



**Regular Meeting Agenda
Thursday, November 18, 2021
LEO Conference Center
300 S. West Dr.
Leander, TX 78641
6:15 PM**

During meetings of the Board of Trustees, we want to give our public access while providing a safe and secure environment. If you're planning to attend the meeting, please review the meeting protocols designed to help manage health, safety, decorum and citizen comments. The Board meeting protocols are available at <https://bit.ly/3DHAR4v>.

Note, the district has instituted a clear bag policy for members of the public at all Board meetings (see the link above for details).

Doors will open to the public at 5:30 PM.

Members of the public may access this meeting via live stream at <https://youtu.be/nSLByTaJav8>. Please note, this link will not be active until approximately 5 minutes before the scheduled meeting time.

Citizens wishing to address the Board of Trustees may do so in-person at the meeting location noted on the agenda. In order to address the Board, individuals must sign up online at <https://bit.ly/3n5h5dA>, between noon the day prior to the meeting and noon the day of the meeting. Citizens who need special accommodations or assistance with sign-up should contact the office of the Superintendent (512-570-0000) during regular business hours.

The notice of this meeting was posted in compliance with the Texas Open Meetings Act on November 12, 2021, at 4:45 PM.

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

1. CALL TO ORDER AND DECLARATION OF QUORUM

2. OPENING CEREMONY

A. Pledge of Allegiance

B. Moment of Silence

3. RECOGNITION

A. Spotlight on Learning: Whitestone Elementary

B. 5A State Finalists Bands - Cedar Park HS, Rouse HS, Leander HS

C. 6A State Finalists Bands - Vandegrift HS, Vista Ridge HS

D. State Finalists Cross Country - Vandegrift HS, Cedar Park HS

4. COMMUNICATIONS / ANNOUNCEMENTS

A. Superintendent Remarks

B. Board Member Remarks

5. CITIZEN COMMENTS

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

6. PUBLIC HEARING

A. Public Hearing Schools FIRST (Financial Integrity Rating System of Texas)

7. CONSENT AGENDA

A. Consider Approval of Minutes of Regular and Called Board Meetings	65
B. Consider Approval of Budget Amendment	74
C. Consider Approval of Innovative Course Proposals	81
8. SUPERINTENDENT'S REPORT	83
A. COVID Update	
B. Enrollment and Attendance Update	
C. Vision/Learning	
9. DISCUSSION / ACTION ITEMS	
A. STUDENT EXPERIENCE	
1. Annual Demographic Report	94
2. Discuss November 2 Bond Election Results and Plan for Accommodating Future Student Growth	148
3. Consider Approval of District and Campus Improvement Plan Goals and Objectives	191
B. GOVERNANCE	
1. Strategic Planning Discussion	283
2. Consider Approval of a Resolution Casting Votes for an Individual(s) to the Williamson Central Appraisal District (WCAD) Board of Directors	307
C. OPERATIONS	
1. Consider Approval of 2020-2021 Comprehensive Annual Financial Report	315
2. Consider Approval of 2020-2021 Comprehensive Annual Financial Report	
3. Purchasing Cooperative Annual Report	520
4. Consider Approval of School Naming Project Charter	521
5. Consider Approval of the Adoption of the 2021 Property Tax Roll	523
6. Consider Approval of Capital Project Bond Fund Budget Amendments	524
7. Business and Finance Monthly Reports	
a. Monthly Bond Status Report	526
b. Monthly Financial Report	528
c. Monthly Investment Report	535
d. Monthly Tax Collection Report	548
10. CLOSED SESSION	
A. Texas Government Code 551.071: Consultation with attorney regarding pending or contemplated litigation, and/or attorney client privileged matter	
B. Texas Government Code 551.074: Personnel - deliberate the appointment, employment, evaluation, reassignment, duties of a public officer or employee	
C. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed	
D. Texas Government Code 551.071: Discuss Possible Litigation Regarding Second Access Road to Vandegift High School and Four Points Middle School	
E. Texas Government Code 551.074: deliberation and consideration of employment of Grandview Hills Elementary Principal	
F. Texas Government Code 551.074: deliberation and consideration of employment of Knowles Elementary Principal	
G. Texas Government Code 551.074: deliberation and consideration of employment of Chief of Diversity, Equity and Inclusion	
11. ACTION PURSUANT TO CLOSED SESSION	
A. Consider Approval of Teacher and Administrator Contracts	
B. Consider Employment of Grandview Hills Elementary Principal	
C. Consider Employment of Knowles Elementary Principal	
D. Consider Employment of Chief of Diversity, Equity and Inclusion	
12. BOARD MEETING DEBRIEF	

13. ADJOURNMENT

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

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Public Hearing Schools FIRST (Financial Integrity Rating System of Texas)	
Purpose (this meeting):	☒ Discussion Item/Report Only	☐ Action Requested
Administrator Responsible:	Elaine Cogburn	
Attachments:	School FIRST Report Presentation School FIRST Annual Financial Accountability Management Report	

Background Information:

The school FIRST (Financial Integrity Rating System of Texas) is the State's financial accountability rating system. The FIRST reporting was originally mandated by Senate Bill 875 of the 76th Texas Legislature in 1999. The primary goal of School FIRST is to assess the quality of financial management in Texas schools. For the 2020-2021 ratings, districts receive a letter rating of "A – Superior Achievement", "B – Above Standard Achievement", "C – Standard Achievement", or "F – Substandard Achievement" based on 20 indicators. Four indicators are considered "critical" in that failure to meet the requirements under any of the four results in an automatic assignment of an "F" rating.

For the 2020-21 rating year (2019-20 data), Leander ISD was assigned a rating of "A – Superior Achievement" and scored 94 out of 100 points on the graded indicators. Attached is the School FIRST Annual Financial Accountability Management Report outlining the district's financial management performance based on the 20 indicators.

At the November 18 Board meeting, a public hearing will be held to present the School FIRST annual financial management report and required disclosures. District parents, taxpayers, and the public who are in attendance will be provided the opportunity to comment on the report. Public notice of the hearing was published in accordance with 19 TAC §109.1001(o)(4).

Administrative Recommendation:

N/A

Sample Motion:

N/A



School F.I.R.S.T.

Leander ISD

2020-2021 Rating *Based on 2019-20 Data*

F.I.R.S.T.

- F - Financial
- I - Integrity
- R - Rating
- S - System
- T - Texas

F.I.R.S.T.

- Financial accountability rating system that holds school districts accountable for the quality of their financial management practices.
- Designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.
- A tool that creates transparency and discloses the quality of local management and decision-making processes that the school district uses concerning the financial resources the school district receives.

School F.I.R.S.T.

- Originated with SB 875 of 76th Legislature
- Revised by HB 5 of 83rd Legislature
 - To include a process for anticipating future financial solvency of the district
- Requirements:
 - Prepare F.I.R.S.T. Financial Management Report
 - Required disclosures
 - Advertise Public Meeting
 - Hold Public Meeting to discuss rating

Ratings in Transition

2013-14 Rating Year (2012-13 Data)		2014-15 Rating Year (2013-14 Data)		2015-16 Rating Year (2014-15 Data)		2016-19 Rating Years (2015-18 Data)		2020-21 Rating Year (2019-20 Data)	
# of Indicators	20		7		15		15		20
Ratings	Points		Pass/Fail		Points		Points		Points
Superior	64 - 70	P - Passed	16 – 30	A – Superior Achievement	70 - 100	A – Superior Achievement	90 - 100	A – Superior Achievement	90 - 100 ⁹
Above Standard	58 - 63	F - Substandard Achievement	0 - 15	B – Above Standard Achievement	50 - 69	B – Above Standard Achievement	80 - 89	B – Above Standard Achievement	80 - 89
Standard	52 - 57			C – Standard Achievement	31 - 49	C – Standard Achievement	60 - 79	C – Standard Achievement	70 - 79
Substandard Achievement	< 52			F – Substandard Achievement	0 - 30	F – Substandard Achievement	0 - 59	F – Substandard Achievement	0 - 69

Past

Present

Statewide Scores

	2015 - 2016		2019 - 2020		2020-2021	
Districts Passing	1,019	99.61%	1,011	99.12%	1,007	98.73%
Districts Failing	4	.39%	9	.88%	13	1.27%
A = Superior	1,003	98.04%	898	88.04%	845	82.84%
B = Above Standard	16	1.56%	81	7.94%	119	11.67%
C = Meets Standard	-	-	32	3.14%	43	4.22%
F = Substandard Achievement	4	.39%	9	.88%	13	1.27%

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**Source: TEA*

Leander ISD'S Rating

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A - SUPERIOR

Critical Indicators

#	Indicator Description	Yes/No
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes
4	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
5	Not Scored	

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Failure to meet the requirements of a critical indicator will cause a school district to fail FIRST for the applicable rating year.

Solvency Indicators

#	Indicator Description	Points (0-10)
6 NEW	Was the average change in (assigned and unassigned) fund balance over 3 years less than a 25% decrease or did the current year assigned and unassigned fund balance exceed 75 days of operational expenditures?	Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	6
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?	10

Solvency Indicators

#	Indicator Description	Points (0-10)
10 NEW	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.)	10
12 NEW	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?	8
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)?	10

Financial Competency Indicators

#	Indicator Description	Points (0-10)
15 NEW	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections?	5
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	Passed
17 NEW	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	10

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Financial Competence Indicators

#	Indicator Description	Points (0-10)
19 NEW	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?	5
20 NEW	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget	Passed

Recap of Rating:

- District received 94 points out of 100
- F.I.R.S.T. Management Report with Required Disclosures available to public and on District website
- Project Superior Achievement for 2021-2022 rating

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What's to Come:

- 2021-2022 Report and Impact of COVID-19

- Given the unpredictability of 2020-2021 ADA due to the COVID-19 virus, certain indicators will be excluded from the 2021–2022 FIRST ratings.

- **Indicator #10** - Did the school district average less than a 10 percent variance (90%-110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years? (**All LEAs**)
- **Indicator #15** - Was the school district's actual ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? (**school districts**)

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DISCUSSION

LEANDER
Independent School District

**Annual Financial
Accountability Management
Report**

**2020-2021 Rating
2019-2020 Fiscal Year Data**



Leander Independent School District Annual Financial Accountability Management Report

Introduction

The primary goal of Schools FIRST (Financial Accountability Rating System of Texas) is to assess the quality of financial management in Texas Public Schools. This is the 19th year of the School FIRST, a financial accountability system developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999.

The Schools FIRST report underwent sweeping changes under HB 5 of the 83rd Texas Legislature in 2013. Those changes required the Commissioner of Education to include processes in the financial accountability rating system for anticipating the future financial solvency of each school district and open enrollment charter school. The Commissioner's Rule for School FIRST changes under HB 5 were finalized and implemented by the Texas Education Agency in August 2015 and were phased-in over three years.

During the phase-in period, the new School FIRST system had separate worksheets for rating years 2014-2015, 2015-2016, and 2016-2017 and subsequent years. The worksheet for rating year 2014-2015 contained only 7 indicators as opposed to the 20 indicators used in 2013-2014. The worksheets for rating years 2015-2016 and 2016-2017 increased to 15 indicators. The ratings for years 2017-2018 through 2019-2020 used the same 15 indicators. In addition, the worksheets for rating years 2016-2017 and beyond require higher scores for select ratings compared to the worksheet for rating year 2015-2016. The Schools FIRST rating system for the rating year 2020-2021 (based on 2019-2020 data) consists of 20 base indicators of which one indicator was not scored by the TEA. Additionally, a "ceiling indicator" adds additional criteria to designated indicators; and if the additional ceiling criteria is not met by the school district a predetermined maximum number of points and highest applicable School FIRST rating that may be earned is assigned to the school district.

The Schools FIRST accountability rating system assigns one of four financial accountability ratings to Texas school districts: "A" for "Superior Achievement"; "B" for "Above Standard Achievement"; "C" for "Meets Standard Achievement"; and "F" for "Substandard Achievement." Failure to pass any of the four critical indicators results in an automatic rating of "F" regardless of points earned on the remaining indicators. Districts that receive the "Substandard Achievement" ratings under Schools FIRST must file a corrective action plan with the TEA.

Legislative rules require the district to present a FIRST management report that includes the following: a) The district's financial management performance rating provided by the Texas Education Agency based on its comparison with indicators established by the Commissioner of Education for the state's new Financial Accountability System; b) The district's financial management performance under each indicator for the current and previous years' financial accountability ratings; and c) Additional information required by the Commissioner of Education. In addition, the district must advertise and hold a public meeting to discuss the report.

The district's 2020-2021 School FIRST rating is based upon an analysis of data reported for the 2019-2020 school year. This information is submitted through the district's annual PEIMS (Public Education Information Management System) submissions and through submission of the annual financial statements. In addition to covering the results from the Schools FIRST accountability rating system, this report covers other business-related issues including discussion of the District's financial position. A glossary is added to provide additional explanations of terms used in the report and in financial discussions.

For the first 12 years of the reporting system, Leander ISD received ratings of "Superior Achievement". A significant change under HB 5 in 2013 was to move to a rating scale of simply "Pass" or "Fail". For the 2014-2015 rating year, Leander ISD was rated as "Pass" and achieved a score of 30 out of 30 with positive responses to each of the 7 indicators on the worksheet. For all years since 2014-2015, the district has received an A rating. For the rating year, 2019-2020, Leander ISD was automatically assigned an "F" rating, regardless of scoring 98 out of 100 points, due to warrant holds issued by the Teachers Retirement System (TRS) and therefore, failure of a critical indicator. For the current rating year, 2020-2021, Leander ISD has successfully returned to a rating of "Superior Achievement".

The FIRST rating for 2021-2022, based on 2020-2021 financial data, will be measured against the current 20 indicators. However, given the unpredictability of ADA because of the COVID-19 virus, TEA has indicated excluding indicators #10 (budgeted revenue variance) and #15 (biennial pupil projection) from next year's 2021-2022 FIRST ratings given that those ratings rely on data from the 2020-2021 school year. Upon completion of the fiscal 2021 audit, administration will review the indicators and provided a projected rating for the 2022 report.

**Required Disclosures for
Leander Independent School District
2020-2021 FIRST Rating
November 18, 2021**

Required Supplementary Information

The District's annual financial management report must include specific disclosures regarding the superintendent's contract, reimbursements received by the superintendent and board members and other compensation and gifts received. This information is being presented below to comply with the requirements.

Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided. In lieu of publication in the annual School FIRST financial management report, the school district may choose to publish the superintendent's employment contract on the school district's internet site. If published on the internet, the contract is to remain accessible for twelve months.

A copy of the superintendent's current employment contract is published on the district's internet site.

Reimbursements Received by the Superintendent and Board Members

A summary schedule for the twelve-month period of total reimbursements received by the superintendent and each board member is to be included in the annual financial management report. All reimbursement expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. The summary schedule is to report separately items per category including:

Meals – Meals consumed off of the school district's premises, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals);

Lodging – Hotel charges;

Transportation – Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and tolls);

Motor fuel – Gasoline;

Other – Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

The disclosure of reimbursements received by the Superintendent and Board Members is provided at the end of this report.

Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services

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 is to be reported.

The disclosure of outside compensation received by the Superintendent for professional consulting and/or other personal services is provided at the end of this report.

Gifts Received by Executive Officers and Board Members

An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

The disclosure of gifts received by Executive Offices and Board Members is provided at the end of this report.

Business Transactions Between School District and Board Members

Finally, a summary schedule for the fiscal year of the dollar amount by board member for the aggregate amount of business transactions with the school district is to be included. This reporting requirement is not to duplicate the items disclosed in the schedule of reimbursements.

The disclosure of business transactions between the school district and Board Members is provided at the end of this report.

Leander Independent School District

Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2019-2020

For the Ten-Month Period Ended June 30, 2020	Superintendent Dr. Bruce Gearing	Trish Bode	Grace Barber- Jordan	Dr. Gloria Gonzales- Dholakia	Elexis Grimes	Aaron Johnson	Jim McKay	Pamela Waggoner
Description of Reimbursements								
Meals	\$ 452.74	\$ -	\$ 89.00	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging	552.63	184.21	184.21	184.21	184.21	-	368.42	-
Transportation	444.35	-	209.76	-	245.92	-	-	-
Motor Fuel	-	-	-	-	-	-	-	-
Other-Registrations	1,235.00	220.61	228.00	730.61	240.00	38.00	195.00	256.90
Total	\$ 2,684.72	\$ 404.82	\$ 710.97	\$ 914.82	\$ 670.13	\$ 38.00	\$ 563.42	\$ 256.90

Leander Independent School District

Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting
and/or Other Personal Services in Fiscal Year 2019-2020

For the Ten-Month Period Ended June 30, 2020	Superintendent
	\$ -
Total	\$ -

Leander Independent School District

Gifts Received by the Executive Officer and Board Members (and first degree relatives, if any) in the Fiscal Year 2019-2020

For the Ten-Month Period Ended June 30, 2020	Superintendent Dr. Bruce Gearing		Grace Barber- Jordan	Dr. Gloria Gonzales- Dholakia	Elexis Grimes	Aaron Johnson	Jim McKay	Pamela Waggoner
		Trish Bode						
Summary Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

Leander Independent School District

Business Transactions Between School District and board Members for Fiscal Year 2019-2020

For the Ten-Month Period Ended June 30, 2020	Superintendent Dr. Bruce Gearing	Trish Bode	Grace Barber- Jordan	Dr. Gloria Gonzales-Dholakia	Elexis Grimes	Aaron Johnson	Jim McKay	Pamela Waggoner
Summary Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note - The summary amounts reported under this disclosure are not to duplicate the items disclosed in the summary schedule of reimbursements received by board members.

**Financial Accountability Ratings Worksheet
Leander Independent School District
2020-2021 FIRST Rating
November 18, 2021**

Schools FIRST
Financial Integrity Rating System of Texas
Leander Independent School District
2020-2021 Rating based on 2019 - 2020 Data

	State Indicator	Indicator Background	State Yes or Points Avail.	Leander ISD 19-20 Result
Critical Indicators				
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively? Additional Information: Leander ISD's Fiscal Year end date was June 30. For 2019-2020, TEA allowed District's with a June 30 year end to file a waiver to extend deadline for audit submission from November 27 to January 28 due to COVID. TEA received the audit report on January 27, 2021.	Was the Annual Financial Report filed with TEA by the deadline?	Yes	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.) Additional Information: Whitley Penn, L.L.P., the District's external auditors, issued an unmodified opinion for the year ending June 30, 2020.	A "modified" version of the auditor's opinion in the annual audit report means that there are corrections needed in reporting or financial controls. A district's goal, therefore, is to receive an "unmodified opinion" on its Annual Financial Report. This is a simple "Yes" or "No" indicator	Yes	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.) Additional Information: Leander ISD has never defaulted on any of its bond indebtedness obligations. Payments on all debt agreements were made timely.	This indicator seeks to make certain that the District has paid its bill/obligations on financing arrangements to pay for construction, buses, copiers, etc.	Yes	Yes
4	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? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.) Additional Information: Payments were made timely and no warrant holds were issued during the 2019-2020 year.	This indicator seeks to make sure the district fulfilled its obligation to the TRS, TWC and IRS to transfer payroll withholdings and to fulfill any additional payroll-related obligations required to be paid by the district.	Yes	Yes Ceiling Passed
5	This indicator is not being scored.	This indicator is not being scored this year due to the impact of accounting changes implemented by the Governmental Accounting Standards Board		

Schools FIRST
Financial Integrity Rating System of Texas
Leander Independent School District
2020-2021 Rating based on 2019 - 2020 Data

State Indicator	Indicator Background	State Yes or Points Avail.	Leander ISD 19-20 Result
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Solvency Indicators

6 NEW	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.) Additional Information: The District passed this indicator with increases to assigned and unassigned fund balance over the 3 year period. Fund balance also exceeded 75 days of operational expenditures at approximately 216 days.	This indicator measures the percentage change in fund balance to see whether the fund balance is declining too quickly, and if it is declining, whether sufficient fund balance remains to operate for at least 75 days.	Yes	Yes Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? Additional Information: The District received all 10 points available based on cash on hand and investments to cover just over 252 days.	This indicator measures how long in days after the end of the fiscal year the district could have disbursed funds for its operating expenditures without receiving any new revenues. Did the district meet or exceed the target amount?	10	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? Additional Information: Points are earned based on where the District's ratio falls on a sliding scale. To achieve the full 10 points assigned to this measure, the District's ratio of assets to debt must exceed 3 percent. For the 2019-2020 period, the district's ratio of assets to debt was 2.47%. The largest current liability was amounts due related to construction contracts.	This indicator measures whether the district had sufficient short-term assets at the end of the fiscal year to pay off its short-term liabilities. Did the district meet or exceed the target amount?	10	6
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? Additional Information: The district met the requirement of revenues exceeding expenditures as well as the 60 days cash on hand with total cash and investments covering 252 days.	This indicators ask simply "did the district spend more than it earned?" If the district had at least 60 days cash on hand the indicator is automatically passed.	10	10
10 NEW	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years? Additional Information: The District passed this indicator with a variance of 1.62%, well below the TEA threshold of 10%.	This indicator measures how accurately the district forecast projected revenue by comparing budgeted revenue submitted through PEIMS in October of the fiscal year to actual revenue submitted after the close of the fiscal year.	10	10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. Additional Information: While total assets exceeded the district's long-term liabilities, the district's student membership also increased by 7% for the five year period between 2016 and 2020.	This indicator questions the district's debt to "market value" of the assets that debt is attributable to. This indicator recognizes that fast-growth districts incur additional operating costs to open new campuses.	10	10
12 NEW	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? Additional Information: The district's ratio for 2019-2020 was 6.1062, which exceeded the target amount of <=4 to receive the full 10 points.	This indicator asks about the district's ability to make debt principal and interest payments that will become due during the next year. Did the district meet or exceed the target amount?	10	8

Schools FIRST
Financial Integrity Rating System of Texas
Leander Independent School District
2020-2021 Rating based on 2019 - 2020 Data

	State Indicator	Indicator Background	State Yes or Points Avail.	Leander ISD 19-20 Result
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section. Additional Information: Points are earned based on where the District's ratio falls on a sliding scale. To achieve the full 10 points assigned to this measure, the District's administrative cost ratio must be below 8.55%. The State of Texas establishes limits on the amount of money school districts are allowed to spend on administrative costs. The limit is set as a ratio of administrative costs to instructional costs and is titled the "Administrative Cost Ratio". Administrative costs are defined as Instructional Leadership and General Administration. Instructional Leadership includes costs to provide leadership for staff and all instructional services. This excludes campus leadership. General Administration includes costs for managing the school district as an overall entity. The District's administrative cost ratio for 2019-2020 was 4.14%, which is below the level (8.55%) required to score full points on this measure.	This indicator measures the percentage of a district's budget that was spent on administration. Did the District exceed the cap in School FIRST for districts its size?	10	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator. Additional Information: The district's enrollment for the three-year period of 2017-2018 thru 2019-2020 increased by 2,353 students.	If a decline in students over the 3 school years was experienced, this indicator asks if the district decreased the number of staff on payroll in proportion to the decline in students. (This indicator is automatically passed if there was no decline in students.)	10	10

Financial Competency

15 NEW	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? Additional Information: To achieve the full 5 points on this indicator, District's with an ADA of 10,000 and above are allowed a variance of less than <=7%. The variance for Leander ISD was merely .003, or .3%, and within the allotted range.	This indicator measures how well the district was able to project average daily attendance for the coming biennium for payment purposes.	5	5
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.) Additional Information: There were no significant differences between the Annual Financial Report and the PEIMS financial data.	This indicator measures the quality of data reported to PEIMS and in the Annual Financial Report to make certain that the data reported in each case "matches up." If the difference in numbers reported in any fund type is more than 3 percent, the District "fails" this measure.	Yes	Yes Ceiling Passed
17 NEW	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.) Additional Information: Whitley Penn, L.L.P., the District's external auditors, reported no material weaknesses in the 2019-2020 audit.	A clean audit of the Annual Financial Report would state the District has no material weaknesses in the internal controls. Any internal weaknesses create a risk of the District not being able to properly account for its use of public funds, and should be immediately addressed. This is a simple "Yes" or "No" indicator.	Yes	Yes Ceiling Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.) Additional Information: Whitley Penn, L.L.P., the District's external auditors, reported no material noncompliance in the 2019-2020 audit.	This indicator measures whether the district is complying with laws, rules and regulations related to the expenditure of grant funds, contracts, and other state and federal funds.	10	10

Schools FIRST
Financial Integrity Rating System of Texas
Leander Independent School District
2020-2021 Rating based on 2019 - 2020 Data

State Indicator		Indicator Background	State Yes or Points Avail.	Leander ISD 19-20 Result
19 NEW	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? Additional Information: The required financial information was posted on the District website.	This indicator measures whether the district is complying with legal requirements related to financial transparency by posting all required information.	5	5
20 NEW	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.) Additional Information: The school board discussed property values and funding lag at the May 16, 2019 meeting which was within 120 days before the district adopted its budget.	This indicator measures whether the school board had the opportunity to consider the impact of changes in property value on the finances of the district. If the district fails this indicator, the maximum points and highest rating the district may receive is 89 points and a B, which is equal to above standard achievement.	Yes	Yes Ceiling Passed
Total Points Available/Earned			100	94

User: Dana Paulson
User Role: District

RATING YEAR **2020-2021** DISTRICT NUMBER **district #** **Select An Option** **Help** **Home** **Log Out**



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON SCHOOL YEAR 2019-2020 DATA - DISTRICT STATUS DETAIL

Name: LEANDER ISD (246913)		Publication Level 1: 8/4/2021 2:00:38 PM	
Status: Passed		Publication Level 2: 8/6/2021 11:10:55 AM	
Rating: A = Superior Achievement		Last Updated: 8/6/2021 11:10:55 AM	
District Score: 94		Passing Score: 70	
#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	7/9/2021 11:33:04 AM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	6/8/2021 4:27:11 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	6/8/2021 4:27:11 PM	Yes
4	<u>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? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	7/1/2021 9:17:15 AM	Yes Ceiling Passed
5	This indicator is not being scored.		
			1 Multiplier Sum
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	6/28/2021 11:20:38 AM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	6/8/2021 4:27:12 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	6/8/2021 4:27:12 PM	6
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	6/8/2021 4:27:12 PM	10
10	<u>Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?</u>	7/2/2021 2:14:53 PM	10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.</u>	6/8/2021 4:27:14 PM	10
12	<u>Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.</u>	6/8/2021 4:27:14 PM	8
35			
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points</u>	6/8/2021	10

	<u>section.</u>	4:27:14 PM	
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	6/8/2021 4:27:14 PM	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	6/8/2021 4:27:15 PM	5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	6/8/2021 4:27:15 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	6/8/2021 4:27:15 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	6/8/2021 4:27:15 PM	10
19	<u>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?</u>	6/8/2021 4:27:15 PM	5
20	<u>Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	6/8/2021 4:27:15 PM	Ceiling Passed
			94 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			94 Score

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70
No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.		
The school district receives an F if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.		

CEILING INDICATORS

Did the school district meet the criteria for any of the following ceiling indicators 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.		
Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is No.	89	B = Above Standard Achievement

Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

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FIRST 5.11.6.0

User: Dana Paulson
User Role: District



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	LEANDER ISD (246913)
Indicator:	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?
Status	Passed (Forced: AFR Due Date Waiver Granted)
Last Updated:	7/9/2021 11:33:04 AM

FORMULA

Field	Value
Date Received	2021/01/27
<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2020/12/28

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

User: Dana Paulson
User Role: District



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	LEANDER ISD (246913)
Indicator:	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)
Status	Passed
Last Updated:	6/8/2021 4:27:11 PM

FORMULA

Field	Value
Unmodified Opinion	true

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received an unmodified opinion in the AFR.

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User: Dana Paulson
User Role: District



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	LEANDER ISD (246913)
Indicator:	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)
Status	Passed
Last Updated:	6/8/2021 4:27:11 PM

FORMULA

	Field	Value	
Not	Default Disclosures	false	

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on debt agreements.

User: Dana Paulson
User Role: District

DISTRICT NUMBER

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2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	LEANDER ISD (246913)
Indicator:	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? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)
Status	Passed
Ceiling	Passed
Last Updated:	7/1/2021 9:17:15 AM

FORMULA

Field Timely Payments to Government Agencies	Value true	?
---	---------------	---

CEILING FORMULA

Field Warrant Hold Issued	Value false	?
------------------------------	----------------	---

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district made timely payments to the TRS, TWC, IRS, and other government agencies.

CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the district was not issued a warrant hold.

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User Role: District

DISTRICT NUMBER **district #** **Select An Option** **Help** **Home** **Log Out**



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	LEANDER ISD (246913)
Indicator:	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)
Ceiling	Passed
Last Updated:	6/28/2021 11:20:38 AM

FORMULA

Field	Value	
(		
(		
(		
2017-2018 Assigned and Unassigned Fund Balances	131,111,784	?
- 2016-2017 Assigned and Unassigned Fund Balances	137,236,936	?
)		
/ 2016-2017 Assigned and Unassigned Fund Balances	137,236,936	?
)		
+		
(		
(		
2018-2019 Assigned and Unassigned Fund Balances	144,948,989	?
- 2017-2018 Assigned and Unassigned Fund Balances	131,111,784	?
)		
/ 2017-2018 Assigned and Unassigned Fund Balances	131,111,784	?
)		
+		
(		
(		
2019-2020 Assigned and Unassigned Fund Balances	183,774,658	?
- 2018-2019 Assigned and Unassigned Fund Balances	144,948,989	?
)		
/ 2018-2019 Assigned and Unassigned Fund Balances	144,948,989	?
)		
/		
3		
< Threshold for Three-Year Percent Change in Fund Balances	0.25	?
Or		
2019-2020 Assigned and Unassigned Fund Balances	183,774,658	?
>		
(		
(		
2019-2020 Total Expenditures	312,877,472	?
- 2019-2020 Capital Outlay	2,576,168	?
)		
/		
365		
*		
75		
)		
Mathematical Breakdown: $0.1096 < 0.25$ Or $183,774,658 > 63,760,541.9178$		

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the average change in fund balances over 3 years had less than a 25 percent decrease or the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures.

User: Dana Paulson
User Role: District

DISTRICT NUMBER

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Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	LEANDER ISD (246913)
Indicator:	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	6/8/2021 4:27:12 PM

FORMULA

Field	Value
(	
(	
Cash and Equivalents	8,067,110
+	
Current Investments	206,175,717
)	
/	
(	
Total Expenditures	312,877,472
-	
Facilities Acquisition and Construction	2,576,168
)	
)	
*	
365	
Mathematical Breakdown: 252.0087	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=90	<90 >=75	<75 >=60	<60 >=45	<45 >=30	<30

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Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	LEANDER ISD (246913)
Indicator:	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.
Result/Points	6
Last Updated:	6/8/2021 4:27:12 PM

FORMULA

Field	Value	
Current Assets	436,798,966	?
/ Current Liabilities	176,954,218	?
Mathematical Breakdown: 2.4684		

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=3.00	<3.00 >=2.50	<2.50 >=2.00	<2.00 >=1.50	<1.50 >=1.00	<1.00

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DISTRICT NUMBER **district #** **Select An Option** **Help** **Home** **Log Out**



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	LEANDER ISD (246913)
Indicator:	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	6/8/2021 4:27:12 PM

FORMULA

Field	Value	
(		
Total Revenue	357,657,270	?
/		
(		
Total Expenditures	312,877,472	?
-		
Facilities Acquisition and Construction	2,576,168	?
)		
-		
1		
)		
>=		
0		
Or		
(		
(		
Cash and Equivalents	8,067,110	?
+		
Current Investments	206,175,717	?
)		
/		
(		
Total Expenditures	312,877,472	?
-		
Facilities Acquisition and Construction	2,576,168	?
)		
)		
*		
365		
>=		
Acceptable Days Cash on Hand	60	?
Mathematical Breakdown: 0.1526 >= 0 Or 252.0087 >= 60		

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
>=0%	<0%

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User: Dana Paulson
User Role: District

DISTRICT NUMBER **district #** **Select An Option** **Help** **Home** **Log Out**



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 10

Name:	LEANDER ISD (246913)
Indicator:	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?
Result/Points	10
Last Updated:	7/2/2021 2:14:53 PM

FORMULA

Field	Value	
(		
(		
(		
2017-2018 Actual Revenues	317,529,910	?
-		
2017-2018 Budgeted Revenues	310,564,987	?
)		
/		
2017-2018 Budgeted Revenues	310,564,987	?
)		
+		
(		
(		
2018-2019 Actual Revenues	337,860,366	?
-		
2018-2019 Budgeted Revenues	327,511,736	?
)		
/		
2018-2019 Budgeted Revenues	327,511,736	?
)		
+		
(		
(		
2019-2020 Actual Revenues	353,157,686	?
-		
2019-2020 Budgeted Revenues	355,093,811	?
)		
/		
2019-2020 Budgeted Revenues	355,093,811	?
)		
)		
/		
3		
<		
Acceptable Level of Variance	0.1	?
Mathematical Breakdown: 0.0162 < 0.1		

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
<10%	>=10%

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User: Dana Paulson
User Role: District

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Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	LEANDER ISD (246913)
Indicator:	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	6/8/2021 4:27:14 PM

FORMULA

Field	Value	
(		
Long Term Liabilities	1,646,460,944	?
/		
Total Assets	1,655,479,090	?
<= 1		
)		
Or		
(		
(		
2020 Total Students	41,277	?
-		
2016 Total Students	37,068	?
)		
/		
2016 Total Students	37,068	?
>=		
Threshold for Five-Year Percent Increase in Students	0.07	?
)		
Mathematical Breakdown: 0.9946 <= 1 Or 0.1135 >= 0.07		

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<=0.60	>0.60 <=0.70	>0.70 <=0.80	>0.80 <=0.90	>0.90 <=1.00	>1.00

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THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

FIRST 5.11.6.0

User: Dana Paulson
User Role: District



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	LEANDER ISD (246913)
Indicator:	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.
Result/Points	8
Last Updated:	6/8/2021 4:27:14 PM

FORMULA

Field	Value
(	
Total Local and Intermediate Sources	125,050,873
/ Total Revenue	126,512,886
)	
* Long Term Liabilities	1,646,460,944
* 100	
/ Assessed Property Value	26,652,109,148
Mathematical Breakdown: 6.1062	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<= 4	> 4 <= 7	> 7 <= 10	> 10 <= 11.5	> 11.5 <= 13.5	> 13.5

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DISTRICT NUMBER **district #** **Select An Option** **Help** **Home** **Log Out**



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	LEANDER ISD (246913)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	6/8/2021 4:27:14 PM

FORMULA

Field	Value	
District Administrative Cost Ratio	0.0414	?
And		
ADA	39,240.204	?
Or		
Sparse	FALSE	?

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS						
ADA Size	10	8	6	4	2	0
10,000 and Above	<= 0.0855	> 0.0855 <= 0.1105	> 0.1105 <= 0.1355	> 0.1355 <= 0.1605	> 0.1605 <= 0.1855	> 0.1855
5,000 to 9,999	<= 0.1000	> 0.1000 <= 0.1250	> 0.1250 <= 0.1500	> 0.1500 <= 0.1750	> 0.1750 <= 0.2000	> 0.2000
1,000 to 4,999	<= 0.1151	> 0.1151 <= 0.1401	> 0.1401 <= 0.1651	> 0.1651 <= 0.1901	> 0.1901 <= 0.2151	> 0.2151
500 to 999	<= 0.1311	> 0.1311 <= 0.1561	> 0.1561 <= 0.1811	> 0.1811 <= 0.2061	> 0.2061 <= 0.2311	> 0.2311
Less than 500	<= 0.2404	> 0.2404 <= 0.2654	> 0.2654 <= 0.2904	> 0.2904 <= 0.3154	> 0.3154 <= 0.3404	> 0.3404
Sparse	<= 0.3364	> 0.3364 <= 0.3614	> 0.3614 <= 0.3864	> 0.3864 <= 0.4114	> 0.4114 <= 0.4364	> 0.4364

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Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 14

Name:	LEANDER ISD (246913)
Indicator:	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.
Result/Points	10
Last Updated:	6/8/2021 4:27:14 PM

FORMULA

Field	Value	
(		
2019-2020 Total Enrollment	41,381	?
/		
2019-2020 Number of FTE Staff	5,026.7086	?
)		
/		
(		
2017-2018 Total Enrollment	39,028	?
/		
2017-2018 Number of FTE Staff	4,850.814	?
)		
-		
1		
>		
Threshold for Three-Year Percent Change in Ratio	-0.15	?
Or		
2019-2020 Total Enrollment	41,381	?
-		
2017-2018 Total Enrollment	39,028	?
>		
0		
Mathematical Breakdown: $0.0232 > -0.15$ Or $2,353 > 0$		

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 15

Name:	LEANDER ISD (246913)
Indicator:	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.
Result/Points	5
Last Updated:	6/8/2021 4:27:15 PM

FORMULA

Field	Value	
(		
Actual ADA	39,324.738	?
- Projected ADA	39,208.32	?
)		
/ Projected ADA	39,208.32	?
Mathematical Breakdown: 0.003		

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS		
ADA Size	5	0
10,000 and Above	<= 0.07	> 0.07
5,000 to 9,999	<= 0.10	> 0.10
1,000 to 4,999	<= 0.20	> 0.20
500 to 999	<= 0.25	> 0.25
Less than 500	<= 0.30	> 0.30
Sparse	<= 0.35	> 0.35

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Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 16

Name:	LEANDER ISD (246913)
Indicator:	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)
Ceiling	Passed
Last Updated:	6/8/2021 4:27:15 PM

FORMULA

Field	Value	
Sum of Differences	721	?
/ Denominator	312,877,133	?
< Acceptable Level of Variance	.03	?
Mathematical Breakdown: 0 < 0.03		

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION
This indicator will be considered PASSED for the Ceiling if the comparison of PEIMS expenditure data to AFR data has a total variance of less than 3 percent.

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Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	LEANDER ISD (246913)
Indicator:	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)
Ceiling	Passed
Last Updated:	6/8/2021 4:27:15 PM

FORMULA

	Field	Value	
Not	Weak Internal Controls	false	

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION
This indicator will be considered PASSED for the Ceiling if the external auditor reported no material weaknesses in the audit report.

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User: Dana Paulson
User Role: District



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 18

Name:	LEANDER ISD (246913)
Indicator:	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)
Result/Points	10
Last Updated:	6/8/2021 4:27:15 PM

FORMULA

Field	Value
Not Material Non-Compliance	false

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

User: Dana Paulson
User Role: District



Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	LEANDER ISD (246913)
Indicator:	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?
Result/Points	5
Last Updated:	6/8/2021 4:27:15 PM

FORMULA

Field	Value
Required Financial Postings	true

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
Yes	No

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Financial Integrity Rating System of Texas

2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	LEANDER ISD (246913)
Indicator:	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)
Ceiling	Passed
Last Updated:	6/8/2021 4:27:15 PM

FORMULA

Field	Value
Board Property Value Discussion	true 

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the school board discussed property values at a meeting within 120 days before the district adopted its budget.

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GLOSSARY

Accounting: A standard school fiscal accounting system must be adopted and installed by the board of trustees of each school district. The accounting system must conform to generally accepted accounting principles. This accounting system must also meet at least the minimum requirements prescribed by the state board of education, subject to review and comment by the state auditor.

Ad Valorem Property Tax: Literally, the term means “according to value.” Ad valorem taxes are based on a fixed proportion of the value of the property with respect to which the tax is assessed. General property taxes are almost invariably of this type. Ad valorem property taxes are based on ownership of the property, and are payable regardless of whether the property is used or not and whether it generates income for the owner (although these factors may affect the assessed value).

Adopted Tax Rate: The tax rate set by the school district to meet its legally adopted budget for a specific calendar year.

All Funds: A school district’s accounting system is organized and operated on a fund basis where each fund is a separate fiscal entity in the school district much the same as various corporate subsidiaries are fiscally separate in private enterprise. All Funds refers to the combined total of all the funds listed below:

- The General Fund
- Special Revenue Funds (Federal Programs, Federally Funded Shared Services, State Programs, Shared State/Local Services, Local Programs)
- Debt Service Funds
- Capital Projects Funds

Assessed Valuation: A valuation set upon real property or other property by a government as a basis for levying taxes.

Assigned Fund Balance: The assigned fund balance represents tentative plans for the future use of financial resources. Assignments require executive management (if approved per board policy to assign this responsibility to executive management) action to earmark fund balance for bona fide purposes that will be fulfilled within a reasonable period of time. The assignment and dollar amount for the assignment may be determined after the end of the fiscal year when final fund balance is known.

Auditing: Accounting documents and records must be audited annually by an independent auditor. TEA is charged with review of the independent audit of the local education agencies.

Beginning Fund Balance: The fund balance on the first day of a new fiscal year. For most school districts this is equivalent to the fund balance at the end of the previous fiscal year.

Budget: The projected financial data for the current school year. Budget data are collected for the General Fund, Food Service Fund, and Debt Service Fund.

Budgeting: Not later than June 20 of each year, the superintendent (or designee) must prepare a budget for the school district if the fiscal year begins on July 1. (For those districts with fiscal years beginning September 1, this date would be August 20.) The legal requirements for funds to be budgeted are included in the Budgeting module of the TEA Resource Guide. The budget must be adopted before expenditures can be made, and this adoption must be prior to the setting of the tax rate for the budget year. The budget must be itemized in detail according to classification and purpose of expenditure, and must be prepared according to the rules and regulations established by the state board of education. The adopted budget, as necessarily amended, shall be filed with TEA through the Public Education Information Management System (PEIMS) as of the date prescribed by TEA.

Capital Outlay: This term is used as both a Function and an Object. Expenditures for land, buildings, and equipment are covered under the object, Capital Outlay. The amount spent on acquisitions, construction, or major renovation of school district facilities are reported under the function, Capital Outlay.

Capital Project Funds: Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash: The term, as used in connection with cash flows reporting, includes not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts or cash management pools that have the general characteristics of demand deposit accounts in that the governmental enterprise may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

Chapter 41: Resources are recovered for the purpose of sharing them with low-wealth districts. Districts that are subject to the provisions of Chapter 41 must make a choice among several options in order to reduce their property wealth and share financial resources.

Committed Fund Balance: The committed fund balance represents constraints made by the board of trustees for planned future use of financial resources through a resolution by the board, for various specified purposes including commitments of fund balance earned through campus activity fund activities. Commitments are to be made as to purpose prior to the end of the fiscal year. The dollar amount for the commitment may be determined after the end of the fiscal year when final fund balance is known.

Comptroller Certified Property Value: The District's total taxable property value as certified by the Comptroller's Property Tax Division (Comptroller Valuation) and used for state funding purposes.

Days of Cash on Hand: The number of days the school district can disburse funds for its operating expenditures without receiving any new revenues.

Debt Service: The function, Debt Service, is a major functional area that is used for expenditures that are used for the payment of debt principal and interest. Expenditures that are for the retirement of general obligation bonds, capital lease principal, and other debt, related debt service fees, and for all debt interest fall under this function. The object, Debt Service, covers all expenditures for debt service.

Debt Service Fund: Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Coverage Ratio: This ratio measures an organization's ability to make debt principal and interest payments that will become due during the year.

Deferred Revenue: Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Effective Tax Rate: Represents the tax rate which generates the same revenue as in the previous year, using current year property values.

Ending Fund Balance: The amount of unencumbered surplus fund balance reported by the District at the end of the specified fiscal year. For most school districts, this will be equivalent to the fund balance at the beginning of the next fiscal year.

Excess (Deficiency): Represents receivables due (excess) or owed (deficiency) at the end of the fiscal year.

Existing Debt Allotment (EDA): Is the amount of state funds to be allocated to the District for assistance with existing bonded indebtedness.

Federal Revenues: Revenues paid either directly to the District or indirectly through a local or state government entity for federally-subsidized programs including the School Breakfast Program, National School Lunch Program, and School Health and Related Services Program.

Fiscal Year: A period of 12 consecutive months legislatively selected as a basis for annual financial reporting, planning, and budgeting. The fiscal year may run September 1 through August 31 or July 1 through June 30.

Foundation School Program (FSP) Status: The shared financial arrangement between the state and the school district, where property taxes are blended with revenues from the state to cover the cost of basic and mandated programs. The nature of this arrangement falls in one of the following status categories: Regular, Special Statutory, State Administered, Education Service Center, or Open Enrollment Charter School District.

FTE: Full-Time Equivalent (FTE) measures the extent to which one individual or student occupies a full-time position or provides instruction, e.g., a person who works four hours a day or a student that attends a half of a day represents a .5 FTE.

Function: Function codes identify the expenditures of an operational area or a group of related activities. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function. The major functional areas are:

- Instruction and Instructional-Related Services
- Instructional and School Leadership
- Support Services - Student
- Administrative Support Services
- Support Services - Non-Student Based
- Ancillary Services
- Debt Service
- Capital Outlay
- Intergovernmental Charges

Fund Balance: The difference between assets and liabilities reported in a governmental fund.

General Administration: The amount spent on managing or governing the school district as an overall entity.

General Fund: This fund finances the fundamental operations of the District in partnership with the community. All revenues and expenditures not accounted for by other funds are included. This is a budgeted fund and any fund balances are considered resources available for current operations.

I&S Tax Rate: The tax rate calculated to provide the revenues needed to cover Interest and Sinking (I&S) (also referred to as Debt Service). I&S includes the interest and principal on bonds and other debt secured by property tax revenues.

Incremental Costs: The amount spent by a school district with excess wealth per Weighted Average Daily Attendance (WADA) on the purchase of attendance credits either from the state or from other school district(s).

Instruction: The amount spent on direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students regardless of location or medium.

Instructional Facilities Allotment (IFA): State Aid provides assistance to school districts in making debt service payments on qualifying bonds and lease-purchase agreements. Proceeds must be used for the construction or renovation of an instructional facility.

Intergovernmental Charges: “Intergovernmental” is a classification used when one governmental unit transfers resources to another. In particular, when a Revenue Sharing District purchases WADA or where one school district pays another school district to educate transfer students.

Investments in Capital Assets, Net of Related Debt: One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the government.

Local & Intermediate Revenues: All revenues from local taxes and other local and intermediate revenues. For specifics, see the definitions for Local Tax and Other Local & Intermediate Revenues.

Local Tax: This is all revenues from local real and personal property taxes, including recaptured funds from 1) Contracted Instructional Services Between Public Schools and 2) Incremental Costs associated with Chapter 41 of the Texas Education Code.

M&O Tax Rate: The tax rate calculated to provide the revenues needed to cover Maintenance & Operations (M&O). M&O includes such things as salaries, utilities, and day-to-day operations.

Modified Opinion: Term used in connection with financial auditing. A modification of the independent auditor's report means there exists one or more specific exceptions to the auditor's general assertion that the district's financial statements present fairly the financial information contained therein according to generally accepted accounting principles.

Nonspendable Fund Balance: The portion of fund balance that is in non-liquid form, including inventories, prepaid items, deferred expenditures, long-term receivables and encumbrances (if significant). Nonspendable fund balance may also be in the form of an endowment fund balance that is required to remain intact.

Object: An object is the highest level of accounting classification used to identify either the transaction posted or the source to which the associated monies are related. Each object is assigned a code that identifies in which of the following major object groupings it belongs:

- Assets
- Liabilities
- Fund Balances
- Revenue
- Expenditures/Expenses
- Other Resources/Nonoperating Revenue/Residual Equity Transfers In
- Other Uses/Nonoperating Revenue/Residual Equity Transfers Out

Operating Expenditures: A wide variety of expenditures necessary to a district's operations fall into this category with the largest portion going to payroll and related employee benefits and the purchase of goods and services.

Operating Expenditures/Student: Total operating expenditures divided by the total number of enrolled students.

Operating Revenues and Expenses: Term used in connection with the proprietary fund statement of revenues, expenses, and changes in net position. The term is not defined as such in the authoritative accounting and financial reporting standards, although financial statement preparers are advised to consider the definition of operating activities for cash flows reporting in establishing their own definition.

Other Local & Intermediate Revenues: All local and intermediate revenues NOT from local real and personal property taxes including:

- Revenues Realized as a Result of Services Rendered to Other School Districts
- Tuition and Fees
- Rental payments, interest, investment income
- Sale of food and revenues from athletic and extra/co-curricular activities
- Revenues from counties, municipalities, utility districts, etc.

Other Operating Costs: Expenditures necessary for the operation of the school district that are NOT covered by Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Services, and Capital Outlay fall into this category and include travel, insurance and bonding costs, election costs, and depreciation.

Other Resources: Non-operating revenues received, sale of property, bonds issued or residual equity transfers in.

Payments for Shared Services Arrangements: Payments made either from a member district to a fiscal agent or payments from a fiscal agent to a member district as part of a Shared Services Arrangement (SSA). The most common types of SSAs relate to special education services, adult education services, and activities funded by the Elementary and Secondary Education Act (ESEA).

Payroll: Payroll costs include the gross salaries or wages and benefit costs for services or tasks performed by employees at the general direction of the school district. *(NOTE: Payroll amounts do not include salaries for contract workers employed by outsource companies, e.g., for child nutrition and maintenance. Therefore, this figure will vary significantly between districts and campuses that use contract workers and those that do not.)*

PEIMS: Public Education Information Management System, a state-wide data management system for public education information in the State of Texas. One of the basic goals of PEIMS, as adopted by the State Board of Education in 1986, is to improve education practices of local school districts. PEIMS is a major improvement over previous information sources gathered from aggregated data available on paper reports. School districts submit their data via standardized computer files. These are defined in a yearly publication, the *PEIMS Data Standards*.

Plant Maintenance & Operations: The amount spent on the maintenance and operation of the physical plant and grounds and for warehousing.

Property/Refined ADA: The District's Comptroller Property Value divided by its total Refined Average Daily Attendance (RADA).

Property/WADA: The district's Comptroller Property Value divided by its total WADA.

Refined ADA: Refined Average Daily Attendance (also called RADA) is based on the number of days of instruction in the school year. The aggregate eligible day's attendance is divided by the number of days of instruction to compute the refined average daily attendance.

Restricted Fund Balance: This is the portion of fund balance that has externally enforceable constraints made by outside parties

Revenues: Any increase in a school district's financial resources from property taxes, foundation fund entitlements, user charges, grants, and other sources. Revenues fall into the three broad sources of revenues: Local & Intermediate, State, and Federal.

Rollback Tax Rate: Provides the District with approximately the same amount of tax revenue it received the previous year for day-to-day operations plus a cushion, and sufficient funds to pay its debts in the coming year. For school districts, the cushion is six cents per \$100 of property value. The rollback rate is that rate which is necessary to generate the same amount of state and local funds per WADA as was available to the District in the preceding school year, using estimated WADA for the upcoming year, plus six cents, plus the current year's debt rate. If the District adopts a tax rate in excess of the calculated rollback rate, it results in an automatic election.

School Year: The twelve months beginning July 1 of one year and ending June 30 of the following year or beginning September 1 and ending August 31. Districts now have two options.

Special Revenue Fund: A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

State Revenues: Revenues realized from the TEA, other state agencies, shared services arrangements, or allocated on the basis of state laws relating to the Foundation School Program Act.

Unassigned Fund Balances: Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., committed or assigned). One primary criterion of rating agencies for school bonds is the relative amount of unassigned fund balance. Bond rating agencies view unassigned fund balances as a reflection of the financial strength of school districts and show concern when district fund balances decrease.

Unmodified Opinion: Term used in connection with financial auditing. An unmodified independent auditor's opinion means there are no stated exceptions to the auditor's general assertion that the district's financial statements present fairly the financial information contained according to generally accepted accounting principles.

Unrestricted Net Position Balance: Unrestricted net position balance refers to the portion of total net position that is neither invested in capital assets nor restricted.

WADA: Weighted Average Daily Attendance (WADA) is used to measure the extent students are participating in special programs. The concept of WADA in effect converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA will be.

Wealth Equalization Transfer: The amount budgeted by districts for the cost of reducing their property wealth to the required equalized wealth level (sometimes referred to as Robin Hood Funds).

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Consider Approval of Minutes of Regular and Called Board Meetings
Purpose (this meeting):	☐ Discussion Item/Report Only ☒ Action Requested
Administrator Responsible:	Bruce Gearing
Attachments:	10/07/21 Regular Meeting Minutes 10/21/21 Regular Meeting Minutes

Background Information:

Board meeting minutes are attached for your review.

Administrative Recommendation:

Administration recommends approval of minutes as presented.

Sample Motion:

I move the Board approve the minutes of October 7 and 21, 2021, as presented.

Minutes of Regular Meeting

The Board of Trustees
Leander Independent School District

STATE OF TEXAS COUNTY OF WILLIAMSON

A meeting of the Board of Trustees of the Leander Independent School District was held on Thursday, October 7, 2021, beginning at 6:16 PM in the LEO Conference Center, 300 S. West Dr., Leander, TX 78641. The following members were present: Trish Bode, Gloria Gonzales-Dholakia, Elexis Grimes, Aaron Johnson, Christine Mauer and Anna Smith. Jim MacKay as absent.

1. **CALL TO ORDER AND DECLARATION OF QUORUM**

2. **OPENING CEREMONY**

A. Pledge of Allegiance

B. Moment of Silence

3. **RECOGNITION**

A. Spotlight on Learning: Grandview Hills Elementary

4. **CITIZEN COMMENTS**

Twenty-three citizens addressed the Board of Trustees.

5. **BOARD VACANCY**

A. Consider Appointment to Board Vacancy

I move to appoint Sade Fashokun to Place 5 on the Board of Trustees until the next Trustee Election in November 2022. This motion, made by Anna Smith and seconded by Christine Mauer, passed Oath of Office, pass four in favor, one opposed (Aaron Johnson) and one abstained (Elexis Grimes).

B. Oath of Office

No action was taken.

6. **COMMUNICATIONS / ANNOUNCEMENTS**

A. Superintendent Remarks

B. Board Member Remarks

1. Committee Updates

2. Board Learning Update

7. **SUPERINTENDENT'S REPORT**

A. COVID Update

- B. Enrollment and Attendance Update
- C. Vision/Learning

8. **DISCUSSION/ACTION ITEMS**

A. STUDENT EXPERIENCE

1. State Accountability Report 2020-2021

B. GOVERNANCE

1. Board Self-Assessment Based on State Board of Education Framework for School Board Development
2. Consider Approval of the Board of Trustees Operating Procedures
No action was taken.

C. OPERATIONS

1. Report on Purchasing and Procurement: District Practices and Procedures
2. Report on School Naming Charter Process for Elementary #29
3. Review of Guaranteed Maximum Price #3 for Elementary #29
4. General Construction Update

9. **CLOSED SESSION**

First Closed Session:

The Board of Trustees went into Closed Session at 7:47 PM after the Board President announced the right to do so under Texas Government Code 551.074: deliberation regarding resignations, terminations, employment, reassignments, duties, and evaluation of personnel and public officers.

The Board of Trustees returned to open session at 8:31 PM.

Second Closed Session:

The Board of Trustees went into Closed Session at 9:33 PM after the Board President announced the right to do so under Texas Government Code 551.074: deliberation regarding resignations, terminations, employment, reassignments, duties, and evaluation of personnel and public officers.

The Board of Trustees returned to open session at 11:34 PM.

Third Closed Session:

The Board of Trustees went into Closed Session at 12:36 AM on October 8, 2021, after the Board President announced the right to do so under

- A. Texas Government Code 551.071: consultation with attorney regarding, pending or contemplated litigation, and/or attorney client privileged matter
- B. Texas Government Code 551.074: deliberation regarding resignations, terminations, employment, reassignments, duties, and evaluation of personnel and public officers
- C. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed
- D. Texas Government Code 551.074: deliberation and consideration of employment of Elementary 29 Principal

- E. Texas Government Code 551.074: deliberation and consideration of employment of Area Superintendent

The Board of Trustees returned to Open Session at 1:03 AM on Friday, October 8, 2021.

10. ACTION PURSUANT TO CLOSED SESSION

- A. Consider Approval of Teacher and Administrator Contracts

I move that the Board of Trustees accept the recommendation(s) for administrator probationary employment contract for personnel addition(s) as presented, in accordance with the salary scale, policies and contract of Leander Independent School District for the 2021-22 school year. This motion, made by Anna Smith and seconded by Christine Mauer, passed unanimously.

I move that the Board of Trustees accept the recommendation(s) for teacher employment contract for personnel addition(s) as presented, in accordance with the salary scale, policies and contract of Leander Independent School District for the 2021-22 school year. This motion, made by Anna Smith and seconded by Christine Mauer, passed unanimously.

- B. Consider Employment of Elementary 29 Principal

I move that the Board of Trustees accept the recommendation(s) of Lara Labbe-Maginel for Principal at Elem Campus #29 1 year term employment contract for personnel addition(s) as presented, in accordance with the salary scale, policies and contract of Leander Independent School District for the 2021-22 school year. This motion, made by Anna Smith and seconded by Christine Mauer, passed unanimously.

- C. Consider Employment of Area Superintendent

No action was taken.

11. BOARD MEETING DEBRIEF

12. ADJOURNMENT

THE BOARD OF TRUSTEES, HAVING NO FURTHER BUSINESS, ADJOURNED THE MEETING.

Time: 1:04 AM on Friday, October 8, 2021

These minutes were read and approved by the Board of Trustees on the 18th day of November 2021.

President

Secretary

Copies of Board information referred to are attached to the official minutes or filed in the office indicated.

Minutes of Regular Meeting

The Board of Trustees

Leander Independent School District

STATE OF TEXAS

COUNTY OF WILLIAMSON

A meeting of the Board of Trustees of the Leander Independent School District was held on Thursday, October 21, 2021, beginning at 6:19 PM in the LEO Conference Center, 300 S. West Dr., Leander, TX 78641. The following members were present: Trish Bode, Gloria Gonzales-Dholakia, Elexis Grimes, Aaron Johnson, Sade Fashokun, Christine Mauer and Anna Smith.

1. CALL TO ORDER AND DECLARATION OF QUORUM

2. OATH OF OFFICE (for Sade Fashokun)

3. OPENING CEREMONY

A. Pledge of Allegiance

B. Moment of Silence

4. RECOGNITION

A. Spotlight on Learning: Cedar Park Middle School

5. COMMUNICATIONS / ANNOUNCEMENTS

A. Superintendent Remarks

B. Board Member Remarks

6. CITIZEN COMMENTS

Seventeen Citizens addressed the Board of Trustees

7. CONSENT AGENDA

I move the Board approve the Consent Agenda items as presented. This motion, made by Gloria Gonzales-Dholakia and seconded by Anna Smith, passed with six in favor and one abstained (Sade Fashokun).

A. Consider Approval of Minutes of Regular and Called Board Meetings

B. Consider Approval of Budget Amendment

C. Consider Approval of Remote Conferencing/Remote Homebound Waivers

D. Consider Approval of Class Size Waivers

8. SUPERINTENDENT'S REPORT

A. COVID Update

B. Enrollment and Attendance Report

C. Vision/Learning

9. DISCUSSION/ACTION ITEMS

A. STUDENT EXPERIENCE

1. House Bill 3: Proficiency Plans and Goals Update
2. Universal Screener Baseline Data and Early Reading Instruments Report
3. COPIA Report Update

B. GOVERNANCE

1. Legislative Update
2. Consider Approval of the Board of Trustees Operating Procedures
No action was taken.
3. Review and Consider Changes to Board Member Representation on Administrative Committees and Other Boards
4. Strategic Planning Discussion
5. Annual Announcement Regarding Continuing Education of Board Members

The Board President read the following announcement:

Under State Board of Education Rule, completing required continuing education each year of service is a basic obligation and expectation of any sitting board member. Last year, due to the COVID-19 pandemic, Commissioner Mike Morath temporarily waived board training requirements in Texas Education Code section 11.159 and 19 Texas Administrative Code section 61.1 until January 31, 2021. This temporary suspension period provided trustees additional time to complete their continuing education requirements. Although an announcement regarding continuing education of Board members was not required in 2020, trustees remained responsible for completing their continuing education requirements. This announcement covers both the November 2019 through October 2020, and the November 2020 through October 2021 reporting periods.

As Board President, I am required to announce the name of each member who has completed, exceeded, or is deficient in meeting the required continuing education.

The requirements for training are measured as of the first anniversary of the date of the trustee's election or appointment or two-year anniversary of his or her previous training, as applicable.

There are seven training areas for board member continuing education:

1. Local District Orientation (for first-year board members)
2. Orientation to the Texas Education Code (for first-year board members)
3. Post-Legislative Update to the Texas Education Code
4. Team Building
5. Additional Continuing Education
6. Evaluating Student Academic Performance and Setting Goals (required every 2 years)

7. Identifying and Reporting Abuse, Trafficking, and Other Maltreatment of Children (required every 2 years)

The following first-year board members completed the local district orientation training for the 2020-2021 reporting period: Christine Mauer and Anna Smith. There were no first-year board members for the 2019-2020 reporting period.

The following first-year board members completed the orientation to the Texas Education Code training for the 2020-2021 reporting period: Christine Mauer and Anna Smith. There were no first-year board members for the 2019-2020 reporting period.

The following board members completed Post-Legislative Update to the Texas Education Code (87th Legislative Session) training for the 2020-2021 reporting period: Trish Bode, Gloria-Gonzales-Dholakia, Elexis Grimes, Aaron Johnson, Christine Mauer, and Anna Smith. This training was not required during the 2019-2020 reporting period.

The following board members completed the annual team-building training:

- For the 2019/2020 reporting period: Trish Bode, Gloria-Gonzales-Dholakia, Elexis Grimes, Aaron Johnson. During this period, Christine Mauer and Anna Smith were not members of the board.*
- For the 2020/2021 reporting period: Trish Bode, Gloria-Gonzales-Dholakia, Elexis Grimes, Aaron Johnson, Christine Mauer, and Anna Smith.*

The following board members completed the additional continuing education training requirements:

- For the 2019-2020 reporting period: Trish Bode, Gloria-Gonzales-Dholakia, Elexis Grimes, Aaron Johnson. During this period, Christine Mauer and Anna Smith were not members of the board.*
- For the 2020-2021 reporting period: Trish Bode, Gloria-Gonzales-Dholakia, Elexis Grimes, Aaron Johnson, Christine Mauer, and Anna Smith.*

The following board members completed the biennial training on evaluating student academic performance and setting goals:

- For the 2019-2020 reporting period: No board members were required to take this training*
- For the 2020-2021 reporting period: Trish Bode, Gloria-Gonzales-Dholakia, Elexis Grimes, Aaron Johnson, Christine Mauer, and Anna Smith.*

The following board members completed the biennial training on identifying and reporting abuse and trafficking:

- For the 2019-2020 reporting period: Trish Bode, Gloria-Gonzales-Dholakia, Elexis Grimes, Aaron Johnson.*
- For the 2020-2021 reporting period: Christine Mauer, and Anna Smith.*

The following board members exceeded the required amount of continuing education training:

- For the 2019-2020 reporting period: Trish Bode, Gloria-Gonzales-Dholakia, Elexis Grimes, Aaron Johnson. During this period, Christine Mauer and Anna Smith were not members of the board.*

- For the 2020-2021 reporting period: Trish Bode, Gloria-Gonzales-Dholakia, Elexis Grimes, Aaron Johnson, Christine Mauer, and Anna Smith.

C. OPERATIONS

1. Consider Approval of 2021-2022 School Health Advisory Committee Membership Recommendations

I move that the Board of Trustees approve the recommended members for the 2021-2022 Student Health Advisory Committee with the addition of Board member Aaron Johnson. This motion was made by Anna Smith and seconded by Elexis Grimes.

Amendment: I move that the Board members who have not submitted names provide names before the November 4th Board Meeting. This amendment, made by Gloria Gonzales-Dholakia and seconded by Elexis Grimes, passed six in favor, one opposed (Aaron Johnson).

The amended motion passed six in favor, one opposed (Aaron Johnson).

2. Internal Audit Department Quarterly Report
3. Consider Approval of Guaranteed Maximum Price #3 for Elementary #29
I move that the Board approve GMP #3 in the amount of \$500,000 for Elementary #29. This motion, made by Christine Mauer and seconded by Anna Smith, passed unanimously.
4. Annual Investment Report
5. Consider Approval of a Resolution Adopting Investment Policy and Investment Strategy
I move that the Board of Trustees approve a Resolution adopting investment policy and investment strategy as presented, reflecting no changes to policy. This motion, made by Elexis Grimes and seconded by Anna Smith, passed unanimously.
6. Consider Approval of a Resolution Approving List of Authorized Brokers/Dealers and a Resolution Approving List of Authorized Providers of Investment Training
I move that the Board of Trustees approve a Resolution Approving List of Authorized Brokers/Dealers and a Resolution Approving List of Authorized Providers of Investment Training. This motion, made by Anna Smith and seconded by Christine Mauer, passed unanimously.
7. Business and Finance Monthly Reports
 - a. Monthly Bond Status Report
 - b. Monthly Financial Report
 - c. Monthly Investment Report
 - d. Monthly Tax Collection Report

10. CLOSED SESSION

The Board of Trustees went into Closed Session at 12:05 AM on Friday, October 22, 2021, after the Board President announced the right to do so under:

- A. Texas Government Code 551.071: Consultation with attorney regarding pending or contemplated litigation, and/or attorney-client privileged matter

- B. Texas Government Code 551.074: Personnel - deliberate the appointment, employment, evaluation, reassignment, duties of a public officer or employee
- C. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed
- D. Texas Government Code 551.076: deliberation regarding internal security audit and discussion with Chief Audit Executive
- E. Texas Government Code 551.074: deliberation and consideration of employment Area Superintendent

The Board returned to Open Session at 12:58 AM on Friday, October 22, 2021.

11. ACTION PURSUANT TO CLOSED SESSION

- A. Consider Approval of Teacher and Administrator Contracts

I move that the Board of Trustees accept the recommendation(s) for teacher employment contract for personnel addition(s) as presented, in accordance with the salary scale, policies and contract of Leander Independent School District for the 2021-22 school year. This motion, made by Anna Smith and seconded by Gloria Gonzales-Dholakia, passed unanimously.

- B. Consider Employment of Area Superintendent

I move that the Board of Trustees accept the recommendation(s) of Angela Hodges for School Improvement Area Superintendent 1 year probationary employment contract for personnel addition(s) as presented, in accordance with the salary scale, policies and contract of Leander Independent School District for the 2021-22 school year. This motion, made by Anna Smith and seconded by Gloria Gonzales-Dholakia, passed unanimously.

12. BOARD MEETING DEBRIEF

13. ADJOURNMENT

THE BOARD OF TRUSTEES, HAVING NO FURTHER BUSINESS, ADJOURNED THE MEETING.

Time: 12:59 AM on Friday, October 22, 2021.

These minutes were read and approved by the Board of Trustees on the 18th day of November 2021.

President

Secretary

Copies of Board information referred to are attached to the official minutes or filed in the office indicated.

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Consider Approval of Budget Amendments
Purpose (this meeting):	☐ Discussion Item/Report Only ☒ Action Requested
Administrator Responsible:	Elaine Cogburn
Attachments:	Monthly Budget Amendments

Background Information:

The Board of Trustees adopted the 2021-2022 budget on June 17, 2021. Budgets for the General Operating Fund, Child Nutrition Fund, and Debt Service Fund were included in the official district budget. Budgets are prepared and approved at fund and function levels to comply with the state's required level of control.

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

The attached documents summarize the effect of budget transfers and amendments and the details of the changes being proposed. Submitted for approval are the budget revisions/amendments requested by various campuses and departments through November 9, 2021.

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

- Increase of \$142,932 to revenue and expenditure budgets in Fund 199 to cover hail damage to district vehicles that occurred in spring 2021. The increase to estimated revenue and expenditures has no impact on the total operating deficit/surplus.
- Increase of \$230,665 to revenue and expenditure budgets in Fund 199 for the sale of surplus Apple MacBooks and the purchase of new devices. The increase to estimated revenue and expenditures has no impact on the total operating deficit/surplus.
- Transfers among functions with no impact on the total operating deficit/surplus in Fund 199. Transfers include a large amount correcting the distribution of insurance premiums paid to TASB between Functions 51 and 52.
- There are no transfers in Funds 181, 196 and 197.

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

Administrative Recommendation:

The administration recommends that the Board of Trustees approve the budget transfers and amendments to the 2021-2022 budget, as presented.

Sample Motion:

I move that the Board of Trustees approve the budget transfers and amendments to the 2021-2022 budget, as presented.

Leander Independent School District
General Fund - Fund 199
Budget Amendments/Transfers
As of November 9, 2021

	2021-2022 Original Budget	Previously Amended Budget	Proposed Amendments 11/09/21	Proposed Amended Budget
Revenues:				
Local Sources	\$ 289,960,319	\$ 290,048,194	\$ 373,597	\$ 290,421,791
State Sources	75,311,700	76,888,218	-	76,888,218
Federal Sources	3,265,000	3,301,900	-	3,301,900
TOTAL REVENUES	\$ 368,537,019	\$ 370,238,312	\$ 373,597	\$ 370,611,909
Expenditures:				
Function 11 - Instruction	\$ 241,472,095	\$ 243,570,260	\$ 202,865	\$ 243,773,125
Function 12 - Instructional Resources & Media	4,708,224	4,946,262	-	4,946,262
Function 13 - Staff Development	8,326,459	8,495,044	26,844	8,521,888
Function 21 - Instructional Administration	4,540,279	4,119,336	(1,400)	4,117,936
Function 23 - School Administration	21,818,497	21,994,926	2,369	21,997,295
Function 31 - Guidance & Counseling	19,762,402	19,927,601	2,902	19,930,503
Function 32 - Social Services	1,385,752	1,475,509	-	1,475,509
Function 33 - Health Services	3,669,546	3,701,419	-	3,701,419
Function 34 - Student Transportation	13,640,335	13,820,243	270,322	14,090,565
Function 35 - Food Services	49,517	80,260	-	80,260
Function 36 - Co-Curricular Activities	12,036,262	12,383,885	3,608	12,387,493
Function 41 - General Administration	9,143,130	9,290,466	-	9,290,466
Function 51 - Plant Maintenance & Operations	30,324,169	33,011,990	1,202,126	34,214,116
Function 52 - Security	3,783,798	3,830,476	(1,344,439)	2,486,037
Function 53 - Data Processing	8,264,103	8,329,499	-	8,329,499
Function 61 - Community Services	1,932,591	2,010,224	(2,600)	2,007,624
Function 71 - Debt Service	100,000	100,000	11,000	111,000
Function 81 - Capital Outlay	-	-	-	-
Function 91 - Contracted Instruction Services	-	-	-	-
Function 95 - JJAEP	245,000	245,000	-	245,000
Function 99 - Other Intergovernmental Charges	2,363,466	2,363,466	-	2,363,466
TOTAL ALL EXPENDITURES	\$ 387,565,625	\$ 393,695,865	\$ 373,597	\$ 394,069,462
Excess/(Deficiency) of Revenues vs. Expenditures	\$ (19,028,606)	\$ (23,457,553)	\$ -	\$ (23,457,553)
Other Financing Sources/Uses				
Sale of Assets	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Transfer Out - Other	(50,000)	(50,000)	-	(50,000)
Transfer Out - Healthcare	(6,300,000)	(6,300,000)	-	(6,300,000)
Transfer Out - Healthcare Additional Contribution	-	-	-	-
Other Uses - Settlements	(192,700)	(192,700)	-	(192,700)
Total Other Financing Sources/Uses	\$ (6,522,700)	\$ (6,522,700)	\$ -	\$ (6,522,700)
Net Increase/(Decrease) in Fund Balance	\$ (25,551,306)	\$ (29,980,253)	\$ -	\$ (29,980,253)
Beginning Fund Balance for Fund 195 (moving to Fund 695)	5,020,135	5,020,135	-	5,020,135
Beginning Fund Balance for Fund 196	1,458,382	1,458,382		1,458,382
Beginning Fund Balance for Fund 197	(27,129,545)	(27,129,545)		(27,129,545)
Beginning Fund Balance for Fund 199	211,124,506	211,124,506		211,124,506
*Total Beginning Fund Balance of Fund 19X	\$ 190,473,477	\$ 190,473,477		\$ 190,473,477
Net Operating Results - All General Fund 19X	(25,551,306)	(29,980,253)		(29,980,253)
Projected Ending Fund Balance	\$ 164,922,171	\$ 160,493,224		\$ 160,493,224

*Unaudited; subject to change based on 20-21 operations

Leander Independent School District
General Fund - Fund 199
Summary of Budget Transfers/Amendments
As of November 9, 2021

REVENUES:

	<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u># Description</u>
57XX	726	34,36,51	000	373,597	TASB Hail Insurance/Sale proceeds laptops
58XX					
59XX					

TOTAL REVENUES	\$ 373,597
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Other Resources

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

Function 11 - Instruction

	<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
	1370	00	915	230,665	Sale proceeds laptops
	3	13	005	(150)	Campus/Department request to move funds
	12	23	042	(149)	Campus/Department request to move funds
	136	52	047	(100)	Campus/Department request to move funds
	4	13	937	(600)	Campus/Department request to move funds
	11	52	127	(60)	Campus/Department request to move funds
	179	36	004	757	Campus/Department request to move funds
	9	13	874	(26,000)	Campus/Department request to move funds
	10	52	127	(148)	Campus/Department request to move funds
	571	23	041	(1,350)	Campus/Department request to move funds

TOTAL FUNCTION 11	\$ 202,865
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Function 12 - Instructional Resources & Media

	<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
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TOTAL FUNCTION 12	\$ -
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Leander Independent School District
General Fund - Fund 199
Summary of Budget Transfers/Amendments
As of November 9, 2021

Function 13 - Staff Development

Ref #	Offset Function	Organization	Amount	Description
3	11	005	150	Campus/Department request to move funds
4	11	937	600	Campus/Department request to move funds
14	23	127	(1,504)	Campus/Department request to move funds
9	11	874	26,000	Campus/Department request to move funds
8	31	874	792	Campus/Department request to move funds
263	31	005	(594)	Campus/Department request to move funds
597	21	937	1,400	Campus/Department request to move funds
TOTAL FUNCTION 13			\$ 26,844	

Function 21 - Instructional Administration

Ref #	Offset Function	Organization	Amount	Description
597	13	937	(1,400)	Campus/Department request to move funds
TOTAL FUNCTION 21			\$ (1,400)	

Function 23 - School Administration

Ref #	Offset Function	Organization	Amount	Description
2	52	005	(66)	Campus/Department request to move funds
12	11	042	149	Campus/Department request to move funds
13	52	045	(450)	Campus/Department request to move funds
7	52	104	(68)	Campus/Department request to move funds
14	13	127	1,504	Campus/Department request to move funds
6	51	049	(50)	Campus/Department request to move funds
571	11	041	1,350	Campus/Department request to move funds
TOTAL FUNCTION 23			\$ 2,369	

Function 31 - Guidance & Counseling

Ref #	Offset Function	Organization	Amount	Description
8	13	874	(792)	Campus/Department request to move funds
5	52,61	874	3,100	Campus/Department request to move funds
263	13	005	594	Campus/Department request to move funds
TOTAL FUNCTION 31			\$ 2,902	

Function 32 - Social Services

Ref #	Offset Function	Organization	Amount	Description
TOTAL FUNCTION 32			\$ -	

Leander Independent School District
General Fund - Fund 199
Summary of Budget Transfers/Amendments
As of November 9, 2021

Function 33 - Health Services

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
TOTAL FUNCTION 33			\$ -	

Function 34 - Student Transportation

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
726	00	911	120,307	TASB Hail Insurance proceeds
46	52	911	150,015	Correct distribution of Insurance Premiums
TOTAL FUNCTION 34			\$ 270,322	

Function 35 - Food Services

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

Function 36 - Co-Curricular Activities

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
726	00	911	4,365	TASB Hail Insurance proceeds
179	11	004	(757)	Campus/Department request to move funds
TOTAL FUNCTION 36			\$ 3,608	

Function 41 - General Administration

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
TOTAL FUNCTION 41			\$ -	

Function 51 - Plant Maintenance & Operations

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
726	00	911	18,260	TASB Hail Insurance proceeds
46	52	911	1,194,816	Correct distribution of Insurance Premiums
6	23	049	50	Campus/Department request to move funds
353	71	919	(11,000)	Campus/Department request to move funds
TOTAL FUNCTION 51			\$ 1,202,126	

Leander Independent School District
General Fund - Fund 199
Summary of Budget Transfers/Amendments
As of November 9, 2021

Function 52 - Security

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
2	23	005	66	Campus/Department request to move funds
13	23	045	450	Campus/Department request to move funds
7	23	104	68	Campus/Department request to move funds
46	34, 51	911	(1,344,831)	Correct distribution of Insurance Premiums
136	11	047	100	Campus/Department request to move funds
11	11	127	60	Campus/Department request to move funds
5	31	874	(500)	Campus/Department request to move funds
10	11	127	148	Campus/Department request to move funds
TOTAL FUNCTION 52			\$ (1,344,439)	

Function 53 - Data Processing

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
TOTAL FUNCTION 53			\$ -	

Function 61 - Community Services

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
5	31	874	(2,600)	Campus/Department request to move funds
TOTAL FUNCTION 61			\$ (2,600)	

Function 71 - Debt Service

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
353	51	999	11,000	Campus/Department request to move funds
TOTAL FUNCTION 71			\$ 11,000	

Function 81 - Capital Outlay

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
TOTAL FUNCTION 81			\$ -	

Function 91 - Contracted Instruction Services

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
TOTAL FUNCTION 91			\$ -	

Leander Independent School District
General Fund - Fund 199
Summary of Budget Transfers/Amendments
As of November 9, 2021

Function 95 - JJAEP

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
				-
TOTAL FUNCTION 95			\$ -	

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

<u>Ref #</u>	<u>Offset Function</u>	<u>Organization</u>	<u>Amount</u>	<u>Description</u>
				-
TOTAL FUNCTION 99			\$ -	

Transfers Out/Other Uses

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

TOTAL EXPENDITURES	\$ 373,597
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INCREASE/(DECREASE) TO FUND BALANCE	\$ -
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Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Consider Approval of Innovative Course Proposals
Purpose (this meeting):	☐ Discussion Item/Report Only ☒ Action Requested
Administrator Responsible:	Chrysta Carlin
Attachments:	Innovated Course Proposals Course Descriptions

Background Information:

The Texas Education Agency (TEA) is using the innovative course process to add Career and Technical Education Courses in areas of need identified in a recent Programs of Study review. With the approval of the local board of trustees, school districts may offer any state-approved innovative course for state elective credit only. A district does not need to apply to TEA in order to offer an approved innovative course. Innovative courses are approved to meet certain endorsement requirements on the Foundation High School Program.

For the 2022-2023 school year administration is recommending Kinesiology II and Practicum in Entrepreneurship for approval. As TEA continues to develop courses, we anticipate the need to bring additional courses to the board over the next couple of years to fully finalize individual Programs of Study. It is important to note that fully developed Programs of Study are critical for TEA accountability.

Administrative Recommendation:

The administration recommends that the Board approve the proposed list of innovative courses for the 2022-2023 school year.

Sample Motion:

I move that the Board approve the proposed list of innovative courses for the 2022-2023 school year.

Innovative Course Proposals for 2022-2023

Kinesiology II

PEIMS Code: N1302115

Grade level(s): 11-12

Award of Credit: 1

The Kinesiology II course is designed to provide students an advanced level of knowledge, skills, and understanding of body composition and the effect on health, nutritional needs of physically active individuals, qualitative biomechanics, application of therapeutic modalities, appropriate rehabilitation services, and aerobic training intensity programs. The course is designed to allow students to advance their understanding of professional standards, employability skills, and ethical and legal standards.

Throughout this course, students explore the healthcare/exercise business model and gain an understanding of therapeutic sports psychology. Students develop proper aerobic fitness programs and rehabilitation programs. Kinesiology II prepares students for an industry certification exam such as Certified Personal Trainer.

Practicum in Entrepreneurship

PEIMS Code: N1303425

Grade level(s): 12

Award of Credit: 2

The Practicum in Entrepreneurship provides students the opportunity to apply classroom learnings and experiences to real-world business problems and opportunities, while expanding their skill sets and professional relationships as a real or simulated business owner versus the experience one would have as an employee. Students will prepare for an entrepreneurial career in their area of interest in the career cluster and build on and apply the knowledge and skills gained from courses taken in an array of career areas. Practicum experiences occur in a paid or unpaid arrangement and a variety of locations appropriate to the nature and level of the student's need for work-based learning experience. Students implement personal and interpersonal skills to strengthen individual performance in the workplace and in society and to make a successful transition to the workforce or postsecondary education. It is recommended that students are paired with local business owners or employers in their specific industry program of study.



LEANDER  ISD

Thank You

VETERANS



LEANDER ISD



Thank You

126 VOLUNTEERS

(Central Office)

336 VOLUNTEERS

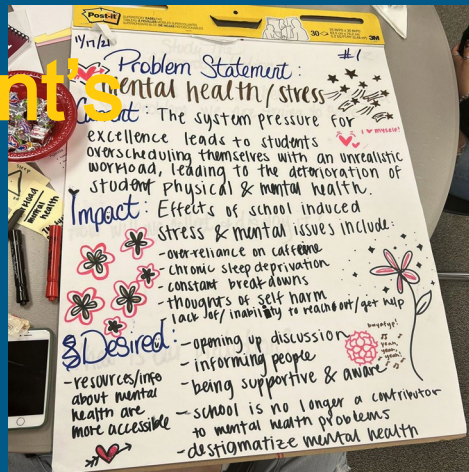
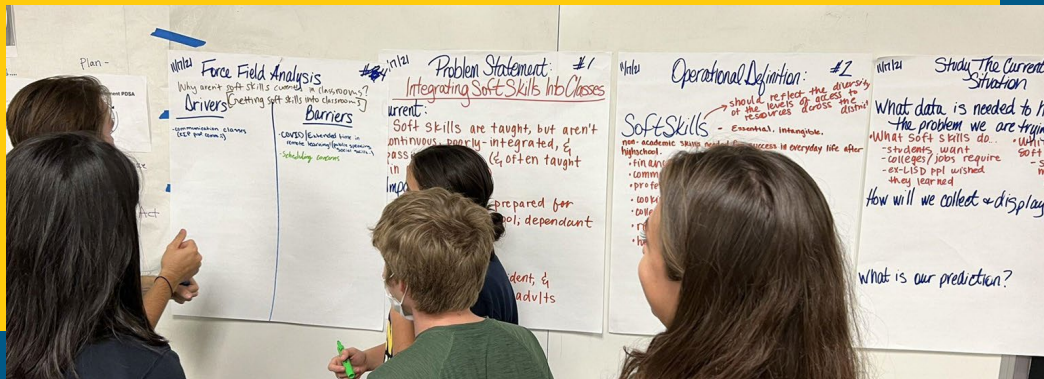
(Community)



Superintendent's

STUDENT ADVISORY COUNCIL

LEANDER  ISD



VISION



VISION



COVID Update

YELLOW RESPONSE STAGE

Austin Public Health

Dropped to Stage 3.

No Classes Remote

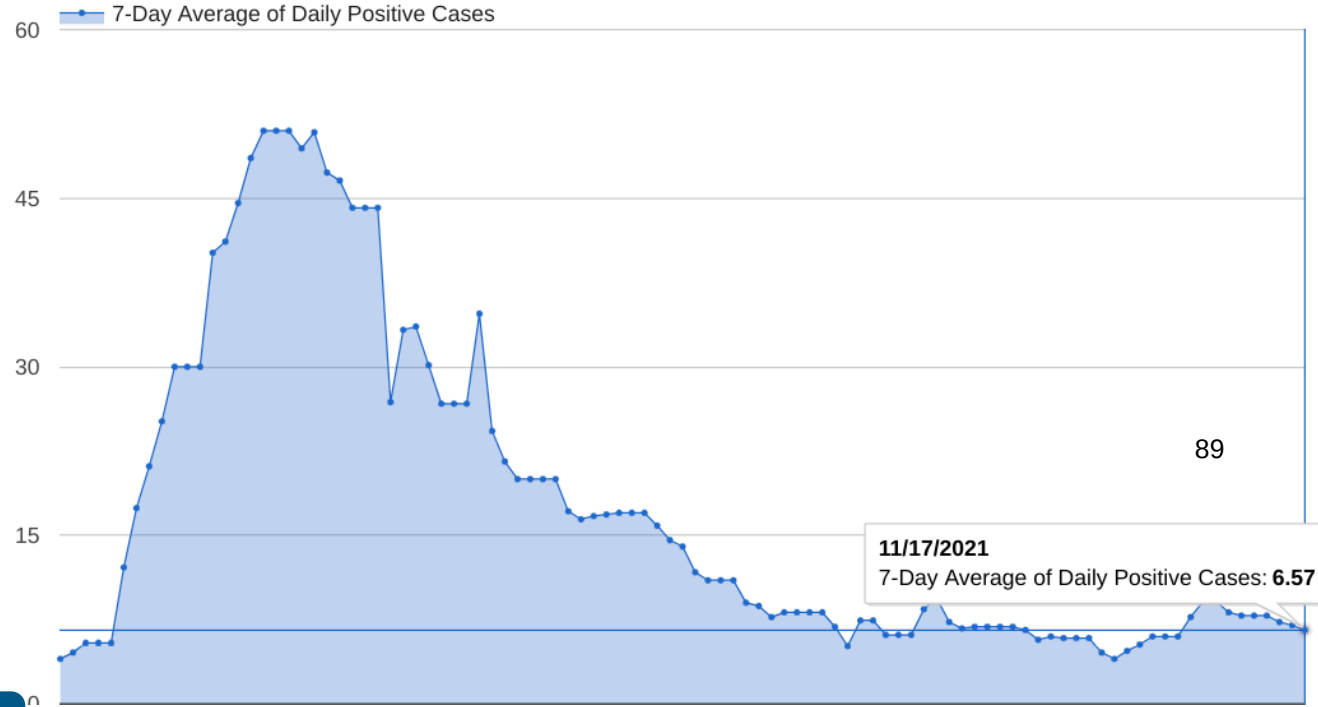
We have zero classrooms in remote conferencing. Last class returned on 10/5/21.

Vaccine Ages 5-12

More than 600 attendees at our first vaccine clinic.



www.leanderisd.org/covid19



2021-22 Enrollment

	2021-22			
Pre-K	1,006 (+9)			
Kindergarten	2,683 (0)			
Remote Students	1,293 (-18)			
		2020-21	Budget*	PASA
District	41,878 (+31)	41,878 / 40,736 (103%)	41,753 / 41,749 (100%)	41,878 / 43,951 (95%) ⁹⁰

Green/Red numbers indicate the growth/decline of the data point since the last Superintendent's Report on Nov. 4, 2021. The percentages show how current enrollment compares to the corresponding data point.

Updated: Nov. 18 2021

*The budgeted number includes all remote learning students as if they qualify for full funding. Previous versions of this data point included students who do not qualify for funding but receive special services in our district.

2021-22 Attendance

Districtwide Attendance

Displaying a districtwide attendance percentage in this report.

11/4	95.2%	11/11	95.2%
11/5	94.0%	11/12	94.0%
11/8	95.0%	11/15	93.8%
11/9	95.5%	11/16	94.8%
11/10	95.4%	11/17	98.2%

Upcoming Events

	Date	Notes
Thanksgiving Break	November 22 - 26	All schools and offices closed.
Calendar Listening Sessions	November 30 and December 1	Listening sessions for community members to talk about the academic calendar for the 2022-23 school year
SRO Appreciation Week	December 6 - 10	Help us recognize our School Resource Officers from Cedar Park and Leander police departments and the Travis County Sheriff's Department.
Winter Break	December 20 - January 3	Students have a half day on December 17. Staff return on January 2. 92
School Board Appreciation Month	January 1 - January 31	Thank you to our Trustees for your service.
Start of the Second Semester	January 4	Welcome back to students for the second semester.
LEEF Gala	January 29	Annual fundraising event for our district's non-profit organization to support teachers and students.

LEANDER ISD



Discussion

*“All persons born or
the United States
United States
to any person
the equal protection of the laws.”*

- § Overturned the *Dred Scott* decision, which had prevented African Americans from becoming citizens.
- § Extended US citizenship to all persons born or naturalized in the US, regardless of race.
- § Guaranteed equality before the law to all persons born or naturalized in the US, citizen or not.

REVISED

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Annual Demographic Report	
Purpose (this meeting):	☒ Discussion Item/Report Only	☐ Action Requested
Administrator Responsible:	Jimmy Disler, Dr. Pat Guseman, and Dr. Stacey Tepera of Population & Survey	
Attachments:	2021 Demographic Report Presentation	

Background Information:

Dr. Pat Guseman and Dr. Stacey Tepera of Population & Survey Analysts will present the 2021 annual demographic update and respond to questions from the Board.

Update: The [full report](https://www.leanderisd.org/facilities/) is available at <https://www.leanderisd.org/facilities/>.

