Shemeka Millner-Williams
Interim Superintendent of Schools

Certified Notice of Posting and Agenda of Lancaster ISD Board of Trustees

Virtual Meeting via Zoom
January 14, 2021 @ 6:30 PM

1. **Zoom Video Conference & Call-in Information**
The public may access this meeting via Zoom video conference:
Join Zoom Meeting, Meeting ID: **930 5866 7538**, Passcode: **518198**, by calling **1-346-248-7799** or by calling toll-free **1-833-302-1536**.

2. **District Goals**
Goal 1 - (G1) Improve Student Performance
Goal 2 - (G2) Fiscal Responsibility and Financial Transparency
Goal 3 - (G3) Campus Safety
Goal 4 - (G4) Improve Internal and External Communication

3. **Call Meeting to Order**

4. **Citizens Communication**
Should you wish to address the Board during public comment, please submit your name and address to info@lancasterisd.org by 5:00 p.m. on Wednesday, January 13, 2021. Please put the following in the subject line of the email: "Public Comment for January 14, 2021 Board Meeting.

5. **Recess to Closed Session**
As authorized by the Texas Open Meetings Act, Texas Government Code: §551.071(Legal advice from school attorney), §551.072 (Deliberation regarding real property), §551.074 (Personnel matters/Legal advice from school attorney), and §551.076 (Deliberation regarding security devices or security audits).

A. Discussion regarding pending and/or anticipated litigation, the Petition for Appeal, the TEA Special Accreditation Investigation and the waiver of attorney client privilege and executive confidentiality to prepare for such matters.

B. Discussion on personnel issues, and contract issues, regarding Dr. Elijah Granger including Petition for Appeal, Termination Hearing, and TEA Special Accreditation Investigation.

C. Discussion regarding Interim Superintendent search.

6. **Reconvene in Open Session**
Consider and take Possible Action on Items Discussed in Closed Session:

A. Discussion and take potential action regarding the waiver of attorney client privilege and executive confidentiality to prepare for pending and/or anticipated litigation, the Petition for Appeal, the TEA Special Accreditation Investigation.

7. **Recognitions & Commendations**
   A. Recognition of Students, Staff, Community Members, Donations, and Gifts

8. **Adoption of Consent Agenda**
   A. Consider approval of the following Minutes - BE(LOCAL) 3

Lancaster ISD
Board Agenda

Meeting Type: Regular	**Meeting Date: 1/14/2021**

Category: Action Item

Item Name: Approval of the December 17, 2020 Called and Regular Meeting Minutes.

Related Goals (District and/or Strategic): Goal 4: Improve Internal and External Communication

Currently Budgeted? ☐ Yes ☐ No ☒ No Budgetary Impact
(If Yes, description provided under Fiscal Implications).

Attachments: ☒ Yes ☐ No

Primary Contact Person: Shemeka Millner, Acting Superintendent

Presenter: Marion Hamilton, School Board President

Explanation: Approval of general election order.

Intended Audience: Internal/External.

Impact or Expected Outcome: N/A

Recommendation: Administration recommends approval of this item.

Fiscal Implications and Funding Source: None.

Frequency Monitored: Monthly

District Contact: Mrs. Margo Enriquez

Minutes of Called Meeting
The Board of Trustees Lancaster ISD
December 17, 2020 at 6:00 p.m.

The Board of Trustees of Lancaster ISD met in a public meeting via Zoom videoconferencing.

1. <u>Call Meeting to Order</u>
   Board President Marion Hamilton called the meeting to order at 6:00 p.m.

   Trustees present: Marion Hamilton, Carolyn Morris, Ty G. Jones, and Kendall L. Smith.

   Trustees absent: Rhonda Davis, LaShonjia Harris, and LaRhonda Mays.

   A. <u>FIRST Rating System</u>
      1. Discussion of the 2019-20 Financial Accountability Rating report on the Schools Financial Integrity Rating System of Texas (FIRST)
         <u>Presenter: Shonna Pumphrey, Chief Financial Officer</u>
         Mrs. Pumphrey shared a PowerPoint with ratings for the following required disclosures:
         - A copy of the superintendent's current employment contract.
         - A summary schedule for the fiscal year (12-month period) of total reimbursements received by the superintendent and each board member.
         - A summary schedule for the fiscal year of the dollar amount of compensation and/or fees received by the superintendent from another school district or any other outside entity in exchange for professional consulting and/or other personal services.
         - A summary schedule for the fiscal year of the total dollar amount by the executive officers and board members of gifts that had an economic value of $250 or more in the aggregate in the fiscal year.
         - A summary schedule for the fiscal year of the dollar amount by board members for the aggregate amount of business transactions with the school district.

         The Lancaster Independent School District received a Superior Achievement Score of 90 for the 2018-19 school year.

   B. <u>Texas Academic Performance Report (TAPR)</u>
      1. Discussion of the 2019-20 the Texas Academic Performance (TAPR)
         <u>Presenter: Patonia Bell, Chief of Data and Accountability</u>
         Ms. Bell shared a Power Point with the 2019-20 the Texas Academic Performance (TAPR) report. For 2019-2020 District Accountability, TEA has stated that all districts and campuses are labeled Not Rated and declared State of Disaster for 2020. It is important to note that TEA will issue the same rating from the 2018-2019 school year:
         - B Rating (81)
         - Campus Distinctions (37)
         - Post-Secondary Readiness Distinction (1)

   C. <u>District and Campus Improvement Plans</u>
      1. Discussion of the 2020-21 District and Campus Improvement Plans for Lancaster ISD
         Presenter: Dr. Dameon Gray, Director of Human Resources
         Dr. Gray shared a Power Point with the District and Campus Improvement Plans for the 2020-2021 school year. Each school year district and campus leaders, parents and community stakeholders, collaborate to develop the District and Campus Improvement

Plans. The purpose of these plans is to identify campus needs, align goals, objectives, and strategies that improve student performance. The district, and each campus, has outlined specific areas identified in the Strategic Plan that will be the major area of focus.

Each campus will conduct formative reviews of their plan occurring in November, January and March. The district and the campuses will review previously determined goals to evaluate progress to date. Adjustments will be made to strategies for improvement based on progress towards goals.

2. **Close Public Hearing**
   After each presentation, President Hamilton asked if any members of the public wanted to speak on the items presented, and again at the end of the public hearing, and hearing none, President Marion Hamilton closed the public hearing at **6:45** p.m.
3. **Adjournment:**
   President Marion Hamilton adjourned the meeting at **6:45** p.m.

December 17, 2020 Board Meeting Video

X ______________________________
Marion Hamilton
School Board President

X ______________________________
Ty G. Jones
School Board Secretary

Minutes of Called Meeting
The Board of Trustees Lancaster ISD
December 17, 2020 at 6:30 p.m.

The Board of Trustees of Lancaster ISD met in a public meeting via Zoom videoconferencing.

1. <u>Call Meeting to Order</u>
   Board President Marion Hamilton called the meeting to order at 6:46 p.m.

   Trustees present: Marion Hamilton, Carolyn Morris, Ty G. Jones, LaRhonda Mays, and Kendall L. Smith.

   Trustees absent: Rhonda Davis and LaShonjia Harris.

   Note: LaRhonda Mays joined meeting at 7:08 p.m.
2. <u>Citizens Communication</u>

   None presented.
3. <u>Recess to Closed Session</u>
   The Board went into executive session at 6:49 p.m. as authorized by the Texas Open Meetings Act, Texas Government Code Chapter 551 Tex. Gov't Code Section 551.071: Legal Advice from School attorney; Discussion of pending and/or anticipated litigation. Tex. Gov't Code Section 551.074: Personnel Issues.
4. <u>Reconvene in Open Session</u>
   The Board reconvened into a regular meeting at 7:52 p.m. to Consider and take Possible Action on Items Discussed in Closed Session.

   No action taken.
5. <u>Recognitions & Commendations</u>
   A. Recognition of Students, Staff, Community Members, Donations, and Gifts
      - Asynchronous and Synchronous Teaching Update
      - Coding Week – Dec. 14-18, 2020
      - Rosa Parks Millbrook – Virtual Literacy Night Dec. 2, 2020
      - Volleyball – Bi-District Champions
      - Football – District Champions
      - LHS Counseling Team – CREST Award Recipient
6. <u>Adoption of Consent Agenda</u>
   A. Consider approval of the following Minutes - BE(LOCAL)
      1. October 29, 2020 - Called Meeting (amended)
      2. November 09, 2020 - Called Meeting (amended)
      3. November 16, 2020 - Election Canvass
      4. November 19, 2020 - Regular Meeting
      5. November 23, 2020 - Called Meeting

   B. Consider approval of November 2020 Financial Reports - CAA(LOCAL) - (G2)

President Hamilton asked for a motion to approve the adoption of the consent agenda as presented.

Trustee Jones made the motion, seconded by Trustee Mays, to approve the adoption of the consent agenda as presented.

Motion carried 5-0.

7. **Action Items**

A. Discussion and possible approval of the 2020-21 District and Campus Improvement Plans for Lancaster ISD - QA(LEGAL and LOCAL)-(G1, G2, G3, G4)
Presenter: Dr. Dameon Gray, Director of Human Resources
Each school year district and campus leaders, parents, and community stakeholders, collaborate to develop the District and Campus Improvement Plans. The purpose of these plans is to identify campus needs, align goals, objectives, and strategies that improve student performance. The district, and each campus, has outlined specific areas identified in the Strategic Plan that will be the major area of focus.

Each campus will conduct formative reviews of their plan occurring in November, January, and March. The district and the campuses will review previously determined goals to evaluate progress to date. Adjustments will be made to strategies for improvement based on progress towards goals.

President Hamilton made the motion, seconded by Trustee Morris, to approve the District and Campus Improvement Plans for Lancaster ISD as presented at the earlier public hearing.

Motion carried 5-0.

8. **Adjournment:**
President Hamilton made the motion, seconded by Trustee Morris, to adjourn the meeting at **8:08** p.m.

Motion carried 5-0. December 17, 2020 Board Meeting Video

X

Marion Hamilton
School Board President

X

Ty G. Jones
School Board Secretary

Lancaster ISD
Board Agenda

Meeting Type: Regular	**Meeting Date:** January 14, 2021

Category: Consent Agenda

Item Name: Approval of December 2020 Financial Reports

Related Goals (District and/or Strategic): Goal 2: Financial Responsibility and Transparency

Currently Budgeted? ☒ Yes ☐ No ☐ No Budgetary Impact
(If Yes, description provided under Fiscal Implications.)

Attachments: ☒ Yes ☐ No

Primary Contact Person: Shemeka Millner-Williams

Presenter and District Contact: Shonna Pumphrey

Explanation: The following reports include the Revenue and Expenditure Fund Summary, General Fund Expenditure Budget Status Report, Bank Reconciliations and Portfolio Investment Report as of and for the month ending December 31, 2020 and are presented as unaudited.

Intended Audience: All District Stakeholders

Impact or Expected Outcome: Financial Transparency and Analysis

Recommendation: Administration recommends the approval of the attached Financial Reports as presented.

Fiscal Implications and Funding Source: None

Frequency Monitored: Continuously…..Audited annually.

Project Start Date: Decemer 1, 2020

Project Completion Date: December 31, 2020

Lancaster Independent School District Statement of Revenues, Expenditures and Changes in Fund Balance
As Of Date 12-31-2020

	Budget	Encumbrance Outstanding	YTD Actuals	Balance	YTD %	Prior Year YTD%
General Fund Revenues						
Local Revenue	29,871,698	-	17,161,860	12,709,838	57.45%	47.95%
State Revenue	43,648,409	-	17,878,346	25,770,063	40.96%	43.88%
Federal Revenue	930,355	-	46,858	883,497	5.04%	19.26%
Total General Fund Revenue	74,450,462	-	35,087,064	39,363,398	47.13%	45.37%
General Fund Expenditures						
11 Classroom Instruction	39,057,936	326,010	13,570,125	25,161,801	35.58%	37.45%
12 Instructional Resources & Media Services	612,616	3,182	182,914	426,520	30.38%	34.16%
13 Curriculum/Instructional Staff Development	1,100,741	50,564	178,834	871,343	20.84%	43.33%
21 Instructional Leadership	1,075,350	10,044	297,936	767,370	28.64%	24.88%
23 School Leadership	4,256,239	6,587	1,290,022	2,959,630	30.46%	32.84%
31 Guidance & Counseling Services	2,486,743	2,932	790,538	1,693,273	31.91%	37.47%
32 Social Work Services	20,000	-	-	20,000	0.00%	0.00%
33 Health Services	774,692	4,701	206,720	563,271	27.29%	25.92%
34 Student (Pupil) Transportation	2,437,719	10,244	738,236	1,689,239	30.70%	33.18%
35 Child Nutrition	10,340	-	16	10,324	0.15%	0.00%
36 Cocurricular/Extracurricular Activities	1,913,592	83,760	644,934	1,184,898	38.08%	35.32%
41 General Administration	4,151,580	129,203	1,200,416	2,821,961	32.03%	29.90%
51 Plant Maintenance & Opertations	9,456,640	610,392	2,408,394	6,437,854	31.92%	28.12%
52 Security & Monitoring Services	1,437,103	70,586	392,189	974,328	32.20%	29.55%
53 Data Processing Services	1,878,164	73,194	799,807	1,005,163	46.48%	53.38%
61 Community Services	51,996	-	12,520	39,476	24.08%	26.42%
71 Debt Services	713,300	64,356.00	511,361	137,583	80.71%	73.47%
95 Payments to JJAEP	23,000	20,000	3,000	-	100.00%	15.70%
99 Other Intergovernmental Charges (DCAD)	153,900	115,437.00	38,463	-	100.00%	49.97%
Total General Fund Expenditures	71,611,651	1,581,192	23,266,425	46,764,034	34.70%	35.66%
Excess of Revenues Over(Under) Expenditures	2,838,811	(1,581,192)	11,820,639	(7,400,636)		
Other Financing Sources	35,000	-	35,778	(778)		
NET CHANGE IN FUND BALANCES	**2,873,811**	**(1,581,192)**	**11,856,417**	**-7,401,414**		

LANCASTER INDEPENDENT SCHOOL DISTRICT
PORTFOLIO INVESTMENT REPORT
December 1, 2020 Through December 31, 2020

Fund/Description	Beginning Value 12/1/2020	Deposits/ Purchases	Withdrawals/ Maturities	Interest	Ending Value 12/31/2020	Balance per G/L	Variance	Market Value Qtr 1
General Fund:								
Lone Star*	$ 18,885,928.68	$ 14,108,713.43	$ -	$ 1,289.15	$ 32,995,931.26	$ 32,995,931.26	$ -	$ 18,888,114.04
TexPool	$ 374,786.89	$ -	$ -	$ 28.91	$ 374,815.80	$ 374,815.80	$ -	$ 374,815.80
General Fund Totals	**$ 19,260,715.57**	**$ 14,108,713.43**	**$ -**	**$ 1,318.06**	**$ 33,370,747.06**	**$ 33,370,747.06**	**$ -**	**$ 19,262,929.84**
Debt Service Fund:								
Lone Star*	$ 6,125,884.07	$ 7,633,083.84	$ (750.00)	$ -	$ 13,758,217.91	$ 13,758,217.91	$ -	$ 6,126,592.92
TexPool	-	-	-	-	$ -	-	$ -	-
Debt Service Fund Totals	**$ 6,125,884.07**	**$ 7,633,083.84**	**$ (750.00)**	**$ -**	**$ 13,758,217.91**	**$ 13,758,217.91**	**$ -**	**$ 6,126,592.92**
QZAB Project Fund:								
Lone Star	**$ 3,907.36**	**$ -**	**$ -**	**$ 0.23**	**$ 3,907.59**	**$ 3,907.59**	**$ -**	**$ 3,907.81**
Capital Projects Fund:								
Lone Star 2015	$ 939,328.89	$ -	$ -	$ 52.99	$ 939,381.88	$ 939,381.88	$ -	$ 939,437.58
Lone Star 2016	1.64	$ -	$ -	$ -	$ 1.64	1.64	$ -	$ 1.64
Lone Star 2017	6,724,775.24	$ -	$ (160,000.00)	$ 375.29	$ 6,565,150.53	6,565,150.53	$ -	$ 6,725,553.39
TexPool	104,031.92	$ -	$ -	$ 8.03	$ 104,039.95	104,039.95	$ -	$ 104,039.95
Capital Projects Funds	**$ 7,768,137.69**	**$ -**	**$ (160,000.00)**	**$ 436.31**	**$ 7,608,574.00**	**$ 7,608,574.00**	**$ -**	**$ 7,769,032.56**
Child Nutrition Fund:								
TexPool	**$ 101,982.16**	**$ -**	**$ -**	**$ 7.87**	**$ 101,990.03**	**$ 101,990.03**	**$ -**	**$ 101,990.03**
Investment Pool Totals:								
Lone Star	$ 32,679,825.88	$ 21,741,797.27	$ (160,750.00)	$ 1,717.66	$ 54,262,590.81	$ 54,262,590.81	$ -	$ 54,262,590.81
TexPool	$ 580,800.97	$ -	$ -	$ 44.81	$ 580,845.78	$ 580,845.78	$ -	$ 1,442,215.08
Portfolio Totals	**$ 33,260,626.85**	**$ 21,741,797.27**	**$ (160,750.00)**	**$ 1,762.47**	**$ 54,843,436.59**	**$ 54,843,436.59**	**$ -**	**$ 55,704,805.89**

This Portfolio Investment Report of the Lancaster Independent School District for the month ended December 31, 2020, is in full compliance with the District's investment policy and strategy as established by the District and the Public Funds Investment Act, Chapter 2256, of the Government Code.

Shemeka Millner-Williams, Acting Superintendent

Shonna Pumphrey, Chief Financial Officer

Lancaster Independent School District

Revenue and Expenditure Fund Summary Report (unaudited)

As of December 31, 2020

Fund Name	#	Revenue Budget	Revenue Received	Revenue Balance	Revenue % Received	Expenditure Budget	Expenditure Spent	Expenditure Balance	Expenditure % Spent
General Fund*	199	74,332,919	35,065,930	39,266,989	47.17%	71,410,632	23,184,511	48,226,121	32.47%
Head Start	163	70,000		70,000	0.00%	159,430	50,513	108,917	31.68%
Title IV	204	-	31,120	(31,120)	0.00%	132,098	29,200	102,898	22.10%
Texas Education For Homeless Children and Youth	206	-	-	-	0.00%	33,980	-	33,980	0.00%
Title I	211	-	424,089	(424,089)	0.00%	1,754,263	444,971	1,309,292	25.37%
SPED IDEA B	224	-	215,617	(215,617)	0.00%	1,278,048	246,960	1,031,088	19.32%
SPED IDEA B	225	-	2,758	(2,758)	0.00%	19,157	2,800	16,357	14.62%
Child Nutrition	240	3,553,540	154,017	3,399,523	4.33%	3,300,000	206,912	3,093,088	6.27%
Summer Feeding	242	-	-	-	0.00%	-	-	-	0.00%
Child and Adult Care Food Program	243	-	104,468	(104,468)	0.00%	-	-	-	0.00%
Carl Perkins	244	-	10,082	(10,082)	0.00%	78,249	31,519	46,730	40.28%
Carl Perkins Reserve	245	-	-	-	0.00%	-	-	-	0.00%
Title II Part A	255	-	37,320	(37,320)	0.00%	259,638	-	259,638	0.00%
Title III LEP	263	-	8,376	(8,376)	0.00%	54,094	10,304	43,790	19.05%
Instructional Continuity Grant	276	-	-	-	0.00%	18,000	-	18,000	0.00%
Advanced Placement	397	-	-	-	0.00%	-	-	-	0.00%
Instructional	410	786,758	-	786,758	0.00%	786,758	30,598	756,160	3.89%
Campus Activity	461	-	1,489	(1,489)	0.00%	-	11,584	(11,584)	0.00%
Scholarship	462	-	27	(27)	0.00%	2,150	80	2,070	3.72%
Foundation	463	-	6,000	(6,000)	0.00%	6,000	1,127	4,873	18.78%
School Safety and Security Grant	494	-	-	-	0.00%	-	30,252	(30,252)	0.00%
Jobs and Education for Texans Program	495	-	-	-	0.00%	-	186,622	(186,622)	0.00%
Summer Career and Technical Education Grant	493	-	-	-	0.00%	-	-	-	0.00%
Debt Service*	520	12,602,287	7,400,694	5,201,593	58.73%	13,844,781	2,750	13,842,031	0.02%
Capital Proj 2015	616	-	192	(192)	0.00%	-	-	-	0.00%
Capital Proj 2016	617	-	-	-	0.00%	-	-	-	0.00%
Capital Proj 2017	618	-	1,471	(1,471)	0.00%	2,329,366	764,667	1,564,700	32.83%
Construction	620	-	35	(35)	0.00%	-	-	-	0.00%
QZAB Fund	625	-	1	(1)	0.00%	-	-	-	0.00%
After School	711	-	-	-	0.00%	-	-	-	0.00%
Parent Teacher Resource Center	714	-	-	-	0.00%	-	-	-	0.00%
Concessions	715	30,769	17,602	13,167	57.21%	13,000	24,841	(11,841)	191.09%
Spirit Store	716	- 4,326	3,532	794	81.65%	11,000	6,560	4,440	59.64%
Rentals	717	12,448	-	12,448	0.00%	17,589	-	17,589	0.00%
Totals		**91,393,047**	**43,484,818**	**47,908,229**	**47.58%**	**95,508,234**	**25,266,770**	**70,241,463**	**26.46%**

Bank Reconciliations as of December 2020

	General Fund		Payroll		Activity Fund		Child Nutrition		Captial Projects 2015		Captial Projects 2016		Captial Projects 2017	
	Bank	Book	Bank	Book	Bank	Book	Bank	Book	Bank	Book	Bank	Book	Bank	Book
Balance	3,061,308.92	2,794,773.18	534,473.96	512,005.42	326,679.84	311,102.98	1,029,875.30	995,565.83	-	-	76,504.02	76,504.02	87,685.30	87,025.30
Reconciled items	(266,535.74)	-	(22,468.54)		(15,576.86)	-	(24,010.06)	10,299.41	-	-	-	-	(660.00)	
Adjusted Balance	2,794,773.18	2,794,773.18	512,005.42	512,005.42	311,102.98	311,102.98	1,005,865.24	1,005,865.24	-	-	76,504.02	76,504.02	87,025.30	87,025.30

Total Reconciled Cash as of December 31, 2020 **4,787,276.14**

C. Consider approval of contracting with Colden Hot Service LLC for Kitchen Equipment, Services, and Supplies for fiscal years 2021 and 2022 - CH(LEGAL and LOCAL) - (G2, G4) 18

Lancaster ISD Board Agenda

Meeting Type: Regular	**Meeting Date**: 1/14/2021

Category: Consent Agenda

Item Name: Discussion possible approval of BID for Kitchen Equipment, Services, and Supplies

Related Goals (District and/or Strategic): Goal 2: Fiscal Responsibility and Financial Transparency

Currently Budgeted? Yes X   No   No Budgetary Impact
The compensation for employees is included in the budget.

Attachments: ☒ Yes   ☐ No

Primary Contact Person: Marlon Waites

Presenter and District Contact: Marlon Waites

Explanation: A catalog bid was done for suppliers of kitchen equipment, services, and supplies for Fiscal Years 2020-2022.The bid was created, emailed, advertised, and posted on our district website.

Intended Audience: Stakeholders

Impact or Expected Outcome: Once approved, these vendors will be added to our Vendor Master List, allowing purchasers to purchase kitchen equipment, services, and supplies as needed in compliance with the purchasing laws and local policy.

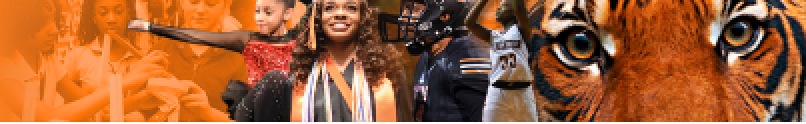
Recommendation: Approval

Fiscal Implications and Funding Source: Kitchen equipment, services, and supplies will be purchased with budgeted funds.

Frequency Monitored: Ongoing

Projected Start Date: 1/19/2021

Projected Completion Date: 8/31/2022



Bid proposal for Kitchen Equipment, Services and Supplies

BID Proposal Significance

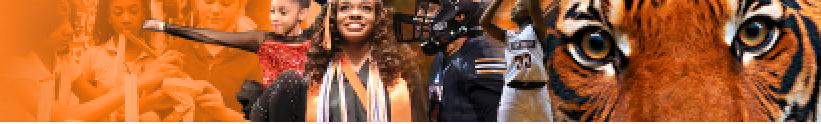
- To ensure the district has a partnered commercial kitchen service provider for immediate access to repair equipment.
- To ensure students and families are able to receive the best possible service from child nutrition at all times.
- If approved, vendors will be added to our Vendor Master List, allowing purchasers to purchase kitchen equipment, services, and supplies as needed in compliance with the purchasing laws and local policy.

BID Proposal Outline

A catalog bid was done for suppliers of kitchen equipment, services, and supplies for Fiscal Years 2021-2022.The bid was created, emailed, advertised, and posted on our district website. The bid results are as follows:

Bid Tab for Kitchen Equipment, Services, and Supplies Bid December 18, 2020				
Vendor	**LOCATION**	**DISCOUNT**	**OTHER**	**HUB/MWBE**
Colden Hot Service LLC	Arlington, TX			YES

BID Proposal



BID Proposal Outline

- The only company that submitted a complete bid was Colden Hot Service LLC.

- The bid was done to ensure the District remains compliant with federal, state, and local purchasing guidelines which require any category expected to meet or exceed $50,000 to be bidded out and to get the best value for the District.

- We are requesting that the board approves this bid.

Are there any questions?

Bid Tab for Kitchen Equipment, Services, and Supplies Bid December 18, 2020

Vendor	LOCATION	DISCOUNT	OTHER	HUB/MWBE
Colden Hot Service LLC	Arlington, TX			YES

D. Consider approval of the Student Teaching Affiliation Agreement between Lancaster ISD and Grand Canyon University - (G1) 26

Lancaster ISD
Board Agenda

Meeting Type: Regular	**Meeting Date**: 1/14/2021

Category: Consent Agenda

Item Name: Possible approval of the Lancaster ISD and Grand Canyon University Affiliation Agreement

Related Goals (District and/or Strategic): Goal 1: Improve Student Performance

Currently Budgeted? Yes No _x_ No Budgetary Impact
(If Yes, description provided under Fiscal Implications.)

Attachments: ☒ Yes ☐ No

Primary Contact Person: Pamela Brown

Presenter and District Contact: Pamela Brown

Explanation: The MOU will allow student teachers to teach in Lancaster ISD from Jan.6, 2021 to Dec. 31, 2021.

Intended Audience: Stakeholders

Impact or Expected Outcome: Student teachers will be able to teach in Lancaster ISD under the supervision of a Lancaster ISD Mentor Teacher and Grand Canyon Supervisor.

Recommendation: Approval

Fiscal Implications and Funding Source: There will be no cost to the district at this time.

Frequency Monitored: Ongoing

Projected Start Date: 1/15/2021

Projected Completion Date: 12/31/2021

Student Teaching Partnership with Grand Canyon University

This Agreement between Lancaster Independent School and Grand Canyon University will aid Lancaster ISD in the areas of increasing student achievement and recruiting highly qualified teachers in high need certification areas. Additionally, the partnership will improve educator preparation for the future educators.

Student Teachers will work with Lancaster ISD Cooperating Teachers under the supervision of a Grand Canyon University employee who has the credentials to coach and evaluate student teachers in their district placement.


QUESTIONS

9. **<u>Action Items</u>**

A. Discussion and possible approval of Budget Amendments - CE(LEGAL and LOCAL) - (G2)

B. Discussion and possible approval of the 2019-2020 Lancaster ISD Financial Audit - CFC(LEGAL) - 32
(G2, G4)

Lancaster ISD
Board Agenda

Meeting Type: Regular	**Meeting Date:** January 14, 2021

Category: Action Item

Item Name: Discussion and possible approval of the 2019 - 2020 Financial Audit - CDA(LEGAL) and CAA(LOCAL) - (G2).

Related Goals (District and/or Strategic): Goal 2: Financial Responsibility and Transparency

Currently Budgeted? ☐ Yes ☒ No ☐ No Budgetary Impact
(If Yes, description provided under Fiscal Implications.)

Attachments: ☒ Yes ☐ No

Primary Contact Person: Shemeka Millner-Williams

Presenter: Shonna Pumphrey and Edgin, Parkman, Fleming & Fleming Certified Public Accountants.

Explanation: The financial audit for the period ended August 31, 2020 is presented for your review and approval.

Intended Audience: District Stakeholders

Impact or Expected Outcome: Financial Transparency

Recommendation: Review and approve annual financial report.

Fiscal Implications:

Frequency Monitored: Continuously, Audited Annually

District Contact: Shonna Pumphrey

LANCASTER ISD

Audit Presentation for the

Year Ended August 31, 2020

INDEPENDENT AUDITOR'S REPORT

See Page 2 - 4

- **Management's Responsibility**
- **Auditor's Responsibility**
- **Opinion – Unmodified**

STATEMENT OF NET POSITION

See Page 14

- Total Assets - $267,639,116
- Total Deferred Outflows - $19,478,614
- Total Liabilities - $285,563,388 which includes $22,966,943 for Pension Liability and $27,606,392 for the OPEB Liability
- Total Deferred Inflows - $18,659,011
- Total Net Position – $(17,104,669) – See Next Slide for Change from Prior Year

STATEMENT OF ACTIVITIES

See Page 15

- **Total Expenses $94,096,828**
- **Charges for Services - $1,023,131**
- **Operating Grants - $17,184,507**
- **General Revenue - $80,806,135**
- **Positive Change in Operations - $4,916,945**

BALANCE SHEET – GOVERNMENTAL FUNDS

See Pages 16 and 17

- Major Funds Shown in Individual Columns
- General Fund has $25,624,739 in Total Fund Balance
- Debt Service Fund has $5,429,098 in Total Fund Balance
- Capital Projects Fund has $5,842,858 in Total Fund Balance
- All Other Governmental Funds have $1,356,038 in Total Fund Balance

STATEMENT OF REVENUE AND EXPENSE

See Pages 19-20

- **Same Major Funds as the Balance Sheet**
- **General Fund Reflects a Change in Fund Balance of $4,628,528**
- **Debt Service has a Change in Fund Balance of $267,585**
- **Other Governmental Funds has a Change in Fund Balance of $12,055**

OTHER AUDITOR REPORTS

See Pages 79-80 for Report Issued for Procedures Performed Under Governmental Auditing Standards – There were no current findings

See Pages 81-82 For Report Issued as Result of Federal Single Audit – No Findings or Questioned Costs

OTHER LETTERS ISSUED

Standard Board Communication – Standard Letter Issued to Boards that are not the Day to Day Management of an Entity.

Management Letter

LANCASTER INDEPENDENT SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED AUGUST 31, 2020

LANCASTER INDEPENDENT SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED AUGUST 31, 2020

TABLE OF CONTENTS

TABLE OF CONTENTS (CONT'D.)

INTRODUCTORY SECTION

CERTIFICATE OF BOARD

Lancaster Independent School District	Dallas	057-913
Name of School District	County	Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) _____ approved _____ disapproved for the year ended August 31, 2020, at a meeting of the Board of Trustees of such school district on the ___ day of _____________, ______.

______________________________	______________________________
Signature of Board Secretary	Signature of Board President

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

FINANCIAL SECTION

EDGIN, PARKMAN, FLEMING & FLEMING, PC
CERTIFIED PUBLIC ACCOUNTANTS

4110 KELL BLVD., SECOND FLOOR • P.O. BOX 750
WICHITA FALLS, TEXAS 76307-0750
PH. (940) 766-5550 • FAX (940) 766-5778

MICHAEL D. EDGIN, CPA
DAVID L. PARKMAN, CPA
A. PAUL FLEMING, CPA

Independent Auditor's Report on Financial Statements

Board of Trustees
Lancaster Independent School District
422 South Centre Avenue
Lancaster, Texas 75146

Members of the Board of Trustees:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lancaster Independent School District (District) as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Lancaster Independent School District as of August 31, 2020, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, and schedules related to the District's participation in the Teacher Retirement System identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

The introductory section and Schedule of Required Responses to Selected School FIRST Indicators have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated January 6, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Respectfully submitted,

Edgin, Parkman, Fleming & Fleming, PC

January 6, 2021

As management of the Lancaster Independent School District (the "District"), we offer readers of the District's basic financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended August 31, 2020. We encourage readers to consider the information presented here in conjunction with the District's financial statements and notes to the basic financial statements to further enhance their understanding of the District's financial performance.

FINANCIAL HIGHLIGHTS

- The District ended the year with a total net position of ($17,104,669) of which $9,966,351 is restricted for specific purposes (i.e. Federal/State grants, Debt Service and Child Nutrition). The net deficit reported for Unrestricted net position decreased $646,791 to ($35,263,081). The remainder represents the net investments in capital assets. The change in net position is further described on page 8 of Management's Discussion and Analysis.

- The District's portion of the Teacher Retirement System of Texas (TRS) Net Pension Liability ($22,966,943) and Net OPEB Liability ($27,606,392) result in a deficit balance in Unrestricted net position. Following the adoption of GASB Statement No. 75, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions, and GASB Statement No. 68, Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27, the District is now required to report its proportionate share of the TRS net pension liability and other postemployment benefits liabilities. This does not impact the District's fund balance.

- The General Fund, which is the District's main operating fund, recognized a $5,008,323 surplus of revenues over expenditures. Due to a worldwide pandemic caused by COVID-19, in-person learning for the 2019-2020 school year ended on March 16, 2020. The surplus was the result of positive variances for both revenues and expenditures.

- The District's governmental funds financial statements reported a combined ending fund balance of $38,252,733 which is a decrease of $20,159,961 from the prior year due mainly to utilization of the Series 2017 Unlimited Tax School Building Bonds for construction of the new Elsie Robertson middle school.

- The District ended the year with an unassigned fund balance of $22,295,715. Further details can be found on page 11 of Management's Discussion and Anlysis.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The statements are followed by a section of required supplementary information and a section of other information that further explains and supports the information in the financial statements.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the school district's finances in a manner similar to a private sector business. The government-wide statements are comprised of the Statement of Net Position and the Statement of Activities. These statements provide information about the activities of the District as a whole and present both long-term and short-term information about the District's overall financial status. The District's basic services are primarily financed by property taxes and inter-governmental revenues, and include instruction, extracurricular activities, curriculum, staff development, health services, general administration, and plant maintenance and operations.

The Statement of Net Position presents information on all of the District's assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. Over time, increases or decreases in the District's net position may serve as a useful indicator of the District's financial health. The Statement of Net Position includes all of the District's non-fiduciary assets and liabilities.

The Statement of Activities presents information for all of the current year's revenues and expenses regardless of when revenue is received or expenses paid. Thus, some revenues and expenses reported in this statement will result in cash flows in future fiscal periods.

Fund Financial Statements. The remaining statements are fund financial statements that focus on individual parts of the government, reporting the District's operations in more detail than the government-wide statements. The fund financial statements provide more detailed information about the District's most significant funds rather than the District as a whole. Funds are a governmental accounting tool that the District uses to track specific sources of funding and spending for particular purposes. Some funds are required by state law and by bond covenants. The Board of Trustees establishes other funds to control and manage resources for specific purposes or to delineate the use of certain taxes and grants.

