than recording these transfers as insurance expenditures in the appropriate functions, a transfer out is recorded. In Function 11, this transfer equates to about \$4 million. Recording this transfer as an expenditure would increase the amount spent per student in employee benefits whereas transfers are not included.

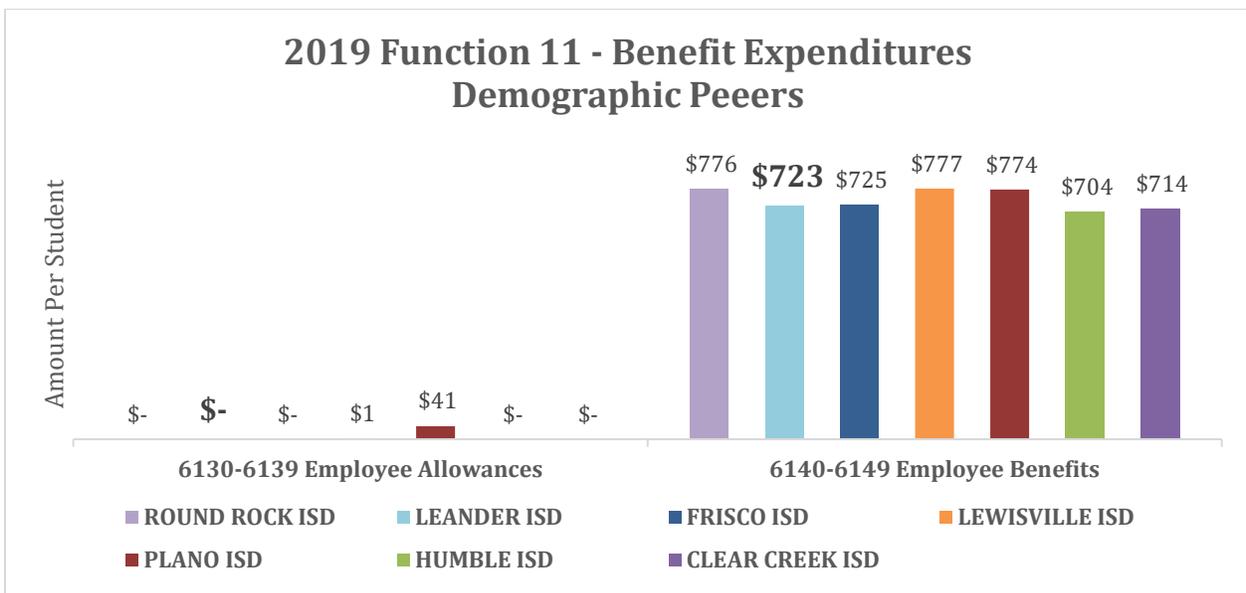


Figure 2.9: 2018-2019 General Fund Function 11 Benefit Expenditures per Student – Demographic Peers

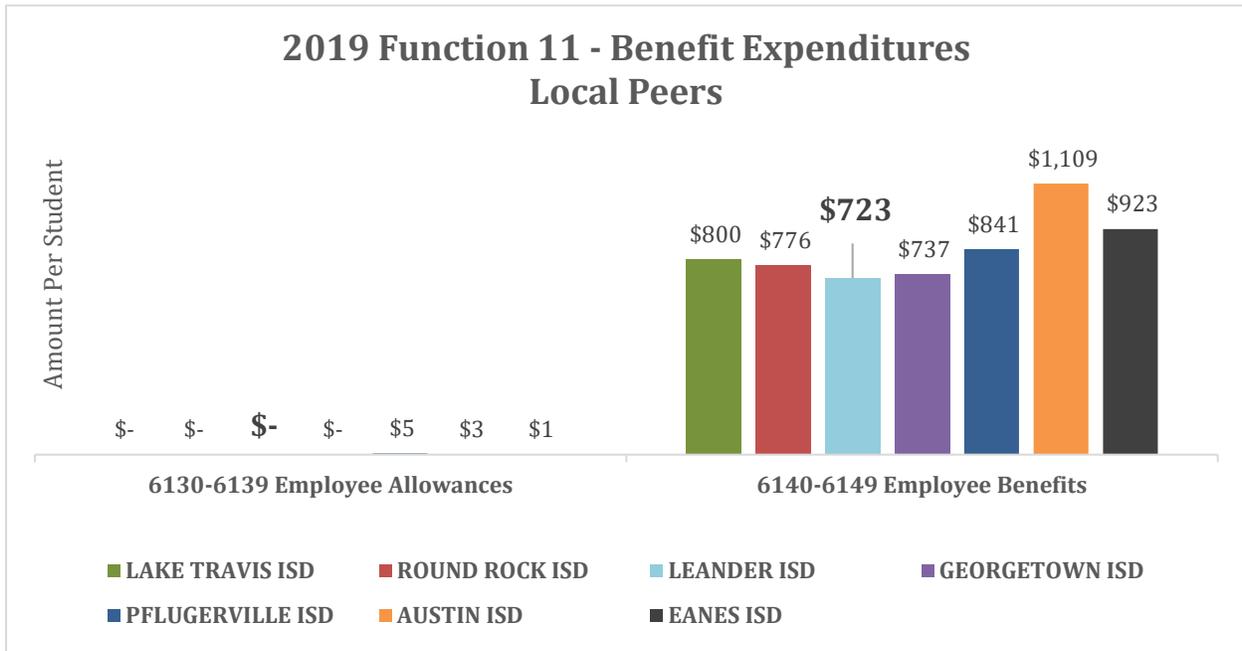


Figure 2.10: 2018-2019 General Fund Function 11 Benefit Expenditures per Student – Local Peers

Outside of payroll costs, operating costs per student for the District in Function 11 compare favorably to the Demographic Peer group for professional and contracted services and District spending is on the higher end for supplies at \$125/student. (Figure 2.11)

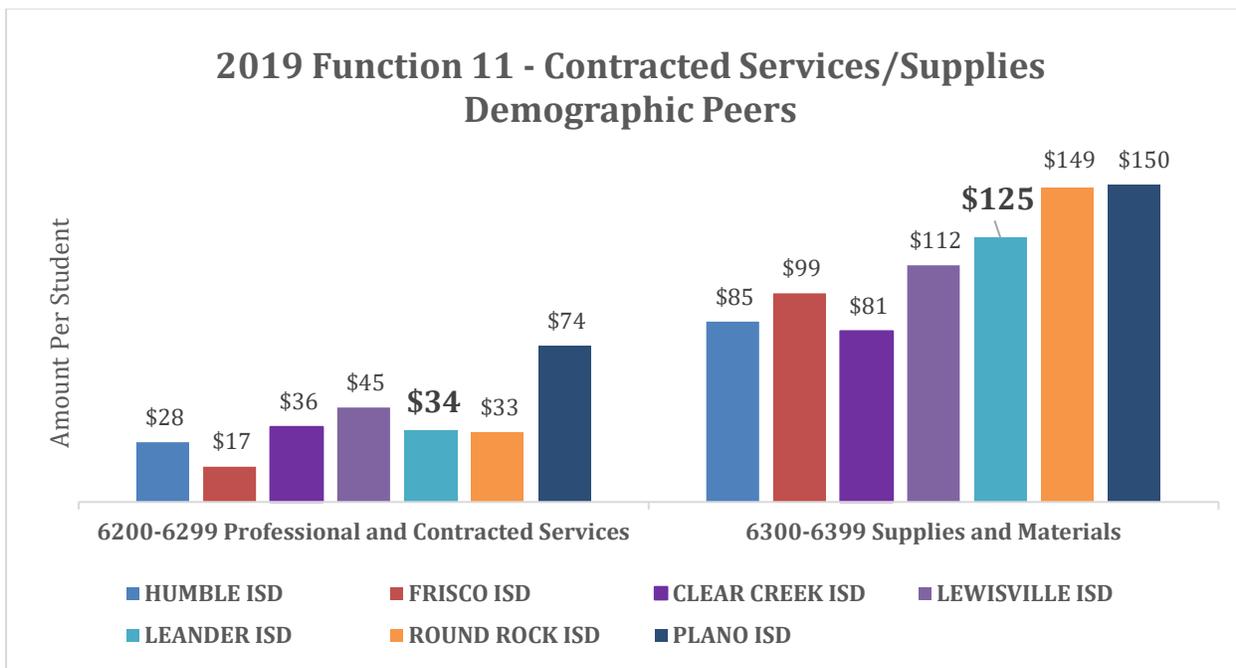


Figure 2.11: 2018-2019 General Fund Function 11 Contracted Services and Supplies Expenditures per Student – Demographic Peers

As shown in Figure 2.12, LISD is on the lower end of spending for professional and contracted services with Local Peers and again on the higher end of spending for supplies although expenditures for supplies in the Local Peer group is slightly higher than for the Demographic group. Very few expenditures would qualify as contracted services in Function 11 so the variances here are not easily identifiable.

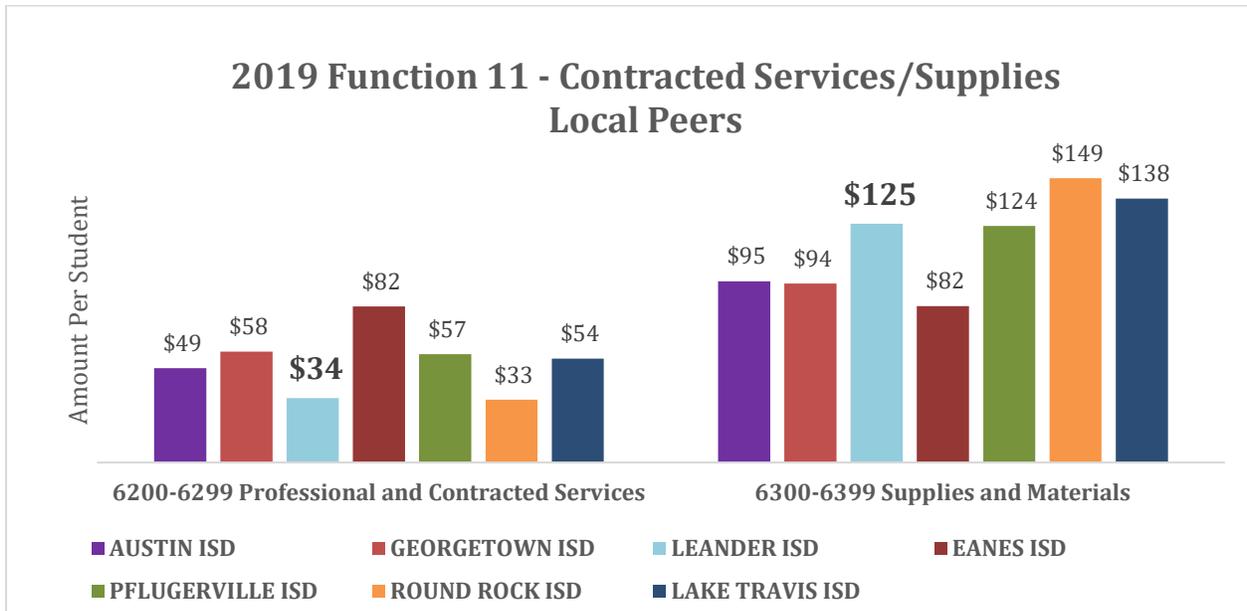


Figure 2.12: 2018-2019 General Fund Function 11 Contracted Services and Supplies Expenditures per Student – Local Peers

Other operating costs (6400-6499) in Function 11 would typically be costs for miscellaneous items, as travel for teachers and librarians would fall under Function 13. In the Demographic Peer group most districts are below the \$10/student threshold except for Plano ISD. The unusual spend there is unidentifiable. The large spend on capital outlay by Frisco ISD is most likely related to technology.

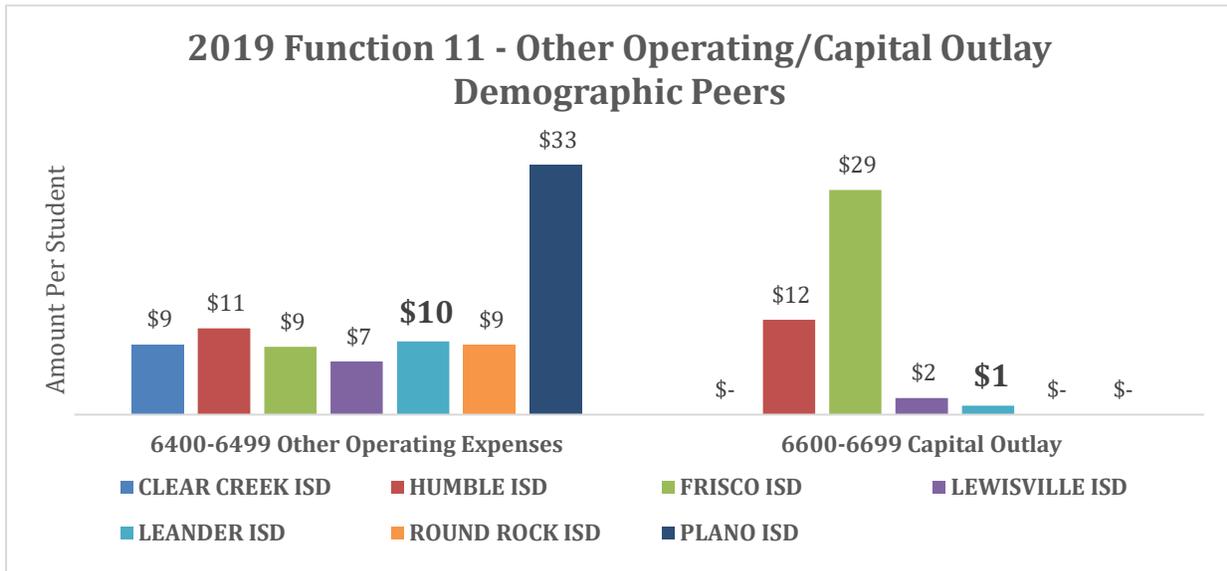


Figure 2.13: 2018-2019 General Fund Function 11 Other Operating and Capital Outlay Expenditures per Student – Demographic Peers

Among the Local Peers, dollars spent/student in other operating costs are more varied with Eanes ISD spending at a level comparable to Plano ISD. Again, the unusual spend there is unidentifiable. The large spend on capital outlay by Georgetown ISD is most likely related to technology.

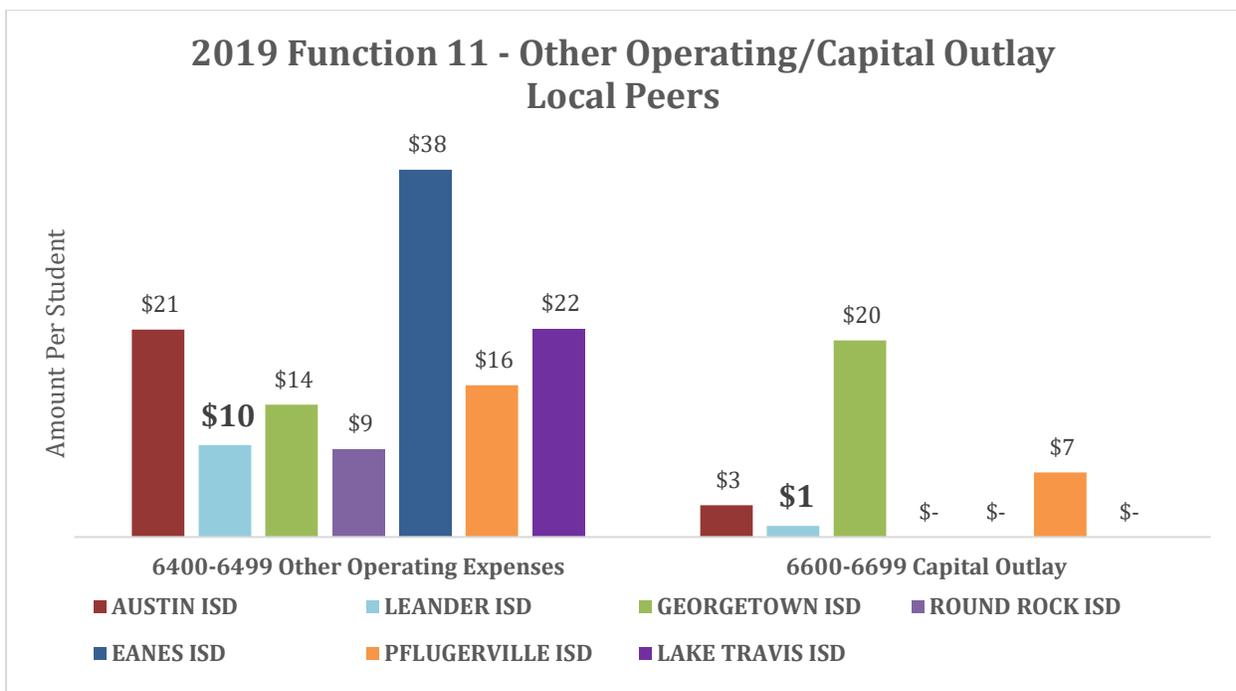


Figure 2.14: 2018-2019 General Fund Function 11 Other Operating and Capital Outlay Expenditures per Student – Local Peers

FUNCTION 12

Function 12 covers costs related to the library. Similar comparisons for payroll and operating expenditures in Function 12 are provided below. Data for other operating expenses (6400-6499) and capital outlay (6600-6699) are not provided as there is little to no expenditures in these areas for any district.

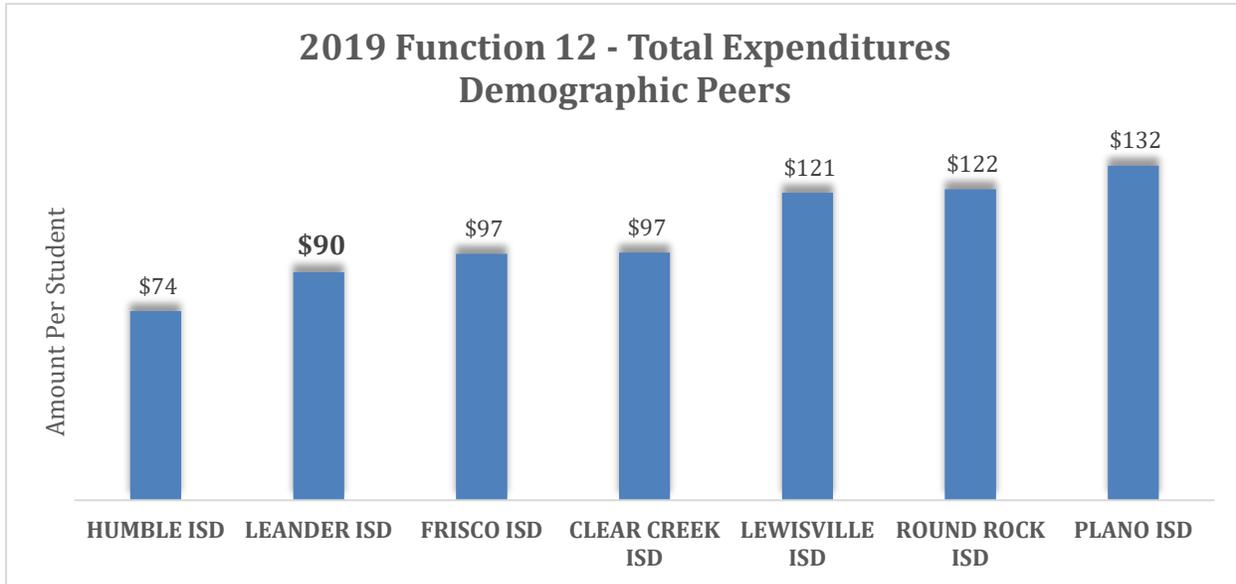


Figure 2.15: 2018-2019 General Fund Function 12 Total Expenditures per Student – Demographic Peers

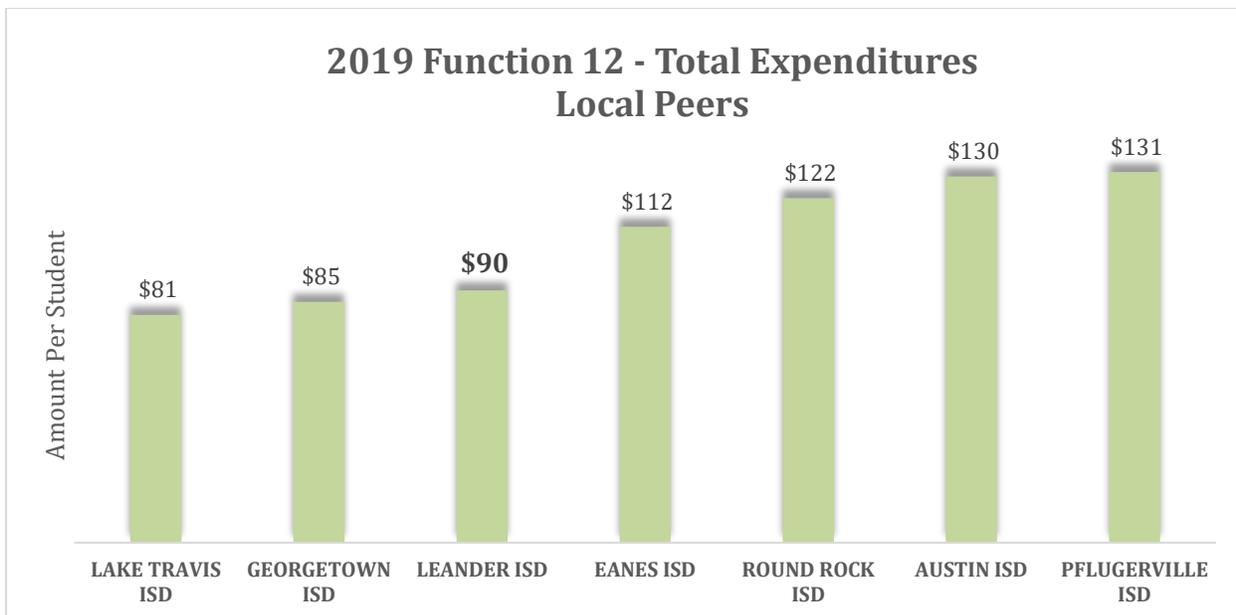


Figure 2.16: 2018-2019 General Fund Function 12 Total Expenditures per Student – Local Peers

There are three districts among all peer groups that spend less per student in Function 12. An additional breakdown by object code shows the most significant variance in LISD’s expenditure per student is in the area of support personnel, with LISD’s spend at \$4 per student.

As most districts employ one librarian per campus, the variances in personnel payroll most likely stem from variances in salary schedules. The higher spend in this area for the metroplex schools supports the fact that Central Texas wages lag behind the Dallas and Houston regions. As discussed under Function 11, raises approved in 2019-20 as a result of HB3 could bring LISD more in line with the peer groups.

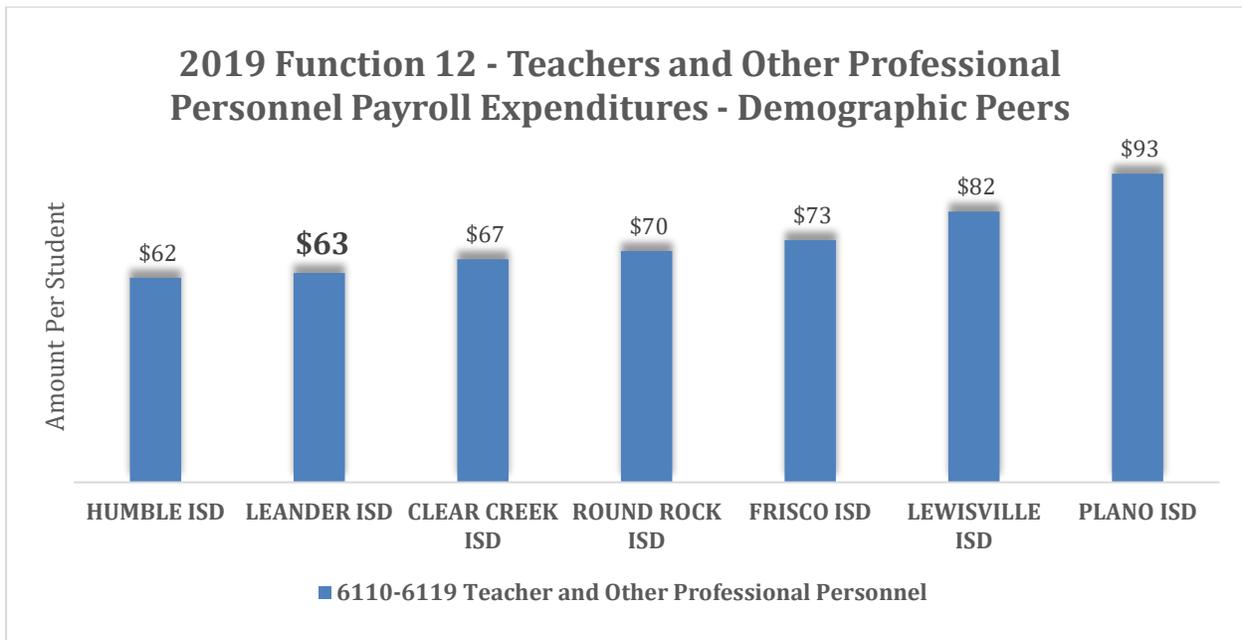


Figure 2.17: 2018-2019 General Fund Function 12 Teachers and Other Professional Personnel Payroll Expenditures per Student – Demographic Peers

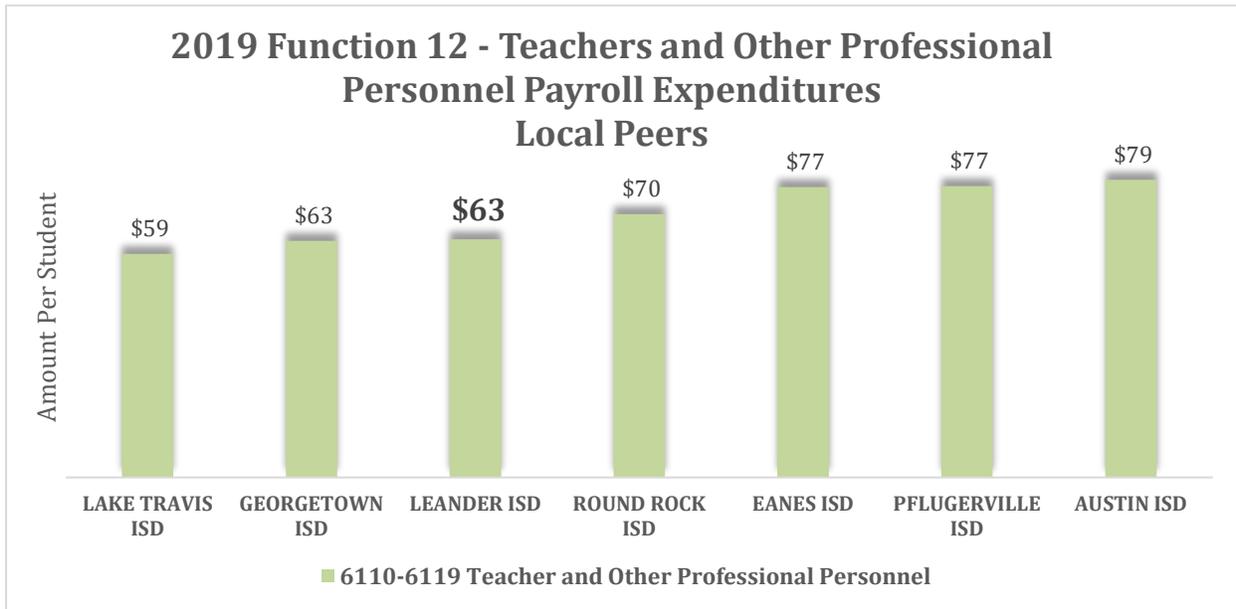


Figure 2.18: 2018-2019 General Fund Function 12 Teachers and Other Professional Personnel Payroll Expenditures per Student – Local Peers

Support personnel in the library would consist of a library aide. As shown by the variances below for objects 6120-6129, the allocation of an aide to the library varies drastically between districts. Humble and Georgetown ISDs report \$0 spend/student while Round Rock and Pflugerville ISDs report \$17-\$25/student in library support personnel. Employee benefits spend in Function 12 is relatively comparable, with the exception of Austin ISD at \$24/student.

