



Agenda of Regular Meeting The Board of Trustees of Leakey I.S.D. October 21, 2019

A Regular Meeting of the Board of Trustees of the Leakey Independent School District will be held on Monday, October 21, 2019 at 5:30 PM. The meeting will be held in the Leakey I.S.D. Cafetorium. The subjects to be discussed or considered, or upon which any formal action may be taken are as follows: (Items do not have to be taken in the same order as shown on this meeting notice.) Announcements by the chair will indicate whether a quorum is present, that the meeting has been duly called and that a notice of the meeting was posted according to law.

1. Pledge of Allegiance

2. Opening Prayer

3. Welcome Visitors/Open Forum

4. Recognitions

- A. Presentation of Check from H.E. Butt Foundation for our Early Childhood Literacy/Pre-K Classroom
- B. October is Principal's Month
- C. The Leakey Band is going to the UIL State Marching Contest

5. Information

- A. Update on takeover by Purdue Brandon on collection of delinquent tax accounts. 3
- B. Results of semi-annual kitchen health inspection report. 11

6. Consent Agenda

- A. Consider for Approval Minutes from September 16, 2019 Regular Meeting. 12
- B. Consider for Approval Minutes from September 24, 2019 Special Meeting. 15
- C. Consider for approval Payment of Bills and Invoices for the period 09/7/2019 to 10/11/2019. 16
- D. Consider for approval Quarterly Investment Report for the Quarter Ended September 30, 2019. 27

7. Presentation and Action Item

- A. Presentation and Approval of the Annual Financial and Compliance Report for Leakey ISD for the fiscal year ended June 30, 2019. 28

8. Discussion and Business Action Items

- A. Accept Donation from H.E. Butt Foundation for expanding our Pre-K 97
- B. Consider for approval the 2019-2020 Agreement for the Purchase of Attendance Credits pursuant to Chapter 49 (formerly ch 41). 98
- C. Discuss and Approve The GT Handbook 101
- D. Consider for Approval Copier Lease Agreement
A side-by-side comparison of bidders will be handed out at the meeting; a recommendation will be made to the Board.

9. Closed Session

- A. Discussion of Personnel - Pursuant to Section 551.074; of the Texas Government Code, Deliberation on the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.

B. Discussion of Security - Pursuant to Section 551.076; of the Texas Governmental Code, Deliberation on:

1. a. The deployment, or specific occasions for implementation, of security personnel or devices; or

10. Open Session - Action Items from Closed Session

A. Discussion and Possible Action - Recommendation for CKC (LOCAL)

11. Campus and Department Reports

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B. Principal's Report	
C. Transportation Report	182
D. Athletic Director's Report	183
E. Business Manager's Report	
1. Business Manager's Summary and Cash Flow Status Report	184
2. Updated Summary of Finance Funding Template	187
F. Superintendent's Report	
1. Information Items	
G. Initial Education Foundation 5 Year Planning Document	191

12. Adjourn

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, Texas Government Code, Chapter 551, subchapters D and E. 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, action, or decisions will be taken in open meeting.

This notice was posted in compliance with the Texas Open Meetings Act on the bulletin board at Leakey I.S.D. at 3:45 p.m. on October 17, 2019.

Christopher Yeschke, Superintendent

Katherine Antes

From: Carlos Arce
Sent: Wednesday, October 02, 2019 6:24 PM
To: cyeschke@leakeyisd.net; kantes@leakeyisd.net
Subject: RE: Leakey ISD Status Update
Attachments: perduedelqs.pdf; Leakey ISD SAA report (October 2019).pdf

Hello again Katherine and Mr. Yeschke,

It's that time for another update. The first bulk mailing is being sent out now. Attached is a sample for your reference. Our callers are working the accounts from top/down for All Years. As they go through the accounts, they will begin turning over accounts for individuals who do not get on a payment arrangement or commitment-to-pay to suit prep to obtain title work. The first wave of accounts will take about 20-30 days to give the taxpayers time to make their arrangements. From there, it will be forwarded to litigation and so begins the process to foreclosure.

Attached is a report that will give you an idea of what the delinquencies look like by Dollar Range and Year. There are additional status codes like Bad Address, In Litigation, etc. that will grow as we receive return mail and accounts are forwarded to litigation, but this report will provide you with your base line for the current status of the account.

We have grouped together accounts that have the same taxpayer. The Top 145 taxpayers (for All Years) have a Total Due (including P&I) going down to \$400, respectively, and represent a Total Due (including P&I) of \$373,117.16 for All Accounts/All Years. We are currently targeting these accounts.

I'm sure you might have questions, and I would like to meet with you all this Friday, if possible. I am generally available.

Respectfully,

Carlos M. Arce

Attorney



p: 210-998-3230 **f:** 210-998-3231

a: 613 NW Loop 410, Ste. 550 San Antonio, Texas, 78216

w: www.pbfc.com **e:** carce@pbfc.com

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From: Carlos Arce
Sent: Wednesday, September 18, 2019 1:24 PM
To: cyeschke@leakeyisd.net; kantes@leakeyisd.net

Cc: Carla Pope-Osborne <cpope-osborne@pbfc.com>

Subject: Leakey ISD Status Update

Hello y'all,

I just wanted to provide you with an update of what we have been doing the past week. We have obtained copies of all the litigation files from the District Clerk and coded the accounts. We also received the hard copy applications for the deferral accounts and confirmed that all of the quarterly pay accounts were paid prior to delinquency.

Once we finish coding and verifying the deferrals, we will proceed with the mailing and I will provide you with various reports showing the current diagnostic and historic analysis of your account.

There were two tax suits that MVBA included that they filed a dismissal for already. So we will notify them that those two cases are no longer pending, and that our Firm will proceed as necessary for those accounts.

I am also coordinating with Mr. Saucedo to obtain remote view-only access in order to verify payments and amounts due without having to call his office.

Please let me know if you have any questions as we continue to move forward.

Carlos M. Arce
Attorney
Perdue Brandon Fielder
Collins & Mott, LLP
210-998-3230
210-998-3231 (f)
Sent from my iPhone

AUTHORITY ACTIVITY ANALYSIS

REAL CAD TAX OFFICE As Of 10/2/2019, Last Tax Year Included 2018

Description	# Properties	Pct Of Total	Base Tax Amount	Pct Of Total
In Bankruptcy	0	0.00 %	\$0.00	0.00 %
In Trust	0	0.00 %	\$0.00	0.00 %
In Deferral	1	0.30 %	\$2,579.46	1.02 %
In Litigation	0	0.00 %	\$0.00	0.00 %
In Partial Pay	0	0.00 %	\$0.00	0.00 %
In Uncollectable	0	0.00 %	\$0.00	0.00 %
In Bad Address	2	0.61 %	\$139.64	0.06 %
Action Pending	327	99.09 %	\$249,872.44	98.92 %
Totals	330	100.00 %	\$252,591.54	100.00 %

Dollar Range	# Properties	Pct Of Total	Base Tax Amount	Pct Of Total
\$0.01 - \$100.00	87	26.36 %	\$3,282.66	1.30 %
\$100.01 - \$250.00	56	16.97 %	\$9,614.96	3.81 %
\$250.01 - \$500.00	58	17.58 %	\$21,374.73	8.46 %
\$500.01 - \$1000.00	56	16.97 %	\$40,052.11	15.86 %
\$1000.01 - \$2500.00	51	15.45 %	\$77,907.79	30.84 %
\$2500.01 - \$5000.00	15	4.55 %	\$53,336.17	21.12 %
\$5000.01 - \$10,000.00	7	2.12 %	\$47,023.12	18.62 %
Totals	330	100.00 %	\$252,591.54	100.00 %

As Of 10/2/2019

Total Base Tax: \$252,591.54

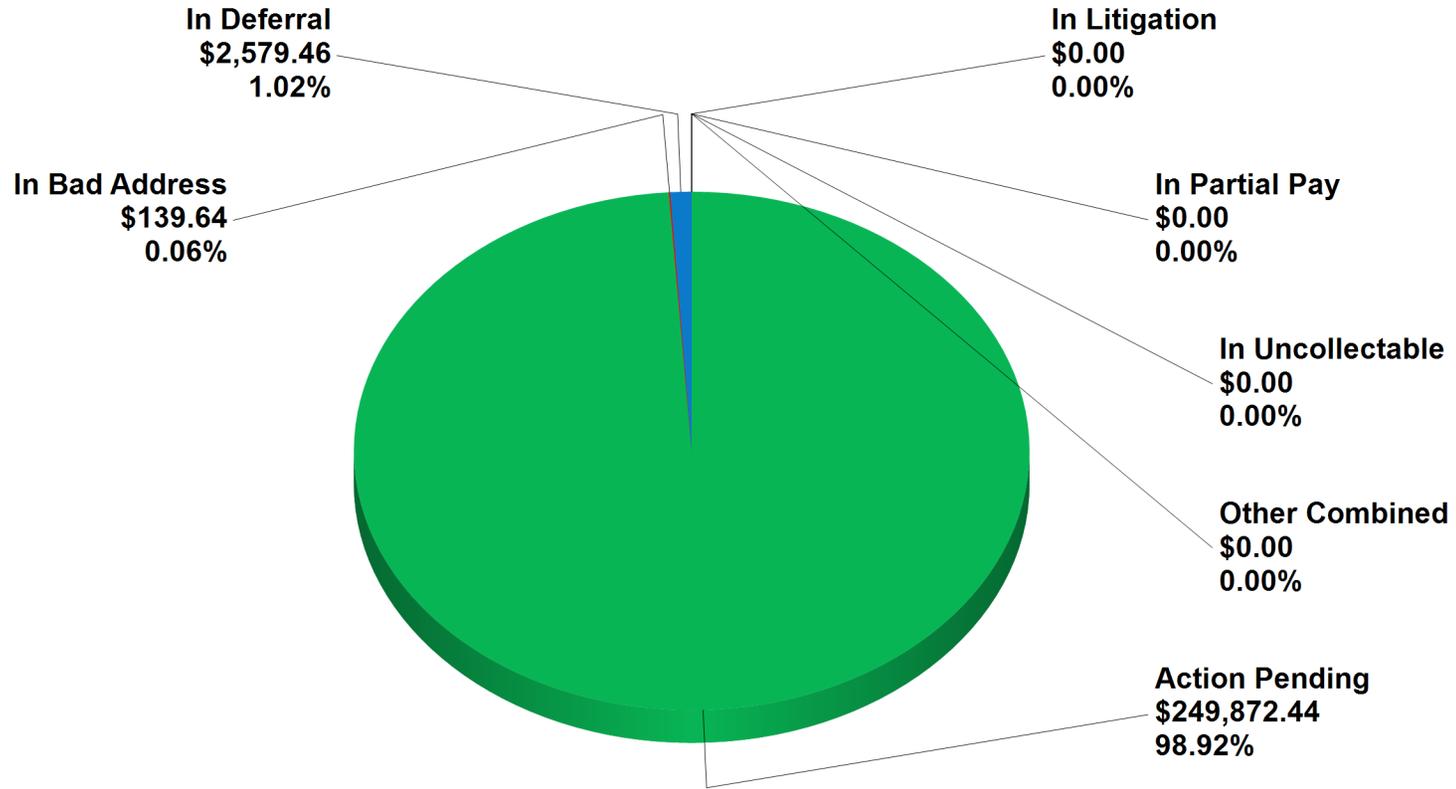
Year	# Transaction	Pct Of Total	Base Tax Amount	Pct Of Total
2006	3	0.41 %	\$289.90	0.11 %
2007	3	0.41 %	\$228.27	0.09 %
2008	5	0.68 %	\$277.72	0.11 %
2009	10	1.35 %	\$397.45	0.16 %
2010	15	2.03 %	\$817.13	0.32 %
2011	17	2.30 %	\$1,404.56	0.56 %
2012	19	2.57 %	\$1,445.00	0.57 %
2013	25	3.38 %	\$2,413.77	0.96 %
2014	37	5.00 %	\$5,347.61	2.12 %
2015	54	7.30 %	\$11,136.15	4.41 %
2016	100	13.51 %	\$29,081.78	11.51 %
2017	159	21.49 %	\$60,405.13	23.91 %
2018	293	39.59 %	\$139,347.07	55.17 %
Totals	740	100.00 %	\$252,591.54	100.00 %

****Number of properties may differ in the first two sections because a property may reside in more than one category in the first section.**

In Uncollectable Detail		
Property Type	#/Properties	Base Taxes Due
Total:	0	
In Partial Payment Detail		
Partial Payment Type	#/Properties	Base Taxes Due
Total:	0	
Action Pending		
Status	#/Properties	Base Taxes Due
QPAY	4	\$3,098.91
<none>	323	\$246,773.53
Total:	327	\$249,872.44

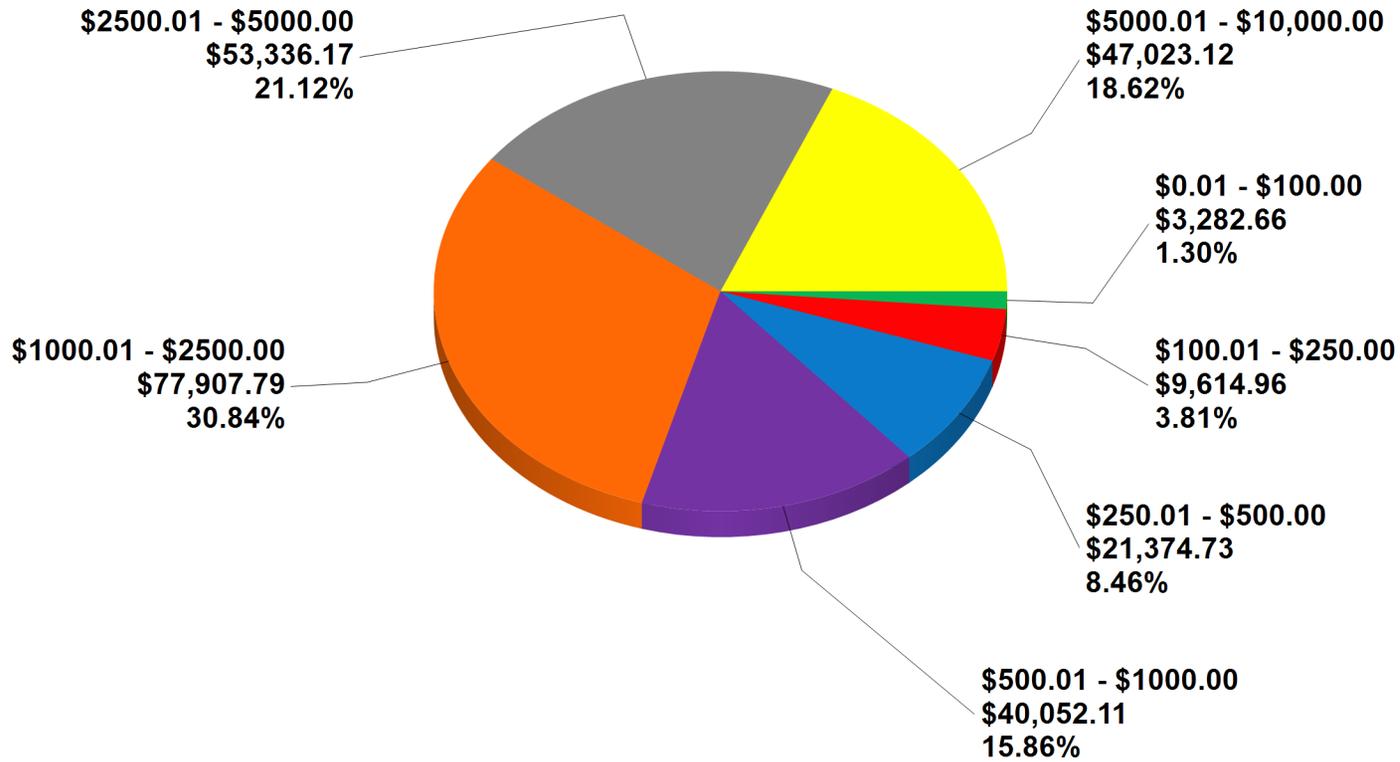
***Number of properties may differ from total for properties with multiple transaction statuses.*

Account Break Down Chart For REAL CAD TAX OFFICE

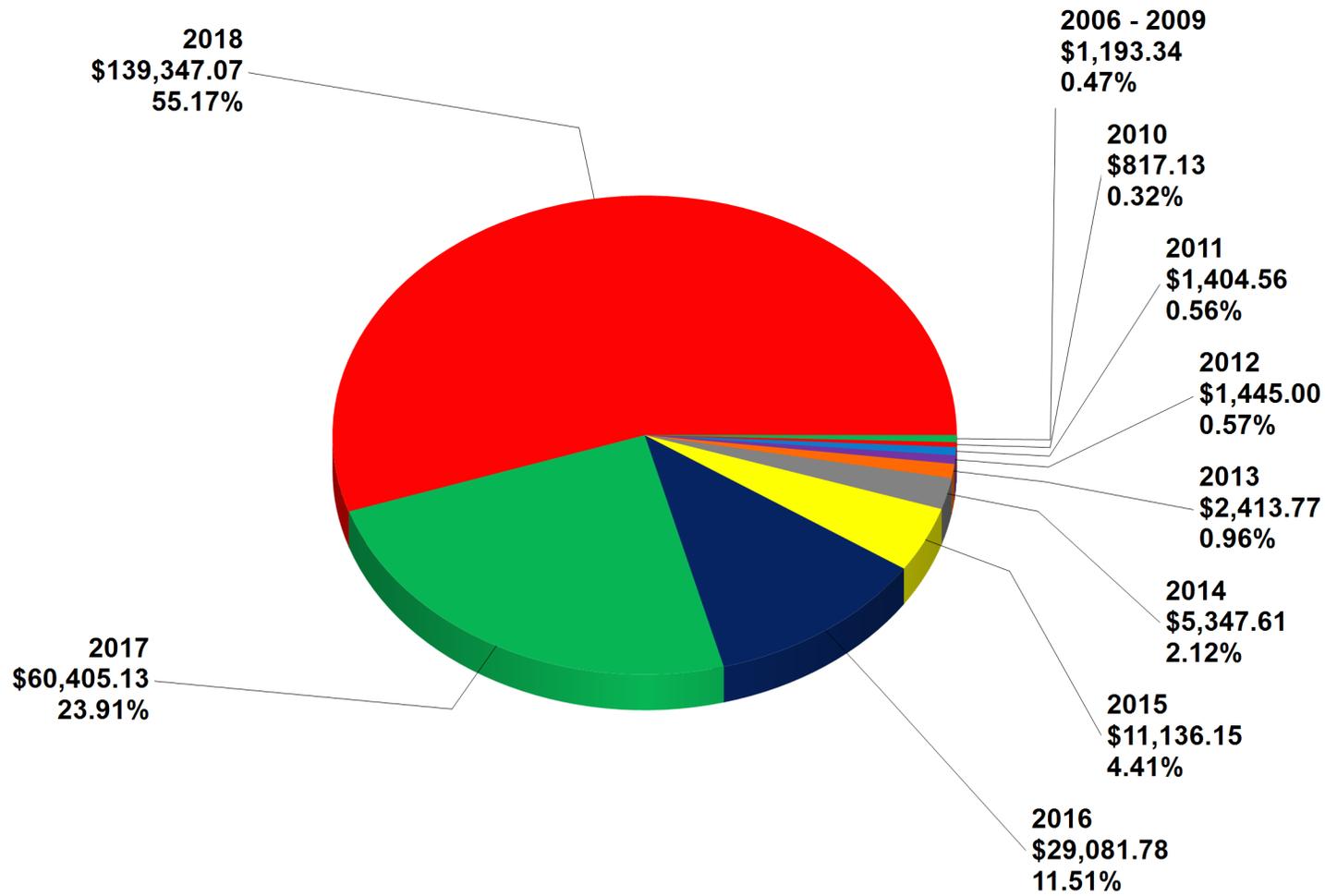


Dollar Range Chart For REAL CAD TAX OFFICE

6



Tax Year Chart For REAL CAD TAX OFFICE



10



TEXAS DEPARTMENT OF STATE HEALTH SERVICES
 Division for Regulatory Services
 PO Box 149347, Austin, TX 78714
 (512) 834-6660

Facility Name	LEAKEY SCHOOL	License Type	School Cafeteria
Facility Address	429 N HWY 83 LEAKEY TX 78873	License Number	193902001
Inspection Type	Periodic/Routine - L		
Inspector	COLON, JEAN CARLOS MORA	Inspection Date	10/02/2019
Inspection Total Score	0		

This notice is to acknowledge that the Texas Department of State Health Services (DSHS) conducted an inspection of or visited your business on the date listed above. The information that has been gathered is subject to further department review, and you may receive additional correspondence as a result.

There is no deficiency/violation cited or noted within the scope of this inspection/visit.

Remarks:

chili 152F, hot dogs 141F, raw shell eggs 41F

Warewashing machine 100ppm chlorine

Inspector/Sanitarian:

COLON, JEAN CARLOS MORA

Date: 10/02/2019

Owner/Operator/Manager/PIC:

Cynthia Schenk-Manager

Date: 10/02/2019

Minutes of Regular Meeting Board of Trustees of Leakey ISD Monday – September 16, 2019

A Regular Meeting of the Board of Trustees of Leakey ISD was held on Monday, September 16, 2019, at 5:30 PM in the Leakey I.S.D. Cafetorium. Board President, Jerry W. Bates, called the meeting to order and determined that a quorum was present. Board members in attendance included Jerry W. Bates, Alberto Gonzalez, Brett Rimkus, Doug Shoemaker, David Satterwhite, and Jayme Wooten. Trustee Tammie Dugat did not attend.

1. **Pledge of Allegiance** – Pledges to the US and Texas Flag were recited by those present.
2. **Opening Prayer** – The opening prayer was given by President Jerry W. Bates.
3. **Welcome Visitors/Open Forum** –
 - No one signed up to address the Board
 - Visitors – Lorri Gonzalez Marsh, staff member.Administration Present: Superintendent, Chris Yeschke, Maintenance Supervisor, Jim Couvillon, Business Manager, Katherine Antes, and Office Assistance, Mary Canales.
4. **Consent Agenda**
 - A. Consider for Approval Minutes from the August 26, 2019 Regular Meeting.
 - B. Consider for approval payment of the Bills and Invoices for the period August 17, 2019 to September 6, 2019.
A motion was made by David Satterwhite and seconded by Brett Rimkus to approve the consent agenda as presented.
Motion passed 6-0.
5. **Information**

None
6. **Discussion and Business Action Items**
 - A. Consider for Approval a Resolution to Adopt the 2019 Tax Rates.
A motion was made by Brett Rimkus and seconded by David Satterwhite.
Motion Passed 6-0
 - B. Resolution to Nominate Candidates on the Ballot to serve a two-year Directorship (2020-2021) on the Real County Appraisal District Board of Directors.
No Action Taken – will hold special meeting within 10 days to decide.
 - C. Discussion and possible action – MOU with Utopia for transporting students across District lines.
A motion was made by Jayme Wooten and seconded by Doug Shoemaker.
Motion Passed 6-0

D. Consider for Approval Resolution to Update Signature Card for CD#200129014 at First State Bank of Uvalde to Remove Charlie Reagor as a signer and to close the Capital Project Cash and Operating Accounts that are no longer in use.

A motion was made by Alberto Gonzalez and seconded by Brett Rimkus.

Motion Passed 6-0

E. Resolution to Nominate Candidates on the Ballot to serve a two-year Directorship (2020-2021) on the Uvalde County Appraisal District Board of Directors.

No Action Taken

F. Consider and Approve Budget Amendments as Presented

A motion was made by David Satterwhite and seconded by Jayme Wooten.

Motion Passed 6-0

7. Closed Session

A. Discussion of Personnel – Pursuant to Section 551.074; of the Texas Government Code, Deliberation on the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.

B. Discussion of Security- Pursuant to Section 551.076; of the Texas Governmental Code, Deliberation on:

- 1. A. The deployment, or specific occasions for implementation, of security personnel or devices; or

8. Open Session - Action Items from Closed Session

A. Discussion and Possible Action - Recommendation for CKC (LOCAL)

9. Campus and Department Reports

A. Maintenance Reports

1. Weekly Maintenance Reports

B. Principal's Report

1. District Hearing/Report of State Accountability

C. Athletic Director's Report

D. Business Manager's Report

1. Cash Flow Status Report YTD as of August 31, 2019.

2. Summary of Finance Funding Template

E. Superintendent's Report

1. Information Items

a. Partners in Education

b. Hires

c. Resignations

10. **Adjourn**

A motion was made by Brett Rimkus and seconded by Jayme Wooten to adjourn the meeting at 6:20 p.m.

Motion Passed 6-0

Presiding Officer

Date

Acting Board Secretary

Date

**Minutes of Special Meeting
Board of Trustees of Leakey ISD
September 24, 2019**

A Special Meeting of the Board of Trustees of Leakey ISD was held Tuesday, September 24, 2019, beginning at 1:45 PM in the Leakey ISD Cafetorium. Board President, Jerry W. Bates, called the meeting to order at 1:45 p.m. President Bates determined that a quorum was present. Board members in attendance included Jerry W. Bates, Doug Shoemaker, Brett Rimkus, David Satterwhite, and Jayme Wooten. Tammie Dugat and Alberto Gonzalez were not in attendance.

1. **Welcome Visitors/Open Forum** – There were no visitors in attendance.
2. **Discussion and Business Action Items**
 - A. The Board approved a resolution to nominate the three following candidates on the ballot to serve a two-year directorship (2020-2021) on the Real County Appraisal District Board of Directors:
 - Will Bourland
 - David Satterwhite
 - Carole Petrovics.

**A motion was made by David Satterwhite and seconded by Brett Rimkus.
Motion passed 5-0.**

Adjourn

A motion was made by David Satterwhite and seconded by Brett Rimkus to adjourn the meeting at 2:00PM.
Motion passed 5-0

Presiding Officer _____ Date _____

Acting Board Secretary _____ Date _____

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj.	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
031121	09-11-2019	26015	HILL COUNTRY TELEC	LEAKEY HIGH SCHO	100259	17072	C	HCTC Security and Alarm	24,630.00	N
						199-52-6639.00-001-099000				
				LEAKEY HIGH SCHO	100259	17072	D	MISPRINT	-24,630.00	N
						199-52-6639.00-001-099000				
Check 031121 Total:									.00	
031123	09-11-2019	26015	HILL COUNTRY TELEC	LEAKEY HIGH SCHO	100259	17072	C	1/2 down payment	24,630.00	N
						199-52-6639.00-001-099000				
031124	09-11-2019	01081	CASH	LEAKEY HIGH SCHO	100239	CASH-VSmith	C	Meals - Band @ Medina 09/	245.00	N
						199-36-6499.ML-001-099000				
031125	09-11-2019	01081	CASH	LEAKEY HIGH SCHO	100240	CASH-VSmith	C	Meals.-Band@ SA Lutheran	245.00	N
						199-36-6499.ML-001-099000				
031126	09-11-2019	01081	CASH	LEAKEY HIGH SCHO	100267	CASH -KKerr	C	Sept. 13 - HS Cheer Meal	100.00	N
						199-36-6499.25-001-099000				
031127	09-11-2019	25560	RALPH KRUEGER	LEAKEY HIGH SCHO	100226	0855-911	C	Krueger- Bus#5	935.00	N
						199-34-6249.01-001-099000				
				LEAKEY HIGH SCHO	100226	0855-911	C	Krueger- Bus#5	1,667.00	N
						199-34-6319.02-001-099000				
Check 031127 Total:									2,602.00	
031128	09-11-2019	27648	AARON CLARK	LEAKEY HIGH SCHO	190153	09112019	C	Clarks Constru - Aaron Clark	280.00	N
						199-51-6249.01-001-099000				
031129	09-12-2019	00119	QUILL CORPORATION	LEAKEY HIGH SCHO	100266	04-2896127	C	Quill - Toner/MKring	106.98	N
						199-11-6395.00-001-022000				
031130	09-12-2019	00181	EDUCATION SERVICE	SCHL BOARD (F41)	100271	Alberto Gonzale	C	Reg. 20 - 86th Leg.- A Gonz	75.00	N
						199-41-6419.00-702-099000				
031131	09-12-2019	00553	LORRI M. GONZALEZ	LEAKEY HIGH SCHO	100082	LGonzalezReimb	C	Lorri Gonzalez Partial Pay	79.87	N
						199-11-6395.01-001-011000				
031132	09-12-2019	00617	MCCREARY, VESELKA, LEAKEY ISD		190162	LeakeyISD	C	AttyFeesTax Coll	1,889.88	N
						199-00-2110.03-000-000000				
031133	09-12-2019	01003	UVALDE LEADER-NEW GEN ADMIN (F41)		100260	5388	C	Uvalde Leader News - Ad	316.00	N
						199-41-6491.00-750-099000				
031134	09-12-2019	01443	TASB	GEN ADMIN (F41)	190156	569264	C	TASB Annual Renewal-Subs	945.00	N
						199-41-6299.04-750-099000				
031135	09-12-2019	01476	TASB RISK MANAGEM	GEN ADMIN (F41)	190161	52669	C	TASB UnEmployment Comp	2,200.00	N
						199-41-6429.04-750-099000				
031136	09-12-2019	01621	MARY JONES	LEAKEY HIGH SCHO	190159	MaryJonesVBO	C	Mary Jones - BBall Official	85.00	N
						199-36-6219.00-001-091000				
031137	09-12-2019	25505	LEAKEY MERCANTILE	LEAKEY HIGH SCHO	100156	LeakeyISD	C	Leakey Mercantile- Janitorial	8.07	N
						199-51-6319.00-001-099000				
				LEAKEY HIGH SCHO	100200	LeakeyISD	C	Leakey Mercantile- Janitorial	14.67	N
						199-51-6319.00-001-099000				
Check 031137 Total:									22.74	
031138	09-12-2019	27042	KEY ENTERPRISES	LEAKEY HIGH SCHO	100252	091019-LeakeyIS	C	Key Enterprises Inv. 091019	1,800.00	N
						199-51-6249.01-001-099000				
031139	09-12-2019	27222	SHARPLINE HOME SE	LEAKEY HIGH SCHO	100243	8931	C	Sharpline Inv. 8931	1,290.00	N
						199-51-6249.01-001-099000				