The District has two kinds of funds:

- Governmental Funds—All of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets can readily be converted to cash flow and (2) the balances left at year end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine the availability of financial resources to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information immediately following the governmental funds statements that explain the relationship (or differences) between them. These include debt financing, capital assets, and revenue recognition.

  The governmental fund financial statements can be found on pages 16 and 19 of this report.

- Fiduciary Funds—Fiduciary funds are used to account for resources held by the District in a custodial capacity. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary assets and liabilities. Fiduciary funds are excluded from the District's government-wide financial statements because the District cannot use these assets to finance its operations. The fiduciary fund statement provides information about the financial relationships in which the District acts solely as a custodian or agent for funds that belong to others.

  The Statement of Fiduciary Assets and Liabilities can be found on page 22 this report.

Notes to the Basic Financial Statements. The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements.

Combining and Other Statements. Immediately following the required supplementary information, combining statements are included for the Other Governmental Funds.

Exhibit 1 summarizes the major features of the District's financial statements, including the portion of the District's government they cover and the types of information they contain. The remainder of this overview section explains the structure and contents of each of the statements.

Exhibit 1
Major Features of the District's Government-wide and Fund Financial Statements

Type of Statement	***Government-wide***	***Governmental Funds***	***Fiduciary Funds***
Scope	All activities of the District (except fiduciary funds)	The activities of the District that are not fiduciary	Activities for which the District is the trustee or agent for another entity's resources
Required financial statements	• Statement of Net Position • Statement of Activities	• Balance Sheet • Statement of Revenues, Expenditures and Changes in Fund Balances	• Statement of Fiduciary Assets and Liabilities
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of period-end information reported	All assets, liabilities, and deferred inflows/outflows, both financial and capital, short-term and long-term	Only assets, liabilities and deferred inflows/outflows expected to be used up or due during the year or soon thereafter; no capital or long-term items included	All assets, liabilities and deferred inflows/outflows, both financial and capital, short-term and long-term; the Agency funds do not currently contain capital assets, although they can
Type of activities reported	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	Not applicable to Agency Fund

GOVERNMENT–WIDE FINANCIAL ANALYSIS

Net Position. As noted earlier, net position may serve over time as a useful indicator of the District's financial position. The District's combined net position between fiscal years 2020 and 2019 increased by $4.9 million. The District's net investment in capital assets is $8.2 million and includes investments in capital assets (e.g. land, building, equipment, improvements, and construction in progress) less any debt used to acquire those assets that is still outstanding. Of the remaining net position, $9.9 million are restricted resources subject to external restrictions on how they are used, and ($35.3) million are unrestricted resources, of which ($50.6) million is related to GASB Statement No. 75 and 68 pension and other post employment benefits liabilities.

The District uses the capital assets to provide services to students; consequently these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Exhibit 2 provides a summary of the Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position for governmental activities for years ended August 31, 2020 and 2019, respectively.

Exhibit 2
Net Position
Governmental Activities

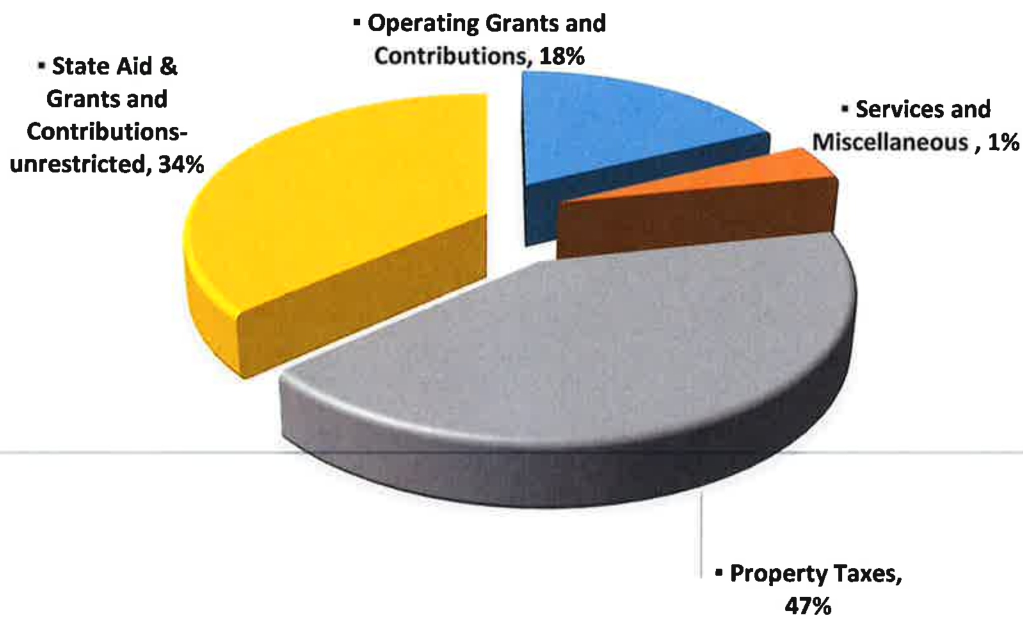
	August 31, 2020	August 31, 2019	$ Change Increase/ (Decrease)	% Change Increase/ (Decrease)
Current and Other Assets	$ 50,214,068	$ 70,728,833	$ (20,514,765)	(29.0%)
Capital Assets	217,425,048	195,366,386	22,058,662	11.3%
Total Assets	267,639,116	266,095,219	1,543,897	0.6%
Deferred Outflows of Resources	19,478,614	18,113,997	1,364,617	7.5%
Current Liabilities	9,920,852	10,647,966	(727,114)	(6.8%)
Long Term Liabilities	275,642,536	281,213,695	(5,571,159)	(2.0%)
Total Liabilities	285,563,388	291,861,661	(6,298,273)	(2.2%)
Deferred Inflows of Resources	18,659,011	14,369,166	4,289,845	29.9%
Net Position:				
Net Investment in Capital Assets	8,192,061	4,703,058	3,489,003	74.2%
Restricted	9,966,351	9,185,203	781,148	8.5%
Unrestricted	(35,263,081)	(35,909,872)	646,791	(1.8%)
Total Net Position	$ (17,104,669)	$ (22,021,611)	$ 4,916,942	(22.3%)

Exhibit 3
Changes in Net Position
Governmental Activities

	August 31, 2020	August 31, 2019	$ Change Increase/ (Decrease)	% Change Increase/ (Decrease)
Revenues				
Program Revenues:				
Operating Grants and Contributions	$ 17,184,507	$ 16,782,530	$ 401,977	2.4%
Charges for Services	1,023,131	1,227,966	(204,835)	(16.7%)
General Revenues:				
Investment Earnings	612,123	1,815,826	(1,203,703)	(66.3%)
Property Taxes	46,435,758	39,607,722	6,828,036	17.2%
State Aid & Grants and Contributions-unrestricted	33,897,894	34,547,531	(649,637)	(1.9%)
Miscellaneous	(139,640)	735,056	(874,696)	(119.0%)
Total Revenues	99,013,773	94,716,631	4,297,142	4.5%
Expenses				
Instruction	45,780,865	41,882,774	3,898,091	9.3%
Instructional resources and media services	666,552	647,817	18,735	2.9%
Curriculum and staff development	4,349,620	3,676,613	673,007	18.3%
Instructional leadership	1,427,136	1,545,732	(118,596)	(7.7%)
School leadership	5,147,257	4,840,113	307,144	6.3%
Guidance, counseling and evaluation services	3,370,216	3,159,194	211,022	6.7%
Health services	743,551	743,318	233	0.0%
Student transportation	2,890,588	2,778,087	112,501	4.0%
Food services	3,499,249	4,921,374	(1,422,125)	(28.9%)
Cocurricular/extracurricular activities	2,186,979	2,275,150	(88,171)	(3.9%)
General administration	4,379,606	4,240,374	139,232	3.3%
Facilities maintenance and operations	7,682,353	8,128,324	(445,971)	(5.5%)
Security and monitoring services	1,508,684	1,486,552	22,132	1.5%
Data processing services	1,998,714	1,822,989	175,725	9.6%
Community services	51,091	48,889	2,202	4.5%
Interest on long-term debt	8,257,753	8,479,892	(222,139)	(2.6%)
Bond issuance costs and fees	8,950	5,450	3,500	64.2%
Payments to juvenile justice alternative education programs	18,732	19,416	(684)	(3.5%)
Other intergovernmental charges	128,932	125,461	3,471	2.8%
Total Expenses	94,096,828	90,827,519	3,269,309	3.6%
Increase (decrease) in Net Position	4,916,945	3,889,112	1,027,833	(26.4%)
Net Position - Beginning	(22,021,614)	(25,910,723)	3,889,109	(15.0%)
Net Position - Ending	$ (17,104,669)	$ (22,021,611)	$ 4,916,942	(22.3%)

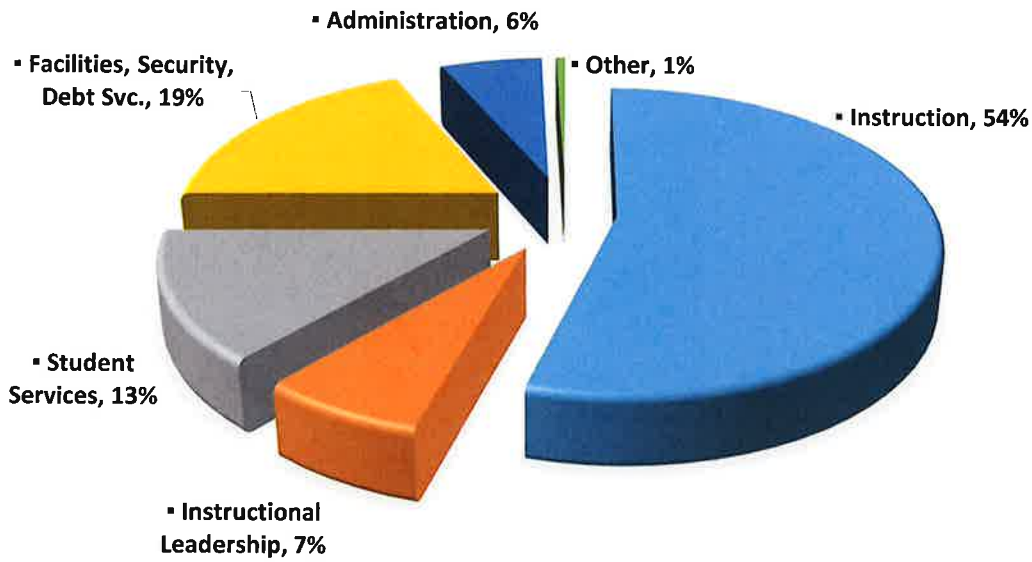
Other Financial Highlights. For the year ended August 31, 2020 the District's total revenues were $99.01 million. Approximately, 47% of the District's revenue was generated from property taxes, 34% was state aid & grants and contributions-unrestricted, 18% operating grants and contributions, the remaining 1% was generated from services and miscellaneous revenue sources. (See Exhibit 4).

Exhibit 4
Sources of Revenue
Governmental Activities



For the year ended August 31, 2020, the District's total cost of all programs and services was $94.10 million. Approximately 54% of the District's governmental activities were dedicated to instructional areas. Direct student services, such as counseling, nursing, and transportation services, comprised 13% of governmental expenses. The costs to operate facilities, including utilities, security services and debt payments comprised 19% of the cost of all programs (See Exhibit 5).

Exhibit 5
Expenditure Allocations
Governmental Activities



FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

For the fiscal year ended August 31, 2020, the District's governmental funds reported ending fund balances of $38.2 million. Of this amount, $22.3 million constitutes unassigned fund balance available for use in activities at the District's discretion. The remainder of the fund balance is designated as non-spendable, restricted or committed, to indicate that it is not available for new spending because it has already been purposed for bond projects, debt service and other obligations of the District.

The General Fund is the chief operating fund of the District. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned and total fund balance to the total fund expenditures. Unassigned fund balance represents 33.2% of total General Fund expenditures, while total fund balance represents 38.2% of that same amount.

The Debt Service Fund has a total fund balance of $5.4 million, which is restricted for the payment of debt service requirements. The Capital Projects Fund balance decreased by $25.1 million to $5.8 million. The decrease is due to the construction of the new Elsie Robertson Middle School. Other Governmental Funds have a total fund balance of $1.4 million representing a increase for the current year of $0.01 million.

Capital Assets. At August 31, 2020, the District had $217.4 million of capital assets, net of depreciation and loss on disposition of assets, including land, equipment, buildings, and vehicles. This amount represents a net increase of $22.1 million or 10.2% over last year (See Exhibit 6.)

Exhibit 6
District's Capital Assets

	August 31, 2020	August 31, 2019	$ Change	%Change
Land	$ 3,683,057	$ 3,683,057	$ -	0.0%
Building and Improvements	217,912,540	217,215,705	696,835	0.3%
Furniture and Equipment	15,562,279	14,744,780	817,499	5.3%
Assets Purchased Under Capital Lease	4,687,812	4,687,812	-	0.0%
Total	241,845,688	240,331,354	1,514,334	0.6%
Accumulated Depreciation	(86,241,615)	(80,831,065)	(5,410,550)	6.3%
Net Book Value, net of CIP	155,604,073	159,500,289	(3,896,217)	-2.5%
Construction in Progress	61,836,288	35,866,099	25,970,189	42.0%
Net Book Value	$ 217,440,361	$ 195,366,388	$22,073,973	10.2%

For the year ended August 31, 2020, the District's capital spending totaled $27.5 million in land, construction in progress, buildings and improvements and capital equipment. For more information on the District's capital assets, see Note D in the financial statements.

Debt Administration. For the year ended August 31, 2020, the District had $275.6 million in long-term debt outstanding. This represents a net decrease of $5.6 million, or 2%, over last year. (See Exhibit 7).

Exhibit 7
District's Long Term Debt

	August 31, 2020	August 31, 2019	$ Change Increase/ (Decrease)	% Change Increase/ (Decrease)
Bonds and Notes Payable	$ 203,480,998	$ 208,597,162	$ (5,116,164)	-2.5%
Premiums	18,090,074	19,214,335	(1,124,261)	-6.2%
Capital Leases	3,498,129	3,945,660	(447,531)	-12.8%
Net Pension Liability (District's Share)	22,966,943	22,533,421	433,522	1.9%
Net OPEB Liability (District's Share)	27,606,392	26,923,117	683,275	2.5%
Long Term Debt Outstanding	$ 275,642,536	$ 281,213,695	$ (5,571,159)	-2.0%

The District's bonds presently carry A2 and A ratings from Moody's Investor Services and Standard & Poor's Ratings Group, respectively. For more information on the District's long-term debt, see Note F in the financial statements.

BUDGETARY HIGHLIGHTS

Over the course of the year, budget amendments are necessary to realign funds, which will increase and/or decrease various function levels and object series within the budget. All necessary budget amendments, which change the function level for appropriations and object series for revenues, are formally approved by the School Board and recorded in the board minutes each month. The difference between the original budget and the final amended budget were necessary amendments for changes in situations and estimates. The major components of these changes are reflected on Exhibit G-1. The key driver of the changes were associated with the District's shift to remote instruction in March, 2020 following the World Health Organization's declaration of a COVID-19 global pandemic and resulting statewide emergency declaration by Texas Governor Greg Abbott. District resources were redirected to acquire e-learning materials, personal protection equipment, technology infrastructure and student and teacher laptop devices.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In August, the Board of Trustees adopted a budget for the 2020-21 fiscal year with projected excess revenues of $2.9 million. The appraised property values for the 2020-21 budget were projected to decrease 3.5% with a 96% property tax collection rate. The Maintenance and Operations tax rate was lowered to $1.0524 per $100 valuation and the Interest and Sinking ("I&S") tax rate was lowered to $0.4475 per $100 valuation. Student enrollment was projected to decrease slightly to 7,105 students.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the funding it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District's Finance Department, Lancaster, Independent School District, P.O. Box 400, Lancaster, Texas 75143.

BASIC FINANCIAL STATEMENTS

LANCASTER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2020

Data Control Codes		1 Governmental Activities
	Assets	
1110	Cash and cash equivalents	$ 44,808,544
1225	Property taxes receivable, net	2,557,731
1240	Due from other governments	2,555,401
1290	Other receivables	184,946
1300	Inventories	23,059
1410	Unrealized expenses	84,387
	Capital assets:	
1510	Land	3,683,057
1520	Buildings and improvements, net	142,054,911
1530	Furniture and equipment, net	6,059,001
1550	Assets purchased under capital lease, net	3,791,791
1580	Construction in progress	61,836,288
1000	Total assets	267,639,116
	Deferred outflows of resources	
1701	Pension-related outflows	11,479,776
1702	OPEB-related outflows	5,749,546
1703	Deferred refunding losses	2,249,292
1700	Total deferred outflows of resources	19,478,614
	Liabilities	
2110	Accounts payable	5,852,904
2140	Accrued interest	481,492
2150	Payroll deductions & withholdings	609,600
2160	Accrued wages payable	2,397,018
2180	Due to other governments	386,679
2200	Accrued expenses	94,307
2300	Unearned revenue	98,852
	Noncurrent liabilities:	
2501	Due within one year	5,998,262
2502	Due in more than one year	219,070,939
2540	Net pension liability	22,966,943
2545	Net OPEB liability	27,606,392
2000	Total liabilities	285,563,388
	Deferred inflows of resources	
2601	Pension-related inflows	4,354,144
2602	OPEB-related inflows	14,304,867
2600	Total deferred inflows of resources	18,659,011
	Net Position	
3200	Net investment in capital assets	8,192,061
	Restricted for:	
3820	Federal and state programs	1,091,906
3850	Debt service	8,874,445
3900	Unrestricted	(35,263,081)
3000	Total net position	$ (17,104,669)

See accompanying notes to the basic financial statements.

LANCASTER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2020

		1	3	4	6
			Program Revenues		Net (Expense) Revenue and Changes in Net Position
Data Control Codes	Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
	Governmental activities:				
11	Instruction	$ 45,780,865	$ 305,581	$ 7,027,249	$ (38,448,035)
12	Instructional resources and media services	666,552	-	69,427	(597,125)
13	Curriculum and staff development	4,349,620	-	1,871,732	(2,477,888)
21	Instructional leadership	1,427,136	-	224,785	(1,202,351)
23	School leadership	5,147,257	-	554,241	(4,593,016)
31	Guidance, counseling, & evaluation services	3,370,216	-	791,610	(2,578,606)
33	Health services	743,551	-	1,061,589	318,038
34	Student transportation	2,890,588	-	273,221	(2,617,367)
35	Food services	3,499,249	239,876	3,581,332	321,959
36	Cocurricular/extracurricular activities	2,186,979	119,998	188,596	(1,878,385)
41	General administration	4,379,606		354,980	(4,024,626)
51	Facilities maintenance and operations	7,682,353	357,676	644,640	(6,680,037)
52	Security and monitoring services	1,508,684	-	177,006	(1,331,678)
53	Data processing services	1,998,714	-	95,758	(1,902,956)
61	Community services	51,091	-	10,437	(40,654)
72	Interest on long-term debt	8,257,753	-	257,904	(7,999,849)
73	Bond issuance costs and fees	8,950	-	-	(8,950)
95	Payments to juvenile justice alternative education programs	18,732	-	-	(18,732)
99	Other intergovernmental charges	128,932	-	-	(128,932)
TG	Total governmental activities	$ 94,096,828	$ 1,023,131	$ 17,184,507	(75,889,190)
	General revenues:				
MT	Property taxes, levied for general purposes				32,465,518
DT	Property taxes, levied for debt service				13,970,240
IE	Investment earnings				612,123
GC	Grants and contributions not restricted to specific programs				33,897,894
MI	Miscellaneous				(139,640)
TR	Total general revenues				80,806,135
CN	Change in net position				4,916,945
NB	Net position - beginning				(22,021,614)
NE	Net position - ending				$ (17,104,669)

See accompanying notes to the basic financial statements.

LANCASTER INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
AUGUST 31, 2020

Data Control Codes		10 General Fund	50 Debt Service Fund
	Assets		
1110	Cash and cash equivalents	$ 28,326,594	$ 5,467,701
1225	Property taxes receivable, net	1,867,324	690,407
1240	Due from other governments	707,108	-
1260	Due from other funds	416,357	-
1290	Other receivables	174,428	-
1300	Inventories	23,059	-
1410	Unrealized expenditures	65,965	-
1000	Total assets	$ 31,580,835	$ 6,158,108
	Liabilities		
2110	Accounts payable	$ 677,835	$ -
2150	Payroll deductions and withholdings	609,600	-
2160	Accrued wages payable	2,354,519	-
2170	Due to other funds	-	2,520
2180	Due to other governments	326,006	39,651
2190	Due to Student Groups	-	-
2200	Accrued expenditures	93,000	-
2300	Unearned revenue	60,000	-
2000	Total liabilities	4,120,960	42,171
	Deferred inflows of resources		
	Unavailable property taxes	1,835,136	686,839
2600	Total deferred inflows of resources	1,835,136	686,839
	Fund balances		
	Nonspendable fund balances:		
3410	Inventories	23,059	-
3430	Prepaid items	65,965	-
	Restricted fund balances:		
3450	Federal/state funds grant restrictions	-	-
3470	Capital acquisitions & contractual obligations	-	-
3480	Retirement of long-term debt	3,240,000	5,429,098
	Committed fund balances:		
3545	Other committed fund balance	-	-
3600	Unassigned	22,295,715	-
3000	Total fund balances	25,624,739	5,429,098
4000	Total liabilities, deferred inflows of resources and fund balances	$ 31,580,835	$ 6,158,108

See accompanying notes to the basic financial statements.

60 Capital Projects Fund	Other Governmental Funds	98 Total Governmental Funds
$ 10,911,413	$ 102,836	$ 44,808,544
-	-	2,557,731
-	1,848,293	2,555,401
-	-	416,357
-	385	174,813
-	-	23,059
-	18,422	84,387
$ 10,911,413	$ 1,969,936	$ 50,620,292
$ 5,024,470	$ 150,599	$ 5,852,904
-	-	609,600
-	42,499	2,397,018
44,085	359,619	406,224
-	21,003	386,660
-	19	19
-	1,307	94,307
-	38,852	98,852
5,068,555	613,898	9,845,584
-	-	2,521,975
-	-	2,521,975
-	-	23,059
-	-	65,965
-	1,091,906	1,091,906
5,842,858	-	5,842,858
-	-	8,669,098
-	264,132	264,132
-	-	22,295,715
5,842,858	1,356,038	38,252,733
$ 10,911,413	$ 1,969,936	$ 50,620,292

LANCASTER INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
AUGUST 31, 2020

Data Control Codes			
	Total fund balances - governmental funds (Exhibit C-1)		$ 38,252,733
	Amounts reported for *governmental activities* in the Statement of Net Position (Exhibit A-1) are different because:		
	Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. Capital assets at year-end consist of:		
	Gross capital assets	$ 303,666,478	
1	Related accumulated depreciation	86,241,430	217,425,048
2	Property taxes receivable are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.		2,521,975
	Long-term liabilities are not due and payable in the current period and therefore not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
	General obligation bonds	195,736,934	
	Accreted interest for capital appreciation bonds	7,744,064	
	Premiums on current interest bonds	18,090,074	
3	Capital leases	3,498,129	(225,069,201)
4	Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the governmental fund financial statements, interest expenditures are recorded only when due.		(481,492)
5	In the governmental fund financial statements, refunding losses are expended when incurred, whereas in the government-wide financial statements they are capitalized, net of amortization.		2,249,292
	The District's net liabilities and related deferred outflows and inflows related to its proportionate share of the Teacher Retirement System pension and OPEB plans are not due and payable in the current period and are, therefore, not reported in the governmental funds financial statements. These items consist of:		
	Net pension liability	22,966,943	
	Deferred outflows - pension related items	(11,479,776)	
	Deferred inflows - pension related items	4,354,144	
	Net OPEB liability	27,606,392	
	Deferred outflows - OPEB related items	(5,749,546)	
6	Deferred inflows - OPEB related items	14,304,867	(52,003,024)
19	Total net position - governmental activities (Exhibit A-1)		$ (17,104,669)

See accompanying notes to the basic financial statements.

LANCASTER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes		10 General Fund	50 Debt Service Fund
	Revenues		
5700	Local and intermediate sources	$ 33,495,508	$ 13,922,662
5800	State program revenues	37,410,360	257,904
5900	Federal program revenues	1,195,922	-
5020	Total revenues	72,101,790	14,180,566
	Expenditures		
	Current:		
0011	Instruction	36,184,841	-
0012	Instructional resources and media services	560,608	-
0013	Curriculum and staff development	1,933,379	-
0021	Instructional leadership	1,124,906	-
0023	School leadership	4,307,024	-
0031	Guidance, counseling, & evaluation services	2,327,719	-
0033	Health services	636,001	-
0034	Student transportation	2,352,259	-
0035	Food services	-	-
0036	Cocurricular/extracurricular activities	1,918,761	-
0041	General administration	3,801,244	-
0051	Facilities maintenance and operations	7,317,429	-
0052	Security and monitoring services	1,311,500	-
0053	Data processing services	2,529,409	-
0061	Community services	41,825	-
0071	Principal on long-term debt	452,836	5,390,000
0072	Interest on long-term debt	143,362	8,516,731
0073	Bond issuance costs and fees	2,700	6,250
0081	Capital outlay	-	-
0095	Payments to Juvenile Justice Alternative Education Programs	18,732	-
0099	Other intergovernmental charges	128,932	-
6030	Total expenditures	67,093,467	13,912,981
1100	Excess of revenues over (under) expenditures	5,008,323	267,585
	Other Financing Sources (Uses)		
7912	Proceeds from sale of capital assets	46,682	-
8949	Other uses	(426,477)	-
7080	Total other financing sources (uses)	(379,795)	-
1200	Net change in fund balances	4,628,528	267,585
0100	Fund balances - beginning	20,996,211	5,161,513
3000	Fund balances - ending	$ 25,624,739	$ 5,429,098

See accompanying notes to the basic financial statements.

60 Capital Projects Fund	Other Governmental Funds	98 Total Governmental Funds
$ 287,299	$ 408,925	$ 48,114,394
-	605,580	38,273,844
-	8,060,619	9,256,541
287,299	9,075,124	95,644,779
-	2,664,847	38,849,688
-	3,846	564,454
-	1,669,196	3,602,575
-	89,278	1,214,184
-	15,787	4,322,811
-	543,793	2,871,512
-	-	636,001
-	-	2,352,259
-	3,256,815	3,256,815
-	9,873	1,928,634
-	-	3,801,244
-	214,306	7,531,735
-	25,347	1,336,847
-	4,826	2,534,235
-	5,307	47,132
-	-	5,842,836
-	-	8,660,093
-	-	8,950
25,355,428	559,848	25,915,276
-	-	18,732
-	-	128,932
25,355,428	9,063,069	115,424,945
(25,068,129)	12,055	(19,780,166)
-	-	46,682
-	-	(426,477)
-	-	(379,795)
(25,068,129)	12,055	(20,159,961)
30,910,987	1,343,983	58,412,694
$ 5,842,858	$ 1,356,038	$ 38,252,733

LANCASTER INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2020

Net change in fund balances - total governmental funds (Exhibit C-2)		$ (20,159,961)
Amounts reported for *governmental activities* in the Statement of Activities (Exhibit B-1) are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. The net difference between the two is as follows:		
Capital outlay during the year	$ 27,640,127	
Depreciation expense for the year	5,431,753	22,208,374
The disposal of capital assets is not recognized in the governmental fund financial statements. However, the net book value of the capital assets disposed of in the current year is:		(149,712)
Because property tax receivables will not be collected for several months after the District's fiscal year ends, they are not considered 'available' revenues and are deferred in the governmental funds. Deferred inflows increased by this amount this year.		351,773
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Current year long-term debt principal payments, are summarized as follows:		
General obligation bonds	5,390,000	
Capital leases	447,531	5,837,531
In an advance refunding of debt, the difference between the amount of debt defeased and the amount of assets put into escrow is deferred on the government-wide financial statements and amortized in future years, while that gain or loss is recognized in the year of defeasance in the governmental funds statements. The loss on the current year was:		
Accretion on capital appreciation bonds is not reflected in the governmental fund financial statements, but is reflected as an increase in accreted interest in the government-wide financial statements. The current year accretion is:		(273,836)
Interest is accrued on long-term debt in the government-wide financial statements, whereas interest is reported when due in the governmental fund financial statements. Accrued interest decreased by:		20,540
Amortization of deferred losses on refundings is only reported in the government-wide financial statements. Current year amortization is:		(463,320)
Amortization of the premium of current interest bonds is only reported in the government-wide financial statements. Current year amortization is:		1,124,261
The District participates in a defined benefit pension plan. Contributions to the plan are expenditures at the fund level when payments are due. At the government-wide level, pension expenses are recognized on an actuarial basis. Payments were less than the actuarial expense in the current year.		(3,278,900)
The District participates in an OPEB plan through TRS. Contributions to the plan are expenditures at the fund level when payments are due. At the government-wide level, OPEB expenses are recognized on an actuarial basis. Payments were less than the actuarial expense in the current year.		(299,805)
Change in net position of governmental activities (Exhibit B-1)		$ 4,916,945

See accompanying notes to the basic financial statements.

LANCASTER INDEPENDENT SCHOOL DISTRICT

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
AUGUST 31, 2020

Data Control Codes		Agency Funds: Student Activity	Agency Funds: Dallas County Schools	Total
	Assets			
1110	Cash and cash equivalents	$ 112,628	$ -	$ 112,628
1240	Due from Dallas County Schools	-	3,704,274	3,704,274
1410	Unrealized expenditures	1,070	-	1,070
1000	Total assets	$ 113,698	$ 3,704,274	$ 3,817,972
	Liabilities			
	Current Liabilities:			
2110	Accounts payable	$ 2,280	$ -	$ 2,280
2170	Due to other funds	10,133	-	10,133
2180	Due to other governments	-	3,704,274	3,704,274
2190	Due to student groups	91,525	-	91,525
2200	Accrued expenditures	9,760	-	9,760
2000	Total liabilities	$ 113,698	$ 3,704,274	$ 3,817,972

See accompanying notes to the basic financial statements.

A. Summary of Significant Accounting Policies

The basic financial statements of Lancaster Independent School District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units in conjunction with the Texas Education Agency's Financial Accountability System Resource Guide (Resource Guide). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Reporting Entity

The Board of School Trustees (Board), a seven-member group, has governance responsibilities over all activities related to public elementary and secondary education within the jurisdiction of the District. The Board is elected by the public and has the exclusive power and duty to govern and oversee the management of the public schools of the District. All powers and duties not specifically delegated by statute to the Texas Education Agency (TEA) or to the State Board of Education are reserved for the Board, and the TEA may not substitute its judgment for the lawful exercise of those powers and duties by the Board. The District receives funding from local, state and federal government sources and must comply with the requirements of those funding entities. However, the District is not included in any other governmental reporting entity and there are no component units included within the District's reporting entity.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Financial Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities, which generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

General Fund: This is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

Debt Service Fund: The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in the Debt Service Fund.

Capital Projects Fund: The proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions are accounted for in this fund.

In addition, the District reports the following fund types:

Governmental Funds:

Special Revenue Funds: The District accounts for resources restricted to, or designated for, a specific purpose by the District or a grantor in a special revenue fund. Most federal and some state financial award programs are accounted for in these funds and sometimes unused balances must be returned to the grantor at the close of specified project periods.

Fiduciary Funds:

Agency Funds: These funds are used to report funds and other resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. These funds are reported in the fiduciary fund financial statements. Because their assets are held in a trustee or agent capacity and are, therefore, not available to support District programs, these funds are not included in the government-wide statements:

Student Activity Funds: These funds are raised and controlled by applicable student groups within the District. The student sponsor and District management approve and oversee fundraisers and disbursements approved by the student organization.

Dallas County Schools: This agency fund relates to an agreement with the dissolution committee for the former Board of Dallas County School Trustees. This fund holds projected payments from the creditor (Dallas County Schools) based on a final judgment dated May 22, 2018 in the 134th Judicial District, Dallas County, Texas. The agreement with the creditors is subject to annual revision. Currently, the outstanding principal of the obligation is $3,704,274 and carries an interest rate of 5%. Interest only payments are due starting March 31, 2020 and continue until maturity in March 2024. Outstanding principal payments are scheduled to start March 31, 2023. Repayment is to be funded by currently estimated net tax revenue collections. All collections are to be remitted to the creditor Districts. Lancaster ISD is listed as a creditor and will recognize revenue in the General Fund once payments are remitted.

b. Measurement Focus, Basis of Accounting

Government-wide and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District does not consider revenues collected after its year-end to be available in the current period. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

3. Financial Statement Amounts

a. Investment Accounting Policy

The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate charges. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

b. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period and when they are expected to be collected during a 60-day period after the close of the fiscal year.

Allowances for uncollectible tax receivables within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

At August 31, 2020, net property taxes receivable are calculated as follows:

	General Fund	Debt Service Fund	Totals
Gross property taxes receivable	$2,196,852	$812,244	$3,009,096
Allowance for uncollectible taxes	(329,528)	(121,837)	(451,365)
Net property taxes receivable	$1,867,324	$690,407	$2,557,731

c. Inventories and Prepaid Items

The District records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory in accordance with the Resource Guide.

Certain payments to vendors, if any, reflect costs applicable to future accounting periods and are recorded as prepaid items.

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of $5,000 is used.

Capital assets are being depreciated using the straight-line method over the following useful lives:

Asset Class	Estimated Useful Lives
Building improvements	50
Buses	15
Office equipment	7
Vehicles	5
Computer equipment	3

e. Receivable and Payable Balances

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

There are no significant receivables, except for delinquent taxes receivable, which are not scheduled for collection within one year of year end. Of the $3,009,096 outstanding at August 31, 2020, it is expected that the District will collect approximately $500,000 during the upcoming year.

f. Long-term Obligations

In the financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. The difference between this method and the interest method is immaterial. Bonds payable are reported net of the applicable premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued and any premiums received are reported as other financing sources. Discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

g. Deferred Outflows/Inflows of Resources

Deferred outflows of resources refers to the consumption of net assets that are applicable to a future reporting period. Deferred outflows of resources has a positive effect on net position, similar to assets. Notwithstanding the similarities, Concepts Statement 5 clearly establishes that deferred outflows of resources are not assets. For the year ended August 31, 2020, the District has two items that qualify for reporting in this category, deferred loss on refunding and TRS related items.

Deferred inflows of resources refers to the acquisition of net assets that are applicable to a future reporting period. Deferred inflows of resources has a negative effect on net position, similar to liabilities. Notwithstanding the similarities, Concepts Statement 5 clearly establishes that deferred inflows of resources are not liabilities. The District has only one type of item that qualifies for reporting in this category at the fund level, property taxes receivable. Property taxes receivable are unavailable and therefore cannot be recognized as revenue in the governmental funds until they are received. At the government-wide level, the District reports TRS related deferred inflows of resources.

h. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation. The General Fund includes $3,240,000 that is being set aside to pay Qualified Zone Academy Maintenance Tax Notes.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the District's Board of Trustees. Committed amounts cannot be used for any other purpose unless the Board of Trustees removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the Board of Trustees. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation. At August 31, 2020, the Board has committed funds totaling $264,132 relative to the Campus Activity Fund and other special revenue funds.