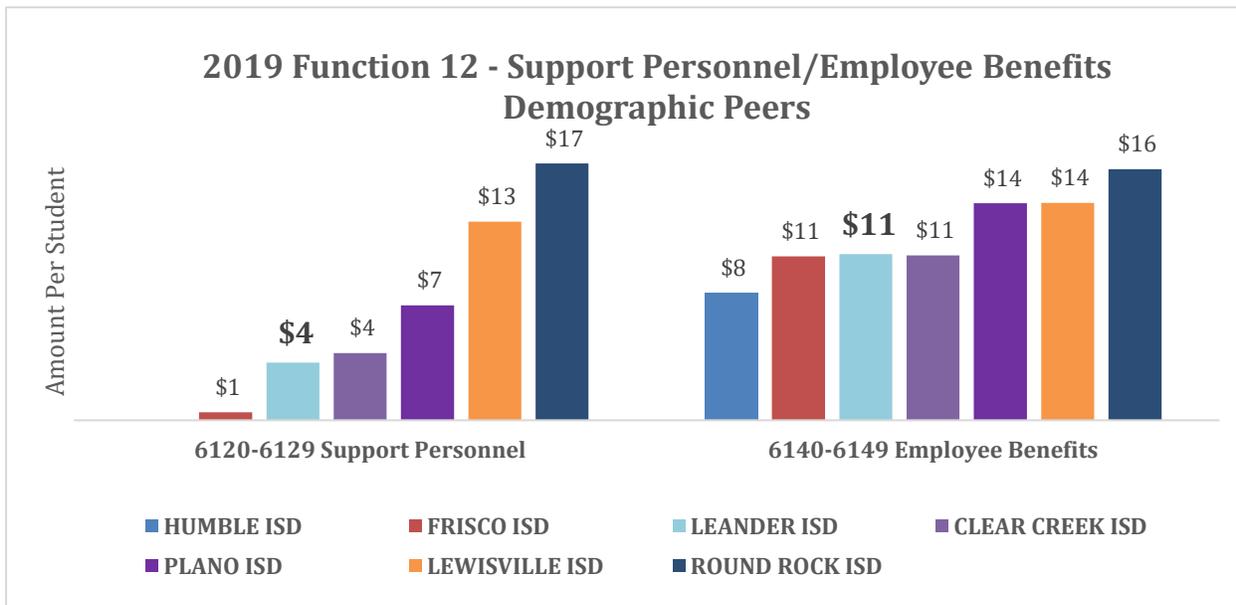


Figure 2.19: 2018-2019 General Fund Function 12 Support Personnel/Employee Benefits Expenditures per Student – Demographic Peers

Within the Demographic Peer group, it appears Round Rock and Lewisville ISDs provide library aides to their campus based on the amount spent per student. Within the Local Peer group, that same assumption can be made about Round Rock, Austin, and Pflugerville ISDs.

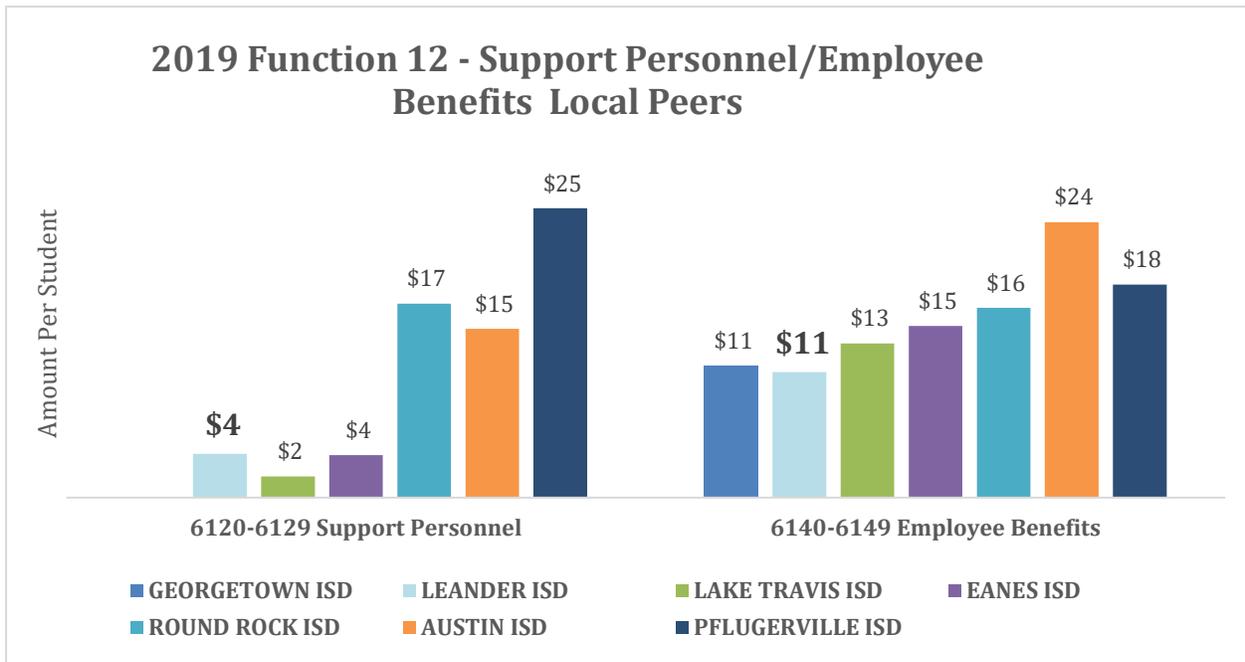


Figure 2.20: 2018-2019 General Fund Function 12 Support Personnel/Employee Benefits Expenditures per Student – Local Peers

As with Function 11, contracted services under Function 12 should be minimal and most likely are related to equipment repairs and/or license renewals.

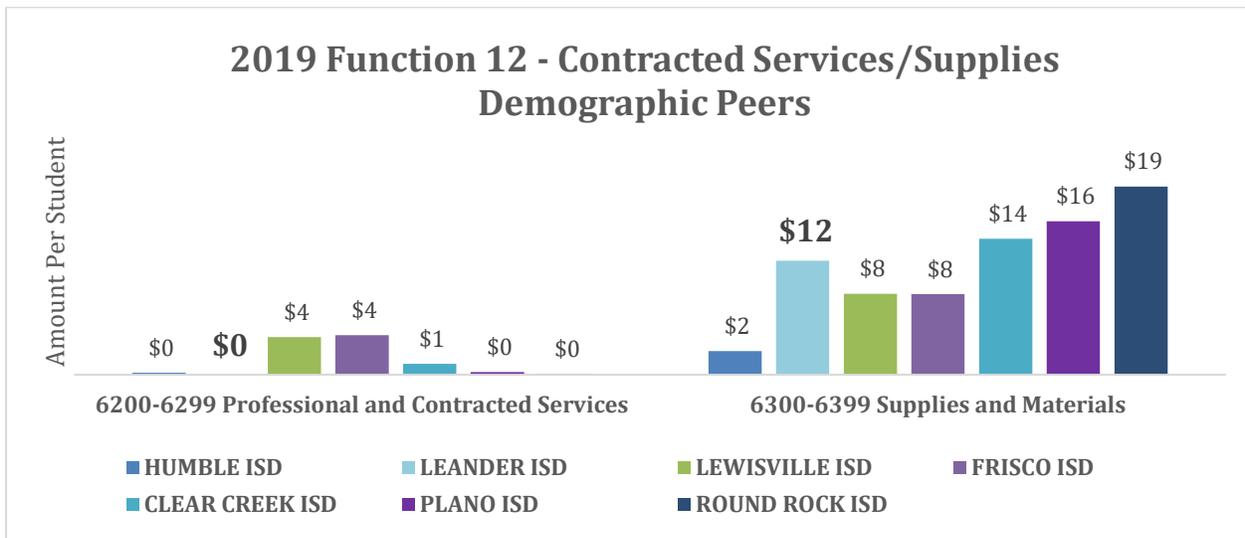


Figure 2.21: 2018-2019 General Fund Function 12 Contracted Services and Supplies Expenditures per Student – Demographic Peers

Expenditures for supplies in this area are mostly related to the purchase of books. The spend per student varies greatly among districts in both peer groups and can be interpreted to mean books are replaced at varying intervals.

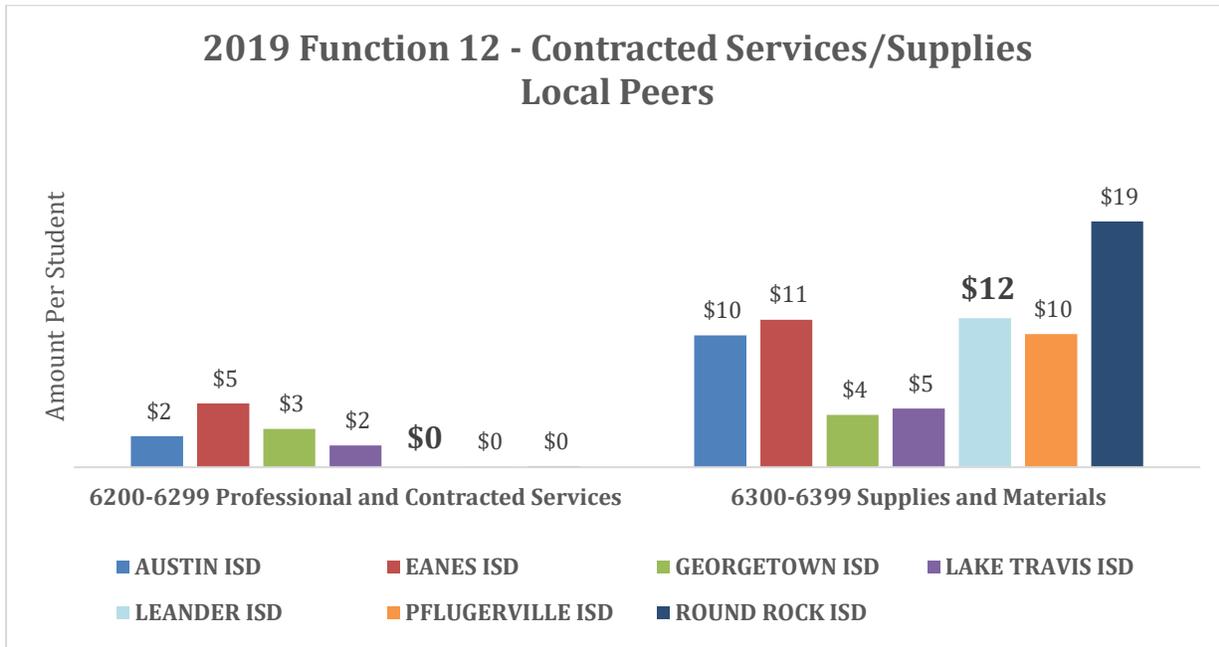


Figure 2.22: 2018-2019 General Fund Function 12 Contracted Services and Supplies Expenditures per Student – Local Peers

FUNCTION 13

Function 13 is used to account for activities related to curriculum and professional development. LISD falls in the middle of the spending levels at \$187/student while the level of spend varies greatly. Round Rock ISD spent a high of \$350 per student, where Lewisville ISD spent only \$40 per student in total Function 13 costs.

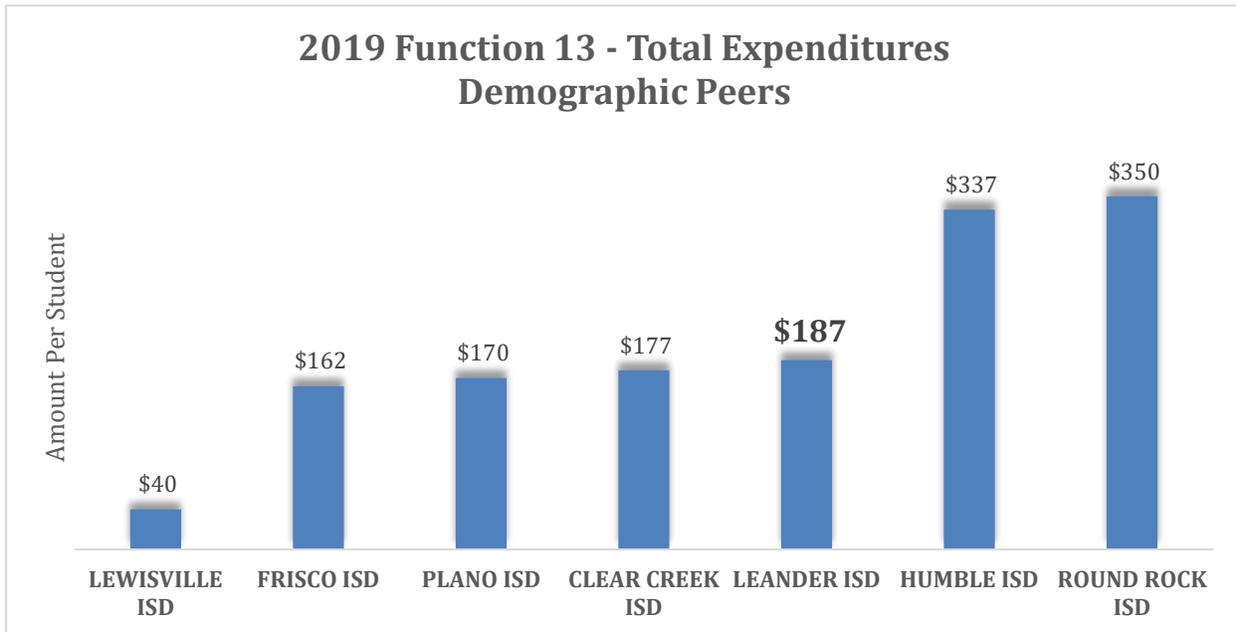


Figure 2.23: 2018-2019 General Fund Function 13 Total Expenditures per Student – Demographic Peers

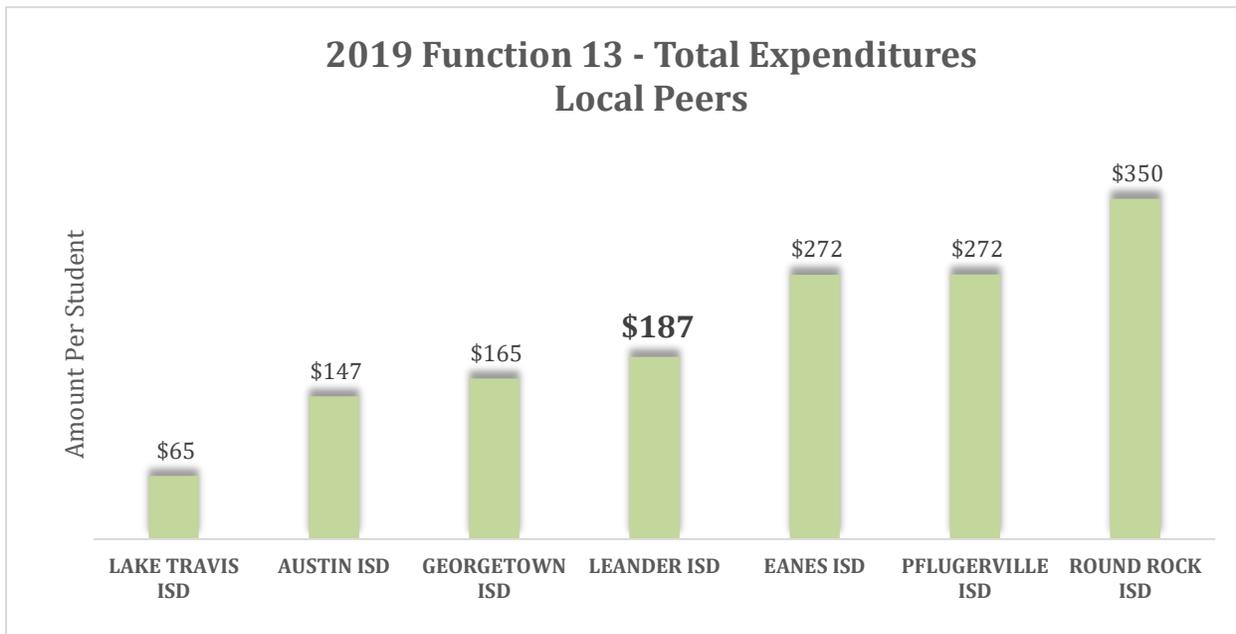


Figure 2.24: 2018-2019 General Fund Function 13 Total Expenditures per Student – Local Peers

Diving into the expenditures by object level, other districts spend more in professional payroll whereas LISD spends more in support personnel. This variance could be a coding error as personnel paid out of Function 13 would be instructional coaches and/or curriculum development. Extra-duty pay for teachers to develop curriculum would also fall under professional personnel

rather than auxiliary staff. Leander ISDs spend for personnel in this function greatly exceeds both the Demographic and Local Peer groups further indicating a coding error.

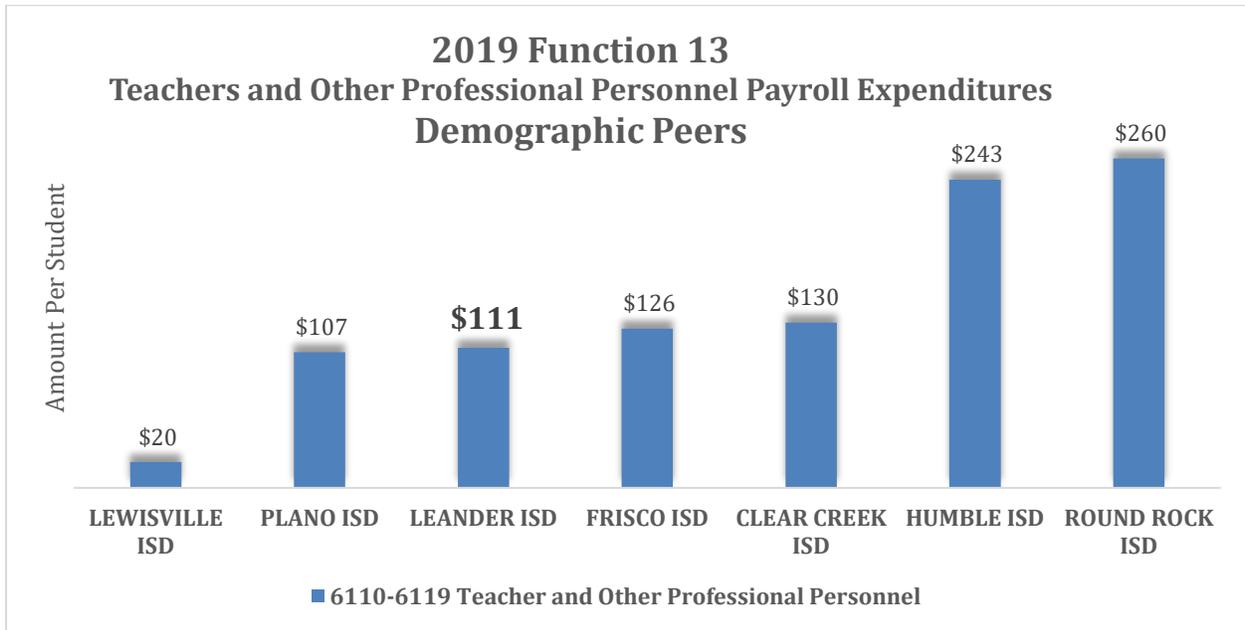


Figure 2.25: 2018-2019 General Fund Function 13 Teachers and Other Professional Personnel Payroll Expenditures per Student – Demographic Peers

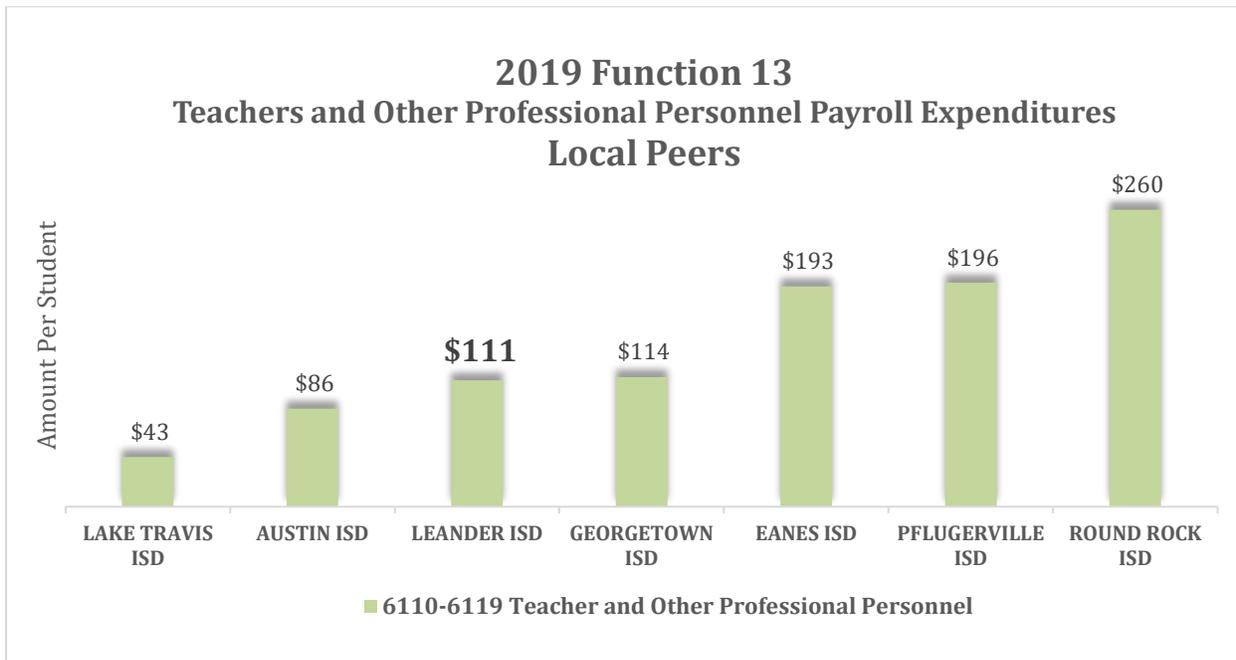


Figure 2.26: 2018-2019 General Fund Function 13 Teachers and Other Professional Personnel Payroll Expenditures per Student – Local Peers

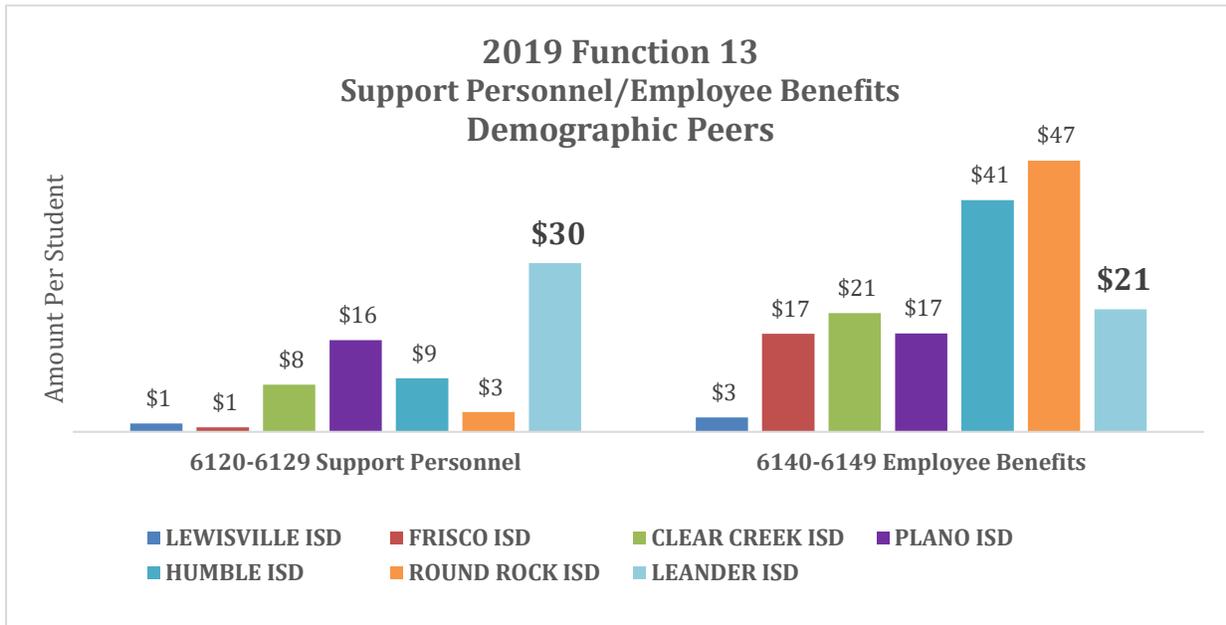


Figure 2.27: 2018-2019 General Fund Function 13 Support Personnel/Employee Benefits Expenditures per Student – Demographic Peers

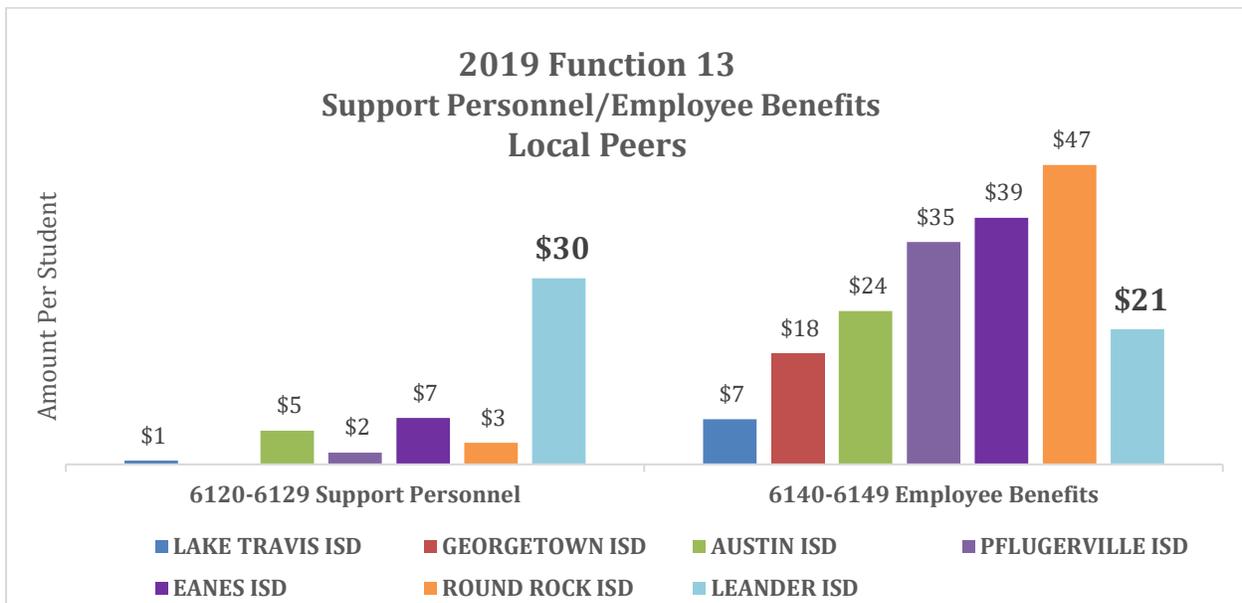


Figure 2.28: 2018-2019 General Fund Function 13 Support Personnel/Employee Benefits Expenditures per Student – Local Peers

In reviewing other costs within Function 13, the following observations are noted. LISD spends less than most districts in contracted services. This is where consultants for professional development would be coded so either the district does not hire many consultants in this area or those costs are miscoded. Spending on supplies within the Demographic Peer group varies somewhat with Humble ISD expending quite a bit more. Spending for travel related to

professional development is fairly consistent. It appears Central Texas schools spend more than metroplex peers which could indicate a difference in regional offerings.