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj.	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
031140	09-12-2019	27233	ERIN GREER	LEAKEY HIGH SCHO	190157	EGreer-VBO 199-36-6219.00-001-091000	C	Erin Greet -VBall Official	115.00	N
031141	09-12-2019	27455	CHRISTOPHER YESCH	SUPER. (F41)	100250	CYeschkeReimb. 199-41-6417.01-701-099000	C	ChrisYeschke- MileageReim	278.98	N
	09-19-2019			SUPER. (F41)	100250	CYeschkeReimb. 199-41-6417.01-701-099000	D	MISPRINT/REPRINT	-278.98	N
Check 031141 Total:									.00	
031142	09-12-2019	27468	LEAKEY OUTPOST	LEAKEY HIGH SCHO	100177	697494 199-34-6319.02-001-099000	C	LeakeyOutPost 697494	37.99	N
				LEAKEY HIGH SCHO	100159	LeakeyISD 199-51-6249.01-001-099000	C	Leakey Outpost 697084 -=M	90.32	N
				LEAKEY HIGH SCHO	190155	694782 199-51-6319.05-001-099000	C	LeakeyOutPost 694782	12.04	N
				LEAKEY HIGH SCHO	100105	695420 199-51-6319.05-001-099000	C	LeakeyOutPost 695420	9.07	N
				LEAKEY HIGH SCHO	100147	696826 199-51-6319.05-001-099000	C	LeakeyOutPost 696826	17.11	N
				LEAKEY HIGH SCHO	100172	697353 199-51-6319.05-001-099000	C	LeakeyOutPost 697353	17.11	N
				LEAKEY HIGH SCHO	190155	695270 199-51-6319.05-001-099000	C	LeakeyOutPost695270	13.29	N
				LEAKEY HIGH SCHO	100172	697353 199-51-6319.05-001-099000	C	LeakeyOutPost 697353	4.49	N
				LEAKEY HIGH SCHO	190155	695349 199-51-6319.05-001-099000	C	LeakeyOutPost 695349	8.69	N
				LEAKEY HIGH SCHO	190155	694713 199-51-6319.05-001-099000	C	LeakeyOutPost 694713	13.69	N
				LEAKEY HIGH SCHO	190155	695157 199-51-6319.05-001-099000	C	LeakeyOutPost 695157	49.71	N
				LEAKEY HIGH SCHO	100105	695472 199-51-6319.05-001-099000	C	LeakeyOutPost 695472	34.75	N
				LEAKEY HIGH SCHO	100124	696155 199-51-6319.05-001-099000	C	LeakeyOutPost 696155	8.79	N
				LEAKEY HIGH SCHO	100146	696743 199-51-6319.05-001-099000	C	LeakeyOutPost 696743	51.96	N
				LEAKEY HIGH SCHO	100116	695974 199-51-6319.05-001-099000	C	LeakeyOutPost 695974	17.98	N
Check 031142 Total:									386.99	
031143	09-12-2019	27469	SOUTH TEXAS TROPHI	LEAKEY HIGH SCHO	100126	33547 199-36-6399.08-001-091000	C	SoTxTrophies/Image Matter	141.00	N
031144	09-12-2019	27556	MICHAEL HUNTER	LEAKEY HIGH SCHO	100270	NHunterReimb. 199-11-6411.AG-001-022000	C	Michael Hunter- Mileage Rei	113.68	N
031145	09-12-2019	27625	ROGERS ATHLETIC C	LEAKEY HIGH SCHO	100078	263724 199-36-6399.09-001-091000	C	Rogers Athletics - FBall Sup	3,670.00	N
031146	09-12-2019	27626	INVENTORY TRADING	LEAKEY HIGH SCHO	100157	110044 199-36-6399.97-001-091000	C	X-Grain - Backpacks -Cross	600.00	N
031147	09-12-2019	27639	SOUTHERN BUS SALE	LEAKEY HIGH SCHO	100253	078051 199-34-6319.02-001-099000	C	Southern Bus Sales-Bus # 9	42.01	N

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj.	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
031148	09-12-2019	27649	DOROTHY SUE VARGA	LEAKEY HIGH SCHO	190158	DVargas- BBO 199-36-6219.00-001-091000	C	DorothyVargas - BBall Offici	115.00	N
031149	09-12-2019	27650	ESMERALDA FLORES	LEAKEY HIGH SCHO	190160	EFlorez-BBO 199-36-6219.00-001-091000	C	Esmeralda Florez - VBall	85.00	N
031150	09-19-2019	00181	EDUCATION SERVICE	SCHL BOARD (F41)	100299	DSatterwhite 199-41-6419.00-702-099000	C	Region 20- David Satterwhit	75.00	N
031151	09-19-2019	00214	SCHOLASTIC INC	LEAKEY HIGH SCHO	100188	19938963 199-11-6395.04-001-011000	C	Scholastic M.Stewart	27.25	N
				LEAKEY HIGH SCHO	100188	19938963 199-11-6395.08-001-011000	C	Scholastic M.Stewart	27.25	N
								Check 031151 Total:	54.50	
031152	09-19-2019	00867	FLINN SCIENTIFIC, INC	LEAKEY HIGH SCHO	100135	2392155 199-11-6395.17-001-011000	C	Flinn Sci. Supplies	52.39	N
031153	09-19-2019	01081	CASH	LEAKEY HIGH SCHO	100283	CASH-DDutton 199-36-6499.ML-001-091700	C	CASH - DDutton Oct. 11	119.00	N
031154	09-19-2019	01081	CASH	LEAKEY HIGH SCHO	100284	CASH-DDutton 199-36-6499.ML-001-091700	C	CASH-DDutton Oct 22	119.00	N
031155	09-19-2019	01081	CASH	LEAKEY HIGH SCHO	100285	CASH-DDutton 199-36-6499.ML-001-091700	C	CASH- DDutton Oct 29	119.00	N
031156	09-19-2019	01081	CASH	LEAKEY HIGH SCHO	100286	CASH-DDutton 199-36-6499.ML-001-091700	C	CASH-DDutton/Meals Oct 5	138.00	N
031157	09-19-2019	01081	CASH	LEAKEY HIGH SCHO	100287	CASH-DDutton 199-36-6499.ML-001-091700	C	CASH -DDutton 10-19	138.00	N
031158	09-19-2019	01081	CASH	LEAKEY HIGH SCHO	100288	CASH-BPichardo 199-36-6499.26-001-099000	C	CASH- BPichardo JH Cheer	63.00	N
031159	09-19-2019	01081	CASH	LEAKEY HIGH SCHO	100309	CASH-KKerr 199-36-6499.25-001-099000	C	HS Cheer - Stu Meal 09/20 -	100.00	N
031160	09-19-2019	26379	POWELL & LEON, L.L.P	GEN ADMIN (F41)	190166	838 199-41-6211.00-750-099000	C	Powell&Leon Inv. 838	228.00	N
031161	09-19-2019	26868	Tim's A/C LLC	LEAKEY HIGH SCHO	100049	7136 199-51-6249.03-001-099000	C	Tim's A/C Inv. 7136	185.00	N
031162	09-19-2019	26975	FUELMAN	LEAKEY HIGH SCHO	190165	BG2267215 199-34-6311.00-001-099000	C	TxFleetFuel -09/02-09/16	1,317.92	N
031163	09-19-2019	27455	CHRISTOPHER YESCH SUPER.	(F41)	100295	CYeschkeReimb. 199-41-6417.01-701-099000	C	ChrisYeschke- MileageReim	134.56	N
031164	09-19-2019	27455	CHRISTOPHER YESCH SUPER.	(F41)	190164	CYeschkeReimb. 199-41-6417.01-701-099000	C	ChrisYeschke- MileageReim	278.98	N
031165	09-19-2019	27466	INTERQUEST CANINE	LEAKEY HIGH SCHO	100042	1772 199-23-6219.05-001-099000	C	Interquest Canines-1stVisit	300.00	N
031166	09-19-2019	27486	COMSTOCK ISD	LEAKEY HIGH SCHO	190167	LeakeyISD 199-36-6499.10-001-099000	C	Comstock ISD -UIL MBRSH	4,500.00	N
031167	09-19-2019	27531	MEDINA BOOSTER CL	LEAKEY HIGH SCHO	100313	LeakeyISD 199-36-6499.ML-001-091400	C	Medina Booster Club -Meal	210.00	N

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj.	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
031168	09-19-2019	27561	Texas Six-Man Coaches	LEAKEY HIGH SCHO	100318	1973901/2448011 199-36-6499.06-001-091000	C	Texas Six Man Coaches Ass	400.00	N
031169	09-25-2019	01717	CARDMEMBER SERVI	LEAKEY HIGH SCHO	100194	ChaseSeptStmt. 199-11-6395.52-001-023000	C	Chase IXL Learning/Sped	599.00	N
				LEAKEY HIGH SCHO	100104	ChaseSeptStmt. 199-11-6399.00-001-011000	C	Chase-Sams -Copier Paper	737.89	N
				LEAKEY HIGH SCHO	100122	ChaseSeptStmt. 199-13-6395.00-001-011000	C	Chase-Sams -Staff Dev.	175.68	N
				LEAKEY HIGH SCHO	100130	ChaseSeptStmt. 199-13-6411.00-001-011000	C	Chase-HEB -Staff Dev.	64.11	N
				LEAKEY HIGH SCHO	100197	ChaseSeptStmt. 199-13-6411.00-001-011000	C	Chase -Sams Club- Staff De	47.16	N
				LEAKEY HIGH SCHO	190169	ChaseSeptStmt. 199-13-6411.00-001-011000	C	Chase-LeakeyMerc/100131	10.86	N
				LEAKEY HIGH SCHO	100199	ChaseSeptStmt. 199-13-6411.00-001-011000	C	Chase -Subway 08/20/2019	24.95	N
				LEAKEY HIGH SCHO	100198	ChaseSeptStmt. 199-13-6411.00-001-011000	C	Chase -Mill Creek-Subsisten	160.65	N
				LEAKEY HIGH SCHO	100079	Chase-SeptStmt 199-13-6411.00-001-011000	C	Chase-Sams -Staff Dev.	476.86	N
				LEAKEY HIGH SCHO	100104	ChaseSeptStmt. 199-23-6395.00-001-099000	C	Chase-Sams -Copier Paper	376.90	N
				LEAKEY HIGH SCHO	100103	ChaseSeptStmt. 199-34-6249.01-001-099000	C	Chase- Deleon Kutz -Bus#1	185.00	N
				LEAKEY HIGH SCHO	100187	ChaseSeptStmt. 199-36-6399.09-001-091000	C	Chase -ProTuffDecals -Athle	249.48	N
				LEAKEY HIGH SCHO		100148 199-36-6399.50-001-099000	M	Chase-UnivCheerCredit-JH	-2,073.00	N
				LEAKEY HIGH SCHO		199-36-6399.50-001-099000	M	CAMP RM REFUND	-1,082.00	N
				LEAKEY HIGH SCHO	100163	ChaseSeptStmt. 199-36-6499.ML-001-091400	C	Chase- DQ -StuTravel/Athlet	159.21	N
				LEAKEY HIGH SCHO	100165	ChaseSeptStmt. 199-36-6499.ML-001-091400	C	Chase-DQueen -Athletics	222.41	N
				GEN ADMIN (F41)	100171	Amazon - SpecEd 199-41-6399.01-750-099000	C	Chase-VISTAPRINT- Athleti	.02	N
				GEN ADMIN (F41)	100161	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Idento - Hilda Perez, VLara	.50	N
				GEN ADMIN (F41)	190169	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Chase-AHanus -TEA	57.00	N
				GEN ADMIN (F41)	100186	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Chase - TEA Certi -D.Michiu	57.00	N
				GEN ADMIN (F41)	190169	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Chase-US Postal Service	17.10	N
				GEN ADMIN (F41)	100167	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Chase-IdentoGo -Bradley Er	49.25	N
				GEN ADMIN (F41)	100181	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Chase - Wendy's -CYeschke	12.31	N
				GEN ADMIN (F41)	190169	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Chase-Ramada/UIL Travel/	60.39	N
				GEN ADMIN (F41)	100171	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Chase-VISTAPRINT- Athleti	90.90	N
				GEN ADMIN (F41)	190169	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Chase-Zoom SeptStmt/Final	15.92	N

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				GEN ADMIN (F41)	100185	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Chase -EWalker,LWalker- T	114.00	N
				GEN ADMIN (F41)	100161	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Chase-IdenGO, Perez,Lara,	147.25	N
				GEN ADMIN (F41)	190169	Chase-SeptStmt 199-41-6399.01-750-099000	C	Chase-AmazonRenewal	128.82	N
				GEN ADMIN (F41)	100104	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Chase-Sams -Copier Paper	376.90	N
				GEN ADMIN (F41)	100122	ChaseSeptStmt. 199-41-6399.01-750-099000	C	Chase-Sams Staff Dev.	219.98	N
				SUPER. (F41)	100183	ChaseSeptStmt. 199-41-6417.01-701-099000	C	Chase - Soaring Dragon	39.73	N
				LEAKEY HIGH SCHO	100139	ChaseSeptStmt. 199-51-6319.05-001-099000	C	Chase- ACE-FHouse Keys	24.16	N
				LEAKEY HIGH SCHO	100140	ChaseSeptStmt. 199-51-6319.05-001-099000	C	Chase-TJMoore-Field House	6.46	N
				LEAKEY HIGH SCHO	100158	ChaseSeptStmt. 199-51-6319.05-001-099000	C	Chase-Handtrucks2Go-Main	59.98	N
				LEAKEY HIGH SCHO	190169	ChaseSeptStmt. 199-51-6319.08-001-099000	C	Chase-Lowes -Landscape/1	419.00	N
				LEAKEY HIGH SCHO		100025 199-51-6395.00-001-099000	M	Chase-Academy-MaintUnifor	-110.80	N
				LEAKEY HIGH SCHO	100204	ChaseSeptStmt. 199-52-6395.02-001-099000	C	Chase CC - BUDS	672.50	N
				LEAKEY HIGH SCHO	100111	ChaseSeptStmt. 240-35-6499.00-001-099000	C	Chase-FoodHandler-HPerez	15.81	N
				LEAKEY HIGH SCHO	100203	ChaseSeptStmt. 410-11-6395.00-001-011000	C	Chase McGraw -VYeschke	594.00	N
Check 031169 Total:									3,403.34	
031170	09-25-2019	25881	AMAZON.COM	LEAKEY HIGH SCHO	100195	AmazonSeptStmt 199-11-6395.00-001-022000	C	Amazon -CTE/MKring	354.98	N
				LEAKEY HIGH SCHO		100195 199-11-6395.00-001-022000	M	Amazon -Refund-MKring	-32.55	N
				LEAKEY HIGH SCHO	100153	AmazonSeptStmt 199-11-6395.02-001-011000	C	Amazon - Toner 2gr/LJones	36.74	N
				LEAKEY HIGH SCHO	100164	AmazonSeptStmt 199-11-6395.07-001-011000	C	Amazon - YrBook/MHarmiso	63.32	N
				LEAKEY HIGH SCHO	100196	AmazonSeptStmt 199-11-6395.13-001-011000	C	Amazon - Toner/VYeschke	74.55	N
				LEAKEY HIGH SCHO	100127	AmazonSeptStmt 199-11-6395.13-001-011000	C	Amazon-JH Reading/VYesc	152.30	N
				LEAKEY HIGH SCHO	100136	AmazonSeptStmt 199-11-6395.17-001-011000	C	Science Supplies	117.46	N
				LEAKEY HIGH SCHO	100248	AmazonSeptStmt 199-11-6395.47-001-023000	C	Amazon - Partial Pay 09/18	33.10	N
				LEAKEY HIGH SCHO	100211	AmazonSeptStmt 199-11-6395.47-001-023000	C	Amazon - Spec. Ed/KKerr	399.00	N
				LEAKEY HIGH SCHO	100233	AmazonSeptStmt 199-11-6395.49-001-023000	C	Amazon - SpecEd/LoriWalke	145.03	N
				LEAKEY HIGH SCHO	100189	AmazonSeptStmt 199-11-6395.50-001-023000	C	Amazon- SpecEd/Ethridge	213.94	N
				LEAKEY HIGH SCHO		100048 199-11-6395.G1-001-011000	M	Amazon -Refund-LGon-Proj	-1,195.00	N
				LEAKEY HIGH SCHO	100215	AmazonSeptStmt 199-11-6395.RD-001-011013	C	Amazon -Tech/RickDavis	204.16	N

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				LEAKEY HIGH SCHO	100214	AmazonSeptStmt 199-11-6395.RD-001-011500	C	Amazon -Tech/RickDavis	198.11	N
				LEAKEY HIGH SCHO	100132	AmazonSeptStmt 199-11-6395.RD-001-099700	C	Amazon - Tech/Rick Davis	108.42	N
				LEAKEY HIGH SCHO	100091	AmazonSeptStmt 199-13-6395.00-001-011000	C	Amazon - Campus Consuma	200.17	N
				LEAKEY HIGH SCHO	100232	AmazonSeptStmt 199-33-6395.01-001-099000	C	Amazon - Nurse/ADownum	540.14	N
				LEAKEY HIGH SCHO	100218	AmazonSeptStmt 199-33-6395.01-001-099000	C	Amazon - First Alde/Guardia	468.98	N
				LEAKEY HIGH SCHO	100134	AmazonSeptStmt 199-34-6319.02-001-099000	C	Amazon -Veh.Parts -Bus #2	52.13	N
				LEAKEY HIGH SCHO	100208	AmazonSeptStmt 199-34-6319.02-001-099000	C	Amazon -First Aid Kit	137.73	N
				GEN ADMIN (F41)	190163	Amazon-SeptStmt 199-41-6399.01-750-099000	C	Amazon-Custom Engraved-	54.10	N
				GEN ADMIN (F41)	100228	AmazonSeptStmt 199-41-6399.03-750-099000	C	Amazon -Consumables/Adm	75.70	N
				GEN ADMIN (F41)	100173	AmazonSeptStmt 199-41-6399.03-750-099000	C	Amazon - Consumables/Ad	527.46	N
				LEAKEY HIGH SCHO	100178	AmazonSeptStmt 199-51-6319.00-001-099000	C	Amazon - Janitorial	55.13	N
				LEAKEY HIGH SCHO	100176	AmazonSeptStmt 199-51-6319.05-001-099000	C	Amazon-Maint/Pre-K Rm	35.93	N
				LEAKEY HIGH SCHO	100170	AmazonSeptStmt 199-51-6319.05-001-099000	C	Amazon - Maint.	153.14	N
				LEAKEY HIGH SCHO	100133	AmazonSeptStmt 199-51-6319.05-001-099000	C	Amazon - Maint.	124.24	N
				LEAKEY HIGH SCHO	100129	AmazonSeptStmt 199-51-6319.05-001-099000	C	Amazon - Maint.	515.39	N
				LEAKEY HIGH SCHO	100115	AmazonSeptStmt 199-51-6319.05-001-099000	C	Amazon-Maint.	262.94	N
				LEAKEY HIGH SCHO		100129 199-51-6319.05-001-099000	M	Amazon -Refund-Maint	-37.25	N
				LEAKEY HIGH SCHO		100027 199-51-6395.00-001-099000	M	Amazon -Refund-MaintUnifo	-45.98	N
								Check 031170 Total:	3,993.51	
031171	09-25-2019	27384	TEXAS MEDICAID & HE	LEAKEY ISD	190170	2853343-01 286-00-5932.00-000-000000	C	THMP - OP Refund	1,596.77	N
031172	09-26-2019	25382	ROSA M. BRADSHAW	LEAKEY HIGH SCHO	190179	RBradshawVBallO 199-36-6219.00-001-091000	C	Rosa Bradshaw -VBall Offici	115.00	N
031173	09-26-2019	25756	REAL RENTALS, LTD	LEAKEY HIGH SCHO	100315	42400 199-51-6319.05-001-099000	C	Real Rentals -Invw2400	45.00	N
031174	09-26-2019	26045	SCIENCE TEACHERS A	LEAKEY HIGH SCHO	100310	MHarmison-CAST 199-13-6395.00-001-011000	C	SciTeacherAssoc CAST/MH	180.00	N
031175	09-26-2019	26465	HILLYARD / HOUSTON	LEAKEY HIGH SCHO	100255	603592574 199-51-6319.00-001-099000	C	Hillyard - Inv 603592574	445.62	N
031176	09-26-2019	27110	SHARON GRIMES	LEAKEY HIGH SCHO	190178	SGrimesVBO 199-36-6219.00-001-091000	C	Sharon Grimes -VBall Officia	115.00	N

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031177	09-26-2019	27185	DATA RECONGNITION	LEAKEY HIGH SCHO	100261	135794 199-31-6334.00-001-011000	C	Data Recog Corp-Inv. 13579	9.65	N
031178	09-26-2019	27522	TEXAS ALCOHOL AND	LEAKEY HIGH SCHO	100307	169082 199-34-6219.01-001-099000	C	TxAlcohol&DrugTesting Serv	80.00	N
031179	09-26-2019	27537	APPLIED EDUCATIONA	LEAKEY HIGH SCHO	100293	0028097 410-11-6395.00-001-011000	C	Applied Edu System -MKring	799.00	N
031180	09-26-2019	27640	TRAFFIC GRAFFICS	LEAKEY HIGH SCHO	100258	15377 199-34-6639.00-001-099000	C	Traffic Graffics - Bus#12	2,152.01	N
031181	10-03-2019	00181	EDUCATION SERVICE	LEAKEY HIGH SCHO	100249	319206 199-13-6395.00-001-011000	C	ESC 20 - Vickie Goebel	500.00	N
				SCHL BOARD (F41)	100320	DShoemaker 199-41-6419.00-702-099000	C	Reg.20 - Doug Shoemaker	75.00	N
				SCHL BOARD (F41)	100319	AlbertoGonzalez 199-41-6419.00-702-099000	C	Reg.20- Alberto Gonzalez	75.00	N
Check 031181 Total:									650.00	
031182	10-03-2019	00441	INTECH SOUTHWEST	LEAKEY HIGH SCHO	100101	10044019 199-53-6395.RD-001-099600	C	Itech SoWest Services, LLC	1,950.00	N
031183	10-03-2019	01081	CASH	LEAKEY HIGH SCHO	100333	Cash-BPichardo 199-36-6399.19-001-099000	C	CASH- BPichardo JH Cheer	63.00	N
031184	10-03-2019	01081	CASH	LEAKEY HIGH SCHO	100334	Cash-BPichardo 199-36-6399.19-001-099000	C	CASH - -BPichardo 10/03	90.00	N
031185	10-03-2019	01081	CASH	LEAKEY HIGH SCHO	100391	Cash-BPichardo 199-36-6499.26-001-099000	C	CASH - Brandi Pichardo 10/	63.00	N
031186	10-03-2019	01081	CASH	LEAKEY HIGH SCHO	100393	Cash-BPichardo 199-36-6499.26-001-099000	C	CASH - Brandi Pichardo 11/	90.00	N
031187	10-03-2019	01089	RIDDELL/ALL AMERICA	LEAKEY HIGH SCHO	100349	951058930 199-36-6399.03-001-091000	C	Riddell Inv. 951058930	129.03	N
031188	10-03-2019	01621	MARY JONES	LEAKEY HIGH SCHO	190182	MJones-VBO 199-36-6219.00-001-091000	C	Mary Jones - VBall Official	120.00	N
031189	10-03-2019	01648	TUNE IN	LEAKEY HIGH SCHO	100290	947095 199-11-6395.08-001-011000	C	Tune In Inv. 947095	278.85	N
				LEAKEY HIGH SCHO	100296	947147 199-36-6399.24-001-099000	C	Tune In - Inv. 947147	21.95	N
Check 031189 Total:									300.80	
031190	10-03-2019	25369	DECKER INC.	LEAKEY HIGH SCHO	100323	315797 199-51-6319.04-001-099000	C	Deckers - Maint.	372.32	N
031191	10-03-2019	25560	RALPH KRUEGER	LEAKEY HIGH SCHO	100395	4826-101 199-34-6249.01-001-099000	C	Krueger - Bus#10	190.00	N
				LEAKEY HIGH SCHO	100377	4837926 199-34-6249.01-001-099000	C	Krueger - Bus. 12	190.00	N
Check 031191 Total:									380.00	
031192	10-03-2019	25689	MCI	LEAKEY HIGH SCHO	190187	08693270496 199-51-6259.04-001-099000	C	MCI Long Distance Services	84.73	N
031193	10-03-2019	25844	JIM O'DELL	LEAKEY HIGH SCHO	100329	JODellReimb. 199-34-6311.00-001-099000	C	Jim Odell - Reimb.	117.81	N

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031194	10-03-2019	26112	CEV MULTIMEDIA	LEAKEY HIGH SCHO	100388	026357 199-11-6395.AG-001-022000	C	CEV Multimedia	750.00	N
031195	10-03-2019	26238	UNIVERSAL CHEERLE	LEAKEY HIGH SCHO	100000	90000372 199-36-6399.50-001-099000	C	Varsity Spirit 9000372	223.00	N
031196	10-03-2019	26437	UIL MUSIC REGION 11	LEAKEY HIGH SCHO	100367	941-MarchingBan 199-36-6399.BA-001-099000	C	Univ.Interscholastic League	475.00	N
031197	10-03-2019	26701	BOBBY RYAN	LEAKEY HIGH SCHO	100119	BRyan-MealTrave 199-13-6411.00-001-011000	C	Bobby Ryan Reg.20 travel/m	59.00	N
031198	10-03-2019	26808	Newstripe, Inc	LEAKEY HIGH SCHO	100361	0134017-IN 199-51-6319.04-001-099000	C	Newstripe Inv. 0134017-IN	273.85	N
031199	10-03-2019	26975	FUELMAN	LEAKEY HIGH SCHO	190185	BG2267215 199-34-6311.00-001-099000	C	TxFleetFuel 09/16 - 09/29	829.18	N
031200	10-03-2019	26985	RIO BREWSTER WAST	LEAKEY HIGH SCHO	190186	48282 199-51-6259.01-001-099000	C	RioBrewster-Inv. 48282 Oct1	312.00	N
031201	10-03-2019	27013	BRACKETT ISD	LEAKEY HIGH SCHO	100340	LeakeyISD 199-36-6499.04-001-091000	C	Bracketville Entry Fee	250.00	N
031202	10-03-2019	27080	PROFESSIONAL BINDI	LEAKEY HIGH SCHO	100265	PS10202904 199-11-6399.00-001-011000	C	Professional Binding Product	407.40	N
031203	10-03-2019	27185	DATA RECONGNITION	LEAKEY HIGH SCHO	100261	135935 199-31-6334.00-001-011000	C	Data Recog Corp.Inv. 13593	372.50	N
031204	10-03-2019	27316	The Tire Shop	LEAKEY HIGH SCHO	100390	098606 199-34-6219.00-001-099000	C	The Tire Shop Black Sub. In	7.00	N
				LEAKEY HIGH SCHO	100381	098608 199-34-6219.00-001-099000	C	TheTire ShopBus # 5 Inspec	7.00	N
								Check 031204 Total:	14.00	
031205	10-03-2019	27455	CHRISTOPHER YESCH SUPER. (F41)		100341	CYeschkeReimb. 199-41-6417.01-701-099000	C	ChrisYeschke- MileageReim	120.64	N
031206	10-03-2019	27592	PEGGY MARKHAM	LEAKEY HIGH SCHO	100384	PMarkham-UIL 199-36-6399.20-001-099000	C	PeggyMarkham-UILInstrMat	79.99	N
031207	10-03-2019	27626	INVENTORY TRADING	LEAKEY HIGH SCHO	100212	112009 199-36-6399.12-001-091000	C	X-Grain Inv. 112009	240.00	N
031208	10-03-2019	27631	Eddie Walker, III	LEAKEY HIGH SCHO	100342	EWalkerReimb. 199-36-6499.ML-001-091011	C	Eddie Walker StuMeal Reim	31.43	N
031209	10-03-2019	27632	BARBARA CHASE	LEAKEY HIGH SCHO	190181	BChase-VBO 199-36-6219.00-001-091000	C	Barbara Chase - VB Official	120.00	N
031210	10-03-2019	27658	MIKE HOWARD	LEAKEY HIGH SCHO	190183	MHoward-VBTourn 199-36-6399.08-001-091000	C	MikeHoward-Aug.24/25-VBa	104.00	N
031211	10-04-2019	26611	GE CAPITAL C/O RICO	LEAKEY HIGH SCHO	100169	102782811 199-11-6249.00-001-011000	C	RICOH Inv. 102782811 70	2,343.10	N
				LEAKEY HIGH SCHO	190188	102782811 199-11-6249.00-001-011000	C	RICOH Inv. 102782811 70%	3,124.13	N
				LEAKEY HIGH SCHO	100169	102658561 199-11-6249.00-001-011000	C	RICOH Inv. 102658561 70%	309.40	N
				LEAKEY HIGH SCHO	190188	102576027 199-11-6249.00-001-011000	C	RICOH Inv. 102576027 70%	1,237.60	N
				LEAKEY HIGH SCHO	100169	102576027 199-11-6249.00-001-011000	C	RICOH Inv. 102576027 70	618.80	N

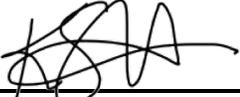
Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj.	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
				GEN ADMIN (F41)	100169	102782811	C	RICOH Inv. 102782811 30%	1,004.18	N
					199-41-6249.00-750-099000					
				GEN ADMIN (F41)	100169	102576027	C	RICOH Inv. 102576027 30%	265.20	N
					199-41-6249.00-750-099000					
				GEN ADMIN (F41)	190188	102576027	C	RICOH Inv. 102576027 30%	530.40	N
					199-41-6249.00-750-099000					
				GEN ADMIN (F41)	100169	102658561	C	RICOH Inv. 102658561 30%	132.60	N
					199-41-6249.00-750-099000					
				GEN ADMIN (F41)	190188	102782811	C	RICOH Inv. 102782811 30%	1,338.91	N
					199-41-6249.00-750-099000					
								Check 031211 Total:	10,904.32	
031212	10-04-2019	27110	SHARON GRIMES	LEAKEY HIGH SCHO	190189	SGrimesVBO	C	Sharon Grimes VBall Official	75.00	N
					199-36-6219.00-001-091000					
031213	10-04-2019	27510	Ruben Lopez	LEAKEY HIGH SCHO	190190	RLopez-FBO	C	Ruben Lopez - FBall Official	155.00	N
					199-36-6219.00-001-091000					
031214	10-04-2019	27662	LAWRENCE R. DEBOS	LEAKEY HIGH SCHO	190191	LDebose-FBO	C	Lawrence Debose- FBall Offi	155.00	N
					199-36-6219.00-001-091000					
031215	10-04-2019	27663	ROBERT L. WHEELER	LEAKEY HIGH SCHO	190192	RWheeler-FBO	C	Robert Wheeler - FBall Offici	155.00	N
					199-36-6219.00-001-091000					
031216	10-04-2019	27664	ROGELIO SALINAS	LEAKEY HIGH SCHO	190193	RSalinas	C	ROGELIO SALINAS -FBALL	155.00	N
					199-36-6219.00-001-091000					
031217	10-10-2019	00132	CLASSROOM DIRECT/	LEAKEY HIGH SCHO	100297	202501686887	C	SchSpec -TEKS-VYeschke	313.38	N
					199-31-6395.03-001-011000					
031218	10-10-2019	00138	ASW ENTERPRISES	LEAKEY HIGH SCHO	100359	5724	C	ASW Enterprises, LLC - UIL	60.00	N
					199-36-6399.24-001-099000					
031219	10-10-2019	00181	EDUCATION SERVICE	LEAKEY HIGH SCHO	100317	320059	C	Reg. 20 -Michael Hunter	45.00	N
					199-34-6249.02-001-099000					
031220	10-10-2019	00183	HILL COUNTRY TELEP	LEAKEY HIGH SCHO	190209	379200	C	HCTC Telephone Service	432.20	N
					199-51-6259.21-001-099000					
031221	10-10-2019	00187	CITY OF LEAKEY	LEAKEY HIGH SCHO	190211	LeakeyISD	C	CityOfLeakey - Aug23-Sept.	560.39	N
					199-51-6259.08-001-099000					
031222	10-10-2019	00216	SABINAL ISD	UNDISTRIBUTED	190195	LeakeyISD	C	ClusterV - Sabinal ISD	29,997.50	N
					199-93-6219.01-999-023000					
031223	10-10-2019	00252	BANDERA ELECTRIC	LEAKEY HIGH SCHO	190212	1356/1212750	C	BEC Sept. 1 - Oct. 1, 2019	7,313.62	N
					199-51-6259.06-001-099000					
031224	10-10-2019	00298	LARRY CHISUM CONS	LEAKEY HIGH SCHO	100400	18942	C	Larry Chisum Inv. 19842	135.00	N
					199-51-6319.04-001-099000					
031225	10-10-2019	00578	DAVID HERNANDEZ	LEAKEY HIGH SCHO	190197	DHernandezVBO	C	David Hernandez -VBall Offi	75.00	N
					199-36-6219.00-001-091000					
031226	10-10-2019	00828	BORDEN DAIRY COMP	LEAKEY HIGH SCHO	100276	382070699	C	Borden 382070699	152.53	N
					240-35-6341.01-001-099000					
				LEAKEY HIGH SCHO	100276	381276010	C	Borden 381276010	228.90	N
					240-35-6341.01-001-099000					
				LEAKEY HIGH SCHO		375147381	M	Borden Credit/Refund	-57.89	N
					240-35-6341.01-001-099000					
								Check 031226 Total:	323.54	

