

**The Lockhart Independent School District
Board of Trustees
M.L. Cisneros Education Support Center Boardroom, 2nd Floor, Room 200, 419 Bois D'Arc Street,
Lockhart, TX 78644
Regular Meeting, April 26, 2021 – 6:30 PM**

Notice is hereby given that on April 26, 2021, the Board of Trustees of the Lockhart Independent School District will hold a Regular meeting at 6:30 PM in the M.L. Cisneros Education Support Center Boardroom, 2nd Floor, Room 200, 419 Bois D'Arc Street, Lockhart, TX 78644. The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as 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
2. Pledge of Allegiance
3. Invocation
4. Recognitions
 - A. Universal Technical Institute Top Tech Challenge First Place Winner
 - B. Lockhart High School DECA State Qualifiers and Finalist
 - C. Girls Powerlifting State Qualifiers and Finishers
 - D. Winter Academic All-State Athletes
 - E. LISD #LockhartLeading Culture Winner
5. Public Comment
6. CLOSED SESSION:
 - A. Adjourned to Closed Session: Pursuant to Texas Government Code Section 551.072 (Deliberation Regarding Real Property); Texas Government Code Section 551.074, (Personnel, to deliberate regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee); Texas Government Code Section 551.076 (Deliberation regarding implementation of security personnel or devices) specifically to discuss:
 1. Consideration of Superintendent's recommendation to report to TEA certified educator who abandoned contract
 2. Superintendent's Performance Review
7. BUSINESS: CONSENT AGENDA
 - A. Approve Minutes:
 1. March 22, 2021 4
 2. April 5, 2021 9
 - B. Approve 2020-2021 Annual Financial Audit Engagement Letter 11
 - C. Approve Budget Amendments 25
 - D. Approve 2021-2022 Instructional Materials Allotment and TEKS Certification Form 28
 - E. Approve Expenditure for Lockhart High School Project Graduation 32
 - F. Approve SSC Contract Renewal 35
 - G. Approve Amendment to Transportation Management Services contract with Goldstar Transit 37
 - H. Review 2021-2022 Board of Trustees Regular Meeting Schedule 39
 - I. Review Tax Collection Report 42
 - J. Review Quarterly Investments Report 45
8. COMMUNICATION

A. Gaining Early Awareness & Readiness for Undergraduate Readiness (GEAR UP) UT Grant Update	53
B. Progress Monitoring Data on District Achievement Targets	55
C. Leading Forward 2021-2022	57
9. COMMUNICATION/ACTION	
A. Consider and/or Approve the Purchase of Food Service Equipment Bid	
B. Consider and/or Approve a Cardiopulmonary Resuscitation (CPR) Waiver	59
C. Consider and/or Approve Purchase of Portable Buildings	61
D. Consider and/or Approve the Purchase of Furniture and Amend the General Fund Budget	64
E. Consideration and possible action regarding Superintendent's recommendation to report to TEA certified educator who abandoned contract	
10. BOARD AND STAFF COMMENTS-ITEMS OF COMMUNITY INTEREST*	
11. BENEDICTION	
12. ADJOURNMENT	

*BOARD AND STAFF COMMENTS - ITEMS OF COMMUNITY INTEREST: Items of community interest are limited to: 1) expressions of thanks, congratulations or condolence; 2) information regarding holiday schedules; 3) an honorary or salutary recognition of a public official, public employee, or other citizen, except that a discussion regarding a change in the status of a person's public office or public employment is not an honorary or salutary recognition for purposes of this subdivision; 4) a reminder about an upcoming event organized or sponsored by the governing body; 5) information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the governing body that was attended or is scheduled to be attended by a member of the governing body or an official employee of the school district.

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)]

Texas Government Code Section:

551.071	Consultation with Attorney; Closed Meeting
551.072	Deliberation Regarding Real Property; Closed Meeting
551.073	Deliberation Regarding Prospective Gift; Closed Meeting
551.074	Personnel Matters; Deliberate the Appointment, Employment, Evaluation, Reassignment, Duties, Discipline or Dismissal of a Public Officer or Employee; Closed Meeting
551.075	Conference Relating to Investments and Potential Investments Attended by Board of Trustees of Texas Growth Fund; Closed Meeting
551.076	Deliberation Regarding Security Devices; Closed Meeting
551.082	School Children; School District Employees; Disciplinary Matter or Complaint
551.083	Certain School Boards; Closed Meeting Regarding Consultation with Representative of Employee Group
551.084	Investigation; Exclusion of Witness from Hearing

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

- (a) in the open meeting covered by the Notice upon the reconvening of the public meeting; or,
- (b) at a subsequent public meeting of the School Board upon notice thereof; as the School Board shall determine.

On this day of Friday, April 23, 2021, this Notice was mailed & faxed to news media who had previously requested such Notice and an original copy was posted on the display window in the School District Administration Building on said date.

Mark Stroda

Superintendent

Minutes of Regular Meeting

The Board of Trustees Lockhart Independent School District

A Regular meeting of the Board of Trustees of Lockhart Independent School District was held Monday, March 22, 2021, beginning at 6:30 PM in the M.L. Cisneros Education Support Center Boardroom, 2nd Floor, Room 200, 419 Bois D'Arc Street, Lockhart, TX 78644.

1. Call to Order was at 6:30 PM by Board President Steve Johnson. Other members present were Warren Burnett, Dr. Barbara Sanchez, Michael Wright, Tom Guyton, Sam Lockhart and Rene Rayos.