Assigned Fund Balance - represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Board of Trustees or by an official or body to which the Board of Trustees delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the General Fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

i. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of any borrowings used for acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

j. Net Position Flow Assumptions

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

k. Fund Balance Flow Assumptions

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

l. Interfund Activity

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

m. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Accordingly, actual results could differ from these estimates.

n. Data Control Codes

Data Control Codes appear in the rows and above the columns of certain financial statements. The TEA requires the display of these codes in the financial statements filed with TEA in order to ensure accuracy in building a statewide database for policy development and funding plans.

o. Pension

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

p. Other Post-Employment Benefits

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

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

The District had no violations of finance-related legal and contractual provisions for the year ended August 31, 2020.

2. Deficit Fund Balance or Net Position of Individual Funds

The District had no individual funds with a deficit fund balance as of August 31, 2020.

C. Deposits and Investments

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

1. Cash Deposits:

At August 31, 2020, the carrying amount of the District's deposits (including fiduciary balances, but excluding the investments listed below) was $11,630,172 and the bank balance was $12,545,829. The District's cash deposits at August 31, 2020, and during the year ended August 31, 2020, were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

2. Investments:

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

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

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

The District's investments at August 31, 2020, are shown below.

Investment or Investment Type	Weighted Maturity (Days)	Fair Value
Lone Star Investment Pool	24	$32,709,404
TexPool Investment Pool	27	580,606
		$33,290,010

The District categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below. In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The District's assessment of the significance of particular inputs to these fair value measurements requires judgement and considers factors specific to each asset or liability.

The District values investment pools at net asset value per unit/share.

Public Funds Investment Pools

Public funds investment pools in Texas (Pools) are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Act, Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares. The District participates in the following public funds investment pools:

a. Lone Star Investment Pool

The Lone Star Investment Pool (Lone Star) is a local government investment pool organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and operates under the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. Lone Star is administered by First Public, a subsidiary of the Texas Association of School Boards (TASB), with Standish and American Beacon Advisors managing the investment and reinvestment of Lone Star's assets. State Street Bank provides custody and valuation services to Lone Star. All of the board of trustees' eleven members are Lone Star participants by either being employees or elected officials of a participant. Lone Star has established an advisory board composed of both pool members and non-members. Lone Star is rated AAAm by Standard and Poor's. Lone Star has three different funds: Government Overnight, Corporate Overnight, and Corporate Overnight Plus. Each seeks to maintain a net asset value of $1.00 per unit. The District is only invested in the Government Overnight Fund.

b. TexPool Investment Pool

The TexPool Local Government Investment Pool (TexPool) is a local government investment pool organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and operates under the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. The State Comptroller of Public Accounts oversees TexPool. Federated Investors, Inc. is the administrator and investment manager of TexPool under a contract with the State Comptroller. In accordance with the Public Funds Investment Act, the State Comptroller has appointed the TexPool Investment Advisory Board to advise with respect to TexPool. The board is composed equally of participants in TexPool Portfolios and other persons who do not have a business relationship with TexPool Portfolios and are qualified to advise in respect to TexPool Portfolios. The Advisory Board members review the investment policy and management fee structure. TexPool is rated AAAm by Standard & Poor's. All investments are stated at amortized cost, which usually approximates the market value of the securities. The stated objective of TexPool is to maintain a stable average $1.00 per unit net asset value; however, the $1.00 net asset value is not guaranteed or insured. The financial statements can be obtained from the Texas Trust Safekeeping Trust Company website at www.ttstc.org.

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not significantly exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name.

At year end, the District was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

D. Capital Assets

Capital asset activity for the year ended August 31, 2020 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 3,683,057	$ -	$ -	$ 3,683,057
Construction in progress	35,866,100	25,970,188	-	61,836,288
Total capital assets not being depreciated	39,549,157	25,970,188	-	65,519,345
Capital assets being depreciated:				
Buildings and improvements	217,215,704	696,835	-	217,912,539
Furniture and equipment	14,744,778	973,104	171,100	15,546,782
Assets purchased under capital lease	4,687,812	-	-	4,687,812
Total capital assets being depreciated	236,648,294	1,669,939	171,100	238,147,133
Less accumulated depreciation for:				
Buildings and improvements	71,769,457	4,088,171	-	75,857,628
Furniture and equipment	8,536,310	972,859	21,388	9,487,781
Assets purchased under capital lease	525,298	370,723	-	896,021
Total accumulated depreciation	80,831,065	5,431,753	21,388	86,241,430
Total capital assets being depreciated, net	155,817,229	(3,761,814)	149,712	151,905,703
Governmental activities capital assets, net	$195,366,386	$22,208,374	($149,712)	$217,425,048

Depreciation expense was charged to functions as follows:

Governmental activities:	
Instruction	$2,872,304
Instructional Resources and Media Services	41,955
Curriculum and Staff Development	267,772
Instructional Leadership	90,248
School Leadership	321,306
Guidance, Counseling, and Evaluation Services	213,434
Health Services	47,273
Student Transportation	174,839
Food Services	241,649
Extracurricular Activities	140,609
General Administration	282,539
Facilities Maintenance and Operations	508,001
Security and Monitoring Services	96,496
Data Processing Services	133,328
Total governmental depreciation	$5,431,753

E. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at August 31, 2020 consists of the following:

Due To	Due From	Amount	Purpose
General Fund	Debt Service Fund	$ 2,520	Short-term borrowings
General Fund	Capital Projects Fund	44,085	Short-term borrowings
General Fund	Other Governmental Funds	359,619	Short-term borrowings
General Fund	Fiduciary Fund	10,133	Short-term borrowings
Total		$416,357	

The interfund balances are anticipated to be repaid within one year.

F. Long-term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended August 31, 2020, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
General Obligation Bonds	$201,126,934	$ -	$5,390,000	$195,736,934	$5,535,000
Accretion	7,470,228	273,836	-	7,744,064	-
Premiums	19,214,335	-	1,124,261	18,090,074	-
Capital Leases	3,945,660	-	447,531	3,498,129	463,262
	231,757,157	273,836	6,961,792	225,069,201	$5,998,262
Loss on Refundings	(2,712,612)	-	(463,320)	(2,249,292)	
Total	$229,044,545	$ 273,836	$6,498,472	$222,819,909	

2. General Obligation Bonds

A summary of changes in general obligation bonds for the year ended August 31, 2020, is as follows:

	Amounts Outstanding 9/1/19	Issued	Amortization/ Accretion	Retired/ Refunded	Amounts Outstanding 8/31/20
Unlimited Tax Refunding Bonds, Series 2012 Interest 1.03% - 2.55%					
Current Interest Bonds	$ 12,275,000	$ -	$ -	($ 3,905,000)	$ 8,370,000
Amortizable Premiums	743,607	-	(247,869)	-	495,738
Qualified Zone Academy Maintenance Tax Notes, Taxable Series 2012 Interest 4.00%	6,075,000	-	-	-	6,075,000

Unlimited Tax Refunding Bonds, Series 2013 Interest 2.00% - 4.00%					
Current Interest Bonds	8,330,000	-	-	(70,000)	8,260,000
Amortizable Premiums	275,574	-	(17,779)	-	257,795
CAB – Principal	140,000	-	-	-	140,000
Accumulated Accretion	790,249	-	15,117	-	805,366
Unlimited Tax Refunding Bonds, Series 2014 Interest 2.00% - 4.00%					
Current Interest Bonds	8,760,000	-	-	(385,000)	8,375,000
Amortizable Premiums	811,489	-	(33,122)	-	778,367
Unlimited Tax School Building Bonds, Series 2015-A Interest 2.00% - 4.00%					
Current Interest Bonds	43,495,000	-	-	(665,000)	42,830,000
Amortizable Premiums	3,345,200	-	(131,184)	-	3,214,016
Unlimited Tax Refunding Bonds, Series 2015-B Interest 1.50% - 4.00%					
Current Interest Bonds	7,010,000	-	-	(365,000)	6,645,000
Amortizable Premiums	219,293	-	(8,600)	-	210,693
Unlimited Tax Refunding Bonds, Series 2015-C Interest 2.00% - 5.00%					
Current/Term Int. Bonds	41,650,000	-	-	-	41,650,000
Amortizable Premiums	4,794,406	-	(330,649)	-	4,463,757
CAB – Principal	3,231,933	-	-	-	3,231,933
Accumulated Accretion	6,679,982	-	258,719	-	6,938,701
Unlimited Tax School Building Bonds, Series 2016 Interest 2.00% - 3.25%					
Current/Term Int. Bonds	5,950,000	-	-	-	5,950,000
Amortizable Premiums	113,438	-	(4,448)	-	108,990
Unlimited Tax School Building Bonds, Series 2017 Interest 2.00% - 5.00%					
Current/Term Int. Bonds	64,210,000	-	-	-	64,210,000
Premium on CIBs	8,911,326	-	(350,610)	-	8,560,716
	$ 227,811,497	$ -	($ 850,425)	($ 5,390,000)	$ 221,571,072

Debt service requirements for the above general obligation bonds at August 31, 2020, are as follows:

	General Obligation Bonds		
Year Ending August 31,	Principal	Interest	Total
2021	$ 5,535,000	$ 8,301,281	$ 13,836,281
2022	5,785,000	8,051,381	13,836,381
2023	3,629,928	10,353,141	13,983,069
2024	3,854,474	10,458,195	14,312,669
2025	3,807,532	10,508,613	14,316,145
2026-2030	42,220,000	35,430,091	77,650,091
2031-2035	46,085,000	25,484,459	71,569,459
2036-2040	37,265,000	16,091,244	53,356,244
2041-2045	47,555,000	5,797,375	53,352,375
Totals	$195,736,934	$130,475,780	$326,212,714

3. Accretion on Capital Appreciation Bonds

A portion of the bonds sold in the Unlimited Tax Refunding Bonds, Series 2013, were capital appreciation bonds. The obligations have par values of $140,000 and maturity values of $1,305,000. The interest on these obligations will be paid upon maturity in the fiscal year August 31, 2030. The accreted values of these bonds at August 31, 2020 are $805,366.

A portion of the bonds sold in the Unlimited Tax Refunding Bonds, Series 2015-C, were capital appreciation bonds. The obligations have a par value of $3,231,933 and maturity value of $11,140,000. The interest on these obligations will be paid upon maturity in the fiscal years August 31, 2023 through 2025. The accreted value of those bonds at August 31, 2020 is $6,938,701.

4. The District has entered into a continuing disclosure undertaking to provide Annual Reports and Material Event Notices to the State Information Depository of Texas, which is the Municipal Advisory Council. The information is required under SEC rule 15c2-12 to enable investors to analyze the financial condition and operations of the District.

5. Capital Leases

The Public Property Finance Act authorizes the District to enter into capital lease agreements for the purchase of personal property. The commitments under the capitalized lease agreements provides for minimum future lease payments as of August 31, 2020, are as follows:

	Capital Leases		
Year Ending August 31,	Principal	Interest	Total
2021	$ 463,262	$ 118,648	$ 581,910
2022	439,261	101,911	541,172
2023	397,060	88,779	485,839
2024	410,641	75,198	485,839
2025	424,686	61,153	485,839
2026-2028	1,363,219	94,299	1,457,518
Totals	$3,498,129	$539,988	$4,038,117

6. Total Debt Service Requirements

Debt service requirements on the long-term debt at August 31, 2020, are as follows:

	Governmental Activities		
Year Ending August 31,	Principal	Interest	Total
2021	$ 5,998,262	$ 8,419,929	$ 14,418,191
2022	6,224,261	8,153,292	14,377,553
2023	4,026,988	10,441,920	14,468,908
2024	4,265,115	10,533,393	14,798,508
2025	4,232,218	10,569,766	14,801,984
2026-2030	43,583,219	35,524,390	79,107,609
2031-2035	46,085,000	25,484,459	71,569,459
2036-2040	37,265,000	16,091,244	53,356,244
2041-2045	47,555,000	5,797,375	53,352,375
Totals	199,235,063	$131,015,768	$330,250,831
Accretion	7,744,064		
Premiums	18,090,074		
Loss on refundings	(2,249,292)		
Total per summary	$222,819,909		

G. Risk Management

The District is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2020, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

H. Defined Benefit Pension Plan

1. Plan Description

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

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

2. Pension Plan Fiduciary Net Position

Detailed information about the TRS's fiduciary net position is available in a separately issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained at http://www.trs.state.tx.us/about/documents/cafr.pdf#CAFR; by writing to TRS at 1000 Red River Street, Austin, Texas 78701-2698; or by calling (512) 542-6592.

3. Benefits Provided

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

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

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

4. Contributions

Contribution requirements are established or amended pursuant to Article 16, Section 67 of the Texas Constitution, which requires the Texas Legislature to establish a member contribution rate of not less than 6.0% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

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

Contribution Rates

	2019	2020
Members (Employees)	7.7%	7.7%
Non-Employer Contributing Entity (State)	6.8%	7.5%
Employer (District)	6.8%	7.5%
Members (Employees)	$3,666,236	$3,746,902
Non-Employer Contributing Entity (State)	$2,295,889	$2,682,093
Employer (District)	$1,490,103	$1,541,825

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

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

--- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.

--- During a new member's first 90 days of employment.

--- When any part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.

--- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

--- When the employing district is a public or charter school, the employer shall contribute 1.5% of covered payroll to the pension fund beginning in fiscal year 2020. This contribution rate called the Public Education Employer Contribution will replace the Non(OASDI) surcharge that was in effect in fiscal year 2019.

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

--- When employing a retiree of the TRS, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

--- When a school district or charter school does not contribute to the Federal Old-Age, Survivors and Disability Insurance (OASDI) Program for certain employees, they must contribute 1.5% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees. This surcharge was in effect through fiscal year 2019 and was replaced with the Public Education Employer Contribution explained above.

5. Actuarial Assumptions

The total pension liability in the August 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2018 rolled forward to August 31, 2019
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-term Expected Investment Rate of Return	7.25%
Municipal Bond Rate as of August 2019	2.63%, source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".
Inflation	2.30%
Salary Increases Including Inflation	3.05% to 9.05%
Benefit Changes During the Year	Gradual increases in contributions in Senate Bill 12 of 86th Legislature in addition to a one-time supplemental payment.
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2018.

6. Discount Rate

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

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

The long-term rate of return on pension plan investments is 7.25%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2019 are summarized below:

Asset Class	FYE 2019 Target Allocation % (1)	New Target Allocation % (2)	Long-term Expected Geometric Real Rate of Return (3)
Global Equity			
U.S.	18.0%	18.0%	6.4%
Non-U.S. Developed	13.0%	13.0%	6.3%
Emerging Markets	9.0%	9.0%	7.3%
Directional Hedge Funds	4.0%	--	--
Private Equity	13.0%	14.0%	8.4%
Stable Value			
U.S. Treasuries (4)	11.0%	16.0%	3.1%
Stable Value Hedge Funds	4.0%	5.0%	4.5%
Absolute Return	0.0%	0.0%	0.0%
Real Return			
Global Inflation Linked Bonds (4)	3.0%	--	--
Real Estate	14.0%	15.0%	8.5%
Energy, Natural Resources and Infrastructure	5.0%	6.0%	7.3%
Commodities	0.0%	0.0%	0.0%
Risk Parity			
Risk Parity	5.0%	8.0%	5.8% / 6.5% (5)
Leverage			2.3%
Cash	1.0%	2.0%	2.50%
Asset Allocation Leverage	--	-6.0%	2.70%
Expected Return	100.00%	100.00%	7.23%

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

7. Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (7.25%) in measuring the Net Pension Liability.

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
District's proportionate share of the net pension liability	$35,303,529	$22,966,943	$12,971,928

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

At August 31, 2020, the District reported a liability of $22,966,943 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for the State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	$22,966,943
State's proportionate share that is associated with the District	33,208,490
Total	$56,175,433

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

At August 31, 2019, the District's proportion of the collective net pension liability was 0.000441815357%, which was an increase of .0032432582% from its proportion measured as of August 31, 2018.

Changes Since the Prior Actuarial Valuation

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

- The single discount rate as of August 31, 2018 was a blended rate of 6.907% and that has changed to the long-term rate of return of 7.25% as of August 31, 2019.
- With the enactment of SB 3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a $2,700 increase in fiscal year 2020. This is in addition to the salary increase expected in the actuarial assumptions.
- The Texas Legislature approved funding for a 13th check. All eligible members retired as of December 31, 2018 will receive an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment of $2,000, whichever is less.

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

For the year ended August 31, 2020, the District recognized pension expense of $5,216,586 and revenue of $2,235,895 for support provided by the State.

At August 31, 2020, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual economic experience	$ 96,482	$ 797,449
Changes in actuarial assumptions	7,125,474	2,944,583
Difference between projected and actual investment earnings	230,615	-
Changes in proportion and difference between the District's contributions and the proportionate share of contributions	2,485,380	612,112
Contributions paid to TRS subsequent to the measurement date	1,541,825	-
Total	$11,479,776	$4,354,144

$1,541,825 reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the plan year ending August 31, 2020. The remaining amounts of the District's balances of deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended August 31	Pension Exp. Amount
2020	$1,491,227
2021	1,205,897
2022	1,286,194
2023	1,233,540
2024	508,537
Thereafter	(141,588)

I. Defined Other Post-Employment Benefit Plans

1. Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the TRS Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.

2. OPEB Plan Fiduciary Net Position

Detailed information about the TRS-Care's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained at http://www.trs.state.tx.us/about/documents/cafr.pdf#CAFR; by writing to TRS at 1000 Red River Street, Austin, Texas 78701-2698; or by calling (512) 542-6592.

3. Benefits Provided

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

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. There are no automatic post-employment benefit changes; including automatic COLAs.

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

TRS-Care Monthly Premium Rates		
	Medicare	Non-Medicare
Retiree or Surviving Spouse	$ 135	$200
Retiree and Spouse	529	689
Retiree or Surviving Spouse and Children	468	408
Retiree and Family	1,020	999

4. Contributions

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

Texas Insurance Code, Section 1575.202 establishes the state's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

Contribution Rates

	2019	2020
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers (District)	0.75%	0.75%
Federal/private funding remitted by Employers	1.25%	1.25%
Employer Contributions	$389,650	$393,952
Member Contributions	$309,487	$316,297
NECE On-behalf Contributions	$562,619	$579,269

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

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of $73.6 million in fiscal year 2019.

5. Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2018. Update procedures were used to roll forward the total OPEB liability to August 31, 2019.

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

The following assumptions and other inputs used for members of TRS-Care are identical to the assumptions employed in the August 31, 2019 TRS annual pension actuarial valuation:

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

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

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2018 rolled forward to August 31, 2019
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Discount Rate	2.63% as of August 31, 2019
Aging Factors	Based on plan specific experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Projected Salary Increases	3.05% to 9.05%, including inflation
Healthcare Trend Rates	10.25% for Medicare retirees and 7.50% for non-Medicare retirees. The initial trend rates decrease to an ultimate trend rate of 4.50% over a period of 13 years.
Election Rates	Normal Retirement: 65% participation prior to age 65 and 50% after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc post-employment benefit changes	None

Other Information:

The impact of the Cadillac Tax that is returning in fiscal year 2023, has been calculated as a portion of the trend assumption. Assumptions and methods used to determine the impact of the Cadillac Tax include:

- 2018 thresholds of $850/$2,292 were indexed annually by 2.30%.
- Premium data submitted was not adjusted for permissible exclusions to the Cadillac Tax.
- There were no special adjustments to the dollar limit other than those permissible for non-Medicare retirees over 55.

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

6. Discount Rate

A single discount rate of 2.63% was used to measure the total OPEB liability. There was a decrease of 1.06% in the discount rate since the previous year. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was applied to all periods of projected benefit payments to determine the total OPEB liability.

7. Discount Rate Sensitivity Analysis

The following schedule shows the impact of the net OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (2.63%) in measuring the net OPEB liability.

	1% Decrease 1.63%	Current Discount Rate 2.63%	1% Increase 3.63%
District's proportionate share of the net OPEB liability	$33,329,773	$27,606,392	$23,128,985

The following schedule presents the net OPEB liability of the plan using the assumed healthcare cost trend rate as well as what the net OPEB liability would be if it were calculated using a trend ratio that is 1% less than and 1% greater than the assumed healthcare cost trend rate:

	1% Decrease 6.5% - 9.25%	Healthcare Cost Trend Rate 7.5% - 10.25%	1% Increase 8.5% - 11.25%
District's proportionate share of the net OPEB liability	$22,520,326	$27,606,392	$34,419,384

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

At August 31, 2019, the District reported a liability of $27,606,392 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for the State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	$27,606,392
State's proportionate share that is associated with the District	36,682,720
Total	$64,289,112

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

At August 31, 2020, the District's proportion of the collective net OPEB liability was 0.0583752941%, compared to 0.0539207348% as of August 31, 2019.

Changes Since the Prior Actuarial Valuation

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

-- The discount rate changed from 3.69% as of August 31, 2018 to 2.63% as of August 31, 2019. This change increased the total OPEB liability.
-- The health care trend rates were reset to better reflect the plan's anticipated experience. This change increased the total OPEB liability.
-- The participation rate for pre-65 retirees was lowered from 70% to 65%. The participation rate for post-65 retirees was lowered from 75% to 50%. 25% of pre-65 retirees are assumed to discontinue their coverage at age 65. There was no lapse assumption in the prior valuation. These changes decreased the total OPEB liability.

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

Changes of Benefit Terms Since the Prior Measurement Date

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

For the year ended August 31, 2020, the District recognized OPEB expense of $966,806 and revenue of $550,483 for support provided by the State.

At August 31, 2020, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual economic experience	$1,354,328	$ 4,517,493
Changes in actuarial assumptions	1,533,320	7,425,442
Difference between projected and actual investment earnings	2,978	-
Changes in proportion and difference between District contributions and proportionate share of contributions	2,464,968	2,361,932
Contributions paid to TRS subsequent to the measurement date	393,952	-
Total	$5,749,546	$14,304,867

$393,952 reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability for the plan year ending August 31, 2020. The remaining amounts of the District's balances of deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Plan Year Ended August 31	OPEB Exp. Amount
2021	($1,551,963)
2022	(1,551,963)
2023	(1,552,927)
2024	(1,553,479)
2025	(1,553,328)
Thereafter	(1,185,613)

9. Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was effective January 1, 2006 established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for TRS-Care to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. These on-behalf payments have been recognized as equal revenues and expenditures by the District in the amount of $231,081, $173,472, and $136,594 for the years ended August 31, 2020, 2019, and 2018, respectively.

J. Commitments and Contingencies

1. Contingencies

The District participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies. However, during the year, TEA monitored the District's IDEA-B maintenance of effort grant requirement for fiscal year 2018-19 and determined that the District had to repay TEA $426,477. This repayment is included as other uses in the General Fund in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds and as a special item in the Statement of Activities.

2. Litigation

No reportable litigation was pending against the District as of August 31, 2020.

3. Construction Commitments

The District has engaged an architect and selected a general contractor for the new Elsie Robertson Middle School related to the issuance of the Series 2017 Bonds. As of August 31, 2020, the District has incurred $58,026,252 of costs towards $58,851,600 of contracts, leaving a remaining commitment of $825,348.

K. Subsequent Event

On November 9, 2020, the Board of Trustees voted 4 to 3 to approve a Voluntary Separation Agreement with former Superintendent Elijah Granger that included a severance payment valued at $2,036,567.07. The three dissenting board members filed suit against Lancaster Independent School District to prohibit payment of the severance. The Dallas County 116th Judicial District Court rendered a temporary injunction prohibiting the District from making any payments under the Voluntary Separation Agreement. A trial on the merits of the case is scheduled for October 25, 2021. On December 15, 2020, the Board of Trustees voted to rescind the Voluntary Separation Agreement and initiate termination procedures against Elijah Granger.

REQUIRED SUPPLEMENTARY INFORMATION

LANCASTER INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance With Final Budget - Positive (Negative)
	Revenues:				
5700	Local and intermediate sources	$ 32,733,367	$ 33,225,544	$ 33,495,508	$ 269,964
5800	State program revenues	38,517,229	39,417,229	37,410,360	(2,006,869)
5900	Federal program revenues	1,030,355	2,130,355	1,195,922	(934,433)
5020	Total revenues	72,280,951	74,773,128	72,101,790	(2,671,338)
	Expenditures:				
	Current:				
	Instruction & instructional related services:				
0011	Instruction	37,653,981	38,314,612	36,184,841	2,129,771
0012	Instructional resources and media services	594,160	595,583	560,608	34,975
0013	Curriculum and staff development	1,198,150	2,102,019	1,933,379	168,640
	Total instruction & instructional related services	39,446,291	41,012,214	38,678,828	2,333,386
	Instructional and school leadership:				
0021	Instructional leadership	1,482,262	1,247,262	1,124,906	122,356
0023	School leadership	4,345,839	4,381,339	4,307,024	74,315
	Total instructional and school leadership	5,828,101	5,628,601	5,431,930	196,671
	Support services - student (pupil):				
0031	Guidance, counseling and evaluation services	2,157,920	2,492,920	2,327,719	165,201
0032	Social work services	11,355	-	-	-
0033	Health services	774,692	724,692	636,001	88,691
0034	Student transportation	2,728,783	2,578,783	2,352,259	226,524
0036	Cocurricular/extracurricular activities	2,069,039	2,019,039	1,918,761	100,278
	Total support services - student (pupil)	7,741,789	7,815,434	7,234,740	580,694
	Administrative support services:				
0041	General administration	4,145,441	4,145,441	3,801,244	344,197
	Total administrative support services	4,145,441	4,145,441	3,801,244	344,197
	Support services - nonstudent based:				
0051	Facilities maintenance and operations	8,783,463	8,663,463	7,317,429	1,346,034
0052	Security and monitoring services	1,437,103	1,362,103	1,311,500	50,603
0053	Data processing services	1,938,042	2,738,042	2,529,409	208,633
	Total support services - nonstudent based	12,158,608	12,763,608	11,158,338	1,605,270
	Ancillary services:				
0061	Community services	51,996	41,996	41,825	171
	Total ancillary services	51,996	41,996	41,825	171
	Debt service:				
0071	Principal on long-term debt	726,061	457,376	452,836	4,540
0072	Interest on long-term debt	23,663	264,648	143,362	121,286
0073	Bond issuance costs and fees	-	2,700	2,700	-
	Total debt service	749,724	724,724	598,898	125,826

LANCASTER INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes		Budgeted Amounts Original	Final	Actual	Variance With Final Budget - Positive (Negative)
	Intergovernmental charges:				
0095	Payments to JJAEPs	30,000	20,000	18,732	1,268
0099	Other intergovernmental charges	129,000	128,932	128,932	-
	Total intergovernmental charges	159,000	148,932	147,664	1,268
6030	Total expenditures	70,280,950	72,280,950	67,093,467	5,187,483
1100	Excess of revenues over (under) expenditures	2,000,001	2,492,178	5,008,323	2,516,145
	Other financing sources (uses):				
7912	Proceeds from sale of capital assets	-	46,682	46,682	-
8949	Other uses	-	-	(426,477)	(426,477)
7080	Total other financing sources (uses)	-	46,682	(379,795)	(426,477)
1200	Net change in fund balance	2,000,001	2,538,860	4,628,528	2,089,668
0100	Fund balance - beginning	20,996,211	20,996,211	20,996,211	-
3000	Fund balance - ending	$ 22,996,212	$ 23,535,071	$ 25,624,739	$ 2,089,668

LANCASTER INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
YEAR ENDED AUGUST 31, 2020

	2020	2019
District's proportion of the net pension liability	0.0441815357%	0.0409382775%
District's proportionate share of the net pension liability	$ 22,966,943	$ 22,533,421
State's proportionate share of the net pension liability associated with the District	33,208,490	35,828,375
Total	$ 56,175,433	$ 58,361,796
District's covered payroll	$ 47,613,447	$ 44,772,174
District's proportionate share of the net pension liability as a percentage of its covered payroll	48.24%	50.33%
Plan fiduciary net position as a percentage of the total pension liability	75.24%	73.74%

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

2018	2017	2016	2015
0.0427332331%	0.0435777675%	0.0456508000%	0.0267064000%
$ 13,663,786	$ 16,467,390	$ 16,136,950	$ 7,133,648
21,111,483	24,781,944	22,499,929	20,742,391
$ 34,775,269	$ 41,249,334	$ 38,636,879	$ 27,876,039
$ 43,664,131	$ 42,406,525	$ 39,881,852	$ 38,265,697
31.29%	38.83%	40.46%	18.64%
82.17%	78.00%	78.43%	83.25%

LANCASTER INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PENSION CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
YEAR ENDED AUGUST 31, 2020

	2020	2019
Contractually required contribution	$ 1,541,825	$ 1,490,103
Contributions in relation to the contractually required contribution	(1,541,825)	(1,490,103)
Contribution deficiency	$ -	$ -
District's covered payroll	$ 48,661,068	$ 47,613,447
Contributions as a percentage of covered payroll	3.17%	3.13%

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

2018	2017	2016	2015
$ 1,347,871	$ 1,400,546	$ 1,317,416	$ 1,294,503
(1,347,871)	(1,400,546)	(1,317,416)	(1,294,503)
$ -	$ -	$ -	$ -
$ 44,772,174	$ 43,664,131	$ 42,406,525	$ 39,881,852
3.01%	3.21%	3.11%	3.25%

LANCASTER INDEPENDENT SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
YEAR ENDED AUGUST 31, 2020

	2020	2019	2018
District's proportion of the net OPEB liability	0.0583752941%	0.0539207348%	0.0588373423%
District's proportionate share of the net OPEB liability	$ 27,606,392	$ 26,923,117	$ 25,586,153
State's proportionate share of the net OPEB liability associated with the District	36,682,720	39,297,308	35,003,141
Total	$ 64,289,112	$ 66,220,425	$ 60,589,294
District's covered payroll (Plan year end August 31)	$ 47,613,447	$ 44,772,174	$ 43,664,131
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	57.98%	60.13%	58.60%
Plan fiduciary net position as a percentage of the total OPEB liability	2.66%	1.57%	0.91%

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 74/75, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

Note - the column label is the District's fiscal year. The data is derived from the Teacher Retirement System's Comprehensive Annual Financial Statement for the preceding year.

LANCASTER INDEPENDENT SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S OTHER POST EMPLOYEMENT BENEFIT (OPEB) CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
YEAR ENDED AUGUST 31, 2020

	2020	2019	2018
Contractually required contribution	$ 393,952	$ 389,650	$ 264,632
Contributions in relation to the contractually required contribution	(393,952)	(389,650)	(264,632)
Contribution deficiency	$ -	$ -	$ -
District's covered payroll	$ 48,661,068	$ 47,613,447	$ 44,772,174
Contributions as a percentage of covered payroll	0.81%	0.82%	0.59%

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 74/75, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

Note - the contractually required contribution is for the District's indicated fiscal year.

A. Budget

1. Basis of Budgeting

The Lancaster Independent School District's (District) budget for the General Fund is prepared and presented on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

2. Budget Process

a. Budgeting

Annual budgets are legally adopted for the General Fund, Debt Service Fund, and Food Service Fund. The annual budget is presented in the accompanying schedule for the General Fund. The following procedures are used in establishing the budgetary data reflected in that schedule:

1. Prior to August 20th of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1st. The operating budget includes proposed expenditures and the means of financing them.

2. A meeting of the Board of Trustees is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.

3. Prior to September 1st, the budget is legally enacted through passage of a resolution by the Board of Trustees.

The budget is prepared and controlled by the budget officer at the revenue object and expenditure function level.

Debt Service Fund: The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of the governmental funds in this fund.

The official budget for the General Fund was prepared and adopted through Board resolution before August 31, 2019. The administration performs budget reviews by which budget requirements are re-evaluated and revisions recommended to the Board. The Board may approve amendments to the budget, which are required when a change is made to the functional expenditure categories or revenue object accounts, as defined by the Texas Education Agency. Total expenditures may exceed total appropriations, as amended, by fund as long as those expenditures are certified as being available by the budget officer to the Board. The budget amounts reflected in the accompanying schedule represent final amended budget amounts as approved by the Board. The District had the following funds and functions with negative budgetary variances based on the final approved budget:

General Fund Function 61 over-expended by $ 1,526
General Fund Function 99 over-expended by $129,000

b. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in order to reserve that portion of the applicable appropriation, is used in all governmental funds. There are no outstanding encumbrances at year-end as all encumbrances at that date are canceled and re-appropriated in the subsequent fiscal year's budget to provide for their liquidation.

B. Defined Benefit Pension Plan

1. Change of Benefit Terms

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

2. Changes of Assumptions

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

- The single discount rate as of August 31, 2018 was a blended rate of 6.907% and that has changed to the long-term rate of return of 7.25% as of August 31, 2019.
- With the enactment of SB 3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a $2,700 increase in fiscal year 2020. This is in addition to the salary increase expected in the actuarial assumptions.
- The Texas Legislature approved funding for a 13th check. All eligible members retired as of December 31, 2018 will receive an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment of $2,000, whichever is less.