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj.	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
031227	10-10-2019	01003	UVALDE LEADER-NEW	GEN ADMIN (F41)	100338	5388	C	Uvalde Leader News - Inv. 5	462.00	N
					199-41-6491.10-750-099000					
031228	10-10-2019	01081	CASH	LEAKEY HIGH SCHO	100427	CASH-KKerr	C	CASH - HS Cheer/Travel-KK	60.00	N
					199-36-6499.25-001-099000					
				LEAKEY HIGH SCHO	100440	CASH-VSmith	C	CASH -VSmith/Band	245.00	N
					199-36-6499.ML-001-099000					
								Check 031228 Total:	305.00	
031229	10-10-2019	01427	HOME DEPOT CREDIT	LEAKEY HIGH SCHO	100207	LeakeyISD	C	HomeDepot-Maint.	119.00	N
					199-51-6319.05-001-099000					
031230	10-10-2019	25284	WILSON PEST CONTR	LEAKEY HIGH SCHO	100404	8330	C	Wilson Pest Control - Inv. 83	50.00	N
					199-51-6219.01-001-099000					
031231	10-10-2019	25590	ROBERT OLVEDO	LEAKEY HIGH SCHO	190199	ROlvedo-FBO	C	Robert Olvedo - FBall Officia	155.00	N
					199-36-6219.00-001-091000					
031232	10-10-2019	25598	NICHOLE HENDERSON	LEAKEY HIGH SCHO	190196	NHendersonVBall	C	Nichole Henderson VBO	75.00	N
					199-36-6219.00-001-091000					
031233	10-10-2019	26015	HILL COUNTRY TELEC	LEAKEY HIGH SCHO	190210	2277300	C	HCTC -Security &Monitoring	22.00	N
					199-52-6395.00-001-099000					
031234	10-10-2019	26104	ANTHONY BAUMANN	LEAKEY HIGH SCHO	190203	ABaumannVBO	C	Anthony Baumann - VBall Of	75.00	N
					199-36-6219.00-001-091000					
				LEAKEY HIGH SCHO	190204	ABaumannVBO	C	Anthony Baumann -VBall Off	75.00	N
					199-36-6219.00-001-091000					
								Check 031234 Total:	150.00	
031235	10-10-2019	26306	ERNIE RANGEL III	LEAKEY HIGH SCHO	190200	ERangelfBO	C	Ernie Rangelll - FBall Officia	155.00	N
					199-36-6219.00-001-091000					
031236	10-10-2019	26868	Tim's A/C LLC	LEAKEY HIGH SCHO	100406	7143	C	Tim's A/C Inv. 7143	267.25	N
					199-51-6249.03-001-099000					
031237	10-10-2019	26936	PIONEER DRAMA SER	LEAKEY HIGH SCHO	100372	591734	C	PioneerDrama - Inv. 591734	91.00	N
					199-36-6399.07-001-099000					
031238	10-10-2019	26955	Edmentum	LEAKEY HIGH SCHO	100099	126049	C	Edmentum Inv. 126049	385.00	N
					199-11-6329.01-001-011000					
031239	10-10-2019	26962	TIMS SOUTH TEXAS LL	LEAKEY HIGH SCHO	190206	A-110024076	C	Tims SoTx, LLC A-	40.00	N
					199-11-6395.AG-001-022600					
031240	10-10-2019	27287	JEFF BOBO	LEAKEY HIGH SCHO	190205	JBobo -FBO	C	Jeff Bobo - FBall Official	45.00	N
					199-36-6219.00-001-091000					
031241	10-10-2019	27450	Cindy Schenk	LEAKEY HIGH SCHO	100417	CSchenk-Reimb.	C	Cindy Schenk Reimb.	230.36	N
					240-35-6499.00-001-099000					
031242	10-10-2019	27455	CHRISTOPHER YESCH SUPER. (F41)		100424	CYeschkeReimb.	C	ChrisYeschke- MileageReim	373.52	N
					199-41-6417.01-701-099000					
031243	10-10-2019	27466	INTERQUEST CANINE	LEAKEY HIGH SCHO	100042	1797	C	Intrquest Canines -2ndVisit	300.00	N
					199-23-6219.05-001-099000					
031244	10-10-2019	27468	LEAKEY OUTPOST	LEAKEY HIGH SCHO	100369	700391	C	Leakey OutPost 700391	74.85	N
					199-51-6319.04-001-099000					
				LEAKEY HIGH SCHO	100209	698124	C	LeakeyOutpost 698124	.02	N
					199-51-6319.05-001-099000					
				LEAKEY HIGH SCHO	100378	700629	C	Leakey OutPost 700629	8.04	N
					199-51-6319.05-001-099000					

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr Fnd-Fnc-Obj.	Invoice Nbr So-Org-Prog	Typ Cd	Reason	Amount	EFT
				LEAKEY HIGH SCHO	100378	700628	C	Leakey OutPost 700628	78.12	N
					199-51-6319.05-001-099000					
				LEAKEY HIGH SCHO	100348	700038	C	Leakey OutPost 700038	32.24	N
					199-51-6319.05-001-099000					
				LEAKEY HIGH SCHO	100234	698271	C	Leakey OutPost 698271	5.27	N
					199-51-6319.05-001-099000					
				LEAKEY HIGH SCHO	100280	698829	C	Leakey Outpost 698829	48.73	N
					199-51-6319.05-001-099000					
				LEAKEY HIGH SCHO	100280	698836	C	Leakey Outpost 698836	60.88	N
					199-51-6319.05-001-099000					
				LEAKEY HIGH SCHO	100229	698168	C	Leakey OutPost 698168	5.90	N
					199-51-6319.05-001-099000					
				LEAKEY HIGH SCHO	100209	698124	C	Leakey Outpost 698124	57.92	N
					199-51-6319.05-001-099000					
				LEAKEY HIGH SCHO		Maint.	M	LeakeyOutPost-Credit	-90.34	N
					199-51-6319.05-001-099000					
								Check 031244 Total:	281.63	
031245	10-10-2019	27473	RANGE GLOBAL SERVI	LEAKEY HIGH SCHO	190207	192730753	C	RangeGlobalServ-July-Oct.	612.00	N
					199-23-6219.00-001-099000					
031246	10-10-2019	27502	JUAN MALDONADO	LEAKEY HIGH SCHO	190198	JMaldonadoFBO	C	Juan Maldonado -FBall Offici	155.00	N
					199-36-6219.00-001-091000					
031247	10-10-2019	27516	LUKE McMILLAN MUSI	LEAKEY HIGH SCHO	100438	LeakeyISD-Band	C	Luke McMillan-MarchingLice	2,000.00	N
					199-11-6395.64-001-011000					
031248	10-10-2019	27521	MELHART MUSIC CEN	LEAKEY HIGH SCHO	100364	3179894	C	MelhartMusicCenter-Inv.317	3,250.00	N
					199-11-6395.60-001-011000					
031249	10-10-2019	27522	TEXAS ALCOHOL AND	LEAKEY HIGH SCHO	100433	169816	C	TxAcoholTesting -Ethridge	35.00	N
					199-34-6219.01-001-099000					
031250	10-10-2019	27649	DOROTHY SUE VARGA	LEAKEY HIGH SCHO	190202	DVargas -VBO	C	Dorothy Vargas - VBall Offici	75.00	N
					199-36-6219.00-001-091000					
031251	10-10-2019	27654	NCSS Conference Regis	LEAKEY HIGH SCHO	100403	PSysak	C	NCSS Conf.Regist-Pam Sys	325.00	N
					199-13-6395.00-001-011000					
031252	10-10-2019	27667	HECTOR TORRES-MA	LEAKEY HIGH SCHO	190201	RTMay -FBO	C	Hector T-May -FBall Official	155.00	N
					199-36-6219.00-001-091000					
031253	10-10-2019	27668	RODNEY R. NODINE	GEN ADMIN (F41)	190208	RNodine	C	Rodney Nodie -FPRint Reim	40.25	N
					199-41-6399.01-750-099000					
								Grand Total:	133,730.04	

End of Report

**Leakey Independent School District
Quarterly Investment Report
Quarter Ended 09/30/2019**

Purchase Date	Security	Internal Fund	Coupon or Avg Rate	Maturity Date	Days to Maturity at 09/30/2019	Yield	Par	Beginning Book	Beginning Market	Ending Book	Ending Market	
Bank Deposits												
09/30/02019	FSBU Investment Acct	Time/General		09/30/02019	1	0.70%				\$ 348,403.06	\$ 348,403.06	
09/30/02019	FSBU Checking Acct	Oper/General		09/30/02019	1	0.40%				\$ 303,078.71	\$ 303,078.71	
09/30/02019	FSBU Investment Acct	Debt Service		09/30/02019	1	0.70%				\$ 226,957.31	\$ 226,957.31	
09/30/02019	FSBU Investment Acct	Cap Proj Cash		09/30/02019	1	0.03%		(account closed out)		\$ -	\$ -	
09/30/02019	FSBU Checking Acct	Cap Proj Oper		09/30/02019	1	0.015%				\$ 535.02	\$ 535.02	
CDs												
None to report at this time.												
Pools												
09/30/02019	First Public Lonestar	General	2.24%	09/30/02019	1	2.24%				\$ 12,416.28	\$ 12,416.28	
TOTALS							\$ -	\$ -	\$ -	\$ -	\$ 891,390.38	\$ 891,390.38
Weighted Average Maturity		1.000		 _____ Katherine Artes, Investment Officer				09/30/2019				
Weighted Average Yield		0.62%						Date				

COMPLIANCE STATEMENT

I certify that this quarterly investment report for the quarter ended September 30, 2019 represents the investment position of the District and is in full compliance with the Board approved Investment Policy, the Public Funds Investment Act (Texas Government Code 2256), and Generally Accepted Accounting Principles (GAAP).

LEAKEY INDEPENDENT

SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT FOR THE

YEAR ENDED JUNE 30, 2019

LEAKEY INDEPENDENT SCHOOL DISTRICT
 ANNUAL FINANCIAL REPORT
 YEAR ENDED JUNE 30, 2019
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CERTIFICATE OF BOARD

Leakey Independent School District
Name of School District

Real
County

193-902
Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) _____ approved _____ disapproved for the YEAR ended June 30, 2019, at a meeting of the board of trustees of such school district on the 21th day of October, 2019.

Signature of Board Secretary

Signature of Board President

If the board of trustees disapproved of the auditor's report, the reason(s) for disapproving it is(are):

(attach list as necessary)

NEFFENDORF & KNOPP, P.C.
Certified Public Accountants

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FREDERICKSBURG, TEXAS 78624-0874
(830) 997-3348

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Email: info@nkpcpa.com

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
TEXAS SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

**Standard Report on Financial Statements Issued in Accordance with
Government Auditing Standards or in a Single Audit**

Independent Auditor's Report

Board of Trustees
Leakey Independent School District
Leakey, TX 78873

Members of the Board:

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 Leakey Independent School District as of and for the year ended June 30, 2019 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 above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Leakey Independent School District

as of June 30, 2019 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the district's proportionate share of the net pension liability, schedule of district contributions, schedule of the District's proportionate share of the net OPEB liability and the schedule of District contributions for other post employment benefits on pages 4-9, and 41-49 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 Leakey Independent School District's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Texas Education Agency requires school districts to include certain information in the Annual Financial and Compliance Report in conformity with laws and regulations of the State of Texas. This information is in Exhibits identified in the Table of Contents as J-1 through J-3. These schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The combining and individual nonmajor fund financial statements and the Texas Education Agency required Exhibits are the responsibility of management and was derived from and relates 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 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2019 on our consideration of Leakey Independent School 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 Leakey Independent School District's internal control over financial reporting and compliance.

Neffendorf & Knopp, P.C.

NEFFENDORF & KNOPP, P.C.

Fredericksburg, Texas

October 8, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Leakey Independent School District, discuss and analyze the District's financial performance for the fiscal year ended June 30, 2019. Please read it in conjunction with the independent auditor's report on page 2, and District's Basic Financial Statements which begin on page 10.

FINANCIAL HIGHLIGHTS

- The District's total combined net position was \$3,181,265. The unrestricted net position was a negative \$1,104,282. The large negative balance in the unrestricted net position is a result of recording the changes in the District's Net Pension Liability and OPEB Liability required by GASB Statement No. 68 and GASB Statement No. 75.
- During the year, the District had expenses that were \$4,903,161 versus revenue of \$5,110,314 for an increase in net position of \$207,153.
- Total cost of all of the District's programs was \$4,903,161.
- The General Fund revenues for the year ended June 30, 2019 were \$4,181,694 and expenditures and transfers out were \$4,230,014 resulting in a decrease in fund balance of \$48,320. The General Fund began the year with a fund balance of \$1,204,013 and ended the year with a fund balance of \$1,155,693.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 10 and 11). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (starting on page 12) report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget. For proprietary activities, fund financial statements tell how goods or services of the District were sold to departments within the District or to external customers and how the sales revenues covered the expenses of the goods or services. The remaining statements, fiduciary statements, provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the district.

The notes to the financial statements (starting on page 20) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The combining statements for nonmajor funds contain even more information about the District's individual funds. These are not required by TEA. The sections labeled TEA Required Schedules contain data used by monitoring or regulatory agencies for assurance that the District is using funds supplied in compliance with the terms of grants.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall financial condition and operations begins on page 10. Its primary purpose is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The District's revenues are divided into those provided by outside parties who share the costs of some programs, such as tuition received from students from outside the district and grants provided by the U.S. Department of Education to assist children with disabilities or from disadvantaged backgrounds (program revenues), and revenues provided by the taxpayers or by TEA in equalization funding processes (general revenues). All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets and liabilities) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider nonfinancial factors as well, such as changes in the District's average daily attendance or its property tax base and the condition of the District's facilities.

In the Statement of Net Position and the Statement of Activities, the District has one kind of activity:

➤ Governmental activity - Most of the District's basic services are reported here, including the instruction, counseling, co-curricular activities, food services, transportation, maintenance, community services, and general administration. Property taxes, tuition, fees, and state and federal grants finance most of these activities.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements begin on page 12 and provide detailed information about the most significant funds - not the District as a whole. Laws and contracts require the District to establish some funds. The District's administration establishes many other funds to help it control and manage money for particular purposes (like campus activities). The District has one type of fund – governmental.

➤ Governmental funds - Most of the District's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.

The District as Trustee

Reporting the District's Fiduciary Responsibilities

All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position on page 18 and Statement of Changes in Fiduciary Fund Net Position on page 19. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities.

Net position of the District's governmental activities for the year ended June 30, 2019 increased from \$2,974,112 to \$3,181,265. Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - was (\$1,104,282) at June 30, 2019. This increase in governmental net position was the result of five factors. First, the District's combined expenditures exceeded combined revenue by \$467,149 (decrease in fund balances in the general fund by \$48,320, increase in the debt service fund by \$76,098, and decrease in the capital projects fund by \$494,927). Second, the District paid bonds and other long-term debt in the amount of \$260,000 and acquired capital assets in the amount of \$866,952. Third, the District recorded depreciation in the amount of \$380,263. Fourth, a net increase of \$3,596 due to recognition of deferred inflows, outflows and OPEB liability related to GASB 75 accounting and financial reporting for other post employment benefits and fifth, a net decrease of \$83,776 due to recognition of deferred inflows, outflows and pension liability related to GASB 68 accounting and financial reporting for pensions.

Table I
Leakey Independent School District

NET POSITION
in thousands

	Governmental Activities	
	2019	2018
Current and Other Assets	\$ 2,012	\$ 2,888
Capital Assets	9,572	9,086
Total Assets	\$ 11,584	\$ 11,974
Deferred Outflows of Resources		
Deferred Resources Outflow Related to TRS	\$ 617	\$ 269
Total Deferred Outflows of Resources	\$ 617	\$ 269
Long-Term Liabilities	\$ 7,666	\$ 7,548
Other Liabilities	632	1,024
Total Liabilities	\$ 8,298	\$ 8,572
Deferred Inflow of Resources		
Deferred Resources Inflow Related to TRS	\$ 722	\$ 697
Total Deferred Inflow of Resources	\$ 722	\$ 697
Net Position:		
Net Investment In		
Capital Assets	\$ 3,957	\$ 3,190
Restricted	328	252
Unrestricted	(1,104)	(468)
Total Net Position	\$ 3,181	\$ 2,974

Table II
Leakey Independent School District

CHANGES IN NET POSITION
in thousands

	Governmental Activities	
	2019	2018
Revenues:		
Program Revenues:		
Charges for Service	\$ 33	\$ 52
Operating Grants & Contributions	261	(112)
General Revenues:		
Maintenance & Operations Taxes	3,432	3,329
Debt Service Taxes	519	502
State Aid-Formula Grants	328	255
Grants and Contributions not Restricted	435	177
Investment Earnings	24	24
Miscellaneous	78	102
Total Revenue	\$ 5,110	\$ 4,329
Expenses:		
Instruction, Curriculum & Media Services	\$ 2,301	\$ 1,297
Instructional & School Leadership	283	204
Student Support Services	202	172
Child Nutrition	178	115
Cocurricular Activities	202	172
General Administration	579	384
Plant Maintenance, Security & Data Processing	529	450
Debt Services	188	195
Other	441	158
Total Expenses	\$ 4,903	\$ 3,147
Change in Net Position	207	1,182
Transfers In (Out)		-
Net Position - Beginning	2,974	4,257
Prior Period Adjustment	-	(2,465)
Net Position - Ending	\$ 3,181	\$ 2,974

The cost of all governmental activities this year was \$4,903,161. However, as shown in the Statement of Activities on page 11, the amount that our taxpayers ultimately financed for these activities through District taxes was \$3,950,942. Additional funds were paid by those who directly benefited from the programs (\$33,514) or by other governments and organizations that subsidized certain programs with grants and contributions (\$696,572) or by State equalization funding (\$328,315).

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented on the balance sheet on page 13) reported a combined fund balance of \$1,484,043, which is less than last year's total of \$1,951,192. Included in this year's total change in fund balance is a decrease of \$48,320 in the District's General Fund. The primary reasons for the General Fund's loss mirror the governmental activities analysis highlighted on page 6.

Over the course of the year, the Board of Trustees revised the District's budget several times. These budget amendments fall into two categories. The first category includes amendments and supplemental appropriations that were approved shortly after the beginning of the year and reflect the actual beginning balances (versus the amounts we estimated in June 2016). The second category involved amendments moving funds from programs that did not need all the resources originally appropriated to them to programs with resource needs.

The District's General Fund balance of \$1,155,693 reported on page 12 differs from the General Fund's budgetary fund balance of \$1,254,013 reported in the budgetary comparison schedule on page 41.

CAPITAL ASSET AND DEBT ADMINISTRATION

At the end of 2019 the District had \$12,264,717 invested in a broad range of capital assets, including facilities and equipment for instruction, transportation, athletics, administration, and maintenance. This amount represents a net increase of \$866,952 or 8 percent, more than last year.

This year's major additions included:

Completion of the –	
Track Project	\$ 682,749
Other Improvements	119,705
Various Furniture and	
Equipment	64,498
Totaling	<u>\$ 866,952</u>

More detailed information about the District's capital assets is presented in Note F to the financial statements.

Debt

At year-end the District had \$5,315,000 in long-term bonds outstanding versus \$5,575,000 last year - a decrease of 5 percent.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal-year 2020 budget and tax rates. The major factors are the property appraised values and enrollment. These indicators were taken into account when adopting the General Fund budget for 2020. Amounts available for appropriation in the General Fund budget are \$4,484,550 and expenditures are estimated to be \$4,482,229.

If these estimates are realized, the District's budgetary General fund balance is expected to increase by the close of 2020.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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 show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's business office at Leakey Independent School District, Leakey, Texas.

BASIC
FINANCIAL STATEMENTS.

LEAKEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019

EXHIBIT A-1

Data Control Codes	Primary Government
	Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 1,625,214
1120 Current Investments	12,343
1220 Property Taxes - Delinquent	336,471
1230 Allowance for Uncollectible Taxes	(100,941)
1240 Due from Other Governments	136,456
1267 Due from Fiduciary Funds	1,499
Capital Assets:	
1510 Land	221,635
1520 Buildings, Net	9,079,976
1530 Furniture and Equipment, Net	271,239
1000 Total Assets	11,583,892
DEFERRED OUTFLOWS OF RESOURCES	
1705 Deferred Outflow Related to TRS Pension	503,456
1706 Deferred Outflow Related to TRS OPEB	114,033
1700 Total Deferred Outflows of Resources	617,489
LIABILITIES	
2110 Accounts Payable	8,057
2140 Interest Payable	75,551
2150 Payroll Deductions and Withholdings	21,883
2160 Accrued Wages Payable	224,137
2177 Due to Fiduciary Funds	1,989
2180 Due to Other Governments	11,564
2200 Accrued Expenses	23,841
Noncurrent Liabilities:	
2501 Due Within One Year	265,000
2502 Due in More Than One Year	5,350,650
2540 Net Pension Liability (District's Share)	878,425
2545 Net OPEB Liability (District's Share)	1,437,150
2000 Total Liabilities	8,298,247
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow Related to TRS Pension	74,850
2606 Deferred Inflow Related to TRS OPEB	647,018
2600 Total Deferred Inflows of Resources	721,868
NET POSITION	
3200 Net Investment in Capital Assets	3,957,197
3820 Restricted for Federal and State Programs	4,783
3850 Restricted for Debt Service	323,567
3900 Unrestricted	(1,104,282)
3000 Total Net Position	\$ 3,181,265

The notes to the financial statements are an integral part of this statement.

LEAKEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

EXHIBIT B-1

Data Control Codes	1	Program Revenues		6
Codes	Expenses	3	4	Primary Gov. Governmental Activities
Codes	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
11 Instruction	\$ 2,230,447	\$ -	\$ 108,116	\$ (2,122,331)
12 Instructional Resources and Media Services	47,254	-	-	(47,254)
13 Curriculum and Instructional Staff Development	23,552	-	10,022	(13,530)
23 School Leadership	192,445	-	-	(192,445)
31 Guidance, Counseling and Evaluation Services	90,940	-	-	(90,940)
33 Health Services	31,661	-	23,010	(8,651)
34 Student (Pupil) Transportation	170,654	-	-	(170,654)
35 Food Services	177,908	27,686	120,174	(30,048)
36 Extracurricular Activities	202,021	2,699	-	(199,322)
41 General Administration	579,102	3,129	-	(575,973)
51 Facilities Maintenance and Operations	412,883	-	-	(412,883)
52 Security and Monitoring Services	16,181	-	-	(16,181)
53 Data Processing Services	100,319	-	-	(100,319)
72 Debt Service - Interest on Long-Term Debt	187,999	-	-	(187,999)
91 Contracted Instructional Services Between Schools	384,710	-	-	(384,710)
93 Payments Related to Shared Services Arrangements	53,487	-	-	(53,487)
99 Other Intergovernmental Charges	1,598	-	-	(1,598)
[TP] TOTAL PRIMARY GOVERNMENT:	<u>\$ 4,903,161</u>	<u>\$ 33,514</u>	<u>\$ 261,322</u>	<u>(4,608,325)</u>

Data Control Codes	General Revenues:	
	Taxes:	
MT	Property Taxes, Levied for General Purposes	3,431,992
DT	Property Taxes, Levied for Debt Service	518,950
SF	State Aid - Formula Grants	328,315
GC	Grants and Contributions not Restricted	435,250
IE	Investment Earnings	24,201
MI	Miscellaneous Local and Intermediate Revenue	76,770
TR	Total General Revenues	<u>4,815,478</u>
CN	Change in Net Position	207,153
NB	Net Position - Beginning	<u>2,974,112</u>
NE	Net Position--Ending	<u>\$ 3,181,265</u>

The notes to the financial statements are an integral part of this statement.

LEAKEY INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
ASSETS			
1110 Cash and Cash Equivalents	\$ 1,203,867	\$ 311,789	\$ 856
1120 Investments - Current	12,343	-	-
1220 Property Taxes - Delinquent	292,131	44,340	-
1230 Allowance for Uncollectible Taxes	(87,639)	(13,302)	-
1240 Due from Other Governments	128,818	3,615	-
1260 Due from Other Funds	86,765	8,334	-
1000 Total Assets	<u>\$ 1,636,285</u>	<u>\$ 354,776</u>	<u>\$ 856</u>
LIABILITIES			
2110 Accounts Payable	\$ 7,292	\$ -	\$ -
2150 Payroll Deductions and Withholdings Payable	21,883	-	-
2160 Accrued Wages Payable	204,943	-	-
2170 Due to Other Funds	9,061	171	856
2180 Due to Other Governments	11,564	-	-
2200 Accrued Expenditures	21,357	-	-
2000 Total Liabilities	<u>276,100</u>	<u>171</u>	<u>856</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	204,492	31,038	-
2600 Total Deferred Inflows of Resources	<u>204,492</u>	<u>31,038</u>	<u>-</u>
FUND BALANCES			
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
3480 Retirement of Long-Term Debt	-	323,567	-
Assigned Fund Balance:			
3590 Other Assigned Fund Balance	2,190	-	-
3600 Unassigned Fund Balance	1,153,503	-	-
3000 Total Fund Balances	<u>1,155,693</u>	<u>323,567</u>	<u>-</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 1,636,285</u>	<u>\$ 354,776</u>	<u>\$ 856</u>

The notes to the financial statements are an integral part of this statement.

Other Funds	Total Governmental Funds
\$ 108,702	\$ 1,625,214
-	12,343
-	336,471
-	(100,941)
4,023	136,456
1,263	96,362
<u>\$ 113,988</u>	<u>\$ 2,105,905</u>
\$ 763	\$ 8,055
-	21,883
19,194	224,137
86,764	96,852
-	11,564
2,484	23,841
<u>109,205</u>	<u>386,332</u>
-	235,530
<u>-</u>	<u>235,530</u>
4,783	4,783
-	323,567
-	2,190
-	1,153,503
<u>4,783</u>	<u>1,484,043</u>
<u>\$ 113,988</u>	<u>\$ 2,105,905</u>

LEAKEY INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2019

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$	1,484,043
1 Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$11,397,765 and the accumulated depreciation was (\$2,311,605). In addition, 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. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position. Note: Beginning Balances related to TRS are NOT included in this amount.		3,110,830
2 Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2019 capital outlays and debt principal payments is to increase net position.		1,151,080
3 Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68. The net position related to TRS included a deferred resource outflow in the amount of \$503,456, a deferred resource inflow in the amount of \$74,850, and a net pension liability in the amount of \$878,425. This resulted in a decrease in net position.		(449,819)
4 Included in the items related to debt is the recognition of the District's proportionate share of the net OPEB liability required by GASB 75. The net position related to TRS included a deferred resource outflow in the amount of \$114,033, a deferred resource inflow in the amount of \$647,018, and a net OPEB liability in the amount of \$1,437,150. This resulted in a decrease in net position.		(1,970,135)
5 The 2019 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.		(380,263)
6 Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.		235,529
19 Net Position of Governmental Activities	\$	<u>3,181,265</u>

The notes to the financial statements are an integral part of this statement.

LEAKEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 3,541,630	\$ 540,222	\$ 1,911
5800 State Program Revenues	482,420	8,003	-
5900 Federal Program Revenues	157,644	-	-
5020 Total Revenues	<u>4,181,694</u>	<u>548,225</u>	<u>1,911</u>
EXPENDITURES:			
Current:			
0011 Instruction	1,820,049	-	-
0012 Instructional Resources and Media Services	41,162	-	-
0013 Curriculum and Instructional Staff Development	11,285	-	-
0023 School Leadership	165,025	-	-
0031 Guidance, Counseling and Evaluation Services	77,112	-	-
0033 Health Services	4,378	-	-
0034 Student (Pupil) Transportation	158,566	-	-
0035 Food Services	-	-	-
0036 Extracurricular Activities	178,234	-	-
0041 General Administration	509,843	-	-
0051 Facilities Maintenance and Operations	365,726	-	-
0052 Security and Monitoring Services	14,266	-	-
0053 Data Processing Services	100,693	-	-
Debt Service:			
0071 Principal on Long-Term Debt	-	260,000	-
0072 Interest on Long-Term Debt	-	212,127	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	255,259	-	550,254
Intergovernmental:			
0091 Contracted Instructional Services Between Schools	384,710	-	-
0093 Payments to Fiscal Agent/Member Districts of SSA	53,487	-	-
0099 Other Intergovernmental Charges	1,598	-	-
6030 Total Expenditures	<u>4,141,393</u>	<u>472,127</u>	<u>550,254</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>40,301</u>	<u>76,098</u>	<u>(548,343)</u>
OTHER FINANCING SOURCES (USES):			
7915 Transfers In	-	-	53,416
8911 Transfers Out (Use)	(88,621)	-	-
7080 Total Other Financing Sources (Uses)	<u>(88,621)</u>	<u>-</u>	<u>53,416</u>
1200 Net Change in Fund Balances	(48,320)	76,098	(494,927)
0100 Fund Balance - July 1 (Beginning)	1,204,013	247,469	494,927
3000 Fund Balance - June 30 (Ending)	<u>\$ 1,155,693</u>	<u>\$ 323,567</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

	Other Funds	Total Governmental Funds
\$	23,339	\$ 4,107,102
	14,854	505,277
	223,129	380,773
	261,322	4,993,152
	108,116	1,928,165
	-	41,162
	10,022	21,307
	-	165,025
	-	77,112
	23,010	27,388
	-	158,566
	155,379	155,379
	-	178,234
	-	509,843
	-	365,726
	-	14,266
	-	100,693
	-	260,000
	-	212,127
	-	805,513
	-	384,710
	-	53,487
	-	1,598
	296,527	5,460,301
	(35,205)	(467,149)
	35,205	88,621
	-	(88,621)
	35,205	-
	-	(467,149)
	4,783	1,951,192
\$	4,783	\$ 1,484,043

LEAKEY INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2019

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$	(467,149)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2019 capital outlays and debt principal payments is to increase net position.		1,151,080
GASB 68 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$44,717. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net pension liability. This caused a decrease in net position totaling \$55,311. Finally, the proportionate share of the TRS pension expense on the plan as a whole had to be recorded. The net pension expense decreased the change in net position by \$73,182. The net result is a decrease in the change in net position.		(83,776)
GASB 75 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$13,532. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net OPEB liability. This caused a decrease in net position totaling \$20,930. Finally, the proportionate share of the TRS OPEB expense on the plan as a whole had to be recorded. The net OPEB expense increased the change in net position by \$10,994. The net result is an increase in the change in net position.		3,596
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.		(380,263)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to decrease net position.		(16,335)
Change in Net Position of Governmental Activities	\$	207,153

The notes to the financial statements are an integral part of this statement.

LEAKEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2019

EXHIBIT E-1

	836-849 Investment Trust Fund	Agency Funds
ASSETS		
Cash and Cash Equivalents	\$ 69,777	\$ 30,901
Due from Other Funds	-	1,989
Total Assets	<u>69,777</u>	<u>\$ 32,890</u>
LIABILITIES		
Accounts Payable	67,811	\$ 2,772
Due to Other Funds	-	1,499
Due to Student Groups	-	28,619
Total Liabilities	<u>67,811</u>	<u>\$ 32,890</u>
NET POSITION		
Restricted for Other Purposes	768	
Unrestricted Net Position	<u>1,198</u>	
Total Net Position	<u>\$ 1,966</u>	

The notes to the financial statements are an integral part of this statement.

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

	836-849 Investment Trust Fund
ADDITIONS:	
Local and Intermediate Sources	\$ 281
Total Additions	<u>281</u>
Change in Net Position	281
Total Net Position - July 1 (Beginning)	<u>1,685</u>
Total Net Position - June 30 (Ending)	<u><u>\$ 1,966</u></u>

The notes to the financial statements are an integral part of this statement.

LEAKEY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

I. Summary of Significant Accounting Policies

Leakey Independent School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven member Board of Trustees (the "Board") elected by registered voters of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board and other authoritative sources identified in *GASB Statement No. 56* and it complies with the requirements of the appropriate version of Texas Education Agency's *Financial Accountability System Resource Guide* (the "Resource Guide") and the requirements of contracts and grants of agencies from which it receives funds.

A. Reporting Entity

The Board of Trustees (the "Board") is elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the District is a financial reporting entity as defined by the Governmental Accounting Standards Board ("GASB") in its Statement No. 14, "The Financial Reporting Entity." There are no component units included within the reporting entity.

B. Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the Leakey Independent School District nonfiduciary activities with most of the interfund activities removed. *Governmental activities* include programs supported primarily by taxes, State foundation funds, grants and other intergovernmental revenues. *Business-type activities* include operations that rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates how other people or entities that participate in programs the District operates have shared in the payment of the direct costs. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the District. Examples include tuition paid by students not residing in the district, school lunch charges, etc. The "grants and contributions" column includes amounts paid by organizations outside the District to help meet the operational or capital requirements of a given function. Examples include grants under the Elementary and Secondary Education Act. If a revenue is not a program revenue, it is a general revenue used to support all of the District's functions. Taxes are always general revenues.

Interfund activities between governmental funds appear as due to/due froms on the Governmental Fund Balance Sheet and as other resources and other uses on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance. All interfund transactions between governmental funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to/due froms on the government-wide Statement of Activities.

The fund financial statements provide reports on the financial condition and results of operations for three fund categories - governmental, proprietary, and fiduciary. Since the resources in the fiduciary funds cannot be used for District operations, they are not included in the government-wide statements. The District considers some governmental funds major and reports their financial condition and results of operations in a separate column.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the 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.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e. revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The District considers all revenues available if they are collectible within 60 days after year end.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors some times require the District to refund all or part of the unused amount.

The Fiduciary Funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. The District applies all GASB pronouncements as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless these pronouncements conflict or contradict GASB pronouncements. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the fund Statement of Net Position. The fund equity is segregated into invested in capital assets net of related debt, restricted net position, and unrestricted net position.

D. Fund Accounting

The District reports the following major governmental funds:

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

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

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

Special Revenue Funds - The District accounts for resources restricted to, or designated for, specific purposes by the District or a grantor in a special revenue fund. Most Federal and some State financial assistance is accounted for in a Special Revenue Fund and sometimes unused balances must be returned to the grantor at the close of specified project periods.

Additionally, the District reports the following fund type(s):

Governmental Funds:

Fiduciary Funds:

Agency Funds - The District accounts for resources held for others in a custodial capacity in agency funds. Agency funds and trust funds typically involve only the receipt, temporary investments, and remittance of fiduciary resources to individuals, private organizations, or other governments.

E. Other Accounting Policies

1. For purposes of the statement of cash flows for proprietary and similar fund-types, the District considers highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.
2. The District reports inventories of supplies at cost including consumable maintenance, instructional, office, athletic, and transportation items. Supplies are recorded as expenditures when they are consumed. Inventories of food commodities are recorded at market values supplied by the Texas Department of Human Services. Although commodities are received at no cost, their fair market value is supplied by the Texas Department of Human Services and recorded as inventory and deferred revenue when received. When requisitioned, inventory and deferred revenue are relieved, expenditures are charged, and revenue is recognized for an equal amount.
3. In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognized 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.

4. Vacation benefits do not accumulate and are lost if not used by employees in each year. Each District's Local Board of Education is required to establish a sick leave plan. Local school districts may provide additional sick leave beyond the state minimum. The District has not computed the liability for accumulated sick leave at June 30, 2019 and no liability is reflected in the accompanying financial statements.
5. Capital assets, which include land, buildings, furniture and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical

cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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.

Buildings, furniture and equipment of the District is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings and Improvements	12-40
Furniture and Equipment	5-7

6. Beginning with fiscal year end June 30, 2011, the District implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Non-spendable fund balance – amounts that are not in non-spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation. The scholarship fund balance is restricted for scholarships. The District had \$323,567 restricted for retirement of long-term debt and \$4,783 restricted for Federal and State programs at June 30, 2019.
- Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. Board of Trustees). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts the District intends to use for a specific purpose. Intent can be expressed by the Board of Trustees or by an official or body to which the Board of Trustees delegates the authority. The District has \$2,190 assigned for expenditures for the library.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Trustees through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or other purposes).

7. Deferred Inflows of Resources and Deferred Outflows of Resources

The District has implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Under GASB 63 and 65, amounts previously reported as deferred charges as a part of total assets and deferred amounts from refunded debt have been reported in a separate section as deferred outflows of resources and amounts previously reported as

deferred revenue as a part of total liabilities have been reported in a separate section as deferred inflows of resources.

8. When the District incurs an expense for which it may use either restricted or unrestricted assets, it uses the restricted assets first unless unrestricted assets will have to be returned because they were not used.
9. The Data Control Codes refer to the account code structure prescribed by TEA in the *Financial Accountability System Resource Guide*. Texas Education Agency requires school districts to display these codes in the financial statements filed with the Agency in order to insure accuracy in building a Statewide data base for policy development and funding plans.
10. *Pensions*. The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.
11. The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the use of management's estimates.
12. *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.

II. Stewardship, Compliance and Accountability

A. Budgetary Data

The Board of Trustees adopts an "appropriated budget" for the General Fund, Debt Service Fund and the Food Service Fund (which is included in the Special Revenue Funds). The District is required to present the adopted and final amended budgeted revenues and expenditures for each of these funds. The District compares the final amended budget to actual revenues and expenditures. The General Fund Budget report appears in Exhibit G-1 and the other two reports are in Exhibits J-2 and J-3.

The following procedures are followed in establishing the budgetary data reflected in the general-purpose financial statements:

1. Prior to June 20 the District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget. At least ten days' public notice of the meeting must be given.
3. Prior to July 1, the budget is legally enacted through passage of a resolution by the Board. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority

of the members of the Board. Amendments are presented to the Board at its regular meetings. Each amendment must have Board approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year end. Because the District has a policy of careful budgetary control, several amendments were necessary during the year. However, none of these were significant.

4. Each budget is controlled by the budget coordinator at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board. All budget appropriations lapse at year end. A reconciliation of fund balances for both appropriated budget and nonappropriated budget special revenue funds is as follows:

June 30, 2019 Fund Balance	
Appropriated Budget Funds	
Food Service Special Revenue Fund	\$ 3,070
Nonappropriated Budget Fund	
All Special Revenue Funds	\$ 3,070

III. Detailed Notes on all Funds and Account Groups

A. District Policies and Legal and Contractual Provisions Governing Deposits

The funds of the District must be deposited and invested under the terms of a contract, contents of which are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank 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, 2019, the carrying amount of the District's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$1,625,214 and the bank balance was \$1,766,676.

Custodial Credit Risk for Deposits - State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The pledged securities must be in the name of the governmental entity and held by the entity or its agent. Since the District complies with this law, it has no custodial credit risk for deposits.

District Policies and Legal and Contractual Provisions Governing Investments

Compliance with the Public Funds Investment Act

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires a governmental entity to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit.

Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

As of June 30, 2019, Leakey Independent School District had the following investments:

Investment Type	Investment Maturities (in years)				
	Carrying Value	Less than 1	1-5	6-10	More than 10
<u>Non-Maturity Investments</u>					
Lone Star	\$ 12,343	\$ 12,343	\$ -	\$ -	\$ -
Total Investments	\$ 12,343	\$ 12,343	\$ -	\$ -	\$ -

Local government investment pools operate in a manner consistent with the SEC’s Rule 2a7 of the Investment Company Act of 1940. Local government investment pools use amortized cost rather than market value to report net position to compute share prices. Accordingly the market value of the position in these pools is the same as the value of the shares in each pool, which approximates the carrying amount. The investment pools are 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.

Credit Risk – In accordance with the state law and the District’s investment policy, investments in investment pools must be rated at least AAA or AAAM or equivalent rating by a nationally recognized rating service. Commercial paper that has a stated maturity of 270 days or less and is rated not less than A-1 or P-1 or its equivalent. Obligations of other political subdivisions of any state may not be rated less than A or its equivalent.

Concentration of Credit Risk – The District places no limit on the amount the District may invest in any one issuer; rather investments are governed by the objectives of preservation and safety of principal, liquidity and yield. In addition, the investment portfolio is diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from over-concentration of assets in a specific class of investments, specific maturity, or specific issue. More than 5% of the District’s investments are in commercial paper.

Interest Rate Risk – State law does not permit investments with maturities greater than (5) years. As a means of limiting its exposure to fair value losses arising from rising interest rates, the District’s investment policy limits the stated maturity of investments to two (2) years from the time of purchase.

Custodial Credit Risk – Investments: This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Any investment that is both uninsured and unregistered is exposed to custodial credit risk if the investment is held by the counterparty, or if the investment is held by the counterparty’s trust department or agent, but not in the name of the investor government. Investments are subject to custodial credit risk only if they are evidenced by securities that exist in physical or book entry form. Positions in external investment pools are not subject to custodial credit risk.

B. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the school fiscal year.

C. Delinquent Taxes Receivable

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the General and Debt Service Funds are based on historical experience in collecting property taxes. Uncollectible property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

D. Interfund Receivables and Payables

Interfund balances at June 30, 2019 consisted of the following individual fund balances:

Fund	Due from Other Funds	Due to Other Funds
<u>General Fund</u>		
Special Revenue Funds	\$ 85,502	\$
Capital Projects Fund	856	
Debt Service Funds	171	8,334
Agency Fund	1,499	1,989
<u>Special Revenue Funds</u>		
General Fund		85,502
<u>Capital Projects Fund</u>		
General Fund		856
<u>Debt Service Fund</u>		
General Fund	8,334	171
<u>Agency Fund</u>		
General Fund	1,989	1,499
TOTAL	\$ <u>98,351</u>	\$ <u>98,351</u>

	Transfers In	Transfers Out
General Fund	\$	\$ 88,621
Capital Projects Fund	53,416	
Special Revenue - Food Service	35,205	-
TOTALS	\$ <u>88,621</u>	\$ <u>88,621</u>

E. Disaggregation of Receivables and Payables

Receivables at June 30, 2019, were as follows:

	Property Taxes	Other Governments	Due From Other Funds	Accrued Interest & Other Receivables	Total Receivables
<u>Governmental Activities:</u>					
General Fund	\$ 292,131	\$ 128,818	\$ 86,765	\$	\$ 507,714
Debt Service Fund	44,340	3,615	8,334		56,289
Capital Project Fund					-
Nonmajor Governmental Funds	-	4,023	1,263		5,286
Total Governmental Activities	\$ <u>336,471</u>	\$ <u>136,456</u>	\$ <u>96,362</u>	\$ -	\$ <u>569,289</u>
Amounts not scheduled for collection during the subsequent year	\$ 100,941	-	-	-	-

Payables at June 30, 2019, were as follows:

	Accounts Payable	Salaries and Benefits	Due to Other Funds	Other Governments	Accrued Expenditures	Unearned Revenues	Total Payables
<u>Governmental Activities:</u>							
General Fund	\$ 7,292	\$ 226,826	\$ 9,061	\$ 11,564	\$ 21,357	\$	\$ 276,100
Debt Service Fund			171				171
Capital Projects Fund			856				856
Nonmajor Governmental Funds	763	19,194	86,764		2,484		109,205
Total Governmental Activities	\$ <u>8,055</u>	\$ <u>246,020</u>	\$ <u>96,852</u>	\$ <u>11,564</u>	\$ <u>23,841</u>	\$ -	\$ <u>386,332</u>
Amounts not scheduled for payment during the subsequent year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

F. Capital Asset Activity

Capital asset activity for the District for the year ended June 30, 2019, was as follows:

	Primary Government			
	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Land	\$ 221,635	\$ -	\$ -	\$ 221,635
Buildings & Improvements	9,206,027	1,589,976		10,796,003
Furniture & Equipment	895,505	64,498		960,003
Capital Leases	287,076			287,076
Construction Work in Progress	787,522		(787,522)	-
Totals at Historic Cost	\$ 11,397,765	\$ 1,654,474	\$ (787,522)	\$ 12,264,717
Less Accumulated				
Depreciation For:				
Buildings & Improvements	(1,438,711)	(277,319)		(1,716,030)
Furniture & Equipment	(585,818)	(102,944)		(688,762)
Capital Leases	(287,076)			(287,076)
Total Accumulated Depreciation	\$ (2,311,605)	\$ (380,263)	\$ -	\$ (2,691,868)
Governmental Activities				
Capital Assets Net	\$ 9,086,160	\$ 1,274,211	\$ (787,522)	\$ 9,572,849

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 195,895
Instruction Resources and Media	4,182
Curriculum and Instruction	2,165
School Leadership	16,766
Guidance, Counseling & Evaluation Services	7,834
Student (Pupil) Transportation	16,110
Food Services	15,786
Cocurricular/Extracurricular Activities	18,108
General Administration	51,798
Data Processing Services	10,230
Health Services	2,783
Security and Monitoring Services	1,449
Plant Maintenance and Operations	37,157
Total Depreciation Expense	\$ 380,263

G. Bonds Payable

On August 15, 2014 the District issued Unlimited Tax School Building Bonds, Series 2014, in the amount of \$6,555,000. The bonds were issued pursuant to the Constitution and general laws of the State of Texas, particularly

sections 45.001 and 45.003(b)(1), Texas Education Code, as amended. Interest on the bonds is payable February 15 and August 15 of each year, commencing February 15, 2015. Principal payments are payable August 15 of each year. Proceeds from the sale of the bonds will be used for the construction, acquisition and equipment of school buildings and to pay the costs of issuing the bonds. The interest rate on the bonds range from 2.0% to 3.5%, with a maturity date of February 15, 2034.

Debt service requirements are as follows:

Year Ended June 30	General OBLIGATIONS		Total Requirements
	Principal	Interest \$	
2020	\$ 265,000	\$ 202,588	467,588
2021	275,000	193,313	468,313
2022	285,000	183,688	468,688
2023	300,000	173,000	473,000
2024	310,000	161,000	471,000
2025-2029	1,755,000	608,200	2,363,200
2030-2034	2,125,000	234,450	2,359,450
TOTAL	\$ 5,315,000	\$ 1,756,239	7,071,239

There are a number of limitations and restrictions contained in the general obligation bond indenture. Management has indicated that the District is in compliance with all significant limitations and restrictions at June 30, 2019.

H. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2019, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds Payable					
U/L Tax School Building Bonds					
Series 2014	\$ 5,575,000	\$ -	\$ 260,000	\$ 5,315,000	\$ 265,000
Subtotal	\$ 5,575,000	\$ -	\$ 260,000	\$ 5,315,000	\$ 265,000
Net Pension Liability	507,382	424,805	53,762	878,425	
Net OPEB Liability	1,404,287	52,719	19,856	1,437,150	
Premium on Bonds	321,385		20,735	300,650	
Total Long-Term Liabilities	\$ 7,808,054	\$ -	\$ 354,353	\$ 7,931,225	\$ 265,000

The funds typically used to liquidate other long term liabilities are the debt service and general funds.

I. Defined Benefit Pension Plan

Plan Description. Leakey Independent School 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) and 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.

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 <http://www.trs.state.tx.us/about/documents/cafr.pdf#CAFR>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

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 post-employment 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.

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

Employee contribution rates are set in state statute, Texas Government Code 825.402. Senate Bill 1458 of the 83rd Texas Legislature amended Texas Government Code 825.402 for member contributions and established employee contribution rates for fiscal years 2014 thru 2017. The 85th Texas Legislature, General Appropriations Act (GAA) affirmed that the employer contributions rates for fiscal year 2018 and 2019 would remain the same.

	<u>Contribution Rates</u>	
	<u>2018</u>	<u>2019</u>
Member	7.7%	7.7%
Non-Employer Contributing Entity (State)	6.8%	6.8%
Employers	6.8%	6.8%
Leakey ISD – Current Year Employer Contributions		\$ 44,717
Leakey ISD – Current Year Member Contributions		\$ 138,626
Leakey ISD - 2018 NECE On-behalf Contributions		\$ 111,743

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 including public 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.

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

- 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.
- When a school district does not contribute to the Federal Old-Age, Survivors and Disability Insurance (OASDI) Program for certain employees, they must contribute 1.5% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

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

Valuation Date	August 31, 2017 rolled forward to August 31, 2018
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	6.907%
Long-term expected Investment Rate of Return	7.25%
Inflation	2.3%
Salary Increases Including Inflation	3.05% to 9.05%
Payroll Growth Rate	2.50%
Benefit Changes During the Year	None
Ad hoc Post Employment Benefit Changes	None

The actuarial methods and assumptions are based primarily on a study of actual experience for the three year period ending August 31, 2017 and adopted in July 2018.

Discount Rate. The single discount rate used to measure the total pension liability was 6.907%. The single discount rate was based on the expected rate of return on pension plan investments of 7.25 percent and a municipal bond rate of 3.69 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was sufficient to finance the benefit payments until the year 2069. As a result, the long-term expected rate of return on pension plan investments was applied to all benefit payments after that date. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2018 are summarized below:

Asset Class	Target Allocation ¹	Long-Term Expected Arithmetic Real Rate of Return ²	Long-Term Expected Portfolio Real Rate of Return
Global Equity			
U.S.	18%	5.7%	1.0%
Non-U.S. Developed	13%	6.9%	0.9%
Emerging Markets	9%	8.9%	0.9%
Directional Hedge Funds	4%	3.5%	0.1%
Private Equity	13%	10.2%	1.3%
Stable Value			
U.S. Treasuries	11%	1.1%	0.1%
Absolute Return	0%	0.0%	0.0%
Stable Value Hedge Funds	4%	3.1%	0.1%
Cash	1%	-0.3%	0.0%
Real Return			
Global Inflation Linked Bonds	3%	0.7%	0.0%
Real Assets	14%	5.2%	0.7%
Energy and Natural Resources	5%	7.5%	0.4%
Commodities	0%	0.0%	0.0%
Risk Parity			
Risk Parity	5%	3.7%	0.2%
Inflation Expectations			2.3%
Volatility Drag ³			-0.8%
Total	100%		7.2%

1 Target allocations are based on the FY2016 policy model.

2 Capital market assumptions come from Aon Hewitt (2017 Q4)

3 The volatility drag results from the conversion between arithmetic and geometric mean returns.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (6.907%) in measuring the Net Pension Liability.

	1% Increase in Discount Rate (5.907%)	Discount Rate (6.907%)	1% Increase in Discount Rate (7.907%)
Leakey ISD's proportionate share of the net pension liability:	\$ 1,325,754	\$ 878,425	\$ 516,286

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2019, the Leakey Independent School District reported a liability of \$878,425 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the Leakey Independent School District. The amount recognized by the Leakey Independent School 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 Leakey Independent School District were as follows:

District's Proportionate share of the collective net pension liability	\$ 878,425
State's proportionate share that is associated with the District	<u>1,826,929</u>
Total	<u>\$ 2,705,354</u>

The net pension liability was measured as of August 31, 2017 and rolled forward to August 31, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2017 rolled forward to August 31, 2018. 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, 2017 thru August 31, 2018.

At August 31, 2018 the employer's proportion of the collective net pension liability was .0015959049% which was an increase of (.0000090757%) from its proportion measured as of August 31, 2017.

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

- The Total Pension Liability as of August 31, 2018 was developed using a roll-forward methods from the August 31, 2017 valuation.
- Demographic assumptions including post-retirement mortality, termination rates, and rates of retirement were updated based on the experience study performed for TRS for the period ending August 31, 2017.
- Economic assumptions including rates of salary increase for individual participants was updated based on the same experience study.
- The discount rate changed from 8.0 percent as of August 31, 2017 to 6.907 percent as of August 31, 2018.
- The long-term assumed rate of return changed from 8.0 percent to 7.25 percent.
- The change in the long-term assumed rate of return combined with the change in the single discount rate was the primary reason for the increase in the Net Pension Liability.

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

For the year ended June 30, 2019, Leakey Independent School District recognized pension expense of \$309,310 and revenue of \$180,817 for support provided by the State in the Government Wide Statement of Activities.

At June 30, 2019, the Leakey Independent School District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experiences	\$ 5,475	\$ 21,553
Changes in actuarial assumptions	316,714	9,897
Difference between projected and actual investment earnings	-	16,668
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	136,550	26,732
Total as of August 31, 2018 measurement date	\$ 458,739	\$ 74,850
Contributions paid to TRS subsequent to the measurement date	44,717	
Total	\$ 503,456	\$ 74,850

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

Year ended August 31:	Pension Expense Amount
2020	105,331
2021	70,257
2022	60,479
2023	64,050
2024	48,753
Thereafter	35,019

J. Defined Other Post-Employment Benefit Plans

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

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 <http://www.trs.state.tx.us/about/documents/cafr.pdf#CAFR>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided. TRS-Care provides a basic health insurance coverage (TRS-Care 1), at no cost to all 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 retirees and their dependents not enrolled in Medicare may pay premiums to participate in one of two optional insurance plans with more comprehensive benefits (TRS-Care 2 and TRS-Care 3). Eligible retirees and dependents enrolled in Medicare may elect to participate in one of the two Medicare health plans for an additional fee. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. There are no automatic post-employment benefit changes; including automatic COLAs.

The premium rates for the optional health insurance are based on years of service of the member. The schedule below shows the monthly rates for a retiree with and without Medicare coverage.

TRS- Care Monthly for Retirees			
January 1, 2018 thru December 31, 2018			
		<u>Medicare</u>	<u>Non- Medicare</u>
Retiree*	\$	135	\$ 200
Retiree and Spouse		529	689
Retiree* and Children		468	408
Retiree and Family		1,020	999

**or surviving spouse*

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

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is .75% 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. 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

	<u>2018</u>	<u>2019</u>
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%

Leakey ISD- Current Fiscal Year Employer Contributions	\$13,532
Leakey ISD- Current Fiscal Year Member Contributions	\$11,702
Leakey ISD- 2018 NECE On-Behalf Contributions	\$23,419

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 \$182.6 million in fiscal year 2018. The 85th Legislature, House Bill 30 provided an additional \$212 million in one-time, supplemental funding for the FY 2018-19 biennium to continue to support the program. This was also received in FY 2018 bringing the total appropriations received in fiscal year 2018 to \$394.6 million.

Actuarial Assumptions. The total OPEB liability in August 31, 2017 was rolled forward to August 31, 2018. The actuarial valuation was determined using the following actuarial assumptions:

The following assumptions and other inputs used for members of TRS-Care are identical to the assumptions used in the August 31, 2017 TRS pension actuarial valuation that was rolled forward to August 31, 2018:

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

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2017 rolled forward to August 31, 2018
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	3.69%. Sourced from fixed income municipal bonds with 20 years to maturity that include only federal tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of August 31, 2018
Aging Factors	Based on plan specific experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims cost.
Payroll Growth Rate	3.00%
Projected Salary Increases	3.05% to 9.05%
Healthcare Trend Rates	4.50% to 12.00%
Election Rates	Normal Retirement: 70% participation prior to age 65 and 75% participation after age 65
Ad hoc post-employment benefit changes	None

Other Information: The 85th Legislature, Regular Session, passed the following statutory changes in House Bill 3976 which became effective September 1, 2017:

- Created a high-deductible health plan that provides a zero cost for generic prescriptions for certain preventative drugs and provides a zero premium for disability retirees who retired as a disability retiree on or before January 1, 2017 and are not eligible to enroll in Medicare.
- Created a single Medicare Advantage plan and Medicare prescription drug plan for all Medicare-eligible participants.
- Allowed the System to provide other, appropriate health benefit plans to address the needs of enrollees eligible for Medicare.
- Allowed eligible retirees and their eligible dependents to enroll in TRS-Care when the retiree reaches 65 years of age, rather than waiting for the next enrollment period.
- Eliminated free coverage under TRS-Care, except for certain disability retirees enrolled during Plan Years 2018 through 2021, requiring members to contribute \$200 per month toward their health insurance premiums.

Discount Rate. A single discount rate of 3.69% was used to measure the total OPEB liability. There was an increase of .27 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 non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to *not be able to* make all future benefit payments of current plan members. Therefore, the municipal bond rate was applied to all periods of projected benefit payments to determine the total OPEB liability.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.69%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (2.69%)	Current Single Discount Rate (3.69%)	1% Increase in Discount Rate (4.69%)
Leakey ISD’s proportionate share of the Net OPEB Liability:	\$ 1,710,703	\$ 1,437,150	\$ 1,220,753

Healthcare Cost Trend Rates Sensitivity Analysis. The following presents the net OPEB liability of the plan using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is one-percentage point lower or one-percentage point higher than the assumed healthcare cost trend rate.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Proportionate share of net OPEB liability	\$ 1,193,577	\$ 1,437,150	\$ 1,757,942

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

At June 30, 2019, the Leakey Independent School District reported a liability of \$1,437,150 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:

Leakey ISD's Proportionate share of the collective Net OPEB Liability	\$1,437,150
State's proportionate share that is associated with Leakey ISD	<u>\$1,697,430</u>
Total	\$3,134,580

The Net OPEB Liability was measured as of August 31, 2018 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The employer's proportion of the Net OPEB Liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2017 thru August 31, 2018.

At August 31, 2018 the employer's proportion of the collective Net OPEB Liability was .0028782774%, which was a decrease of .0003509905% from its proportion measured as of August 31, 2017.

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

1. Adjustments were made for retirees that were known to have discontinued their health care coverage in fiscal year 2018. This change increased the Total OPEB Liability.
2. The health care trend rate assumption was updated to reflect the anticipated return of the Health Insurer Fee (HIF) in 2020. This change increased the Total OPEB Liability.
3. Demographic and economic assumption were updated based on the experience study performed for TRS for the period ending August 31, 2017. This change increased the Total OPEB Liability.
4. The discount rate was changed from 3.42 percent as of August 31, 2017 to 3.69 percent as of August 31, 2018. This change lowered the Total OPEB Liability \$2.3 billion.

For the year ended June 30, 2019, Leakey Independent School District recognized OPEB expense of \$71,678 and revenue of \$31,742 for support provided by the State.

At June 30, 2019, the district reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experience	\$ 76,264	\$ 22,680
Changes in actuarial assumptions	\$ 23,982	\$ 431,781
Difference between projected and actual investment earnings	\$ 251	\$ -
Changes in proportionate and difference between the employer's contributions and the proportionate share of contributions	\$ 4	\$ 192,557
Total as of August 31, 2018 measurement date	\$ 100,501	\$ 647,018
Contributions paid to TRS subsequent to the measurement date	\$ 13,532	\$ -
Total	\$ 114,033	\$ 647,018

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

Year ended June 30:	OPEB Expense Amount
2020	(80,516)
2021	(80,516)
2022	(80,516)
2023	(80,563)
2024	(80,592)
Thereafter	(143,814)

K. Medicare Part D – On Behalf Payments

The Medicare Prescription Drug, Improvement and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. Payments made on behalf of Leakey Independent School District for fiscal years 2019, 2018 and 2017 were \$6,160, \$5,362 and \$4,999.

L. Health Care Coverage

Beginning September 1, 2002, House Bill 3343 created a statewide program and requirement for public school employee group health coverage. All employees are eligible for coverage provided they are either active contributing TRS member or are employed for 10 or more hours each week. The Teacher Retirement System is the primary administering agency for the health insurance program, and both TEA and TRS provide funding for the program.

M. Due from State Agencies

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Per Capita Programs. Amounts due from federal and state governments as of June 30, 2019, are summarized below. All federal grants shown below are passed through the TEA and are reported on the combined financial statements as Due from State Agencies except Summer Feeding Program which is received directly from the Texas Department of Human Services.

Fund	State Entitlements	Federal Grants	Total
General	\$ 99,452	\$	\$ 99,452
Special Revenue	3,946		3,946
Total	\$ 103,398	\$ -	\$ 103,398

N. Revenue from Local and Intermediate Sources

During the current year, revenues from local and intermediate sources consisted of the following:

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
Property Taxes	\$ 3,438,679	\$	\$ 528,598	\$	\$ 3,967,277
Penalties, Interest & Other Tax-Related Income	69,332		9,518		78,850
Investment Income	20,884		2,106	1,211	24,201
Food Sales		23,339			23,339
Co-curricular Student Activities	2,699				2,699
Other	10,036			700	10,736
Total	\$ 3,541,630	\$ 23,339	\$ 540,222	\$ 1,911	\$ 4,107,102

O. Workers Compensation

The District has entered into a contract and interlocal agreement with the TASB Risk Management Fund for their Self-Funded Workers' Compensation Program (the Program) for the purpose of providing the statutory benefits prescribed by Article 8309h of the Texas Workers' Compensation Act for employees of the District. The Program is administered by a Board of Trustees. The District's participation in the Program is on a nonassessable basis, and the District has no joint and several liability other than the maximum annual contribution required to be paid into the Program. The District made contributions to the Program based upon its payroll. The standard contribution rate is based upon the State Board of Insurance workers' compensation rates and is modified by the District's experience rating factor. Contributions are adjusted annually based upon the District's experience rating factor. The District pays awarded claims up to an aggregate of \$14,096 per year. The program provides coverage up to \$750,000 for any accident or occurrence and purchases stop-loss coverage up to a limit of \$5,000,000.