Administrative Recommendation:

N/A

Sample Motion:

N/A

Fall 2021

Population and Survey Analysts
www.pasatx.com



95

Leander ISD

Demographic Study

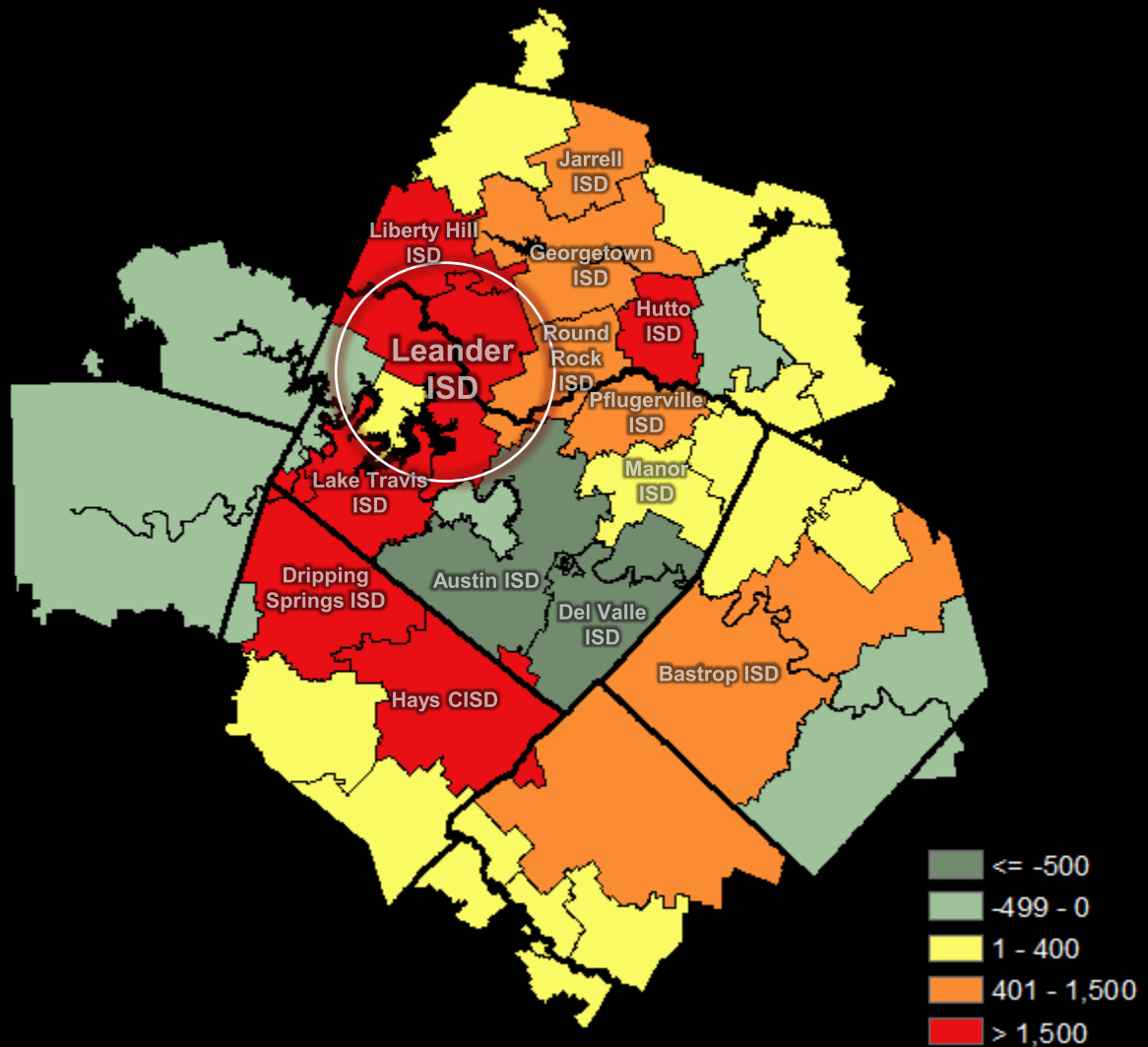
Demographic Trends

Change in Enrollment

Fall 2015 to Fall 2020, Austin Metro

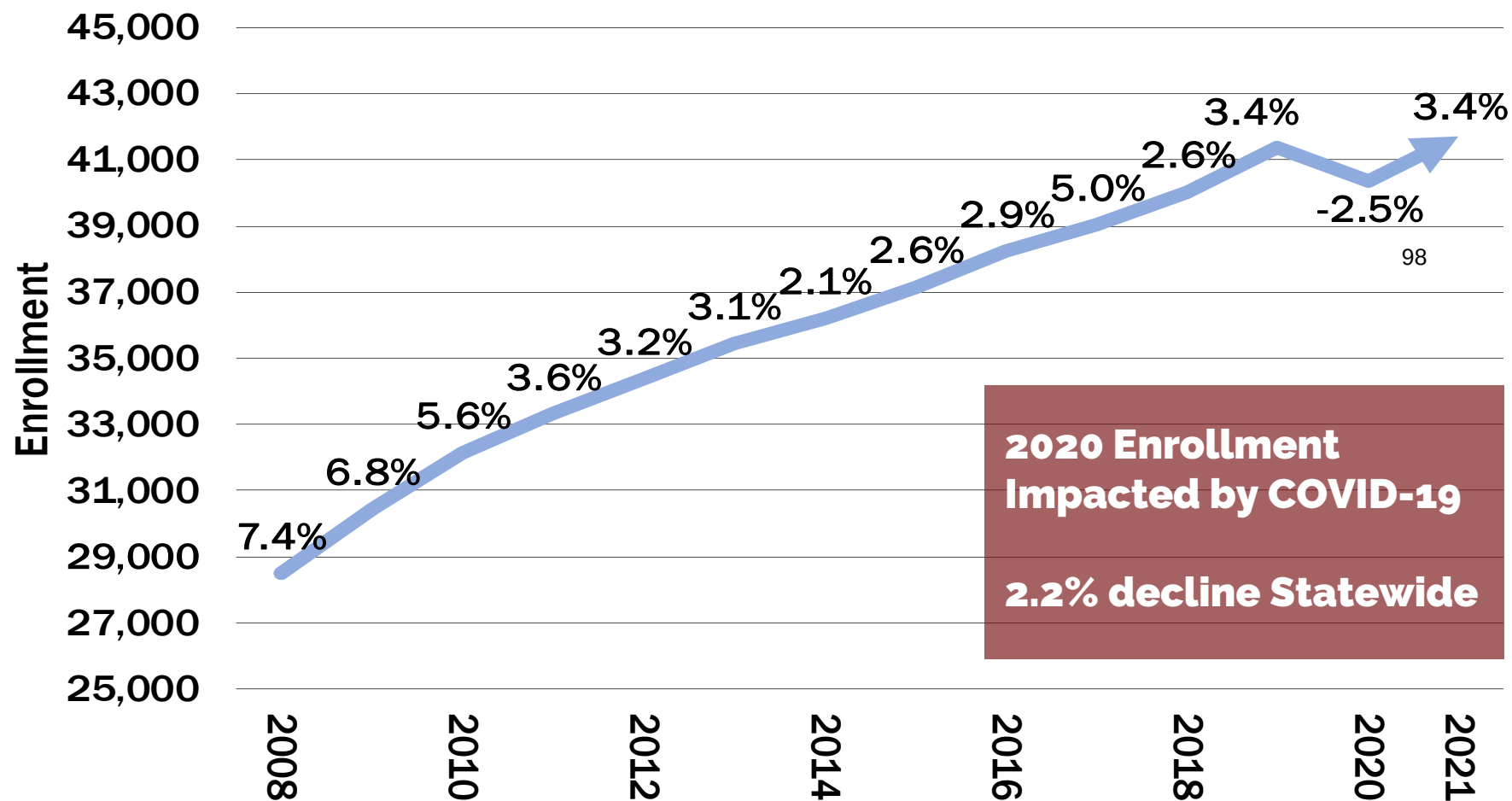


	School District	Change
1	Leander ISD	3,197
2	Liberty Hill ISD	2,057
3	Hutto ISD	1,894
4	Lake Travis ISD	1,763
5	Hays CISD	1,668
6	Dripping Springs ISD	1,664
7	Pflugerville ISD	1,336
8	Bastrop ISD	1,127
8	Jarrell ISD	879
8	Georgetown ISD	869
11	Lockhart ISD	646
12	Round Rock ISD	475
13	Wimberley ISD	373
14	Manor ISD	365
15	Elgin ISD	307



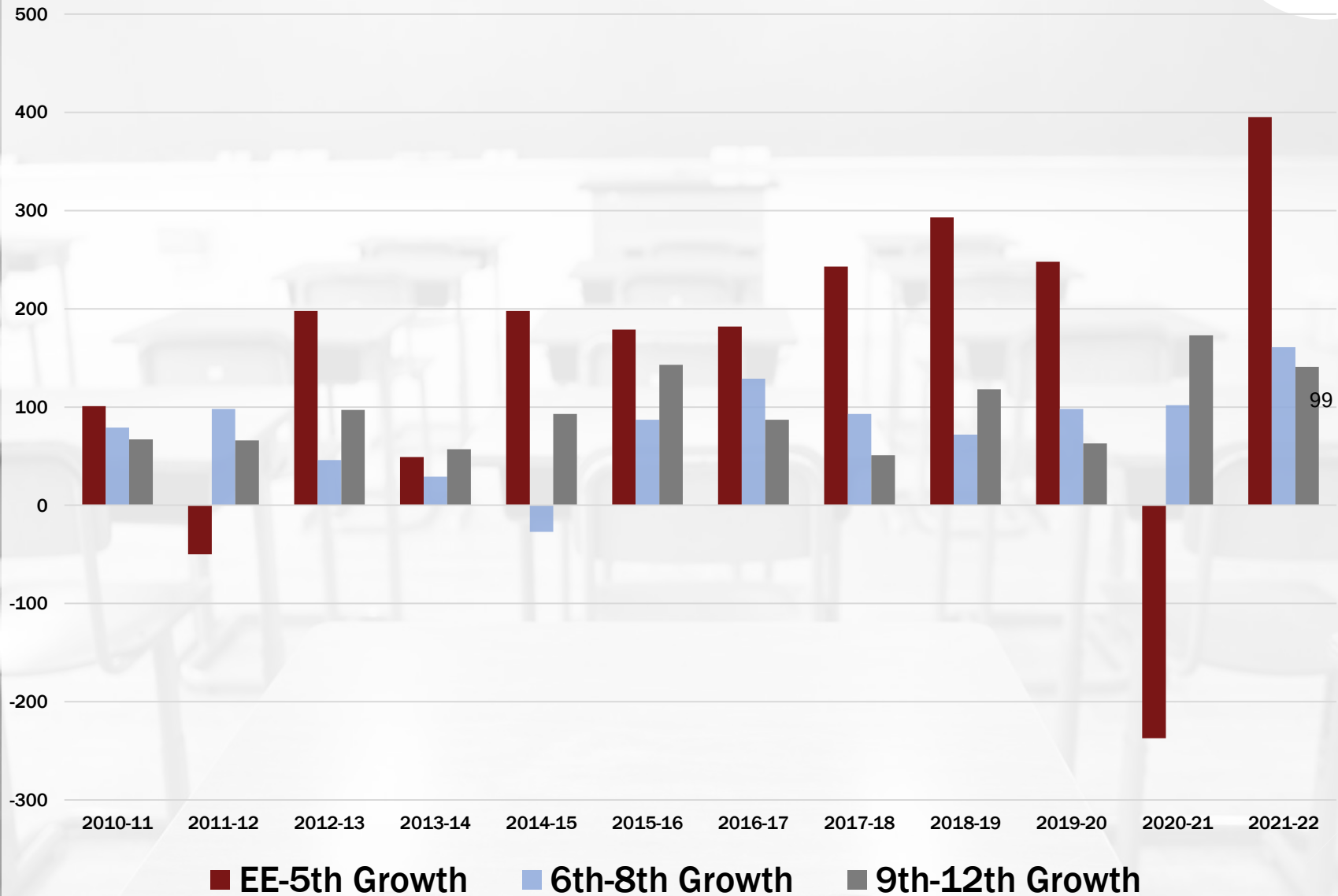
Annual Growth Rates

Leander ISD



Historical Growth by Grade Group

Leander ISD



Demographic Trends -- Millennials

- **Ages 25-40 comprised ~22% of the population in 2019**
- **Approx. 49,630 out of 221,536 population**
- **Millennials are a larger proportion of the population than Baby Boomers, and they are growing cohort**

100

Millennials will continue to impact LISD as entry-level home buyers and parents to young school-aged children

Economic Trends

Employment/Corporate Trends for the Coming Decade

- New geographic and corporate paradigm: since the pandemic began, according to Joel Kotkin, over 90% of new U.S. job creation has been in suburbs and exurbs
- Stream Realty Partners suggests this type of growth should last a decade in this cycle, assuming no negative federal impacts
- Spectrum Location Solutions and Stanford University's Hoover Institution state **114** California corporate relocations to Texas (57 in Austin area, 41 in DFW)
- Leander ISD is poised for commercial and industrial growth, particularly along new arterials
- LISD job growth means more demand for localized housing

102

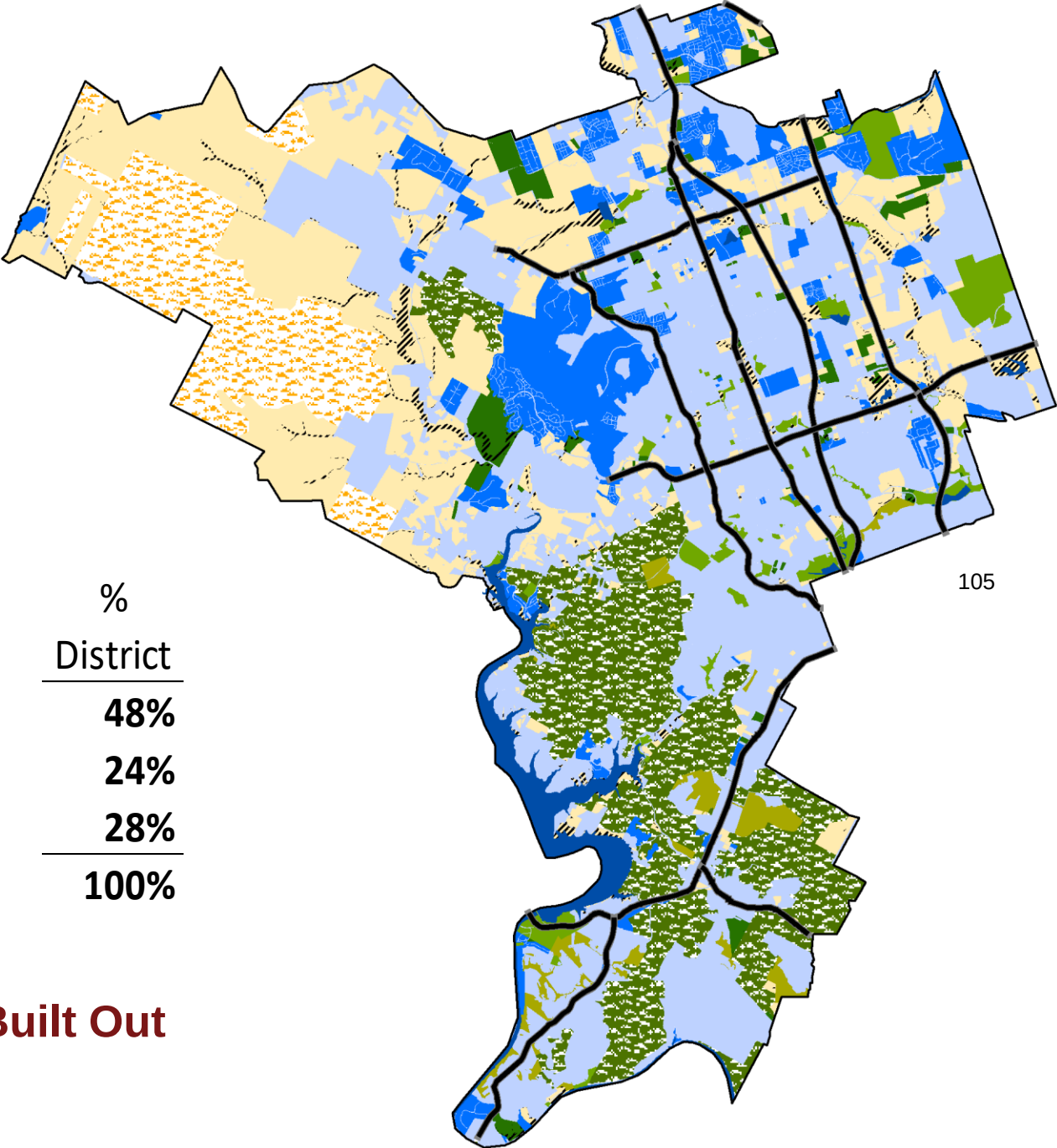
Epicenters of Commercial Development

Mixed Use Developments totaling ~10,000 MF/Urban Living units

- Northline: 115 ac. and new MMD No. 1; 700,000 sq. ft. retail, 300,000 sq. ft. office, and ~2,000 urban living/MF units
- Bar W Ranch and 29 Gateway: two adjacent mixed-used developments in far north along 183A; primarily commercial with multi-family complexes and also townhomes
- Indigo Ridge: 155 ac. PUD north off Whitestone, U.S. Texas Tennis Assn. as a key tenant, retail & 3,000 MF units max 103
- Indigo Ridge South: 91.7 ac. south off Whitestone, heavy retail/offices, plus 1,500 MF units max
- The Bell District: Bell is being re-aligned now, 40-43 ac. planned for greenspace, new library, retail development and two high density residential complexes, one w/250-300 units; Redleaf Bell LLC - planning phases in 2022
- Former 3M Campus (probable new name "The Duval"): owners Karlin Real Estate & Trammel Crow – initially re-developing 57 ac. for ~1.57M sq. ft. office space, plus 600-800 MF units

Housing Trends

Development Density



	<u>Square Miles</u>	<u>% District</u>
Existing/Building	95.5	48%
Undeveloped	48.2	24%
Undevelopable	55.0	28%
	198.8	100%

Leander ISD is ~68% Built Out

Housing Construction Acceleration



Construction acceleration began in June 2020, spawned by historically low mortgage rates

26% more new homes built in LISD in 2021 than in 2020



Nearing Build-Out sooner:

- Larkspur
- Mason Hills
- Palmera Ridge
- Crystal Falls



Accelerated most:

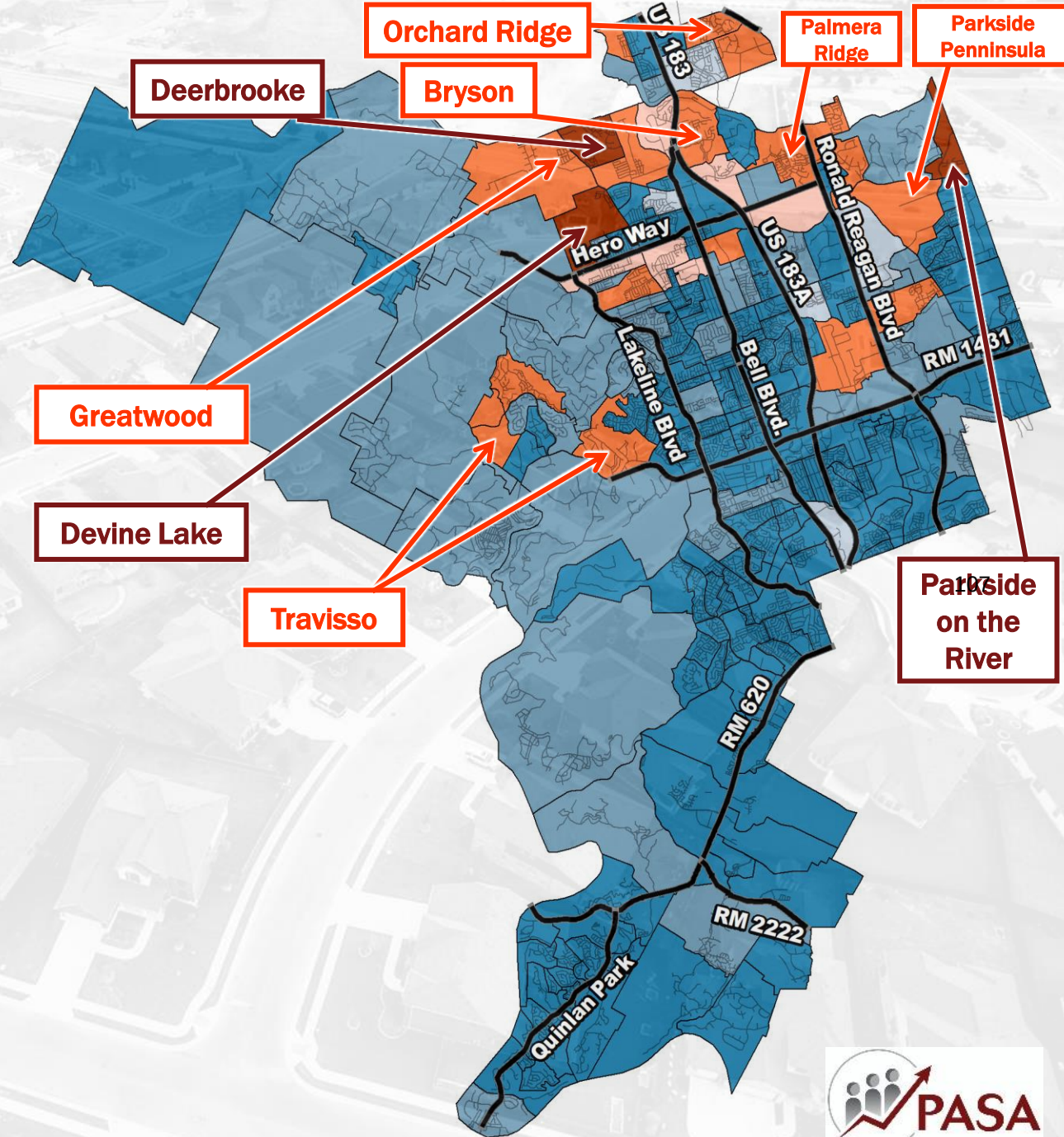
- Deerbrooke
- Orchard Ridge

Just getting started:

- Bluffview
- Parkside on the River
- Devine Lake

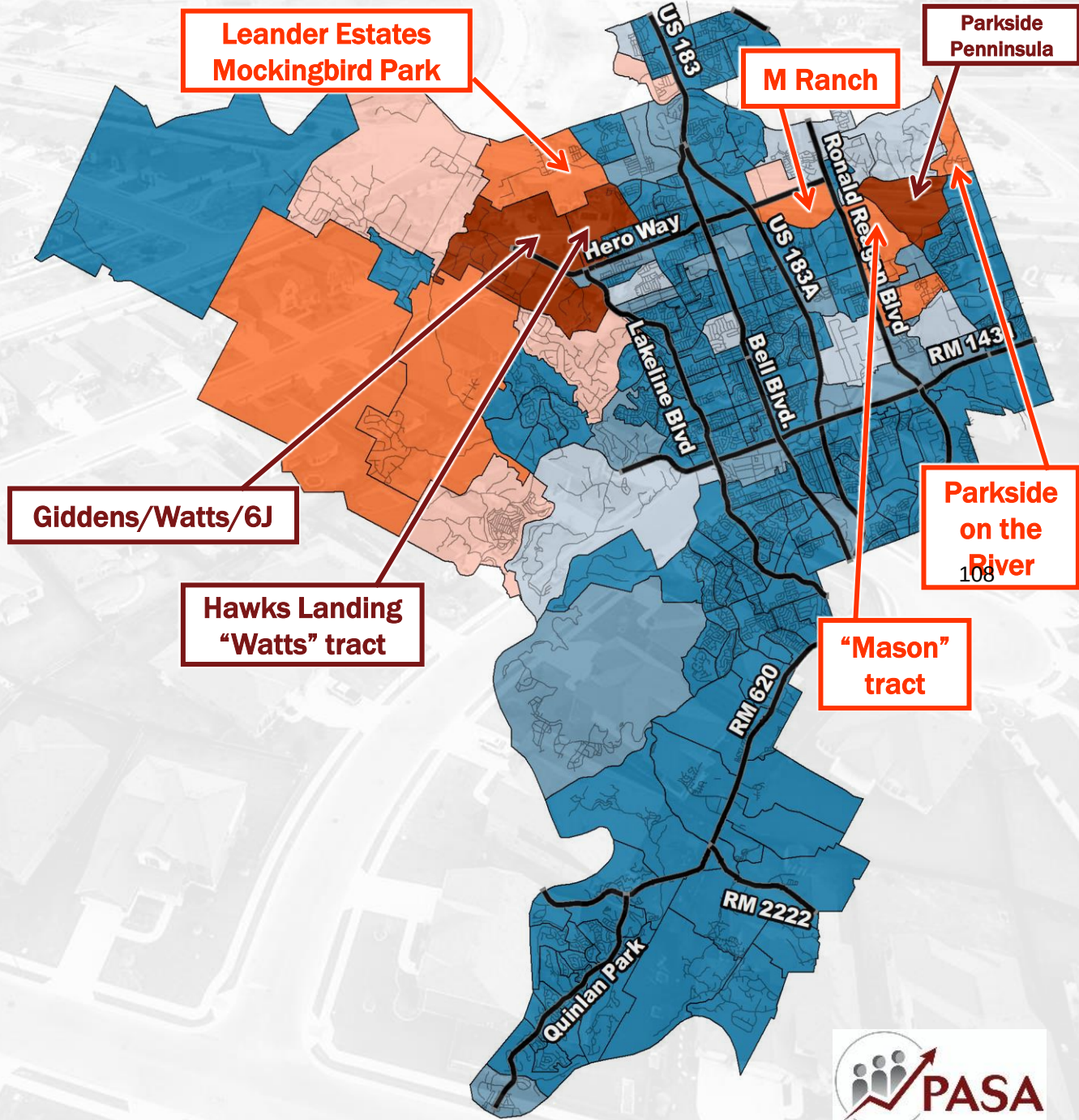
Projected Single-Family Housing Occupancies

Oct 2021 to
Oct 2026



Projected Single-Family Housing Occupancies

Oct 2026 to
Oct 2031





Multi-Family Housing in LISD

43%

of all future housing units are Multi-Family units

10%

of current students live in Multi-Family units

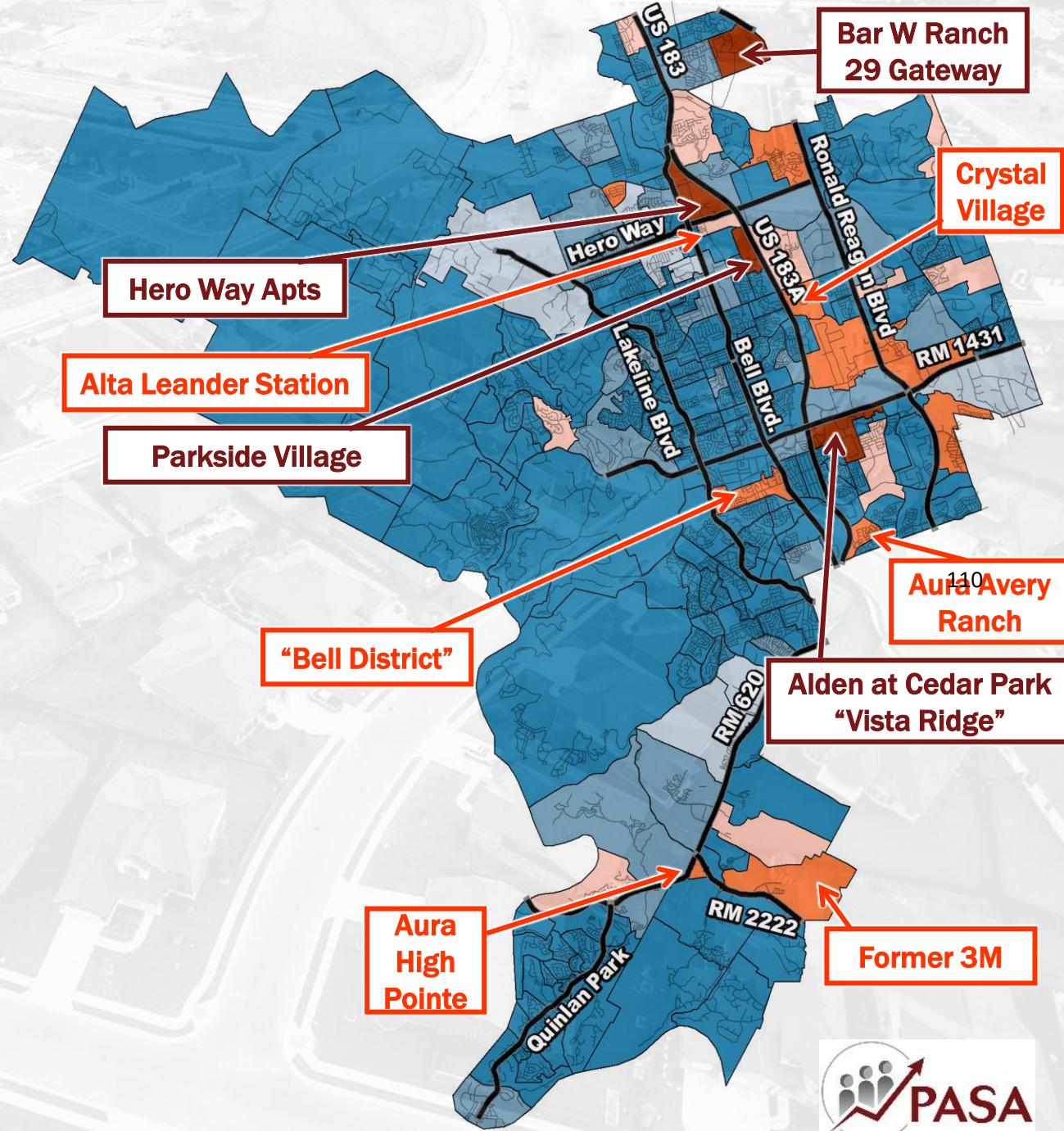
109

17,224 total MF units are projected in coming decade

Almost certain to be a greater number of MF units as LISD nears build-out, and housing demand remains high.

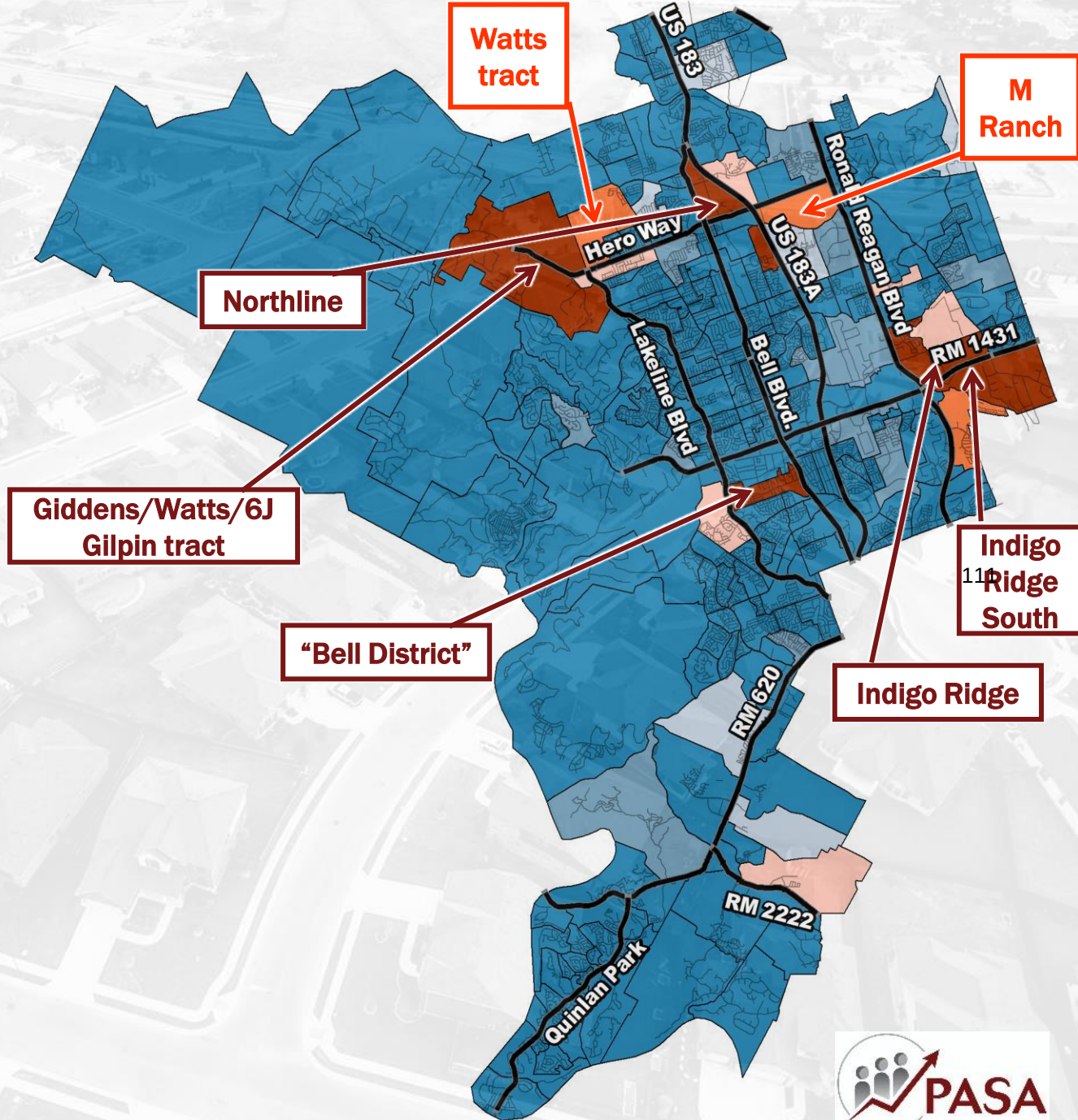
Projected Multi-Family Housing Occupancies

Oct 2021 to
Oct 2026

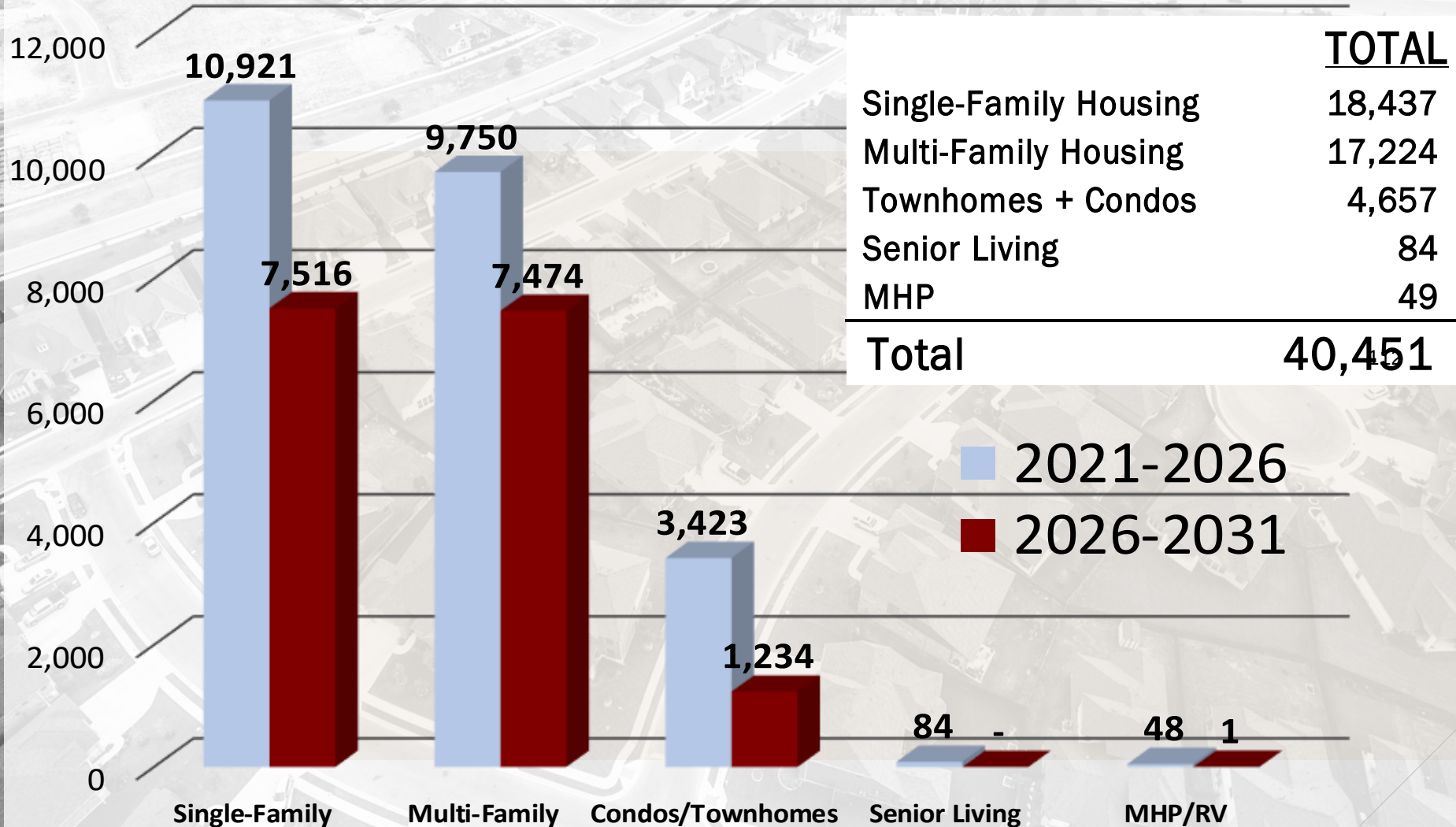


Projected Multi-Family Housing Occupancies

Oct 2026 to
Oct 2031



Projected New Housing Occupancies



Beyond 2031 to Build-Out



Demand for undeveloped parcels will continue, so that many tracts with challenging terrain/access could start to develop



These future housing units on challenging sites may have large multi-acre lots (but could also be high density units)



Probable ~19,900 units added post-2031 in:

1. *as-yet-to-be annexed sections of the City of Leander*
2. *Indigo Ridge & other tracts in Cedar Park*
3. *far NW and SW*
4. *other, small-acre infill locations*



113

Total students at build-out is impacted by more than just new housing:

- Student density per home
- New charters removing students from LISD
- Regeneration of older homes with young families

Factors Impacting Future Student Population

Factors Impacting Future Student Population



New Housing Construction

- 26% acceleration Oct 20 to Oct 21
- Deceleration projected in last five years, nearing build-out



Regeneration in Existing Homes

- Empty-nesters sell homes to young families
- Growing Millennial population could contribute to regeneration as they buy homes and have children



Aging

- Smaller young classes in some areas yield smaller older classes in future years
- For example, Steiner Ranch



Recapture COVID loss

- Approx. 2,000-2,500 LISD residents could remain at home or alternative virtual schooling
- PASA projects more gradual return to public schools



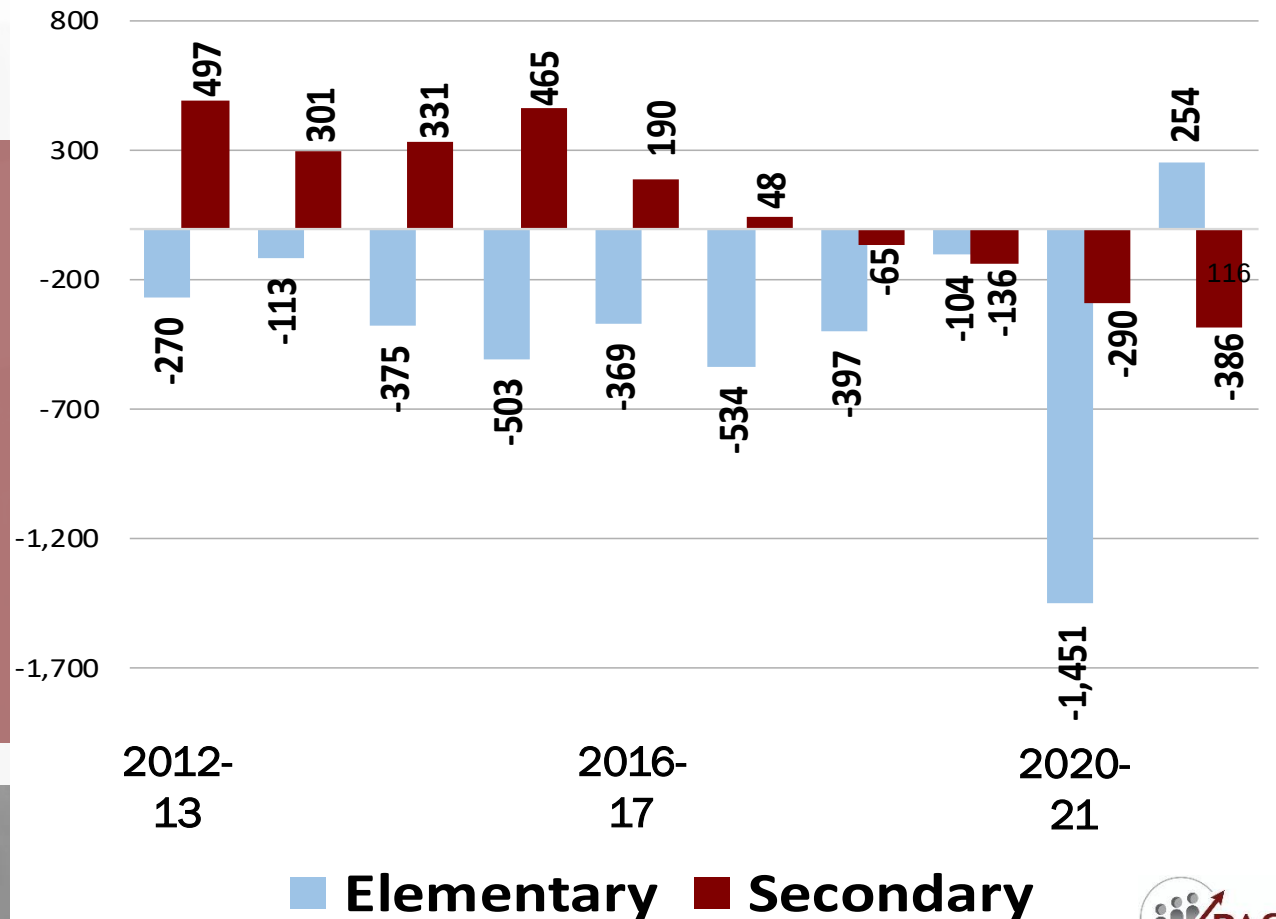
New Charter Schools

- Four new charter schools opening in or near LISD in next 2-3 years
- Could pull 1,600-2,000 students from LISD over ten years

Student Gain or Loss

In Built-Out Neighborhoods

Slight increase in Elementary students this year, but likely simply recapture of "COVID-loss"



COVID Impact on Enrollment

Fall 2020

- Estimated 2,300 - 2,500 LISD students chose home-school or other alternative virtual school options
- PASA projected majority return to LISD in 2021-22

May-June 2021

- Indicators continued to point to sense of “health safety” and students returning to school ¹¹⁷

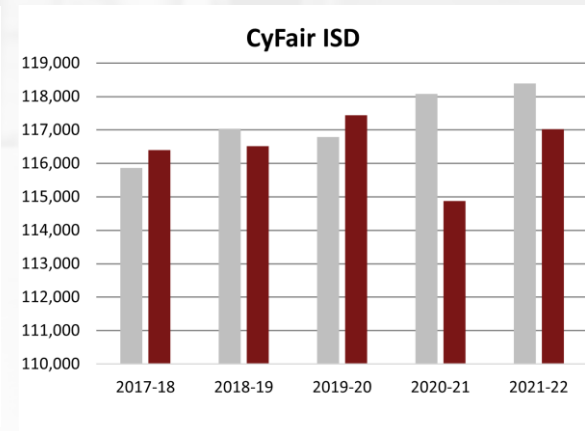
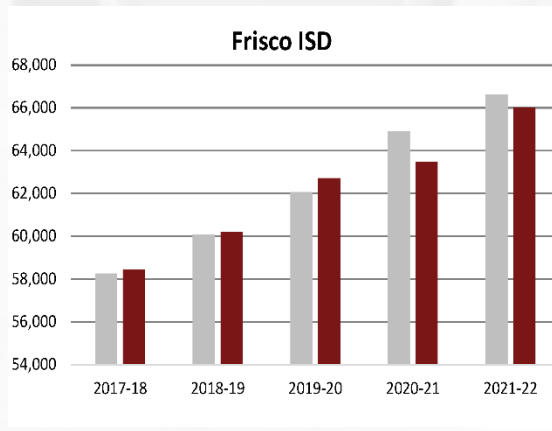
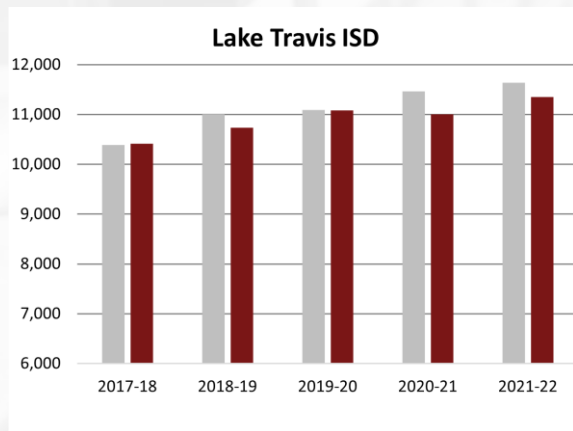
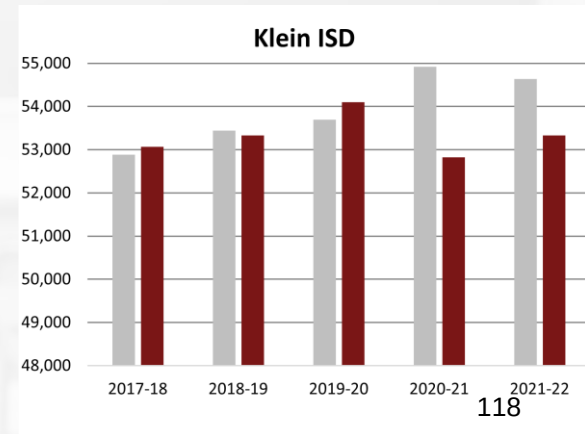
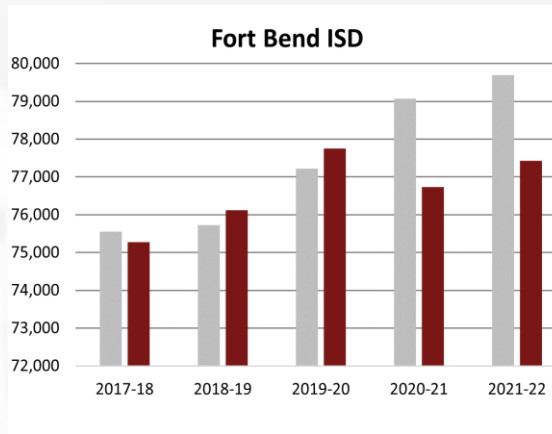
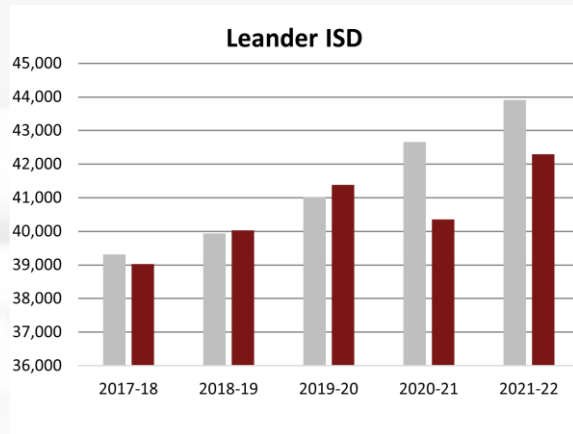
July-Aug 2021

- Emergence of Delta variant
- Statewide mask mandate controversy
- 4th wave of COVID-19

Fall 2021

- Estimated 2,000 – 2,500 LISD remain in alternative schooling options
- PASA now projects more conservative return

COVID Impact on Enrollment



■ Projected ■ Enrollment

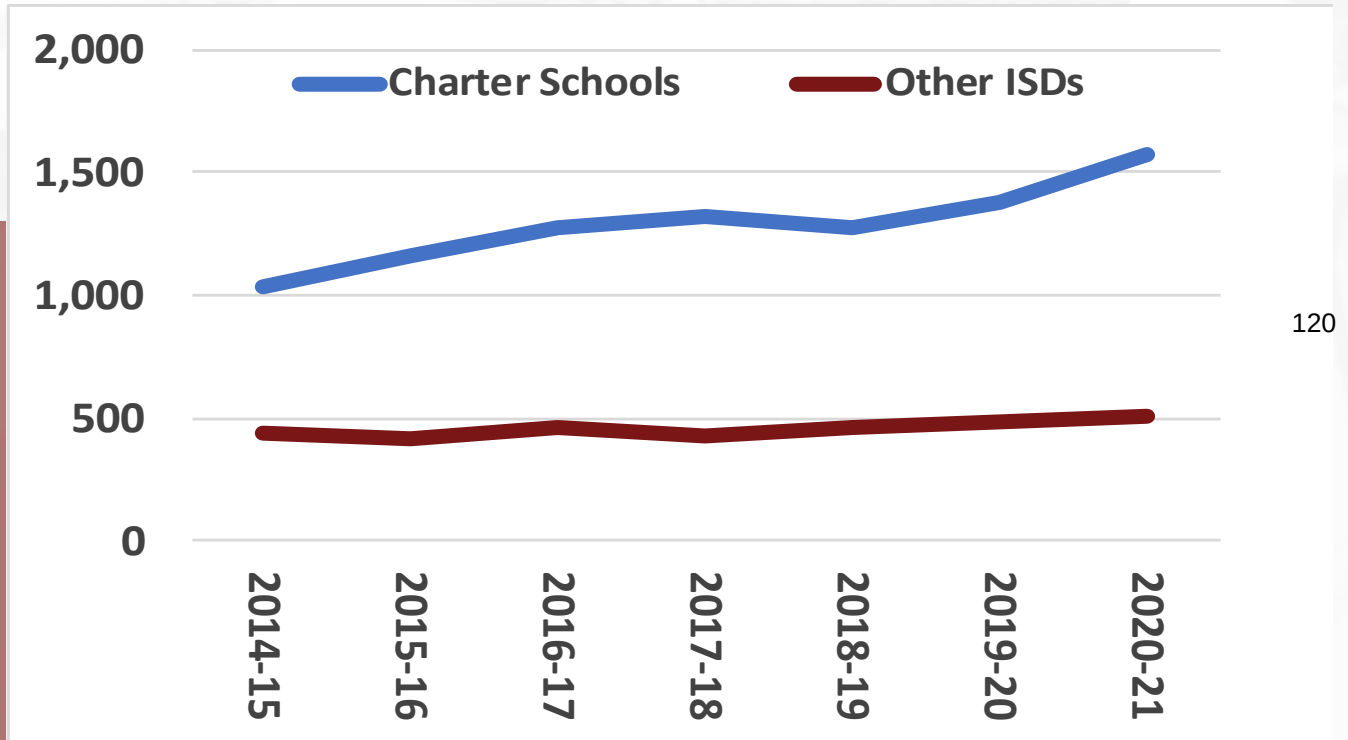
Private & Charter Schools

	2019-20	2020-21	2021-22
Resident Students	43,672	43,437	45,172
Attending LISD	40,941	40,470	41,812 119
Transfers into the District	324	331	378
Attending and Residing in LISD	40,617 (93%)	40,139 (92.4%)	41,434 (91.7%)
Attending Private Schools ¹	1,195 (2.7%)	1,213 (2.8%)	1,696 (3.8%)
Attending Charter Schools ²	1,379 (3.2%)	1,573 (3.6%)	1,530 (3.4%)
Attending Nearby Districts ²	481 (1.1%)	512 (1.2%)	512 (1.1%)

¹ Source: PASA interviews (excludes PK enrollment)

² Sources: Texas Education Agency, Transfer Reports 2019-20 and 2020-21; PASA surveys 2021-22

Transfers Out of Leander ISD



120

Source: TEA
(with "masked" data estimated)

Planned New Charter Schools

- Expansions of existing large charter systems
- All could potentially open in next 2-3 years
- Could potentially pull ~2,000 students from LISD over ten years

IDEA Public Schools

Bagdad Rd and Hero Way
Possibly open 2023-24
Likely K-2, 6th at first
Ultimately K-12th

Harmony Public Schools

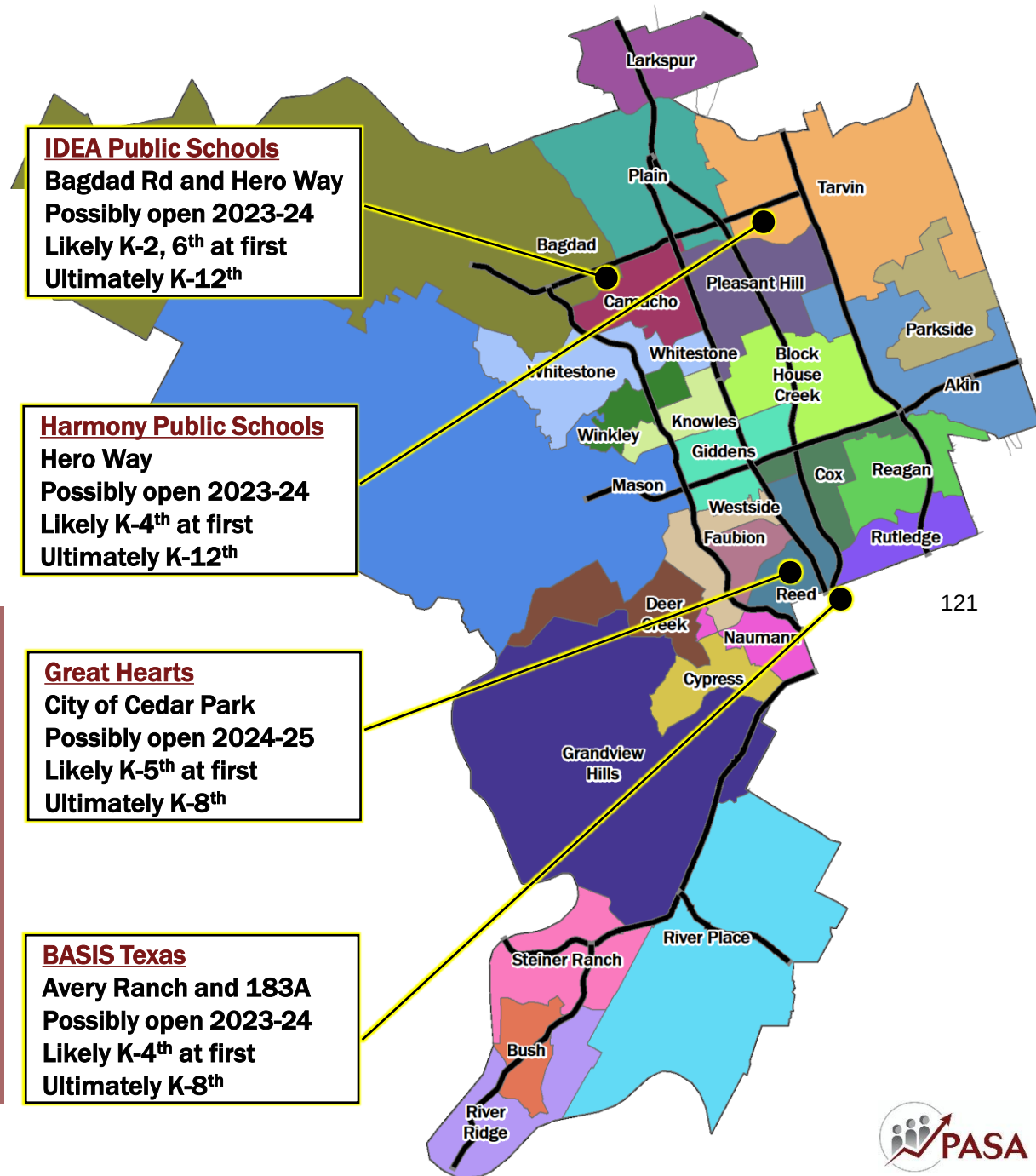
Hero Way
Possibly open 2023-24
Likely K-4th at first
Ultimately K-12th

Great Hearts

City of Cedar Park
Possibly open 2024-25
Likely K-5th at first
Ultimately K-8th

BASIS Texas

Avery Ranch and 183A
Possibly open 2023-24
Likely K-4th at first
Ultimately K-8th



Student Projections

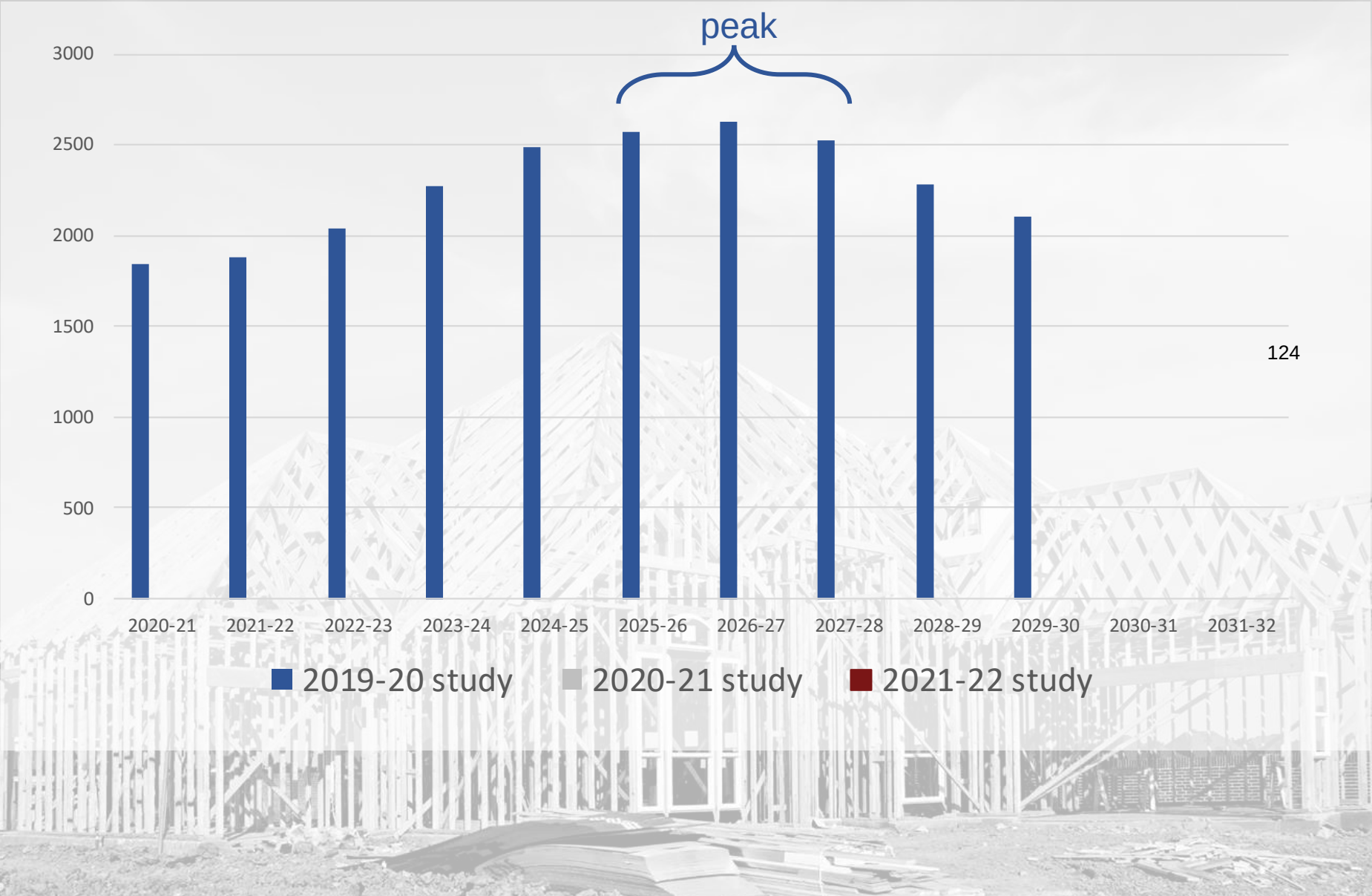
122

Changes Since Last Year

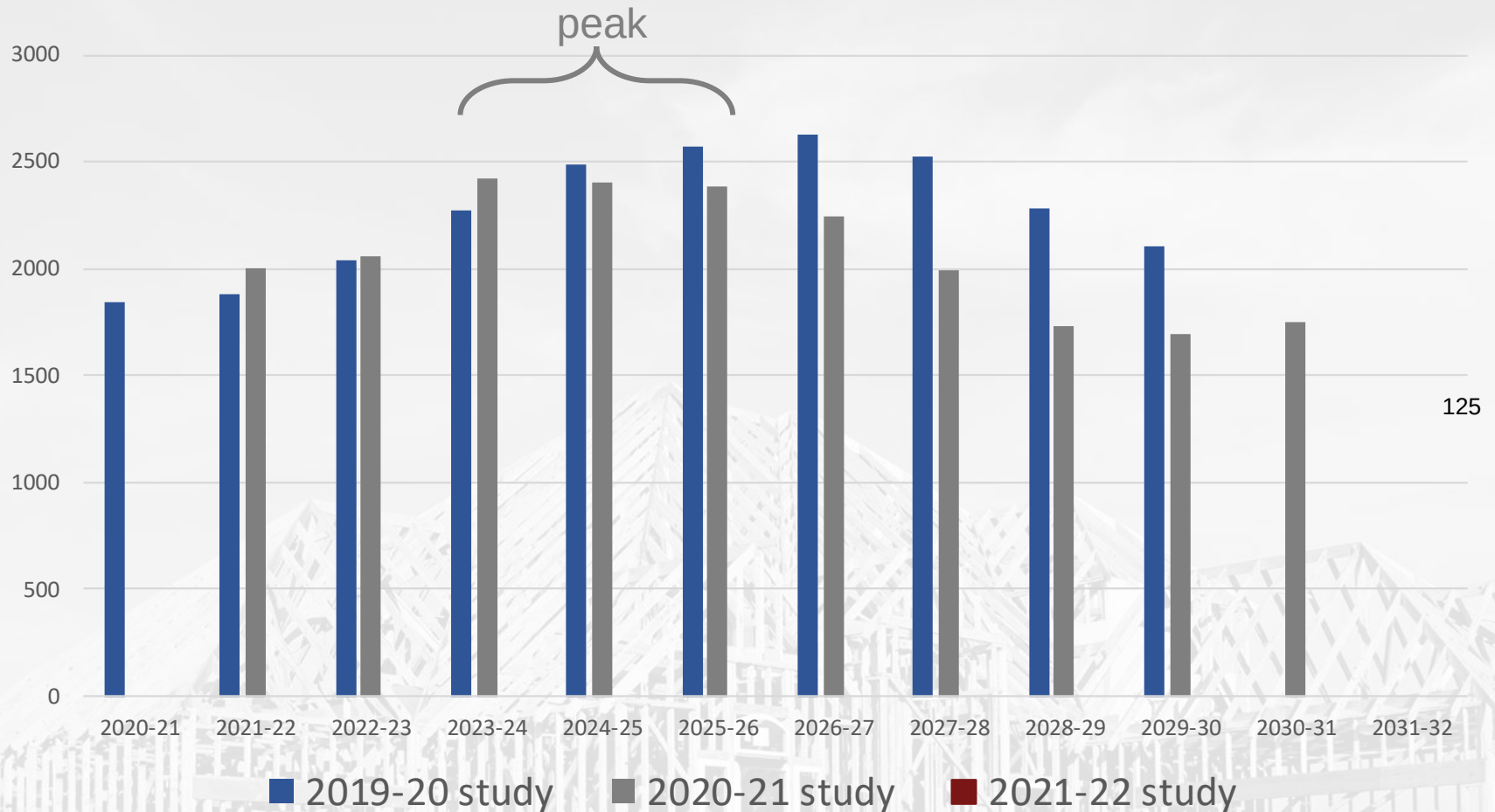
- **Slower recovery of COVID-loss**
- **New charter schools**
 - **Potentially four new charter schools**
 - **Could pull 1,600-2,000 from LISD**
- **Housing Acceleration**
 - **Housing boom since Summer 2020**
 - **Brought some areas closer to build-out faster**
 - **New housing tapers off near end of decade as District has fewer usable, undeveloped tracts**

123

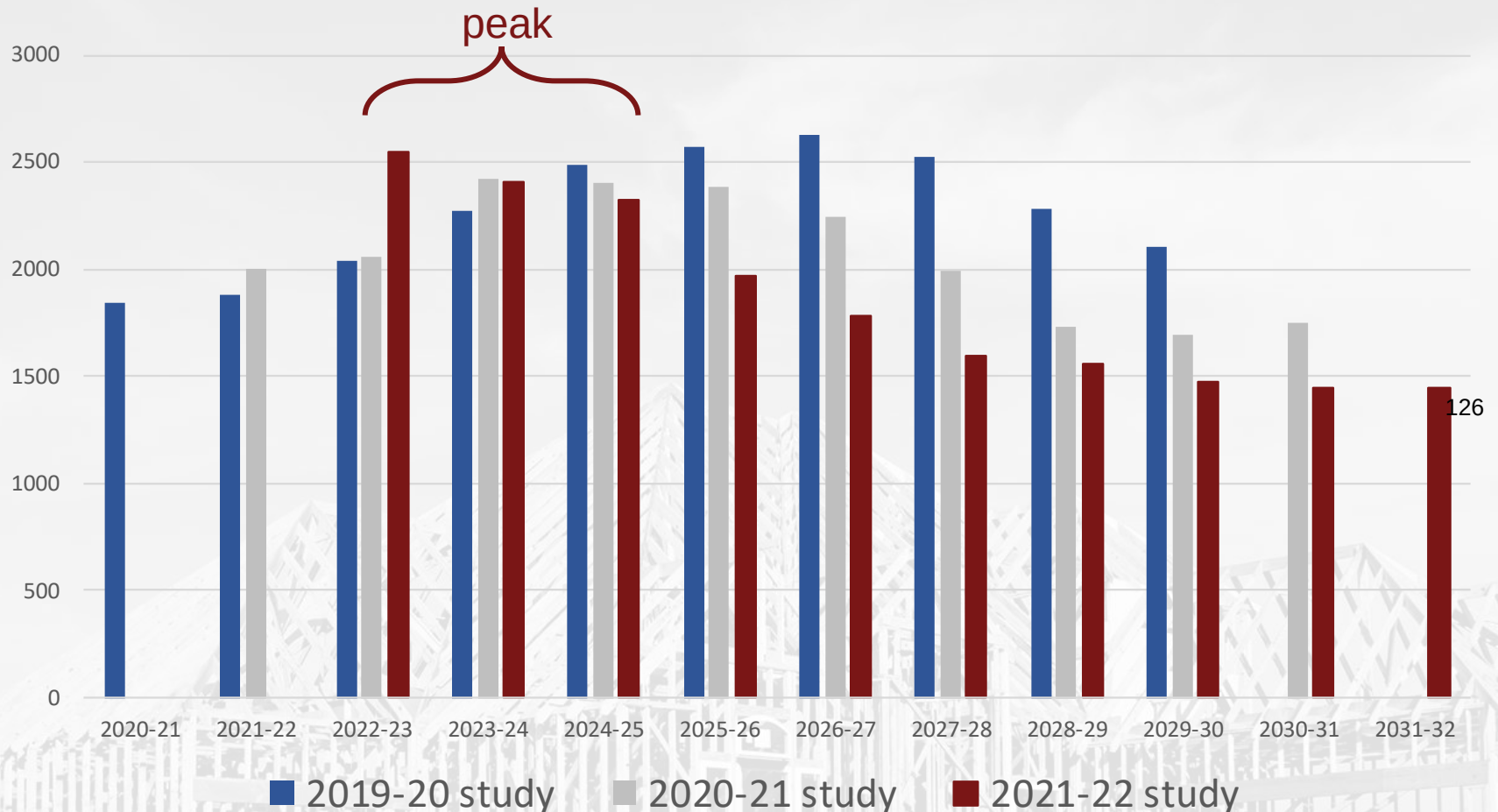
Changes in Housing Growth Projections



Changes in Housing Growth Projections



Changes in Housing Growth Projections

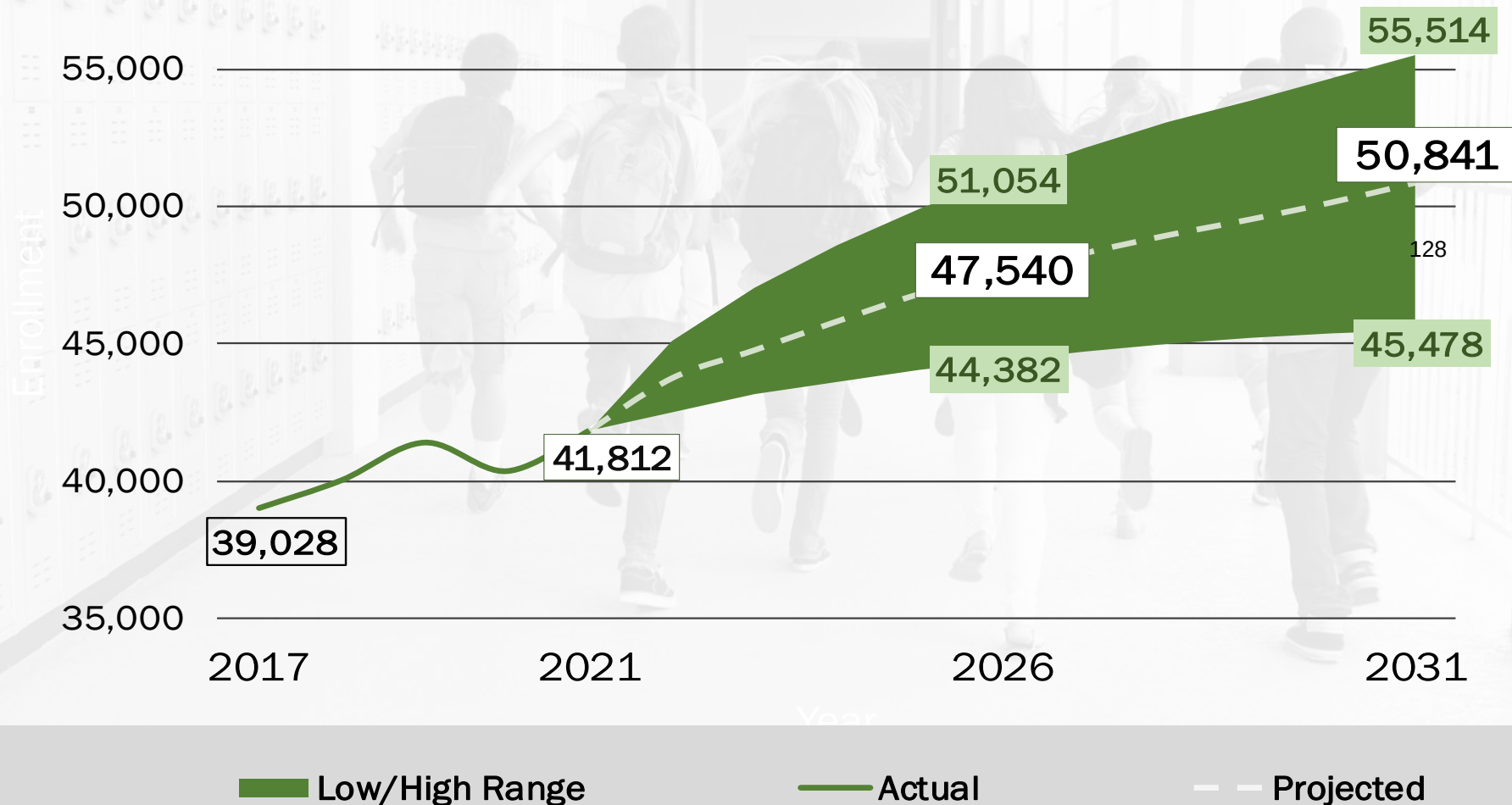


Recent housing construction boom has accelerated build-out

Moderate Growth Scenario

	2022	2023	2024	2025	2026
Enrollment	43,720	44,742	45,793	46,793	47,540
% Growth	4.56%	2.34%	2.35%	2.18%	1.60%
Growth	1,908	1,022	1,051	1,000	747₁₂₇
	2027	2028	2029	2030	2031
Enrollment	48,278	48,929	49,507	50,137	50,841
% Growth	1.55%	1.35%	1.18%	1.27%	1.40%
Growth	738	651	578	630	704

Three Scenarios of Growth



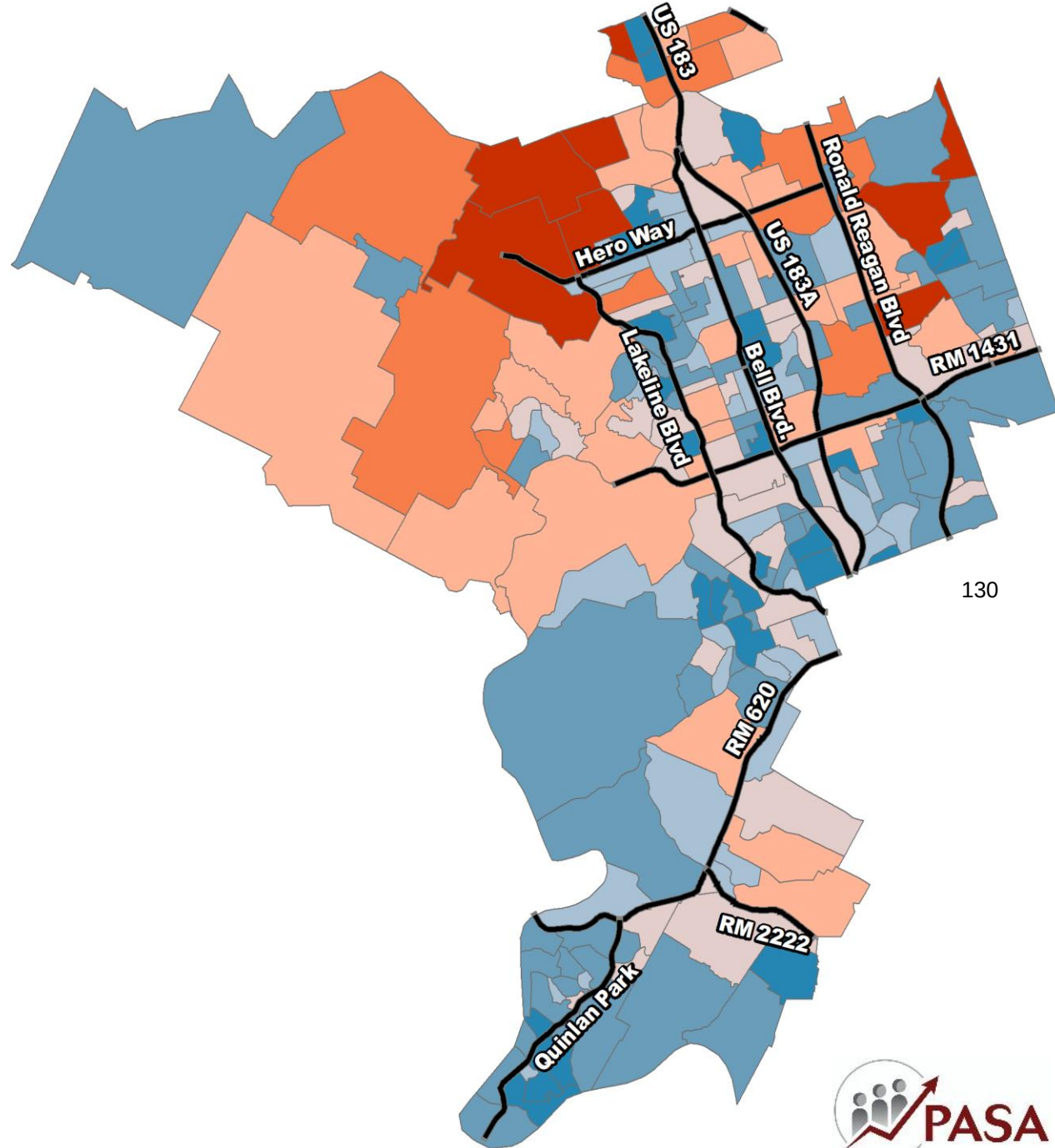
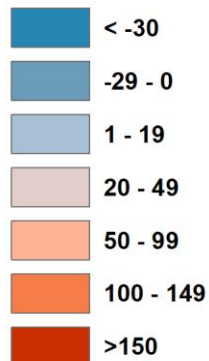
Long-Range Planning

129

Added Elementary Students

By Neighborhood Code

2021-22
to
2031-32

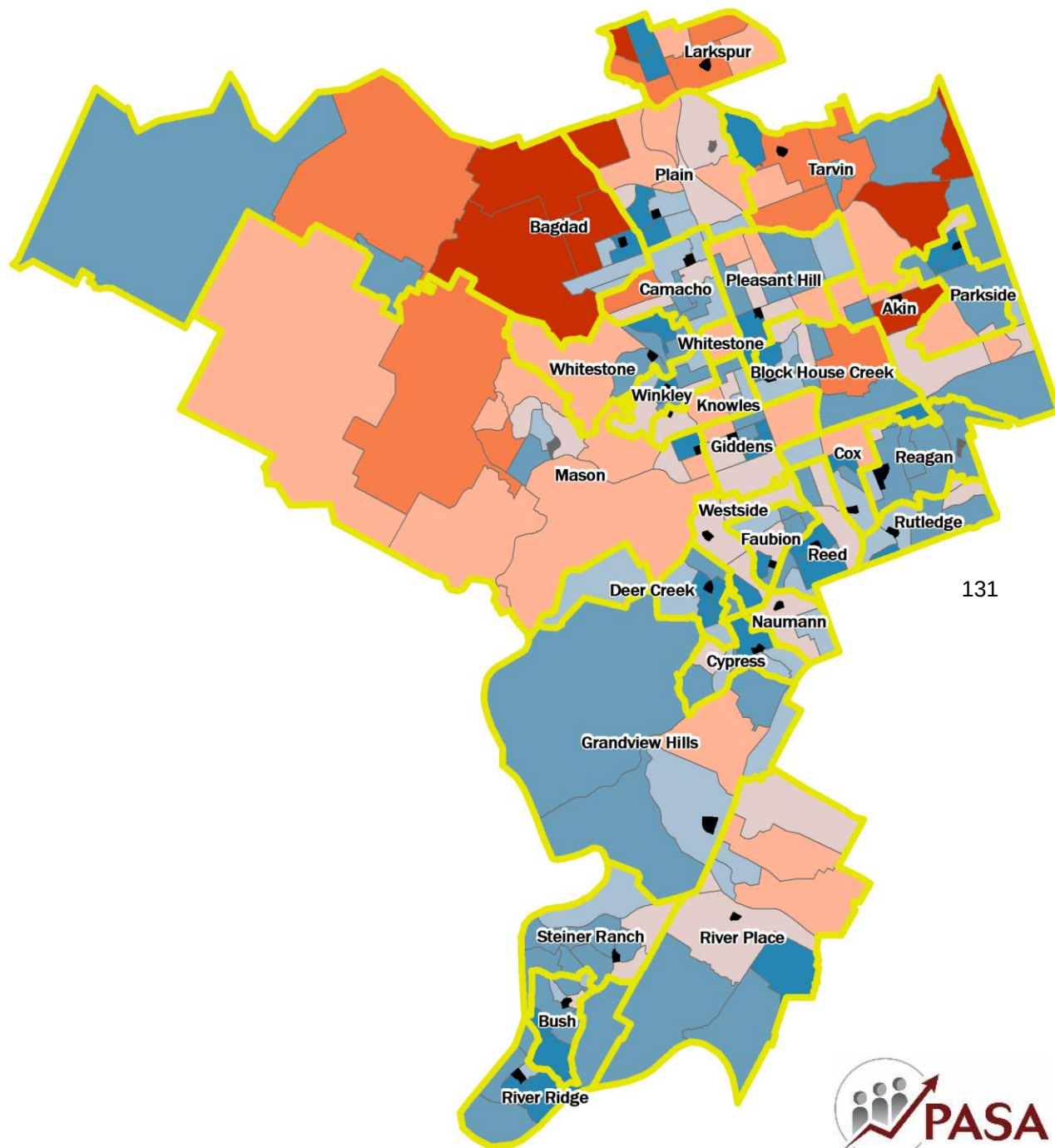
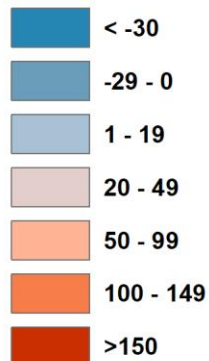


Added Elementary Students

By Neighborhood Code

2021-22
to
2031-32

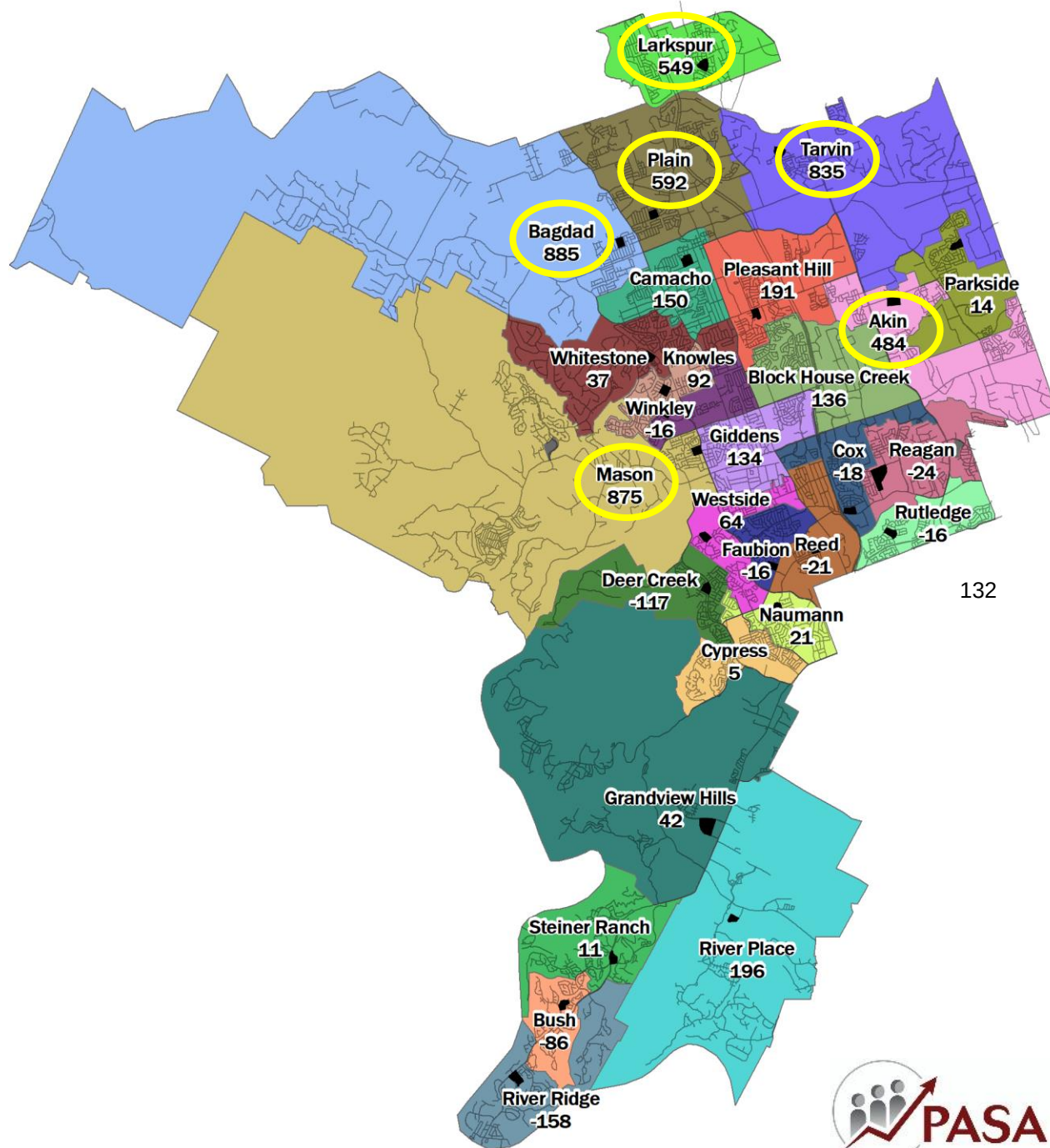
 Elem Zones 2021-22



Added Elementary Students

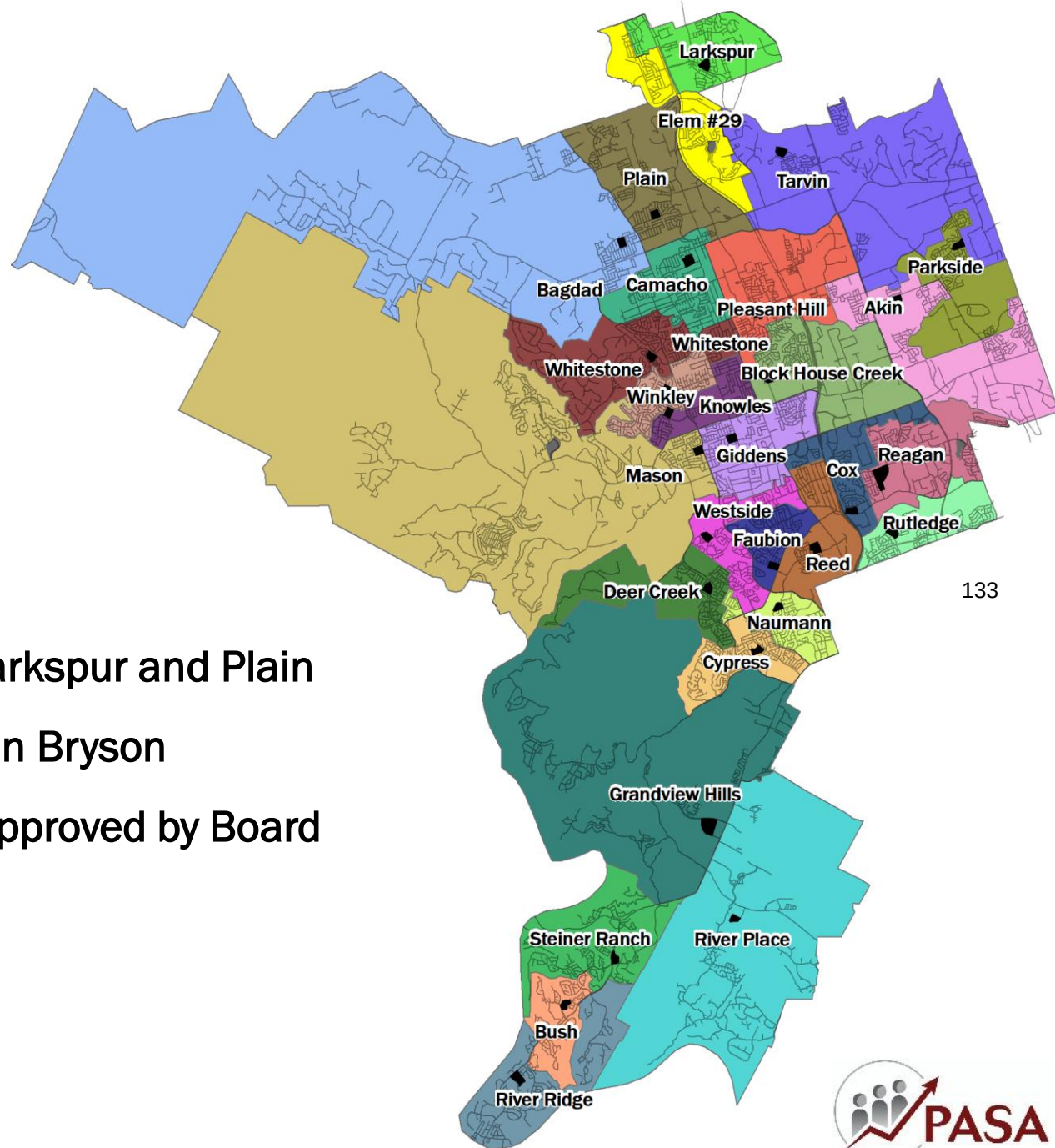
By Elementary Attendance Zone

2021-22
to
2031-32

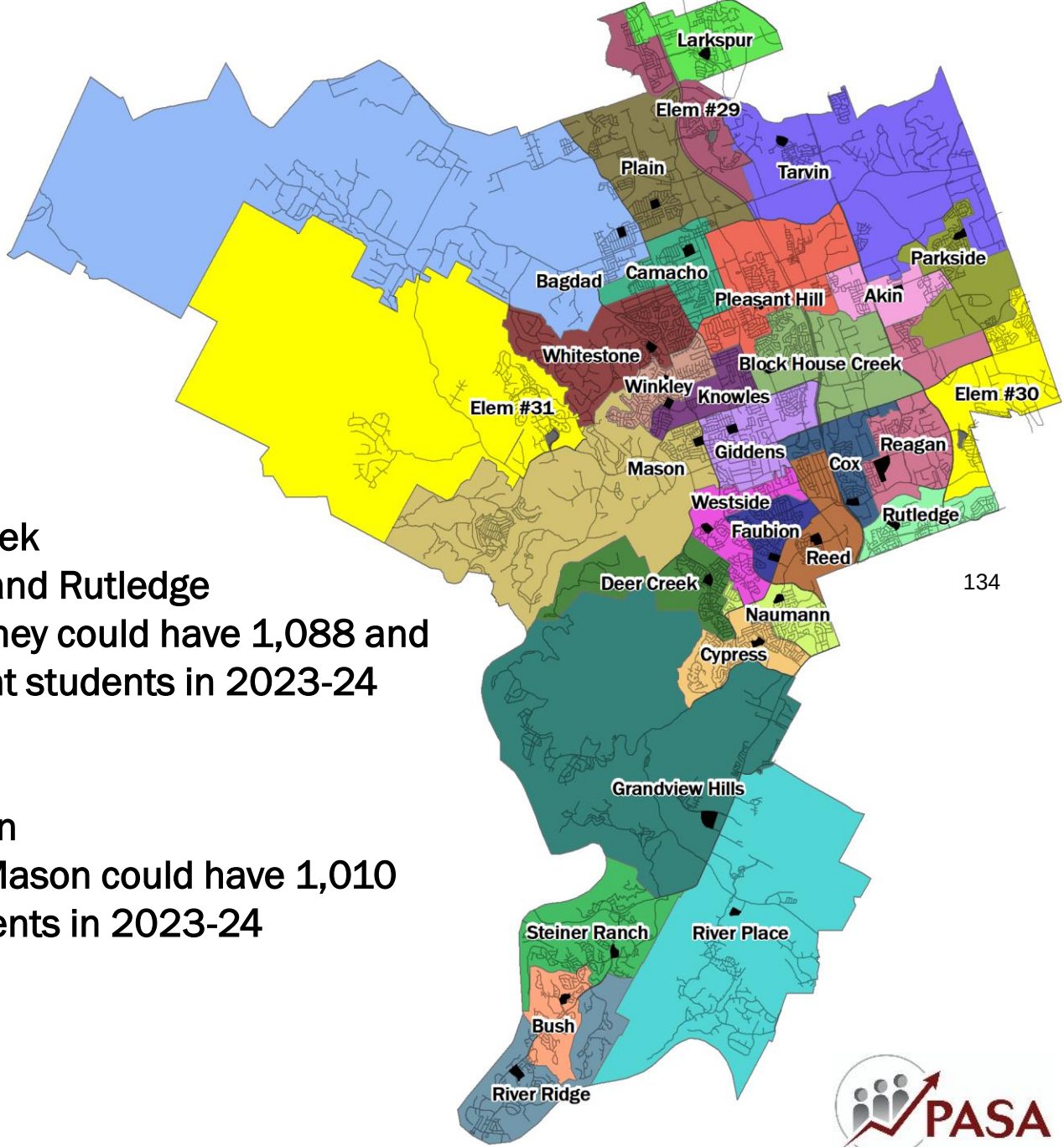


Open Elem #29 in 2022-23

- Needed to relieve Larkspur and Plain
- Under construction in Bryson
- Attendance Zones approved by Board



Open Elem #30
and #31
in 2023-24



Site at Ranch at Brushy Creek

- Needed to relieve Akin and Rutledge
- Without a new school, they could have 1,088 and 1,025 projected resident students in 2023-24

Site at Travisso

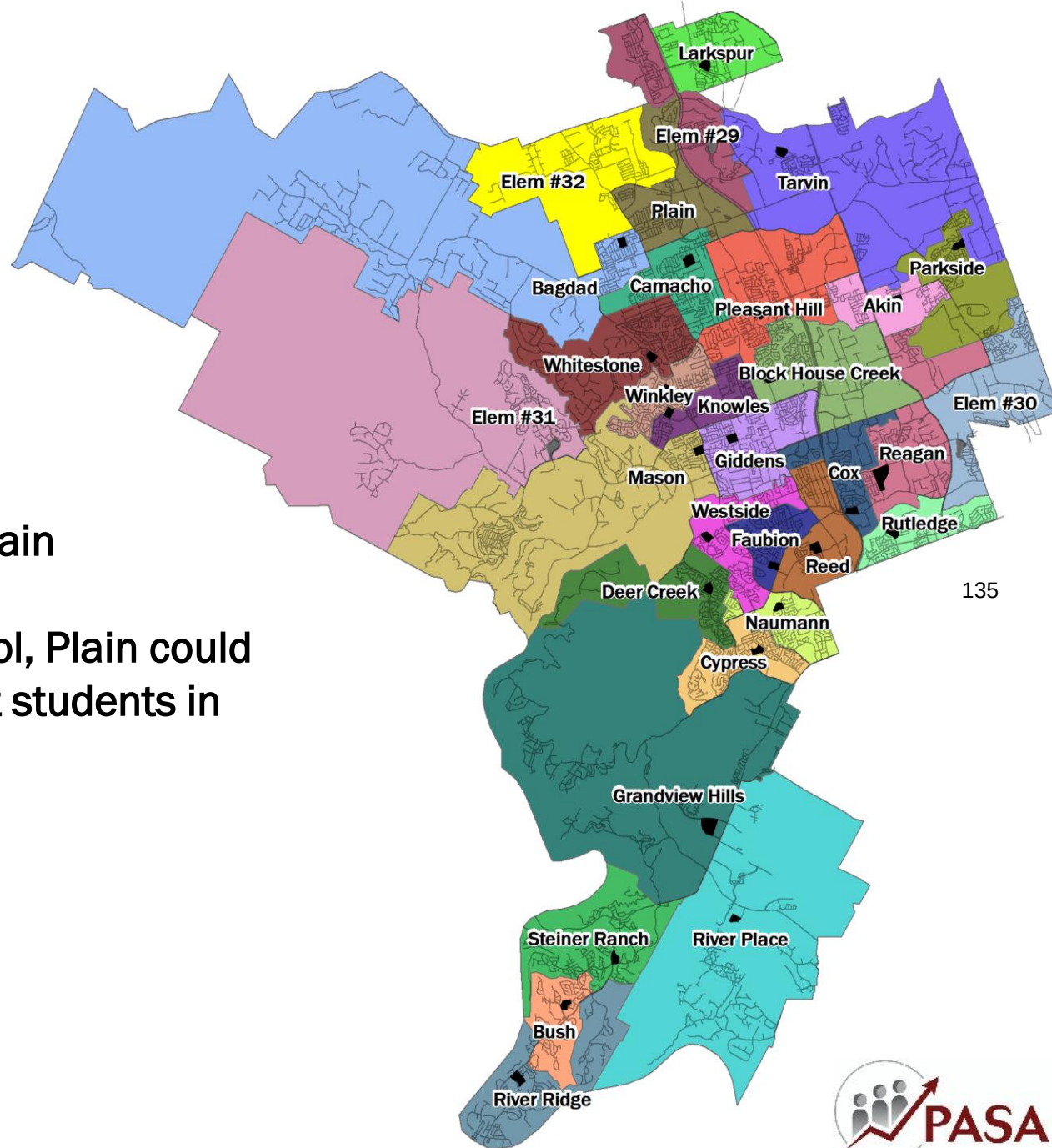
- Needed to relieve Mason
- Without a new school, Mason could have 1,010 projected resident students in 2023-24

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



Open Elem #32 in 2024-25

- Needed to relieve Plain
- Without a new school, Plain could have 1,196 resident students in 2024-25

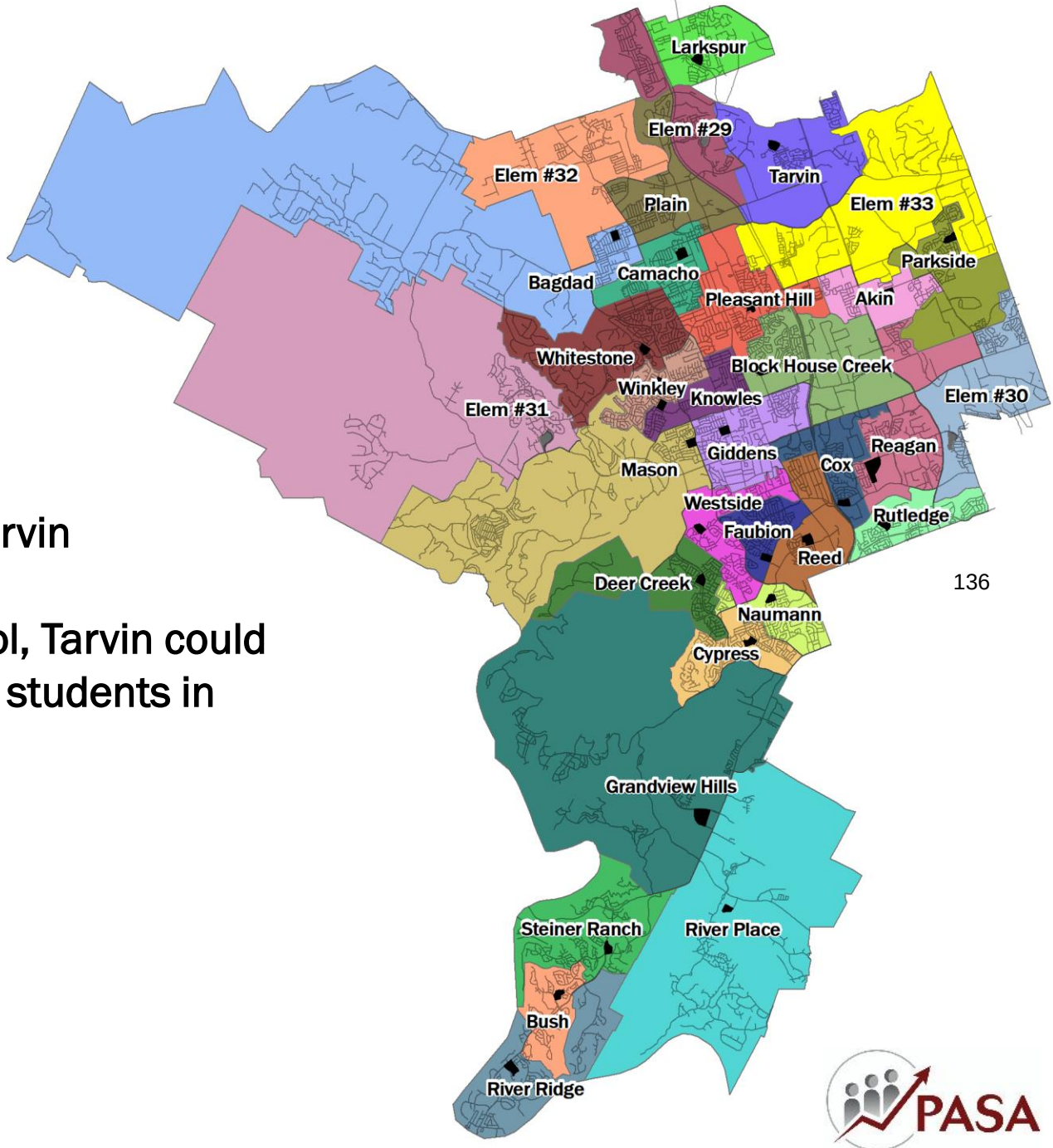


** Planning Document Only **

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

Open Elem #33
in 2028-29

- Needed to relieve Tarvin
- Without a new school, Tarvin could have 1,113 resident students in 2028-29

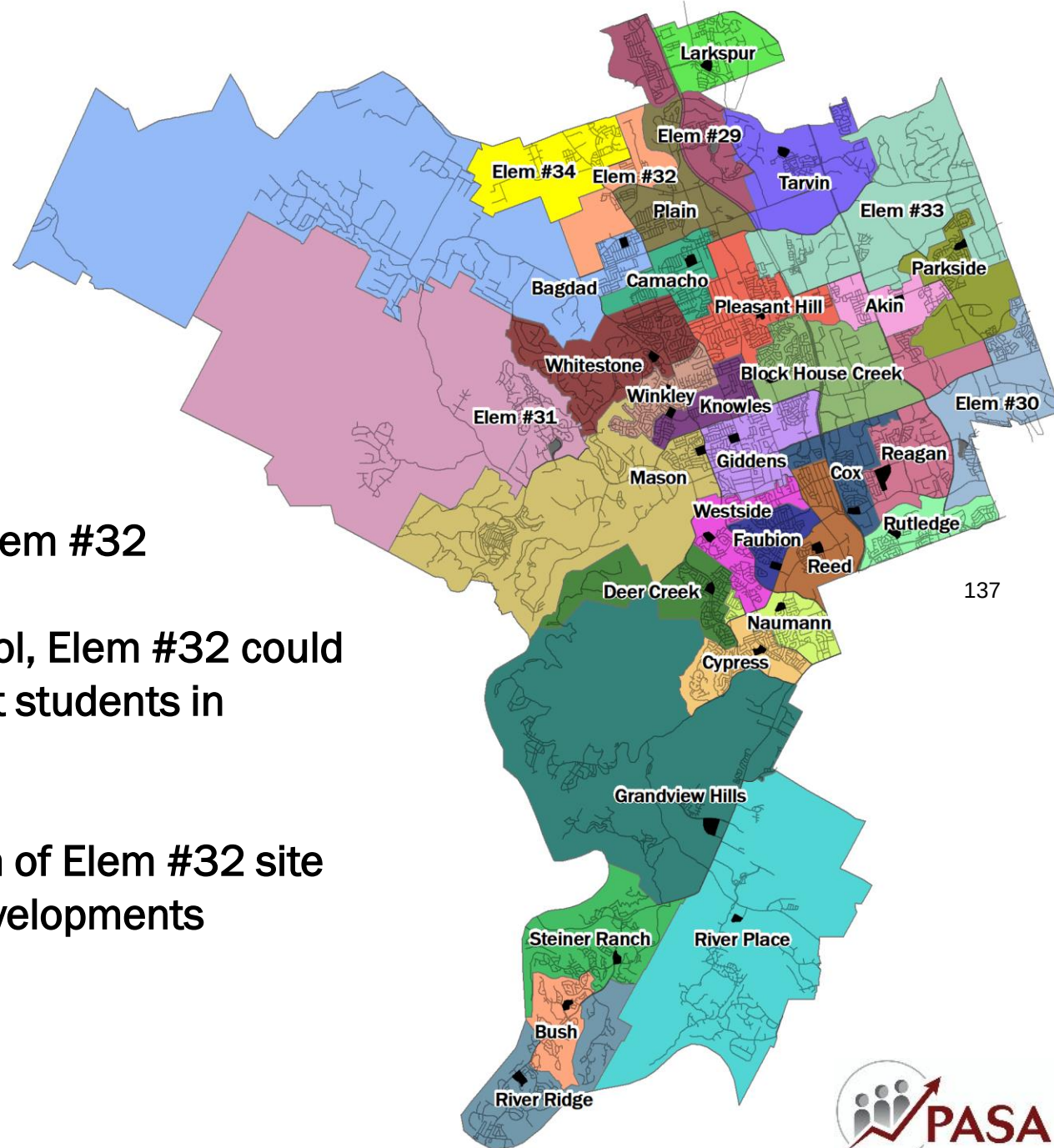


** Planning Document Only **
Board of Trustees has made no
decisions regarding opening new
schools or attendance zones.



Open Elem #34 in 2029-30

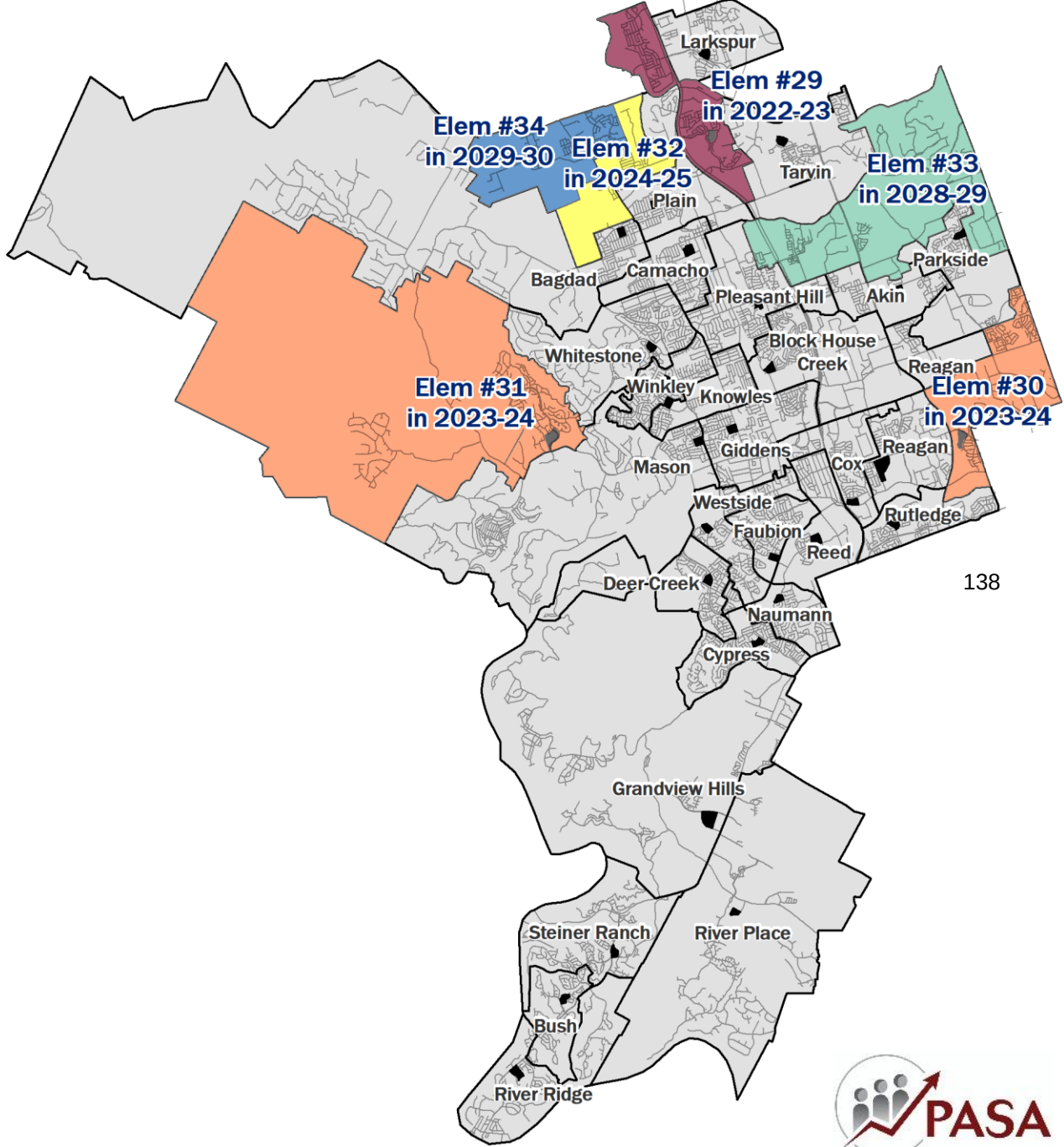
- Needed to relieve Elem #32
- Without a new school, Elem #32 could have 1,055 resident students in 2029-30
- Site should be north of Elem #32 site in or near future developments



** Planning Document Only **

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

Elementary
Summary



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



Elementary Long-Range Planning Summary

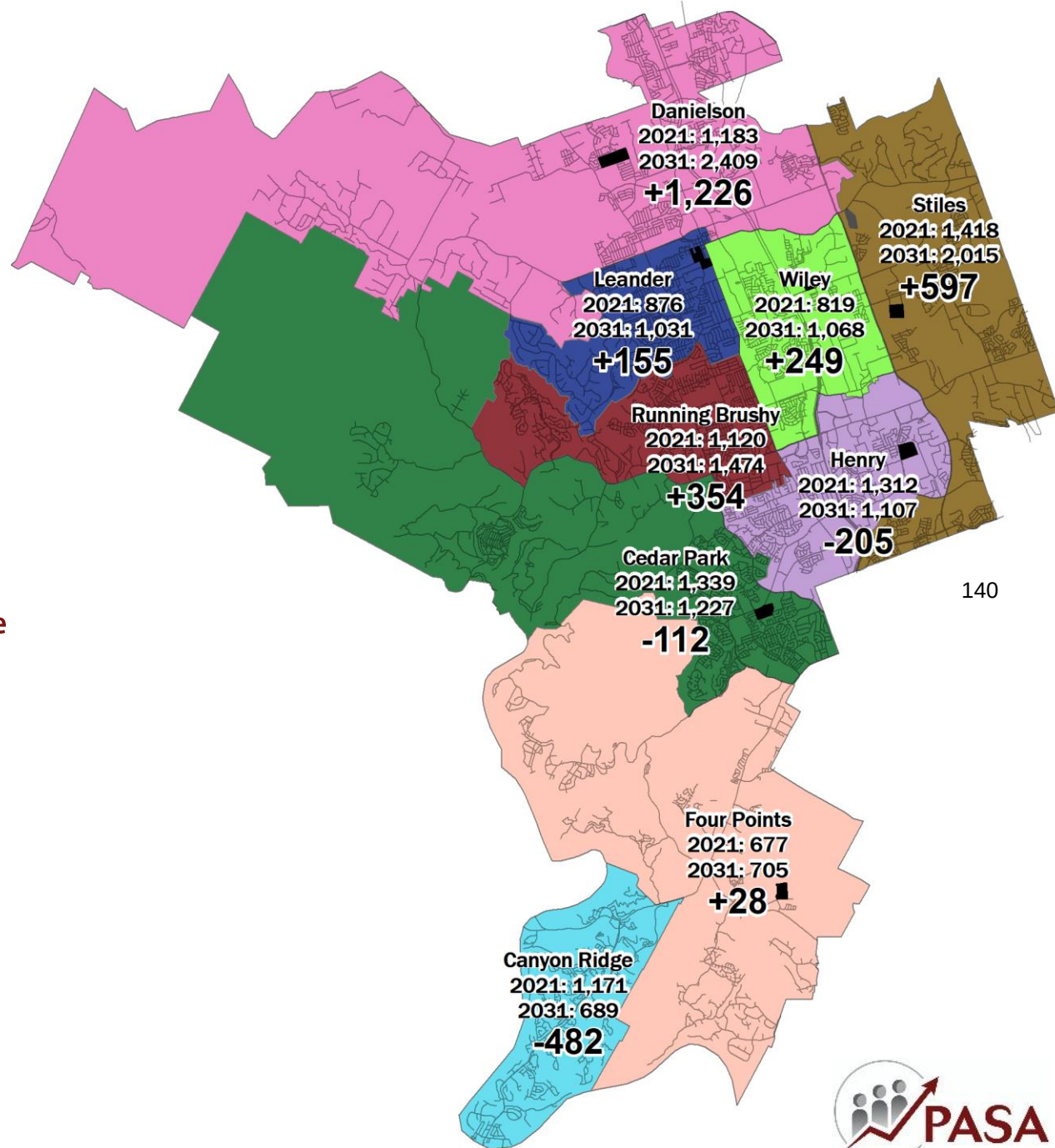
New Elementary Schools Projected to be Needed

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
2021 Study							1	2	1				1	1			6
2020 Study						1	1	2	1	1	1					139	7
2019 Study						1	1	1	1	1	1	1					7
2018 Study				1	1		1		1		2						6
2017 Study				1		1		2		1	1						6
2016 Study		1		1		1	1	1	1		1						7
2015 Study		1		1	1	1	2	1									7

Projected Growth in Middle School Students

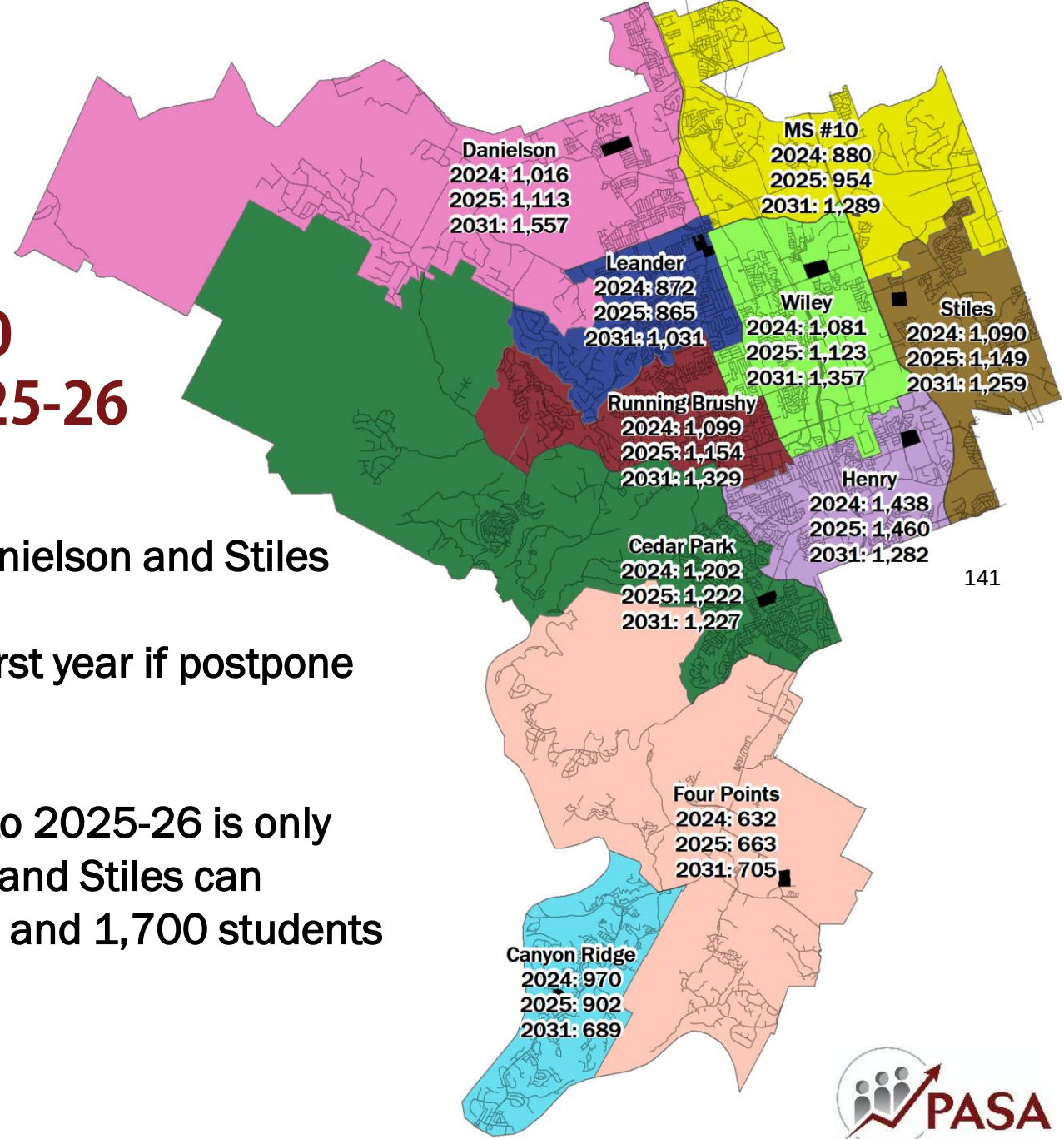
By Middle School Attendance Zone

2021-22
to
2031-32



Open MS #10
in 2024-25 or 2025-26

- Needed to relieve Danielson and Stiles
- Better utilization in first year if postpone opening to 2025-26
- Postponing MS #10 to 2025-26 is only feasible if Danielson and Stiles can accommodate 1,650 and 1,700 students in 2024-25.