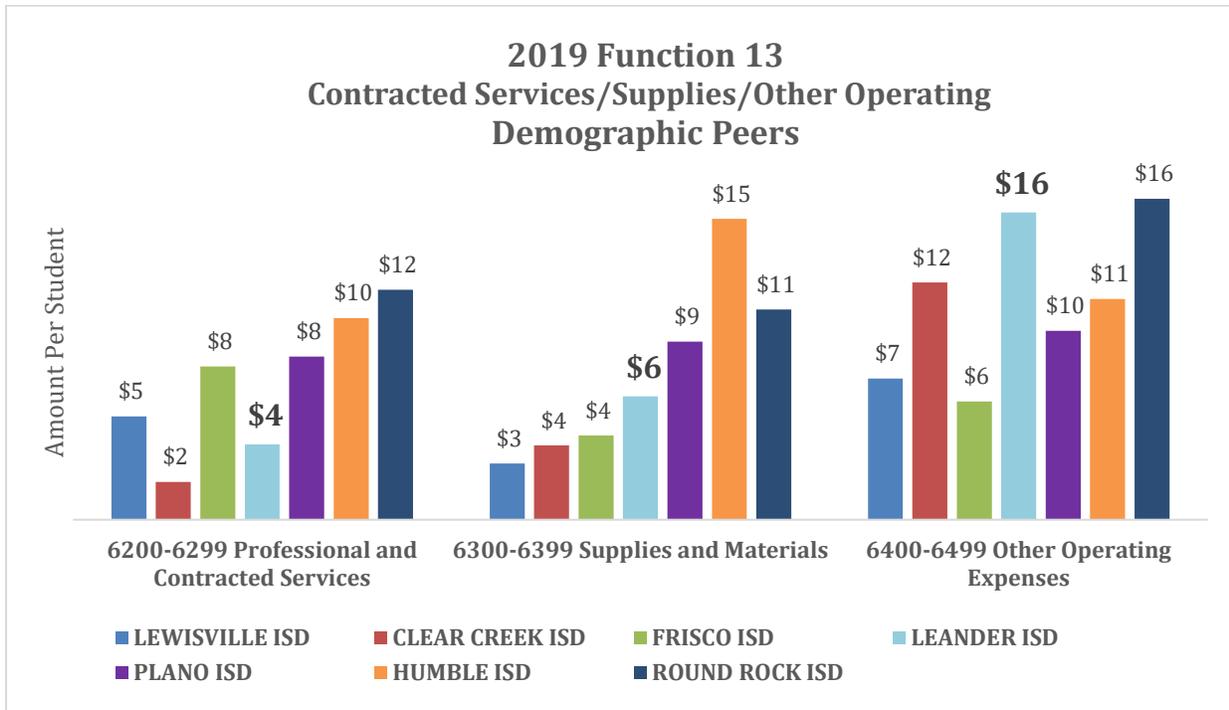


Figure 2.29: 2018-2019 General Fund Function 13 Contracted Services and Supplies and Other Expenditures per Student – Demographic Peers

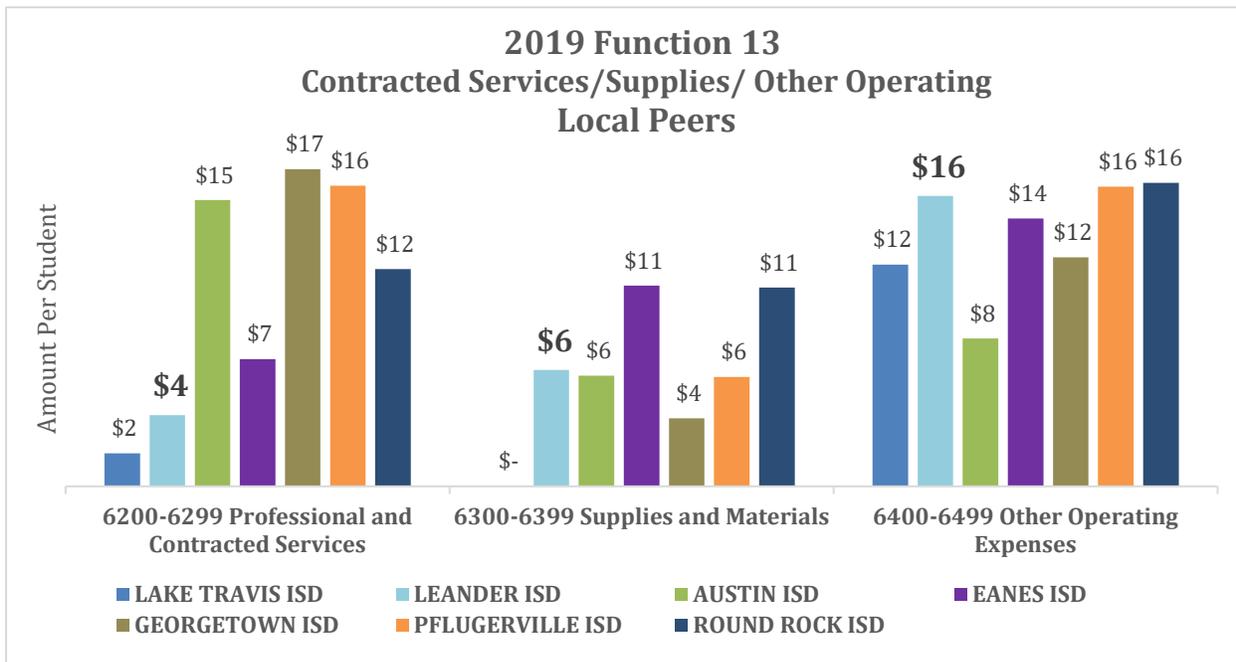


Figure 2.30: 2018-2019 General Fund Function 13 Contracted Services and Supplies and Other Expenditures per Student – Local Peers

To further analyze expenditures in the instruction and instruction related areas, we have compared the 2018-19 numbers to current budgets. Figure 2.31 below outlines expenditures per student for LISD from 2018-19 to 2020-21. The data from 2019-20 will be finalized with the completion of the audit and 2020-21 data is based on currently budgeted funds per student.

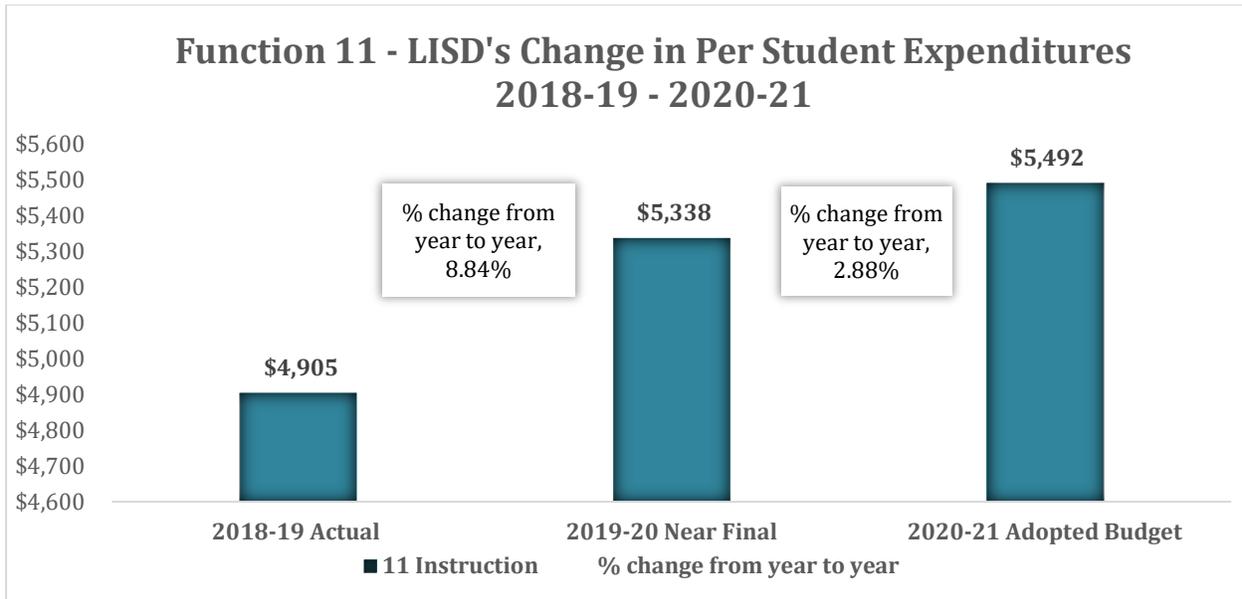


Figure 2.31: General Fund Function 11 – LISD’s Change in Per Student Expenditures from 2018-2019 to 2020-2021

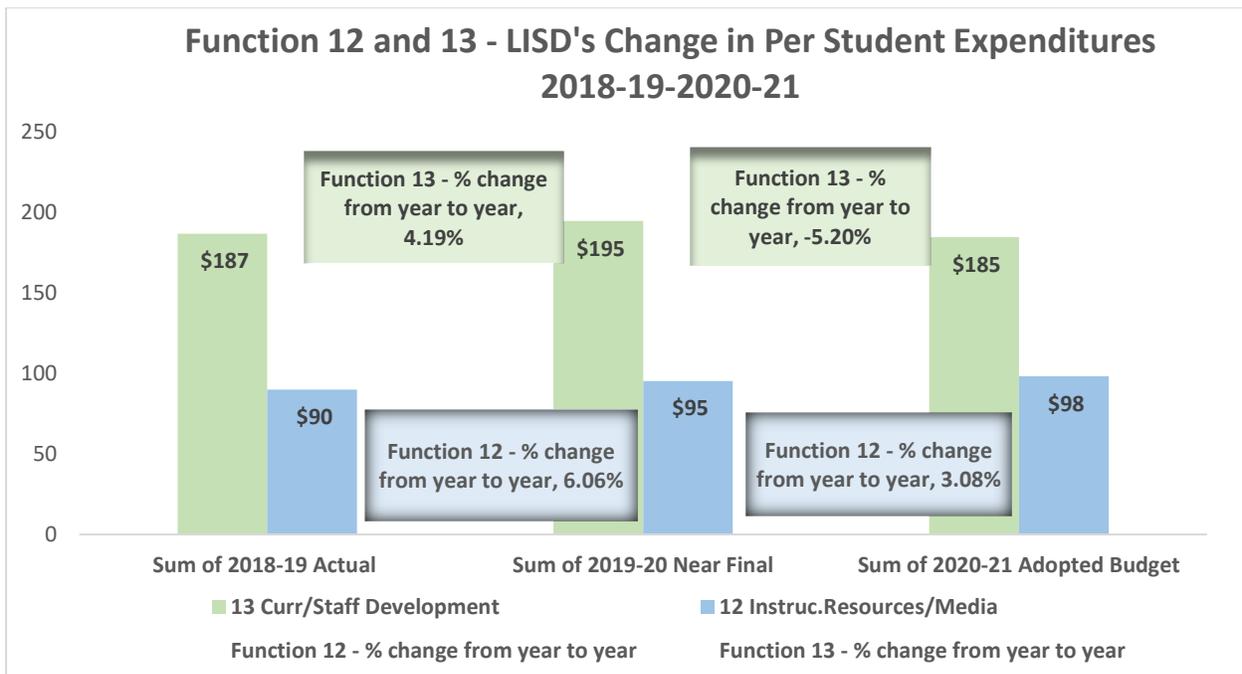


Figure 2.32: General Fund Function 12 & 13 – LISD’s Change in Per Student Expenditures from 2018-2019 to 2020-2021

The significant increase in the percentage spent in Functions 11, 12 and 13 between 2018-19 and 2019-20 is attributable to the pay increases the Board approved. The increase between 2019-20 and 2020-21 reflect the projected enrollment growth. Future comparisons will include a deeper breakdown of staffing, and areas of high variance will be thoroughly investigated.

INSTRUCTIONAL AND SCHOOL LEADERSHIP

Instructional Leadership covers costs to oversee and support schools at the administrative/central office level. School Leadership captures those costs related to the principal’s office within a campus. When reviewing Instructional and School Leadership together, LISD’s expenditures per student are on the lower end, with Lake Travis ISD and Clear Creek ISD being the only two districts falling below the district. LISD’s spend on Instructional Leadership is more in line with its Demographic Peers than its Local Peers, while School Leadership is on the lower end as compared to both peer groups. Only Lake Travis and Eanes ISDs spend less per student on School Leadership.

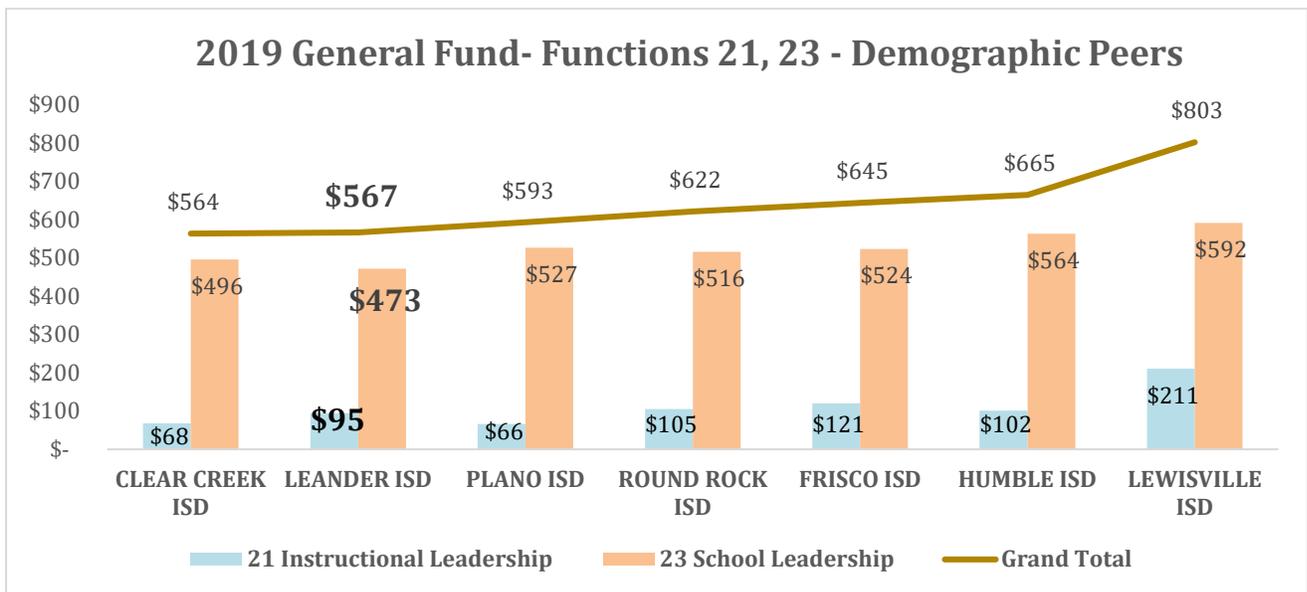


Figure 3.1: 2018-2019 General Fund Function 21 & 23 Expenditures Per Student – Demographic Peers

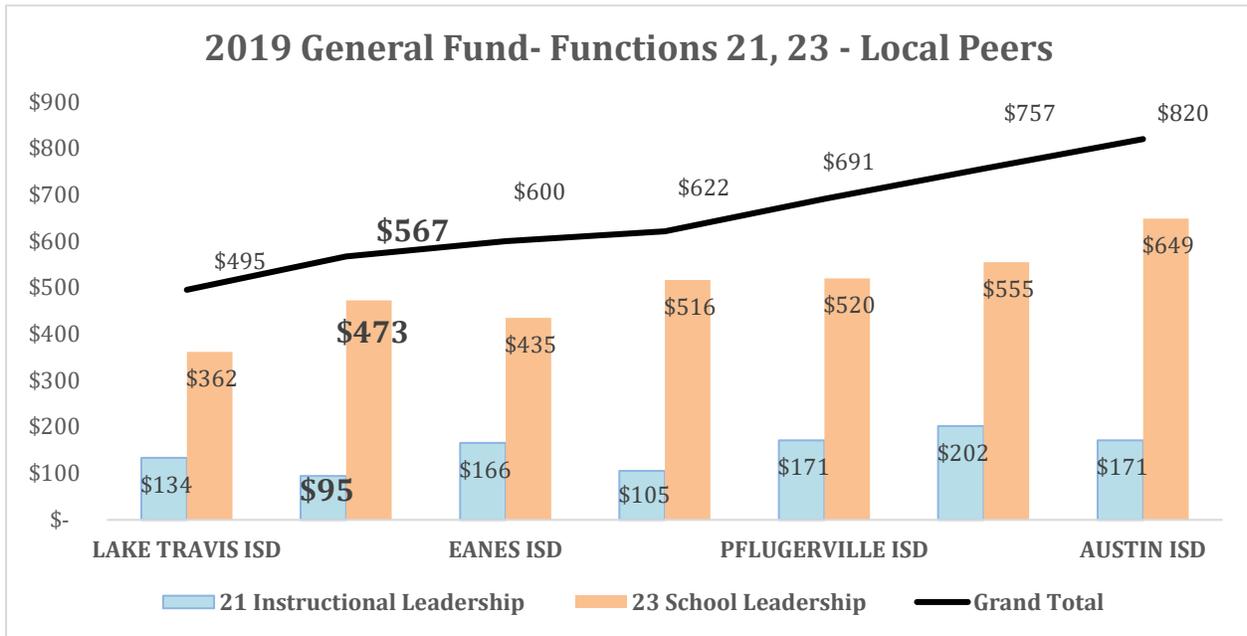


Figure 3.2: 2018-2019 General Fund Function 21 & 23 Expenditures Per Student – Local Peers

In order to identify the source of the variances, focus was placed on payroll for Functions 21 and 23. In Function 21, LISD spends less per student in comparison to its Local Peers and falls to the lower end in comparison to its Demographic Peers. Lewisville ISD has the highest expenditures per student at \$199/student, while LISD spends \$80/student. These variances could be due to differences in salaries paid and FTEs in this area.

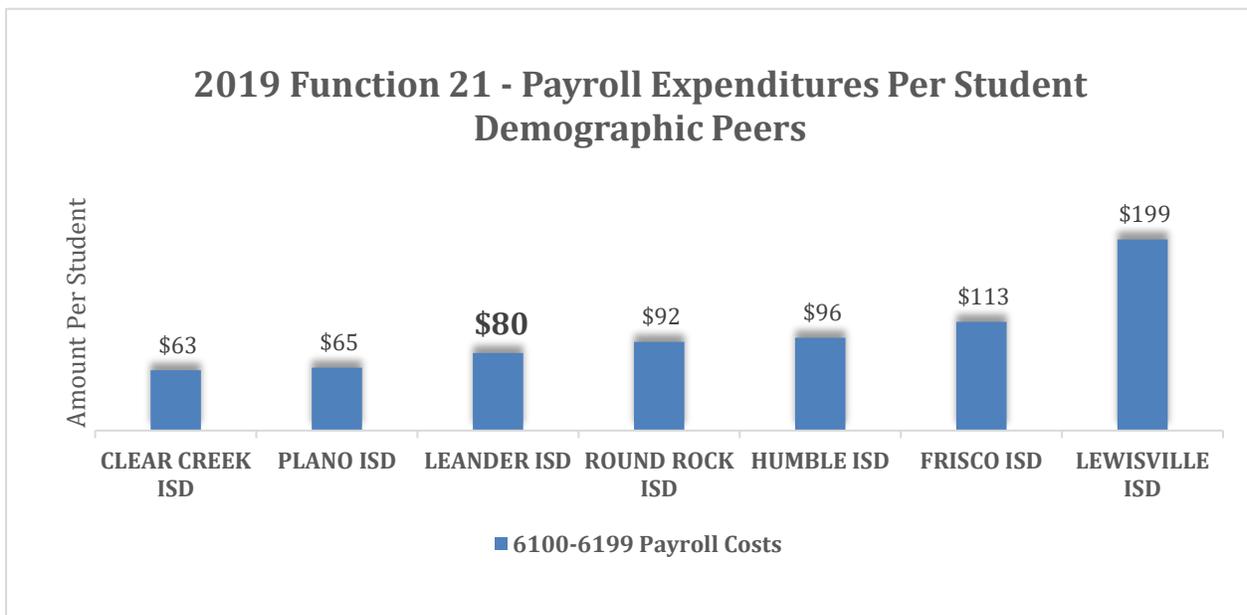


Figure 3.3: 2018-2019 General Fund Function 21 Payroll Expenditures Per Student – Demographic Peers

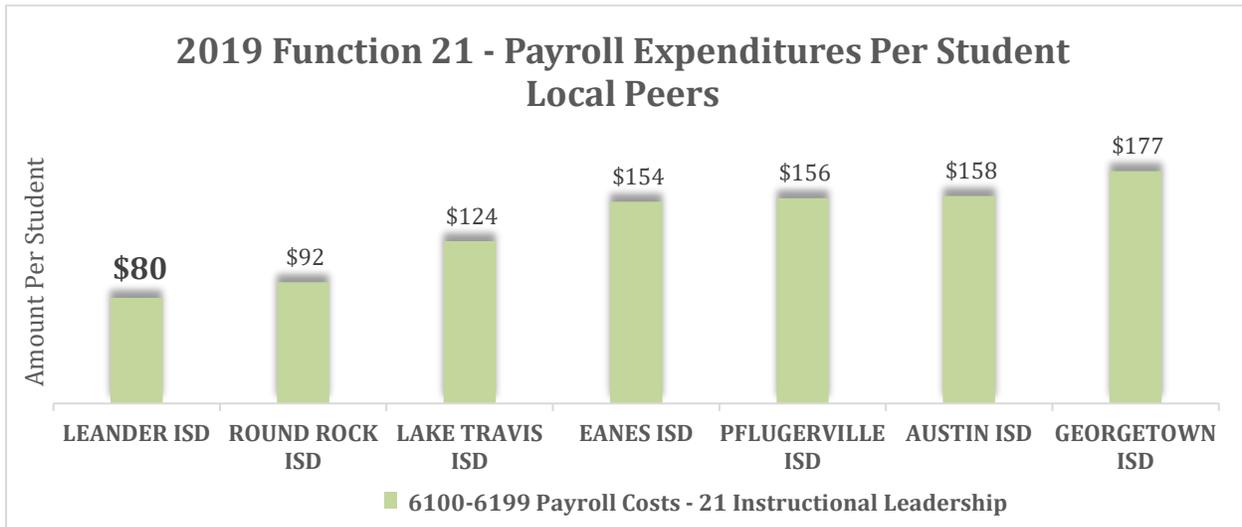


Figure 3.4: 2018-2019 General Fund Function 21 Payroll Expenditures Per Student – Local Peers

In Function 23 payroll costs, LISD expends more per student than Eanes and Lake Travis ISDs but falls behind all other districts. Again, these differences could stem from variances in salaries offered, as well as the number of assistant principals provided at campuses.

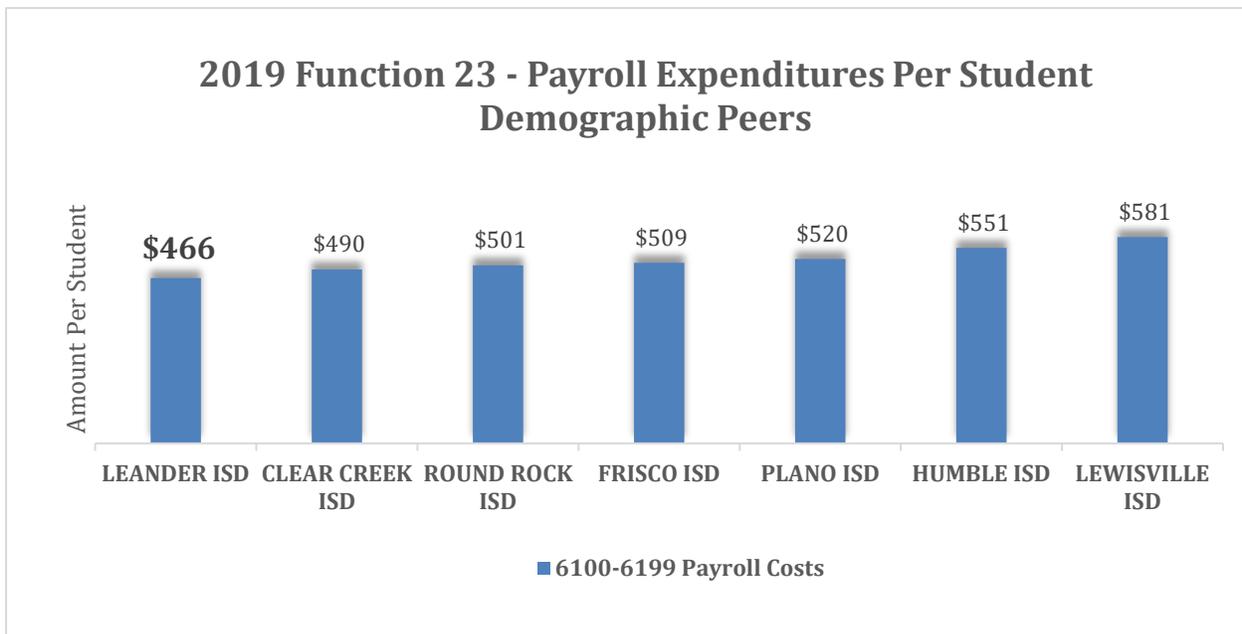


Figure 3.5: 2018-2019 General Fund Function 23 Payroll Expenditures Per Student – Demographic Peers

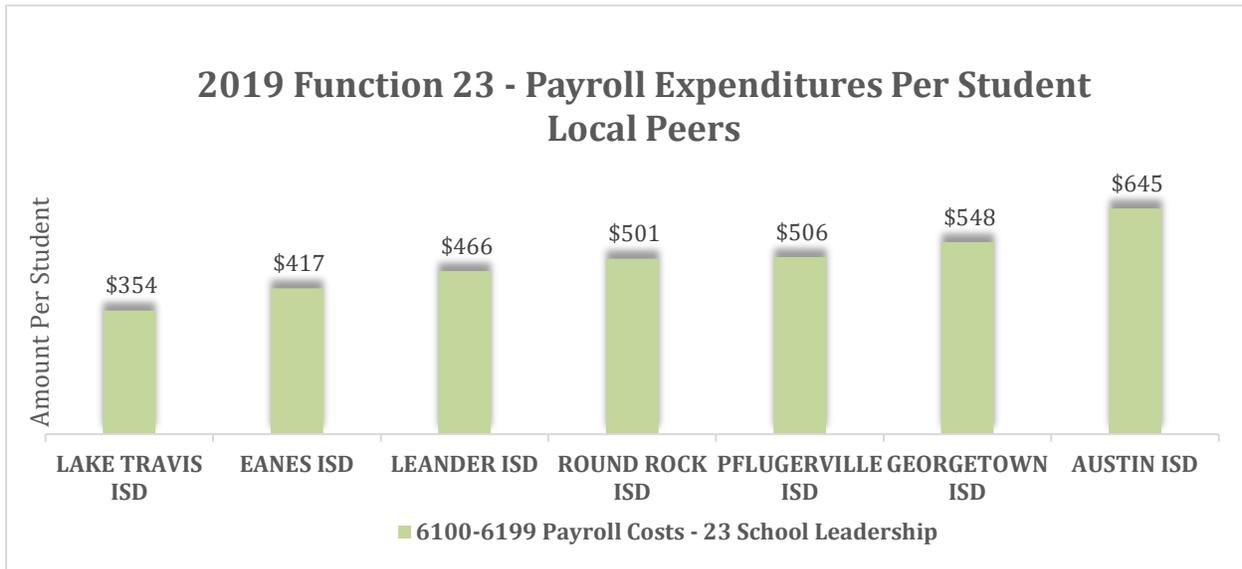


Figure 3.6: 2018-2019 General Fund Function 23 Payroll Expenditures Per Student – Local Peers

When looking at operating expenditures for Functions 21 and 23, the most significant variance is in Function 21, where LISD spends more in professional and contracted services than most districts (\$11/student), but spends less in supplies and materials (\$1/student).

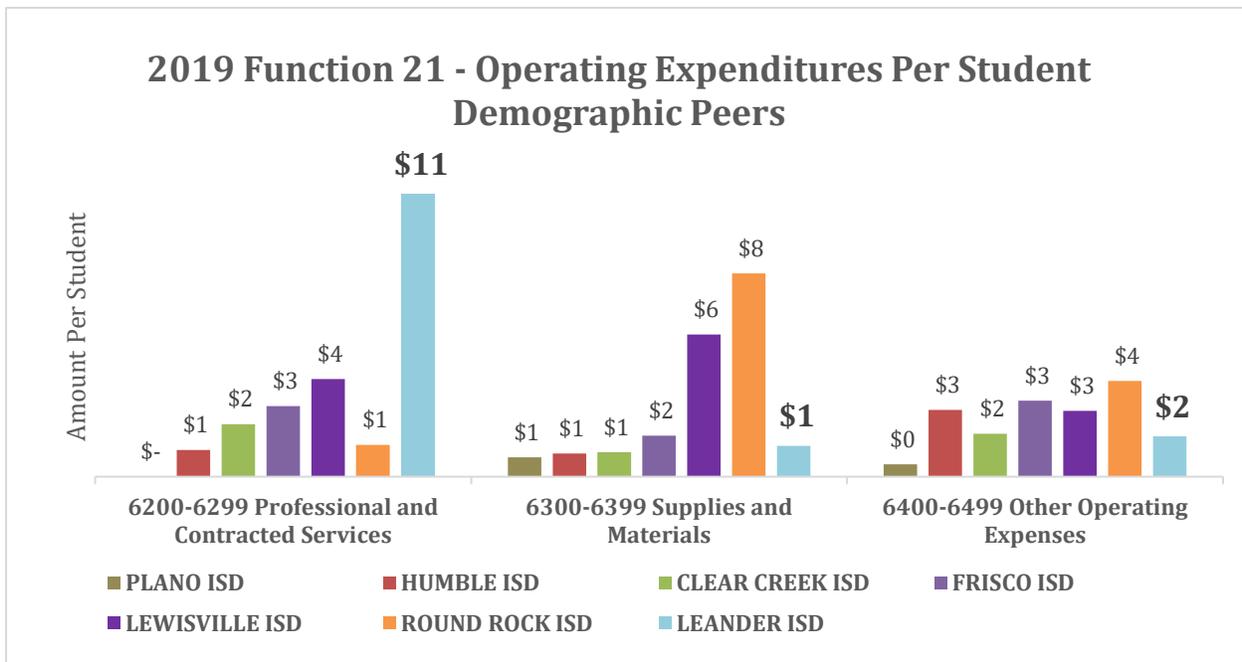


Figure 3.7: 2018-2019 General Fund Function 21 Operating Expenditures Per Student – Demographic Peers

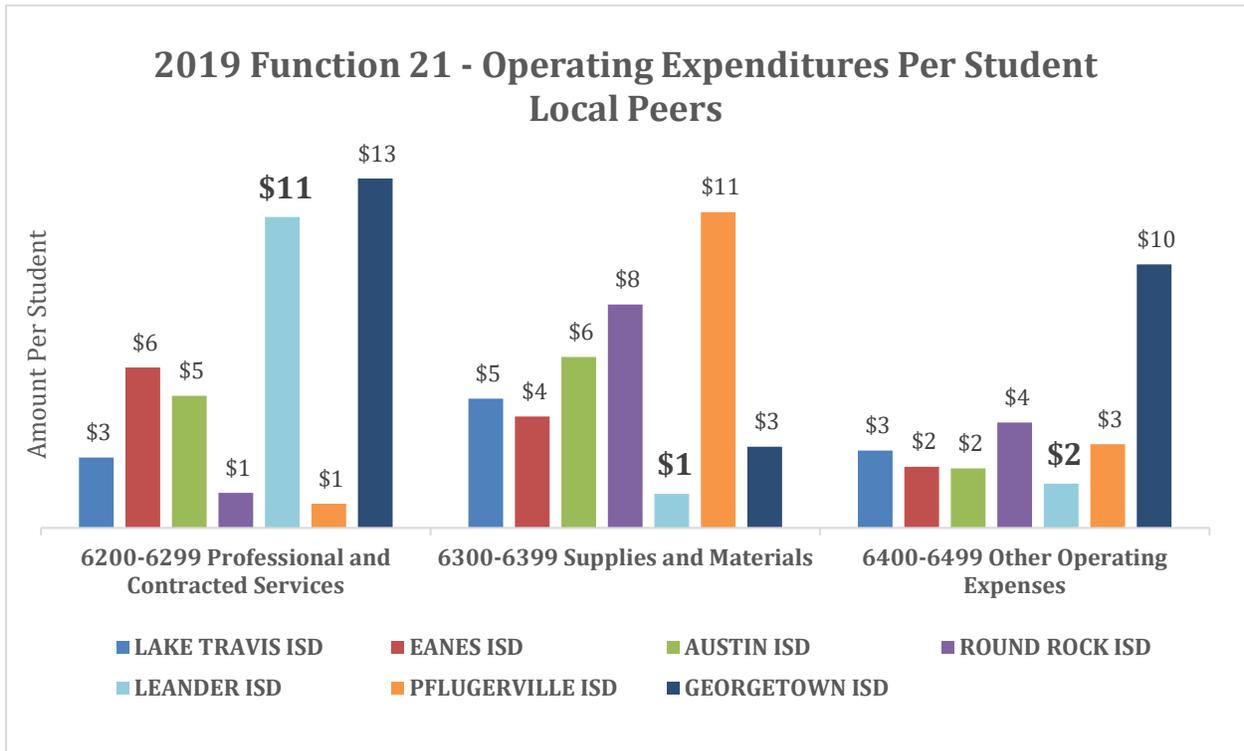


Figure 3.8: 2018-2019 General Fund Function 21 Operating Expenditures Per Student – Local Peers

A review of Function 23 costs shows comparable levels of spending between the two peer groups. In all categories of spend among both peer groups, LISD trends on the low end in all categories; contracted services, supplies, and other operating.