Estimates of claims payable and of claims incurred, but not reported at June 30, 2019, are reflected as accounts and claims payable of the Program. The plan is funded to discharge liabilities of the Program as they become due.

Changes in the balances of claims liabilities during the past year are as follows:

	Year Ended 6/30/2019
Unpaid claims, beginning of the year	\$ 421
Incurred claims & Adjustments	20
Claim payments	(43)
Unpaid claims, end of fiscal year	\$ 398

P. Risk Management

State law allows school districts to retain risk through its own risk management program (i.e. a "self-insurance" program), insure through a commercial carrier, or insure through a public entity risk pool. The District has insurable risks in various areas, including property, casualty, automobile, and comprehensive liability and worker's compensation. During the current fiscal year, the District obtained insurance against risks through commercial carriers

Q. Unemployment Compensation Pool

During the year ended June 30, 2019, Leakey ISD provided unemployment compensation coverage to its employees through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Unemployment Compensation Program is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued each month until the quarterly payment has been made. Expenses can be reasonably estimated; therefore, there is no need for specific or aggregate stop loss coverage for Unemployment Compensation pool members.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each plan year on June 30. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of June 30, 2018, are available at the TASB offices and have been filed with the Texas Department of Insurance in Austin.

R. Joint Venture – Shared Service Arrangement

The District participates in shared services arrangements with Cluster Five Special Education Cooperative and Region 20 Education Service Center. The District does not account for revenues or expenditures in these programs and does not disclose them in these financial statements. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agents, Region 20 Education Service Center and Cluster Five Special Education Cooperative nor does the District have a net equity interest in the fiscal agent. The fiscal agents are neither accumulating significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to Leakey Independent School District. The fiscal agent's managers are responsible for all financial activities of the shared services arrangement. The District participates in the Perkins Grant through the Region 20 Education Service Center.

S. Commitments and Contingencies

The District participates in numerous State and Federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at June 30, 2019 may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

T. Negative Unrestricted Net Position

The unrestricted net position for the governmental activities reflects a large negative balance in the amount of \$1,104,282. This is the result of recording the changes in the District's Net Pension Liability and OPEB Liability required by GASB Statement No. 68 and GASB Statement No. 75.

U. Subsequent Events

The District has evaluated subsequent events through October 8, 2019 the date which the financial statements were available to be issued. The District is not aware of any subsequent events that materially impact the financial statements.

REQUIRED SUPPLEMENTARY
INFORMATION

LEAKEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 3,617,651	\$ 3,836,318	\$ 3,541,630	\$ (294,688)
5800 State Program Revenues	583,473	583,473	482,420	(101,053)
5900 Federal Program Revenues	50,000	50,000	157,644	107,644
5020 Total Revenues	4,251,124	4,469,791	4,181,694	(288,097)
EXPENDITURES:				
Current:				
0011 Instruction	1,966,829	1,966,829	1,820,049	146,780
0012 Instructional Resources and Media Services	46,125	43,405	41,162	2,243
0013 Curriculum and Instructional Staff Development	14,453	14,453	11,285	3,168
0023 School Leadership	165,922	172,422	165,025	7,397
0031 Guidance, Counseling and Evaluation Services	79,453	79,452	77,112	2,340
0033 Health Services	3,750	5,250	4,378	872
0034 Student (Pupil) Transportation	157,668	164,668	158,566	6,102
0036 Extracurricular Activities	250,447	215,447	178,234	37,213
0041 General Administration	491,081	509,081	509,843	(762)
0051 Facilities Maintenance and Operations	404,590	374,590	365,726	8,864
0052 Security and Monitoring Services	2,300	16,090	14,266	1,824
0053 Data Processing Services	96,228	103,228	100,693	2,535
Capital Outlay:				
0081 Facilities Acquisition and Construction	205,000	261,930	255,259	6,671
Intergovernmental:				
0091 Contracted Instructional Services Between Schools	236,645	397,612	384,710	12,902
0093 Payments to Fiscal Agent/Member Districts of	55,000	55,000	53,487	1,513
0099 Other Intergovernmental Charges	22,634	1,600	1,598	2
6030 Total Expenditures	4,198,125	4,381,057	4,141,393	239,664
1100 Excess of Revenues Over Expenditures	52,999	88,734	40,301	(48,433)
OTHER FINANCING SOURCES (USES):				
8911 Transfers Out (Use)	-	(38,734)	(88,621)	(49,887)
1200 Net Change in Fund Balances	52,999	50,000	(48,320)	(98,320)
0100 Fund Balance - July 1 (Beginning)	1,204,013	1,204,013	1,204,013	-
3000 Fund Balance - June 30 (Ending)	\$ 1,257,012	\$ 1,254,013	\$ 1,155,693	\$ (98,320)

LEAKEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2019

	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017	FY 2017 Plan Year 2016
District's Proportion of the Net Pension Liability (Asset)	0.001595905%	0.001586829%	0.001694545%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 878,425	\$ 507,382	\$ 640,344
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	1,826,929	1,002,543	1,142,416
Total	<u>\$ 2,705,354</u>	<u>\$ 1,509,925</u>	<u>\$ 1,782,760</u>
District's Covered Payroll	\$ 1,932,830	\$ 1,713,856	\$ 1,409,116
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	45.45%	29.60%	45.44%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.74%	82.17%	78.00%

Note: GASB 68, Paragraph 81 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for 2015.

Note: In accordance with GASB 68, Paragraph 138, only five years of data are presented this reporting period. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

<u>FY 2016</u>		<u>FY 2015</u>	
<u>Plan Year 2015</u>		<u>Plan Year 2014</u>	
	0.0013755%		0.000832%
\$	486,221	\$	222,239
	1,134,226		955,266
<u>\$</u>	<u>1,620,447</u>	<u>\$</u>	<u>1,177,505</u>
\$	1,602,504	\$	1,337,638
	30.34%		16.61%
	78.43%		83.25%

LEAKEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2019

	2019	2018	2017
Contractually Required Contribution	\$ 44,717	\$ 54,123	\$ 51,349
Contribution in Relation to the Contractually Required Contribution	(44,717)	(54,123)	(51,349)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 1,800,337	\$ 1,869,138	\$ 1,702,019
Contributions as a Percentage of Covered Payroll	2.48%	2.90%	3.02%

Note: GASB 68, Paragraph 81 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding years.

Note: In accordance with GASB 68, Paragraph 138, the years of data presented this reporting period are those for which data is available. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

	<u>2016</u>	<u>2015</u>
\$	52,839	\$ 34,504
	(52,839)	(34,504)
\$	<u>-</u>	<u>\$ -</u>
\$	1,409,116	\$ 1,343,574
	3.75%	2.57%

LEAKEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2019

	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.002878277%	0.003229268%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 1,437,150	\$ 1,404,287
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	1,697,430	1,347,331
Total	<u>\$ 3,134,580</u>	<u>\$ 2,751,618</u>
District's Covered Payroll	\$ 1,932,830	\$ 1,713,856
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	74.35%	81.94%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	1.57%	0.91%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. Therefore the amounts reported for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

LEAKEY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
 TEACHER RETIREMENT SYSTEM OF TEXAS
 FOR FISCAL YEAR 2019

	2019	2018
Contractually Required Contribution	\$ 13,532	\$ 20,446
Contribution in Relation to the Contractually Required Contribution	(13,532)	(20,446)
Contribution Deficiency (Excess)	\$ -0-	\$ -0-
District's Covered Payroll	\$ 1,800,337	\$ 1,869,138
Contributions as a Percentage of Covered Payroll	0.75%	1.09%

Note: GASB Codification, Vol. 2, P50.238 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

Information in this schedule should be provided only for the years where data is available. Eventually 10 years of data should be presented.

LEAKEY INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2019

Defined Benefit Pension Plan

Changes of Benefit Terms

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

Changes of Assumptions

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

- The Total Pension Liability as of August 31, 2018 was developed using a roll-forward method from the August 31, 2017 valuation.
- Demographic assumptions including post-retirement mortality, termination rates, and rates of retirement were updated based on the experience study performed for TRS for the period ending August 31, 2017.
- Economic assumptions including rates of salary increase for individual participants was updated based on the same experience study.
- The discount rate changed from 8.0 percent as of August 31, 2017 to 6.907 percent as of August 31, 2018.
- The long-term assumed rate of return changed from 8.0 percent to 7.25 percent.
- The change in the long-term assumed rate of return combined with the change in the single discount rate was the primary reason for the increase in the Net Pension Liability.

Other Post-Employment Benefit Plan

Changes in Benefit Terms

The 85th Legislature, Regular Session, passed the following statutory changes in House Bill 3976 which became effective September 1, 2017:

- Created a high-deductible health plan that provides zero cost for generic prescriptions for certain preventive drugs and provides a zero premium for disability retirees who retired as a disability retiree on or before January 1, 2017 and are not eligible to enroll in Medicare.
- Created a single Medicare Advantage plan and Medicare prescription drug plan for all Medicare-eligible participants.
- Allowed the System to provide other, appropriate health benefit plans to address the needs of enrollees eligible for Medicare.
- Allowed eligible retirees and their eligible dependents to enroll in TRS-Care when the retiree reaches 65 years of age, rather than waiting for next enrollment period.
- Eliminated free coverage under TRS-Care, except for certain disability retirees enrolled during Plan Years 2018 through 2021, requiring members to contribute \$200 per month toward their health insurance premiums.

Changes in Assumptions

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

- The total OPEB liability as of August 31, 2018 was developed using the roll forward method of the August 31, 2017 valuation.
- Adjustments were made for retirees that were known to have discontinued their health care coverage in fiscal year 2018. This change increased the Total OPEB Liability.
- The health care trend rate assumption was updated to reflect the anticipated return of the Health Insurer Fee (HIF) in 2020. This change increased the Total OPEB Liability.
- Demographic and economic assumption were updated based on the experience study performed for TRS for the period ending August 31, 2017.
- The discount rate was changed from 3.42 percent as of August 31, 2017 to 3.69 percent as of August 31, 2018. This change lowered the Total OPEB Liability to \$2.3 billion.

In this valuation, the impact of the Cadillac Tax has been calculated as a portion of the trend assumption. Assumptions and methods used to determine the impact of the Cadillac Tax Included:

- 2018 thresholds of \$850/\$2,292 were indexed annually by 2.50 percent.
- Premium data submitted was not adjusted for permissible exclusions to the Cadillac Tax.
- There were no special adjustments to the dollar limit other than those permissible for non-Medicare retirees over 55.

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

COMBINING SCHEDULES

LEAKEY INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2019

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	240 National Breakfast and Lunch Program	244 Career and Technical - Basic Grant	
ASSETS					
1110	Cash and Cash Equivalents	\$ 58,167	\$ 2,963	\$ 4,231	\$ -
1240	Due from Other Governments	-	-	77	-
1260	Due from Other Funds	-	-	1,263	-
1000	Total Assets	\$ 58,167	\$ 2,963	\$ 5,571	\$ -
LIABILITIES					
2110	Accounts Payable	\$ 65	\$ 20	\$ 456	\$ -
2160	Accrued Wages Payable	11,190	2,878	2,000	-
2170	Due to Other Funds	45,156	-	-	-
2200	Accrued Expenditures	1,756	65	45	-
2000	Total Liabilities	58,167	2,963	2,501	-
FUND BALANCES					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	3,070	-
3000	Total Fund Balances	-	-	3,070	-
4000	Total Liabilities and Fund Balances	\$ 58,167	\$ 2,963	\$ 5,571	\$ -

255 ESEA II,A Training and Recruiting	270 ESEA VI, Pt B Rural & Low Income	286 Title I SIP Academy Grant ARRA	289 REAP Fund	410 State Instructional Materials	429 Other State Special Revenue Funds	Total Nonmajor Governmental Funds
\$ 8,264	\$ 29,127	\$ -	\$ -	\$ 913	\$ 5,037	\$ 108,702
-	-	-	-	3,946	-	4,023
-	-	-	-	-	-	1,263
<u>\$ 8,264</u>	<u>\$ 29,127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,859</u>	<u>\$ 5,037</u>	<u>\$ 113,988</u>
\$ 200	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ 763
-	3,126	-	-	-	-	19,194
8,064	25,361	-	-	3,946	4,237	86,764
-	618	-	-	-	-	2,484
<u>8,264</u>	<u>29,127</u>	<u>-</u>	<u>-</u>	<u>3,946</u>	<u>4,237</u>	<u>109,205</u>
-	-	-	-	913	800	4,783
-	-	-	-	913	800	4,783
<u>\$ 8,264</u>	<u>\$ 29,127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,859</u>	<u>\$ 5,037</u>	<u>\$ 113,988</u>

**LEAKEY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	240 National Breakfast and Lunch Program	244 Career and Technical - Basic Grant
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ 23,339	\$ -
5800 State Program Revenues	3,145	103	5,479	-
5900 Federal Program Revenues	65,168	17,112	91,356	1,791
5020 Total Revenues	<u>68,313</u>	<u>17,215</u>	<u>120,174</u>	<u>1,791</u>
EXPENDITURES:				
Current:				
0011 Instruction	68,313	16,529	-	1,791
0013 Curriculum and Instructional Staff Development	-	686	-	-
0033 Health Services	-	-	-	-
0035 Food Services	-	-	155,379	-
6030 Total Expenditures	<u>68,313</u>	<u>17,215</u>	<u>155,379</u>	<u>1,791</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(35,205)	-
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	35,205	-
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	3,070	-
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,070</u>	<u>\$ -</u>

255 ESEA II,A Training and Recruiting	270 ESEA VI, Pt B Rural & Low Income	286 Title I SIP Academy Grant ARRA	289 REAP Fund	410 State Instructional Materials	429 Other State Special Revenue Funds	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23,339
61	1,420	-	-	3,946	700	14,854
8,575	29,127	-	10,000	-	-	223,129
8,636	30,547	-	10,000	3,946	700	261,322
-	7,537	-	10,000	3,946	-	108,116
8,636	-	-	-	-	700	10,022
-	23,010	-	-	-	-	23,010
-	-	-	-	-	-	155,379
8,636	30,547	-	10,000	3,946	700	296,527
-	-	-	-	-	-	(35,205)
-	-	-	-	-	-	35,205
-	-	-	-	-	-	-
-	-	-	-	913	800	4,783
\$ -	\$ -	\$ -	\$ -	\$ 913	\$ 800	\$ 4,783

REQUIRED TEA SCHEDULES

LEAKEY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED JUNE 30, 2019

Last 10 Years	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2010 and prior years	Various	Various	\$ 969,018,147
2011	1.040000	0.000000	251,925,865
2012	1.040000	0.000000	268,524,038
2013	1.040000	0.000000	254,580,219
2014	1.040000	0.000000	273,875,962
2015	1.040000	0.175000	278,820,329
2016	1.040000	0.175000	279,552,593
2017	1.040000	0.165000	302,929,212
2018	1.040000	0.160000	314,553,000
2019 (School year under audit)	1.040000	0.160000	333,022,706
1000 .TOTALS			

(10) Beginning Balance 7/1/2018	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2019
\$ 1,985	\$ -	\$ 813	\$ -	\$ 21	\$ 1,193
743	-	307	-	-	436
1,491	-	609	-	-	882
2,418	-	973	-	-	1,445
3,647	-	1,233	-	-	2,414
27,902	-	7,327	1,233	(13,799)	5,543
34,803	-	15,059	2,534	(4,545)	12,665
85,160	-	39,563	6,277	(2,657)	36,663
201,657	-	118,484	18,228	10,748	75,693
-	3,996,272	3,263,932	502,143	(30,660)	199,537
<u>\$ 359,806</u>	<u>\$ 3,996,272</u>	<u>\$ 3,448,300</u>	<u>\$ 530,415</u>	<u>\$ (40,892)</u>	<u>\$ 336,471</u>

LEAKEY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2019

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 29,000	\$ 29,000	\$ 23,339	\$ (5,661)
5800 State Program Revenues	6,000	6,000	5,479	(521)
5900 Federal Program Revenues	93,500	93,500	91,356	(2,144)
5020 Total Revenues	128,500	128,500	120,174	(8,326)
EXPENDITURES:				
Current:				
0035 Food Services	151,134	167,234	155,379	11,855
6030 Total Expenditures	151,134	167,234	155,379	11,855
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,634)	(38,734)	(35,205)	3,529
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	22,634	38,734	35,205	(3,529)
1200 Net Change in Fund Balances	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	3,070	3,070	3,070	-
3000 Fund Balance - June 30 (Ending)	\$ 3,070	\$ 3,070	\$ 3,070	\$ -

LEAKEY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - DEBT SERVICE FUND
 FOR THE YEAR ENDED JUNE 30, 2019

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 503,660	\$ 503,660	\$ 540,222	\$ 36,562
5800 State Program Revenues	-	-	8,003	8,003
5020 Total Revenues	503,660	503,660	548,225	44,565
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Debt	265,000	260,000	260,000	-
0072 Interest on Long-Term Debt	206,688	211,688	212,127	(439)
6030 Total Expenditures	471,688	471,688	472,127	(439)
1200 Net Change in Fund Balances	31,972	31,972	76,098	44,126
0100 Fund Balance - July 1 (Beginning)	247,469	247,469	247,469	-
3000 Fund Balance - June 30 (Ending)	\$ 279,441	\$ 279,441	\$ 323,567	\$ 44,126

REPORT ON INTERNAL CONTROL
AND COMPLIANCE

NEFFENDORF & KNOPP, P.C.
Certified Public Accountants

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**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***

Independent Auditor's Report

Board of Trustees
Leakey Independent School District
Leakey, TX 78606

Members of the Board:

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 Leakey Independent School District, as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 8, 2019.

Internal Control Over Financial Reporting

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Neffendorf & Knopp, P.C.
NEFFENDORF & KNOPP, P.C.
Fredericksburg, Texas

October 8, 2019

NEFFENDORF & KNOPP, P.C.
Certified Public Accountants

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October 8, 2019

Board of Trustees
Leakey Independent School District
Leakey, TX 78873

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Leakey Independent School District for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 30, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Leakey Independent School District are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2019. We noted no transactions entered into by Leakey Independent School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 8, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Leakey Independent School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Leakey Independent School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and the Texas Education Agency required Exhibits, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of Leakey Independent School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Neffendorf & Knopp, P.C.

NEFFENDORF & KNOPP, P.C.

Fredericksburg, Texas

Accept Donation from H.E. Butt Foundation for expanding our Pre-K

Background: We switched an instructional aides duties to help cover pre-k We have 21 four-year olds and 5 three-year olds in Pre-k as of 3:00 p.m. on 10/17/2019. We worked with H.E. Butt foundation to partially fund the extra person, by allowing students who would qualify as free or reduced lunch in for free. We have one person paying the \$350 tuition for a 3 year old.

Recommendation: The administration recommends acceptance of the donation from H.E. Butt Foundation to off set the cost of the additional person in the Pre-K program.

Katherine Antes

From: Wall, Kimberley
Sent: Monday, October 14, 2019 10:12 AM
Subject: 2019-2020 Agreement for the Purchase of Attendance Credit
Attachments: How Too Doc.docx

Importance: High

Your district is subject to the provisions of Chapter 49 for the 2019-2020 school year, with that the board of trustees must execute the Agreement for the Purchase of Attendance Credit. The contract is due on or before January 15, 2019.

Purchase of Attendance Credit ([PDF, 110 KB](#))

The contract may be submitted through the Excess Local Revenue module or mailed to TEA.

If your district chooses to submit the Option 3 Contract via the Excess Local Revenue system, each year the district school board must delegate the authority to obligate the school district under chapter 49 to the superintendent. The following language is required to be recorded in the board minutes and the board minutes must be uploaded via the Excess Local Revenue system of the online FSP System. **The board minutes do not have to be approved/signed prior to loading the minutes in the Excess Local Revenue module, though please keep a copy on file should the approved/signed copy be requested.** The contract will not be approved via the Excess Local Revenue module without the board minutes delegating authority to the superintendent. See attached How Too doc for instructions to submit the contract online.

Board Minute Language - For the 2019-2020 school year, we delegated contractual authority to obligate the school district under Texas Education Code (TEC) §11.1511(c)(4) to the superintendent, solely for the purpose of obligating the district under TEC, §48.257 and TEC, Chapter 49, Subchapters A and D, and the rules adopted by the commissioner of education as authorized under TEC, 49.006. This included approval of the *Agreement for the Purchase of Attendance Credit or the Agreement for the Purchase*.

If your district chooses not to submit the contract via the Excess Local Revenue module, the contract must be correct, complete (all original signatures), The Agreement for the Purchase of Attendance Credit contract must be post marked (if mailed) by January 15, 2020. Your district will receive an original approval letter in the mail.

Please let me know if you should have any questions.

Thank you,
Kim

Kimberley Wall
Texas Education Agency
kim.wall@tea.texas.gov | 512.463.4809

Agreement for the Purchase of Attendance Credit

This agreement is entered into pursuant to the Texas Education Code (TEC), Chapter 49, Subchapters A and D, and rules adopted by the commissioner of education as authorized by the TEC, §49.006. The purpose of this agreement is to enable the district to reduce its local revenue level to a level not to exceed the level established under TEC, §48.257 for the school year.

The school year to which this agreement applies is 2019-2020 (the "school year").

The agreement is for Leakey Independent School District ("the district"), with a county-district number of 193-902, to purchase attendance credit from the state for the school year.

This agreement is subject to the approval of the voters of the district as provided by the TEC, §49.156. The board of trustees of the district agrees to submit to the commissioner of education, on request, a certified copy of the board minutes showing the canvass of the election.

Initial payments will be based on the commissioner's estimate of the total cost of credit as determined under TEC, §49.153, using the district's projected maintenance and operations tax revenue that exceeds the level established under TEC, §48.257 for the school year. The district agrees to make the payments in accordance with the schedule specified in the TEC, §49.154.

The total cost of credit will be determined by the commissioner in accordance with the TEC, §49.153, when final data on the district's maintenance and operations tax revenue that exceeds the level established under TEC, §48.257 for the school year is available. If that amount is less than the amount paid by the district through August 15 of the school year, the difference will be refunded. If that amount is greater than the amount paid, the district shall remit an amount equal to the difference for deposit in the state treasury to be used for the Foundation School Program.

The cost of purchased attendance credit will be reduced for county appraisal district costs. The reduction will be computed in accordance with the TEC, §49.157. If the reduction exceeds the cost for the school year, the difference will be carried forward and applied to each subsequent year's cost until the total amount of the reduction has been exhausted.

Signature of President, Board of Trustees

Date: _____

Signature of Secretary, Board of Trustees

Date: _____

Signature of Superintendent

Date:

Typed Name of Superintendent

Date:

Signature of Commissioner of Education or Designee

Background: We are supposed to have a GT Handbook for the District.

Recommendation: Administration recommends the approval of the GT Handbook as presented.

Gifted & Talented Manual

Grades K through 12

**Leakey Independent School District
Leakey, TX 78873**

Last Revised 10/15/2019

Leakey Independent School District does not discriminate on the basis of age, race, religion, color, national origin, sex, or disability in providing educational services, activities, and programs, including vocational programs, in accordance with Title VI of the Civil Rights Act of 1964, as amended; Title IX of the Educational Amendments of 1972, and Section 504 of the Rehabilitation Act of 1973, as amended.

Leakey Independent School District will take steps to assure that lack of English language skills will not be a barrier to admission and participation in all educational and vocational programs.

The following District staff member has been designated to coordinate compliance with these requirements:

El Distrito Escolar Independiente de Leakey no discrimina en base de edad, raza, religión, color, nacionalidad, sexo o discapacidad en servicios educativos, actividades, y los programas, incluyendo programas vocacionales, de acuerdo con el Título VI del Acto de los Derechos Civiles de 1964, según la enmienda prevista; Título IX de las Enmiendas Educativas de 1972, y Sección 504 del Acto de la Rehabilitación de 1973, según la enmienda prevista.

El Distrito Escolar Independiente de Leakey tomará medidas para asegurar que la falta de habilidad del idioma Inglés no será una barrera para el ingreso y participación en todos los programas educativos y vocacionales.

Han señalado al miembro de personal siguiente del distrito para coordinar cumplimiento de estos requisitos:

Title IX

Christopher Yeschke
Superintendent
429 N US HWY 83
Leakey, Texas 78873
830.232.5595

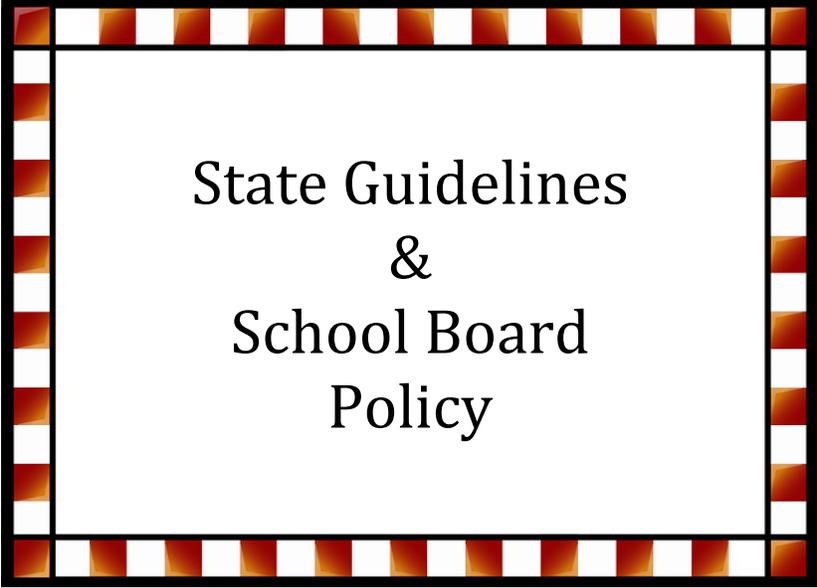
Title II & Section 504 Compliance Coordinator

Christopher Yeschke
Superintendent
429 N US HWY 83
Leakey, Texas 78873
830.232.5595

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State Guidelines
&
School Board
Policy

State Guidelines & School Board Policy

Texas Administrative Code

TITLE 19	EDUCATION
PART 2	TEXAS EDUCATION AGENCY
CHAPTER 89	ADAPTATIONS FOR SPECIAL POPULATIONS
SUBCHAPTER A	GIFTED/TALENTED EDUCATION

RULE §89.1 Student Assessment

School districts shall develop written policies on student identification that are approved by the local board of trustees and disseminated to parents. The policies must:

- (1) include provisions for ongoing screening and selection of students who perform or show potential for performing at remarkably high levels of accomplishment in the areas defined in the Texas Education Code, §29.121;
- (2) include assessment measures collected from multiple sources according to each area defined in the Texas State Plan for the Education of Gifted and talented Students;
- (3) include data and procedures designed to ensure that students from all populations in the district have access to assessment and, if identified, services for the gifted and talented program;
- (4) provide for final selection of students to be made by a committee of at least three local district educators who have received training in the nature and needs of gifted students; and
- (5) include provisions regarding furloughs, reassessment, exiting of students from program services, transfer students, and appeals of district decisions regarding program placement.

Source Note: The provisions of this §89.1 adopted to be effective September 1, 1996, 21 TexReg 5690.

RULE §89.2 Professional Development

School districts shall ensure that:

- (1) prior to assignment in the program, teachers who provide instruction and services that are a part of the program for gifted students have a minimum of 30 hours of staff development that includes nature and needs of gifted and talented students, assessing student needs, and curriculum and instruction for gifted students;
- (2) teachers without training required in paragraph (1) of this section who provide instruction and services that are part of the gifted and talented program must complete the 30-hour training requirement within one semester;
- (3) teachers who provide instruction and services that are a part of the program for gifted students receive a minimum of six hours annually of professional development in gifted education; and
- (4) administrators and counselors who have authority for program decisions have a minimum of six hours of professional development that includes nature and needs of gifted and talented students and program options.

Source Note: The provisions of this §89.2 adopted to be effective September 1, 1996, 21 TexReg 5690;

RULE §89.3 Student Services

School districts shall provide an array of learning opportunities for gifted and talented students in kindergarten through Grade 12 and shall inform parents of the opportunities. Options must include:

- (1) instructional and organizational patterns that enable identified students to work together as a group, to work with other students, and to work independently;
- (2) a continuum of learning experiences that leads to the development of advanced-level products and performances;
- (3) in-school and, when possible, out-of-school options relevant to the student's area of strength that are available during the entire school year; and
- (4) opportunities to accelerate in areas of strength.

Source Note: The provisions of this §89.3 adopted to be effective September 1, 1996, 21 TexReg 5690.

RULE §89.4 Fiscal Responsibility

School districts shall ensure that: no more than 15% of state funds allocated for gifted and talented education are spent on indirect costs.

Source Note: The provisions of this §89.4 adopted to be effective September 1, 1996, 21 TexReg 5690.

RULE §89.5 Program Accountability

School districts shall ensure that student assessment and services for gifted and talented students comply with accountability standards defined in the Texas State Plan for the Education of the Gifted and talented.

Source Note: The provisions of this §89.5 adopted to be effective September 1, 1996, 21 TexReg 5690.

Leakey ISD Gifted and Talented School Board Policy

EHBB(LOCAL) - SPECIAL PROGRAMS: GIFTED AND TALENTED STUDENTS

Nomination

Students may be nominated for the gifted and talented program at any time by teachers, counselors, parents, or other interested persons.

Conferences

Conferences shall be held with nominated students and their parent(s) to determine if the students are interested in the program, as requested.

Parental Consent

Written parental consent shall be obtained before any special testing or individual assessment is conducted as part of the screening and identification process. All student information collected during the screening and identification process shall be an educational record, subject to the protections set out in policies at FL.

Identification Criteria

Criteria to identify gifted and talented students shall be established in the Board-approved program for the gifted and talented. The criteria shall be specific to the state definition of gifted and talented and shall ensure the fair assessment of students with special needs, such as the culturally different, the economically disadvantaged, and students with disabilities.

Assessments

Data collected through both objective and subjective assessments shall be measured against the criteria approved by the Board to determine individual eligibility for the program. Assessment tools may include but not be limited to the following: achievement tests, intelligence tests, creativity tests, behavioral checklists completed by teachers and parents, teacher nominations based on classroom observations, and student work products, if

available.

Selection

A selection committee shall evaluate each nominated student according to the established criteria and shall select those students for whom gifted program placement is the most appropriate educational setting. The committee shall be composed of at least three professional educators who have received training in the nature and needs of gifted students and shall be established for the District.

Notification

Parents and students shall be notified in writing of selection for the gifted program. Participation in any program or services provided for gifted students is voluntary. The District shall obtain written permission of the student and the parents before a student is placed in a gifted program.

Reassessment

The District shall not perform routine reassessments.