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



Middle School Long-Range Planning Summary

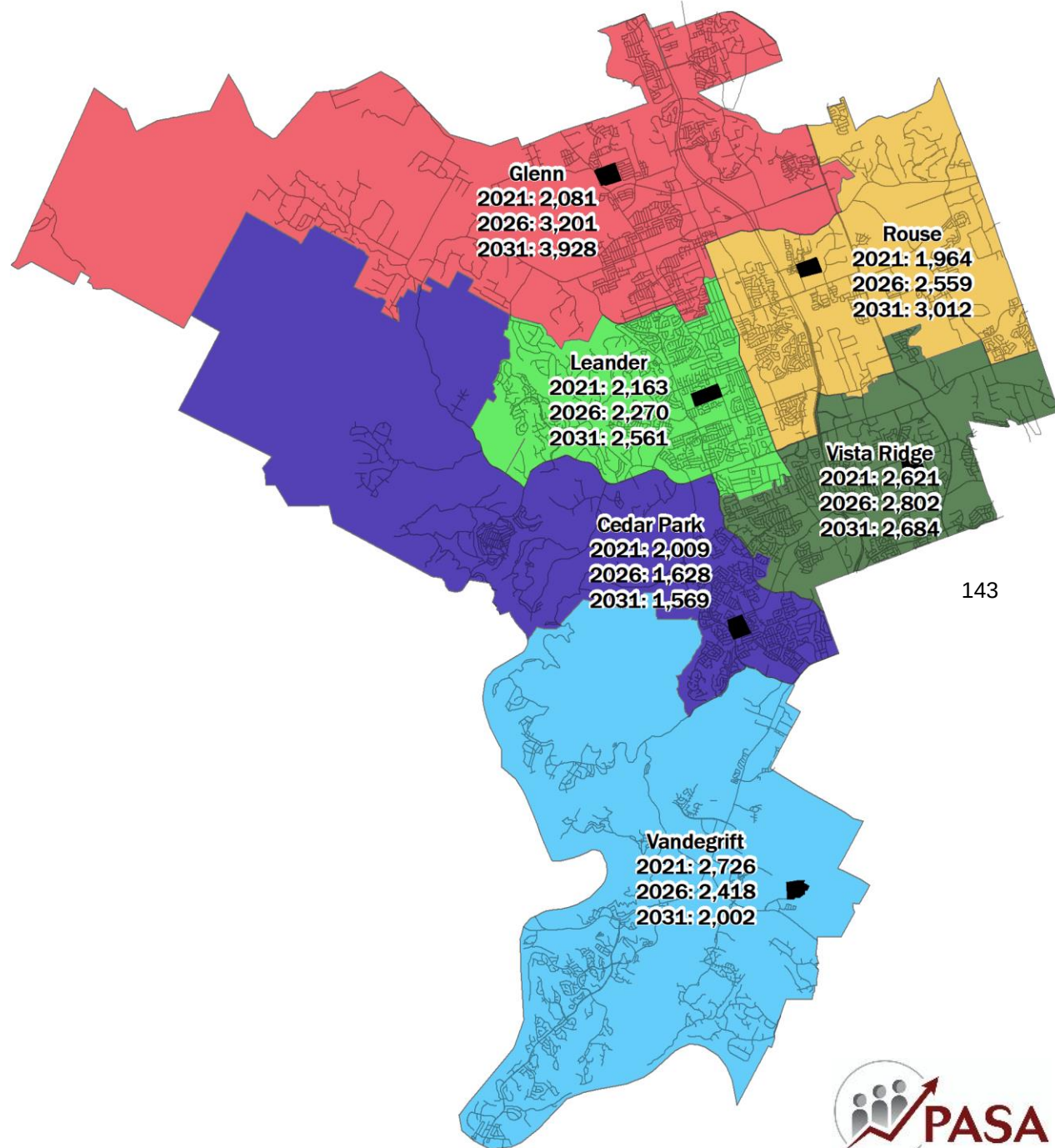
New Middle Schools Projected to be Needed

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2021 Study								MS #10							
2020 Study								MS #10							
2019 Study				Danielson				MS #10						142	
2018 Study				MS #9				MS #10							
2017 Study				MS #9						MS #10					
2016 Study				MS #9			MS #10								
2015 Study				MS #9			MS #10								

Projected Resident High School Students

By High School Attendance Zone

2021-22
to
2031-32



High School Long-Range Planning Summary

	New High Schools Projected to be Needed															
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2021 Study										HS #7						
2020 Study										HS #7						
2019 Study										HS #7					144	
2018 Study									HS #7							
2017 Study									HS #7							
2016 Study									HS #7							
2015 Study	Glenn HS								HS #7							

Long-Range Planning Summary

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Elementary	#29	#30 & #31	#32				#33	#34		
Middle School			#10							
High School				#7						

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Questions?

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Fall 2021

Population and Survey Analysts
www.pasatx.com



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Leander ISD

Demographic Study

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Discuss November 2 Bond Election Results and Plan for Accommodating Future Student Growth	
Purpose (this meeting):	☒ Discussion Item/Report Only	☐ Action Requested
Administrator Responsible:	Jimmy Disler, Corey Ryan	
Attachments:	N/A	

Background Information:

Administration will discuss with the Board the results of the 11-2-21 bond election and possible next steps to address future student growth.

Administrative Recommendation:

N/A

Sample Motion:

N/A



BOND ELECTION 2021 LEANDER ISD

Recap of Election Outcome

**Board Meeting
Nov. 18, 2021**



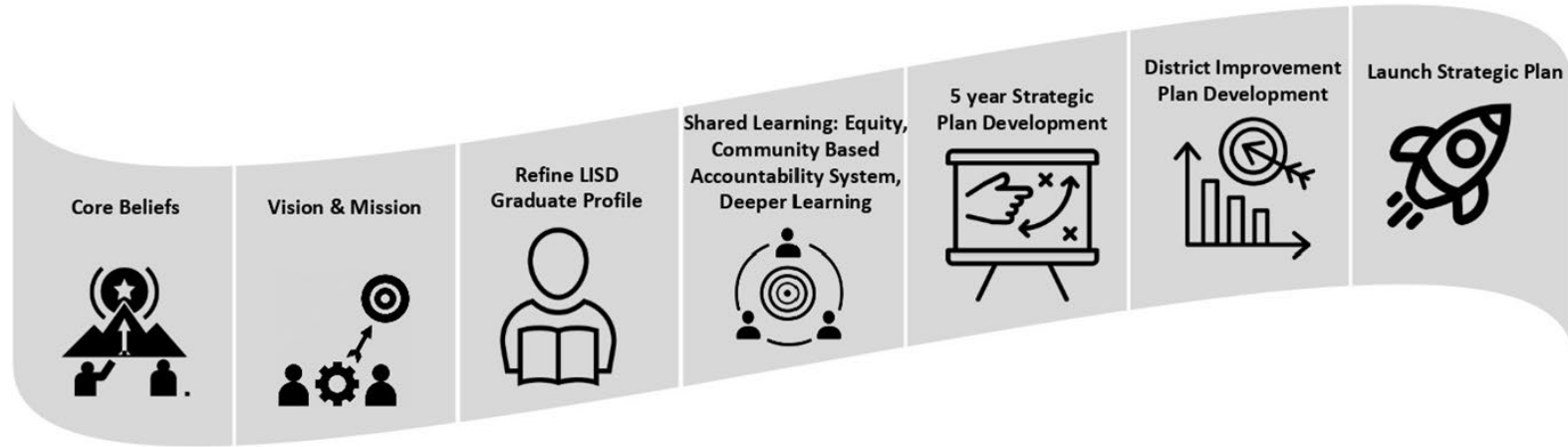
www.leanderisd.org/bond2021

Purpose

Lay out what we know, without any color or commentary, and allow the board to discuss the outcome of the 2021 Bond Election and potential paths forward.

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Road to a Strategic Plan



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Draft Strategic Planning Framework

Our Foundation

- Who are we?
- Why do we exist?
- What do we value?
- What do we want to become?



Critical Lenses

- What are our priorities?
- How will we align our work?



Key Processes

- What are the key processes that will help us realize our vision?
- How will we align our work?



Priority Goal Areas

- How will we reach our vision?



Strategic Improvement Planning

- How will we reach our goals?
- How will we gauge our degree of success?

Goal	Goal	Goal	Goal
• Impact Statement • High Leverage Strategies • Key Questions • Key Measures	• Impact Statement • High Leverage Strategies • Key Questions • Key Measures	• Impact Statement • High Leverage Strategies • Key Questions • Key Measures	• Impact Statement • High Leverage Strategies • Key Questions • Key Measures

Annual Improvement Planning (DIP and CIPs)

- How will we make progress on our goals this year?
- How will we gauge our degree of success?

Goal	Goal	Goal	Goal
• Performance Objectives • Evaluation Sources/Criteria • Strategies/ Staff Responsibility • Formative/Summative Review	• Performance Objectives • Evaluation Sources/Criteria • Strategies/ Staff Responsibility • Formative/Summative Review	• Performance Objectives • Evaluation Sources/Criteria • Strategies/ Staff Responsibility • Formative/Summative Review	• Performance Objectives • Evaluation Sources/Criteria • Strategies/ Staff Responsibility • Formative/Summative Review

CORE BELIEFS

As a public school organization, we hold these truths as our core beliefs:

- Each and every student is at the heart of our decisions. This requires a focus on students and all elements that impact their overall student experience in order for them to reach their maximum potential.
- LISD life-changers (each and every staff member) should be empowered so they can inspire our students to own their learning.
- Our LISD family, which includes our students and their families, life-changers, board, and community members, thrives when we ensure a welcoming, safe, and caring environment in which we treat one another with integrity, respect, fairness, and acceptance while appreciating our differences.
- A deliberate and intentional focus on relevant and deeper learning for each student will optimize individual outcomes and personal growth.
- Developing and maintaining meaningful, collaborative relationships between all our LISD family is vital for a whole child, student-driven experience.

Vision & Mission



Vision

The #1LISD community cultivates each student individually to produce the most sought after creators of our future world.



Mission

We will cultivate each individual student by:

- Knowing and appreciating them
- Creating a safe and supportive environment to nurture their personal growth
- Partnering with each family

GRADUATE PROFILE

Leander ISD learners are empowered to enrich our world and excel in a rapidly changing global society through a life-long journey of character development, academic success, and fulfillment.



Critical & Creative Thinkers

who seek and solve problems through curiosity, flexibility, and innovation.



Skilled Communicators & Collaborators

who listen to understand, express ideas with empathy, and work collectively toward shared outcomes.



Compassionate Community Contributors

who value diverse perspectives and share their unique gifts with the world.



Adaptable & Reflective Individuals

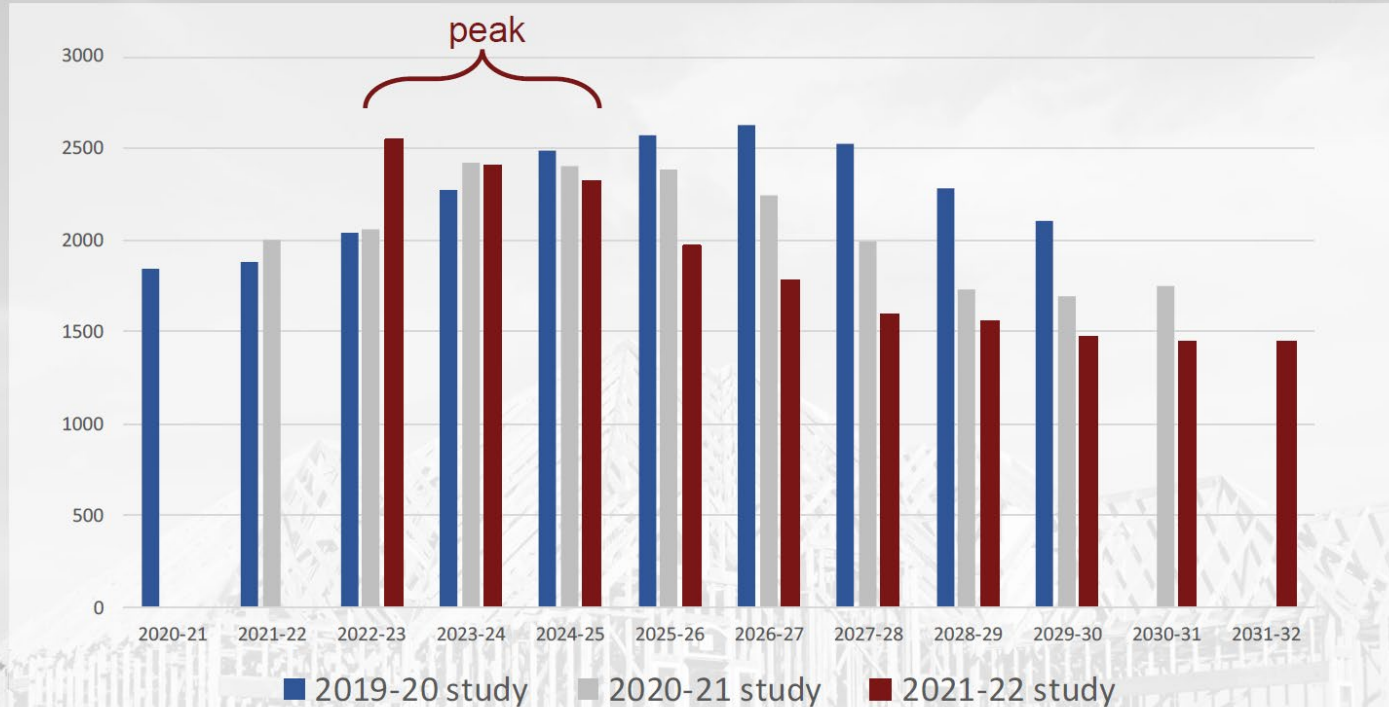
who confidently embrace their strengths and challenges while pursuing their interests and passions.



Our Updated Goal and Impact Statements

What?	Goal Statements				
	EQUITABLE ACCESS	IMPACTFUL FAMILY ENGAGEMENT	SAFE AND INNOVATIVE LEARNING ENVIRONMENT	EMPOWERED LIFE CHANGERS	EMPOWERED STUDENT LEARNING
	Eliminate barriers to access for each and every student.	Engage our diverse community by fostering positive, impactful relationships through reciprocal communication and collaboration.	Provide safe, supportive, inclusive, and innovative environments to inspire each individual.	Attract, grow, & retain a collaborative community of world-class employees who are empowered to meet the needs of each and every student.	Empower students through meaningful learning experiences to optimize growth and realize the LISD Graduate Profile.
Why?	Impact Statements				
	We will exemplify the “ <u>Leander Way</u> ” through a student-centered culture that provides students with opportunities to be involved in their learning and reach the best version of themselves.	Students will experience opportunities for academic and social-emotional success. We will have strong family and community partnerships based on trust, mutual respect, shared responsibility, and commitment to student success.	Students will be inspired to take risks, embrace challenges, advocate for their learning, & leverage their individual strengths as they grow and develop a sense of value in their community.	We will create an environment of trust that promotes student learning, builds impactful relationships, provides high-quality instruction, and inspires student curiosity, interests, and passions.	Students will have agency over their learning, build a growth-centered mindset, and will be empowered to pursue their dreams.

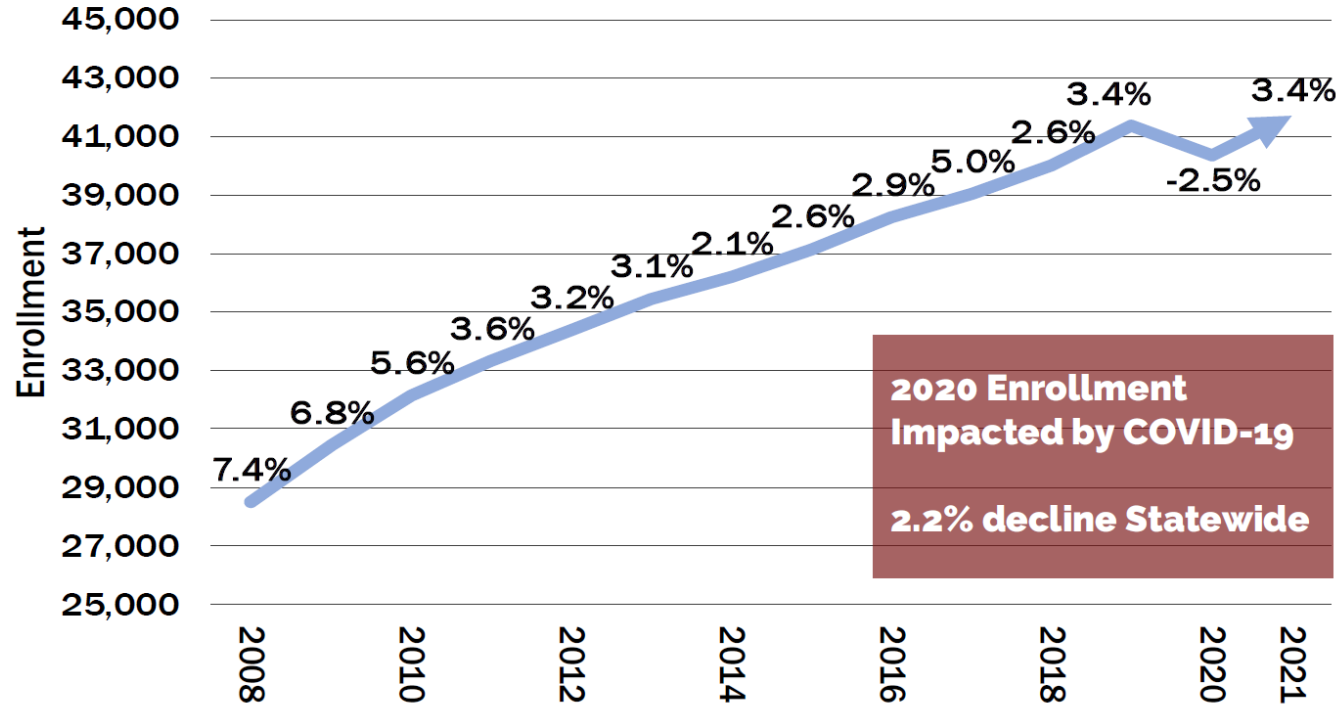
Changes in Housing Growth Projections



Recent housing construction boom has accelerated build-out

Annual Growth Rates

Leander ISD



Moderate Growth Scenario



Projected Enrollment at PEIMS Snapshot Date

	2021	2022	2023	2024	2025
Enrollment	43,951	45,014	46,154	47,285	48,576
% Growth	8.60%	2.42%	2.53%	2.45%	2.73%
Growth	3,481	1,063	1,140	1,131	1,291

	2026	2027	2028	2029	2030
Enrollment	49,805	50,845	51,698	52,431	53,206
% Growth	2.53%	2.09%	1.68%	1.42%	1.48%
Growth	1,229	1,040	853	733	775

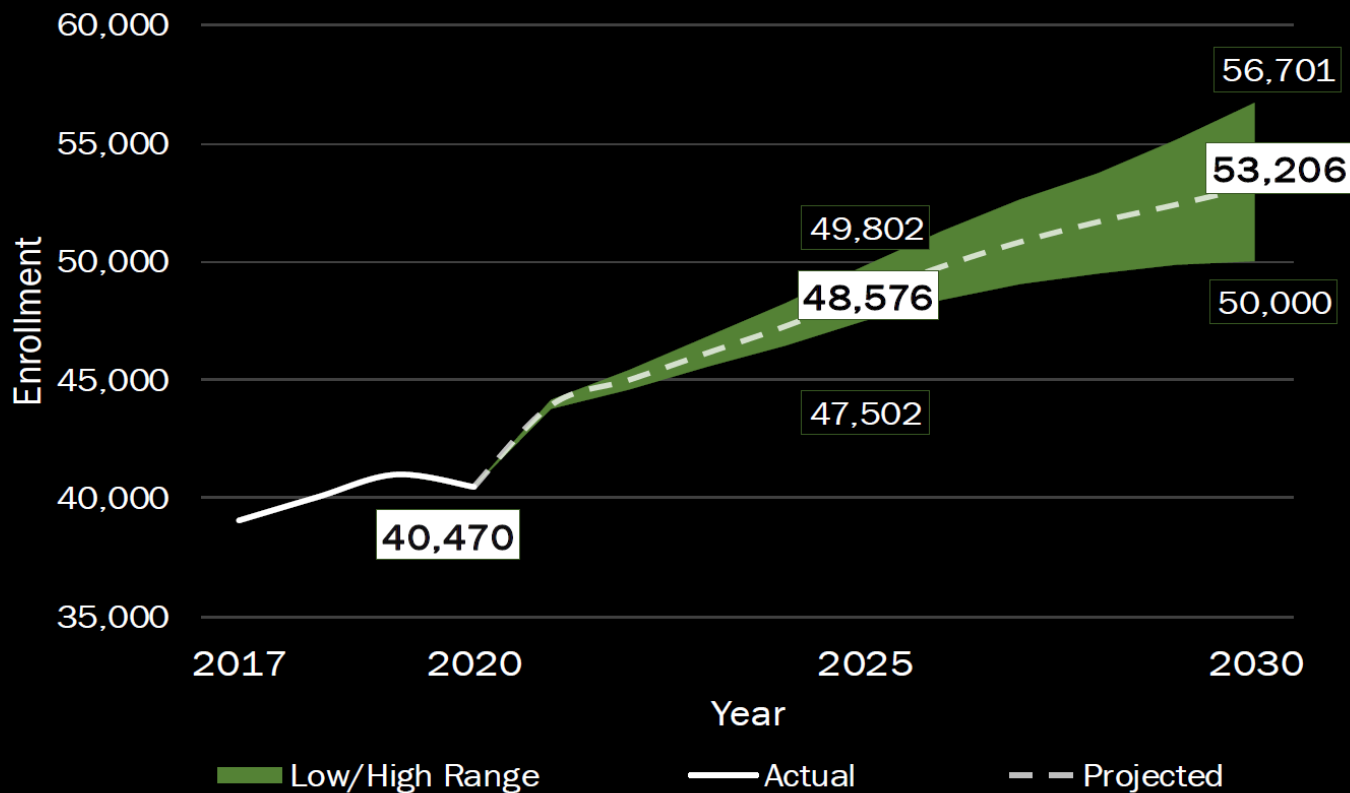
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Moderate Growth Scenario

	2022	2023	2024	2025	2026
Enrollment	43,720	44,742	45,793	46,793	47,540
% Growth	4.56%	2.34%	2.35%	2.18%	1.60%
Growth	1,908	1,022	1,051	1,000	747
	2027	2028	2029	2030	2031
Enrollment	48,278	48,929	49,507	50,137	50,841
% Growth	1.55%	1.35%	1.18%	1.27%	1.40%
Growth	738	651	578	630	704

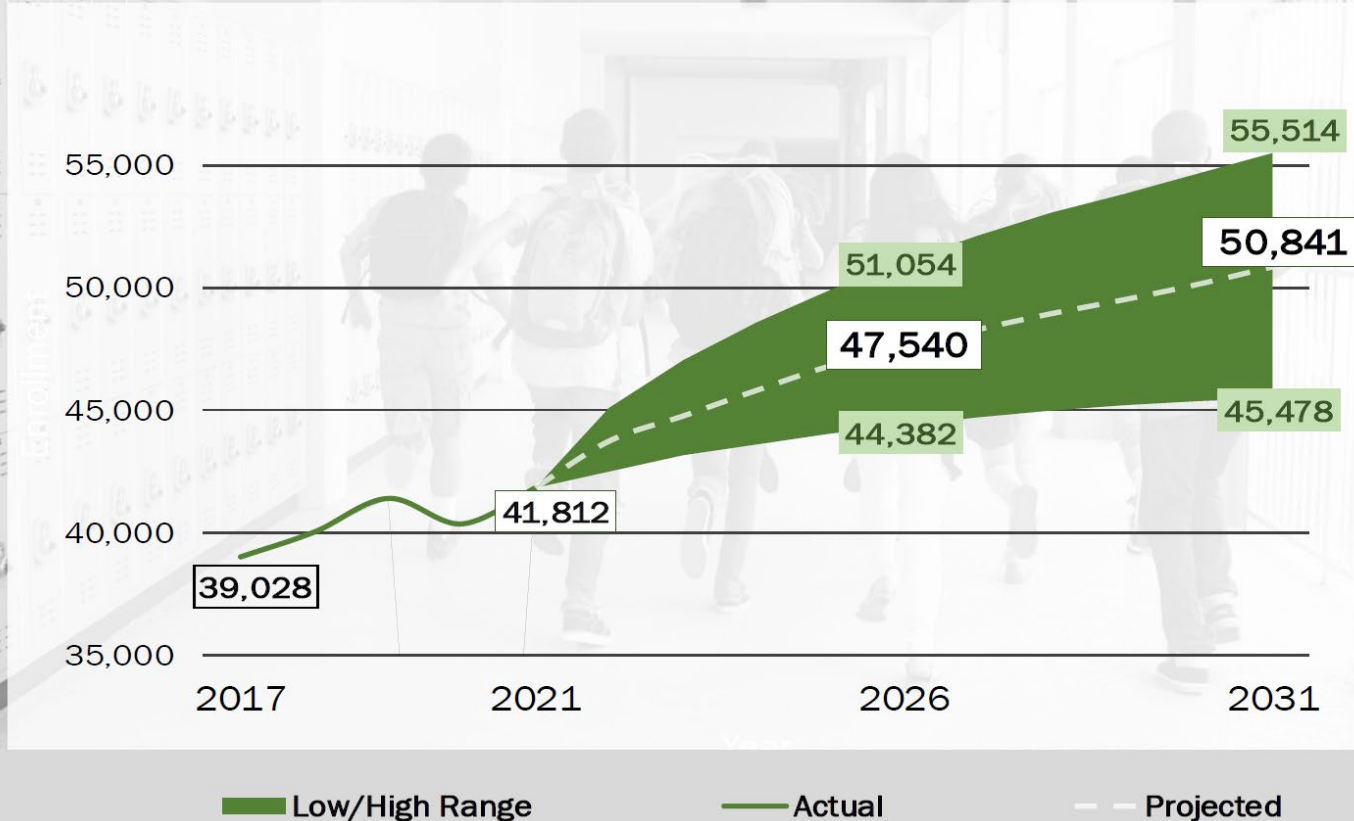
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Three Scenarios of Growth



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Three Scenarios of Growth



Elementary Long-Range Planning Summary

New Elementary Schools Projected to be Needed

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

Elementary Long-Range Planning Summary

New Elementary Schools Projected to be Needed

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
2021 Study							1	2	1				1	1			6
2020 Study						1	1	2	1	1	1						7
2019 Study						1	1	1	1	1	1	1					7
2018 Study				1	1		1		1		2						6
2017 Study				1		1		2		1	1						6
2016 Study		1		1		1	1	1	1		1						7
2015 Study		1		1	1	1	2	1									7

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Middle School Long-Range Planning Summary

New Middle Schools Projected to be Needed

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

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Middle School Long-Range Planning Summary

New Middle Schools Projected to be Needed

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2021 Study								MS #10							
2020 Study								MS #10							
2019 Study				Danielson				MS #10							
2018 Study				MS #9				MS #10							
2017 Study				MS #9					MS #10						
2016 Study				MS #9			MS #10								
2015 Study				MS #9			MS #10								

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High School Long-Range Planning Summary

	New High Schools Projected to be Needed														
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2020 Study										HS #7					
2019 Study										HS #7					
2018 Study									HS #7						
2017 Study									HS #7						
2016 Study									HS #7						
2015 Study	Glenn HS								HS #7						

High School Long-Range Planning Summary

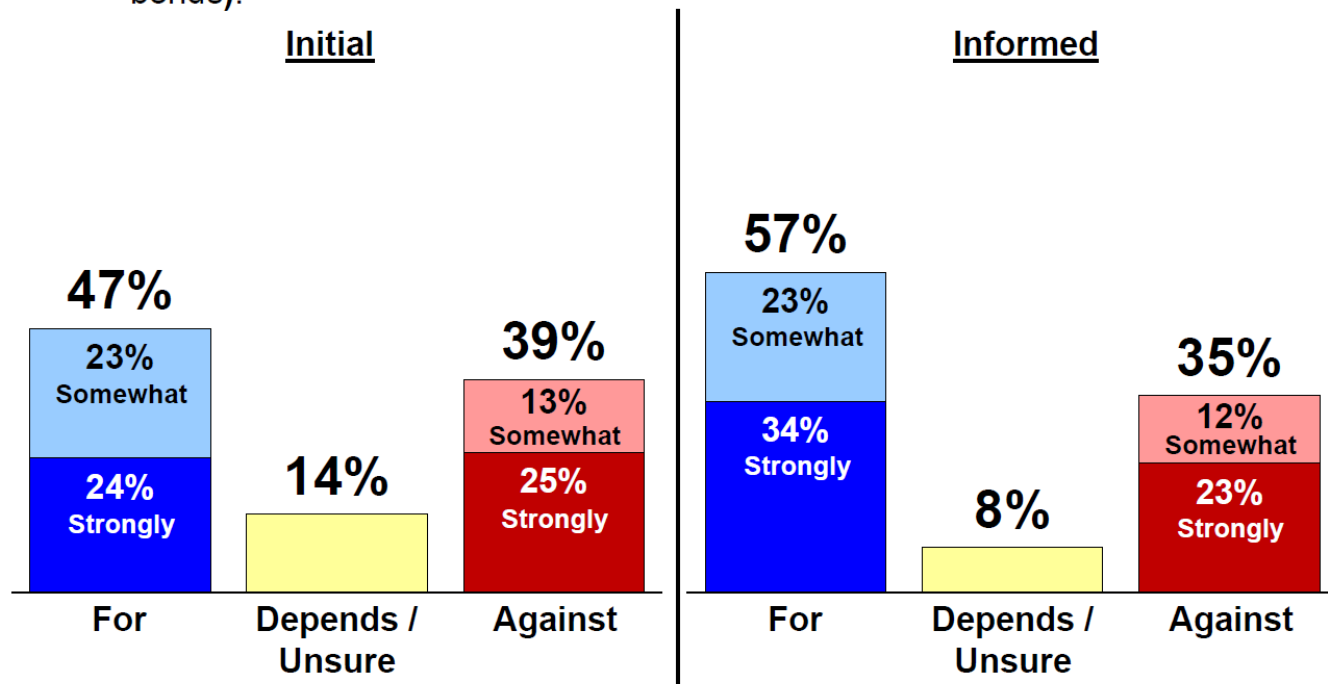
	New High Schools Projected to be Needed															
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2021 Study										HS #7						
2020 Study										HS #7						
2019 Study										HS #7						
2018 Study									HS #7							
2017 Study									HS #7							
2016 Study									HS #7							
2015 Study	Glenn HS								HS #7							

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INFORMED BALLOT ON \$839 MILLION

Q29. The issuance of \$839 million in bonds (**Ver A:** and the levying of a property tax increase, sufficient and without limit, to pay for the principal and interest of the bonds) for the construction, renovation and the equipment of school buildings and the purchase of school buses (**Ver B:** , and the levying of a property tax increase, sufficient and without limit, to pay for the principal and interest of the bonds).



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CONCLUSIONS

1

Results show two healthy indicators for proceeding with a bond election at this time. First, the district has a 5.2:1 positive to negative image ratio, and second, two-thirds of respondents (66%) believe more schools and classrooms are needed.

2

Both initial ballots show a plurality of respondents would vote for the bonds. However, intensity figures on both measures indicate a toss-up if the election were held today. The most likely voters are leaning against in their intensity.

3

After hearing more information about the bonds, a majority of respondents favor each proposal, and strong support outweighs strong opposition. Intensity on the technology bond informed ballot is tight among the most likely voters, indicating voter turnout to be critical to success.

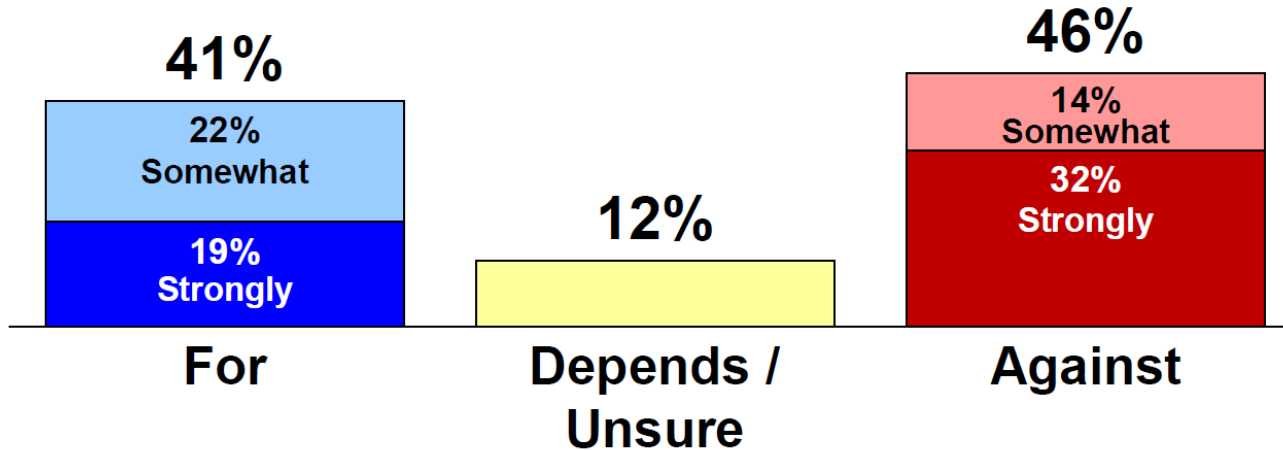
4

Regression analysis shows which messages and elements correlate most with support. For the total sample it is a mix of growth, basic maintenance, and technology/devices. Parents are driven more by specific improvements to schools whereas non-parents are driven mostly by growth. Growth is an important element among the most likely voters. The citizen committee and some specific improvements are good messages for helping drive voter turnout.

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PROP A

Q8. Would you vote for or against Prop A, the issuance of \$727,210,817 of bonds by the Leander ISD for school facilities, the necessary sites for school facilities, buses and vehicles and the imposition of a tax sufficient to pay the principal of and interest on the bonds, which is a property tax increase?



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JULY PROP A

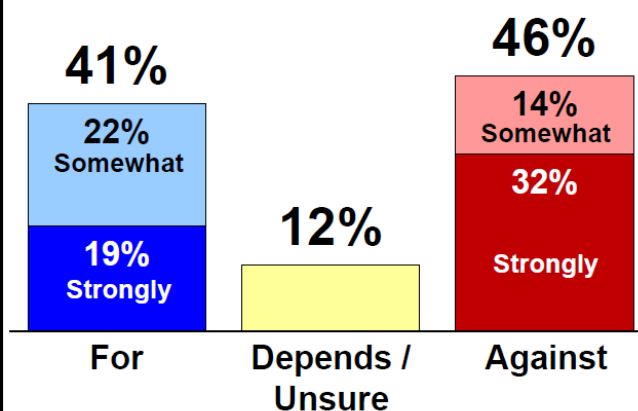
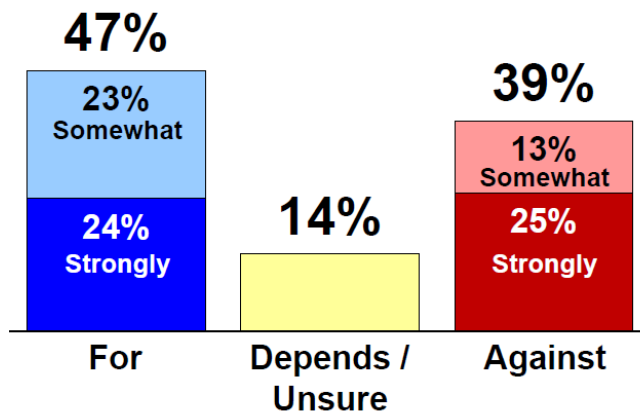
Q3. Would vote for or against the issuance of \$839 million in bonds for the construction, renovation and the equipment of school buildings and the purchase of school buses, and the levying of a property tax increase, sufficient and without limit, to pay for the principal and interest of the bonds.

OCTOBER PROP A

Q8. Would you vote for or against Prop A, the issuance of \$727,210,817 of bonds by the Leander ISD for school facilities, the necessary sites for school facilities, buses and vehicles and the imposition of a tax sufficient to pay the principal of and interest on the bonds, which is a property tax increase?

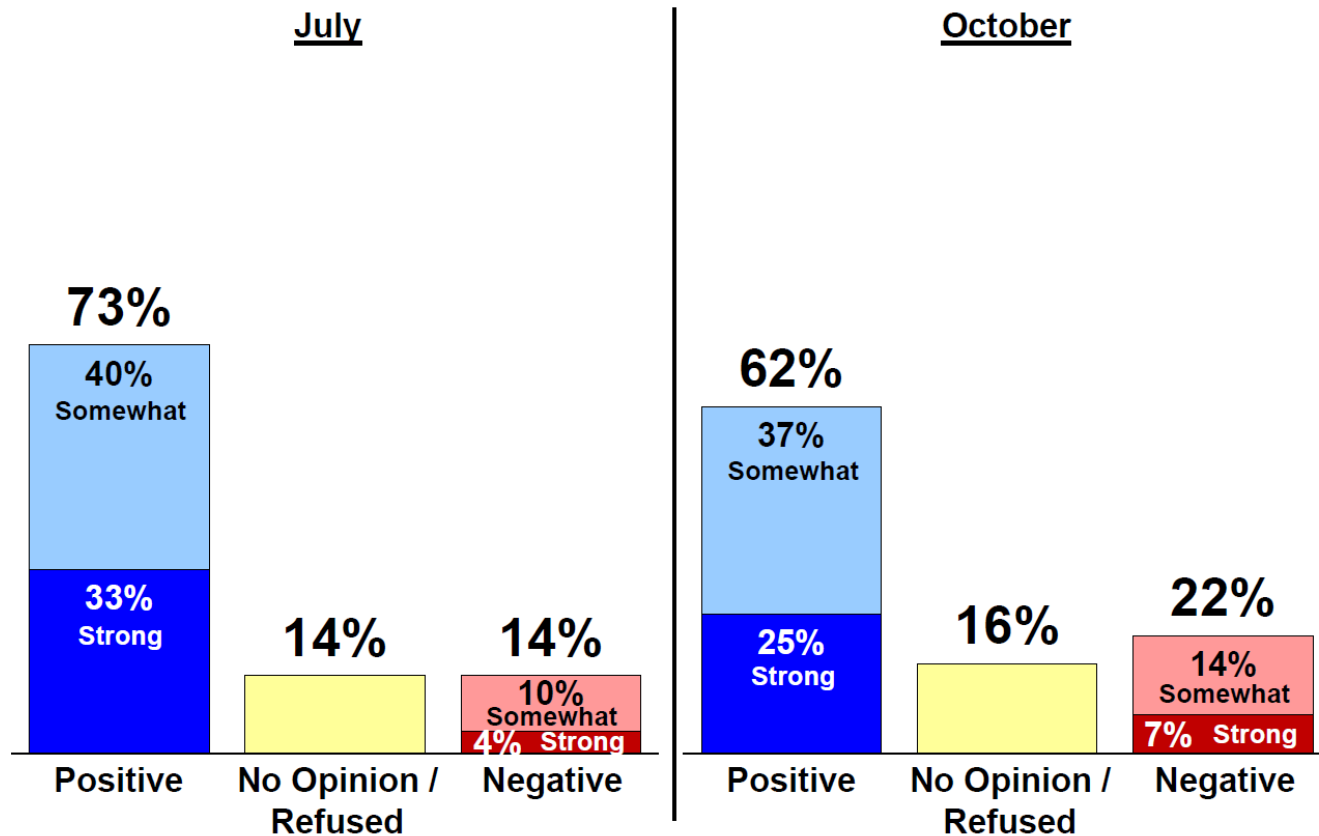
Two observations: 1. The proportion of those with a negative image of LISD increased from the July survey (up 8 points). 2 Those with negative impression of LISD are now more opposed to the bond than they were in the July survey (-43% net to -65% net).

Prop A Ballot	July 8-13, 2021				October 3-5, 2021				Decr. of For %	Incr. of Against %
	For	Agnst	Uns	Net	For	Agnst	Uns	Net		
Total	47%	39%	14%	8%	41%	46%	12%	-5%	-6.0%	7.0%
Impression of LISD										
Positive	53%	34%	14%	19%	51%	36%	14%	16%	-1.8%	2.1%
No opinion	43%	38%	18%	5%	39%	42%	19%	-3%	-4.0%	4.0%
Negative	25%	68%	7%	-43%	16%	80%	4%	-65%	-9.0%	12.0%



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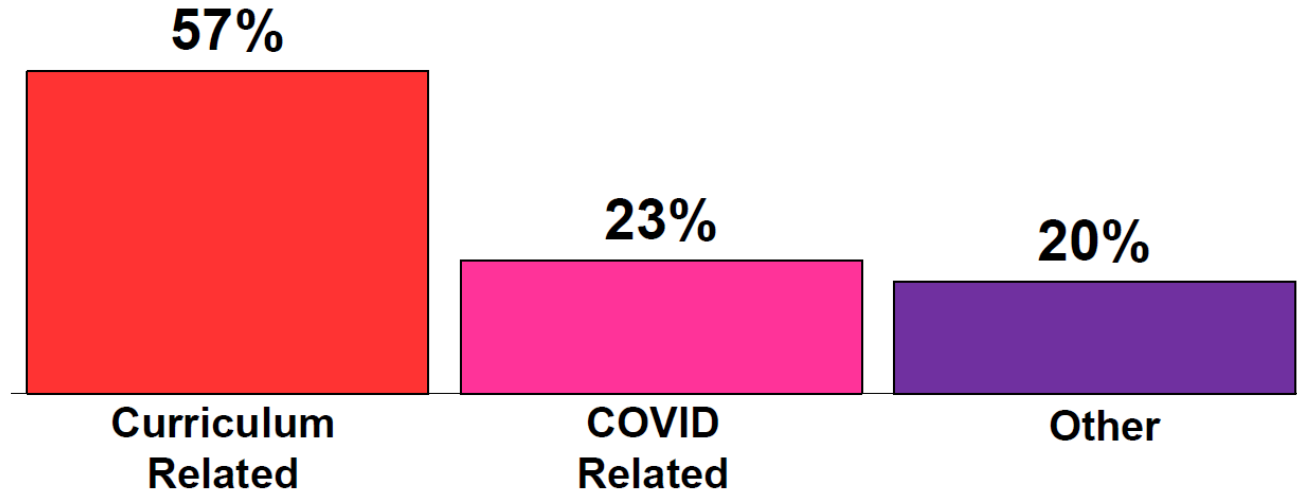
Q2. Do you have a strong positive, somewhat positive, somewhat negative, or strong negative impression of Leander Independent School District?



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Q3. IF NEGATIVE IMPRESSION, ASK: And in your own words please tell me why you have a negative impression of the Leander Independent School District?

N=81 respondents with negative impression



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Proposition No. A

THE ISSUANCE OF \$727,210,817 OF BONDS BY THE LEANDER INDEPENDENT SCHOOL DISTRICT FOR SCHOOL FACILITIES, THE NECESSARY SITES FOR SCHOOL FACILITIES, BUSES AND VEHICLES AND THE IMPOSITION OF A TAX SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS. THIS IS A PROPERTY TAX INCREASE.

	Prop A			
	For		Against	
Total	9,871	49.46%	10,086	50.54%¹⁷⁴
<u>Travis</u>	3,395	47.79%	3,709	52.21%
<u>Wilco</u>	6,476	50.39%	6,377	49.61%

Proposition No. B

THE ISSUANCE OF \$33,298,077 OF BONDS BY THE LEANDER INDEPENDENT SCHOOL DISTRICT FOR TECHNOLOGY EQUIPMENT AND THE IMPOSITION OF A TAX SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS. THIS IS A PROPERTY TAX INCREASE.

	Prop B			
	For		Against	
Total	10,383	52.02%	9,578	47.98%
Travis	3,573	50.33%	3,526	49.67%
Wilco	6,810	52.95%	6,052	47.05%

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Proposition No. C

THE ISSUANCE OF \$11,662,346 OF BONDS BY THE LEANDER INDEPENDENT SCHOOL DISTRICT FOR RENOVATIONS TO THE PERFORMING ARTS CENTERS AND AUDITORIUMS AT EACH HIGH SCHOOL CAMPUS AND THE IMPOSITION OF A TAX SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS. THIS IS A PROPERTY TAX INCREASE.

	Prop C			
	For		Against	
				176
Total	9,582	48.08%	10,347	51.92%
<u>Travis</u>	3,306	46.68%	3,776	53.32%
<u>Wilco</u>	6,276	48.85%	6,571	51.15%

Baselice Survey

We will be conducting a third Baselice survey in the next week to determine why voters voted the way they did. We will bring this information back to the board as soon as possible.

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Comprehensive Attendance Zoning Report

July 22, 2021

PRESENTED BY:

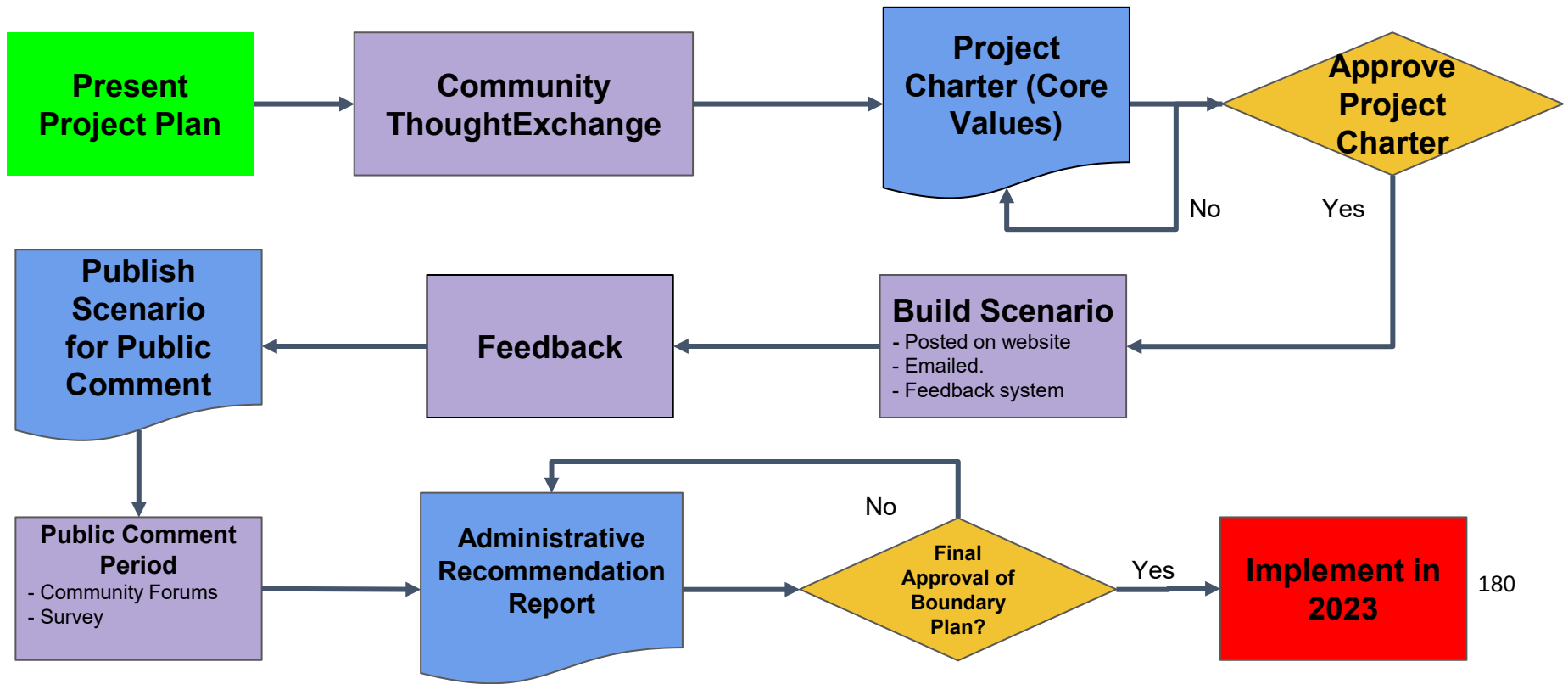
Jimmy Disler, Chief of Facilities and Operations
Corey Ryan, Chief Communications Officer



“Upon recommendation from the Superintendent, the Board shall adopt changes in the attendance zones when such changes are necessary. Every attempt shall be made to authorize and publicize such changes so that parents and students have time to prepare.”

Policy: FC (Local)





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Attendance Zoning Board Review Process

Month One

- Present Process and Timeline
- Collect Community Input on Charter
- Present Proposed Charter to Board

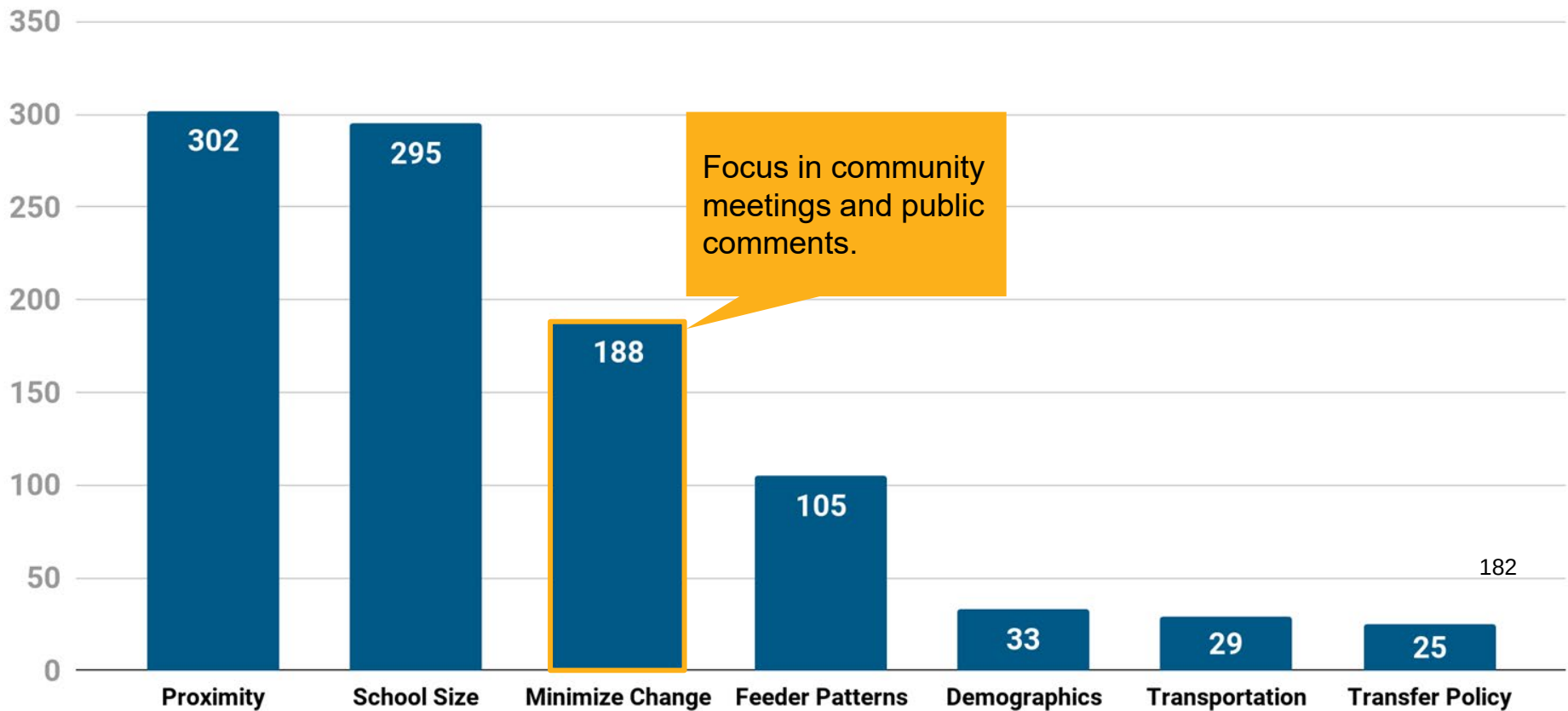
Months Two - Three

- Finalize Charter
- Draft Scenarios, Submit for Public Feedback
- Create Final Scenario
- Host Minimum of 2 Public Forums
- Record Feedback

Month Four

- Present Administrative Recommendation Report ¹⁸¹
- Board Discussion and Action*

Past Timeline for Zoning



Demographic Projections - Elementary

Projected RESIDENT EE-5th Grade Students												
Elementary School	2020-21 Functional Capacity	Current Enrollment	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Akin	834	888	1,006	1,031	1,087	1,138	1,175	1,211	1,243	1,282	1,323	1,371
Bagdad	653	665	621	694	770	854	931	1,030	1,124	1,218	1,313	1,425
Block House	529	489	634	656	690	731	760	779	788	797	806	815
Bush	652	552	571	552	514	508	505	504	503	503	503	503
Camacho	812	705	1,030	1,069	1,142	1,195	1,223	1,249	1,268	1,289	1,301	1,303
Cox	735	608	657	690	705	728	722	721	720	720	720	721
Cypress	791	526	609	629	626	621	628	628	625	625	624	624
Deer Creek	835	658	580	567	556	523	514	509	508	506	505	506
Faubion	590	346	487	494	496	484	476	477	477	475	475	475
Giddens	638	498	681	699	717	728	728	731	731	731	733	736
Grandview	527	421	457	479	510	515	524	524	524	524	523	524
Knowles	628	645	621	610	620	640	639	634	631	629	624	623
Larkspur	835	892	921	1,040	1,145	1,215	1,288	1,349	1,383	1,418	1,448	1,481
Mason	680	634	841	914	1,008	1,099	1,169	1,242	1,323	1,389	1,432	1,484
Naumann	786	443	539	557	579	577	574	575	575	576	579	583
Parkside	753	779	1,036	1,064	1,105	1,145	1,224	1,318	1,400	1,475	1,545	1,622
Plain	811	750	975	1,130	1,276	1,421	1,521	1,595	1,648	1,660	1,678	1,702
Pleasant Hill	745	640	903	1,000	1,106	1,199	1,288	1,394	1,492	1,559	1,602	1,640
Reagan	864	832	919	899	899	896	897	906	911	914	917	920
Reed	675	660	623	628	639	657	666	680	686	685	684	684
River Place	776	679	848	867	883	903	902	914	928	937	942	943
River Ridge	754	527	530	479	452	433	423	421	420	419	419	421
Rutledge	842	943	1,080	1,100	1,111	1,093	1,079	1,083	1,086	1,091	1,093	1,097
Steiner	632	516	597	621	638	643	637	637	637	637	639	641
Westside	725	565	625	642	650	674	662	662	666	671	676	681
Whitestone	787	884	796	835	860	848	843	853	861	870	879	891
Winkley	775	712	790	802	798	810	793	790	785	782	780	781
Projected Resident Elementary Students:	19,664		19,977	20,748	21,582	22,278	22,791	23,416	23,943	24,382	24,763	25,197

Yellow highlighted $\geq 120\%$. Blue highlighted $\leq 80\%$.

Year	Total Utilization	Schools $\geq 120\%$	Schools $\leq 80\%$
2021	102%	7	4
2022	106%	9	4
2023	110%	9	4
2024	113%	10	5
2025	116%	10	5
2026	119%	10	5
2027	122%	10	5 ₁₈₃
2028	124%	11	5
2029	126%	11	5
2030	128%	11	5

Demographic Projections - Secondary

Projected RESIDENT 6th-8th Grade Students												
Middle School	2020-21 Functional Capacity	Current Enrollment	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Canyon Ridge	1,358	1,178	1,192	1,146	1,046	953	911	862	843	812	799	784
Cedar Park	1,358	1,318	1,368	1,284	1,248	1,216	1,277	1,307	1,311	1,305	1,308	1,315
Danielson	1,358	1,173	1,172	1,282	1,410	1,593	1,850	2,081	2,247	2,329	2,405	2,491
Four Points	958	674	702	691	674	678	699	728	733	731	722	715
Henry	1,358	1,317	1,337	1,290	1,247	1,227	1,267	1,302	1,321	1,295	1,277	1,255
Leander	1,200	838	936	971	985	977	1,046	1,122	1,168	1,170	1,168	1,159
Running Brushy	1,200	1,118	1,229	1,226	1,265	1,307	1,373	1,425	1,481	1,467	1,445	1,422
Stiles	1,358	1,461	1,452	1,482	1,522	1,648	1,764	1,860	1,881	1,891	1,924	1,955
Wiley	1,358	796	869	884	887	898	971	1,043	1,088	1,078	1,076	1,066

Projected RESIDENT 9th-12th Grade Students												
High School	2020-21 Functional Capacity	Current Enrollment	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Cedar Park	2,400	2,034	1950	1880	1811	1737	1617	1555	1549	1557	1625	1683
Glenn	2,400	1,963	2158	2374	2570	2773	2969	3118	3268	3502	3724	3951
Leander	2,400	2,278	2229	2304	2362	2409	2420	2399	2409	2458	2483	2519
Rouse	2,400	1,997	1952	2001	2101	2255	2317	2406	2490	2625	2710	2866
Vandegrift	2,900	2,797	2739	2671	2639	2506	2486	2421	2343	2269	2188	2037
Vista Ridge	2,400	2,665	2689	2781	2805	2830	2818	2760	2771	2826	2814	2789

Yellow highlighted $\geq 120\%$. Blue highlighted $\leq 80\%$.

Year	Total Utilization	Schools $\geq 120\%$	Schools $\leq 80\%$
2021	91%	0	3
2022	92%	0	3
2023	93%	0	4
2024	95%	1	4
2025	98%	3	4
2026	100%	3	4
2027	102%	4	3 184
2028	103%	4	4
2029	105%	4	5
2030	106%	3	5

Analysis and Recommendation

Pros	Cons
• Create Opportunities for Efficiency (ex. Reduced Staffing Costs) • Reduce Number of Schools Immediately Needed	• Districtwide Disruption • Updated Process (Need More Systems for Community Feedback and Participation) • Impacts to Transportation (More Buses, Drivers) • Unintended Consequences (Impact to Special Programs, UIL Activities, etc.) • Managing Transfers and Grandfathering • Needs Could Change Based on Bond Election Results 185

Administrative Recommendation:

Continue to create a Bond package for a November 2021 election. Then, depending on the outcome of that election, start a comprehensive zoning discussion with the community in January 2022 effective August 2023.

Portable Buildings



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May 2022 Bond Election

- **Deadline for Board to call an election is February 18, 2022**
- **The City of Cedar Park has convened a Bond Taskforce**

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November 2022 Bond Election

- **Deadline for Board to call an election is August 22, 2022**
- **LISD has 5 Board Seats up for election**
- **This is a midterm election**

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School Finance Changes

- Tax Rate (M&O and I&S)
- Appraisal Value Growth
- Recapture
- VATRE

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BOND ELECTION
2021 **LEANDER ISD**

Discussion

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Consider Approval of District and Campus Improvement Plan Goals and Objectives
Purpose (this meeting):	☐ Discussion Item/Report Only ☒ Action Requested
Administrator Responsible:	Laurelyn Arterbury, Sarah Grissom and Kendra Winans
Attachments:	District and Campus Improvement Plans Presentation District and Campus Goals and Objectives

Background Information:

Each year the administrative team provides the Board of Trustees a presentation on the District Improvement Plan (DIP) and Campus Improvement Plans (CIPs).

In addition to the presentation, a document containing the district and campus goals and objectives is attached. The complete [Proposed District Improvement Plan and Campus Improvement Plans are available for viewing here.](#)

Administrative Recommendation:

The Administration recommends that the Board approve the district and campus goals and objectives as presented.

Sample Motion:

I move that the Board approve the district and campus goals and objectives as presented.



District and Campus Improvement Plans Report

November 4, 2021

PURPOSE

The purpose of this presentation is to provide an overview of the improvement process and the alignment of the district goals, key performance indicators, district improvement plan, and the campus improvement plans.

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LISD DISTRICT IMPROVEMENT PLAN



Goal 1:
Maximize academic
growth for each student



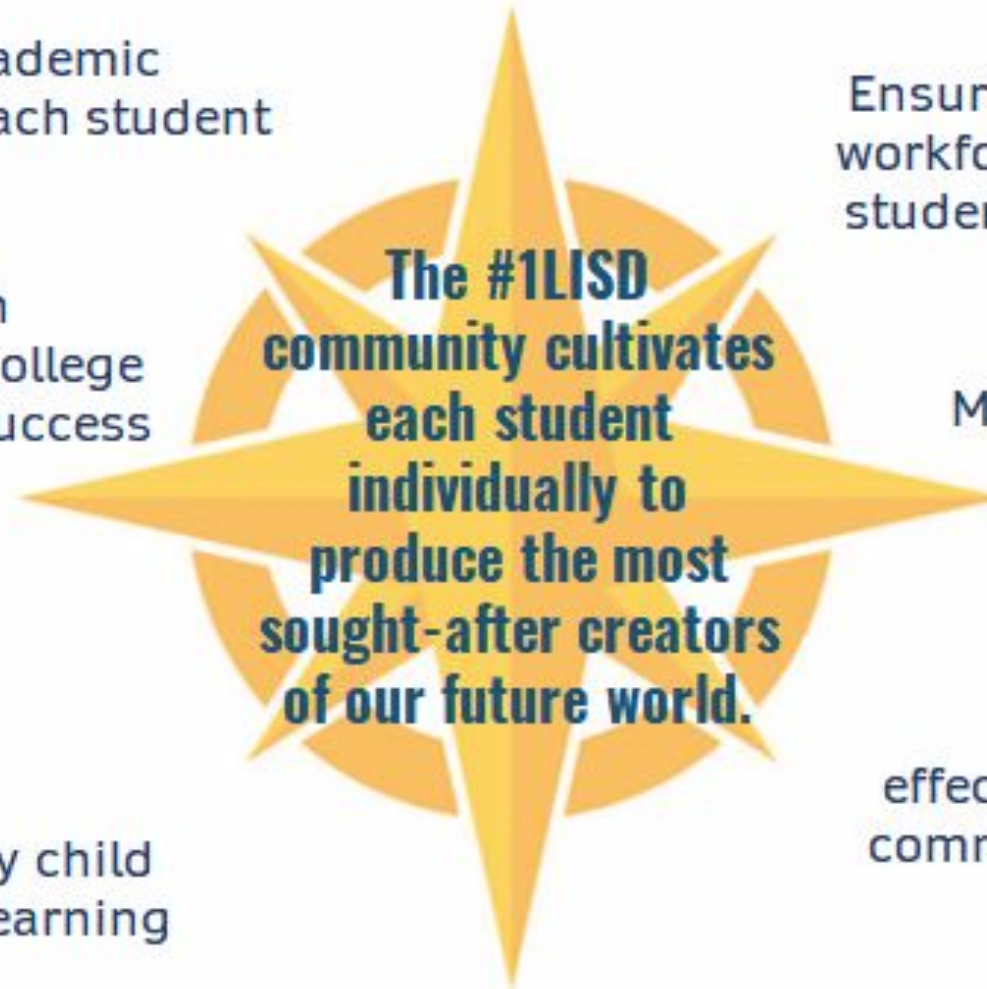
Goal 2:
Prepare each
student for college
and career success



Goal 3:
Inspire the
whole child



Goal 4:
Engage every child
in relevant learning



Goal 5
Ensure a world-class
workforce focused on
student achievement



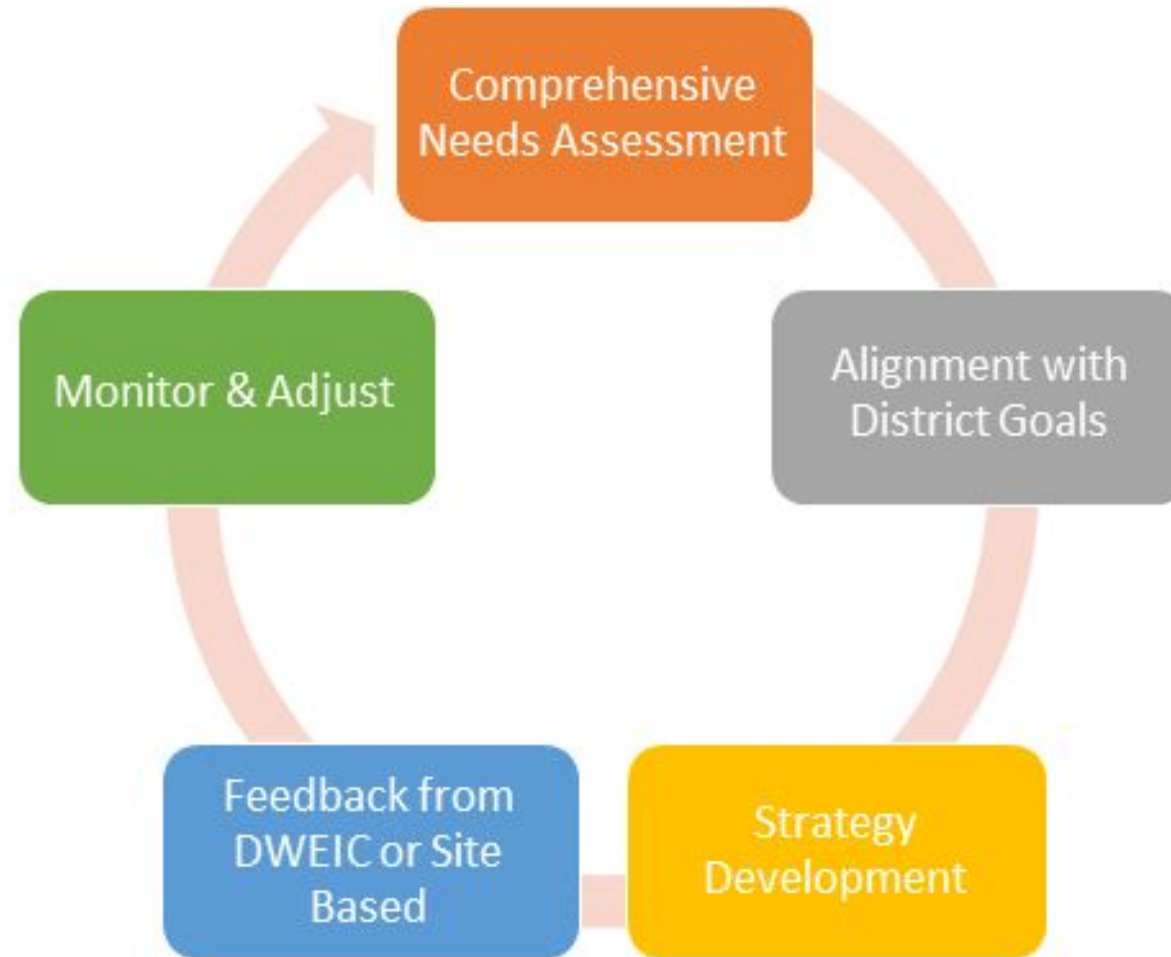
Goal 6
Manage district
resources
effectively



Goal 7
Communicate
effectively with our
community to build
relationships



IMPROVEMENT PROCESS



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DISTRICT AND CAMPUS IMPROVEMENT PLANS

Goals

Goal 1: Maximize academic growth for each student.

Objectives

Performance Objective 1: The percentage of students across all student groups who demonstrate academic growth will increase in both Reading and Math as measured by the STAAR Progress Measure and other district growth measures.

Evaluation Data Sources: Evaluation Sources/ Criteria:

Increase in % of students meeting or exceeding STAAR Progress measure (as available)

Increase in % of students demonstrating growth in reading as measured by K-8 ISIP reading assessment (as available)

Increase in % of students demonstrating growth in mathematics as measured by K-8 MAP math assessment (as available)

Strategies

Strategy 1 Details	Reviews			
Strategy 1: Continue to utilize district curriculum documents to enhance core instruction in the classroom with a focus on research based methods for deeper learning and student experience. Strategy's Expected Result/Impact: Improved student processing of information and increased flexibility with how students demonstrate mastery leading to an increase in the percentage of students showing mastery of the TEKS. Staff Responsible for Monitoring: Teaching, Learning, and Leading Team Opportunity Statements: Demographics 1 - Student Learning 1	Formative			Summative
	Dec	Feb	Apr	196 June
Strategy 2 Details	Reviews			
Strategy 2: Strengthen instructional leadership capacity of campus leaders with a focus on research based methods for deeper learning and student experience. Strategy's Expected Result/Impact: 1. Provide district professional learning opportunities for campus and district leaders to improve reading and mathematics instruction. 2. Instructional leaders will use data to inform instructional conversations and tiered levels of support 3. Elementary campus leaders will engage in learning with the TEA Reading Academies and use this knowledge to inform literacy conversations and improve practice. 4. Develop deeper partnerships between area superintendents, teaching and learning, and campus leaders. Staff Responsible for Monitoring: Teaching, Learning, and Leading Team Opportunity Statements: Demographics 1	Formative			Summative
	Dec	Feb	Apr	June

Monitor

Expected Result/Impact

DISCUSSION

Leander Independent School District

District Improvement Plan

2021-2022 Goals/Performance Objectives

Accountability Rating: Not Rated: Declared State of Disaster



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Mission Statement

We will cultivate each individual student by:

- Knowing and appreciating them
- Creating a safe and supportive environment to nurture their personal growth
- Partnering with each family

Vision

The #1LISD community cultivates each student individually to produce the most sought after creators of our future world.

Core Beliefs

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As a public school organization, we hold these truths as our core beliefs:

- Each and every student is at the heart of our decisions. This requires a focus on students and all elements that impact their overall student experience in order for them to reach their maximum potential.
- LISD life-changers (each and every staff member) should be empowered so they can inspire our students to own their learning.
- Our LISD family, which includes our students and their families, life-changers, board, and community members, thrives when we ensure a welcoming, safe, and caring environment in which we treat one another with integrity, respect, fairness, and acceptance while appreciating our differences.
- A deliberate and intentional focus on relevant and deeper learning for each student will optimize individual outcomes and personal growth.
- Developing and maintaining meaningful, collaborative relationships between all our LISD family is vital for a whole child, student-driven experience.

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District Improvement Plan Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: The percentage of students across all student groups who demonstrate academic growth will increase in both Reading and Math as measured by the STAAR Progress Measure and other district growth measures.

Performance Objective 2: The percentage of students meeting or exceeding reading expectations in grades K through 8 will increase from BOY to EOY as measured by the district-approved reading instrument.

Performance Objective 3: Increase the performance of students identified as Economically Disadvantaged, Black, Hispanic, Emergent Bilingual, and students served in Special Education as measured by local, state, and national assessments.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the percentage of students who are College, Career, or Military Ready (CCMR) upon graduation as measured by state and local accountability CCMR indicators.

HB3 Goal

Performance Objective 2: Ensure equitable access and participation to our advanced pathway courses (Advanced, AP, IB) by increasing the percentage of underrepresented, including Black, Hispanic and Economically Disadvantaged students participating in and successfully completing advanced courses in LISD through a strong system of support structures and recruitment efforts.

Performance Objective 3: Continue to provide increased elective choice offerings for students while expanding the number of middle school students participating in courses to earn high school credits prior to entering 9th grade.

Performance Objective 4: Increase the percent of 3rd-grade students who meet grade-level standards on the STAAR Reading by 2% to reach the 5-year goal of 66%.

HB3 Goal

Performance Objective 5: Provide curriculum revisions, resources, and support by implementing the district's HB 3 action plan in order to increase the percent of 3rd-grade students who meet the grade-level standards on the STAAR Math by 2% to reach the 5-year goal of 65%.

HB3 Goal

Goal 3: Inspire the whole child.

Performance Objective 1: Students in Leander ISD will self-report high levels of social emotional and physical wellness.

Performance Objective 2: All student groups will have less than two percent of students with one or more disciplinary incidents resulting in the use of an exclusionary discipline response within five years.

Performance Objective 3: LISD students will identify a sense of belonging within their school.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Focus on the student experience (voice, choice, and ability to pursue passions and interests) by implementing systems that foster relevant, meaningful learning opportunities for all students.

Performance Objective 2: Expand the systematic use of digital content, resources, and instructional practices that promote engagement in authentic learning tasks as measured by the Technology and Learning Survey.

Goal 5: Ensure a world-class workforce focused on student achievement.

Performance Objective 1: Leander ISD will maintain or expand targeted professional learning programs to increase leadership capacity/effectiveness for employees.

Performance Objective 2: Enhance the LISD comprehensive professional learning framework and specifically, the role-based plans with a focus on culturally responsive practices. ²⁰³

Performance Objective 3: Support and maintain high-functioning collaborative teams so that LISD functions as a Professional Learning Community at all levels of the organization.

Performance Objective 4: Review and enhance recruiting, hiring, and retaining practices for qualified and experienced staff who reflect the diversity of our American society to support a culturally responsive workforce at all organizational levels.

Performance Objective 5: Foster an environment where LISD staff at all levels feel valued and empowered to make decisions that reflect the district's core values, mission and vision.

Goal 6: Manage district resources effectively.

Performance Objective 1: Leander ISD will ensure budgets align with educational and operational priorities by developing a system guided by program evaluation.

Performance Objective 2: Leander ISD will maintain strong fiscal management.

Performance Objective 3: Evaluation of Planning Policies, Procedures and Staff Development: Every two years, the LEA must evaluate the effectiveness of the LEA's decision-making policies, procedures, and staff development activities related to the LEA and campus decision-making to ensure that they are effectively structured to positively impact student achievement.

Goal 7: Communicate effectively with our community to build relationships.

Performance Objective 1: Increase the percent of stakeholders who feel engaged with and connected to the schools, the district and the Board of Trustees.

We believe that community engagement is maximized when it occurs at every level of our district, led by the Board of Trustees. Measuring a variety of platforms that facilitate interactions among the Board of Trustees, district leaders, individual campuses, and the community will reflect the clearest picture of our connection strategies.

Performance Objective 2: Execute Comprehensive Communication Plan for Bond 2021 election to include in-person, online, and print materials and engage all voters.

Performance Objective 3: Communicate with accessible and transparent tools to reach every family, staff, and student.

Performance Objective 4: Support a robust crisis and COVID communication plan to support schools and inform families.

Akin Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase the percentage of students who score meet and/or masters on 3rd-5th grade Reading STAAR Performance by 1%. (Baseline from TEA Accountability Report: Reading 67%).

Performance Objective 2: Increase the percentage of students who score meet and/or master in 3rd-5th grade Math STAAR by 1%. (Baseline from TEA Accountability Report: Math 55%).

Goal 2: Prepare each student for College and Career Success.

Performance Objective 1: The percentage of students making a year's worth of growth will increase by 2% as measured by Istation from BOY to EOY.

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Increase positive student recognition by 2% of students who are identified by earning positive campus-wide praise at each grade level (Earning your Wings).

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Expand and maintain the effective use of digital content, resources and technology-enabled instructional practices that promote engagement in authentic learning tasks as measured by the Technology and Learning Trends Survey (2020 results-increase to the next level and/or maintain proficient, advanced and exemplary status).

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Implement and support high-functioning collaborative teams to support teacher and student learning at all levels.

Performance Objective 2: Build and maintain the capacity for staff to feel empowered to make decisions based on core values and vision.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Increase communications with our families to enhance our relationships within our community.

Performance Objective 2: Increase the percent of stakeholders who feel engaged with and connected to Akin Elementary.

Bagdad Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: The percentage of students across all student groups who demonstrate academic growth will increase in math as measured by MAP Growth Assessment from Beginning of Year to End of Year (2021-2022).

HB3 Goal

Performance Objective 2: Increase the percent of students reading at or above grade level expectancy in K through 5th grade to 70% or above for each grade level.

HB3 Goal

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the percent of STAAR tests performing at the Meets level or above (All Students) as evidenced on 2022 State accountability report. (Goal: $\geq 30\%$ - Math and $\geq 40\%$ - Reading)

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HB3 Goal

Goal 3: Inspire the whole child.

Performance Objective 1: Following virtual learning, increase student overall emotional well-being through whole child instruction and measure through end of year student surveys.

Performance Objective 2: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: We will increase the percentage of students who report that they engage in relevant learning.

Goal 5: Ensure a world-class workforce focused on student achievement.

Performance Objective 1: 80% (76% in 2021) of staff will state that their work environments encourage open and honest communication. 85% (80% in 2021) of staff will state that the communications they receive are timely and informative.

Performance Objective 2: We will maintain a community construct score of 414 in the employee engagement survey. The community construct captures employees' perceptions of the relationships between employees in the workplace, including trust, respect, care, and diversity among colleagues. This construct measures the degree to which employees feel respected, cared for, and have established trust with their colleagues.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Increase the percentage of community members who feel encouraged to participate will increase from 83% to 90% on the LISD Parent Climate survey,

Block House Creek Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase student ownership of learning by developing systems to support students to set learning goals, track progress and reflect on their individual learning. Increase the percentage of students responding to true to the questions "I set learning goals and track my individual progress" on the student perception survey to 70%.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: At least 83% of students K-5 will show at least a years growth from BOY to EOY reading levels as measured by running records.

(Kinder 51%, First 80%, Second 87%, Third 64%, Fourth 92% Fifth 91%==average 79% of students made at least a year's growth in reading May 2021)

Goal 3: Inspire the whole child.

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Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Implement measures around campus to help students feel safe while at school

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Three out of four nine weeks, students will be afforded with opportunities to explore learning of their choice.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Increase the leadership capacity/effectiveness of classroom teachers by participating in PLC collaborative structures focused on student achievement. (baseline 2021)

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Align campus wide and grade level communications to enhance our relationships within our community.

Camacho Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase the percent of students at Levels 3-5 (at or above 41st percentile) in each grade level (K - 5th) from September (Beginning of Year) to May (End of Year) as measured by ISIP (reading). Minimum target to achieve by end of year is $\geq 60\%$ for any grade level below this target at beginning of year.

Performance Objective 2: Increase (or maintain if above 80% at BOY) the percent of students at average, high average, or high levels (at or above 41st percentile) in each grade level (K - 5th) from September (Beginning of Year) to May (End of Year) as measured by NWEA MAP (math). Minimum target to achieve by end of year is $\geq 60\%$ for any grade level below this target at beginning of the year.

Performance Objective 3: Increase the percentage of students achieving the passing standard (Approaches level) in reading, math, and science as measured by STAAR Performance in the State Accountability Reports (Domain 1).

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the percentage of tests achieving the Meets level on STAAR in Reading and Math to meet or exceed the TEA²⁰⁹ established targets in all student groups as measured by State Accountability Closing the Gaps (Domain 3).

Performance Objective 2: Increase the percentage of students performing at Masters level in reading, math, and science as measured by STAAR performance in the State Accountability report (Domain 1).

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Continue to focus on positive behavior for students through continued training, collaboration and support for staff (PBIS, Restorative Practices, etc) increasing the number of Cosmos Kudos given to students, and student leadership opportunities on campus (safety patrol, morning announcements, culture of kindness club, etc).

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Teachers will use the Learning Evaluation and Development System(LEADS) Rubric to demonstrate proficient or higher by engaging students in meaningful and relevant learning in classroom visits at 80% measured by D-1.1 and D 3.3.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Increase the level PLC implementation for each collaborative team by at least one level from Fall baseline to Spring as measured by the LISD Collaborative PLC Rubric.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Increase the percentage of parents that feel the campus makes them feel informed, included and welcomed from 79% to 85%

Canyon Ridge Middle School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: The percentage of students across all student groups who demonstrate academic growth will increase in both Reading and Math as measured by district-wide screener assessments (ISIP and MAP).

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Provide increased lessons and activities targeted at college awareness, career interests and future educational pathways.

Goal 3: Inspire the whole child.

Performance Objective 1: During the 2021-2022 school year, CRMS will continue to implement a coordinated approach to school health that creates a healthy school environment and promotes physical activity, health, and wellness, as well as the success of the whole child.

Performance Objective 2: Create a more inclusive and equitable learning environment for all students so that all CRMS students will identify a sense of belonging within their school.

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Goal 4: Engage every student in relevant learning.

Performance Objective 1: On the student survey, students will respond with "agree" or "strongly agree" to the statement "My teachers show me how lessons relate to life outside the classroom."

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: At least 90% of CRMS teachers will feel that they receive targeted feedback regarding their performance and that their supervisor evaluates their performance fairly.

Performance Objective 2: Increase the effectiveness of campus-based Professional Learning Communities and support high-functioning collaborative teams.

Performance Objective 3: Collaborate with all stakeholders to examine the effectiveness of the campus vision and mission statement.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: We will enhance positive communication with our community during the 2021-2022 school year to increase the percent of stakeholders who feel engaged with and connected to the school.

Cedar Park High School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: We will improve the overall performance of all students on AP exams to increase the percentage of students earning college credit to 75%.

Baselines - All students = 66%

Target = 75%

Performance Objective 2: 80% of students who did not meet EOC standards in 20-21 will meet standard by May 2022.

Performance Objective 3: Narrow the achievement gap in overall ELA course passing rates between African American students compared to "All Students" by 5% while maintaining high expectations for all students.

2021 (2nd semester) passing rates - All Students = 85%; African American = 72% Gap = 13%

Target = Gap = 8% or less.

Performance Objective 4: Narrow the achievement gap in course passing rates between students who are economically disadvantaged and students who are non-economically disadvantaged students by 5%.

On-Level Semester 2 Passing % Gap

ELA - 20% , Math -26%, Science - 21%, Social Studies - 15%, LOTE - 22%,

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Students in all grade levels will develop and be able to articulate a post secondary plan.

Performance Objective 2: We will increase the percentage of students who have met requirements for TSI college readiness indicator.

Goal 3: Inspire the whole child.

Performance Objective 1: Students will feel that CPHS is an equitable and safe place for all students.

Goal = 65% or more of survey respondents will agree or strongly agree to the prompts stating:

"I believe students at Cedar Park HS are valued and respected by other students regardless of the students race, gender, sexuality, socio-economic status, disability or religion.

Baseline = 57% Agree or Strongly Agree

Goal 4: Engage every student in relevant learning.

Performance Objective 1: A minimum of 50% of students will feel that they understand how lessons in their classes are related to life outside of school.

Performance Objective 2: Increase the number of students participating in CTE certification exams and earning business/ industry certifications.
2021 Baseline - 471 Tested; 444 Passed
2022 Goal - 15% Increase = 500 certifications earned

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Improve student learning experiences through implementation of student centered instructional strategies.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Create and implement transparent, two-way communication with all campus faculty and staff.

Performance Objective 2: Create communication pathways to ensure that parents feel our campus faculty and staff are listening and responding to their concerns.

Cedar Park Middle School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase the number of students across all student groups who demonstrate academic growth in both reading and math as measured by local assessments (MAP and Istation) by 5 percent.

Performance Objective 2: Decrease the performance gaps between students who are economically disadvantaged, Black, Hispanic, 2 or more races, English Language Learners, and Special Education, and the "all" student group on STAAR by 5 percent while maintaining or increasing current academic performance levels as measured by the STAAR assessment in reading, writing, and math.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the number of students taking CTE and AVID courses.

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Create a more inclusive and equitable learning environment so that all CPMS students will identify a sense of belonging within their school.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase the number of students that feel their teachers relate lessons to real world applications by 5 percent.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: PLC teams will reestablish norms and objectives and review PLC commitments.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Maintain positive and effective communication with our community as shown on Climate Survey data.

Cox Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase overall performance levels in Reading: Approaches from 72% to 92%, Meets from 43% to 67%, and Masters from 24% to 40%.

Increase overall performance levels in Math: Approaches from 73% to 80%, Meets from 39% to 70%, and Masters from 18% to 51 %.

Increase overall performance levels in Science: Approaches from 74% to 85%, Meets 38% to 72%, and Masters 11% to 47%. The goals appear lofty; however, it is possible since these scores are not reflective of our student performance. Many of our students did not test last year.

Performance Objective 2: Increase overall Approaches and Meets percentages in economically disadvantaged students on Reading and Math STAAR by 2% points. Reading: Approaches from 68% to 82%, Meets from 36% to 52%. Math: Approaches from 57% to 88%, Meets from 33% to 63%. The goals appear lofty; however, it is possible since these scores are not reflective of our student performance. Many of our students did not test last year.

Performance Objective 3: Increase the percentage of all special education students reaching Approaches on STAAR or Satisfactory on STAAR ALT2 in all subjects by 2%. 3rd Grade Math from 75% to 77%, 3rd Grade Reading from 38% to 40%, 4th Grade Math from 12% to 13%, 4th Grade Reading from 11% to 13%. 5th Grade Science from 57% to 59%.

Performance Objective 4: Increase the percentage of students in Tier 1 from 83% to 86%, as measured by the 2021 End- of- Year data.

Performance Objective 5: Increase academic achievement and growth for all student groups while closely monitoring specific groups for gains and/or decreases addressing the additional targets Asian at the Meets level. We need to ensure that we increase scores on ELA/Reading at the Meets level from 49% to the state target of 75% for this student group.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the percentage of students scoring at the Approaches, Meets, and Masters grade-level standard on STAAR (all subject/all tests combined measure) from 73% to 93% approaches, and 42% 78% meets and 18% to 45% masters

Performance Objective 2: Increase overall Masters level performance in Reading from 43% to 45%.

Increase overall Masters level performance in Math from 50% to 52%.

Increase performance in Science from 40% to 43%.

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment that promotes physical activity, health, wellness, and the success of the whole child. Ensure to have many synchronous and asynchronous lessons with the Counselor especially now due to COVID and what our students are facing.

Performance Objective 2: Implement the Second Step program to support the social-emotional skills for all students.

Performance Objective 3: Students at Cox will identify a sense of belonging within their school.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase from 86% to 88%, the percentage of students who strongly agree or agree on the student survey responses regarding feeling actively engaged in class learning activities on a regular basis.

Performance Objective 2: Increase from 81% to 84% the percentage of students who strongly agree or agree on the student survey responses regarding students feeling challenged in their classroom.

Performance Objective 3: Focus on the student experience (voice, choice, and ability to pursue passions and interests) by expanding participation in relevant, meaningful learning opportunities for students.

Performance Objective 4: Expand the effective use of digital content, resources, and technology-enabled instructional practices that promote engagement in authentic learning tasks as measured by the digital survey.

Goal 5: Ensure a world class workforce focused on student achievement.

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Performance Objective 1: We will increase the overall level of implementation of the Leander I.S.D. professional learning community collective team by at least one level from Fall 2021 baseline, as measured by the Leander I.S.D. collaborative team professional learning community rubric.

Performance Objective 2: Provide targeted staff development focused on student achievement based on the needs of each collaborative team.

Performance Objective 3: Continue with high functional Professional Learning Communities where we discuss Project Based Learning, along with student choice.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Understand the status of our communications to enhance our relationship with our community. Increase climate survey responses concerning communications and community engagement by 3%. (Climate Survey Data)

Performance Objective 2: Continue to utilize Remind to communicate with families

Performance Objective 3: Continue to utilize a weekly SMORE to communicate with families.

Cypress Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Cypress will maintain or increase the % at each proficiency level (Approaches, Meets, Masters) on STAAR, in reading and math for grades 3-5, to achieve or surpass the state goals of 90% at Approaches; 60% at Meets; and 30% at Masters.

Baseline 2021 STAAR

Approaches-Meets-Masters

3rd grade: Math: 70%-41%-15% Reading: 85%-62%-33%

4th grade: Writing: 82% -56%- 27% Math: 73%- 44%-27% Reading: 80%-63%-41%

5th grade: Math: 82%-59%-40%, Reading: 82%- 56%- 48%, Science: 77%- 45%- 20%

HB3 Goal

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Performance Objective 2: Increase the percentage of students in the economically disadvantaged student group achieving the Approaches level by 5% or greater in all content areas. (2021 Acct. Domain 1: Reading: 64% Math: 43% Science: 50% Writing: 60%)

HB3 Goal

Goal 2: Prepare each student for college and career success.

Performance Objective 1: 90% of all Cypress students K-5 will make a year's growth in reading by the end of the 21-22 school year. (Baseline BOY 21-22 to EOY)

HB3 Goal

Goal 3: Inspire the whole child.

Performance Objective 1: Cypress students will identify a sense of belonging within their school. Baseline- 90% of students 3rd-5th feel like a part of a community at their school.

Performance Objective 2: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Focus on the student experience (voice, choice, and ability to pursue passions and interests) by expanding participation in

relevant, meaningful learning opportunities for students.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Increase the teacher knowledge and understanding of collaborative structures focused on student expectations.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Understand the status of our communications to enhance our relationship with our community.

Danielson Middle School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Assessment Practices: The percentage of students across all student groups who were administered STAAR in 2020-2021 will demonstrate academic growth and increase in both Reading and Math as measured by state accountability (STAAR Progress Measure) and other campus growth measures.

(6th Math Approaches 58%, Meets 27%, Masters 7%,)

(6th Reading Approaches 59%, Meets 32%, Master 12%)

(7th Math Approaches 39%, Meets 8%, Masters 1%)

(7th Reading Approaches 71%, Meets 43%, Masters 27%)

(8th Math Approaches 62%, Meets 35%, Masters 8%)

(8th Reading Approaches 71%, Meets 39%, Masters 20%)

Performance Objective 2: The percentage of students reading on or above grade level in grades 6 through 8 will increase as measured by iStation inventories from BOY to EOY.

HB3 Goal

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Goal 2: Prepare each student for college and career success.

Performance Objective 1: Instructional Practices: Provide increased choices for students by expanding course offerings while increasing the number of middle school students participating in courses to earn high school credits prior to entering 9th grade.

(2020-2021 513 students accessed HS credit courses - 51%)

(2021-2022 613 students are accessing HS credit courses - 51%)

Performance Objective 2: Assessment Practices: The percentage of students scoring masters on the Algebra 1 EOC will be at or/above 90%.

(Algebra I Approaches 85% Meets 45% Masters 27%)

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Accomplish three campus-wide mandatory No Place For Hate activities as outlined by the Anti-Defamation League to become a certified 2021-2022 No Place For Hate campus by the end of the 2021-2022 school year.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Danielson Middle school will provide dedicated curriculum collaboration in grade level Professional Learning Community meetings at least twice a week.

Performance Objective 2: Each core teacher in 6th grade and 7th grade will adopt, adapt, or design a curriculum based on the PBL/PrBL models in the New Tech Network Curriculum Frameworks. Each PLC will meet monthly to review projects and provide feedback based on the NTN Learner-Centered Rubrics.

Performance Objective 3: Each Dual Language teacher or team of teachers in 6th grade and 7th grade will adopt, adapt, or design a curriculum, based on the Gomez and Gomez Dual Language model for secondary education and meet monthly with teachers at Henry Middle School to compare classroom achievement data, classroom culture practices, and curriculum-based common assessments.

Goal 5: Ensure a world-class workforce focused on student achievement.

Performance Objective 1: 95% of Danielson Middle School teachers will demonstrate growth in their professional LEADS goals. (DMS baseline will be established MOY and EOY of 2020-2021 school year)

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: 90% of our Danielson Middle School parents surveyed will answer "agree" or "strongly agree" when asked if, "The campus provides me with adequate and timely communication," according to the 2020-2021 Campus Climate Survey. (88% 2020-2021)

Deer Creek Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: All 3rd grade students will collectively score 70% meets expectations on the Reading STAAR and Math STAAR.
Baseline: 62% reading; 43% Math

Performance Objective 2: We will achieve or surpass our percentage of students reading at or above grade level to 75% at each grade level as measured by Istation

Istation EOY 2020-2021

Kinder--61%

1st Grade--69%

2nd Grade--72%

3rd Grade--89%

4th Grade--62%

5th Grade--86%

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Goal 2: Prepare each student for college and career success.

Performance Objective 1: We will increase campus teacher collective understanding of digital citizenship from "proficient" to "advanced"

Performance Objective 2: 80% of staff will respond either "strongly agree" or "agree" that they feel confident they understand the Universal Design for Learning (UDL) guidelines and 80% of surveyed students will respond either "strongly agree" or "agree" that they have choice in their learning.

Performance Objective 3: 80% of students will write across the curriculum with expected year's growth as defined on the LEADS Campus SLO single point rubric.

Goal 3: Inspire the whole child.

Performance Objective 1: Continue a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: 75% of students will record "true" in response to each of the following School Quality Survey Questions: "Teachers ask me what I want to learn about."

Baseline:

Teachers ask me what I want to learn about (32%)

I can talk to an adult if I have a personal problem (73%)

Goal 4: Engage every student in relevant learning.

Performance Objective 1: As teachers plan and implement intentional standards based instructional activities, we will move toward "implementing" in Dimension 1.4 of the LISD PLC Survey ("We provide enrichment and challenge during the regular school day") by May 2022. Baseline: 2.1 in 2020-2021 LISD PLC Survey

Performance Objective 2: Teachers will increase integration of instructional technology into their lessons, resulting in learning experiences with increased student engagement and an "Advanced" rating on BrightBytes survey. (Baseline: Proficient)

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: We will achieve a 94% or higher response on the following questions from the staff survey (questions 7 and 9)
Baseline:

Question 7: We develop services to meet the needs of those we serve (84% agreement)

Question 9: We have a good understanding of our mission, vision, and strategic plan (92% agreement)

Performance Objective 2: We will acquire a 75% or higher response on the following questions from the Survey of Employment Engagement (questions 12, 22 and 37)

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Baseline:

Question 12: I am given the opportunity to do my best work (68%)

Question 22: I trust the people in my workplace (58%)

Question 37: Learning opportunities/staff development is made available to me so that I can do my job better (65%)

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: We will achieve 88% or higher of agree/strongly agree in response to the question: The campus encourages parent and community involvement. (Baseline: 86%)

Faubion Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Continually increase the percentage of students who are making expected growth in math.