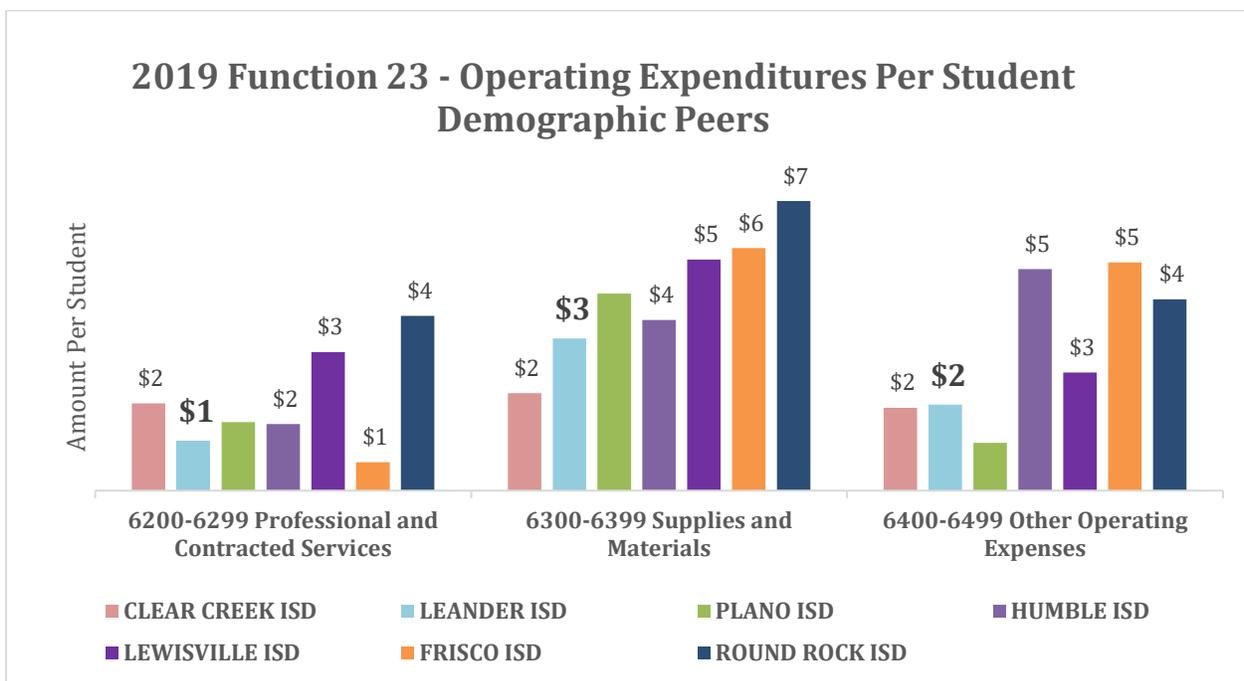


Figure 3.9: 2018-2019 General Fund Function 23 Operating Expenditures Per Student – Demographic Peers

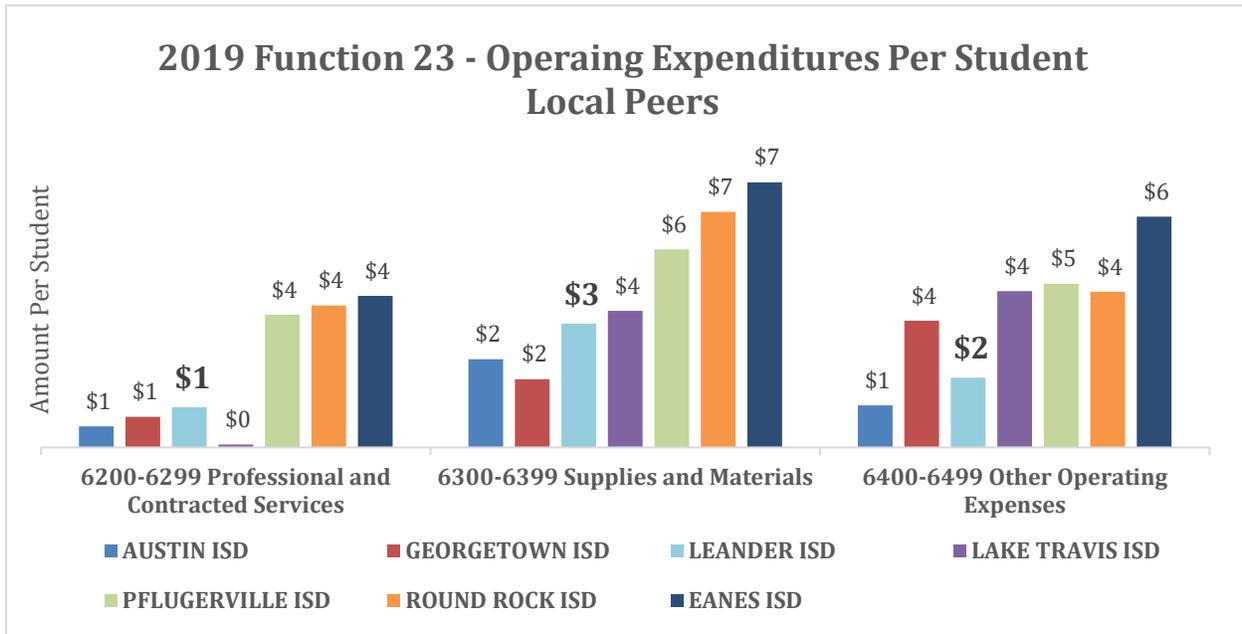


Figure 3.10: 2018-2019 General Fund Function 23 Operating Expenditures Per Student – Local Peers

STUDENT SUPPORT SERVICES

Functions 30-39 cover student support services. Included in this area are counseling, nursing, transportation, and extra-curricular. The first comparison is for Functions 31 and 34.

The data for 2018-19 shows that LISD values counseling and evaluation services, as more was spent per student in that area than all other districts. In the area of counseling, LISD spent \$427/student while spending among the Demographic Peers ranged from \$286/student to \$413/student. Compared to the Local Peers, spending ranged from \$270/student to \$377.

Regarding transportation, LISD falls in the middle with both its Demographic and Local Peers; however, total expenditures vary significantly from district to district. Frisco ISD spent the least at \$221/student, while Austin spent the most at \$448/student. Transportation costs could vary due to sheer geographical size of the district, the type and age of the fleet and wages paid for bus drivers.

A breakdown between payroll and operating expenditures is provided below for these functions to better evaluate the variances.

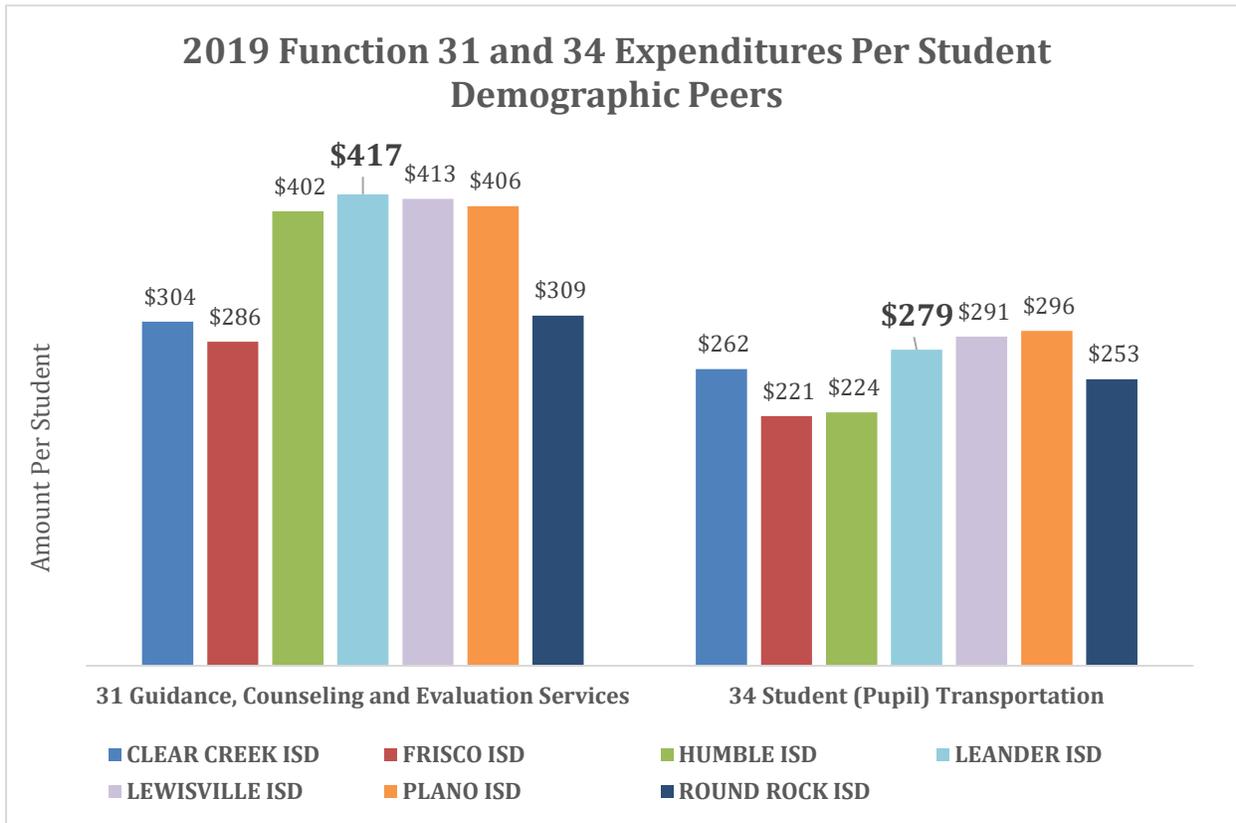


Figure 4.1: 2018-2019 Function 31 and 34 Expenditures Per Student – Demographic Peers

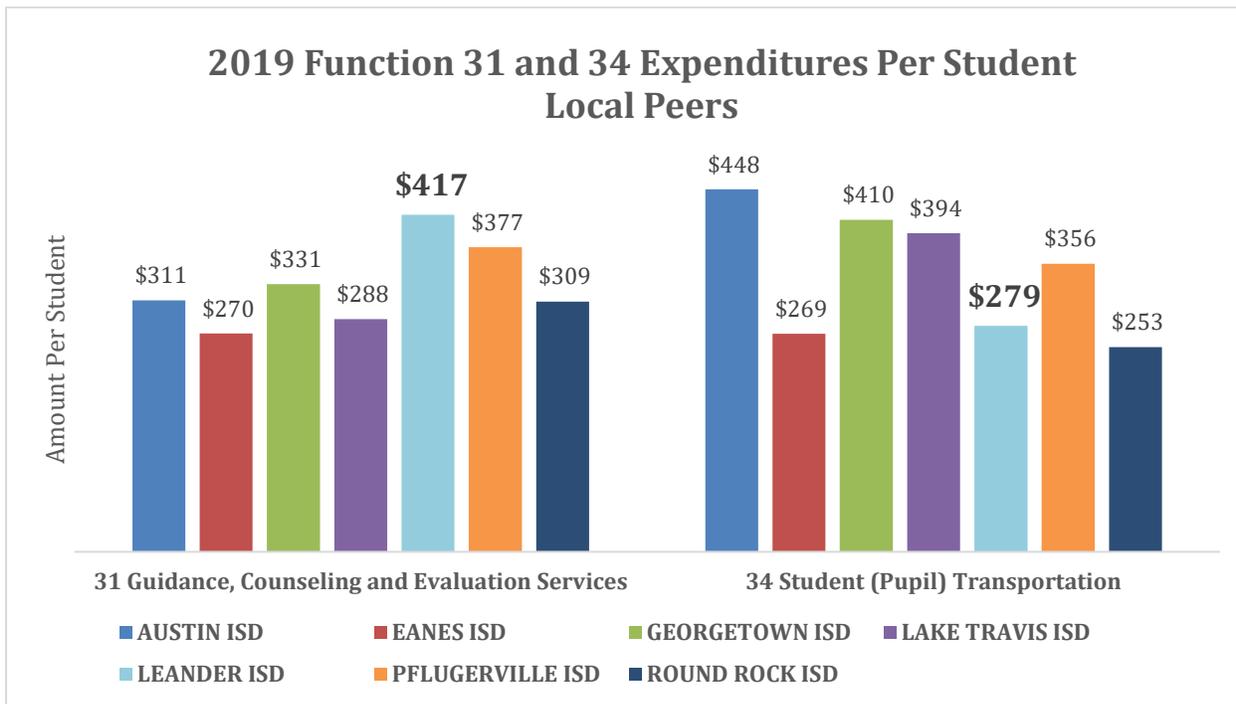


Figure 4.2: 2018-2019 Function 31 and 34 Expenditures Per Student – Local Peers

FUNCTION 31

Breaking down expenditures by object level, LISD spends more in payroll and in supplies in Function 31 than the majority of other districts in both peer groups.

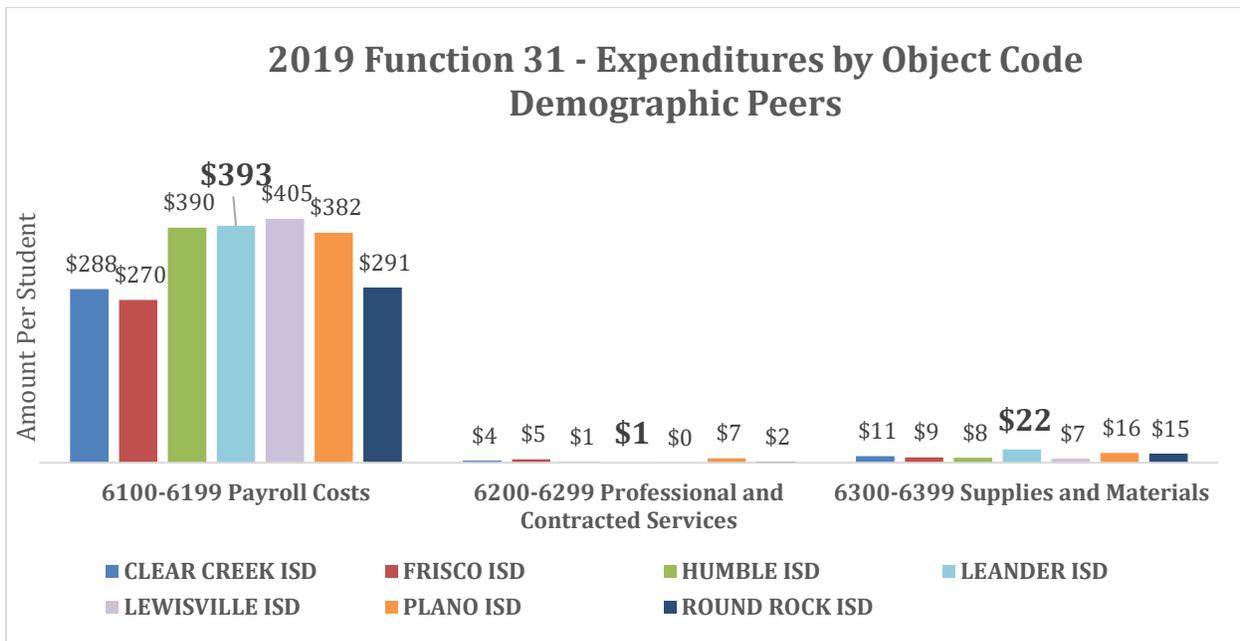


Figure 4.3: 2018-2019 Function 31 Expenditures by Object Code Per Student – Demographic Peers

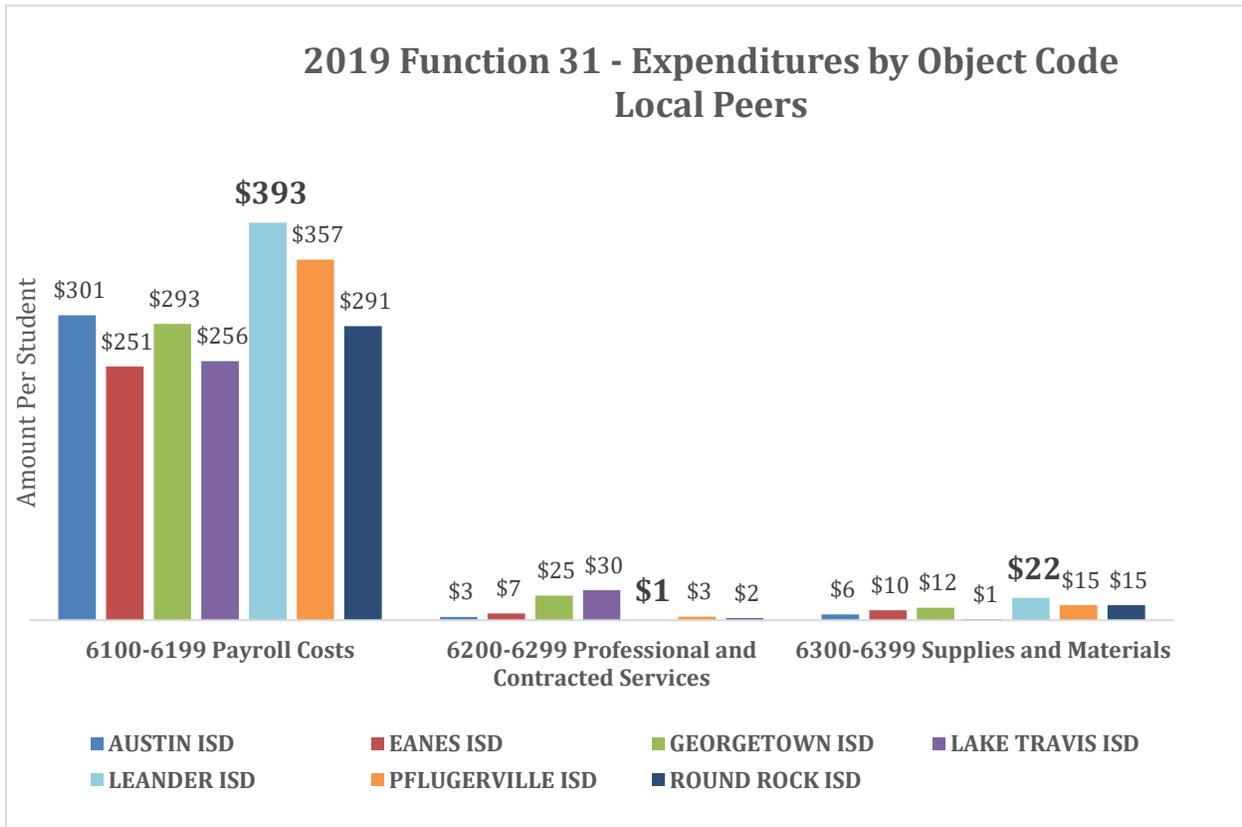


Figure 4.4: 2018-2019 Function 31 Expenditures by Object Code Per Student – Local Peers

FUNCTION 34

In the area of transportation, variances between districts can be attributed to differences in operations. Transportation costs are impacted by the geographical size of the district and wages paid to attract bus drivers and whether a minimum number of hours is guaranteed. Variances in spending among object codes will vary if transportation services are contracted out. Contracted services are higher for Lewisville and Pflugerville indicating services are contracted out. Austin, Georgetown, and Lake Travis ISDs expend more on support personnel than all other districts, (\$288, \$274 and \$251/student, respectively) indicating potentially higher hourly wages in order to compete with other industries. LISD’s spend per student was at \$238/student which is higher than most of the Demographic Peers but lower than or close to most of the Local Peers.

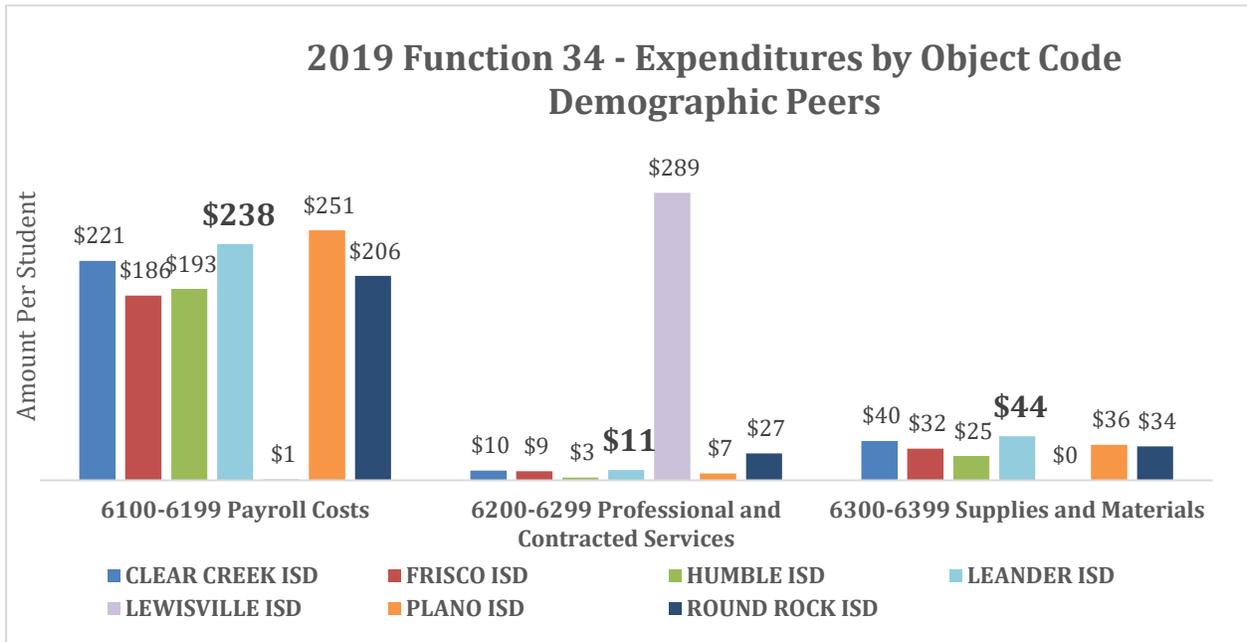


Figure 4.5: 2018-2019 Function 34 Expenditures by Object Code Per Student – Demographic Peers

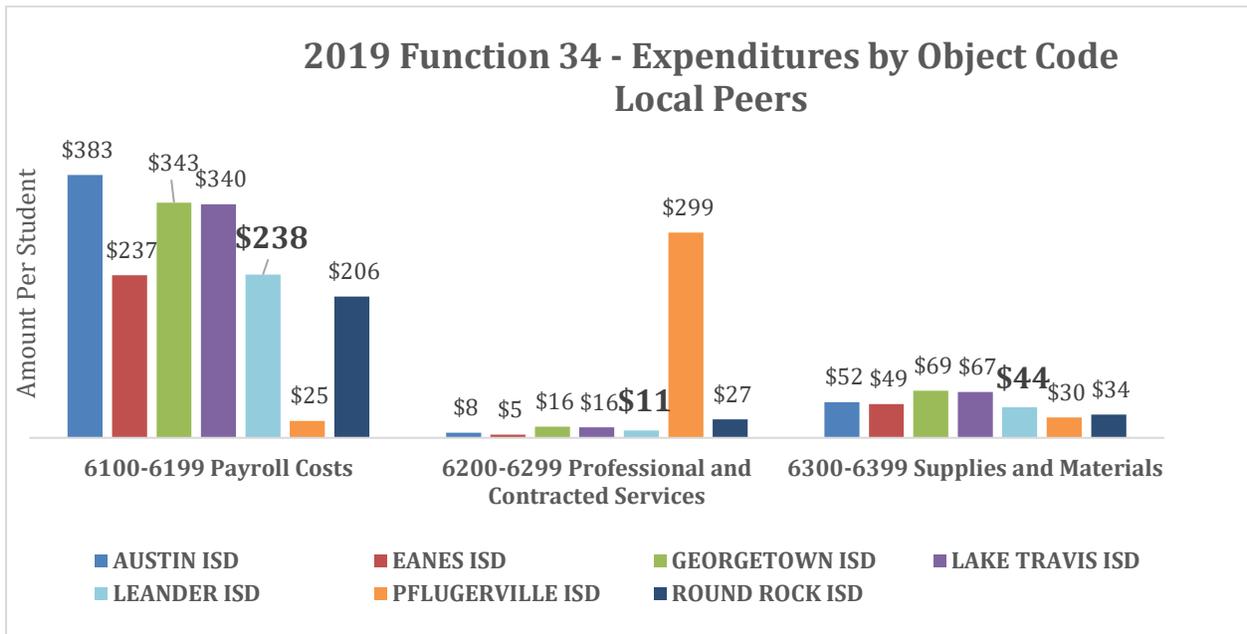


Figure 4.6: 2018-2019 Function 34 Expenditures by Object Code Per Student – Local Peers

FUNCTIONS 32, 33

The next comparison is for Functions 32 and 33, which relates to Social Work and Nurses. LISD expends \$29/student in social work services, which is higher than most of the Demographic and Local Peers. The Board approved 2 additional Behavior Specialist positions in the 2020-21 budget,

anticipating an increase in the need for these services. LISD expends less than most of the Demographic and Local Peers in the area of health services (\$74/student), with only Lake Travis ISD expending less.