C. OPEB Plan

1. Change of Benefit Terms

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

2. Changes of Assumptions

Assumptions, methods, and plan changes which are specific to the pension trust fund were updated from the prior year's report. The net pension liability increased significantly since the prior measurement date due to a change in the following actuarial assumptions:

- The single discount rate as of August 31, 2018 was a blended rate of 6.907% and that has changed to the long-term rate of return of 7.25% as of August 31, 2019.
- With the enactment of SB 3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a $2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

COMBINING STATEMENTS AS SUPPLEMENTARY INFORMATION

LANCASTER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AUGUST 31, 2020

Data Control Codes		204 Title IV, Part A Subpart 1 SSAE	206 Education for Homeless Children and Youth	211 ESEA Title I Improving Basic Programs
	Assets			
1110	Cash and cash equivalents	$ -	$ -	$ (44,906)
1240	Due from other governments	-	-	45,656
1290	Other receivables	-	-	-
1410	Unrealized expenditures	-	-	-
1000	Total assets	$ -	$ -	$ 750
	Liabilities			
2110	Accounts payable	$ -	$ -	$ 750
2160	Accrued wages payable	-	-	-
2170	Due to other funds	-	-	-
2180	Due to other governments	-	-	-
2190	Due to student groups	-	-	-
2200	Accrued expenses	-	-	-
2300	Unearned revenue	-	-	-
2000	Total liabilities	-	-	750
	Fund balances			
	Restricted fund balances:			
3450	Federal/state funds grant restrictions	-	-	-
	Committed fund balances:			
3545	Other committed fund balance	-	-	-
3000	Total fund balances	-	-	-
4000	Total liabilities and fund balances	$ -	$ -	$ 750

224 IDEA-B Formula	225 IDEA-B Preschool	240 National School Breakfast/Lunch Program	242 Summer Feeding Program	243 Child and Adult Care Food Program
$ (53,120)	$ -	$ 718,878	$ 363,365	$ 30,027
88,202	-	-	12,428	-
-	-	-	-	-
-	-	14,244	-	-
$ 35,082	$ -	$ 733,122	$ 375,793	$ 30,027
$ 1,131	$ -	$ 98,545	$ -	$ -
33,160	-	1,731	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
791	-	-	-	-
-	-	12,068	-	-
35,082	-	112,344	-	-
-	-	620,778	375,793	30,027
-	-	-	-	-
-	-	620,778	375,793	30,027
$ 35,082	$ -	$ 733,122	$ 375,793	$ 30,027

LANCASTER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AUGUST 31, 2020

Data Control Codes		244 Career & Tech Basic Grant	245 Career & Tech Reserve Grant	255 ESEA Title II Training & Recruiting
	Assets			
1110	Cash and cash equivalents	$ 12,327	$ -	$ (2,278)
1240	Due from other governments	3,088	-	9,633
1290	Other receivables	-	-	-
1410	Unrealized expenditures	-	-	-
1000	Total assets	$ 15,415	$ -	$ 7,355
	Liabilities			
2110	Accounts payable	$ -	$ -	$ -
2160	Accrued wages payable	-	-	7,358
2170	Due to other funds	-	-	(3)
2180	Due to other governments	15,415	-	-
2190	Due to student groups	-	-	-
2200	Accrued expenses	-	-	-
2300	Unearned revenue	-	-	-
2000	Total liabilities	15,415	-	7,355
	Fund balances			
	Restricted fund balances:			
3450	Federal/state funds grant restrictions	-	-	-
	Committed fund balances:			
3545	Other committed fund balance	-	-	-
3000	Total fund balances	-	-	-
4000	Total liabilities and fund balances	$ 15,415	$ -	$ 7,355

263 English Language Acquisition and Enhancement	266 ESSER Grant	287 Summer School LEP	289 Summer School LEP	397 Advanced Placement Incentive
$ (66)	$ (1,092,725)	$ 5,552	$ 8,627	$ 7,844
975	1,452,347	-	-	-
-	-	-	-	-
-	-	-	-	-
$ 909	$ 359,622	$ 5,552	$ 8,627	$ 7,844
$ 659	$ -	$ -	$ -	$ -
250	-	-	-	-
-	359,622	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	2,213	6,253	2,049
909	359,622	2,213	6,253	2,049
-	-	3,339	2,374	5,795
-	-	-	-	-
-	-	3,339	2,374	5,795
$ 909	$ 359,622	$ 5,552	$ 8,627	$ 7,844

LANCASTER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AUGUST 31, 2020

Data Control Codes		401 Optional Extended Year Program	410 State Textbook Fund	427 Math Achievement Academies
	Assets			
1110	Cash and cash equivalents	$ 3,200	$ 5,588	$ 1,474
1240	Due from other governments	-	-	-
1290	Other receivables	-	-	-
1410	Unrealized expenditures	-	-	-
1000	Total assets	$ 3,200	$ 5,588	$ 1,474
	Liabilities			
2110	Accounts payable	$ -	$ -	$ -
2160	Accrued wages payable	-	-	-
2170	Due to other funds	-	-	-
2180	Due to other governments	-	5,588	-
2190	Due to student groups	-	-	-
2200	Accrued expenses	-	-	-
2300	Unearned revenue	3,200	-	1,474
2000	Total liabilities	3,200	5,588	1,474
	Fund balances			
	Restricted fund balances:			
3450	Federal/state funds grant restrictions	-	-	-
	Committed fund balances:			
3545	Other committed fund balance	-	-	-
3000	Total fund balances	-	-	-
4000	Total liabilities and fund balances	$ 3,200	$ 5,588	$ 1,474

461 Campus Activity Funds	462 Scholarship Awards	463 LISD Foundation Grants	464 HEB Grant	480 I Rock Math Grant	481 Greenspace Grant
$ 205,053	$ 34,037	$ 27,647	$ 52,500	$ 1,217	$ 1,729
-	-	-	-	-	-
385	-	-	-	-	-
1,755	-	2,423	-	-	-
$ 207,193	$ 34,037	$ 30,070	$ 52,500	$ 1,217	$ 1,729
$ 2,056	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19	-	-	-	-	-
516	-	-	-	-	-
-	4,577	-	-	1,217	1,729
2,591	4,577	-	-	1,217	1,729
-	-	-	52,500	-	-
204,602	29,460	30,070	-	-	-
204,602	29,460	30,070	52,500	-	-
$ 207,193	$ 34,037	$ 30,070	$ 52,500	$ 1,217	$ 1,729

LANCASTER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AUGUST 31, 2020

Data Control Codes		482 STEM Consulting Services	484 STEM Learning Lab	485 Jobs for American Grads
	Assets			
1110	Cash and cash equivalents	$ 882	$ 64	$ (64)
1240	Due from other governments	-	-	64
1290	Other receivables	-	-	-
1410	Unrealized expenditures	-	-	-
1000	Total assets	$ 882	$ 64	$ -
	Liabilities			
2110	Accounts payable	$ -	$ 24	$ -
2160	Accrued wages payable	-	-	-
2170	Due to other funds	-	-	-
2180	Due to other governments	-	-	-
2190	Due to student groups	-	-	-
2200	Accrued expenses	-	-	-
2300	Unearned revenue	882	40	-
2000	Total liabilities	882	64	-
	Fund balances			
	Restricted fund balances:			
3450	Federal/state funds grant restrictions	-	-	-
	Committed fund balances:			
3545	Other committed fund balance	-	-	-
3000	Total fund balances	-	-	-
4000	Total liabilities and fund balances	$ 882	$ 64	$ -

486 Hidden Figures	487 STEM Professional Development	488 Accelerated Math Grant	491 NIBRS Compliance Grant	493 Summer Career and Tech Education Grant	494 School Safety & Security Grant
$ 3,000	$ 150	$ 1,300	$ -	$ (99,883)	$ (88,583)
-	-	-	-	100,000	88,583
-	-	-	-	-	-
-	-	-	-	-	-
$ 3,000	$ 150	$ 1,300	$ -	$ 117	$ -
$ -	$ -	$ -	$ -	$ 117	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,000	150	-	-	-	-
3,000	150	-	-	117	-
-	-	1,300	-	-	-
-	-	-	-	-	-
-	-	1,300	-	-	-
$ 3,000	$ 150	$ 1,300	$ -	$ 117	$ -

LANCASTER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AUGUST 31, 2020

Data Control Codes		495 JET Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
	Assets		
1110	Cash and cash equivalents	$ -	$ 102,836
1240	Due from other governments	47,317	1,848,293
1290	Other receivables	-	385
1410	Unrealized expenditures	-	18,422
1000	Total assets	$ 47,317	$ 1,969,936
	Liabilities		
2110	Accounts payable	$ 47,317	$ 150,599
2160	Accrued wages payable	-	42,499
2170	Due to other funds	-	359,619
2180	Due to other governments	-	21,003
2190	Due to student groups	-	19
2200	Accrued expenses	-	1,307
2300	Unearned revenue	-	38,852
2000	Total liabilities	47,317	613,898
	Fund balances		
	Restricted fund balances:		
3450	Federal/state funds grant restrictions	-	1,091,906
	Committed fund balances:		
3545	Other committed fund balance	-	264,132
3000	Total fund balances	-	1,356,038
4000	Total liabilities and fund balances	$ 47,317	$ 1,969,936

LANCASTER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes		204 Title IV, Part A Subpart 1 SSAE	206 Education for Homeless Children and Youth	211 ESEA Title I Improving Basic Programs
	Revenues			
5700	Local and intermediate sources	$ -	$ -	$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	127,489	21,913	1,547,789
5020	Total revenues	127,489	21,913	1,547,789
	Expenditures			
	Current:			
0011	Instruction	2,411	21,460	8,666
0012	Instructional resources and media services	-	-	-
0013	Curriculum and staff development	29,200	-	1,630,446
0021	Instructional leadership	-	453	-
0023	School leadership	-	-	-
0031	Guidance, counseling, & evaluation services	-	-	-
0035	Food services	-	-	-
0036	Cocurricular/extracurricular activities	-	-	-
0051	Facilities maintenance and operations	-	-	-
0052	Security and monitoring	-	-	-
0053	Data processing services	-	-	-
0061	Community services	-	-	4,555
0081	Capital outlay	-	-	-
6030	Total expenditures	31,611	21,913	1,643,667
1100	Excess of revenues over (under) expenditures	95,878	-	(95,878)
1200	Net change in fund balances	-	-	-
0100	Fund balances - beginning	-	-	-
3000	Fund balances - ending	$ -	$ -	$ -

224 IDEA-B Formula	225 IDEA-B Preschool	240 National School Breakfast/Lunch Program	242 Summer Feeding Program	243 Child and Adult Care Food Program	244 Career & Tech Basic Grant
$ -	$ -	$ 247,385	$ -	$ -	$ -
-	-	22,193	-	-	-
1,027,824	2,100	3,275,002	173,797	144,412	82,903
1,027,824	2,100	3,544,580	173,797	144,412	82,903
473,881	-	-	-	-	-
-	-	-	-	-	-
1,576	-	-	-	-	-
5,571	-	-	-	-	82,903
-	-	-	-	-	-
541,693	2,100	-	-	-	-
-	-	3,071,993	69,912	114,910	-
4,712	-	-	-	-	-
-	-	72,888	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
391	-	-	-	-	-
-	-	559,848	-	-	-
1,027,824	2,100	3,704,729	69,912	114,910	82,903
-	-	(160,149)	103,885	29,502	-
-	-	(160,149)	103,885	29,502	-
-	-	780,927	271,908	525	-
$ -	$ -	$ 620,778	$ 375,793	$ 30,027	$ -

LANCASTER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes		245 Career & Tech Reserve Grant	255 ESEA Title II Training & Recruiting	263 English Language Acquisition and Enhancement
	Revenues			
5700	Local and intermediate sources	$ -	$ -	$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	29,946	155,789	19,308
5020	Total revenues	29,946	155,789	19,308
	Expenditures			
	Current:			
0011	Instruction	29,946	147,815	18,947
0012	Instructional resources and media services	-	-	-
0013	Curriculum and staff development	-	7,974	-
0021	Instructional leadership	-	-	-
0023	School leadership	-	-	-
0031	Guidance, counseling, & evaluation services	-	-	-
0035	Food services	-	-	-
0036	Cocurricular/extracurricular activities	-	-	-
0051	Facilities maintenance and operations	-	-	-
0052	Security and monitoring	-	-	-
0053	Data processing services	-	-	-
0061	Community services	-	-	361
0081	Capital outlay	-	-	-
6030	Total expenditures	29,946	155,789	19,308
1100	Excess of revenues over (under) expenditures	-	-	-
1200	Net change in fund balances	-	-	-
0100	Fund balances - beginning	-	-	-
3000	Fund balances - ending	$ -	$ -	$ -

266 ESSER Grant	287 Summer School LEP	289 Summer School LEP	397 Advanced Placement Incentive	401 Optional Extended Year Program	410 State Textbook Fund
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	324,442
1,452,347	-	-	-	-	-
1,452,347	-	-	-	-	324,442
1,390,875	-	-	-	-	324,442
-	-	-	-	-	-
-	-	-	-	-	-
351	-	-	-	-	-
759	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
54,991	-	-	-	-	-
545	-	-	-	-	-
4,826	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,452,347	-	-	-	-	324,442
-	-	-	-	-	-
-	-	-	-	-	-
-	3,339	2,374	5,795	-	-
$ -	$ 3,339	$ 2,374	$ 5,795	$ -	$ -

LANCASTER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes		427 Math Achievement Academies	461 Campus Activity Funds	462 Scholarship Awards
	Revenues			
5700	Local and intermediate sources	$ -	$ 121,290	$ 16,053
5800	State program revenues	371	-	1,186
5900	Federal program revenues	-	-	-
5020	Total revenues	371	121,290	17,239
	Expenditures			
	Current:			
0011	Instruction	371	84,837	-
0012	Instructional resources and media services	-	3,846	-
0013	Curriculum and staff development	-	-	-
0021	Instructional leadership	-	-	-
0023	School leadership	-	15,028	-
0031	Guidance, counseling, & evaluation services	-	-	-
0035	Food services	-	-	-
0036	Cocurricular/extracurricular activities	-	5,161	-
0051	Facilities maintenance and operations	-	-	-
0052	Security and monitoring	-	-	1,147
0053	Data processing services	-	-	-
0061	Community services	-	-	-
0081	Capital outlay	-	-	-
6030	Total expenditures	371	108,872	1,147
1100	Excess of revenues over (under) expenditures	-	12,418	16,092
1200	Net change in fund balances	-	12,418	16,092
0100	Fund balances - beginning	-	192,184	13,368
3000	Fund balances - ending	$ -	$ 204,602	$ 29,460

	463 LISD Foundation Grants	464 HEB Grant	480 I Rock Math Grant	481 Greenspace Grant	482 STEM Consulting Services	484 STEM Learning Lab
	$ 24,197	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
	24,197	-	-	-	-	-
	13,890	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	13,890	-	-	-	-	-
	10,307	-	-	-	-	-
	10,307	-	-	-	-	-
	19,763	52,500	-	-	-	-
	$ 30,070	$ 52,500	$ -	$ -	$ -	$ -

LANCASTER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes		485 Jobs for American Grads	486 Hidden Figures	487 STEM Professional Development
	Revenues			
5700	Local and intermediate sources	$ -	$ -	$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	-	-	-
5020	Total revenues	-	-	-
	Expenditures			
	Current:			
0011	Instruction	-	-	-
0012	Instructional resources and media services	-	-	-
0013	Curriculum and staff development	-	-	-
0021	Instructional leadership	-	-	-
0023	School leadership	-	-	-
0031	Guidance, counseling, & evaluation services	-	-	-
0035	Food services	-	-	-
0036	Cocurricular/extracurricular activities	-	-	-
0051	Facilities maintenance and operations	-	-	-
0052	Security and monitoring	-	-	-
0053	Data processing services	-	-	-
0061	Community services	-	-	-
0081	Capital outlay	-	-	-
6030	Total expenditures	-	-	-
1100	Excess of revenues over (under) expenditures	-	-	-
1200	Net change in fund balances	-	-	-
0100	Fund balances - beginning	-	-	-
3000	Fund balances - ending	$ -	$ -	$ -

	488 Accelerated Math Grant	491 NIBRS Compliance Grant	493 Summer Career and Tech Education Grant	494 School Safety & Security Grant	495 JET Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
	$ -	$ -	$ -	$ -	$ -	$ 408,925
	-	21,500	99,989	88,582	47,317	605,580
	-	-	-	-	-	8,060,619
	-	21,500	99,989	88,582	47,317	9,075,124
	-	-	99,989	-	47,317	2,664,847
	-	-	-	-	-	3,846
	-	-	-	-	-	1,669,196
	-	-	-	-	-	89,278
	-	-	-	-	-	15,787
	-	-	-	-	-	543,793
	-	-	-	-	-	3,256,815
	-	-	-	-	-	9,873
	-	-	-	86,427	-	214,306
	-	21,500	-	2,155	-	25,347
	-	-	-	-	-	4,826
	-	-	-	-	-	5,307
	-	-	-	-	-	559,848
	-	21,500	99,989	88,582	47,317	9,063,069
	-	-	-	-	-	12,055
	-	-	-	-	-	12,055
	1,300	-	-	-	-	1,343,983
	$ 1,300	$ -	$ -	$ -	$ -	$ 1,356,038

OTHER SUPPLEMENTARY INFORMATION SECTION

LANCASTER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FOR THE YEAR ENDED AUGUST 31, 2020

	1	2	3
Fiscal Year Ending August 31,	Tax Rates Maintenance	 Debt Service	Assessed/Appraised Value for School Tax Purposes
2011 and Prior Years	$ Various	$ Various	$ Various
2012	1.0347	0.378	1,505,567,990
2013	1.0400	0.378	1,448,322,511
2014	1.0400	0.378	1,466,339,845
2015	1.0400	0.33012	1,642,781,752
2016	1.0400	0.500	1,728,683,657
2017	1.0400	0.500	2,026,974,091
2018	1.0400	0.500	2,246,183,896
2019	1.1700	0.360	2,554,951,307
2020 (School year under audit)	1.0684	0.460	3,027,678,749
1000 Totals			

10 Beginning Balance 9/1/2019	20 Current Year's Total Levy	31 Maintenance Collections	32 Debt Service Collections	40 Entire Year's Adjustments	50 Ending Balance 8/31/2020
$ 922,038	$ -	$ 62,857	$ 18,013	$ (54,295)	$ 786,873
91,938	-	6,540	2,389	(1,127)	81,882
92,209	-	6,417	2,332	(1,105)	82,355
101,840	-	7,661	2,784	(894)	90,501
130,063	-	18,048	5,729	(2,874)	103,412
157,711	-	19,699	9,470	(1,054)	127,488
200,796	-	38,229	18,379	15,252	159,440
319,106	-	(48,115)	(23,132)	(174,860)	215,493
577,108	-	45,916	14,128	(194,989)	322,075
-	46,275,042	31,796,836	13,690,780	252,151	1,039,577
$ 2,592,809	$ 46,275,042	$ 31,954,088	$ 13,740,872	$ (163,795)	$ 3,009,096

LANCASTER INDEPENDENT SCHOOL DISTRICT
NATIONAL SCHOOL LUNCH AND BREAKFAST PROGRAM
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance With Final Budget - Positive (Negative)
	Revenues:				
5700	Local and intermediate sources	$ 418,100	$ 418,100	$ 247,385	$ (170,715)
5800	State program revenues	26,000	26,000	22,193	(3,807)
5900	Federal program revenues	4,870,754	3,420,754	3,275,002	(145,752)
5020	Total revenues	5,314,854	3,864,854	3,544,580	(320,274)
	Expenditures:				
	Current:				
	Support services - student (pupil):				
0035	Food services	4,486,525	3,486,525	3,071,993	414,532
	Total support services - student (pupil)	4,486,525	3,486,525	3,071,993	414,532
	Support services - nonstudent based:				
0051	Facilities maintenance and operations	280,000	220,152	72,888	147,264
	Total support services - nonstudent based	280,000	220,152	72,888	147,264
	Capital outlay:				
0081	Capital outlay	500,000	559,848	559,848	-
	Total capital outlay	500,000	559,848	559,848	-
6030	Total expenditures	5,266,525	4,266,525	3,704,729	561,796
1200	Net change in fund balance	48,329	(401,671)	(160,149)	241,522
0100	Fund balance - beginning	780,927	780,927	780,927	-
3000	Fund balance - ending	$ 829,256	$ 379,256	$ 620,778	$ 241,522

LANCASTER INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance With Final Budget - Positive (Negative)
	Revenues:				
5700	Local and intermediate sources	$ 13,939,767	$ 13,939,767	$ 13,922,662	$ (17,105)
5800	State program revenues	-	297,555	257,904	(39,651)
5020	Total revenues	13,939,767	14,237,322	14,180,566	(56,756)
	Expenditures:				
	Debt service:				
0071	Principal on long-term debt	5,390,000	5,390,000	5,390,000	-
0072	Interest on long-term debt	8,516,731	8,516,731	8,516,731	-
0073	Bond issuance costs and fees	7,000	9,000	6,250	2,750
	Total debt service	13,913,731	13,915,731	13,912,981	2,750
6030	Total expenditures	13,913,731	13,915,731	13,912,981	2,750
1100	Excess of revenues over (under) expenditures	26,036	321,591	267,585	(54,006)
1200	Net change in fund balance	26,036	321,591	267,585	(54,006)
0100	Fund balance - beginning	5,161,513	5,161,513	5,161,513	-
3000	Fund balance - ending	$ 5,187,549	$ 5,483,104	$ 5,429,098	$ (54,006)

EDGIN, PARKMAN, FLEMING & FLEMING, PC
CERTIFIED PUBLIC ACCOUNTANTS

4110 KELL BLVD., SECOND FLOOR ▪ P.O. BOX 750
WICHITA FALLS, TEXAS 76307-0750
PH. (940) 766-5550 ▪ FAX (940) 766-5778

MICHAEL D. EDGIN, CPA
DAVID L. PARKMAN, CPA
A. PAUL FLEMING, CPA

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with *Government Auditing Standards*

Board of Trustees
Lancaster Independent School District
422 South Centre Avenue
Lancaster, Texas 75146

Members of the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lancaster Independent School District (District) as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 6, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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

Respectfully submitted,

Edgin, Parkman, Fleming & Fleming, PC

January 6, 2021

EDGIN, PARKMAN, FLEMING & FLEMING, PC
CERTIFIED PUBLIC ACCOUNTANTS

4110 KELL BLVD., SECOND FLOOR . ▪ P.O. BOX 750
WICHITA FALLS, TEXAS 76307-0750
PH. (940) 766-5550 ▪ FAX (940) 766-5778

MICHAEL D. EDGIN, CPA
DAVID L. PARKMAN, CPA
A. PAUL FLEMING, CPA

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Board of Trustees
Lancaster Independent School District
422 South Centre Avenue
Lancaster, Texas 75146

Members of the Board of Trustees:

Report on Compliance for Each Major Federal Program

We have audited Lancaster Independent School District's (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended August 31, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Lancaster Independent School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended August 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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

Respectfully submitted,

Edgin, Parkman, Fleming & Fleming, PC

January 6, 2021

LANCASTER INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2020

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	______ Yes	X No
Significant deficiencies identified that are not considered to be material weaknesses?	______ Yes	X None reported
Noncompliance material to the financial statements noted?	______ Yes	X No

2. Federal Awards

Internal control over major programs:		
One or more material weaknesses identified?	______ Yes	X No
One or more significant deficiencies identified that are not considered to be material weaknesses?	______ Yes	X None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported under CFR Section 200.516(a)	______ Yes	X No

Identification of major programs:

	CFDA #
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program	10.559
COVID-19 – Seamless Summer Option	10.559
COVID-19 - Elementary and Secondary School Emergency Relief	84.425D
Dollar threshold used to distinguish between Type A and Type B federal programs:	$750,000

Auditee qualified as low-risk auditee?	X Yes	______ No

LANCASTER INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D.)
FOR THE YEAR ENDED AUGUST 31, 2020

B. Financial Statement Findings

None

C. Federal Award Findings and Questioned Costs

None

LANCASTER INDEPENDENT SCHOOL DISTRICT

AUDIT CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED AUGUST 31, 2020

There were no findings in the current year.

LANCASTER INDEPENDENT SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2020

There were no findings in the prior year.

LANCASTER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2020

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures and Indirect Costs	Amount Relating to Pass-Through to Subrecipients
U.S.Department of Education				
Passed Through State Department of Education:				
ESEA Title I Part A - Improving Basic Programs	84.010A	20610101057913	$ 1,647,789	$ -
Special Education Cluster:				
IDEA-B Formula	84.027	20660001057913600	1,027,824	-
IDEA-B Preschool	84.173	206610010579136000	2,238	-
Total Special Education Cluster			1,030,062	-
Career and Technical - Basic Formula	84.048A	20420006057913	83,071	-
Career and Technical - Reserve	84.048A	204200287110045	30,000	-
Total CFDA Number 84.048A			113,071	-
Education for Homless Children and Youth	84.196A	204600057110048	22,880	-
Title III Part A English Language Acquisition & Lang. Enhancement	84.365A	20671001057913	20,584	-
Title II, Part A - Supporting EF	84.367A	20694501057913	165,789	-
Title IV, Part A, Subpart 1	84.424A	20680101057913	129,567	-
COVID-19 Elementary and Secondary School Emergency Relief	84.425D	20521001057913	1,452,347	-
Total Passed Through State Department of Education			4,582,089	-
Total U.S. Department of Education			4,582,089	-
U.S. Department of Defense				
Direct Program:				
ARJROTC Program	12.000	TX310348	84,311	-
Total U.S. Department of Defense			84,311	-
U.S. Department of Agriculture				
Child Nutrition Cluster:				
Passed Through Texas Department of Agriculture:				
National School Lunch Program (Non-cash)	10.555	057015A	304,220	-
COVID-19 - Seamless Summer Option	10.559	057-913	126,255	-
Summer Food Service Program	10.559	057-913	47,542	-
Total Passed Through Texas Department of Agriculture			478,017	-
Passed Through State Department of Education:				
School Breakfast Program	10.553	71402001	1,259,465	-
National School Lunch Program	10.555	71302001	1,711,317	-
Total Passed Through State Department of Education			2,970,782	-
Total Child Nutrition Cluster			3,448,799	-
Passed Through Texas Department of Agriculture:				
Child and Adult Care Food Program	10.558	057-913	144,412	-
Total U.S. Department of Agriculture			3,593,211	-
Total Expenditures of Federal Awards			$ 8,259,611	$ -

The accompanying notes are an integral part of this schedule.

LANCASTER INDEPENDENT SCHOOL DISTRICT

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2020

A. Basis of Presentation

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal grant activity of Lancaster Independent School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

B. Reconciliation of Federal Expenditures per the SEFA to the Basic Financial Statements

Amount of federal revenues per Exhibit C-2	$9,256,541
Less Medicaid reimbursements not considered to be federal awards for inclusion on the Schedule of Expenditures of Federal Awards	(996,930)
Total expenditures of federal awards per the Schedule of Expenditures of Federal Awards	$8,259,611

C. De Minimis Indirect Cost Rate

Entities that receive federal awards for which an indirect cost rate has never been negotiated may elect to charge a de minimis indirect cost rate of ten percent of modified total direct costs. The District did not elect to charge the de minimis rate to any of its federal awards during the year ended August 31, 2020.

LANCASTER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS (UNAUDITED)
AS OF AUGUST 31, 2020

Data Control Codes		Responses
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end	$ 7,744,064

CERTIFICATE OF BOARD

<u>Lancaster Independent School District</u>	<u>Dallas</u>	<u>057-913</u>
Name of School District	County	Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) _____ approved _____ disapproved for the year ended August 31, 2020, at a meeting of the Board of Trustees of such school district on the ___ day of ______________, ______.

______________________________ Signature of Board Secretary

______________________________ Signature of Board President

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

C. Discussion and possible approval of the Memorandum of Understanding between Tarleton State and Lancaster ISD - (G2)

Lancaster ISD
Board Agenda

Meeting Type: Regular	**Meeting Date:** January 14, 2021

Category: Consent Agenda

Item Name: Tarleton State University MOU

Related Goals (District and/or Strategic): Goal 4: Increase Performance on College/Career/Military Readiness

Currently Budgeted? ☐☐Yes ☐ No ✓No Budgetary Impact
(If Yes, description provided under Fiscal Implications.)

Attachments: ☒Yes ☐ No

Primary Contact Person: Shemeka Millner Williams

Presenter and District Contact: Tonia Howard

Explanation: Partnership between LISD and Tarleton to increase opportunities for high school students to attend college

Intended Audience: All District Stakeholders

Impact or Expected Outcome: Tarleton will waive application fees and offer a GAP scholarship for students that qualify

Recommendation:
Partner with Tarleton to provide students another opportunity to attend college

Fiscal Implications and Funding Source:
No funds needed and commitment is renewed annually for four years

Frequency Monitored: Annually

Project Start Date:
February 2021

Project Completion Date:
June 30, 2025

Tarleton State University Lancaster ISD Partnership

LISD and TARLETON desire to enter into a memorandum of understanding regarding the automatic acceptance of students graduating within the top 25% of their respective classes from Lancaster ISD.

MOU

For students who are eligible:

- waive ACT/SAT scores requirement for admission
- waive application fee
- may qualify for Guaranteed Award Program depending on graduating class rank

Questions

MEMORANDUM OF UNDERSTANDING BETWEEN THE LANCASTER INDEPENDENT SCHOOL DISTRICT AND TARLETON STATE UNIVERSITY REGARDING THE DISTINGUISHED HIGH SCHOOL PARTNERSHIP PROGRAM

This Memorandum of Understanding ("MOU") is between Tarleton State University ("TARLETON"), a member of The Texas A&M University System and an agency of the state of Texas, and the Lancaster Independent School District ("LISD"), with its primary offices located in Lancaster, Texas.

LISD is a public primary and secondary educational institution accredited by the Texas Education Agency to certify completion of all educational requirements through high school graduation, and TARLETON is a public university and a member of The Texas A&M University System accredited by the Southern Association of Colleges and Schools Commission on Colleges to award associates, baccalaureate, masters and doctoral degrees.

The continued and ongoing partnership between LISD and TARLETON furthers the educational mission of each institution. LISD derives a benefit for its high achieving students by ensuring higher educational opportunities at TARLETON following high school graduation from LISD, and TARLETON derives a benefit from the targeted and intentional promotion of its educational opportunities to the high achieving students of LISD.

LISD and TARLETON desire to enter into a memorandum of understanding regarding the automatic acceptance of students graduating within the top 25% of their respective classes from Lancaster ISD.

The parties therefore agree as follows:

1. TARLETON shall grant automatic admission to all LISD students who graduate within the top 25% of their respective classes from Lancaster ISD, and shall waive the requirement that such students submit scores from the ACT (American College Test) or SAT (Scholastic Aptitude Test) to be considered for admission. LISD acknowledges that students should be aware that not submitting test scores may compromise their consideration for scholarships.

2. TARLETON shall waive the admissions application fee for all LISD students who meet Tarleton's criteria to receive an application fee waiver.

3. Lancaster ISD graduates who qualify for Tarleton's Guaranteed Award Program (GAP) and attend TARLETON will receive an award guarantee $1,000 above the GAP level for which they qualify if the student is ranked in the top 10% of their graduating class, or $500 above the GAP for which they qualify if the student is ranked in the top 25% (but not top 10%) of their graduating class. GAP eligibility criteria and award levels can be found on the university website at http://www.tarletonstate.us/gap.
   TARLETON shall contact LISD counselors to notify them of scholarship opportunities available to Lancaster ISD graduates as such opportunities come available.

4. TARLETON shall provide ongoing support at Lancaster ISD, such as financial aid, admissions, and degree counseling; work study mentorships; peer mentoring; etc. Specific activities are subject to further discussion by the parties and the availability of necessary resources.

5. LISD shall generally promote the availability of the opportunity described in section 1 to all of its students, parents, and community stakeholders, and shall specifically inform each qualifying graduate of the opportunity for automatic admission to TARLETON upon submission of application.

6. The substantive laws of the State of Texas (and not its conflicts of law principles) govern all matters arising out of or relating to this MOU and all of the transactions it contemplates. Venue for any claim arising out of or relating to this MOU and all of the transactions it contemplates is as provided under Texas law.

7. Each provision of this MOU is severable. If any provision is rendered invalid or unenforceable by statute or regulations or declared null and void by any court of competent jurisdiction, the remaining provisions will remain in full force and effect if the essential terms of this MOU remain valid, legal, and enforceable.

8. This MOU is the complete, final, and exclusive statement of the parties as to its subject matter, and supersedes any previous agreements or understandings between the parties as to that subject matter. This MOU may be amended, modified, or supplemented only by a written agreement signed by both parties. Any waiver of the terms and conditions of this MOU must be in writing signed by the party granting such waiver and will not waive any other failure to perform.

9. Any notices required or permitted under this Agreement will be deemed given (a) three business days after it is sent by certified or registered mail, return receipt requested, (b) the next business day after it is sent by overnight carrier, or (c) on the date of delivery if delivered personally, an in each case, addressed to the intended recipient at the address below or such other address as the intended recipient may specify in writing:

   LISD: Superintendent
   Lancaster ISD
   422 S. Centre Ave
   Lancaster, TX 75146

   TARLETON: Vice President for Enrollment Management
   Tarleton State University
   Box T-0430
   Stephenville, TX 76402

10. As used in this MOU, the term "partnership" (including all its derivatives) is used solely with the meaning of "collaboration" and is not intended to create any rights or

obligations (other than those contractual obligations expressly provided in this agreement) under the laws of partnership of any jurisdiction. The parties intend to be independent contractors, and neither party may bind the other or otherwise act in any way as the representative of the other, unless specifically authorized, in advance and in writing, to do so, and then only for the limited purpose stated in such authorization.

11. This MOU is in effect for the LISD 2020-21 school year, and will renew automatically for up to four successive annual terms unless terminated by either party with written notice to the other no later than June 30 of each year.

The parties have executed this MOU on the dates indicated below.

LANCASTER INDEPENDENT SCHOOL DISTRICT	**TARLETON STATE UNIVERSITY**
______________________________	______________________________
Marion Hamilton, Board President	Dr. James Hurley, President
Date: __________________________	Date: __________________________

Lancaster ISD
Board Agenda

Meeting Type: Regular	Meeting Date: January 14, 2021

Category: Action Item

Item Name:
Discussion and Possible Approval of Final Pay Application and Change Order for Elsie Robertson Middle School Construction Project.

Related Goals (District and/or Strategic): Goal 2: Fiscal Responsibility and Financial Transparency.

Currently Budgeted? ☒Yes ☐No ☐ No budgetary impact.
(If Yes, description provided under Fiscal Implications.)

Attachments: ☒ Yes ☐ No

Primary Contact Person: Acting Superintendent Shemeka Millner Williams

Presenter and District Contact: Dr. John Ellis Price

Explanation:
The District respectfully request Board approval to release retainage funds of $2,658,400.82 to Joeris Construction and to retain in the Bond Fund $75,745.46 in contingency funds allocated to the project but not expended since Joeris Construction has met all of its requirements under the Elsie Robertson Middle School Contract.

Intended Audience: All District Stakeholders

Impact or Expected Outcome:
Approval of this recommendation effectively completes the construction of the new Elsie Robertson Middle School.

Recommendation:
See discussion under explanation above.

Fiscal Implications and Funding Source: The completion of this project, which was funded from the Bond Fund, effectively accomplishes all of the capital projects that were outlined in the May 2015 Bond Referendum.

Budget Source: Bond Fund

Frequency Monitored:

Projected Start Date: August 22, 2018

Projected Completion Date: October 15, 2020.

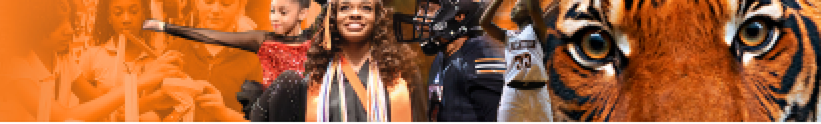
Elsie Robertson Middle School
Final Pay Application and Change Order

Recommendation to the Board of Trustees

Lancaster Independent School District
January 14, 2021

Project Summary:

1. Total Construction Budget for Elsie Robertson Middle School $62,800,000.00.
2. It is anticipated that the construction project will be completed within or below budget.
3. A final accounting for the this construction budget will be completed in March 2021.
4. All Construction documents are on file in the Bond Drive and in the administrative offices of Maintenance and Operations.
5. A summary of all construction close-out documents has been uploaded to the board drive.
6. A copy of the Commissioning Report has been uploaded to the board drive.
7. All punch lists have been completed.
8. All final inspections have been successfully completed.
9. All owner trainings have been successfully completed.
10. The City of Lancaster has granted our Certificate of Occupancy.



Final Pay Application and Change Order:

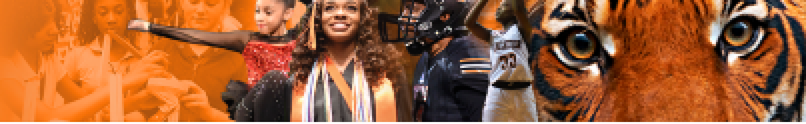
Original Contract Value (Including $825,000 Contingency Funds)	$53,243,762.00
Less Change Order for Contingency Funds Not Used	75,745.56
Net Contract Value	$53,168,016.44
Net Contract Value	$53,168,016.44
Retainage Rate	.05
Total Retainage Due (Included in Final Pay Applications)	$2,658,400.82
Original Contingency	$825,000.00
Total Contingency Allowance Expenditure Authorizations	(749,254.44)
Excess Contingency Allowance not Used	$ 75,745.56
Excess to be Retained in the Bond Fund	$ 75,745.56

Supporting Documentation/Budget Source:

1. Elsie Robertson Middle School Commissioning Report.
2. Summary of Close-Out Documents.
3. Final Contingency Deductive Change Order
4. Joeris Certificates for Final Payment Applications No. 9 and 29.
5. Budget Source: Bond Fund 618.

Board Approval Requested:

The District respectfully request Board approval to release retainage funds of $2,658,400.82 to Joeris Construction and to retain in the Bond Fund $75,745.46 in contingency funds allocated to the project but not expended since Joeris Construction has met all of its requirements under the Elsie Robertson Middle School Contract.



Do You Have Any Questions?