Transfer Students

When a student identified as gifted by a previous school district transfers into the District, the student's records shall be reviewed by the selection committee to determine if placement in the District's program for gifted and talented students is appropriate.

The committee shall make its determination within 30 days of the student's enrollment in the District and shall base its decision on the transferred records, observation reports of District teachers who instruct the student, and student and parent conferences.

Furloughs

Students who are unable to maintain satisfactory performance within the structure of the gifted and talented program may be placed on furlough by the selection committee. The purpose of such a furlough is to provide the student an opportunity to attain performance goals established by the selection committee. A furlough also may be granted at the request of the student and/or parent.

A student may be furloughed for a period of time deemed appropriate by the selection committee. At the end of the furlough, the student's progress shall be reassessed, and the

student may re-enter the gifted program, be removed from the program, or be placed on another furlough.

Exit Provisions

Student performance in the program shall be monitored. A student shall be removed from the program at any time the selection committee determines it is in the student's best interest. If a student or parent requests removal from the program, the selection committee shall meet with the parent and student before honoring the request.

Appeals

Parents or students may appeal any final decision of the selection committee regarding selection for or removal from the gifted program. Appeal shall be made first to the selection committee. Any subsequent appeals shall be made in accordance with FNG(LOCAL) beginning at Level Two.

Program Evaluation

The gifted program shall be evaluated periodically, and evaluation information shall be shared with Board members, administrators, teachers, counselors, students in the gifted and talented program, and the community.

Community Awareness

The District shall ensure that information about the District's gifted and talented program is available to parents and community members and that they have an opportunity to develop an understanding of and support for the program.

Leakey ISD

EHBB(LOCAL)-X

LDU-23-00

DATE ISSUED: 6/5/2000

This online presentation of your district's policy is an electronic representation of TASB's record of the district's currently adopted policy manual. It does not reflect updating activities in progress. The official, authoritative manual is available for inspection in the office of the Superintendent. [See BF (LOCAL) for further information.]

EHBB(LEGAL) - SPECIAL PROGRAMS: GIFTED AND TALENTED STUDENTS

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A district shall establish a process for identifying and serving gifted and talented students and shall establish a program for those students in each grade level. A district may establish a shared services arrangement with other districts. Education Code 29.122

Definition

"Gifted and talented student" means a child or youth who performs at or shows the potential for performing at a remarkably high level of accomplishment when compared to others of the same age, experience, or environment and who:

Exhibits high performance capability in an intellectual, creative, or artistic area;

Possesses an unusual capacity for leadership; or

Excels in a specific academic field.

Education Code 29.121

Identification

Students shall be identified as gifted/talented in accordance with a written policy that includes:

Provisions for ongoing screening and selection of students who perform or show potential for performing at remarkably high levels of accomplishment in the areas defined in Education Code 29.121.

Assessment measures collected from multiple sources according to each area defined in the Texas State Plan for the Education of Gifted/Talented Students.

Data and procedures designed to ensure that students from all populations in a district have access to assessment and, if identified, to services provided for the gifted/talented program.

Provisions for final selection of students to be made by a committee of at least three local district educators who have received training in the nature and needs of gifted students.

Provisions regarding furloughs, reassessment, exiting of students from program services,

transfer students, and appeals of district decisions regarding program placement.

19 TAC 89.1

Learning Opportunities

A district shall provide an array of learning opportunities for gifted/talented students in kindergarten through grade 12 and shall inform parents of the opportunities. Options shall include:

Instructional and organizational patterns that enable identified students to work together as a group, to work with other students, and to work independently.

A continuum of learning experiences that leads to the development of advanced-level products and performances.

In-school, and when possible, out-of-school options relevant to the student's area of strength that are available during the entire school year.

Opportunities to accelerate in areas of strength.

19 TAC 89.3

Note:See DMA(LEGAL) for training requirements for teachers of GIFTED AND TALENTED EDUCATION.

Leakey ISD EHBB(LEGAL)-P UPDATE 107 DATE ISSUED: 2/17/2017

DMA(LEGAL) - PROFESSIONAL DEVELOPMENT: REQUIRED STAFF DEVELOPMENT

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Staff Development

Educator

The staff development provided by a district to an educator other than a principal must be conducted in accordance with standards developed by the district and designed to improve education in the district.

Principal

The staff development provided by a district to a principal shall be governed by Education Code 21.3541 and rules adopted under that section. [See DNB]

Education Code 21.451(a), (a-1)

Training Specifics—Educators

Staff development shall be predominantly campus-based, related to achieving campus performance objectives, and developed and approved by the campus-level committee.

A district may use district-wide staff development that has been developed and approved through the district-level decision process. [See BQA and BQB, as appropriate]

Staff development may include:

1. Training in technology, conflict resolution, and discipline strategies, including classroom management, district discipline policies, and the Student Code of Conduct;
2. Training in preventing, identifying, responding to, and reporting incidents of bullying;
3. Digital learning; and
4. Instruction as to what is permissible under law, including opinions of the United States Supreme Court, regarding prayer in public school.

The digital learning training must discuss basic technology proficiency expectations and methods to increase an educator's digital literacy; and assist an educator in the use of digital technology in learning activities that improve teaching, assessment, and instructional practices.

Education Code 21.451(b)–(d), (d-3), (g)

Students with Disabilities

Staff development must include training that is evidence-based, as defined by Section 8101, Every Student Succeeds Act (20 USC 7801), that relates to the instruction of students with disabilities and is designed for educators who work primarily outside the area of special education.

A district is required to provide such training only if the educator does not possess the knowledge and skills necessary to implement the individualized education program developed for a student receiving instruction from the educator. A district may determine the time and place at which the training is delivered.

In developing or maintaining such training, a district must consult persons with expertise in research-based practices for students with disabilities, including colleges, universities, private and nonprofit organizations, regional education service centers, qualified district personnel, and any other persons identified as qualified by the district.

Education Code 21.451(d)(2), (e)–(f)

Suicide Prevention

Staff development must include suicide prevention training that must be provided to all new district educators on an annual basis, as part of a new employee orientation and to existing district educators on the following schedule adopted by TEA rule:

1. All districts shall provide the training to all new educators as a part of new employee orientation during the 2016–17 school year.
2. Each subsequent school year, districts shall provide the training to all new educators as a part of new employee orientation.
3. Districts shall provide the training to all currently employed educators on or by September 30, 2016.

The suicide prevention training must use a best practice-based program recommended by the Texas Department of State Health Services (TDSHS) in coordination with TEA. The training may be satisfied through independent review of suicide prevention training material that complies with guidelines developed by TEA and is offered online.

Suicide prevention training that was provided to existing educators by a district on or after September 1, 2013, may be used to meet the requirements if the training program is on the recommended best practice-based list, or is an online program that meets the TEA guidelines for independent review.

Districts shall maintain records that include the name of each educator who participated in the training.

Education Code 21.451(d)(3)–(d-2); 19 TAC 153.1013

Mental Health Support Programs

The Texas Department of State Health Services (DSHS), in coordination with TEA and regional education service centers (ESCs), shall provide and annually update a list of recommended best practice-based programs and research-based practices in the areas specified below for implementation in public elementary, junior high, middle, and high schools within the general education setting. Each school district may select from the list a program or programs appropriate for implementation in the district:

1. Early mental health intervention;
2. Mental health promotion;
3. Building skills related to managing emotions, establishing and maintaining positive relationships, and responsible decision-making;
4. Substance abuse prevention and intervention;
5. Suicide prevention;
6. Grief-informed and trauma-informed practices;
7. Positive behavior interventions and supports and positive youth development; and
8. Safe, supportive, and positive school climate.

"School climate" means the quality and character of school life, including interpersonal relationships, teaching and learning practices, and organizational structures, as experienced by students enrolled in the district, parents of those students, and personnel employed by the district.

The programs on the list must include components that provide for training counselors, teachers, nurses, administrators, and other staff, as well as law enforcement officers and social workers who regularly interact with students, to:

1. Recognize students at risk of committing suicide, including students who are or may be the victims of or who engage in bullying;
2. Recognize students displaying early warning signs and a possible need for early mental health or substance abuse intervention, which warning signs may include declining academic performance, depression, anxiety, isolation, unexplained changes in sleep or eating habits, and destructive behavior toward self and others; and
3. Intervene effectively with students described above by providing notice and referral to a parent or guardian so appropriate action, such as seeking mental health or substance abuse services, may be taken by a parent or guardian.

Required Training

A district shall provide training described in components 1–3, above for teachers, counselors, principals, and all other appropriate personnel. The district may use a program from the DSHS list above to satisfy the training requirements. [See Mental Health Support Programs, above]

A district is required to provide the training at an elementary school campus only to the extent that sufficient funding and programs are available. A school district may implement a program on the list described at Health and Safety Code 161.325 to satisfy the training requirements. [See FFB]

If a district provides the training, a district employee must participate in the training at least one time, and the district shall maintain records that include the name of each district employee who participated in the training.

Health and Safety Code 161.325

Child Abuse and Maltreatment

A district's methods for increasing awareness of issues regarding sexual abuse and other maltreatment of children [see BQ, district improvement plan, and FFG] must address employee training.

The training must be provided as part of employee orientation to all new employees. The training may be included in staff development under Education Code 21.451.

The training shall address:

1. Factors indicating a child is at risk for sexual abuse or other maltreatment;
2. Likely warning signs indicating a child may be a victim of sexual abuse or other maltreatment;
3. Internal procedures for seeking assistance for a child who is at risk for sexual abuse or other maltreatment, including referral to a school counselor, a social worker, or another mental health professional;
4. Techniques for reducing a child's risk of sexual abuse or other maltreatment; and
5. Community organizations that have relevant existing research-based programs and that are able to provide training or other education for employees, students, and parents.

A district shall maintain records of the training that include the name of each employee who participated.

If a district determines that the district does not have sufficient resources to provide the required training, the district shall work with a community organization to provide the training at no cost to the district.

Education Code 38.0041

Student Discipline

Each principal or other appropriate administrator who oversees student discipline shall, at least once every three school years, attend professional development training regarding Education Code Chapter 37, Subchapter G. The professional development shall include training relating to the distinction between a discipline management technique used at the principal's discretion under Education Code 37.002(a) and the discretionary authority of a teacher to remove a disruptive student under Education Code 37.002(b) [see FOA].

The professional development training may be provided in coordination with an education service center through the use of distance learning methods, such as telecommunications networks, and using available TEA resources.

Education Code 37.0181

Special Programs Training

Texas Adolescent Literacy Academies

A teacher shall attend a Texas adolescent literacy academy under 19 Administrative Code 102.1101 if:

1. The teacher teaches at a campus that receives a rating that reflects unacceptable performance and that fails to meet the state system safeguard performance target in reading for one or more student groups; and
2. The teacher teaches in general education, special education, or English as a second language for students in grade 6, 7, or 8, and:
 - a. The teacher is a certified, full-time English language arts and reading teacher who instructs English language arts and/or reading for at least 50 percent of the teacher's instructional duties; or
 - b. The teacher is a certified, full-time content area teacher who instructs mathematics, science, and/or social studies for at least 50 percent of the teacher's instructional duties.

A teacher described above is required to complete the training not later than December 31 of the calendar year in which the rating that reflects unacceptable performance is assigned.

A teacher who is required to attend an academy is eligible for a teacher stipend upon completion of face-to-face training if funds have been appropriated and are available for that purpose. A teacher who completes online training is not eligible for a stipend.

The stipend shall not be considered in determining whether a district is paying the teacher the state minimum monthly salary [see DEA and DEAA].

Each school district with teachers required to attend and complete Texas adolescent reading academies must maintain records to verify teacher attendance and completion in accordance with the district's record retention policy.

Education Code 21.4551(c), (e); 19 TAC 102.1101

Gifted and Talented Education

A district shall ensure that:

1. Before assignment to the program for gifted students, teachers who provide instruction and services that are part of the program have a minimum of 30 hours of staff development that includes nature and needs of gifted/talented students, assessment of student needs, and curriculum and instruction for gifted students.
2. Teachers without the required training who provide instruction and services that are part of the gifted/talented program complete the 30-hour training requirement within one semester.

3. Teachers who provide instruction and services that are part of a program for gifted students receive a minimum of six hours annually of professional development in gifted education.
4. Administrators and counselors who have authority for program decisions have a minimum of six hours of professional development that includes nature and needs of gifted/talented students and program options.

19 TAC 89.2

Elective Bible Course

A teacher of an elective Bible course offered under Education Code 28.011 [see EMI] must hold a minimum of a High School Composite Certification in language arts, social studies, or history with, where practical, a minor in religious or biblical studies. The teacher must successfully complete the staff development training developed by the commissioner of education with respect to Bible elective courses. Education Code 28.011(f)

Automated External Defibrillators

A district shall annually make available to employees and volunteers instruction in the principles and techniques of cardiopulmonary resuscitation and the use of an automated external defibrillator (AED).

The instruction provided in the use of AEDs must meet guidelines for approved AED training under Health and Safety Code 779.002. Each school nurse, assistant school nurse, athletic coach or sponsor, physical education instructor, marching band director, cheerleading coach, and any other employee specified by the commissioner, and each student who serves as an athletic trainer, must:

1. Participate in the instruction; and
2. Receive and maintain certification in the use of an AED from the American Heart Association, the American Red Cross, or a similar nationally recognized association.

Education Code 22.902

Extracurricular Activity Safety Training

The following persons must satisfactorily complete the extracurricular safety training program developed by the commissioner:

1. A coach or sponsor for an extracurricular athletic activity;
2. A trainer, unless the trainer has completed the educational requirements for licensure as a licensed athletic trainer set forth at 22 Administrative Code 871.7 and the continuing education requirements at 22 Administrative Code 871.12;
3. A physician who is employed by a district or who volunteers to assist with an extracurricular athletic activity, unless the physician attends a continuing medical education course that specifically addresses emergency medicine; and
4. A director responsible for a school marching band.

The training may be conducted by a district, the American Red Cross, the American Heart Association, or a similar organization, or by the University Interscholastic League (UIL).

Education Code 33.202(b), (f); 19 TAC 76.1003

Records

A superintendent shall maintain complete and accurate records of the district's compliance and the district shall make available to the public proof of compliance for each person employed by or volunteering for the district who is required to receive safety training.

A campus that is determined by a superintendent to be out of compliance with the safety training requirements shall be subject to the range of penalties determined by the UIL.

Education Code 33.206; 19 TAC 76.1003(e)

Steroids

A district shall require that each employee who serves as an athletic coach at or above the seventh grade level for an extracurricular athletic activity sponsored or sanctioned by the UIL complete:

1. The educational program developed by the UIL regarding the health effects of steroids; or
2. A comparable program developed by the district or a private entity with relevant expertise.

Education Code 33.091(c-1)

Concussions

At least once every two years, the following employees shall take a training course from an authorized provider in the subject matter of concussions:

1. A coach of an interscholastic athletic activity shall take a course approved by the UIL.
2. An athletic trainer who serves as a member of a district's concussion oversight team shall take a course approved by the Texas Department of Licensing and Regulation (TDLR) or a course approved for continuing education credit by the licensing authority for athletic trainers.
3. A licensed health-care professional, other than an athletic trainer, who serves as a member of a district's concussion oversight team shall take a course approved by the UIL, TDLR, or the appropriate licensing authority for the profession.

The employee must submit proof of timely completion of an approved course to the superintendent or designee. A licensed health-care professional who is not in compliance with these training requirements may not serve on a concussion oversight team in any capacity.
[See FM]

Education Code 38.158

Resources for Staff Development

If a district receives resources from the commissioner's staff development account, it must pay to the commissioner for deposit in the account an amount equal to one-half of the cost of the resources provided to the district. Education Code 21.453(b)

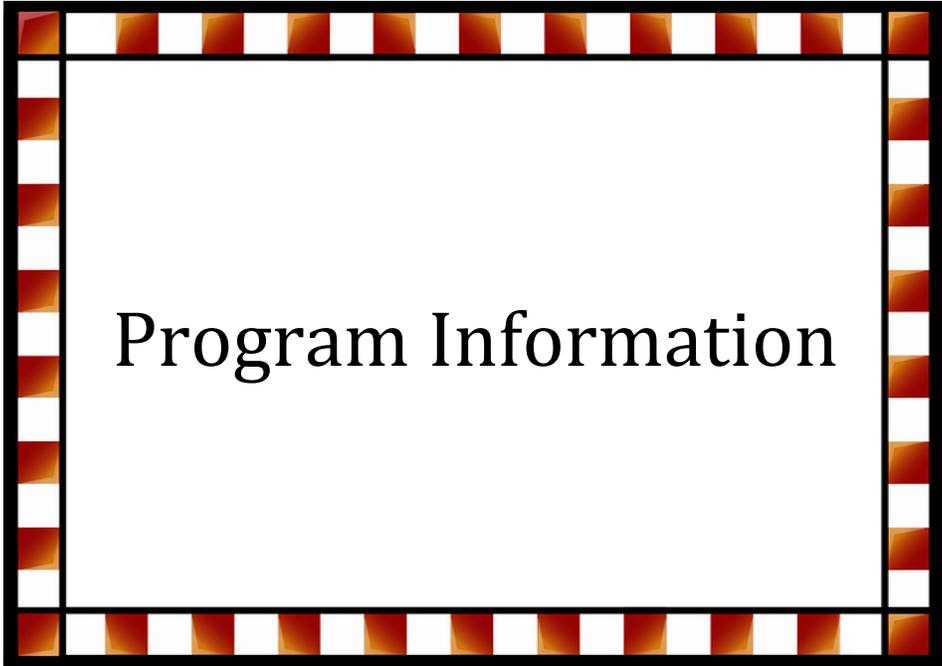
Leakey ISD

DMA(LEGAL)-P

UPDATE 109

DATE ISSUED: 11/10/2017

This online presentation of your district's policy is an electronic representation of TASB's record of the district's currently adopted policy manual. It does not reflect updating activities in progress. The official, authoritative manual is available for inspection in the office of the Superintendent. [See BF (LOCAL) for further information.]



Gifted and Talented Program Overview

Students that are identified as gifted and talented are served in the Gifted and Talented program: Students are served in the following areas of giftedness:

Kinder through 5th - General intellectual giftedness.

6th through 12th - Specific subject area(s)

All curriculum will incorporate various forms of technology to ensure that our students obtain skills that will prepare them for the future.

LISD will have a gifted and talented team comprised of the gifted and talented teachers. The team will be responsible for instruction of gifted students and for facilitating other educational opportunities for these students.

All students will participate in the [Texas Performance Standards Project](#) (TPSP) curriculum and complete at least one TPSP task over the course of the school year.

Elementary School Aged Students Program Outline

Kindergarten program - Instruction for gifted and talented students will begin with the second semester. All identified students will meet together to receive up to 45 minutes of instruction from the kindergarten Gifted and Talented teacher on a weekly basis in addition to regular differentiated instruction in the classroom.

First thru Fifth grade program - Identified students receive regularly scheduled enrichment instruction with a Gifted and Talented trained teacher in addition to regular differentiated instruction in the classroom.

Middle School Aged Students Program Outline

Students in grades 6, 7 and 8 will be served through the general classroom environment in the four core areas. Students will receive instruction daily from Gifted and Talented trained teachers. Students will be given choices on assignments that create extensions for the content in which they have been identified as gifted. Students identified in math will take Algebra I in grade 8. Differentiated instruction in all classes will emphasize creative and critical thinking skills and will provide opportunities for development of advanced-level products. Rescreening for subject specificity will occur in 5th grade.

High School Aged Students Program Outline

Students in grade 9-12 will be served through the general classroom environment in the four core areas. Students will receive instruction daily from Gifted and Talented teachers. Students will be strongly encouraged to graduate with the Distinguished Level of Achievement on the Foundation plus Endorsements graduation plan. Differentiated instruction in all classes will emphasize creative and critical thinking skills and will provide opportunities for development of advanced level products. Gifted students are encouraged to enroll in Dual Credit Classes to better facilitate a complete understanding of the subject matter.

Identification and Assessment Process

The assessment process will be conducted by a campus committee comprised of at least three members that have a minimum of 30 hours of training with a special emphasis on the nature and needs of gifted students or an administrator with 6 hours of training in the nature and needs of gifted students. The identification and assessment process occurs at three times during the school year:

- Fall - (1st - 11th grade) placement decisions made in December;
- Winter - (Kindergarten - 11th) placement decisions made in February;
- Spring - (Kindergarten - 11th) placement decisions made in May;

Kindergarten students are to be identified for placement during the 2nd semester with service beginning before March 1st of that school year.

[\(Student Attendance Accounting Handbook \(SAAH\), Section 8.2\).](#)

http://tea.texas.gov/Finance_and_Grants/Financial_Compliance/Student_Attendance_Accounting_Handbook/

I. Nomination Phase

A student may be nominated by a parent, teacher, counselor, other staff member, or himself/herself. To nominate a student, the person nominating will complete the nomination form that provides anecdotal answers to various questions. This form will be turned in to the campus gifted and talented coordinator who will create a file for each nominated student and will inform the student's parents of the nomination. This information in the file will be evaluated by the screening committee during the assessment phase for evidence of giftedness or exceptional talent.

Second grade students who score at least one grade level above their current placement in mathematics and/or reading on the Beginning of the Year (BOY) Star Renaissance Flow assessment will be assessed for potential placement in the Gifted/Talented program with parent permission.

II. Data Gathering Phase

Once a student has been nominated, the gifted and talented coordinator/teacher will notify the student's parents/guardians by letter to explain the data gathering process and to obtain permission to test. Assessment may consist of but not be limited to:

- Portfolio** - Each nominated student will provide a portfolio of work to demonstrate original, exceptional abilities. At the secondary level, if the student wishes to be considered for services in more than one academic area, the portfolio must contain work samples for each area. The work samples may be from school assignments but should emphasize the student's abilities/interests in the subject areas outside of school.
- Essay/Audiotape (Secondary only)** - Nominated students must also submit an application essay or audiotape on a topic provided by the screening committee. The applicant must submit only ONE essay/audiotape, even if he/she wishes services in more than one of the core academic areas.
- Non-verbal Intelligence Tests** – Intelligence tests will be administered per district guidelines.
- Achievement Test Scores** - All nominated students will take achievement tests for the core subject areas for which they wish to be considered. These tests shall be national, norm-referenced tests; STAAR/STAAR EOC exams are not an acceptable substitute. The tests will be administered by

the campus G/T coordinator or a designated teacher, who will then enter the student's percentile score on the gifted and talented Results of Screening document by a designated date. The student's scores will be assessed by the screening committee.

E. **Interview** - To determine how creatively and/or critically the nominated student thinks; the screening committee will interview each applicant, either in a small group or individually, using a uniform interview protocol.

F. **Parent/Teacher inventories** - Parents and at least one teacher familiar with the student will complete inventories highlighting characteristics of giftedness exhibited by the nominated student.

III. Acceptance into the Gifted and Talented Program

The campus screening committee will recommend placement to the District GT Screening Committee, who will make the final decisions. The student and his/her family, the grade level counselor, and the appropriate gifted and talented teachers will be informed of the committee's recommendations. Appeals regarding the committee's decisions may be made in accordance with appropriate School Board policies.

Limited English Proficiency Placement

Limited English Proficiency students who are nominated for the gifted and talented program will take non-verbal and other appropriate assessments. They will participate in the essay, portfolio, and interview portions of the screening process in their dominant language. When necessary, their responses will be translated into English.

Acceptance into the gifted program will be determined based on their performances in these areas.

Transfer Students

Transfer students can be nominated at the time of registration. It will be the responsibility of the parents/guardians to notify the school if their child was in a G/T program at the student's previous campus. If the data is not available at the time of registration, the PEIMS clerk will expedite the collection of data for screening and selection.

Test scores from previous schools may be used. If these scores are not available, the campus gifted and talented coordinator will administer the necessary test(s). A student who transfers from a gifted and talented program will be placed in the gifted and talented program on a probationary basis. At the end of the semester, the student may be reviewed as to appropriateness of placement, using the student's performance in the gifted and talented class as data for determination of appropriateness of placement.

Student Progress

Gifted/Talented progress reports are provided to parents/guardians at the end of each semester. The goal of the

progress report is to continue to improve the communication and information provided to parents/guardians regarding the G/T services students receive as well as their progress in G/T related areas.

Elementary students are served in general intellect; therefore G/T Progress Reports are completed by the teacher who provides G/T services to the student. If the student is served by more than one teacher, the teachers collaborate to complete the report.

Secondary G/T students are served in specifically identified content areas. Secondary G/T Progress Reports are completed only for those content areas in which the student has been identified for G/T services.

Student Review, Furlough, and Exit Procedures

A. Student Review

Students will be reviewed to determine satisfactory progress in the following areas:

1. Development of the student's abilities in higher level thinking skills;
2. Mastery of major concepts and skills of relevant disciplines;
3. Development of skills for research and independent study; and
4. Development of self-concept.

B. Furlough Procedures

1. Students placed in the gifted and talented program may be furloughed by a campus screening committee when it is determined that it would be in the best interest of the student and/or the program to discontinue the student's participation. Furloughs may be granted for a period of no more than one semester in grades K-5 and for no more than one year in grades 6-12. A furlough may be granted no more than once in grades K-5.
2. The student, parent/guardian, teacher, principal, or counselor may request that the student be removed from the gifted and talented program. In such cases a conference among the parent/guardian, counselor/principal, gifted/talented campus coordinator, gifted and talented teachers, and the student (if appropriate) must be held before a furlough is granted. Appropriate documentation, signed by the parent/guardian and the counselor/principal, will be placed in the students' gifted and talented records at the conclusion of this process.
3. With parent/guardian approval, a student on furlough may re-enter gifted and talented classes by notifying his/her grade level counselor. If the student does not reenter the program by the end of the furlough period, they will be exited from the program.

C. Exit Procedures

1. Students placed in the gifted and talented program may be exited by a campus screening committee when it is determined that it would be in the best interest of the student and/or the program to discontinue the student's participation.
2. The student, parent/guardian, teacher, principal, or counselor may request that student be removed from

the gifted and talented program. In such cases, a conference among the parent/guardian, counselor/principal, gifted/talented campus coordinator, gifted and talented teacher, and the student (if appropriate) must be held before the student is exited. Appropriate documentation, signed by the student's parent/guardian and the principal/counselor, will be placed in the student's gifted and talented records at the conclusion of this process.

3. A student exited from the program may not re-enter the program until one full academic year has elapsed. After that time, a student may be re-nominated and must complete the entire screening process.

A student will be exited from the gifted and talented program if he/she fails to meet the criteria of the annual review. Final decision regarding exit will be made by a committee, as designated in the exit procedures. If a student is to be exited because of unsatisfactory performance, the student's counselor will notify the parents/guardians who may request a conference and re-evaluation of the student's progress.

Process for Appeals Regarding Selection and Removal

1. The parent/guardian of a student may appeal in writing the non-selection or exiting of a student. This written appeal must be received by the selection committee within 30 days of notification of action.
2. Upon receipt of written appeal, the election committee will review the student's application, scores, and performance. The committee may interview the student to determine whether special or unusual circumstances should be considered in the committee's final decision. The committee will communicate this decision in writing to the parent(s).
3. Subsequent appeal should be made in accordance with local school board policy FNG (LOCAL), beginning at Level Two.

Program Evaluation

In the spring of each school year, the gifted and talented program coordinator on each campus will gather the necessary data and write a report containing information requested by the Curriculum and Instruction Department. The coordinator may designate a teacher at each campus to assist with this process.

A. **Teacher Surveys**

The gifted and talented coordinator on each campus or a designated teacher will distribute the electronic program evaluation surveys to all faculty. The results will then be shared with Curriculum & Instruction and each building principal.

B. **Student Surveys**

Each gifted and talented teacher will distribute the electronic evaluation surveys to each of his/her G/T students, and provide class time for the students to complete the surveys. The results will then be shared with Curriculum & Instruction and each building principal.

C. **Parent Surveys**

The gifted and talented coordinator on each campus or a designated teacher will distribute the paper and electronic program evaluation surveys to the parents/guardians of all identified G/T students on the campus. The results will then be shared with Curriculum & Instruction and each building principal.

The results of all program evaluations will be reviewed by the gifted and talented coordinators, the building principals and counselors, and the Curriculum and Instruction Department to ascertain what modifications, if any, will be made.



Identification &
Assessment Forms

Leakey ISD

Gifted/Talented Program Screening/Placement Checklist

NOMINATION:

- Parent/Teacher Nomination
- Student self-nomination
- Gifted and talented transfer student with scores that are more than 1-year old
- Parent Permission letter to test
- Other

DATA GATHERING PHASE:

- Testing
 - TONI (Intelligence Test)
 - IOWA/Logramos (Academic Achievement Test)
- Portfolio
- Parent Inventory
- Gifted Rating Scale (Teacher Inventory)
- Student Interview

PLACEMENT PHASE:

Committee Recommendation:

- Placed
- Did Not Place - Monitor
- Did Not Place
- Parent Notification for Non-placement letter kept in nomination file
- Parent Notification and Permission Letter for gifted and talented in Cumulative Folder and nomination file
- Gifted and Talented Student Status Forms for PEIMS in Cumulative Folder

Leakey ISD

Gifted/Talented Program Parent/Teacher Nomination

Student Name: _____ Grade Level: _____

Homeroom Teacher: _____

Are you a teacher? YES NO

Please consider the following list of characteristics of the gifted and talented student. Based on your observation of this student as a learner, and on his/her potential, nominate a student who **consistently** displays **several** of these characteristics. A gifted and talented student may have problems with behavior. Keep in mind some of the more “difficult” characteristics, shown in italics.

You may nominate more than one student, using a separate form for each. However, please remember that the program is designed to serve approximately five percent of a grade level population.

Please indicate YES for behaviors you observe frequently or often. Please indicate NO for behaviors you rarely or never observe. Please provide one or more brief stories that demonstrate how this child shows the characteristics indicated.

YES	NO	Characteristic	Comments
		<u>U</u> nusually advanced vocabulary or knowledge in a specific subject matter for age or grade.	
		Broad knowledge about things of which other students are unaware.	
		<i>Bored with routine tasks; may refuse to do rote homework or class work.</i>	
		Grasps concepts easily.	
		<i>Makes jokes or puns at inappropriate times.</i>	
		Recognizes relationships and comprehends meanings.	
		<i>Perceives injustices and assertively opposes them. (“That’s not fair!”)</i>	
		Unusual insight into values/relationships.	

		<i>Refuses to accept authority; non-conforming</i>	
		Asks more provocative questions about causes and reasons.	
		<i>Self-critical; impatient with self and others, including teacher.</i>	
		Evaluates facts, arguments and persons critically.	
		<i>Dominates others because of abilities.</i>	
		Enthusiastically generates ideas or solutions to problems and questions.	
		<i>Difficult to get involved in topics in which he/she is not interested.</i>	
		Intense, often diverse, self-directed interests.	
		<i>Highly individualistic; seems stubborn.</i>	
		Prefers to work independently.	

Previous Testing information:

Has this student been tested for G/T previously, if yes when? _____

STAAR reading _____

STAAR science _____

STAAR math _____

STAAR social studies _____

STAAR writing _____

Any other testing information the committee should be aware of?