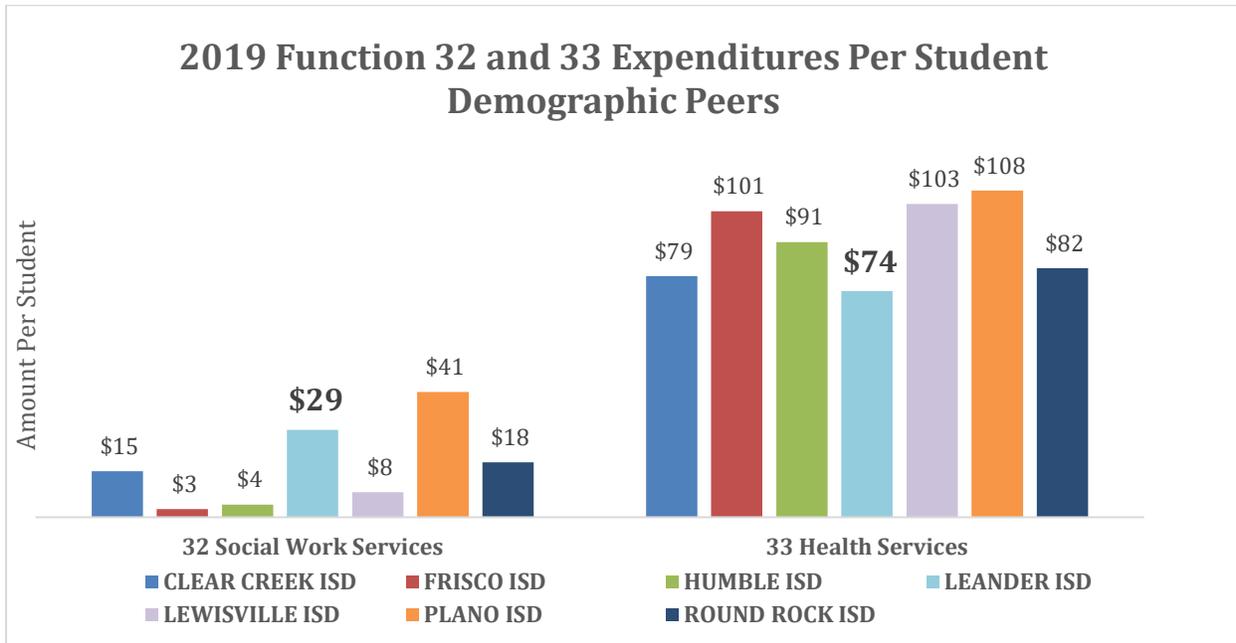


Figure 4.7: 2018-2019 Function 32 and 33 Expenditures Per Student – Demographic Peers

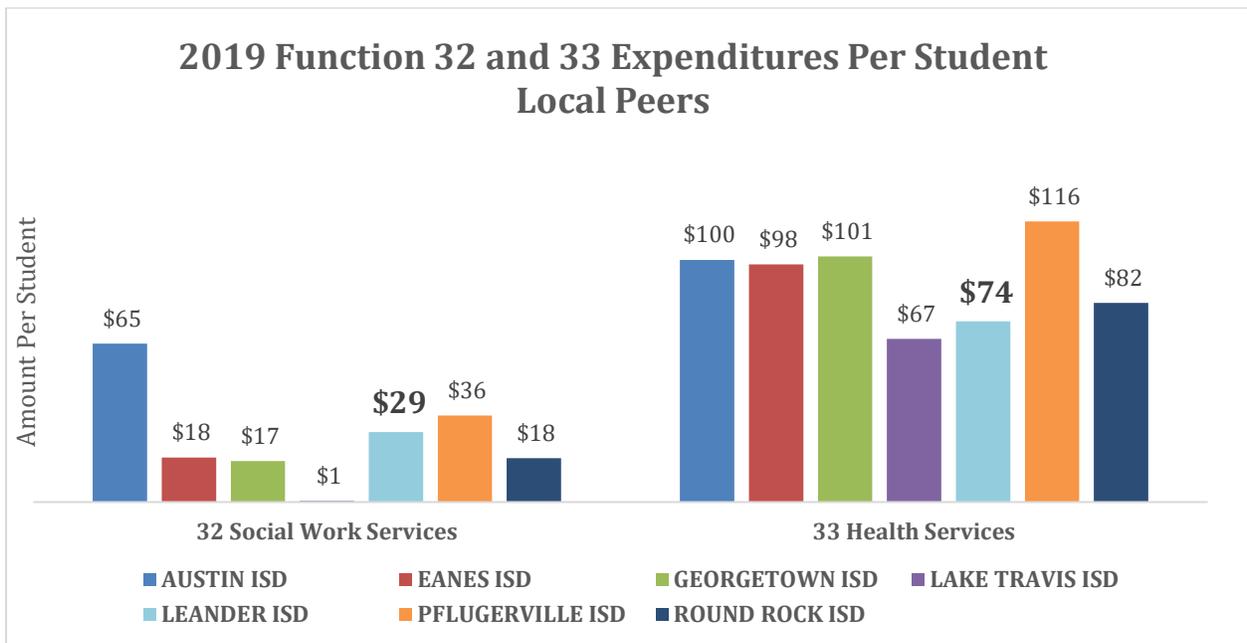


Figure 4.8: 2018-2019 Function 32 and 33 Expenditures Per Student – Local Peers

Payroll makes up over 95% of the costs for Functions 32 and 33. The below breakdown for Function 33 is related to professional salary scales versus support personnel. In comparing professional salaries, the district spends less than its Demographic Peers, with the exception of Round Rock ISD. LISD expends more in support personnel versus professional personnel than its peer groups, with the exception of Humble and Round Rock ISDs. For the year under review, LISD was using LVNs rather than RNs in some clinics. The district has been replacing open positions with RNs and currently has 5 clinics covered by an LVN. In addition, HS campus clinics are supported with an additional aide thus increasing the support personnel costs.

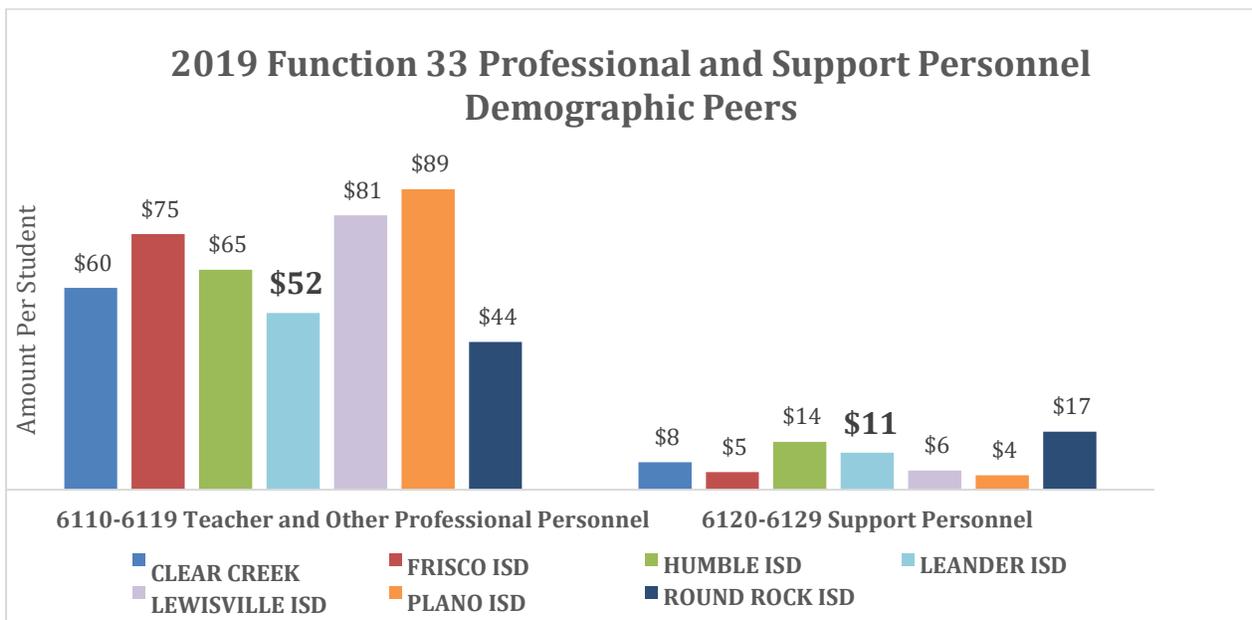


Figure 4.9: 2018-2019 Function 33 Professional and Support Personnel Expenditures Per Student – Demographic Peers

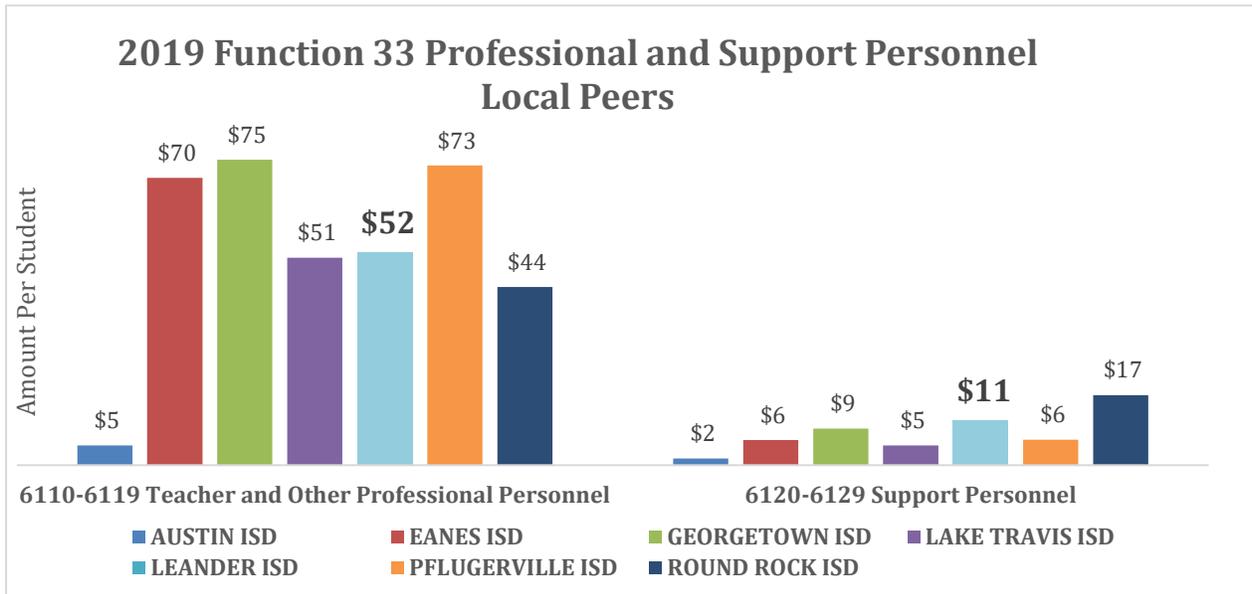


Figure 4.10: 2018-2019 Function 33 Professional and Support Personnel Expenditures Per Student – Local Peers

FUNCTION 36

Function 36 is used to record cocurricular and extracurricular activities, which includes UIL events, athletics and band. LISD’s expenditure per student is comparable to our Local Peers, but expenditures per student are higher when comparing to our Demographic Peers. Variances could stem from the size of a specific program (number of students in band), geographical differences in UIL districts, and what costs a district covers for national/international competitions.

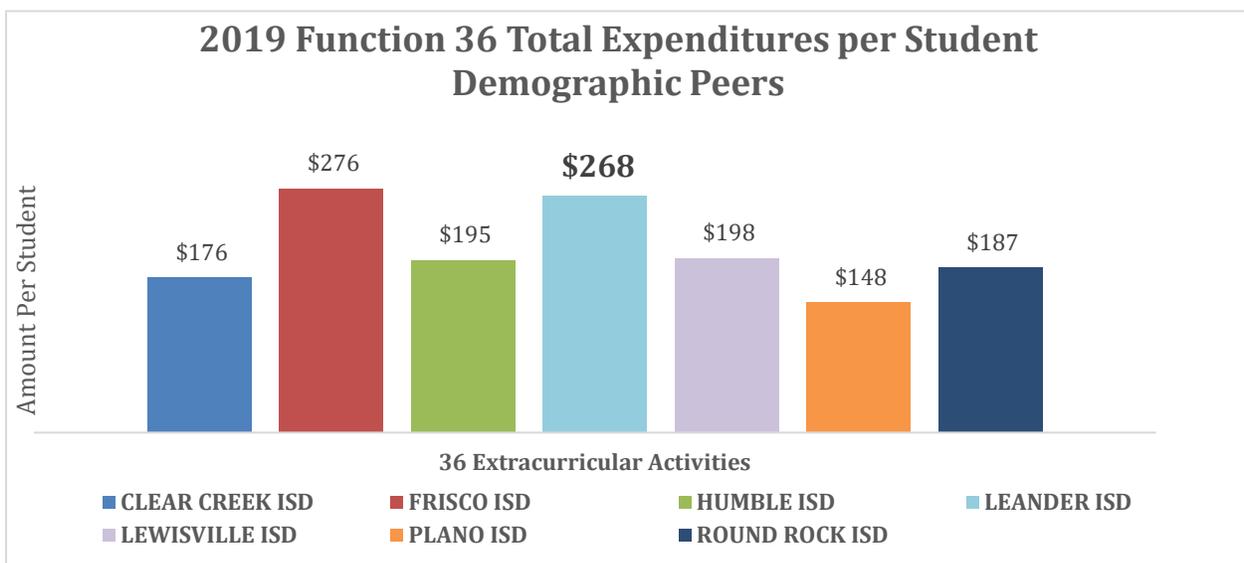


Figure 4.11: 2018-2019 Function 36 Total Expenditures Per Student – Demographic Peers

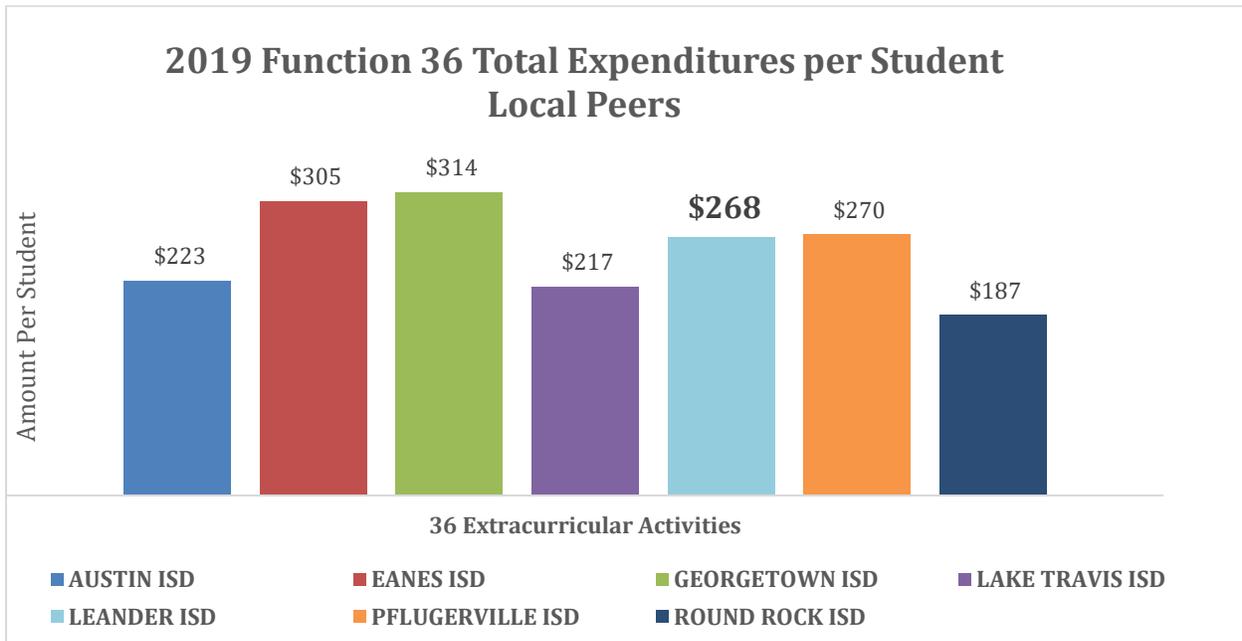


Figure 4.12: 2018-2019 Function 36 Total Expenditures Per Student – Local Peers

Comparing professional payroll to support personnel, LISD and local peers expend more on support personnel.

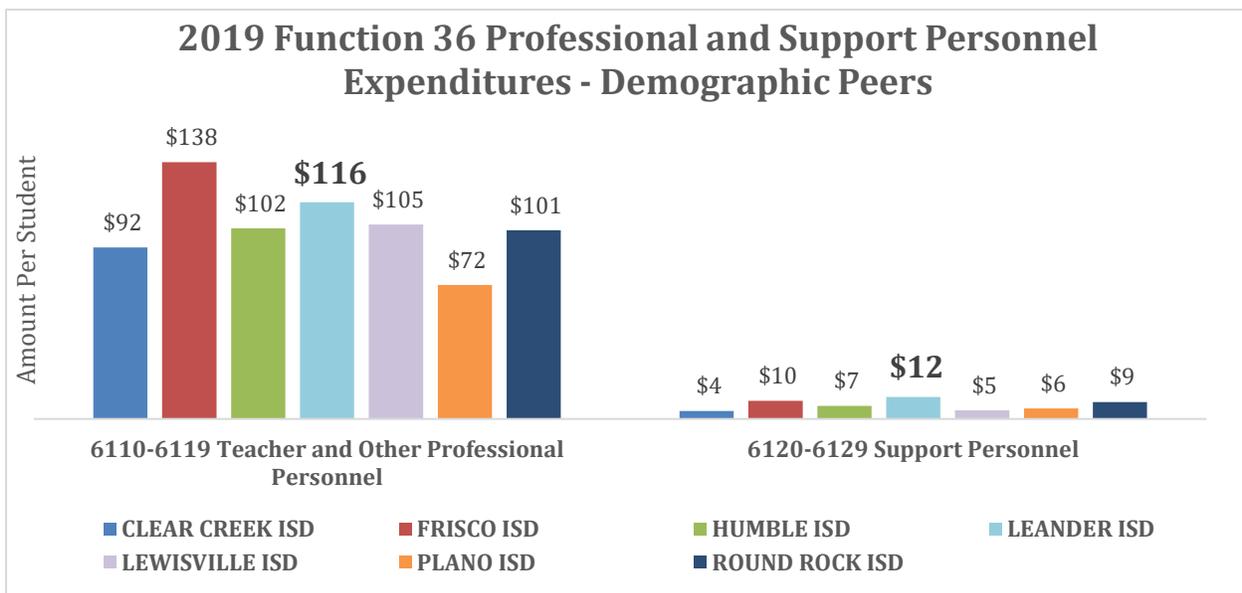


Figure 4.13: 2018-2019 Function 36 Professional and Support Personnel Expenditures Per Student – Demographic Peers

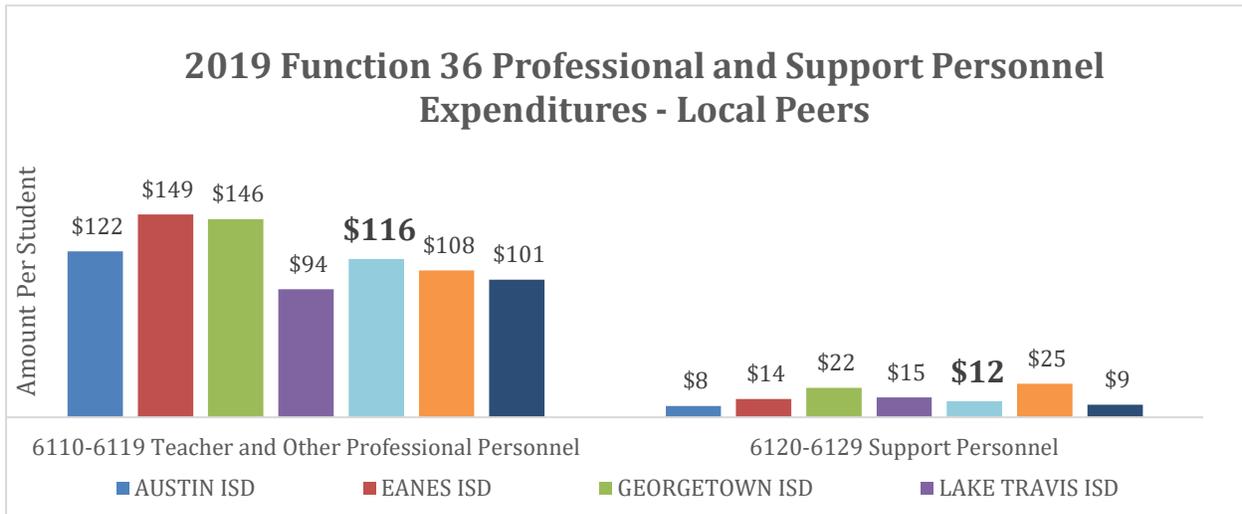


Figure 4.14: 2018-2019 Function 36 Professional and Support Personnel Expenditures Per Student – Local Peers

Regarding operating costs, the comparison does not include capital outlay costs as spending in this area was insignificant for all districts. LISD’s expenditure per student is significantly higher in professional and contracted services. Contracted services within this function code would include athletic officials, choreographers and judges. Expenditures for supplies within the district are on par with the Demographic Peer group and about average for the Local Peer group. The majority of costs under other operating expenses would include student travel where LISD spent more than any other district within the Demographic Peer group. Among the Local Peer group, LISD was lower than three other districts.

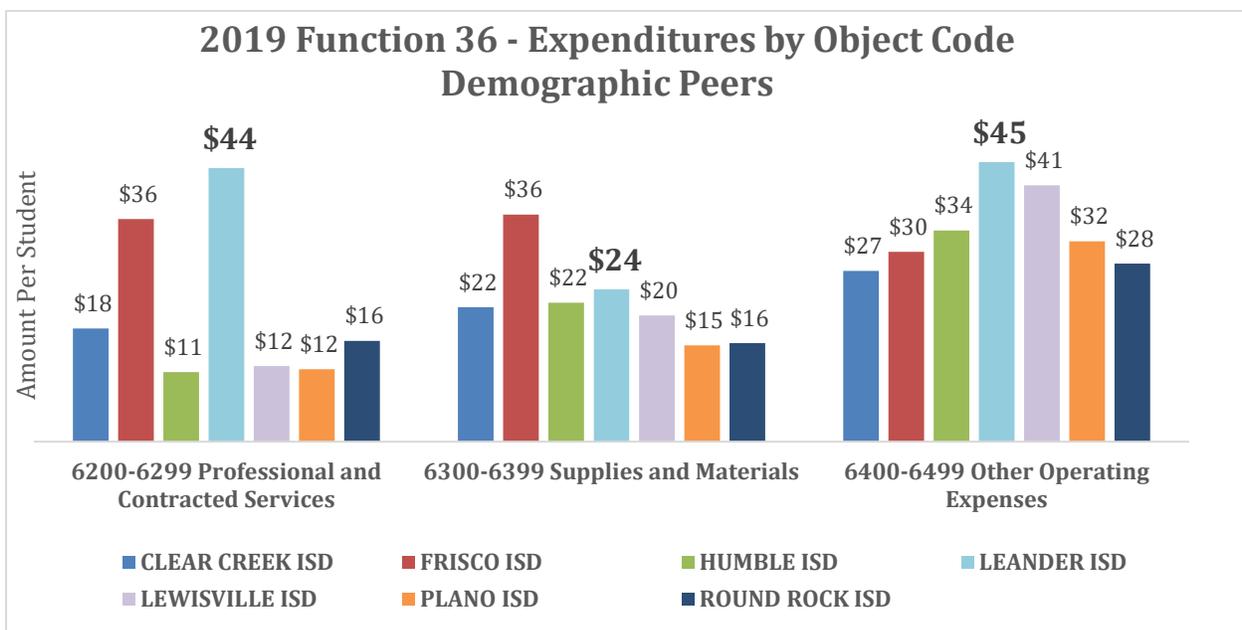


Figure 4.15: 2018-2019 Function 36 Expenditures by Object Code Per Student – Demographic Peers

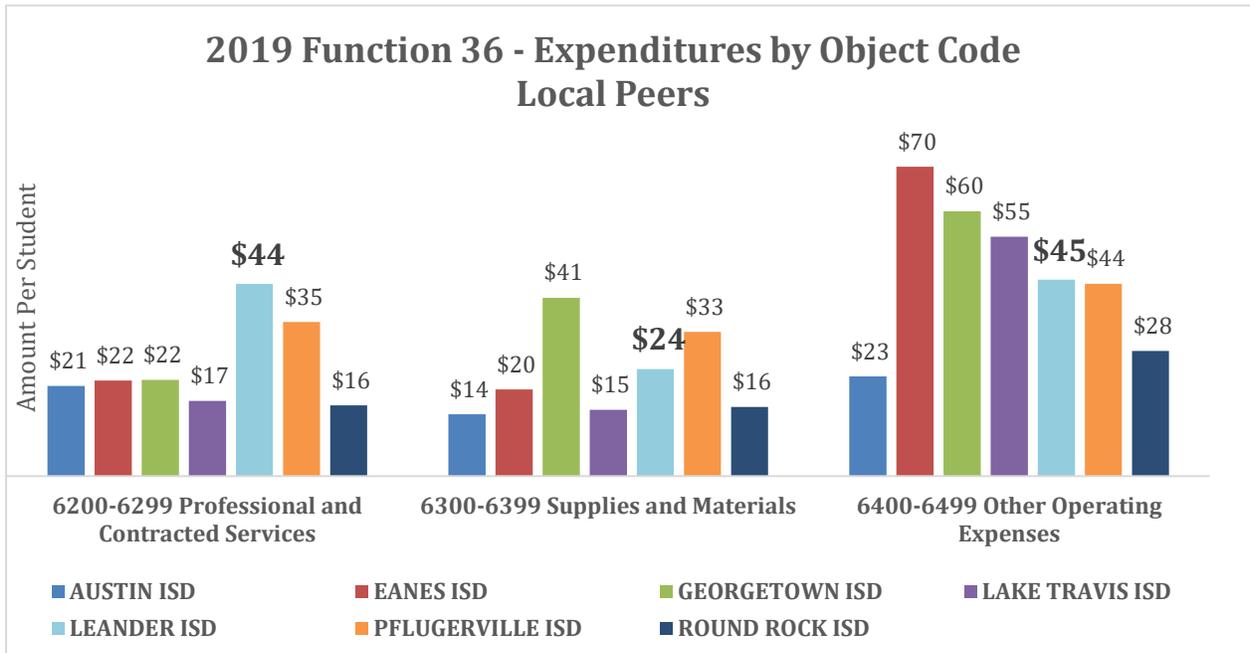


Figure 4.16: 2018-2019 Function 36 Expenditures by Object Code Per Student – Local Peer

GENERAL ADMINISTRATION

As detailed in the glossary, general administration covers the business operations of the district. LISD spends less per student on general administration as compared to both its Demographic and Local Peers, with only one district coming in lower; Round Rock ISD. Spend per student on general administration among the Demographic Peers is more comparable than when compared against the Local Peers. Local Peer costs are significantly higher, with Eanes at \$430/student. This can simply be a function of the number of FTEs within a district and its enrollment. All districts have a superintendent and typically a CFO/Business Manager regardless of the size of the district. You can see the spend per student is higher among the smaller districts. Variances among larger districts can be attributed to staffing levels. The lower the cost, the fewer FTEs.

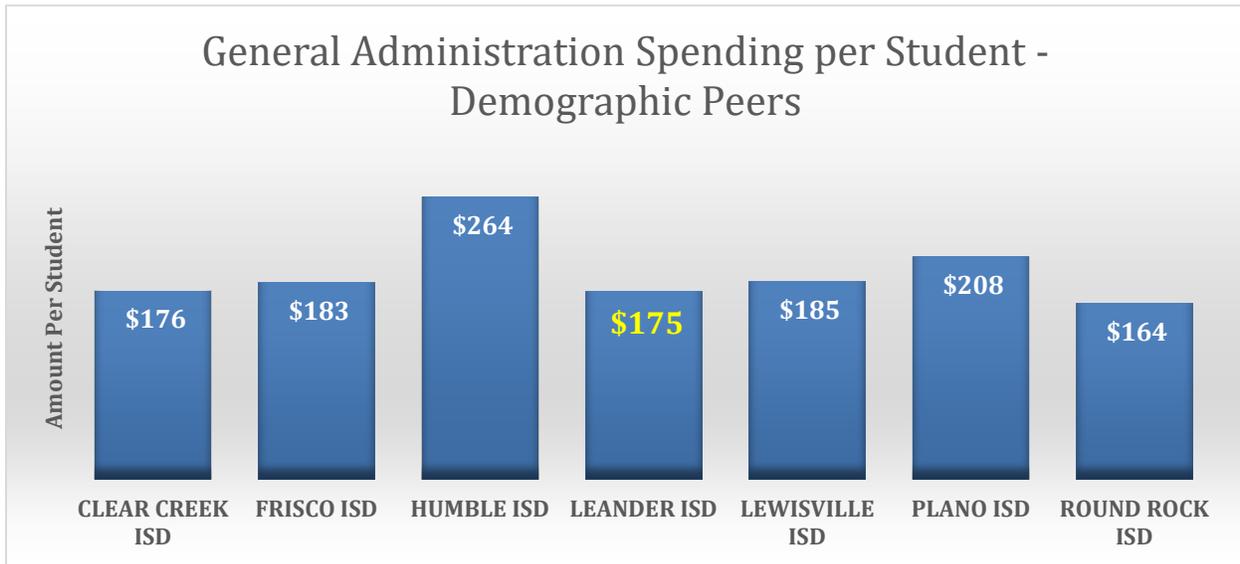


Figure 5.1: 2018-2019 Function 41 General Administration Expenditures Per Student – Demographic Peers

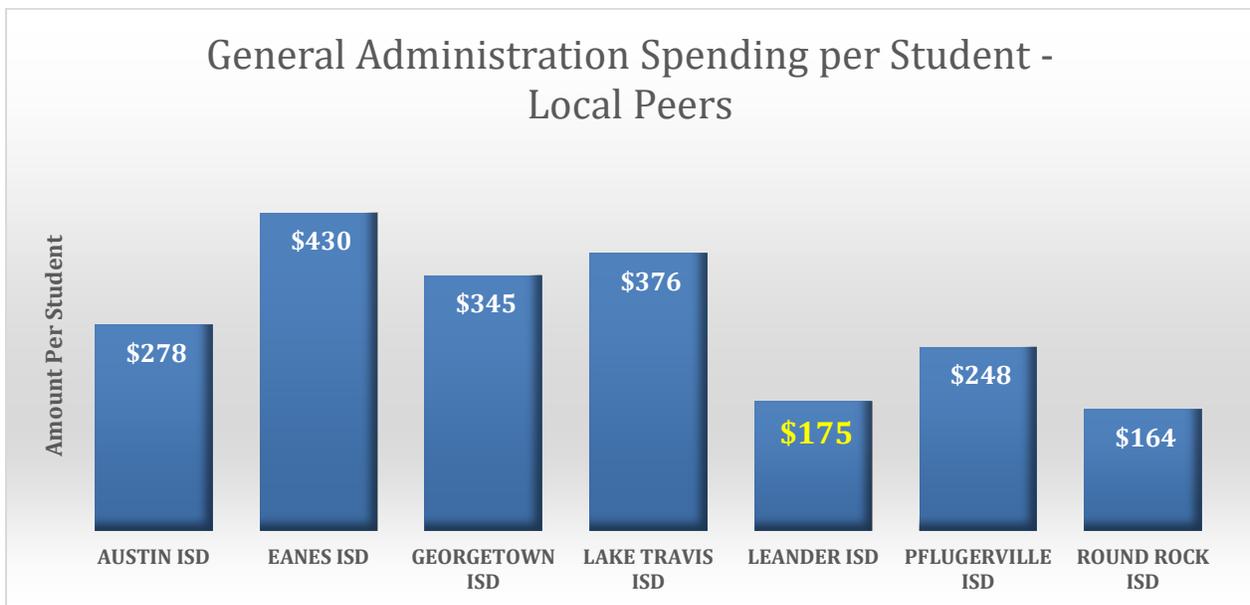


Figure 5.2: 2018-2019 Function 41 General Administration Expenditures Per Student – Local Peers

For professional and support personnel LUSD continues to be more comparable with its Demographic Peers spending \$74 and \$44/student, which is about average for the group. Four districts within the Local Peer group spend more on both professional and support personnel than LUSD.