HB3 Goal

Performance Objective 2: Continually increase the percentage of students who are making expected growth in reading.

HB3 Goal

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the percentage of students reading on or above grade expectancy from beginning of the year to end of the year in kindergarten through 5th grade by June 2022.

HB3 Goal

Goal 3: Inspire the whole child.

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Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child as measured by improvement in Spring 2022 Fitness Gram results.

Performance Objective 2: Improve student engagement and student's perception of liking school from 82% to at least 85% on the student survey

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase the percentage of students who report their school work is challenging from 62% to at least 70%.

Performance Objective 2: Collaborate with our Early Childhood staff to create and sustain a learning experience to support our 3 and 4 year olds.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Faubion teachers and staff will report higher levels of trust and improved communication as shown on the Employee Engagement Survey.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Increase employee and parent satisfaction with campus communication efforts as shown on Employee and Parent Surveys

Four Points Middle School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase academic performance of Mastery by 3 percent in reading and math for 6th, 7th, and 8th grade as measured by STAAR 21-22. Baseline 2019-20 STAAR: 6R:40%, 6M:34%, 7R:49%, 7M:15%, 8R:51%, 8M:35%

Summative Evaluation: Some progress made toward meeting Objective

Next Year's Recommendation: Continue w/ better more accurate STAAR data

Performance Objective 2: Increase the Approaches level of Special Education performance in Math and Reading STAAR by 6% in 6th, 7th, and 8th grade as measured by STAAR 21-22. STAAR 2019 Baseline: 6R:24%, 6M:62%, 7R:41%, 7M:38%, 8R:40%, 8M:43%

Summative Evaluation: Some progress made toward meeting Objective

Next Year's Recommendation: Continue w/ better more accurate STAAR data

Goal 2: Prepare each student for college and career success.

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Performance Objective 1: Increase the Approaches, Meets, and Masters grade level percentage on the reading, non-algebra math, writing, science, and social studies STAAR by 2% using the 2019 STAAR data as a baseline(reading and math averaged across all three grade levels). STAAR 2019 baseline - Reading - 89, Non-Algebra Math - 91, Writing - 81, Science - 96, Social Studies - 86.

Summative Evaluation: Some progress made toward meeting Objective

Next Year's Recommendation: Continue w/ better more accurate STAAR data

Goal 3: Inspire the whole child.

Performance Objective 1: Address the social-emotional needs of all students and create a thriving culture of inclusiveness and sense of belonging for all through formation of an Advisory period at the beginning of each day. This period includes the mindful minute for wellness as well as class meetings, and space to give students voice in their school experience. This happens with a collective calendar in which items are suggested and added to address student needs.

Summative Evaluation: Significant progress made toward meeting Objective

Next Year's Recommendation: Evaluate, continue and expand Advisory and Student Collaborative Groups with Student Council

Performance Objective 2: Creating teacher groups involved in 'Classroom Tours' focused on our instructional approach.

Summative Evaluation: Some progress made toward meeting Objective

Next Year's Recommendation: Evaluate learning and implementation of Instructional Approach along with modifying walk through form

Performance Objective 3: Aligning LEADS to support the instructional approach.

Summative Evaluation: Significant progress made toward meeting Objective

Next Year's Recommendation: Continue to align LEADS to instructional approach

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase the number of students who are engaged in and find relevance in their learning. Goals:

- 1) Roughly 70% Agree or Strongly Agree (My teachers show me how our lessons relate to life outside of school.)
- 2) Just below 90% Agree or Strongly Agree (Classroom activities keep me actively engaged in my learning.)

Summative Evaluation: Some progress made toward meeting Objective

Next Year's Recommendation: Compare 2021 to 2022 UT Engagement Survey to evaluate progress on relevance/engagement

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Increase the effectiveness of teacher instruction by focusing on inclusiveness and student ownership of learning through our campus-wide instructional approach. We will measure effectiveness through walk through assessments, number of PLC focuses on instructional approach strategies, and a summative evaluation at the end of the cycle observation through reflection utilizing the LEADS evaluation document.²²⁵

Summative Evaluation: Some progress made toward meeting Objective

Next Year's Recommendation: Consider aligning instructional approach to Deeper Learning w/ visits Danielson Middle School to learn from their experience

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Refine Communication into 3 distinct formats: Falcon Flyer, FPMS One-pager, and Grade Level Newsletter.

Summative Evaluation: Significant progress made toward meeting Objective

Next Year's Recommendation: Continue

Giddens Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Each grade level cohort will increase the percentage of students on Level 3 or higher on Istation by 5% by the end of the 2021-22 school year. Beginning of year (Fall 2021) baseline:

Kinder= 65%

First= 34%

Second= 49%

Third= 60%

Fourth= 55%

Fifth= 62%

HB3 Goal

Performance Objective 2: Each grade level cohort will increase the percentage of students achieving at the Average, High Average, and High levels from BOY to EOY on MAP Math assessment.

Kinder = 83%

First = 57%

Second = 46%

Third = 47%

Fourth = 46%

Fifth = 49%

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Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the number of fourth and fifth grade students who report they are able to set their own academic goals and deadlines and are also capable of tracking their own progress and identifying steps they need to take to reach those goals from a score of 50 on the Leader in Me Measurable Results Assessment to 75.

Performance Objective 2: Increase the % of students who are demonstrating kindergarten readiness by focusing on early intervention through our PK and early childhood services.

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: During the 2021-2022 school year, 80% of Giddens students will be able to identify different feelings and use two

strategies for self-regulation.

Performance Objective 3: During the 2021-2022 school year, 75% of Giddens students will be able to explain 2 out of the 8 Leader in Me habits that help manage their emotions.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase the percentage of students who respond "Strongly Agree" or "Agree" by 3% to the question on the student survey: "Classroom activities keep me challenged in my learning" (Currently at 78%)

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Teachers will utilize the Strategies Implementation Guide to measure their progress and improve components of the PLC rubric.

Performance Objective 2: Teachers, by grade level PLC and vertical teams, will establish quality research based "look fors" regarding small group instruction to address student mastery of content.

Goal 6: Communicate effectively with our community to build relationships.

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Performance Objective 1: Increase the percentage of parents who respond "Agree" or "Strongly Agree" on the question on the engagement survey "I am provided with adequate and timely communication" from 81% to 84%

Glenn High School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: English I will achieve a 5% increase in students who "Approaches" the academic readiness standards on the English I EOC
English I will achieve a 5% increase in students who score an 8/16 on the written composition portion on the English I EOC

Performance Objective 2: English II will achieve a 10% increase of students scoring "Approaches" or higher on the English II EOC

Performance Objective 3: Algebra I will achieve an increase of 15% of students scoring "Approaches" or higher on the Algebra I EOC.

Performance Objective 4: Biology will achieve an increase of 5% of students scoring "Approaches" or higher on the Biology EOC

Performance Objective 5: US History will achieve a 5% increase of students scoring "Approaches" or higher on US History EOC.

Performance Objective 6: Special Education will achieve a 10% increase in students scoring "Approaches" or higher in English I, English II, and Algebra I STAAR EOC.

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Summative Evaluation: Some progress made toward meeting Objective

Next Year's Recommendation: Set a 5-10 increase in approaches in E1, E2, and Algebra 1

Performance Objective 7: Increase percent of English Learners (Current and Monitored) reaching "Approaches" Grade Level standard on English I and English II STAAR EOCs from 37% to 42%, based on Accountability Closing the Gaps Domain.

Summative Evaluation: Significant progress made toward meeting Objective

Next Year's Recommendation: Modify the goal to focus on approaches- 5-10 increase in approaches in E1 and E2

Goal 2: Prepare each student for college and career success.

Performance Objective 1: 53% of current 12th grade students will be TSI complete in Math by the end of the year.

70% of current 12th grade students will be TSI complete in English by the end of the year.

51% of current 12th grade students will be TSI complete in all by the end of the year.

Summative Evaluation: Some progress made toward meeting Objective

Next Year's Recommendation: Modify focus to include 3 checkpoints throughout the year

Performance Objective 2: Increase the percentage of students scoring a 3, 4, or 5 on AP exams from 37% to 47%

Summative Evaluation: Some progress made toward meeting Objective

Next Year's Recommendation: More focused instructional strategies, timely and specific feedback to teachers, student conferencing, utilizing mock AP exams

Performance Objective 3: Increase the percentage of students passing Industry Based Certifications.

Summative Evaluation: Significant progress made toward meeting Objective

Performance Objective 4: Prepare students for a diverse and changing work environment.

Goal 3: Inspire the whole child.

Performance Objective 1: Each student will be connected to the Glenn HS community.

Performance Objective 2: Increase overall attendance rate from 94.9% to 97.0%.

Summative Evaluation: Significant progress made toward meeting Objective

Next Year's Recommendation: Modify strategies

Performance Objective 3: 10% decrease in discipline infractions across all student groups.

Summative Evaluation: Some progress made toward meeting Objective

Next Year's Recommendation: Modify focus to address specific student groups.

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Goal 4: Engage every student in relevant learning.

Performance Objective 1: Each teacher will be rated "Proficient" or higher on dimension 2.4-Differentiation on the LEADS rubric.

Summative Evaluation: Significant progress made toward meeting Objective

Next Year's Recommendation: Modify

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: All staff will utilize Fundamental Five strategies with fidelity to improve instructional practices and student engagement..

Summative Evaluation: Some progress made toward meeting Objective

Next Year's Recommendation: Modify focus of walkthroughs

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Increase the percentage of positive climate survey responses concerning communications and community engagement.

95% of parents will indicate GHS encourages parent and community involvement.

90% of parents will indicate GHS provides them with adequate and timely communication.

90% of parents will indicate GHS keeps them informed about their child's academic progress.

90% of parents will indicate GHS teachers and staff makes them feel informed, included, and welcome to participate in campus parent teacher groups.

Summative Evaluation: Significant progress made toward meeting Objective

Next Year's Recommendation: Modify

Grandview Hills Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Reading - We will increase by 10% the percentage of our K-5 students who are reading on Tier 1 (Level 3-5) on ISIP by End of Year.

HB3 Goal

Performance Objective 2: Math - We will increase by 10% the percentage of our K-5 students who are "On Track and Potentially On-Track" on DreamBox by End of Year.

Performance Objective 3: Students, who are represented in the Eco-Dis student group within Domain 3 of State Accountability, will meet or exceed the established target in math and reading.

HB3 Goal

Goal 2: Prepare each student for college and career success.

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Performance Objective 1: The Learner Profile will be integrated into IB Units of Inquiry and into daily processes and procedures within every classroom at Grandview Hills.

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Students at GHE will report high levels of socio-emotional wellness. (Baseline established 20-21)

Performance Objective 3: Students at GHE will identify a sense of belonging within Grandview Hills. (Baseline established 20-21)

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Focus on the student experience (voice, choice, and the ability to pursue passions and interests) by expanding participation in relevant, meaningful, learning opportunities for students.

Goal 5: Ensure a world-class workforce focused on student achievement.

Performance Objective 1: Implement and support high-functioning collaborative teams with PD a part of that time and learning

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: We will increase communication about GHE with parents and community with the intent to increase knowledge about IB

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Henry Middle School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase the percentage of students answering 'Excellent' or 'Good' on the LISD Student Climate Survey to the question, "How would you rate your overall engagement in school" by 5% (2021 student response was 70%).

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Students will need to develop systematically the following "essential skills" to be successful in the 21st century: Character, Critical Thinking, Creativity, Communication, & Collaboration (the 5Cs)

Goal 3: Inspire the whole child.

Performance Objective 1: Increase the percentage of students answering 'Excellent' or 'Good' on the LISD Student Climate Survey to the question, "How would you rate your emotional well-being" by 5%. (2021 student response was 60%).

Performance Objective 2: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase the percentage of students answering 'Excellent' or 'Good' on the LISD Student Climate Survey to the question, "How would you rate your overall engagement in school" by 5% (2021 student response was 70%).

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Increase the effectiveness of campus-based Professional Learning Communities (PLC)

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Henry Middle School will score above the district middle school average on the percentage of parents who respond strongly agree or agree to the question, "The campus provides me with adequate and timely communication." In 2021, HMS scored 2% below the district middle school average.

Knowles Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: 70% of students in 4th and 5th grade will show expected or accelerated growth on the math and reading STAAR tests. (We do not have current growth data due to the Covid Pandemic.)

Performance Objective 2: Increase meets percentage and masters percentage on STAAR in each content area by 5%.

2021 STAAR Data Based on Accountability Data Tables:

Reading: Meets 32%; Masters 16%

Math: Meets 22%; Masters 10%

Science: Meets 13%; Masters 2%

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the percent of students reading at levels 3-5 on ISIP from beginning of the year to end of the year.

September Data:

Kindergarten: English 56%; Spanish 67%

First Grade: English 67%; Spanish 33%

Second Grade: English 44%; Spanish 42%

Third Grade: English 59%; Spanish 27%

Fourth Grade: English 50%; Spanish 35%

Fifth Grade: English 58%; Spanish 57%

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Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Increase the percent of students selecting happy or very happy on "How do you feel about your emotional well-being?" to at least 70%.

Spring 2021: 53% at Happy or Very Happy

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Decrease the gap between special education students and non-special education students by 10% in each content area.

Spring 2021 Data:

Reading: Gap 29% (SPED 38%; NON 67%)

Math: Gap 23% (SPED 31%; NON 58%)

Science: Gap 27% (SPED 30%; NON 57%)

Performance Objective 2: Decrease the gap between English language learners and non-English language learners by 7% in each content area.

Spring 2021 Data:

Reading: Gap 17% (EL 49%; NON 66%)

Math: Gap 14% (EL 43%; NON 57%)

Science: Gap 46% (EL 23%; NON 69%)

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Teams will utilize the Collaborative Team Rubric to measure their progress and improve components of the PLC work.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Increase the percentage of respondents on the Community Engagement survey that mark agree or strongly agree to the following question by 8%: The campus keeps me informed about my child's academic progress.

Spring 2021 Data: 72% agree or strongly agree

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Larkspur Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: All 3rd grade students will collectively score 80% Approaches on the Reading and Math STAAR. Baseline (75% Reading; 74% Math).

HB3 Goal

Goal 2: Prepare each student for college and career success.

Performance Objective 1: We will increase our percentage of students reading at or above grade level to 70% as measured by Istation and/or by End of Year Running Records.

Baseline: 58 % (20-21)

Kinder: 68%

1st: 58%

2nd: 64%

3rd: 70%

4th: 70%

5th: 79%

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Goal 3: Inspire the whole child.

Performance Objective 1: We will score a minimum of "accomplished" on our EPIC rubric (rubric created to monitor campus vision) on 7 out of the 9 statements).

Baseline: Basic

Performance Objective 2: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child (CATCH) through the completion of our strategies.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: As teachers plan and implement intentional intervention and challenge to meet each student's needs, we will move toward "implementing" as measured by our LISD PLC Survey by May 2022.

Baseline: "sustaining"

Performance Objective 2: We will maintain a 95% or higher response on the following questions from the staff survey (questions 7 & 8)

#7: We develop services to meet the needs of those we serve. (98% agreement)

#8: I have a good understanding of our mission, vision, and strategic plan. (96% agreement)

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: We will acquire or maintain a 90% or higher response on the following questions from the staff survey (questions 1, 2 & 4)

#1: My work group cooperates to get the job done. (94% agreement)

#2: In my work group, my opinions and ideas count. (88% agreement)

#4: In my work group, there is a real feeling of teamwork. (82% agreement).

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: We will have 25% of our community enroll in a PTA membership (Based off 900 student enrollment - 225 memberships).
(Baseline: 20% = 117 memberships)

Performance Objective 2:

We will acquire or maintain 90% agreement in responses through the first three sections of our parent survey (Overall well-being; Academic Preparation; Student Support -all 15 statements).

Baseline: (Statements below 90% on 20-21 LISD Parent survey):

-Child's overall engagement = 89%

-Classroom activities keep my child interested in learning = 89%

-My child has the opportunity to engage in learning that is relevant to his/her interests, passions, or goals = 87%

-The campus provides opportunities that extend my student's interests and talents = 72%

-There are pictures of diverse communities reflected throughout my child's schools = 81%

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Laura Welch Bush Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: 75% of all 3rd grade students will receive "Meets Grade Level" or better on the 2021-2022 Reading STAAR.

Performance Objective 2: 65% of all 3rd grade students will receive "Meets Grade Level" or better on the 2021-2022 Math STAAR.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: 90% of all students in grades K-5 will make at least one year's growth in reading.

Performance Objective 2: 100% of K-3 teachers will become familiar with the LISD Graduate Profile Indicators and "I Can" statements for their grade levels.

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: We will increase the percentage of parents who Strongly Agree or Agree that threatening and bullying is not a problem from 86% to 90% as measured by the Campus Climate Survey.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: We will increase the percentage of students who feel challenged by their school work by 5% as measured by the Campus Climate Survey.

Performance Objective 2: 100% of fifth grade students will learn about entrepreneurship by participating in the Fresh Inc. program.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: As we increase our staff's ownership in PLCs , each grade-level team will move towards "Sustaining" (Level 7) for 3.5 (Use reflective practice to promote continuous improvement in every classroom) under the LISD Collaborative Team PLC Reflection Tool Continuum (Baseline: September BOY Data. Our EOY 2021 Data is as follows (Kinder- Level 5; 1st-Level 7; 2nd- Level 5; 3rd- Level 1; 4th- Level 6; 5th-Level 6).

Performance Objective 2: We will increase teacher proficiency using technology with students in a variety of ways (feedback loops, collecting and analyzing data, creating learning products with technology).

Performance Objective 3: 100% of staff will engage in relevant professional learning.

Performance Objective 4: 90% of the staff will respond positively to the prompt "In my work group, there is a real feeling of teamwork" on the district Climate survey.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Increase the percentage of parents who Strongly Agree or Agree that the campus keeps me informed about my child's academic progress by 5%.

Leander Extended Opportunity Center (LEO) Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: 85% of students who enter LEO with a core subject grade below a 75 will exit LEO successfully on track for graduation through improving all core grades during their LEO assignment.

Performance Objective 2: 100% of all eligible students will exit LEO with knowledge and access to start/continue progress on credit recovery and/or concept or cycle repair.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Decrease recidivism by 3%

Goal 3: Inspire the whole child.

Performance Objective 1: LEO staff provide SEL instruction to 100% of students who are assigned to LEO.

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Goal 4: Engage every student in relevant learning.

Performance Objective 1: 100% of high school students assigned to LEO will exit LEO with an understanding of viable pathways to graduation and relevance of coursework.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: 100% of LEO teachers will participate in staff development and Professional Learning Communities focused on student achievement.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Understand the status of our communications to enhance our relationship with our community.

Leander High School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: For First Time Tested students, narrow the achievement gap between students who qualify as Economically Disadvantaged and students who qualify as Non-Economically Disadvantaged students at the Meets level by an average of 4% as measured by STAAR tested subjects. (2021: English 1 - 28%, English 2 - 33%, Biology - 29%, Algebra 1 - 11%, US History - 15%)

Performance Objective 2: For First Time Tested students, narrow the achievement gap between students who receive special education services and students who do not receive special education services at the Meets level by an average of 4% as measured by STAAR tested subjects. (2021: English 1 - 38%, English 2 - 63%, Biology - 53%, Algebra 1 - 16%, US History - 36%)

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the number of students graduating with industry-based certification by 5% to 282 (269 in 2021).

Performance Objective 2: Increase the percentage of students entering a 2- or 4-year institution by 1.5%. (62% in 2020, 59% in 2019 - we doubled our goal increase).
241

Performance Objective 3: Improve performance on AP exams (3+) and IB exams (4+) by 2%. (2021: AP - 60%, IB - 98%; 2020: AP - 69%, IB - 93%)

Performance Objective 4: Increase the percentage of student retention in AP by 1%. (2021: 94%; 2020: 95.3% from end of 1st grading cycle to end of the year)

Goal 3: Inspire the whole child.

Performance Objective 1: Increase the school's overall attendance rate to 95.8% (20-21 Goal: 95.5%).

Performance Objective 2: Student safety perceptions will increase from 90% to 92% of students feeling safe on campus according to the student climate survey results.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase student completion of an LISD program of study to earn an endorsement in the area of interest selected by the student to 92.1% (18-19 92%, 19-20 91.4%, 20-21 91.1%)

HB3 Goal

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Implement and support high-functioning collaborative teams so that LHS functions as a Professional Learning Community at all levels of the organization as indicated in our 2-year plan.

Performance Objective 2: LHS staff will ensure that students gain and apply critical 21st-century digital knowledge and skills.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Understand the status of our communications to enhance our relationship with our community.

Leander Middle School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase percentage of 7th grade students who are Hispanic scoring approaches on reading STAAR by 2% (2019 65%)

Performance Objective 2: Decrease the gap between those receiving SPED supports and all students in STAAR reading for all grade levels by an average of 5%. (2019 49% gap)

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the number of high school credit class sections with at least 2 more sections offered in 2021-22 (18 sections offered in 2020-21)

Goal 3: Inspire the whole child.

Performance Objective 1: Leander Middle School will accomplish three campus-wide mandatory No Place For Hate activities as outlined by the Anti Defamation League to become a certified 2021-2022 No Place For Hate campus by the end of the 2021-2022 school year. 243

Performance Objective 2: Create a more inclusive and equitable learning environment for all students demonstrated by increasing the percentage of parents responding that campus faculty and staff are responsive to the needs of my child by 2%. (80%)

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase implementation of small group instruction in order to differentiate and meet the needs of each and every student. Measured by classroom walkthroughs. Baseline established through 21-22 school year.

Performance Objective 2: All PLCs will focus on designing high-quality lessons using the workshop model and AVID strategies (WICOR) as measured by classroom and PLC walkthroughs. Baseline to be established 21-22 school year.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: 95% of Leander Middle School teachers will demonstrate growth in their professional LEADS goals.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Leander Middle School will increase the percentage of parents answering "agree" or "strongly agree" when asked if, "The campus keeps me informed about my child's academic progress" by 2%.
20-21- 74%

Mason Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase the academic performance of all student groups in math and reading to meet or exceed the state target . (Domain 3 of state accountability)

Performance Objective 2: Increase the % of students, in grades K-5, reading on or above grade level as measured on Istation (BOY to EOY).
***Addresses the Targeted Support: Academic Achievement in Reading and Domain 1 STAAR Component.

Performance Objective 3: Establish baseline BOY to be compared to EOY using MAP data. Increase the % of students, in grades K-5, performing on or above grade level as measured on MAP.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase writing at all grade levels, within each subject area, to promote writing fluency and proficiency for all students.

Goal 3: Inspire the whole child.

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Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Increase the % of students who strongly agree/agree that threatening or bullying is not a problem at our school from 50% to 60%.

Performance Objective 3: Increase the attendance rate for all students to achieve the goal of quartile 3 or below in the Distinction Designation data within state accountability.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase the % of teachers in agreement that their students set learning goals and track their progress throughout the year from 63% to 70% as measured on the UT Employment Engagement Survey. ***Addresses the Target Support: Academic Achievement in Reading and Math and Domain 1 STAAR Component.

Goal 5: Ensure a world-class workforce focused on student achievement.

Performance Objective 1: Increase the rating for PLC Commitment 3.3 (We purposely identify and support students who need enrichment.) from 1.5 (Initiating/Implementing) to 3.0 (Implementing) as measured by the Leander ISD Collaborative Team PLC Reflection Tool.

Performance Objective 2: Increase the administrative presence, visibility, and engagement in walkthroughs, PLCs, RTI, staffings, scheduling, etc., to

measure opportunities to succeed.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Understand the status of our communications to enhance our relationship with our community.

Naumann Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase by 2% the overall percentage of students who receive special education services scoring Approaches or above in STAAR Reading and Math.

Performance Objective 2: 80% of students will scores at levels 3, 4, or 5 as measured by ISIP in May 2022.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: 67% of third grade students will meet grade level or above on the May 2022 Reading STAAR.

HB3 Goal

Performance Objective 2: 51% of third grade students will meet grade level or above on the May 2022 Math STAAR.

HB3 Goal

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Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Students will feel a sense of belonging at Naumann.

Performance Objective 3: Students will indicate that they feel challenged in school.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase from 86% to 90% the number of students responding "True" to the climate survey question, "My teachers give real-life examples in class."

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Increase knowledge and understanding of collaborative structures focused on student expectations.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Increase the percentage of respondents on the parent climate survey that mark agree or strong agree to the following question by 2%:

"The campus provides me with adequate and timely communication."

New Hope High School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Score a Student Achievement score of at least 90, on the alternative education accountability scale, of tested students passing the required state STAAR performance, college, career, and military readiness, and graduation rates with no appreciable difference in accountability student groups by July 2022.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: A minimum of two percent growth to 60% of four-year cohort seniors will be Texas Success Initiative, TSI, eligible in at least one area by any applicable measure, as well as, 50% of four-year cohort seniors will meet college, career and military readiness state standards by July 2022.

HB3 Goal

Goal 3: Inspire the whole child.

Performance Objective 1: Student safety perceptions will be 90% or greater of students feeling safe on campus according to the student climate survey results by June 2022.

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Goal 4: Engage every student in relevant learning.

Performance Objective 1: Align online curriculum to LISD course curriculum guides to provide blended learning opportunities for NHHS in-person and virtual classroom facilitation within courses by June 2022.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Teachers will commit to ensuring the successful Implementation of HB 4545 by June 2022.

Goal 6: Manage district resources effectively.

Performance Objective 1: Manage budget within allocation to ensure students have all resources to learn effectively and to prepare and supply staff to deliver high quality learning in a safe and secure environment, providing physical and emotional safety, as measured by perceptive survey data and balance sheet by June 2022.

Goal 7: Communicate effectively with our community to build relationships.

Performance Objective 1: Understand the perception of needed services for at-risk secondary students in the district through a comprehensive survey by February 2022.

Parkside Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase the percentage of students ending the year reading on grade level as measure by Istation and running record data. (EOY 2021 82%)

HB3 Goal

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase or maintain the percentage of students scoring at the Masters level on STAAR, across all grades and content tested. (2019 44%)

Summative Evaluation: Significant progress made toward meeting Objective

Goal 3: Inspire the whole child.

Performance Objective 1: Increase the percentage of parents responding "Agree/Strongly Agree" to the question, "The campus provides opportunities that extend my student's interests and talents (mentoring, enrichment opportunities, career exploration, etc.)". (2021 84%)

Performance Objective 2: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase the percentage of Parkside students who respond "Agree/Strongly Agree" to the question, "My teachers ask me what I want to learn about". (2021 29%)

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Increase the percentage of Parkside teachers who respond "agree/strongly agree" to the question, "Learning opportunities/staff development is made available to me so that I can do my job better." (2021 80%)

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: As measured by the Parent Climate Survey, we will increase the percentage of parents responding "agree/strongly agree" to the question, "The campus provides me with adequate and timely communication". (2021 93%)

Plain Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase the percent of tests for all students that reach the "Meets" proficiency level of STAAR in Reading from 43% to 45%.

HB3 Goal

Performance Objective 2: Increase the percent of tests for all student groups that reach the "Meets" proficiency level of STAAR in Math from 38% to 46%.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: 70% of students will read at grade level expectancy as measured by the ISIP assessment.

2019-2020 ISIP Campus Data Scores

Kinder: 184.12

250

1st: 214.06

2nd: 237.06

3rd: 256.86

4th: 2294.9

5th: 2120.5

Performance Objective 2: 70% of students will show one year's worth of growth on the MAP math assessment.

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Increase the percentage of students reporting positive emotional well-being from 64% in 2021 at 70% in 2022 as measured by the student climate survey.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase the percentage of parents rating their child's overall engagement in school as excellent or good by 2%.

2020-2021 School Quality Survey Data:

41% indicated overall engagement was good.
29% indicated overall engagement was excellent.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Follow PLC commitments and structured PLC format on weekly basis to promote student growth.

Performance Objective 2: JPE will build staff capacity and professional learning focused on Inquiry to promote innovative teaching and learning opportunities.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: 91% of parents will respond with "Agree" or "Strongly Agree" to the statement "the campus provides me with adequate and timely communication".

2020-2021 School Quality Survey Data: 88%

2019-2020 School Quality Survey Data: 91%

Pleasant Hill Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase, or maintain if above 80% at BOY, the percent of students at Levels 3-5 (at or above 41st percentile) in each grade level, K - 5th, from September (Beginning of Year) to May (End of Year) as measured by ISIP (reading). Minimum target to achieve by end of year is $\geq 60\%$ for any grade level below this target at beginning of year.

Performance Objective 2: Increase, or maintain if above 80% at BOY, the percent of students at average, high average, or high levels (at or above 41st percentile) in each grade level, K - 5th, from September (Beginning of Year) to May (End of Year) as measured by NWEA MAP (math). Minimum target to achieve by end of year is $\geq 60\%$ for any grade level below this target at beginning of the year.

Performance Objective 3: Increase the percentage of students achieving the passing standard (Approaches level) in reading, math, and science as measured by STAAR Performance in the State Accountability Reports (Domain 1).

Goal 2: Prepare each student for college and career success.

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Performance Objective 1: Increase the percentage of tests achieving the Meets level on STAAR in Reading and Math to meet or exceed the TEA established targets in all student groups as measured by State Accountability Closing the Gaps (Domain 3).

Performance Objective 2: Increase the percentage of students performing at Masters level in reading, math, and science as measured by STAAR performance in the State Accountability report (Domain 1).

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase the number of opportunities students at Pleasant Hill have to experience an extracurricular activity, while also being mindful of Covid-19 safety protocols and restrictions.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Each grade level professional learning community (PLC) will implement and analyze 2-3 common assessment in math and reading per nine weeks.

Performance Objective 2: We will continue with vertical committees involving all teams and staff with 100% participation.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Continue to utilize effective communication measures; such as, daily Remind messages with timely information and updates, Monthly Memo from the Principal to the community using S'more, weekly updates from teachers to families, and News from the Hill sent weekly to keep families up-to-date on what is happening on campus.

Reagan Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: 80% of our third grade students will meet grade level or better on the 2021-2022 Reading STAAR (determined by the HB 3 proposed annual goal).

67% of all third grade students received "Meets Grade Level" or better on the 2020-2021 Reading STAAR.

Performance Objective 2: 70% of our third grade students will meet grade level or better on the 2021-2022 Math STAAR (determined by the HB 3 proposed annual goal).

57% of all third grade students received "Meets Grade Level" or better on the 2020-2021 Math STAAR.

HB3 Goal

Goal 2: Prepare each student for college and career success.

Performance Objective 1: 90% of all students in grades K-5 will make at least one year's growth in reading. The baseline of 86% was established in the 2020-2021 school year.

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: 75% of students will answer "Happy" or "Very Happy" to the question "How do you feel about your overall emotional well-being?" on the School Quality Survey for Students.

The baseline of 68% was established during the 2020-2021 school year

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Decrease the gap between All students and ELL students performing at Approaches or higher on STAAR Reading from 8% (2021) to 6%.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: At least 95% of grade level teachers participate in virtual instructional rounds/learning walks , with a focus on LEADS Domain 2 (Instruction).

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: 94% of parents will answer Agree and Strongly Agree to the statement "The campus provides me with adequate and timely communication." From 2020-2021 School Quality Survey for Parents: 90% of parents responded that "the campus provides me with adequate and timely communication."

Reed Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase from 51% to 70% of students reading on or above grade level on ISIP.

HB3 Goal

Performance Objective 2: Increase the percentage of tests meeting or exceeding approaches-level standards as measured by TEA for STAAR Accountability in all subject areas.

Reading: 79% to 85%

Math: 78% to 85%

Science: 72% to 82%

Performance Objective 3: Increase the percentage of tests scoring "Masters" as measured by TEA for STAAR Accountability in Reading and Math.

Reading: 25% to 30%

Math: 30% to 35%

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Performance Objective 4: Increase from 38% to 46% of 3rd grade students who Meet or better on STAAR Reading.

HB3 Goal

Performance Objective 5: Increase from 34% to 44% of 3rd grade students who Meet or better on STAAR Math.

HB3 Goal

Goal 2: Prepare each student for college and career success.

Performance Objective 1: 100% of Reed students will show growth in reading each month through May 2022.

HB3 Goal

Performance Objective 2: 100% of Reed students will show growth in math each month through May 2022.

Goal 3: Inspire the whole child.

Performance Objective 1: Empower our students to own their learning and leadership.

Performance Objective 2: Implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase from 34% to 50% or more of students that Agree/Strongly agree that "My Teachers ask me what I want to learn about."

Performance Objective 2: Increase from 51% to 61% of students that Agree/Strongly agree that "My schoolwork is challenging most of the time."

Performance Objective 3: Increase from 66% to 76% of staff that Agree/Strongly agree that "Our students seek additional challenge to learn as much as they can."

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: 100% of staff will engage in relevant professional learning.

HB3 Goal

Performance Objective 2: 100% of teachers will rate proficient or higher on LEADS Dimension 1.3- Knowledge of Students.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Increase from 79% to 85% or more of parents that Agree/Strongly agree that "The campus keeps me informed about my child's academic progress."

River Place Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase the percentage of students ending the year reading on grade level as measured by Istation and running record data.

HB3 Goal

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the percentage of students scoring at the Masters level on STAAR, across all grades and content tested (2021 - 29%)

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Double the percentage of students who respond positively to the statement "My teachers ask me what I want to learn about." (2021- 23%)²⁵⁸

Goal 4: Engage every student in relevant learning.

Performance Objective 1: We will increase teachers' ability to target instruction through unpacking TEKS and monitoring student progress during weekly PLC meetings as measured by achieving a "sustaining" rating on commitment 3.2 on the 2020-2021 PLC survey (purposefully identify and support students who require intervention to master essential outcomes). Baseline data from the 2019-2020 survey showed PLCs to be in the "implementing" range for commitment 3.2.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Our campus will provide opportunities for embedded learning and leadership opportunities for all staff. Employee Engagement Survey will reflect this in responses to question 37 (Learning opportunities/staff development is made available to me so that I can do my job better.) showing an increase in positive responses from a baseline of 44% to our goal of 90%.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Maximize efforts to help strengthen parent-school relationships within the RPE community. Increase Campus Climate Parent Survey response to 90% for agrees/strongly agrees (baseline 88%) to the question regarding whether the campus encourages parent and community involvement.

River Ridge Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: 80% of third grade students will meet grade level or better on the 2021-2022 Reading STAAR (as determined by the HB-3 proposed annual goal).

84% of third grade students received "Meets Grade Level" or better on the 2020-2021 Reading STAAR.

HB3 Goal

Performance Objective 2: 86% of third grade students will meet grade level or better on the 2021-2022 Math STAAR (determined by the HB-3 proposed annual goal).

76% of third grade students received "Meets Grade Level" or better on the 2020-2021 Math STAAR.

HB3 Goal

Goal 2: Prepare each student for college and career success.

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Performance Objective 1: 90% of all students in grades K-5 will make at least one year's growth in reading.

The baseline of 89% was established during the 2020-2021 school year.

Goal 3: Inspire the whole child.

Performance Objective 1: Students will answer "Great" or "Good" to the question, "How is your school year going?" on the survey administered by the school counselor.

Baseline to be determined by data gathered in the 2021-22 end-of-year school survey.

Performance Objective 2: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: 100 % of fifth grade students will participate in the FreshINCedu program during library rotations.

Performance Objective 2: 25% of students surveyed will answer "True" to the statement "My teachers ask me what I want to learn about" and 80% of parents surveyed will agree or strongly agree that "The campus provides opportunities that extend my student's interests and talents."

From 2020- 2021 surveys: 12% of students answered true to the question above, and 76% of parents agreed or strongly agreed to the question above.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: All teachers will rate "proficient" or higher on the school-wide LEADS focus Dimension 1.2 and/or 1.3 (based on LEADS professional goal choice).

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: 96% of parents will respond with "Agree" or "Strongly Agree" to the statement "The campus provides me with adequate and timely communication."

From 2020-2021 School Quality Survey for Parents: 94% of parents responded that "The campus provides me with adequate and timely communication."

Rouse High School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: The percentage of students across all student groups who demonstrate academic growth will increase in both Reading and Math as measured by state accountability (STAAR Progress Measure).

Performance Objective 2: Raise the STAAR "Approaches" percentage of students who receive special education services by 2% in Reading.

Performance Objective 3: Raise the STAAR "Approaches" percentage of students who receive special education services by 2% in mathematics.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Improve percentage of students that meet TSI from 66% in 2020-2021 to 72% in 2021-2022.

Performance Objective 2: Continue to increase the percentage of students scoring a 3, 4, or 5 on College Board AP exams by 3%. RHS was at 62% for 2021 testing.

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Performance Objective 3: Increase participation in advanced courses for Black, Economically Disadvantaged, and Hispanic underrepresented student groups.

Goal 3: Inspire the whole child.

Performance Objective 1: 100% of all students in Grades 9-12 will have a post-secondary plan.

Performance Objective 2: Connect at least 80% of our students to various UIL or club activities offered at Rouse.

Goal 4: Engage every student in relevant learning as observed by an overall increase in common assessment data.

Performance Objective 1: Design learning activities that reach the cognitive demand of the targeted standard through the use of student-to-student collaboration strategies.

Performance Objective 2: Focus on the student experience (voice, choice, and ability to pursue passions and interests) by expanding participation in relevant, meaningful learning opportunities for students.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Increase percentage of teachers who score "Proficient" or above on LEADS 3.3 from 95% to 98%.

Performance Objective 2: Review and enhance recruiting practices that will increase the diversity of the RHS teachers to more closely represent the

make-up of the student population with consideration of teaching experience, content knowledge, campus fit.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Understand the status of our communications to enhance our relationship with our community.

Performance Objective 2: Through the newly formed Equity and Diversity Student/Staff Committee, partner with PTSA to promote family connections.

Performance Objective 3: Increase opportunities for students to participate in campus decision making

Running Brushy Middle School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Running Brushy will increase the Academic Growth Score as reported on the 2021 Accountability Tables from 70 to 73 in ELA/Reading and Math combined.

Evaluation Data Source(s) :STAAR Academic Growth Measure (Domain II A- School Progress/Academic Growth)

Performance Objective 2: Running Brushy will increase the percentage of all STAAR tests to increase by 3% (from 83% to 86% @ Approaches; from 58% to 61% @ Meets; and from 27% to 30% @ Masters) as reported by the STAAR Accountability Data Tables.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the access to advanced courses to all underrepresented student groups on campus.

Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Increase opportunities for parental involvement on campus to foster a healthy, safe, and engaged school environment.

Performance Objective 3: Restorative practices implemented throughout campus classrooms to a decrease in student discipline infractions by 15% annually.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Continue to align the cognitive demand of student activities according to expectations in TEKS.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: 95% of RBMS teachers will demonstrate growth in their professional LEADS goals

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Understand the status of our communications to enhance our relationship with our community.

Rutledge Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Performance Objective 1: The percentage of students across all student groups who meet grade level expectations on STAAR in reading and math will increase.

Reading Grade 3 - from 72% in 2021 to 73% in 2022

Math Grade 3 - from 45% in 2021 to 50% in 2022

All disaggregated populations will show 1% or 5% respective growth as well.

HB3 Goal

Performance Objective 2: The percentage of students reading on or above grade level (levels 3-5) in grades K through 5 will increase as measured by ISIP.

	May 2021	May 2022	
K	70	75	
1	85	88	
2	93	96	264
3	90	93	
4	89	92	
5	84	87	

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Decrease by 2% points the performance gaps in meeting grade level standards between students who are economically disadvantaged, or LEP and the "all" student group on STAAR while maintaining or increasing current academic performance levels as measured by the STAAR assessment in reading, and math.

Current Performance 2021 STAAR data:

	Reading	Math
Gr 3	All 72, ED 50, LEP 47	All 45, ED 25, LEP 30
Gr 4	All 65, ED 50, LEP 43	All 75, ED 43, LEP 75
Gr 5	All 64, ED 58, LEP 50	All 63, ED 50, LEP 64

Performance Objective 2: Increase the number of fourth and fifth grade students who report they are able to set their own academic goals and deadlines and are also capable of tracking their own progress and identifying steps they need to take to reach those goals from a score of 56 on the Leader in Me Measurable Results Assessment to 60.

Performance Objective 3: Through a focus on Technology Applications TEKS, we will increase student use of technology to plan and manage a process for solving real-world problems that considers advantages and risks will increase/decrease:

	2021	2022
Weekly	37	42
Monthly	40	45
Never	23	13

Goal 3: Inspire the whole child.

Performance Objective 1: Students at Rutledge Elementary will self-report high levels of social-emotional and physical wellness.

Performance Objective 2: Maintain attendance at 97% or higher in both virtual and in person environments while also maintaining health and safety protocols.

Performance Objective 3: Increase staff understanding of the wide diversity of the Rutledge Elementary community and awareness of culturally and academically relevant practices.

Performance Objective 4: Provide ongoing professional learning opportunities for staff to meet social-emotional and diverse needs of learners.

Performance Objective 5: Counselors will meet twice a month with assistant principals to create action plans to address concerns with students whose social emotional challenges are impacting learning in significant ways. 265

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase the percentage of fourth and fifth grade students who report they feel excited to learn as much as they can in class and actively work toward their goals (Learning Engagement) from 69 to 76 and increase the percentage of students who are active participants in the school community and are encouraged to make a difference, take on leadership roles, and contribute their voice to important decisions (Student Empowerment) from 62 to 65 based on the annual Leader in Me Measurable Results Assessment.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Teachers will report high levels of teacher efficacy as measured by the Leader in Me Measurable Results Assessment on Teacher Efficacy. (Teachers are motivated through professional goals and are held accountable to meet those goals. In addition, the school sets academic goals and often achieves those annual improvement targets.) Current baseline is 76% to increase to 81%.

Performance Objective 2: Review and enhance recruiting practices that will increase the diversity of the Rutledge teachers to more closely represent the make-up of the student population.

Performance Objective 3: All teachers in grades 4 and 5 will participate in Deep Learning opportunities over the course of the year.

Performance Objective 4: All teachers who teach students in grades K-3 (including support positions) will complete the Science of Teaching Reading Academy.

Performance Objective 5: 100% of teachers at Rutledge will be ESL certified.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: All teachers, grade levels and overall campus will have a clearly articulated system for communicating with families and receiving input from them.

Performance Objective 2: Provide 5 distinct types of learning opportunities to expand family knowledge and understanding of the core paradigms of the Leader in Me.

Steiner Ranch Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase the number of students reading on grade level to 80% of student showing expected Rate of Improvement on ISIP and other measures.

Baseline: 77% of students in grades K-5 reading on grade level.

HB3 Goal

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase student ownership of learning by developing systems to support students to set learning goals, track progress and reflect on their individual learning. Increase the percentage of students responding to true to the questions "I set learning goals and track my individual progress" on the student perception survey to 70%.

Baseline: 57% of student believe they set learning goals and track their individual progress.

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Goal 3: Inspire the whole child.

Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: By the conclusion of the 2021-2022 school year, we will increase the average annual attendance percentage for in-person learners from 95.7% to 96.8% with a specific focus on increasing the attendance of economically disadvantaged students from 92.9% to 93.5%.

Performance Objective 3: Embedded instructional and preventative measures to ensure each and every student's emotional well being. Increase the percentage of students who feel they can talk to an adult about personal problems to 78%.

Baseline: 15% of parents think bullying is happening in school and only 3% of students think bullying is happening.

Baseline: 26% of students do not think they can talk to an adult about a personal problem and only 6% feel like they cannot talk to an adult about a school problem.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase the percentage of students answering "True" to 50% or more on the 2021-2022 Student Perceptual Survey statement "My teachers ask me what I want to learn about."

Baseline: 25% of students feel they are asked what they want to learn.

Goal 5: Ensure a world-class workforce focused on student achievement.

Performance Objective 1: Provide "Just-in-Time" campus staff development for teachers staff aligned to the current needs and patterns evident in 2020-2021 student performance data. Embed teacher choice in their learning to increase the percentage of staff who agree learning opportunities/staff development is provided for personal growth and development from 79% to 82%

Baseline: 79% of staff agree learning opportunities/staff development is provided for personal growth and development
83% agree that professional learning opportunities are provided

Performance Objective 2: Continued professional development around the three commitments of PLCs. Aligning best-practices, strategies, and innovations to ensure that classroom instruction has the maximum positive effect on student achievement and a teacher's own professional growth. Increase the percentage of teachers following commitment one to from 74% to 77% as noted on the PLC Survey.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Understand the status of our communications to enhance our relationships and communicate student progress.

268

Performance Objective 2: Communicate and partner with local business and community members to enhance the student learning experience.

Stiles Middle School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: The percentage of students across all student groups who demonstrate academic growth will increase in both Reading and Math as measured by state accountability (STAAR Progress Measure) and other district growth measures.

Performance Objective 2: Decrease the performance gaps between students who are economically disadvantaged, Black, Hispanic, and students receiving special education services and the "all" student group on STAAR while maintaining or increasing current academic performance levels as measured by State and local assessments.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the percentage of students enrolling in Advanced courses or enrolling in high school credit courses. (baseline determined in March 2022)

Goal 3: Inspire the whole child.

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Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: Create a more inclusive and equitable learning environment for all students so that all Stiles MS students will identify a sense of belonging within their school.

Performance Objective 3: At least 90% of students will respond strongly agree/agree to the student survey question, "There are adults on campus who will listen to me and respond to my needs and concerns."

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Increase the percentage of students reporting that they either "Agree or Strongly Agree" on the 2022 Student Survey that they are engaged in and find relevance in their learning by 3%. (2021- 41%)

Performance Objective 2: Teachers will expand the effective use of digital content, resources and technology-enabled instructional practices to promote engagement in authentic learning tasks as measured by the Technology and Learning Survey.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Based on the UT Staff Engagement survey, 75% of teachers will "agree" or "strongly agree" that learning opportunities/staff development is made made available for personal growth and development (2021 - 68%)

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Provide timely and adequate communication to our community to increase the percent of stakeholders who feel engaged with and connected to the school.

270

Tarvin Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: The percentage of students meeting or exceeding reading expectations in grades K through 5 will increase by 5% from BOY to EOY as measured by the district-approved reading instrument.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: 50% of Tarvin 3rd-5th grade students will receive "Meets Grade Level" or better on the 2021-2022 Reading STAAR.

HB3 Goal

Performance Objective 2: 45% of Tarvin third grade students will "Meets Grade Level" or better on the 2021-2022 Math STAAR (determined by the HB 3 proposed annual goal).

HB3 Goal

Goal 3: Inspire the whole child.

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Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment that promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: 90% of 3rd-5th graders will be able to assess their strengths and areas of growth by the end of the 4th nine weeks.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Focus on the student experience (voice, choice, and ability to pursue passions and interests) by implementing systems that foster relevant, meaningful learning opportunities for all students.

Performance Objective 2: 95% of our students will be curious learners by asking meaningful questions to drive their learning.

Goal 5: Ensure a world-class workforce focused on student achievement.

Performance Objective 1: Support and maintain high-functioning collaborative teams so that Tarvin functions as a Professional Learning Community at all grade levels and teams.

Performance Objective 2: Build and maintain the capacity for staff to feel empowered to make decisions based on core values, vision and learner profile.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: 90% of parents will respond with "Agree" or "Strongly Agree" to the statement "The campus provides me with adequate and timely communication."

Vandegrift High School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Maximize opportunities for students in need of intervention to access supports needed in order to be successful on EOC.

Performance Objective 2: The percentage of students across all student groups who demonstrate academic growth will increase in both Reading, Writing, and Math as measured by the EOC , district growth measures, and national (ACT, PSAT, SAT, TSI...) growth measures.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the number of students who are economically disadvantaged, taking AP and / or dual - credit classes by 2%.

Performance Objective 2: Improve performance of our students in AP/IB courses and dual-credit courses.

Performance Objective 3: Increase to 85% the percentage of students meeting College Readiness Standards (TSI).

Performance Objective 4: Increase the total number of CTE certifications earned by 5%.

273

Performance Objective 5: Maintain 98% or increase the percentage of student pursuing post-secondary education (4 year college, 2 year college, technical school, military, etc.) as evidenced by Senior Student Survey and Clearing House.

Goal 3: Inspire the whole child.

Performance Objective 1: By the end of the 2021-22 school year, average daily attendance for at-risk students will increase 3% to 92.15%.

Performance Objective 2: By the end of the 2021-22 school year student engagement in the campus community will increase through connections to a club/organization, athletic team, and/or mentor.

Performance Objective 3: The school counseling team will engage more regularly with their alpha-specific students by delivering specific grade-level objectives which address academic pathways, career and college options, and social emotional development.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Renew campus focus on deeper learning and WICOR strategies.

Performance Objective 2: Enhance a sense of community within the IB program

Performance Objective 3: Increase opportunities for staff to learn and implement SEL and relational practices strategies.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Enhance campus structures in place that support the purpose and conversations in PLC's to provide teachers opportunities to engage in authentic collaboration focused on student success.

Performance Objective 2: Teachers will engage in differentiated professional learning that provides high-quality opportunities for continued professional growth.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Maximize current communication method effectiveness and fill existing communication gaps.

Performance Objective 2: Develop innovative methods of effectively communicating with students, staff and parents.

Vista Ridge High School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase English 1 Reporting Category 4 (Composition) average by 3% to 57%.

Performance Objective 2: Increase Algebra I Reporting Category 3 (Writing and Solving Linear Functions, Equations, and Inequalities) average by 3% to 50%.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the number of upperclassmen who meet standard in English and Math on the ACT, SAT, and/or TSI to pre-COVID passage rates: 75% for seniors and 55% for end-of-year juniors.

Performance Objective 2: Increase the percent of African American students enrolled in an AP course and taking an AP exam by 4%, from 44% to 48% . Increase the percent of African American students who pass (3-5 on exam) an AP exam from 24% to 28%.

Goal 3: Inspire the whole child.

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Performance Objective 1: Implement proven Culturally Relevant Teaching strategies in classrooms that will maintain attendance rate to 96% and lower discipline referrals for African American/Black students by 5 % , from 22% during 19-20 school year and Hispanic students by 5% from 33% during 19-20 school year.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Continue to offer all available certification tests and maintain a passing rate of 83%.

Performance Objective 2: At least two times per six weeks, promote CTE courses through deliberate communication and recognition.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: At least once per six weeks, teachers purposefully integrating technology into learning by:

- Students creating real-world products or performance assessments;
- and/or students having the opportunity to initiate, be self-directed or go beyond the given perimeters of the learning task;
- and/or using learning activities and assessments that allow students to engage in deep, critical thinking, and analysis;
- and/or using technology that adds value so that students can do their work in better or different ways than possible without the technology.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: On our parent survey, increase the % of "agreed" from 88% to 90% on the statement: the campus provides me with

adequate and timely communication.

Westside Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: We will increase 3rd-5th grade student growth in writing by 2% in the "Development" section of the Narrative Writing Checklist, 20/21: 79%.

Performance Objective 2: We will increase our overall Master's performance score by 1% on STAAR Assessments, across all grades and content tested, 2020: 26%.

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Maintain at least 87% of students Kindergarten-5th grade will show at least a year's growth from BOY to EOY Reading Levels as measured by a running record, 20/21: 87%.

HB3 Goal

Goal 3: Inspire the whole child.

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Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: As students utilize strategies to increase social skills and leadership skills, we will maintain an overall "mature" status and increase growth in Student Led Learning to move toward "mature," as measured by the Lighthouse Rubric, 20/21: Mature.

Performance Objective 3: We will increase the number of students involved in a campus sponsored club/extracurricular activity or hold a leadership role on campus by 1%, 20/21: 69%.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: As staff design learning environments and learning experiences to meet each student's needs, we will maintain a "Developing" status as measured by Commitment 1 in the LISD Collaborative Team PLC Reflection Tool, Fall 2020: Implementing 3.25 to Spring 2021: Developing 4.6.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: As we implement a targeted training program to increase leadership capacity, we will maintain a "Developing" status on the LISD Collaborative Team PLC Reflection Tool Continuum, Fall 2020: Implementing 4.0 to Spring 2021: Developing 4.8.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Maintain positive communication with our families by providing adequate and timely communication, 20/21: 95%.

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Whitestone Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Increase the percentage of students reading on or above grade level in each grade level cohort from May 2021 by 5% by May 2022.

HB3 Goal

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Increase the percentage of students achieving at the "Meets" level on reading and math STAAR to 60% by June 2022.

HB3 Goal

Goal 3: Inspire the whole child.

Performance Objective 1: 100% of students will receive two positive referrals for modeling behaviors that represent the Whitestone Elementary vision and mission. 279

Performance Objective 2: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: Through cooperative learning structures, all students will have opportunities to participate equally to further their learning and discoveries.

Goal 5: Ensure a world class workforce focused on student achievement

Performance Objective 1: 100% of staff will participate in relevant professional learning

HB3 Goal

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: Increase the percentage of respondents to 80% on the Community Engagement survey that mark agree or strongly agree to the following question.

"The campus keeps me informed of my students academic progress"

Wiley Middle School Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: Wiley Middle School will establish any gaps that may exist in student groups due to the pandemic and decrease performance gaps between the monitored groups and the "all" group by the end of the school year.

Performance Objective 2: Wiley Middle School will ensure high quality supports for students who receive additional support through special programs on our campus (intervention, 504, Special education).

Goal 2: Prepare each student for college and career success.

Performance Objective 1: Wiley Middle School will ensure equitable access and participation to our advanced pathway courses (Pre-AP, AP and High School Credit courses) by increasing the percentage of underrepresented students participating in and successfully completing advanced courses in LISD through a strong system of support structures and recruitment efforts.

Goal 3: Inspire the whole child.

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Performance Objective 1: Continue to implement a coordinated approach to school health that creates a healthy school environment which promotes physical activity, health, wellness, and the success of the whole child.

Performance Objective 2: LISD students will identify a sense of belonging within their school.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: We will increase the overall average of indicators related to academic support from 89% to 91% in the Climate Survey/Students.

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Re-establish best practices rooted in data and discussion, following the 4 questions of the PLC structure.

Goal 6: Communicate effectively with our community to build relationships.

Performance Objective 1: We will enhance positive communication with our community during 2021-22 school year through newsletters, parental engagement and community forums.

Performance Objective 2: Continue to increase opportunities for parental involvement on campus to foster a healthy, safe, and engaged school environment. (Baseline 18-19 PTA 215 members, 30 parents for literacy and math nights)

Winkley Elementary Goals 2021-2022

Goal 1: Maximize academic growth for each student.

Performance Objective 1: 75% or more of our 3rd Grade Students will read on or above grade level, by EOY, per the ISip, for a 3%+ increase from BOY iSip of 72%.

HB3 Goal

Performance Objective 2: 75% or more of our 3rd Grade Students will be at or above Grade-Level Mean RIT (Rasch Unit) by EOY, per the NWEA Map Growth, for a 4%+ increase from BOY NWEAMap Growth of 71%.

HB3 Goal

Goal 2: Prepare each student for college and career success.

Performance Objective 1: 90% of students in grades K-5 will make at least one year's growth in reading and the remaining 10% will have supports in place to strengthen areas of need.

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Goal 3: Inspire the whole child.

Performance Objective 1: The percentage of students' responses to the survey question, "How much choice have you had in your learning?" will increase from 37% to 39%.
(Quite a lot and complete choice)

Performance Objective 2: Continue to implement a coordinated approach to school health that creates a healthy school environment that promotes physical activity, health, wellness, and the success of the whole child.

Goal 4: Engage every student in relevant learning.

Performance Objective 1: We will increase the percent of students who strongly agree or agree in the Student Climate Survey to the following question:
My teachers show me how lessons relate to life outside of school. (90% to 92%)

Performance Objective 2: Increase the percentage of student responses to the question, "My teachers ask me about what I want to learn about" from 31% to 33%.
(True)

Goal 5: Ensure a world class workforce focused on student achievement.

Performance Objective 1: Winkley will expand targeted professional learning opportunities to increase leadership capacity/effectiveness/cultural

responsiveness for Winkley staff.

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Strategic Planning Discussion	
Purpose (this meeting):	☒ Discussion Item/Report Only	☐ Action Requested
Administrator Responsible:	Sarah Grissom and Sarah Martinez	
Attachments:	Strategic Planning Discussion Presentation Strategic Planning Key Questions <i>(to be loaded to BoardBook prior to the meeting)</i>	

Background Information:

Leander ISD has launched a long-range strategic planning process grounded in the district's core beliefs, vision, mission and graduate profile. Tonight's discussion is to provide an update to the Board of Trustees on the planning process and gather additional feedback on the goal statements, impact statements and key questions.

Administrative Recommendation:

N/A

Sample Motion:

N/A



Strategic Planning Discussion

Update to the Leander ISD
Board of Trustees

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November 18, 2021

Purpose

The purpose of this presentation is to provide an update to the Board of Trustees on the long-range strategic planning process and gather additional feedback on the Goal Statements, Impact Statements and Key Questions.

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Draft Strategic Planning Framework

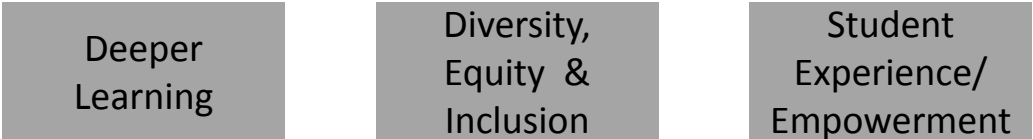
Our Foundation

- Who are we?
- Why do we exist?
- What do we value?
- What do we want to become?



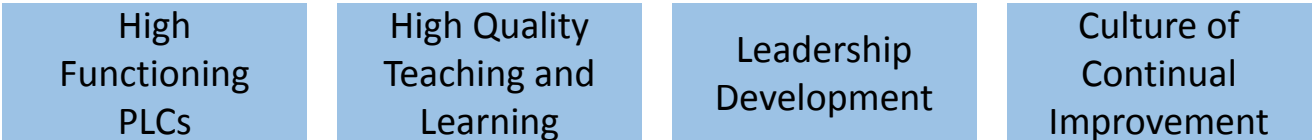
Critical Lenses

- What are our priorities?
- How will we align our work?



Key Processes

- What are the key processes that will help us realize our vision?
- How will we align our work?



Priority Goal Areas

- How will we reach our vision?



Strategic Improvement Planning

- How will we reach our goals?
- How will we gauge our degree of success?

Goal	Goal	Goal	Goal
• Impact Statement • High Leverage Strategies • Key Questions • Key Measures	• Impact Statement • High Leverage Strategies • Key Questions • Key Measures	• Impact Statement • High Leverage Strategies • Key Questions • Key Measures	• Impact Statement • High Leverage Strategies • Key Questions • Key Measures

Annual Improvement Planning (DIP and CIPs)

- How will we make progress on our goals this year?
- How will we gauge our degree of success?

Goal	Goal	Goal	Goal
• Performance Objectives • Evaluation Sources/Criteria • Strategies/ Staff Responsibility • Formative/Summative Review	• Performance Objectives • Evaluation Sources/Criteria • Strategies/ Staff Responsibility • Formative/Summative Review	• Performance Objectives • Evaluation Sources/Criteria • Strategies/ Staff Responsibility • Formative/Summative Review	• Performance Objectives • Evaluation Sources/Criteria • Strategies/ Staff Responsibility • Formative/Summative Review

CORE BELIEFS

As a public school organization, we hold these truths as our core beliefs:

- Each and every student is at the heart of our decisions. This requires a focus on students and all elements that impact their overall student experience in order for them to reach their maximum potential.
- LISD life-changers (each and every staff member) should be empowered so they can inspire our students to own their learning.
- Our LISD family, which includes our students and their families, life-changers, board, and community members, thrives when we ensure a welcoming, safe, and caring environment in which we treat one another with integrity, respect, fairness, and acceptance while appreciating our differences.
- A deliberate and intentional focus on relevant and deeper learning for each student will optimize individual outcomes and personal growth.
- Developing and maintaining meaningful, collaborative relationships between all our LISD family is vital for a whole child, student-driven experience.

Vision & Mission



Vision

The #1LISD community cultivates each student individually to produce the most sought after creators of our future world.



Mission

We will cultivate each individual student by:

- Knowing and appreciating them
- Creating a safe and supportive environment to nurture their personal growth
- Partnering with each family

GRADUATE PROFILE

Leander ISD learners are empowered to enrich our world and excel in a rapidly changing global society through a life-long journey of character development, academic success, and fulfillment.



Critical & Creative Thinkers

who seek and solve problems through curiosity, flexibility, and innovation.



Skilled Communicators & Collaborators

who listen to understand, express ideas with empathy, and work collectively toward shared outcomes.



Compassionate Community Contributors

who value diverse perspectives and share their unique gifts with the world.



Adaptable & Reflective Individuals

who confidently embrace their strengths and challenges while pursuing their interests and passions.



Our Development Process



Priority Focus/ Goal Areas

After finalizing the Core Beliefs, Vision, and Mission, the **Board of Trustees** identifies the priority goal areas needed.

Goal Statement

Steering Committee takes Board & Community input to draft goal statements and develops a goal statement for each goal area.

Planning Teams incorporate feedback, iterates, and refines goal statements and operationally defines their goal area by developing a Call to Action.

Board of Trustees approve Goal Statements.

Impact Statements

Planning Teams draft impact statements to answer the question: "What do we anticipate the impact if we focus our time, resources, and efforts on this goal?"

Steering Committee incorporates feedback from DWEIC, Board, and others to refine/finalize Goal and Impact Statements.

Key Questions & Measures

Planning Teams explore critical elements within each goal area and develop key questions to drive strategy and accountability development.

Steering Committee reviews and refines key questions and determines key measures to drive the Community Based Accountability System.

High Leverage Strategies

Planning Teams develop drafts of high leverage strategies for goal area.

Steering Committee incorporates feedback from DWEIC, Board, and others to refine/finalize High Level Strategies.

Board of Trustees provide feedback and approve final plan.

Team Structures for the Development Process



Steering Committee - provide oversight of process by coordinating efforts of planning teams to ensure a cohesive strategic plan.

Planning Teams - guide and drive development of the strategic plan by developing impact statements, and identify high leverage strategies for each goal area.

Advisory Teams - provide ongoing input and feedback on the plan throughout the process (*Includes the Board of Trustees, DWEIC, Campus & District Leadership, Cabinet, and others*)

Our Updated Goal and Impact Statements

What?
Goal Statements

EQUITABLE ACCESS

Eliminate barriers to access for each and every student.

IMPACTFUL FAMILY ENGAGEMENT

Engage our diverse community by fostering positive, impactful relationships through reciprocal communication and collaboration.

SAFE AND INNOVATIVE LEARNING ENVIRONMENT

Provide safe, supportive, inclusive, and innovative environments to inspire each individual.

EMPOWERED LIFE CHANGERS

Attract, grow, & retain a collaborative community of world-class employees who are empowered to meet the needs of each and every student.

EMPOWERED STUDENT LEARNING

Empower students through meaningful learning experiences to optimize growth²⁹² and realize the LISD Graduate Profile.

Our Updated Goal and Impact Statements

What? Goal Statements	EQUITABLE ACCESS	IMPACTFUL FAMILY ENGAGEMENT	SAFE AND INNOVATIVE LEARNING ENVIRONMENT	EMPOWERED LIFE CHANGERS	EMPOWERED STUDENT LEARNING
	Eliminate barriers to access for each and every student.	Engage our diverse community by fostering positive, impactful relationships through reciprocal communication and collaboration.	Provide safe, supportive, inclusive, and innovative environments to inspire each individual.	Attract, grow, & retain a collaborative community of world-class employees who are empowered to meet the needs of each and every student.	Empower students through meaningful learning experiences to optimize growth ²⁹³ and realize the LISD Graduate Profile.
Why? Impact Statements	We will exemplify the " <u>Leander Way</u> " through a student-centered culture that provides students with opportunities to be involved in their learning and reach the best version of themselves.	Students will experience opportunities for academic and social-emotional success. We will have strong family and community partnerships based on trust, mutual respect, shared responsibility, and commitment to student success.	Students will be inspired to take risks, embrace challenges, advocate for their learning, & leverage their individual strengths as they grow and develop a sense of value in their community.	We will create an environment of trust that promotes student learning, builds impactful relationships, provides high-quality instruction, and inspires student curiosity, interests, and passions.	Students will have agency over their learning, build a growth-centered mindset, and will be empowered to pursue their dreams.

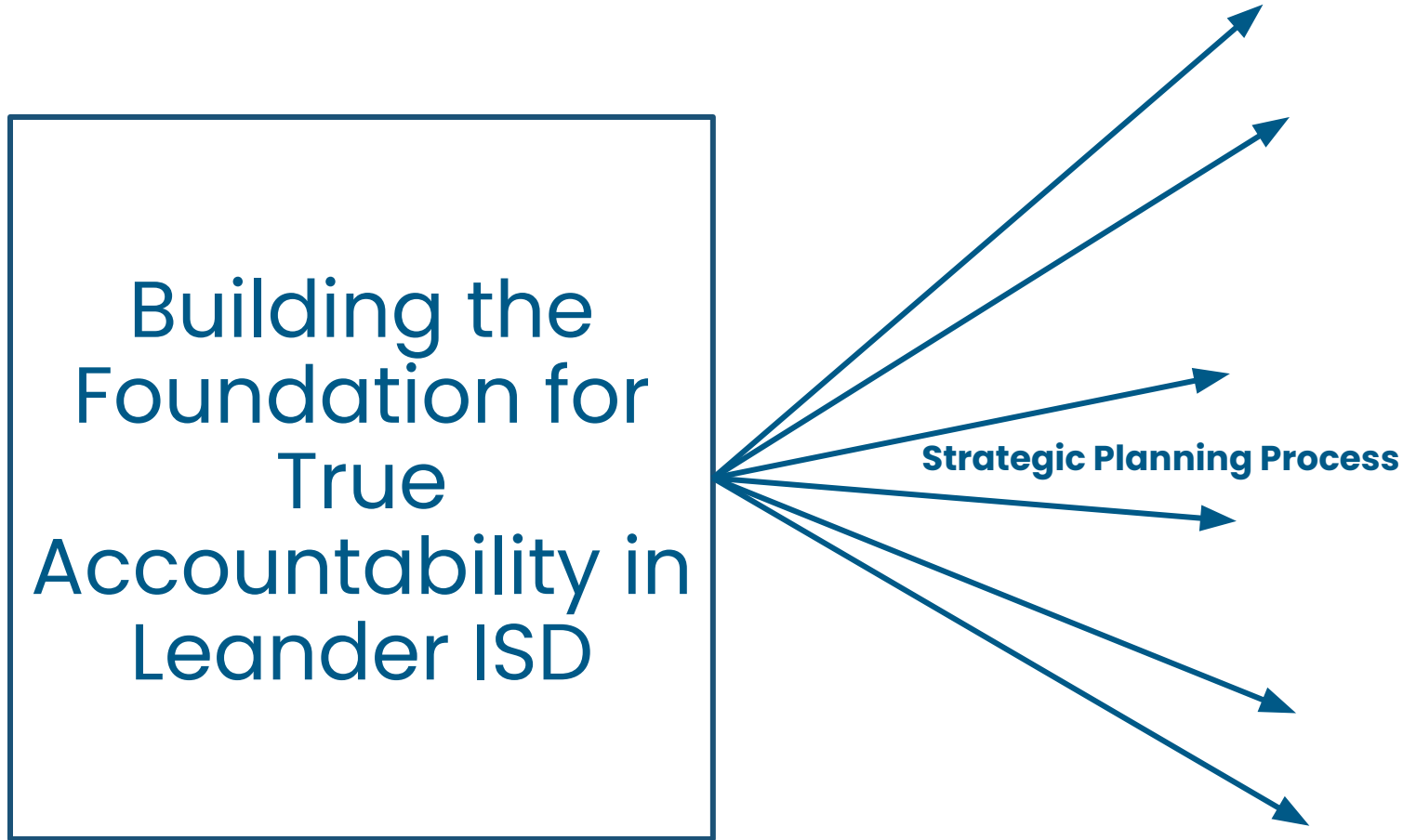
The background of the slide features a series of overlapping, angular geometric shapes in shades of blue and yellow. These shapes create a dynamic, abstract pattern that resembles a stylized sunburst or a series of interlocking triangles. The colors are vibrant, with the blue being a deep cerulean and the yellow being a bright, sunny hue.

Making Connections to a Community Based Accountability System

State Accountability and Community-Based Accountability



Community-Based Accountability Systems (CBAS)



The Capacities That Will Enable a Community-Based Accountability System

1. A clear directional system
2. A sound set of beliefs and a mission and vision that follow
3. A willingness to embrace change
4. Board capacity to sustain the effort
5. A shared understanding and trust across all school and district leadership positions
6. A shared understanding of leadership
7. A clear strategic plan or strategic change agenda
8. A common shared vocabulary understood by every educator in the school system

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Figure 7: The Accountability Engine

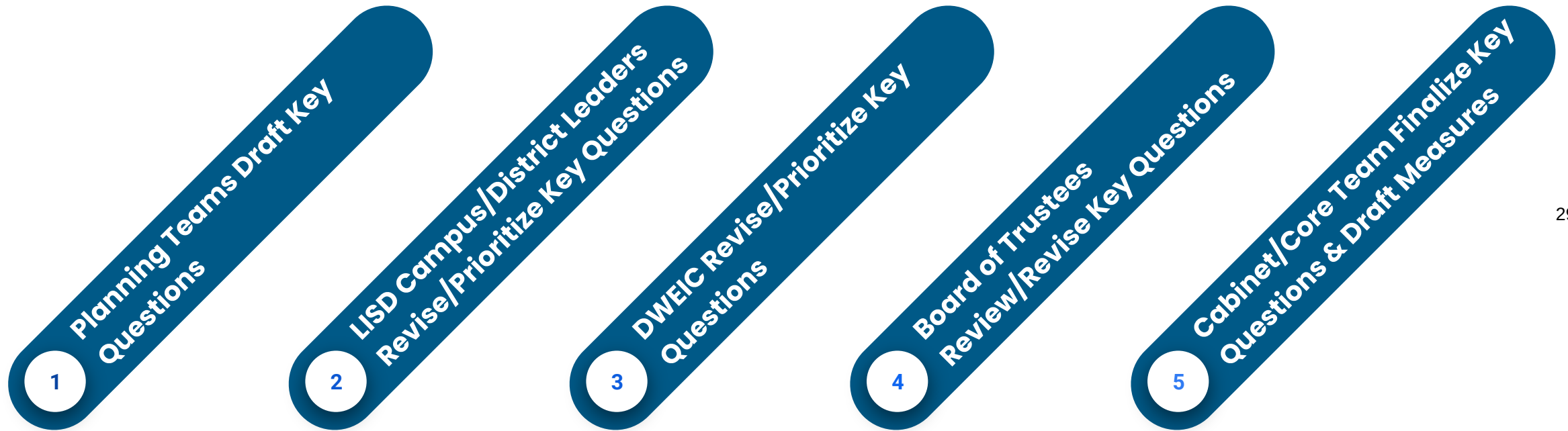
What Makes a Good Key Question?

A good Key Question....

- It starts with “To what degree...” or “To what extent” to promote deep conversation, not simple Yes or No.
- It should be about the people in the organization and/or those the organization serves.
- It should allow for meaningful discussion among all stakeholders, including those with and without expertise in the matter.
- It should matter to the students, their parents, and members of the community.

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Next Steps for Key Questions



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Next Steps/ Timeline for Strategic Plan Development

- Continue to refine Goal & Impact Statements and Key Questions (*On-going*)
- Conduct a SWOT Analysis for each Goal Area (*Planning Teams next week w/ input*)
- Develop High Level Strategies for each Goal Area (*Planning Teams and Steering Committee with multiple iterations and feedback from Advisory Teams*)
- Prioritize and Gantt High Level Strategies (*Steering Committee, Core Team & Cabinet*)
- Finalize Draft of Strategic Plan (*Combined Planning Teams and Steering Committee In-Person on January 5th*)
- Board Presentation/ Approval - (*January 20th/ February 10th Meetings*)

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Discussion

Strategic Planning Key Questions

for Review by the LISD Board of Trustees

Updated on November 16, 2021

Over the past few weeks, we have worked with several cross-functional teams (including planning teams for each goal area, the Strategic Plan Steering Committee, the District-wide Educational Improvement Committee (DWEIC), instructional and operational Leaders, curriculum teams, and the Superintendent's Student Advisory Council). These teams have worked to clearly define the goal areas identified by the Board of Trustees, develop impact statements and identify the key questions that we should be asking our system for each goal area.

- **Goal Statements** - Intended to capture the “aim” of the district within the goal area and answer “What do we want to accomplish?”
- **Impact Statements** - Intended to provide a description of the benefits that we expect for students and the system when we achieve the goal. These statements help us identify the “why” we are engaging in this work.
- **Key Questions** - Serve as the bridge between the strategic plan and our Community-based Accountability System. They will serve as the basis for identifying key measures towards achieving our goals that we will hold ourselves accountable.

We are seeking LISD Board of Trustee feedback on the latest draft of this work:

EQUITABLE ACCESS

Goal Statement: Eliminate barriers to access for each and every student.

Impact Statement: We will exemplify the “[Leander Way](#)” through a student-centered culture that provides students with opportunities to be involved in their learning and reach the best version of themselves.

Key Questions:

- To what extent are we identifying and defining the barriers to access that exist within programs for students, parents, teachers, and staff?
- To what extent are we measuring and responding to strategies that create equitable access to programs for students, parents, and teachers?

- To what degree are we providing all students knowledge of access to academic and extracurricular programs?
- To what extent are we providing equitable resources that allow us to eliminate barriers in order to provide students access to all programs in LISD?
- To what degree have we examined programs and identified strategies that have successfully removed or limited barriers to access?

IMPACTFUL FAMILY ENGAGEMENT

Goal Statement: Engage our diverse community by fostering positive relationships through reciprocal communication and collaboration.

Impact Statement: Students will experience opportunities for academic and social-emotional success.

We will have strong family and community partnerships based on trust, mutual respect, shared responsibility, and commitment to student success.

Key Questions:

- To what degree do we foster positive relationships by demonstrating mutual respect for the diverse perspectives of all LISD stakeholders?
- To what extent do our families have intentional and meaningful opportunities to be a part of, and connect to their student's learning?
- To what extent do our students and families feel welcome and have a sense of belonging in our school community? (*at all levels - learning activities, classroom, school, district*)
- To what extent do we include students and parents in campus and district decision-making?

SAFE AND INNOVATIVE LEARNING ENVIRONMENTS

Goal Statement: Provide safe, supportive, inclusive, and innovative environments to inspire each individual.

Impact Statement: Students will be inspired to take risks, embrace challenges, advocate for their learning, and leverage their individual strengths as they grow and develop a sense of value in their community.

Key Questions:

- To what degree do our learning environments promote a sense of belonging and ensure each individual feels included, accepted, and safe to be their individual self in our classrooms and schools?
- To what degree do we empower student voice in their learning pathway and nurture the unique needs, passions, strengths, and aspirations of each child?
- To what degree do we support innovative pathways for students that honors productive struggle and encourages persistence in new learning and models a culture of risk-taking and failing forward?
- To what degree do we design the physical learning environment, including technology and tools, foster supportive and innovative learning environments that promote student and teacher success?

EMPOWERED LIFE CHANGERS

Goal Statement: Attract, grow, and retain a collaborative community of world-class employees who are empowered to meet the needs of each and every student.

Impact Statement: We will create an environment of trust that promotes student learning, builds impactful relationships, provides high-quality instruction, and inspires student curiosity, interests, and passions.

Key Questions:

- To what degree are we attracting, retaining, and growing world class employees committed to the values, principles and culture of our district to meet the needs of each and every student?
- To what degree do we provide professional learning for staff to seek pathways to reach their professional and leadership goals, access meaningful learning experience and help develop student agency?
- To what degree does the LISD staff feel empowered to utilize innovative instructional practices that inspire curiosity, interests and passion within each and every student?
- To what degree do we create an environment of trust with students and families that promotes student learning?

- To what degree do we prepare and support teachers to empower student learning, ownership of their efforts & the quality of their work products? How do we monitor and adjust?
- How do we empower adults to own their learning, set their own goals, and monitor their own progress towards those goals?

EMPOWERED STUDENT LEARNING

Goal Statement: Empower students through meaningful learning experiences to optimize growth and realize the LISD Graduate Profile.

Impact Statement: Students will have agency over their learning, build a growth-centered mindset, and will be empowered to pursue their dreams.

Key Questions:

- To what degree do we design and offer meaningful learning experiences for each and every student to deeply explore and investigate areas of aptitude and interest and build real-life skills for ***their*** future?
- To what degree do we equip students with the skills and opportunities needed for academic and personal growth that will serve them outside of and well beyond school? To what degree do we scaffold our support of students to ensure we are withdrawing support appropriately?
- To what extent are LISD graduates demonstrating the Graduate Profile attributes?
- To what degree do we provide opportunities for students to reflect on their academic and personal growth?
- To what degree do we allow students to show what they know in a wide variety of ways?
- To what degree do we promote, model, and explicitly teach students to develop a growth mindset?
- To what degree do students feel inspired to be curious, pursue interests, and passions?

Operational Definitions

Empowerment - Having the knowledge, confidence, means, or ability to do things or make decisions for oneself. (*Merriam-Webster Dictionary*)

The Leander Way - The “Leander Way” is one of the first guiding documents developed by the district in the early 1990s as we began a journey to transform LISD. The Leander Way answers the question - “What are we about?” It continues to serve as the foundation of the LISD culture as we BUILD relationships, trust and ethical behavior, THINK students first, systems and continuous improvement, and CREATE a passion for working and learning and excellence.

Student agency - Student agency relates to ways that students can intentionally influence their own circumstances (*Bandura, 2006*). Agency can also be defined as a “student's desire, ability, and power to determine their own course of action” (*Vaughn, 2018, p. 63*)

Life-Changers - LISD Board of Trustees has defined LISD Life-Changers as all LISD employees who actively seek to positively impact the lives of our students.

World-class employees - LISD seeks to attract and retain the best employees across all departments.

Reciprocal communication and collaboration - Communication that involves two or more participants. The direction of communication may be two-way or more. It is an exchange of ideas where both participants are active and can have an effect on one another. It is a dynamic, two-way flow of information.

Growth-centered mindset - Individuals who believe their talents can be improved and developed through hard work, good strategies, and input from others. ([*Carol Dweck, Harvard Business Review*](#))

Clarification of related terms from AEA Local Equity Policy:

- Equity: “an approach that ensures that all people have the opportunity to grow, contribute, and develop regardless of their identity.” Differs from equality.
- Access: “giving equitable access to everyone regardless of human ability and experience.”
- Diversity: “the presence of multiple groups and perspectives within a given setting.”
- Inclusion: “intentional, ongoing effort to ensure that diverse people with different identities and abilities are able to fully participate.”

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item: Consider Approval of a Resolution Casting Votes for an Individual(s) to the Williamson Central Appraisal District (WCAD) Board of Directors

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

Administrator Responsible: Elaine Cogburn

Attachments: WCAD Board of Directors Resolution
WCAD Board of Directors Election Ballot Letter
WCAD Board of Directors Nominee Bios
WCAD Board of Directors 2021 Election Votes

Background Information:

The Williamson Central Appraisal District (WCAD) advised the district of its voting entitlement for this year's biennial elections for members of the WCAD Board of Directors in September. The district then submitted its nomination for the WCAD Board to the Chief Appraiser, Alvin Langford, prior to the October 15, 2021 deadline. On October 22, 2021, WCAD issued the official ballot to taxing units.

Per Section 6.03 (k-1) of the Texas Property Tax Code, the governing body of each taxing unit entitled to cast at least five percent of the total votes must determine its vote by resolution adopted at the first or second open meeting of the governing body that is held after the date the chief appraiser delivers the ballot to the presiding officer of the governing body. The governing body must submit its vote to the chief appraiser not later than the third day following the date the resolution is adopted.

ACTION:	DUE DATE:
Chief Appraiser calculates number of votes for each taxing unit (LISD = 785 votes)	Received September 2021
Taxing units nominate by Resolution one candidate for each position to be filled (up to 5)	Adopted and submitted prior to October 15
Chief Appraiser prepares a ballot from candidates submitted	Received October 22
Taxing units determine vote by Resolution and submit to Chief Appraiser	LISD: No later than November 18

The district is allocated 785 votes and may distribute these votes amongst the listed candidates as desired.

Administrative Recommendation:

The administration recommends the Board of Trustees approve the Resolution Casting its 785 for _____ to serve as on the Williamson Central Appraisal District (WCAD) Board of Directors.

Sample Motion:

I move the Board of Trustees approve the Resolution Casting its 785 for _____ to serve as on the Williamson Central Appraisal District (WCAD) Board of Directors.

RESOLUTION NO. _____

WHEREAS, Section 6.03 (k) of the Property Tax Code provides for the governing body of each taxing units to cast votes for individuals nominated for the Williamson Central Appraisal District Board of Directors, and

WHEREAS, the Leander Independent School District is
(Entity)
entitled to 785 votes which may be cast for individuals nominated for the Board of
(number)
Directors, and

WHEREAS the Leander Independent School District wishes to cast its 785
(Entity) (number)
votes as set forth below;

NOW THEREFORE BE IT RESOLVED BY the Board of Trustees,
(Governing Body)

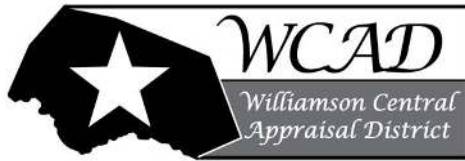
that the Leander Independent School District hereby cast its votes
(Entity)
as follows:

1. Hope Hisle-Piper 785 Votes
2. _____ Votes
3. _____ Votes
4. _____ Votes
5. _____ Votes
6. _____ Votes

RESOLVED this 18th day of November, 2021.

Signed _____
Presiding Officer

Attest: _____
Secretary



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

October 22, 2021

Trish Bode, President
Leander ISD
P.O. Box 218
Leander, TX 78646-0218

Dear Ms. Bode:

Attached is the official ballot listing the nominees submitted for the Board of Directors for the Williamson Central Appraisal District in accordance with Section 6.03 of the Texas Property Tax Code.

The ballot lists the total number of votes available for your unit to cast. Please note, you may distribute these votes amongst the listed candidates at your discretion.

According to Section 6.03 of the Texas Property Tax Code each taxing unit must determine their vote by resolution and submit it to the Chief Appraiser **before December 15, 2021.**

Please note new legislation from HB988 affecting Georgetown ISD, Leander ISD, Round Rock ISD and Williamson County.

Section 6.03 (k-1) of the Texas Property Tax Code:

*The governing body of each taxing unit entitled to cast at least five percent of the total votes must determine its vote by resolution adopted at the **first or second open meeting** of the governing body that is held **after the date the chief appraiser delivers the ballot** to the presiding officer of the governing body. The governing body **must submit its vote** to the chief appraiser **not later than the third day following the date the resolution is adopted.***

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

With Kindest Regards,

Alvin Lankford
Chief Appraiser

Board of Directors

Charles Chadwell, Chairman
Harry Gibbs, Vice-Chairman
Donald L. Hisle, Secretary
Jon Lux
Lora Weber
Larry Gaddes

Chief Appraiser

Alvin Lankford
alvinl@wcad.org

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625 F.M. 1460, Georgetown, Texas 78626
(512) 930-3787 www.wcad.org

Williamson Central Appraisal District

Board of Directors Nominees

Official Ballot 2021

INSTRUCTION NOTE:

Indicate your vote for the candidate or candidates of your choice by placing the number of votes in the blank beside the candidate or candidates name.

ENTITY Leander ISD NUMBER OF VOTES 785

ATKINSON, JOSHUA	_____
GIBBS, HARRY	_____
HISLE-PIPER, HOPE	_____
LUX, JON	_____
MOSES, MASON	_____
WEBER, LORA	_____

ATTEST:

Signature

Date

Atkinson

Joshua (JT) Atkinson has lived in Florence his entire life. In Florence his family goes back generations. He is currently the third generation of the Atkinson Family to serve on the Florence ISD Board of Trustees, now in his second term. He is also very involved in the Florence United Methodist Church serving on many different committees most recently as the finance chairman.

Joshua previously worked in the pharmacy retail industry for 13 years leaving only to begin his own landscaping business in the greater Florence/Georgetown area. He holds a BS in Landscape Design and Management from Tarleton State University.

Joshua enjoys being a husband, father of two girls in grade school and serving his community.

Gibbs

Harry Gibbs has vast real estate experience. Licensed as a Texas Real Estate Broker since 1980, Harry has represented owner/landlords, buyers, and sellers in numerous large commercial real estate transactions in Williamson County as well as nine other Texas counties. Harry continues to stay active in commercial real estate.

Harry has served the Texas Association of REALTORS as Commercial Liaison to Leadership in 2018, Chairman of the Commercial Committee in 2016, and Public Policy Committee Chairman in 2013. He has also served on the Land Use Committee, Commercial Forms Committee, and Nominating Committee. He is a TRLP Instructor and a Spokesperson Training Instructor. Harry is a broker with Keller Williams Realty Georgetown, KW Commercial.

Harry is a CCIM – Certified Commercial Investment Member since 1996, and a CIPS – Certified International Property Specialist. He is a 2007 graduate of TRLP – Texas REALTOR Leadership Program. Harry graduated from The University of Texas, Austin in 1982. He has a BBA in Real Estate and Urban Land Development as well as a BBA in Finance.

Harry is a two-time president of the Georgetown Sunrise Rotary Club, former member and Chairman of the Georgetown Planning and Zoning Commission, and currently serves on the Board of Directors for the Williamson Central Appraisal District. Harry was named as the 2020 Board Member of the Year by the Texas Association of Appraisal Districts.

Harry has a wonderful wife who is also in real estate, two great stepchildren, four absolutely wonderful grandchildren, and a really cool frisbee catching Blue Heeler named Grace.

Hisle-Piper

Hope Hisle-Piper was born and raised in Cedar Park/Leander, Hope Piper has been in the Mortgage/Real Estate business for over 25 years before founding her own firm, Turn Key Property Group in 2020 and successfully growing her business over 65 million in volume in just one year. Piper has served on various LISD boards. Hope and her husband, Ron, have five children who graduated from Leander ISD schools.

Lux

Jon Lux is a proud U.S. Navy veteran with 21 years of service. After enlistment, he was awarded a Naval ROTC scholarship to the University of New Mexico, where, upon completion of his B.A. in Economics, he was commissioned as an Ensign in the U.S. Navy. He served as a Surface Warfare Officer on multiple sea tours and ashore he served on the staffs of Commander Mine War Command and Commander Mine Countermeasures Squadron Three, and served as Executive Officer Naval Station in Ingleside, TX. Jon attended the United States Navy Postgraduate School in Monterey, California, where he graduated with a Master of Science in Management. Jon was awarded numerous medals and awards during his distinguished service. After retirement from the U.S. Navy, Jon has worked in the private sector as a Division Manager, Division Chief, and Program Manager for information technology providers. After traveling the world in his role with the Navy, Jon selected Cedar Park and Williamson County as the place of choice to live, work, play, thrive and call home for his family. He is married to Michelle and has two adult children. Upon arrival in Cedar Park, Jon immediately jumped into serving the community. He served on the Cedar Park Tourism Advisory Board, Cedar Park Planning and Zoning Commission and served four years on Cedar Park City Council.

Moses

Mason Moses serves as the Vice President for Executive Compensation with Trusted Capital Group (TCG), a HUB International Company. He specializes in serving the financial planning and wealth management needs of his clients and consulting organizational leaders and Boards on executive compensation that enhances the goals of both the executive and the organization. Mason regularly presents nationally on both these topics. He received his bachelor's degree from Texas Tech University and his master's degree from Texas A&M University from the President George H.W. Bush School of Government. Prior to joining TCG Advisors, Mason worked in the Texas Senate and was the Chief Communications Officer for the Texas System of Regional Educational Service Centers. Mason is a strong believer in community service as he has served as a member of the Round Rock ISD School Board of Trustees, the Round Rock ISD Partners in Education Board of Directors, the CHASCO YMCA of Greater Round Rock, and other community organizations.

Weber

Lora Weber is a longtime public-sector executive, small business owner, and community leader. Lora enjoyed a long career with several state agencies encompassing everything from public utility regulation to business licensing to higher education. She is the successful leader of organizations with diverse, complex mandates and multi-state operations. Lora has served on national boards including the Verizon Consumer Advisory Board and the National Consumers League. Locally, she has served as chair of the Round Rock Chamber of Commerce and of the Round Rock Economic Development Advisory Committee. She currently serves on the Economic Development District for the Capital Area Council of Governments. Lora holds a Bachelor of Arts degree in English and political science. She and her husband, Jay, love living in Round Rock, but try to spend as much time as possible scuba-diving all over the world.

**2021
Board Election Votes**

Taxing Jurisdiction	Number of Votes
City of Austin	150
City of Bartlett	0
City of Cedar Park	135
City of Coupland	0
City of Florence	0
City of Georgetown	115
City of Granger	0
City of Hutto	45
City of Jarrell	5
City of Leander	95
City of Liberty Hill	5
City of Pflugerville	0
City of Round Rock	210
City of Taylor	35
City of Thorndale	0
City of Thrall	0
City of Weir	0
Bartlett ISD	5
Burnet ISD	0
Coupland ISD	5
Florence ISD	15
Georgetown ISD	485
Granger ISD	5
Hutto ISD	190
Jarrell ISD	75
Leander ISD	785
Lexington ISD	0
Liberty Hill ISD	150
Pflugerville ISD	0
Round Rock ISD	1175
Taylor ISD	60
Thorndale ISD	0
Thrall ISD	10
Williamson Co. & FM/RD	1080
Austin Community College	160
EWC Higher Ed Center	5
Total	5000

Taxing Jurisdiction	Required Computations per Tax Code Section 6.03(d)				
	2020 Levy	Quotient	x 1,000	Rounded	x 5
City of Austin	\$ 46,589,266.65	2.98%	29.79	30	150
City of Bartlett	\$ 183,501.73	0.01%	0.12	0	0
City of Cedar Park	\$ 41,614,139.13	2.66%	26.60	27	135
City of Coupland	\$ 60,522.87	0.00%	0.04	0	0
City of Florence	\$ 404,632.67	0.03%	0.26	0	0
City of Georgetown	\$ 36,388,758.78	2.33%	23.26	23	115
City of Granger	\$ 493,834.16	0.03%	0.32	0	0
City of Hutto	\$ 13,209,908.98	0.84%	8.45	9	45
City of Jarrell	\$ 990,121.88	0.06%	0.63	1	5
City of Leander	\$ 29,287,718.14	1.87%	18.72	19	95
City of Liberty Hill	\$ 1,971,057.95	0.13%	1.26	1	5
City of Pflugerville	\$ 110,024.74	0.01%	0.07	0	0
City of Round Rock	\$ 65,663,655.90	4.20%	41.98	42	210
City of Taylor	\$ 10,450,741.25	0.67%	6.68	7	35
City of Thorndale	\$ 436.04	0.00%	0.00	0	0
City of Thrall	\$ 292,211.48	0.02%	0.19	0	0
City of Weir	\$ 81,298.18	0.01%	0.05	0	0
Bartlett ISD	\$ 621,616.42	0.04%	0.40	1	5
Burnet ISD	\$ 234,490.03	0.01%	0.15	0	0
Coupland ISD	\$ 1,179,254.80	0.08%	0.75	1	5
Florence ISD	\$ 5,094,439.86	0.33%	3.26	3	15
Georgetown ISD	\$ 151,664,085.58	9.70%	96.96	97	485
Granger ISD	\$ 1,718,489.94	0.11%	1.10	1	5
Hutto ISD	\$ 59,566,265.73	3.81%	38.08	38	190
Jarrell ISD	\$ 23,578,606.91	1.51%	15.07	15	75
Leander ISD	\$ 245,935,756.54	15.72%	157.23	157	785
Lexington ISD	\$ 23,693.85	0.00%	0.02	0	0
Liberty Hill ISD	\$ 46,523,844.48	2.97%	29.74	30	150
Pflugerville ISD	\$ 195,992.95	0.01%	0.13	0	0
Round Rock ISD	\$ 367,806,925.69	23.51%	235.15	235	1175
Taylor ISD	\$ 18,456,277.72	1.18%	11.80	12	60
Thorndale ISD	\$ 179,517.83	0.01%	0.11	0	0
Thrall ISD	\$ 3,661,160.26	0.23%	2.34	2	10
Williamson Co. & FM/RD	\$ 337,382,292.10	21.57%	215.69	216	1080
Austin Community College	\$ 50,425,119.23	3.22%	32.24	32	160
EWC Higher Ed Center	\$ 2,124,103.73	0.14%	1.36	1	5
Total	\$ 1,564,163,764.18	100.00%	1000.00	1000	5000

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item: Consider Approval of 2020-2021 Comprehensive Annual Financial Report
Purpose (this meeting): ☐ Discussion Item/Report Only ☒ Action Requested
Administrator Responsible: Elaine Cogburn, Celina Cereceres, Whitley Penn
Attachments: 2020-2021 Comprehensive Annual Financial Report *(to be loaded to BoardBook prior to the meeting)*
Auditor's Presentation

Background Information:

Texas Education Code, paragraph 44.008(a), requires an audit of each Texas school district's financial records. The audit must be performed by a Texas certified or public accountant holding a permit from the Texas State Board of Public Accountancy and be completed following the close of the fiscal year. The Board of Trustees shall approve or disapprove the audit report. Reasons for disapproval must be provided. Whether approved or not, a copy of the audit report shall be filed with the Texas Education Agency within 150 days of the close of the fiscal year (November 27) for which the audit was conducted.

The audit of the fiscal year 2020-2021 records was performed by Whitley Penn, L.L.P. The audit resulted in an unmodified opinion, meaning the financial statements fairly present the district's financial position. Celina Cereceres, Audit Partner from Whitley Penn L.L.P., will be at the meeting to present the report.

The district prepares and submits an expanded audit in the form of a Comprehensive Annual Financial Report. At the time of posting the agenda for November 18th, the auditors were still finalizing the report. The Report will be posted as an extra prior to the meeting. The preliminary report indicates the district is ending the 2020-2021 fiscal year with a General Fund fund balance of \$181,018,977. Board approval of the audit is requested at the November 18th meeting in order to comply with TEA's November 27, 2021, submission deadline. If the audit is not filed with TEA by this date, the district will receive an F 2021-2022 FIRST rating.

Upon Board approval, the final copy of audited financials will be submitted to various entities including:

- Texas Education Agency Audit Division
- Association of Business Officials International (ASBO)
- Government Finance Officers Association (GFOA)
- Municipal Advisory Council of Texas (MAC)
- Federal Audit Clearinghouse (FAC)

Administrative Recommendation:

The administration recommends the Board of Trustees approve the 2020-2021 comprehensive annual financial report as presented.

Sample Motion:

I move that the Board of Trustees approve the 2020-2021 comprehensive annual financial report as presented.