2. Pledge of Allegiance

3. Invocation was given by Trustee Burnett

4. Recognitions

A. TAFE State Qualifiers, Winners, and National Qualifiers

B. LISD #LockhartLeading Relationships Winner

C. Texas Association of School Business Officials (TASBO) Award of Merit for Purchasing

5. PUBLIC HEARING:

A. Public Hearing reading LISD District Annual Report

None.

6. Public Comment

None.

7. CLOSED SESSION:

A. Adjourned to Closed Session: Pursuant to Texas Government Code Section 551.072 (Deliberation Regarding Real Property); Texas Government Code Section 551.074, (Personnel, to deliberate regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee); Texas Government Code Section 551.076 (Deliberation regarding implementation of security personnel or devices) specifically to discuss:

1. Superintendent's Performance Review

The Board of Trustees on Monday, March 22, 2021 convened at 6:57 PM in closed session in accordance with the Texas Open Meetings Act for the purposes of discussing items listed under the Texas Government Code Section 551.072 (Deliberation Regarding Real Property); Texas Government Code Section 551.074 (Personnel to deliberate regarding the

appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee); and Texas Government Code Section 551.076 (Deliberation regarding implementation of security personnel or devices). The Board ended its closed session at 8:30 PM on Monday, March 22, 2021. No votes, decisions, or actions were taken while in closed session.

8. Business: Consent Agenda

A. Approve Budget Amendments

B. Approve Local District Policy Update 116: CQB(LOCAL): TECHNOLOGY RESOURCES - CYBERSECURITY; DCD(LOCAL): EMPLOYMENT PRACTICES - AT-WILL EMPLOYMENT; DCE(LOCAL): EMPLOYMENT PRACTICES - OTHER TYPES OF CONTRACTS; FFAC(LOCAL): WELLNESS AND HEALTH SERVICES - MEDICAL TREATMENT; GKA(LOCAL): COMMUNITY RELATIONS - CONDUCT ON SCHOOL PREMISES

C. Approve Renewal of 2021-2022 Membership in Walsh Gallegos Trevino Russo & Kyle Retainer Program

D. Review Tax Collection Report

E. Review Cash Investments Report

Trustee Guyton made the motion that the Board approve the consent agenda as presented. Trustee Burnett seconded the motion. The motion passed, 7-0.

9. COMMUNICATION:

A. 2021 TASB Pay and Stipend Report

This presentation was provided by Zachary Hobbs, TASB HR Services via Zoom. No action was taken.

The Board moved to items 9-E through 9-G.

E. Southwest Foodservice Excellence (SFE) Contract Renewal

This presentation was given by Ana Tarpley, Senior Director of Area Operations. No action was taken.

F. SSC Contract Renewal

This presentation was given by Chris Weller, Regional Director of Operations K12. No action was taken.

G. Amend Transportation Management Services contract with Goldstar Transit

This presentation was given by Richard Templeton, President; Kelly Johnson Vice President of Operations and Derek Hay, General Manager. No action was taken.

B. Progress Monitoring Data on District Achievement Targets

This presentation was given by Dr. Stephaine Camarillo, Assistant Superintendent for Curriculum and Instruction. No action was taken.

C. Employee Engagement Survey

This presentation was given by Claudia Peterson, Director of Human Resources. No action was taken.

D. District Improvement Plan and Campus Improvement Plans Formative Review Update for February 2021

This presentation was given by Kim Brents, Deputy Superintendent. No action was taken.

H. Purchase of Food Service Equipment

This presentation was given by Adam Galvan, Assistant Superintendent of Operations & Technology. No action was taken.

10. COMMUNICATION/ACTION:

A. Consider and/or Approve Pre-Kindergarten Adoption Materials

Trustee Guyton made the motion that the Board of Trustees approves the Pre-Kindergarten materials. Trustee Sanchez seconded the motion. The motion carried, 7-0.

B. Consider and/or Approve the TEA Missed School Days Waiver

Trustee Sanchez made the motion that the Board approve the Missed School Days Waiver as request by the Lockhart ISD Administration. Trustee Guyton seconded the motion. The motion carried, 7-0.

C. Consideration and Possible Action to Adopt Board Resolution to Pay Employees during Emergency Closure

Trustee Guyton made the motion that the Board of Trustees adopt the Resolution to pay those employees addressed in the Resolution for the day missed due to the emergency closure. Trustee Lockhart seconded the motion. The motion carried, 7-0.

D. Consider and/or Approve the Teacher Incentive Allotment Plan

Trustee Sanchez made the motion that Board approve the Teacher Incentive Allotment Plan. Trustee Rayos seconded the motion. The motion carried, 7-0.

E. Consider and/or Approve CSP 21-001 for Internet Services

Trustee Wright made the motion that the board approves the purchase of Internet Services from Region 13 in the amount of \$16,344 annually for the next 3 school years ending June 30, 2024. Trustee Sanchez seconded the motion. The motion carried, 7-0.

F. Consider and/or Approve RFP 21-002 Network Equipment

Trustee Guyton made the motion that the board approves the purchase of Network Equipment from Intech Southwest Services, LLC in the amount of \$702,480. Trustee Sanchez seconded the motion. The motion carried, 7-0.

G. Consider and/or Approve RFP 21-003 Network Cabling

Trustee Sanchez made the motion that the board approves the purchase of Network Cabling from MCA Communications in the amount of \$397,445.49. Trustee Guyton seconded the motion. The motion carried, 7-0.

H. Consider and/or Approve Purchase of Regional Day School Program for the Deaf Contracted Services (RDSPD)

Trustee Guyton made the motion that the board approves the purchase of the recommended ESC Region 13 contracted services by the Administration in the amount of \$107,046. Trustee Wright seconded the motion. The motion carried, 7-0.