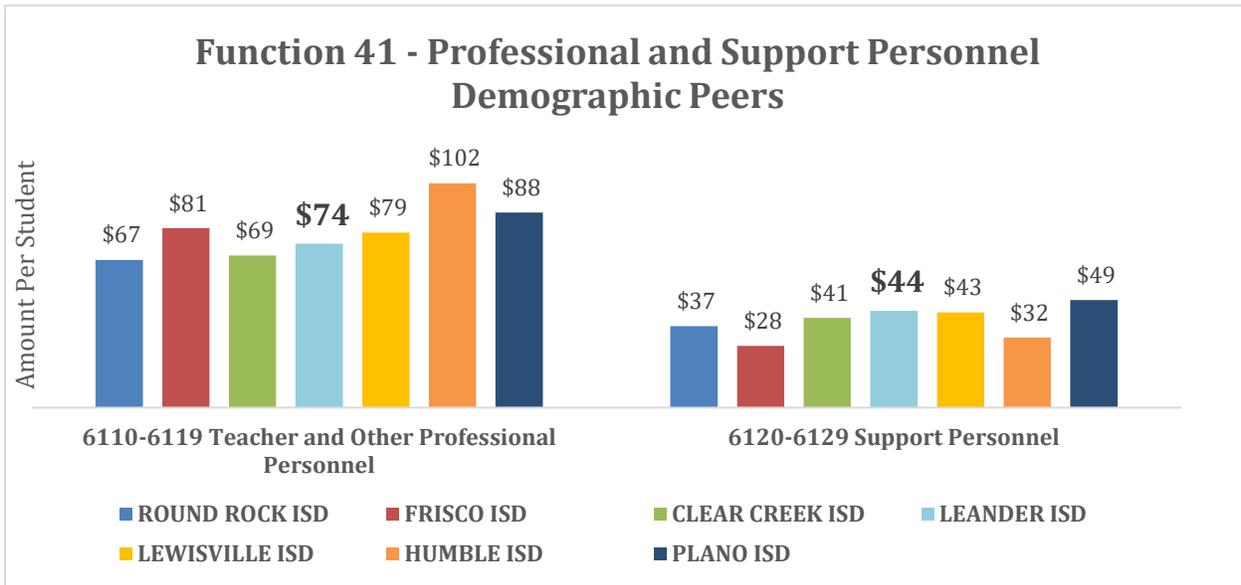


Figure 5.3: 2018-2019 Function 41 Professional and Support Personnel Expenditures Per Student – Demographic Peers

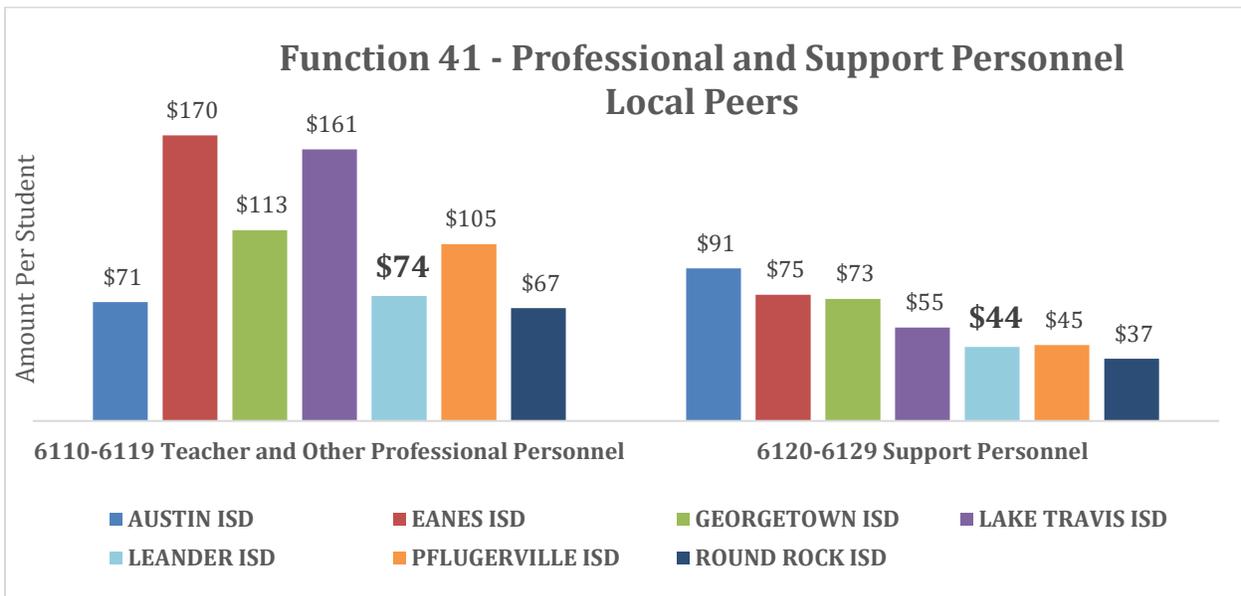


Figure 5.4: 2018-2019 Function 41 Professional and Support Personnel Expenditures Per Student – Local Peers

All districts within both peer groups spend more in contracted services with costs ranging from \$24-\$90/student whereas LISD’s contracted costs are \$19/student. Contracted services in this area are typically legal and auditor costs. LISD has in-house counsel, which could result in lower contract services costs in administration.

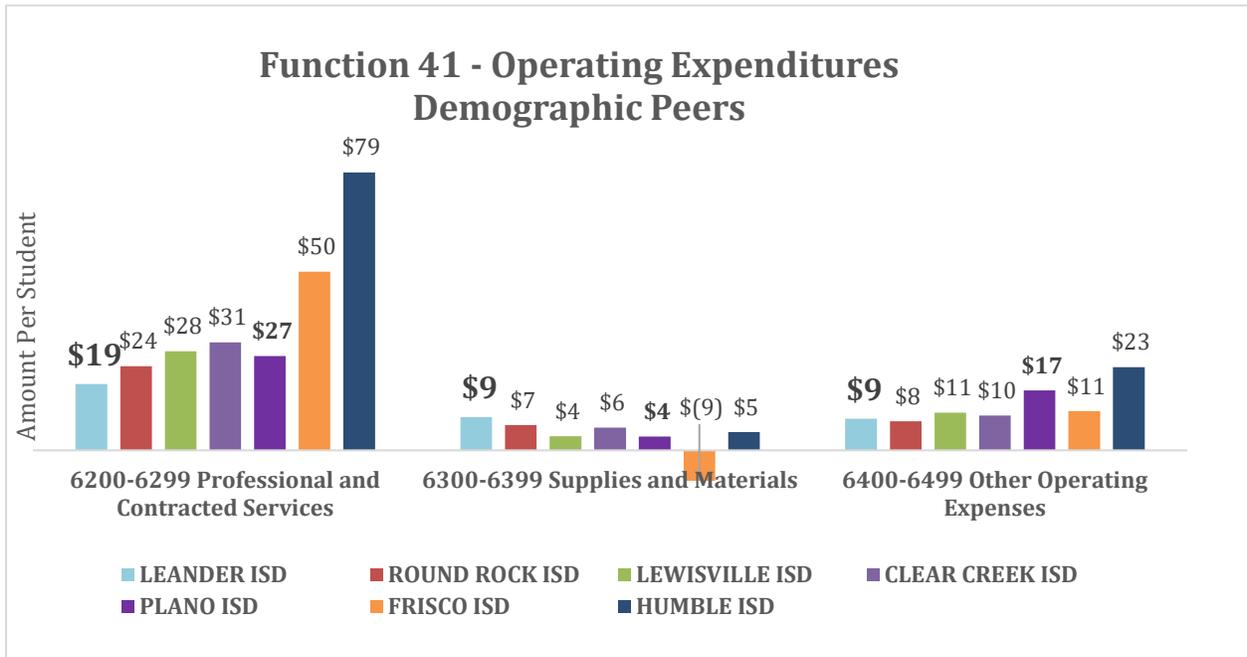


Figure 5.5: 2018-2019 Function 41 Operating Expenditures Per Student – Demographic Peers

In the area of supplies, LISD’s spend of \$9/student is more than the Demographic Peers and about average among the Local Peers. In other operating/travel, LISD’s spend is also \$9/student which is lower than all the Demographic Peers other than Round Rock ISD and is quite a bit lower than the Local Peers.

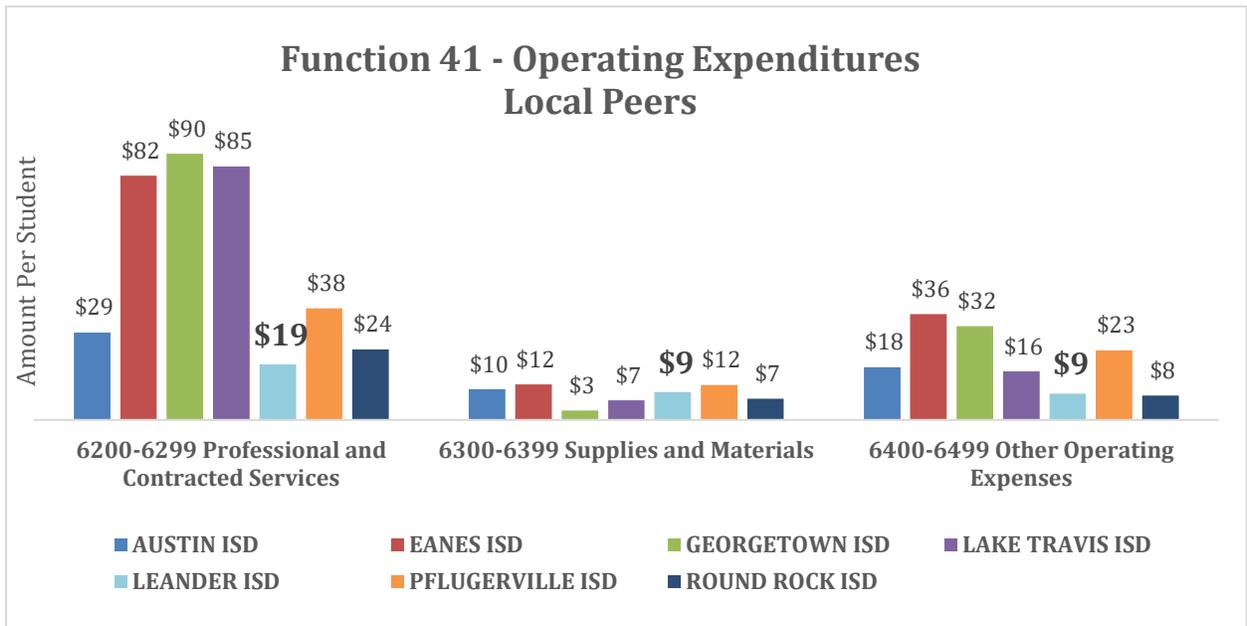


Figure 5.6: 2018-2019 Function 41 Operating Expenditures Per Student – Local Peers

NON-STUDENT SUPPORT SERVICES

Non-Student Support Services includes Functions 51, 52 and 53 and covers costs for facility and grounds maintenance, security and technology services. Each of these areas will be examined individually.

FUNCTION 51

LISD spends more per student in Function 51 as compared to its Demographic and Local Peers, with only Plano, Georgetown and Austin ISDs expending more per student.

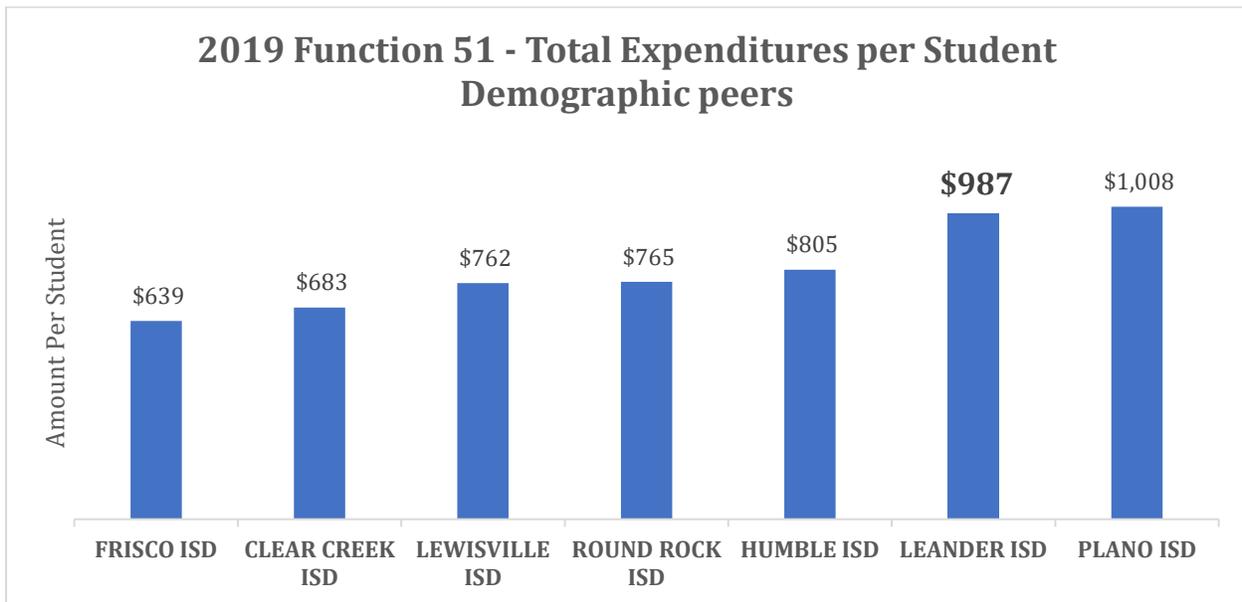


Figure 6.1: 2018-2019 General Fund Function 51 Total Expenditures Per Student – Demographic Peers

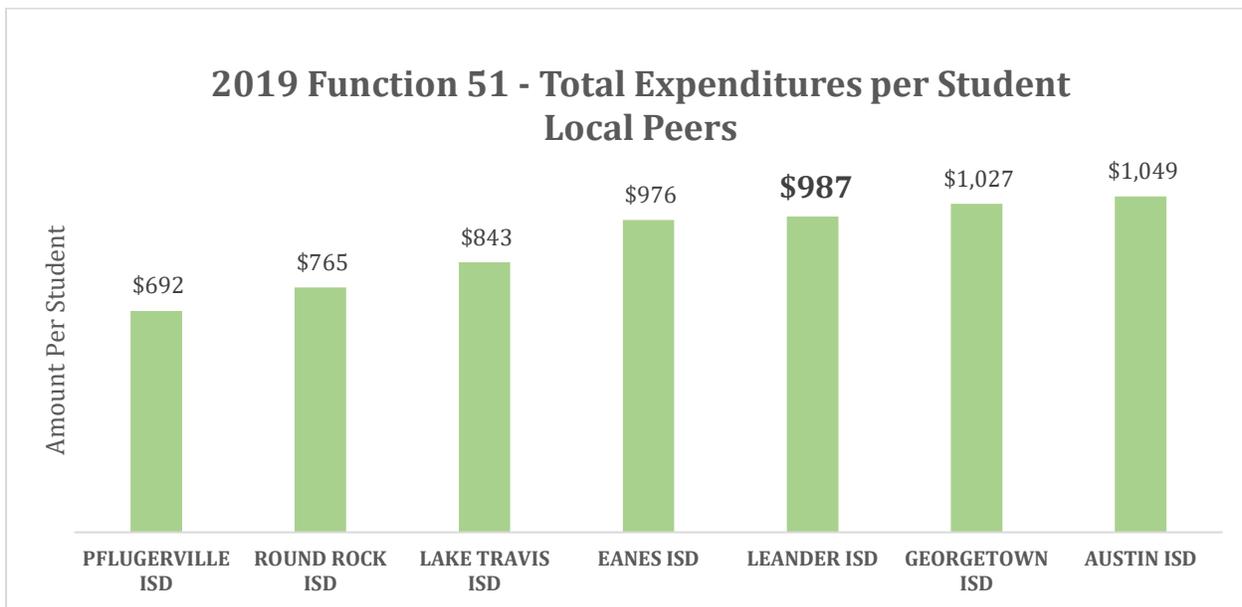


Figure 6.2: 2018-2019 General Fund Function 51 Total Expenditures Per Student – Local Peers

In breaking costs down by object code, LISD comes in second highest in spend for payroll costs among its Demographic Peers. However, in comparison to its Local Peers, only Lake Travis ISD spends less per student in facility maintenance payroll.

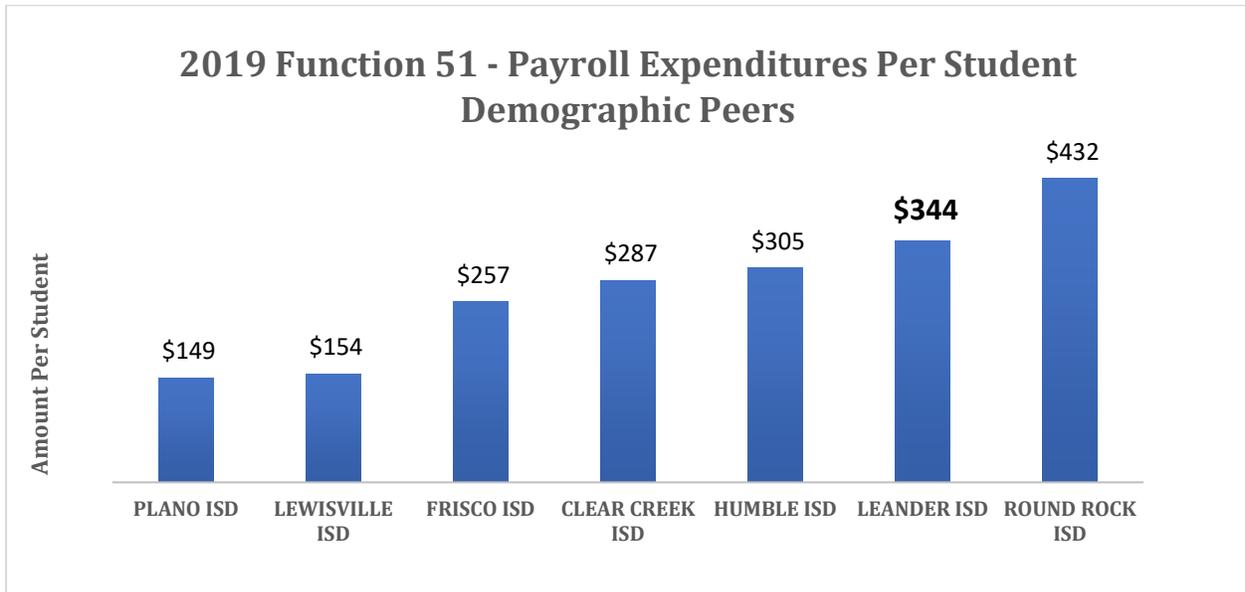


Figure 6.3: 2018-2019 General Fund Function 51 Payroll Expenditures Per Student – Demographic Peers

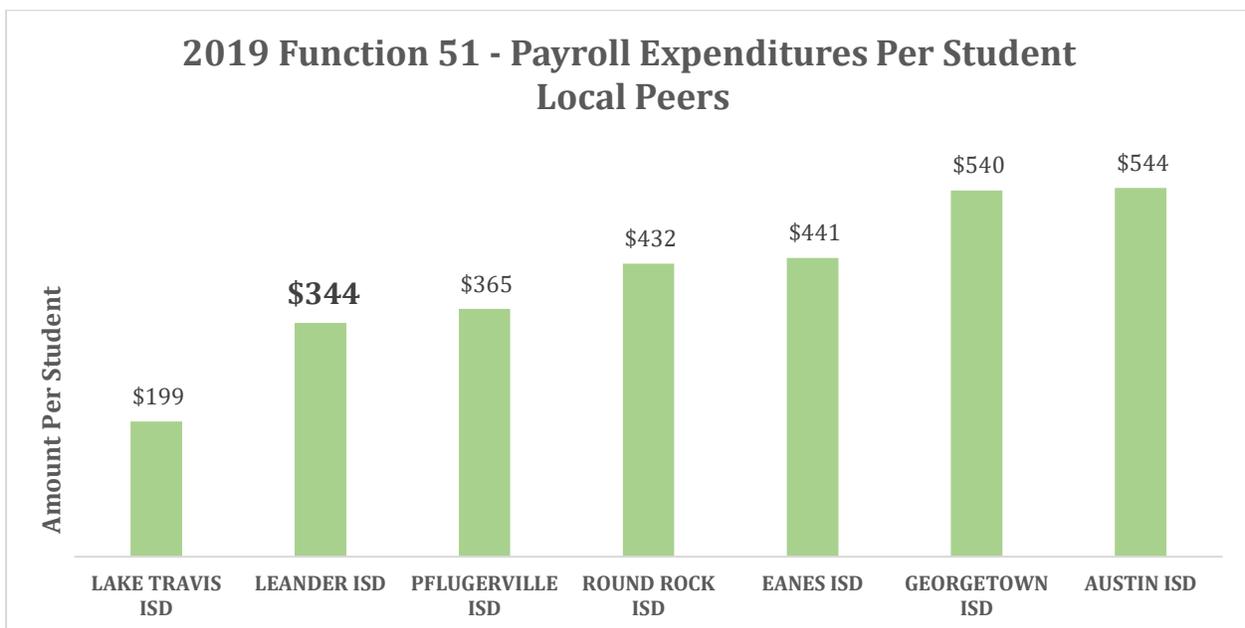


Figure 6.4: 2018-2019 General Fund Function 51 Payroll Expenditures Per Student – Local Peers

Larger variances are seen in the areas of contracted services and capital outlay. Both Plano and Lake Travis ISDs contract out custodial services which can be seen by the large amounts per

student, \$756 and \$571 respectively, as compared to the peer group districts. Utility costs are also included in the area of contracted services.

In the area of supplies, these costs cover building, grounds and custodial supplies for everything from facility repairs to gas for maintenance and grounds vehicles. LISD is on the higher range of costs among the Demographic Peers and second lowest among the Local Peers. Most of the Local Peers spend more than the Demographic Peers which could point to differences in regional suppliers.

The main variance in spending under Function 51 is in capital outlay. Capital outlay items are large purchases, such as vehicles, building maintenance and other large equipment/software purchases which cost \$5,000+/item. LISD has included its major maintenance costs in the General Fund budget up until 2020-21, which is the main driver for the higher expenditures in this area, as shown below. Using General Fund operating dollars to cover costs typically covered by bond dollars results in a higher spend in Function 51 as evidenced by a per student spend of \$244 on capitalized costs where the next highest spend is Humble and Eanes ISDs at \$12/\$11 per student.

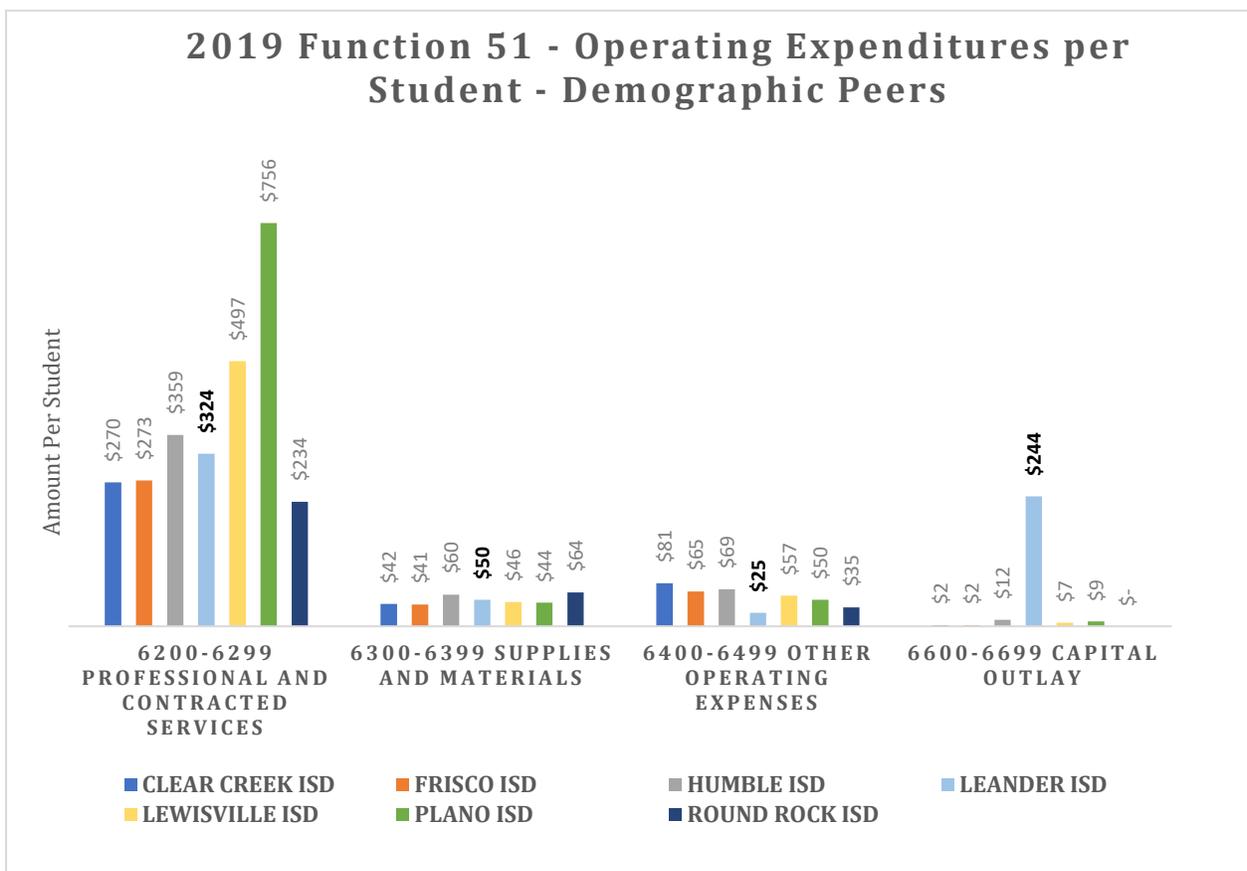


Figure 6.5: 2018-2019 General Fund Function 51 Operating Expenditures Per Student – Demographic Peers

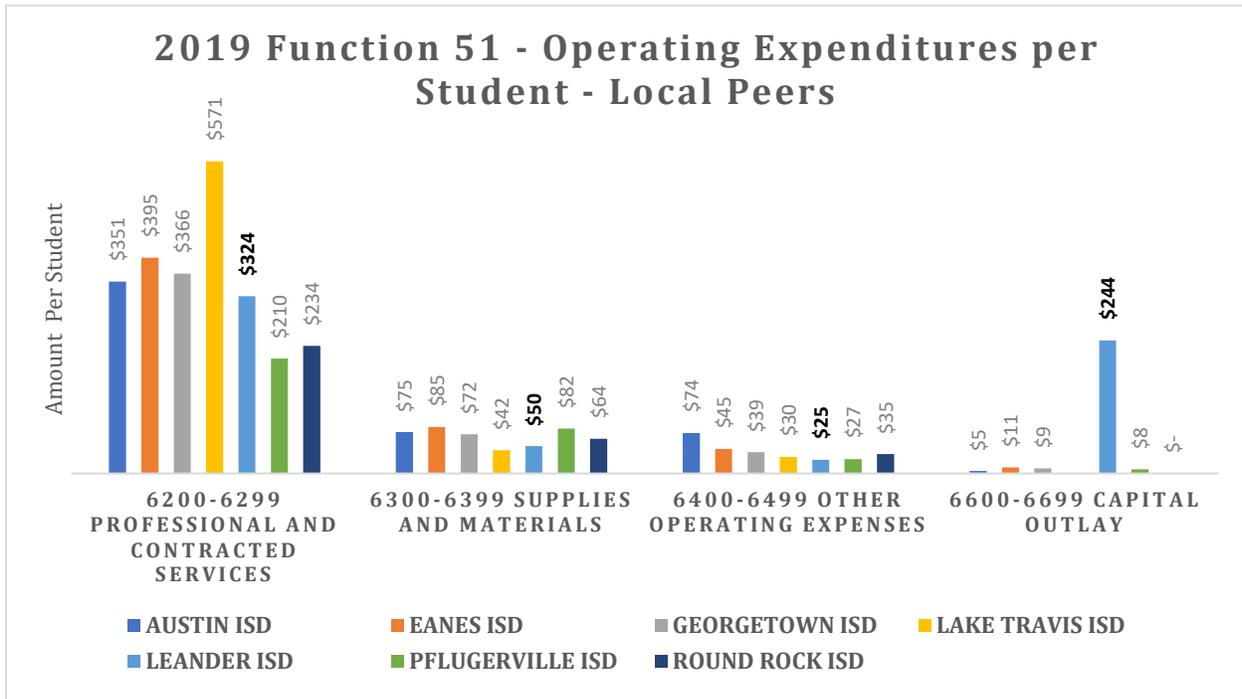


Figure 6.6: 2018-2019 General Fund Function 51 Operating Expenditures Per Student – Local Peers

Capital outlay is further broken down by isolating this cost and examining the comparison with this item factored out.