Leander ISD

FY 2021 Results:
Financial Statement and
Federal Single Audits

Engagement Team



Celina Cereceres, CPA
Engagement Partner



Tom Pedersen, CPA
*Engagement Quality
Control Review Partner*



Dan Hernandez, CPA
Senior Manager



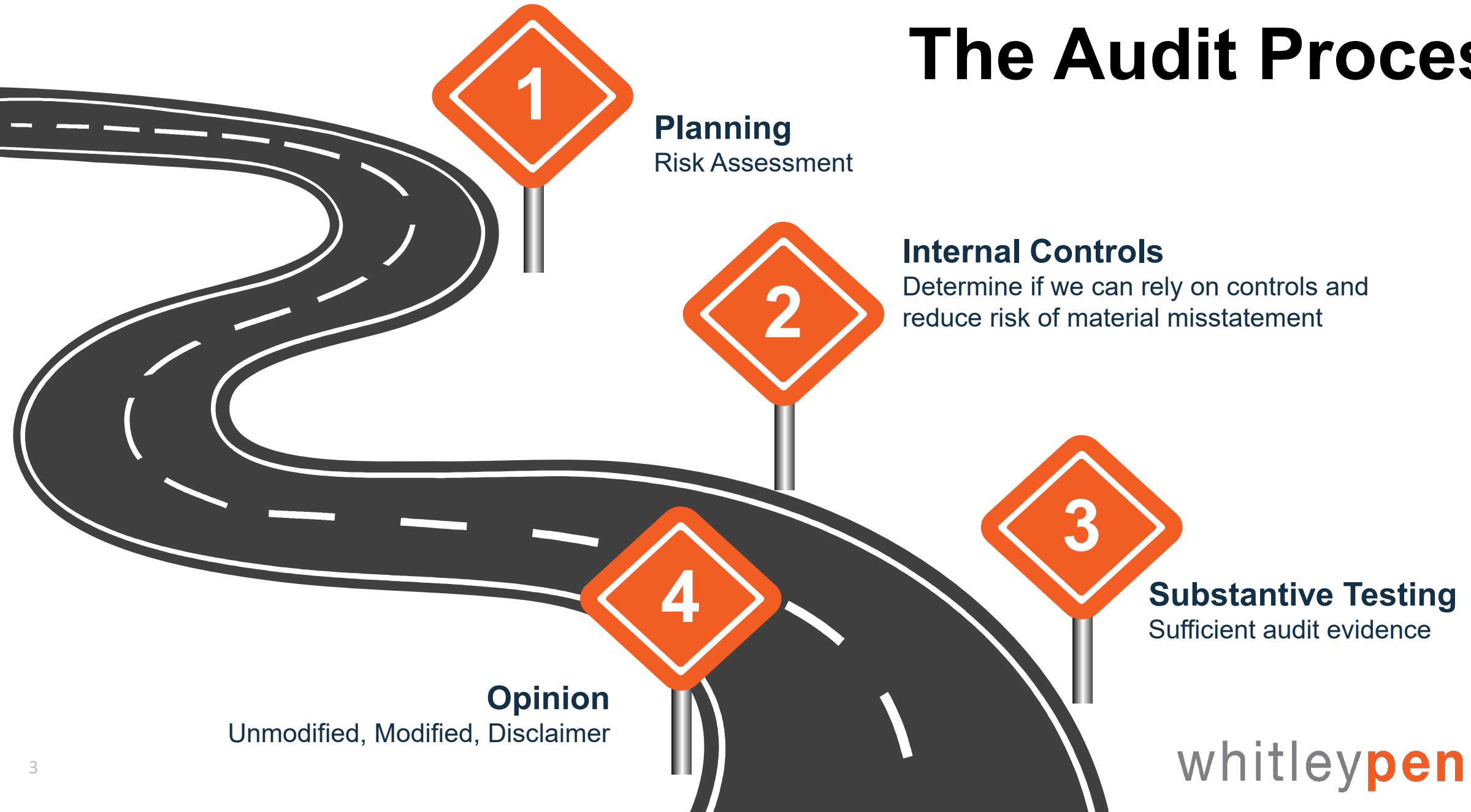
Kevin Green
Senior Associate



Stephanie Villegas
Associate

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The Audit Process

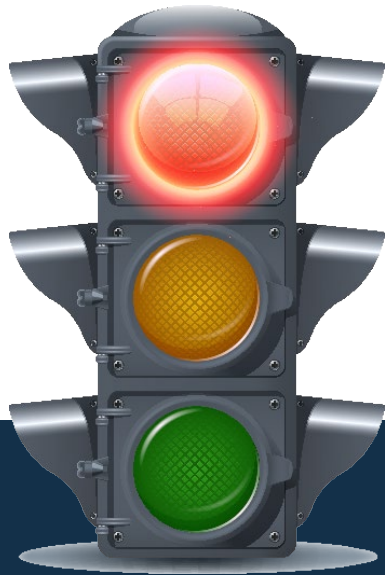


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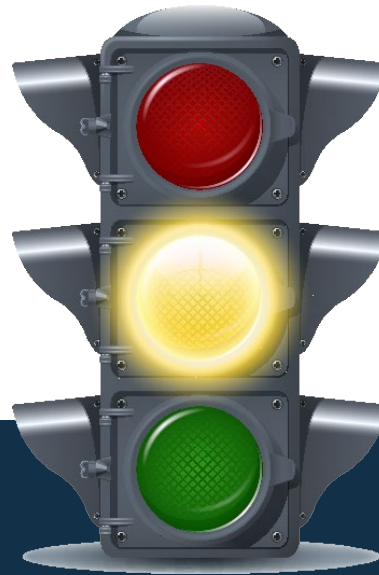
Internal Controls Over Critical Areas

- Human Resources
- Payroll
- Procurement
- Accounts Payable
- Information Technology
- Significant Revenue Sources
- Attendance
- Financial Close and Reporting
- Major Federal Programs

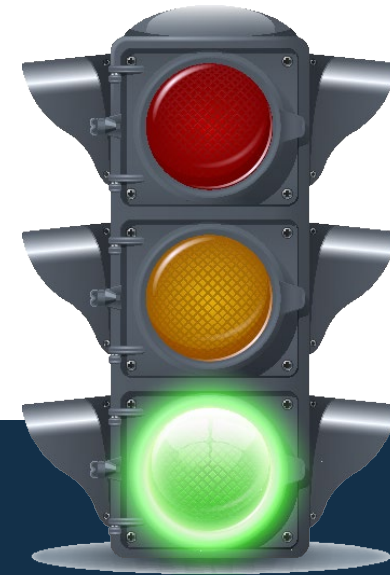
Audit Objective – Express an Opinion



Disclaimer



Qualification
(modification due to scope
limitation or departure from
GAAP)



Unmodified
(Clean Opinion)

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Auditor's Report on the Financial Statements

Clean Report



- An audit is the highest level of assurance that can be given on a set of financial statements
- The District earned an unmodified or “clean” opinion
 - Financial statements are fairly stated in all material respects
- Audit conducted in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*

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Auditor's Report on Internal Control and Compliance

Clean Report



- Internal control over financial reporting
 - No material weakness identified
 - No significant deficiencies reported
- No instances of noncompliance material to the financial statements were noted

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Federal Single Audit

Clean Report



- **Major Federal Programs**
 - 21.019 - Coronavirus Relief Fund (CRF)
 - 84.010A – Title I, Part A
 - 84.425D - Elementary and Secondary School Emergency Relief (ESSER) Fund and PPRP
- **No internal control findings related to each major program**
- **Unmodified opinion on compliance**
- **No instances of noncompliance or questioned costs were noted**

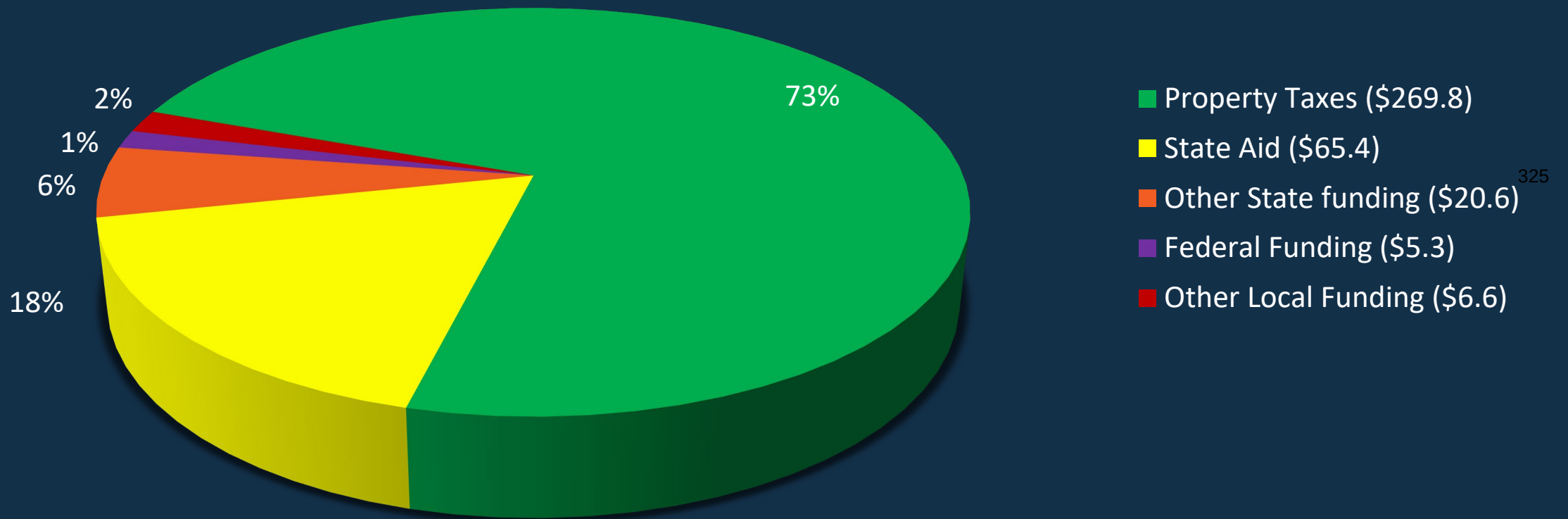
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Statement of Net Position (p. 14)

- **Total Assets and Deferred Outflows: \$1.9 billion**
 - Cash and investments: \$422.7 million
 - Capital assets, net of depreciation: \$1.2 billion
 - Deferred outflows: \$184.8 million
- **Total Liabilities and Deferred Inflows: \$2.1 billion**
 - Bonds, accreted interest payable and premiums: \$1.7 billion
 - Net pension liability: \$97.1 million*
 - Net other post-employment benefits (OPEB) liability: \$103.0 million*
 - Deferred inflows: \$91.9 million
- **Net Deficit: \$227.3 million**

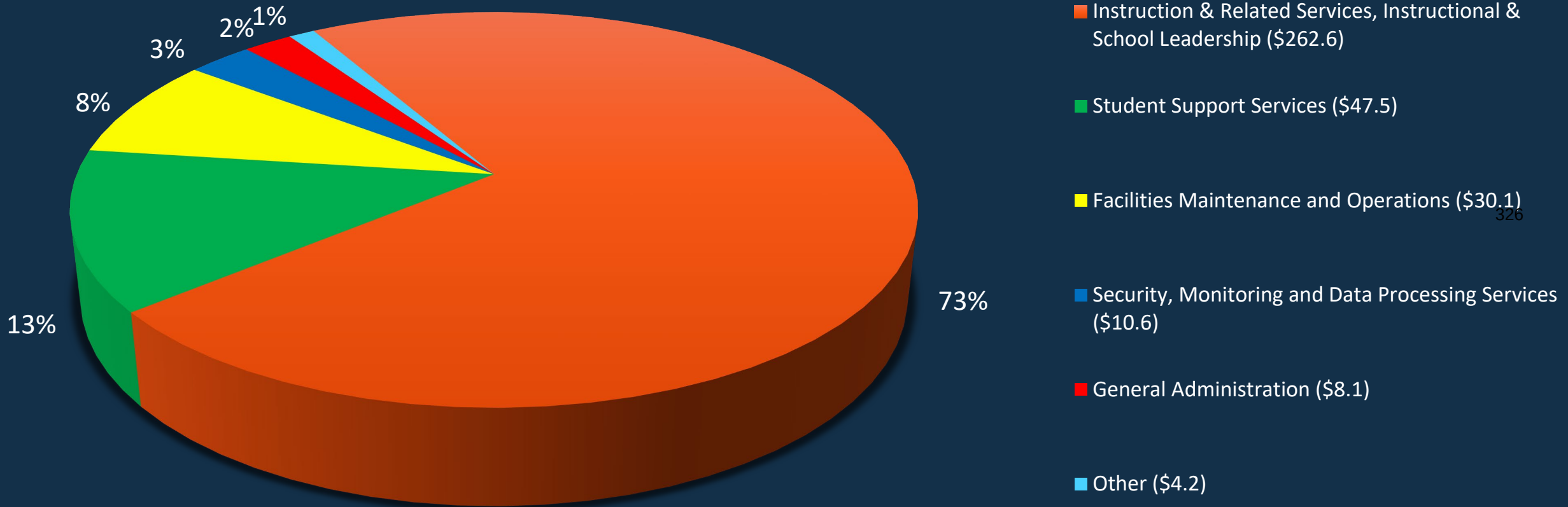
* Represents the District's proportionate share of these liabilities as determined by TRS

General Fund Revenues (\$M) (p. 20)



FY 2021 Total Revenues: \$367.7
FY 2020 Total Revenues: \$357.7

General Fund Expenditures (\$M) (p. 20)

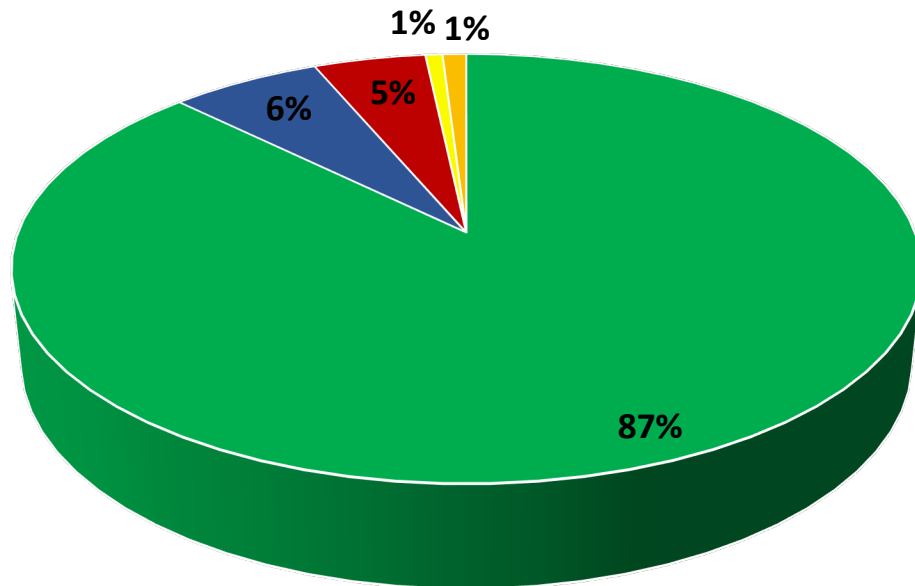


FY 2021 Total Expenditures: \$363.2
FY 2020 Total Expenditures: \$312.9

General Fund Expenditures by Object (\$M)

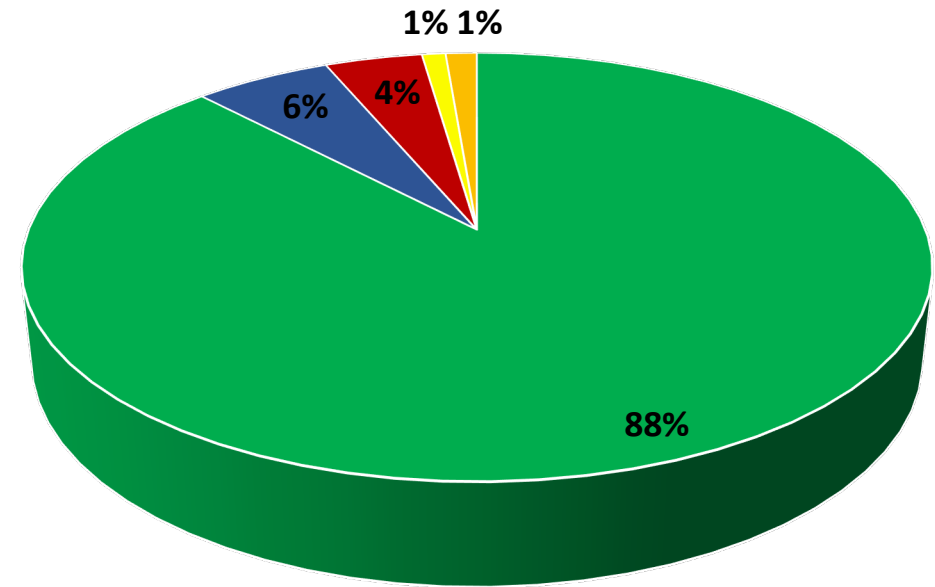
FY 2021 \$363.2M

- Payroll Costs
- Contracted Services
- Supplies
- Other Operating Costs
- Capital Outlay



FY 2020 \$312.9M

- Payroll Costs
- Contracted Services
- Supplies
- Other Operating Expenditures
- Capital Outlay



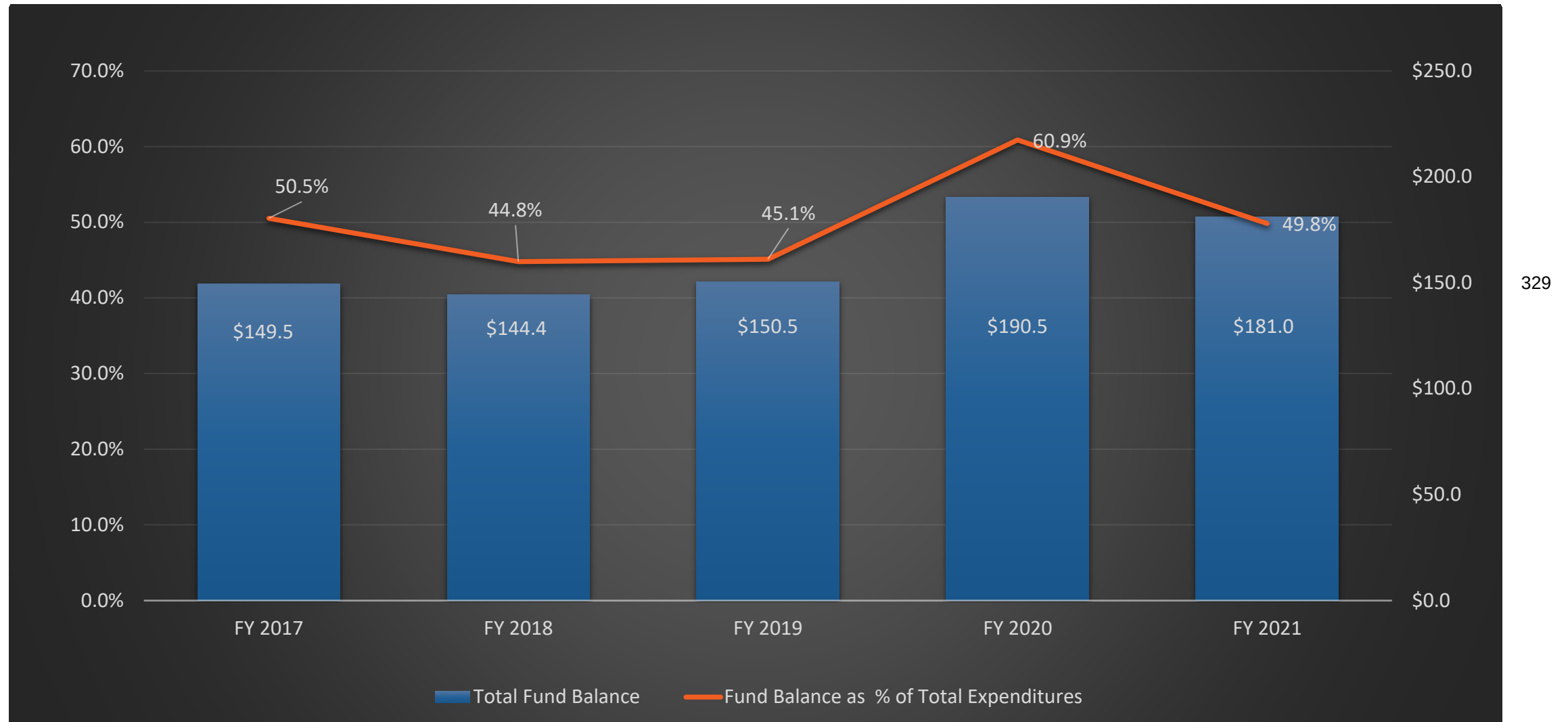
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FY 2021 Budget to Actual – General Fund (p. 66)

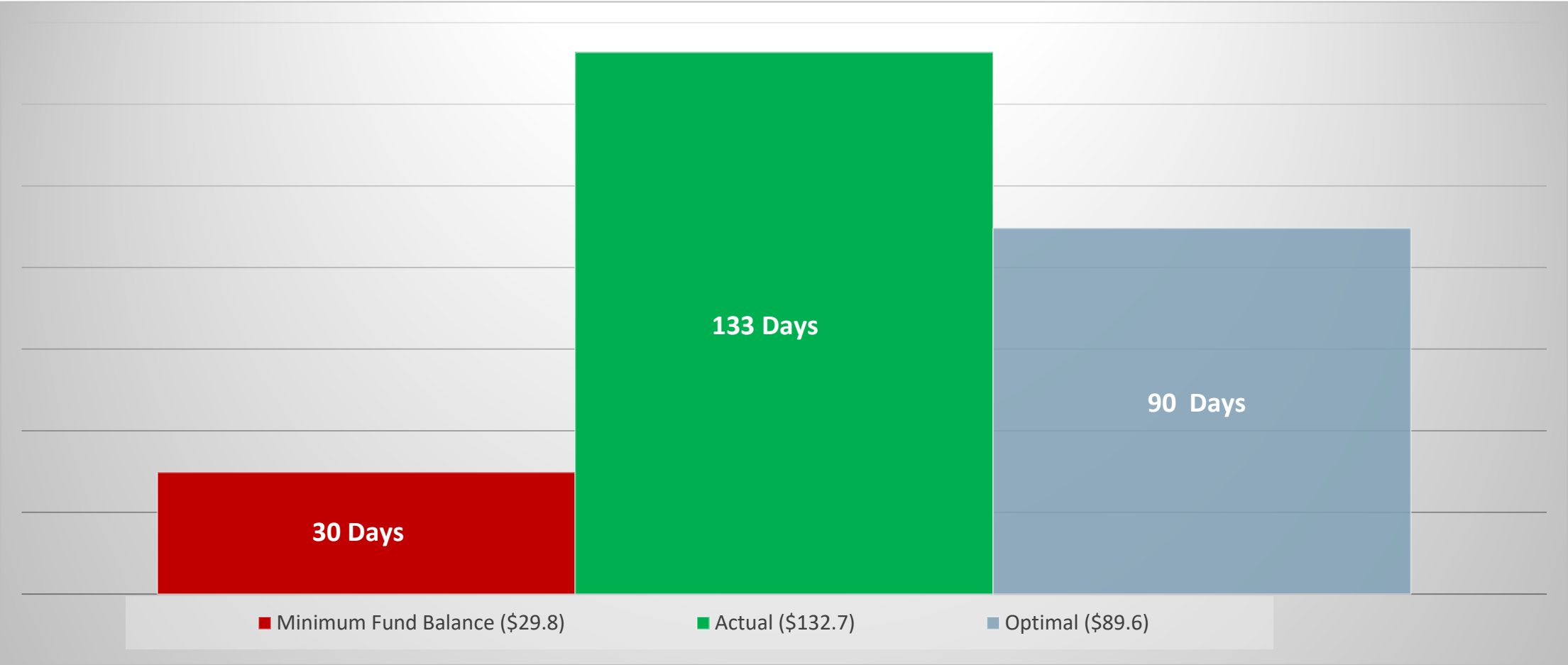
- **Actual revenues of \$367.7M were less than budgeted amounts by \$1.5M**
- **Actual expenditures of \$363.2M were less than budgeted amounts by \$25.6M**
- **Revenue and other sources were less than expenditures and other uses by \$9.5M**
 - **Transfer out to cover MM balance to capital projects**
- **Ending fund balance totaled \$181.0M**
 - **Assigned fund balance totaled \$45.1M**
 - **Unassigned fund balance totaled \$132.7M**

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Total General Fund Balance (\$M)



FY 2021 General Fund Unassigned Fund Balance Compared to Expenditures (\$M)



Debt Service Fund and National School Breakfast and Lunch Program (\$M) (pp. 102-103)

Debt Service Fund

- Actual revenues of \$133.3M were less than budgeted amounts by \$0.1M
- Actual expenditures of \$143.4M were less than budgeted amounts by \$0.3M
- Fund balance decreased by \$7.5M
- Ending fund balance is \$131.3M
- Interest payment of \$53.5M was due in August 2021

National School Breakfast and Lunch Program

- Actual revenues of \$3.1M were less than budgeted amounts by \$12.0M
- Actual expenditures of \$3.3M were less than budgeted amounts by \$11.6M
- Fund balance decreased by \$0.1M
- Ending fund balance is \$2.9M

Required Communications

Significant Accounting Policies

- The District's accounting policies and methods are appropriate and in accordance with industry standards. One pronouncement was implemented in FY 2021:
 - GASBS No. 98, *The Annual Comprehensive Financial Report*
 - GASBS No. 84, *Fiduciary Activities*
- Future GASB Implementations:
 - FY 2022 - GASBS No. 87, *Leases*
 - FY 2023 - GASBS No. 96, *Subscription-Based Information Technology Arrangements*

332

Required Communications

Accounting Estimates

- The preparation of the financial statements requires that certain estimates and judgments be made by management. These judgments and estimates include:
 - State Aid
 - Allowances for uncollectable taxes receivable
 - Net pension and OPEB liabilities, deferred inflows and outflows of resources, and pension and OPEB expense
- We concluded that management has a reasonable basis for significant judgments and estimates that impact the financial statements.

333

Required Communications

Difficulties Encountered in Performing the Audit

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

334

Corrected or Uncorrected Misstatements

- There were no material misstatements that were identified by us that required management's correction.

Disagreements with Management

- We had no disagreements with management over the application of accounting principles or management's judgments about accounting estimates.

Required Communications

Management Representations

- We have requested certain representations from management.

335

Consultation with Other Accountants

- We are not aware of any situations in which management consulted with other accountants on accounting or financial reporting matters.

Major Issues Discussed with Management Prior to Retention

- We discussed the application of accounting principles and auditing standards, however, our responses were not a condition to our retention.



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Leander Independent School District

Annual Comprehensive Financial Report For the Fiscal Year Ended June 30, 2021



Leander, Texas

**LEANDER INDEPENDENT
SCHOOL DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2021**

Issued By:

**Leander Independent School District
Division of Finance**

**Elaine Cogburn, CPA
Chief Financial Officer**

Leander, Texas

LEANDER INDEPENDENT SCHOOL DISTRICT

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LEANDER INDEPENDENT SCHOOL DISTRICT

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LEANDER INDEPENDENT SCHOOL DISTRICT

Principal Officials and Advisors

Board of Trustees

Trustee	Office	Term Expires
Trish Bode	President	2022
Gloria Gonzales-Dholakia	Vice President	2022
Elexis Grimes	Secretary	2022
Aaron Johnson	Trustee	2022
Sade Fashokun	Trustee	2022
Christine Mauer	Trustee	2024
Anna Smith	Trustee	2024

Administrative Staff

Official	Position
Bruce Gearing, Ed. D.	Superintendent of Schools

Chief Officers

Laurelyn Arterbury, Ed. D.	Staff
Matt Bentz, Ed. D.	Academics
Karie Lynn McSpadden	Human Resources
Corey Ryan	Communications
Elaine Cogburn, CPA	Financial
Shawn Swisher, J.D.	General Counsel
Jimmy Disler	Facilities and Operations
Jason Miller	Technology

CERTIFICATE OF THE BOARD

Leander Independent School District

Name of School District

Williamson

County

246-913

Co. - Dist. No.

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and approved for the fiscal year ended June 30, 2021, at a meeting of the Board of Trustees of such school district on November 18, 2021.

President of the Board

Secretary of the Board



Board of Trustees

Trish Bode

President-Place 1

Gloria Gonzales-Dohlakia

Vice President-Place 2

Elexis Grimes

Secretary-Place 7

Sade Fashokun

Trustee-Place 5

Aaron Johnson

Trustee-Place 6

Christine Mauer

Trustee-Place 3

Anna Smith

Trustee-Place 4

Bruce Gearing Ed.D.

Superintendent

Elaine Cogburn, CPA

Chief Financial Officer

November 18, 2021

Ms. Trish Bode, President, and
Members of the Board of Trustees, and Citizens of
Leander Independent School District
P.O. Box 218
Leander, Texas 78646-0218

Dear Ms. Bode and Board Members,

The Financial Services Division is pleased to submit the Annual Comprehensive Financial Report ("ACFR") for Leander Independent School District (the "District" or "LISD"), Leander, Texas, for the fiscal year ended June 30, 2021.

This report is published to provide the Board of Trustees (the "Board"), citizens of the District, bondholders, staff, and other interested parties with detailed information concerning the financial condition and activities of the District. Responsibility for the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the District. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The ACFR is comprised of an introductory, financial, and statistical section. The introductory section includes this transmittal letter, a listing of the District's Board members, and an organizational chart of the District. The financial section includes

Management's Discussion and Analysis ("MD&A"), basic financial statements and combining and individual fund statements and schedules, and other supplementary information. Also included in the financial section is the independent auditors' report on these financial statements. The MD&A is a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditor. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis relevant to a financial statement reader.

The ACFR for the fiscal year ended June 30, 2021, is prepared in accordance with generally accepted accounting principles and in conformance with standards of financial reporting established by the Governmental Accounting Standards Board ("GASB"), and other professional associations, as applicable.

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PROFILE OF THE GOVERNMENT

The District is an independent reporting entity under the criteria established in section 2100 of the GASB codification. Policymaking and supervisory functions are the responsibility of, and are vested in, a seven (7) member elected Board. Based on legislative authority codified in the Texas Education Code (TEC), the trustees:

1. Have the exclusive power to govern the District
2. Can acquire and hold real and personal property, sue and be sued, and hold all rights and titles to the school property
3. Have the power to levy and collect taxes, and to issue bonds
4. Can contract for appointed officers, teachers, and other personnel as well as for goods and services
5. Have the right of eminent domain to acquire real property necessary for the District.

As an independent reporting entity, the District, through its Board, exercises control over all the activities related to public school education within its boundaries. This report includes all funds that are controlled by, or dependent upon, the Board.

The District is not included in any other governmental “reporting entity” since the Board is elected by the public and has decision-making authority.

The purpose and responsibility of the District is to provide a sound and effective educational system, offering early childhood education, pre-kindergarten, and full day kindergarten through grade twelve, for approximately 42,000 children enrolled in the public schools within its boundaries, and whereby each child has access to programs and services that are appropriate to the learner’s needs. In addition to the regular education program, the District offers comprehensive programs in the areas of gifted and talented education, vocational education, special programs for individuals with disabilities, English as a Second Language, Bilingual Education, compensatory education programs, International Baccalaureate, and Primary Years Programmes, as well as an alternative high school program for drop-out intervention. A broad range of elective and extracurricular programs is also offered. Finally, support departments of the District ensure that student needs for transportation, nutrition, guidance, counseling, and facilities maintenance are addressed.

ECONOMIC CONDITION

The District is located northwest of Austin, Texas, in the southwestern portion of Williamson County, with a portion of its boundaries extending into Travis County to the South. The District covers nearly 200 square miles and includes all or part of nine municipalities (Austin, Cedar Park, Georgetown, Jonestown, Lago Vista, Leander, Liberty Hill, Round Rock, and Volente). The District has forty-four instructional campuses – six high schools, nine middle schools, twenty-seven elementary schools and two alternative learning centers. Construction of the District’s ninth middle school campus, Stacy K. Danielson Middle School, was completed and opened for the 2020-21 school year. Elementary #28, Nancy Tarvin Elementary School, opens in the Fall of 2021. LISD has plans and funding to open Elementary #29 in 2022 and Elementary School #30 in 2023.

The 2020-2021 fiscal year presented a myriad of challenges, from the classroom to finances, for school districts across the State due to the continuing impact of the coronavirus (COVID-19). Despite the pandemic, Leander ISD continues to top the list of fast growth districts in the State, adding approximately 1,000 students each year. District enrollment has increased approximately 21.63% over the last ten fiscal years, 2011-12 through 2020-21. LISD served more than 40,300 students in the 2020-21 school year and anticipates over 41,700 students in 2021-22. The District’s demographic consultant has forecasted future enrollment at 47,000 students by 2026 and 50,000 students by 2031. The annually adopted budgets serve as the foundation for the District’s financial planning and control. Enrollment is one of the largest drivers in developing the general fund, child nutrition fund, and debt service budgets. Additionally, enrollment drives the need for additional campuses, ancillary facilities, and technology. For the 2020-21 school year, the combined budgeted expenditures of the General fund, the Debt Service fund, and the Food Service fund totaled \$535,969,508. The 2020-2021 General Fund budgeted expenditure per pupil was \$9,657. In preparing the 2020-21 budget, the District considered the variables that would impact the budget including: the effect that a predicted recession would have on tax collections; the loss of revenue from interest income, facility rentals and ticket sales for sports events; and the effect of student attendance, which drives state funding, due to a mix of in-person and remote instruction. As of the official reporting date for 2020-21 student enrollment, the District saw an actual

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decline in student enrollment of 2,567. During the fiscal year, the Texas Education Agency announced various programs to provide Hold Harmless funding for districts experiencing a decline in students. An increase in the District's 2019-20 fund balance provided an additional avenue for the District to meet the needs of its students and staff impacted by the pandemic during the 2020-21 school year. Aside from Hold Harmless and fund balance, the District was able to leverage the use of federal education stabilization funds, including the Coronavirus Relief Funds (CRF), Coronavirus Response and Relief Supplemental Appropriations (CRRSA) American Rescue Plan Funds (ARP), and Elementary and Secondary School Emergency Relief Funds (ESSER), which allowed the U.S. Department of Education (USDE) to award grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), with emergency relief funds to address the impact of COVID-19. LISD was awarded \$762,000 in ESSER funding from the Texas Education Agency (TEA), which supplanted Foundation School Program (FSP) funds in fiscal year 2019-20, to assist with reimbursing expenditures for personal protective equipment and supplies and expansion of instructional technology software applications. For fiscal year 2020-21, both the Texas Department of Emergency Management and Williamson County provided COVID-19 related reimbursements to the District totaling \$2.7 million. In April 2021, TEA announced the release of ESSER III funds to districts. ESSER II funds were released in early June 2021 and ESSER III Supplemental funds were announced in July of 2021. All three funding sources are to be used to respond to the pandemic and challenges presented, because of the pandemic. The District has been allocated \$10.5 million under ESSER III of the American Rescue Plan (ARP), \$12.3 million under ESSER III Supplemental, and \$7.0 million under ESSER II of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. ESSER II funds have been used by the state to fund the District's ADA hold harmless funding which results in no additional revenues to the District.

The District is located within a coveted suburban area with desirable esthetics and quality residential neighborhoods. The City of Leander has experienced exponential growth over the past two decades evolving from a small, hill country community to a thriving suburban destination in Central Texas and consistently recognized as one of the fastest growing small cities in the nation. Leander's quality of life, affordability of housing, proximity to Austin, Lake Travis (a large recreational area) and the Texas hill country, and award-winning school system have been the historical drivers for the community's growth. In addition, location, climate, strong government and economic development, transportation, and low taxes all contribute to the city's popularity and give it a competitive advantage for attracting new residential and commercial growth. The total tax rate during 2020-21 was \$1.4184 (\$.9534 to be used for maintenance and operations (M&O) and \$.4650 to be use for debt service payment of bonds (I&S). Aggregate property value in the District has increased approximately 63% over the past 5 fiscal periods and 152% over the past 10 fiscal periods. Certified taxable value as of July 2021 was \$33,345,889,264. The top ten taxpayers, for tax year 2020, represent \$912,20,880 of total property value, of which G&I VII River Place LP, is the largest at \$184,096,000; the next largest is IVT Parke Cedar Park, LLC at \$110,779,943.

Both the City of Leander and the City of Cedar Park continue to refine their long-range economic development plans to provide employment and commercial services to serve the continued growing population. The largest employment sectors in the District, based on estimates from September 2018 American Community Survey, are the Educational Services and Health Care sector at 21% of the workers who reside in LISD; Professional, Scientific, Management, and Administrative services sector at 16.6%; the Retail sector at 11.3%, Manufacturing at 9.8%, and Finance, Real Estate, and Insurance at 9.1%. The District benefits by having stable employers within a commutable distance of district boundaries and the District's high academic reputation drives residency. The region boasts diversity among business leaders across industries, from federal and state governmental entities to its large number of health services and higher educational institutions (including the University of Texas at Austin with enrollment exceeding 51,000 and over 25,000 employees), tourism, financial services, and a prominent high-tech presence. The population of the Austin metro region surpassed 2.1 million residents in 2018, due in large part to its draw as a destination for migrating talent, favorable business climate, major employers, and workforce representing one of the most educated talent pools in the country. Much of Austin's growth is due to its status as a new tech city; Dell's headquarters is situated here, and major tech companies—like Apple, Ebay, Amazon, Google, Facebook, Indeed, and IBM—operate in Austin. In December 2020, it was announced that software giant, Oracle, the second-largest software company in the world, would be moving its headquarters to Austin, Texas from Redwood Shores, California. In July 2020, Elon Musk announced opening his Tesla Gigafactory in Austin, specifically in eastern Travis County at Del Valle.

Of other financial reporting significance, was the change in the District's fiscal year end, moving from September 1 – August 31, to July 1 – June 30 beginning July 1, 2020. During the 1999 state legislative session, a law was enacted that permitted school districts in the State of Texas to opt for a fiscal year ending June 30th, rather than August 31st. Leander ISD chose to

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exercise this option effective July 1, 2020, which resulted in a 10-month fiscal year for September 1, 2019 to June 30, 2020. Advantages to changing the fiscal year included enabling campuses and teachers have access to their budget allocations prior to school starting and to provide a one-time increase in the 2019-2020 fund balance by forgoing certain costs incurred in July and August. The current annual financial report accounts for a full 12-month reporting cycle for the July 1, 2020 to June 30, 2021 period. Future financial reports will be issued on a July to June reporting period.

Leander ISD enjoys an active and committed community that comes together to support the district's vision to Engage, Inspire and Achieve for lifelong success. In November 2017, District voters passed a \$454.4 bond package to allow the district to support growth with: four new schools in four years; the purchase of land for nine schools; expansions to Leander Middle School and Vandegrift High School; expanding space for career programs in high schools; replacing outdated technology and additional buses. The community-led process prioritized items that support growth, student safety and improvements. School buildings in the district vary in age, with 7 campuses, or 16%, being built between 2011 and 2021 and the remaining 84% built between 1984 and 2010. Active volunteerism continues to be a hallmark of the LISD community coupled with the support of several community partnerships including the Leander Educational Excellence Foundation (LEEF), Concordia University, Parent Teacher Associations, Booster Clubs, and many notable district committees.

The Texas Education Agency (TEA) uses an accountability system to evaluate the academic performance of Texas public schools. Educators, school board members, business and community representatives, professional organizations, and legislative representatives from across the state have been instrumental in developing the current accountability system. House Bill (HB) 2804, passed by the 84th Texas Legislature in 2015, created changes to the state accountability system switching from a pass/fail system to an A-F system of grading schools and districts. House Bill (HB) 22, passed by the 85th Texas Legislature in 2017, edited HB 2804 ratings, assigning each district and campus an overall performance rating, as well as a rating for each domain:

1. **Student Achievement** evaluates performance across all subjects for all students, on both general and alternate assessments, College, Career, and Military Readiness (CCMR) indicators, and graduation rates.
2. **School Progress** measures district and campus outcomes in two areas: the number of students that grew at least one year academically (or are on track) as measured by STAAR results and the achievement of all students relative to districts or campuses with similar economically disadvantaged percentages.
3. **Closing the Gaps** uses disaggregated data to demonstrate differentials among racial/ethnic groups, socioeconomic backgrounds, and other factors. The indicators included in this domain, as well as the domain's construction, align the state accountability system with the Every Student Succeeds Act (ESSA).

The rating labels for districts are: A=Exemplary Performance, B=Recognized Performance, C=Acceptable Performance, D=In Need of Improvement, or F=Unacceptable Performance. Given the impact of the Coronavirus COVID 19 pandemic that erupted during the Spring of 2020 all Districts again received an Accountability Rating of "Not Rated: Declared State of Disaster" for 2020-2021. Although A-F ratings were not assigned, TEA processed and reported all available data from the 2020-2021 school year. Information regarding campus and district performance may be viewed at [Txschools.org](https://www.txschools.org).

The Texas School Finance System, established in 1993 as a court-ordered effort to promote equitable access to educational resources for students of rich and poor districts alike, provides state aid as a function of property wealth per student as well as average daily attendance. In a special session of the 79th Legislature in May 2006, the legislature passed House bill 1 (HB1), which significantly changed the school finance system. HB1 lowered the cap on school district M & O tax rates from \$1.50 to \$1.00 over a two-year period. The HB1 system is a "hold harmless" system designed to ensure that districts maintain funding equivalent to the "old law" revenue formula (target revenue per student). In essence, schools are frozen at 2005/2006 or 2006/2007 spending levels per pupil (a calculation determines which year the district is frozen - for LISD it is 2006/2007). The only "new" funding in HB1 was specifically targeted at the mandated educator salary increase (\$2,500 approved in the 79th Legislative session). In spring 2009, the 81st Legislature passed HB 3646 which maintained target revenue formulas but added a guaranteed additional \$120 per WADA and mandated half of the funding be spent on pay increases for specifically defined educator positions. The 82nd Legislative session passed Senate Bill 1 (SB1) during the special session in June 2011, reducing

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Leander ISD 2021 ACFR

target revenue by approximately 10% through the 2012-13 school year, and repealing target revenue as of September 1, 2017. With the adoption of SB1, Texas lawmakers infused additional money into the Foundation School Program, increasing funding to the District by approximately \$4.5 million in 2013-2014. This bill did not restore the \$22 million state funding cuts suffered by the District in 2012-13. The restorations were implemented as an increase to target revenue by less than half of one percent and an increase in the basic allotment through fiscal year 2014-15. Several lawsuits emerged because of the funding reductions, which resulted in a ruling in 2014 that the Texas school finance system is unconstitutional. In the Spring of 2016, the Texas Supreme Court effectively ruled that the finance system, despite deep budget cuts and inequity, is not problematic enough to be deemed unconstitutional. The 84th legislative session passed House Bill 1 (HB1), which increased the basic allotment (\$5,140 per student in 2015-16, up from \$5,040 in 2014-15) and the Austin yield, as well as institutes changes to fractional funding. While HB1 results in approximately \$2.4 million of additional funding for 2015-16, it continues to be well below the funding level in place prior to the 12-13 biennium. In January 2019, the 86th session of the Texas Legislature convened with school finance reform as a critical priority. House Bill 3 (HB 3), passed by the 86th Texas Legislature, was of one of the most transformative Texas education bills in recent history infusing more than \$11 billion into the public school system. HB 3 provided more money for Texas classrooms through an increase in the basic allotment for each student from \$5,140 to \$6,160, increased teacher compensation, funds free full-day Pre-K for eligible 4-year-olds, reduced the amount of money wealthy districts must spend to subsidize poor districts through the state's recapture program, known as "Robin Hood", and cut local property taxes for Texas taxpayers. In summary the bill focused on four major policy areas: teacher support, improving student outcomes, increasing funding and reduction and reform of property taxes and recapture. The 87th Legislative session, which began January 12, 2021, was expected to be one of the toughest state lawmakers had seen in years. The state was forecasting billions of dollars in shortfalls to the state budget, because of the recession that accompanied coronavirus pandemic, and concerns were looming as to the potential disruption on public education funding for the next biennium. However, lawmakers knew there were some adjustments that needed to be made to school finance formulas to better serve Texas students. HB 1525, known as the "HB 3 cleanup bill," passed the 87th Legislature and corrected some of the unintended consequences of implementing the significant changes in HB 3 including: updating the career and technical education allotment; changing the fast growth allotment to a tiered system; restoring the gifted and talented funding, subject to a statewide appropriation and 5% cap on average daily attendance (ADA); and adding flexibility in spending state compensatory education funds.

Planning

The Board has invested considerable energy in developing a long-term strategic plan. Several initiatives have been enumerated and undertaken to continue the academic challenge afforded our students. Leander ISD has been applying the principles of continuous improvement for over two decades. This philosophy has equipped Leander ISD to meet the academic and financial challenges of a rapidly growing district. The District participates in a consortium called the E3 Alliance (Education Equals Economics) with area businesses, colleges, universities, and several surrounding districts. The partnership was formed with a focus on aligning education to better equip students with the 21st century skills needed to compete in today's global economy. Additionally, a ten-year major maintenance plan is updated annually. The Board has levied \$0.02 the past couple years towards the major maintenance plan.

LISD articulated a Mission and Purpose statement and despite changes in the Board (through the election process) and significant growth in numbers of staff, this purpose statement and "Graduate Profile" has stood the test of time and become an integral part of all operations in the District. Staff is highly aware of the Mission and Purpose, which permeates decision making in all departments, campuses, and at the District level. The District uses a systems approach in developing its plans and related budget. Strategic objectives and academic excellence indicators are used to weigh the relative value of budget items. The budget is developed collaboratively and based on District-wide planning and strategy.

LISD strives to keep constancy in vision to focus our improvement efforts on a single, clearly defined target: student success.

The LISD Vision states, "The #LISD community cultivates each student individually to produce the most sought after creators of our future world."

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The LISD Goals are:

- 1) Maximize academic growth for each student.
- 2) Prepare each student for college and career success.
- 3) Inspire the whole child.
- 4) Engage each student in relevant learning.
- 5) Ensure a world class workforce focused on student achievement.
- 6) Manage district resources effectively.
- 7) Communicate effectively with our community to build relationships.

Accounting Systems and Budgetary Control

Chapter 44, Subchapter A, of the Texas Education Code, sets forth budget and fiscal reporting procedures for independent school districts.

Section 44.002 PREPARATION OF BUDGET. (a) Not later than June 19 of each year, the Superintendent shall prepare, or cause to be prepared, a budget covering estimated receipts and proposed expenditures of the General Fund, Debt Service Fund, and Food Service Fund (special revenue) of the District for the next succeeding fiscal year.

Section 44.007 ACCOUNTING SYSTEM; REPORT. (a) A standard school fiscal accounting system must be adopted and installed by the Board of Trustees of each independent school district. The accounting system must conform to generally accepted accounting principles. (b) The accounting system must meet at least the minimum requirements prescribed by the State Board of Education and approved by the state auditor. (c) Records must be kept of all expenditures made and all income received during the fiscal year for which a budget is adopted. A report of the disbursements and receipts for the preceding fiscal year shall be filed with the agency on or before a date set by the State Board of Education.

In developing, evaluating, and improving the District's accounting system, consideration is given to the adequacy of internal controls. Internal controls are designed to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the District's internal controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

As a recipient of federal, state, and local grants, the District is also responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to these grants. Internal control is subject to periodic reviews by management. As a part of the District's Single Audit, tests are conducted to determine the adequacy of the internal controls as related to federal financial assistance programs as well as compliance with applicable laws and regulations. The results of the District's Single Audit for the fiscal year ended June 30, 2021, indicated no instances of material weaknesses in internal control or significant violations of applicable laws and regulations.

Information related to this Single Audit, including the schedule of expenditures of federal awards, findings and questioned costs, and the independent auditors' reports on compliance and internal control over financial reporting and compliance with requirements applicable to each major federal program and internal control over compliance are included in the federal awards section.

The District utilizes a line-item budget of proposed expenditures and the means of financing them. The emphasis of the budget process is to identify the activities requiring resources and to rank administratively the activities according to the needs of the entire District. Budgetary control is maintained at the function level by organizational units through the

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encumbrance of estimated purchase amounts and other expenditures prior to the execution of contracts, approval of personnel transactions, or release of purchase orders to vendors. Purchase commitments, personnel actions, or their obligations, which would result in an overrun of appropriated funds, are not released until additional appropriations are made available. Open encumbrances at year end June 30, 2021, were appropriated by the Board into the 2020-21 budget.

Major Initiatives

mLISD - The Leander Mobile Learning Initiative, also known as mLISD, is an initiative to help students learn digitally by providing them with devices such as tablets, laptops, and desktop computers. In spring 2014, trustees approved the sale of existing bonds to fund capital needs in the district, including approximately \$17.8 million for technology replacement. In January of 2015 the pilot program began with deployment of over 1600 devices to sixth graders at Henry and Canyon Ridge middle schools as well as ninth graders at Leander High School. Starting in school year 2016-17, every middle school and high school student had the opportunity to check out a tablet through the District program.

Advanced Programs - LISD has worked diligently to develop and coordinate a full range of academic programs providing challenging instruction leading to advanced learning opportunities including: PACE (Programs for Advancement, Challenge and Enrichment) Language Arts and Math at elementary and middle school campuses; Advanced Placement (AP); International Baccalaureate (IB) classes at high school; IB Primary Years program; and the QUEST Program for identified gifted students. Camacho Elementary is designed to be focused on STEM (science, technology, engineering, and math) and encourages collaborative projects among students. Leander ISD implements two aspects of International Baccalaureate (IB): Primary Years Programme for students at the elementary school level and Diploma Programme for students at the high school level. The IB Program is a comprehensive, internationally recognized, two-year advanced academic studies program that begins in a student's junior year of high school. The program covers curriculum in six subject areas including English, Mathematics, Social Studies, Science, Foreign Language, and the Electives. Students who pursue the IB diploma program (IB DP) have taken courses equivalent to first year college courses and may receive advanced standing and/or college credit for their work. Leander High School has been an IB World School since 1999. Vandegrift High School recently earned the IB designation and will graduate its first IB Diploma class in 2020. LISD also has two IB Primary Years Programme campuses — Grandview and Mason elementary schools, authorized in 2012 and 2013 respectively.

Leadership Development/Perspective Principal Program (P3) – The District recognizes that school leadership has a direct impact on student achievement. Thus, it is imperative that campus administrators continue to grow and develop in all facets of leadership. LISD has developed several new programs for Leadership Development. The **Aspiring Leader Program** is a partnership between LISD and Concordia University. The LISD Aspiring Leader program allows high potential LISD teachers the opportunity to earn their Master of Education degree with a specialization in Educational Administration. The **Aspiring Administrator Academy** is designed for current Leander ISD staff committed to developing their leadership skills in preparation of becoming an Assistant Principal. Participants must attend the monthly academy meetings focused on leadership development skills, engage in learning outside of the monthly academy meetings including, an action research project and implementing campus professional learning. The goal of the academy is to develop campus leaders within the LISD system. The **Prospective Principal Program (P3)** is designed to prepare a select cohort of experienced Leander ISD campus and district administrators to successfully enter the principalship. By providing members the opportunity to gain targeted, timely, and personalized professional learning with a focus on the qualities and skills needed to lead a Leander ISD campus.

Professional Learning Communities (PLC) – Strengthening of PLCs at all levels of the organization has been a key initiative of the District, focusing on developing strong leaders, improving the written, assessed, and implemented curriculum through the execution of recommendations from the Curriculum Management Audit, the development of the district's Assessment Framework, and the development of a new teacher evaluation system (LEADS).

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Debt Management – The Board continues to review the outstanding debt of the District and authorize refunding sales, when market conditions are optimal, to take advantage of debt service savings. The District now carries “AA” ratings from two of the major credit rating agencies, S&P and Fitch Ratings. The “AA” rating is the third-highest attainable bond rating that a school district can achieve.

In its Sept. 9, 2021 rating report announcing the upgrade, Fitch cited the district’s “significant decline in the district’s long-term liability [debt]”, “marked improvement in debt management practices” including the continued transition away from capital appreciation bonds, and “historically conservative budgeting practices” as key factors for the rating upgrade. The rating agency also noted the district’s financial resilience and sound reserve levels as positive factors.

Fitch upgraded the district’s credit rating to “AA” from “AA–”, where it had been rated since 2012. This marks the second time in the past five years that the district’s bond rating has been upgraded.

On Sept. 23, 2016, Leander ISD received an upgraded underlying bond rating from Standard and Poor’s (S&P) moving from an “AA–” with a stable outlook to “AA” with a stable outlook. S&P stated in their press release: “The rating ... reflects our view that the district will continue to maintain strong and consistent budgetary performance, which will support its very strong budget reserves and enhance the district’s flexibility to address its growth-related needs or sustain operations if the tax base were to stagnate or decrease significantly. In April 2018, S&P affirmed Leander ISD’s high-quality bond rating in preparation for the new money sales from the 2017 bond election approved by the LISD community.

Relevant Financial Policies

The District’s cash and investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. As evidenced by the diversity of its investment portfolio, the District is continuing to take advantage of all investment opportunities available to it. Safety of principal will continue to be foremost in the District’s investment decisions. J.P. Morgan Chase bank, N.A. was the official depository of the District, by contract, for the fiscal year ended June 30, 2021. The district maintains temporary investments in local government investment pools, including: TexPool, Local Government Investment Cooperative (LOGIC), TexStar, Texas Term, Texas Class, Texas Fit, and Lone Star. Purchases of US Treasury and Agency securities, certificates of deposit, municipal bonds, and commercial paper, are competitively bid, and match maturities to cash flow projections. The investments purchased as well as investment pools used by the District, are authorized under the Texas Public Funds Investment Act, Section 2256.016.

Employees’ Retirement Plan

The District’s employees participate in the Teacher Retirement System of Texas (TRS), a public employee retirement system (PERS). It is a cost-sharing multiple-employer defined benefit pension plan with one exception: all risks and costs are not shared by the District but are the liability of the State of Texas. The system covers approximately 1,330 school systems and more than 1.7 million public education employees and retirees.

Under provisions in State law, plan members are required to contribute 7.7% of their annual covered salary and the State of Texas contributes an amount equal to 7.5% of the District’s covered payroll. Additionally, TRS eligible employees have .65% of annual salary deducted toward TRS insurance for the benefit of the retiree’s health insurance program, TRS-Care. The District’s employees’ contributions to the System for the years ended June 30, 2021, 2020, and August 31, 2019, were approximately \$20,490,000, \$16,894,000, and 18,679,000, respectively, which were equal to the required contributions for the years. Required contributions made from federal grants, District contribution for TRS insurance, new member contribution for the first 90 days of employment, retiree surcharge and insurance, and from the District for salaries above the Texas statutory minimum teacher salary scale for the year ended June 30, 2021, were approximately \$6,254,000.

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Independent Audit

Texas Education Code Section 44.008 requires an annual audit of the District's financial statements by an independent certified public accountant selected by the Board of Trustees. The independent auditors' report on the basic financial statements and the combining and individual fund statements and other supplemental schedules are included in the financial section of this report.

AWARDS AND ACKNOWLEDGEMENTS

GFOA Certificate of Achievement for Excellence

The Government Finance Officers' Association of the United States and Canada (GFOA) awarded its Certificate of Achievement for Excellence in Financial Reporting to the District for its ACFR for the fiscal year ended June 30, 2020. This was the twenty-third consecutive year that the District has achieved this prestigious award. To be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

ASBO Certificate of Excellence in Financial Reporting

The Association of School Business Officials International (ASBO) awarded its Certificate of Excellence in Financial Reporting to the District for its ACFR for the fiscal year ended June 30, 2020. This award certifies that the report substantially conforms to the principles and standards of financial reporting as recommended and adopted by ASBO. The award is granted only after an intensive review of financial reports by an expert panel of certified public accountants and practicing school business officials. This was the twenty-third consecutive year that the District has achieved this prestigious award.

A Certificate of Excellence is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Excellence in Financial Reporting program requirements and we are submitting it to the ASBO to determine its eligibility for another certificate. has received a Platinum Award for the Texas Comptroller Leadership Circle designation for financial transparency. The Leadership Circle awards program recognizes local governments across Texas that are striving to meet a high standard for financial transparency by opening their books to the public, providing clear and consistent pictures of spending, and sharing information in a user-friendly format that helps taxpayers understand how their dollars are spent. has received a Platinum Award for the Texas Comptroller Leadership Circle designation for financial transparency. The Leadership Circle awards program recognizes local governments across Texas that are striving to meet a high standard for financial transparency by opening their books to the public, providing clear and consistent pictures of spending, and sharing information in a user-friendly format that helps taxpayers understand how their dollars are spent.

ASBO Meritorious Budget Awards

The Meritorious Budget Awards (MBA) program promotes and recognizes school districts that demonstrate excellence in school budget presentation, setting a high standard for transparent budget development. The Association of School Business Officials (ASBO) International has awarded Leander Independent School District its Meritorious Budget Award (MBA) for excellence in budget presentation for the current fiscal year 2021-2022. The district has received the award six times since first submitting it for consideration. The district did not submit for the award for the 2020-2021 budget due to the conversion of its financial software and pandemic-related time constraints.

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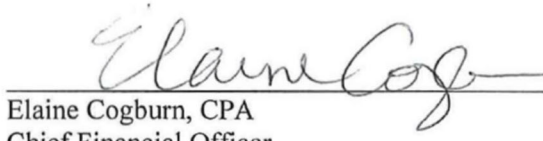
Leander ISD 2021 ACFR

Acknowledgments

The preparation of the ACFR on a timely basis was made possible by the dedicated service and help of our staff and we are most grateful to them. The LISD Financial Services Department, and our Sr. Director of Financial Services, Dana Paulson, devoted tremendous effort to the completion of this report. We also wish to express our sincere appreciation to the audit firm of Whitley Penn for its meticulously high standards of review and expertise. As the District's audit firm, it has our respect and admiration. Its commitment to excellence has enabled the District staff to complete the ACFR in a timely manner. Community, Board, parent, and staff commitment to student achievement and academic excellence is the hallmark of the District. It is an honor to report the results of those efforts.



Bruce Gearing, Ed.D.
Superintendent of Schools



Elaine Cogburn, CPA
Chief Financial Officer

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Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Leander Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Ten Months Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Leander Independent School District

**for its Comprehensive Annual Financial Report
for the Fiscal Year Ended June 30, 2020.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, reading 'W. Edward Chabal'.

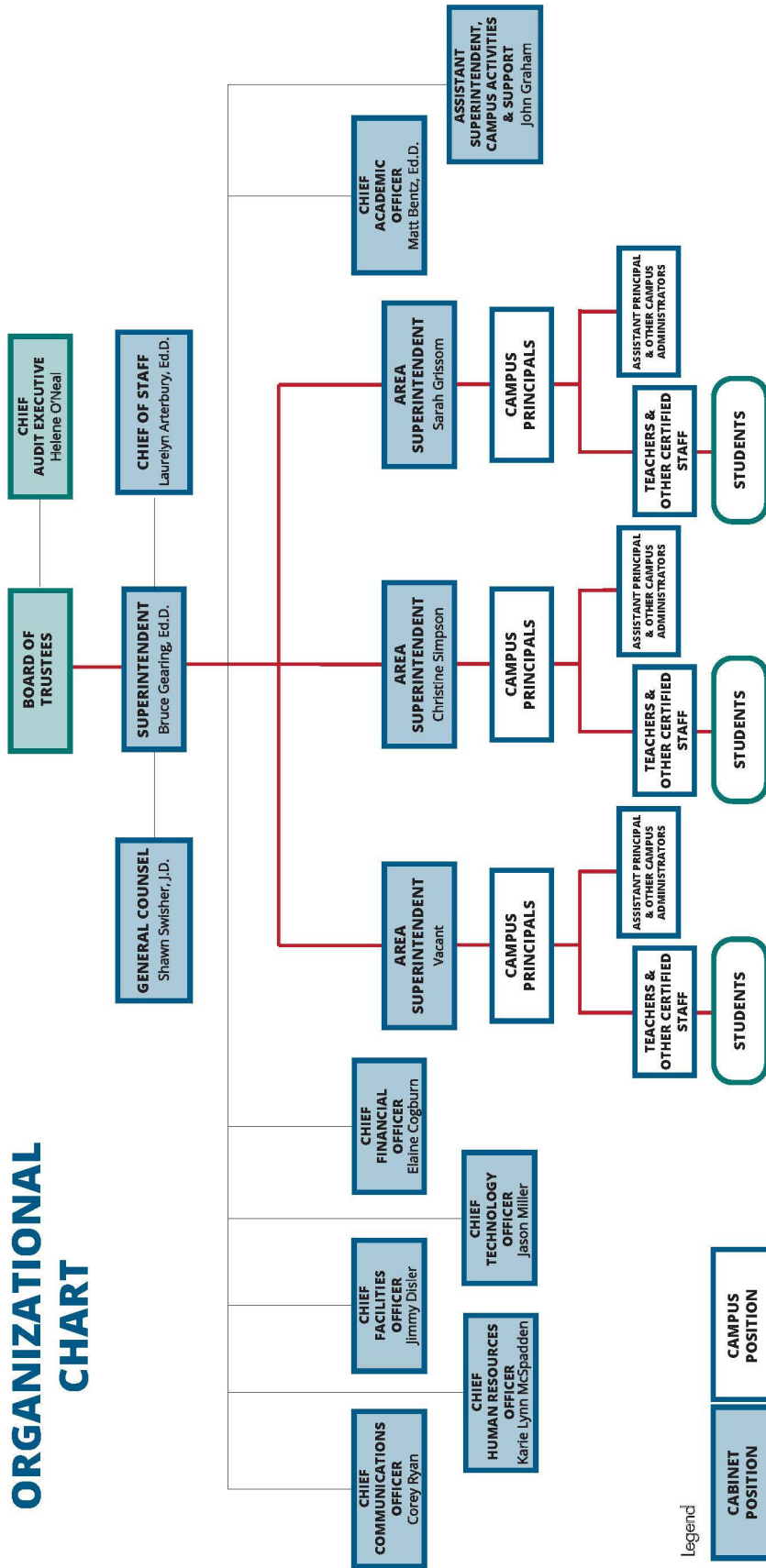
W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



ORGANIZATIONAL CHART



Legend





FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Leander Independent School District
Leander, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Leander Independent School District as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the ten months then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension and the other-post employment benefit information, as listed 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 other supplementary information (as described in the accompanying table of contents) and the Other Information, such as the introductory and statistical sections, 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 the purpose of additional analysis as required by Title 2 *U.S. Code of Federal Regulation (CFR) Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* is also presented for the purposes of additional analysis and is not a required part of the basic financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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.



Austin, Texas
November 18, 2021

LEANDER INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Leander Independent School District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021.

Financial Highlights

The liabilities and deferred inflows of the District exceeded its assets and deferred outflows as of June 30, 2021 by \$227,299,374 (net deficit). The main cause of the deficit is the net pension liability and net other post-employment benefits liabilities. The liabilities do not affect the financial stability of the District nor do they change how the District conducts its financial decision-making. Rather, the District is reflecting its portion of the liabilities that the State of Texas manages and operates on-behalf of all school districts in Texas.

- In fiscal year 2021, the District recognized 12 full months of activity. In fiscal year 2020, the District only reported ten months of activity due to changing its fiscal year end from August 31 to June 30.
- The District's total net deficit was decreased by \$16,878,824 including a prior period adjustment.
- As of June 30, 2021, the District's governmental funds reported combined ending fund balances of \$374,627,517, an increase of \$25,733,682 including a prior period adjustment and in comparison with the prior year primarily due to an increase in the fund balance of the capital projects fund of \$41,522,743 due to debt issuances.
- As of the close of the current fiscal year, unassigned fund balance for the general fund is 36 percent of total general fund expenditures.
- The District's total bonded debt (general obligations, premiums and accretion payable) increased by \$11.0 million (1 percent) during the fiscal year ended. The increase is primarily related to several issuances.
- The District's proportionate share of the Teacher's Retirement System ("TRS") net pension and OPEB liabilities totaled \$200,149,277 a decrease of in comparison to the prior year.

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. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

LEANDER INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

The *government-wide financial statements* of the District are principally supported by taxes and intergovernmental revenues (*governmental activities*). The governmental activities of the District include Instruction, Instructional Resources and Media Services, Curriculum and Instructional Staff Development, Instructional Leadership, School Leadership, Guidance, Counseling, and Evaluation Services, Social Work Services, Health Services, Student Transportation, Food Services, Cocurricular/ Extracurricular Activities, General Administration, Facilities Maintenance and Operations, Security and Monitoring Services, Data Processing Services, Community Services, Interest on Long-term Debt, Bond Issuance Costs and Fees, Facilities Repairs and Maintenance, and Other Intergovernmental Charges.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains individual governmental funds for general, debt service, and capital projects funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its general fund, debt service fund, and child nutrition special revenue fund.

Proprietary Fund

The District maintains four individual internal service funds for worker's compensation, property and casualty, health insurance and repairs. *Internal service funds*, one type of proprietary fund, are an accounting device used to accumulate and allocate costs internally among the District's various funds and functions. Because this service predominantly benefits governmental functions, it has been included within *governmental activities* in the government-wide financial statements.

The District does not maintain any enterprise funds, which is a second type of proprietary fund. Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail.

LEANDER INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Fiduciary Fund

The fiduciary funds are used to account for resources held for the benefit of students and employees. The District's *custodial fund* is used to account for resources held in a custodial capacity by the District and consists of funds that are the property of students or others. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position and Changes in Fiduciary Net Position. The fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the District's own programs.

Notes to the Financial Statements

The notes provide additional information that is essential to a full 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. The required supplementary information relates to comparison of the original adopted budget, the final amended budget, and the actual amounts for the fiscal year. This is required supplementary information for the general fund and any major special revenue funds. The general fund and child nutrition funds are presented as required supplementary information.

Other Information

The combining and individual fund statements and schedules and other supplementary information are presented immediately following the required supplementary information.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a District's financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows by \$227,299,374 at the close of the most recent fiscal year.

One of the largest portions of the District's net position, \$209,579,358 , reflects its investment in capital assets (e.g., land, buildings and improvements, furniture and equipment, construction in progress), less any outstanding related debt used to acquire those assets. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

As of June 30, 2021 the District's net position included the following:

	Governmental Activities	
	2021	2020
Current and other assets	\$ 458,549,741	\$ 437,787,080
Noncurrent Assets:		
Capital assets net of depreciation	1,249,886,488	1,217,692,010
Total Assets	1,708,436,229	1,655,479,090
Deferred outflows of resources	184,820,644	221,268,897
Current liabilities	98,188,226	104,169,434
Long term liabilities	1,930,448,312	1,945,131,628
Total Liabilities	2,028,636,538	2,049,301,062
Deferred inflows of resources	91,919,709	71,625,123
Net Position:		
Net investment in capital assets	209,579,358	217,788,325
Restricted	100,642,740	108,571,375
Unrestricted	(537,521,472)	(570,537,898)
Total Net Position	\$ (227,299,374)	\$ (244,178,198)

Net position is restricted for various purposes as follows:

	Governmental Activities	
	2021	2020
Food service	\$ 3,522,865	\$ 3,075,535
Debt service	93,519,193	105,191,970
Endowments	20,509	20,507
Federal/State Grants	3,580,173	283,363
	\$ 100,642,740	\$ 108,571,375

The balance of unrestricted net position is a negative \$537,521,472. This balance includes the net pension and OPEB liabilities as well as accretion payable. The District had a positive change to fund balance in that it decreased the overall net deficit by \$16,878,824, without the prior period adjustment.

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Comparative Schedule of Changes in Net Position
For the Fiscal Years Ended June 30, 2021 and 2020

	Governmental Activities	
	2021	2020
Program Revenues		
Charges for services	\$ 7,613,890	\$ 10,279,576
Operating grants and contributions	73,046,804	60,144,667
General Revenues		
Property taxes	401,522,667	383,211,849
State Aid - Formula Grants	67,049,871	73,269,055
Grants and contributions not restricted	12,640	17,401
Interest earnings	1,219,173	5,367,588
Miscellaneous	1,436,365	-
Total Revenues	551,901,410	532,290,136
Expenses		
Instruction	281,784,112	248,766,168
Instructional resources and media services	5,446,954	4,974,427
Curriculum and staff development	9,177,726	8,057,473
Instructional leadership	3,996,939	3,472,201
School leadership	23,953,779	20,538,000
Guidance, counseling, and evaluation services	22,557,465	19,489,732
Social work services	1,600,123	1,236,687
Health services	4,419,896	3,474,690
Student transportation	13,834,464	13,316,840
Food service	11,588,929	13,068,272
Extracurricular activities	13,955,301	12,848,486
General administration	8,810,590	6,957,700
Facilities maintenance and operations	35,186,664	27,884,409
Security and monitoring services	2,772,798	2,161,532
Data processing services	11,952,503	7,955,855
Community services	2,455,677	2,402,705
Interest and fees on long-term debt	75,753,724	87,483,694
Facilities repairs and maintenance	4,345,087	2,632,097
Payments related to shared services arrangements	140,034	160,042
Payments to Juvenile Justice Alternative Education		
Programs	243,397	332,700
Other intergovernmental charges	2,051,063	2,018,601
Total Expenses	536,027,225	489,232,311
Increase (decrease) in net position	15,874,185	43,057,825
Beginning Net Position	(244,178,198)	(287,236,023)
Prior Period Adjustment	1,004,639	-
Ending Net Position	\$ (227,299,374)	\$ (244,178,198)

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Governmental Activities

Governmental activities increased the District's net position (or decreased its net deficit) by \$16,878,824, including the prior period adjustment. Revenues are generated primarily from three sources. Property taxes, state-aid formula grants, and operating grants and contributions represent 98 percent of total revenues. The remaining two percent is generated from charges for services, investment earnings, and miscellaneous revenues. Property taxes increased by \$18.3 million due to the increase in property values. State Aid decreased by \$6.5 million. Operating grants and contributions increased by \$12.9 million, mainly due to increased COVID-19 related funding.

	Total Revenues	% of Total Revenues
Property taxes	\$ 401,522,667	73%
State Aid - Formula Grants	67,049,871	12%
Operating grants and contributions	73,059,444	13%
Charges for services	7,613,890	1%
Other revenue	2,655,538	
Total Revenues	\$ 551,901,410	100%

The primary functional expenses of the District are instruction, facilities maintenance and operations and interest expense, which represent 74 percent of total expenses. The remaining individual functional categories of expenses are each less than 4 percent of total expenses. The District's expenses increased by \$46.5 million. HB 3 also required that school districts in the State of Texas increase certain employees' salaries and wages. The increase in expenses would have been greater than the \$1.0 million had the District operated for a full twelve months. Interest expense increased by \$23.9 million mainly due to an increase in accretion payable of \$22.3 million

	Total Expenses	% of Total Expenses
Instruction	\$ 281,784,112	53%
Facilities maintenance and operations	35,186,664	7%
Interest expense	75,753,724	14%
Other expenses	143,302,725	27%
Total Expenses	\$ 536,027,225	100%

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

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

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$374,627,517, an increase of \$25,733,682 in comparison with the prior year primarily due to the increase in the capital project fund's fund balance. In addition, property tax revenues increased by \$18.3 million due to the increase in property values of \$2.4 billion.

The *general fund* is the chief operating fund of the District. At the end of the current ten months, unassigned fund balance of the general fund was \$132,667,168, while total fund balance reached \$181,018,977. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures.

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Unassigned fund balance represents 36 percent of total general fund expenditures, while total fund balance represents 50 percent of that same amount. The fund balance of the District's general fund decreased by \$9,454,500 during the current fiscal year. For fiscal year 2021 a full year (12 months) of expenditures occurred in comparison to fiscal year 2020, when the District changed its fiscal year and only reflected ten months of operations. As noted above, even though the District's property values increased by \$2.5 billion, property tax revenues did increase \$10.6 million in the General Fund. Moreover, State Aid Per Capita increased by 6.9 million, while Foundation School Allotment decreased by \$13.3 million.

The *debt service fund* has a total fund balance of \$131,260,190, all of which is restricted for the retirement of funded indebtedness. The net decrease in fund balance during 2021 was \$7,555,382, which is a result of a slight decrease in tax rate for debt service. The *capital projects fund* has a total fund balance of \$55,983,913, all of which is restricted for construction. The net decrease in Capital Projects' fund balance during the fiscal year of \$41,522,743 is due to ongoing construction projects.

General Fund Budgetary Highlights

Consistent with its budget development procedures, the Board appropriates funds for expected enrollment estimates. Over the course of the year, the District revised its budget several times. All other variances between the General Fund original budget and final amended budget are due to amending the budget to more closely estimate actual revenues and expenditures.

		2021 Budget	
		Original	Final Amended
Total revenues		\$ 368,727,228	\$ 369,203,816
Total expenditures		379,845,079	388,756,965
		<u>\$ (11,117,851)</u>	<u>\$ (19,553,149)</u>

Capital Assets and Long-term Liabilities

Capital Assets

The District's investment in capital assets for its governmental type activities as of June 30, 2021, includes land, buildings and improvements, furniture and equipment, and construction in progress. The investment in capital assets for the current ten months was \$1.2 billion. The following table summarizes the investment in capital assets as of June 30, 2021 and 2020.

	2021	2020
Land	\$ 193,340,734	\$ 191,114,563
Buildings and improvements	1,299,346,551	1,204,010,425
Vehicles/Furniture and Equipment	75,750,997	69,193,699
Construction in progress	42,505,014	83,922,391
Total	<u>1,610,943,296</u>	<u>1,548,241,078</u>
Accumulated depreciation	(361,056,808)	(330,549,068)
Net capital assets	<u>\$ 1,249,886,488</u>	<u>\$ 1,217,692,010</u>

Additional information on the District's capital assets can be found in Note 4 to the financial statements.

Long-term Liabilities

At the end of the current fiscal year, the District had \$1.7 billion in bonded debt (including accretion payable) outstanding, an increase of \$11.0 million over the previous year. The District's bonds are sold with an "AAA" rating and are guaranteed through the Texas Permanent School Fund Guarantee Program. The underlying rating of the bonds from Standard and Poor's is "AA".

LEANDER INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Changes in general obligation bonds, for the fiscal year ended June 30, 2021, are as follows:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021
General obligation bonds	\$ 1,074,905,412	\$ 299,406,762	\$ (258,732,119)	\$ 1,115,580,055
For issuance premiums/discounts	85,398,410	34,591,182	(17,515,672)	102,473,920
Accretion payable	556,222,122	184,109,854	(230,884,490)	509,447,486
	<u>\$ 1,716,525,944</u>	<u>\$ 518,107,798</u>	<u>\$ (507,132,281)</u>	<u>\$ 1,727,501,461</u>

Additional information on the District's long-term liabilities can be found in the Note 7 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

The 2021-2022 general operating budget was adopted on June 17, 2021 following the culmination of months of planning and work to present a plan that provides the resources necessary to support the district's mission while maintaining accountability to its stakeholders. The budget was prepared to support 41,749 students, which represented a 3% growth over January 2021 enrollment numbers, and on a total tax rate of \$1.3472.

Revenues were prepared under the following assumptions:

- Student enrollment of 41,749
- A Tier I MCR of \$.8247
- 5 golden pennies
- 1 additional disaster penny
- Conservative estimates for other local revenues

Expenditures proposed include:

- 2% salary increase for all employees on midpoint of the applicable pay grade
- Allocation adjustments for Fine Arts at the elementary and middle school levels
- Opening costs for Tarvin Elementary and Elementary 129
- No funding for Major Maintenance costs

The General Fund Operating budget, adopted on June 17, 2021, included revenues of \$368,537,019, expenditures of \$387,565,625, and other uses/transfers of \$6,522,700 resulting in an overall deficit of \$25,551,306. The M&O tax rate used when adopting the 2021-22 budget was \$0.8847 (estimated compressed rate) per \$100 of valuation. An actual tax rate of \$.8720 was adopted on August 26, 2021 without inclusion of an additional disaster penny. The impact of federal stimulus funding under ESSER II and ESSER III was not incorporated into the budget. The District has continued to be fiscally conservative, allowing for recognition of healthier financial outcomes than originally budgeted.

The Debt Service budget included revenues of \$150,044,791, expenditures of \$113,681,266, and other uses of \$36,363,525 resulting in a balanced budget. The Interest and Sinking (I&S) tax rate was calculated at \$0.4625 per \$100 of valuation – which includes an over-levy for the early repayment of debt. An actual tax rate of \$.4650 was adopted on August 26, 2021 reflecting no change from the prior year I&S rate.

The Child Nutrition budget included revenues of \$16,064,511 and expenditures of \$15,647,634 resulting in an operating surplus of \$416,877.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Office of the Chief Financial Officer, Leander Independent School District, P.O. Box 218, Leander, TX 78646-0218.

BASIC FINANCIAL STATEMENTS

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2021
Exhibit A-1

Data Control Codes		Governmental Activities
	Assets	
1110	Cash and cash equivalents	\$ 29,814,518
1120	Current investments	392,925,826
1225	Property taxes receivables, net	5,430,679
1240	Due from other governments	25,646,134
1250	Accrued interest	317,053
1290	Other receivables, net	1,812,174
1300	Inventories	524,178
1410	Prepaid items	1,090,182
	Capital assets not subject to depreciation:	
1510	Land	193,340,734
1580	Construction in progress	42,505,014
	Capital assets net of depreciation:	
1520	Buildings and improvements, net	984,627,485
1530	Furniture and Equipment, net	11,705,482
1531	Vehicles, net	17,707,773
1810	Restricted Cash	25,908
1990	Other assets	963,089
1000	Total Assets	1,708,436,229
	Deferred Outflows of Resources	
	Deferred charge on refunding	122,160,166
	Deferred outflows - pension	37,761,405
	Deferred outflows - OPEB	24,899,073
1700	Total Deferred Outflows of Resources	184,820,644
	Liabilities	
2110	Accounts payable	11,142,490
2140	Interest payable	39,521,359
2150	Payroll deductions and withholdings	10,079,015
2160	Accrued wages payable	24,714,561
2180	Due to other governments	136,490
2200	Accrued expenses	1,406,794
2300	Unearned revenue	11,187,517
	Noncurrent Liabilities:	
2501	Due within one year	73,977,214
2502	Due in more than one year	1,656,321,821
2540	Net pension liability	97,101,548
2545	Net other post-employment benefits (OPEB) liability	103,047,729
2000	Total Liabilities	2,028,636,538
	Deferred Inflows of Resources	
	Deferred inflows - pension	16,462,360
	Deferred inflows - OPEB	75,457,349
2600	Deferred Inflows of Resources	91,919,709
	Net Position	
3200	Net investment in capital assets	209,579,358
	Restricted for:	
3820	Federal and state programs	3,580,173
3820	Food service	3,522,865
3850	Debt service	93,519,193
3880	Scholarships - nonexpendable	20,509
3900	Unrestricted	(537,521,472)
3000	Total Net Position	\$ (227,299,374)

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2021
Exhibit B-1

Data Control Codes	Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Primary Government
					Governmental Activities
	Governmental activities:				
11	Instruction	\$ 281,784,112	\$ 4,230,742	\$ 40,367,284	\$ (237,186,086)
12	Instructional resources and media services	5,446,954	63,036	516,587	(4,867,331)
13	Curriculum and staff development	9,177,726	24,416	1,264,724	(7,888,586)
21	Instructional leadership	3,996,939	-	748,451	(3,248,488)
23	School leadership	23,953,779	45,847	3,005,807	(20,902,125)
31	Guidance, counseling, and evaluation services	22,557,465	24,906	3,770,162	(18,762,397)
32	Social work services	1,600,123	-	170,157	(1,429,966)
33	Health services	4,419,896	502	5,848,590	1,429,196
34	Student transportation	13,834,464	-	910,719	(12,923,745)
35	Food service	11,588,929	1,511,986	9,617,445	(459,498)
36	Extracurricular activities	13,955,301	1,349,639	1,907,195	(10,698,467)
41	General administration	8,810,590	72,965	837,688	(7,899,937)
51	Facilities maintenance and operations	35,186,664	285,042	1,495,494	(33,406,128)
52	Security and monitoring services	2,772,798	4,756	327,878	(2,440,164)
53	Data processing services	11,952,503	-	1,438,105	(10,514,398)
61	Community services	2,455,677	53	612,587	(1,843,037)
72	Interest on long-term debt	75,753,724	-	-	(75,753,724)
81	Facilities planning	4,345,087	-	67,897	(4,277,190)
93	Payments related to shared services arrangements	140,034	-	140,034	-
95	Payments to Juvenile Justice Alternative Education Programs	243,397	-	-	(243,397)
99	Other intergovernmental charges	2,051,063	-	-	(2,051,063)
TG	Total Governmental Activities	<u>\$ 536,027,225</u>	<u>\$ 7,613,890</u>	<u>\$ 73,046,804</u>	<u>(455,366,531)</u>
General Revenues:					
Taxes:					
MT	Property taxes, levied for general purposes				269,945,701
DT	Property taxes, levied for debt service				131,576,966
SF	State-aid formula grants				67,049,871
GC	Grants and contributions not restricted				12,640
IE	Investment earnings				1,219,173
MI	Miscellaneous				1,436,365
TR	Total General Revenues				<u>471,240,716</u>
CN	Change in net position				15,874,185
NB	Net Position - Beginning				(244,178,198)
PA	Prior period adjustments				1,004,639
NE	Net Position - Ending				<u>\$ (227,299,374)</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021

Exhibit C-1
Page 1 of 2

Data Control Codes		General Fund	Debt Service	Capital Projects
	Assets			
1110	Cash and temporary investments	\$ 12,961,157	\$ 12,765	\$ 8,293,291
1120	Investments	184,939,160	131,013,874	60,034,587
	Receivables:			
1220	Property taxes - delinquent	4,423,969	2,157,695	-
1230	Allowance for uncollectible taxes (credit)	(773,653)	(377,332)	-
1240	Receivables from other governments	21,714,964	48,223	-
1250	Accrued interest	255,074	61,979	-
1260	Due from other funds	9,877,622	127,211	-
1290	Other receivables	409,165	-	2,312
1300	Inventories, at cost	380,148	-	-
1410	Prepaid items	8,582	-	1,057,636
1810	Restricted cash	-	-	-
1990	Other assets	-	-	-
1000	Total Assets	\$ 234,196,188	\$ 133,044,415	\$ 69,387,826
	Liabilities, Deferred Inflows of Resources, and Fund Balance			
	Liabilities:			
2110	Accounts payable	\$ 3,207,383	\$ 1,127	\$ 7,258,018
2150	Payroll deduction and withholdings	10,079,015	-	-
2160	Accrued wages payable	24,193,242	-	-
2170	Due to other funds	724,145	2,736	6,145,895
2180	Payable to other governments	127,743	-	-
2190	Due to student and employee groups	1,925	-	-
2200	Accrued expenditures	216,261	-	-
2300	Unearned revenues	10,977,181	-	-
2000	Total Liabilities	49,526,895	3,863	13,403,913
	Deferred Inflows of Resources			
	Unavailable revenues - property taxes	3,650,316	1,780,362	-
2600	Total Deferred Inflows of Resources	3,650,316	1,780,362	-
	Fund Balance			
	Non-Spendable:			
3410	Inventories	380,148	-	-
3430	Prepaid items	8,582	-	1,057,636
	Restricted:			
3450	Federal/State grant funds	-	-	-
3470	Capital acquisitions and contractual obligations	-	-	54,926,277
3480	Debt service	-	131,260,190	-
3490	Other purposes	-	-	-
	Committed:			
3545	Other purposes	2,850,000	-	-
	Assigned:			
3590	Other purposes	45,113,079	-	-
3600	Unassigned	132,667,168	-	-
3000	Total Fund Balances	181,018,977	131,260,190	55,983,913
4000	Total Liabilities, Deferred Inflows, and Fund Balances	\$ 234,196,188	\$ 133,044,415	\$ 69,387,826

LEANDER INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021

Exhibit C-1
Page 2 of 2

Data Control Codes		Total Nonmajor Funds	Total Governmental Funds
Assets			
1110	Cash and temporary investments	\$ 4,144,567	\$ 25,411,780
1120	Investments	652,830	376,640,451
	Receivables:		
1220	Property taxes - delinquent	-	6,581,664
1230	Allowance for uncollectible taxes (credit)	-	(1,150,985)
1240	Receivables from other governments	3,882,947	25,646,134
1250	Accrued interest	-	317,053
1260	Due from other funds	1,367,397	11,372,230
1290	Other receivables	1,400,697	1,812,174
1300	Inventories, at cost	144,030	524,178
1410	Prepaid items	23,964	1,090,182
1810	Restricted cash	25,908	25,908
1990	Other assets	963,089	963,089
1000	Total Assets	\$ 12,605,429	\$ 449,233,858
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities:			
2110	Accounts payable	\$ 663,324	\$ 11,129,852
2150	Payroll deduction and withholdings	-	10,079,015
2160	Accrued wages payable	521,319	24,714,561
2170	Due to other funds	4,669,729	11,542,505
2180	Payable to other governments	5,678	133,421
2190	Due to student and employee groups	164,345	166,270
2200	Accrued expenditures	6,261	222,522
2300	Unearned revenues	210,336	11,187,517
2000	Total Liabilities	6,240,992	69,175,663
Deferred Inflows of Resources			
	Unavailable revenues - property taxes	-	5,430,678
2600	Total Deferred Inflows of Resources	-	5,430,678
Fund Balance			
Non-Spendable:			
3410	Inventories	-	380,148
3430	Prepaid items	-	1,066,218
Restricted:			
3450	Federal/State grant funds	3,580,173	3,580,173
3470	Capital acquisitions and contractual obligations	-	54,926,277
3480	Debt service	-	131,260,190
3490	Other purposes	20,509	20,509
Committed:			
3545	Other purposes	2,763,755	5,613,755
Assigned:			
3590	Other purposes	-	45,113,079
3600	Unassigned	-	132,667,168
3000	Total Fund Balances	6,364,437	374,627,517
4000	Total Liabilities, Deferred Inflows, and Fund Balances	\$ 12,605,429	\$ 449,233,858



LEANDER INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS TO
STATEMENT OF NET POSITION
June 30, 2021

Exhibit C-2

Data Control Codes		
	Total Fund Balance, Governmental Funds	\$ 374,627,517
	Amounts reported for governmental activities in the statement of net position are different because:	
1	Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. Capital assets at historical cost, net of accumulated depreciation, where applicable	1,249,620,073
2	Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures, these property taxes and related penalty and interest amounts (net of allowance for uncollectible accounts).	5,430,679
3	Deferred loss on refunding	122,160,166
4	Deferred outflows related to TRS pension and OPEB	62,660,478
	Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:	
5	General obligation bonds	(1,115,580,055)
6	Premiums on issuance	(102,473,920)
7	Capital leases payable	(407,435)
8	Accrued interest payable	(39,521,359)
9	Accretion payable - capital appreciation bonds	(509,447,486)
10	Net pension liability	(97,101,548)
11	Net OPEB liability	(103,047,729)
12	Deferred inflows related to TRS pension and OPEB	(91,919,709)
13	Addition of Internal Service fund net position	17,700,954
19	Total Net Position-Governmental Activities	\$ (227,299,374)

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit C-3

Page 1 of 2

Data Control Codes		General Fund	Debt Service	Capital Projects
Revenues				
5700	Local, intermediate, and out-of-state	\$ 276,718,755	\$ 131,994,206	\$ 104,207
5800	State program revenues	85,961,888	1,335,349	-
5900	Federal program revenues	5,312,868	-	-
5020	Total Revenues	367,993,511	133,329,555	104,207
Expenditures				
Current:				
0011	Instruction	225,932,972	-	5,002,608
0012	Instruction resources and media services	4,134,511	-	-
0013	Curriculum and instructional staff development	8,113,631	-	-
0021	Instructional leadership	3,335,532	-	-
0023	School leadership	21,132,058	-	-
0031	Guidance, counseling and evaluation services	19,300,936	-	-
0032	Social work services	1,479,794	-	-
0033	Health services	3,448,489	-	-
0034	Student transportation	12,916,293	-	818,918
0035	Food services	96,321	-	108,630
0036	Extracurricular activities	10,225,724	-	-
0041	General administration	8,090,708	-	-
0051	Facilities maintenance and operations	30,117,169	-	1,831,761
0052	Security and monitoring services	2,240,696	-	-
0053	Data processing services	8,699,188	-	2,951,304
0061	Community services	1,920,981	-	-
Debt Service:				
0071	Principal on long-term debt	31,245	42,654,803	-
0072	Interest on long-term debt	4,262	67,979,441	-
0073	Debt issuance costs and fees	999	32,793,147	744,453
Capital Outlay:				
0081	Facilities acquisition and construction	-	-	60,665,268
Intergovernmental:				
0093	Payments related to shared services arrangements	-	-	-
0095	Payments to Juvenile Justice Alt. Ed. Prgm.	243,397	-	-
0099	Other intergovernmental charges	2,051,063	-	-
6030	Total Expenditures	363,515,969	143,427,391	72,122,942
1100	Excess (deficiency) of revenues over expenditures	4,477,542	(10,097,836)	(72,018,735)
Other Financing Sources (Uses)				
7901	Refunding bonds issued	-	212,811,762	-
7911	Capital-related debt issued (regular bonds)	-	-	86,595,000
7912	Sale of real or personal property	10,507	-	-
7913	Proceeds from capital lease	407,435	-	-
7915	Transfers in	59,435	-	8,398,100
7916	Premium or discount on issuance of bonds	-	173,216,801	18,548,378
8911	Transfers out	(14,120,819)	-	-
8949	Other uses - amounts placed in escrow for refunding debt	-	(383,486,109)	-
8949	Other uses - settlements	(288,600)	-	-
7080	Total Other Financing Sources and Uses	(13,932,042)	2,542,454	113,541,478
1200	Net change in fund balances	(9,454,500)	(7,555,382)	41,522,743
0100	Fund Balance - Beginning	190,473,477	138,815,572	14,461,170
1300	Prior period adjustment	-	-	-
3000	Fund Balance - Ending	\$ 181,018,977	\$ 131,260,190	\$ 55,983,913

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit C-3

Page 2 of 2

Data Control Codes		Total Nonmajor Funds	Total Governmental Funds
Revenues			
5700	Local, intermediate, and out-of-state	\$ 5,021,467	\$ 413,838,635
5800	State program revenues	2,848,325	90,145,562
5900	Federal program revenues	19,287,881	24,600,749
5020	Total Revenues	27,157,673	528,584,946
Expenditures			
Current:			
0011	Instruction	11,405,301	242,340,881
0012	Instruction resources and media services	101,512	4,236,023
0013	Curriculum and instructional staff development	496,739	8,610,370
0021	Instructional leadership	283,887	3,619,419
0023	School leadership	106,242	21,238,300
0031	Guidance, counseling and evaluation services	1,471,393	20,772,329
0032	Social work services	397	1,480,191
0033	Health services	551,598	4,000,087
0034	Student transportation	8,957	13,744,168
0035	Food services	9,628,117	9,833,068
0036	Extracurricular activities	915,286	11,141,010
0041	General administration	7,763	8,098,471
0051	Facilities maintenance and operations	201,934	32,150,864
0052	Security and monitoring services	333,143	2,573,839
0053	Data processing services	885,246	12,535,738
0061	Community services	344,868	2,265,849
Debt Service:			
0071	Principal on long-term debt	-	42,686,048
0072	Interest on long-term debt	-	67,983,703
0073	Debt issuance costs and fees	-	33,538,599
Capital Outlay:			
0081	Facilities acquisition and construction	-	60,665,268
Intergovernmental:			
0093	Payments related to shared services arrangements	140,034	140,034
0095	Payments to Juvenile Justice Alt. Ed. Prgm.	-	243,397
0099	Other intergovernmental charges	-	2,051,063
6030	Total Expenditures	26,882,417	605,948,719
1100	Excess (deficiency) of revenues over expenditures	275,256	(77,363,773)
Other Financing Sources (Uses)			
7901	Refunding bonds issued	-	212,811,762
7911	Capital-related debt issued (regular bonds)	-	86,595,000
7912	Sale of real or personal property	-	10,507
7913	Proceeds from capital lease	-	407,435
7915	Transfers in	361	8,457,896
7916	Premium or discount on issuance of bonds	-	191,765,179
8911	Transfers out	(59,435)	(14,180,254)
8949	Other uses - amounts placed in escrow for refunding debt	-	(383,486,109)
8949	Other uses - settlements	-	(288,600)
7080	Total Other Financing Sources and Uses	(59,074)	102,092,816
1200	Net change in fund balances	216,182	24,729,043
0100	Fund Balance - Beginning	5,143,616	348,893,835
1300	Prior period adjustment	1,004,639	1,004,639
3000	Fund Balance - Ending	\$ 6,364,437	\$ 374,627,517

LEANDER INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2021

Exhibit C-4

Data Control Codes		
	Net change in fund balances - total governmental funds (from C-3)	\$ 24,729,043
	Amounts reported for <i>governmental activities</i> in the statement of activities (B-1) are different because:	
	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
1	Governmental funds capital outlays	64,480,714
2	Governmental activities depreciation expense	(32,124,849)
3	Net effect of other retirements and adjustments to capital assets	(179,986)
4	Property tax revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	216,668
5	Repayment of bond principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.	42,654,803
6	Repayment of capital lease principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.	10,201
	Proceeds from issuance of long-term debt is reported as an other financing source in the governmental funds. In the government-wide financial statements, proceeds are treated as an increase in long-term liabilities and amounts paid to refunding agents are treated as a decrease in long-term liabilities.	
7	Proceeds from issuance of regular bonds	(86,595,000)
8	Premium on issuance of regular bonds	(191,765,179)
9	Proceeds from refunding bonds	(212,811,763)
10	Additions to deferred loss on refunding	
11	Accretion payable retirements	413,622,729
12	Accretion additions	(26,936,857)
		27,410,197
13	Proceeds from capital lease	(407,435)
	Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
14	Increase in interest payable not recognized in fund statements	(4,252,072)
15	Amortization of deferred charges on refunding and premiums	(279,668)
16	Pension expense for the pension plan measurement year	(7,280,998)
17	Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities (see D-2).	
		5,383,637
	Change in Net Position of Governmental Activities (see B-1)	\$ 15,874,185

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2021

Exhibit D-1

	Governmental Activities - Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 20,688,113
Receivables:	
Due from other funds	227,242
Total Current Assets	<u>20,915,355</u>
Non-Current Assets:	
Furniture and equipment, net of depreciation	271,702
Capital lease assets	37,921
Accumulated depreciation - Buildings	(5,286)
Accumulated depreciation - Furniture and Equipment	(29,110)
Total Non-Current Assets	<u>275,227</u>
Total Assets	<u>21,190,582</u>
Liabilities	
Current Liabilities:	
Accounts payable	20,047
Claims and judgments	2,412,978
Due to other funds	56,967
Accrued expenses	1,001,024
Total Current Liabilities	<u>3,491,016</u>
Total Liabilities	<u>3,491,016</u>
Net Position	
Investment in capital assets	275,227
Unrestricted net position	17,424,339
Total Net Position	<u>\$ 17,699,566</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit D-2

	Governmental Activities - Internal Service Funds
Operating Revenues	
Miscellaneous revenue from local sources	\$ 29,374,196
Total Operating Revenues	<u>29,374,196</u>
Operating Expenses	
Payroll costs	463,474
Purchased and contracted services	17,947
Supplies and materials	9,135
Claims expense and other operating expenses	29,227,134
Depreciation	19,322
Total Operating Expenses	<u>29,737,012</u>
Operating Income	<u>(362,816)</u>
Non-Operating Revenues (Expenses)	
Investment earnings	24,092
Total Non-Operating Revenues (Expenses)	<u>24,092</u>
Income before Transfers	(338,724)
Transfers	
Transfers in	5,722,358
Total Transfers	<u>5,722,358</u>
Change in net position	5,383,634
Net Position - Beginning	<u>12,315,932</u>
Net Position - Ending	<u><u>\$ 17,699,566</u></u>

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit D-3

	Governmental Activities - Internal Service Funds
Cash Flows from Operating Activities:	
Cash received from user charges	\$ 29,374,196
Cash payments for insurance claims	(29,583,443)
Cash payments to suppliers for goods and services	(27,082)
Cash payments to employees	(467,877)
Net Cash Provided by (Used for) Operating Activities	<u>(704,206)</u>
Cash Flows from Non-Capital Financing Activities:	
Advances from other funds	8,047,292
Advances to other funds	56,967
Net Cash Provided by (Used for) Non-Capital Financing Activities	<u>8,104,259</u>
Cash Flows from Capital and Related Financing Activities:	
Acquisition of capital assets	(37,921)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(37,921)</u>
Cash Flows from Investing Activities:	
Interest on investments	24,092
Net Cash Provided by (Used For) Investing Activities	<u>24,092</u>
Net Increase in Cash and Cash Equivalents	7,386,224
Cash and Cash Equivalents at Beginning of Year	<u>13,301,889</u>
Cash and Cash Equivalents at End of Year	<u>\$ 20,688,113</u>
Reconciliation to Balance Sheet	
Cash and cash equivalents per cash flow	\$ 20,688,113
Cash and cash equivalents per balance sheet	<u>\$ 20,688,113</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income (loss)	\$ (362,816)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	19,322
Change in assets and liabilities:	
Increase (decrease) in accounts payable	(49,503)
Increase (decrease) in claims payable	(306,806)
Increase (decrease) in accrued wages payable	(4,403)
Net Cash Provided by (Used for) Operating Activities	<u>\$ (704,206)</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2021

Exhibit E-1

	<u>Custodial Fund</u>
Assets	
Current Assets:	
Cash and cash equivalents	\$ 1,436,656
Total Assets	<u>\$ 1,436,656</u>
Liabilities	
Current Liabilities:	
Due to others	\$ 1,004,636
Total Liabilities	<u>\$ 1,004,636</u>
Net Position	
Restricted for student activities	<u>\$ 432,020</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Fiscal Year Ended June 30, 2021

Exhibit E-2

	<u>Custodial Fund</u>
Additions	
Gifts and contributions	<u>\$ 341,739</u>
Total Additions	<u>341,739</u>
 Deductions	
Community service	<u>164,181</u>
Total Deductions	<u>164,181</u>
 Change in net position	177,558
 Net Position, Beginning of Year	-
Prior Period Adjustment	<u>254,462</u>
 Net Position, End of Year	<u><u>\$ 432,020</u></u>



Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

The Leander Independent School District (District) is governed by a seven-member Board of Trustees (Board), which has governance responsibilities over all activities related to public elementary and secondary education within the District. Because members of the Board are elected by the public; have authority to make decisions; appoint management and significantly influence operations; and have primary accountability for fiscal matters; the District is not included in any other governmental reporting entity. There are no component units included within the reporting entity.

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

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* normally are supported by taxes and intergovernmental revenues.

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

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

The fiduciary fund financial statements reflect the District's agency fund, reporting only assets and liabilities, and are reported on the accrual basis of accounting.

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

Note 1 - Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Grant revenues and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

- The *general fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *debt service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.
- The *capital projects fund* is used to account for proceeds from sales of bonds and other revenues to be used for authorized construction and technology projects/enhancements.

The District reports the following nonmajor governmental funds:

- The *special revenue funds* are used to account for resources restricted to, or designated for specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a special revenue fund. Generally, unused balances are returned to the grantor at the close of the specified project periods.
- The *permanent fund* is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used to pay scholarships.

Additionally, the District reports the following fund types:

- The *custodial fund* is used to account for assets held by the District as an agent for student organizations.
- The *internal service funds* accounts for worker's compensation, property and casualty insurance, health services and repairs provided to employees of the District on a cost reimbursement basis.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. The governmental funds and internal service funds are incorporated into the governmental activities.

Amounts reported as *program revenues* include 1) charges to students or users for goods, services, or privileges provided and 2) operating grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and investment income.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund are charges to the funds and/or employees for self-funded health services. Operating expenses for the internal service fund include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

Note 1 - Summary of Significant Accounting Policies (continued)

D. Deposits and Investments

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

Investments for the District are reported at fair value. The funds of the District must be deposited and invested under the terms of a depository contract, the contents of which are set out in the Depository Contract Law. The depository bank may either place approved pledged securities for safekeeping and trust with the District's agent bank or file a corporate surety bond 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 FDIC insurance. The depository cash balances were covered by FDIC insurance and by collateral held by the District's agent in the District's name.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by GASB Statement No. 72, Fair Value Measurement and Application. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GASB-72 focuses on the exit price in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants. GASB establishes a fair value reporting hierarchy to maximize the use of observable inputs when measuring fair value and defines the three levels of inputs as noted below:

- Level 1 - Assets or liabilities for which the identical item is traded on an active exchange, such as publicly traded instruments or futures contracts.
- Level 2 - Assets and liabilities valued based on observable market data for similar instruments. Fair value is estimated using inputs other than quoted prices included within Level 1 that are observable for assets and liabilities, either directly or indirectly.
- Level 3 - Assets or liabilities for which significant valuation assumptions are not readily observable in the market and instruments, which are valued based on the best available data. Fair value is estimated using unobservable inputs that are significant to the fair value of the assets or liabilities. Level 3 assets may include instruments for which the determination of fair value requires significant management judgment or estimation.

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. In instances where inputs used to measure fair value fall into different levels in the 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 judgment and considers factors specific to each asset or liability. The District's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79 Certain Investment Pools and Pool Participants.

Note 1 - Summary of Significant Accounting Policies (continued)

E. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the ten months are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Property tax receivables include unpaid property taxes at year-end and are shown net of an allowance for uncollectibles. Allowances for uncollectible taxes receivable are based on the District's historical experience in collecting property taxes. Revenues from property taxes are recognized when levied to the extent they are available. The District considers property taxes as available when collected. However, not all outstanding property taxes are expected to be collected within one year of the date of the financial statements.

Property values are determined by the Williamson County Central Appraisal District as of January 1 of each year. The amount of net assessed values for fiscal year 2021 (tax year 2020) were \$29.1 billion. Prior to July 1 of each year, the District must adopt its annual budget and as soon thereafter as practicable, shall adopt a tax rate thus creating the tax levy.

The District's combined tax rate for current fiscal year was \$1.4184 which included \$0.95340 for maintenance and operations and \$0.46500 for debt service. Property taxes for the current calendar year are levied on approximately October 1 of each year and are payable by January 31 of the following year. The total levy for the 2021 was \$400.0 million. Property tax receivables are recorded as of the date levied. Unpaid taxes become delinquent on February 1 and a tax lien on real property is created as of July 1 of each year.

F. Inventories and Prepaid Items

Inventories consisting of supplies and materials are valued at weighted average cost and they include maintenance, transportation, office and instructional supplies, and food service commodities. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Food service commodity inventory is recorded at fair market value on the date received. Commodities are recognized as revenues in the period received when all the eligibility requirements are met. Commodity inventory items are recorded as expenditures when distributed to user locations. A portion of fund balance is classified as non-spendable to reflect minimum inventory quantities considered necessary for the District's continuing operations.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. Capital Assets

Capital assets, which include land, construction in progress, buildings and improvements, furniture and equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost that equals or exceeds \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Note 1 - Summary of Significant Accounting Policies (continued)

G. Capital Assets (continued)

Buildings and improvements, and furniture and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	50
Building improvements	20
Vehicles	5-15
Furniture and equipment	5

H. Compensated Absences

Compensated absences are absences for which employees will be paid, such as sick and vacation leave. Per the District's employee handbook, accrued leave are a benefit that is available to the employee while in the employment of the District is terminated with the district, the employee does not receive any compensation for accrued local leave days or for accrued state leave days. However, accrued state leave days may be transferred between districts. As such, there is no liability recorded at the fund or government-wide financial statements.