I. Consider and/or Approve Election of Place 7, Region 13 Board of Directors

Trustee Sanchez made the motion that the Board individually selects a candidate to fill the Place 7 position on the Region 13 Board of Directors. Trustee Rayos seconded the motion. The motion carried, 7-0.

11. BOARD AND STAFF COMMENTS - ITEMS OF COMMUNITY INTEREST*
12. BENEDICTION was given by Trustee Guyton
13. ADJOURNMENT was at 10:56 p.m. by Board President Steve Johnson

Steve Johnson, Board President

Warren Burnett, Board Secretary

Minutes of Special Meeting

The Board of Trustees Lockhart Independent School District

A Special meeting of the Board of Trustees of Lockhart Independent School District was held Monday, April 5, 2021, beginning at 6:30 PM in the M.L. Cisneros Education Support Center Boardroom, 2nd Floor, Room 200, 419 Bois D'Arc Street, Lockhart, TX 78644.

1. Call to Order was at 6:30 PM by Board President Steve Johnson. Other members present were Warren Burnett, Dr. Barbara Sanchez, Michael Wright, Tom Guyton, Sam Lockhart and Rene Rayos.
2. Public Comment
None.
3. COMMUNICATION/ACTION:
 - A. Consider and/or Approve Reorganization of Officers of the School Board

Trustee Lockhart made the motion that Lockhart ISD Board of Trustees approve Michael Wright as President. Trustee Sanchez seconded the motion. The motion failed, 3-4. Trustees Burnett, Johnson, Guyton and Rayos voted against the motion.

Trustee Guyton made the motion that Lockhart ISD Board of Trustees approve Steve Johnson as President. Trustee Burnett seconded the motion. The motion carried 5-2. Trustee Lockhart and Sanchez voted against the motion.

Trustee Burnett made the motion that Lockhart ISD Board of Trustees approve Michael Wright for Vice President. Trustee Sanchez seconded the motion. The motion carried, 7-0.

Trustee Johnson made the motion that Lockhart ISD Board of trustees approve Warren Burnett as Secretary. Trustee Wright seconded the motion. The motion carried, 7-0.

4. COMMUNICATION:
 - A. 2021-2022 Staffing and Budget Session

This presentation was given by Nicole Dean, Chief Financial Officer and Kim Brents, Deputy Superintendent. No action was taken.

- B. Review Classroom Capacities and Potential Purchase of Portable Classrooms

This review was given by Nicole Dean, Chief Financial Officer and Adam Galvan, Assistant Superintendent of Operations & Technology. No action was taken.

5. COMMUNICATION/ACTION:

A. Approve Instructional Staffing for the 2021-2022 School Year

Trustee Guyton made the motion that the Board approves 11.5 additional instructional staff positions for the 2021-2022 school year. Trustee Rayos seconded the motion. The motion carried, 7-0.

6. ADJOURNMENT was at 8:22 PM by Board President Steve Johnson.

Steve Johnson, Board President

Warren Burnett, Board Secretary

Lockhart Independent School District Board of Trustees

Date of Board Meeting:

Agenda Item

AGENDA SECTION:

READING:

PREVIOUS BOARD REVIEW DATE:

TYPE OF ACTION

DEPARTMENT:

DISTRICT GOAL(S) ALIGNMENT:

1. Create a collaborative culture of contagious ambition.
2. Expect all staff to embrace growth opportunities.
3. Empower students to seize opportunities to achieve at high levels.

AGENDA TITLE:

BACKGROUND INFORMATION:

ATTACHMENT(S):

RECOMMENDATION:

RECOMMENDED MOTION:

West, Davis & Company

a limited liability partnership

April 15, 2021

Lockhart Independent School District
Central Administration Office
P.O. Box 120
Lockhart, Texas 78644-0120

We are pleased to confirm our understanding of the services we are to provide Lockhart Independent School District (the District) for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the District as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis.
2. Budgetary comparison information.
3. Schedule of proportionate share of net pension liability.
4. Schedule of pension contributions.

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

of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards.
2. Budgetary comparison schedules.
3. Combining statements by fund type, individual fund agreement group statements, supporting schedules or statistical data.
4. Comprehensive Annual Financial Report (CAFR).

Audit Objectives

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

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a

determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the board of trustees of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures—General

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Controls

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

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

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

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

Our audit will also include the performance of certain audit procedures for the purpose of reviewing the accuracy of fiscal information provided by the District through the Public Education Information Management System (PEIMS), as required by Section 44.008(b) of the Texas Education Code.

Other Services

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

Management Responsibilities

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

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the school district from whom we determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your

responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

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

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter.

This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for work provided by any such third-party service providers.

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

At the conclusion of the engagement, we will issue and provide the report in an electronic format known as Acrobat® Portable Document Format (PDF) and the GASB Audit Data Feed in a flat file format. We will upload these electronic files to the Texas Education Agency (TEA). However, it is management's responsibility to submit hard copies of the reporting package to TEA, if required. We will also complete the appropriate sections of the Data Collection Form that summarizes our audit findings. We will upload the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or

containing privileged and confidential information, copies of our reports are to be made available for public inspection.

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

The audit documentation for this engagement will be retained for a minimum of five (5) years after the report release date or for any additional period requested by the Texas Education Agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to perform our interim work in July 2021. We expect to begin our final fieldwork on September 14-17, 2021 and to issue our preliminary draft no later than October 15, 2021. We anticipate issuing our final report no later than November 1, 2021. Gary Davis is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates without charge for out-of-pocket costs (such as report reproduction, typing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$24,950. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

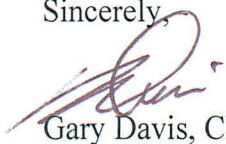
Government Auditing Standards require that we provide you with a copy of our most recent peer review report and any subsequent peer review reports received during the period of the contract. Our most recent peer review report accompanies this letter.