Final Commissioning Report

Robertson Middle School

Lancaster Independent School District

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Commissioning Status Summary Report

Robertson Middle School

Design Phase
- Completed

Construction Phase
- Completed

Occupancy Phase
- In progress

Commissioned Systems	
Mechanical / HVAC	Building Automation System
Electrical / Lighting	Lighting Controls
Service Hot Water System	

Deliverable	Status	Date
Cx Plan	Completed	4-28-20
Kick-off Meeting	Completed	5-5-20
Issue Log	Completed	12-16-20
Functional Test Forms	Completed	5-5-20
Functional Testing	Completed	12-16-20
Cx Record	Completed	12-16-20
Warranty Review		

Table of Contents

1. *Commissioning Plan Overview*

The Project Commissioning Plan provides a general description of the commissioning process. The goals, intent, requirements, and timing of the process are included in the plan to provide a guide on how the process is to be executed and documented. The plan contains the commissioning team members contacts, roles, responsibilities and defines the communication structure. Throughout the commissioning process, the CxA shall revise/update the plan along with the specific commissioning procedures and forms as the project progresses. The completed Commissioning Plan shall become the Owner's Project Commissioning Record and shall provide a reference to system setup, test results, and operational data for the systems commissioned.

2. *Abbreviations and Definitions*

The following are common abbreviations and definitions used in this document and throughout the commissioning process documentation:

A/E	Architect/Design Engineers	**TP**	Test Procedure
CxA	Commissioning Authority	**GC**	General Contractor
CC	Controls contractor	**MC**	Mechanical Contractor
Cx	Commissioning	**CC**	Construction Checklist
EM	Energy Manager	**OR**	Owner's Representative
Cx Plan	Commissioning Plan Document	**SC**	Subcontractors to GC
EC	Electrical Contractor	**TAB**	Test and Balance Contractor
FM	Facility Manager	**MS**	Maintenance Staff

Acceptance: A contractually defined action that permits an activity to commence or continue.
Basis of Design: A document that records the concepts, calculations, decisions, and product selections used to meet the Owner's Project Requirements and to satisfy applicable regulatory requirements, standards, and guidelines. The document includes both narrative descriptions and lists of individual items that support the design process.
Commissioning: See Commissioning Process.
Commissioning Activity: A component of the Commissioning Process.
Commissioning Authority: An entity identified by the Owner who plans, schedules, and coordinates the commissioning team to implement the Commissioning Process.
Commissioning Field Report: A document that records the activities and results of the Commissioning Process.
Commissioning Plan: A document that outlines the organization, schedule, allocation of resources, and documentation requirements of the Commissioning Process.
Commissioning Process: A quality-focused process for enhancing the delivery of a project. The process focuses on verifying and documenting that the facility and all of its systems and assemblies are planned, designed, installed, tested, operated, and maintained to meet the Owner's Project Requirements.
Commissioning Process Progress & Approval Form: A document that indicates activities completed as part of the Commissioning Process, approval status of the activities, and significant findings from those activities; it is continuously updated during the course of a project.
Commissioning Team: The individuals, who through coordinated actions, are responsible for implementing the Commissioning Process.
Construction Documents: This includes a wide range of documents, which will vary from project to project, Owner's needs, regulations, laws, and countries. Construction documents usually include the project manual (specifications), plans (drawings) and general terms of the contract, especially those required by subcontractors and vendors, suppliers and manufacturers of equipment, assemblies and systems.
Contract Documents: This includes a wide range of documents, which will vary from project to project, Owner's needs, regulations, laws, and countries. It frequently includes price agreements, construction management process,

subcontractor agreements or requirements, requirements and procedures for submittals, changes, and other construction requirements, timeline for completion, and the construction documents.

Coordination Drawings: Drawings showing the work of all trades to illustrate that equipment can be installed in the space allocated without compromising equipment function or access for maintenance and replacement. These drawings graphically illustrate and dimension manufacturers' recommended maintenance clearances.

Functional Performance Tests: Test of the dynamic function and operation of equipment and systems using manual (direct observation) or monitoring methods.

Issues Log: A formal and ongoing record of problems or concerns – and their resolution – that have been raised by members of the commissioning team during the course of the Commissioning Process.

Owner's Project Requirements: A written document that details the functional requirements of a project and the expectations of how it will be used and operated. This includes project and design goals, measurable performance criteria, budgets, schedules, success criteria, and supporting information.

Pre-Functional checklist: List of items, inspections and procedures that are to be completed to prepare equipment or systems for initial operation.

Systems Manual: A system-focused composite document that includes the Commissioning Record, operation manual, maintenance manual, and additional information of use to the Owner during the Occupancy and Operations Phase.

Test Procedure: A written protocol that defines methods, personnel, and expectations for tests conducted on components, equipment, assemblies, systems, and interfaces among systems.

Verification: The process by which specific documents, components, equipment, assemblies, systems, and interfaces among systems are confirmed to comply with the criteria described in the Owner's Project Requirements.

3. *Building Information / Project Summary*

Project Name:	Robertson Middle School
Owner:	Lancaster Independent School District
Project Type:	New Construction
Construction Address:	822 W Pleasant Run Rd, Lancaster, TX 75146
Square Footage:	243,315 ft^2
Commissioned Systems	
Mechanical / HVAC	Building Automation System
Electrical / Lighting	Lighting Controls
Service Hot Water System	

4. *Commissioning Team Members Contact Information*

The following table indicates individual contacts for each organization involved in the commissioning process:

Team Member	Role	Company	Phone	Email Address
James Thomas	Director	Lancaster ISD	972.218.1400	Jamesthomas@lancasterisd.org
Christine Tee **James Evans**	Project Manager	Dakita	972.218.1465	christinetee@lancasterisd.org jamesevans@lancasterisd.org
Clint Johnson	Commissioning Manager	EMA	903.253.3401	cjohnson@EMAengineer.com
Justin Bristow	Project Commissioning	EMA	903.312.9213	Jbristow@EMAengineer.com
Mitch Fuqua	Architect	WRA	214.750.0077	mfuqua@wraarchitects.com
Shawn Rieger	Engineer PM	EMA	903.518.2677	srieger@EMAengineer.com
Glen Ricks	General Contractor	JOERIS	817.204.0770	gricks@joeris.com
John Morrow	Controls Contractor	JMS	214-326-4560	j.morrow@jms-ibs.com
Robert Carrol	Test and Balance Contractor	Campos	214.717.8998	rcarroll@camposengineering.com

5. *Equipment and Systems to be Commissioned*

The equipment and systems listed below are to be commissioned under the project scope of work.

HVAC Systems (Equipment)
Dx Mini Split AC Units: A122, A123, A126, A219, B311A, A326B, D109, F141, H113A, H113B
Rooftop Units: 3 Ton RTU #: D102-A, D102-B, F120 4 Ton RTU #: F112 5 Ton RTU #: G100-A, G100-B 7.5 Ton RTU #: D103-A, D103-B, F106, F111, F117, F121, F126, 10 Ton RTU #: E104, E106, E111-A, E111-B, E117, H116, H121 12.5 Ton RTU #: E110-A, E110-B 15 Ton RTU #: E110-C, E110-D, D101-A, D101-B, D101-C, F101, H107 30 Ton RTU #: G102-A, G102-B, G103-A, G103-B 40 Ton RTU #: G101-A, G101-B
VAV Boxes with Hot Water Re Heat: VAV# A through VAV# I (105)
VAV RTUS's with Hot Water Heat: RTU # 1F EAST, 1F WEST RTU # 2F EAST, 2F WEST RTU # 3F EAST, 3F WEST
Exhaust Fans (54): EF # A through T SEF# ATR-1/2/3
Unit Heaters: UH# D111
Makeup Air Units: MAU# M102-A, M102-B
Gas Water Heaters: Boiler# 1 and 2
Pumps: HWP# 1 and 2
Electrical/Lighting Systems
Interior Lighting & Controls: Fixtures, Smart Switches, Occupancy/Vacancy Sensors, Photocells, and Programming
Exterior Lighting & Controls: Fixtures, Sensors and Programing
Plumbing Systems
Gas Water Heaters F1: (7)
Electric Water Heaters F2, F3, F4
Circulation Pumps J1:

6. *Team Members Roles and Responsibilities*

The general responsibilities of various parties in the commissioning process are provided in the paragraphs below. For detailed commissioning responsibilities please refer to the table on next page and the projects commissioning specifications.

A/E Team Members (Architect, Engineers, Designers)
Attend commissioning scoping meetings and other selected commissioning team meetings. Provides any design narrative and sequences documentation requested by the CxA. The designers shall assist in clarifying the operation and control of commissioned equipment in areas where the specifications, control drawings or equipment documentation is not sufficient for writing detailed testing procedures. Participate in the resolution of system deficiencies and issues identified during commissioning, according to the contract documents. Participate in the resolution of non-compliance, non-conformance and design deficiencies identified during commissioning during warranty-period commissioning.

Commissioning Authority
Coordinates and directs the commissioning activities in a logical, sequential and efficient manner using consistent protocols and forms, centralized documentation, clear and regular communications and consultations with all necessary parties, frequently updated timelines and schedules and provides technical expertise. Coordinate the commissioning work and, with the GC and Owner/CM, help integrate commissioning activities into the master schedule. Plans and conducts all commissioning meetings.

Owner's Project Manager
Attend commissioning scoping meeting and other selected commissioning team meetings. Manages the A/E and GC. Coordinates with the Owner's operation and maintenance staff to include them in commissioning activities when requested by CxA. Provides approval and acceptance of final project and final commissioning record.

General Contractor
The General Contractor shall be ultimately responsible to facilitate the coordination of all commissioning activities and incorporate commissioning activities into the Overall Project Schedule (OPS). Ensure that all subcontractors and vendors execute their commissioning responsibilities according to the contract documents and the OPS.

Sub-Contractors
Attend commissioning meetings as requested by CxA and GC. Provide all requested submittal data, including detailed startup procedures and specific responsibilities of the Owner to keep warranties in force. Complete assigned PFCs and submit to GC/CxA prior to functional testing. Assist in equipment testing per agreements with subcontractors and/or contractor.

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Roles and Responsibilities for Commissioning		
CxA - Commissioning Agent	DM - Owner Design Manager	GC - General Contactor
A/E - Design Team	PM - Owner Project Manager	SC - Sub Contractors

Design Phase		
	CxA	Create initial Cx plan from 100% construction documents.
Construction Phase		
	CxA, PM, GC, SC, A/E	Construction phase Cx kick-off meeting - Meeting with PM, design team, general contractor, and subcontractors (Mechanical, Electrical, Plumbing, Controls, TAB).
	GC	Integrate Cx activities into master construction schedule.
	PM	Notify EMA when submittals start being submitted
	CxA	Create and issue pre-functional checklist to GC and SC.
	CxA	Create and issue functional performance testing forms to GC and SC.
	CxA, PM, GC, SC	Pre-functional testing coordination meeting (MEP, Controls, TAB).
	GC, SC	Submit COR and completed pre-functional checklist to CxA.
	CxA	Perform functional testing and provide Cx issues log.
	GC	Distribute Cx issues log to subcontractors, return completed issues log to PM/CxA.
	PM	Follow up - request status updates with GC at weekly OACs.
	CxA	Verify issues are corrected, retest systems as necessary.
	CxA, PM, GC	Substantial Completion - review open items on issues logs. Verify no major issues exist.
Occupancy and Operations Phase		
	GC	Provide documentation that all remaining issues have been corrected.
	CxA	Verify correction of issues and system operation.
	PM	Notify EMA when final Tab Report and O&Ms are submitted.
	CxA	Verify completeness and acceptability of TAB Report.
	CxA	Verify completeness and acceptability of O&M documentation.
	CxA	Submit final Cx Report to Owner for approval.

7. *Communication Protocol*

PROJECT COMMISSIONING ISSUES AND PROTOCOLS

Issue		Protocol
For requests for information (RFI) or formal documentation requests:		The CxA goes through the A/E.
For minor or verbal information and clarifications:		The CxA goes direct to the A/E or GC as appropriate.
For notifying contractors of deficiencies:		The CxA documents deficiencies and submits the Cx Issues Log to the GC and copies the A/E and Owner as directed by the Owner.
For scheduling functional tests or training:		The CxA will coordinate with the GC for scheduling commissioning activities into the master construction project schedule. Training will be coordinated with the Owner, A/E and CxA, by the GC.
For scheduling specific commissioning meetings:		The CxA will coordinate with the GC for scheduling these types of meetings and will copy the Owner and A/E on the date/time/location of such meetings.
For making a request for significant changes:		**The CxA has no authority to make changes to the project contract documents or to the contractor's construction process. The CxA may offer recommendations to the Owner and project team when appropriate, however, the Owner will have final approval on any and all changes.**
For making small changes in specified sequences of operations:		When small changes to sequences of operations to improve efficiency or control or to correct deficiencies, are deemed necessary by the CxA, the CxA will make such request through the Owner and A/E prior to making any such changes. Upon approval by the A/E and Owner, the changes will be made and documented on the functional test form which includes the A/E approved control sequences, and the project as-builts documents. **The CxA may not make changes to specified sequences without approval from the A/E.**
Subcontractors disagreeing with issues noted by the CxA or interpretations by the CxA shall:		Try and resolve with the CxA first. The GC will work with CxA directly to resolve the situation. If no resolution is made, the Owner and A/E shall be consulted for resolution and for moving forward.

COMMISSIONING INFORMATION PROCESS FLOW DIAGRAM

<table>
<tr><td colspan="2">Owner</td></tr>
<tr><td>↓</td><td>↑ ↓</td></tr>
<tr><td>Architect</td><td>← Commissioning Authority</td></tr>
<tr><td>↓</td><td>↑ Approve ↓ Document</td></tr>
<tr><td colspan="2">↑ General Contractor</td></tr>
<tr><td colspan="2">↓</td></tr>
<tr><td colspan="2">Subcontractors</td></tr>
</table>

8. *Commissioning Process*

Design Phase

Commissioning Plan

The Commissioning Plan is a living document that outlines the organization, schedule, allocation of resources, and documentation requirements of the commissioning process. The initial Commissioning Plan is created during the design phase. This Commissioning Plan serves as a road map for executing the process during the Construction and Occupancy and Operations Phases. The plan is continuously updated and added to until the end of the project, when it then becomes the Project Commissioning Record.

Construction Phase

Cx Kickoff Meeting

The Commissioning Authority will schedule a construction phase commissioning kickoff meeting. At this meeting the CxA will provided team members with commissioning process overview. Deliverable and milestones will be provided to the team and incorporated into the master construction schedule at this time. The CxA will also provide initial PFC's and FPT forms to the responsible parties. Team members will be given an opportunity to provide any comments or revision request to PFC's and FPT's. Representatives from all subcontractors, the Owner and A/E team are required to attend.

Pre-Functional Checklist – PFC

The CxA will create and issue the PFC's to the responsible subcontractors. The subcontractors will be responsible for completing the checklist and returning them to the CxA prior to functional testing. The initial Cx Plan will include the first draft of the PFC's. Team members will be given the opportunity to review the checklist and make revision suggestions. After the approved submittals are issued the PFC's will be finalized and distributed to the responsible team member.

Functional Performance Testing Forms

The CxA will functionally test commissioned systems listed in functional testing section below. The CxA will create the functional performance testing forms for each equipment and system type. The initial forms will be created based on the construction documents. These forms will be provided the installing contractor for review prior to final submission. The CxA will update and issue final forms after the engineer approved submittals are delivered.

Commissioning Issues Log

The CxA will develop and maintain the Commissioning Issues Log. The issues log will define all deficiencies identified by the CxA throughout the commissioning process. The issues log shall note when the items were identified, a description of the issue, the responsible party, and the date the issue was verified to be corrected. The issues log will be updated and reissued throughout the process. The contractor will be required to provide responses within 10 days of the log being delivered.

Pre-Functional testing Coordination Meeting

Before owner occupancy and functional testing, the CxA and GC will schedule a pre-functional testing coordination meeting. Completed pre-functional checklist shall be submitted at this time. Any equipment or systems not completed shall be discussed.

Functional Performance Testing
The CxA will perform functional quality performance testing of commissioned systems. The CxA will document the testing results using the functional testing forms and will report deficiencies identified during testing in the Commissioning Issues Log. The installing contractors shall be present, assist and/or perform the testing per the CxA's request.

Preliminary Commissioning Report
Prior to substantial completion the CxA will provide a preliminary commissioning report to the Owner. This report shall include an updated Cx plan with the current issues log and a summary where the process is, and the impact of any open items documented in the Commissioning Issues Log.

Occupancy and Operations Phase

Non-Conformance and Retesting

When systems and equipment are found to not be operating in accordance with the requirements, as specified in the contract documents, the contractor shall make the necessary corrections and additional FPT will continue. All deficiencies identified during the FPT verification are documented on a Commissioning Issues log. The deficiency report should include all details of the components or systems found to be non-compliant within the parameters of the test plans. The report should detail the adjustments or alterations required to correct the system operation, at which time the Owner or CM will identify the responsible party.

Corrections of minor deficiencies identified may be made during the tests at the discretion of the CxA with the concurrence of the Owner/CM. In such cases the deficiency and resolution should be documented on the procedure form. Every effort will be made to expedite the testing process and minimize unnecessary delays, while not compromising the integrity of the procedures.

For identified deficiencies:

- If there is no dispute on the deficiency and the responsibility to correct:
    - The CxA documents the deficiency and the adjustments or alterations required to correct it.
    - The contractor corrects the deficiency and notifies the CxA that the equipment is ready to be retested. The CA reschedules the test and the test is repeated.
- If there is a dispute about a deficiency or who is responsible:
    - The deficiency is documented on the issues form and a copy given the CM/OR. Resolutions are made at the lowest management level possible. Final interpretive authority is with the CM/OR and the A/E. The CxA documents the resolution process.

Once the interpretation and resolution have been decided, the appropriate party corrects the deficiency and notifies the CxA that the equipment is ready to be retested. The CxA reschedules the test and the test is repeated until satisfactory performance is achieved.

Deferred Testing
The CxA will perform all required deferred testing as required. Typical conditions that require deferred testing are list below.

- Unforeseen Deferred Tests: If any test cannot be completed due to the building structure, required occupancy condition, or other deficiency, the functional testing may be delayed upon approval of the Owner. These tests are conducted in the same manner as the seasonal tests as soon as possible.

- Seasonal Testing: Seasonal variation in operations or control strategies may require additional testing during the opposite season to verify performance of the HVAC system and controls. During the warranty period, seasonal testing and other deferred testing is completed as required to fully test all sequences of operation. Operation coordinates these activities. Tests are executed and documented, with deficiencies corrected by the appropriate contractors. Any final adjustments to the O&M manuals and as-builts due to the testing are also completed.

Standard O&M Manuals Review

As part of the commissioning process, the CxA reviews the O&M manuals, documentation and as-builts for systems that were commissioned to verify compliance with the Owner's requirements and Specifications.

Commissioning Summary / Final Commissioning Record

After completion of all commissioning activities, the Commissioning Authority will write a final summary documenting the overall results of the commissioning process and recommending acceptance of the commissioning process and related documentation to the owner. The CxA will create / issue a final commissioning record. The final commissioning record will be the fully executed Cx Plan with all appendices attached and the Commissioning Summary Report inserted after the Cover Page.

9. *Index of Appendices*

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Appendix A – Commissioning Kickoff Meeting Agenda

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Construction Phase Commissioning Kickoff Meeting
Robertson Middle School

1. **Sign-In/Introductions**
2. **Commissioning Overview**
   a. What is Commissioning for each trade?
   b. Review Cx Plan and Project Cx Scope
   c. Cx Specifications Discussion
3. **Review Commissioned Systems and Status / Pre-Functional Checklist**
   a. MEPT progress and trade specific discussion
   b. Pre-Functional Checklist
4. **Mechanical**
   a. Equipment?
   b. Start-up Reports?
   c. TAB Report / TAB Issues Resolved before Start
5. **Lighting**
   a. Power to the building?
   b. Lighting Controls Startup/ Programming requirements
      i. When is lighting controls starting? Date: ______
   c. Testing lights: Photocell, Vacancy/Occupancy, Dimming, Lighting Scene setup
6. **Plumbing**
   a. When is Gas being turned on?
   b. Domestic Hot Water Temperature setpoint
   c. Control for Domestic Hot Water
7. **Design and Submittal Discussions**
   a. Submittal Review status
8. **Commissioning Construction Schedule**
   a. Commissioning Notification Requirements
   b. TAB schedule
   c. Systems to be tested (per Cx scope)
   d. Functional Testing dates and Functional test forms
   e. Issues Log and response times (10 Days)
   f. Turnover and closeout documents
9. **Lessons Learned Discussion / Open Discussion**
10. **Review action items/ Adjourn Meeting**

NOTES

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Appendix B – Functional Performance Testing Forms

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Makeup Air Units – Functional Test Form

Project: Robertson Middle School
Building Owner: Lancaster Independent School District
Building Address: 822 W Pleasant Run Rd, Lancaster, TX 75146

EMCS Contractor: JMS

Test Date	OA Temp (F)	OA Hum (%)
7/27/20	91	50%
8/12/20	101	26%
9/28/20	78	25%

Makeup Air Units - Sequence of Operations and Functional Test Procedures

			P/F
1	Unoccupied Operation	**Sequence:** The outside air unit supply fan shall remain off during unoccupied mode. The outside air damper shall remain fully closed.	
		Test Procedure: Verify that the outside air damper is closed, and fan is off during unoccupied mode.	P
2	Occupied Cooling Operation	**Sequence:** The outside air units cooling mode is enabled when the outside air temperature rises one dead band above the cooling set point (initially 74F Adj.) and the outdoor air relative humidity is below 55% (Adj.). Cooling is disabled when the outside air temperature falls one dead band below the cooling set point. Set points and dead bands are user adjustable. In the cooling mode, as supply air temperature rises above the supply air cooling setpoint, the compressors shall stage on and modulate to control the supply air temperature. If additional cooling is required, the unit's compressors shall stage to maintain the cooling supply air setpoint (74F Adj.).	
		Test Procedure: Verify that when the temperature goes one dead band outside the 'setpoint', the compressors turn on and stages to bring the cooling setpoint back to one dead band below the setpoint.	P
3	Occupied Heating Operation	**Sequence:** The outside air units heating mode is enabled when the outside air temperature falls one dead band below the heating set point (initially 68F Adj.) and the outdoor air relative humidity is below 55% (Adj.). Heating is disabled when the outside air temperature rises one dead band above the heating set point. Set points and dead bands are user adjustable. In the heating mode, as supply air temperature falls below the supply air heating setpoint, the compressors shall stage on and modulate to control the supply air temperature. If additional heating is required, the units' compressors shall stage to maintain the heating supply air setpoint (68F Adj.).	
		Test Procedure: Verify that when the temperature goes one dead band outside the 'setpoint', the compressors turn on and stages to bring the heating setpoint back to one dead band above the setpoint.	P
4	Occupied Dehumidification Operation	**Sequence:** The outside air unit's dehumidification mode is enabled when the outside temperature rises one dead band above the cooling set point (initially 74F Adj.) and the outside air relative humidity is above 55% (Adj.). Once in dehumidification mode, the unit's compressors shall stage on / off and modulate to maintain the evaporator coil suction temperature set point. A coil suction pressure sensor shall be provided by the unit manufacturer. The supply air shall then be reheated to the neutral supply air temperature set point (initially 72F Adj.). Reheat shall be accomplished through modulating hot gas reheat.	
		Test Procedure: Verify that when the temperature goes one dead band above the cooling 'setpoint', that the unit's compressors stages on/off to reach the evaporators coil suction setpoint. After dehumidification, the supply air shall reheat back to the air setpoint.	P
5	Occupied Ventilation Operation	**Sequence:** The outside air unit's ventilation mode is enabled any time there is no demand for heating or cooling. This initially occurs when the outside air temperature is between 68F and 74F, and the outside air relative humidity is below 55% (Adj.). All temperature and humidity set points shall be user adjustable.	
		Test Procedure: Verify that when there is no demand for heating or cooling, and the humidity is below it's setpoint that the 'Outside air unit ventilation mode' is enabled.	P

Makeup Air Units - Sequence of Operations and Functional Test Procedures

			P/F
6	Fan Speed	**Sequence:** Fan is to run at Max Speed when associated kitchen hood is enabled.	
		Test Procedure: Verify when in occupied mode, the fan operates at maximum speed with associated kitchen hood is operating.	**P**
7	Graphics / Points / Sensors	**Sequence:** All the monitoring points, fixed setpoints, adjustable setpoints, and overrides accessible per the specifications.	
		Test Procedure: Verify points are present and reading correct values.	**P**
8	Trends	**Sequence:** Trends are created for owners per specifications.	
		Test Procedure: Verify that the Trends have been created, enabled and collecting data per the design standards.	**P**

Miscellaneous Systems and Monitoring – Functional Test Form

Project:	**Robertson Middle School**
Building Owner:	**Lancaster Independent School District**
Building Address:	**822 W Pleasant Run Rd, Lancaster, TX 75146**
EMCS Contractor:	**JMS**

Test Date	**OA Temp (F)**	**OA Hum (%)**
7/27/20	91	50%
8/12/20	101	26%
9/28/20	78	25%

			P/F
1	Cooler Freezer Monitoring	**Sequence:** The walk-in cooler and the walk-in freezer shall each be monitored for space temperature. The EMCS shall generate an alarm should the space temperature exceed or drop below its assigned alarm limits (adj.).	
		Test Procedure: Verify that system is monitoring cooler freezer temps. Adjust temp setting to induce alarm.	**~~F~~, P**
2	Outside Lighting	**Sequence:** Provide auxiliary contactor(s) to control lighting. Include all hardware and software required and connect to nearest EMCS controller. Coordinate with electrical contractor.	
		Test Procedure: Verify outside lighting is present on EMCS. Verify system is correctly operating.	**P**
3	Crawlspace Exhaust Fans	**Sequence:** Fans are to operate continuously down to 35ºF outside air temperature. Measure R.H. and temperature in the crawlspace and outside. Above 35ºF outside air, if the outside air has more grains of moisture than the crawlspace then have the capability to turn fans off. Provide alarms to measure airflow (via sail switch) to alert Owner.	
		Test Procedure: Verify system has capability to measure RH and temperature. Verify system turns fans off when outside air has more moisture than space air.	**~~F~~, P**
4	Gang Toilet EFs	**Sequence:** a. Fans to be disabled/enabled by the EMCS based on a time schedule. The points required to accomplish this sequence shall be connected to the nearest available EMCS controller.	
		Test Procedure: Adjust time schedule to activate and deactivate fans.	**~~F~~, P**
5	Domestic Hot Water	**Sequence:** The domestic water heater(s) and associated circ pump(s) shall be disabled/enabled by the EMCS based on a time schedule. The DHW supply from the water heater shall be monitored and shall generate an alarm upon exceeding above or dropping below its assigned alarm limits (adj.). The circulating pump(s) shall be started by the EMCS based on a demand for hot water within the occupancy. The EMCS shall turn off the circ pump(s) when there is no demand for hot water, and the water in the circulation loop is at the desired temperature. A pressure sensor shall be provided by the controls contractor and installed by the plumbing contractor in the domestic water loop to maintain a constant pressure. Any time the pressure drops below setpoint (demand in the system), the pump shall turn on to maintain a constant pressure in the system. When the pressure rises (no demand in the system), the reverse shall occur. The pressure sensor shall be installed downstream of the most remote fixture. A temp sensor shall be provided by the controls contractor and installed by the plumbing contractor in the domestic water loop to maintain a minimum temp of 110°F (adj.). The temp sensor shall be installed downstream of the most remote fixture.	
		Test Procedure: Verify all sensors and functions are operational. Verify all adjustable values are present and system capabilities meat Sequence.	**P**
6	Freeze Protection	**Sequence:** Upon the outside air temperature dropping below an adjustable setpoint, all pumps in the building shall be started by the EMCS, all outside air dampers shall be closed, and all valves shall be opened to full flow through the water coil (s). Each building shall be provided with a temperature sensor located outside (northern exposure) to monitor outside air temperature.	
		Test Procedure: Verify system is provided with freeze protection programing. Have controls contractor demonstrate operation.	**P**

			P/F
7	Domestic Water Supply	**Sequence:** The EMCS shall monitor flow from the primary domestic water supply to the building during unoccupied schedules for leaks. When the amount of flow is greater than programmed (adj.) the EMCS shall send an alarm. The alarm shall be sent both as a text and email message stating the time & date. Provide all flow meters and controls points for a complete system. Coordinate with plumber.	
		Test Procedure: Verify system has capability to monitor domestic water. Adjust programed value to induce alarm. Verify messages are sent.	**P**
8	IDF/MDF Split Systems	Sequence: Mini split DX units are to operate continuously regardless of occupancy schedule to maintain space temperature. EMCS shall monitor space temperature and shall alert owner anytime space temperature exceeds 90º F (adj.).	
		Test Procedure: Verify space temp is monitored. Adjust temperature to induce alarm. Verify alarm is sent.	~~F~~, P

Packaged Rooftop Units – Functional Test Form

Project:	**Robertson Middle School**
Building Owner:	**Lancaster Independent School District**
Building Address:	**822 W Pleasant Run Rd, Lancaster, TX 75146**
EMCS Contractor:	**JMS**

Test Date	**OA Temp (F)**	**OA Hum (%)**
7/27/20	91	50%
8/12/20	101	26%
9/28/20	78	25%

Monitoring Only - Sequence of Operations and Functional Test Procedures

			P/F
1	Warm-up	**Sequence:** The EMCS shall determine the required warm up period based on the optimized start algorithm. When the RTUs are indexed in this mode, the outside air damper shall be fully closed and the EMCS will control the unit to reach the occupied heating setpoint of 70F (Adj.). Once the occupied heating setpoint temperature has been reached, the EMCS shall switch the unit to the occupied mode.	
		Test Procedure: Override schedule command to 'UNOCCUPIED'. Verify unit outside air damper is fully closed and switches to occupied mode after it meets the setpoint.	**P**
2	Cool Down	**Sequence:** The EMCS shall determine the required cool-down period based on the optimized start algorithm. When the RTUs are indexed in this mode, the outside air damper shall be fully closed and the EMCS will control the unit to reach the occupied cooling setpoint of 74F (Adj.). Once the occupied cooling setpoint temperature has been reached, the EMCS shall switch the unit to the occupied mode.	
		Test Procedure: Override schedule command to 'UNOCCUPIED'. Verify unit outside air damper is fully closed and switches to occupied mode after it meets the setpoint.	**P**
3	Unoccupied Mode	**Sequence:** When the RTUs are indexed in this mode, the units outside air damper shall be fully closed. While closed, the supply fan shall cycle with the unit's heating and cooling modes respectively. When the space temperature sensor senses the space, temperature is above or below the set points (55F and 82F), the unit shall enable mechanical cooling / gas heating to maintain within the setpoint.	
		Test Procedure: Override schedule command to 'UNOCCUPIED'. Adjust the occupied heating setpoint to 1.5F above the current zone temperature. Verify unit outside air damper is fully close, and the both the fan and compressor engage. The reverse shall occur when the zone temperature has been surpassed by 1.5F.	**P**
4	Space Temperature Sensor Override	**Sequence:** The space temperature sensor shall have an override pushbutton. Whenever the override pushbutton is pressed, the unit shall be indexed to the occupied mode for an adjustable period of time (initially 1 hour). After the override time period has expired, the unit shall revert back to the unoccupied mode.	
		Test Procedure: Override the space temperature sensor for 1 hour with the override pushbutton. Verify it overrides, and after one hour reverts back to the unoccupied mode.	**P**
5	Occupied Heating	**Sequence:** As the space temperature continues to fall to below the spaces heating set point, the fans shall cycle with a call for heating. The DDC controller shall energize the heating as required to maintain the occupied heating setpoint of 70F as sensed by the space temperature sensor. On a drop below the space temperature setpoint, the first stage of gas heating shall occur. As another space temperature drop occurs, the second stage of gas heating shall occur.	
		Test Procedure: With the unit in 'UNOCCUPIED' state, override schedule command to 'OCCUPIED'. Override the space temperature setpoint 1.5F below the actual space temperature. Verify that the RTU unit engage / disengage the scroll compressor, and the fan cycles with the call for gas heating. RTU unit should return to pretest condition.	**P**

		Monitoring Only - Sequence of Operations and Functional Test Procedures	P/F
6	Occupied Cooling	**Sequence:** As the space temperature continues to rise to above the spaces cooling set point, the fans shall cycle with a call for cooling. The DDC controller shall energize the cooling as required to maintain the occupied cooling setpoint of 74F as sensed by the space temperature sensor. On a rise above the space temperature setpoint, the first stage of cooling shall occur. As another space temperature rise occurs, the second stage of cooling shall occur.	
		Test Procedure: With the unit in 'UNOCCUPIED' state, override schedule command to 'OCCUPIED'. Override the space temperature setpoint 1.5F above actual space temperature. Verify that the RTU unit engage / disengage the scroll compressor, and the fan cycles with the call for cooling. RTU unit should return to pretest condition.	**P**
7	Economizer Mode	**Sequence:** While in unoccupied or occupied mode, anytime there is a call for cooling in the space, and the outside air temperature is 55F (Adj.) or below, the unit's economizer mode is to provide free cooling to the space until the space is satisfied. For the larger units equipped with a power exhauster, the power exhauster is to be enabled anytime the unit is in the economizer mode.	
		Test Procedure: Override outside air temperature reading to be 'below' 55F to initiate economizer mode. Verify that the system is suppling 100% outside air, the fan is running, and the compressor is off. If the system has a power exhauster, verify it is running during this mode.	**P**
8	VFD	**Sequence:** Fan speed shall be controlled by the RTU, based on its internal controls. The RTU fan shall be provided with a VFD and shall cycle based on the spaces demand for heating or cooling.	
		Test Procedure: Verify that the fan speed cycles correctly per system mode.	
9	Bipolar Ionization	**Sequence:** When the fan unit is called to run by the system, the bipolar ionization should be called to run simultaneously.	
		Test Procedure: Verify that the Bipolar Ionization unit simultaneously with the fan.	**~~F~~ P**
10	Graphics / Points / Sensors	**Sequence:** All the monitoring points, fixed setpoints, adjustable setpoints, and overrides accessible per the specifications.	
		Test Procedure: Verify points are present and reading correct values.	**~~F~~ P**
11	Trends	**Sequence:** Trends are created for owners per specifications.	
		Test Procedure: Verify that the Trends have been created, enabled and collecting data per the design standards.	**P**

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SINGLE DUCT VAV W/ HW REHEAT – Functional Test Form

Project: Robertson Middle School
Building Owner: Lancaster Independent School District
Building Address: 822 W Pleasant Run Rd, Lancaster, TX 75146

EMCS Contractor: JMS

Test Date	OA Temp (F)	OA Hum (%)
7/27/20	91	50%
8/12/20	101	26%
9/28/20	78	25%

Sequence of Operations and Functional Test Procedures - SINGLE DUCT VAV W/ HW REHEAT