I. Long-term Obligations

The District's long-term obligations consist of bonded indebtedness, health insurance, compensated absences and net pension liability. In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities and proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the bonds outstanding method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond 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 is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while 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. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund.

The current requirements for compensated absences are accounted for in the general fund. The requirements for health insurance are accounted for in the internal service fund.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has three items that qualify for reporting in this category:

- Deferred outflows of resources for refunding - Reported in the government-wide statement of net position, this deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Note 1 - Summary of Significant Accounting Policies (continued)

J. Deferred Outflows/Inflows of Resources (continued)

- Deferred outflows of resources for pension – Reported in the government-wide statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of 1) differences between projected and actual earnings on pension plan investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences and 4) changes in the District's proportional share of pension liabilities. The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on pension plan investments will be amortized over a closed five year period. The remaining pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.
- Deferred outflows of resources for other post-employment benefits (OPEB) – Reported in the government-wide financial statement of net position, this deferred outflow results from OPEB plan contributions made after the measurement date of the net OPEB liability and the results of 1) differences between projected and actual earnings on pension plan investments and 2) changes in the District's proportional share of pension liabilities. The deferred outflows of resources related to other post-employment benefits resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on OPEB plan investments will be amortized over a closed five year period. The remaining deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with post-employment benefits through the OPEB plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues - Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Deferred inflows of resources for pension - Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions; 2) differences between expected and actual actuarial experiences and 3) changes in the District's proportional share of pension liabilities. These pension related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.
- Deferred inflows of resources for OPEB – Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions and 2) differences between expected and actual actuarial experiences. These OPEB related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with OPEB through the OPEB plan.

Note 1 - Summary of Significant Accounting Policies (continued)

K. Pensions

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

L. Other Post-Employment Benefits.

The fiduciary net position of the Teacher Retirement System of Texas (TRS) 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.

M. Fund Equity

The following classifications describe the relative strength of the spending constraints:

Nonspendable fund balance – amounts that are not in spendable form or are required to be maintained intact. As such, the inventory and prepaid items have been properly classified in the Governmental Funds Balance Sheet (Exhibit C-1).

Restricted fund balance – amounts that can be spent only for specific purposes because of local, state or federal laws, or externally imposed conditions by grantors or creditors. The fund balances for the Debt Service Fund, Capital Projects Fund, Child Nutrition Fund, Permanent Fund and other grant funds are classified as restricted.

Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. the Board of Trustees). To be reported as committed, amounts cannot be used for any other purposes unless the District takes the same highest level of action to remove or change the constraint. The District establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. A fund balance commitment is further indicated in the budget document as a commitment of the fund. Note 9 provides more detail on the District's commitments of fund balance.

Assigned fund balance – amounts the District intends to use for a specific purpose. Intent can be expressed by the District or by an official or body to which the Board of Trustees delegates the authority. Per Policy CE local, assigned fund balance amounts are established by the Superintendent or his designee. Note 9 provides more detail on the District's assignments of fund balance. Unassigned fund balance – amounts that are available for any purpose. Positive numbers are reported only in the general fund.

When an expenditure is incurred for purposes 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.

Note 1 - Summary of Significant Accounting Policies (continued)

N. Net Position

Net Position on the Statement of Net Position includes the following:

- Net investment in capital assets - this component of net position consists of capital assets, net accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt will be included in this component of net position. Unspent bond proceeds issued for capital assets are also included in this component.
- Restricted for federal and state programs - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, which are restricted by federal and state granting agencies.
- Restricted for Debt Service - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. The assets arise from bond issuances which have constraints placed on them by the bond covenants for the purpose of future debt service payments.
- Restricted for Scholarships-Nonexpendable - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, which are restricted for local grants and for scholarships.
- Unrestricted net position - this component of net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

O. Data Control Codes

The Data Control Codes refer to the account code structure prescribed by the Texas Education Agency (TEA) in the Financial Accountability System Resource Guide. TEA requires school districts to display these codes in the financial statements filed with the Agency in order to ensure accuracy in building a statewide database for policy development and funding plans.

P. Use of Estimates

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

Note 1 - Summary of Significant Accounting Policies (continued)

Q. Implementation of New Accounting Standards

GASB No. 84 *Fiduciary Activities* was issued in January 2017 and effective for periods beginning December 15, 2019. This standard establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. This standard must be applied retroactively and as such beginning net position and/or fund balance have been restated. The District has evaluated the effects of this standard and has restated its beginning net position and/or fund balance accordingly.

GASB No. 90 *Majority Equity Interests, an amendment of GASB Statements No. 14 and No. 61* was issued in August 2018 and effective for periods beginning December 15, 2019. The primary objectives of this Statement are to improve consistency in the measurement and comparability of the financial statement presentation of majority equity interests in legally separate organizations and to improve the relevance of financial statement information for certain component units. An equity interest is a financial interest in a legally separate organization evidenced by the ownership of shares of the organization's stock or by otherwise having an explicit, measurable right to the net resources of the organization that is usually based on an investment of financial or capital resources by a government. An equity interest is explicit and measurable if the government has a present or future claim to the net resources of the entity and the method for measuring the government's share of the entity's net resources is determinable. The District has determined that this Statement does not have an effect on the financial statements as of June 30, 2021.

GASB No. 98. The Annual Comprehensive Financial Report. This statement was issued in October 2021 and establishes the term annual comprehensive financial report and its acronym ACFR. This new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This statement is effective for fiscal years ending after December 15, 2021 but earlier application is encouraged. The District implemented this statement in fiscal year 2021.

Note 2 - Deposits and Investments

Cash Deposits: The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the Texas School Depository Act. The depository bank pledges securities which comply with state law and these securities are held for safekeeping and trust with the District's and the depository banks' agent bank. The pledged securities are approved by the Texas Education Agency and shall be 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. At June 30, 2021, the carrying value of the District's cash deposits (including certificates of deposit) was \$29,847,567, while the bank balance was \$29,840,426. The District's cash deposits at June 30, 2021, were entirely covered by FDIC insurance and pledged collateral held by the District's agent in the name of the District.

Investments: The District's investment policy is in accordance with the Public Funds Investment Act, the Public Funds Collateral Act, and federal and state laws. The District further limits its investments to obligations of the U.S. Treasury or the State of Texas, certain U.S. Agencies, certificates of deposit, collateralized mortgage obligations, no-load money market mutual funds, certain municipal securities, qualified commercial paper, repurchase agreements, or investment pools.

Local Government Investment Pools

For the year ended June 30, 2021, the District invested in the Texas Association of School Board's Lone Star Investment Pool (LSIP), TexPool and Texas TERM (Daily), Texas CLASS, TexSTAR, Texas Fit and LOGIC.

LSIP is a Texas public investment pool sponsored by the Texas Association of School Boards (TASB) for investment of funds by state and local government entities, primarily local school districts. The Board has entered into an agreement with First Public, LLC (First Public), a Texas limited liability company and a member of the National Association of Securities Dealers, Securities Investor Protection Corporation, and Municipal Securities Rulemaking Board, pursuant to which First Public serves as administrator of LSIP's operations. American Beacon Advisors, Fort Worth, Texas, and Standish Mellon Asset Management Company, LLC, Pittsburgh, Pennsylvania, provide investment management services to LSIP regarding the investment and reinvestment of the pool's assets. The fund's credit quality is excellent as its portfolio is composed of U. S. government and U. S. agency securities. Investments in LSIP provide for investment in securities with maturities and returns generally greater than money market instruments. LSIP is marked-to market daily to maintain an accurate net asset value. The District's amortized cost in LSIP is the same as the value of the pool shares.

TexPool is a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (Trust Company) to provide a safe environment for the placement of local government funds in Authorized short-term, fully-collateralized investments, including direct obligations of, or obligations guaranteed by, the United States or State of Texas or their agencies; federally insured certificates of deposit issued by Texas banks or savings and loans; and fully collateralized direct repurchase agreements secured by United States Government agency securities and placed through a primary government securities dealer. The Trust Company was incorporated by the State Treasurer by authority of the Texas Legislature as a special purpose trust company with direct access to the services of the Federal Reserve Bank to manage, disburse, transfer, safekeep, and invest public funds and securities more efficiently and economically. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. TexPool operates in a manner consistent with the Security and Exchange Commission's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than fair value to report net position to compute share prices. The amortized cost of the position in TexPool is the same as the value of TexPool shares. Accordingly, the District's investments in TexPool are stated at cost, which approximates fair value.

Texas TERM, also known as Texas Daily, is a local government investment pool created by Texas local governments to provide investment programs tailored to the needs of local governments. PFM Asset Management LLC acts as the Investment adviser/administrator of the pool. The program administrator is Cutwater Investor Services Corp. The District's investments in Texas TERM are stated at cost, which approximates fair value.

Note 2 - Deposits and Investments (continued)

The Texas Cooperative Liquid Assets Securities System Trust (Texas CLASS) was created as a local government investment pool (LGIP) pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code (PFIA). Per State Code, entities may pool any of their funds, or funds under their control, to preserve principal, maintain the liquidity of the funds, and maximize yield. The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the Participants), Public Trust Advisors, LLC (Public Trust) as Program Administrator, and Wells Fargo Bank Texas, N.A. as Custodian.

Texas Short Term Asset Reserve Program ("TexSTAR") has been organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code (the "PFIA").

These two acts provide for the creation of public funds investment pools (including TexSTAR) and authorize eligible governmental entities ("Participants") to invest their public funds and funds under their control through the investment pools. J.P. Morgan Investment Management Inc. ("JPMIM" or the "investment manager") and Hilltop Securities Inc. ("HTS") serve as co-administrators for TexSTAR under an agreement with the TexSTAR board of directors (the "Board"). JPMIM provides investment management services, and FirstSouthwest, a Division of HTS, provides participant services and marketing. Custodial, fund accounting and depository services are provided by JPMorgan Chase Bank, N.A. and/or its subsidiary J.P. Morgan Investor Services Co. Transfer agency services are provided by Boston Financial Data Services, Inc. ("BFDS" or the "Transfer Agent"). Each of JPMIM, HTS, BFDS, and JPMorgan Chase Bank, N.A. may provide certain services, including those described herein, through the use of subcontractors or delegates.

The TX-FIT Government Pool provides Texas' public entities a conservatively managed, PFIA compliant, investment option with no corporate exposure. The TX-FIT Government Pool seeks preservation of principal, a competitive yield and a stable NAV, while also providing same day liquidity to its participants.

Local Government Investment Cooperative (LOGIC) (the "Pool") was organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code, and operates as a public funds investment pool under the Public Funds Investment Act. LOGIC is organized and existing as a business trust under the laws of the State of Texas with all Participant funds and all investment assets held and managed in trust by a Board of Trustees for the benefit of the Participants.

The Board of Trustees is LOGIC's governing body and is comprised of employees, officers or elected officials of Participant Government Entities or individuals who do not have a business relationship with the Pool and are qualified to advise it. A maximum of two advisory board members represent the Co-Administrators of the Pool.

Note 2 - Deposits and Investments (continued)

At June 30, 2021, the District's cash and investment balances and the weighted average maturity of these investments were as follows:

	Carrying Value	Weighted Average Maturity (Days)
Governmental Activities		
Cash and Deposits	\$ 29,840,426	N/A
Investments		
Local Government Investment Pools:		
LOGIC	67,407,498	55
TexPool	17,448	29
TexSTAR	13,495	37
Texas CLASS	10,161,148	52
Texas Daily	39,446,814	50
Texas Term	70,250,000	50
Texas Fit	55,514,287	36
Lone Star	6,146,230	50
Total Local Government Investment Pools	248,956,920	
Investment Securities:		
U.S. Government Agency Securities	10,134,500	127
U.S. Treasury Securities	5,096,800	55
Commercial Paper	114,976,560	48
Municipal Bonds	13,761,046	14
Total Investment Securities	143,968,906	
Total Investments	392,925,826	49
Total Governmental Activities	422,766,252	
 Fiduciary Funds		
Cash and Deposits	1,436,656	N/A
Total Fiduciary Funds	1,436,656	
 Total	\$ 424,202,908	

Note 2 - Deposits and Investments (continued)

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates may adversely affect the value of the investments. The District monitors interest rate risk utilizing weighted average maturity analysis. In accordance with its investment policy, the District reduces its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio as a whole to no more than 360 days.

The District's investments all have maturities less than one year.

Credit Risk: State law and the District's investment policy limits investments in all categories to top ratings issued by nationally recognized statistical rating organizations. LSIP, TexPool, Texas Daily, Texas CLASS, TexSTAR, and LOGIC are currently rated AAAM by Standard and Poor's. Texas Term and Texas Fit are rated AAAF by Standard and Poor's. These rating indicates excellent safety and a superior capacity to maintain principal value and limit exposure to loss.

Concentration of Credit Risk: The District's investment policy does not require the investment portfolio to be diversified in terms of investment instruments, maturity scheduling, and financial institutions in order to reduce the risk of loss resulting from over-concentration of assets in a specific class of investments, specific maturity, or specific issuer. The District's investments in Commercial Paper, Texas Term, and LOGIC make up 25 percent, 20 percent and 16 percent, respectively. All other investments are less than 9 percent of the total District's investment portfolio.

The investments securities are reported by the District at fair value, while the investment pools are reported at amortized cost. The amount of investment earnings during the year ended June 30, 2021 was \$1,219,173 million

The District reports its local government investment pools at amortized cost as permitted by GASB Statement No. 79 *Certain External Investment Pools and Pool Participants*. In addition, all of the local government investment pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. The pools do not impose any liquidity fees or redemption gates.

The District's U.S. Municipal Bonds, Commercial Paper, and U.S Agency Government Securities are reported at fair value using Level 2 inputs.

Note 3 - Receivables and Unearned Revenue

Receivables as of June 30, 2021, for the District's individual major and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total
Property taxes	\$ 4,423,969	\$ 2,157,695	\$ -	\$ -	\$ 6,581,664
Due from other governments	21,714,964	48,223	-	3,882,947	25,646,134
Interest	255,074	61,979	-	-	317,053
Other	409,165	-	2,312	1,400,697	1,812,174
Gross receivables	26,803,172	2,267,897	2,312	5,283,644	34,357,025
Less allowance for doubtful accounts	(773,653)	(377,332)	-	-	(1,150,985)
Net Total Receivables	\$ 26,029,519	\$ 1,890,565	\$ 2,312	\$ 5,283,644	\$ 33,206,040

Note 3 - Receivables and Unearned Revenue (continued)

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned. At the end of 2021, the various components of unearned revenues reported in the governmental funds were as follows:

	Unearned
Instructional materials allotment	\$ 57,095
Unearned state and local revenue	11,130,422
	<u>\$ 11,187,517</u>

Note 4 - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	(Retirements) and Transfers	Balance June 30, 2021
Capital Assets, Not Being Depreciated				
Land	\$ 191,114,563	\$ 2,226,171	\$ -	\$ 193,340,734
Construction in progress	83,922,391	33,519,607	(74,936,984)	42,505,014
Total Capital Assets, Not Being Depreciated	<u>275,036,954</u>	<u>35,745,778</u>	<u>(74,936,984)</u>	<u>235,845,748</u>
Capital Assets, Being Depreciated				
Buildings and improvements	1,204,010,425	20,399,142	74,936,984	1,299,346,551
Vehicles	31,641,239	3,420,897	(1,221,415)	33,840,721
Furniture and equipment	37,552,460	4,914,897	(557,081)	41,910,276
Total Capital Assets, Being Depreciated	<u>1,273,204,124</u>	<u>28,734,936</u>	<u>73,158,488</u>	<u>1,375,097,548</u>
Less accumulated depreciation for:				
Buildings and improvements	(288,203,472)	(26,515,594)	-	(314,719,066)
Vehicles	(15,132,962)	(2,221,506)	1,221,520	(16,132,948)
Furniture and equipment	(27,212,634)	(3,407,071)	414,911	(30,204,794)
Total Accumulated depreciation	<u>(330,549,068)</u>	<u>(32,144,171)</u>	<u>1,636,431</u>	<u>(361,056,808)</u>
Governmental Capital Assets	<u>\$ 1,217,692,010</u>	<u>\$ 32,336,543</u>	<u>\$ (142,065)</u>	<u>\$ 1,249,886,488</u>

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

Function	Depreciation Expense
Instruction	\$ 18,339,897
Instructional resources and media services	933,238
Instructional leadership	48,054
School leadership	663,857
Guidance, counseling and evaluation services	80,519
Health services	70,584
Student transportation	2,356,559
Food Services	1,521,223
Extracurricular activities	2,435,145
General administration	123,704
Plant maintenance and operations	3,427,276
Security and monitoring services	178,558
Data processing services	1,965,557
Total	<u>\$ 32,144,171</u>

Note 4 - Capital Assets (continued)

The District has active construction projects and as of June 30, 2021, the District's commitments for capital assets are as follows:

Project	Construction in Progress	Remaining Commitment
OSB	\$ 1,094,068	\$ 2,005,932
Steiner Ranch EI HVAC	6,943,677	1,913,459
Elementary #28	32,588,208	8,274,238
HMS HVAC	618,102	1,277,114
Elementary #29	1,260,959	41,235,984
	<u>\$ 42,505,014</u>	<u>\$ 54,706,727</u>

Note 5 - Other Assets

During fiscal year 2018, the District made an initial deposit of \$963,089 to its food service management company to pay vendors on behalf of the District. The initial deposit should be returned to the District or carried forward.

Note 6 - Interfund Receivables, Payables, and Transfers

Interfund balances consist of short-term lending/borrowing arrangements that result primarily from payroll, warehouse ordering and other regularly occurring charges that are paid by the general fund and then charged back to the appropriate other fund. Additionally, some lending/borrowing may occur between two or more nonmajor governmental funds.

The composition of interfund balances as of June 30, 2021 is as follows:

	Payable Funds				Totals
	General	Debt Service	Capital Projects	Other Nonmajor	
Receivable Funds					
General	\$ -	\$ 2,736	\$ 6,095,894	\$ 3,778,992	\$ 9,877,622
Debt service	77,210	-	50,001	-	127,211
Nonmajor governmental	419,693	-	-	947,704	1,367,397
Internal service	227,242	-	-	-	227,242
Total Governmental Activities	<u>\$ 724,145</u>	<u>\$ 2,736</u>	<u>\$ 6,145,895</u>	<u>\$ 4,726,696</u>	<u>\$ 11,599,472</u>

Interfund transfers are defined as "flows of assets without equivalent flow of assets in return and without a requirement for repayment." For the fiscal year ended June 30, 2021, Interfund transfers in the amount of \$14,180,254 were made as summarized below:

Transfer Out Funds	Transfer In Funds	Amount
General	Capital Projects Fund	\$ 8,398,100
General	Non-major governmental	361
General	Internal service	5,722,358
Non-major governmental	General Fund	59,435
		<u>\$ 14,180,254</u>

Note 6 - Interfund Receivables, Payables, and Transfers (continued)

The transfer of \$5.7 million was made from the General Fund to the District's Self-Funded Health Insurance Fund to further assist in covering claims. The General Fund transferred \$8.4 million to the Capital Project Fund to track and account for major maintenance projects.

Note 7 - Long-term Liabilities

The District has entered into a continuing disclosure undertaking to provide annual reports and material event notices to the State Information Depository of Texas through the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of Leander Independent School District.

Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2021, was as follows:

	Balance September 1, 2020	Additions	Retirements	Balance June 30, 2021	Due Within One Year
General obligation bonds	\$ 1,074,905,412	\$ 299,406,762	\$ (258,732,119)	\$ 1,115,580,055	\$ 36,622,153
Issuance premiums/discounts	85,398,410	34,591,182	(17,515,672)	102,473,920	-
Accretion on capital appreciation bonds	556,222,122	184,109,854	(230,884,490)	509,447,486	34,923,397
Capital leases	-	407,435	(10,201)	397,234	31,324
Self-insurance claims and judgments	2,719,784	29,151,339	(29,470,783)	2,400,340	2,400,340
	<u>\$ 1,719,245,728</u>	<u>\$ 547,666,572</u>	<u>\$ (536,613,265)</u>	<u>\$ 1,730,299,035</u>	<u>\$ 73,977,214</u>

General Obligation Bonds

General obligation bonds are direct obligations and pledge the full faith and credit of the District. These are issued as current interest bonds and term bonds with various amounts of principal maturing each year.

General obligation bonds currently outstanding are as follows:

Series	Original Issuance Amount	Interest Rate (%)	Maturity Date	Debt Outstanding
2003	\$ 75,234,391	2.50 - 5.17	2022	\$ 2,989,388
2013A	158,946,117	3.72 - 4.46	2034	7,340,586
2013B	45,379,854	3.41 - 3.59	2024	26,827,323
2014D	129,389,999	0.30 - 4.89	2043	71,924,714
2015A	252,802,885	0.76 - 5.00	2042	245,015,571
2015B	39,799,201	1.83 - 5.00	2034	39,291,103
2016	88,534,239	1.43 - 5.00	2040	71,648,758
2016A	190,508,363	1.00 - 4.06	2049	160,460,880
2017A	53,725,000	3.50 - 5.00	2045	31,010,000
2018A	73,270,000	4.00 - 5.00	2048	66,075,000
2019A	9,165,000	5.00	2040	8,325,000
2019B	4,945,000	3.90	2040	4,945,000
2019C	85,360,000	5.00	2041	80,320,000
2020A	86,595,000	3.00 - 5.00	2040	86,595,000
2020B	33,407,438	4.00	2045	34,407,437
2020C	46,507,244	1.449 - 5.00	2044	46,507,244
2021A	22,790,000	3.00	2034	22,790,000
2021B	109,107,081	1.892 - 2.062	2034	109,107,051
				<u>\$ 1,115,580,055</u>

Note 7 - Long-term Liabilities (continued)

Debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest	Totals
2022	\$ 36,622,153	\$ 73,859,113	\$ 110,481,266
2023	29,792,369	79,276,783	109,069,152
2024	33,469,959	75,578,848	109,048,807
2025	33,592,135	75,458,797	109,050,932
2026	22,806,152	86,235,405	109,041,557
2027	30,269,635	78,774,547	109,044,182
2028	34,581,551	74,465,131	109,046,682
2029	27,217,082	81,819,600	109,036,682
2030	37,663,007	71,378,175	109,041,182
2031	33,425,894	75,615,162	109,041,056
2032	33,844,081	75,294,559	109,138,640
2033	66,714,860	42,364,456	109,079,316
2034	75,384,372	33,706,359	109,090,731
2035	64,789,114	38,998,473	103,787,587
2036	15,091,700	87,239,745	102,331,445
2037	14,995,776	87,456,445	102,452,221
2038	44,384,795	24,999,550	69,384,345
2039	46,223,451	22,571,244	68,794,695
2040	46,233,915	19,904,055	66,137,970
2041	54,490,694	17,047,973	71,538,667
2042	72,352,266	17,731,084	90,083,350
2043	10,248,092	60,089,217	70,337,309
2044	5,709,229	73,978,381	79,687,610
2045	14,927,773	67,514,957	82,442,730
2046	40,785,000	8,938,750	49,723,750
2047	43,790,000	7,171,175	50,961,175
2048	45,685,000	5,242,875	50,927,875
2049	47,660,000	3,229,325	50,889,325
2050	47,695,000	1,177,425	48,872,425
2051	5,135,000	77,025	5,212,025
	<u>\$ 1,115,580,055</u>	<u>\$ 1,467,194,634</u>	<u>\$ 2,582,774,689</u>

Current Year Bond Issuance

On September 4, 2020, the District issued Unlimited Tax School Building Bonds Series 2020A, Unlimited Tax Refunding Bonds 2020B and 2020C in the amount of \$86,595,000, \$34,407,438 and \$46,507,244. The bonds will be used to (i) acquire, construct and equip school buildings within the District, (ii) purchase the necessary sites for school buildings, (iii) purchase new school buses, and (iv) refund a portion of the District's outstanding debt. Interest will accrue at 3.00 to 5.00 for 2020A percent and 4.00 percent for the 2020B series and 1.449 to 5.00 percent, respectively. The 2020B and 2020C refunding bond issuances resulted in an economic gain of \$10.8 million and \$10.2 million, respectively.

On June 23, 2021, the District also issued Unlimited Tax Refunding Bonds 2021A, 2021B in the amount of \$22,790,000 and \$109,107,081, respectively. The bonds were used to refund Unlimited School Building Bonds, Series 2014E, Unlimited Tax Refunding Bonds, Series 2010A, 2012A, 2013A, 2014D, 2016A, and 2017A. The District placed the refunds into an escrow. The 2021A and 2021b refunding bond issuances resulted in an economic gain of \$10.9 million and \$59.7 million, respectively.

Note 7 - Long-term Liabilities (continued)

Capital Appreciation Bonds

Certain bond series included capital appreciation bonds and are listed below. The bonds' maturity dates vary through fiscal year 2045.

Series	Accreted Value as of June 30, 2021	Principal	Accretion as of June 30, 2021	Maturity Dates
2021B	\$ 144,577,236	\$ 127,081	\$ 144,450,155	2022-2031
2020C	7,092,767	7,244	7,085,523	2024-2026
2020B	5,778,270	7,438	5,770,832	2026-2030
2016A	85,828,381	405,702	85,422,679	2021-2045
2016	114,120,295	22,268,758	91,851,537	2021-2031
2015A	92,318,663	5,015,571	87,303,092	2021-2037
2015B	25,263,897	291,103	24,972,794	2021-2030
2014D	135,683,791	89,018,641	46,665,150	2021-2044
2013A	24,680,161	24,680,161	-	2021-2026
2013B	16,737,807	5,347,323	11,390,484	2021-2023
2012A	25,881,718	25,881,718	-	2024-2035
2010A	4,522,245	4,522,245	-	2021-2022
2003	7,524,628	2,989,388	4,535,240	2023
	<u>\$ 690,009,859</u>	<u>\$ 180,562,373</u>	<u>\$ 509,447,486</u>	

Prior Years' Refunding of Long-Term Debt

In prior years, the District defeased, certain general obligation debt by placing the proceeds of the new bonds in an irrevocable trust, to provide for all future debt service payments on the refunded debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2021, defeased debt outstanding totals \$385.4 million.

Commercial Paper Debt

On July 1, 2018, the District issued Leander Independent School District Unlimited Tax Commercial Paper Notes, Series A (Direct Purchase Notes) authorized to be outstanding at any time in an aggregate principal amount not to exceed \$64,400,000 (the "Notes") pursuant to an order adopted on June 21, 2018. The Notes will provide interim financing to pay project costs for eligible projects for the District. The short-term obligations to be issued will constitute obligations that the District intends to refund through the issuance of its unlimited tax bonds.

The District also entered into the Initial Credit Agreement with Wells Fargo Bank, National Association (the "Bank") for the purchase by the Bank of Direct Purchase Notes. The Notes are tax exempt and bear interest at the LIBOR Rate. The District renewed the commercial paper in May 2021 and will extend the agreement to September 30, 2022. The principal amount purchased on April 20, 2019 was \$50,001 and is reflected in the Capital Projects fund as a liability. The principal amount was retired during 2020. The principal amount was paid out of the debt service fund and the liability was removed from the capital projects fund.

Note 7 - Long-term Liabilities (continued)

Capital Leases

In February 2021, the District entered into capital lease agreements for vehicles. Amortization of the capital lease assets is included in depreciation expense within the Governmental Activities.

The following is a summary of the leased assets included in furniture and equipment within the Copier Pool Internal Service Fund:

Vehicles	\$ 407,435
Less: accumulated depreciation	(6,112)
Net Book Value	<u>\$ 401,323</u>

Future minimum commitments under the capital leases are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 31,324	\$ 4,154	\$ 35,478
2023	77,893	8,779	86,672
2024	79,927	6,745	86,672
2025	82,137	4,535	86,672
2026	84,145	2,527	86,672
Thereafter	41,808	509	42,317
Total	<u>\$ 397,234</u>	<u>\$ 27,249</u>	<u>\$ 424,483</u>

Note 8 - Revenues from Local, Intermediate, and Out-of-State Sources

During the current year, revenues from local and intermediate sources consisted of the following:

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Property taxes	\$ 268,913,140	\$ 131,091,700	\$ -	\$ -	\$ 400,004,840
Penalties, interest and other tax related revenue	900,569	400,590	-	-	1,301,159
Investment income	841,943	245,981	104,207	2,067	1,194,198
Co-curricular student activities	654,340	-	-	1,141,604	1,795,944
Tuition and fees	2,588,260	-	-	-	2,588,260
Rent	204,964	-	-	-	204,964
Food sales	-	-	-	1,293,814	1,293,814
Other	2,615,539	255,935	-	2,583,982	5,455,456
	<u>\$ 276,718,755</u>	<u>\$ 131,994,206</u>	<u>\$ 104,207</u>	<u>\$ 5,021,467</u>	<u>\$ 413,838,635</u>

Note 9 - Fund Balance Commitments and Assignments

The District has several commitments in the General Fund and nonmajor special revenue fund that have been approved through a board resolution and are listed below.

Commitments		
Purpose	General Fund	Nonmajor Fund
Capital expenditures - technology	\$ 850,000	\$ -
Capital expenditures - equipment	2,000,000	-
Campus activity fund	-	2,092,594
Other donations	-	671,161
	<u>\$ 2,850,000</u>	<u>\$ 2,763,755</u>

The General Fund is the only fund with assignments totaling \$45,113,079. The details of such assignments are listed below:

Assignments	
Purpose	General Fund
Instructional/Technology materials	\$ 1,131,064
Additional staffing for growth	8,218,558
Revenue stabilization	4,845,192
Encumbrances - subsequent year expenditures	5,366,959
Next year's budget deficit	25,551,306
	<u>\$ 45,113,079</u>

Note 10 - General Fund Federal Source Revenues

Program or Source	CFDA #	Amount
MAC	93.778	\$ 57,899
School Health and Related Service (SHARS)	N/A	4,666,186
JROTC	N/A	191,842
Coronavirus Relief Fund - (COVID-19)	21.019	328,342
National Wildlife Refuge Fund	15.659	68,599
		<u>\$ 5,312,868</u>

Note 11 - Pension Plan and Other Post-Employment Benefits

A. Plan Description

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

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

Note 11 - Pension Plan and Other Post-Employment Benefits (continued)

B. Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at https://www.trs.texas.gov/TRS%20Documents/cafr_2020.pdf, or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

C. Benefits Provided

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

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

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

D. Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of 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	
	2021	2020
Member	7.70%	7.70%
Non-employer contributing entity	7.50%	7.50%
Employers	7.50%	7.50%

Note 11 - Pension Plan and Other Post-Employment Benefits (continued)

D. Contributions (continued)

	Measurement Year (2020)		Fiscal Year Ended (2021)
	Contributions	Pension Expense	Contributions
Member (Employee)	\$ 20,172,347	\$ -	\$ 20,646,513
Non-employer contributing agency (State)	15,389,193	24,026,690	15,992,907
District	7,480,562	16,768,872	7,683,183

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

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

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

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

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

Note 11 - Pension Plan and Other Post-Employment Benefits (continued)

E. Actuarial Assumptions

The total pension liability in the August 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-term expected Investment Rate of Return	7.25%
Municipal Bond Rate	2.33%*
Last year ending August 31 in Projection Period (100 years)	2119
Inflation	2.30%
Salary Increases including inflation	3.05% to 9.05%, including inflation
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions are used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2019. These assumptions are further described the 2020 TRS ACFR, which includes actuarial valuation report dated November 14, 2019.

F. Discount Rate

A single discount rate of 7.25 percent 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 percent. The projection of 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 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent 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 projected future benefits payment 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.

Note 11 - Pension Plan and Other Post-Employment Benefits (continued)

F. Discount Rate (continued)

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, 2020 are summarized below:

Asset Class	Target Allocation ¹	Long-Term Expected Arithmetic Real Rate of Return ²	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.00%	3.90%	0.99%
Non-U.S. Developed	13.00%	5.10%	0.92%
Emerging Markets	9.00%	5.60%	0.83%
Private Equity	14.00%	6.70%	1.41%
Stable Value			
Government Bonds	16.00%	-0.70%	-0.05%
Stable Value Hedge Funds	5.00%	1.90%	0.11%
Real Return			
Real Estate	15.00%	4.60%	1.01%
Energy and Natural Resources and Infrastructure	6.00%	6.00%	0.42%
Risk Parity			
Risk Parity	8.00%	3.00%	0.30%
Leverage			
Cash	2.00%	-1.50%	-0.03%
Asset Allocation Leverage	-6.00%	-1.30%	0.08%
Inflation Expectation			2.00%
Volatility Drag ³			-0.67%
Total	<u>100%</u>		<u>7.32%</u>

¹ Target Allocation are based on the FY 2020 policy model.

² Capital Market Assumption from Aon Hewitt as of August 31, 2020.

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

Note 11 - Pension Plan and Other Post-Employment Benefits (continued)

G. Discount Rate Sensitivity Analysis

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

	Discount Rate		
	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
District's proportional share of the net pension liability	\$ 149,728,849	\$ 97,101,548	\$ 54,343,019

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

At June 30, 2021, the District reported a liability of \$97,101,548 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 97,101,548
State's proportionate share that is associated with the District	199,759,978
Total	<u>\$ 296,861,526</u>

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

At August 31, 2020, the District's proportion of the collective net pension liability was 0.1813% which was a decrease of 0.0098% from its proportion measured as of August 31, 2019.

The General, Capital Projects and Special Revenue Funds are used to liquidate pension liabilities.

Change Since the Prior Actuarial Valuation

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

For the year ended June 30, 2021, the District recognized pension expense of \$16,768,872. The District also recognized an additional on-behalf revenue and expense of \$24,026,690 representing for support provided by the State.

At June 30, 2021, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Note 11 - Pension Plan and Other Post-Employment Benefits (continued)

H. Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 177,300	\$ (2,709,846)
Changes of assumption	22,531,014	(9,580,030)
Net difference between projected and actual earnings on pension plan investments	1,965,737	-
Changes in proportion and differences between District contributions and proportionate share of contributions	6,591,019	(4,172,484)
District contributions subsequent to the measurement date	6,496,335	-
Total	<u>\$ 37,761,405</u>	<u>\$ (16,462,360)</u>

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of \$6,496,335 will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. The net amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended	Pension Expense Amount
2022	\$ 5,244,289
2023	5,450,680
2024	4,921,920
2025	1,080,684
2026	(1,670,245)
Thereafter	(224,618)
	<u>\$ 14,802,710</u>

Note 12 - Defined Other Post-Employment Benefit Plans

A. 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 TRS-Care program was established in 1986 by the Texas Legislature.

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

B. OPEB Plan Fiduciary Net Position

Detail information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at https://www.trs.texas.gov/TRS%20Documents/cafr_2020.pdf, or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

C. Benefits Provided

TRS-Care provides 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. 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
Surviving Children Only	1,020	999

Note 12 - Defined Other Post-Employment Benefit Plans (continued)

D. 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 percent of the employee's salary. Section 1575.203 establishes the active employee's rate which is .65 percent of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public or charter school. 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	
	2021	2020
Active employee	0.65%	0.65%
Non-employer contributing entity (state)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private funding remitted by employers	1.25%	1.25%

	Fiscal Year Ended June 30, 2021	
	Contributions	
Member (Employee)	\$	1,742,112
Non-employer contributing agency (State)		4,497,430
District		2,104,339

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

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

Note 12 - Defined Other Post-Employment Benefit Plans (continued)

E. Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2019. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2020. The actuarial valuation was determined using the following actuarial assumptions:

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

The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2019 TRS pension actuarial valuation that was rolled forward to August 31, 2020: (a) Rates of Mortality, (b) Rates of Retirement, (c) Rates of Termination, (d) Rates of Disability, (e) General Inflation, (f) Wage Inflation, and (g) Expected Payroll Growth.

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

Additional Actuarial Methods and Assumptions:

Valuation date	August 31, 2019, rolled forward to August 31, 2020
Actuarial Cost method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	2.33% as of August 31, 2020
Aging factors	Based on plan specific experience
Election rates	Normal Retirement: 65% participation prior to age 65 and 40% participation after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age adjusted claims costs.
Salary increases	3.05% to 9.05% including inflation
Ad hoc post-employment benefit changes	None

Note 12 - Defined Other Post-Employment Benefit Plans (continued)

F. Discount Rate

A single discount rate of 2.33 percent was used to measure the Total OPEB Liability. There was a decrease of .30 percent 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 nonemployer 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 used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB liability. The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2020 using the fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds

G. Discount Rate Sensitivity Analysis

Discount Rate – 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 (2.33%) in measuring the Net OPEB Liability.

	Discount Rate		
	1% Decrease	Current	1% Increase
	(1.33%)	Rate (2.33%)	(3.33%)
District's proportionate share of the Net OPEB Liability:	\$ 123,657,039	\$ 103,047,729	\$ 86,769,332

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

At June 30, 2021, the District reported a liability of \$103,047,729 for its proportionate share of the TRS’s Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	\$ 103,047,729
State's proportionate share that is associated with District	138,471,446
Total	<u>\$ 241,519,175</u>

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

Note 12 - Defined Other Post-Employment Benefit Plans (continued)

H. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs (continued)

At August 31, 2020, the District's proportion of the collective Net OPEB Liability was 0.2711% which was an increase of 0.0036% from its proportion measured as of August 31, 2019.

The General, Capital Projects and Special Revenue Funds are used to liquidate pension liabilities.

Healthcare Cost Trend Rates – The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the health trend rates assumed.

	Healthcare Cost Trend Rate		
	1% Decrease	Current	1% Increase
District's proportionate share of the net OPEB liability:	\$ 84,176,792	\$ 103,047,729	\$ 128,181,150

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 (TOL) since the prior measurement period:

- The discount rate changed from 2.63 percent as of August 31, 2019 to 2.33 percent as of August 31, 2020. This change increased the Total OPEB Liability.
- The participation rate for post-65 retirees was lowered from 50 percent to 40 percent. This change lowered the Total OPEB Liability.
- The ultimate health care trend rate assumption was lowered from 4.50 percent to 4.25 percent as a result of Congress' repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change lowered 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 June 30, 2021, the District recognized negative OPEB expense of \$333,020. The District also recognized on-behalf expense and revenue of \$961,493 for support provided by the State.

At June 30, 2021, 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:

Note 12 - Defined Other Post-Employment Benefit Plans (continued)

H. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 5,395,538	\$ (47,159,910)
Changes in actuarial assumptions	6,355,902	(28,297,439)
Net difference between projected and actual investment earnings	33,486	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	11,341,548	-
Contributions paid to TRS subsequent to the measurement date	1,772,599	-
Total	<u>\$ 24,899,073</u>	<u>\$ (75,457,349)</u>

The \$1,772,599 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2022. The net amounts of the District's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended	OPEB Expense Amount
2022	\$ (8,830,339)
2023	(8,834,815)
2024	(8,837,376)
2025	(8,836,675)
2026	(6,084,222)
Thereafter	(10,907,448)
	<u>\$ (52,330,875)</u>

I. Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, 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 the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended June 30, 2021, 2020, and 2019, the subsidy payments received by TRS-Care on-behalf of the District were \$1,213,672, \$1,127,616, and \$908,623, respectively. The information for the year ended June 30, 2021 is an estimate provided by the Teacher Retirement System. These payments are recorded as equal revenues and expenditures in the governmental funds financial statements of the District.

Note 13 - Risk Management

Property/Liability

The District is exposed to various risks of loss related to property/liability losses for which the District carries commercial insurance. Settled claims have not exceeded insurance limits for the past three years.

Health Insurance

The District operates a self-insured worker's compensation and health fund. Liabilities of the funds are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities also include an estimated amount for claims that have been incurred but not reported (IBNRs).

The result of the process to estimate the claims liability is based on the District's historical experience. There were no significant reductions in insurance coverage from the prior period.

The worker's compensation program's claim administrator, TASB, and the District use the historical/projected gross payroll to perform a loss analysis and thus determine the IBNR. The district had a loss limit of \$550,000 for fiscal year 2021.

Changes in the balances of worker's compensation claims liabilities during the past two years are as follows:

<u>Fiscal Year</u>	<u>Beginning of Year Accrual</u>	<u>Current Year Estimates</u>	<u>Claims Payments</u>	<u>End of Year Accrual</u>
2021	\$ 851,768	\$ 180,519	\$ 420,090	\$ 612,197
2020	979,500	515,769	643,501	851,768

The District contracts with Blue Cross Blue Shield Texas for medical plan claims administration and Express Scripts for pharmacy claims administration.

<u>Fiscal Year</u>	<u>Beginning of Year Accrual</u>	<u>Current Year Estimates</u>	<u>Claims Payments</u>	<u>End of Year Accrual</u>
2021	\$ 1,868,016	\$ 28,970,820	\$ 29,038,055	\$ 1,800,781
2020	1,844,500	22,219,747	22,196,231	1,868,016

Note 14 - Contingent Liabilities

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

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of management and the District's counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

Note 15 - Arbitrage

In accordance with the provisions of Section 148(f) of the Internal Revenue Code of 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Positive arbitrage is the excess of (1) the amount earned on investments purchased with bond proceeds over (2) the amount that such investments would have earned had such investments been invested at a rate equal to the yield on the bond issue. In order to comply with the arbitrage rebate requirements, positive arbitrage must be paid to the U.S. Treasury at the end of each five-year anniversary date of the bond issue. The District has estimated that it has no arbitrage liability as of June 30, 2021.

Note 16 - Deferred Compensation Plan

The District offers its employees a deferred compensation plan established in accordance with Internal Revenue Code Section 457. Assets and income of the District's plan are held in annuity contracts with an independent trustee for the exclusive benefit of participants and their beneficiaries. Accordingly, the plan's assets and liabilities are not recorded in the District's basic financial statements.

Note 17 - COVID-19

Texas Education Agency's Response to COVID-19

As of September 2, 2021, the Texas Education Agency (TEA) informed local education agencies (LEAs) that it has no plans to issue missed school day waivers due to COVID-19 during the 2021-2022 school year when the LEA or its campuses are closed. Each LEA will need to plan to make up time for school closures during the school year and may need to add additional instructional days and/or minutes to their calendar to meet the 75,600 operational minute requirement.

LEAs have reported to the TEA that attendance rate declines continue to occur due to COVID-19. As a result, the TEA is exploring options to ensure school systems will not experience significant financial difficulties. Additionally, LEAs had varying daily rates of attendance during the 2020-2021 school year due to the impact of virtual learning options. Once the TEA receives this local information in a PEIMS upload this fall, it will be equipped to analyze, understand, and determine potential changes to the rules around waivers, particularly low attendance waivers. As of the date of this report, the District has not determined the impact.

Note 18 – Prior Period Adjustment

In the current 2020-2021 fiscal year, the District implemented GASB Statement No. 84, Fiduciary Activities which resulted in a prior period adjustment of in the Custodial Fund of \$254,462 and \$1,004,639 in the Campus Activity Fund.

Note 19 – Subsequent Events

As of September 2, 2021, the Texas Education Agency (TEA) informed local education agencies (LEAs) that it has no plans to issue missed school day waivers due to COVID-19 during the 2021-2022 school year when the LEA or its campuses are closed. Each LEA will need to plan to make up time for school closures during the school year and may need to add additional instructional days and/or minutes to their calendar to meet the 75,600 operational minute requirement.

LEAs have reported to the TEA that attendance rate declines continue to occur due to COVID-19. As a result, the TEA is exploring options to ensure school systems will not experience significant financial difficulties. Additionally, LEAs had varying daily rates of attendance during the 2020-2021 school year due to the impact of virtual learning options. Once the TEA receives this local information in a PEIMS upload this fall, it will be equipped to analyze, understand, and determine potential changes to the rules around waivers, particularly low attendance waivers. As of the date of this report, the District has not determined the impact.

On November 2, 2021, three propositions were on the ballot for voter consideration. Proposition A includes \$727.2 million worth of new construction, renovation, and equipment replacement projects. Proposition B includes \$33.3 million to replace existing technology devices, including student and staff laptops, over the next three years. Proposition C includes \$11.7 million in renovation and lighting/sound upgrades to our high school and district performing arts centers. The voters only approved Proposition B.

REQUIRED SUPPLEMENTARY INFORMATION

LEANDER INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Fiscal Year Ended June 30, 2021

Exhibit G-1

	Original Budget	Final Budget	Actual Amounts, GAAP Basis	Variance with Final Budget - Positive (Negative)
Revenues				
Local revenues	\$ 267,490,482	\$ 275,081,186	\$ 276,718,755	\$ 1,637,569
State program revenues	97,071,746	89,315,364	85,961,888	(3,353,476)
Federal program revenues	4,165,000	4,807,266	5,312,868	505,602
Total Revenues	368,727,228	369,203,816	367,993,511	(1,210,305)
Expenditures				
Current:				
Instruction	235,351,716	235,964,787	225,932,972	10,031,815
Instruction resources and media services	4,216,617	4,491,235	4,134,511	356,724
Curriculum and instructional staff development	7,915,776	8,163,614	8,113,631	49,983
Instructional leadership	4,380,727	4,148,734	3,335,532	813,202
School leadership	21,647,945	21,773,161	21,132,058	641,103
Guidance, counseling and evaluation services	19,356,455	19,667,695	19,300,936	366,759
Social work services	1,488,308	1,494,308	1,479,794	14,514
Health services	3,496,032	3,510,327	3,448,489	61,838
Student transportation	13,853,851	15,521,215	12,916,293	2,604,922
Food services	6,309	137,404	96,321	41,083
Extracurricular activities	11,799,318	12,443,874	10,225,724	2,218,150
General administration	8,216,672	8,531,880	8,090,708	441,172
Facilities maintenance and operations	31,250,398	35,518,917	30,117,169	5,401,748
Security and monitoring services	3,418,835	2,763,651	2,240,696	522,955
Data processing services	8,704,810	9,778,158	8,699,188	1,078,970
Community services	2,145,340	2,158,035	1,920,981	237,054
Debt Service:				
Principal on long-term debt	-	70,000	31,245	38,755
Interest on long-term debt	-	30,000	4,262	25,738
Debt issuance costs and fees	-	-	999	(999)
Intergovernmental:				
Juvenile justice alternative education	345,050	339,050	243,397	95,653
Payments to appraisal district	2,250,920	2,250,920	2,051,063	199,857
Total Expenditures	379,845,079	388,756,965	363,515,969	25,240,996
Excess (deficiency) of revenues over expenditures	(11,117,851)	(19,553,149)	4,477,542	24,030,691
Other Financing Sources (Uses)				
Sale of property	20,000	20,000	10,507	(9,493)
Proceeds from capital lease	-	-	407,435	407,435
Transfers in	-	1,663,163	59,435	(1,603,728)
Transfers out	(9,727,966)	(17,969,959)	(14,120,819)	3,849,140
Other uses - settlements	(155,000)	(367,150)	(288,600)	78,550
Total Other Financing Sources (Uses)	(9,862,966)	(16,653,946)	(13,932,042)	2,721,904
Net change in fund balances	(20,980,817)	(36,207,095)	(9,454,500)	26,752,595
Fund Balances - Beginning	190,473,477	190,473,477	190,473,477	-
Fund Balances - Ending	\$ 169,492,660	\$ 154,266,382	\$ 181,018,977	\$ 26,752,595

LEANDER INDEPENDENT SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY BUDGET TO ACTUAL INFORMATION

For the Fiscal Year Ended June 30, 2021

Budgets are prepared annually for the General Fund, Debt Service Fund, and Food Service Fund (special revenue fund) on the modified accrual basis, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing the budgetary data reflected in the general-purpose financial statements:

- Prior to June 19th for a fiscal year start date of July 1, the District prepares a budget based on the incremental budgeting concept for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- After one or more budget workshops with the Board, a meeting is called for the purpose of adopting the proposed budget. At least ten days but not more than 30 days public notice of the meeting is required.
- Prior to June 30th for a fiscal year start date of July 1, the Board legally adopts the budget for the general fund, debt service fund, and food service fund.
- Amendments to the budget are required prior to expending amounts greater than the budgeted amounts at the function level. Budgets are controlled at the departmental or campus level, the same level at which responsibility for operations is assigned. The budget was amended by the Board as needed throughout the year.
- Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at June 30, and encumbrances outstanding at that time are to be either canceled or provided for in the subsequent year's budget.

LEANDER INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
Teacher Retirement System of Texas
Last Eight Measurement Years**

Exhibit G-2

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
District's proportion of the net pension liability	0.1813%	0.1911%	0.1933%	0.1838%	0.1729%
District's proportionate share of the net pension liability	\$ 97,101,548	\$ 99,360,186	\$ 106,413,139	\$ 58,779,754	\$ 65,322,070
State's proportionate share of the net pension liability associated with the District	<u>199,759,978</u>	<u>184,265,749</u>	<u>197,882,646</u>	<u>114,535,369</u>	<u>134,842,251</u>
Total	<u>\$ 296,861,526</u>	<u>\$ 283,625,935</u>	<u>\$ 304,295,785</u>	<u>\$ 173,315,123</u>	<u>\$ 200,164,321</u>
District's covered payroll (for Measurement Year)	\$ 219,402,433	\$ 242,575,687	\$ 234,781,692	\$ 220,323,676	\$ 206,543,377
District's proportionate share of the net pension liability as a percentage of it's covered payroll	44.3%	41.0%	45.3%	26.7%	31.6%
Plan fiduciary net position as a percentage of the total pension liability *	75.24%	75.24%	73.74%	82.17%	78.00%
Plan's net pension liability as a percentage of covered payroll *	110.36%	114.93%	126.11%	75.93%	92.75%
	<u>2015</u>	<u>2014</u>	<u>2013</u>		
District's proportion of the net pension liability	0.17842%	0.09821%	0.09525%		
District's proportionate share of the net pension liability	\$ 63,067,929	\$ 26,233,303	\$ 31,242,342		
State's proportionate share of the net pension liability associated with the District	<u>125,776,447</u>	<u>110,491,620</u>	<u>135,633,099</u>		
Total	<u>\$ 188,844,376</u>	<u>\$ 136,724,923</u>	<u>\$ 166,875,441</u>		
District's covered payroll (for Measurement Year)	\$ 195,387,528	\$ 188,747,330	\$ 183,481,971		
District's proportionate share of the net pension liability as a percentage of it's covered payroll	32.3%	13.9%	17.03%		
Plan fiduciary net position as a percentage of the total pension liability *	78.43%	83.25%	78.17%		
Plan's net pension liability as a percentage of covered payroll *	91.94%	72.90%	93.10%		

The amounts presented for each Plan year which ends the preceding August 31 of the District's fiscal year.
Net pension liability is calculated using an new methodology and will be presented prospectively in accordance with GASB 68.

* Per TRS' ACFR

** Ten year of data should be presented in this schedule, but data was unavailable prior to 2013
Net pension liability and related ratios will be presented as data becomes available.

LEANDER INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PENSION CONTRIBUTIONS
NET PENSION LIABILITY
Teacher Retirement System of Texas
Last Ten Fiscal Years

Exhibit G-3

	2021	2020⁽¹⁾	2019	2018	2017
Contractually required contributions	\$ 7,480,562	\$ 6,265,153	\$ 6,685,739	\$ 6,507,654	\$ 6,024,959
Contributions in relation to the contractual required contributions	<u>(7,480,562)</u>	<u>(6,265,153)</u>	<u>(6,685,739)</u>	<u>(6,507,654)</u>	<u>(6,024,959)</u>
Contribution Deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 268,136,529	\$ 219,402,433	\$ 242,575,687	\$ 234,781,692	\$ 220,323,676
Contributions as a percentage of covered employee payroll	2.79%	2.86%	2.76%	2.77%	2.73%
	2016	2015	2014	2013	2012
Contractually required contributions	\$ 5,492,271	\$ 5,227,756	\$ 2,695,814	\$ 2,451,103	\$ 2,102,124
Contributions in relation to the contractual required contributions	<u>(5,492,271)</u>	<u>(5,227,756)</u>	<u>(2,695,814)</u>	<u>(2,451,103)</u>	<u>(2,102,124)</u>
Contribution Deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 206,543,314	\$ 195,386,264	\$ 188,747,330	\$ 183,481,971	\$ 175,800,540
Contributions as a percentage of covered employee payroll	2.66%	2.68%	1.43%	1.34%	1.20%

⁽¹⁾The District changed its fiscal year from August 31st to June 30th. As such, 2020 only reflects ten months of activity.

LEANDER INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET OPEB LIABILITY
Teacher Retirement System of Texas
Last Four Measurement Years **

Exhibit G-4

	2020	2019	2018	2017
District's proportion of the net OPEB liability	0.2711%	0.2675%	0.2663%	0.2450%
District's proportionate share of the net OPEB liability	\$ 103,047,729	\$ 126,525,714	\$ 132,970,344	\$ 106,545,848
State's proportionate share of the net OPEB liability associated with the District	138,471,446	168,124,372	207,114,933	178,432,821
Total	<u>\$ 241,519,175</u>	<u>\$ 294,650,086</u>	<u>\$ 340,085,277</u>	<u>\$ 284,978,669</u>
District's covered payroll (for Measurement Year)	\$ 219,402,433	\$ 242,575,687	\$ 234,781,692	\$ 220,323,673
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	46.97%	52.20%	56.64%	48.36%
Plan fiduciary net position as a percentage of the total OPEB liability*	4.99%	2.66%	1.57%	0.91%
Plan's net OPEB liability as a percentage of covered payroll*	101.46%	135.21%	146.64%	132.55%

The amounts presented for each Plan year which ends the preceding August 31 of the District's fiscal year.

* Per Teacher Retirement System of Texas' annual comprehensive financial report.

** Ten year of data should be presented in this schedule, but data was unavailable prior to 2017
Net OPEB liability and related ratios will be presented as data becomes available.

LEANDER INDEPENDENT SCHOOL DISTRICT**Exhibit G-5****REQUIRED SUPPLEMENTARY INFORMATION****SCHEDULE OF DISTRICT'S OPEB CONTRIBUTIONS****NET PENSION LIABILITY****Teacher Retirement System of Texas****Last Seven Fiscal Years ⁽¹⁾**

	2021	2020⁽²⁾	2019	2018	2017
Contractually required contributions	\$ 2,104,339	\$ 1,723,219	\$ 1,892,803	\$ 1,834,053	\$ 1,273,812
Contributions in relation to the contractual required contributions	2,104,339	1,723,219	1,892,803	1,834,053	1,273,812
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 268,136,529	\$ 219,402,433	\$ 242,575,687	\$ 234,781,692	\$ 220,323,676
Contributions as a percentage of covered payroll	0.78%	0.79%	0.78%	0.78%	0.58%
	2016	2015			
Contractually required contributions	\$ 1,135,999	\$ 1,074,607			
Contributions in relation to the contractual required contributions	1,135,999	1,074,607			
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>			
District's covered payroll	\$ 206,543,314	\$ 195,386,264			
Contributions as a percentage of covered payroll	0.55%	0.55%			

⁽¹⁾ Ten year of data should be presented in this schedule, but data was unavailable prior to 2015
Net OPEB liability and related ratios will be presented as data becomes available.

⁽²⁾ The District changed its fiscal year from August 31st to June 30th. As such, 2020 only reflects ten months of activity

LEANDER INDEPENDENT SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION AND OPEB

For the Fiscal Year Ended June 30, 2021

PENSION INFORMATION:

Notes to Required Supplementary Information

Effective September 1, 2014, employers who did not contribute Social Security for TRS-eligible employees were required to contribute an additional 1.5% of TRS-eligible compensation which nearly doubled the District's contributions into the Plan. Because the District's proportional share of the plan is determined by its proportional share of contributions, the District recognized a corresponding increase in its share of net pension liability.

Changes of Assumptions

There were no changes to the assumptions from the prior year actuary valuation.

Changes of Benefit Terms

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

OPEB INFORMATION:

Changes Since the Prior Actuarial Valuation

The following assumptions, methods and plan changes which are specific to TRS-Care were updated from the prior year's report:

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

Changes in Benefit Terms

There were no changes of benefit terms since the prior Measurement Date.

OTHER SUPPLEMENTARY INFORMATION

NON MAJOR GOVERNMENTAL FUNDS FUND DESCRIPTIONS

These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Special Revenue Funds account for all designated purpose monies received in the form of federal, state, or local grants. These grants, referred to as projects, are awarded to the District for the purpose of accomplishing specified educational tasks; therefore, revenue and expenditures are recorded by project or similar group of projects related by funding, to accomplish the purpose of accounting for each grant. Special Revenue Funds maintained by the District include the following:

Fund Number	Fund Name & Description
211	<u>Title 1 Grants to Local Educational Agencies</u> – This fund is used to account for funds allocated to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children.
220	<u>Adult Education – Basic Grants to States</u> - This fund is used to account for funds granted to provide or support programs for adult education and literacy services to adults who are beyond compulsory school age attendance, and do not have a high school diploma, or lack sufficient mastery of basic educational skills to function effectively in society, or are unable to speak, read or write the English language, and are not enrolled in school.
224	<u>Special Education Grants to States</u> – This fund is used to account for funds to operate educational programs for handicapped children.
225	<u>Special Education Preschool Grants</u> – This fund is used to account for funds for preschool handicapped children.
240	<u>National School Breakfast and Lunch Program</u> – This fund classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture.
242	<u>Summer Food Service Program for Children</u> – This fund is used to account for funds received from the Texas Department of Agriculture that are awarded for meals provided to the community based on the average number of daily participants.
244	<u>Career and Technical Education</u> – Basic Grants to States – This fund is used to account for funds provided for vocational education programs not funded by the Foundation School Program Act.
255	<u>Improving Teacher Quality State Grants</u> – This fund is used to account for funds granted to school districts to increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools.
263	<u>ESEA Title III, A English Language Acquisition</u> - Funds are used to provide additional services to students of limited English proficiency by assisting the children to learn English and meet challenging State academic content and student academic achievement standards. This program is authorized under P.L 107-110 (84.365A) (U.S. Department of Education)

**NON MAJOR GOVERNMENTAL FUNDS
FUND DESCRIPTIONS (continued)**

Fund Number	Fund Name & Description
266	<u>Elementary and Secondary School Emergency Relief Fund (ESSER)</u> – This fund is used to account for federal funding passed through the State to respond to the COVID-19 pandemic.
276	<u>Instructional Continuity</u> – This fund is used to account for expenditures incurred with the development and deployment of curriculum and curricular resources for remote or at-home schools to support improved student outcomes on targeted support and improvement campuses affected by campus closures due to COVID-19
277	<u>Coronavirus Relief Fund</u> – The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) established the Coronavirus Relief Fund (CRF) to assist States and certain local governments with expenditures incurred due to the public health emergency with respect to COVID-19.
281	<u>ESSER II - Prior Purchase Reimbursement Program</u> – This fund is used to account for reimbursements of technology-related purchases to serve students and staff during the COVID-19 pandemic.
288	<u>Grants for State Assessments and Related Activities</u> – This fund is used to account for funds for summer school programs for LEP students only if a bilingual program is part of the standard curriculum.
289	<u>WIA Dislocated Worker Formula Grants</u> – This fund is used to account for funds granted to reemploy dislocated workers, improve the quality of the workforce, and enhance the productivity and competitiveness of the nation's economy by providing workforce investment activities that increase the employment, retention, and earnings of participants, and increase occupational skill attainment by the participants.
385	<u>Visually Impaired</u> – This fund is used to account for State supplemental visually impaired monies.
397	<u>Advanced Placement Initiative</u> – This fund is used to account for funds awarded to school districts under the Texas Advance Placement Award Incentive Program.
410	<u>Instructional Materials Allotment</u> – This fund is used to account for funds awarded to school districts for the purchase of instructional materials, technological equipment, and technology-related services.
429	<u>State Funded</u> – This fund is used to account for funds that are received from the State that are not listed elsewhere.
461	<u>Campus Activity</u> – This fund is used to account for transactions related to a principal's activity fund if the monies generated are not subject to recall by the board in the General Fund.
479	<u>Scholarship</u> – This fund is used to account for scholarships established to assist individual students in furthering the student's higher education.
499	<u>Donation</u> – This fund is used to account for donations made by individuals or businesses for use by the District for specific purposes.
819	Permanent fund for scholarships where the corpus is not expendable

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021

Exhibit H-1
Page 1 of 6

		211	220	224	225
Data Control Codes		ESEA Title I, A - Improving Basic Ed.	Adult Basic Education (ABE)	IDEA B - Formula	IDEA B - Preschool
Assets					
1110	Cash and temporary investments	\$ -	\$ -	\$ -	\$ -
1120	Investments	-	-	-	-
Receivables:					
1240	Receivables from other governments	460,961	8,463	1,327,571	18,014
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1310	Inventories, at cost	-	-	-	-
1410	Prepaid items	-	-	1,200	-
1810	Restricted cash	-	-	-	-
1990	Other assets	-	-	-	-
1000	Total Assets	<u>\$ 460,961</u>	<u>\$ 8,463</u>	<u>\$ 1,328,771</u>	<u>\$ 18,014</u>
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ 13,382	\$ -	\$ 15,047	\$ -
2160	Accrued wages payable	17,603	1,964	274,717	1,638
2170	Due to other funds	429,976	6,499	1,032,746	16,376
2180	Due to other governments	-	-	-	-
2190	Due to student and employee groups	-	-	-	-
2200	Accrued expenditures	-	-	6,261	-
2300	Unearned revenues	-	-	-	-
2000	Total Liabilities	<u>460,961</u>	<u>8,463</u>	<u>1,328,771</u>	<u>18,014</u>
Fund Balance:					
Restricted:					
3450	Federal/State funds grant restrictions	-	-	-	-
3480	Other purposes	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balance	<u>\$ 460,961</u>	<u>\$ 8,463</u>	<u>\$ 1,328,771</u>	<u>\$ 18,014</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021

Exhibit H-1
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		240	242	244	255
Data Control Codes		National School Breakfast and Lunch	Summer Feeding Program	Vocational Ed. - Basic	ESEA Title II, A - Training and Recruiting
Assets					
1110	Cash and temporary investments	\$ 50,102	\$ 1,813,104	\$ -	\$ -
1120	Investments	652,830	-	-	-
	Receivables:				
1240	Receivables from other governments	449,965	134,266	107,589	178,340
1260	Due from other funds	1,350,371	-	-	-
1290	Other receivables	155,985	216,943	731	-
1310	Inventories, at cost	144,030	-	-	-
1410	Prepaid items	-	-	-	22,574
1810	Restricted cash	-	-	-	-
1990	Other assets	963,089	-	-	-
1000	Total Assets	<u>\$ 3,766,372</u>	<u>\$ 2,164,313</u>	<u>\$ 108,320</u>	<u>\$ 200,914</u>
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ 463,907	\$ 206	\$ -	\$ 69,776
2160	Accrued wages payable	-	115,678	-	2,319
2170	Due to other funds	437,365	1,390,664	108,320	128,819
2180	Due to other governments	-	-	-	-
2190	Due to student and employee groups	-	-	-	-
2200	Accrued expenditures	-	-	-	-
2300	Unearned revenues	-	-	-	-
2000	Total Liabilities	<u>901,272</u>	<u>1,506,548</u>	<u>108,320</u>	<u>200,914</u>
Fund Balance:					
Restricted:					
3450	Federal/State funds grant restrictions	2,864,077	657,765	-	-
3480	Other purposes	-	-	-	-
Committed:					
3545	Other purposes	1,023	-	-	-
3000	Total Fund Balances	<u>2,865,100</u>	<u>657,765</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balance	<u>\$ 3,766,372</u>	<u>\$ 2,164,313</u>	<u>\$ 108,320</u>	<u>\$ 200,914</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021

Exhibit H-1
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	263	266	276	277
	ESEA Title III, A - English Lang. Acquisition	ESSER	Instructional Continuity Grant	Coronavirus Relief Fund (CRF)
Assets				
Cash and temporary investments	\$ 26,865	\$ -	\$ -	\$ 161,032
Investments	-	-	-	-
Receivables:				
Receivables from other governments	10,728	523,181	12,640	-
Due from other funds	-	12,967	-	-
Other receivables	-	-	-	-
Inventories, at cost	-	-	-	-
Prepaid items	190	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 37,783</u>	<u>\$ 536,148</u>	<u>\$ 12,640</u>	<u>\$ 161,032</u>
Liabilities and Fund Balances				
Liabilities:				
Current Liabilities:				
Accounts payable	\$ 225	\$ 5,495	\$ -	\$ -
Accrued wages payable	27,091	-	-	-
Due to other funds	4,789	530,653	12,640	7,791
Due to other governments	5,678	-	-	-
Due to student and employee groups	-	-	-	-
Accrued expenditures	-	-	-	-
Unearned revenues	-	-	-	153,241
Total Liabilities	<u>37,783</u>	<u>536,148</u>	<u>12,640</u>	<u>161,032</u>
Fund Balance:				
Restricted:				
Federal/State funds grant restrictions	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Other purposes	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 37,783</u>	<u>\$ 536,148</u>	<u>\$ 12,640</u>	<u>\$ 161,032</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021

Exhibit H-1
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		281	288	289	385
Data Control Codes			Grants for State Assessments and Related Activities	WIA Dislocated Worker Formula Grants	State Supplemental Visually Impaired
Assets					
1110	Cash and temporary investments	\$ -	\$ 1,037	\$ -	\$ -
1120	Investments	-	-	-	-
	Receivables:				
1240	Receivables from other governments	17,026	-	12,749	14,890
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1310	Inventories, at cost	-	-	-	-
1410	Prepaid items	-	-	-	-
1810	Restricted cash	-	-	-	-
1990	Other assets	-	-	-	-
1000	Total Assets	\$ 17,026	\$ 1,037	\$ 12,749	\$ 14,890
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ -	\$ -	\$ 5,000	\$ -
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	17,026	-	7,749	14,890
2180	Due to other governments	-	-	-	-
2190	Due to student and employee groups	-	-	-	-
2200	Accrued expenditures	-	-	-	-
2300	Unearned revenues	-	-	-	-
2000	Total Liabilities	17,026	-	12,749	14,890
Fund Balance:					
Restricted:					
3450	Federal/State funds grant restrictions	-	1,037	-	-
3480	Other purposes	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	-	1,037	-	-
4000	Total Liabilities and Fund Balance	\$ 17,026	\$ 1,037	\$ 12,749	\$ 14,890

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021

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Data Control Codes		397 Advanced Placement Incentive	410 Instructional Materials Allotment	429 Combination State Funded Special Revenue Fund	461 Campus Activity Fund
Assets					
1110	Cash and temporary investments	\$ 23,493	\$ 86,905	\$ -	\$ 1,254,153
1120	Investments	-	-	-	-
	Receivables:				
1240	Receivables from other governments	-	-	606,564	-
1260	Due from other funds	-	-	-	4,059
1290	Other receivables	-	-	-	1,006,415
1310	Inventories, at cost	-	-	-	-
1410	Prepaid items	-	-	-	-
1810	Restricted cash	-	-	-	-
1990	Other assets	-	-	-	-
1000	Total Assets	\$ 23,493	\$ 86,905	\$ 606,564	\$ 2,264,627
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ 7,688
2160	Accrued wages payable	-	20,916	58,529	(156)
2170	Due to other funds	-	8,894	514,234	156
2180	Due to other governments	-	-	-	-
2190	Due to student and employee groups	-	-	-	164,345
2200	Accrued expenditures	-	-	-	-
2300	Unearned revenues	-	57,095	-	-
2000	Total Liabilities	-	86,905	572,763	172,033
Fund Balance:					
Restricted:					
3450	Federal/State funds grant restrictions	23,493	-	33,801	-
3480	Other purposes	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	2,092,594
3000	Total Fund Balances	23,493	-	33,801	2,092,594
4000	Total Liabilities and Fund Balance	\$ 23,493	\$ 86,905	\$ 606,564	\$ 2,264,627

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021

Exhibit H-1

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Data Control Codes		479	499	819	Total Nonmajor Governmental Funds
		Permanent Fund	Donations for Secondary School Activities/Clubs	Scholarships	
Assets					
1110	Cash and temporary investments	\$ -	\$ 727,876	\$ -	\$ 4,144,567
1120	Investments	-	-	-	652,830
	Receivables:				
1240	Receivables from other governments	-	-	-	3,882,947
1260	Due from other funds	-	-	-	1,367,397
1290	Other receivables	-	20,623	-	1,400,697
1310	Inventories, at cost	-	-	-	144,030
1410	Prepaid items	-	-	-	23,964
1810	Restricted cash	20,509	-	5,399	25,908
1990	Other assets	-	-	-	963,089
1000	Total Assets	\$ 20,509	\$ 748,499	\$ 5,399	\$ 12,605,429
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ -	\$ 82,598	\$ -	\$ 663,324
2160	Accrued wages payable	-	1,020	-	521,319
2170	Due to other funds	-	142	-	4,669,729
2180	Due to other governments	-	-	-	5,678
2190	Due to student and employee groups	-	-	-	164,345
2200	Accrued expenditures	-	-	-	6,261
2300	Unearned revenues	-	-	-	210,336
2000	Total Liabilities	-	83,760	-	6,240,992
Fund Balance:					
Restricted:					
3450	Federal/State funds grant restrictions	-	-	-	3,580,173
3480	Other purposes	20,509	-	-	20,509
Committed:					
3545	Other purposes	-	664,739	5,399	2,763,755
3000	Total Fund Balances	20,509	664,739	5,399	6,364,437
4000	Total Liabilities and Fund Balance	\$ 20,509	\$ 748,499	\$ 5,399	\$ 12,605,429

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit H-2

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		211	220	224	225
Data Control Codes		ESEA Title I, A - Improving Basic Ed.	Adult Basic Education (ABE)	IDEA B - Formula	IDEA B - Preschool
	Revenues				
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	1,864,489	33,669	5,113,295	72,364
5020	Total Revenues	<u>1,864,489</u>	<u>33,669</u>	<u>5,113,295</u>	<u>72,364</u>
	Expenditures				
	Current:				
0011	Instruction	1,615,036	-	4,483,193	49,707
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	4,939	-	43,838	12,941
0021	Instructional leadership	5,485	33,669	1,618	-
0023	School leadership	-	-	7,288	-
0031	Guidance, counseling and evaluation services	-	-	332,194	9,716
0032	Social work services	-	-	-	-
0033	Health services	-	-	5,576	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	237	-
0053	Data processing services	-	-	-	-
0061	Community services	239,029	-	99,317	-
	Intergovernmental:				
0093	Payments related to shared services arrangement	-	-	140,034	-
6030	Total Expenditures	<u>1,864,489</u>	<u>33,669</u>	<u>5,113,295</u>	<u>72,364</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
	Other Financing Sources (Uses)				
7915	Transfers in	-	-	-	-
8911	Transfers out	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - Beginning	-	-	-	-
	Prior period adjustment	-	-	-	-
3000	Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit H-2

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		240	242	244	255
Data Control Codes		National School Breakfast and Lunch	Summer Feeding Program	Vocational Ed. - Basic	ESEA Title II, A - Training and Recruiting
Revenues					
5700	Local, intermediate, and out-of-state	\$ 1,321,540	\$ 203,777	\$ -	\$ -
5800	State program revenues	66,506	-	-	-
5900	Federal program revenues	1,745,355	6,726,460	216,264	282,942
5020	Total Revenues	3,133,401	6,930,237	216,264	282,942
Expenditures					
Current:					
0011	Instruction	-	-	140,575	30,034
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	-	241,161
0021	Instructional leadership	-	-	45,689	5,310
0023	School leadership	-	-	-	1,351
0031	Guidance, counseling and evaluation services	-	-	30,000	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	3,276,966	6,339,703	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	5,086
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
Intergovernmental:					
0093	Payments related to shared services arrangement	-	-	-	-
6030	Total Expenditures	3,276,966	6,339,703	216,264	282,942
1100	Excess (deficiency) of revenues over expenditures	(143,565)	590,534	-	-
Other Financing Sources (Uses)					
7915	Transfers in	361	-	-	-
8911	Transfers out	-	-	-	-
7080	Total Other Financing Sources (Uses)	361	-	-	-
1200	Net change in fund balances	(143,204)	590,534	-	-
0100	Fund Balance - Beginning	3,008,304	67,231	-	-
	Prior period adjustment	-	-	-	-
3000	Fund Balance - Ending	\$ 2,865,100	\$ 657,765	\$ -	\$ -

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2021

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		263	266	276	277
Data Control Codes		ESEA Title III, A - English Lang. Acquisition	ESSER	Instructional Continuity Grant	Coronavirus Relief Fund (CRF)
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	245,556	719,445	31,989	2,172,813
5020	Total Revenues	<u>245,556</u>	<u>719,445</u>	<u>31,989</u>	<u>2,172,813</u>
Expenditures					
Current:					
0011	Instruction	168,703	341,709	31,989	477,144
0012	Instruction resources and media services	2,434	-	-	1,212
0013	Curriculum and instructional staff development	55,708	-	-	2,435
0021	Instructional leadership	8,239	182,704	-	1,173
0023	School leadership	9,850	-	-	12,293
0031	Guidance, counseling and evaluation services	-	-	-	61,476
0032	Social work services	-	-	-	397
0033	Health services	-	131,610	-	410,173
0034	Student transportation	-	-	-	8,957
0035	Food service	-	-	-	2,148
0036	Extracurricular activities	-	-	-	57,291
0041	General administration	-	-	-	2,449
0051	Facilities maintenance and operations	-	37,275	-	116,112
0052	Security and monitoring services	622	26,147	-	74,373
0053	Data processing services	-	-	-	885,246
0061	Community services	-	-	-	499
Intergovernmental:					
0093	Payments related to shared services arrangement	-	-	-	-
6030	Total Expenditures	<u>245,556</u>	<u>719,445</u>	<u>31,989</u>	<u>2,113,378</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	59,435
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
8911	Transfers out	-	-	-	(59,435)
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(59,435)</u>
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - Beginning	-	-	-	-
	Prior period adjustment	-	-	-	-
3000	Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit H-2

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		281	288	289	385
Data Control Codes		ESSER II - PPRP	Grants for State Assessments and Related Activities	WIA Dislocated Worker Formula Grants	State Supplemental Visually Impaired
	Revenues				
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	18,338
5900	Federal program revenues	17,026	13,357	32,857	-
5020	Total Revenues	<u>17,026</u>	<u>13,357</u>	<u>32,857</u>	<u>18,338</u>
	Expenditures				
	Current:				
0011	Instruction	-	12,496	27,857	14,813
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	5,000	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	3,525
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	17,026	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
	Intergovernmental:				
0093	Payments related to shared services arrangement	-	-	-	-
6030	Total Expenditures	<u>17,026</u>	<u>12,496</u>	<u>32,857</u>	<u>18,338</u>
1100	Excess (deficiency) of revenues over expenditures	-	861	-	-
	Other Financing Sources (Uses)				
7915	Transfers in	-	-	-	-
8911	Transfers out	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	861	-	-
0100	Fund Balance - Beginning	-	176	-	-
	Prior period adjustment	-	-	-	-
3000	Fund Balance - Ending	<u>\$ -</u>	<u>\$ 1,037</u>	<u>\$ -</u>	<u>\$ -</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit H-2

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		397	410	429	461
Data Control Codes		Advanced Placement Incentive	Instructional Materials Allotment	Combination State Funded Special Revenue Fund	Campus Activity Fund
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ 1,882,280
5800	State program revenues	810	1,737,933	1,024,738	-
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	810	1,737,933	1,024,738	1,882,280
Expenditures					
Current:					
0011	Instruction	-	1,737,933	504,326	1,478,626
0012	Instruction resources and media services	-	-	115	89,707
0013	Curriculum and instructional staff development	19,853	-	69,722	34,745
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	65,244
0031	Guidance, counseling and evaluation services	-	-	430,797	35,444
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	714
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	1,748
0036	Extracurricular activities	-	-	-	58,839
0041	General administration	-	-	-	228
0051	Facilities maintenance and operations	-	-	-	10,351
0052	Security and monitoring services	-	-	222,286	6,768
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	75
Intergovernmental:					
0093	Payments related to shared services arrangement	-	-	-	-
6030	Total Expenditures	19,853	1,737,933	1,227,246	1,782,489
1100	Excess (deficiency) of revenues over expenditures	(19,043)	-	(202,508)	99,791
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
8911	Transfers out	-	-	-	-
7080	Total Other Financing Sources (Uses)	-	-	-	-
1200	Net change in fund balances	(19,043)	-	(202,508)	99,791
0100	Fund Balance - Beginning	42,536	-	236,309	988,164
	Prior period adjustment	-	-	-	1,004,639
3000	Fund Balance - Ending	\$ 23,493	\$ -	\$ 33,801	\$ 2,092,594

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit H-2

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		479	499	819	
Data Control Codes			Donations for Secondary School		Total Nonmajor Governmental
		Permanent Fund	Activities/Clubs	Scholarships	Funds
Revenues					
5700	Local, intermediate, and out-of-state	\$ 2	\$ 1,612,987	\$ 881	\$ 5,021,467
5800	State program revenues	-	-	-	2,848,325
5900	Federal program revenues	-	-	-	19,287,881
5020	Total Revenues	2	1,612,987	881	27,157,673
Expenditures					
Current:					
0011	Instruction	-	291,160	-	11,405,301
0012	Instruction resources and media services	-	8,044	-	101,512
0013	Curriculum and instructional staff development	-	6,397	-	496,739
0021	Instructional leadership	-	-	-	283,887
0023	School leadership	-	10,216	-	106,242
0031	Guidance, counseling and evaluation services	-	571,766	-	1,471,393
0032	Social work services	-	-	-	397
0033	Health services	-	-	-	551,598
0034	Student transportation	-	-	-	8,957
0035	Food service	-	7,552	-	9,628,117
0036	Extracurricular activities	-	799,156	-	915,286
0041	General administration	-	-	-	7,763
0051	Facilities maintenance and operations	-	21,170	-	201,934
0052	Security and monitoring services	-	2,710	-	333,143
0053	Data processing services	-	-	-	885,246
0061	Community services	-	5,948	-	344,868
Intergovernmental:					
0093	Payments related to shared services arrangement	-	-	-	140,034
6030	Total Expenditures	-	1,724,119	-	26,882,417
1100	Excess (deficiency) of revenues over expenditures	2	(111,132)	881	275,256
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	361
8911	Transfers out	-	-	-	(59,435)
7080	Total Other Financing Sources (Uses)	-	-	-	(59,074)
1200	Net change in fund balances	2	(111,132)	881	216,182
0100	Fund Balance - Beginning	20,507	775,871	4,518	5,143,616
	Prior period adjustment	-	-	-	1,004,639
3000	Fund Balance - Ending	\$ 20,509	\$ 664,739	\$ 5,399	\$ 6,364,437

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2021

Exhibit H-3
Page 1 of 2

	753	770	771
	Worker's Compensation	Property and Casualty	Self-Funded Health Insurance
Assets			
Current Assets:			
Cash and cash equivalents	\$ 4,822,466	\$ 383,829	\$ 15,390,664
Receivables:			
Due from other funds	58,781	-	168,461
Total Current Assets	4,881,247	383,829	15,559,125
Non-Current Assets			
Capital Assets:			
Furniture and equipment	-	271,702	-
Vehicles	-	37,921	-
Accumulated depreciation - Vehicles	-	(5,286)	-
Accumulated depreciation - Furniture and equipment	-	(29,110)	-
Total Non-Current Assets	-	275,227	-
Total Assets	4,881,247	659,056	15,559,125
Liabilities			
Current Liabilities:			
Accounts payable	20,047	-	-
Claims and judgments	612,197	-	1,800,781
Due to other funds	56,967	-	-
Accrued expenses	-	-	1,001,024
Total Current Liabilities	689,211	-	2,801,805
Total Liabilities	689,211	-	2,801,805
Net Position			
Investment in capital assets	-	275,227	-
Unrestricted net position	4,192,036	383,829	12,757,320
Total Net Position	\$ 4,192,036	\$ 659,056	\$ 12,757,320

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2021

Exhibit H-3
Page 2 of 2

	772	
	Technology Repair Fund	Total
Assets		
Current Assets:		
Cash and cash equivalents	\$ 91,154	\$ 20,688,113
Receivables:		
Due from other funds	-	227,242
Total Current Assets	<u>91,154</u>	<u>20,915,355</u>
Non-Current Assets		
Capital Assets:		
Furniture and equipment	-	271,702
Vehicles	-	37,921
Accumulated depreciation - Vehicles	-	(5,286)
Accumulated depreciation - Furniture and equipment	-	(29,110)
Total Non-Current Assets	<u>-</u>	<u>275,227</u>
Total Assets	<u>91,154</u>	<u>21,190,582</u>
Liabilities		
Current Liabilities:		
Accounts payable	-	20,047
Claims and judgments	-	2,412,978
Due to other funds	-	56,967
Accrued expenses	-	1,001,024
Total Current Liabilities	<u>-</u>	<u>3,491,016</u>
Total Liabilities	<u>-</u>	<u>3,491,016</u>
Net Position		
Investment in capital assets	-	275,227
Unrestricted net position	91,154	17,424,339
Total Net Position	<u>\$ 91,154</u>	<u>\$ 17,699,566</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit H-4

Page 1 of 2

	Worker's Compensation	Property and Casualty	Self-Funded Health Insurance
Operating Revenues			
Miscellaneous revenue from local sources	\$ 1,858,781	\$ 17,798	\$ 27,478,957
Total Operating Revenues	<u>1,858,781</u>	<u>17,798</u>	<u>27,478,957</u>
Operating Expenses			
Payroll costs	463,474	-	-
Purchased and contracted services	2,500	14,911	-
Supplies and materials	2,758	-	-
Claims expense and other operating expenses	180,519	75,795	28,970,820
Depreciation	-	19,322	-
Total Operating Expenses	<u>649,251</u>	<u>110,028</u>	<u>28,970,820</u>
Operating Income (Loss)	<u>1,209,530</u>	<u>(92,230)</u>	<u>(1,491,863)</u>
Non-Operating Revenues (Expenses)			
Earnings - temporary deposits and investments	9,034	-	15,058
Total Nonoperating Revenues (Expenses)	<u>9,034</u>	<u>-</u>	<u>15,058</u>
Income (Loss) before Transfers	1,218,564	(92,230)	(1,476,805)
Transfers			
Transfers in	-	50,000	5,672,358
Total Transfers	<u>-</u>	<u>50,000</u>	<u>5,672,358</u>
Change in net position	1,218,564	(42,230)	4,195,553
Net Position - Beginning	<u>2,973,472</u>	<u>701,286</u>	<u>8,561,767</u>
Net Position - Ending	<u>\$ 4,192,036</u>	<u>\$ 659,056</u>	<u>\$ 12,757,320</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit H-4

Page 2 of 2

	Technology Repair Fund	Total
Operating Revenues		
Miscellaneous revenue from local sources	\$ 18,660	\$ 29,374,196
Total Operating Revenues	<u>18,660</u>	<u>29,374,196</u>
Operating Expenses		
Payroll costs	-	463,474
Purchased and contracted services	536	17,947
Supplies and materials	6,377	9,135
Claims expense and other operating expenses	-	29,227,134
Depreciation	-	19,322
Total Operating Expenses	<u>6,913</u>	<u>29,737,012</u>
Operating Income (Loss)	<u>11,747</u>	<u>(362,816)</u>
Non-Operating Revenues (Expenses)		
Earnings - temporary deposits and investments	-	24,092
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>24,092</u>
Income (Loss) before Transfers	11,747	(338,724)
Transfers		
Transfers in	-	5,722,358
Total Transfers	<u>-</u>	<u>5,722,358</u>
Change in net position	11,747	5,383,634
Net Position - Beginning	<u>79,407</u>	<u>12,315,932</u>
Net Position - Ending	<u>\$ 91,154</u>	<u>\$ 17,699,566</u>

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit H-5
Page 1 of 2

	753 Worker's Compensation	770 Property and Casualty	771 Self-Funded Health Insurance
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash received from user charges	\$ 1,858,781	\$ 17,798	\$ 27,478,957
Cash payments for insurance claims	(424,764)	(75,795)	(29,082,884)
Cash payments to suppliers for goods and services	(5,258)	(14,911)	-
Cash payments to employees	(467,877)	-	-
Net Cash Provided by (Used for) Operating Activities	960,882	(72,908)	(1,603,927)
Cash Flows from Non-Capital Financing Activities:			
Advances from other funds	407,089	50,000	7,590,203
Advances to other funds	56,967	-	-
Net Cash Provided by (Used for) Non-Capital Financing Activities	464,056	50,000	7,590,203
Cash Flows from Capital and Related Financing Activities:			
Acquisition of capital assets	-	(37,921)	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	(37,921)	-
Cash Flows from Investing Activities:			
Interest on investments	9,034	-	15,058
Net Cash Provided by (Used for) Investing Activities	9,034	-	15,058
Net Increase (decrease) in cash and cash equivalents	1,433,972	(60,829)	6,001,334
Cash and Cash Equivalents at Beginning of Year	3,388,494	444,658	9,389,330
Cash and Cash Equivalents at End of Year	\$ 4,822,466	\$ 383,829	\$ 15,390,664
Reconciliation to Balance Sheet			
Cash and cash equivalents per cash flow	\$ 4,822,466	\$ 383,829	\$ 15,390,664
Cash and cash equivalents per balance sheet	\$ 4,822,466	\$ 383,829	\$ 15,390,664
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating income (loss)	\$ 1,209,530	\$ (92,230)	\$ (1,491,863)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	-	19,322	-
Change in assets and liabilities:			
Increase (decrease) in accounts payable	(4,674)	-	(44,829)
Increase (decrease) in accrued wages payable	(4,403)	-	-
Increase (decrease) in claims payable	(239,571)	-	(67,235)
Net Cash Provided by (Used for) Operating Activities	\$ 960,882	\$ (72,908)	\$ (1,603,927)

LEANDER INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENTS OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2021

Exhibit H-5
Page 2 of 2

	772 Technology Repair Fund	Total
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities:		
Cash received from user charges	\$ 18,660	\$ 29,374,196
Cash payments for insurance claims	-	(29,583,443)
Cash payments to suppliers for goods and services	(6,913)	(27,082)
Cash payments to employees	-	(467,877)
Net Cash Provided by (Used for) Operating Activities	<u>11,747</u>	<u>(704,206)</u>
Cash Flows from Non-Capital Financing Activities:		
Advances from other funds	-	8,047,292
Advances to other funds	-	56,967
Net Cash Provided by (Used for) Non-Capital Financing Activities	<u>-</u>	<u>8,104,259</u>
Cash Flows from Capital and Related Financing Activities:		
Acquisition of capital assets	-	(37,921)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>-</u>	<u>(37,921)</u>
Cash Flows from Investing Activities:		
Interest on investments	-	24,092
Net Cash Provided by (Used for) Investing Activities	<u>-</u>	<u>24,092</u>
Net Increase (decrease) in cash and cash equivalents	11,747	7,386,224
Cash and Cash Equivalents at Beginning of Year	<u>79,407</u>	<u>13,301,889</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 91,154</u></u>	<u><u>\$ 20,688,113</u></u>
Reconciliation to Balance Sheet		
Cash and cash equivalents per cash flow	<u><u>\$ 91,154</u></u>	<u><u>\$ 20,688,113</u></u>
Cash and cash equivalents per balance sheet	<u><u>\$ 91,154</u></u>	<u><u>\$ 20,688,113</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating income (loss)	\$ 11,747	\$ (362,816)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	-	19,322
Change in assets and liabilities:		
Increase (decrease) in accounts payable	-	(49,503)
Increase (decrease) in accrued wages payable	-	(4,403)
Increase (decrease) in claims payable	-	(306,806)
Net Cash Provided by (Used for) Operating Activities	<u><u>\$ 11,747</u></u>	<u><u>\$ (704,206)</u></u>



REQUIRED TEA SCHEDULES

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Fiscal Year Ended June 30, 2021

Exhibit J-1
Page 1 of 2

	1	2	3	10	20
	Tax Rates		Net Assessed/Appraised	Beginning	Current
Last Ten	Maintenance	Debt Service	Value For School	Balance	Year's
Fiscal Years					
			Tax Purposes	7/1/2020	Total Levy
2012 and prior	Various	Various	Various	\$ 540,024	\$ -
2013	1.040000	0.471900	\$ 13,882,440,268	140,564	-
2014	1.040000	0.471900	14,861,601,627	157,707	-
2015	1.040000	0.471900	16,824,986,410	167,686	-
2016	1.040000	0.471900	18,615,795,435	182,335	-
2017	1.040000	0.471900	20,887,474,581	226,848	-
2018	1.040000	0.471900	23,024,385,416	342,688	-
2019	1.040000	0.470000	25,485,081,027	642,823	-
2020	0.970000	0.467500	26,652,109,148	3,324,432	-
2021	0.953400	0.465000	29,134,301,079	-	400,096,092
		Rollbacks		578,339	-
1000 Totals				\$ 6,303,446	\$ 400,096,092

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Fiscal Year Ended June 30, 2021

Exhibit J-1
Page 2 of 2

	31	32	40	50
Last Ten Fiscal Years	Maintenance Total Collections	Debt Service Total Collections	Entire Year's Adjustments	Ending Balance 6/30/2021
2012 and prior	\$ 20,824	\$ 8,098	\$ (13,799)	\$ 497,303
2013	9,341	4,238	(1,204)	125,781
2014	22,793	10,342	18,279	142,851
2015	23,432	10,632	18,126	151,748
2016	50,841	23,069	55,520	163,945
2017	56,540	25,655	53,536	198,189
2018	78,595	35,662	57,356	285,787
2019	3,684	1,665	(211,501)	425,973
2020	1,171,997	564,854	(578,265)	1,009,316
2020	266,860,792	130,105,526	-	3,129,774
	691,929	313,928	878,515	450,997
1000 Totals	\$ 268,990,768	\$ 131,103,669	\$ 276,563	\$ 6,581,664

LEANDER INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
For the Fiscal Year Ended June 30, 2021

Exhibit J-2

	Budgeted Amounts			variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts, GAAP Basis	
Revenues				
Local and intermediate sources	\$ 129,718,426	\$ 132,110,608	\$ 131,994,206	\$ (116,402)
State program revenues	1,683,954	1,335,349	1,335,349	-
Total Revenues	131,402,380	133,445,957	133,329,555	(116,402)
Expenditures				
Debt Service:				
Principal on long-term debt	42,654,803	42,654,803	42,654,803	-
Interest on long-term debt	69,954,727	67,979,441	67,979,441	-
Debt issuance costs and fees	208,800	33,108,800	32,793,147	315,653
Total Expenditures	112,818,330	143,743,044	143,427,391	315,653
Excess (deficiency) of revenues over expenditures	18,584,050	(10,297,087)	(10,097,836)	199,251
Other Financing Sources (Uses)				
Refunding Bonds Issued	-	212,811,763	212,811,762	(1)
Premium or discount on issuance of bonds	-	173,216,801	173,216,801	-
Payment to Bond Refunding Escrow Agent	-	383,486,109	(383,486,109)	-
Total Other Financing Sources (Uses)	-	769,514,673	2,542,454	(1)
Net change in fund balances	18,584,050	759,217,586	(7,555,382)	(766,772,968)
Fund Balances - Beginning	138,815,572	138,815,572	138,815,572	-
Fund Balances - Ending	\$ 157,399,622	\$ 898,033,158	\$ 131,260,190	\$ (766,772,968)

LEANDER INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
CHILD NUTRITION PROGRAM FUND
For the Fiscal Year Ended June 30, 2021

Exhibit J-3

	Budgeted Amounts		Actual Amounts, GAAP Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Local revenues	\$ 9,386,075	\$ 9,386,075	\$ 1,321,540	\$ (8,064,535)
State program revenues	69,199	69,199	66,506	(2,693)
Federal program revenues	5,656,298	5,656,298	1,745,355	(3,910,943)
Total Revenues	<u>15,111,572</u>	<u>15,111,572</u>	<u>3,133,401</u>	<u>(11,978,171)</u>
Expenditures				
Current:				
Food services	14,839,083	14,839,083	3,276,966	11,562,117
Total Expenditures	<u>14,839,083</u>	<u>14,839,083</u>	<u>3,276,966</u>	<u>11,562,117</u>
Excess (deficiency) of revenues over expenditures	<u>272,489</u>	<u>272,489</u>	<u>(143,565)</u>	<u>(416,054)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	361	361
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>361</u>	<u>361</u>
Net change in fund balances	272,489	272,489	(143,204)	(415,693)
Fund Balances - Beginning	<u>3,008,304</u>	<u>3,008,304</u>	<u>3,008,304</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 3,280,793</u>	<u>\$ 3,280,793</u>	<u>\$ 2,865,100</u>	<u>\$ (415,693)</u>



STATISTICAL SECTION

(Unaudited)

Statistical Tables are used to provide detailed data on the physical, economic, social and political characteristics of a government. They are intended to provide financial report users with a broader and more complete understanding of the government and its financial affairs than it is possible from the basic financial statements.

The District's Statistical Tables usually cover ten fiscal years and often present data from outside the accounting records. The tables are unaudited due to the nature of the information contained therein.



FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

LEANDER INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 1
Page 1 of 2

	2021	2020	2019	2018	2017
Governmental Activities:					
Net investment in capital assets	\$ 209,579,358	\$ 217,788,325	\$ 253,931,093	\$ 221,016,520	\$ 220,523,525
Restricted for:					
Debt service	93,519,193	105,191,970	32,437,004	57,930,069	27,905,627
Child nutrition	3,522,865	3,075,535	2,772,946	1,732,743	944,182
Expendable endowments	20,509	20,507	20,506	4,022	20,502
Non-expendable endowments	-	-	-	20,504	3,889
Other purposes	3,580,173	283,363	30,995	9,910	29,140
Unrestricted	(537,521,472)	(570,537,898)	(576,428,567)	(593,325,093)	(417,854,571)
Total Governmental Activities Net Position (1)	<u><u>\$ (227,299,374)</u></u>	<u><u>\$ (244,178,198)</u></u>	<u><u>\$ (287,236,023)</u></u>	<u><u>\$ (312,611,325)</u></u>	<u><u>\$ (168,427,706)</u></u>

Note: The District implemented GASB 68 and GASB 71 in fiscal year 2015. Prior years were not restated.

The District implemented GASB No. 75 in fiscal year 2018. Prior years were not restated.

Source: Statement of Net Position

(1) Negative total net position includes accretion of interest on Capital Appreciation Bonds

LEANDER INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 1
Page 2 of 2

	2016	2015	2014	2013	2012
Governmental Activities:					
Net investment in capital assets	\$ 149,199,539	\$ 121,415,838	\$ 94,800,066	\$ 83,219,211	\$ 87,660,600
Restricted for:					
Debt service	35,254,025	25,409,489	23,443,705	20,908,461	17,645,819
Child nutrition	504	671,943	2,402,575	2,296,583	2,358,342
Expendable endowments	3,632	3,597	3,406	4,030	3,505
Non-expendable endowments	26,632	26,625	26,420	26,614	26,576
Other purposes	16,522	63,549	69,735	61,730	77,980
Unrestricted	(380,910,635)	(353,127,050)	(300,860,151)	(273,192,127)	(254,737,444)
Total Governmental Activities Net Position (1)	\$ (196,409,781)	\$ (205,536,009)	\$ (180,114,244)	\$ (166,675,498)	\$ (146,964,622)

Note: The District implemented GASB 68 and GASB 71 in fiscal year 2015. Prior years were not restated.

The District implemented GASB No. 75 in fiscal year 2018. Prior years were not restated.

Source: Statement of Net Position

(1) Negative total net position includes accretion of interest on Capital Appreciation Bonds

LEANDER INDEPENDENT SCHOOL DISTRICT
EXPENSES, PROGRAM REVENUES, AND NET REVENUE (EXPENSE)
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 2
Page 1 of 2

	2021	2020*	2019	2018	2017
Expenses					
Governmental Activities:					
Instruction	\$ 281,784,112	\$ 248,766,168	\$ 253,015,768	\$ 154,529,697	\$ 211,551,126
Instructional Resources and Media Services	5,446,954	4,974,427	4,881,723	3,379,412	4,381,600
Curriculum and Instructional Staff Development	9,177,726	8,057,473	9,367,716	6,059,520	9,767,818
Instructional Leadership	3,996,939	3,472,201	4,292,388	2,630,262	3,836,840
School Leadership	23,953,779	20,538,000	21,437,409	12,118,000	18,174,227
Guidance, Counseling, and Evaluation Services	22,557,465	19,489,732	19,346,244	10,706,847	14,382,622
Social Work Services	1,600,123	1,236,687	1,252,304	987,482	1,161,133
Health Services	4,419,896	3,474,690	3,415,518	1,894,065	2,739,414
Student Transportation	13,834,464	13,316,840	13,443,013	9,679,600	10,654,901
Food Services	11,588,929	13,068,272	15,023,682	13,271,579	14,607,540
Cocurricular/Extracurricular Activities	13,955,301	12,848,486	15,618,538	11,943,623	14,143,002
General Administration	8,810,590	6,957,700	7,691,676	4,897,057	6,490,724
Plant Repairs and Maintenance	35,186,664	27,884,409	33,822,583	27,199,752	32,590,130
Security and Monitoring Services	2,772,798	2,161,532	2,093,571	1,705,518	1,702,995
Data Processing Services	11,952,503	7,955,855	10,632,498	7,121,369	8,384,174
Community Services	2,455,677	2,402,705	2,947,254	1,593,660	2,449,250
Interest and Fees on Long-term Debt	75,753,724	87,483,694	63,989,346	77,453,400	50,130,691
Facilities Acquisition and Construction	4,345,087	2,632,097	3,507,598	1,663,428	4,582,037
Payments related to shared services arrangements	140,034	160,042	187,550	245,567	236,300
Payments to Juvenile Justice Alternative					
Education Programs	243,397	332,700	285,333	170,583	210,524
Other Intergovernmental Charges	2,051,063	2,018,601	1,957,405	1,879,395	1,793,368
Total Governmental Activities Expenses	536,027,225	489,232,311	488,209,117	351,129,816	413,970,416
Program Revenues					
Governmental Activities:					
Charges for Services:					
Instruction	4,230,742	1,923,988	3,956,946	3,772,958	3,364,638
Instructional resources and media services	63,036	51,801	70,730	3,772	2,254
Curriculum and staff development	24,416	37,237	60,385	3,072	2,924
Instructional leadership	45,847	13,336	33,052	1,039	704
Social work services	-	-	-	-	152
Health services	502	329	583	56	33
Student transportation	-	-	-	-	-
Food services	1,511,986	6,301,036	8,832,767	8,764,164	8,027,654
Extracurricular activities	1,349,639	1,130,356	1,456,175	1,710,846	1,735,954
General administration	72,965	54,549	56,841	98,616	69,762
Facilities maintenance and operations	285,042	748,905	1,159,169	1,164,434	1,210,759
Security and monitoring services	4,756	577	1,497	50	44
Data processing services	-	-	-	-	-
Community services	53	1,322	4,785	185	194
Operating grants and contributions	73,046,804	60,144,667	60,694,526	(28,098,465)	41,372,352
Total Governmental Activities Program Revenues	80,660,694	70,408,103	76,327,456	(12,579,273)	55,787,424
Net (Expense)/Revenue	\$ (455,366,531)	\$ (418,824,208)	\$ (411,881,661)	\$ (363,709,089)	\$ (358,182,992)

Source: Statement of Activities

* In 2020, the District changed its fiscal year end from August 31 to June 30.