As required by the Texas Education Agency's *Texas Administrative Code (TAC Section 109.23)*, our firm is a member of the AICPA Governmental Audit Quality Center (GAQC). Member firms can listed at:

<http://www.aicpa.org/InterestAreas/GovernmentalAuditQuality/Membership/Pages/Findamemberfirm.aspx>.

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

Sincerely,



Gary Davis, CPA
Partner

RESPONSE:

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

By: _____

Title: _____

Date: _____



Report on the Firm's System of Quality Control

January 21, 2019

To the Partners of West, Davis & Company, LLP and the Peer Review
Review Committee of the Texas Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of West, Davis & Company, LLP (the "firm") in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including compliance with the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Deficiencies Identified in the Firm's System of Quality Control

We noted the following deficiencies during our review:

1. The firm's quality control policies and procedures addressing engagement performance are not complied with on a routine basis. The firm's quality control policies and procedures require use of standard audit programs that remind the firm on governmental engagements to document the identification of direct and material compliance requirements, risk assessments for the direct and material compliance requirements, tests of controls over compliance, and sample size determinations. During our review of a governmental single audit engagement, we noted instances where required identification of direct and material compliance requirements, risk assessments for the direct and material compliance requirements, tests of controls over compliance, and sample size determinations were not sufficiently documented in the workpapers to support the firm's representation that the testing occurred, as required by professional standards. This contributed to audit engagement not conforming to professional standards in all material respects.

Additionally, we noted an instance in which the work papers of an employee benefit plan engagement only included partial excerpts of the auditor's report of the service entity and another engagement where the report was included; however, there was no documentation of the testing and the results of the testing by the service auditor, as well as no documentation of the identified complimentary user controls and the testing of these complimentary user controls. Also, the deferral percentage tested on participant accounts was not traced to proper supporting documentation. The documentation in the workpapers was not sufficient to support the firm's representation that the testing occurred, as required by professional standards. This contributed to audit engagements not conforming to professional standards in all material respects.

2. The firm's quality control policies and procedures related to its monitoring function are not designed to provide reasonable assurance that engagements are consistently performed in accordance with professional standards. The firm's policies and procedures do not require the performance of monitoring procedures that are sufficiently comprehensive to enable the firm to assess compliance with all applicable professional standards, including those applicable to employee benefit plans and audits performed in accordance with Uniform Guidance. During our review, we noted engagements that did not conform to professional standards. In our opinion, had the firm's monitoring procedures been adequately designed, these deficiencies, which are discussed further in the peer review report, would have been detected and correctly timely.

Opinion

In our opinion, except for the deficiencies previously described, the system of quality control for the accounting and auditing practice of West, Davis & Company, LLP in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. West, Davis & Company, LLP has received a peer review rating of *pass with deficiencies*.

Joyas, Reitzner, Boyd & Shenell, P.C.

Lockhart Independent School District Board of Trustees

Date of Board Meeting:

Agenda Item

AGENDA SECTION:

READING:

PREVIOUS BOARD REVIEW DATE:

TYPE OF ACTION

DEPARTMENT:

DISTRICT GOAL(S) ALIGNMENT:

1. Create a collaborative culture of contagious ambition.
2. Expect all staff to embrace growth opportunities.
3. Empower students to seize opportunities to achieve at high levels.

AGENDA TITLE:

BACKGROUND INFORMATION:

ATTACHMENT(S):

RECOMMENDATION:

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RECOMMENDED MOTION:

First and Last Name: Tanya Homann

E-mail: tanya.homann@lockhart.txed.net

District Name: Lockhart ISD

County District Number: 28902

Certification of Math Instructional Materials

	Product(s) you plan to use for Tier 1 instruction to cover 100% of standards in school year 2021-22. List all that apply.	What is your district's approach to covering 100% of the standards for math?	What implementation approach does your district take for math materials?	Notes
Grades K-5	Houghton Mifflin Harcourt Texas GO Math! (Houghton Mifflin Harcourt Depository) Other (if other, please type out response) Other (if other, please type out response)	Adopt TEKS Resource System (TRS) and align purchased materials to TRS scope	School leaders have flexibility to select different materials	DreamBox Renaissance Learning - STAR Math
Grades 6-8	HMH Texas Go Math (Houghton Mifflin Harcourt Depository) Other (if other, please type out response) Other (if other, please type out response)			
Grades 9-12	Texas Algebra 1 (School Education Group, a division of The McGraw-Hill Companies, Inc.) TEXAS Algebra 2 (School Education Group, a division of The McGraw-Hill Companies, Inc.) Geometry (School Education Group, a division of The McGraw-Hill Companies, Inc.) Texas Precalculus (School Education Group, a division of The McGraw-Hill Companies, Inc.) Other (if other, please type out response) Other (if other, please type out response)			Edgenuity Renaissance Learning - STAR Math

Certification of RLA Instructional Materials

	Product(s) you plan to use for Tier 1 instruction to cover 100% of standards in school year 2021-22. List all that apply.	What is your district's approach to covering 100% of the standards for RLA?	What implementation approach does your district take for RLA	Notes
Grades K-2	Amplify Texas Elementary Literacy Program (Texas Home Learning) Lectoescritura en Espanol, Amplify Texas (Texas Home Learning) Istation Reading (Imagination Station Inc / istation) Istation Reading en Espanol (Imagination Station Inc / istation) Other (if other, please type out response) Other (if other, please type out response) Other (if other, please type out response) Other (if other, please type out response)	Adopt TEKS Resource System (TRS) and align purchased materials to TRS scope Adopt TEKS Resource System (TRS) and align purchased materials to TRS scope Adopt TEKS Resource System (TRS) and align purchased materials to TRS scope Adopt TEKS Resource System (TRS) and align purchased materials to TRS scope Adopt TEKS Resource System (TRS) and align purchased materials to TRS scope	All school leaders required to implement district's approach All school leaders required to implement district's approach All school leaders required to implement district's approach All school leaders required to implement district's approach	Seesaw Literacy Library books Pebble Go Renaissance Learning - Accelerated Reading
Grades 3-5	Elementary Literacy Program, Amplify Texas (Texas Home Learning)			