			P/F
1	Warm Up	**Sequence:** The EMCS shall determine the required warm up period based on the optimized start algorithm. When the VAV box is indexed in this mode, the outside air damper shall be fully closed. Once the unit reaches the occupied heating setpoint of 70 °F (Adj.) has been reached, the damper shall close to minimum CFM and the VAV box shall be indexed to occupied mode.	
		Test Procedure: Override schedule command to 'UNOCCUPIED'. Verify unit outside air damper is fully closed.	**P**
2	Cool Down	**Sequence:** The EMCS shall determine the required cool down period based on the optimized start algorithm. When the VAV box is indexed in this mode, the outside air damper shall be fully closed. Once the unit reaches occupied cooling setpoint temperature of 74 F (Adj.) has been reached, the damper shall close to minimum CFM and the VAV box shall be indexed to occupied mode.	
		Test Procedure: Override schedule command to 'UNOCCUPIED'. Verify unit outside air damper is fully closed.	**P**
3	Occupied Cooling	**Sequence:** As the space temperature continues to rise to above the spaces cooling set point, the fans shall cycle with a call for cooling. The DDC controller shall energize the cooling as required to maintain the occupied cooling setpoint of 74F as sensed by the space temperature sensor. On a rise above the space temperature setpoint, the first stage of cooling shall occur. As another space temperature rise occurs, the second stage of cooling shall occur.	
		Test Procedure: With the unit in 'UNOCCUPIED' state, override schedule command to 'OCCUPIED'. Override the space temperature setpoint 1.5F above actual space temperature. VAV unit should open damper up to maximum. Release increased override setpoint. VAV unit should return to pretest condition.	**~~F~~ P ~~Damper does not close when satisfied~~**
4	Occupied Heating	**Sequence:** As the space temperature continues to fall to below the spaces heating set point, the fans shall cycle with a call for heating. The DDC controller shall energize the heating as required to maintain the occupied heating setpoint of 70F as sensed by the space temperature sensor. On a drop below the space temperature setpoint, the first stage of gas heating shall occur. As another space temperature drop occurs, the second stage of gas heating shall occur.	
		Test Procedure: With the unit in 'UNOCCUPIED' state, override schedule command to 'OCCUPIED'. Override the space temperature setpoint 1.5F below the actual space temperature. VAV unit should open damper up to minimum and modulate gas heating. Release increased override setpoint. VAV unit should return to pretest condition.	**~~F~~ P ~~Heating cfm value overridden manually~~**
5	Unoccupied	**Sequence:** When the VAV box is indexed in this mode, the units outside air damper shall be fully closed. While closed, the supply fan shall cycle with the unit's heating and cooling modes respectively. When the space temperature sensor senses the space temperature is above or below the set point, the unit shall enable mechanical cooling / gas heating to maintain within the setpoint.	
		Test Procedure: Override schedule command to 'UNOCCUPIED'. Adjust the occupied heating setpoint to 1.5F above the current zone temperature. Verify unit outside air damper is fully close, and the both the fan and compressor engage. The reverse shall occur when the zone temperature has been surpassed by 1.5F.	**P**
6	Graphics/ Points / Sensors	**Sequence:** Provide owner standard graphics, sensors and points per specifications.	
		Test Procedure: Verify provided graphics, points and sensors are provided. Verify all values are reading correct values.	**P**
7	Trends	**Sequence:** Provided owner enabled trending capability.	
		Test Procedure: Verify Trending capability has been provided and is operational.	**P**

Hydronic Heating Water System – Functional Test Form

Project: **Robertson Middle School**
Building Owner: **Lancaster Independent School District**
Building Address: **822 W Pleasant Run Rd, Lancaster, TX 75146**

EMCS Contractor: JMS

Test Date	**OA Temp (F)**	**OA Hum (%)**
7/27/20	91	50%
8/12/20	101	26%
9/28/20	78	25%

			P/F
1	Enable / Disable	**Sequence:** The occupied/unoccupied mode of operation shall be defined by the EMCS optimum start/stop schedule. The EMCS shall enable the hot water system based on an ambient temperature below 60F and requests for heating. The number of requests required for heating enable shall be adjustable from the EMCS. The system enable will enable each boiler and building pump. Equipment will operate on a lead-lag and equal run time basis.	
		Test Procedure: Verify optimum start programming is in place and that Heating request setpoint is adjustable. With system 'off', adjust OA enable setpoint to above current OA setpoint and adjust heating request setpoint to below current # of heating requests (manipulate as needed) so that system enables.	**P**
2	Hot Water Pumping	**Sequence:** One variable pump will be started when system is enabled. If lead pump fails to start and flow not proven, system shall be able to auto rotate and start lag pump.	
		Test Procedure: After above test completed and system enabled, verify lead pump first initiates and proves flow. A. Secondary Test: Have HWP-1 off at disconnect while designated as lead. When system enables, and pump does not prove flow, system shall initiate HWP-2.	**P**
3	DP/Pump Speed	**Sequence:** The pump VFD will be controlled by differential pressure transducer (s) across the supply and return piping at locations as shown on the drawings or as directed by the engineer. If the pressure is below setpoint, the pump speed will be increased. If the differential pressure is above setpoint, the pump speed will be decreased.	
		Test Procedure: Raise the DP setpoint to 10 PSI above the current DP reading. VFD(s) shall increase pump speed to match new setpoint. When setpoint released to auto, the reverse shall occur.	**~~F~~ P* *Determined not needed by Engineer**
4	Pump Lead/Lag	**Sequence:** The lag pump will activate whenever the speed of the first pump is at or above 90% (adj.) for 15 minutes (adj.). The lag pump shall turn on and operate in unison with the lead pump to maintain building load. Once both pumps are operating at 40% (adj.), for 15 minutes (adj.) the lag pump shall turn off and the lead pump shall remain on to maintain building load.	
		Test Procedure: With lead pump running only, increase DP setpoint so that lead pump operates at 90% for 15 min. Lag pump shall turn on and pumps shall operate in unison. Then Lower DP setpoint so that both pumps are operating at 40% for 15 min. Lag pump shall turn off and lead pump remain on to maintain building load.	**P**
5	DP Setpoint	**Sequence:** DP Setpoint will be reset based on maximum hot water valve position. a. If maximum valve position is >90%, DP to be set at maximum pressure as determined by TAB Contractor. b. If maximum valve position is <50%, DP to be set at minimum pressure as determined by TAB Contractor c. If maximum valve position is between 50%-90%, the DP setpoint shall modulate linearly between the minimum and maximum pressures.	
		Test Procedure: Adjust maximum valve position setpoint to greater than the current maximum valve position. DP setpoint should reset to minimum value. Adjust maximum valve position setpoint to current maximum valve position. DP setpoint shall go to maximum value. Release maximum valve position setpoints to default values. DP setpoint shall adjust linearly.	**~~F~~ P**
6	Boiler Control	**Sequence:** The EMCS will enable each boiler as needed to maintain building supply temperature. If lead boiler fails to start, system shall be able to auto rotate and start lag boiler.	
		Test Procedure: Have B-1 off at disconnect while designated as lead. When system enables, and the boiler does not prove operation, system shall initiate B-2.	**P**

			P/F
7	HW Setpoint	**Sequence:** HW temperature setpoint will be sent by the EMCS to the boiler sequencer and sequencer will modulate boilers to meet setpoint. There shall be a linear hot water supply temperature algorithm in between: a. 100F hot water supply when OA temp is at or above 70F. b. 130F hot water supply when OA temp is at or above 55F.	
		Test Procedure: With system operating, adjust OA temp input to greater than 70F. Setpoint shall adjust to 100F. Adjust OA temp input to 55F. Setpoint shall adjust to 130F. When OA temp released to auto, setpoint shall adjust by linear relationship.	**~~F~~ P**
8	Safeties	**Sequence:** When OA temp is below 36F, a building pump will be started. All building hot water valves shall be open to 20%. When OA temp rises 2F for 1 hour, the reverse shall occur.	
		Test Procedure: With entire system off (unoccupied), adjust OA temp input to below 36F. 1 building pump shall initiate and all HW valves shall open to 20%. Release OA temp to auto and reverse shall occur (temporarily change 1 hour delay as needed for test).	**P**
9	CO Monitoring	**Sequence:** A carbon monoxide sensor shall be installed in boiler room. Carbon monoxide sensor shall be interlocked with boiler(s) and shutdown boiler(s) when carbon monoxide rises above 100 ppm. Carbon monoxide alarm shall disable any supply fans in boiler room and enable any exhaust fans in boiler room.	
		Test: Confirm proper installation and manufacturer/contractor testing of system and system responses.	

Interior Lighting – Functional Test Form

Project: Robertson Middle School
Building Owner: Lancaster Independent School District
Building Address: 822 W Pleasant Run Rd, Lancaster, TX 75146

Lighting Contractor: Horton

Interior Lighting - Sequence of Operations and Functional Test Procedures (See below Issues Log)

Standard Classroom / Office Areas

			P/F
1	Vacancy (Manual On)	**Sequence:** Standard classroom lighting is to operate in the vacancy mode (manual on/auto off).	
		Test Procedure: With lighting in the space off, enter room. Lights should remain off. Ensure occ/vacancy sensor is detecting movement.	
2	Dual Switching	**Sequence:** Not all fixtures in the space are to be controlled by a single switch. Typically, the row of fixtures located at the teaching wall (typical) are to be switched separately from the other classroom fixtures.	
		Test Procedure: Ensure multiple switching modes are present. Ensure each switch independently controls only a portion of the space fixtures. Ensure switched zones are accurate to lighting plans.	
3	Dimming (If Applicable)	**Sequence:** All fixtures are to have the capability to dim to 10% (adj) of full output. Dimming levels shall be controlled at the switch.	
		Test Procedure: Ensure installed switch has dimming capabilities. Lower lighting level, ensuring all fixtures dim to minimum.	
4	Daylighting (If Applicable)	**Sequence:** Fixtures located in the daylighting zone (determined by Lighting Design Engineer) are to have the ability to reduce output/disengage in proportion to the amount of natural light into the space as determined by a photocell.	
		Test Procedure: Cover photocell, ensuring all lighting is blocked. Lighting in the designated daylighting zone shall brighten. When the photocell is uncovered, the reverse shall occur.	
5	Vacancy (Auto Off)	**Sequence:** When the occupancy sensor does not sense motion for a set amount of time (10 min, adj, to be programmed by lighting controls contractor), fixtures shall disengage.	
		Test Procedure: With lighting on, leave the space and observe. Fixtures should turn off after the set amount of time.	
6	Occupancy (Auto On/Off) (If Applicable)	**Sequence:** When movement is detected in the space, a maximum of 50% space lighting is to engage, per code. This can be accomplished by all fixtures dimmed by 50%, or 50% of the fixtures at full output. Auto off is to operate as mentioned above.	
		Test Procedure: With lights disengaged, enter the space. Lighting should engage at 50% output upon detection of movement.	

Corridors / Common Spaces

7	Vacancy (Manual On)	**Sequence:** Typical standard corridor lighting is to engage manually by a wall switch.	
		Test Procedure: With lighting disengage, enter the space. Lighting should remain off. Ensure vacancy sensor is detecting movement. Ensure wall switch engages lighting per plans.	
8	Dimming (If Applicable)	**Sequence:** All fixtures are to have the capability to dim to 10% (adj) of full output. Dimming levels shall be controlled at the switch.	
		Test Procedure: Ensure installed switch has dimming capabilities. Lower lighting level, ensuring all fixtures dim to minimum.	
9	Manual Off (If applicable)	**Sequence:** Lighting is to remain on until manually disengaged by an operator at the switch or by a BAS schedule.	
		Test Procedure: Ensure switch turns fixtures off. If scheduled, adjust BAS schedule and ensure lighting turns off.	
10	Auto Off (If applicable)	**Sequence:** When the occupancy sensor does not sense motion for a set amount of time (10 min, adj, to be programmed by lighting controls contractor), fixtures shall disengage. Per code, if corridor/common spaces are to turn off with no occupancy, then fixtures must be connected through the fire alarm system to turn on with an active fire alarm signal.	
		Test Procedure: With lighting on, leave the space and observe. Fixtures should turn off after the set amount of time.	
11	Daylighting (If Applicable)	**Sequence:** Fixtures located in the daylighting zone (determined by Lighting Design Engineer) are to have the ability to reduce output/disengage in proportion to the amount of natural light into the space as determined by a photocell.	

Interior Lighting - Sequence of Operations and Functional Test Procedures (See below Issues Log)

		Test Procedure: Cover photocell, ensuring all lighting is blocked. Lighting in the designated daylighting zone shall brighten. When the photocell is uncovered, the reverse shall occur.	

Gyms / Athletic Areas

12	Vacancy (Manual On)	**Sequence:** Standard gym lighting is to operate in the vacancy mode (manual on/auto off).	
		Test Procedure: With lighting off, enter the space. Lights should remain off. Ensure occ/vacancy sensor is detecting movement.	
13	Dual Switching	**Sequence:** Not all fixtures in the space are to be controlled by a single switch. Typically, the row of fixtures located at the teaching wall (typical) are to be switched separately from the other classroom fixtures.	
		Test Procedure: Ensure multiple switching modes are present. Ensure each switch independently controls only a portion of the space fixtures. Ensure switched zones are accurate to lighting plans.	
14	Dimming (If Applicable)	**Sequence:** All fixtures are to have the capacity to dim to 10% (adj) of full output. Dimming levels shall be controlled at the switch.	
		Test Procedure: Ensure installed switch has dimming capabilities. Lower lighting level, ensuring all fixtures dim to minimum.	
15	Daylighting (If Applicable)	**Sequence:** Fixtures located in the daylighting zone (determined by Lighting Design Engineer) are to have the ability to reduce output/disengage in proportion to the amount of natural light into the space as determined by a photocell.	
		Test Procedure: Cover photocell, ensuring all lighting is blocked. Lighting in the designated daylighting zone shall brighten. When the photocell is uncovered, the reverse shall occur.	
16	Vacancy (Auto Off)	**Sequence:** When the occupancy sensor does not sense motion for a set amount of time (10 min, adj, to be programmed by lighting controls contractor), fixtures shall disengage.	
		Test Procedure: With lighting on, leave the space and observe. Fixtures should turn off after the set amount of time.	
17	Occupancy (Auto On/Off) (If Applicable)	**Sequence:** When movement is detected in the space, a maximum of 50% space lighting is to engage, per code. This can be accomplished by all fixtures dimmed by 50%, or 50% of the fixtures at full output. Auto off is to operate as mentioned above.	
		Test Procedure: With lights disengaged, enter the space. Lighting should engage at 50% output upon detection of movement.	

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Exterior Lighting – Functional Test Form

Project: Robertson Middle School
Building Owner: Lancaster Independent School District
Building Address: 822 W Pleasant Run Rd, Lancaster, TX 75146

Lighting Contractor: Horton

1	PLL Schedule	**Sequence:** Parking Lot Lighting is to engage based on an automated schedule (BAS, Internal, etc.) that will adjust to sunrise/sunset throughout the year.
		Test Procedure: Adjust schedule so that parking lot lights come on.
2	Wall Pack Lighting Schedule	**Sequence:** Wall Pack Lighting is to engage based on an automated schedule (BAS, Internal, etc.) that will adjust to sunrise/sunset throughout the year.
		Test Procedure: Adjust schedule so that Wall Pack Lighting comes on.
3	PLL Photocell	**Sequence:** Parking Lot Lighting is to engage/adjust output based on need determined by a photocell.
		Test Procedure: Verify Photocell operation and responsiveness.
4	Wall Pack Lighting Photocell	**Sequence:** Parking Lot Lighting is to engage/adjust output based on need determined by a photocell.
		Test Procedure: Cover photocell, ensuring all lighting is blocked. Fixtures shall increase output. When the photocell is uncovered, the reverse shall occur.
5	PLL Dimming/Off	**Sequence:** Parking Lot Lighting is to reduce by a minimum of 10% (adj) when no movement is sensed by an occupancy sensor. Upon a sense of movement, lighting is to be increased back to full output. (Reduction can be achieved by the dimming of all fixtures or by turning off a portion.)
		Test Procedure: Observe, from a distance, lighting reduce output with a lack of movement after the set amount of time (20 min, adj.)
6	Graphics/ Points/ Sensors	**Sequence:** The BAS shall integrate all required inputs and outputs into the front-end so that the owner is able to see the live system operation status.
		Test Procedure: Ensure all inputs and outputs required by the job specifications are present on the front end. Ensure all links are routed properly and that all sensors read correctly.
7	Trends	**Sequence:** The BAS shall trend all required input and output points with a frequency of once every 15 minutes.
		Test Procedure: Ensure Trends are present and properly trending data.

Appendix D – Issues Logs

Commissioning Issues Log

Project Name:	Robertson Middle School		
Building Owner:	Lancaster Independent School District	CxA Name: Justin Bristow	
Building Name:	Robertson Middle School	CxA Phone: 903.312.9213	
Building Address:	822 W Pleasant Run Rd, Lancaster, TX 75146	CxA email address: jbristow@emaengineer.com	

Issues Log Revision History`

Initial Issue Date:	7/27/2020	Open issues:	19
Updated:	8/12/2020	Open issues:	30
Updated:	9/28/2020	Open issues:	25
Updated:	11/23/20	Open issues:	17
Completed:	12/16/20	Open issues:	None

Issue #	Date Noted	Location	Issue Description / Recommended Action	Responsible Party	Issue Status
1	07/21/2020	Area F first floor/Unit F117	Has High humidity (88.9% @ 66.5F) and is over cooling(setpoint +/- 2F of 72.1F). Hot gas reheat looks to not be engaging (DAT 63.7F) during dehumidification(dehumidification is engaging). Addressed on Site	Mechanical Contractor	Closed
2	07/21/2020	Area F first floor/Unit F106	Has High humidity (84.7% @ 68.7F) and is over cooling(setpoint +/- 2F of 72.1F). Hot gas reheat looks to not be engaging (DAT 66.3F) during dehumidification(dehumidification is engaging). /Verify and correct hot gas reheat modulation valve	Controls Contractor	Closed
3	07/21/2020	Area A first floor/Unit VAV_A121	Space is overcooling. Unit has discharge air temp at 56.5. Hot water valve shows 100% open. Verify hot water valve operation.	Controls Contractor	Closed
4	07/21/2020	Area B first floor	Units VAV_B116A and VAV_B116C need to be recalibrated. Discharge air reads 888 degrees F. Verify sensors and controls display.	Controls Contractor	Closed
5	07/21/2020	Area H first floor/RTU_H116	Unit is not connected to controls.	Controls Contractor	Closed
6	07/21/2020	Area A second floor/VAV_A213	Space is overcooling. Unit has discharge air temp at 59.4. Hot water valve shows 100% open. Verify hot water valve operation.	Controls Contractor	Closed
7	07/21/2020	Area B second	Space is overcooling. Unit has discharge air temp at 62.5. Hot water valve shows 100% open. Verify hot water valve operation.	Controls Contractor	Closed

Issue #	Date Noted	Location	Issue Description / Recommended Action	Responsible Party	Issue Status
		floor/VAV_B220			
8	07/21/2020	Area A third floor/VAV_A305	Space is overcooling. Unit has discharge air temp at 59.1. Hot water valve shows 100% open. Verify hot water valve operation.	Controls Contractor	Closed
9	07/21/2020	Area A third floor/VAV_A304	Space is overcooling. Unit has discharge air temp at 56.5. Hot water valve shows 100% open. Verify hot water valve operation.	Controls Contractor	Closed
10	07/21/2020	Area A third floor/VAV_A303	Space is overcooling. Unit has discharge air temp at 56. Hot water valve shows 100% open. Verify hot water valve operation.	Controls Contractor	Closed
11	07/21/2020	Area A third floor/VAV_A309	Space is overcooling. Unit has discharge air temp at 57.3. Hot water valve shows 100% open. Verify hot water valve operation.	Controls Contractor	Closed
12	07/21/2020	Area B third floor/VAV B_319	Space is overcooling. Unit has discharge air temp at 62.2. Hot water valve shows 100% open. Verify hot water valve operation.	Controls Contractor	Closed
13	07/21/2020	Area B third floor/VAV_B320	Space is overcooling. Unit has discharge air temp at 61.2. Hot water valve shows 100% open. Verify hot water valve operation.	Controls Contractor	Closed
14	07/21/2020	Area B third floor/VAV_B301	Discharge air temperature reads 888 degrees F. Verify sensors and controls display.	Controls Contractor	Closed
15	07/21/2020	General Note	VAV rooftops are not ready to be checked.	Mechanical Contractor / Controls Contractor	Closed
16	07/21/2020	General Note	Boiler graphics to come at a later date.	Controls Contractor	Closed
17	07/21/2020	General Note	Need EF commands, Hot Water, Cooler/freezer temp, OA temp and humidity. Still not shown on front-end	Controls Contractor	Closed
18	07/21/2020	IDF D109	Verify that AC/AH #D109 is functioning properly. The IDF room that it serves has a space temp of 84F.	Controls Contractor / Mechanical Contractor	Closed
19	07/21/2020	General Note	Ionization status point not shown on graphics. Please provide. Still to come.	Controls Contractor	Closed

Issue #	Date Noted	Location	Issue Description / Recommended Action	Responsible Party	Issue Status
			*Determined not in scope for BAS Contractor		
20	8/12/2020	General Note/ RTUs	Fan speed on RTU sets at 100% for when in dehumidification, while only using 1 compressor for cooling. Verify correct fan speed for 1 compressor or if multiple compressors are supposed to be used during dehumidification.	Controls Contractor	Closed
21	8/12/2020 (9/28/2020)	Area H first floor/RTU_H116	RTU_H116 still offline from front end.(Unit is connected to front end but all values are 0)	Controls Contractor	Closed
22	8/12/2020	Boiler	Boilers do not show a return how water temperature. Please verify that graphic is needed.	Controls Contractor	Closed
23	8/12/2020	General/ VAVRTUs	VAVRTUs do not show supply fan speed cooling percentages, and bipolar ionization status or CO2 level status. Please verify that graphics are needed.	Control Contractor	Closed
24	8/12/2020	General/ VAVs	VAVs do not indicate which VAVRTU is serving unit. Please verify that graphic is needed for VAVs.	Control Contractor	Closed
25	8/12/2020	General/ VAVs	Setpoint offset overwritten shows to be overwritten on multiple VAV units. Please verify the need for an override instead of using auto settings on setpoint offsets.	Control Contractor	Closed
26	8/12/2020	General/ VAVRTUs	Multiple VAVRTUs shows high static pressure of exceeding 3.0 in/wc. Verify that graphic/sensors are working properly.	Control Contractors	Open
27	8/12/2020 (9/28/2020)	General/ VAVRTUs	Return air temperature graphic value does not match input value shown. Duct Static Hardware inputs reading differently than graphic value as well.	Control Contractors	Closed
28	8/12/2020	General/ VAVRTUs	VAVRTU are overcooling areas and have high static duct pressure. Verify that units fan speed and compressors are modulating to maintain temperature and duct pressure.	Control Contractors	Closed
29	8/12/2020	Areas D, G, and H/ RTUs	RTU_D101A, RTU_D101B, RTU_D101C, RTU_G100A, RTU_G100B, RTU_H107, and RTU_H111 are not able to cool down DAT to satisfy room temperature setpoints. Verify that units are operating properly.	Mechanical Contractors	Closed
30	8/12/2020	General	Appears that units are not bound to their schedules. Verify that units are bound to schedule.	Control Contractors	Closed
31	8/12/2020	Boiler	Boiler supply water temperature is showing 185F verify sensor/temperature.	Control Contractors	Closed
32	8/12/2020	Boiler	Boiler graphics do not show AHU status. Sequence indicates that AHU status and OA temp regulate the activation of Boiler. Verify if graphics status is needed for AHU.	Control Contractors	Closed

Issue #	Date Noted	Location	Issue Description / Recommended Action	Responsible Party	Issue Status
33	8/12/2020	Boiler	Boiler graphics does not show a temperature setpoint. Sequence indicates a boiler setpoint that is needed to be maintained. Verify sequence being used and if temperature setpoint needs to be displayed.	Control Contractors	Closed
34	9/28/2020	General/ VAV	Dampers appear to be commanded to 0.0% on multiple VAV units. Please verify if override is necessary.	Controls Contractor	Closed
35	9/28/2020	General/ VAV	Graphics for individual VAV units, do not show the room name and VAV name.	Controls Contractor	Closed
36	9/28/2020	General/ VAV	Minimum Flow Heat Setpoint appears to be overridden to same value as maximum. Please verify why override is necessary.	Controls Contractor	Clsoed
37	9/28/2020	General/ MDF/IDF	H113A_SpaceTemp and H113B_SpaceTemp show to have a space temperature of 0F. Please verify if systems are connected to controls correctly and/or sensors are working correctly.	Controls Contractor/ Mechanical Contractor	Closed
38	9/28/2020	Area F, First Floor/ RTU F120	Please verify if unit has proper logic and working properly. Unit keeps cycling into dehumidification mode, while humidity is only 48.3%.	Controls Contractor/ Mechanical Contractor	Closed
39	11/23/20	Area F, First Floor/ RTU F120	Please verify if units hot gas reheat is working properly. While in dehumidification DAT is around 55F.	Controls Contractor/ Mechanical Contractor	Closed
40	11/23/20	Boiler	OAT Enabled Manually overridden to 100F. Verify reason.	Controls Contractor/ Mechanical Contractor	Closed
41	11/23/20	VAV AHUS	Units are not maintaining duct static pressure setpoint. Because of this, many VAV terminal box dampers are at 100% open and not attaining desired CFM. This is also causing an overcooling of AHU DAT.	Controls Contractor/ Mechanical Contractor	Closed
42	11/23/20	Boiler Plant	With Effective Setpoint at 114.8, Boiler plant is shown to be discharging 183.9F with a return of 105.8F. Confirm plant operation.	Controls Contractor	Closed
43	11/23/20	Boiler Plant	Confirm boiler plant pumping speed sequence? Confirm	Controls Contractor	Closed
44	11/23/20	RTU G100B	Unit not communicating properly.	Controls Contractor	Closed
45	11/23/20	All RTUs	OA humidity point reading 100% all the time.	Controls Contractor	Closed

Issue #	Date Noted	Location	Issue Description / Recommended Action	Responsible Party	Issue Status
44	11/23/20	All VAV Boxes	When boxes are satisfied, damper is remaining at 100%	Controls Contractor	Closed

The commissioning authority shall sign and date the issues log once all open items have been completed

Name of Commissioning Authority: ____Justin Bristow________________

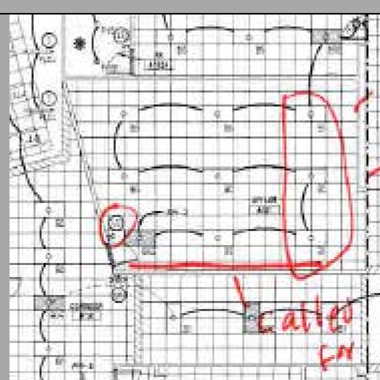
Signature of Commissioning Authority: ____________________________________

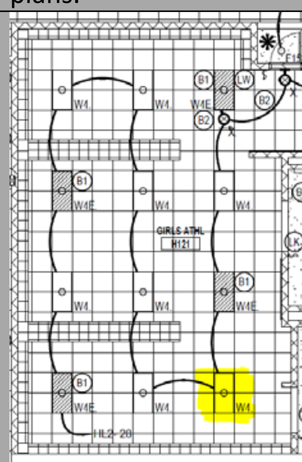
Date: _________12/16/20_______________________________________

EMA
DESIGN SOLVE ENHANCE

Commissioning Issues Log Complete

Project Name:	Robertson Middle School		
Building Owner:	Lancaster Independent School District	CxP Name: Justin Bristow	
Building Address:	822 W Pleasant Run Rd Lancaster, TX 75146	CxP Phone: 903.312.9213 CxP email address: jbristow@emaengineer.com	
	Issues Log Revision History		
Initial Issue Date:	7/27/2020	Open issues:	14
Updated:	8/12/2020	Open issues:	28
Updated:	9/30/2020	Open issues:	7
Updated:	11/23/20	Open issues:	2
Completed:		Open issues:	

Issue #	Date Noted	Location	Issue Description / Recommended Action	Responsible Party	Issue Status
1	07/21/2020	General Note	Confirm dimming of fixtures in designated daylighting zones per plans. Did not appear to dim as designed at time of visit.	Lighting Controls Contractor	Closed
2	07/21/2020	All LC switches	Scene 3 – ‘Presentation Mode’ not programmed per sequence schedule on plans.	Lighting Controls Contractor	Closed
3	07/21/2020	All LC switches	Confirm desired Scene 4 programming with design engineer.	Lighting Controls Contractor	Closed
4	07/21/2020	ART A119	Scene 3 is turning off all the lights rather than ‘presentation mode’ programming.	Lighting Controls Contractor	Closed
5	07/21/2020	A/V LAB	 Scene 2 is programmed incorrectly. Row circled above currently turning off in ‘AV Mode’ as opposed to teaching wall.	Lighting Controls Contractor	Closed
6	07/21/2020	ISS B108	Room is not programmed per schedule. Scenes 2-4 not currently programmed. Only scene 1 controls fixtures.	Lighting Controls Contractor	Closed

Issue #	Date Noted	Location	Issue Description / Recommended Action	Responsible Party	Issue Status
7	07/21/2020	Library B116	“Reading area” is shown to be off on controller screen but fixtures are on.	Lighting Controls Contractor	Closed
8	07/21/2020	RR E114	The switch in this bathroom is programmed for occupancy though scheduled to operate as vacancy. Confirm with design engineer the desired programming for this single-user restroom.	Lighting Controls Contractor	Closed
9	07/21/2020	Competition GYM G101	Scene 2 not functioning properly.	Lighting Controls Contractor	Closed
10	07/21/2020	Shower H122	Only Scene 1 currently programmed. Scenes 2-4 to be programmed per sequence schedule on plans.	Lighting Controls Contractor	Closed
11	07/21/2020	Girls ATHL H121	 Indicated fixture not turning off with switch.	Lighting Controls Contractor	Closed
12	07/21/2020	Classroom A215	Scene 2 does not function properly.	Lighting Controls Contractor	Closed
13	07/21/2020	Science A220	Lighting did not turn on with occupancy as indicated on plans. Confirm proper operation of occupancy programming.	Lighting Controls Contractor	Closed
14	07/21/2020	Janitor B217	Light is flickering when commanded off.	Lighting Controls Contractor	Closed
15	08/12/2020	All Spaces	Vacancy sensors appear to not be working properly.	Lighting Controls Contractor	Closed
16	08/12/2020	B302	Switch not programmed properly. Scene 1 is on/off only. Scene 2 does not dim to 40%. Scene 3 and 4 turn all fixtures off.	Lighting Controls Contractor	Closed
17	08/12/2020	B317	Currently set as occupancy. Should be set as vacancy according to drawings.	Lighting Controls Contractor	Closed

Issue #	Date Noted	Location	Issue Description / Recommended Action	Responsible Party	Issue Status
18	08/12/2020	A301	Room is currently setup with the wrong A/V wall.	Lighting Controls Contractor	Closed
19	08/12/2020	A327	Fixture at the very front of the room does not appear to be included in the A/V wall. Verify whether this is correct.	Lighting Controls Contractor	Closed
20	08/12/2020	A303	Switch not programmed properly. Scene 1 is on/off only. Scenes 2, 3 and 4 appear to not do anything.	Lighting Controls Contractor	Closed
21	08/12/2020	A305	Only one fixture in the room appears to be changing for scenes 2 and 3.	Lighting Controls Contractor	Closed
22	08/12/2020	A306	Scene 2 and 3 do not dim to 40%. They appear to be dimming to around 60%.	Lighting Controls Contractor	Closed
23	08/12/2020	A308	Currently set as occupancy. Should be set as vacancy according to drawings.	Lighting Controls Contractor	Closed
24	08/12/2020	A309	Currently set as occupancy. Should be set as vacancy according to drawings.	Lighting Controls Contractor	Closed
25	08/12/2020	A320	Scene 3 currently dims all fixtures to 40%.	Lighting Controls Contractor	Closed
26	08/12/2020	A320	Currently set as vacancy. Should be set as occupancy according to drawings.	Lighting Controls Contractor	Closed
27	08/12/2020	D104	LE type switch appears to have been installed while drawings specify a LS type switch	Lighting Controls Contractor	Closed
28	08/12/2020	Kitchen	All of the switches in the kitchen appear to not be programmed.	Lighting Controls Contractor	Closed

The Commissioning Service Provider shall sign and date the issues log once all open items have been completed

Name of Commissioning Service Provider: Justin Bristow

Signature of Commissioning Service Provider: ____________________

Date: 11/23/20

Appendix E – Warranty Report

Commissioning Warranty Report

Project Name:	Robertson Middle School		
Building Owner:	Lancaster Independent School District	CxA Name:	
Building Name:		CxA Phone:	
Building Address:	822 W Pleasant Run Rd, Lancaster, TX 75146	CxA email address:	

<u>Warranty Report Revision History`</u>

Initial Issue Date:		Open issues:	
Updated:		Open issues:	
Completed:		Open issues:	None

Item #	Date Noted	Location	Issue Description / Recommended Action	Responsible Party	Issue Status
1	01/20/2020	Room A101		Controls Contractor	Open
					Closed

Item #	Date Noted	Location	Issue Description / Recommended Action	Responsible Party	Issue Status
Comments:					

The commissioning authority shall sign and date the warranty report when issued.

Name of Commissioning Authority: ______________________

Signature of Commissioning Authority: ___________________

Date: ____

Elsie Robertson Middle School
Construction Close-Out Documents and Reports
January 4, 2021

01 Project Manual

- 00 Final List of Subcontractors
- 01 Specs
- 02 Addendums
- 03 Architects Supplement and Information (ASI's)
- 04 Request for Information (RIF's)
- 05 Shop Drawings, Product Data Samples and Markups
- 06 Contingency Allowance Expenditure Authorizations (CAEA's)
- 07 Certificate of Subject Completion
- 08 Certificate of Occupancy
- 09 Agreements that formal payment does not relieve the surety of any obligation

02 As-Built Drawings

- Including all trades: Civil, Landscape, Architectural, Structural, Theater, Food Service, Roofing, MPE, Technology.

03 Operation and Maintenance Manuals

- For all devices and systems installed in building.

04 Warranties

- For all products installed in building.

05 Miscellaneous

- 01 Test and Balancing Reports (TAB)
- 02 Texas Accessibility Standard Report (TAS)
- 03 Attic Stock
- 04 Punch Lists
  - 01 Civil Punch List
  - 02 Landscape Punch List
  - 03 Architecture Punch Lists
  - 04 Theater Punch List
  - 06 Kitchen Punch List
  - 07 Roofing Punch List
  - 08 Mechanical, Electrical and Plumbing Punch Lists (MEP)
  - 11 Technology Punch List
- 05 Final Inspections
- 06 Subcontractors Statements of Responsibility for storm shelter work
- 07 Owner Training Information (Sign-in Sheets)
- 08 GC Certifications
  - Certification of Asbestos Free Project
  - Certification of Lead-Free Potable Water System

Project:	Lancaster ISD Elsie Robertson Middle School	January 4, 2021
Project No:	1732	**Change Order 02**

To: Glen Ricks
Joeris General Contractors
3030 Lyndon B Johnson Freeway, Suite 1000
Dallas, TX 75234

Attachments: N/A
Copies: File, Program Manager

Description
Final Contingency deductive change order.