Leakey ISD

Programa para Talentosos / Dotados Nominación de Padres y Maestros

Nombre del estudiante: _____ Nivel de grado: _____

Maestro de aula: _____

Eres maestro? SÍ NO

Por favor considere la siguiente lista de características del estudiante dotado y talentoso. Nomina a un estudiante que muestre varias de estas características constantemente. Basa la observación sobre el estudiante y en su potencial.

Un estudiante dotado y talentoso puede tener problemas con el comportamiento. Tenga en cuenta algunas de las características más "difíciles", que se muestran en cursiva.

Usted puede nominar más de un estudiante, usando un formulario separado para cada uno. Sin embargo, recuerde que el programa está diseñado para servir aproximadamente al cinco por ciento de una población de nivel de grado.

Por favor indica SI para los comportamientos que se observan con frecuencia. Por favor indique NO para los comportamientos que rara vez o nunca se observan. Proporcione una o más historias breves que demuestren cómo este niño muestra las características indicadas.

SÍ	NO	Característica	Comentarios
		Vocabulario o conocimiento inusualmente avanzado en un tema específico para la edad o el grado.	
		Amplio conocimiento sobre cosas de las que otros estudiantes no son conscientes.	
		<i>Aburrido con las tareas rutinarias; puede negarse hacer tareas de casa o trabajo de clase.</i>	
		Agarra los conceptos fácilmente.	
		<i>Hace bromas o juegos de palabras en momentos inapropiados.</i>	
		Reconoce las relaciones y comprende los significados.	

		<i>Percibe las injusticias y se opone firmemente a ellas. (“¡No es justo!”)</i>	
		Percepción diferente de valores y relaciones.	
		<i>Se niega a aceptar la autoridad; no conforme</i>	
		Hace preguntas más provocativas sobre causas y razones.	
		<i>Autocrítica; impaciente con uno mismo y otros, incluyendo maestro.</i>	
		Evalúa críticamente los hechos, las discusiones y las personas.	
		<i>Domina a otros debido a sus habilidades.</i>	
		Genera ideas entusiastas o soluciones a problemas y preguntas.	
		<i>Difícil involucrarse en temas en los que él / ella no está interesado.</i>	
		Intereses y diversiones intensos, auto-dirigido.	
		<i>Altamente individualista; parece terco.</i>	
		Prefiere trabajar independientemente.	

Información de prueba anterior:

¿Ha sido este estudiante examinado anteriormente para G / T? Si la respuesta es SI, cuando fue examinado? _____

STAAR lectura _____

STAAR ciencia _____

STAAR matemáticas _____

STAAR estudios sociales _____

STAAR escritura _____

Cualquier otra información de prueba que el comité debe tener en cuenta?



LEAKEY ISD

429 North Highway 83
PO BOX 1129, Leakey TX, 78873
www.leakeyisd.net
Phone: 830.232.5595
Fax: 830.232.5535

“Soaring to Success”



Chris Yeschke – Superintendent
Katherine Antes - Business Manager
Vicki Goebel – Principal
Patricia Sewell – Counselor

Jerry W. Bates Jr. - Board President
Alberto Gonzalez - Vice President
Tammie Dugat - Secretary
Brett Rimkus – Member
David Satterwhite – Member
Dr. Doug Shoemaker– Member
Jayme Wooten – Member

Dear Parents,

Your child has been nominated for the Leakey Gifted and Talented Program. A screening process must be completed before he/she can be identified for the program. Specific criteria must be met before your child is eligible for the Gifted and Talented Program. These are the criteria to be completed for the screening purpose:

1. Intelligence Test: TONI
2. Achievement Test: IOWA/Logramos Assessment
3. Student Portfolio (Work Samples)
4. Parent Inventory
5. Teacher Inventory/Gifted Rating Scales
6. Student Interview

After the screening process is completed, approximately 5% of the total population is expected to meet the criteria.

Please sign the permission form allowing us to test your child for the Gifted and Talented Program.

Letters will be mailed regarding the results of the screening.

Thank you,

_____ Yes, my child may be tested for the Gifted and Talented Program.

_____ No, my child may not be tested for the Gifted and Talented Program.

Parent Signature _____ Date _____



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Padres Queridos,

Han nominado a su niño para el programa de dotados y talentosos del Distrito Escolar Independiente, de Leakey. Un proceso de investigación debe ser resuelto antes de que su niño sea elegible para el programa del dotados y talentosos. Los criterios que se terminarán para el propósito de la investigación están como sigue:

- 1) Prueba de Inteligencia: TONI
- 2) Prueba de logro: Evaluación IOWA / Logramos
- 3) Cartera de Estudiantes (Muestras de Trabajo)
- 4) Inventario de los padres
- 5) Inventario del Maestro / Escalas de Calificación Dotada

Después de que se termine el proceso de investigación, se espera que los aproximadamente 5% de la población total resuelvan los criterios.

Firma por favor la forma del permiso permitiendo que probemos a su niño para el programa del dotados y talentosos

Las letras serán enviadas con respecto a los resultados de la investigación.

De agradecimiento,

___ Sí, mi niño se puede probar para el programa dotado y talentoso.

___ No, mi niño no se puede probar para el programa dotado y talentoso.

Firma del Padre _____ Fecha _____

This school district and its Career and Technology Education Program does not discriminate on the basis of sex, disability, race, color, age or national origin in its educational programs, activities, or employment as required by Title IX, Section 504 and Title VI.
Este district escolar y su Programa Educacional de Carrera y Tecnologia no discriminan en base a sexo, discapacidad, raza, color, edad u origen nacional en sus programas educativos, actividades, o empleo como lo requiere el Titulo IX, Seccion 504, y Titulo VI.

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Dear Parents,

In the Leakey Independent School District’s gifted and talented screening process, we try to assess individual student abilities in a variety of ways. By doing this, we can gain a better understanding of the type of educational program that would most benefit your child. Part of our assessment process includes a student portfolio. Each student being screened will submit a portfolio of examples of his/her best work.

The reason we use a portfolio is that we know some students do not perform their best on tests, and that products or performances are better examples of their abilities. We are asking you to help identify your child’s special gifts and talents by providing some home or community examples of what he/she does best. Some examples of work you might like to send are:

- constructions or models (or photographs of these);
- drawings, paintings, sketches;
- things put together from scrap or ‘junk’ items;
- original poetry, short story or essay;
- fictional stories or descriptions based on family events;
- tape-recorded stories, descriptions;
- samples of musical or movement skills (videos/photos/awards);
- resume of past performances or exhibits;
- photo essays.

Remember that these are just examples. You or your student may think of other ways to exhibit his/her best work. Help your student choose four or five examples of what he/she does best. Before you send these work samples to school, please attach clear labels to each item.

Thank you for your help in gathering examples of your child’s special abilities.

Sincerely,

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Estimados Padres de Familia,

En el proceso de identificar a los estudiantes dotados y talentosos del Distrito Escolar Independiente de Leakey, tratamos de evaluar las habilidades individuales de los estudiantes de varias maneras. Al hacer esto, podremos tener una mejor idea del tipo de programa educativo que más beneficiara a su niño. Parte de nuestra evaluación incluye proporcionar ejemplos de los diversos trabajos que haya hecho el estudiante. Cada estudiante que desee ser considerado deberá entregar ejemplos de su mejor trabajo.

La razón por la cual usamos ejemplos de trabajos es que sabemos que algunos estudiantes a veces no salen muy bien en las evaluaciones; el producto de su trabajo es un mejor ejemplo de sus habilidades. Les estamos pidiendo ayuda en identificar si su niño es dotado y talentos al proporcionar algunos de los mejores ejemplos de sus trabajos y actividades en casa y la comunidad. Algunos ejemplos de trabajo que nos pueden mandar son:

- proyectos y modelos de construcciones que realice (o fotos de estos);
- dibujos, pinturas, bosquejos;
- proyectos que hizo con desperdicios;
- poemas originales, cuentos o ensayos;
- cuentos de ficción o descripciones basadas en eventos familiares;
- cuentos grabados, descripciones;
- ejemplos de habilidades musicales o de movimiento (videos/fotos/premios);
- resumen de exhibiciones o presentaciones;
- ensayos en fotos.

Recuerde que estos sólo son sugerencias. Usted o el estudiante pueden pensar en otros maneras en las cuales pueden exhibir sus mejores trabajos. Ayude a que su estudiante escoja cuatro o cinco ejemplos de lo que él hace mejor. Antes de que mande estos ejemplos a la escuela, por favor marque claramente cada uno con el nombre del estudiante.

Gracias por su ayuda en coleccionar ejemplos de las habilidades especiales del su niño.

Atentamente,

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The Academic Portfolio

The Academic Portfolio is a part of the Gifted and talented program screening process. It is a method by which educators assess samples of student products against specific criteria. Using student products as part of the identification process is not a new idea. Samples of both in-school and out-of-school products are frequently included as a criterion when assessing students in the elementary and secondary grade levels.

The assessment criteria used with the Portfolio are as relevant for products completed by a six-year-old and a sixteen-year-old. What will change at different ages is the complexity and sophistication of the products themselves. While the Portfolio concept may be introduced at any age and grade level, it is suggested that teachers introduce the idea to all children very early in the kindergarten year so that the potential of all students, not just those the teachers suspect are gifted, might be assessed. Each student product is reviewed by using the following eight criteria:

- unusual presentation of an idea
- work advanced beyond age or grade level
- complex or intricate presentation of an idea
- in-depth understanding of an idea or skill
- resourceful and/or clever use of materials
- evidence of support of research for the idea
- organization to communicate effectively
- evidence of high interest and perseverance

The Academic Portfolio is a good indicator of potential because it provides a record of the child's first accomplishments over time. Some districts require teacher information on the items included on the Portfolio Rating Sheet so that both the identification committee and future instructors of the child have additional data on student abilities.

Each portfolio should include six items. If more than six are included, it might be helpful to quickly review the items in order to select the six that seem most indicative of the child's performance.

Teachers should explain to children that they want the child to select his or her best work for the Academic Portfolio. This selection should be the child's and not the teacher's or parents'. Also, when introducing the idea of Academic Portfolio, the teacher should send home information about what the child is expected to do. In most cases, the work that is included in the Academic Portfolio of a young child is done at home or during free time in school. Parents should be familiar with the types of questions that the teacher would ask to gain insights into the project. Included is a letter to be sent to all parents.

It is very important to date each item placed in the Academic Portfolio. Dated items provide educators with some idea of the developmental progression of the child. A child may have an item that is below age level ability at the beginning of kindergarten, but rapid development can occur once the child is exposed to the school setting. This rapid mastery shows greater potential than the student who starts at the appropriate level and progress in a normal

fashion throughout the year.

Teachers or parents should discuss each item with the student when the product is submitted. Often, a product takes on greater significance when more is known about it. As an example, one five-year old child in kindergarten put an arithmetic worksheet in her Portfolio. The review committee was not overly impressed with the sample until they read the teacher's note that explained that it was a worksheet that the child had taken from her third-grade brother's homework assignment. A form similar to the one below should be attached to each item and should be sent home to parents so that they can complete it and attach it to the product. Questions such as "Why do you want to include this in your Academic Portfolio?" and "What are you showing me in this picture?" will provide the information needed to assist the review committee in its determination of the product. As much as possible, teachers and parents should capture the child's own words to describe the product and to capture the context in which it was developed. The sample below was completed as part of the Portfolio item reproduced in this handout.

My name is Jason and I am 6 years old.

My teacher's name is MS. Smith and I am in 1st grade

This (Product - picture/poem/etc) shows: **Mama reading the newspaper in church. I'm sitting quietly (ha!). The trees are standing quiet too. And Brandon's screaming. The bell is ringing and the preacher is talking.**

It is one of the best things I've done because: **It shows me playing like I'm quiet.**

Today's date is _____

Gifted & Talented Products and Performance Examples

The following criterion comments represent examples of ways gifted students might exhibit the eight gifted and talented products and performance characteristics:

1) Details in presentation of an idea....

- ❖ Art - Jesse always elaborates on his drawings. He adds countless details to his pictures. When drawing a person, he puts patterns in the clothing, laces and eyelets on the shoes, fingernails, etc.
- ❖ Oral Language - Wyatt is the class storyteller. When sharing an experience with the class, he adds countless details to his story, describing everything to the “Nth” degree.
- ❖ Projects - Yan’s creations in the block, sand, and woodworking entries are always very elaborate. He seems to have a hard time finishing his projects as he always wants to add “one more thing!”
- ❖ Written Work - Susan gives many details in her language experience dictation. Her elaborative descriptions include an abundance of adjectives and adverbs.

2) Creative responses to tasks....

- ❖ Unusual Products - Given the same work materials as his classmates. Jeff will come up with new and novel ways to use them. His “Sad Sack” materials became a castle with a string drawbridge and moat creatures made from his paper scraps.
- ❖ Unique Solutions - Monique frequently comes up with highly unusual solutions for classroom problems. Last week when the class gerbil escaped from its cage, she went to the block center to build a gerbil trap. She constructed a maze to lure the gerbil into an area where a box would drop down over the gerbil.

3) Work advanced beyond grade level:

- ❖ Reading - Bridgette entered kindergarten reading simple books. Her mother said she basically picked it up on her own through constantly asking “What does this word say?”
- ❖ Math - Billy is a natural in math. His math skills far exceed those of his classmates. He sees “numbers” all day.... “We have only 3 boys in this group and six in that group.”... “Since Alice isn’t here, we’ll only have twenty-one kindergarteners today.”
- ❖ Science - Raymond grasps science concepts quickly. At center time, he frequently asks to be a “teacher” in the science center, sharing his knowledge with his peers. He is an excellent teacher and uses science terminology accurately.
- ❖ Art - Tanya’s clay sculpturing skills are amazing. Her work is frequently displayed in the hall cabinet. Viewers of her work are often amazed that it is not the work of an intermediate student.
- ❖ Computer - Terry took to the computer the first day our class went into the lab. Our specialist says he is consistently the first one to grasp new concepts and put them to work.

4) In-depth understanding of an idea, skills, or subject:

- ❖ Ideas - Trey is an investigator interested in finding out more about new ideas. He is a frequent questioner trying to find out the “whys” and “wherefores.” His mother said at four he questioned how the world started, if there was nothing there to make it with.
- ❖ Skills - Shauna quickly developed a working understanding of phonics. In Write to Read, she writes her own stories with creative spelling. She doesn’t hesitate at tackling any word she wants to use and often her spelling appears more correct than the actual spelling.
- ❖ Subject- Jayshon is an amateur paleontologist. He has an astounding knowledge of dinosaurs for a kindergartner. He cannot only name all of the dinosaurs in our classroom book, but can also give you vital statistics about each dinosaur. He is our class expert in this field.

5) Evidence of leadership skills:

- ❖ Tamika is an acknowledged leader in the classroom. Her fellow students turn to her for help in the classroom and also select her to lead them in outdoor games. She is an accepted people organizer ... telling others “what to do” and “how” to go about it.

6) Vocabulary advanced beyond age or grade level:

- ❖ Jeremy has a very advanced vocabulary for his age. He applies adult terms frequently in every day conversation ... example: “I predict that the solution for this problem will benefit our whole class.”

7) Keen sense of humor:

- ❖ Rob enjoys hearing and making puns. He loves to play with words making his “punny” jokes. He often catches puns the rest of the class and even some adults miss.

8) High quality of work:

- ❖ Grades - Josey’s Metropolitan scores reflect her high comprehension of pre-reading skills. Her score was the second highest in kindergarten. Her only error was....
- ❖ Products - Jill takes great care in doing her very best in all of her classroom endeavors. She works carefully and will often redo something when not content with the results. She can be critical of her work if she feels it is not her best.

Developed by Lubbock Independent School District

Student Portfolio Entry Labels

These entry labels provide spaces for student dictation as to 1) what their chosen entry item is and 2) which of their special skills and talents the entry reveals. Teachers, aides, or parent volunteers can record this information on the labels but it is important that the words be those of the student. The students need to express in their own words what it is that their chosen item shows they can do in a very special way.

The recorder may need to draw out the information from the students. If a child when asked why he/she chose that item responds, "Because I like it" or "Because it is pretty," the recorder can assist the child by asking "But, what does it tell about you? What does it show others that you do very well?"

COMPLETED LABEL EXAMPLE

Name: Betty Sue Jones

School: Haynes

Date: Nov. 1, 1987

I chose my drawing and story about my brand new puppy, Frisky.

for my portfolio, because it shows I can tell good

stories and draw super pictures!

If students choose tapes for portfolio entries, entry labels may be taped to the side of the tapes. If a classroom has several students choosing to enter taped material, the teacher may want to do a class tape and enter cards in each of those students' portfolios referring to the master tape. Parents may also send tapes as entries (see parent letter).

If a student has a large or 3-dimensional item he/she wishes to enter, teachers may photograph or ask the parents to photograph the item, mount the photo on a piece of construction paper, and attach the label to the back.

Name: _____
Teacher: _____
School: _____
I chose my _____

for my portfolio, because it shows _____

Name: _____
Teacher: _____
School: _____
I chose my _____

for my portfolio, because it shows _____

Name: _____
Teacher: _____
School: _____
I chose my _____

for my portfolio, because it shows _____

Name: _____
Teacher: _____
School: _____
I chose my _____

for my portfolio, because it shows _____

Parent Inventory

In order to help us know more about your child, would you please take a few minutes to complete the following inventory. We will use this information when making our gifted program selections.

The traits listed below are shown by your child compared to other children of the same age.

Check the appropriate box and give examples.	To a small degree	Some what	To a great degree
1. Is mature beyond his/her years. Give an example of how your child shows this trait. _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Has many different ways of figuring things. Give an example of how your child shows this trait. _____ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Has interest of older children or of adults in games and reading. Give an example of how your child shows this trait. _____ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Understands math concepts. Give an example of how your child shows this trait. _____ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Wants to know how and why. Give an example of how your child shows this trait. _____ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	To a small degree	Some what	To a great degree
6. Is able to plan and organize activities. Give an example of how your child shows this trait. <hr/> <hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Sticks to a task, once it is begun. Give an example of how your child shows this trait. <hr/> <hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Sounds out words; reads simple sentences independently. Give an example of how your child shows this trait. <hr/> <hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Has an excellent memory. Give an example of how your child shows this trait. <hr/> <hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. When you compare your child with others the same age, do you think he/she is: <input type="checkbox"/> about average <input type="checkbox"/> somewhat above average <input type="checkbox"/> considerably above average			

Inventario de los Padres

Para ayudarnos a conocer mejor a su hijo(a) le suplicamos que se tome unos minutos para llenar el siguiente inventario. Usaremos esta información al hacer la selección para el programa de estudiantes dotados.

Su hijo(a) muestra las características de la lista siguiente en comparación con otros chicos de la misma edad.

En
bajo
grado

En
cierto
grado

En alto
grado

Marque el cuadro apropiado y de ejemplos.

- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| 1. Es más maduro(a) de lo que su edad supone.
De un ejemplo de la forma en que muestra esta característica.

_____ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Capta las cosas de diferentes maneras.
De un ejemplo de la forma en que muestra esta característica.

_____ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Tiene el interés de niños mayores o de adultos en cuanto a juegos y lecturas.
De un ejemplo de la forma en que muestra esta característica.

_____ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Comprende los conceptos matemáticos.
De un ejemplo de la forma en que muestra esta característica.

_____ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Quiere saber el cómo y el porqué.
De un ejemplo de la forma en que muestra esta característica.

_____ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

	En bajo grado	En cierto grado	En alto grado
6. Es capaz de planear y organizar actividades. De un ejemplo de la forma en que muestra esta característica. <hr/> <hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Persevera en una tarea, una vez comenzada. De un ejemplo de la forma en que muestra esta característica. <hr/> <hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Articula las palabras; lee oraciones simples independientemente. De un ejemplo de la forma en que muestra esta característica. <hr/> <hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Tiene una memoria excelente De un ejemplo de la forma en que muestra esta característica. <hr/> <hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Cuando usted compares a su hijo(a) con otros(as) de la misma edad, cree que esta:			
<input type="checkbox"/> en un nivel promedio			
<input type="checkbox"/> algo arriba del promedio			
<input type="checkbox"/> notablemente arriba del promedio			

Gifted and Talented Primary Student Interview (K-2)

Name: _____

Grade: ____ Date: _____

1. What animal are you most like?

2. If you were a Superhero what would your name and superpower be?

3. If you had 3 wishes what would they be?

- _____
- _____
- _____

4. What is the nicest thing you have ever done for someone else?

5. Who is someone you think is a good person? Why?

Gifted and Talented Student Interview (3-12)

Name: _____

Grade: ____ Date: _____

1. What do you usually do when you have free time?
2. Tell me something good about you or a skill of yours.
3. What do you like best about school? Least about school?
4. What kind of television programs do you like to watch?
5. Pretend someone gave you \$1,000 to spend any way you want. What would you spend it on and why?



Scoring the Elementary Academic Portfolio Profile

1. Evaluate each product one at a time.
2. In the ITEM column put a short title. EXAMPLE: Sad Sack, Ordinary Toy, House is...
3. Put a checkmark in the columns of the descriptors met by the item. If no indicators are noted, leave the row blank.
4. Evaluate each item in the same manner.
5. In the top right-hand corner check each indicator that received at least one check mark. Then put a total score based on the number of checks.

Sample Academic Portfolio Profile

Student's Name: Jane Doe
 School: Baty
 Teacher: Ms. Jones
 Grade: K

Indicators met: (Place a ✓)

- Evidence of high interest
- Unusual presentation of an idea
- Work advanced beyond age or grade level
- Complex or intricate presentation of an idea
- In-depth understanding of an idea or skill
- Resourceful and/or clever use of materials
- Evidence of support of research for the idea
- Organized to communicate effectively

Sample

4 Total Indicators Met

Item	Evidence of high interest and perseverance	Unusual Presentation of an idea	Work advanced beyond age or grade level	Complex or intricate presentation of an idea	In-depth understanding of an idea or skill	Resourceful and/or clever use of materials	Evidence of support of research for the idea	Organized to communicate effectively
Sad Sack		✓						✓
House								
Toy				✓				
Story			✓					
Leaving								
Letter				✓				

Academic Portfolio Profile

Student's Name: _____
 School: _____
 Teacher: _____
 Grade: _____

Indicators met: (Place a ✓)

- ___ Evidence of high interest
- ___ Unusual presentation of an idea
- ___ Work advanced beyond age or grade level
- ___ Complex or intricate presentation of an idea
- ___ In-depth understanding of an idea or skill
- ___ Resourceful and/or clever use of materials
- ___ Evidence of support of research for the idea
- ___ Organized to communicate effectively

___ **Total Indicators Met**

Item	Evidence of high interest and perseverance	Unusual Presentation of an idea	Work advanced beyond age or grade level	Complex or intricate presentation of an idea	In-depth understanding of an idea or skill	Resourceful and/or clever use of materials	Evidence of support of research for the idea	Organized to communicate effectively

Comments:

Evaluation Committee Members (minimum of 3) _____

Scoring the Parent Inventory

For each response the parent provides, assign a numerical value:

- To a small degree/about average = 1
- Somewhat/somewhat above average = 2
- To a great degree/considerably above average = 3

Document the total value of the parent responses on the Results of Screening document (maximum score of 30).

Scoring the Student Interview

Review the student responses with respect to the characteristics identified in the Scale For Rating Behavioral Characteristics of Superior Students, created by Joseph H. Renzulli and Robert K. Hartman:

PART I: LEARNING CHARACTERISTICS

1. **Advanced Vocabulary** – For the learner’s age or grade level, uses terms in a meaningful way; has verbal behavior characterized by “richness” of expression, elaboration, and fluency.
2. **Large Storehouse Of Information** – Knows a variety of topics beyond the usual interests of students the same age.
3. **Quick Mastery And Recall** – Remembers factual information
4. **Cause-Effect Relationships/Knows The How And Why Of Things** – Has rapid insight; tries to discover; asks many provocative questions, wants to know what makes things (or people) “tick”.
5. **Make Valid Generalizations/Looks For Similarities And Differences** – Ready grasp of basic principles and can generalize about events, people, or things; looks for “common threads” in events, people, and things.
6. **Keen And Alert Observer** – “Sees more” or “gets more” out of a story, film, etc., than others
7. **Reads Difficult Material** – Reads a great deal on their own; usually prefers adult level books; may show a preference for biography, autobiography; encyclopedia, and atlases.
8. **Reasons Things Out Of Self** – Tries to understand complicated material by separating into respective parts; sees logical and common sense answers.

PART II: MOTIVATIONAL CHARACTERISTICS

1. **Becomes Absorbed/Persistent** – Truly involved in certain topics or problems; seeks tasks completion; sometimes difficult to get him/her to move on to another topic.
2. **Easily Bored With Routine Tasks**

3. **Needs Little External Motivations** – follows through in work that initially excites him/her
4. **Self-Critical** – strives toward perfection; is not easily satisfied with his/her own speed or products
5. **Independent** – prefers to work alone; requires little direction from teacher
6. **Interested In Advanced Topics** – prefers many “adult” problems such as religion, politics, sex, race
7. **Self Assertive** – Often stubborn in own beliefs; sometimes even aggressive
8. **Likes To Organize** – Brings structure to things, people and situations
9. **Concerned With Conflicts** – Quite concerned with right and wrong, good and bad; often evaluates and passes judgment on events, people, and things.

PART III: CREATIVITY CHARACTERISTICS

1. **Curiosity** – Constantly asking questions about anything and everything.
2. **Large Number of Ideas** – Generates ideas or solutions to problems and questions; often offers unusual (“way out”), unique, clever responses.
3. **Uninhibited Opinions** – Not reluctant to express opinion; sometimes radical and spirited in disagreement; is tenacious.
4. **Risk Taker** – Adventurous and speculative
5. **Intellectual Playfulness** – Imaginative; fantasizes; manipulates ideas; often concerned with adapting, improving, and modifying instructions, objects, systems.
6. **Keen Sense of Humor** – Sees humor in situations that may not appear to be humorous to others
7. **Emotional Sensitivity** - Unusually aware of own impulses and more open to the irrational in self (freer expression of feminine interest for boys, greater than unusual amount of independence for girls)
8. **Attends to Aesthetic** – Sensitive to beauty; characteristics of things
9. **Nonconforming** – Accepts disorder; not interested in details; individualistic; does not fear being different
10. **Criticizes Constructively** – Unwilling to accept authoritarian pronouncements without critical examination.

For each response the student provides, assign a numerical value:

- About average = 1
- Somewhat above average = 2
- Considerably above average = 3

Document the total value of the student responses on the Results of Screening document (maximum score of 30).

Scoring the Test of Nonverbal Intelligence (TONI)

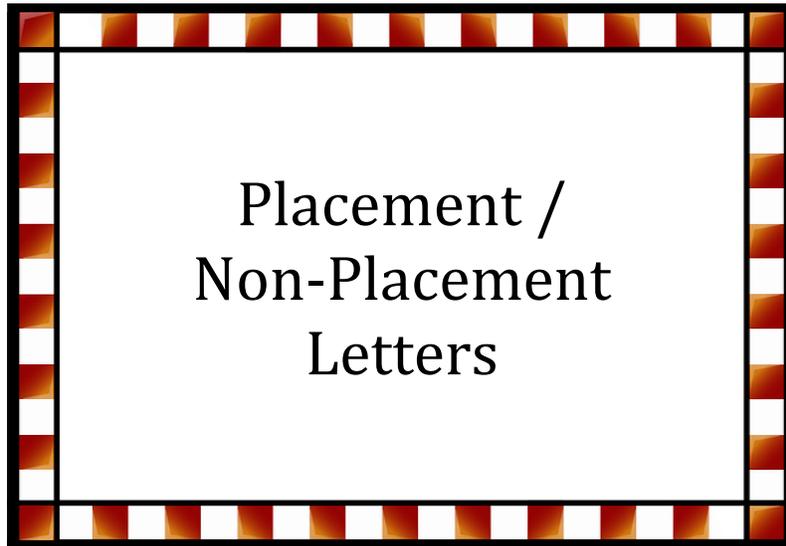
Use the TONI test administration manual and scoring documentation to determine the student's quotient score. Document on the Results of Screening document.

Scoring the Gifted Rating Scale (GRS)

Teachers complete the Intellectual, Academic, and Motivational sections of the scale. Use the GRS manual to determine the probability rating for the student (very high probability, high probability, moderate probability, etc.). Document probability rating on the Results of Screening document.

Scoring the Academic Assessments

The IOWA/Logramos assessments scores are accessed online through the [Data Manager](#) platform. The student roster report with national percentile ranks (NPR) provides the students' scores for each tested area. Document the NPR score for each tested area on the Results of Screening document.



Placement /
Non-Placement
Letters



LEAKEY ISD

429 North Highway 83
PO BOX 1129, Leakey TX, 78873
www.leakeyisd.net
Phone: 830.232.5595
Fax: 830.232.5535



Chris Yeschke – Superintendent
Katherine Antes - Business Manager
Vicki Goebel – Principal
Patricia Sewell – Counselor

“Soaring to Success”

Jerry W. Bates Jr. - Board President
Alberto Gonzalez - Vice President
Tammie Dugat - Secretary
Brett Rimkus – Member
David Satterwhite – Member
Dr. Doug Shoemaker– Member
Jayme Wooten – Member

Date: _____

To The Parents of _____

Your child has completed the screening process for the Leakey Independent School District’s Gifted and Talented Program. The Screening is based on multiple criteria.

We are happy to inform you that your child was selected for the Gifted and Talented Program. Parents of gifted and talented students are faced with many challenges. We ask that gifted and talented parents encourage their child to pursue his/her academic work both in and out of school. We also ask that parents help their child understand that being included in gifted and talented does not mean that they are superior to others, or that this program makes them more special than any other child. All children have special needs; the gifted and talented program is but one special program designed to meet one type of special need. We feel that the gifted and talented program is a quality program with a trained staff working with concerned parents for the good of children.

Please read the statement below concerning the gifted and talented program.

Please check the correct response, sign and return this form to your child’s school.

I agree disagree to have my child, _____ placed in the Gifted and Talented Program.

Parent/Guardian’s Signature

Date

If you have any questions, please feel free to call your child’s Gifted and Talented teacher or principal.

Thank You,

Pat Sewell
GT Coordinator
Leakey ISD

This school district and its Career and Technology Education Program does not discriminate on the basis of sex, disability, race, color, age or national origin in its educational programs, activities, or employment as required by Title IX, Section 504 and Title VI.
Este district escolar y su Programa Educacional de Carrera y Tecnologia no discriminan en base a sexo, discapacidad, raza, color, edad u origen nacional en sus programas educativos, actividades, o empleo como lo requiere el Titulo IX, Seccion 504, y Titulo VI.

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Dr. Doug Shoemaker– Member
Jayme Wooten – Member

Fecha: _____
A Los Padres De _____

Su hijo(a) ha completado el proceso de selección del programa dotados y talentosos del Distrito Escolar Independiente, de Leakey. La selección se basa en múltiples criterios.