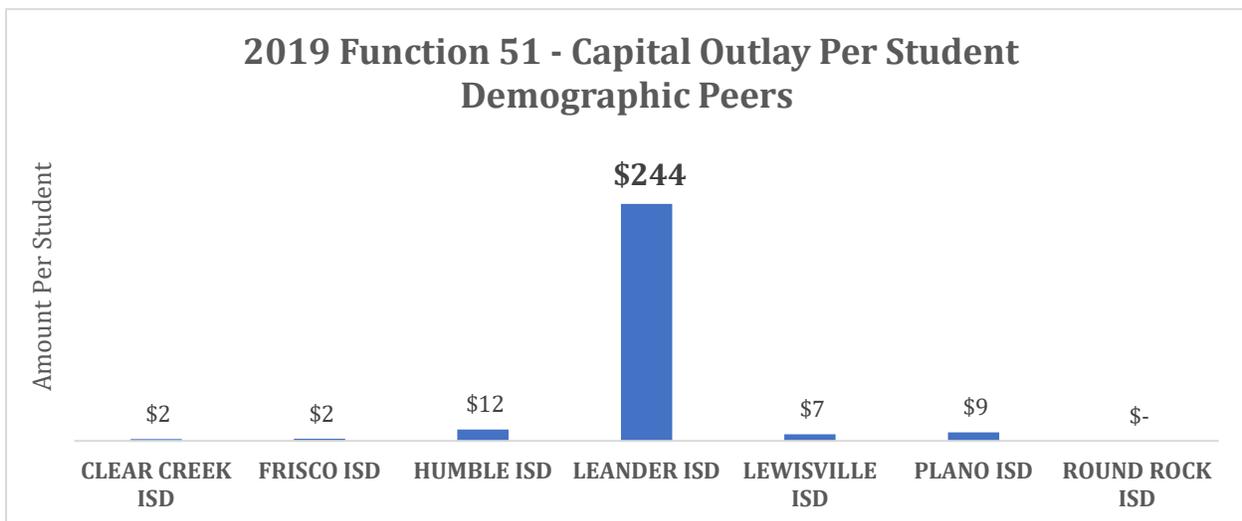


Figure 6.7: 2018-2019 General Fund Function 51 Capital Outlay Expenditures Per Student – Demographic Peers

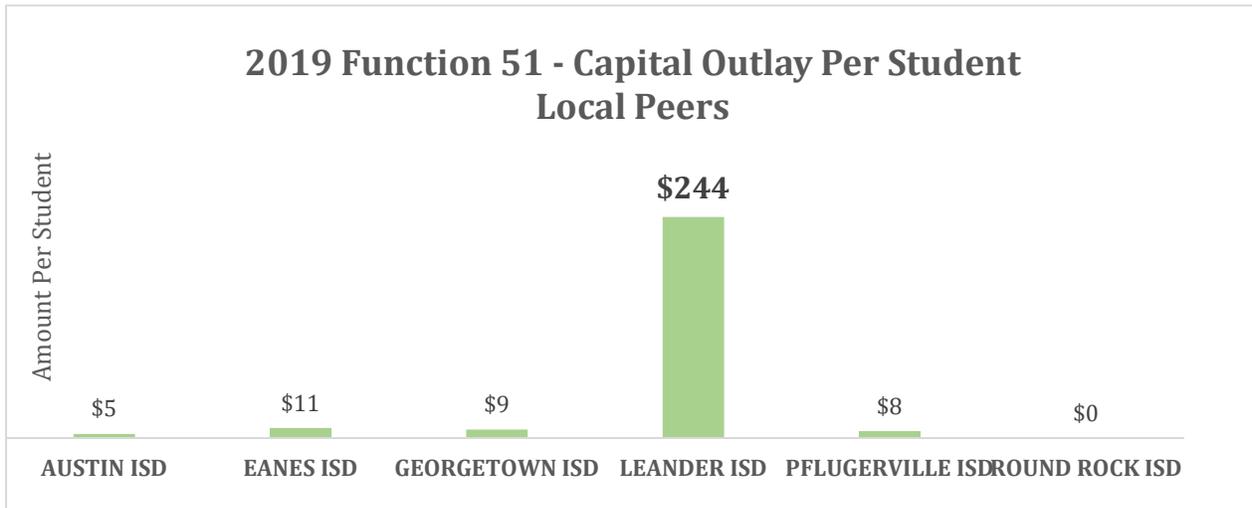


Figure 6.8: 2018-2019 General Fund Function 51 Capital Outlay Expenditures Per Student – Local Peers

Removing **all** capital outlay expenditures in Function 51 lowers LISD’s expenditures per student and puts the district on the lower end of spending compared to both peer groups.

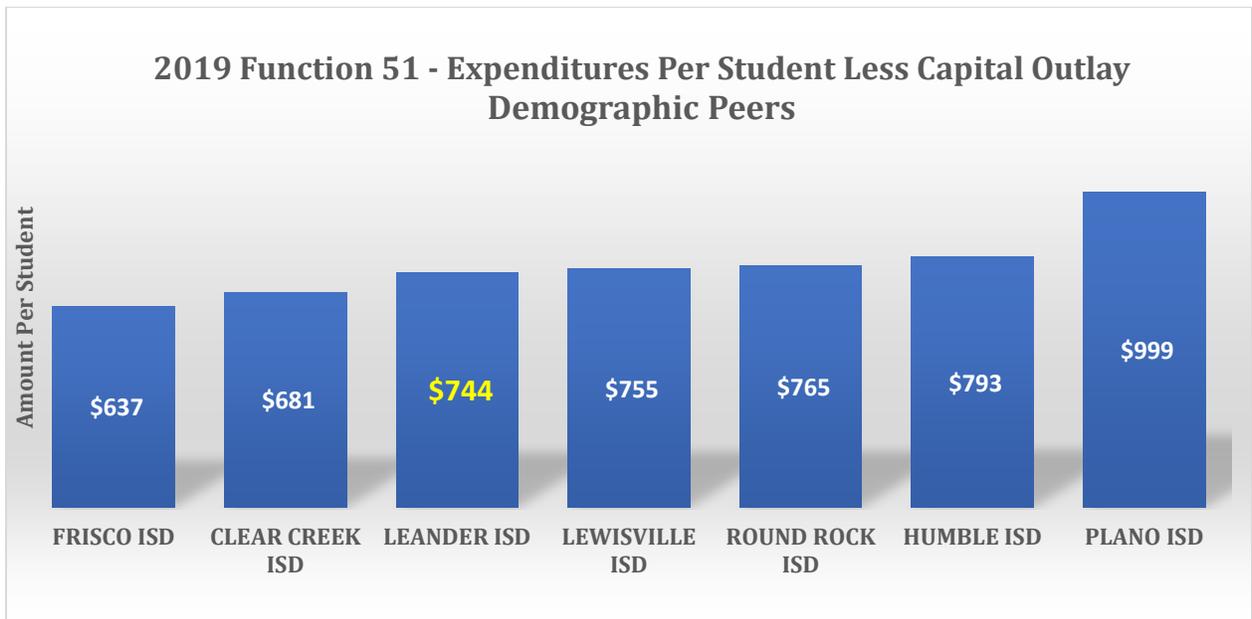


Figure 6.9: 2018-2019 General Fund Function 51 Expenditures Per Student Less Capital Outlay – Demographic Peers

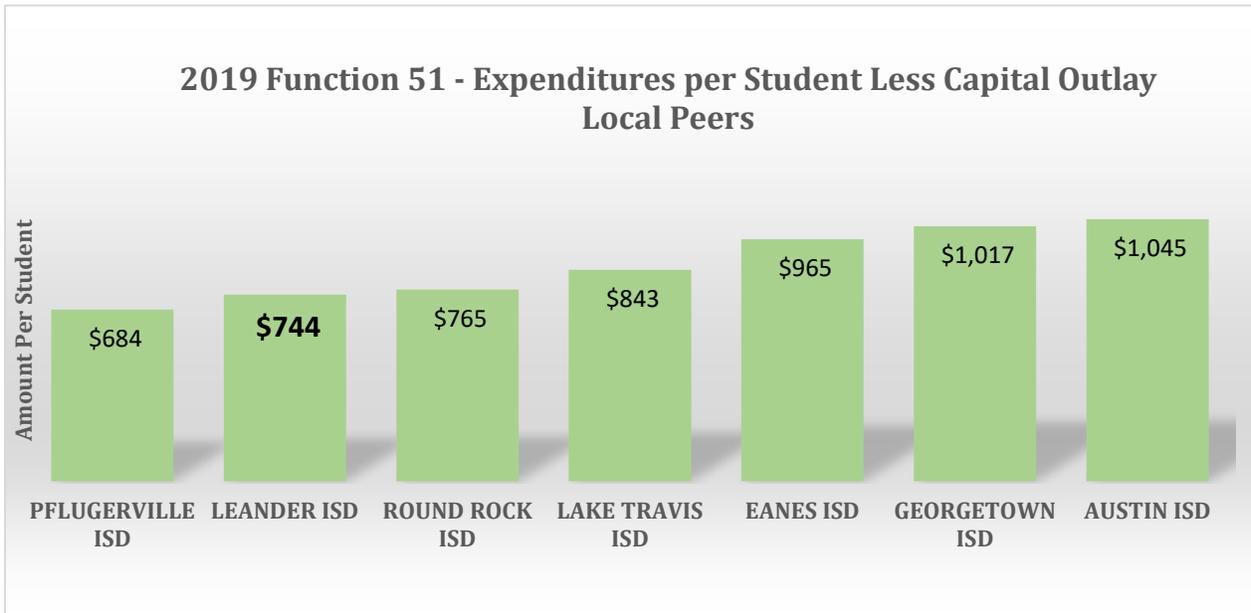


Figure 6.10: 2018-2019 General Fund Function 51 Expenditures Per Student Less Capital Outlay – Local Peers

FUNCTION 52

In reviewing Function 52 for security, LISD spends less per student than its Demographic Peers and falls in the middle with its Local Peers. Expenditures per student in technology services (Function 53) varies from \$125/student to \$263/student, with LISD falling in the middle at \$185/student.

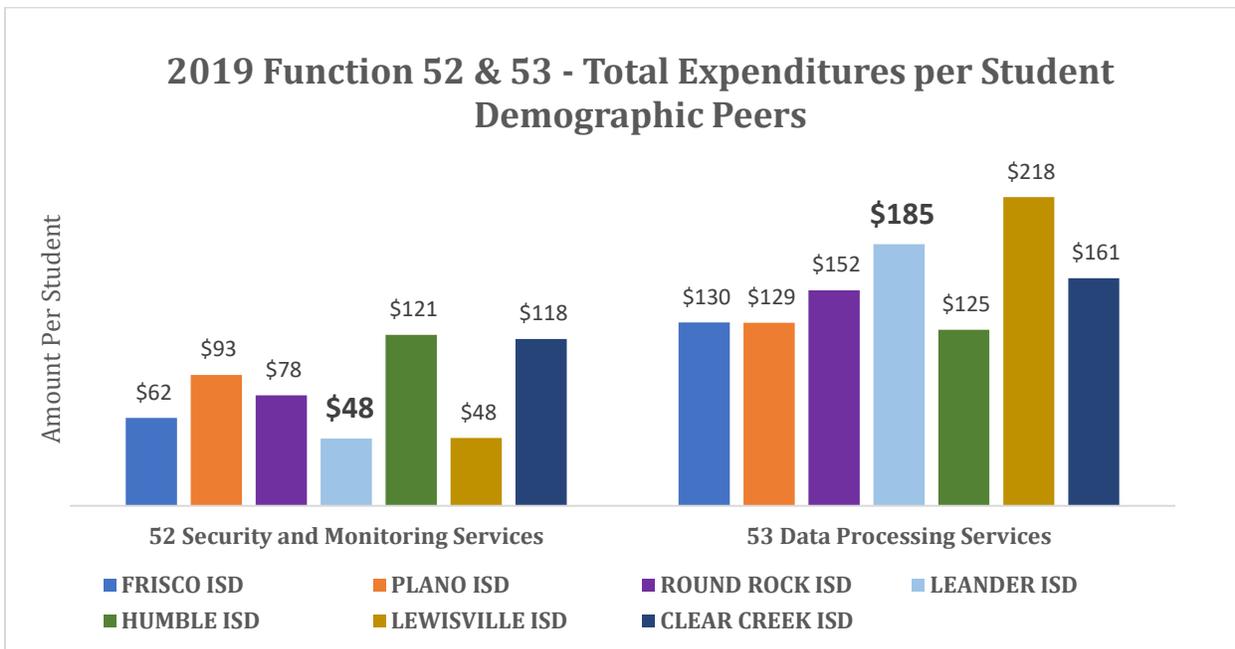


Figure 6.11: 2018-2019 General Fund Function 52 and 53 Total Expenditures Per Student – Demographic Peers

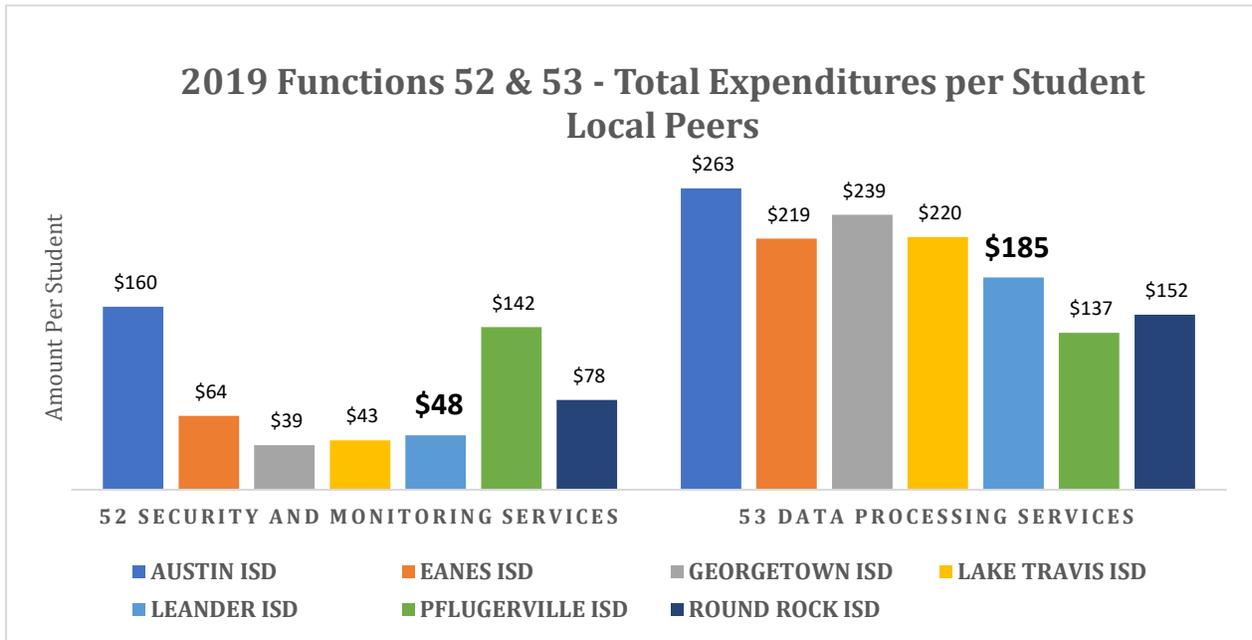


Figure 6.12: 2018-2019 General Fund Function 52 and 53 Total Expenditures Per Student – Local Peers

Costs outside of payroll and contracted services under Function 52 are minimal for all districts within the peer groups. Districts that contract with another entity for student resource officer (SRO) services have higher expenditures per student in contracted services (6200-6299) than those districts that have in-house law enforcement. Districts with in-house services, such as Austin and Humble ISDs, have higher expenditures per student in payroll (\$136 and \$98/student, respectively) versus contracted services (\$7 and \$9/student). LISD contracts SRO services and expends more in contracted services than in payroll services, but overall expends less per student on Function 52 than its Demographic and Local Peers, except for Georgetown ISD.

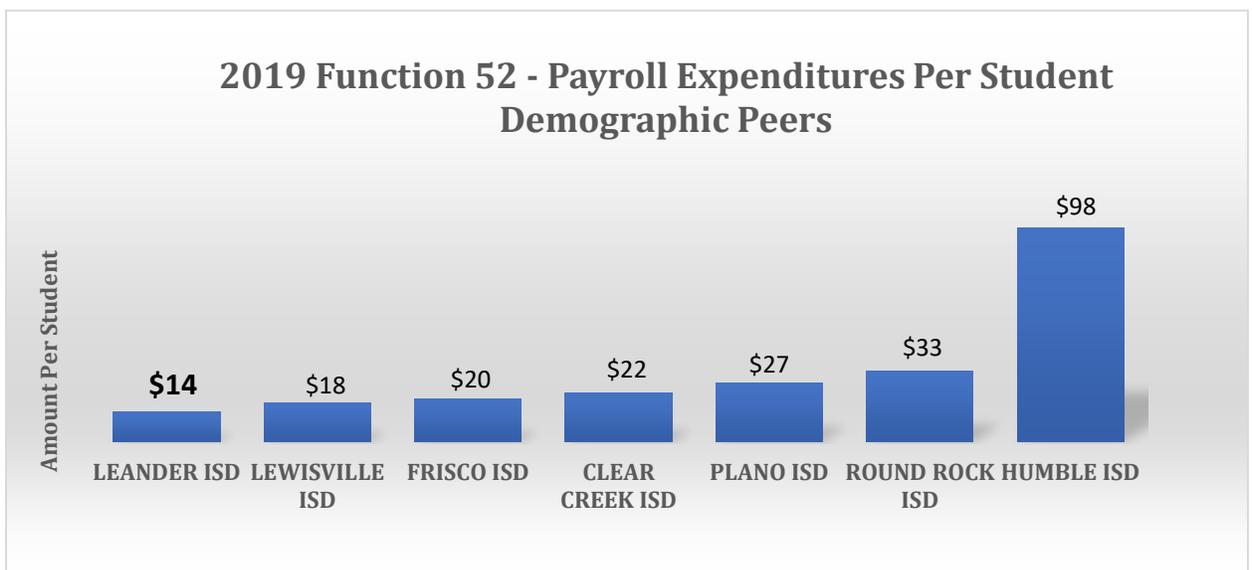


Figure 6.13: 2018-2019 General Fund Function 52 Payroll Expenditures Per Student – Demographic Peers

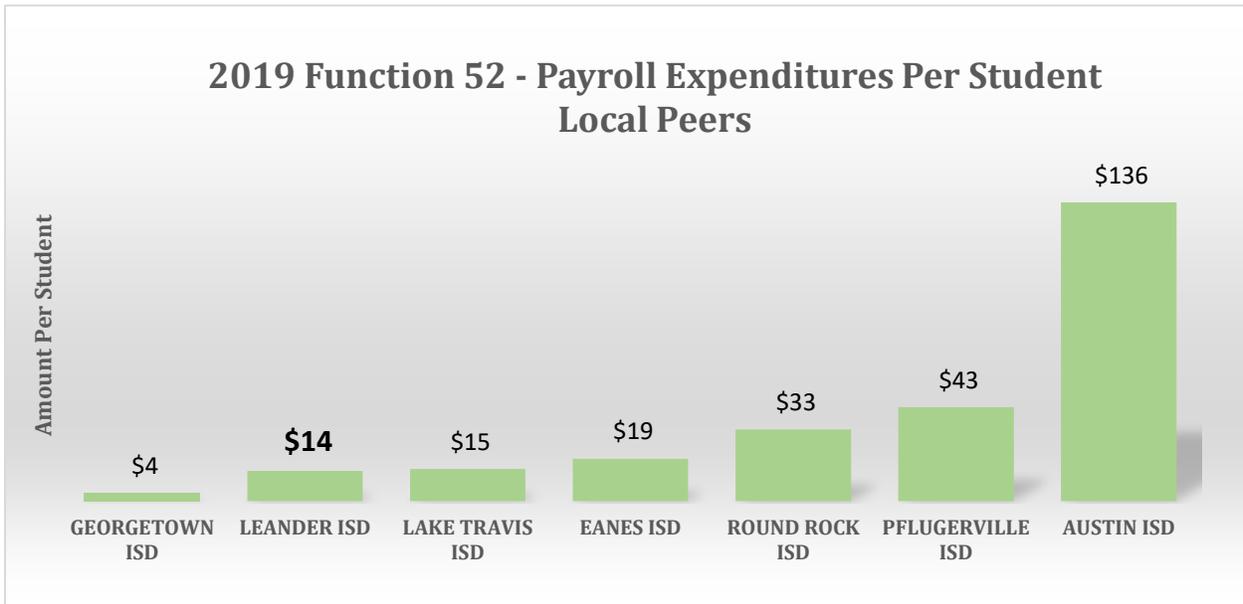


Figure 6.14: 2018-2019 General Fund Function 52 Payroll Expenditures Per Student – Local Peers

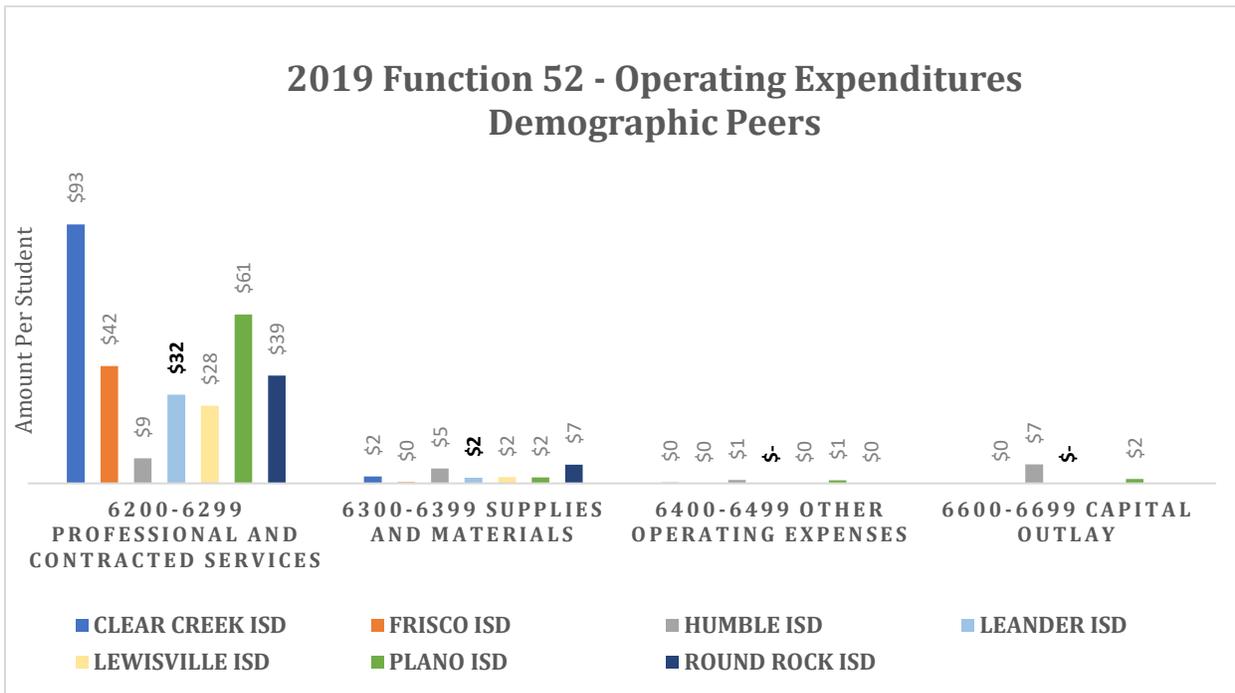


Figure 6.15: 2018-2019 General Fund Function 52 Operating Expenditures Per Student – Demographic Peers

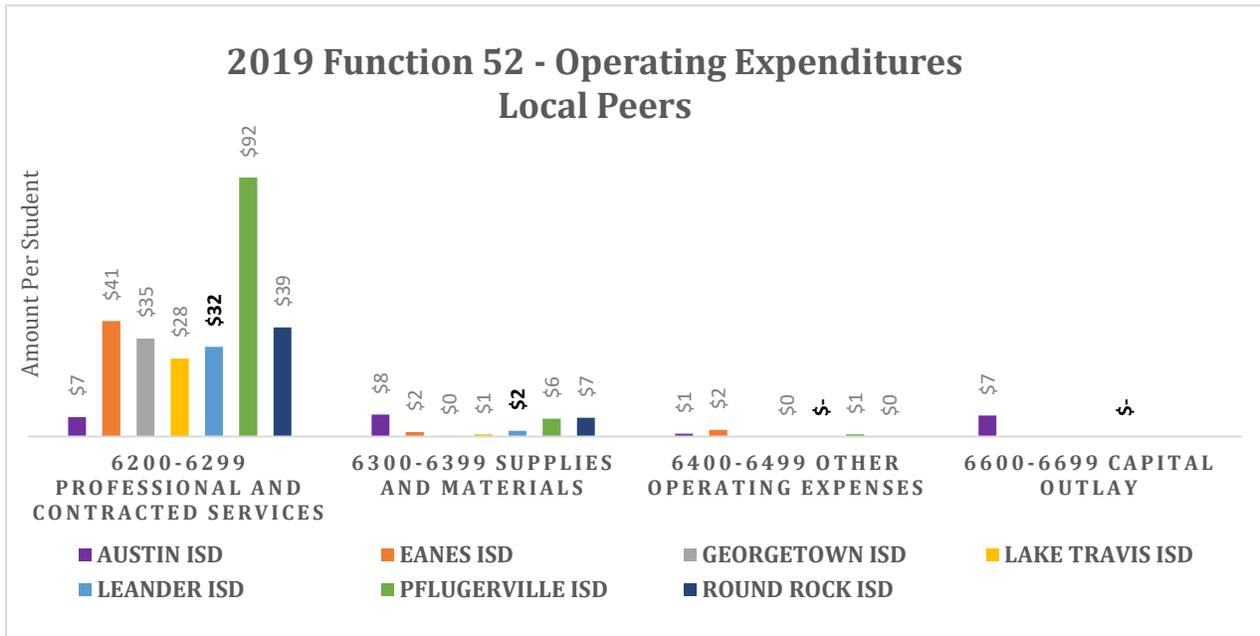


Figure 6.16: 2018-2019 General Fund Function 52 Operating Expenditures Per Student – Local Peers

FUNCTION 53

In Function 53, LISD is comparable to its Demographic Peers regarding payroll expenditures per student but spends less per student in this area when comparing to its local peers.