The original contract sum, excluding contingency, was_______$51,325,000.00
The owner controlled contingency amount was an additional____$825,000.00
The total original contract sum was________________________$52,150,000.00
The net change by previous authorized change orders_________$1,093,762.00
The contract sum prior to this change order was_____________$53,243,762.00
The contract sum will be decreased by this change order__________$75,745.56
The new contract sum including this change order will be_____$53,168,016.44

The contract time will be increased by 0 days.
The date of substantial completion as of the date of this change order therefore is October 15, 2020

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

WRA Architects, Inc.	Lancaster ISD	Joeris General Contractors
ARCHITECT *(Firm name)*	**OWNER** *(Firm Name)*	**CONTRACTOR** *(Firm name)*
12377 Merit Dr. Ste 1800, Dallas, TX 75251	1003 N Dallas Ave., Lancaster, TX 75146	3030 LBJ Freeway, Suite 1000 Dallas, TX 75234
ADDRESS	**ADDRESS**	**ADDRESS**
Mitchell Fuqua	John Ellis Price	Glen Ricks
BY *(Signature)*	**BY** *(Signature)*	**BY** *(Signature)*
Mitchell Fuqua	John Ellis Price	Glen Ricks
(Typed name)	*(Typed name)*	*(Typed name)*
1/4/2021	01/04/2021	01/04/2021
DATE	**DATE**	**DATE**

Dr. John Price
Chief Operations Officer
Lancaster ISD
1003 N. Dallas Ave.
Lancaster, TX 75146

January 5, 2021

Re: Lancaster ISD Elsie Robertson Middle School
Purchase Order No. 22916
WRA Project No. 1732

Dear Dr. Price,

This will transmit Certificate for Payment No. 29 in the amount of **$2,603,712.72** on the above referenced project. We have checked this estimate and payment is recommended.

Note: This is the FINAL PAY APP for this scope of work.

Please send payment and one copy of the estimate to the Contractor:

Glen Ricks
Joeris General Contractors
3030 LBJ Freeway, Suite 1000
Dallas, TX 75234

Sincerely,

Mitchell Fuqua, AIA, NCARB
Associate

WHEN WHO YOU WORK WITH MATTERS
WRA Architects · 12377 Merit Drive, Suite 1800, Dallas, Texas 75251 · 214-750-0077 · www.wraarchitects.com

JOERIS General Contractors, Ltd.

Application for Payment

FINAL PAY APP

Project # 18065 - Lancaster ISD Robertson MS

Application Date: **January 05, 2021** **Contract No:** **000**

To: James Thomas
Lancaster ISD
422 S. Centre Ave.
Lancaster, TX 75146
972-218-1400

From: Glen Ricks
Joeris General Contractors, Ltd
3030 Lyndon B Johnson Freeway
Suite 1000
Dallas, Texas 75234
817-204-0770

CONTRACTOR'S APPLICATION FOR PAYMENT & LIEN WAIVER

Application No: **29** Period From: **January 01, 2021** Period To: **January 31, 2021**

Application For Payment Summary

1. Original Contract Value	$ 52,150,000.00
2. Net Change by Change Orders	-$ 75,745.56
3. Contract Value To Date	$ 52,074,254.44
4. Total Completed & Stored To Date	$ 52,074,254.44
5. Total Retainage	$ -
6. Total Earned Less Retainage	$ 52,074,254.44
7. Less Previous Certificates For Payment	$ 49,470,541.72
8. Current Payment Due	$ 2,603,712.72

I hereby certify that the work performed and the materials supplied to date, as shown on the above schedule, represents the actual value of accomplishment under the terms of the Contract (and all authorized changes thereto) relating to the above project.

I also certify that payments, less applicable retention, have been made through the period covered by previous payments received from the Contractor, to (1) all my subcontractors and sub-subcontractors and (2) for all materials and labor used in or in connection with performance of this Contract. I further certify that I have complied with Federal, State and Local tax laws, including Social Security laws, Unemployment Compensation laws, and Workers' Compensation laws insofar as applicable to the performance of the Contract.

For valuable consideration, the receipt of which is hereby acknowledged, the undersigned hereby waives, relinquishes, and releases any and all claims, all mechanics, material, or other liens which the undersigned, or any person working under or through the undersigned , may have in relation to the Contractor and its surety. The undersigned shall indemnify and save the Contractor harmless from and against all claims, liens, liabilities, actions, causes of action, injuries, damages, and expenses, arising from or out of the Contract or any occurrence on the Project caused by the act of omission of the undersigned, its agents, servants, and employees, and upon notice from the Contractor, shall defend such claims at its own expense, including attorney's fees related thereto.

THIS LIEN WAIVER IS NOT VALID UNTIL RECEIPT OF PAYMENT.

STATE OF TEXAS
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me **Tuesday, January 5, 2021**

By: ____________________ Date: 01/05/2021

LACI WHITTEN
Notary Public
STATE OF TEXAS
My Comm. Exp. 03/21/2022
ID# 128757039

CONTRACTOR / SUPPLIER
Joeris General Contractors, Ltd

By: ____________________

Joeris General Contractors, Ltd
Karl Joeris, Vice President

APPLICATION AND CERTIFICATE FOR PAYMENT

JOERIS General Contractors

TO OWNER:	**Lancaster ISD** 422 S. Centre Ave. Lancaster, TX 75146	PROJECT:	**Lancaster ISD Robertson MS** 822 W. Pleasant Run Rd. Lancaster, TX 75146	APPLICATION NO: PERIOD TO: PROJECT NO:	**29** **01/31/21** **18065-0**
FROM CONTRACTOR:	**Joeris General Contractors, Ltd** 3030 Lyndon B. Johnson Freeway, Suite 1000 Dallas, Texas 75234	VIA ARCH / CONSULTANT:	**WRA Architects, Inc.** 12377 Merit Drive, Suite 1800 Dallas, Texas 75251	CONTRACT DATE: PROJECT NOS:	 18065-O - CONTRACTOR 18065-O - CONSULTANT 18065-O - OWNER

CONTRACT FOR:

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment as shown below, in connection with the Contract.
Continuation Sheet is attached.

1. **ORIGINAL CONTRACT SUM**... $ 52,150,000.00
2. **Net change by Change Orders**... -$ 75,745.56
3. **CONTRACT SUM TO DATE**.. $ 52,074,254.44
4. **TOTAL COMPLETED & STORED TO DATE**....................... $ 52,074,254.44
5. **RETAINAGE:**
   a. Completed Work $ -
   b. Stored Material $ -
   Total Retainage... $ -
6. **TOTAL EARNED LESS RETAINAGE**................................... $ 52,074,254.44
7. **LESS PREVIOUS CERTIFICATES FOR PAYMENT**............ $ 49,470,541.72
8. **CURRENT PAYMENT DUE**.. **$ 2,603,712.72**
9. **BALANCE TO FINISH, INCLUDING RETAINAGE**................ $ 0.00

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	$ -	$ -
Total approved this month	$ -	$ -
TOTALS	$ -	$ -
NET CHANGES by Change Order	$ -	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and the belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Joeris General Contractors, Ltd

By: ______________________ Date: 01/05/21

Joeris General Contractors, Ltd
Karl Joeris, Vice President

State of: Texas

County of: Dallas

Subscribed and sworn to before

me this 5th day of January 2021

Notary Public: ______________________

Laci Whitten

My Commission expires: March 21, 2022

LACI WHITTEN
Notary Public
STATE OF TEXAS
My Comm. Exp. 03/21/2022
ID# 129757039

CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the contract Documents, and the contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED.. $ 2,603,712.72

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

ARCHITECT / LEAD CONSULTANT:

By: ______________________ Date: 1/5/2021

This certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of Owner or Contractor under this Contract.

CONTINUATION SHEET - Elsie Robertson

APPLICATION AND CERTIFICATE FOR PAYMENT,
containing Contractors's signed Certification, is attached.
In tabulations below, amounts are stated to the nearest dollar.
Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 029
APPLICATION DATE: 1/25/2021
PERIOD TO: 2/1/2021
CONSULTANT'S PROJECT NO:

Current Contract: $52,074,254.44
Project Retainage currently set to: 0%

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED FROM PREV (D + E)	WORK COMPLETED THIS PERIOD	MATERIALS STORED (NOT IN D OR E)	TOTAL COMPLETED & STORED TO DATE (D + E + F)	% COMPLETE (G / C)	BALANCE TO FINISH (C - G)	RETAINAGE
	DIVISION 02 - EXISTING CONDITIONS								
1	**02 00 00 - DEMOLITION**	$538,964	$538,964.14			$538,964.14	100.00%	$0.00	$0.00
	DIVISION 03 - CONCRETE								
	03 00 00 - CONCRETE								
2	Piers Material	$808,892	$808,891.94			$808,891.94	100.00%	$0.00	$0.00
3	Piers Labor	$539,260	$539,260.00			$539,260.00	100.00%	$0.00	$0.00
4	Grade Beams Material	$965,063	$965,063.00			$965,063.00	100.00%	$0.00	$0.00
5	Grade Beams Labor	$643,374	$643,374.00			$643,374.00	100.00%	$0.00	$0.00
6	Concrete Slab / Non Shrink Material	$1,082,493	$1,082,493.00			$1,082,493.00	100.00%	$0.00	$0.00
7	Concrete Slab Labor	$721,659	$721,659.00			$721,659.00	100.00%	$0.00	$0.00
	DIVISION 04 - MASONRY								
	04 00 00 - MASONRY								
8	Shop Drawings	$47,250	$47,250.27			$47,250.27	100.00%	$0.00	$0.00
9	CMU Material	$1,370,258	$1,370,257.78			$1,370,257.78	100.00%	$0.00	$0.00
10	CMU Labor	$897,755	$897,755.10			$897,755.10	100.00%	$0.00	$0.00
11	Brick Material	$519,753	$519,752.95			$519,752.95	100.00%	$0.00	$0.00
12	Brick Labor	$756,004	$756,004.29			$756,004.29	100.00%	$0.00	$0.00
13	Cast Stone Material	$378,002	$378,002.15			$378,002.15	100.00%	$0.00	$0.00
14	Cast Stone Labor	$236,251	$236,251.34			$236,251.34	100.00%	$0.00	$0.00
15	ICF Material	$283,502	$283,501.61			$283,501.61	100.00%	$0.00	$0.00
16	ICF Labor	$236,251	$236,251.34			$236,251.34	100.00%	$0.00	$0.00
	DIVISION 05 - METALS								
	05 00 00 - STEEL								
17	Engineering	$251,069	$251,069.04			$251,069.04	100.00%	$0.00	$0.00
18	Anchor Bolts / Embeds Material	$100,428	$100,427.62			$100,427.62	100.00%	$0.00	$0.00
19	Structural Beams & Columns Material	$2,560,904	$2,560,904.24			$2,560,904.24	100.00%	$0.00	$0.00
20	Joist / Deck Material	$1,054,490	$1,054,489.98			$1,054,489.98	100.00%	$0.00	$0.00
21	Architectural - Stairs & Railings Material	$150,641	$150,641.43			$150,641.43	100.00%	$0.00	$0.00
22	Erection	$903,849	$903,848.56			$903,848.56	100.00%	$0.00	$0.00
	DIVISION 06 - WOOD, PLASTICS & COMPOSITES								
	06 41 16 - MILLWORK								
23	Millwork Material / Fabrication	$641,955	$641,954.72			$641,954.72	100.00%	$0.00	$0.00
24	Millwork Installation	$275,123	$275,123.45			$275,123.45	100.00%	$0.00	$0.00
	DIVISION 07 - THERMAL & MOISTURE PROTECTION								
	07 13 26 - WATERPROOFING								
25	Joint Sealants - Paving	$73,464	$73,464.15			$73,464.15	100.00%	$0.00	$0.00
26	Joint Sealants - Building	$34,571	$34,571.37			$34,571.37	100.00%	$0.00	$0.00
27	Water Repellent	$246,321	$246,320.98			$246,320.98	100.00%	$0.00	$0.00
28	Flexible Flashing Material - Windows	$54,450	$54,449.90			$54,449.90	100.00%	$0.00	$0.00
29	Flexible Flashing Labor - Windows	$23,336	$23,335.67			$23,335.67	100.00%	$0.00	$0.00

CONTINUATION SHEET - Elsie Robertson

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	07 53 70 - ROOFING								
30	Mobilization / Submittals	$17,448	$17,447.74			$17,447.74	100.00%	$0.00	$0.00
31	Flat Elvaloy Roof Material	$1,127,124	$1,127,123.98			$1,127,123.98	100.00%	$0.00	$0.00
32	Flat Elvaloy Roof Labor	$373,382	$373,381.63			$373,381.63	100.00%	$0.00	$0.00
33	Metal Roof Material - Standing Seam / Wall Panel	$48,854	$48,853.67			$48,853.67	100.00%	$0.00	$0.00
34	Metal Roof Labor - Standing Seam / Wall Panel	$73,281	$73,280.51			$73,280.51	100.00%	$0.00	$0.00
35	Sheet Metal Material - Flashing, Coping, Receivers	$41,875	$41,874.58			$41,874.58	100.00%	$0.00	$0.00
36	Sheet Metal Labor - Flashing, Coping, Receivers	$62,812	$62,811.86			$62,811.86	100.00%	$0.00	$0.00
	DIVISION 08 - OPENINGS								
	08 11 13 - DOORS								
37	HM Doors & Frames & Tornado Material & Labor	$176,054	$176,053.94			$176,053.94	100.00%	$0.00	$0.00
38	Flush Wood Doors Material & Labor	$145,436	$145,435.87			$145,435.87	100.00%	$0.00	$0.00
39	Door Hardware Material & Labor	$443,962	$443,962.12			$443,962.12	100.00%	$0.00	$0.00
	08 33 26 - OVERHEAD DOORS								
40	Material	$52,768	$52,767.81			$52,767.81	100.00%	$0.00	$0.00
41	Labor	$2,777	$2,777.25			$2,777.25	100.00%	$0.00	$0.00
	08 80 00 - GLASS AND GLAZING								
42	Shop Drawings	$48,938	$48,937.72			$48,937.72	100.00%	$0.00	$0.00
43	Glass Material	$309,939	$309,938.92			$309,938.92	100.00%	$0.00	$0.00
44	Aluminum Material	$456,752	$456,752.10			$456,752.10	100.00%	$0.00	$0.00
45	Break Metal - Storefront / Curtain Wall	$130,501	$130,500.60			$130,500.60	100.00%	$0.00	$0.00
46	Installation Labor	$685,128	$685,128.14			$685,128.14	100.00%	$0.00	$0.00
	DIVISION 09 - FINISHES								
	09 29 00 - DRYWALL								
47	Exterior Framing Shop Drawings	$46,264	$46,263.62			$46,263.62	100.00%	$0.00	$0.00
48	Exterior Framing Material	$506,382	$506,381.62			$506,381.62	100.00%	$0.00	$0.00
49	Exterior Framing Labor	$210,391	$210,391.02			$210,391.02	100.00%	$0.00	$0.00
50	Sheathing Material	$448,398	$448,397.59			$448,397.59	100.00%	$0.00	$0.00
51	Sheathing Labor	$114,157	$114,157.26			$114,157.26	100.00%	$0.00	$0.00
52	Interior Framing Material	$275,711	$275,711.12			$275,711.12	100.00%	$0.00	$0.00
53	Interior Framing Labor	$181,465	$181,465.33			$181,465.33	100.00%	$0.00	$0.00
54	Drywall Material	$363,941	$363,940.54			$363,940.54	100.00%	$0.00	$0.00
55	Drywall Labor	$385,811	$385,811.02			$385,811.02	100.00%	$0.00	$0.00
56	Acoustical Ceiling Material	$387,015	$387,014.93			$387,014.93	100.00%	$0.00	$0.00
57	Acoustical Ceiling Labor	$156,183	$156,183.49			$156,183.49	100.00%	$0.00	$0.00
58	Insulation / Rigid Material	$46,264	$46,263.62			$46,263.62	100.00%	$0.00	$0.00
59	Insulation / Rigid Labor	$11,053	$11,052.77			$11,052.77	100.00%	$0.00	$0.00
60	Acoustical / Decorative Panel Material	$31,807	$31,807.45			$31,807.45	100.00%	$0.00	$0.00
61	Acoustical / Decorative Panel Labor	$15,904	$15,903.73			$15,903.73	100.00%	$0.00	$0.00
	09 24 00 - PLASTER								
62	Plaster Material	$238,502	$238,502.23			$238,502.23	100.00%	$0.00	$0.00
63	Plaster Labor	$112,236	$112,236.35			$112,236.35	100.00%	$0.00	$0.00
	09 65 00 - FLOORING - Wall								
64	Ceramic Tile Material	$722,197	$722,197.02			$722,197.02	100.00%	$0.00	$0.00
65	Ceramic Tile Labor	$127,447	$127,446.53			$127,446.53	100.00%	$0.00	$0.00

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JOERIS General Contractors

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66	VCT / Carpet / Sheet Vinyl Material	$640,439	$640,438.86			$640,438.86	100.00%	$0.00	$0.00
67	VCT / Carpet / Sheet Vinyl Labor	$113,019	$113,018.62			$113,018.62	100.00%	$0.00	$0.00
	09 91 00 - PAINTING								
68	Painting Material	$327,939	$327,939.41			$327,939.41	100.00%	$0.00	$0.00
69	Tape / Bed Material	$49,191	$49,190.91			$49,190.91	100.00%	$0.00	$0.00
70	Interior Prime / Paint	$427,961	$427,960.93			$427,960.93	100.00%	$0.00	$0.00
71	Exterior Prime / Paint	$14,757	$14,757.27			$14,757.27	100.00%	$0.00	$0.00
	DIVISION 10 - SPECIALTIES								
	SPECIALTIES								
72	Visual Display Boards Material	$264,352	$264,352.39			$264,352.39	100.00%	$0.00	$0.00
73	Visual Display Boards Labor	$52,870	$52,870.48			$52,870.48	100.00%	$0.00	$0.00
74	Toilet Partitions/Accessories Material	$158,611	$158,611.44			$158,611.44	100.00%	$0.00	$0.00
75	Toilet Partitions/Accessories Labor	$26,435	$26,435.24			$26,435.24	100.00%	$0.00	$0.00
76	Fire Specialties/Cubicle Curtain Material	$15,861	$15,861.14			$15,861.14	100.00%	$0.00	$0.00
77	Fire Specialties/Cubicle Curtain Labor	$10,574	$10,574.10			$10,574.10	100.00%	$0.00	$0.00
	DIVISION 11 - EQUIPMENT								
	11 66 23 - FIELD EQUIPMENT								
78	Material	$245,827	$245,827.05			$245,827.05	100.00%	$0.00	$0.00
79	Labor	$81,942	$81,942.35			$81,942.35	100.00%	$0.00	$0.00
	11 61 00 - STAGE EQUIPMENT								
80	Material	$231,732	$231,732.09			$231,732.09	100.00%	$0.00	$0.00
81	Labor	$99,314	$99,313.75			$99,313.75	100.00%	$0.00	$0.00
	11 73 29 - PATIENT CARE EQUIPMENT								
82	Material	$13,360	$13,360.30			$13,360.30	100.00%	$0.00	$0.00
83	Labor	$8,907	$8,906.87			$8,906.87	100.00%	$0.00	$0.00
	DIVISION 14 - CONVEYING SYSTEMS								
	14 24 23 - ELEVATOR								
84	Material	$58,575	$58,574.71			$58,574.71	100.00%	$0.00	$0.00
85	Labor	$58,575	$58,574.71			$58,574.71	100.00%	$0.00	$0.00
	DIVISION 21 - FIRE SUPPRESSION								
	21 13 14 - FIRE SPRINKLER								
86	Design	$38,611	$38,611.05			$38,611.05	100.00%	$0.00	$0.00
87	Material	$347,499	$347,499.42			$347,499.42	100.00%	$0.00	$0.00
88	Labor	$386,110	$386,110.47			$386,110.47	100.00%	$0.00	$0.00
	DIVISION 22 - PLUMBING								
	22 00 00 - PLUMBING								
89	Domestic Material	$586,745	$586,745.14			$586,745.14	100.00%	$0.00	$0.00
90	Domestic Water Labor	$391,163	$391,163.43			$391,163.43	100.00%	$0.00	$0.00
91	Sanitary Material	$425,390	$425,390.23			$425,390.23	100.00%	$0.00	$0.00
92	Sanitary Labor	$283,593	$283,593.48			$283,593.48	100.00%	$0.00	$0.00
93	Gas Material	$29,337	$29,337.26			$29,337.26	100.00%	$0.00	$0.00
94	Gas Labor	$19,558	$19,558.17			$19,558.17	100.00%	$0.00	$0.00
95	Fixtures Material	$249,367	$249,366.68			$249,366.68	100.00%	$0.00	$0.00
96	Fixtures Labor	$166,244	$166,244.46			$166,244.46	100.00%	$0.00	$0.00

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97	Pipe Insulation Material	$176,024	$176,023.54			$176,023.54	100.00%	$0.00	$0.00
98	Pipe Insulation Labor	$117,349	$117,349.03			$117,349.03	100.00%	$0.00	$0.00
	DIVISION 23 - HVAC								
	23 00 00 - HVAC EQUIPMENT								
99	Ductwork/Insulation/Grilles Material	$1,391,963	$1,391,963.12			$1,391,963.12	100.00%	$0.00	$0.00
100	RTU's/Roof Curbs/Boilers/Controls Material	$2,200,200	$2,200,199.78			$2,200,199.78	100.00%	$0.00	$0.00
101	Labor	$898,041	$898,040.73			$898,040.73	100.00%	$0.00	$0.00
	DIVISION 26 - ELECTRICAL								
	26 00 00 - ELECTRICAL								
102	Electrical Panels Material	$941,996	$941,995.68			$941,995.68	100.00%	$0.00	$0.00
103	Electrical Panels Labor	$470,998	$470,997.84			$470,997.84	100.00%	$0.00	$0.00
104	Switchgear Material	$1,036,195	$1,036,195.24			$1,036,195.24	100.00%	$0.00	$0.00
105	Switchgear Labor	$565,197	$565,197.41			$565,197.41	100.00%	$0.00	$0.00
106	Conduit / Wire Material	$1,224,594	$1,224,594.38			$1,224,594.38	100.00%	$0.00	$0.00
107	Conduit / Wire Labor	$1,601,393	$1,601,392.65			$1,601,392.65	100.00%	$0.00	$0.00
108	Interior Lighting Material	$1,130,395	$1,130,394.81			$1,130,394.81	100.00%	$0.00	$0.00
109	Interior Lighting Labor	$1,224,594	$1,224,594.38			$1,224,594.38	100.00%	$0.00	$0.00
110	Exterior Lighting Material	$659,397	$659,396.97			$659,396.97	100.00%	$0.00	$0.00
111	Exterior Lighting Labor	$282,599	$282,598.70			$282,598.70	100.00%	$0.00	$0.00
112	Generators Material	$188,399	$188,399.14			$188,399.14	100.00%	$0.00	$0.00
113	Generators Labor	$94,200	$94,199.57			$94,199.57	100.00%	$0.00	$0.00
	DIVISION 27 - COMMUNICATIONS								
	27 00 00 - AUDIO VISUAL								
114	Material	$1,135,209	$1,135,208.64			$1,135,208.64	100.00%	$0.00	$0.00
115	Labor	$283,802	$283,802.16			$283,802.16	100.00%	$0.00	$0.00
	DIVISION 28 - SAFETY AND SECURITY								
116	**28 31 24 - Intruder Alarm**	$46,540	$46,540.35			$46,540.35	100.00%	$0.00	$0.00
	Material								
	Labor								
	28 37 13 - Gunshot Detection								
117	Material	$122,634	$122,633.83			$122,633.83	100.00%	$0.00	$0.00
118	Labor	$21,641	$21,641.26			$21,641.26	100.00%	$0.00	$0.00
	28 46 21 - Fire Alarm								
119	Shop Drawings	$7,912	$7,911.86			$7,911.86	100.00%	$0.00	$0.00
120	Material	$162,891	$162,891.23			$162,891.23	100.00%	$0.00	$0.00
121	Labor	$103,785	$103,784.98			$103,784.98	100.00%	$0.00	$0.00
	DIVISION 31 - EARTHWORK								
	31 00 00 - EARTHWORK								
122	Excavation	$1,095,060	$1,095,060.37			$1,095,060.37	100.00%	$0.00	$0.00
123	Site Demolition / Termite Control	$456,275	$456,275.15			$456,275.15	100.00%	$0.00	$0.00
124	Moisture Conditioning	$273,765	$273,765.09			$273,765.09	100.00%	$0.00	$0.00
125	**31 51 13 - SOIL STABILIZATION**	$206,619	$206,619.47			$206,619.47	100.00%	$0.00	$0.00
	DIVISION 32 - EXTERIOR IMPROVEMENTS								

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	32 00 00 - LANDSCAPING								
126	Materials	$109,025	$109,024.61			$109,024.61	100.00%	$0.00	$0.00
127	Labor	$163,537	$163,536.91			$163,536.91	100.00%	$0.00	$0.00
	EXTERIOR PAVING								
128	Paving Material	$40,884	$40,884.23			$40,884.23	100.00%	$0.00	$0.00
129	Paving Labor	$27,256	$27,256.15			$27,256.15	100.00%	$0.00	$0.00
	DIVISION 33 - UTILITIES								
	33 00 00 - SITE UTILITIES								
130	Material - Storm, Hydrants, Box Culverts	$826,912	$826,911.85			$826,911.85	100.00%	$0.00	$0.00
131	Labor	$1,240,368	$1,240,367.78			$1,240,367.78	100.00%	$0.00	$0.00
132	**OWNER CONTINGENCY**	$75,745.56						$75,745.56	$0.00
133	CAEA 001 - Relocate Water Line & Fire Hydrant	$5,962.00	$5,962.00			$5,962.00	100.00%	$0.00	$0.00
134	CAEA 002 - Added Joist per RFI #12	$1,100.00	$1,100.00			$1,100.00	100.00%	$0.00	$0.00
135	CAEA 003 - Manhole Replacement	$10,007.00	$10,007.00			$10,007.00	100.00%	$0.00	$0.00
136	CAEA 004 - ASI #006 - Trainer's Appliances	$1,904.00	$1,904.00			$1,904.00	100.00%	$0.00	$0.00
137	CAEA 005-Mechanical COR #12	$3,307.00	$3,307.00			$3,307.00	100.00%	$0.00	$0.00
138	CAEA 006-Aquaponics COR #11	$6,751.00	$6,751.00			$6,751.00	100.00%	$0.00	$0.00
139	CAEA 007 - COR #009 ASI 001 City Comments	$7,960.00	$7,960.00			$7,960.00	100.00%	$0.00	$0.00
140	CAEA 008 - Elevator Motor Clarification	$2,588.00	$2,588.00			$2,588.00	100.00%	$0.00	$0.00
141	CAEA 009 COR 006 ASI 003 - Elec Site	$14,510.00	$14,510.00			$14,510.00	100.00%	$0.00	$0.00
142	CAEA 010 COR #016 RFI #046 - Manhole Tie-In	$12,338.00	$12,338.00			$12,338.00	100.00%	$0.00	$0.00
143	CAEA 011 - Mechanical Changes	$41,121.00	$41,121.00			$41,121.00	100.00%	$0.00	$0.00
144	CAEA 012 COR 015 RFI 031	$5,370.00	$5,370.00			$5,370.00	100.00%	$0.00	$0.00
145	CAEA 013 COR 018 RFI 055 - Manhole Removal	$6,651.00	$6,651.00			$6,651.00	100.00%	$0.00	$0.00
146	CAEA 014 - Tech Lab	$2,873.00	$2,873.00			$2,873.00	100.00%	$0.00	$0.00
147	CAEA 015 - RFI 061 - Brick Manhole Offset	$2,570.00	$2,570.00			$2,570.00	100.00%	$0.00	$0.00
148	CAEA 016 - Manhole Replacement #2	$10,000.00	$10,000.00			$10,000.00	100.00%	$0.00	$0.00
149	CAEA 017 - MC Cable Substitution	-$50,000.00	-$50,000.00			-$50,000.00	100.00%	$0.00	$0.00
150	CAEA 018 - RFI 070 Auditorium Wall Tile Demo	$2,980.00	$2,980.00			$2,980.00	100.00%	$0.00	$0.00
151	CAEA 019 - COR 024 - RFI 054	$9,123.00	$9,123.00			$9,123.00	100.00%	$0.00	$0.00
152	CAEA 020 - ASI 011 - COR 021	-$2,870.00	-$2,870.00			-$2,870.00	100.00%	$0.00	$0.00
153	CAEA 021 - RFI 052	$2,375.00	$2,375.00			$2,375.00	100.00%	$0.00	$0.00
154	CAEA 022 - COR 031 - ASI 013	-$174.00	-$174.00			-$174.00	100.00%	$0.00	$0.00
155	CAEA 023 - RFI 065	$3,687.00	$3,687.00			$3,687.00	100.00%	$0.00	$0.00
156	CAEA 024 CO 033	-$3,286.00	-$3,286.00			-$3,286.00	100.00%	$0.00	$0.00
157	CAEA 025 COR 029 - ASI 015	$26,328.00	$26,328.00			$26,328.00	100.00%	$0.00	$0.00
158	CAEA 026- RFI 77 Auditorium Mechanical	$10,958.00	$10,958.00			$10,958.00	100.00%	$0.00	$0.00
159	CAEA 027 - COR036 - Projector Relocates	$7,689.00	$7,689.00			$7,689.00	100.00%	$0.00	$0.00
160	CAEA 028 - COR032 - ASI 14	$7,398.00	$7,398.00			$7,398.00	100.00%	$0.00	$0.00
161	CAEA 029 - ASI 12 TAS/ADA Changes	$3,181.00	$3,181.00			$3,181.00	100.00%	$0.00	$0.00
162	CAEA 030 - ASI 002 Door Hardware & Technology	$11,037.00	$11,037.00			$11,037.00	100.00%	$0.00	$0.00
163	CAEA 031 - Cafeteria A/V Simplification	-$6,862.00	-$6,862.00			-$6,862.00	100.00%	$0.00	$0.00
164	CAEA 032 - RFI 106 - Overhead Door Switches	$834.00	$834.00			$834.00	100.00%	$0.00	$0.00
165	CAEA 033 - COR 042 RFI 113	$11,440.00	$11,440.00			$11,440.00	100.00%	$0.00	$0.00
166	CAEA 034 - COR 043 RFI 109	$6,263.00	$6,263.00			$6,263.00	100.00%	$0.00	$0.00
167	CAEA 035 - COR 041 ASI 020	$4,802.00	$4,802.00			$4,802.00	100.00%	$0.00	$0.00
168	CAEA 036 - COR 046 ASI 022	$1,731.00	$1,731.00			$1,731.00	100.00%	$0.00	$0.00
169	CAEA 037 - COR 045	$731.00	$731.00			$731.00	100.00%	$0.00	$0.00

CONTINUATION SHEET - Elsie Robertson

JOERIS General Contractors

APPLICATION AND CERTIFICATE FOR PAYMENT,
containing Contractors's signed Certification, is attached.
In tabulations below, amounts are stated to the nearest dollar.
Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 029
APPLICATION DATE: 1/25/2021
PERIOD TO: 2/1/2021
CONSULTANT'S PROJECT NO:

Current Contract: $52,074,254.44
Project Retainage currently set to: 0%

A	B	C	D	E	F	G		H	I
			WORK COMPLETED						
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	FROM PREV (D + E)	THIS PERIOD	MATERIALS STORED (NOT IN D OR E)	TOTAL COMPLETED & STORED TO DATE (D + E + F)	% COMPLETE (G / C)	BALANCE TO FINISH (C - G)	RETAINAGE
170	CAEA 038 - COR 052 Panel AIC	$2,954.00	$2,954.00			$2,954.00	100.00%	$0.00	$0.00
171	CAEA 039 - Metal Locker Upgrades	$8,028.00	$8,028.00			$8,028.00	100.00%	$0.00	$0.00
172	CAEA 040 - COR 035	$3,467.00	$3,467.00			$3,467.00	100.00%	$0.00	$0.00
173	CAEA 041 - COR 051 ASI 024	$17,957.00	$17,957.00			$17,957.00	100.00%	$0.00	$0.00
174	CAEA 042 - COR 053	$7,041.00	$7,041.00			$7,041.00	100.00%	$0.00	$0.00
175	CAEA 043 - COR 056	$967.00	$967.00			$967.00	100.00%	$0.00	$0.00
176	CAEA 044 - COR 057	$7,577.00	$7,577.00			$7,577.00	100.00%	$0.00	$0.00
177	CAEA 045 - COR 047	$4,148.00	$4,148.00			$4,148.00	100.00%	$0.00	$0.00
178	CAEA 046 - COR 055	$17,100.00	$17,100.00			$17,100.00	100.00%	$0.00	$0.00
179	CAEA 047 - COR 059 - RFI 160 Stairwell Light	$475.00	$475.00			$475.00	100.00%	$0.00	$0.00
180	CAEA 048 - COR 049 - ASI 025 Science Desk	$13,002.00	$13,002.00			$13,002.00	100.00%	$0.00	$0.00
181	CAEA 049 - COR 037 - ASI 010030 - Cast Stone	$74,952.00	$74,952.00			$74,952.00	100.00%	$0.00	$0.00
182	CAEA 050 - COR 060 - RFI 163 Projector / Screen	$3,923.00	$3,923.00			$3,923.00	100.00%	$0.00	$0.00
183	CAEA 051 - COR 058 - ASI 029 Trophy Case	$19,276.00	$19,276.00			$19,276.00	100.00%	$0.00	$0.00
184	CAEA 052 – COR 064 – RFI 167 Area E Auditorium	$1,830.00	$1,830.00			$1,830.00	100.00%	$0.00	$0.00
185	CAEA 053 - COR 066 - ASI 032 Existing Roof Hatch	$1,100.00	$1,100.00			$1,100.00	100.00%	$0.00	$0.00
186	CAEA 054-COR 063.	-$762.00	-$762.00			-$762.00	100.00%	$0.00	$0.00
187	CAEA 055-COR 067-ASI 034	$11,023.00	$11,023.00			$11,023.00	100.00%	$0.00	$0.00
	CAEA 056-ASI 037								
	CAEA 057-COR 038-ASI 021								
	CAEA 058-COR 062								
	CAEA 059-COR 069-ASI 038								
188	CAEA 060-COR 073	$1,520.00	$1,520.00			$1,520.00	100.00%	$0.00	$0.00
189	CAEA 061-COR 070	$3,800.00	$3,800.00			$3,800.00	100.00%	$0.00	$0.00
190	CAEA 062 - COR 039	$12,227.00	$12,227.00			$12,227.00	100.00%	$0.00	$0.00
191	CAEA 063-COR 077	$2,160.00	$2,160.00			$2,160.00	100.00%	$0.00	$0.00
192	CAEA 064-COR 065	$4,979.00	$4,979.00			$4,979.00	100.00%	$0.00	$0.00
193	CAEA 065-COR 054	$7,123.00	$7,123.00			$7,123.00	100.00%	$0.00	$0.00
194	CAEA 066-COR 076	$3,327.00	$3,327.00			$3,327.00	100.00%	$0.00	$0.00
195	CAEA 067-COR 078	$640.00	$640.00			$640.00	100.00%	$0.00	$0.00
	CAEA 068-ASI 044								
196	CAEA 069-COR 084	$2,736.00	$2,736.00			$2,736.00	100.00%	$0.00	$0.00
	CAEA 070-COR 082								
197	CAEA 071-COR 085	$458.00	$458.00			$458.00	100.00%	$0.00	$0.00
198	CAEA 072-COR 083	$2,340.00	$2,340.00			$2,340.00	100.00%	$0.00	$0.00
199	CAEA 073-COR 079	$18,825.00	$18,825.00			$18,825.00	100.00%	$0.00	$0.00
200	CAEA 074-COR 086	$1,227.00	$1,227.00			$1,227.00	100.00%	$0.00	$0.00
201	CAEA 075-COR 088	$658.00	$658.00			$658.00	100.00%	$0.00	$0.00
	CAEA 076								
202	CAEA 077-COR 089	$8,061.00	$8,061.00			$8,061.00	100.00%	$0.00	$0.00
203	CAEA 078-COR 093	$2,031.00	$2,031.00			$2,031.00	100.00%	$0.00	$0.00
204	CAEA 079-COR 080	$3,275.00	$3,275.00			$3,275.00	100.00%	$0.00	$0.00
205	CAEA 080-COR 068	$41,112.00	$41,112.00			$41,112.00	100.00%	$0.00	$0.00
206	CAEA 081-COR 090	-$5,000.00	-$5,000.00			-$5,000.00	100.00%	$0.00	$0.00
207	CAEA 082-COR 087	$572.00	$572.00			$572.00	100.00%	$0.00	$0.00
208	CAEA 083-COR 094	$2,031.00	$2,031.00			$2,031.00	100.00%	$0.00	$0.00
209	CAEA 084-COR 091 RFI 196	$2,682.00	$2,682.00			$2,682.00	100.00%	$0.00	$0.00
210	CAEA 085-COR 092 RFI 176	$7,517.00	$7,517.00			$7,517.00	100.00%	$0.00	$0.00
211	CAEA 086-COR 096 ASI 049	-$3,254.00	-$3,254.00			-$3,254.00	100.00%	$0.00	$0.00
212	CAEA 087-ASI 050	$0.00						$0.00	$0.00
213	CAEA 088-COR 098	$575.00	$575.00			$575.00	100.00%	$0.00	$0.00
214	CAEA 089-COR 097 RFI 202	$5,665.00	$5,665.00			$5,665.00	100.00%	$0.00	$0.00