LEANDER INDEPENDENT SCHOOL DISTRICT
EXPENSES, PROGRAM REVENUES, AND NET REVENUE (EXPENSE)
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 2

Page 2 of 2

	2016	2015	2014	2013	2012
Expenses					
Governmental Activities:					
Instruction	\$ 204,353,772	\$ 191,283,752	\$ 174,123,354	\$ 165,195,224	\$ 157,896,605
Instructional Resources and Media Services	4,221,161	3,743,354	3,773,390	3,744,247	3,966,222
Curriculum and Instructional Staff Development	8,858,332	8,141,930	7,511,960	7,727,835	6,154,478
Instructional Leadership	3,006,532	2,511,159	2,085,729	1,955,334	1,778,202
School Leadership	17,367,818	15,559,311	14,663,169	14,508,650	13,855,626
Guidance, Counseling, and Evaluation Services	12,822,883	10,732,074	10,730,298	10,454,955	9,871,671
Social Work Services	994,864	831,951	930,017	730,002	715,047
Health Services	2,567,972	2,146,733	1,967,970	1,992,816	1,815,497
Student Transportation	10,152,114	9,130,755	9,476,330	9,005,065	8,818,669
Food Services	14,604,752	14,076,420	14,169,857	13,128,966	14,743,366
Cocurricular/Extracurricular Activities	12,439,430	11,356,463	11,271,878	11,141,290	10,292,962
General Administration	10,253,268	10,803,951	8,755,481	8,330,525	7,414,667
Plant Repairs and Maintenance	30,892,050	29,499,196	27,174,653	27,112,070	27,525,860
Security and Monitoring Services	1,421,971	1,285,832	1,244,285	1,347,849	1,128,152
Data Processing Services	7,791,682	7,056,659	7,450,414	8,271,581	8,583,779
Community Services	2,490,819	2,195,070	2,128,074	2,070,567	1,964,126
Interest and Fees on Long-term Debt	59,636,668	53,100,653	68,346,089	64,941,158	71,918,541
Facilities Acquisition and Construction	5,671,008	3,224,314	6,959,693	2,342,717	4,284,611
Payments related to shared services arrangements	272,700	250,972	96,165	108,180	191,737
Payments to Juvenile Justice Alternative					
Education Programs	167,940	381,000	271,900	211,272	222,522
Other Intergovernmental Charges	1,729,323	1,848,153	1,612,651	1,356,932	1,311,959
Total Governmental Activities Expenses	411,717,059	379,159,702	374,743,357	355,677,235	354,454,299
Program Revenues					
Governmental Activities:					
Charges for Services:					
Instruction	854,696	779,398	651,249	564,224	1,224,764
Instructional resources and media services	-	-	-	-	-
Curriculum and staff development	2,937	8,327	3,284	2,725	5,125
Instructional leadership	-	-	-	-	-
Social work services	-	-	-	-	-
Health services	-	-	-	-	-
Student transportation	1,179	70	-	5,114	2,358
Food services	7,998,953	7,617,275	8,293,723	7,344,600	7,725,687
Extracurricular activities	1,003,672	1,034,232	864,051	921,957	627,068
General administration	667,165	844,516	777,310	529,289	675,341
Facilities maintenance and operations	1,259,903	1,225,735	1,214,230	1,117,510	1,095,744
Security and monitoring services	132,945	120,241	105,023	127,571	-
Data processing services	1,050,083	233,749	-	-	-
Community services	959,269	800,967	873,364	770,644	671,946
Operating grants and contributions	43,634,419	34,845,312	33,166,589	30,141,588	33,587,244
Total Governmental Activities Program Revenues	57,565,221	47,509,822	45,948,823	41,525,222	45,615,277
Net (Expense)/Revenue	\$ (354,151,838)	\$ (331,649,880)	\$ (328,794,534)	\$ (314,152,013)	\$ (308,839,022)

Source: Statement of Activities

* In 2020, the District changed its fiscal year end from August 31 to June 30.

LEANDER INDEPENDENT SCHOOL DISTRICT
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 3
Page 1 of 2

	<u>2021</u>	<u>2020*</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Net (Expense)/Revenue	\$ (455,366,531)	\$ (408,808,077)	\$ (411,868,731)	\$ (363,708,708)	\$ (358,182,992)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property taxes	401,522,667	383,211,849	371,483,214	338,252,069	307,374,114
State Aid - formula grants - unrestricted	67,049,871	73,269,055	55,030,971	61,929,218	74,506,113
Investment earnings	1,219,173	5,367,588	10,255,259	6,050,870	4,099,437
Grants and contributions not restricted	12,640	17,401	195,073	57,050	105,469
Miscellaneous	1,436,365	-	279,516	63,383	79,934
Total Primary Governmental Activities	<u>471,240,716</u>	<u>461,865,893</u>	<u>437,244,033</u>	<u>406,352,590</u>	<u>386,165,067</u>
Change in Net Position					
Governmental activities	<u>15,874,185</u>	<u>43,057,816</u>	<u>25,375,302</u>	<u>42,643,882</u>	<u>27,982,075</u>
Total Change in Net Position	<u>\$ 15,874,185</u>	<u>\$ 43,057,816</u>	<u>\$ 25,375,302</u>	<u>\$ 42,643,882</u>	<u>\$ 27,982,075</u>

Source: Statement of Activities

* In 2020, the District changed its fiscal year end from August 31 to June 30.

LEANDER INDEPENDENT SCHOOL DISTRICT
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 3
Page 2 of 2

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Net (Expense)/Revenue	\$ (354,151,838)	\$ (331,649,880)	\$ (328,794,534)	\$ (314,152,013)	\$ (308,839,022)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property taxes	276,650,489	249,529,850	223,181,609	206,371,624	196,216,713
State Aid - formula grants - unrestricted	85,132,979	85,335,809	89,152,470	87,262,175	88,519,416
Investment earnings	1,494,598	878,984	907,348	764,915	918,745
Grants and contributions not restricted	-	-	-	-	-
Miscellaneous	-	-	114,361	42,423	40
Total Primary Governmental Activities	<u>363,278,066</u>	<u>335,744,643</u>	<u>313,355,788</u>	<u>294,441,137</u>	<u>285,654,914</u>
Change in Net Position					
Governmental activities	<u>9,126,228</u>	<u>4,094,763</u>	<u>(15,438,746)</u>	<u>(19,710,876)</u>	<u>(23,184,108)</u>
Total Change in Net Position	<u>\$ 9,126,228</u>	<u>\$ 4,094,763</u>	<u>\$ (15,438,746)</u>	<u>\$ (19,710,876)</u>	<u>\$ (23,184,108)</u>

Source: Statement of Activities

* In 2020, the District changed its fiscal year end from August 31 to June 30.

LEANDER INDEPENDENT SCHOOL DISTRICT
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 4
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	2021	2020	2019	2018	2017
General Fund					
Nonspendable- inventories	\$ 380,148	\$ 361,601	\$ 422,437	\$ 420,920	\$ 370,142
Nonspendable - prepaid assets	8,582	-	-	-	103,203
Committed to land acquisition & hail damage	-	-	783,416	783,416	783,416
Committed to major maintenance	-	3,990,018	2,427,753	9,776,661	8,671,644
Committed to capital replacement	2,850,000	2,347,200	1,957,314	2,308,450	2,308,450
Assignments for instructional materials allotment	1,131,064	1,131,064	-	-	-
Other assignments for pandemic supplies	-	14,473,628	-	-	-
Additional staffing for growth	8,218,558	-	-	-	-
Revenue stabilization	4,845,192	-	-	-	-
Assigned to approved purchase orders	5,366,959	9,248,038	2,735,231	3,191,275	9,200,972
Assigned to subsequent year's budget deficit	25,551,306	20,980,817	7,192,439	14,116,842	8,100,303
Unassigned	132,667,168	137,941,111	135,021,319	113,803,667	119,935,661
Total General Fund	\$ 181,018,977	\$ 190,473,477	\$ 150,539,909	\$ 144,401,231	\$ 149,473,791
All Other Governmental Funds					
Nonspendable- inventories	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable - prepaid assets	1,057,636	-	-	-	-
Nonspendable - other assets (1)	-	-	-	-	-
Restricted for debt service	131,260,190	138,815,572	33,287,053	58,761,550	28,544,170
Restricted for authorized construction	54,926,277	14,461,170	83,002,780	107,671,615	47,899,113
Restricted for food service	3,580,173	3,312,020	3,153,941	1,732,743	944,182
Restricted for other nonmajor special revenue funds	-	42,536	-	9,910	29,140
Restricted for endowments	20,509	20,507	20,506	24,526	24,391
Committed to other nonmajor special revenue funds	2,763,755	1,768,553	1,367,539	1,265,180	1,212,195
Assigned to other nonmajor special revenue funds	-	-	-	-	-
Total All Other Governmental Funds	\$ 193,608,540	\$ 158,420,358	\$ 120,831,819	\$ 169,465,524	\$ 78,653,191

(1) The proceeds from the other asset is related to the Child Nutrition Fund's restricted fund balance.

LEANDER INDEPENDENT SCHOOL DISTRICT
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 4
Page 2 of 2

	2016	2015	2014	2013	2012
General Fund					
Nonspendable- inventories	\$ 436,687	\$ 392,114	\$ 367,064	\$ 489,904	\$ 372,281
Nonspendable - prepaid assets	89,651	138,224	146,166	67,566	56,986
Committed to land acquisition & hail damage	783,416	783,416	783,416	1,443,018	1,457,761
Committed to major maintenance	12,215,537	13,067,375	13,597,371	11,248,780	9,809,684
Committed to capital replacement	2,508,450	3,193,770	3,193,770	3,193,770	3,256,770
Assignments for instructional materials allotment	-	-	-	-	-
Other assignments for pandemic supplies	-	-	-	-	-
Additional staffing for growth	-	-	-	-	-
Revenue stabilization	-	-	-	-	-
Assigned to approved purchase orders	4,922,444	2,074,142	1,798,662	3,138,105	2,042,944
Assigned to subsequent year's budget deficit	18,688,138	13,363,234	2,709,952	10,000,000	6,324,874
Unassigned	97,563,310	87,836,469	85,028,684	65,942,361	68,471,594
Total General Fund	\$ 137,207,633	\$ 120,848,744	\$ 107,625,085	\$ 95,523,504	\$ 91,792,894
All Other Governmental Funds					
Nonspendable- inventories	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable - prepaid assets	-	-	-	413,627	-
Nonspendable - other assets (1)	1,031,740	1,031,740	1,031,740	1,031,740	1,031,740
Restricted for debt service	35,269,223	25,657,936	23,798,811	20,989,715	17,836,270
Restricted for authorized construction	82,651,666	145,033,739	219,537,614	62,028,017	70,990,638
Restricted for food service	504	671,943	1,370,835	851,216	1,326,602
Restricted for other nonmajor special revenue funds	16,522	63,549	69,735	61,730	77,980
Restricted for endowments	30,264	30,222	29,826	30,644	30,081
Committed to other nonmajor special revenue funds	1,082,525	895,982	778,415	587,004	634,012
Assigned to other nonmajor special revenue funds	27,695	34,066	16,098	145,866	150,756
Total All Other Governmental Funds	\$ 120,110,139	\$ 173,419,177	\$ 246,633,074	\$ 86,139,559	\$ 92,078,079

(1) The proceeds from the other asset is related to the Child Nutrition Fund's restricted fund balance.

LEANDER INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS REVENUE
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 5
Page 1 of 2

	2021	2020*	2019	2018	2017
Local Sources					
Taxes	\$ 401,305,999	\$ 381,122,771	\$ 371,187,481	\$ 337,951,642	\$ 308,262,980
Interest and other income	1,107,434	4,529,634	8,521,471	5,764,117	4,025,348
Food service sales	1,306,980	6,295,743	8,827,102	8,759,392	8,025,510
Other revenue	10,118,222	7,426,648	12,738,091	11,255,216	10,888,446
Total Local Sources	413,838,635	399,374,796	401,274,145	363,730,367	331,202,284
State Sources					
State aid	67,049,871	73,218,511	54,323,281	61,888,123	74,482,422
Food service	66,506	65,734	70,428	70,416	68,192
State grants and other	23,029,185	23,514,264	23,729,772	18,202,716	17,065,661
Total State Sources	90,145,562	96,798,509	78,123,481	80,161,255	91,616,275
Federal Sources					
Federal grants	13,610,753	11,758,834	15,626,487	12,790,424	12,895,475
Food services	10,989,996	5,061,777	5,817,243	5,340,892	4,857,593
Total Federal Sources	24,600,749	16,820,611	21,443,730	18,131,316	17,753,068
Total Revenues	\$ 528,584,946	\$ 512,993,916	\$ 500,841,356	\$ 462,022,938	\$ 440,571,627

Source: Statement of Revenues, Expenditures, and Change in Fund Balance

* In 2020, the District changed its fiscal year end from August 31 to June 30.

LEANDER INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS REVENUE
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 5
Page 2 of 2

	2016	2015	2014	2013	2012
Local Sources					
Taxes	\$ 276,058,692	\$ 249,836,765	\$ 221,937,084	\$ 206,270,249	\$ 196,108,562
Interest and other income	1,494,598	878,984	907,348	764,915	918,745
Food service sales	7,998,953	7,617,275	8,293,723	7,344,600	7,725,687
Other revenue	11,222,869	9,546,691	10,024,006	8,536,238	8,259,329
Total Local Sources	296,775,112	267,879,715	241,162,161	222,916,002	213,012,323
State Sources					
State aid	85,132,979	85,335,809	89,152,470	87,262,175	88,519,416
Food service	331,658	312,097	291,514	365,176	220,870
State grants and other	16,599,879	15,752,099	14,013,686	11,468,980	12,568,293
Total State Sources	102,064,516	101,400,005	103,457,670	99,096,331	101,308,579
Federal Sources					
Federal grants	11,299,397	10,619,747	9,640,685	9,386,401	12,055,969
Food services	4,341,685	4,598,345	4,786,220	4,490,477	4,785,170
Total Federal Sources	15,641,082	15,218,092	14,426,905	13,876,878	16,841,139
Total Revenues	\$ 414,480,710	\$ 384,497,812	\$ 359,046,736	\$ 335,889,211	\$ 331,162,041

Source: Statement of Revenues, Expenditures, and Change in Fund Balance

* In 2020, the District changed its fiscal year end from August 31 to June 30.



REVENUE CAPACITY

The schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

LEANDER INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS

Table 6
Page 1 of 2

	2021	2020	2019	2018	2017
Current					
Instruction	\$ 242,340,881	\$ 210,747,686	\$ 217,681,576	\$ 207,418,280	\$ 186,297,528
Instructional resources and media services	4,236,023	3,903,829	3,804,140	3,679,884	3,487,851
Curriculum and staff development	8,610,370	7,309,473	8,716,716	8,437,104	9,410,681
Instructional leadership	3,619,419	3,069,410	3,924,212	3,681,727	3,634,466
School leadership	21,238,300	17,841,691	19,029,273	17,915,919	16,740,257
Guidance, counseling, and evaluation services	20,772,329	17,576,820	17,749,136	15,769,026	13,639,343
Social work services	1,480,191	1,176,687	1,196,304	1,242,576	1,128,874
Health services	4,000,087	3,051,426	3,051,554	2,864,825	2,543,625
Student transportation	13,744,168	10,567,353	20,662,704	12,732,873	9,490,799
Food service	9,833,068	11,661,589	14,053,268	13,453,799	13,748,753
Extracurricular activities	11,141,010	10,522,921	13,130,402	12,304,832	12,114,029
General administration	8,098,471	6,184,361	6,987,563	6,789,475	6,122,859
Plant maintenance and operations	32,150,864	24,807,709	39,548,918	30,479,857	31,701,903
Security and monitoring services	2,573,839	2,050,922	1,912,594	1,618,636	1,544,167
Data processing services	12,535,738	7,067,477	9,145,343	10,130,299	8,518,894
Community services	2,265,849	2,125,705	2,714,664	2,398,761	2,327,489
Debt Service					
Principal on long-term debt	42,686,048	-	52,177,306	23,843,628	34,180,501
Interest on long-term debt	67,983,703	20,883,770	79,701,776	54,137,360 (1)	80,800,398
Other debt service	33,538,599	100,596	1,499,148	966,658	2,678,511
Facilities and acquisition	60,665,268	67,478,641	106,827,786	22,679,243	35,354,003
Intergovernmental					
Contracted instructional services between schools	-	-	-	-	-
Payments related to shared services arrangements	140,034	160,042	187,550	245,567	236,300
Payments to Juvenile Justice Alt. Ed. Prgm.	243,397	332,700	285,333	170,583	
Other Intergovernmental Charges	2,051,063	2,018,601	1,957,405	1,879,395	2,003,892
Total Primary Government Expenses	<u>\$ 605,948,719</u>	<u>\$ 430,639,409</u>	<u>\$ 625,944,671</u>	<u>\$ 454,840,307</u>	<u>\$ 477,705,123</u>
 Debt service as a percentage of noncapital expenditures	 20.44%	 5.75%	 26.27%	 18.30%	 26.02%

(1) Includes current refunding and cash defeasance for FY 2017

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

* In 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS

Table 6
Page 2 of 2

	2016	2015	2014	2013	2012
Current					
Instruction	\$ 182,642,492	\$ 180,432,829	\$ 163,106,852	\$ 153,447,936	\$ 147,946,435
Instructional resources and media services	3,415,833	3,132,951	3,153,107	3,125,787	3,380,795
Curriculum and staff development	8,542,647	8,251,475	7,511,960	7,727,835	6,154,478
Instructional leadership	2,840,043	2,503,247	2,039,754	1,909,359	1,732,101
School leadership	16,136,601	15,340,549	14,225,657	14,072,789	13,430,027
Guidance, counseling, and evaluation services	12,254,891	10,839,122	10,677,188	10,401,969	9,822,914
Social work services	958,895	842,365	930,017	730,002	715,047
Health services	2,404,282	2,130,918	1,920,363	1,945,360	1,769,984
Student transportation	10,704,109	9,155,929	10,084,737	8,436,382	8,516,249
Food service	14,136,746	13,639,613	13,451,033	12,401,379	14,059,330
Extracurricular activities	10,755,675	9,953,429	9,787,983	9,751,279	8,960,708
General administration	5,531,760	5,423,494	4,812,698	4,651,947	4,477,164
Plant maintenance and operations	28,422,133	27,668,849	25,258,915	25,184,090	25,358,582
Security and monitoring services	1,386,047	1,225,492	1,143,555	1,247,476	1,029,104
Data processing services	6,994,388	7,258,997	6,865,166	6,928,601	7,439,021
Community services	2,397,900	2,225,150	2,128,074	2,070,567	1,964,126
Debt Service					
Principal on long-term debt	36,102,192	38,139,913	24,538,593	21,495,021	22,676,100
Interest on long-term debt	40,858,246	32,821,763	38,089,194	39,964,912	34,856,682
Other debt service	1,172,225	3,190,779	6,321,608	4,425	950,327
Facilities and acquisition	58,058,526	84,522,384	44,951,776	7,286,896	26,946,818
Intergovernmental					
Contracted instructional services between schools	-	250,972	96,165	108,180	191,737
Payments related to shared services arrangements	272,700	381,000	271,900	211,272	222,522
Payments to Juvenile Justice Alt. Ed. Prgm.					
Other Intergovernmental Charges	1,897,263	1,848,153	1,612,651	1,356,932	1,311,959
Total Primary Government Expenses	<u>\$ 447,885,594</u>	<u>\$ 461,179,373</u>	<u>\$ 392,978,946</u>	<u>\$ 334,460,396</u>	<u>\$ 343,912,210</u>
 Debt service as a percentage of noncapital expenditures	 19.64%	 18.84%	 17.86%	 18.38%	 18.12%

(1) Includes current refunding and cash defeasance for FY 2017

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

* In 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCE
LAST TEN FISCAL YEARS

Table 7
Page 1 of 2

	2021	2020*	2019	2018	2017
Excess (Deficiency) of Revenue					
Over (Under) Expenditures	\$ (77,363,773)	\$ 82,354,507	\$ (125,103,315)	\$ 7,182,631	\$ (37,133,496)
Other Financing Sources (Uses)					
Face amount of bonds	299,406,762	-	99,470,000	73,270,000	244,233,363
Premium on bonds	191,765,179	-	16,053,299	10,326,313	104,726,876
Payment to refunded bond escrow agent	(383,486,109)	-	(27,289,064)	-	(336,852,184)
Transfers in	8,457,896	13,830	446,838	-	11,457
Transfers out	(14,180,254)	(4,868,817)	(5,651,190)	(5,075,700)	(4,229,359)
Sale of capital assets	407,435	22,587	28,651	34,039	52,553
Other	(278,093)	-	(450,246)	(15,000)	-
Total Other Financing Sources (Uses)	<u>102,092,816</u>	<u>(4,832,400)</u>	<u>82,608,288</u>	<u>78,539,652</u>	<u>7,942,706</u>
Net Change in Fund Balances	<u>\$ 24,729,043</u>	<u>\$ 77,522,107</u>	<u>\$ (42,495,027)</u>	<u>\$ 85,722,283</u>	<u>\$ (29,190,790)</u>

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

* In 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCE
LAST TEN FISCAL YEARS

Table 7
Page 2 of 2

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Excess (Deficiency) of Revenue					
Over (Under) Expenditures	\$ (33,404,884)	\$ (76,681,561)	\$ (33,932,210)	\$ 1,428,815	\$ (12,750,169)
Other Financing Sources (Uses)					
Face amount of bonds	88,534,239	315,402,086	538,380,132	-	25,943,262
Premium on bonds	93,682,715	127,494,958	140,295,828	-	60,776,276
Payment to refunded bond escrow agent	(182,539,393)	(422,078,000)	(470,298,784)	-	(85,722,819)
Transfers in	1,011,906	3,862	-	776	1,632
Transfers out	(4,108,803)	(4,006,823)	(3,890,390)	(3,682,539)	(3,604,487)
Sale of capital assets	36,476	12,215	40,520	45,038	25,544
Other	(162,405)	(136,974)	-	-	-
Total Other Financing Sources (Uses)	<u>(3,545,265)</u>	<u>16,691,323</u>	<u>204,527,306</u>	<u>(3,636,725)</u>	<u>(2,580,592)</u>
Net Change in Fund Balances	<u>\$ (36,950,149)</u>	<u>\$ (59,990,238)</u>	<u>\$ 170,595,096</u>	<u>\$ (2,207,910)</u>	<u>\$ (15,330,761)</u>

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

* In 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Table 8
Page 1 of 2

Fiscal Year Ended June 30 ⁽¹⁾	Real Property		Personal Property	
	Taxable Assessed Value	Estimated Actual Value	Taxable Assessed Value	Estimated Actual Value
2012	\$ 12,927,894,003	\$ 15,607,621,505	\$ 466,854,028	\$ 466,854,028
2013	13,341,457,093	16,107,384,833	540,983,175	540,983,175
2014	14,313,730,114	17,197,380,547	547,871,513	547,871,513
2015	14,043,010,402	17,288,739,734	644,486,809	644,486,809
2016	17,918,848,740	21,737,031,601	696,946,695	696,946,695
2017	20,181,912,125	24,180,038,930	705,562,456	705,562,456
2018	22,256,938,349	26,374,894,747	767,447,067	767,447,067
2019	24,651,365,654	29,115,510,015	833,715,373	833,715,373
2020	26,635,548,501	31,230,341,050	901,945,641	901,945,641
2021	29,134,301,079	32,763,084,864	901,102,814	901,102,814

Source: Travis and Williamson County Appraisal Districts

⁽¹⁾ In 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Table 8
Page 2 of 2

Fiscal Year Ended June 30 ⁽¹⁾	Exemptions Real Property	Total		Total Tax Rate	Ratio of Total Assessed to Total Estimated Actual Value
		Taxable Assessed Value	Estimated Actual Value		
2012	\$ 2,679,727,502	\$ 13,394,748,031	\$ 16,074,475,533	\$ 1.4998	83%
2013	2,765,927,740	13,882,440,268	16,648,368,008	1.5119	83%
2014	2,883,650,433	14,861,601,627	17,745,252,060	1.5119	84%
2015	3,245,729,332	16,824,986,410	20,070,715,742	1.5119	84%
2016	3,818,182,861	18,615,795,435	22,433,978,296	1.5119	83%
2017	3,998,126,805	20,887,474,581	24,885,601,386	1.5119	84%
2018	4,117,956,398	23,024,385,416	27,142,341,814	1.5119	85%
2019	4,464,144,361	25,485,081,027	29,949,225,388	1.5100	85%
2020	4,594,692,549	27,537,594,142	32,132,286,691	1.4375	86%
2021	4,529,886,599	29,124,391,079	33,664,187,678	1.4184	87%

Source: Travis and Williamson County Appraisal Districts

⁽¹⁾ In 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX RATES - DIRECT AND MAJOR OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Table 9
Page 1 of 2

Fiscal Year Ended June 30 ⁽¹⁾	School District			City of Austin	BHC MUD	City of Cedar Park	City of Leander
	M & O	I & S	Total				
2012	\$ 1.04000	\$ 0.45980	\$ 1.49980	\$ 0.48110	\$ 0.86600	\$ 0.49350	\$ 0.67042
2013	1.04000	0.47190	1.51190	0.50290	0.86600	0.49350	0.67042
2014	1.04000	0.47190	1.51190	0.50270	0.86600	0.49250	0.66792
2015	1.04000	0.47190	1.51190	0.48090	0.84230	0.48500	0.65292
2016	1.04000	0.47190	1.51190	0.45890	0.82700	0.47950	0.63292
2017	1.04000	0.47190	1.51190	0.44180	0.80100	0.47000	0.59900
2018	1.04000	0.47190	1.51190	0.44480	0.80100	0.45750	0.57787
2019	1.04000	0.47000	1.51000	0.44030	0.78100	0.44900	0.55187
2020	0.97000	0.46750	1.43750	0.44310	0.80850	0.44700	0.54187
2021	0.95340	0.46500	1.41840	0.53350	0.76000	0.44698	0.53687

Note: Rates are per \$100 of assessed valuation.

Source: Travis County Tax Assessor Collector
Williamson County Tax Office

⁽¹⁾ In 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT**PROPERTY TAX RATES - DIRECT AND MAJOR OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS****Table 9****Page 2 of 2**

Fiscal Year Ended June 30 ⁽¹⁾	Travis County	Travis County WC&ID #17	Wm. County	Wm. County Vista Oaks MUD #9	Wmson/ Travis County MUD #1	Travis County ESD #1	River Place MUD
2012	\$ 0.48550	\$ 0.52000	\$ 0.45769	\$ 0.74000	\$ 0.66200	\$ 0.10000	\$ 0.33500
2013	0.50010	0.49260	0.44903	0.74000	0.65700	0.10000	0.33500
2014	0.49460	0.44980	0.44903	0.73000	0.61500	0.10000	0.33500
2015	0.45630	0.42850	0.44653	0.66590	0.54000	0.10000	0.31290
2016	0.41690	0.37510	0.44153	0.61000	0.51000	0.10000	0.23130
2017	0.38380	0.05990	0.43653	0.54500	0.46620	0.10000	0.20700
2018	0.36900	0.05990	0.42653	0.52000	0.43160	0.10000	0.07500
2019	0.35420	0.05990	0.41903	0.33000	0.40790	0.10000	0.07500
2020	0.36929	0.05990	0.41872	0.33000	0.38500	0.10000	0.77500
2021	0.37436	0.05990	0.41872	0.32000	0.34790	0.10000	0.08000

Note: Rates are per \$100 of assessed valuation.**Source:** Travis County Tax Assessor Collector
Williamson County Tax Office⁽¹⁾ In 2020, the District changed its fiscal year end from August 31 to June 30



LEANDER INDEPENDENT SCHOOL DISTRICT
TEN LARGEST TAXPAYERS
CURRENT AND NINE YEARS AGO

Table 10

Name	Rank	Type of Business	2020* Assessed Valuation	Percentage of 2020 Total Assessed Valuation	Rank	2011 Assessed Valuation	Percentage of 2011 Total Assessed Valuation
G&I VII River Place LP	1	Land/Improvements	\$ 184,096,000	0.63%			
IVT Parke Cedar Park, LLC	2	Regional Shopping Center	110,779,943	0.38%			
Cedar Park Health Systems	3	Healthcare	94,407,801	0.32%	4	\$ 71,397,463	0.54%
Silicon Hills Campus LLC (prev. Minnesota Mining)	4	Research & Development	87,842,442	0.30%			
Breit Steadfast MF Steiner TX (prev. Sir Steiner Ranch Apts.)	5	Apartment Complex	77,300,000	0.27%			
1431 SCPTLTD	6	Regional Shopping Center	76,500,000	0.26%			
Tintara Canyon Creek 2013 LP	7	Land/Improvements	72,829,694	0.25%			
Verandah at Grandview Hills LLC	8	Apartment Complex	72,000,000	0.25%			
Sonterra Luxury Apts, LLC (previously owned by Bassham Trust)	9	Apartment Complex	69,820,000	0.24%			
RRE Riverlodge Holdings LLC	10	Land/Improvements	66,630,000	0.23%			
Amaravathi Limited Partnership		Land/Improvements			1	79,831,287	0.60%
The Bassham		Land/Improvements			2	74,011,401	0.55%
Minnesota Mining and Manufacturing Co.		Research & Development			3	73,901,659	0.55%
MLIC Asset Holdings LLC		Land/Improvements			5	63,863,281	0.48%
1890 Ranch LTD		Land/Improvements			6	59,656,919	0.45%
H. L. Chapman Pipeline Const. Inc.		Land/Improvements			7	33,615,482	0.25%
Fund IX CL Austin		Land/Improvements			8	32,500,000	0.24%
Austin 2222 Venture ILP		Land/Improvements			9	32,000,000	0.24%
H. E. Butt Inc.		Grocery			10	26,283,453	0.20%
			<u>\$ 912,205,880</u>	3.13%		<u>\$ 547,060,945</u>	4.17%

Source: Travis County Tax Office
Williamson County Tax Office

*Assessed value for tax year 2019, fiscal year 2020

LEANDER INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Table 11
Page 1 of 2

Fiscal Year Ended June 30 ⁽⁴⁾	(1) Total Current Tax Levy	Collected within the Fiscal Year of the Levy		Collected in Subsequent Years and Cumulative Adjustments (2)	Total Collections to Date	
		Amount Collected	Percent of Levy	Amount Collected	Amount Collected	Percent of Levy Collected
2012	\$ 195,066,426	\$ 193,530,527	99.21%	\$ 1,437,353	\$ 194,967,880	99.95%
2013	204,693,137	203,471,251	99.40%	1,096,105	204,567,356	99.94%
2014	219,851,575	218,606,875	99.43%	1,101,848	219,708,723	99.94%
2015	247,605,347	246,520,797	99.56%	932,803	247,453,600	99.94%
2016	273,848,686	272,585,392	99.54%	1,099,349	273,684,741	99.94%
2017	305,591,127	304,440,270	99.62%	952,670	305,392,940	99.94%
2018	336,487,181	335,446,557	99.69%	754,837	336,201,394	99.92%
2019	370,356,031	368,736,378	99.56%	1,193,681	369,930,059	99.88%
2020	383,124,069	379,799,637	99.13%	2,315,118	382,114,753	99.74%
2021	400,096,091	396,863,823	99.19%	-	396,966,317	99.22%

(1) Total tax levy, net of adjustments.

(2) Collections in subsequent years are net of supplements and adjustments in subsequent years.

(3) Includes delinquent rollback taxes.

(4) In 2020, the District changed its fiscal year end from August 31 to June 30

* Includes \$2.3 million in rollback tax collections

** Includes in excess of \$1 million in rollback tax collections

Source: Williamson and Travis County Tax Offices

LEANDER INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Table 11
Page 2 of 2

Fiscal Year Ended June 30 ⁽⁴⁾	Outstanding Delinquent Tax for Tax Year	Outstanding Delinquent Taxes as Percent of Tax Levy	Delinquent Tax (All Years) this Fiscal Year (3)		
			Delinquent Amount Collected	Delinquent Collections as Percent of Current Tax Levy	Outstanding Tax Balances at Fiscal Year End
2012	\$ 98,548	0.05%	\$ 1,346,817	0.69%	\$ 3,450,141
2013	125,781	0.06%	1,661,111	0.81%	3,564,473
2014	142,851	0.06%	3,330,209 *	1.51%	3,839,668
2015	151,748	0.06%	2,195,671 **	0.89%	3,478,542
2016	163,944	0.06%	2,428,160 **	0.89%	4,111,808
2017	198,189	0.06%	2,658,255 **	0.87%	3,193,231
2018	285,787	0.08%	1,430,955	0.43%	3,534,745
2019	425,973	0.12%	1,382,879	0.37%	3,898,884
2020	1,009,316	0.26%	137,147	0.04%	6,303,446
2021	3,129,775	0.78%	3,055,361	0.76%	6,581,664

(1) Total tax levy, net of adjustments.

(2) Collections in subsequent years are net of supplements and adjustments in subsequent years.

(3) Includes delinquent rollback taxes.

(4) In 2020, the District changed its fiscal year end from August 31 to June 30

* Includes \$2.3 million in rollback tax collections

** Includes in excess of \$1 million in rollback tax collections

Source: Williamson and Travis County Tax Offices



DEBT CAPACITY

The schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

LEANDER INDEPENDENT SCHOOL DISTRICT
OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Table 12

Fiscal Year Ended June 30**	General Obligation Bonds*	Amounts Available for Retirement of Bonds	Net Bonded Debt	Personal Income	Population	Percentage of Personal Income	Per Capita
2012	\$ 1,288,423,426	\$ 17,836,270	\$ 1,270,587,156	\$ 3,432,329,600	107,200	37.54%	12,019
2013	1,289,143,423	20,989,715	1,268,153,708	3,610,856,865	111,615	35.70%	11,550
2014	1,535,205,557	23,798,811	1,511,406,746	4,122,385,485	120,845	37.24%	12,704
2015	1,576,316,429	25,657,936	1,550,658,493	4,096,501,560	124,920	38.48%	12,619
2016	1,579,772,184	35,245,025	1,544,527,159	5,652,278,764	160,094	27.95%	9,868
2017	1,598,752,972	27,905,627	1,570,847,345	6,343,864,113	174,373	25.20%	9,169
2018	1,675,087,856	57,930,069	1,617,157,787	7,329,566,256	192,792	22.85%	8,689
2019	1,697,800,257	32,437,004	1,665,363,253	7,705,803,752	194,008	22.03%	8,751
2020	1,570,640,560	105,191,970	1,465,448,590	8,508,893,720	199,580	18.46%	7,870
2021	1,727,501,461	93,519,193	1,633,982,268	9,020,019,060	221,535	19.15%	7,798

Ratio of (net) general bonded debt to estimated actual value of property:

6%

* General Obligation Bonds amount includes accretion on capital appreciation bonds, premium and deferred loss on refunding

** During 2020, the District changed its fiscal year from August 31 to June 30.

Source: Population & Per Capita Source: US Census QuickFacts & Population and Survey Analysts Report

LEANDER INDEPENDENT SCHOOL DISTRICT
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
June 30, 2021

Table 13

Taxing Body	Gross Debt Outstanding	Outstanding As of	Percent Overlapping (1)	Share of Debt
Austin CCD	\$386,255,000	06/30/21	10.20%	\$ 39,398,010
City of Austin	\$1,563,635,000	06/30/21	2.04%	31,898,154
Avery Ranch Rd Dist #1	\$4,555,000	06/30/21	67.70%	3,083,735
Blockhouse Creek MUD	7,740,000	06/30/21	100.00%	7,740,000
City of Cedar Park	211,680,000	06/30/21	96.95%	205,223,760
City of Jonestown	2,940,000	06/30/21	41.20%	1,211,280
Leander TODD MUD #1	10,065,000	06/30/21	100.00%	10,065,000
City of Leander	165,760,000	06/30/21	100.00%	165,760,000
Palmera Ridge MUD	9,185,000	06/30/21	100.00%	9,185,000
Parkside at Mayfield Ranch MUD	23,570,000	06/30/21	100.00%	23,570,000
Ranch at Cypress Creek MUD #1	740,000	06/30/21	100.00%	740,000
Travis County	1,054,720,000	06/30/21	4.51%	47,567,872
Travis County ESD #1	135,000	06/30/21	34.22%	46,197
Travis County ESD #6	2,075,000	06/30/21	25.13%	521,448
Travis County Healthcare District	6,105,000	06/30/21	4.51%	275,336
Travis County MUD #20	2,500,000	06/30/21	96.33%	2,408,250
Travis County MUD #21	40,705,000	06/30/21	100.00%	40,705,000
Travis County WC&ID #17 (Steiner Ranch)	49,304,998	06/30/21	100.00%	49,304,998
Vista Oaks MUD	250,000	06/30/21	100.00%	250,000
Williamson County	963,095,000	06/30/21	21.28%	204,946,616
Williamson County MUD #13	28,055,000	06/30/21	100.00%	28,055,000
Williamson County MUD #25	8,150,000	06/30/21	9.34%	761,210
Williamson County MUD #31	5,660,000	06/30/21	92.94%	5,260,404
Williamson County MUD #32	20,405,000	06/30/21	100.00%	20,405,000
Williamson-Liberty Hill	10,210,000	06/30/21	100.00%	10,210,000
Williamson-Travis MUD #1	705,000	06/30/21	100.00%	705,000
Total net overlapping debt	\$4,578,199,998			\$909,297,269
Leander ISD *	1,727,501,461	06/30/20		\$ 1,727,501,461
Total Direct and Overlapping Debt (6.95% of Taxable Assessed Valuation - \$9,140 per capita)	5,619,595,396			\$ 2,636,798,730

Source: Municipal Advisory Council of Texas

*Leander ISD total includes General Obligation Bonds, premium, accretion on capital appreciation bonds and the deferred loss on refunding



DEMOGRAPHIC AND ECONOMIC INFORMATION

The schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

LEANDER INDEPENDENT SCHOOL DISTRICT
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Table 14
Page 1 of 2

Fiscal Year Ended June 30 ^(B)	Estimated School District Population	Austin/San Marcos Metropolitan Statistical Area					
		Personal Income	Per Capita Personal Income	(A) Labor Force	(A) Employment	(A) Unemployment	(A) Percent Unemployed
2012	107,200	\$ 3,432,329,600	\$ 32,018	952,918	893,694	59,224	6.2%
2013	111,615	3,610,856,865	32,351	979,829	927,370	52,459	5.4%
2014	120,845	4,122,385,485	34,113	1,019,696	972,993	46,703	4.6%
2015	124,920	4,096,501,560	32,793	1,054,708	1,018,185	36,523	3.5%
2016	160,094	5,652,278,764	35,306	1,093,587	1,058,592	34,994	3.2%
2017	174,373	6,343,864,113	36,381	1,128,233	1,090,346	37,887	3.4%
2018	192,792	7,329,566,256	38,018	1,177,633	1,143,194	34,439	2.9%
2019	194,008	7,705,803,752	39,719	1,208,546	1,174,481	34,065	2.8%
2020	199,580	8,508,893,720	42,634	1,228,334	1,074,325	60,509	4.9%
2021	221,535	9,020,019,060	40,716	1,261,089	1,193,209	67,880	5.4%

(A) Source: Texas Workforce Commission; Population and Survey Analysts

(B) During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Table 14
Page 2 of 2

Fiscal Year Ended June 30 ^(B)	Austin/San Marcos Metropolitan Statistical Area				
	(A)	(A)	(A)	(A)	(A)
	Manufacturing	Construction	Trades	Government	Other
2012	51,175	41,117	139,908	168,008	432,983
2013	51,133	44,158	149,650	167,850	457,383
2014	52,950	46,283	157,642	170,400	485,008
2015	57,700	51,342	160,808	170,950	523,067
2016	56,575	59,483	170,783	173,358	558,308
2017	56,783	61,367	172,908	180,258	583,850
2018	57,950	63,692	182,825	178,000	603,158
2019	61,292	65,233	183,000	182,458	620,958
2020	63,370	71,720	185,170	182,970	627,630
2021	63,283	70,783	191,783	187,250	615,858

(A) Source: Texas Workforce Commission; Population and Survey Analysts

(B) During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE
LAST TEN FISCAL YEARS

Table 15
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	2021	2020	2019	2018	2017
Instruction	3,596.84	3,505.27	3,445.35	3,397.72	3,321.84
Instructional Resources and Media Services	51.00	49.00	48.00	48.00	48.00
Curriculum and Staff Development	72.50	73.50	92.00	82.92	85.92
Instructional Leadership	26.50	31.50	34.00	34.50	33.50
School Leadership	315.00	315.75	307.00	306.75	304.75
Guidance, Counseling, and Evaluation Services	248.00	226.00	219.00	202.00	195.00
Social Work Services	17.00	14.00	14.00	15.00	15.00
Health Services	51.00	52.00	51.50	51.50	51.50
Student Transportation	224.81	200.25	200.48	201.72	201.72
Food Service	204.65	213.31	245.70	242.74	241.48
Extracurricular Activities	32.00	29.02	30.02	29.02	29.02
General Administration	73.00	71.00	70.50	70.50	70.50
Plant Maintenance and Operations	313.00	336.00	341.70	375.45	374.45
Security and Monitoring Services	8.00	8.00	8.00	7.00	7.00
Data Processing Services	39.50	52.50	51.50	55.25	56.75
Community Services	32.00	37.00	35.50	34.50	34.00
Facilities and Acquisition	3.00	4.00	3.80	4.30	4.30
Total	5,307.80	5,218.10	5,198.05	5,158.87	5,074.73

Source: Leander ISD Human Resources Department

LEANDER INDEPENDENT SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE
LAST TEN FISCAL YEARS

Table 15
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	2016	2015	2014	2013	2012
Instruction	3,292.09	3,208.37	3,024.28	3,126.32	3,032.66
Instructional Resources and Media Services	45.00	43.88	42.75	42.00	46.00
Curriculum and Staff Development	96.41	91.72	85.41	86.41	70.00
Instructional Leadership	27.50	27.50	26.50	25.50	22.50
School Leadership	283.00	276.63	266.75	268.00	263.75
Guidance, Counseling, and Evaluation Services	163.00	152.20	160.20	155.20	147.00
Social Work Services	11.00	10.00	11.00	11.00	8.00
Health Services	48.00	44.00	44.00	43.00	40.00
Student Transportation	193.41	188.96	188.33	175.36	162.84
Food Service	254.57	245.66	237.12	227.59	207.58
Extracurricular Activities	24.00	22.00	22.00	20.00	19.00
General Administration	60.03	60.50	63.00	61.50	55.00
Plant Maintenance and Operations	322.25	337.25	336.25	338.25	304.00
Security and Monitoring Services	6.00	6.00	7.00	6.00	5.00
Data Processing Services	54.25	54.75	55.25	54.75	69.50
Community Services	35.00	35.00	34.00	34.00	35.00
Facilities and Acquisition	5.50	5.50	5.50	6.00	6.00
Total	4,921.01	4,809.92	4,609.34	4,680.88	4,493.83

Source: Leander ISD Human Resources Department

LEANDER INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS

Table 16
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Fiscal Year Ended June 30*	General Fund Expenditures	Average Daily Attendance	Average Daily Membership	Per Pupil Expenditure
2012	\$ 224,273,109	31,693	33,179	\$ 6,759
2013	239,076,788	32,619	34,265	6,977
2014	247,201,837	33,747	35,355	6,992
2015	260,392,852	34,436	36,105	7,212
2016	277,638,991	35,472	37,068	7,490
2017	295,958,947	36,529	38,130	7,762
2018	322,311,444	37,220	38,936	8,278
2019	333,633,913	38,238	39,939	8,354
2020	312,877,472	39,240	41,277	7,580
2021	363,515,969	39,874	40,287	9,023

Source: ADA - Texas Education Agency (TEA) Summary of Finance
ADM - TEA Texas Academic Performance
Report (formerly AEIS Report)
Teaching Staff - TEA Staff FTE & Salary Report
Free/Reduced - TEA Texas Academic Performance
Report (formerly AEIS Report)

*During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS

Table 16
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Fiscal Year Ended June 30*	Percent Change	Teaching Staff	Pupil- Teacher Ratio	Percentage of Students Free or Reduced Meals
2012	3.57%	2,159	15:1	22.00%
2013	3.67%	2,231	15:1	21.90%
2014	3.03%	2,301	15:1	18.90%
2015	3.19%	2,362	15:1	19.70%
2016	2.35%	2,445	15:1	18.60%
2017	2.68%	2,529	15:1	18.90%
2018	2.96%	2,627	15:1	19.10%
2019	2.66%	2,690	15:1	20.30%
2020	3.35%	2,754	15:1	19.40%
2021	-2.46%	2,918	14:1	18.50%

Source: ADA - Texas Education Agency (TEA) Summary of Finance
ADM - TEA Texas Academic Performance
Report (formerly AEIS Report)
Teaching Staff - TEA Staff FTE & Salary Report
Free/Reduced - TEA Texas Academic Performance
Report (formerly AEIS Report)

*During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
Table 17
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

Name	2021			2012	
	Rank	Employees	%	Rank	Employees
Leander ISD	1	5,308	5%		
H.E. Butt Grocery	2	708	1%	1	980
Wal-Mart	3	650	1%	3	600
Cedar Park Regional Medical Center	4	600	1%	8	300
3M Company	5	500	0%	2	950
City of Cedar Park	6	415	0%	7	325
Liberty Civil	7	348	0%		
Coreslab Structures	8	340	0%		
ETS-Lindgren	9	315	0%	9	270
National Oilwell Varco	10	250	0%	4	429
Target				5	400
Home Depot				6	330
Featherlite Texas Quarries Division				10	261
Total Employment		9,434			5,045

OPERATING INFORMATION

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.



LEANDER INDEPENDENT SCHOOL DISTRICT*Table 18***TEACHER BASE SALARIES****LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30*	Minimum Salary	Maximum Salary	Average Salary
2012	\$ 42,000	\$ 62,975	\$ 48,314
2013	42,500	63,935	48,784
2014	42,750	63,935	48,974
2015	43,075	63,159	49,277
2016	43,700	64,434	49,712
2017	44,900	64,099	50,468
2018	46,150	64,837	51,567
2019	47,000	65,056	52,188
2020	50,000	72,650	55,830
2021	50,000	72,650	55,598

Source: Leander ISD Human Resources Department,
Texas Education Agency PEIMS Division

*Prior to 2020, the District's year end was August 31st

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

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School Elementary	Year Opened	Fiscal Year									
		2021	2020*	2019	2018	2017	2016	2015	2014	2013	2012
Whitestone	1991										
Square Feet		86,531	86,531	86,531	77,315	77,315	77,315	77,315	77,315	77,315	77,315
Portables		9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		841	841	791	774	748	730	802	833	797	787
Faubion	1993										
Square Feet		76,469	76,469	76,469	73,397	73,397	73,397	73,397	73,397	73,397	73,397
Portables		3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		360	445	437	480	471	522	532	580	581	571
Block House Creek	1987										
Square Feet		87,087	87,087	87,087	82,479	82,479	82,479	82,479	82,479	82,479	82,479
Portables		7,680	7,680	7,680	7,680	7,680	7,680	7,680	7,680	7,680	7,680
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		556	617	625	623	656	641	653	653	692	686
Cypress	1988										
Square Feet		89,266	89,266	89,266	83,122	83,122	83,122	83,122	83,122	83,122	83,122
Portables		6,144	6,144	6,144	6,144	6,144	6,144	6,144	6,144	6,144	6,144
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		514	606	640	682	728	752	745	758	749	767
Mason	1994										
Square Feet		98,216	98,216	98,216	89,000	89,000	89,000	89,000	89,000	89,000	89,000
Portables		6,144	6,144	6,144	6,144	6,144	6,144	6,144	6,144	6,144	6,144
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		599	640	626	593	609	602	627	638	657	687
Giddens	1996										
Square Feet		94,072	94,072	94,072	91,000	91,000	91,000	91,000	91,000	91,000	91,000
Portables		3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		448	546	582	533	533	556	533	532	546	570
Steiner Ranch	1996										
Square Feet		95,072	95,072	95,072	92,000	92,000	92,000	92,000	92,000	92,000	92,000
Portables		3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		528	573	549	541	604	632	651	674	723	727
Naumann	1998										
Square Feet		105,752	105,752	105,752	95,000	95,000	95,000	95,000	95,000	95,000	95,000
Portables		10,752	10,752	10,752	10,752	10,752	10,752	10,752	10,752	10,752	10,752
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		417	493	477	469	472	469	497	736	757	812
Bagdad	1999										
Square Feet		99,608	99,608	99,608	95,000	95,000	95,000	95,000	95,000	95,000	95,000
Portables		4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		590	652	607	591	619	568	553	596	596	584

*During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

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School Elementary	Year Opened	2021	2020*	2019	2018	2017	2016	2015	2014	2013	2012
Cox	2001										
Square Feet		98,370	98,370	98,370	95,298	95,298	95,298	95,298	95,298	95,298	95,298
Portables		12,288	12,288	12,288	12,288	12,288	12,288	12,288	12,288	12,288	12,288
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		572	559	529	574	674	682	705	776	782	811
Bush	2002										
Square Feet		102,251	102,251	102,251	97,643	97,643	97,643	97,643	97,643	97,643	97,643
Portables		9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		553	620	666	714	795	834	862	816	841	896
Knowles	2003										
Square Feet		104,350	104,350	104,350	96,670	96,670	96,670	96,670	96,670	96,670	96,670
Portables		7,680	7,680	7,680	7,680	7,680	7,680	7,680	7,680	7,680	7,680
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		603	592	595	638	657	710	792	700	679	639
Deer Creek	2004										
Square Feet		102,683	102,683	102,683	98,075	98,075	98,075	98,075	98,075	98,075	98,075
Portables		7,680	7,680	7,680	7,680	7,680	7,680	7,680	7,680	7,680	7,680
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		599	667	655	667	673	675	727	759	765	748
Pleasant Hill	2004										
Square Feet		104,219	104,219	104,219	98,075	98,075	98,075	98,075	98,075	98,075	98,075
Portables		6,144	6,144	6,144	6,144	6,144	6,144	6,144	6,144	6,144	6,144
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		679	646	628	643	823	843	841	741	733	730
Rutledge	2005										
Square Feet		105,080	105,080	105,080	100,472	100,472	100,472	100,472	100,472	100,472	100,472
Portables		9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		948	972	904	833	804	795	762	757	717	731
Plain	2006										
Square Feet		108,414	108,414	108,414	108,414	108,414	108,414	108,414	108,414	108,414	108,414
Portables		0	0	0	0	0	0	0	0	0	0
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		664	621	936	835	710	648	846	812	772	787
Winkley	2006										
Square Feet		108,414	108,414	108,414	108,414	108,414	108,414	108,414	108,414	108,414	108,414
Portables		0	0	0	0	0	0	0	0	0	0
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		687	725	685	682	652	680	778	838	783	730

*During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

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School Elementary	Year Opened	2021	2020*	2019	2018	2017	2016	2015	2014	2013	2012
Riverplace	2007										
Square Feet		108,414	108,414	108,414	108,414	108,414	108,414	108,414	108,414	108,414	108,414
Portables		0	0	0	0	0	0	0	0	0	0
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		682	779	770	789	815	764	800	794	783	785
Grandview Hills	2008										
Square Feet		119,160	119,160	119,160	119,160	119,160	119,160	119,160	119,160	119,160	119,160
Portables		0	0	0	0	0	0	0	0	0	0
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		434	442	470	479	483	464	478	499	519	510
Parkside	2009										
Square Feet		111,585	111,585	111,585	111,585	111,585	111,585	111,585	111,585	111,585	111,585
Portables		0	0	0	0	0	0	0	0	0	0
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		941	1003	958	840	1135	935	836	826	732	663
Westside	2009										
Square Feet		112,270	112,270	112,270	112,270	112,270	112,270	112,270	112,270	112,270	112,270
Portables		0	0	0	0	0	0	0	0	0	0
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		558	624	566	572	557	566	559	767	736	725
Ronald Reagan	2010										
Square Feet		118,414	118,414	118,414	112,270	112,270	112,270	112,270	112,270	112,270	112,270
Portables		6144	6144	6144	6144	6144	6144	6144	6144	6144	6144
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		865	932	876	864	874	881	891	962	899	820
River Ridge	2010										
Square Feet		115,342	115,342	115,342	110,840	110,840	110,840	110,840	110,840	110,840	110,840
Portables		3072	3072	3072	3072	3072	3072	3072	3072	3072	0
Capacity		800	800	800	800	800	800	800	800	800	800
Enrollment		558	651	684	714	730	782	812	956	875	793
Reed	2014										
Square Feet		115,180	115,180	115,180	122,788	122,788	122,788	122,788	NA	NA	NA
Portables		0	0	0	0	0	0	0	NA	NA	NA
Capacity		800	800	800	800	800	800	800	NA	NA	NA
Enrollment		723	793	800	748	746	723	684	NA	NA	NA
Camacho	2015										
Square Feet		114,000	114,000	114,000	110,840	110,840	110,840	NA	NA	NA	NA
Portables		0	0	0	0	0	0	NA	NA	NA	NA
Capacity		800	800	800	800	800	800	NA	NA	NA	NA
Enrollment		666	765	773	778	707	599	NA	NA	NA	NA
Akin	2017										
Square Feet		110,840	110,840	110,840	110,840	110,840	NA	NA	NA	NA	NA
Portables		0	0	0	0	0	NA	NA	NA	NA	NA
Capacity		800	800	800	800	800	NA	NA	NA	NA	NA
Enrollment		860	922	843	760	0	NA	NA	NA	NA	NA
Larkspur	2019										
Square Feet		112,980	112,980	112,980	NA	NA	NA	NA	NA	NA	NA
Portables		0	0	0	NA	NA	NA	NA	NA	NA	NA
Capacity		800	800	800	NA	NA	NA	NA	NA	NA	NA
Enrollment		720	549	0	NA	NA	NA	NA	NA	NA	NA

*During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

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School Middle	Year Opened	2021	2020*	2019	2018	2017	2016	2015	2014	2013	2012
Cedar Park	1995										
Square Feet		192,141	192,141	192,141	175,245	175,245	175,245	175,245	175,245	175,245	175,245
Portables		9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216
Capacity		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment		1,350	1,324	1,314	1,357	1,410	1,417	1,396	1,385	1,394	1,343
Leander	1996										
Square Feet		162,680	162,680	162,680	155,000	155,000	155,000	155,000	155,000	155,000	155,000
Portables		9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216	9,216
Capacity		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment		855	1149	1111	1025	979	919	862	844	871	808
Running Brushy	2000										
Square Feet		163,233	163,233	163,233	158,625	158,625	158,625	158,625	158,625	158,625	158,625
Portables		4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608
Capacity		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment		1,154	1,289	1,227	1,246	1,254	1,271	1,282	1,274	1,261	1,237
Henry	2003										
Square Feet		167,516	167,516	167,516	164,444	164,444	164,444	164,444	164,444	164,444	164,444
Portables		3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072
Capacity		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment		1,332	1,384	1,364	1,355	1,326	1,306	1,243	1,301	1,308	1,518
Canyon Ridge	2004										
Square Feet		171,452	171,452	171,452	171,452	171,452	171,452	171,452	171,452	171,452	171,452
Portables		0	0	0	0	0	0	0	0	0	0
Capacity		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment		1,178	1,228	1,265	1,306	1,327	1,284	1,270	1,218	1,095	972
Wiley	2006										
Square Feet		176,564	176,564	176,564	176,564	176,564	176,564	176,564	176,564	176,564	176,564
Portables		0	0	0	0	0	0	0	0	0	0
Capacity		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment		820	1,188	1,072	1,023	989	951	967	985	958	1,278
Four Points	2011										
Square Feet		175,286	175,286	175,286	178,849	178,849	178,849	178,849	178,849	178,849	178,849
Portables		0	0	0	0	0	0	0	0	0	0
Capacity		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment		686	776	775	773	734	741	678	641	635	615
Stiles	2012										
Square Feet		183,736	183,736	183,736	177,370	177,370	177,370	177,370	177,370	177,370	NA
Portables		0	0	0	0	0	0	0	0	0	NA
Capacity		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	NA
Enrollment		1,461	1,533	1,404	1,286	1,171	1,047	950	842	666	NA

*During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
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School High Schools	Year Opened	2021	2020*	2019	2018	2017	2016	2015	2014	2013	2012
Leander	1984										
Square Feet		480,475	480,475	480,475	360,957	360,957	360,957	360,957	360,957	360,957	360,957
Portables		10,752	10,752	10,752	10,752	10,752	10,752	10,752	10,752	10,752	10,752
Capacity		2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Enrollment		2,207	2,184	2,154	2,190	2,118	2,187	2,084	1,990	1,928	1,926
Cedar Park	1998										
Square Feet		370,548	370,548	370,548	374,785	374,785	374,785	374,785	374,785	374,785	374,785
Portables		4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608	4,608
Capacity		2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Enrollment		2,038	2,083	2,081	2,026	2,016	1,949	1,866	1,840	1,778	1,792
Vista Ridge	2003										
Square Feet		433,875	433,875	433,875	427,106	427,106	427,106	427,106	427,106	427,106	427,106
Portables		0	0	0	0	0	0	0	0	0	0
Capacity		2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Enrollment		2,518	2,468	2,383	2,325	2,356	2,250	2,111	1,978	1,869	1,776
Rouse	2008										
Square Feet		439,000	439,000	439,000	437,194	437,194	437,194	437,194	437,194	437,194	437,194
Portables		0	0	0	0	0	0	0	0	0	0
Capacity		2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Enrollment		1,923	1,782	1,688	1,849	1,990	2,391	2,329	2,126	2,047	1,843
Vandegrift	2010										
Square Feet		436,099	436,099	436,099	397,183	397,183	397,183	397,183	397,183	397,183	397,183
Portables		3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014
Capacity		2,400	2,400	2,400	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Enrollment		2,811	2,754	2,708	2,579	2,463	2,255	2,061	1,875	1,691	1,455
Glenn	2016										
Square Feet		450,283	450,283	450,283	473,754	473,754	NA	NA	NA	NA	NA
Portables		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Capacity		2,400	2,400	2,400	2,400	2,400	NA	NA	NA	NA	NA
Enrollment		1,826	1,735	1,588	1,137	665	NA	NA	NA	NA	NA

*During 2020, the District changed its fiscal year end from August 31 to June 30

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

Table 19
Page 6 of 6

Schools	Year Opened	2021	2020*	2019	2018	2017	2016	2015	2014	2013	2012
New Hope	Portables										
Square Feet		3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072
Capacity		50	50	50	50	50	50	50	50	50	50
Enrollment		71	73	73	46	46	37	37	43	46	41
LEO											
Square Feet		47,637	47,637	47,637	47,637	47,637	47,637	47,637	47,637	47,637	47,637
Capacity		308	308	308	308	308	308	308	308	308	308
Enrollment		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
South PAC											
Square Feet		33,994	33,994	33,994	33,994	33,994	33,994	33,994	33,994	33,994	33,994
Capacity		800	800	800	800	800	800	800	800	800	800
North PAC											
Square Feet		46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000
Capacity		800	800	800	800	800	800	800	800	800	800
Other											
Administration											
Square Feet		24,485	24,485	24,485	23,365	23,365	23,365	23,365	23,365	23,365	23,365
Plant Services											
Square Feet		58,187	58,187	58,187	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Transportation											
Square Feet		28,933	28,933	28,933	23,000	23,000	23,000	23,000	23,000	23,000	23,000
North Transportation	2019										
Square Feet		29,663	29,663	29,663	NA	NA	NA	NA	NA	NA	NA
Technology Center											
Square Feet		27,553	27,553	27,553	27,553	27,553	27,553	27,553	27,553	27,553	27,553
Other Administration											
Square Feet		20,443	20,443	20,443	6,312	6,312	6,312	6,312	6,312	6,312	6,312
Portables		12,288	12,288	12,288	12,288	12,288	12,288	12,288	12,288	12,288	12,288
Regional Stadium-Gupton											
Capacity	2010	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212
Monroe Stadium											
Capacity	2009	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Bible Stadium											
Capacity	2009	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212

*During 2020, the District changed its fiscal year end from August 31 to June 30



FEDERAL AWARDS SECTION



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

To the Board of Trustees
Leander Independent School District
Leander, Texas

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 Leander Independent School District, (the "District") as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 18, 2021

Internal Control Over Financial Reporting

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

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

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 that is required to be reported under *Government Auditing Standards*.

To the Board of Trustees
Leander Independent School District

Purpose of this Report

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

Whitley Penn LLP

November 18, 2021
Austin, Texas

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

To the Board of Trustees
Leander Independent School District
Leander, Texas

Report on Compliance for Each Major Federal Program

We have audited Leander Independent School District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the fiscal year ended June 30, 2021. 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 federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2021.

Report on Internal Control Over Compliance

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

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

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

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

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

November 18, 2021
Austin, Texas

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2021

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	No
Significant deficiency (ies) identified that are not considered to be material weaknesses?	None Reported
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal controls over major programs:	
Material weakness (es) identified?	No
Significant deficiency (ies) identified that are not considered to be material weaknesses?	None Reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	None

Identification of Major Programs:

<u>Name of Federal Program</u>	<u>Assistance Listing Number</u>
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U.S. Department of Treasury

Coronavirus Relief Fund (COVID-19)	21.019
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U.S. Department of Education

Title I, Part A	84.010A
Elementary and Secondary School Emergency Relief Fund II (ESSER II) and Prior Purchase Reimbursement Program (COVID-19)	84.425D

Dollar threshold used to distinguish Between Type A and Type B federal programs:	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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LEANDER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Fiscal Year Ended June 30, 2021

II. Financial Statement Findings

No current year findings.

III. Federal Awards Findings and Questioned Costs

No current year findings.

LEANDER INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2021

Exhibit K-1

(2A) Pass Through Entity Identifying Number	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	District Fund Number	(2) Federal Assistance Listing Number*	Total Awards Expended
	U.S. Department of Agriculture			
	Passed Through the Texas Education Agency :			
	Cash Assistance:			
71302101	National School Lunch Program	240	10.555	\$ 318,088
71402101	School Breakfast Program	240	10.553	79,245
	Passed Through the Texas Department of Agriculture:			
	Noncash Assistance:			
806780706	National School Lunch Program (Commodities)	240	10.555	898,057
	Cash Assistance:			
806780706	Emergency Operational Cost Reimbursement (COVID-19)	240	10.555	449,965
246913	Summer Food Service Program for Children	242	10.559	6,726,460
	Total Child Nutrition Cluster (ALN 10.555, 10.553, 10.559)			<u>8,471,815</u>
	Total U.S. Department of Agriculture			<u>8,471,815</u>
	U.S. Department of Treasury			
	Passed through State Department of Public Safety Division of Emergency Management:			
166	Coronavirus Relief Fund - (COVID-19)	199	21.019	328,342
	Passed through Williamson County:			
	Coronavirus Relief Fund - Operation Connectivity Bulk Order (COVID-19)	277	21.019	<u>2,172,813</u>
	Total U.S. Department of Treasury			<u>2,501,155</u>
	U.S. Department of Education			
	Passed through Texas Education Agency:			
20610101246913	Title I, Part A	211	84.010A	1,864,489
20420006246913	Career and Technical Education - Basic Grants to States	244	84.048A	216,264
20694501246913	Title II, Part A - Supporting Effective Instruction	255	84.367A	282,942
20671001246913	Title III, Part A-ELA (English Language Acquisition State Grants)	263	84.365A	122,846
20671003246913	Title III, Part A - Immigrant	263	84.365A	<u>122,710</u>
	Total ALN 84.365			<u>245,556</u>
19513701246913	Texas Hurricane Homeless Youth	289	84.938B	1,893
20680101246913	Title IV, Part A Subpart 1 (State Grant)	289	84.424A	30,964
20521001246913	CARES Act, Section 18003 Elementary and Secondary School Emergency Relief Fund II (ESSER II) (COVID-19)	266	84.425D	719,445
52102135	Prior Purchase Reimbursement Program (COVID-19)	281	84.425D	<u>17,026</u>
	Total ALN 84.425			<u>736,471</u>
69551902	Grants for State Assessments and Related Activities	288	84.369A	13,357
216600012469136600	IDEA Part B, Formula	224	84.027A	5,113,295
216610012469136610	IDEA Part B, Preschool	225	84.173A	<u>72,364</u>
	Total Special Education Cluster (ALN 84.027, 84.173)			<u>5,185,659</u>
17610740246913	Instructional Continuity	276	84.377A	31,989
	Passed through Community Action, Inc.:			
1518ALA000	Adult Education - Basic Grants to States	220	84.002A	<u>33,669</u>
	Total U.S. Department of Education			<u>8,643,253</u>
	U.S. Department of the Interior			
	Passed Through Travis County Tax Assessor:			
Federal Funding in Lieu of Taxes	National Wildlife Refuge Fund	199	15.659	<u>68,599</u>
	Total U.S. Department of the Interior			<u>68,599</u>
	U.S. Department of Health and Human Services			
	Passed Through Texas Health and Human Services Commission:			
52907015700220	Medical Assistance Program	199	93.778	<u>57,899</u>
	Total U.S. Department of Health and Human Services			<u>57,899</u>
	Total Expenditures of Federal Awards			<u>\$ 19,742,721</u>

*ALN formerly known as CFDA #

Note 1 - Summary of Significant Accounting Policies

The District accounts for all awards under federal programs in the General and Special Revenue Funds in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide*. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

Expenditures reported on the Schedule of Expenditures of Federal Awards are reported on the modified accrual basis of accounting. Such expenditures are recognized following, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods.

All federal grants are subject to review by the grantor agencies. Any expenditures identified by the grantor agencies as disallowed could require reimbursement to the grantor agency from the District's general fund.

Note 2 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the fiscal year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Uniform Guidance. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

Note 3 - Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards program per the Schedule of Expenditures of Federal Awards ("SEFA") and expenditures reported on the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (Exhibit C-3):

Total Federal Revenues per Exhibit C-3	\$ 24,600,749
SHARS	(4,666,186)
JROTC	(191,842)
Total per the Schedule of Expenditures of Federal Awards	<u>\$ 19,742,721</u>

LEANDER INDEPENDENT SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2021

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

There were no prior year findings.

LEANDER INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2021

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports."

I. Corrective Action Plan

Not Applicable.

DO NOT BIND IN REPORT

Schedule L-1 – Required Responses to Selected School FIRST Indicators

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 Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments.) Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued. Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the 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.	\$509,447,486

NOTE: This schedule is to be included as part of the annual financial audit report (AFR) submission on the required due date and published as a part of the school district's AFR. This schedule should be submitted in the data feed file and submitted as an Adobe Acrobat portable document file (pdf).

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item: Purchasing Cooperative Annual Report
Purpose (this meeting): ☒ Discussion Item/Report Only ☐ Action Requested
Administrator Responsible: Elaine Cogburn
Attachments: N/A

Background Information:

The Texas Education Code, Section 44.0331 requires school districts that enter into a purchasing contract valued at \$25,000 or more under an interlocal agreement, or under any other cooperative purchasing program authorized for school districts, shall document any contract-related fee, including any management fee, and the purpose of each fee under the contract. The amount, purpose, and disposition of any fee must be presented in a written report and submitted annually in an open meeting of the Board of Trustees of the school district. The written report must appear as an agenda item.

The following cooperative purchasing programs utilized by Leander ISD for the 2020-21 fiscal year had an associated fee. Cooperatives to which LISD has an active interlocal that is not shown below did not require any payment of fees per the requirements of the law.

ORGANIZATION	Type of Purchase(s)	FEE	REASON
Central Texas Purchasing Alliance (CTPA)	Commodity/Service Purchases	\$150.00	Annual Membership Fee
Texas Association of School Boards (BuyBoard)	Commodity/Service Purchases	\$2,000.00	Vehicle Purchase Fee
Texas Comptroller of Public Accounts (TPASS)	Commodity/Service Purchases	\$100.00	Annual Membership Fee

Administrative Recommendation:

N/A

Sample Motion:

N/A

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Consider Approval of School Naming Project Charter	
Purpose (this meeting):	☐ Discussion Item/Report Only	☒ Action Requested
Administrator Responsible:	Corey Ryan	
Attachments:	Consider Approval of School Naming Project Charter	

Background Information:

During the October 7 Board of Trustees meeting, the administration outlined a process for naming Elementary School #29, located in the Bryson subdivision of Leander, through a School Naming Committee.

The Committee will operate under the guidelines of a Charter approved by the Board of Trustees to achieve the following results:

1. Review submissions from the entire Leander ISD community for school names.
2. Select no more than one recommendation per category outlined in CW (Local).
3. Provide a report to the Board of Trustees to review the submissions and selection(s) as part of the committee's recommendation.

Residents of the ES #29 attendance zone make up the committee.

The administration plans to operate under the following timeline:

- Open electronic form for the public to submit names: November 19 - December 5
- Meet with the Committee: December 6 - December 8
- Present recommendation(s): December 16

Administrative Recommendation:

It is recommended that you approve the charter as presented.

Sample Motion:

I move that the Board approve the Elementary School #29 School Naming Committee Charter as presented.

School Naming Committee Elementary School #29 Charter



General Description: **School Naming Committee** – Make a recommendation(s) to the Board of Trustees for the name to Elementary School #29 in accordance with policy CW (Local).

Committee Membership:

- Residents of the Elementary School #29 attendance zone.
- No more than one member per household.
- Committee members verified they are not related to or descended from any expected submissions for the school's namesake.

Expected Results:

1. Review submissions from the entire Leander ISD community for school names.
2. Select no more than one recommendation per category outlined in CW (Local).
3. Provide a report to the Board of Trustees to review the submissions and selection(s) as part of the committee's recommendation.

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Boundaries:

- The committee can only consider submissions from the community submitted through a district online process opening November 19, 2021 and closing December 05, 2021.
- The committee can only recommend one name option per the five allowable categories, defined by policy CW (Local) as:
 - Historical or geographical site or community;
 - Deceased, significant individual;
 - Local, state, or national historical event or place;
 - Significant state or national figure; or
 - A person who has made a significant contribution to education in the District.

Level of Authority: This is an advisory committee to the Board

Communications: Report and recommendation to the Board for the December 16, 2021 Regular meeting.

Sponsor(s): Corey Ryan

Chair(s): To Be Determined by Members

Members: Kimberly Huddleston, Shawna Kidney, David A. Thompson, David Martin, Casey Muse, Jennifer Baker, Colette Flormann, Sara Wenberg

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Consider Approval of Adoption of the 2021 Property Tax Roll	
Purpose (this meeting):	☐ Discussion Item/Report Only	☒ Action Requested
Administrator Responsible:	Elaine Cogburn	
Attachments:	N/A	

Background Information:

Section 26.09 of the Texas Property Tax Code requires the governing body of the school district to approve the tax roll. Section 26.09(e) of the Property Tax Code states: "The assessor shall enter the amount of tax determined as provided by this section in the appraisal roll and submit it to the governing body of the unit for approval. The appraisal roll with amounts of tax entered as approved by the governing body constitutes the unit's tax roll."

The certified property values were received from Williamson Central Appraisal District (WCAD) and Travis Central Appraisal District (TCAD) on July 22 and July 20, 2021, respectively. The tax rolls are prepared by the Williamson County and the Travis County tax offices. Each tax office uses the value information provided by the applicable central appraisal district and the tax rate previously adopted by Leander ISD to produce a total levy. The District received a tax roll summary indicating a total levy of \$433,375,521. Note, that this levy represents only those values which had cleared through the appeals process at the time of establishing the levy. As values under appeal are processed, they appear on supplemental rolls. Accordingly, the Administration recommends approval of the 2021 Tax Levy as certified by the Williamson and Travis County Tax Assessor Collectors for Tax Year 2021 and school year 2021-2022 in the amount of \$433,375,521.

These tax levies represent revenues of \$282,681,226 for M&O and \$150,694,295 for I&S. In comparison, the adopted revenue budgets based on preliminary values at a 99% collection rate for M&O is \$280,529,373 and \$147,107,925 for I&S. The higher tax roll on the M&O side does not equate to increased total revenues as state aid will adjust downward. The higher tax roll on the I&S side will equate to additional revenues.

Administrative Recommendation:

The administration recommends the Board of Trustees approve the 2021 Property Tax Roll in the amount of \$433,375,521.

Sample Motion:

I move the Board of Trustees approve the 2021 Property Tax Roll in the amount of \$433,375,521.

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item: Consider Approval of Capital Project Bond Fund Budget Amendments
Purpose (this meeting): ☐ Discussion Item/Report Only ☒ Action Requested
Administrator Responsible: Elaine Cogburn
Attachments: Capital Project Bond Funds Amendment

Background Information:

Several projects under the 2017 bond program have been completed with excess budgets remaining. To consolidate all savings for future allocation to other projects, completed projects are being closed out with the remaining budget allocated to a collective "Project Savings" line item.

Budget transfers within projects are also presented when the scope of work differs from the original intent for the allocation. There are no transfers at this time.

The amendments presented at this time for the **Capital Project Bond Funds** (Funds 6XX) to close out completed projects are as follows:

Project Close-outs	
LMS HVAC Update	\$ 606
DMS Template	6,952
ES 27-Larkspur Construction	24,805,180
Total added to Project Savings:	\$ 24,812,738

Construction of ES 27-Larkspur was included in the approved projects under the 2017 bond authorization. Following the 2017 bond election, the Board approved using savings from the 2007 bond authorization to fund construction costs for this campus. A total of \$18.6 million was used from 2007 bond funds (\$133k was from 2006) for the construction of Larkspur, resulting in the large savings under the 2017 bond authorization. The Board will determine the use of these savings in a future action.

Administrative Recommendation:

The administration recommends that the Board of Trustees approve the amendments to the project budgets under the Capital Project Bond funds to close out \$24.8 million in budgeted savings to Project Savings.

Sample Motion:

I move that the Board of Trustees approve the amendments to the project budgets under the Capital Project Bond funds to close out \$24.8 million in budgeted savings to Project Savings.

Leander Independent School District
Capital Project Bond Funds - Funds 6XX
Project Amendments/Transfers as of October 31, 2021

COMPLETED PROJECTS				
	Approved Project Budget	Total Project Expenses	Total Project Excess/(Deficiency)	Move to Project Savings
2007 Bond Authorization				

Project Description

LMS HVAC Update (Remaining)	\$ 883,680	\$ 883,074	\$ 606	\$ 606
DMS Template (Remaining)	62,738	55,786	6,952	6,952
TOTAL 2007 BOND AUTHORIZATION PROJECTS	\$ 946,418	\$ 938,860	\$ 7,558	\$ 7,558

2017 Bond Authorization				
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Project Description

EL27 (Larkspur) Construction *	\$ 37,779,628	\$ 12,974,448	\$ 24,805,180	\$ 24,805,180
TOTAL 2017 BOND AUTHORIZATION PROJECTS	\$ 37,779,628	\$ 12,974,448	\$ 24,805,180	\$ 24,805,180

CLOSE OUT TO PROJECT SAVINGS

\$ 24,812,738

* Additional Larkspur construction expenses- covered by 2007 Bond Savings

BUDGET TRANSFERS			
	Current Project Budget	Budget Transfers Between Projects	Budget Transfers From Savings

Project Description

TOTAL PROPOSED BUDGET FOR NEW PROJECTS	\$ -	\$ -	\$ -
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NET CHANGE TO PROJECT SAVINGS BALANCE

\$ 24,812,738

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Monthly Bond Status Report	
Purpose (this meeting):	☒ Discussion Item/Report Only	☐ Action Requested
Administrator Responsible:	Elaine Cogburn	
Attachments:	Bond Project Status Report	

Background Information:

The monthly report for October is included which reflects bond funds remaining from authorizations prior to 2017 and the full list of projects ongoing under the 2017 authorization. The report also includes a column reflecting funding sources from other areas (2007 bond funds, major maintenance, etc.) used to support bond projects. This report should reflect ALL sources of funds available, budgeted, and remaining related to construction/bond projects.

The report shows the original and current budgets for all projects and costs to date by fiscal year. The last column of the report shows the budget remaining for the specific project. As projects are finalized, the Board will be asked to reallocate any remaining balances to project savings and/or other projects allowable within the confines on the bond orders. Highlighted this month are budget balances for three projects that have been completed under budget. An additional agenda item is included to move these budget balances to project savings, thus closing out the projects.

Administrative Recommendation:

N/A

Sample Motion:

N/A

		PROJECT SOURCES :						PROJECT EXPENDITURES :							
CAMPUS	PROJECT DESCRIPTION	2007 BOND AUTHORIZATION BUDGET	2017 BOND AUTHORIZATION BUDGET	BUDGET TRANSFERS	OTHER REVENUE SOURCES	TOTAL PROJECT BUDGET	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	TOTAL EXPENDITURES TO DATE	PROJECT ENCUMBRANCE	REMAINING BUDGET	
HS CAMPUS IMPROVEMENTS															
Leander HS	CTE Classrooms and Black Box Renovations, Additions and Renovations to Existing Ag Barn, Softball Complex Improvements	\$ -	\$ 4,947,836	\$ -	\$ -	\$ 4,947,836	\$ 1,590	\$ 3,756,402	\$ 972,608	\$ 37,647	\$ 65,408	\$ 4,833,655	\$ 31,535	\$ 82,647	
Cedar Park HS	Additions and Renovation, Softball Complex Improvements	-	11,150,507	-	-	11,150,507	505,712	6,109,691	3,161,020	383,351	-	10,159,774	666,987	323,745	
Cedar Park HS	Board Approved: Major Maintenance: CPHS Renovations	-	-	-	9,855,820	9,855,820	-	7,279,652	2,576,168	-	-	9,855,820	-	-	
Cedar Park HS	Flex Lab	3,100,000	-	(3,100,000)	-	-	-	-	-	-	-	-	-	-	
Vista Ridge HS	JROTC Building Additions and Renovations, Incubator Renovations	-	2,665,503	-	-	2,665,503	-	1,677,160	426,247	1,692	-	2,105,099	282,064	278,340	
VanDeGrift HS	Ag Facility	-	3,768,160	-	-	3,768,160	-	294,468	1,735,381	1,387,472	-	3,417,321	6,505	344,334	
VanDeGrift HS	Classroom Additions, Incubator Renovation	-	31,245,385	-	-	31,245,385	-	4,618,833	11,021,375	4,564,706	-	20,204,915	1,820,686	9,219,785	
VanDeGrift HS	Secondary Access Road	-	3,000,000	-	-	3,000,000	26,883	39,722	45,474	6,252	10,872	129,202	120,798	2,750,000	
Glenn HS	Remaining Construction Contract (Under 2007 Auth)	408,677	-	(381,253)	-	27,424	-	-	-	27,424	-	27,424	-	-	
Glenn HS	Remaining GHS Template (Under 2007 Auth)	763,642	-	-	-	763,642	-	-	-	621	9,054	9,675	32,767	721,200	
Glenn HS	Ag Facility	-	3,163,960	(492,005)	-	2,671,955	148,457	2,297,596	211,760	14,142	-	2,671,955	-	(0)	
Various HS	Campus Security Upgrades (High School Sites)	-	3,625,020	-	-	3,625,020	-	-	1,136,909	2,673,060	-	3,809,969	13,584	(198,534)	
Monroe/CPHS	Monroe Stadium Expansion and Cedar Park HS Grandstand Replacement	-	1,758,284	(99,822)	-	1,658,462	1,054,496	591,541	12,000	425	-	1,658,462	-	0	
HS 7	New Construction (Design Only)	-	10,073,645	-	-	10,073,645	-	-	-	-	-	-	-	10,073,645	
HS Land	Future HS #8	-	21,411,300	-	-	21,411,300	-	-	-	-	-	-	-	21,411,300	
Total HS Campus Improvements		\$ 4,272,319	\$ 96,809,600	\$ (4,073,080)	\$ 9,855,820	\$ 106,864,659	\$ 1,737,136	\$ 26,665,065	\$ 21,298,943	\$ 9,096,792	\$ 85,335	\$ 58,883,271	\$ 2,974,926	\$ 45,006,462	
MS CAMPUS IMPROVEMENTS															
Leander MS	HVAC Update, Classroom Addition	\$ -	\$ 21,516,101	\$ -	\$ -	\$ 21,516,101	\$ 3,594,061	\$ 11,265,274	\$ 902,173	\$ 1,426,631	\$ 198,453	\$ 17,386,594	\$ 1,510,986	\$ 2,618,521	
Leander MS	HVAC Update: Under 2007 Auth	692	-	-	882,988	883,680	-	188,707	694,281	86	-	883,074	-	606	
Cedar Park MS	HVAC Update	-	15,240,743	-	-	15,240,743	-	6,936,074	1,940,710	2,112,431	1,174,389	12,163,605	1,002,024	2,075,115	
Danielson MS	MS New Construction	-	63,410,011	-	-	63,410,011	761,745	20,857,501	30,847,648	6,626,911	49,396	59,143,202	2,299,247	1,967,562	
Danielson MS	MS Template (From 2007 Auth)	62,738	-	-	-	62,738	-	-	-	55,786	-	55,786	-	6,952	
Various MS	Campus Security Upgrades (Middle School Sites)	-	7,250,040	-	-	7,250,040	-	-	1,406,210	5,029,283	-	6,435,492	441,316	373,232	
MS Land	Future MS #11	-	10,018,850	-	-	10,018,850	-	-	-	-	-	-	-	10,018,850	
Total MS Campus Improvements		\$ 63,430	\$ 117,435,745	\$ -	\$ 882,988	\$ 118,382,163	\$ 4,355,807	\$ 39,247,557	\$ 35,791,022	\$ 15,251,128	\$ 1,422,239	\$ 96,067,753	\$ 5,253,573	\$ 17,060,837	
ES CAMPUS IMPROVEMENTS															
Mason ES	Play Area Renovation and District Standard Traffic Gates	\$ -	\$ 603,560	\$ (163,243)	\$ -	\$ 440,317	\$ 391,220	\$ 49,098	\$ -	\$ -	\$ -	\$ 440,317	\$ -	\$ (0)	
Giddens ES	HVAC Update and District Standard Traffic Gates	-	9,005,975	-	-	9,005,975	2,433,399	4,321,512	428,859	14,010	-	7,197,779	573,538	1,234,658	
Steiner ES	HVAC Update	-	8,857,136	-	-	8,857,136	-	-	2,783,462	4,132,589	1,401,830	8,317,880	524,875	14,381	
Akin ES	Remaining Construction Contract (Under 2007 Auth)	607,348	-	(562,024)	-	45,324	-	-	-	45,324	-	45,324	-	-	
Larkspur ES 27	New construction	-	37,779,628	-	-	37,779,628	2,965,860	8,982,507	874,374	151,706	-	12,974,448	-	24,805,180	
Larkspur ES 27	Board Approved: 2007 Funds: EL 27 Construction	-	-	-	18,639,920	18,639,920	-	18,168,836	471,084	-	-	18,639,920	-	(0)	
Tarvin ES 28	ES New Construction	-	40,862,445	-	-	40,862,445	-	-	4,472,697	28,057,563	2,840,831	35,371,090	1,932,266	3,559,089	
ES 29	ES New Construction	-	42,496,943	-	-	42,496,943	-	-	-	1,256,605	5,204,647	6,461,252	30,695,100	5,340,592	
ES 30	ES New Construction (Design Only)	-	2,181,032	-	-	2,181,032	-	-	-	-	-	-	-	2,181,032	
Various ES	District Standard Traffic Gates - Bagdad ES, Block House ES, Cox ES, Cypress ES, Faubion ES, Knowles ES, Naumann ES and Whitestone ES	-	245,700	(554)	-	245,146	-	245,146	-	-	-	245,146	-	(0)	
ES Land	Future Elementary Sites	6,238,719	-	-	-	6,238,719	-	-	-	33,193	67,150	100,344	163,544	5,974,831	
ES Land	Future ES (34, 35, 36, 37, 38, 39, 40)	-	30,504,236	-	-	30,504,236	-	-	-	-	-	-	-	30,504,236	
Total ES Campus Improvements		\$ 6,846,067	\$ 172,536,655	\$ (725,821)	\$ 18,639,920	\$ 197,296,821	\$ 5,790,479	\$ 31,767,099	\$ 9,030,475	\$ 33,690,990	\$ 9,514,457	\$ 89,793,501	\$ 33,889,322	\$ 73,613,998	
TECHNOLOGY PROJECTS															
Technology	Device, Hardware, Infrastructure Replacement, Disaster Recovery Hot Site	\$ -	\$ 38,730,000	\$ -	\$ -	\$ 38,730,000	\$ 3,391,432	\$ 10,679,797	\$ 4,391,158	\$ 7,780,357	\$ 1,104,332	\$ 27,347,075	\$ 571,748	\$ 10,811,177	
Technology	IT Assessment	-	-	218,939	-	218,939	-	-	-	173,556	23,481	197,037	1,998	19,904	
Vista Ridge HS	Disaster Recovery Site Improvements	465,062	-	(218,939)	-	246,123	-	-	-	-	-	-	194,699	51,424	
Total Technology Projects		\$ 465,062	\$ 38,730,000	\$ -	\$ -	\$ 39,195,062	\$ 3,391,432	\$ 10,679,797	\$ 4,391,158	\$ 7,953,913	\$ 1,127,813	\$ 27,544,112	\$ 768,445	\$ 10,882,505	
SUPPORT SERVICES PROJECTS															
Plant Services	Replacement Maintenance/Grounds Vans and Trucks	\$ -	\$ 893,000	\$ -	\$ -	\$ 893,000	\$ -	\$ 100,136	\$ 148,630	\$ -	\$ -	\$ 248,766	\$ 259,035	\$ 385,199	
Plant Services	Water Bottle Refilling Stations	314,087	-	44,000	-	358,087	-	-	-	242,949	84,935	327,885	30,006	196	
Transportation	88 Replacement Buses; A/C Retrofit	-	10,200,000	-	-	10,200,000	-	8,688,117	-	818,918	-	9,507,035	-	692,965	
Transportation	Bus A/C Upgrades: 2007 Funded Portion	-	-	-	35,080	35,080	-	35,080	-	-	-	35,080	-	-	
Transportation	North Satellite Transportation Center	-	17,800,000	(2,245,948)	-	15,554,052	773,943	14,232,376	436,119	111,614	-	15,554,052	-	(0)	
Transportation	South Satellite Transportation Center	3,100,000	-	-	-	3,100,000	-	-	-	-	-	-	-	3,100,000	
Land	Initial Land Costs: Warehouse/Science Material Center	100,000	-	2,300,000	-	2,400,000	-	-	-	2,072,178	1,186	2,073,364	32,531	294,105	
Total Support Service Projects		\$ 3,514,087	\$ 28,893,000	\$ 98,052	\$ 35,080	\$ 32,540,219	\$ 773,943	\$ 23,055,709	\$ 584,749	\$ 3,245,660	\$ 86,122	\$ 27,746,183	\$ 321,572	\$ 4,472,464	
PROJECT MANAGEMENT															
2007 Funds	Bond Interest/Other Rev/Project Management	\$ 2,897,685	\$ -	\$ -	\$ 17,602	\$ 2,915,287	\$ -	\$ -	\$ -	\$ 613,920	\$ 220,806	\$ 834,726	\$ 63,800	\$ 2,016,761	
2007 Funds	Project Management Costs (Reserve)	500,000	-	-	-	500,000	-	-	-	-	-	-	-	500,000	
2007 Funds	Project Savings	-	-	756,000	-	756,000	-	-	-	-	-	-	-	756,000	
2017 Funds	Bond Interest/Other Rev/Project Management	-	-	-	2,550,144	2,550,144	-	-	-	-	-	-	-	2,550,144	
2017 Funds	Project Savings	-	-	3,944,849	-	3,944,849	-	-	-	-	-	-	-	3,944,849	
Total Project Management		\$ 3,397,685	\$ -	\$ 4,700,849	\$ 2,567,746	\$ 10,666,280	\$ -	\$ -	\$ -	\$ 613,920	\$ 220,806	\$ 834,726	\$ 63,800	\$ 9,767,754	
TOTALS		\$ 18,558,650	\$ 454,405,000	\$ -	\$ 31,981,554	\$ 504,945,204	\$ 16,048,798	\$ 131,415,227	\$ 71,096,347	\$ 69,852,403	\$ 12,456,771	\$ 300,869,546	\$ 43,271,638	\$ 160,804,021	

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Monthly Financial Report	
Purpose (this meeting):	☒ Discussion Item/Report Only	☐ Action Requested
Administrator Responsible:	Elaine Cogburn	
Attachments:	Monthly Financial Report – October 2021	

Background Information:

The monthly financial report represents the status of revenue and expenditures for the month. This month, the reports reflect activity through the month of October 2021. The monthly financials provide a revenue and expenditure summary and compare current budget performance to the prior year through the same time period.

These are unaudited figures, as the annual independent audit will be done following the closing of the books at the end of the fiscal year. All supporting documentation relative to the receipt and expenditure of funds are available in the Financial Services Office for inspection and review.

Supplemental reports are also included detailing ESSER funds and Technology and Instructional Materials Allotment (TIMA) disbursement and requisition requests.

Administrative Recommendation:

N/A

Sample Motion:

N/A

Leander Independent School District
GENERAL FUND 181, 194-199
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2021

	CURRENT YEAR 2021-2022					PRIOR YEAR 2020-2021			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget		Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
REVENUES:									
Local and Intermediate Sources	289,960,319	290,191,126	8,070,340	2.78%		267,490,482	265,330,453	8,615,628	3.25%
State Program Revenues	75,311,700	76,888,218	64,449,441	83.82%		97,071,746	98,065,849	42,327,282	43.16%
Federal Program Revenues	3,265,000	3,301,900	173,650	5.26%		4,165,000	4,165,000	217,712	5.23%
Other Financing Sources	20,000	250,665	300,663	119.95%		20,000	1,683,163	1,663,163	98.81%
Total Revenues	368,557,019	370,631,909	72,994,094	19.69%		368,747,228	369,244,465	52,823,785	14.31%
EXPENDITURE SUMMARY BY FUNCTION:									
11 - Instructional	241,472,095	243,800,925	44,927,169	18.43%		235,351,716	238,287,740	42,400,343	17.79%
12 - Instructional Resources and Media Services	4,708,224	4,946,262	1,114,361	22.53%		4,216,617	4,238,907	938,177	22.13%
13 - Curriculum and Instructional Staff Development	8,326,459	8,495,044	2,274,517	26.77%		7,915,776	8,078,144	2,053,395	25.42%
21 - Instructional Leadership	4,540,279	4,119,336	1,029,159	24.98%		4,380,727	4,372,486	1,049,984	24.01%
23 - School Leadership	21,818,497	21,994,926	5,813,620	26.43%		21,647,945	21,667,028	5,247,306	24.22%
31 - Guidance, Counseling and Evaluation	19,762,402	19,927,601	4,497,586	22.57%		19,356,455	19,394,798	4,216,342	21.74%
32 - Social Work Services	1,385,752	1,475,509	371,381	25.17%		1,488,308	1,494,308	462,474	30.95%
33 - Health Services	3,669,546	3,701,419	745,682	20.15%		3,496,032	3,496,632	603,976	17.27%
34 - Student (Pupil) Transportation	13,640,335	13,940,550	3,603,579	25.85%		13,853,851	15,682,060	4,588,259	29.26%
35 - Food Services	49,517	80,260	74,956	93.39%		6,309	83,306	80,483	96.61%
36 - Cocurricular/Extra Curricular Activities	12,036,262	12,388,250	2,736,373	22.09%		11,799,318	12,561,486	2,772,296	22.07%
41 - General Administration	9,143,130	9,290,466	2,837,337	30.54%		8,216,672	7,871,456	2,463,703	31.30%
51 - Plant Maintenance and Facility Services	30,324,169	33,030,250	10,030,705	30.37%		31,250,398	34,029,483	9,089,168	26.71%
52 - Security and Monitoring Services	3,783,798	3,830,476	549,175	14.34%		3,418,835	2,721,941	455,180	16.72%
53 - Data Processing Services	8,264,103	8,329,499	2,819,189	33.85%		8,704,810	9,593,794	3,100,112	32.31%
61 - Community Services	1,932,591	2,010,224	691,376	34.39%		2,145,340	2,146,812	468,950	21.84%
71 - Debt Administration - Principal	100,000	100,000	23,824	23.82%		-	-	-	0.00%
81 - Facilities and Acquisition & Construction	-	-	11,456	0.00%		-	-	7	0.00%
91 - Recapture Payments	-	-	-	0.00%		-	-	-	0.00%
95 - Payments to Juvenile Justice Alternative Program	245,000	245,000	236,899	96.69%		345,050	339,050	-	0.00%
99 - Other intergovernmental Charges	2,363,466	2,363,466	302,505	12.80%		2,250,920	2,250,920	508,031	22.57%
Other Financing Uses	6,542,700	6,542,700	2,050,538	31.34%		9,882,966	16,790,909	8,962,129	53.37%
Total Expenditures	394,108,325	400,612,162	86,741,389	21.65%		389,728,045	405,101,260	89,460,315	22.08%
EXPENDITURE SUMMARY BY OBJECT:									
61XX - Payroll Costs	337,187,258	338,570,225	69,538,542	20.54%		335,979,759	335,406,604	64,612,958	19.26%
62XX - Professional and Contracted Services	26,125,916	28,749,579	7,310,487	25.43%		21,428,865	23,974,766	5,246,503	21.88%
63XX - Supplies and Materials	18,944,503	21,255,586	5,534,688	26.04%		17,840,578	21,099,685	6,452,330	30.58%
64XX - Other Operating Expenses	4,915,110	4,831,470	2,139,111	44.27%		4,439,430	4,521,808	1,712,403	37.87%
65XX - Debt Administration	100,000	100,000	23,824	23.82%		-	-	-	0.00%
66XX - Capital Outlay Expenses	292,838	562,603	144,198	25.63%		156,447	3,307,488	2,473,993	74.80%
89XX - Other Uses	6,542,700	6,542,700	2,050,538	31.34%		9,882,966	16,790,909	8,962,129	53.37%
Total Expenditures	394,108,325	400,612,162	86,741,389	21.65%		389,728,045	405,101,260	89,460,315	22.08%
Excess (Deficiency) of Revenues Over Expenditures									
	(25,551,306)	(29,980,253)	(13,747,295)			(20,980,817)	(35,856,795)	(36,636,530)	
Fund Balance, July 1, beginning			179,092,633						
Estimated Fund Balance, October 31, ending			165,345,338						

Leander Independent School District
CHILD NUTRITION FUNDS 240 and 242
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2021

	CURRENT YEAR 2021-2022				PRIOR YEAR 2020-2021			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
REVENUES:								
Local and Intermediate Sources	10,368,957	10,368,957	323,921	3.12%	9,386,075	9,386,075	618,264	0.07
State Program Revenues	18,022	18,022	-	-	69,199	69,199	-	-
Federal Program Revenues	5,677,532	5,677,532	3,645,002	0.64	7,508,583	7,508,583	149,391	0.02
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenues	16,064,511	16,064,511	3,968,923	24.71%	16,963,857	16,963,857	767,654	4.53%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional				-				-
12 - Instructional Resources and Media Services				-				-
13 - Curriculum and Instructional Staff Development				-				-
21 - Instructional Leadership				-				-
23 - School Leadership				-				-
31 - Guidance, Counseling and Evaluation				-				-
32 - Social Work Services				-				-
33 - Health Services				-				-
34 - Student (Pupil) Transportation				-				-
35 - Food Services	15,647,634	15,648,657	3,095,869	19.78%	16,691,368	16,691,368	1,970,622	11.81%
36 - Cocurricular/Extra Curricular Activities				-				-
41 - General Administration				-				-
51 - Plant Maintenance and Facility Services				-				-
52 - Security and Monitoring Services				-				-
53 - Data Processing Services				-				-
61 - Community Services				-				-
71 - Debt Administration - Principal				-				-
81 - Facilities and Acquisition & Construction				-				-
91 - Recapture Payments				-				-
95 - Payments to Juvenile Justice Alternative Program				-				-
99 - Other intergovernmental Charges				-				-
Other Financing Uses				-				-
Total Expenditures	15,647,634	15,648,657	3,095,869	19.78%	16,691,368	16,691,368	1,970,622	11.81%
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	6,634,946	6,634,946	1,222,940	18.43%	6,461,169	6,461,169	1,181,076	18.28%
62XX - Professional and Contracted Services	6,836,039	6,837,092	1,791,511	26.20%	7,791,654	7,806,654	610,799	7.82%
63XX - Supplies and Materials	1,300,149	1,300,119	79,533	6.12%	1,536,545	1,521,545	48,687	3.20%
64XX - Other Operating Expenses	46,500	46,500	1,884	4.05%	72,000	72,000	1,055	1.47%
65XX - Debt Administration	-	-	-	-	-	-	-	0.00%
66XX - Capital Outlay Expenses	830,000	830,000	-	0.00%	830,000	830,000	129,005	15.54%
89XX - Other Uses				-				0.00%
Total Expenditures	15,647,634	15,648,657	3,095,869	19.78%	16,691,368	16,691,368	1,970,622	11.81%
Excess (Deficiency) of Revenues Over Expenditures	416,877	415,854	873,054		272,489	272,489	(1,202,968)	
Fund Balance, July 1, beginning			2,806,963					
Estimated Fund Balance, October 31, ending			3,680,017					

Leander Independent School District
DEBT SERVICE FUND 599
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2021

	CURRENT YEAR 2021-2022				PRIOR YEAR 2020-2021			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
REVENUES:								
Local and Intermediate Sources	148,347,925	148,347,925	3,095,333	2.09%	129,718,426	127,341,673	3,481,530	2.73%
State Program Revenues	1,696,866	1,696,866	-	-	1,683,954	1,683,954	-	-
Federal Program Revenues	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	106,327,155	-
Total Revenues	150,044,791	150,044,791	3,095,333	2.06%	131,402,380	129,025,627	109,808,685	85.11%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional				-				-
12 - Instructional Resources and Media Services				-				-
13 - Curriculum and Instructional Staff Development				-				-
21 - Instructional Leadership				-				-
23 - School Leadership				-				-
31 - Guidance, Counseling and Evaluation				-				-
32 - Social Work Services				-				-
33 - Health Services				-				-
34 - Student (Pupil) Transportation				-				-
35 - Food Services				-				-
36 - Cocurricular/Extra Curricular Activities				-				-
41 - General Administration				-				-
51 - Plant Maintenance and Facility Services				-				-
52 - Security and Monitoring Services				-				-
53 - Data Processing Services				-				-
61 - Community Services				-				-
71 - Debt Administration - Principal	113,681,266	113,681,266	90,246,564	79.39%	112,818,330	113,843,044	91,017,558	79.95%
81 - Facilities and Acquisition & Construction				-				-
91 - Recapture Payments				-				-
95 - Payments to Juvenile Justice Alternative Program				-				-
99 - Other intergovernmental Charges				-				-
Other Financing Uses	36,363,525	36,363,525	-	-	18,584,050	15,182,583	114,468,148	753.94%
Total Expenditures	150,044,791	150,044,791	90,246,564	60.15%	131,402,380	129,025,627	205,485,706	159.26%
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	-	-	-	-	-	-	-	-
62XX - Professional and Contracted Services	-	-	-	-	-	-	-	-
63XX - Supplies and Materials	-	-	-	-	-	-	-	-
64XX - Other Operating Expenses	-	-	-	-	-	-	-	-
65XX - Debt Administration	113,681,266	113,681,266	90,246,564	79.39%	112,818,330	113,843,044	91,017,558	79.95%
66XX - Capital Outlay Expenses				-				-
89XX - Other Uses	36,363,525	36,363,525	-	-	18,584,050	15,182,583	114,468,148	753.94%
Total Expenditures	150,044,791	150,044,791	90,246,564	60.15%	131,402,380	129,025,627	205,485,706	159.26%
Excess (Deficiency) of Revenues Over Expenditures	-	-	(87,151,232)		-	-	(95,677,021)	
Fund Balance, July 1, beginning			131,210,189					
Estimated Fund Balance, October 31, ending			44,058,958					

**LEANDER INDEPENDENT SCHOOL DISTRICT
FEDERAL ESSER FUNDS
RECAP OF SOURCES/USES AS OF OCTOBER 31, 2021**

	ESSER I FUND 266 March 13, 2020 - September 30, 2022		ESSER II FUND 281 March 13, 2020 - September 30, 2023		ESSER III FUND 282 March 13, 2020 - September 30, 2024		ESSER III SUPP FUND 283 March 13, 2023 - September 30, 2023	
Initial Allocation	\$	739,703	\$	7,040,159	\$	10,540,798	\$	12,383,786
Adjusted/Remaining Allocation		22,469		-		5,270,399		-
Total Allocation	\$	762,172	\$	7,040,159	\$	15,811,197	\$	12,383,786
Total All Funds							\$	35,997,314
Actual Expds: as of September 30, 2021								
FY 2019-20	\$	2,858	\$	-	\$	-	\$	-
FY 2020-21		719,445		-		-		-
FY 2021-22		18,708		390,473		923,279		728,533
FY 2022-23		-		-		-		-
FY 2023-24		-		-		-		-
	\$	741,011	\$	390,473	\$	923,279	\$	728,533
Budgeted Expds:								
FY 2021-22	\$	21,161	\$	2,636,792	\$	3,755,949	\$	3,610,812
FY 2022-23		-		-		3,669,656		2,415,865
FY 2023-24		-		-		-		-
Reserved for Indirect Costs		-		366,063		1,018,397		824,001
	\$	21,161	\$	3,002,855	\$	8,444,002	\$	6,850,678
Expended/Budgeted to Date	\$	762,172	\$	3,393,328	\$	9,367,281	\$	7,579,211
Unallocated	\$	-	\$	3,646,831	\$	6,443,916	\$	4,804,575
Total All Funds							\$	14,895,322



Allotment Report LEANDER ISD

Current Biennium includes SY 2021-2022 & SY 2022-2023

District / Charter: 246913
School Year : 2021-2022

Transaction Type	Date	Transaction ID	Description	Amount
Carryover Funds	04/28/2021	0000203028	Prior Year Remaining Balance	\$23,575.30
Allotment	08/20/2021	0000209362	School Year 2021-2022 Allotment	\$2,600,911.87
<u>Total Allotment</u>				<u>\$2,624,487.17</u>
Allotment Disbursement	11/08/2021	D000211761	Instructional Materials	(\$2,137.50)
Allotment Disbursement	11/08/2021	D000211769	Instructional Materials	(\$1,750.00)
Allotment Disbursement	11/08/2021	D000211771	Instructional Materials	(\$272,412.50)
Allotment Disbursement	11/08/2021	D000211772	Instructional Materials	(\$181,537.50)
Allotment Disbursement	11/08/2021	D000211760	Instructional Materials	(\$5,851.48)
Allotment Disbursement	11/08/2021	D000211758	Instructional Materials	(\$41,775.00)
Allotment Disbursement	11/08/2021	D000211749	Instructional Materials	(\$1,568.00)
Allotment Disbursement	11/09/2021	D000211776	Instructional Materials	(\$4,550.88)
Allotment Disbursement	11/09/2021	D000211773	Instructional Materials	(\$623,854.79)
<u>Total Allotment Disbursements</u>				<u>(\$1,135,437.65)</u>
Allotment Requisition	07/23/2021	0000170111	Allotment-Program Requisition	(\$17,975.97)
<u>Total Allotment Requisitions</u>				<u>(\$17,975.97)</u>
	09/29/2021	D000211777	Instructional Materials	(\$109,182.00)
	09/29/2021	D000211746	Technology Services	(\$100,000.00)
	09/29/2021	D000211757	Instructional Materials	(\$18,000.00)
<u>Total Pending Disbursements</u>				<u>(\$227,182.00)</u>

533

Requisition Summary

Remaining Allotment

\$1,243,891.55

534

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Monthly Investment Report	
Purpose (this meeting):	☒ Discussion Item/Report Only	☐ Action Requested
Administrator Responsible:	Elaine Cogburn	
Attachments:	Monthly Investment Report – October 2021	

Background Information:

The monthly investment report reflects the District's investment activities and balances for all fund types. The report presents a picture of cash and investments by grouping into the categories of individually acquired securities and pooled investments. A comparison to market value is also presented in each report. This month the report of the District's investments as of October 31, 2021 is presented.