Grades 6-8	<p>Lectoescritura en Espanol, Amplify Texas (Texas Home Learning)</p> <p>Istation Reading (Imagination Station Inc / istation)</p> <p>Istation Reading en Espanol (Imagination Station Inc / istation)</p> <p>Other</p> <p>Other</p> <p>Other</p> <p>myPerspectives Texas English Language Arts (Savvas Learning Company LLC formerly Pearson K12 Learning)</p> <p>Istation Reading (Imagination Station Inc / istation)</p> <p>Istation Reading (Imagination Station Inc / istation)</p> <p>Other (if other, please type out response)</p> <p>Other (if other, please type out response)</p> <p>Other (if other, please type out response)</p>			<p>Literacy Library books</p> <p>Pebble Go</p> <p>Renaissance Learning - Accelerated Reading</p> <p>Renaissance Learning - Accelerated Reading</p> <p>Renaissance Learning - STAR Early Literacy</p> <p>Lexia PowerUp Literacy</p>
Grades 9-12	<p>myPerspectives Texas English Language Arts (Savvas Learning Company LLC formerly Pearson K12 Learning)</p> <p>Other (if other, please type out response)</p> <p>Other (if other, please type out response)</p>			<p>Edgenuity</p> <p>Renaissance Learning - STAR Reading</p>

Certification of Science Instructional Materials				
	Product(s) you plan to use for Tier 1 instruction to cover 100% of standards in school year 2021-22. List all that apply.	What is your district's approach to covering 100% of the standards for	What implementation approach does your district take for science	Notes
Grades K-5 Grades 6-8 Grade 9-12	<p>HMH ScienceFusion Texas (Houghton Mifflin Harcourt Depository)</p> <p>HMH ScienceFusion Texas (Houghton Mifflin Harcourt Depository)</p> <p>LAB-AIDS A Natural Approach to Chemistry Texas Edition</p> <p>Integrated Physics & Chemistry Texas (McGraw-Hill School Division(Contract Vendor))</p> <p>BIOLOGY TEXAS (McGraw-Hill School Division(Contract Vendor))</p>	Adopt TEKS Resource System (TRS) and align purchased materials to TRS scope and sequence	All school leaders required to implement district's approach	

Certification of Social Studies Instructional Materials				
	Product(s) you plan to use for Tier 1 instruction to cover 100% of standards in school year 2021-22. List all that apply.	What is your district's approach to covering 100% of the standards for social	What implementation approach does your district take for social	Notes
Grades K-5 Grades 6-8 Grades 9-12	<p>TX myWorld SS Here We Are (Savvas Learning Company LLC formerly Pearson K12 Learning)</p> <p>HMH Contemporary World Studies Texas (Houghton Mifflin Harcourt Depository)</p> <p>HMH World Geography Texas (Houghton Mifflin Harcourt Depository)</p> <p>HMH World History Texas (Houghton Mifflin Harcourt Depository)</p> <p>HMH/HMD Economics: Concepts and Choices (Houghton Mifflin Harcourt Depository)</p>	Adopt TEKS Resource System (TRS) and align purchased materials to TRS scope and sequence	All school leaders required to implement district's approach	

Lockhart Independent School District Board of Trustees

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Agenda Item

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RECOMMENDATION:

RECOMMENDED MOTION:

March 26, 2021
LISD Board of Trustees
419 Bois D'Arc St.
Lockhart, TX 78644



Dear LISD Board of Trustees,

Lockhart High School Project Graduation 2021 is a committee of parents and students working together to raise funds for our graduating seniors to have a safe, drug and alcohol-free night at a fun-filled event center after their graduation ceremony. Our fundraising efforts ensure that this is a free event for the students to enjoy themselves and win great prizes.

We have been working hard to fundraise since March 2021 and plans are underway for another exciting event for our class of 2021. This year's event will take place at a Lockhart city Park after the graduation ceremonies. Food and drinks are provided and activities will include various inflatable which include, laser tag, large slide, putt-putt golf, large movie screen, midway arcade games, and a laser light chaser game. A DJ and karaoke will also be an attraction. Along with life size board games. The main attractions will be a 16 seat swing and self-propelled spinning amusement ride and a basketball tournament.

In years past, the LISD Board has deemed project graduation worthy of your support. We ask that you please continue the tradition by providing a contribution of \$15.00 per student. Your help will ensure that we are able to offer a variety of activities and prizes to encourage strong participation from our graduating seniors.

Thank you for your consideration and continued support of our students!

Sincerely,

A handwritten signature in cursive script that reads "Deanne Franco".

Deanne Franco– LHS Project Graduation 2021 President

franco.deanne@gmail.com

512-784-8143

Lockhart Independent School District Board of Trustees

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Agenda Item

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RECOMMENDED MOTION:



LOCKHART INDEPENDENT SCHOOL DISTRICT

419 Bois D'Arc Street • Lockhart, Texas 78644 • phone: 512.398.0000 • fax: 512.398.0031
www.lockhart.isd.org

2021-2022 Board of Trustees Regular School Board Meetings

Location: M.L. Cisneros Education Support Center, 419 Bois D' Arc
Regular Board meetings begin at 6:30 p.m.