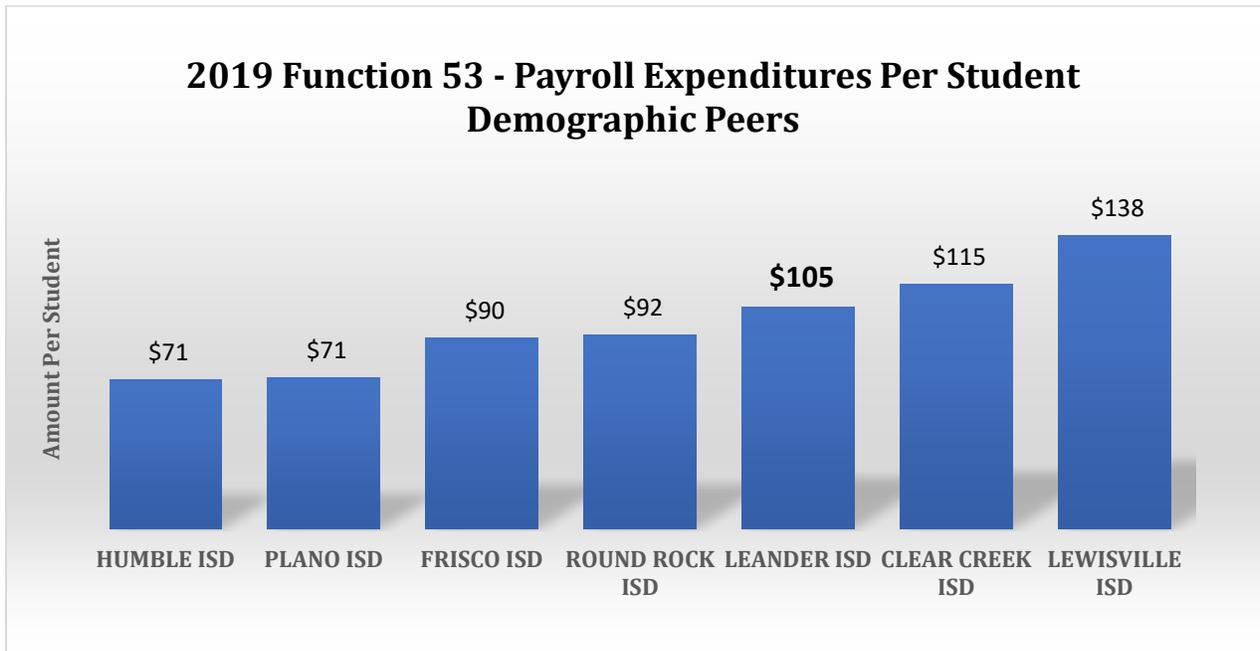


Figure 6.17: 2018-2019 General Fund Function 53 Payroll Expenditures Per Student – Demographic Peers

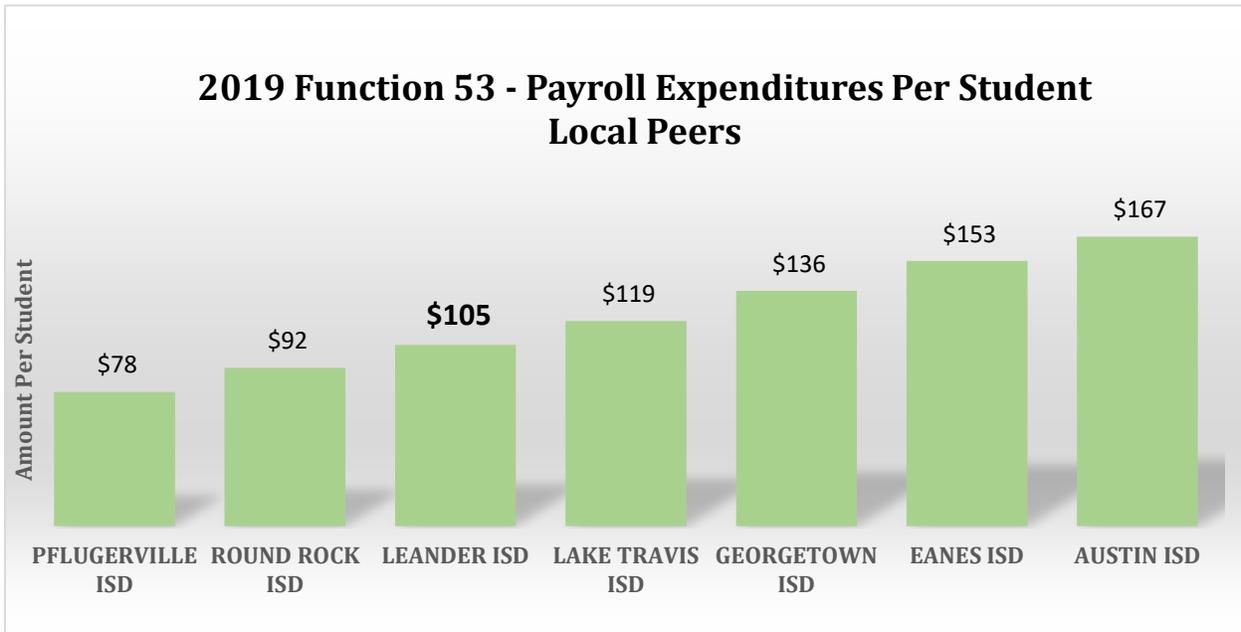


Figure 6.18: 2018-2019 General Fund Function 53 Payroll Expenditures Per Student – Local Peers

LISD is comparable to both peer groups when reviewing professional and contracted services with some districts spending more and some spending less. The district expends more per student in supplies and materials than its Demographic Peers and more than four other districts within the Local Peer group.

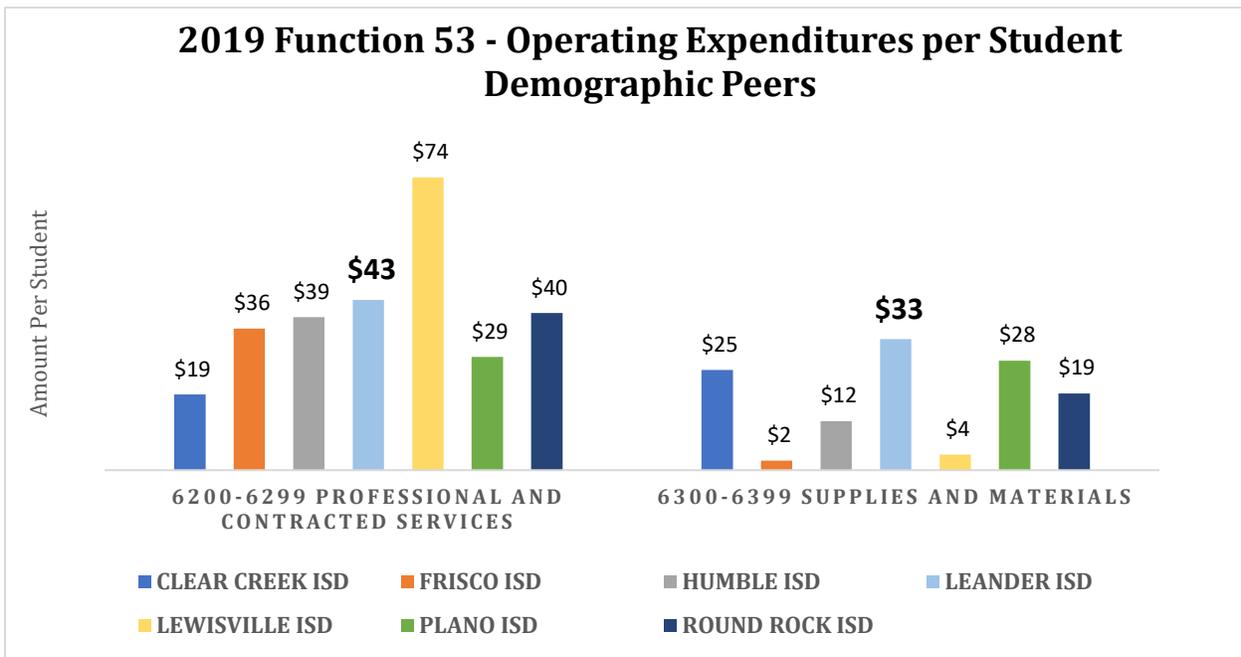


Figure 6.19: 2018-2019 General Fund Function 53 Operating Expenditures Per Student – Demographic Peers

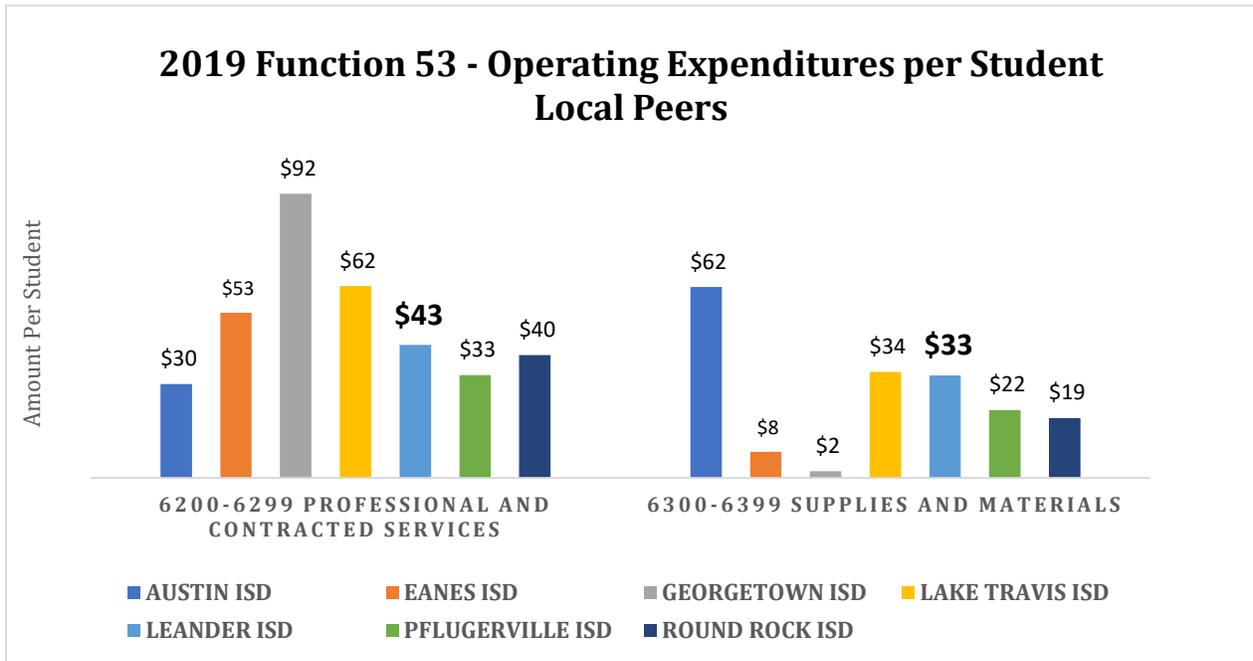


Figure 6.20: 2018-2019 General Fund Function 53 Operating Expenditures Per Student – Local Peers

FUNCTION 61

The main activity to be reported under Function 61 for community services is parental involvement. The majority of expenditures in this area are for payroll and typically cover parental liaisons. LISD’s expenditures per student in the area of community services is higher than most districts but is more comparable to its Local Peers. The district also accounts for its Communications department within this function whereas other districts may consider communications an administrative task reporting these costs in Function 41.

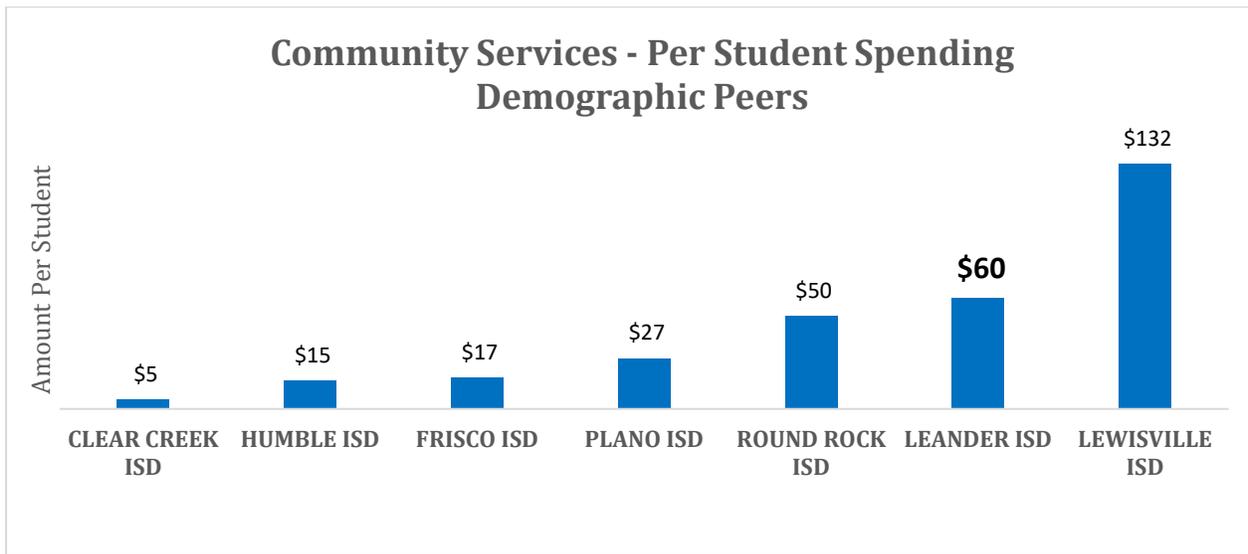


Figure 7.1: 2018-2019 General Fund Community Services Expenditures Per Student – Demographic Peers

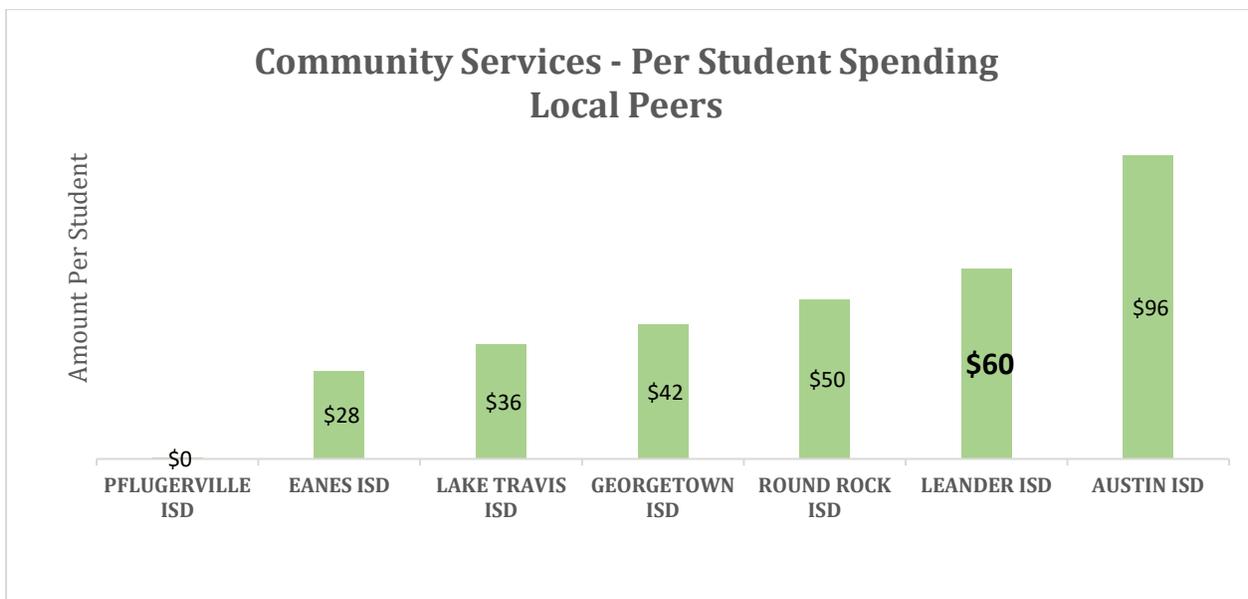


Figure 7.2: 2018-2019 General Fund Community Services Expenditures Per Student – Local Peers

FUNCTIONS 9X

The 9x series of functions is used to record costs between districts and other entities. In Functions 90-99, almost all Demographic and Local Peer districts expend more per student than Leander ISD. The difference is attributed to expenditures under Function 91, which is used to report the cost of recapture. Leander ISD is considered a wealthy district but does not pay recapture. Property wealthy districts are easily identifiable based on the expenditures in this area.

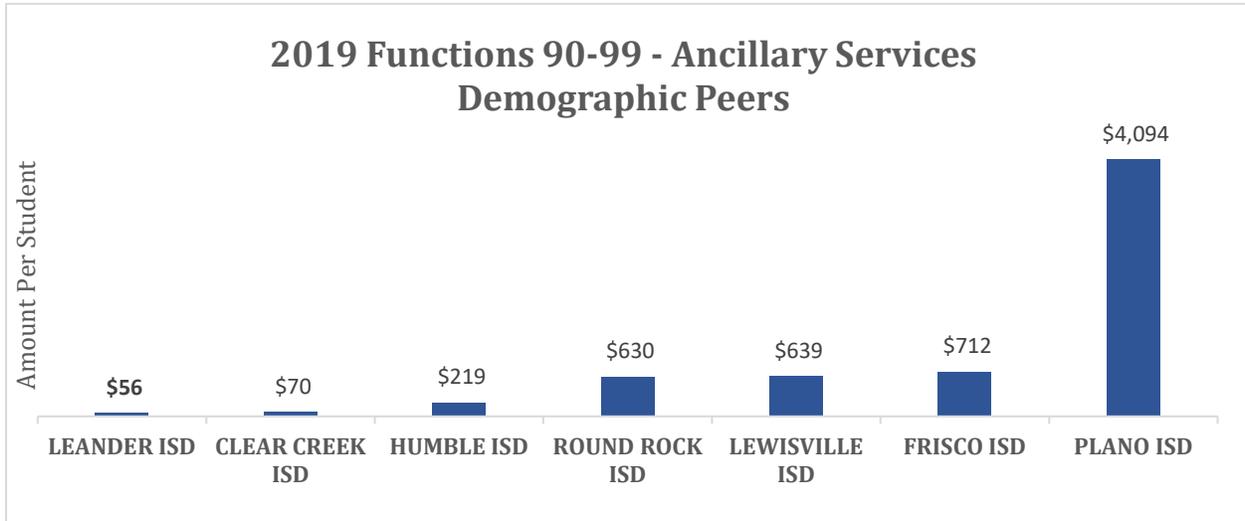


Figure 8.1: 2018-2019 Functions 90-99 Ancillary Services Expenditures Per Student – Demographic Peers

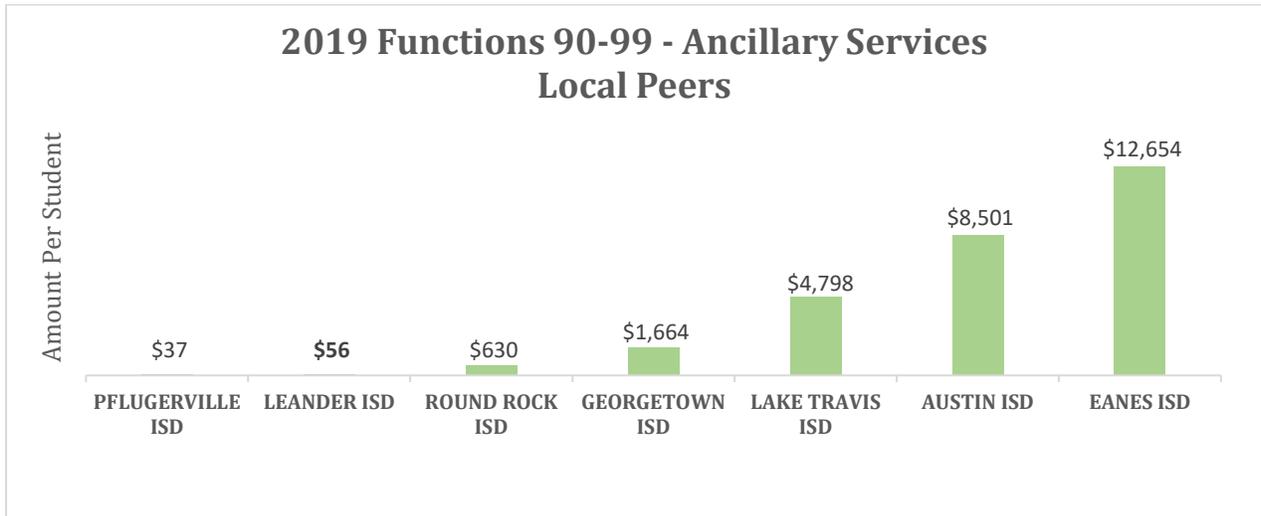


Figure 8.2: 2018-2019 Functions 90-99 Ancillary Services Expenditures Per Student – Local Peers

Other costs reported under the 9x functions are payments to JJAEP programs and tax appraisal services.

Looking at Functions 95 and 99, the comparison is more in line with our peer districts. Plano, Austin, and Eanes ISDs pay quite a bit more for appraisal district services, as their property wealth is greater and appraisal district budgets are allocated based on a percentage of total value.

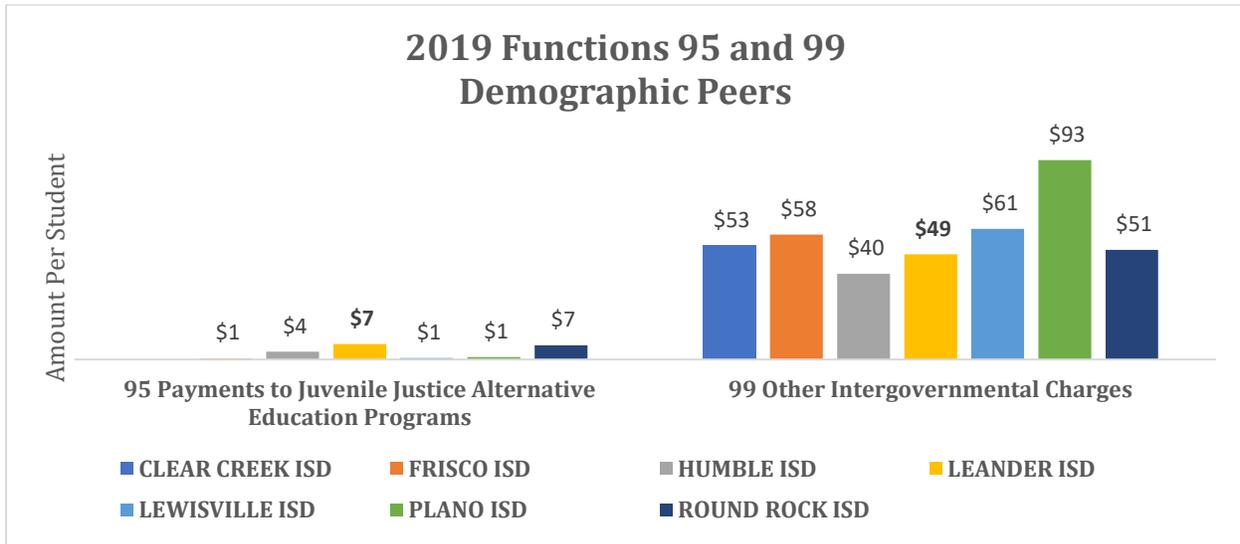


Figure 8.3: 2018-2019 Functions 95 and 99 Expenditures Per Student – Demographic Peers

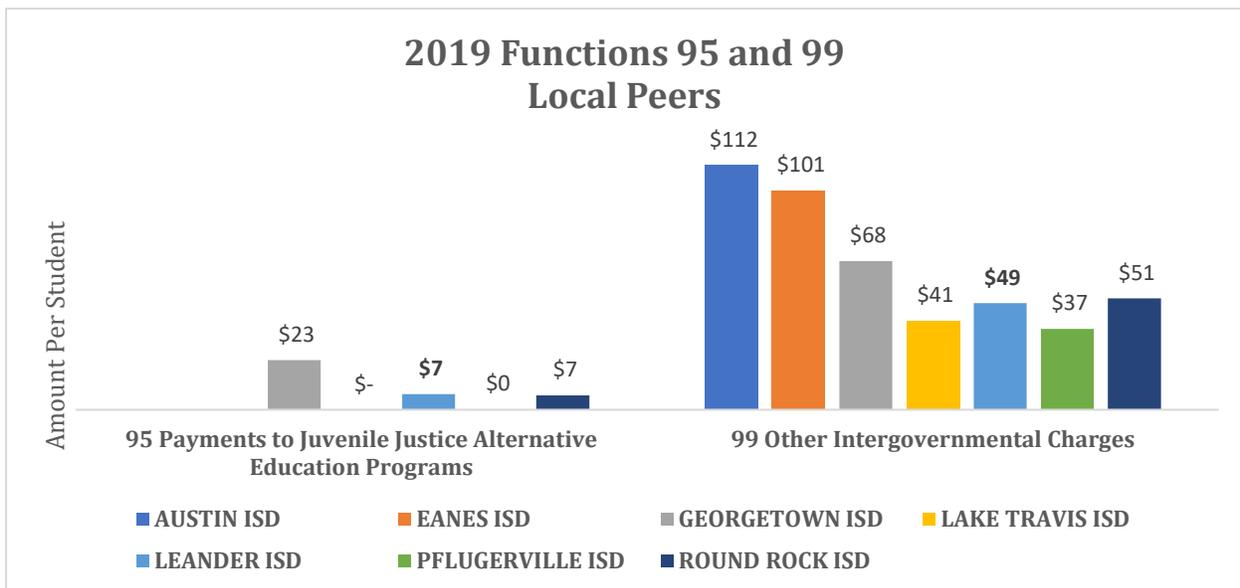


Figure 8.4: 2018-2019 Functions 95 and 99 Expenditures Per Student – Local Peers

FUNCTION 00

Function 00 is used to record transfers between funds. For LISD, Function 00 transfers represent transfers out to the self-insured health insurance fund and beginning in 2020-21 LISD established a separate major maintenance fund. Because districts may use transfers out for a variety of reasons and transfers out are not required, an analysis of spending in this area was not performed. Under Function 11, a narrative was provided on how transfers out for health insurance costs may be causing true expenditures per student to be understated.

FUNCTION GLOSSARY		
Function	Description	Expenditure Examples (not all-inclusive)
00	Undefined	Transfers out to health insurance fund, major maintenance fund, etc.
10-19	INSTRUCTION AND INSTRUCTION RELATED SERVICES	
11	Instruction	Teachers, instructional assistants, substitutes, instructional supplies, band equipment, etc.
12	Instructional Resources and Media Services	Librarians, library software and supplies, media
13	Curriculum and Staff Development	Staff who conduct in-service training/staff development, instructional coaches, curriculum writer department heads, curriculum development, fees for outside consultants, travel-related costs (all must be directly related to instruction)
20-29	INSTRUCTIONAL AND SCHOOL LEADERSHIP	
21	Instructional Leadership	Area Superintendent, directors/coordinators over CTE/SPED/early childhood
23	School Leadership	Principals, assistant principals, registrars, administrative assistants, supplies/services/travel for these positions
30-39	STUDENT SUPPORT SERVICES	
31	ADULT ED/ENGLISH LITERACY	Counselors, ARD specialists, testing coordinators, LSSP, diagnosticians, ESL assessment assistants, supplies/services/travel for these positions, testing materials
32	Social Work/Truancy	Director of student support services, dropout preventionists, social workers, supplies/services/travel for these positions
33	Health Services	Registered nurses, LVNs, nurse aides, medical and health supplies and training for these positions

FUNCTION GLOSSARY (continued)		
Function	Description	Expenditure Examples (not all-inclusive)
34	Student (pupil) Transportation	Director and asst. director of transportation, bus operators and monitors, dispatchers, routing assistants, buses and any related purchases
35	Food Services	General Fund costs are minimal. Majority of expenses covered under Fund 240
36	Cocurricular/Extracurricular Activities	Athletic directors/asst. directors, coach supplemental salary, trainers, officials, athletic supplies, student/staff travel for athletics, band, and other extracurricular activities, drug testing, athletic equipment
40-49	ADMINISTRATIVE SUPPORT SERVICES	
41	General Administration	Finance, purchasing, legal, school/community relations, auditing, and human resources staff/supplies/travel, portion of superintendent's salary, board of trustees travel/training/legal fees,
50-59	NON-STUDENT SUPPORT SERVICES	
51	Plant Maintenance & Operations	Director/asst. directors/workers in plant services/custodial/energy management/warehouse/document production center, supplies/training/repair costs under those areas, utilities, property and casualty insurance
52	Security and Monitoring	Director of security, crossing guards, SROs, drug dogs, supplies/equipment/training for safety/security
53	Data Processing Services	Directors/asst. directors for technology, campus techs, tech support, system engineers, project managers, networks/hardware/software for both instructional and non-instructional, mainframes, servers, computers, costs associated with coding, testing, integration, design applications, interfacing, etc.
60-69	ANCILLARY SERVICES	
61	Community Services	Assistant Director of Community Relations, Parent Education teachers/instructional assistants, summer extracurricular camps

FUNCTION GLOSSARY (continued)		
Function	Description	Expenditure Examples (not all-inclusive)
70-79	DEBT SERVICE	
71	Debt Service	Fund 599 covers debt service expenditures
80-89	FACILITY ACQUISITION	
81	Facility Acquisition and Construction	Purchase of land, remodeling or construction of buildings, major improvements. Beginning 2020-21 the 2-cent levy for major maintenance is being transferred out to provide additional transparency
90-99	INTERGOVERNMENTAL CHARGES	
91	Chapter 42 - Student Attendance Credit	LISD does not currently owe under this provision (recapture)
93	Shared Services	LISD does not currently use
95	Juvenile Justice Alternative Education Programs	Williamson & Travis County JJAEP
99	Other Intergovernmental Charges	WCAD & TCAD Tax Services