Administrative Recommendation:

N/A

Sample Motion:

N/A



Investment Portfolio Summary

For the Month Ended

October 31, 2021

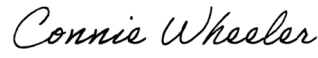
**For the Month Ended
October 31, 2021**

This report is prepared for Leander ISD (the "Entity") in accordance with Chapter 2256 of the Texas Public Funds Investment Act ("PFIA"). Section 2256.023(a) of the PFIA states that: "Not less than quarterly, the investment officer shall prepare and submit to the governing body of the entity a written report of the investment transactions for all funds covered by this chapter for the preceding reporting period." This report is signed by the Entity's investment officers and includes the disclosures required in the PFIA. To the extent possible, market prices have been obtained from independent pricing sources.

The investment portfolio compiled with the PFIA and the Entity's approved Investment Policy and Strategy throughout the period. All investment transactions made in the portfolio during this period were made on behalf of the Entity and were made in full compliance with the PFIA and the approved Investment Policy.

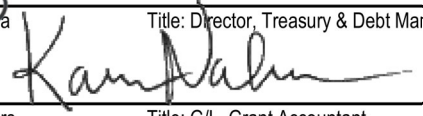
Officer Names and Titles:


Name: Elaine Cogburn Title: Chief Financial Officer


Name: Connie Wheeler Title: Controller


Name: Dana Paulson Title: Sr. Director, Financial Services


Name: Becky Garcia Title: Director, Treasury & Debt Management


Name: Karen Nabors Title: G/L, Grant Accountant


Name: Jalen Pitre Title: Treasury Specialist

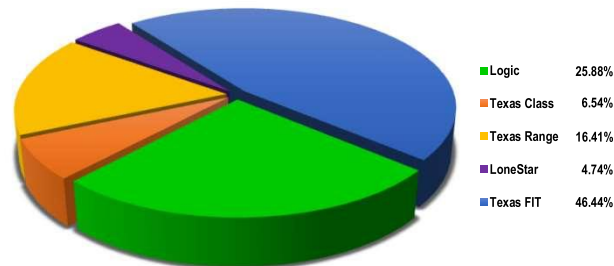
Account Summary

	Beginning Values as of 10/1/21	Ending Values as of 10/31/21
Par Value	257,086,767.70	247,339,826.54
Book Value	257,183,926.75	247,389,110.03
Market Value	257,169,219.55	247,363,302.29
Unrealized Gain / Loss	(14,707.20)	(25,807.74)
Market Value %	99.994%	99.990%
Weighted Avg. DTM	59	53
Weighted Avg. YTM	0.097%	0.088%

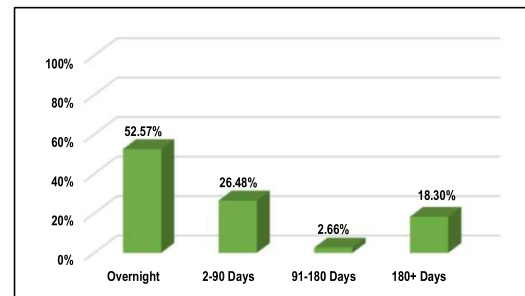
Allocation by Security Type



Allocation by Issuer



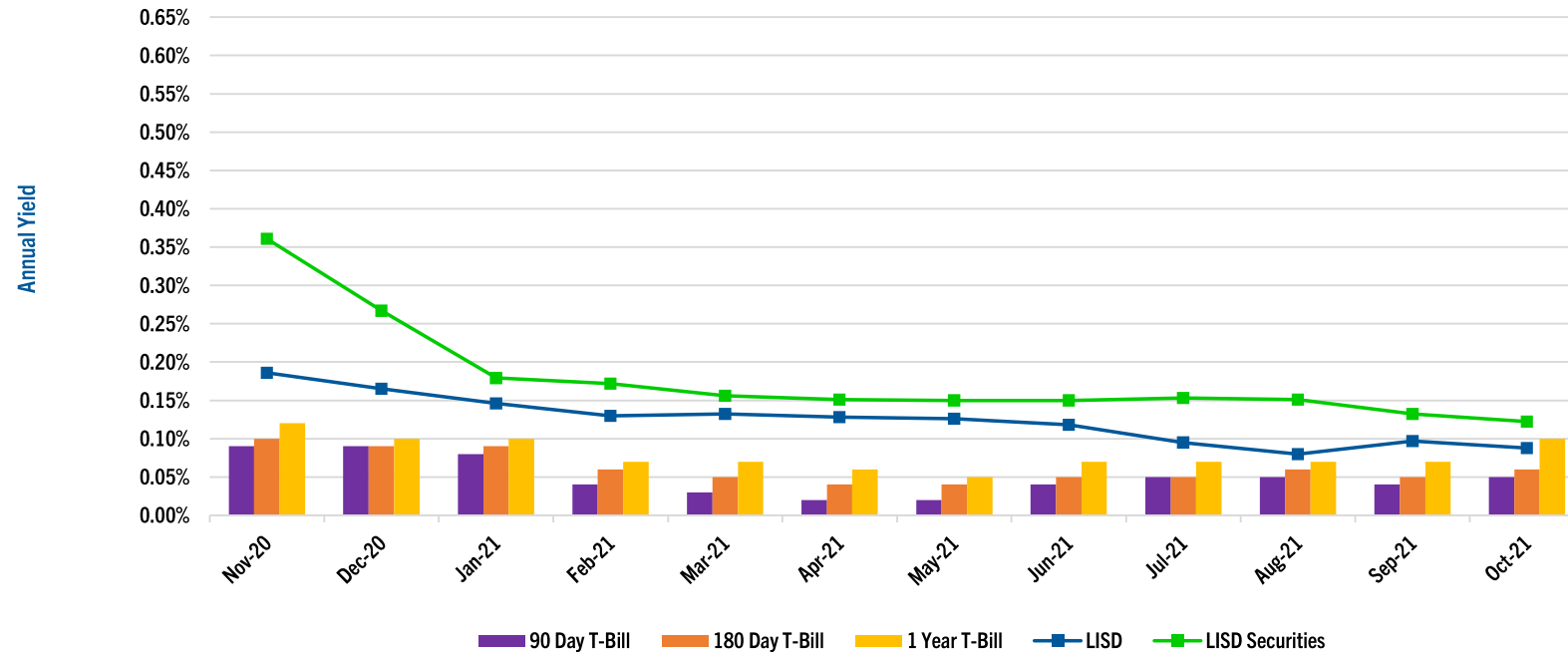
Maturity Distribution %



Allocation by Broker



Benchmark Comparison



Acquisition Date	Sec. Type	CUSIP	Sec. Description	Sec. Agency & Rating	Coupon	Par Value	Annual Yield	Maturity Date	Days to Maturity	Book Value	Market Value
(199) General Operating											
09/03/21	CP - WF	63873JZ11	Natixis NY	S&P / A-1		5,000,000	0.080%	12/01/21	31	4,999,663	4,999,550
09/13/21	CP - RJ	5006E0ZH2	Korea Dev Bank NY	S&P / A-1+		5,000,000	0.080%	12/17/21	47	4,999,483	4,999,285
03/23/21	CP - FHN	4497W0ZH4	ING Funding LLC	S&P / A-1		10,000,000	0.150%	12/17/21	47	9,998,042	9,997,800
10/05/21	CP - RJ	62479MAA1	MUFG Bank LTD	S&P / A-1		5,000,000	0.080%	01/10/22	71	4,999,214	4,998,840
09/21/21	CP - RJ	0667K1E23	Banq Caisse Epar	S&P / A-1+		5,000,000	0.130%	05/02/22	183	4,996,699	4,995,120
10/05/21	CP - WF	16085HEH5	Carolinas Healthcare System	S&P / A-1+		5,000,000	0.120%	05/17/22	198	4,996,702	4,994,700
09/03/21	CP - WF	07274MEP6	Bayerische Landesbank NY	Fitch / F1		5,000,000	0.150%	05/23/22	204	4,995,755	4,993,400
09/08/21	CP - WF	53948BES4	Lloyds Bank Corp NY	S&P / A-1		5,000,000	0.150%	05/26/22	207	4,995,692	4,993,300
09/07/21	CP - RJ	22533UF16	Credit Agricole CIB NY	S&P / A-1		10,000,000	0.120%	06/01/22	213	9,992,907	9,990,690
02/04/21	MUNI - WF	546585DX5	Louisville & Jefferson County KY	Fitch / AAA	4.650%	2,500,000	0.090%	11/15/21	15	2,504,399	2,504,100
05/04/21	MUNI - WF	13017YAX7	California State Edu	S&P / SP-1+	0.250%	2,625,000	0.140%	12/30/21	60	2,625,465	2,625,341
03/29/21	MUNI - WF	797381BW9	San Diego County	S&P / SP-1+	0.250%	1,565,000	0.120%	01/31/22	92	1,565,499	1,565,470
09/14/21	MUNI - WF	358244BK6	Fresno County	S&P / SP-1+	0.250%	5,000,000	0.140%	06/30/22	242	5,003,640	5,001,700
01/25/21	AGNC - WF	742651DJ8	Private Export Funding	Fitch / AAA	4.300%	5,000,000	0.116%	12/15/21	45	5,025,806	5,025,700
03/04/21	AGNC - WF	3135G0U92	Fannie Mae	S&P / AA+	2.625%	5,000,000	0.081%	01/11/22	72	5,024,668	5,023,950
	POOL	LOGIC	Logic			18,173,450	0.036%	11/01/21	1	18,173,450	18,173,450
	POOL	TXCLASS	Texas Class			10,028,037	0.044%	11/01/21	1	10,028,037	10,028,037
03/10/21	POOL	TXRANGE	Texas Term - Fixed Rate			10,000,000	0.150%	11/12/21	12	10,000,000	10,000,000
9/15/2021	POOL	TXRANGE	Texas Term - Fixed Rate			5,000,000	0.060%	02/02/22	94	5,000,000	5,000,000
9/15/2021	POOL	TXRANGE	Texas CD Program - First Capital			248,000	0.300%	09/15/22	319	248,000	248,000
	POOL	LONESTAR	LoneStar			4,293	0.050%	11/01/21	1	4,293	4,293
	POOL	TXFIT	Texas FIT			26,007,484	0.070%	11/01/21	1	26,007,484	26,007,484
Total for (199) General Operating						146,151,264	0.095%		70	146,184,897	146,170,210
(599) Debt Service											
09/29/21	CP - RJ	87019SFL3	Swedbank	S&P / A-1		10,000,000	0.140%	06/20/22	232	9,990,983	9,980,580
03/04/21	AGNC - WF	3135G0U92	Fannie Mae	S&P / AA+	2.625%	5,000,000	0.081%	01/11/22	72	5,024,668	5,023,950
	POOL	LOGIC	Logic			1,375,264	0.036%	11/01/21	1	1,375,264	1,375,264
	POOL	TXCLASS	Texas Class			134,188	0.044%	11/01/21	1	134,188	134,188
03/10/21	POOL	TXRANGE	Texas Term - Fixed Rate			10,000,000	0.150%	11/12/21	12	10,000,000	10,000,000
	POOL	TXFIT	Texas FIT			16,058,701	0.070%	11/01/21	1	16,058,701	16,058,701
	POOL	LONESTAR	LoneStar			1,842	0.050%	11/01/21	1	1,842	1,842
Total for (599) Debt Service						42,569,995	0.105%		66	42,585,645	42,574,525
(240) Child Nutrition											
	POOL	LOGIC	Logic			652,920	0.036%	11/01/21	1	652,920	652,920
Total for (240) Child Nutrition						652,920	0.036%		1	652,920	652,920

Acquisition Date	Sec. Type	CUSIP	Sec. Description	Sec. Agency & Rating	Coupon	Par Value	Annual Yield	Maturity Date	Days to Maturity	Book Value	Market Value
(634) Capital Project 634											
	POOL	LONESTAR	LoneStar			36	0.050%	11/01/21	1	36	36
Total for (634) Capital Project 634						36	0.050%		1	36	36
(638) Capital Project 638											
	POOL	LONESTAR	LoneStar			1,122,112	0.050%	11/01/21	1	1,122,112	1,122,112
Total for (638) Capital Project 638						1,122,112	0.050%		1	1,122,112	1,122,112
(640) Capital Project 640											
3/25/2021	POOL	TXFIT	Texas FIT			30,113,694	0.070%	11/01/21	1	30,113,694	30,113,694
	POOL	TXRANGE	Texas Term - Fixed Rate			250,000	0.130%	12/16/21	46	250,000	250,000
	POOL	LONESTAR	LoneStar			6,237,604	0.050%	11/01/21	1	6,237,604	6,237,604
Total for (640) Capital Project 640						36,601,298	0.067%		1	36,601,298	36,601,298
(753) Workers Comp											
	POOL	LOGIC	Logic			6,340,792	0.036%	11/01/21	1	6,340,792	6,340,792
Total for (753) Workers Comp						6,340,792	0.036%		1	6,340,792	6,340,792
(771) Health Insurance											
	POOL	LOGIC	Logic			13,676,410	0.036%	11/01/21	1	13,676,410	13,676,410
Total for (771) Health Insurance						13,676,410	0.036%		1	13,676,410	13,676,410
Accrued Interest						224,999				224,999	224,999
Total for Leander ISD						247,339,827	0.088%		53	247,389,110	247,363,302

Acquisition Date	Sec. Type	CUSIP	Sec. Description	Sec. Agency & Rating	Coupon	09/30/21 Book Value	Cost of Purchases/ Deposits	Maturities/ Withdrawals	Amortization/ Accretion	10/31/21 Book Value	09/30/21 Market Value	10/31/21 Market Value	Change in Market Value
(199) General Operating													
01/07/21	CP - RJ	2254EAX16	Credit Suisse New York	S&P / A-1		9,999,944	-	(10,000,000)	56	-	9,999,770	-	(9,999,770)
09/03/21	CP - WF	63873JZ11	Natixis NY	S&P / A-1		4,999,315	-	-	348	4,999,663	4,998,950	4,999,550	600
09/13/21	CP - RJ	5006E0ZH2	Korea Dev Bank NY	S&P / A-1+		4,999,135	-	-	348	4,999,483	4,998,860	4,999,285	425
03/23/21	CP - FHN	4497W0ZH4	ING Funding LLC	S&P / A-1		9,996,750	-	-	1,292	9,998,042	9,996,264	9,997,800	1,536
10/05/21	CP - RJ	62479MAA1	MUFG Bank LTD	S&P / A-1		-	4,998,922	-	292	4,999,214	-	4,998,840	4,998,840
09/21/21	CP - RJ	0667K1E23	Banq Caisse Epar	S&P / A-1+		4,996,137	-	-	562	4,996,699	4,995,480	4,995,120	(360)
10/05/21	CP - WF	16085EH5	Carolinas Healthcare System	S&P / A-1+		-	4,996,267	-	435	4,996,702	-	4,994,700	4,994,700
09/03/21	CP - WF	07274MEP6	Bayerische Landesbank NY	Fitch / F1		4,995,106	-	-	648	4,995,755	4,994,150	4,993,400	(750)
09/08/21	CP - WF	53948BES4	Lloyds Bank Corp NY	S&P / A-1		4,995,043	-	-	648	4,995,692	4,994,050	4,993,300	(750)
09/07/21	CP - RJ	22533UF16	Credit Agricole CIB NY	S&P / A-1		9,991,870	-	-	1,037	9,992,907	9,991,300	9,990,690	(610)
02/04/21	MUNI - WF	54658DX5	Louisville & Jefferson County KY	Fitch / AAA	4.650%	2,514,140	-	-	(9,741)	2,504,399	2,512,975	2,504,100	(8,875)
05/04/21	MUNI - WF	13017YAX7	California State Edu	S&P / SP-1+	0.250%	2,625,709	-	-	(244)	2,625,465	2,625,630	2,625,341	(289)
03/29/21	MUNI - WF	797381BW9	San Diego County	S&P / SP-1+	0.250%	1,565,669	-	-	(170)	1,565,469	1,565,673	1,565,470	(203)
09/14/21	MUNI - WF	358244BK6	Fresno County	S&P / SP-1+	0.250%	5,004,108	-	-	(468)	5,003,640	5,001,900	5,001,700	(200)
01/25/21	AGNC - WF	742651DJ8	Private Export Funding	Fitch / AAA	4.300%	5,043,583	-	-	(17,777)	5,025,806	5,043,450	5,025,700	(17,750)
03/04/21	AGNC - WF	3135G0U92	Fannie Mae	S&P / AA+	2.625%	5,035,438	-	-	(10,771)	5,024,668	5,034,600	5,023,950	(10,650)
01/05/21	POOL	TXRANGE	Texas Term - Fixed Rate			5,000,000	-	(5,000,000)	-	-	5,000,000	-	(5,000,000)
01/29/21	POOL	TXRANGE	Texas Term - Fixed Rate			5,000,000	-	(5,000,000)	-	-	5,000,000	-	(5,000,000)
	POOL	LOGIC	Logic			10,328,740	21,927,331	(14,082,622)	-	18,173,450	10,328,740	18,173,450	7,844,709
	POOL	TXCLASS	Texas Class			10,027,667	371	-	-	10,028,037	10,027,667	10,028,037	371
03/10/21	POOL	TXRANGE	Texas Term - Fixed Rate			10,000,000	-	-	-	10,000,000	10,000,000	10,000,000	-
09/15/21	POOL	TXRANGE	Texas Term - Fixed Rate			5,000,000	-	-	-	5,000,000	5,000,000	5,000,000	-
09/15/21	POOL	TXRANGE	Texas CD Program - First Capital			248,000	-	-	-	248,000	248,000	248,000	-
	POOL	LONESTAR	LoneStar			6,004,114	178	(6,000,000)	-	4,293	6,004,114	4,293	(5,999,822)
	POOL	TXFIT	Texas FIT			25,000,098	11,506,308	(10,498,922)	-	26,007,484	25,000,098	26,007,484	1,007,386
Total for (199) General Operating						153,370,568	43,429,377	(50,581,544)	(33,504)	146,184,897	153,361,672	146,170,210	(7,191,462)
(599) Debt Service													
09/29/21	CP - RJ	87019SFL3	Swedbank	S&P / A-1		9,989,772	-	-	1,210	9,990,983	9,984,800	9,980,580	(4,220)
03/04/21	AGNC - WF	3135G0U92	Fannie Mae	S&P / AA+	2.625%	5,035,438	-	-	(10,771)	5,024,668	5,034,600	5,023,950	(10,650)
	POOL	LOGIC	Logic			281,100	1,094,164	-	-	1,375,264	281,100	1,375,264	1,094,164
	POOL	TXCLASS	Texas Class			134,183	5	-	-	134,188	134,183	134,188	5
03/10/21	POOL	TXRANGE	Texas Term - Fixed Rate			10,000,000	-	-	-	10,000,000	10,000,000	10,000,000	-
	POOL	TXFIT	Texas FIT			16,057,758	943	-	-	16,058,701	16,057,758	16,058,701	943
	POOL	LONESTAR	LoneStar			1,842	0	-	-	1,842	1,842	1,842	0
Total for (599) Debt Service						41,500,094	1,095,112	-	(9,560)	42,585,645	41,494,283	42,574,525	1,080,242
(240) Child Nutrition													
	POOL	LOGIC	Logic			652,900	20	-	-	652,920	652,900	652,920	20
Total for (240) Child Nutrition						652,900	20	-	-	652,920	652,900	652,920	20
(634) Capital Project 634													
	POOL	LONESTAR	LoneStar			36	-	-	-	36	36	36	-
Total for (634) Capital Project 634						36	-	-	-	36	36	36	-

Acquisition Date	Sec. Type	CUSIP	Sec. Description	Sec. Agency & Rating	Coupon	09/30/21 Book Value	Cost of Purchases/ Deposits	Maturities/ Withdrawals	Amortization/ Accretion	10/31/21 Book Value	09/30/21 Market Value	10/31/21 Market Value	Change in Market Value
(638) Capital Project 638													
	POOL	LONESTAR	LoneStar			1,172,060	52	(50,000)	-	1,122,112	1,172,060	1,122,112	(49,948)
Total for (638) Capital Project 638						1,172,060	52	(50,000)	-	1,122,112	1,172,060	1,122,112	(49,948)
(640) Capital Project 640													
03/25/21	POOL	TXFIT	Texas FIT			32,111,904	1,791	(2,000,000)	-	30,113,694	32,111,904	30,113,694	(1,998,209)
	POOL	TXRANGE	Texas Term - Fixed Rate			250,000	-	-	-	250,000	250,000	250,000	-
	POOL	LONESTAR	LoneStar			9,937,202	402	(3,700,000)	-	6,237,604	9,937,202	6,237,604	(3,699,598)
Total for (640) Capital Project 640						42,299,106	2,192	(5,700,000)	-	36,601,298	42,299,106	36,601,298	(5,697,808)
(753) Workers Comp													
	POOL	LOGIC	Logic			4,459,800	2,000,181	(119,189)	-	6,340,792	4,459,800	6,340,792	1,880,992
Total for (753) Workers Comp						4,459,800	2,000,181	(119,189)	-	6,340,792	4,459,800	6,340,792	1,880,992
(771) Health Insurance													
	POOL	LOGIC	Logic			13,542,528	488,882	(355,000)	-	13,676,410	13,542,528	13,676,410	133,882
Total for (771) Health Insurance						13,542,528	488,882	(355,000)	-	13,676,410	13,542,528	13,676,410	133,882
Accrued Interest						186,835	38,164	-	-	224,999	186,835	224,999	38,164
Total for Leander ISD						257,183,927	47,053,981	(56,805,734)	(43,064)	247,389,110	257,169,220	247,363,302	(9,805,917)

Trade Date	Sec. Type	CUSIP	Sec. Description	Coupon	Maturity Date	Annual Yield	Par Value	Price	Principal Amount	Int. Received/ Purchased	Total Amount
(199) General Operating											
Maturities											
01/07/21	CP - RJ	2254EAX16	Credit Suisse New York		10/01/21	0.200%	10,000,000	100.000	10,000,000.00	-	10,000,000.00
01/05/21	POOL	TXRANGE	Texas Term - Fixed Rate		10/01/21	0.160%	5,000,000	100.000	5,000,000.00	5,895.89	5,005,895.89
01/29/21	POOL	TXRANGE	Texas Term - Fixed Rate		10/25/21	0.130%	5,000,000	100.000	5,000,000.00	4,790.41	5,004,790.41
Total for Maturities:						0.173%	20,000,000		20,000,000.00	10,686.30	20,010,686.30
Purchases											
10/05/21	CP - RJ	62479MAA1	MUFG Bank LTD		01/10/22	0.080%	5,000,000	99.978	4,998,922.22	-	4,998,922.22
10/05/21	CP - WF	16085HEH5	Carolinas Healthcare System		05/17/22	0.120%	5,000,000	99.925	4,996,266.65	-	4,996,266.65
Total for Purchases:						0.100%	10,000,000		9,995,188.87	-	9,995,188.87
Total for All Portfolios											

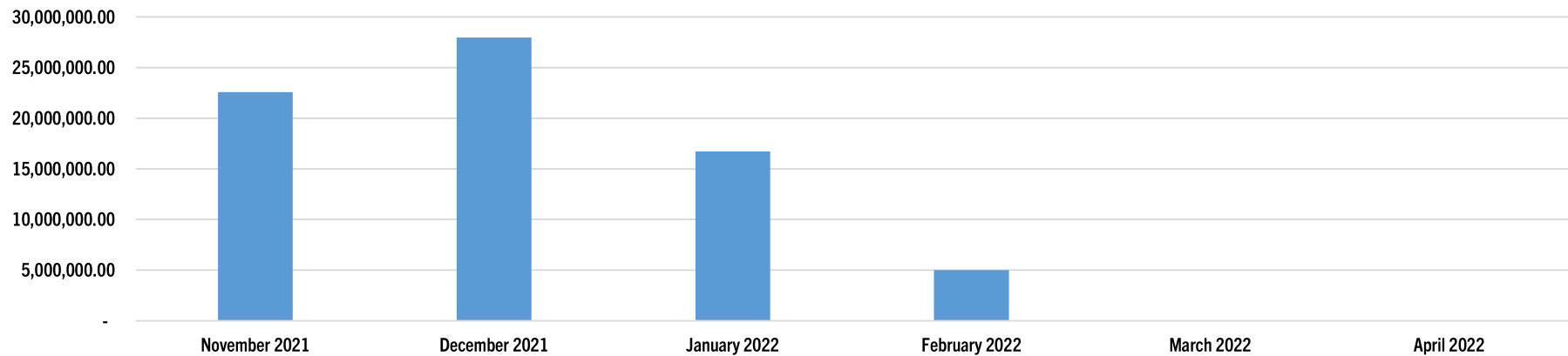
Transaction Type	Par	* Total Amount	YTM
Total Maturities	20,000,000.00	20,010,686.30	0.173%
Total Purchases	10,000,000.00	9,995,188.87	0.100%

* Total Amount includes coupon payments received at maturity and interest purchased at acquisition.

CUSIP	Security Type	Security Description	Maturity Date	Interest	Principal	Total Amount
(199) General Operating						
TXRANGE	POOL	Texas Term - Fixed Rate	11/12/21	10,150.68	10,000,000.00	10,010,150.68
546585DX5	MUNI - WF	Louisville & Jefferson CNTY KY	11/15/21	58,125.00	2,500,000.00	2,558,125.00
63873JZ11	CP - WF	Natixis NY	12/01/21	-	5,000,000.00	5,000,000.00
742651DJ8	AGNC - WF	Private Export Funding	12/15/21	107,500.00	5,000,000.00	5,107,500.00
5006E0ZH2	CP - RJ	Korea Dev Bank NY	12/17/21	-	5,000,000.00	5,000,000.00
4497W0ZH4	CP - FHN	ING Funding LLC	12/17/21	-	10,000,000.00	10,000,000.00
13017YAX7	MUNI - WF	California State Edu	12/30/21	4,994.79	2,625,000.00	2,629,994.79
62479MAA1	CP - RJ	MUFG Bank LTD	01/10/22	-	5,000,000.00	5,000,000.00
3135G0U92	AGNC - WF	Fannie Mae	01/11/22	65,625.00	5,000,000.00	5,065,625.00
797381BW9	MUNI - WF	San Diego County	01/31/22	3,282.15	1,565,000.00	1,568,282.15
TXRANGE	POOL	Texas Term - Fixed Rate	02/02/22	1,150.68	5,000,000.00	5,001,150.68
Total for (199) General Operating				250,828.30	56,690,000.00	56,940,828.30
(599) Debt Service						
TXRANGE	POOL	Texas Term - Fixed Rate	11/12/21	10,150.68	10,000,000.00	10,010,150.68
3135G0U92	AGNC - WF	Fannie Mae	01/11/22	65,625.00	5,000,000.00	5,065,625.00
Total for (599) Debt Service				75,775.68	15,000,000.00	15,075,775.68
(640) Capital Project 640						
TXRANGE	POOL	Texas Term - Fixed Rate	12/16/21	235.96	250,000.00	250,235.96
Total for (640) Capital Project 640				235.96	250,000.00	250,235.96

Total for All Portfolios

	Interest	Principal	Total
November 2021	78,426.36	22,500,000.00	22,578,426.36
December 2021	112,730.75	27,875,000.00	27,987,730.75
January 2022	134,532.15	16,565,000.00	16,699,532.15
February 2022	1,150.68	5,000,000.00	5,001,150.68
March 2022	-	-	-
April 2022	-	-	-
Total Projected Cash Flows for Leander ISD	326,839.94	71,940,000.00	72,266,839.94



Cash Account	Annual Yield	Cash Balance 10/1/2021	Deposits & Credits	Withdrawals & Debits	Cash Balance 10/31/2021
(199) General Operating	0.16%	26,690,747	78,246,372	80,436,385	24,500,735
(240) Child Nutrition	0.16%	1,168,816	2,289,708	34	3,458,490
(599) Debt Service	0.16%	38,346	1	33,665	4,681
(628) Capital Project 628	0.16%	3	-	3	-
(629) Capital Project 629	0.16%	12	-	12	-
(630) Capital Project 630	0.16%	0	-	0	-
(631) Capital Project 631	0.16%	308,097	41	79,087	229,051
(632) Capital Project 632	0.16%	66	0	66	0
(634) Capital Project 634	0.16%	172,767	23	16	172,775
(636) Capital Project 636	0.16%	1	-	1	-
(637) Capital Project 637	0.16%	0	-	0	-
(638) Capital Project 638	0.16%	5,753	50,004	55,658	99
(639) Capital Project 639	0.16%	1,667	0	1,667	0
(640) Capital Project 640	0.16%	12,866	5,700,299	5,652,640	60,525
(753) Workers Compensation	0.16%	4	100,007	64,534	35,476
(771) Health Insurance	0.16%	1,767,670	2,485,128	2,622,500	1,630,297
Total Cash for Leander ISD		30,166,816	88,871,583	88,946,270	30,092,130

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, November 18, 2021

Agenda Item:	Monthly Tax Collection Report	
Purpose (this meeting):	☒ Discussion Item/Report Only	☐ Action Requested
Administrator Responsible:	Elaine Cogburn	
Attachments:	Monthly Tax Collection Report	
	WCAD List of Lawsuits Currently Pending – November 4, 2021	
	TCAD List of Lawsuits Currently Pending – November 9, 2021	

Background Information:

October marks the beginning of the 2021 tax year collection cycle. Collections for the month reflect \$6.8 million in current collections for M&O and I&S which is lower than last year's October collections. Tax levies for 2021 have been established and tax bills have been distributed to property owners. The administration will monitor collections in comparison to budgeted amounts throughout the year.

Administrative Recommendation:

N/A

Sample Motion:

N/A

**Leander Independent School District
Tax Collections Report
2021 Tax Year**

As of October 31, 2021

M & O Collections	Collections to Date	Current Month	Total Collections
Current Year Collections	\$ -	\$ 4,454,078.15	\$ 4,454,078.15
Delinquent Collections	-	126,008.13	126,008.13
Rollbacks	-	68,629.20	68,629.20
Penalty & Interest	-	24,411.47	24,411.47
	<u>\$ -</u>	<u>\$ 4,673,126.95</u>	<u>\$ 4,673,126.95</u>

I & S Collections			
Current Year Collections	\$ -	\$ 2,374,019.76	\$ 2,374,019.76
Delinquent Collections	-	60,987.17	60,987.17
Rollbacks	-	31,684.29	31,684.29
Penalty & Interest	-	11,533.56	11,533.56
	<u>\$ -</u>	<u>\$ 2,478,224.78</u>	<u>\$ 2,478,224.78</u>

Total Collections			
Current Year Collections	\$ -	\$ 6,828,097.91	\$ 6,828,097.91
Delinquent Collections	-	186,995.30	186,995.30
Rollbacks	-	100,313.49	100,313.49
Penalty & Interest	-	35,945.03	35,945.03
	<u>\$ -</u>	<u>\$ 7,151,351.73</u>	<u>\$ 7,151,351.73</u>

2021 Original Tax Levy	\$ 433,375,521.17
Adjustments to Date	1,314.47
2021 Adjusted Tax Levy	\$ 433,376,835.64

Current Rate	1.58%
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Taxes Outstanding	
Current Year Uncollected	\$ 426,548,739.43
Delinquent Taxes	3,962,203.76
Rollbacks	355,068.93
	<u>\$ 430,866,012.12</u>

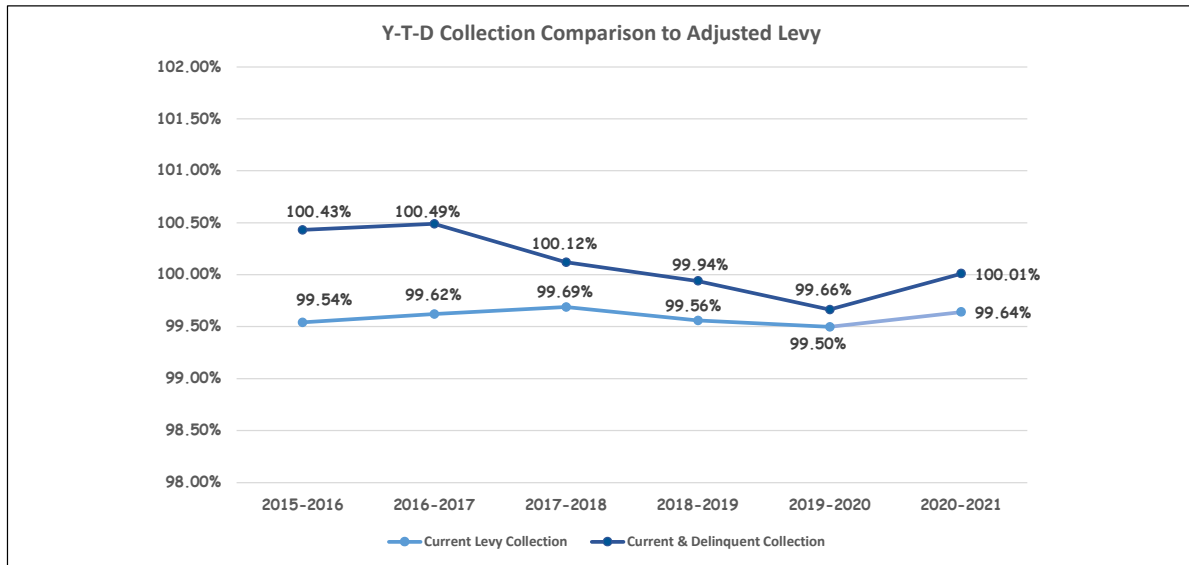
**Leander Independent School District
Tax Collections Report
2021 Tax Year**

12 Month Collection Comparison

Monthly Collections	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
CURRENT:							
October	2,465,350	5,184,156	5,410,595	4,889,207	4,996,661	7,645,966	6,828,098
November	6,776,698	13,613,682	15,842,082	15,949,954	15,365,390	16,131,367	-
December	144,586,913	158,770,317	182,506,362	191,714,942	208,405,529	204,795,089	-
January	87,006,967	95,120,496	102,242,329	123,950,495	118,038,446	124,213,650	-
February	26,463,699	26,502,699	23,441,054	25,739,331	26,750,027	36,968,124	-
March	2,219,226	2,130,376	2,084,108	2,613,424	3,031,131	4,050,915	-
April	1,019,921	961,305	1,096,281	1,094,725	928,488	1,264,134	-
May	724,083	969,642	1,084,623	1,188,957	1,575,273	874,578	-
June	501,852	425,477	794,902	487,888	708,691	920,000	-
July	526,836	479,937	635,086	755,556	645,083	788,999	-
August	293,846	282,182	309,136	351,891	285,364	442,470	-
September	153,973	99,672	78,315	136,834	116,523	149,360	-
TOTAL	272,739,364	304,539,941	335,524,873	368,873,204	380,846,606	398,244,652	6,828,098

Current Levy YTD-October	0.90%	1.70%	1.61%	1.32%	1.31%	1.91%	1.58%
Current & Delinquent YTD-October	0.96%	1.83%	1.69%	1.36%	1.38%	2.03%	1.64%
Current Levy - Full Tax Year	99.54%	99.62%	99.69%	99.56%	99.50%	99.64%	<i>in process</i>
Current & Delinquent - Full Tax Year	100.43%	100.49%	100.12%	99.94%	99.66%	100.01%	<i>in process</i>

Final Adjusted Tax Roll	273,848,686	305,591,127	336,487,181	370,356,031	382,765,184	399,679,970	433,376,836
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ALL OTHERS

ILE	-- LEANDER ISD -----											
YEAR	BEGINNING TAX BALANCE	TAX ADJ	BASE TAX COLLECTED	NET BASE TAX REVERSALS	PERCENT COLLECTED	ENDING TAX BALANCE	P & I COLLECTED	P & I REVERSALS	LRP COLLECTED	OTHER COLLECTED	PENALTY COLLECTED	TOTAL DISTRIBUTED
1982	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1983	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1984	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1985	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1986	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1987	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1988	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1989	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1990	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1991	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1992	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1993	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1994	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1995	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1996	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1997	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1998	1018.73	.00	.00	.00	.00 %	1018.73	.00	.00	.00	.00	.00	.00
1999	1873.03	.00	.00	.00	.00 %	1873.03	.00	.00	.00	.00	.00	.00
2000	2970.47	.00	.00	.00	.00 %	2970.47	.00	.00	.00	.00	.00	.00
2001	858.45	.00	.00	.00	.00 %	858.45	.00	.00	.00	.00	.00	.00
2002	1954.11	.00	.00	.00	.00 %	1954.11	.00	.00	.00	.00	.00	.00
2003	3563.52	.00	.00	.00	.00 %	3563.52	.00	.00	.00	.00	.00	.00
2004	2766.13	.00	.00	.00	.00 %	2766.13	.00	.00	.00	.00	.00	.00
2005	3268.17	.00	.00	.00	.00 %	3268.17	.00	.00	.00	.00	.00	.00
2006	8732.06	.00	.00	.00	.00 %	8732.06	.00	.00	.00	.00	.00	.00
2007	9356.46	.00	.00	.00	.00 %	9356.46	.00	.00	.00	.00	.00	.00
2008	13064.80	.00	.00	.00	.00 %	13064.80	.00	.00	.00	.00	.00	.00
2009	23179.37	.00	71.85	.00	71.85 .31 %	23107.52	70.41	.00	.00	.00	.00	142.26
2010	42366.58	.00	.00	.00	.00 %	42366.58	.00	.00	.00	.00	.00	.00
2011	38610.91	.00	.00	.00	.00 %	38610.91	.00	.00	.00	.00	.00	.00
2012	53679.25	.00	35.29	.00	35.29 .07 %	53643.96	41.29	.00	7.28	.00	.00	83.86
2013	53649.16	.00	245.34	.00	245.34 .46 %	53403.82	257.61	.00	.00	.00	.00	502.95
2014	60131.95	.00	64.71	.00	64.71 .11 %	60067.24	60.18	.00	11.87	.00	.00	136.76
2015	71931.92	.00	64.71	.00	64.71 .09 %	71867.21	52.42	.00	11.13	.00	.00	128.26
2016	91391.49	1546.29-	380.32	.00	380.32 .42 %	89464.88	262.42	.00	10.39	.00	.00	653.13
2017	153587.36	.00	2836.07	.00	2836.07 1.85 %	150751.29	1615.97	.00	24.07	.00	.00	4476.11
2018	245648.81	.00	1116.70	.00	1116.70 .45 %	244532.11	502.52	.00	22.44	.00	.00	1641.66
2019	472124.53	.00	28117.51	.00	28117.51 5.96 %	444007.02	9003.34	.00	67.73	.00	.00	37188.58
2020	882239.91	.00	81252.31	.00	81252.31 9.21 %	800987.60	12161.05	.00	174.93	.00	.00	93588.29
TOTL	2237967.17	1546.29-	114184.81	.00	114184.81 5.11 %	2122236.07	24027.21	.00	329.84	.00	.00	138541.86
2021	162056611.55	1314.47	811026.54	.00	811026.54 .50 %	161246899.48	.00	.00	129.47	.00	.00	811156.01

ENTITY

TOTL	164294578.72	231.82-	925211.35	.00	925211.35	.56 %	163369135.55	24027.21	.00	459.31	.00	949697.87
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Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 10/01/2021 to 10/31/2021 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)
IS

2021 Fiscal Year: 10/01/2021 - 09/30/2022

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	94,332,048.48	0.00	94,332,048.48	94,332,048.48	2,091,949.95	0.00	0.00	0.00	0.59	92,240,099.12	2,091,949.36
2020	80,626,149.65	199,673.03	0.00	199,673.03	20,160.77	3,183.67	0.00	2,639.26	-0.10	179,512.16	20,160.87
2019	75,775,669.00	147,381.63	0.00	147,381.63	1,054.54	138.14	0.00	38.06	0.00	146,327.09	1,054.54
2018	68,954,540.92	46,097.92	0.00	46,097.92	1,366.14	170.85	0.00	13.28	0.00	44,731.78	1,366.14
2017	62,290,320.36	38,168.09	0.00	38,168.09	835.04	159.02	0.00	1.51	0.00	37,333.05	835.04
2016	55,603,656.23	29,775.03	0.00	29,775.03	290.33	76.94	0.00	0.00	0.00	29,484.70	290.33
2015	49,093,370.76	25,508.05	0.00	25,508.05	0.00	0.00	0.00	0.00	0.00	25,508.05	0.00
2014	44,412,322.78	22,681.47	0.00	22,681.47	0.00	0.00	0.00	0.00	0.00	22,681.47	0.00
2013	38,869,330.27	24,354.89	0.00	24,354.89	0.00	0.00	0.00	0.00	0.00	24,354.89	0.00
2012	36,200,605.63	19,581.24	0.00	19,581.24	0.00	0.00	0.00	0.00	0.00	19,581.24	0.00
2011	34,042,595.83	15,340.34	0.00	15,340.34	0.00	0.00	0.00	0.00	0.00	15,340.34	0.00
2010	30,041,634.03	11,781.68	0.00	11,781.68	0.00	0.00	0.00	0.00	0.00	11,781.68	0.00
2009	27,944,427.52	5,188.26	0.00	5,188.26	0.00	0.00	0.00	0.00	0.00	5,188.26	0.00
2008	24,003,652.64	3,839.79	0.00	3,839.79	0.00	0.00	0.00	0.00	0.00	3,839.79	0.00
2007	0.00	3,065.93	0.00	3,065.93	0.00	0.00	0.00	0.00	0.00	3,065.93	0.00
2006	0.00	2,760.56	0.00	2,760.56	0.00	0.00	0.00	0.00	0.00	2,760.56	0.00
2005	0.00	1,369.95	0.00	1,369.95	0.00	0.00	0.00	0.00	0.00	1,369.95	0.00
2004	0.00	1,388.72	0.00	1,388.72	0.00	0.00	0.00	0.00	0.00	1,388.72	0.00
2003	0.00	507.30	0.00	507.30	0.00	0.00	0.00	0.00	0.00	507.30	0.00
2002 & prior	0.00	650.79	0.00	650.79	0.00	0.00	0.00	0.00	0.00	650.79	0.00
Summary											
Total Current	94,332,048.48	0.00	94,332,048.48	94,332,048.48	2,091,949.95	0.00	0.00	0.00	0.59	92,240,099.12	2,091,949.36
Total Delinquent	627,858,275.62	599,114.67	0.00	599,114.67	23,706.82	3,728.62	0.00	2,692.11	-0.10	575,407.75	23,706.92
Rollbacks		138,955.35	6,434.71	145,390.06	31,684.29	0.00	0.00	0.00	0.00	113,705.77	31,684.29
Fee Type Total	722,190,324.10	738,070.02	94,338,483.19	95,076,553.21	2,147,341.06	3,728.62	0.00	2,692.11	0.49	92,929,212.64	2,147,340.57

Combined Collections (Collections + P&I Collected) -- 2,151,069.68

Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 10/01/2021 to 10/31/2021 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)
MO

2021 Fiscal Year: 10/01/2021 - 09/30/2022

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	176,897,933.42	0.00	176,897,933.42	176,897,933.42	3,922,967.40	0.00	0.00	0.00	1.11	172,974,967.13	3,922,966.29
2020	165,309,606.89	409,393.23	0.00	409,393.23	41,336.02	6,527.63	0.00	5,411.28	-0.18	368,057.03	41,336.20
2019	157,224,379.73	305,797.32	0.00	305,797.32	2,188.03	286.62	0.00	78.96	0.00	303,609.29	2,188.03
2018	152,580,256.06	102,003.89	0.00	102,003.89	3,022.95	378.02	0.00	29.38	0.00	98,980.94	3,022.95
2017	137,287,673.22	84,122.10	0.00	84,122.10	1,840.41	350.47	0.00	3.32	0.00	82,281.69	1,840.41
2016	122,550,282.37	65,623.70	0.00	65,623.70	639.88	169.56	0.00	0.00	0.00	64,983.82	639.88
2015	108,201,646.02	56,219.46	0.00	56,219.46	0.00	0.00	0.00	0.00	0.00	56,219.46	0.00
2014	97,884,620.94	49,989.72	0.00	49,989.72	0.00	0.00	0.00	0.00	0.00	49,989.72	0.00
2013	85,667,878.57	53,677.99	0.00	53,677.99	0.00	0.00	0.00	0.00	0.00	53,677.99	0.00
2012	79,786,018.87	43,156.87	0.00	43,156.87	0.00	0.00	0.00	0.00	0.00	43,156.87	0.00
2011	77,006,044.05	34,700.53	0.00	34,700.53	0.00	0.00	0.00	0.00	0.00	34,700.53	0.00
2010	75,321,364.08	29,539.31	0.00	29,539.31	0.00	0.00	0.00	0.00	0.00	29,539.31	0.00
2009	76,011,409.77	14,112.48	0.00	14,112.48	0.00	0.00	0.00	0.00	0.00	14,112.48	0.00
2008	73,587,435.47	11,771.40	0.00	11,771.40	0.00	0.00	0.00	0.00	0.00	11,771.40	0.00
2007	0.00	9,413.17	0.00	9,413.17	0.00	0.00	0.00	0.00	0.00	9,413.17	0.00
2006	0.00	11,464.46	0.00	11,464.46	0.00	0.00	0.00	0.00	0.00	11,464.46	0.00
2005	0.00	6,595.01	0.00	6,595.01	0.00	0.00	0.00	0.00	0.00	6,595.01	0.00
2004	0.00	6,166.86	0.00	6,166.86	0.00	0.00	0.00	0.00	0.00	6,166.86	0.00
2003	0.00	2,145.15	0.00	2,145.15	0.00	0.00	0.00	0.00	0.00	2,145.15	0.00
2002 & prior	0.00	3,307.15	0.00	3,307.15	0.00	0.00	0.00	0.00	0.00	3,307.15	0.00
Summary											
Total Current	176,897,933.42	0.00	176,897,933.42	176,897,933.42	3,922,967.40	0.00	0.00	0.00	1.11	172,974,967.13	3,922,966.29
Total Delinquent	1,408,418,616.04	1,299,199.80	0.00	1,299,199.80	49,027.29	7,712.30	0.00	5,522.94	-0.18	1,250,172.33	49,027.47
Rollbacks		296,065.79	13,926.57	309,992.36	68,629.20	0.00	0.00	0.00	0.00	241,363.16	68,629.20
Fee Type Total	1,585,316,549.46	1,595,265.59	176,911,859.99	178,507,125.58	4,040,623.89	7,712.30	0.00	5,522.94	0.93	174,466,502.62	4,040,622.96

Recap & Standings Report

WTAXSaaS

Cycles: **All** Taxing Units: **Leander ISD...** Deposit Date Range: **10/01/2021 to 10/31/2021** Sorted By: **By Year, Descending** Options: **Separate Rollbacks, Include**

Property Tax

Combined Collections (Collections + P&I Collected) -- 4,048,336.19
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Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 10/01/2021 to 10/31/2021 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)
SA

2021 Fiscal Year: 10/01/2021 - 09/30/2022

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	88,927.72	0.00	88,927.72	88,927.72	2,154.02	0.00	0.00	0.00	0.00	86,773.70	2,154.02
2020	64,284.07	3,219.60	0.00	3,219.60	62.36	13.11	0.00	11.32	0.00	3,157.24	62.36
2019	69,012.56	1,697.31	0.00	1,697.31	14.02	4.48	0.00	2.78	0.00	1,683.29	14.02
2018	83,414.82	1,120.55	0.00	1,120.55	0.00	0.00	0.00	0.00	0.00	1,120.55	0.00
2017	56,346.24	517.12	0.00	517.12	0.00	0.00	0.00	0.00	0.00	517.12	0.00
2016	55,049.70	932.98	0.00	932.98	0.00	0.00	0.00	0.00	0.00	932.98	0.00
2015	48,897.66	861.78	0.00	861.78	0.00	0.00	0.00	0.00	0.00	861.78	0.00
2014	50,500.66	560.10	0.00	560.10	0.00	0.00	0.00	0.00	0.00	560.10	0.00
2013	48,069.44	2,238.50	0.00	2,238.50	0.00	0.00	0.00	0.00	0.00	2,238.50	0.00
2012	44,655.51	879.47	0.00	879.47	0.00	0.00	0.00	0.00	0.00	879.47	0.00
2011	31,924.14	912.76	0.00	912.76	0.00	0.00	0.00	0.00	0.00	912.76	0.00
2010	36,721.71	1,523.82	0.00	1,523.82	0.00	0.00	0.00	0.00	0.00	1,523.82	0.00
2009	36,058.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	31,809.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary											
Total Current	88,927.72	0.00	88,927.72	88,927.72	2,154.02	0.00	0.00	0.00	0.00	86,773.70	2,154.02
Total Delinquent	656,744.79	14,463.99	0.00	14,463.99	76.38	17.59	0.00	14.10	0.00	14,387.61	76.38
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fee Type Total	745,672.51	14,463.99	88,927.72	103,391.71	2,230.40	17.59	0.00	14.10	0.00	101,161.31	2,230.40

Combined Collections (Collections + P&I Collected) -- 2,247.99

Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 10/01/2021 to 10/31/2021 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)

2021 Fiscal Year: 10/01/2021 - 09/30/2022

Taxing Unit Totals (IS,MO,SA)

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	271,318,909.62	0.00	271,318,909.62	271,318,909.62	6,017,071.37	0.00	0.00	0.00	1.70	265,301,839.95	6,017,069.67
2020	246,000,040.61	612,285.86	0.00	612,285.86	61,559.15	9,724.41	0.00	8,061.86	-0.28	550,726.43	61,559.43
2019	233,069,061.29	454,876.26	0.00	454,876.26	3,256.59	429.24	0.00	119.80	0.00	451,619.67	3,256.59
2018	221,618,211.80	149,222.36	0.00	149,222.36	4,389.09	548.87	0.00	42.66	0.00	144,833.27	4,389.09
2017	199,634,339.82	122,807.31	0.00	122,807.31	2,675.45	509.49	0.00	4.83	0.00	120,131.86	2,675.45
2016	178,208,988.30	96,331.71	0.00	96,331.71	930.21	246.50	0.00	0.00	0.00	95,401.50	930.21
2015	157,343,914.44	82,589.29	0.00	82,589.29	0.00	0.00	0.00	0.00	0.00	82,589.29	0.00
2014	142,347,444.38	73,231.29	0.00	73,231.29	0.00	0.00	0.00	0.00	0.00	73,231.29	0.00
2013	124,585,278.28	80,271.38	0.00	80,271.38	0.00	0.00	0.00	0.00	0.00	80,271.38	0.00
2012	116,031,280.01	63,617.58	0.00	63,617.58	0.00	0.00	0.00	0.00	0.00	63,617.58	0.00
2011	111,080,564.02	50,953.63	0.00	50,953.63	0.00	0.00	0.00	0.00	0.00	50,953.63	0.00
2010	105,399,719.82	42,844.81	0.00	42,844.81	0.00	0.00	0.00	0.00	0.00	42,844.81	0.00
2009	103,991,895.66	19,300.74	0.00	19,300.74	0.00	0.00	0.00	0.00	0.00	19,300.74	0.00
2008	97,622,898.02	15,611.19	0.00	15,611.19	0.00	0.00	0.00	0.00	0.00	15,611.19	0.00
2007	0.00	12,479.10	0.00	12,479.10	0.00	0.00	0.00	0.00	0.00	12,479.10	0.00
2006	0.00	14,225.02	0.00	14,225.02	0.00	0.00	0.00	0.00	0.00	14,225.02	0.00
2005	0.00	7,964.96	0.00	7,964.96	0.00	0.00	0.00	0.00	0.00	7,964.96	0.00
2004	0.00	7,555.58	0.00	7,555.58	0.00	0.00	0.00	0.00	0.00	7,555.58	0.00
2003	0.00	2,652.45	0.00	2,652.45	0.00	0.00	0.00	0.00	0.00	2,652.45	0.00
2002 & prior	0.00	3,957.94	0.00	3,957.94	0.00	0.00	0.00	0.00	0.00	3,957.94	0.00

Summary

Total Current	271,318,909.62	0.00	271,318,909.62	271,318,909.62	6,017,071.37	0.00	0.00	0.00	1.70	265,301,839.95	6,017,069.67
Total Delinquent	2,036,933,636.45	1,912,778.46	0.00	1,912,778.46	72,810.49	11,458.51	0.00	8,229.15	-0.28	1,839,967.69	72,810.77
Rollbacks		435,021.14	20,361.28	455,382.42	100,313.49	0.00	0.00	0.00	0.00	355,068.93	100,313.49
Taxing Unit Total	2,308,252,546.07	2,347,799.60	271,339,270.90	273,687,070.50	6,190,195.35	11,458.51	0.00	8,229.15	1.42	267,496,876.57	6,190,193.93

Percentages

% of Roll Collected - 2021 - 2.22%	Adjusted Original Roll -- \$271,318,909.62	Current YTD Collected -- \$6,017,069.67
Tax Collections Compared to Current Taxes Billed 0% Collected		
All Collections Compared to Current Taxes Billed 0% Collected		
Combined Collections (Collections + P&I Collected) -- 6,201,653.86		

Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 10/01/2021 to 10/31/2021 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

Williamson Central Appraisal District
Pending Litigation Report for LISD
November 4, 2021

PROP ID	LAWSUIT NAME	CAUSE NUMBER	DATE FILED	TAX YEAR	TAXING UNITS	MKT AMOUNT INVOLVED	DPMT
R491996	501 Bell LLC and Cedar P Group LLC	21-1392-C368	8/31/21	2021	GWI RFM SLE CCP J01 W09	1,218,750	C
R491997	501 Bell LLC and Cedar P Group LLC	21-1392-C368	8/31/21	2021	GWI RFM SLE CCP J01 W09	92,574	L
R562640	501 Bell LLC and Cedar P Group LLC	21-1392-C368	8/31/21	2021	GWI RFM SLE CCP J01 W09	432,883	C
R562641	501 Bell LLC and Cedar P Group LLC	21-1392-C368	8/31/21	2021	GWI RFM SLE CCP J01 W09	514,884	C
R577387	1431 SC PT LTD	21-1047-C395	7/22/21	2021	GWI RFM SLE CCP J01 W09	76,500,000	C
R472079	2500 Lakeline LLC & Denton Lakeline LLC & 12112 Lakeline TIC LLC	20-1447-C26	9/17/20	2020	GWI RFM SLE CCP J01 W09	3,685,762	C
R472079	2500 Lakeline LLC & Denton Lakeline LLC & 12112 Lakeline TIC LLC	20-1447-C26	8/2/21	2021	GWI RFM SLE CCP J01 W09	3,900,000	C
R489770	A Stella Dog Production LLC	21-1414-C368	8/31/21	2021	GWI RFM SLE CLE J01 W09	3,897,840	C
R344480	Agree Cedar Park TX LLC	21-1299-C368	8/23/21	2021	GWI RFM SLE CCP J01 W09	5,574,118	C
R502512	Allure Acquisition LLC d/b/a The Allure	20-1426-C26	9/16/20	2020	GWI RFM SLE CCP J01 W09	49,091,220	C
R502512	Allure Acquisition LLC dba The Allure	21-1173-C368	8/5/21	2021	GWI RFM SLE CCP J01 W09	56,467,326	C
R542605	Arcaya Properties	21-1352-C26	8/30/21	2021	GWI RFM SLE CLE J01 W09	1,453,834	C
R559143	Attia's Lighthouse LLC	21-1302-C26	8/23/21	2021	GWI RFM SLE CCP J01 W09	2,637,070	C
R538842	ATX Family LLC	21-1130-C395	7/30/21	2021	GWI RFM SLE CCP J01 W09	2,970,778	C
P384096	Autozone Texas LP, Autozone West Inc AKA Autozone Inc., as Owner and Lessee	19-1238-C26	8/21/19	2019	GWI RFM SLE CCP J01 W09	490,397	P
P453549	Autozone Texas LP, Autozone West Inc AKA Autozone Inc., as Owner and Lessee	19-1238-C26	8/21/19	2019	GWI RFM SLE CLE J01 W09	482,213	P
P489973	Autozone Texas LP, Autozone West Inc AKA Autozone Inc., as Owner and Lessee	19-1238-C26	10/10/19	2019	GWI RFM SLE CCP J01 W09	616,667	P
P384096	Autozone Texas LP, Autozone West Inc. aka Autozone Inc. As Owner and Lessee	21-1579-C368	9/23/21	2021	GWI RFM SLE CCP J01 W09	515,286	P
P453549	Autozone Texas LP, Autozone West Inc. aka Autozone Inc. As Owner and Lessee	21-1579-C368	9/23/21	2021	GWI RFM SLE CLE J01 W09	507,771	P
P489973	Autozone Texas LP, Autozone West Inc. aka Autozone Inc. As Owner and Lessee	21-1579-C368	9/23/21	2021	GWI RFM SLE CCP J01 W09	549,636	P
P494044	Autozone Texas LP, Autozone West Inc. aka Autozone Inc. As Owner and Lessee	21-1579-C368	9/23/21	2021	GWI RFM SLE CCP M17 J01 W09	631,507	P
R035661	Autozone Texas LP, Autozone West Inc. aka Autozone Inc. As Owner and Lessee	21-1480-C368	9/10/21	2021	GWI RFM SLE CCP J01 W09	1,442,640	C
R456816	Autozone Texas LP, Autozone West Inc. aka Autozone Inc. As Owner and Lessee	21-1480-C368	9/10/21	2021	GWI RFM SLE CLE J01 W09	1,430,206	C
R545979	Autozone Texas LP, Autozone West Inc. aka Autozone Inc. As Owner and Lessee	21-1480-C368	9/10/21	2021	GWI RFM SLE CCP J01 W09	1,588,237	C
R364008	Autozone Texas LP, Autozone West Inc. aka Autozone Inc. As Owner and Lessee	21-1480-C368	9/10/21	2021	GWI RFM SLE CCP M17 J01 W09	2,102,244	C
R525531	Bastrop Investment Group LP	20-1217-C26	8/17/20	2020	GWI RFM SLE CCP J01 W09	1,597,622	C
R568394	Beta Ceti LLC	21-1139-C26	8/2/21	2021	GWI RFM SLE CLH F01 J01	2,764,790	C
R032411	Carl E Booth	21-1405-C425	8/31/21	2021	GWI RFM SLE CLE J01 W09	936,957	C
R427548	BRB Silver Spur LLC	20-1627-C425	10/12/20	2020	GWI RFM SLE CCP J01 W09	5,890,333	C
R427548	BRB Silver Spur LLC	20-1627-C425	9/3/21	2021	GWI RFM SLE CCP J01 W09	6,379,966	C

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R577387	BRE RC 1890 Ranch TX LP	19-1323-C395	8/29/19	2019	GWI RFM SLE CCP J01 W09	102,000,000	C
R404540	Cedar Park Hospitality	20-1246-C368	8/19/20	2020	GWI RFM SLE CCP J01 W09	3,250,000	C
R398643	CFD Holdings LLC	20-1353-C26	9/3/20	2020	GWI RFM SLE CLE J01 W09	810,661	C
R398643	CFD Holdings LLC	20-1353-C26	8/2/21	2021	GWI RFM SLE CLE J01 W09	843,989	C
R487570	CFT NV Developments LLC	20-0997-C368	7/10/20	2020	GWI RFM SLE CCP J01 W09	6,063,081	C
R487570	CFT NV Developments LLC	21-1070-C425	7/23/21	2021	GWI RFM SLE CCP J01 W09	6,200,000	C
R545980	CFT NV Developments LLC	21-1131-C26	7/30/21	2021	GWI RFM SLE CCP J01 W09	2,296,965	C
R399376	Chaudhari, Baldev & Marie	20-1408-C26	9/14/20	2020	GWI RFM SLE M17 J01 W09	1,548,808	C
R399376	Chaudhari, Baldev & Marie Chaudhari	21-1113-C395	7/28/21	2021	GWI RFM SLE M17 J01 W09	1,610,100	C
R481888	Chick-Fil-A Inc., As Owner and Lessee	19-1441-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	1,757,946	C
R481888	Chick-Fil-A Inc., As Owner and Lessee	20-1547-C26	10/1/20	2020	GWI RFM SLE CCP J01 W09	1,656,747	C
R481888	Chick-Fil-A, Inc., As Owner and Lessee	21-1470-C26	9/9/21	2021	GWI RFM SLE CCP J01 W09	1,722,700	C
R489771	Chick-Fil-A, Inc., As Owner and Lessee	21-1470-C26	9/9/21	2021	GWI RFM SLE CLE J01 W09	1,923,891	C
P464995	Chick-Fil-A, Inc., As Owner and Lessee	21-1576-C425	9/23/21	2021	GWI RFM SLE CCP J01 W09	359,723	P
P495089	Chick-Fil-A, Inc., As Owner and Lessee	21-1576-C425	9/23/21	2021	GWI RFM SLE CLE J01 W09	553,161	P
R528449	Costco Wholesale Corporation	20-1224-C26	8/17/20	2020	GWI RFM SLE CCP J01 W09	15,012,881	C
R528449	Costco Wholesale Corporation As Owner and Lessee	21-1259-C368	8/18/21	2021	GWI RFM SLE CCP J01 W09	15,989,399	C
P478044	Costco Wholesale Corporation As Owner and Lessee	20-1429-C425	9/16/20	2020	GWI RFM SLE CCP J01 W09	11,957,554	P
P487804	Costco Wholesale Corporation As Owner and Lessee	20-1429-C425	9/16/20	2020	GWI RFM SLE CCP J01 W09	103,970	P
P489493	Costco Wholesale Corporation As Owner and Lessee	20-1429-C425	9/16/20	2020	GWI RFM SLE CCP J01 W09	382,543	P
P478044	Costco Wholesale Corporation As Owner and Lessee	21-1546-C425	9/20/21	2021	GWI RFM SLE CCP J01 W09	10,972,084	P
P487804	Costco Wholesale Corporation As Owner and Lessee	21-1546-C425	9/20/21	2021	GWI RFM SLE CCP J01 W09	70,703	P
P489493	Costco Wholesale Corporation As Owner and Lessee	21-1546-C425	9/20/21	2021	GWI RFM SLE CCP J01 W09	430,295	P
R493002	Cottonwood Creek Capital LLC	21-1097-C26	7/27/21	2021	GWI RFM SLE CCP J01 W09	6,947,567	C
R493007	Cottonwood Lodging Inc	20-1238-C425	8/18/20	2020	GWI RFM SLE CCP J01 W09	3,080,000	C
R606018	Crystal Falls Town Center 19 A, B & C LLC	21-1122-C368	7/29/21	2021	GWI RFM SLE CLE J01 W09	32,704,284	C
R351055	CVS As Lessee	20-1395-C425	9/11/20	2020	GWI RFM SLE CCP J01 W09	2,353,058	C
R437488	CVS As Lessee	20-1395-C425	9/11/20	2020	GWI RFM SLE CCP J01 W09	2,530,610	C
R351055	CVS As Lessee	20-1395-C425	8/3/21	2021	GWI RFM SLE CCP J01 W09	2,553,100	C
R361315	Decorum Hospitality LLC	20-1078-C425	7/24/20	2020	GWI RFM SLE CCP J01 W09	2,500,000	C
R495089	East 1890 Holdings LLC	20-1679-C26	10/20/20	2020	GWI RFM SLE CCP J01 W09	12,000,000	C
R495089	East 1890 Holdings LLC	20-1679-C26	7/12/21	2021	GWI RFM SLE CCP J01 W09	16,019,670	C
R558026	ES Austin Propco LLC	19-1266-C368	8/23/19	2019	GWI RFM SLE CCP J01 W09	2,642,890	C
R558026	ES Austin Propco LLC	20-1569-C395	10/2/20	2020	GWI RFM SLE CCP J01 W09	2,589,318	C
R558026	ES Austin Propco LLC	21-1446-C395	9/3/21	2021	GWI RFM SLE CCP J01 W09	3,063,415	C
R456805	Extra Space Properties Two LLC and RPD Georgetown Williams LLC	20-1603-C26	10/7/20	2020	GWI RFM SLE CCP J01 W09	9,972,314	C
R456805	Extra Space Properties Two LLC and RPD Georgetown Williams LLC	20-1603-C26	8/20/21	2021	GWI RFM SLE CCP J01 W09	10,093,774	C
R543182	GC Parkway Crossing Ltd	20-1418-C368	9/16/20	2020	GWI RFM SLE CLE J01 W09	32,663,000	C
R543182	GC Parkway Crossing Ltd	21-1110-C425	7/28/21	2021	GWI RFM SLE CLE J01 W09	36,097,116	C

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R404499	Granite Sagebrook Health Center LLC	20-1438-C368	9/17/20	2020	GWJ RFM SLE CCP J01 W09	6,702,872	C
R393874	Great American Storage Partners LLC & NSA Property Holdings LLC (Optivest Nos 20 & 29)	21-1181-C425	8/6/21	2021	GWJ RFM SLE CLE J01 W09	7,529,686	C
R439079	HCPI/Utah II LLC	21-1267-C425	8/19/21	2021	GWJ RFM SLE CCP J01 W09	10,150,000	C
R347609	H E Butt Grocery Company, H E Butt Inc and HEB Grocery Company LP	20-1223-C425	8/17/20	2020	GWJ RFM SLE CCP J01 W09	13,642,672	C
R496073	H E Butt Grocery Company, H E Butt Inc and HEB Grocery Company LP	20-1223-C425	8/17/20	2020	GWJ RFM SLE CCP J01 W09	1,501,850	C
R586909	H E Butt Grocery Company, H E Butt Inc and HEB Grocery Company LP	20-1223-C425	8/17/20	2020	GWJ RFM SLE CLE T05 J01 W09	40,302,586	C
R347609	H E Butt Grocery Company H-E-B, LP, H E Butt Inc. and HEB Grocery Company LP	21-1220-C425	8/12/21	2021	GWJ RFM SLE CCP J01 W09	15,291,760	C
R496073	H E Butt Grocery Company H-E-B, LP, H E Butt Inc. and HEB Grocery Company LP	21-1220-C425	8/12/21	2021	GWJ RFM SLE CCP J01 W09	1,701,468	C
R604586	H E Butt Grocery Company H-E-B, LP, H E Butt Inc. and HEB Grocery Company LP	21-1220-C425	8/12/21	2021	GWJ RFM SLE CLE T05 J01 W09	41,751,352	C
R538903	HRA View At Cedar Park LLC	20-1392-C26	9/11/20	2020	GWJ RFM SLE CCP J01 W09	24,659,890	C
R538903	HRA View At Cedar Park LLC	21-1175-C395	8/5/21	2021	GWJ RFM SLE CCP J01 W09	26,066,779	C
R565452	HTA-Cedar Park MOD 1 LLC	21-1459-C368	9/8/21	2021	GWJ RFM SLE CCP J01 W09	27,040,403	C
R543269	Inland American Round Rock University Oaks LP and IVT Parke Cedar Park LLC	20-1257-C368	8/20/20	2020	GWJ RFM SLE CCP J01 W09	110,779,943	C
R543269	Inland American Round Rock University Oaks LP and IVT Parke Cedar Park LLC	20-1257-C368	7/16/21	2021	GWJ RFM SLE CCP J01 W09	112,511,794	C
R032289	Jolly Donald L	21-1016-C368	7/16/21	2021	GWJ RFM SLE F01 J01	289,710	L
R032290	Jolly Donald L	21-1019-C425	7/16/21	2021	GWJ RFM SLE F01 J01	875,644	L
R417165	KH Liberty Plaza, LLC	18-0915-C368	8/1/18	2018	GWJ RFM SLE CCP J01 W09	2,900,000	C
R417165	KH Liberty Plaza, LLC	18-0915-C368	8/19/19	2019	GWJ RFM SLE CCP J01 W09	2,900,000	C
R417165	KH Liberty Plaza, LLC	18-0915-C368	8/5/20	2020	GWJ RFM SLE CCP J01 W09	2,915,067	C
R417165	KH Liberty Plaza, LLC	18-0915-C368	7/20/21	2021	GWJ RFM SLE CCP J01 W09	2,930,000	C
R489772	Kin Inc. fka Kohl's Inc (Kohl's Stores #192, #510, and #1280)	20-1305-C368	8/28/20	2020	GWJ RFM SLE CLE J01 W09	11,142,281	C
R489772	Kin Inc. fka Kohl's Inc (Kohl's Stores #192, #510, and #1280)	20-1305-C368	9/7/21	2021	GWJ RFM SLE CLE J01 W09	11,867,329	C
R543566	Latitude/GW-DW LLC & Latitude/GW-SK LLC & Latitude/GW-SJ LLC	20-1330-C395	9/1/20	2020	GWJ RFM SLE CCP J01 W09	52,201,640	C
R543566	Latitude/GW-DW LLC & Latitude/GW-SK LLC & Latitude/GW-SJ LLC	21-1043-C368	7/20/21	2021	GWJ RFM SLE CCP J01 W09	57,172,695	C
R457681	Life Storage LP Formerly Known as Sovran Acquisition Limited Partnership (Life Storage Nos. 392 and 7109)	20-1770-C395	11/4/20	2020	GWJ RFM SLE F09 M21 J01 W09	12,552,273	C
R457681	Life Storage LP Formerly Known as Sovran Acquisition Limited Partnership (Life Storage Nos. 390, 392, 429, 446, and 7109)	21-1055-C395	7/22/21	2021	GWJ RFM SLE M21 F09 J01 W09	13,899,540	C
R427550	LIPT Whitestone Boulevard LLC (Whitestone Market Shopping Ctr)	20-1468-C368	9/21/20	2020	GWJ RFM SLE CCP J01 W09	35,310,781	C
R606470	LIPT Whitestone Boulevard LLC (Whitestone Market Shopping Ctr)	20-1468-C368	8/2/21	2021	GWJ RFM SLE CCP J01 W09	36,350,000	C

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R489763	Lowe's Home Centers Inc. and Lowe's Home Centers LLC	20-1255-C26	8/19/20	2020	GWI RFM SLE CLE J01 W09	9,666,440	C
R489763	Lowe's Home Centers Inc. and Lowe's Home Centers LLC	21-1237-C368	8/16/21	2021	GWI RFM SLE CLE J01 W09	10,227,935	C
R568377	Luminary Real Estate LLC	20-1460-C26	9/18/20	2020	GWI RFM SLE CLE J01 W09 T05	975,500	L
R568377	Luminary Real Estate LLC	21-1206-C368	8/10/21	2021	GWI RFM SLE CLE J01 W09 T05	975,500	L
R551735	Manhattan Beach Modern LLC & Sackley Staurt Trustee of the Sackley Family Trust	21-1007-C368	7/16/21	2021	GWI RFM SLE CLE J01 W09	9,667,914	C
R399014	MMRMSM LLC	20-1019-C395	7/15/20	2020	GWI RFM SLE CCP J01 W09	1,189,671	C
R399014	MMRMSM LLC	21-1201-C395	8/10/21	2021	GWI RFM SLE CCP J01 W09	1,266,814	C
R392201	Mouser Properties LLC	18-1211-C425	9/21/18	2018	GWI RFM SLE F09 J01 W09	1,131,871	C
R577676	NE Carneros LP	20-1450-C368	9/18/20	2020	GWI RFM SLE CLE J01 W09	35,141,260	C
R577676	NE Carneros LP	20-1450-C368	8/20/21	2021	GWI RFM SLE CLE J01 W09	38,573,768	C
R558959	Noble Pursuits Austin LLC	20-1741-C395	10/29/20	2020	GWI RFM SLE CCP J01 W09	8,282,192	C
R558959	Noble Pursuits Austin LLC	20-1741-C395	9/15/21	2021	GWI RFM SLE CCP J01 W09	8,365,014	C
R417138	Northland Lakeline II LLC	19-1231-C395	8/20/19	2019	GWI RFM SLE CCP J01 W09	44,982,571	C
R417138	Northland Lakeline II LLC	19-1231-C395	9/28/20	2020	GWI RFM SLE CCP J01 W09	48,599,333	C
R559132	Park At Crystal Falls II LP	20-1419-C395	9/16/20	2020	GWI RFM SLE CLE J01 W09	31,979,080	C
R559132	Park At Crystal Falls II LP	21-1111-C368	7/28/21	2021	GWI RFM SLE CLE J01 W09	35,369,621	C
R361416	Prosperity Bank	21-1260-C26	8/18/21	2021	GWI RFM SLE CCP J01 W09	2,246,908	C
R032297	PS LPT Properties Investors, PS Texas Holdings Ltd, Shurgard Texas Limited Partnership, and Public Storage Inc.	20-1723-C26	10/27/20	2020	GWI RFM SLE CCP J01 W09	4,260,700	C
R032297	PS LPT Properties Investors and PS Texas Holdings Ltd	21-1054-C395	7/22/21	2021	GWI RFM SLE CCP J01 W09	4,278,326	C
R553047	PS LPT Properties Investors Shurgard Texas Limited Partnership, and SSC Evergreen LLC	21-1182-C395	8/6/21	2021	GWI RFM SLE CLE J01 W09	9,158,819	C
R566063	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWI RFM SLE CCP J01 W09	1,336,449	L
R566064	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWI RFM SLE CCP J01 W09	1,052,019	L
R566065	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWI RFM SLE CCP J01 W09	738,778	L
R566066	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWI RFM SLE CCP J01 W09	1,033,550	L
R566067	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWI RFM SLE CCP J01 W09	684,639	L
R566069	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWI RFM SLE CCP J01 W09	3,210,843	L
R566063	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	1,386,881	L
R566064	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	1,091,718	L
R566065	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	766,656	L
R566066	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	1,072,552	L
R566067	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	710,474	L
R566069	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWI RFM SLE CCP J01 W09	3,332,007	L
R566064	Realtex Ventures LP	18-1091-C395	9/28/20	2020	GWI RFM SLE CCP J01 W09	942,847	L
R566065	Realtex Ventures LP	18-1091-C395	9/28/20	2020	GWI RFM SLE CCP J01 W09	662,112	L
R566066	Realtex Ventures LP	18-1091-C395	9/28/20	2020	GWI RFM SLE CCP J01 W09	926,294	L
R566067	Realtex Ventures LP	18-1091-C395	9/28/20	2020	GWI RFM SLE CCP J01 W09	613,591	L
R399382	Regions Bank As Owner and Lessee	21-1035-C26	7/20/21	2021	GWI RFM SLE CCP J01 W09	1,577,335	C

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R309013	Round Rock Retirement Residence LP and Ventas Highland Estates LLC	20-1559-C395	10/1/20	2020	GWJ RFM SLE CCP J01 W09	10,500,000	C
R309013	Round Rock Retirement Residence LP and Ventas Highland Estates LLC	20-1559-C395	8/19/21	2021	GWJ RFM SLE CCP J01 W09	10,000,000	C
R033681	Roxbury Holding Company LLC	20-1671-C425	10/19/20	2020	GWJ RFM SLE CCP J01 W09	5,209,608	C
R577495	RPAI Cedar Park Town Center LLC	19-1253-C368	8/22/19	2019	GWJ RFM SLE CCP J01 W09	31,094,449	C
R577495	RPAI Cedar Park Town Center LLC	20-1566-C26	10/2/20	2020	GWJ RFM SLE CCP J01 W09	41,908,136	C
R577495	RPAI Cedar Park Town Center	21-1282-C425	8/20/21	2021	GWJ RFM SLE CCP J01 W09	48,005,800	C
R543561	RRCA Parmer Ranch Trails Lots 1 & 2 Ltd	20-1487-C425	9/23/20	2020	GWJ RFM SLE CCP J01 W09	9,987,383	C
R543561	RRCA Parmer Ranch Trails Lots 1 & 2 Ltd	20-1487-C425	8/23/21	2021	GWJ RFM SLE CCP J01 W09	11,002,846	C
R518497	S-K Cedar Park Opportunity II LLC	19-1429-C425	9/11/19	2019	GWJ RFM SLE CCP M17 J01 W09	24,500,000	C
R518497	S-K Cedar Park Opportunity II LLC	19-1429-C425	11/2/20	2020	GWJ RFM SLE CCP M17 J01 W09	25,000,000	C
R518497	S-K Cedar Park Opportunity II LLC	21-1190-C368	8/9/21	2021	GWJ RFM SLE CCP M17 J01 W09	26,000,000	C
R489882	S-SI Leander I LP	20-1443-C368	9/17/20	2020	GWJ RFM SLE CLE J01 W09	1,737,674	L
R542572	Sabra Texas Holdings LP	20-1530-C425	9/29/20	2020	GWJ RFM SLE CCP J01 W09	6,350,000	C
R542572	Sabra Texas Holdings LP	20-1530-C425	8/19/21	2021	GWJ RFM SLE CCP J01 W09	6,500,000	C
R559267	Sarah 16760 LLC (The Sarah by Arium Apartments)	20-1694-C425	10/21/20	2020	GWJ RFM SLE CLE J01 W09	40,756,215	C
R559267	Sarah 16760 LLC (The Sarah by Arium Apartments)	20-1694-C425	9/8/21	2021	GWJ RFM SLE CLE J01 W09	41,887,389	C
R468311	SH1 Cedar Ridge LLC	20-1545-C395	9/30/20	2020	GWJ RFM SLE CCP J01 W09	3,900,000	C
R468311	SH1 Cedar Ridge LLC	20-1545-C395	8/19/21	2021	GWJ RFM SLE CCP J01 W09	3,500,000	C
R455368	Shariati Mohammad & Nazgol Sedghi	21-0986-C395	7/14/21	2021	GWJ RFM SLE CAU R02 J01 W09	895,908	R
R525547	Shops At Crystal Falls LLC	20-1023-C425	7/15/20	2020	GWJ RFM SLE CLE J01 W09	6,995,677	C
R525547	Shops At Crystal Falls LLC	21-1522-C395	9/16/21	2021	GWJ RFM SLE CLE J01 W09	7,524,231	C
R605565	Shops At Leander Ridge LLC	21-1523-C395	9/16/21	2021	GWJ RFM SLE CLE J01 W09	1,148,351	L
R481885	Target Corporation and Dayton Hudson Corp	20-1607-C395	10/8/20	2020	GWJ RFM SLE CCP J01 W09	16,348,594	C
R481885	Target Corporation and Dayton Hudson Corp	20-1607-C395	9/14/21	2021	GWJ RFM SLE CCP J01 W09	18,112,657	C
P462654	Target Corporation	20-1632-C26	10/13/20	2020	GWJ RFM SLE CCP J01 W09	4,243,197	P
P462654	Target Corporation	21-1234-C395	8/13/21	2021	GWJ RFM SLE CCP J01 W09	4,745,110	P
R031230	Texas Alpha Investments LP	21-1198-C26	8/10/21	2021	GWJ RFM SLE CCP J01 W09	955,412	L
R031488	Texas White House LLC	20-1529-C26	9/29/20	2020	GWJ RFM SLE CCP J01 W09	3,914,768	C
R031488	Texas White House LLC	20-1529-C26	8/18/21	2021	GWJ RFM SLE CCP J01 W09	4,062,528	C
R399015	Tractor Supply Company of Texas LP As Owner and Lessee	21-1469-C368	9/9/21	2021	GWJ RFM SLE CCP J01 W09	3,365,714	C
P405505	Tractor Supply Company of Texas LP As Owner and Lessee	21-1577-C26	9/23/21	2021	GWJ RFM SLE CCP J01 W09	765,484	P
R496119	TX Brookwood Holdings	20-1565-C425	10/2/20	2020	GWJ RFM SLE CLE J01 W09	11,616,690	C
R442410	Wal-Mart Real Estate Business Trust, Wal-Mart Stores Inc. and Walmart Inc., Wal-Mart Stores Texas, LLC As Lessee and Wal-Mart Stores Texas, LP	20-1326-C368	9/1/20	2020	GWJ RFM SLE CCP J01 W09	16,608,034	C
R521246	Wal-Mart Real Estate Business Trust, Wal-Mart Stores Inc. and Walmart Inc., Wal-Mart Stores Texas, LLC As Lessee and Wal-Mart Stores Texas, LP	20-1326-C368	9/1/20	2020	GWJ RFM SLE CCP J01 W09	15,983,485	C
R314226	Waltrust Properties, Inc., Walgreen Co. As Owner and Lessee and Walgreens Co., As Owner and Lessee	21-1292-C425	8/23/21	2021	GWJ RFM SLE CCP J01 W09	2,583,600	C

Williamson Central Appraisal District
Pending Litigation Report for LISD
November 4, 2021

PROP ID	LAWSUIT NAME	CAUSE NUMBER	DATE FILED	TAX YEAR	TAXING UNITS	MKT AMOUNT INVOLVED	DPMT
R376717	Waltrust Properties, Inc., Walgreen Co. As Owner and Lessee and Walgreens Co., As Owner and Lessee	21-1292-C425	8/23/21	2021	GW I RFM SLE CCP J01 W09 M17	2,581,086	C
R399232	Waltrust Properties, Inc., Walgreen Co. As Owner and Lessee and Walgreens Co., As Owner and Lessee	21-1292-C425	8/23/21	2021	GW I RFM SLE CCP J01 W09	2,713,471	C
R427502	Waltrust Properties, Inc., Walgreen Co. As Owner and Lessee and Walgreens Co., As Owner and Lessee	21-1292-C425	8/23/21	2021	GW I RFM SLE CCP J01 W09	2,769,057	C
R438976	Waltrust Properties, Inc., Walgreen Co. As Owner and Lessee and Walgreens Co., As Owner and Lessee	21-1292-C425	8/23/21	2021	GW I RFM SLE CAU R02 J01 W09	2,760,014	C
R438991	Waltrust Properties, Inc., Walgreen Co. As Owner and Lessee and Walgreens Co., As Owner and Lessee	21-1292-C425	8/23/21	2021	GW I RFM SLE CLE J01 W09	2,785,029	C
R510851	West 1890 Holdings LLC	20-1680-C368	10/20/20	2020	GW I RFM SLE CCP J01 W09	9,356,455	C
R510851	West 1890 Holdings LLC	20-1680-C368	7/12/21	2021	GW I RFM SLE CCP J01 W09	9,640,051	C
R577679	WSP Dev #3 Ltd, Memtex Dev #1 LLC & Justventures Inc, SCMR Austin Ltd, WSP Dev #6 Ltd. Et al	21-1088-C368	7/27/21	2021	GW I RFM SRR CAU SLE R02 J01 W09	23,082,611	C
						2,135,505,539	



Travis County Active Lawsuits by Year

Year	Cause Number	Plaintiff Name	Entity Code	Entity Name	Cause Value	Number of Properties Involved
2017	D-1-GN-17-004104	SOVRAN ACQUISITION LIMITED PARTNERSHIP, ET AL	69	LEANDER ISD	\$9,714,200	1
2017	D-1-GN-17-004153	WHITESTONE QUINLAN CROSSING, LLC	69	LEANDER ISD	\$38,676,881	10
2017	D-1-GN-17-004170	CUBESMART, LP AND CENTERPORT STORAGE LP	69	LEANDER ISD	\$11,419,233	1
2017	D-1-GN-17-004596	SIR STEINER RANCH APARTMENTS, LLC	69	LEANDER ISD	\$76,000,000	1
2017	D-1-GN-17-004843	TARGET CORPORATION AS OWNER AND LESSEE AND DAYTON HUDSON CORPORATION	69	LEANDER ISD	\$15,936,122	1
2017	D-1-GN-17-004998	CVS PHARMACY, INC. AS OWNER AND LESSEE	69	LEANDER ISD	\$4,859,000	1
2017	D-1-GN-17-006774	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$5,752,165	3
2018	D-1-GN-17-004170	CUBESMART, LP AND CENTERPORT STORAGE LP	69	LEANDER ISD	\$12,000,000	1
2018	D-1-GN-17-004998	CVS PHARMACY, INC. AS OWNER AND LESSEE	69	LEANDER ISD	\$5,626,800	1
2018	D-1-GN-17-006774	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$3,786,410	2
2018	D-1-GN-18-003843	WHITESTONE QUINLAN CROSSING LLC	69	LEANDER ISD	\$36,076,361	10
2018	D-1-GN-18-003976	RANDY COHEN	69	LEANDER ISD	\$1,977,500	1
2018	D-1-GN-18-004036	HEB GROCERY COMPANY LP S OWNER AND LESSEE, ET AL	69	LEANDER ISD	\$20,120,617	2
2018	D-1-GN-18-004636	BRUCE STUCKMAN MANAGEMENT TRUST	69	LEANDER ISD	\$1,417,750	1
2018	D-1-GN-18-004648	RANDALL'S FOOD & DRUG, L.P. AS OWNER AND LESSEE	69	LEANDER ISD	\$13,185,000	1
2018	D-1-GN-18-004658	RICHARD L HILTON & MARY L PARR	69	LEANDER ISD	\$1,494,156	1
2018	D-1-GN-18-004662	TODD A & LYNN A NALODKA	69	LEANDER ISD	\$1,190,741	1
2018	D-1-GN-18-004946	TARGET CORPORATION AS OWNER AND LESSEE AND DAYTON HUDSON CORPORATION	69	LEANDER ISD	\$10,342,000	1
2018	D-1-GN-18-005288	RUTH REAL ESTATE HOLDINGS INC	69	LEANDER ISD	\$654,809	1
2018	D-1-GN-18-005651	MARK MILLER AND PAULA MILLER	69	LEANDER ISD	\$575,765	1
2018	D-1-GN-18-005861	MERILEE ABOUD AND DAVID ABOUD	69	LEANDER ISD	\$858,868	1
2019	D-1-GN-17-004998	CVS PHARMACY, INC. AS OWNER AND LESSEE	69	LEANDER ISD	\$5,871,000	1
2019	D-1-GN-18-004036	HEB GROCERY COMPANY LP S OWNER AND LESSEE, ET AL	69	LEANDER ISD	\$20,202,647	2
2019	D-1-GN-19-003013	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$5,092	1
2019	D-1-GN-19-004353	SUBRAMANIAN LTD	69	LEANDER ISD	\$715,116	1
2019	D-1-GN-19-004879	KRG-USCRF PLAZA VOLANTE LLC	69	LEANDER ISD	\$19,418,834	4
2019	D-1-GN-19-004893	WHITESTONE QUIHNLAN CROSSING, LLC	69	LEANDER ISD	\$37,328,263	10
2019	D-1-GN-19-005431	SHOPS AT RIVERPLACE, LLC	69	LEANDER ISD	\$11,184,000	1
2019	D-1-GN-19-005443	STUCKMAN BRUCE MANAGEMENT TRUST	69	LEANDER ISD	\$1,567,900	1
2019	D-1-GN-19-005516	HEB GROCERY COMPANY LP AS OWNER AND LESSEE	69	LEANDER ISD	\$19,625,548	1
2019	D-1-GN-19-005533	HEB GROCERY COMPANY LP AS OWNER AND LESSEE AND BUTT HE STORE PROPERTY	69	LEANDER ISD	\$577,099	1
2019	D-1-GN-19-005766	BREIT STEADFAST MF STEINER TX LP	69	LEANDER ISD	\$81,480,000	1
2019	D-1-GN-19-005804	AUSTIN 9311 FM LLC	69	LEANDER ISD	\$23,369,004	1
2019	D-1-GN-19-005880	SIGNATURE LODGING LLC	69	LEANDER ISD	\$8,100,000	1
2019	D-1-GN-19-006000	DAYTON HUDSON CORPORATION AND TARGET CORPORATION AS OWNER AND LESSEE	69	LEANDER ISD	\$10,342,000	1
2019	D-1-GN-19-006552	ALLTEX RENTALS LP	69	LEANDER ISD	\$1,585,000	1
2019	D-1-GN-19-006676	ADVANCED DRYWALL SYSTEMS INC	69	LEANDER ISD	\$1,620,000	2
2019	D-1-GN-19-006691	CUBESMART LP (CUBESMART 707 AND 914)	69	LEANDER ISD	\$25,372,897	2
2019	D-1-GN-19-006836	RANDALL'S FOOD & DRUGS, LP	69	LEANDER ISD	\$3,679,825	1
2019	D-1-GN-19-006927	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$5,752,265	4
2019	D-1-GN-19-007110	RUTH REAL ESTATE HOLDINGS INC	69	LEANDER ISD	\$850,465	1
2019	D-1-GN-19-007435	HEB GROERY COMPANY LP	69	LEANDER ISD	\$3,882,088	1
2019	D-1-GN-19-007579	3400 W WHITESTONE, LLC	69	LEANDER ISD	\$310,147	1
2019	D-1-GN-19-008135	LINDEMAN LANE TRUST	69	LEANDER ISD	\$210,000	1
2019	D-1-GN-20-000564	JEAN BELLE VAN HOUTEN LIVING TRUST	69	LEANDER ISD	\$760,213	2
2020	D-1-GN-17-004998	CVS PHARMACY, INC. AS OWNER AND LESSEE	69	LEANDER ISD	\$6,904,383	1
2020	D-1-GN-18-003976	RANDY COHEN	69	LEANDER ISD	\$1,977,500	1
2020	D-1-GN-19-005431	SHOPS AT RIVERPLACE, LLC	69	LEANDER ISD	\$11,102,000	1
2020	D-1-GN-19-005516	HEB GROCERY COMPANY LP AS OWNER AND LESSEE	69	LEANDER ISD	\$18,902,917	1
2020	D-1-GN-19-005533	HEB GROCERY COMPANY LP AS OWNER AND LESSEE AND BUTT HE STORE PROPERTY	69	LEANDER ISD	\$577,099	1
2020	D-1-GN-19-006552	ALLTEX RENTALS LP	69	LEANDER ISD	\$1,650,000	1
2020	D-1-GN-19-006927	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$5,752,265	4
2020	D-1-GN-19-007579	3400 W WHITESTONE, LLC	69	LEANDER ISD	\$279,132	1
2020	D-1-GN-20-004294	PROMESA APARTMENTS LTD	69	LEANDER ISD	\$46,396,696	1
2020	D-1-GN-20-004619	BREIT STEADFAST MF STEINER TX LP	69	LEANDER ISD	\$77,300,000	1
2020	D-1-GN-20-004934	DAYTON HUDSON CORPORATION AND TARGET CORPORATION AS OWNER AND LESSEE	69	LEANDER ISD	\$10,342,000	1
2020	D-1-GN-20-005491	HOSPITAL CORPORATION OF AMERICA AS LESSEE	69	LEANDER ISD	\$3,934,300	1
2020	D-1-GN-20-005516	C LEE FAMILY CORPORATION	69	LEANDER ISD	\$7,199,000	1
2020	D-1-GN-20-005672	CMS/COLONIAL MULTIFAMILY CANYON CREEK JV LP D/B/A COLONIAL GRAND AT	69	LEANDER ISD	\$48,920,000	1
2020	D-1-GN-20-005676	CRLP ESCALON CANYON CREEK APTS LLC D/B/A COLONIAL GRAND AT	69	LEANDER ISD	\$35,620,000	1
2020	D-1-GN-20-005802	RUTH REAL ESTATE HOLDINGS INC	69	LEANDER ISD	\$850,465	1
2020	D-1-GN-20-005927	CUBSMART LP, PSI ATLANTIC AUSTIN TX LLC, 5715 BURNET ROAD LLC, 2701	69	LEANDER ISD	\$26,200,000	2
2020	D-1-GN-20-006086	SPADES HOSPITALITY, LLC	69	LEANDER ISD	\$7,718,000	1
2020	D-1-GN-20-006164	SIGNATURE LODGING LLC	69	LEANDER ISD	\$8,200,000	1
2020	D-1-GN-20-006182	BRENT R AND JANET LYNN BAILEY ET AL	69	LEANDER ISD	\$14,390,638	8
2020	D-1-GN-20-006189	HFS BROTHERS INVESTMENT LLC; SHOPS AT STEINER RANCH LTD; SHOPS AT	69	LEANDER ISD	\$13,954,000	1
2020	D-1-GN-20-006221	NAPIER WILLIAM DAVID REVOCABLE TRUST	69	LEANDER ISD	\$1,594,378	2
2020	D-1-GN-20-006543	MEPT FOUR POINTS CENTRE LLC	69	LEANDER ISD	\$36,898,626	3
2020	D-1-GN-20-006559	SONTERRA LUXURY APARTMENTS LLC (SONTERRA APARTMENTS)	69	LEANDER ISD	\$69,820,000	1
2020	D-1-GN-20-006579	VERANDAH AT GRANDVIEW HILLS LLC (VERANDAH AT GRANDVIEW HILLS	69	LEANDER ISD	\$72,000,000	1
2020	D-1-GN-20-006748	HODGES TRAILS AT 620 LLC, HODGES TRAILS AT 620 PHASE II LLC AND PCRF	69	LEANDER ISD	\$26,999,600	7
2020	D-1-GN-20-006877	JAVED & NASREEN MOMIN	69	LEANDER ISD	\$1,123,473	1
2020	D-1-GN-20-006882	SGP PROPERTIES LTD	69	LEANDER ISD	\$6,019,010	1
2020	D-1-GN-20-006884	GELCO FLEET TRUST	69	LEANDER ISD	\$886,665	5
2020	D-1-GN-20-006926	D L PETERSON TRUST	69	LEANDER ISD	\$194,257	3



Travis County Active Lawsuits by Year

Year	Cause Number	Plaintiff Name	Entity Code	Entity Name	Cause Value	Number of Properties Involved
2020	D-1-GN-20-006931	ELEMENT FLEET CORPORATION	69	LEANDER ISD	\$9,432	2
2020	D-1-GN-20-007349	SALIM MOMIM	69	LEANDER ISD	\$344,000	1
2020	D-1-GN-20-007625	TRIANNA GISELA TRUSTEE	69	LEANDER ISD	\$665,723	1
2020	D-1-GN-20-007677	TRIANA GISELA TRUSTEE	69	LEANDER ISD	\$665,723	1
2020	D-1-GN-20-007679	TRIANA GISELA TRUSTEE	69	LEANDER ISD	\$665,723	1
2021	D-1-GN-18-003976	RANDY COHEN	69	LEANDER ISD	\$2,666,800	1
2021	D-1-GN-21-003484	ESCARPMENT VILLAGE LLC	69	LEANDER ISD	\$48,000	1
2021	D-1-GN-21-003743	HO WALTER	69	LEANDER ISD	\$779,356	1
2021	D-1-GN-21-003956	AUSTIN 9311 FM LLC	69	LEANDER ISD	\$20,500,000	1
2021	D-1-GN-21-004056	WHITESTONE QUINLAN CROSSING LLC	69	LEANDER ISD	\$35,893,627	10
2021	D-1-GN-21-004095	HEB GROCERY COMPANY LP AS OWNER AND LESSEE AND H-E-B LP AS OWNER AND	69	LEANDER ISD	\$17,421,072	1
2021	D-1-GN-21-004105	BUTT HE STORE PROPERTY, HEB GROVERY COMPANY LP AS OWNER AND LESSEE	69	LEANDER ISD	\$580,038	1
2021	D-1-GN-21-004136	VERANDAH AT GRANDVIEW HILLS LLC (VERANDAH AT GRANDVIEW HILLS APART	69	LEANDER ISD	\$72,000,000	1
2021	D-1-GN-21-004171	WALTRUST PROPERTIES INC, WALGREEN CO AS OWNER AND LESSEE AND WALGREENS	69	LEANDER ISD	\$5,706,000	1
2021	D-1-GN-21-004270	KRG-USCRF PLAZA VOLENTE LLC (11521 N RANCH ROAD)	69	LEANDER ISD	\$41,524,892	6

TCAD ACTIVE LAWSUITS	Year	Number of Lawsuits	Total Cause Value	# of Props
	2017	7	\$162,357,601	18
	2018	14	\$109,306,777	25
	2019	24	\$283,809,403	43
	2020	35	\$566,057,005	62
	TOTALS	90	\$1,121,530,786	148