- Monday, August 23, 2021
- Monday, September 27, 2021
- Monday, October 25, 2021
- Monday, November 15, 2021 (3rd Monday)
- Monday, December 13, 2021 (2nd Monday)
- Tuesday, January 18, 2022
- Monday, February 28, 2022
- Monday, March, 28, 2022
- Monday, April, 25, 2022
- Monday, May 16, 2022 (3rd Monday)
- Monday, June 6, 2022 (Special Called Board Meeting)
 - Monday, June 27, 2022
 - Monday, July 25, 2022

*Unless otherwise noted, regular meetings occur on the 4th Monday of the month.

Lockhart Independent School District Board of Trustees

Date of Board Meeting:

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LOCKHART I.S.D. BOARD

Tax Collection Report

MARCH 2021

	March	Prior Months	TOTAL	PRIOR YEAR
2020 Tax Collection	\$496,670.61	\$19,073,872.86	\$19,570,543.47	\$18,686,845.97
2019 & Prior Collection	\$76,872.52	\$917,207.79	\$994,080.31	\$629,339.57
Total Tax Collection =	\$573,543.13	\$19,991,080.65	\$20,564,623.78	\$19,316,185.54

note: Above figures include penalties and interest collected

2020 Original Levy \$20,925,978.58

March 31, 2021 Percent of 2020 Tax Collected	93.48%
March 31, 2020 Percent of 2019 Tax Collected	92.31%
March 31, 2019 Percent of 2018 Tax Collected	93.89%
March 31, 2021 - Balance of Delinquent Tax	\$1,711,866.19
March 31, 2020 - Balance of Delinquent Tax	\$1,461,676.22
March 31, 2019 - Balance of Delinquent Tax	\$1,350,570.39

Corrections made to Current Tax Roll (\$19,242.33)

Corrections made to Delinquent Tax Roll (\$2,905.33)

NOTE:

Caldwell County Appraisal District has collected and disbursed Attorney Fees in the amount of \$13,981.89

Submitted by:

Shanna Ramzinski

Shanna Ramzinski
 Chief Appraiser
 Caldwell County Appraisal District

Lockhart Independent School District Board of Trustees

Date of Board Meeting:

Agenda Item

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LOCKHART INDEPENDENT SCHOOL DISTRICT
REPORT OF INVESTMENT ACTIVITY
For the period ending March 31, 2021

Introduction

House Bill 2459, which was passed during the 1995 legislative session, amended a section of the Education Code dealing with investments. Code Section 2256.023 as amended, requires that the Investment Officer of the District prepare a report of investment activity and position. Monthly financial reports and invested fund statements are included in Board agendas and become a part of the permanent record. However, it is prudent to provide more detailed information on a regular basis. This report covers the quarter January 1, 2021 through March 31, 2021.

Cash

The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the School Depository Act. First Lockhart National Bank (FLNB) deposits for safekeeping and trust with the Federal Reserve System, pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of securities is waived only to the extent of Federal Deposit Insurance Corporation (FDIC) insurance.

The District's cash balances were properly collateralized and insured at all times during the period. The highest combined balances of bank deposits at FLNB for the quarter ended March 31, 2021, occurred during the month of March 2021, in the amount of \$6,845,974. FDIC insurance for government accounts is \$250,000 for the combined amount of all time deposits, and an additional \$250,000 for the combined amount of all interest-bearing demand deposits. The total par value of U.S. Treasury notes pledged as collateral in March was \$7,515,963. FLNB provides a minimum interest rate of 1.0% on an annual basis, per the bank depository contract. Interest is credited on investments as earned on a monthly basis and is recorded on the District's books as earned. Interest accrues on investments with maturities longer than one month. As of March 31, 2021, the District General Fund has earned interest from all investments in the amount of \$130,552.65.

Investments

Temporary investments balances are held by Texas Local Government Investment Pools (TexPool, Lone Star, and Texas Term/TexasDaily).

TexPool Prime is a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (the Trust Company) to provide a safe, efficient, and liquid investment alternative for the placement of local government funds in authorized, short-term, fully-collateralized investment. TexPool Prime invests in U.S. Government securities, repurchase agreements collateralized by U. S. Government securities and AAA-rated no-load money market mutual funds, commercial paper and certificate of deposits. TexPool Prime is rated AAAM by Standard & Poor's, the highest rating a local government pool can

LOCKHART INDEPENDENT SCHOOL DISTRICT
REPORT OF INVESTMENT ACTIVITY
For the period ending March 31, 2021

achieve. The weighted average maturities may be authorized longer than one year provided legal limits are not exceeded.

The State, with the authority of the Texas Legislature, created the Texas Treasury Safekeeping Trust Company (the Trust Company). This is a special purpose trust company with direct access to the service of the Federal Reserve Bank to manage, disburse, transfer, safe-keep and invest public funds and securities more efficiently and economically. The Comptroller of Public Accounts is the sole officer, director and shareholder of the Trust Company. Federated Investors manage the daily operations of the pool under a contract with the State Comptroller. Federated Investors is the administrator for the TexPool program providing Participant Services and Marketing functions to TexPool participants. Federated Investors is also the investment manager and provides for accounting, custodial, and transfer agency services to TexPool. Interest is accrued daily and paid monthly.

Texas Daily/Term is a portfolio established by the Texas Term advisory board pursuant to the provisions of the Texas Term common investment contract. Texas Daily offers governmental entities such as Texas schools a convenient method of pooling funds for temporary investment. It operates as a money market fund and seeks to maintain a constant net asset value of \$1.00 per share, while offering liquidity and as high a level of current income as is consistent with the preservation of principal. The net income of Texas Daily is calculated daily and each month is reinvested in additional shares of the Daily Portfolio.