CONTINUATION SHEET - Elsie Robertson

APPLICATION AND CERTIFICATE FOR PAYMENT,	APPLICATION NUMBER: 029
containing Contractors's signed Certification, is attached.	APPLICATION DATE: 1/25/2021
In tabulations below, amounts are stated to the nearest dollar.	PERIOD TO: 2/1/2021
Use Column I on Contracts where variable retainage for line items may apply.	CONSULTANT'S PROJECT NO:

A	B	C	D	E	F	G		H	I
			WORK COMPLETED						
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	FROM PREV (D + E)	THIS PERIOD	MATERIALS STORED (NOT IN D OR E)	TOTAL COMPLETED & STORED TO DATE (D + E + F)	% COMPLETE (G / C)	BALANCE TO FINISH (C - G)	RETAINAGE
215	CAEA 090-COR 102	$1,233.00	$1,233.00			$1,233.00	100.00%	$0.00	$0.00
216	CAEA 091-COR 099	$1,123.00	$1,123.00			$1,123.00	100.00%	$0.00	$0.00
217	CAEA 092-COR 104 RFI 214	$4,181.00	$4,181.00			$4,181.00	100.00%	$0.00	$0.00
218	CAEA 093-COR 074 ASI 33	-$2,860.00	-$2,860.00			-$2,860.00	100.00%	$0.00	$0.00
219	CAEA 094-COR 101 RFI 210	$1,913.00	$1,913.00			$1,913.00	100.00%	$0.00	$0.00
220	CAEA 095-COR 108	$1,760.00	$1,760.00			$1,760.00	100.00%	$0.00	$0.00
221	CAEA 096-COR 081	-$79,300.00	-$79,300.00			-$79,300.00	100.00%	$0.00	$0.00
222	CAEA 097-COR 061	-$9,801.00	-$9,801.00			-$9,801.00	100.00%	$0.00	$0.00
223	CAEA 098-COR 107	$7,219.00	$7,219.00			$7,219.00	100.00%	$0.00	$0.00
224	CAEA 099-COR 105	$17,024.00	$17,024.00			$17,024.00	100.00%	$0.00	$0.00
225	CAEA 100-COR 110	$1,629.00	$1,629.00			$1,629.00	100.00%	$0.00	$0.00
226	CAEA 101 - COR 111 Additional Dampers	$1,516.00	$1,516.00			$1,516.00	100.00%	$0.00	$0.00
227	CAEA 102 - COR 114 Auditorium Control Booth	-$2,600.00	-$2,600.00			-$2,600.00	100.00%	$0.00	$0.00
228	CAEA 103 regarding COR 115/ASI 046 – Gym Roof	-$9,240.00	-$9,240.00			-$9,240.00	100.00%	$0.00	$0.00
229	CAEA 104 regarding COR 113/ASI 056 Additional	$8,562.00	$8,562.00			$8,562.00	100.00%	$0.00	$0.00
230	CAEA 105 - COR 112 - RFI 212 FSD at Unit E	$1,629.00	$1,629.00			$1,629.00	100.00%	$0.00	$0.00
231	CAEA 106 - COR 118 - ASI 059 - Blue Stage Light	$1,169.00	$1,169.00			$1,169.00	100.00%	$0.00	$0.00
232	CAEA 107 – ASI 059 Dedication Plaque	$0.00						$0.00	$0.00
233	CAEA 108 - COR 117 - RFI 230 Aquaponics Lighting	$3,134.00	$3,134.00			$3,134.00	100.00%	$0.00	$0.00
234	CAEA 109 - COR 116 Dirt Infill at Existing Crawl	$13,497.00	$13,497.00			$13,497.00	100.00%	$0.00	$0.00
235	CAEA 110 – COR 119 – RFI 226: 0+11 Curb Inlet	$2,085.00	$2,085.00			$2,085.00	100.00%	$0.00	$0.00
236	CAEA 111 – COR 121 UPS Final Connection	$1,414.00	$1,414.00			$1,414.00	100.00%	$0.00	$0.00
237	CAEA 112 - COR 120 RFI 233 Projector Controls	$2,905.00	$2,905.00			$2,905.00	100.00%	$0.00	$0.00
238	CAEA 113 - COR 122 RFI 234 AV Signal	$1,829.00	$1,829.00			$1,829.00	100.00%	$0.00	$0.00
239	CAEA 114 - COR 125 Refinish Existing Wood	$1,325.00	$1,325.00			$1,325.00	100.00%	$0.00	$0.00
240	CAEA 115 - COR 123 Shared Content	$6,562.00	$6,562.00			$6,562.00	100.00%	$0.00	$0.00
241	CAEA 116 - COR 124 - ASI 062 Monument Stair	$2,580.00	$2,580.00			$2,580.00	100.00%	$0.00	$0.00
242	CAEA 117 - COR 127 - ASI 026 Emergency Lighting	$2,615.00	$2,615.00			$2,615.00	100.00%	$0.00	$0.00
243	CAEA 118 - COR 129 - ASI 064 Choir Marker Board	$662.00	$662.00			$662.00	100.00%	$0.00	$0.00
244	CAEA 119 - COR 128 - RFI 237 Conflict	$20,485.00	$20,485.00			$20,485.00	100.00%	$0.00	$0.00
245	CAEA 120 – COR 133 ASI 65 HVAC Duct 90	$5,692.00	$5,692.00			$5,692.00	100.00%	$0.00	$0.00
246	CAEA 121 – COR 132 – ASI 063 Park Wi-Fi	$10,680.00	$10,680.00			$10,680.00	100.00%	$0.00	$0.00
247	CAEA 122 – COR 131 - Avadek Area H Columns	-$1,935.00	-$1,935.00			-$1,935.00	100.00%	$0.00	$0.00
248	CAEA 123 – COR 126 - ASI 060 Fine Arts	$4,392.00	$4,392.00			$4,392.00	100.00%	$0.00	$0.00
249	CAEA 124 – COR 130 Remove and Replace Fence	$59,907.00	$59,907.00			$59,907.00	100.00%	$0.00	$0.00
250	CAEA 125 – COR 135 - Mas-Tek Additional Testing	$773.00	$773.00			$773.00	100.00%	$0.00	$0.00
251	CAEA 126 – COR 134 -WiFi Poles	$10,189.00	$10,189.00			$10,189.00	100.00%	$0.00	$0.00
252	CAEA 127 – COR 137 – RFI 239 Can Lights	$2,601.00	$2,601.00			$2,601.00	100.00%	$0.00	$0.00
253	CAEA 128 – COR 138 – RFI 243 Infill Existing Curb	$1,992.00	$1,992.00			$1,992.00	100.00%	$0.00	$0.00
254	CAEA 129 - COR 139 - RFI 242 Existing Light Pole	$2,096.00	$2,096.00			$2,096.00	100.00%	$0.00	$0.00
255	CAEA 130 - COR 136 - Utilities Reimbursement	$111,562.44	$111,562.44			$111,562.44	100.00%	$0.00	$0.00
256	CAEA 131 - COR 140 - Install Removable Key Cores	$1,812.00	$1,812.00			$1,812.00	100.00%	$0.00	$0.00
257	CAEA 132 - COR 144 - City FDC	$1,370.00	$1,370.00			$1,370.00	100.00%	$0.00	$0.00
258	CAEA 133 - COR 142 - Break-Away Basketball Rims	$8,245.00	$8,245.00			$8,245.00	100.00%	$0.00	$0.00
259	CAEA 134 - COR 143 - RFI 245 Restroom Locks	$12,155.00	$12,155.00			$12,155.00	100.00%	$0.00	$0.00
260	CAEA 135 - COR 145 - September/October Gas Bills	$3,664.00	$3,664.00			$3,664.00	100.00%	$0.00	$0.00
261	CAEA 136 - COR 146 City Requested Bond	$2,295.00	$2,295.00			$2,295.00	100.00%	$0.00	$0.00
262	CAEA 137 - COR 147 Water Reimbursement	$3,792.00	$3,792.00			$3,792.00	100.00%	$0.00	$0.00
263	Project Reconciliation	-$75,745.56						-$75,745.56	$0.00
	APPLICATION TOTALS:	**$52,074,254.44**	**$52,074,254.44**	**$0.00**	**$0.00**	**$52,074,254.44**	**100.00%**	**$0.00**	**$0.00**

Current Contract:	$52,074,254.44
Project Retainage currently set to:	0%

Dr. John Price
Chief Operations Officer
Lancaster ISD
1003 N. Dallas Ave.
Lancaster, TX 75146

January 5, 2021

Re: Lancaster ISD Elsie Robertson Middle School – Kitchen Equipment
Purchase Order No.
WRA Project No. 1732

Dear Dr. Price,

This will transmit Certificate for Payment No. 9 in the amount of **$54,688.10** on the above referenced project. We have checked this estimate and payment is recommended.

Note: This is the FINAL PAY APP for this scope of work.

Please send payment and one copy of the estimate to the Contractor:

Glen Ricks
Joeris General Contractors
3030 LBJ Freeway, Suite 1000
Dallas, TX 75234

Sincerely,

Mitchell Fuqua, AIA, NCARB
Associate

JOERIS General Contractors, Ltd.

Application for Payment

FINAL PAY APP

Project # 19041 - Lancaster ISD Middle School-Kitchen

Application Date: **January 05, 2021**

Contract No: **000**

To: James Thomas
Lancaster ISD
422 S. Centre Ave.
Lancaster, TX 75146
972-218-1400

From: Glen Ricks
Joeris General Contractors, Ltd
3030 Lyndon B Johnson Freeway
Suite 1000
Dallas, Texas 75234
817-204-0770

CONTRACTOR'S APPLICATION FOR PAYMENT & LIEN WAIVER

Application No: **09** Period From: **January 01, 2021** Period To: **January 31, 2021**

Application For Payment Summary

1. Original Contract Value	$ 1,093,762.00
2. Net Change by Change Orders	$ 0
3. Contract Value To Date	$ 1,093,762.00
4. Total Completed & Stored To Date	$ 1,093,762.00
5. Total Retainage	$ -
6. Total Earned Less Retainage	$ 1,093,762.00
7. Less Previous Certificates For Payment	$ 1,039,073.90
8. Current Payment Due	$ 54,688.10

I hereby certify that the work performed and the materials supplied to date, as shown on the above schedule, represents the actual value of accomplishment under the terms of the Contract (and all authorized changes thereto) relating to the above project.

I also certify that payments, less applicable retention, have been made through the period covered by previous payments received from the Contractor, to (1) all my subcontractors and sub-subcontractors and (2) for all materials and labor used in or in connection with performance of this Contract. I further certify that I have complied with Federal, State and Local tax laws, including Social Security laws, Unemployment Compensation laws, and Workers' Compensation laws insofar as applicable to the performance of the Contract.

For valuable consideration, the receipt of which is hereby acknowledged, the undersigned hereby waives, relinquishes, and releases any and all claims, all mechanics, material, or other liens which the undersigned, or any person working under or through the undersigned , may have in relation to the Contractor and its surety. The undersigned shall indemnify and save the Contractor harmless from and against all claims, liens, liabilities, actions, causes of action, injuries, damages, and expenses, arising from or out of the Contract or any occurrence on the Project caused by the act of omission of the undersigned, its agents, servants, and employees, and upon notice from the Contractor, shall defend such claims at its own expense, including attorney's fees related thereto.

THIS LIEN WAIVER IS NOT VALID UNTIL RECEIPT OF PAYMENT.

STATE OF TEXAS
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me **Tuesday, January 5, 2021**

By: _______________ Date: 01/05/2021

LACI WHITTEN
Notary Public
STATE OF TEXAS
My Comm. Exp. 03/21/2022
ID# 129757039

CONTRACTOR / SUPPLIER
Joeris General Contractors, Ltd

By: _______________
Joeris General Contractors, Ltd
Karl Joeris, Vice President

APPLICATION AND CERTIFICATE FOR PAYMENT

JOERIS General Contractors

TO OWNER:	**Lancaster ISD** 422 S. Centre Ave. Lancaster, TX 75146	PROJECT:	**Lancaster ISD Middle School-Kitchen** 822 W. Pleasant Run Rd. Lancaster, Texas 75146	APPLICATION NO: PERIOD TO: PROJECT NO:	**09** **01/31/21** **19041-0**
FROM CONTRACTOR:	**Joeris General Contractors, Ltd** 3030 LBJ Freeway, Ste. 1000 Dallas, TX 75234	VIA ARCH / CONSULTANT:	**WRA Architects, Inc.** 12377 Merit Drive, Suite 1800 Dallas, Texas 75251	CONTRACT DATE: PROJECT NOS:	 19041-O - CONTRACTOR 19041-O - CONSULTANT 19041-O - OWNER

CONTRACT FOR:

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment as shown below, in connection with the Contract.
Continuation Sheet is attached.

1. **ORIGINAL CONTRACT SUM**............ $ 1,093,762.00
2. **Net change by Change Orders**............ $ -
3. **CONTRACT SUM TO DATE**............ $ 1,093,762.00
4. **TOTAL COMPLETED & STORED TO DATE**............ $ 1,093,762.00
5. **RETAINAGE:**
   a. Completed Work $ -
   b. Stored Material $ -
   Total Retainage............ $ -
6. **TOTAL EARNED LESS RETAINAGE**............ $ 1,093,762.00
7. **LESS PREVIOUS CERTIFICATES FOR PAYMENT**............ $ 1,039,073.90
8. **CURRENT PAYMENT DUE**............ **$ 54,688.10**
9. **BALANCE TO FINISH, INCLUDING RETAINAGE**............ $ -

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	$ -	$ -
Total approved this month	$ -	$ -
TOTALS	$ -	$ -
NET CHANGES by Change Order	$ -	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and the belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Joeris General Contractors, Ltd

By: Date: 01/05/21

Joeris General Contractors, Ltd
Karl Joeris, Vice President

State of: Texas

County of: Dallas

Subscribed and sworn to before

me this 5th day of January 2021

Notary Public: Laci Whitten

My Commission expires: March 21, 2022

LACI WHITTEN
Notary Public
STATE OF TEXAS
My Comm. Exp. 03/21/2022
ID# 129757039

CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the contract Documents, and the contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED............ $ 54,688.10

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

ARCHITECT / LEAD CONSULTANT:

By: Date: 1/5/2021

This certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of Owner or Contractor under this Contract.

CONTINUATION SHEET - Kitchen

JOERIS General Contractors

APPLICATION AND CERTIFICATE FOR PAYMENT,
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APPLICATION NUMBER: 009
APPLICATION DATE: 1/25/2021
PERIOD TO: 2/1/2021
CONSULTANT'S PROJECT NO:

A	B	C	D	E	F	G		H	I
			WORK COMPLETED		MATERIALS	TOTAL COMPLETED	%	BALANCE TO	
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	FROM PREV (D + E)	THIS PERIOD	STORED (NOT IN D OR E)	& STORED TO DATE (D + E + F)	COMPLETE (G / C)	FINISH (C - G)	RETAINAGE
1	AIR SCREEN, STD-IUA-OB	769.30	$769.30			$769.30	100.00%		$0.00
2	COLD STORAGE REFRIGERATION SYS	44394.80	$44,394.80			$44,394.80	100.00%		$0.00
3	COLD STORAGE SHELVING (1 LOT OF 2)	13672.32	$13,672.32			$13,672.32	100.00%		$0.00
4	DUNNAGE RACK	798.89	$798.89			$798.89	100.00%	$0.00	$0.00
5	DRY STORAGE SHELVING (1 LOT OF 2)	7000.67	$7,000.67			$7,000.67	100.00%		$0.00
6	CLOTHES WASHER	769.30	$769.30			$769.30	100.00%	$0.00	$0.00
7	CLOTHES DRYER	769.30	$769.30			$769.30	100.00%		$0.00
8	CHEMICAL SHELF	298.25	$298.25			$298.25	100.00%		$0.00
9	FREEZER STORAGE ASSEMBLY	47667.31	$47,667.31			$47,667.31	100.00%		$0.00
10	WALK-IN TRIM	2248.74	$2,248.74			$2,248.74	100.00%		$0.00
11	COOLER STORAGE ASSEMBLY	47128.79	$47,128.79			$47,128.79	100.00%		$0.00
12	TWO COMPARTMENT SINK	10126.42	$10,126.42			$10,126.42	100.00%		$0.00
13	SPLASH MOUNT FAUCET, B-0291	665.15	$665.15			$665.15	100.00%		$0.00
14	TWIST DRAIN, 22306	771.67	$771.67			$771.67	100.00%		$0.00
15	PRE-RINSE UNIT, B-0133-EE	911.33	$911.33			$911.33	100.00%		$0.00
16	RICHLITE SINK COVER	568.10	$568.10			$568.10	100.00%		$0.00
17	CAN OPENER, S-11	984.71	$984.71			$984.71	100.00%		$0.00
18	DISPOSER, 300-CA-18-ARSS-LD	13918.50	$13,918.50			$13,918.50	100.00%		$0.00
19	VACUUM BREAKER, B-0456-04	632.01	$632.01			$632.01	100.00%		$0.00
20	DISPOSER, 300-SA-7-ARSS	4438.30	$4,438.30			$4,438.30	100.00%		$0.00
21	VACUUM BREAKER, B-0456-04	210.67	$210.67			$210.67	100.00%		$0.00
22	20 QUART MIXER, HL200	11683.96	$11,683.96			$11,683.96	100.00%		$0.00
23	MIXER STAND, 99738HL200	2161.15	$2,161.15			$2,161.15	100.00%		$0.00
24	SLICER, HS9N-1	17289.24	$17,289.24			$17,289.24	100.00%		$0.00
25	SLICER STAND, T-249	2646.41	$2,646.41			$2,646.41	100.00%		$0.00
26	UTILITY CART, SUCER-1827-3	4473.80	$4,473.80			$4,473.80	100.00%		$0.00
27	BAKER'S TABLE	9444.70	$9,444.70			$9,444.70	100.00%		$0.00
28	INGREDIENT BIN, FG360288WHT	1836.86	$1,836.86			$1,836.86	100.00%		$0.00
29	PAN RACK, 207-UA-13A	5538.99	$5,538.99			$5,538.99	100.00%		$0.00
30	MBL HOT CABINET, C599-SDC-UA	12273.37	$12,273.37			$12,273.37	100.00%		$0.00
31	WORK TABLE W/SINK/UTENSIL RACK	6515.42	$6,515.42			$6,515.42	100.00%		$0.00
32	GOOSENECK FAUCET, B-0320-EE	160.96	$160.96			$160.96	100.00%		$0.00
33	LEVER DRAIN, 22306	192.92	$192.92			$192.92	100.00%		$0.00

CONTINUATION SHEET - Kitchen

JOERIS General Contractors

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PERIOD TO: 2/1/2021
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			WORK COMPLETED		MATERIALS	TOTAL COMPLETED	%	BALANCE TO	
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	FROM PREV (D + E)	THIS PERIOD	STORED (NOT IN D OR E)	& STORED TO DATE (D + E + F)	COMPLETE (G / C)	FINISH (C - G)	RETAINAGE
34	FIRE PROTECTION SYSTEM	7070.50	$7,070.50			$7,070.50	100.00%		$0.00
35	EXHAUST HOOD	19825.58	$19,825.58			$19,825.58	100.00%		$0.00
36	EXHAUST HOOD	19825.58	$19,825.58			$19,825.58	100.00%		$0.00
37	HOOD TRIM	2929.28	$2,929.28			$2,929.28	100.00%		$0.00
38	INSTALL FACTORY WALL PANELS	3742.37	$3,742.37			$3,742.37	100.00%		$0.00
39	CONVECTION OVEN, DFG-200-DBL	35269.66	$35,269.66			$35,269.66	100.00%		$0.00
40	QUICK DISCONNECT	1008.38	$1,008.38			$1,008.38	100.00%		$0.00
41	CONVECTION STEAMER, SSB-5G-DBL	42015.88	$42,015.88			$42,015.88	100.00%		$0.00
42	QUICK DISCONNECT	293.52	$293.52			$293.52	100.00%		$0.00
43	TILT BRAISING PAN, SGL40TR	45748.78	$45,748.78			$45,748.78	100.00%		$0.00
44	QUICK DISCONNECT	563.37	$563.37			$563.37	100.00%		$0.00
45	TRENCH LINER W/GRATE	2272.41	$2,272.41			$2,272.41	100.00%		$0.00
46	TWO BURNER RANGE, V2B18B	7929.76	$7,929.76			$7,929.76	100.00%		$0.00
47	QUICK DISCONNECT	563.37	$563.37			$563.37	100.00%		$0.00
48	STAINLESS WALL CAP AND GUARDS	1917.34	$1,917.34			$1,917.34	100.00%		$0.00
49	PASS-THRU HOT CAB, AHF232WP (DEL)	58490.83	$58,490.83			$58,490.83	100.00%		$0.00
50	PASS-THRU TRIM	3826.40	$3,826.40			$3,826.40	100.00%		$0.00
51	PASS-THRU REFRIG, AHT132WPUT	41035.90	$41,035.90			$41,035.90	100.00%		$0.00
52	SERVING COUNTER	376485.91	$376,485.91			$376,485.91	100.00%		$0.00
53	DISHMACHINE, CL44eN-BAS	28340.00	$28,340.00			$28,340.00	100.00%		$0.00
54	STAINLESS DUCT RISERS	550.35	$550.35			$550.35	100.00%		$0.00
55	DISH RACKS (1 LOT)	485.25	$485.25			$485.25	100.00%		$0.00
56	SOILED AND CLEAN DISHTABLES	4213.42	$4,213.42			$4,213.42	100.00%		$0.00
57	PRE-RINSE UNIT, B-0133-EE	455.67	$455.67			$455.67	100.00%		$0.00
58	HOSE BIBB, 305VBRPC	260.38	$260.38			$260.38	100.00%		$0.00
59	MOBILE UTENSIL SHELF, PR48LS	1284.15	$1,284.15			$1,284.15	100.00%		$0.00
60	POWERWASH SINK, PS200	31935.62	$31,935.62			$31,935.62	100.00%		$0.00
61	HOT WATER DUSPENSER, AWD-12	3041.71	$3,041.71			$3,041.71	100.00%		$0.00
62	WATER CONNECTOR	136.11	$136.11			$136.11	100.00%		$0.00
63	FILL FAUCET, B-0610	771.67	$771.67			$771.67	100.00%		$0.00
64	STAINLESS BRACKET	319.56	$319.56			$319.56	100.00%		$0.00
65	HAND SINK, 7PS54	3600.35	$3,600.35			$3,600.35	100.00%		$0.00
66	ICE MAKER, N1322A-32/B948S	21209.14	$21,209.14			$21,209.14	100.00%		$0.00
67	WATER FILTER	887.66	$887.66			$887.66	100.00%		$0.00

CONTINUATION SHEET - Kitchen

JOERIS General Contractors

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			WORK COMPLETED		MATERIALS	TOTAL COMPLETED	%	BALANCE TO	
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	FROM PREV (D + E)	THIS PERIOD	STORED (NOT IN D OR E)	& STORED TO DATE (D + E + F)	COMPLETE (G / C)	FINISH (C - G)	RETAINAGE
68	WATER CONNECTOR	151.49	$151.49			$151.49	100.00%		$0.00
69	REFRIG MERCHANDISER, CO45R	44264.61	$44,264.61			$44,264.61	100.00%		$0.00
70	DISPOSABLE SPOON DISP, SSSD120	165.70	$165.70			$165.70	100.00%		$0.00
71	DISPOSABLE FORK DISP, SSFD120	165.70	$165.70			$165.70	100.00%		$0.00
72	REMOTE WATER SYSTEM	1201.30	$1,201.30			$1,201.30	100.00%		$0.00
73	INSTALL CUSTOM FABRICATION	5834.88	$5,834.88			$5,834.88	100.00%		$0.00
74	Plangrid	710.13	$710.13			$710.13	100.00%	$0.00	$0.00
	APPLICATION TOTALS:	$1,093,762.00	$1,093,761.98	$0.00	$0.00	$1,093,761.98	100.00%	$0.01	$0.00

E. Discussion and possible approval of accepting the $740,000 Texas Instruments Grant - CDC(LEGAL and LOCAL)-(G1, G2) 222

Lancaster ISD Board Agenda

Meeting Type: Regular	Meeting Date: 1/14/2021

Category: Action Item

Item Name: Acceptance of Texas Instruments Grant.

Related Goals (District and/or Strategic): Goal 4: Improve Internal and External Communication

Currently Budgeted? ☐ Yes ☐ No ☒ No Budgetary Impact
(If Yes, description provided under Fiscal Implications).

Attachments: ☒ Yes ☐ No

Primary Contact Person: Shemeka Millner-Williams, Acting Superintendent

Presenter: Shemeka Millner-Williams, Acting Superintendent

Explanation: Grant will support Reading Academy, Social and Emotional Training and Support, IT and Blended Learning Upgrades, and Urban Teachers Fellowship.

Intended Audience: Internal/External.

Impact or Expected Outcome: N/A

Recommendation: Administration recommends approval of this item.

Fiscal Implications and Funding Source: None.

Frequency Monitored: Yearly

District Contact: Shemeka Millner-Williams

Acceptance of Texas Instruments GrantAward

Requesting approval to accept Texas Instruments Grant Award in the amount of $740,000.

In continuing with our long standing partnership with TI, this grant will provide funds to support:

- Reading Academy
- Social & Emotional Training and Support
- Instruction Technology & Blended Learning Upgrades
- Urban Teachers Fellowship

Questions

F. Discussion and possible approval of the Resolution in Support of Application for Rifle-Resistant Body Armor Grant - (G4) 228

Lancaster ISD Board Agenda

Meeting Type: Regular	**Meeting Date:** 01-14-2021

Category: Action Item

Item Name: Discussion and possible approval of the Resolution in Support of Application for Rifle-Resistant Body Armor Grant

Related Goals (District and/or Strategic): Goal 3: Campus Safety

Currently Budgeted? ☐ Yes ☐ No **X** No Budgetary Impact
(If Yes, description provided under Fiscal Implications.)

Attachments: x Yes ☐ No

Primary Contact Person: Shemeka Millner-Williams, Acting Superintendent

Presenter and District Contact: Clifford Wherley, Chief of Police

Explanation: The police department is wanting to apply for a grant with the Office of the Governor to purchase rifle-resistant body armor for all Lancaster ISD police officers. The Office of the Governor requires a resolution in support of application by the governing board for all grant applications. The resolution approves the submission of the grant application for the rifle-resistant body armor to the Office of the Governor.

Intended Audience: Internal

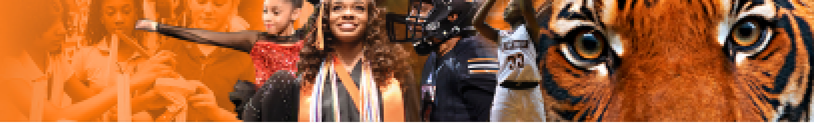
Impact or Expected Outcome: The district will be able to submit an application for the grant with the Office of the Governor to purchase rifle-resistant body armor for every Lancaster ISD Police officer.

Recommendation: The board approve the resolution supporting the application for rifle-resistant body armor grant.

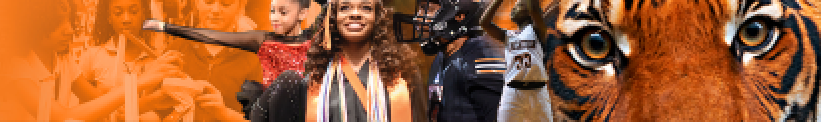
Fiscal Implications and Funding Source: None.

Frequency Monitored: Ongoing

Projected Start Date: September 1, 2021



Resolution in Support of Application for Rifle-Resistant Body Armor Grant

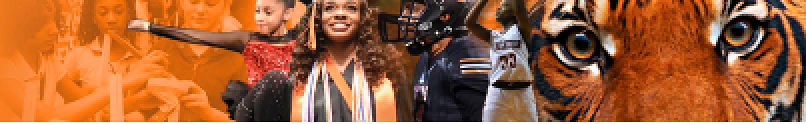


Support of Application

- The police department is looking to purchase rifle-resistant body armor for every Lancaster ISD police officer through an Office of the Governor grant.

- The Office of the Governor requires a Resolution in Support of Application from the governing body when applying for the grant.

- The resolution approves the submission of the grant application for the rifle-resistant body armor to the Office of the Governor.



QUESTIONS

<u>RESOLUTION IN SUPPORT OF APPLICATION</u>
<u>FOR RIFLE-RESISTANT BODY ARMOR GRANT</u>

WHEREAS, the Lancaster Independent School District finds it in the best interest of the students, faculty, and citizens of Lancaster, Texas, that the Rifle-Resistant Body Armor be operated in 2021; and

WHEREAS, the Lancaster Independent School District agrees to provide matching funds for the said project as required by the Criminal Justice Division grant application; and

WHEREAS, the Lancaster Independent School District agrees that in the event of loss or misuse of the Office of the Governor funds, the Lancaster Independent School District assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, the Lancaster Independent School District designates the Superintendent as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that the Lancaster Independent School District approves submission of the grant application for the Rifle-Resistant Body Armor to the Office of the Governor.

Signed by:

____
Superintendent

BOARD OF TRUSTEES

____
MARION HAMILTON – BOARD PRESIDENT

Attest:

____
TY G. JONES – BOARD SECRETARY

Passed and approved this 14th day of January, 2021.

Grant Number: 4208701

G. Discussion and possible approval of the Lancaster ISD Election Order and Notice for the May 1, 2021 General Election for District 1 and 2 - BBBA(LEGAL)-(G4) 234

ORDER OF ELECTION
LANCASTER INDEPENDENT SCHOOL DISTRICT

An election is hereby ordered to be held on **May 1, 2021** for the purpose of:

Electing to the Board of Trustees of the Lancaster Independent School District one trustee each for positions designated as **Single Member District 1 and 2 for a full three-year term**.

Applications for a place on the ballot shall be filed by **Friday, February 12, 2021 at 5:00 p.m.**

Early voting by personal appearance will be conducted as follows:

Lancaster Veterans Memorial Library 1600 Veterans Memorial Parkway, Lancaster, TX 75134

April 19 - 23, 2021	*(Monday through Friday)*	*8:00 AM – 5:00 PM*
April 24, 2021	*(Saturday)*	*8:00 AM – 5:00 PM*
April 25, 2021	*(Sunday)*	*1:00 PM – 6:00 PM*
April 26 - 27, 2021	*(Monday and Tuesday)*	*7:00 AM – 7:00 PM*

*(Please visit **dallascountyvotes.org/early-voting-information/** for additional early voting locations)*

Applications for Ballot by Mail shall be mailed to:

Michael Scarpello, Joint Election Early Voting Clerk
(Name of Early Voting Clerk)

Dallas County Elections - 1520 Round Table Dr., Dallas, TX 75247
(Address)

evapplications@dallascounty.org *214-819-6303*
(Email address) (Fax)

Applications for absentee ballots by mail must be received no later than the close of business on:
Friday, April 16, 2021.

(Please visit **https://www.dallascountyvotes.org/absentee-voting/** for additional information)

Issued this the __________day of _______________20 _____

______________________________ ______________________________
School Board President School Board Secretary

______________________________ ______________________________
School Board Vice President

ÓRDEN DE ELECCIÓN
PARA EL DISTRITO ESCOLAR INDEPENDIENTE DE LANCASTER

Por la presente se ordena que se llevará a cabo una elección el **1 de mayo de 2021** con el propósito de:

Elegir a la Mesa Directiva del Distrito Escolar Independiente de Lancaster un fideicomisario para cada uno de los siguientes puestos designados al **Distrito 1 y 2 de un solo miembro para un plazo completo de tres años.**

La solicitud para un lugar en la boleta deberá ser presentada antes del: **viernes 12 de febrero de 2021 a las 5:00 p.m.**

La votación adelantada en persona se llevará a cabo de la siguiente manera:

Lancaster Veterans Memorial Library 1600 Veterans Memorial Parkway, Lancaster, TX 75134

Abril 19 - 23, 2021	***(lunes a viernes)***	***8:00 AM – 5:00 PM***
Abril 24, 2021	***(sábado)***	***8:00 AM – 5:00 PM***
Abril 25, 2021	***(domingo)***	***1:00 PM – 6:00 PM***
Abril 26 - 27, 2021	***(lunes y martes)***	***7:00 AM – 7:00 PM***

*(Por favor, visite **dallascountyvotes.org/early-voting-information/** para lugares adicionales de votación anticipada)*

Las solicitudes de boletas para votarán en ausencia por correo deberán enviarse a:

Michael Scarpello, Joint Election Early Voting Clerk
(Nombre del Secretario(a) de Votación Adelantada)

Dallas County Elections - 1520 Round Table Dr., Dallas, TX 75247
(Dirección)

evapplications@dallascounty.org ***214-819-6303***
(Correo electrónico) (Fax)

Las solicitudes de boletas para votarán en ausencia por correo deberán recibirse a más tardar al cierre de las horas hábiles el: **viernes, 16 de abril de 2021**.

(por favor visite **https://www.dallascountyvotes.org/absentee-voting/** para mas información).

Emitida este día __________ de _______________ 20 _____

____
Presidente/a del consejo escolar

____
Secretaria/o del consejo escolar

____
Vice Presidente/a del consejo escolar

____
Miembro del consejo escolar

Lancaster ISD Board Agenda

Meeting Type: Regular	**Meeting Date: 1/14/2021**

Category: Action Item

Item Name: Approval of the May 1, 2021 Election Order.

Related Goals (District and/or Strategic): Goal 4: Improve Internal and External Communication

Currently Budgeted? ☒ Yes ☐ No ☐ No Budgetary Impact
(If Yes, description provided under Fiscal Implications).

Attachments: ☒ Yes ☐ No

Primary Contact Person: Shemeka Millner, Acting Superintendent

Presenter: Marion Hamilton, School Board President

Explanation: Approval of general election order.

Intended Audience: Internal/External.

Impact or Expected Outcome: N/A

Recommendation: Administration recommends approval of this item.

Fiscal Implications and Funding Source: None.

Frequency Monitored: Yearly

District Contact: Mrs. Margo Enriquez

10. **Adjournment**

This notice was posted in compliance with the Texas Open Meetings Act on Monday, January 11, 2021, at 6:00 p.m.

Shemeka Millner-Williams,
Interim Superintendent of Schools

Marion F. Hamilton, MBA-MHA
Board President