Investment Strategy by Fund

The strategy of the Maintenance and Operations Fund, Capital Projects, Payroll, and School Nutrition Fund is to closely match projected cash needs during the year through legal, authorized investments. Only investments authorized by Board Policy CDA (Legal) and CDA (Local) will be purchased. Investments should be purchased with the intent of holding until maturity. Liquidity and safety are predominant considerations with continued emphasis on yield, but not to the impairment of the other two objectives.

Debt Service Fund - All legal authorized investments should closely match projected cash needs during the year. Investment maturities may be authorized longer than one year provided legal limits are not exceeded. Only investments authorized by Board Policy CDA (legal) and CDA (local) will be purchased, with the objective of timing maturity with the dates that the districts' debt is due. Investments should be purchased with the intent of holding until maturity. The same comments affecting M&O investment operations are applicable to the Debt Service fund investments.

LOCKHART INDEPENDENT SCHOOL DISTRICT
REPORT OF INVESTMENT ACTIVITY
For the period ending March 31, 2021

2014 Bond Proceeds - Bond funds are invested only as authorized by Board Policy CDA (legal) and CDA (local), with the objective of timing maturity with the District's bond draw schedule. While interest earned monthly is recorded on the District's books as earned interest, interest accrues on investments with maturity dates longer than one month. Investment maturities may be authorized longer than one year provided legal limits are not exceeded. Only investments authorized by Board Policy CDA (legal) and CDA (local) will be purchased.

Student Activity / Agency Funds - All legal authorized investments should closely match projected cash needs during the year. Investment maturities may be authorized longer than one year provided legal limits are not exceeded. Only investments authorized by Board Policy CDA (legal) and CDA (local) will be purchased.

Conclusion

Interest is credited on investments as earned on a monthly basis and is recorded on the District's books as earned. Therefore, the District's investment earnings will always reflect compounded interest earned in relation to capital invested, term of investment, and market conditions. The investment pools are in relatively short-term securities; consequently the risk to the District is minimal.

Compliance

We, the approved Investment Officers of Lockhart ISD, hereby certify that the above Investment Report represents the investment position of the district in compliance with the Board approved Investment Policy, the Public Funds Investment Act (Texas Government Code 2256), and Generally Accepted Accounting Principles (GAAP).

Respectfully submitted,

Nicole Dean, Chief Financial Officer

Michelle Wylie

Michelle Wylie, Director of Finance

	First Lockhart National Bank	Texpool Prime	Texas Daily	Texas Term
<u>January-21</u>				
Average Monthly Return	1.01%	0.12%	0.07%	0.47%
Weighted Average Maturity	N/A	53	52	141
Annualized Expense Ratio	N/A	0.05%	11.00%	0.16%
Standard & Poor's Rating	N/A	AAAm	AAAm	AAAf
<u>February-21</u>				
Average Monthly Return	1.01%	0.10%	0.05%	0.29%
Weighted Average Maturity	N/A	0.05	54	123
Annualized Expense Ratio	N/A	0.05%	0.09%	0.16%
Standard & Poor's Rating	N/A	AAAm	AAAm	AAAf
<u>March-21</u>				
Average Monthly Return	1.01%	0.09%	0.05%	0.03
Weighted Average Maturity	N/A	51	56	111
Annualized Expense Ratio	N/A	0.05%	0.07%	0.15%
Standard & Poor's Rating	N/A	AAAm	AAAm	AAAf

N/A = not applicable

n/av = not available at the time of report

Glossary:

AAAm= Extremely strong capacity to meet its financial commitments. Safety is excellent and has a superior capacity to maintain principal value and limit exposure to loss.

AAAf/S1+ = The fund's portfolio holdings provide extremely strong protection against losses from credit. The S1+ rating indicates that bond funds possess low sensitivity to changing market conditions. The level of risk is less than or equal to a portfolio of government securities maturing within 1-3 years.

AAAV-1+ = Funds with this rating are considered to have the lowest market risk (stable value). The rating is assigned to only money market funds or local government investment pools that should not experience loss of principal value to shareholders or participants even in severely adverse interest rate environments. (Rating by Fitch IBCA, a nationally recognized rating agency.)

Accrued Interest
As of March 31, 2021

	<u>As of</u> <u>3/31/2021</u>
Texas Term Program General Fund	\$ -
Texas Term CD Program Top Ten	<u>\$ 988</u>
Total Accrued Interest	<u><u>\$ 988</u></u>
 Interest Rate	 0.65%

Quarterly Investment Report
For Quarter Ended: March 31, 2021

<u>Texpool</u>	<u>Balance on 03/31/2021</u>	<u>Balance on 12/31/2020</u>	<u>Net Change</u>
Interest & Sinking Fund	\$ 4,796,986	\$ 2,610,207	\$ 2,186,779
General/Operating Fund	\$ 25,297,197	\$ 20,284,567	\$ 5,012,630
School Nutrition	\$ 879,832	\$ 832,056	\$ 47,776
C.D. Marshall JHS Scholarship	\$ 31,700	\$ 31,692	\$ 8
Burditt Scholarship Fund	\$ 9,801	\$ 9,799	\$ 3
GF Hudnall Scholarship	\$ 15,566	\$ 15,562	\$ 4
J.M. Moore Scholarship	\$ 24,946	\$ 24,939	\$ 6
Latricia White Scholarship	\$ 14,090	\$ 14,087	\$ 4
Mary B. C. Sanders Scholarship	\$ 6,003	\$ 6,001	\$ 2
Hazelett Scholarship	\$ 655	\$ 655	\$ -
Canning Engineering Scholarship	\$ 24,568	\$ 24,562	\$ 6
Mohle Scholarship Fund	\$ 10	\$ 10	\$ -
Total Funds	\$ 31,101,353	\$ 23,854,136	\$ 7,247,217
Interest Rate	0.09%	0.14%	

<u>Texas Term/Texas Daily</u>	<u>Balance on 03/31/2021</u>	<u>Balance on 12/31/2020</u>	<u>Net Change</u>
Texas Term CD Program Top Ten	\$ 176,237	\$ 176,236	\$ 0
Texas Daily/Texas Term General Funds	\$ 284,003	\$ 279,176	\$ 4,827
Texas Daily School Nutrition Funds	\$ 6,668	\$ 6,667	\$ 1
Texas Daily/Texas Term Debt Svce	\$ 455,419	\$ 455,353	\$ 66
Total Funds	\$ 922,327	\$ 917,433	\$ 4,894
Interest Rate	0.06%	0.10%	

<u>First Lockhart National Bank</u>	<u>Balance on 03/31/2021</u>	<u>Balance on 12/31/2020</u>	<u>Net Change</u>
Interest & Sinking Fund	\$ 525,230	\$ 384,009	\$ 141,222
General/Operating Fund	\$ 1,719,031	\$ 1,618,019	\$ 101,012
Redemption Account	\$ 2,155	\$ 2,150	\$ 5
Payroll	\$ 1,090,439	\$ 1,109,464	\$ (19,026)
School Nutrition	\$ 537,112	\$ 174,758	\$ 362,354
Fiduciary Funds	\$ 8,156	\$ 12,331	\$ (4,175)
Top Ten Scholarship Funds	\$ 2,371	\$ 2,366	\$ 6
Roland Endowment Funds	\$ 20,411	\$ 20,360	\$ 50
Maintenance Proceeds	\$ 105,154	\$ 19,383	\$ 85,771
Total Funds	\$ 4,010,058	\$ 3,342,839	\$ 667,219
Interest Rate	1.01%	1.01%	

Lockhart Independent School District Board of Trustees

Date of Board Meeting:

Agenda Item

AGENDA SECTION:

READING:

PREVIOUS BOARD REVIEW DATE:

TYPE OF ACTION

DEPARTMENT:

DISTRICT GOAL(S) ALIGNMENT:

1. Create a collaborative culture of contagious ambition.
2. Expect all staff to embrace growth opportunities.
3. Empower students to seize opportunities to achieve at high levels.

AGENDA TITLE:

BACKGROUND INFORMATION:

ATTACHMENT(S):

RECOMMENDATION:

RECOMMENDED MOTION:

Lockhart Independent School District Board of Trustees

Date of Board Meeting:

Agenda Item

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RECOMMENDED MOTION:

Portable Building Cost

Campus	Description	Cost	Vendor	Purchasing Coop or Budget Amendment
Portables				
AB Strawn Elementary	2 - 5 Classroom Portables	\$ 252,850.00	Ramtech Building Systems	Buyboard Purchasing Coop
Bluebonnet Elementary	2 Classroom Portable	\$ 86,770.00	Ramtech Building Systems	Buyboard Purchasing Coop
High School	2 Classroom Portable	\$ 168,840.00	Ramtech Building Systems	Buyboard Purchasing Coop
High School - CTE	2 Classroom Portable	\$ 269,650.00	Ramtech Building Systems	Buyboard Purchasing Coop
		\$ 778,110.00		

District Costs for Portables				
Technology & Communication	Fiber Connectivity, Phone, Projector, Intercom Switches, Data Drops	\$ 70,000.00		Budget Amendment Only
Electricity		\$ 119,000.00		Budget Amendment Only
Water		\$ 70,000.00		Budget Amendment Only
Fire Alarms		\$ 70,000.00		Budget Amendment Only
Fencing		\$ 7,000.00		Budget Amendment Only
Sidewalks		\$ 18,000.00		Budget Amendment Only
		\$ 354,000.00		

Total Cost: \$ 1,132,110.00

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RECOMMENDED MOTION:

Capital Outlay

Campus	Description	Cost	Vendor	Purchasing Coop/Budget Amendment
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Furniture for Portables

AB Strawn Elementary	Classroom furniture for Portable	\$ 30,000.00	Virco	Omnia Purchasing Coop
Bluebonnet Elementary	Classroom furniture for Portable	\$ 21,796.00	Virco	Omnia Purchasing Coop
High School	Classroom furniture for Portable	\$ 48,163.00	Virco	Omnia Purchasing Coop
High School CTE	Classroom furniture for Portable	\$ 48,163.00	Virco	Omnia Purchasing Coop
		\$ 148,122.00		

Furniture for Campuses

Junior High	New Furniture for 8th grade wing	\$ 190,895.97	Virco	Omnia Purchasing Coop
Clear Fork Elementary	New Furniture for K thru 2nd grade	\$ 95,000.00	Virco	Omnia Purchasing Coop
Bluebonnet Elementary	Dry erase tables (teacher)	\$ 3,800.00	Virco	Omnia Purchasing Coop
Bluebonnet Elementary	New Office Furniture	\$ 18,500.00	HON	Omnia Purchasing Coop
Navarro Elementary	Desk, chairs and library tables	\$ 20,455.00	Virco	Omnia Purchasing Coop
Plum Creek Elementary	Desks and chairs for 3rd thru 5th grades	\$ 51,568.00	Virco	Omnia Purchasing Coop
		\$ 380,218.97		

Total Cost: \$ 528,340.97