Tenemos el gusto de informarle que su hijo(a) fue seleccionado(a) para el programa dotados y talentosos. Los padres de estudiantes de dotados y talentosos tienen que enfrentarse a una serie de retos. Nosotros les pedimos que alienten a su hijo(a) a perseverar en su trabajo académico, tanto dentro como fuera de la escuela. También les pedimos que ayuden a su hijo(a) a entender que el hecho de haber sido incluido(a) en dotados y talentosos no significa que sean superiores a los demás, ni que este programa haga de ellos personas más especiales que cualquier otro estudiante. Todos los niños tienen necesidades especiales. El programa dotado y talentoso es solo un programa especial diseñado para satisfacer una clase de necesidades especiales. Nosotros consideramos el programa dotado y talentoso como un programa de calidad con un personal capacitado, que trabaja con padres de familia que tienen interés en el bien de los niños (as).

Tenga la amabilidad de leer la declaración adjunta, relativa al programa dotados y talentosos.

Por favor, marque la respuesta correcta, firme y devuelva esta forma a la escuela de su niño (a).

Yo estoy de acuerdo no estoy de acuerdo con la decisión de la escuela para colocar a mi hijo(a),
_____ en el programa “G/T,” para estudiantes dotados talentosos de Leakey.

Firma Del Padre/Madre Custodio Legal

Fecha

Si tiene preguntas que hacer al respecto, por favor sientase con libertad de llamar al director (a) de su hijo (a).

Muchas gracias,

Pat Sewell
GT Coordinator
Leakey ISD

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David Satterwhite – Member
Dr. Doug Shoemaker– Member
Jayme Wooten – Member

Date: _____

To The Parents of _____,

Your child has completed the screening process for the Leakey Independent School District’s gifted and talented program. The selection of students for the program is based on several criteria: academic potential, academic performance, test scores, and creative ability.

This letter is to inform you that your child was not selected to participate in the program. However, your child can be re-evaluated for the program next year.

Please be assured that your child will continue to receive a quality education designed to meet his/her individual strengths.

If you have any questions, please contact the gifted and talented coordinator on your child’s campus or the campus principal.

Sincerely,

Leakey ISD G/T Placement Committee

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Fecha: _____

A Los Padres de _____

Su niño ha completado el proceso de selección del programa dotados y talentosos del Distrito Escolar Independiente, de Leakey. La selección de estudiantes parra el programa es basado en varios criterio: la académica potencial, cuentas de la prueba, y la habilidad creativa.

Esta carta es informarlo que su niño no fue seleccionado para participar en el programa. Sin embargo, su niño puede ser los re-evaluó para el programa el próximo año. Por favor se asegure que su niño continuara recibiendo una educación de calidad diseñada para encontrarse su/sus fuerzas individuales.

Si usted tiene cualquier pregunta, por favor avise el dotados y talentosos coordinador o el principal del campus.

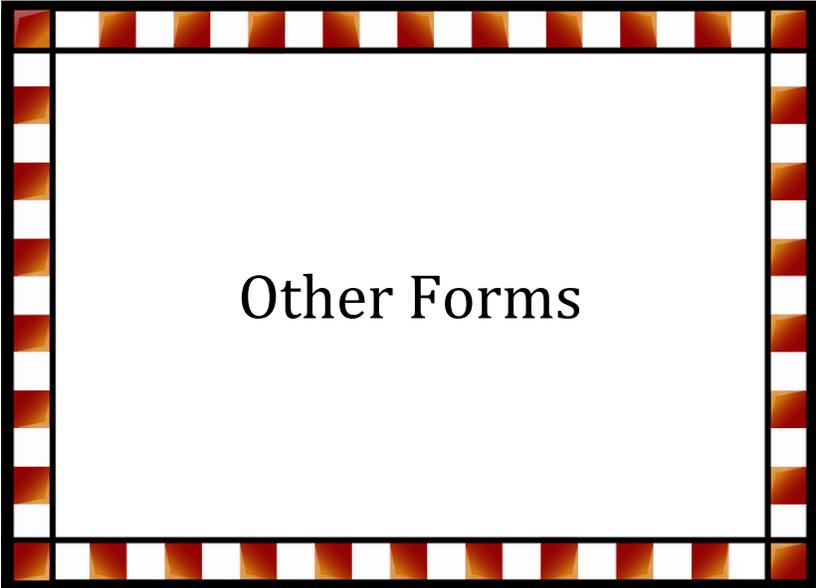
Atentamente,

Leakey ISD Comité de Colocación G / T

This school district and its Career and Technology Education Program does not discriminate on the basis of sex, disability, race, color, age or national origin in its educational programs, activities, or employment as required by Title IX, Section 504 and Title VI.

Este district escolar y su Programa Educativo de Carrera y Tecnologia no discriminan en base a sexo, discapacidad, raza, color, edad u origen nacional en sus programas educativos, actividades, o empleo como lo requiere el Titulo IX, Seccion 504, y Titulo VI.

P.O. Box 1129
429 North Highway 83
Leakey, TX 78873
Phone: 830.232.5595
Fax: 830.232.5535



Gifted and Talented Parent Survey

School: _____

Grade: _____

Number of years in Gifted and talented: _____

The gifted and talented program needs your input concerning your child's experience in gifted and talented classes this year. Please respond to the following statements and return this form to Leakey ISD, Department of Curriculum and Instruction, 5301 Ross Road, Leakey, Texas, 78617.

	Agree	Neutral	Disagree
1. I am knowledgeable about the criteria used for my child's placement in gifted and talented classes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. I am aware of the skills/content my child is learning in the program.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. My child feels positive about his/her involvement in the gifted and talented classes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. I am satisfied that the gifted and talented program helps meet the needs of my child.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. My student's gifted and talented teacher is:			
a. well trained,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. open to parental questions/input, and is	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. positive/enthusiastic about teaching gifted and talented classes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The gifted and talented program is a diversified, multi-cultural program, sensitive to our multi-ethnic community of learners.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. My child successfully balances the demands of school and outside activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

8. Strengths of the gifted and talented program:

9. Weaknesses of the program:

Additional
comments: _____

Principal's Signature
LISD Gifted/Talented Manual

Date
67

Parent's Signature

Date

Encuesta para Padres del Programa Dotados y Talentosos

Escuela: _____ Grado: _____ Años en dotados y talentosos: _____

El Programa dotados y talentosos necesita sus comentarios sobre las experiencias de su hijo(a) en las clases del Programa Horizontes este año. Favor de marcar sus respuestas a las preguntas a continuación y devuelva este formulario al Leakey ISD, Department of Curriculum and Instruction, 5301 Ross Road, Leakey, Texas 78617.

	Estoy de acuerdo	Neutral	No estoy de acuerdo
1. Tengo conocimiento sobre los criterios utilizados para la asignación de mi hijo(a) a clases en el Programa dotados y talentosos.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Estoy consciente de las destrezas y el contenido que mi hijo(a) está aprendiendo.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Mi hijo(a) siente muy positivo sobre su participación en las clases de dotados y talentosos.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Opino que el Programa dotados y talentosos ayuda a satisfacer las necesidades de mi hijo(a).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. El maestro o la maestra de dotados y talentosos de mi hijo(a) es:			
a. bien capacitado(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. dispuesto(a) a recibir comentarios o preguntas de padres	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. positivo(a) y entusiasmado(a) en su enseñanza	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. El Programa dotados y talentosos es un programa multicultural y diversificado que está consciente de nuestra comunidad de múltiples étnicas.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Mi hijo(a) balancea con éxito las demandas escolares y actividades no escolares.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Puntos fuertes del Programa dotados y talentosos			
9. Puntos débiles del programa			

Observaciones adicionales:

Gifted and Talented Program Evaluation Teacher Survey

Directions: Thoughtfully consider the gifted and talented students you may have had in your classes this year as you complete this survey. Please use the following scale to answer the survey questions:

C = consistently **S** = somewhat **R** = rarely **N** = not at all **U** = unable to respond

1. Does the gifted and talented program meet the educational needs of the gifted and talented students?
2. What services are offered for the district's gifted and talented students?
3. Is there an obvious differentiation of curriculum and instruction provided for gifted and talented students?
4. Do gifted and talented students have opportunities to;
 - _____ Work alone,
 - _____ Work with other gifted and talented students, and/or
 - _____ Work with non-gifted and talented students?
5. Do gifted and talented students participate in "out-of-school" activities related to their areas of giftedness, i.e., UIL?
6. Have you received;
 - _____ a minimum of 30 clock hours of staff development in gifted education?
 - _____ 6 hours annually of professional staff development in gifted education?
7. Do you know how to differentiate curriculum and instruction for identified gifted and talented students?
8. Are parents of gifted and talented students adequately informed of gifted and talented policies, procedures, and activities?
9. Does the gifted and talented program's population reflect the school's overall ethnic composition?

Other comments: _____

Please return this form to the Campus Gifted and Talented Coordinator to be reviewed with the district Gifted and Talented Coordinator.

Gifted and Talented Student Survey (K-5)

Name _____

Grade _____

Part I

Check the extent to which you agree or disagree with the following statements by checking the appropriate box.

Strongly Agree

Generally Agree

Undecided or Neutral

Generally Disagree

Strongly Disagree

Please use the comment line if you want to explain your answer.

1. Most days I enjoy school.

Comments:

2. I learned new things in G/T.

Comments:

3. I don't have as much time as I would like to spend in G/T.

Comments:

4. I like to study the things we have been studying in G/T.

Comments:

Part II

5. What do you like best about being in G/T?

6. What do you like least about being in G/T?

Part III

7. Which of these activities do you enjoy most? (circle)
- a. Teacher lectures
 - b. Reading aloud
 - c. Reading silently, at your own pace
 - d. Homework questions and worksheets
 - e. Class discussions
 - f. Class problem solving sessions
 - g. Labs
 - h. Small group discussions (2 to 5 people)
 - i. Large group discussions
 - j. Independent research or study
 - k. Technology components

8. Why do you enjoy these activities you have indicated?

9. Which activities do you enjoy least? Why?

10. What could the teacher do to assist in your learning?

Gifted and Talented Program

Student Evaluation of Courses Grades 6-12

Date: _____ Grade: _____ Number of years in the Gifted and talented program: _____

Please answer the following questions as completely as possible. Your answers will help us modify and the improve the gifted and talented program

1. Which school subjects are areas of strength for you?

2. This year, I have found my;

	Completely Unchallenging			Very challenging, learning much	
Science class:	1	2	3	4	5

Comments: _____

Math class:

	1	2	3	4	5
--	---	---	---	---	---

Comments: _____

English/Language arts class:

	1	2	3	4	5
--	---	---	---	---	---

Comments: _____

Social studies class:

	1	2	3	4	5
--	---	---	---	---	---

Comments: _____

3. I feel that I am a valued member of my school community.

	Rarely				Always
	1	2	3	4	5

Comments: _____

4. What assignments or projects did you find most challenging?

5. In what ways would you like to see the gifted and talented program changed?

Gifted and Talented Screening Profile

K-12

Date Screening began: _____

Student's Name _____

Birth Date _____

Grade Level _____

ID # _____

Parents' Names _____

Phone # _____

Address _____

Zip Code _____

Person Nominating Student _____

Phone Number _____

Areas of potential giftedness: English Social Studies Math Science

Has student previously been in program for gifted? Yes No

If so, when and where? _____

Contact Person for previous identification data _____

Phone Number _____

Address _____

Zip Code _____

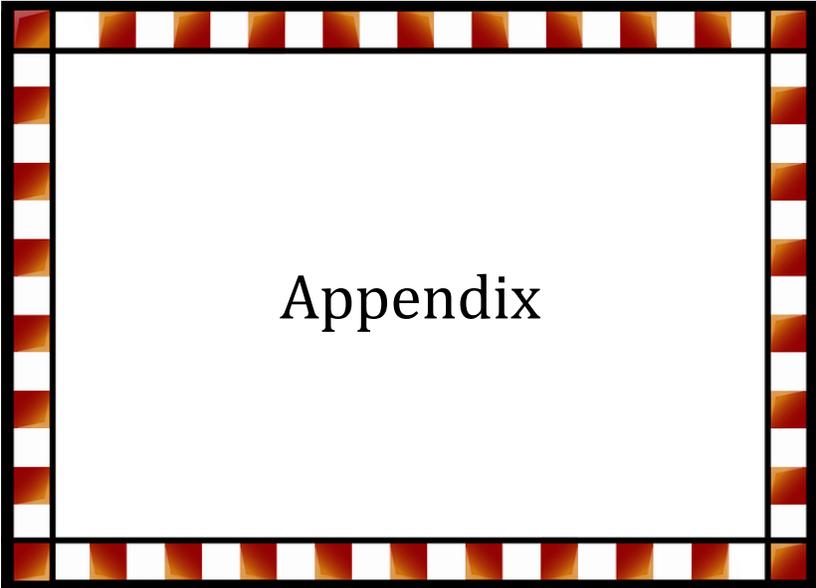
Links to Individual Documents

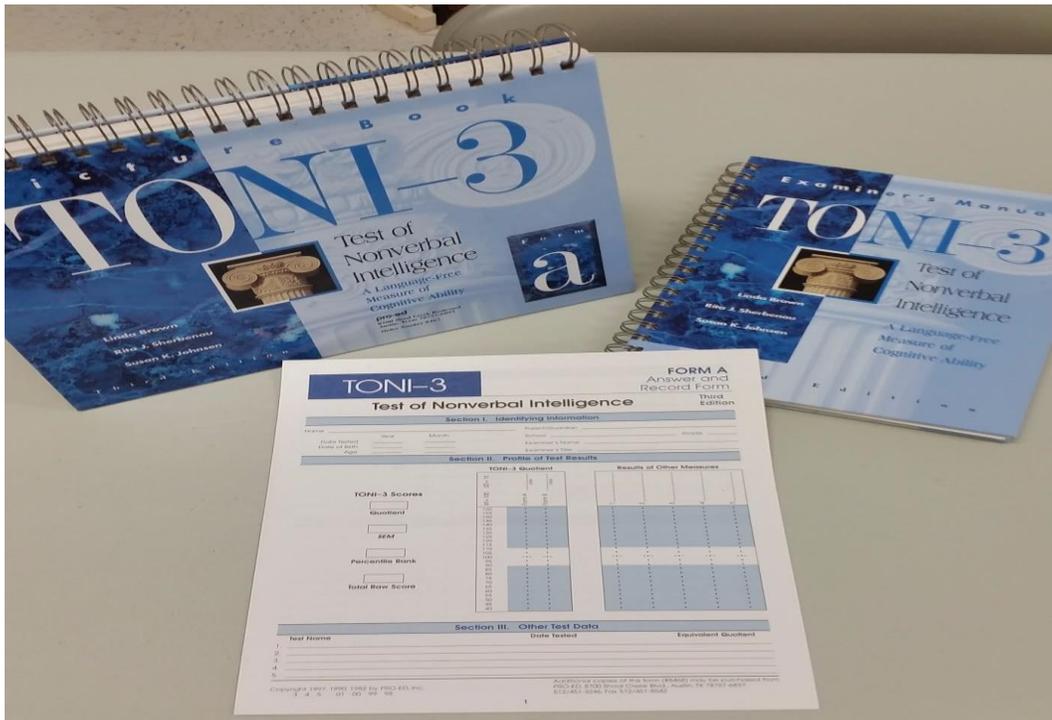
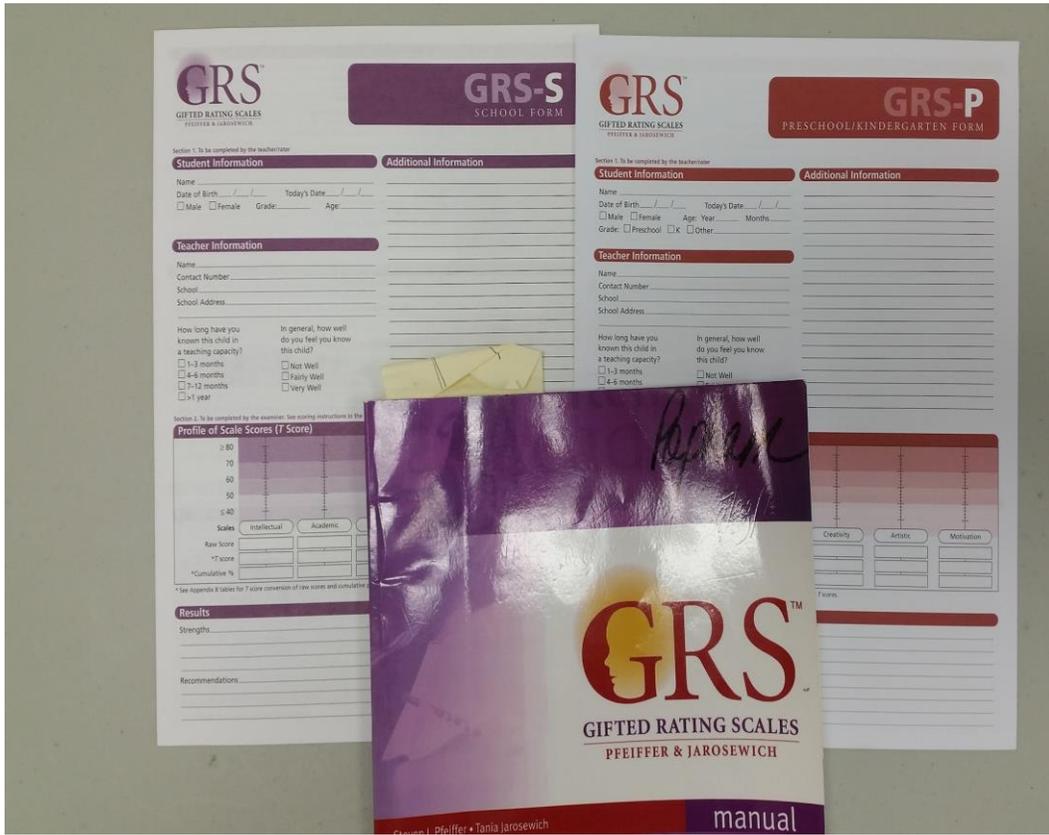
**PAGE UNDER
CONSTRUCTION**

Nomination Information Document
Screening Profile
Screening/Placement Checklist
Parent/Teacher Nomination Form
Spanish Parent/Teacher Nomination Form
Permission to Test (Eng/Span)
Parent Inventory (Eng/Span)
Portfolio Labels
Academic Portfolio Profile
Placement Letter / Permission to Serve
Spanish Placement Letter / Permission to Serve
Non-Placement Letter
Spanish Non-Placement Letter
Parent Letter - G/T Evaluation Survey
Spanish Parent Letter - G/T Evaluation Survey
TPSP Parent Letter (Eng/Span)
Parent Letter - Progress Reports

Links to Additional G/T Documents

Campus G/T Coordinator Roles/Responsibilities
Instructions for Coding G/T Students
Instructions for Teacher Training Documentation Upload into Eduphoria
GT Student Status Form (PEIMS form)
IOWA Online Assessment Instructions
IOWA/Logramos Ordering Information
Campus G/T Coordinator Contact List
Instructions for Sharing Progress Reports





Leakey ISD Monthly Maintenance Report

September thru October 2019

- September 3rd week

- Moved STEM Scope boxes of books for Lorri Gonzales, Monica Leiker -**Jeff**
- Also moved new Go Math books to Mr. Throm's room – **Jim, Jeff**
- Added one more desk and chair to room 401 –**Jim**
- Repaired door knob in room 103 – **Jim**
- Added more small leg chairs for room 2006 along with new student desk for Mrs. Marlin – **Jeff**
- Moved more heavy boxes to room 308 – **Jim**
- Installed white board in TW – **Jeff**
- Mowing football field two times a week Mondays & Fridays - **Jim**

-September 4th week

- Bought more cases of copy paper to both TW's - **Jeff**
- New case of copy paper one pallet unloaded and placed in under stairs storeroom- **Jeff**
- Had to add two more desk with chairs to room 403 – **Jeff**
- Delivered more heavy boxes of history books –**Jim, Jeff**
- Unplugged toilet in concession stand boys RR. And removed trash from cans out front of new gym. –**Jeff**
- Had to Repair girls toilet out at the football field / broken water valve -**Jim**
- Removed and cleaned around ac vents in kitchen area -**Jeff**
- Carried more copy paper for new TW room. – **Jim**
- Had to repair south side exit doors on Elementary building handles were loose and not opening for teachers.- **Jim**
- Had to pump out drip pans in room 406 ac unit shut off- **Jim, Jeff**
- Had to make thermostat adjustments in two different classrooms – **Jeff**
- **Next page**

Leakey ISD Monthly Maintenance Report

September thru October 2019

-September 4th week

- Delivered more copy paper to old TW room 4 more cases –**Jim**
- Room 406 AC unit stop working again due to water in the pan – cleaned out pan and drain line to help prevent problem again. –**Jeff**
- Had to make repairs to back door upstairs south east end the push bar had to be tighten up – **Jim**
- Had to set up for Auditors upstairs in the Admin. Building room 209 Tables, chairs, & boxes from Kathy's office – **Jim, Jeff**
- Had Maribel clean up in room 2002 maybe used for vision testing & hearing test.- **Maribel**
- Had to change out water filter on ice maker in new gym and made repairs to water fountain upstairs students are abusing it. Hitting handles so hard they stay in the open position. **Jim , Jeff**
- Had to replace the faucet in Pre-K restroom old unit leaking on the floor. –**Jim**
- Had to replace door hinge pins the Mary's office they started falling out with loosen the door. -**Jim**

-October 1st week

- Set up for Elementary Awards in the café tables and chairs for 1st – 5th-grades – **Jim, Jeff**
- Moved in room 403 one more new desk and chair - **Jeff**
- Called to boy's restroom upstairs leaking faucet it has been broken again. Need to change out inside parts were broken. -**Jeff**
- Moved in 4 drawer file cabinet to room 103 but had to order new lock for it – **Jim**
- Weed eat around old pole vault area for Friday night football game as per Mr. Yeschke request- **Jeff**
- Cleaned up water mess from AC unit in room 2001 drain plug stopped up. – **Jeff**
- Changed out light bulb in one of the ovens in Kitchen- **Jim**
- AC unit is not working again in room 2006 will have to order a new one. –**Jim**

Leakey ISD Monthly Maintenance Report

September thru October 2019

-October 2nd week

- Have found two different water leaks out on football field one zone has a bad solenoid and the other has a broken 2 ½" coupling going into a zone valve losing a lot of water. Made repairs to the valve line but had to order replacement solenoid for the other problem. – **Jim, Jeff**
- Replaced with new lock for 4 drawer file cabinet for Mr. Ethridge's room – **Jim**
- Replaced all light bulbs out on front sidewalk light poles with new LED bulbs. –**Jim, Jeff**
- Ran monthly elevator test all working fine. –**Jim**
- Moved out old boxes of books from Room 2002 to the Bonner house. -**Jeff**
- Weekly cleaning of the Field house by **Maribel & Tonya**, painting yard lines on the football field as per coach's request. –**Jeff**, weekly football field mowing Mondays & Fridays –**Jim**
- Had to make repairs to urinals in Library boy's restroom water not going down snaked lines. -**Jeff**
- Along with daily routine of trash pickup, mowing school campus, around the grounds, cleaning, removing all kitchen trash twice a day, and other general maintenance.

September Monthly Transportation/Cost Report

Monthly Maintenance- \$2982.00

Bus # 5 Transmission

Bus # 5 Belt Tensioner and Belts

Bus # 10 Oil/Filter Change/Lube

Bus # 9 Oil/Filter Change/Lube

Parts - \$743.78

Total- \$3725.78

Pending – Bus # 12 Def Pump/ERG valve

Labor estimate- \$1200.00

Parts- \$ 1287.36

Total- 2487.36

October Athletic Report

Lady Eagle Volleyball

The lady Eagles are still in the hunt for making the playoffs. They have a big game 10/15/19 against Knippa. If the girls can beat them they will have a spot in the playoffs. Very proud of the way the JH Eagles are finishing up the season. We have three teams of JH girl in volleyball. They have competed well in most every game. The girls A team finished runner up in the Bracket tournament. The B team also finished in second. Leakey JH is loaded with girls.

Leakey Cross Country

District Cross Country was held in Medina on the 14th. Leakey had 5 girls and 3 boys participating in the event. Runners advancing to regionals in Corpus Christi are Lauren Gray who finished in 5th place and Ian Buchanan who finished in 9th place. Top 3 teams and top 11 runners advance to regionals. These two ran the best times they have ran all year and competed very well. Leakey Boy JV runner Robert Pais ran very well and won 1st place on his side and Colt Satterwhite finished in 7th. Awards are given to top 11 individuals.

Leakey JH Cross Country Coach Walker took 26 girls to the JH district cross country meet and dominated earning the district title. Very proud of them and the coaches.

Leakey JH Football

This group is a lot of fun to watch. Coach Michum has them playing very well right now. This group is made up of 5 8th graders and 6 7th graders as well as 9 6th graders. This group is undefeated and if you ask them they will gladly tell you the same. They will face Medina on the 17th at Leakey. Great Job boys

Leakey HS Football

The Eagles are 7-0 on the season coming off a very nice win over Evant last Friday night in Evant 66-20. The boys are playing well and getting better each week. We are open this week and start district play next Friday in Nueces Canyon. This will be a very good game and we hope to see everyone in the stands.

CASH FLOW 2019-2020

-General Fund AND Café Fund **remember we subsidize our cafeteria every year (see budget) and revenue/expenses are coming in our cash account. In order for the cash flow balance to tie to the bank statement balance, it must be included.

District Name **LEAKEY ISD**
 County District Number **193-902**
 Preparer Name **KATHERINE ANTES**
 Preparer Contact Information **830-232-5595 kantes@leakeyisd.net**

Select FY Begin Date from drop-down list

	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budgeted	Difference
BEGINN	\$ 999,424.03	\$ 850,403	\$ 576,680	\$ 348,403	\$ 406,255	\$ 636,538	\$ 883,913	\$ 1,420,009	\$ 1,957,771	\$ 1,668,034	\$ 1,308,050	\$ 1,067,747		199 REV	

CASH RECEIPTS																
[5700] Local Revenue																
Tax Collection (Current)	\$ 20,244.94	\$ 19,357.15	\$ 38,599.59	\$ 411,755	\$ 600,000	\$ 650,000	\$ 925,000	\$ 925,000	\$ 100,000	\$ 30,000	\$ 50,000	\$ 167,043	\$ 3,937,000	\$ 3,937,000	\$ (0)	
Tax Collection (Delinquent)	\$ 3,219.20	\$ 8,531.09	11,142.86	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	7,107	150,000	150,000	0	
Penalties & Interest	\$ 4,414.37	\$ 3,669.13	9,419.74	5,000	5,000	5,000	5,000	5,000	2,500	2,500	2,500	9,997	60,000	60,000	0	
GIFTS/DONATIONS	\$ -	\$ 5,000.00	-	-	-	1,000	-	-	-	-	-	-	6,000	1,000	5,000	
INTEREST EARNED	\$ 665.66	\$ 497.99	289.93	394	394	394	394	394	394	394	394	394	5,000	5,000	(0)	
REIMBURSEMENTS/410/OTHER (u)	\$ 3,946.45	-	30,622.00	-	-	-	-	-	-	-	-	-	34,568	-	-	
GATE RECEIPTS	\$ -	\$ 147.00	1,764.00	1,667	1,667	-	-	1,667	1,667	1,421	-	-	10,000	10,000	-	
*LIABILITIES (DUE TO OTHER) (u)	\$ 1,509.82	\$ 1,943.85	\$ 9,205.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,660	
eRate Reimbursements (u)	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	
PENDING CC TRANSACTIONS PTAX	\$ -	\$ 4,613.37	\$ 4,579.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,193	
SHARS/MAC	\$ 607.12	\$ -	\$ -	\$ 5,488.00	\$ 5,488.00	\$ 5,488.00	\$ 5,488.00	\$ 5,488.00	\$ 5,488.00	\$ 5,488.00	\$ 5,488.00	\$ 5,489.00	\$ 50,000	\$ 50,000	0	
ALL OTHER MISC	\$ 454.00	\$ -	2,437.97	-	-	-	-	-	-	-	-	-	2,892	1,550	1,342	
[5800] State Revenue																
**Foundation School Program (FSP)	\$ -	\$ 42,827.31	\$ 6,318.00	\$ 33,334.00	17,521	-	-	-	-	-	-	-	100,000	100,000	0	
Available School Funds (ASF) (u)	\$ 10,403.00	\$ 25,780.00	\$ -	\$ -	-	-	-	-	-	-	-	-	36,183	-	36,183	
Existing Debt Allotment (u)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INTERFUND TRANSFERS (u)	\$ 211.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	211	-	-	
FUND 199 TOTAL													\$ 4,366,268	\$ 4,314,550	42,525	
GRANT REVENUE (211, 255, 280,313)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	101,399	\$ 101,399	101,399	-	

CAFÉ/FUND 240															
MEAL RECEIPTS	\$ -	\$ 817.75	2,553.89	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,500	2,528	\$ 28,000	28,000	\$ (0)
TDA GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAFÉ STATE MATCH	\$ -	\$ -	\$ 100	100	100	100	100	100	100	100	100	200	\$ 1,000	\$ 1,000	-
CAFÉ FED PRGRM REIMB	\$ 289.38	\$ -	2,155.64	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	6,055	\$ 80,500	80,500	0
FUND 240 TOTAL													\$ 109,500	109,500	\$ (0)

Total Cash Receipts	\$ 45,965.28	\$ 113,184.64	\$ 123,089	\$ 484,538	\$ 656,970	\$ 688,782	\$ 962,782	\$ 964,449	\$ 136,949	\$ 66,703	\$ 186,381	\$ 198,813	\$ 4,628,606	\$ 4,525,449	\$ 85,050
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CASH DISBURSEMENTS															
[6100] Payroll	\$ 191,937.21	\$ 222,008.91	\$ 219,518.75	\$ 241,538	\$ 241,538	\$ 241,538	\$ 241,538	\$ 241,538	\$ 241,538	\$ 241,538	\$ 241,538	\$ 241,538	\$ 2,807,303	2,807,303	(0)
[6200] Professional & Contracted Services	\$ -	\$ 34,408.43	\$ 57,165.75	130,931	130,931	130,931	130,931	130,931	130,931	130,931	130,931	130,931	1,269,953	1,232,954	36,999
[6300] Supplies & Materials	\$ -	\$ 82,785.22	\$ 37,385.40	40,402	40,402	40,402	40,402	40,402	40,402	40,402	40,403	-	\$ 443,388	443,388	(0)
[6400] Other Operating Expenses	\$ 3,049.50	\$ 42,861.11	\$ 10,697.15	13,816	13,816	13,816	13,816	13,816	13,816	13,816	13,813	-	\$ 167,133	167,133	(0)
[6500] Debt Service	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	-	\$ -	\$ -	-
[6600] Capital Acquisitions	\$ -	\$ -	\$ 24,630.00	-	-	14,720	-	-	-	-	-	-	\$ 39,350	39,350	-
<i>Other Disbursements/Transfers:</i>															
ADJ - TRSF TO ANOTHER ACCT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ATTORNEYS FEES/5712	\$ -	\$ 4,030.20	\$ 1,889.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,920	\$ -	5,920
TAX REFUND/ARB/TAX CC REFUND	\$ -	\$ 810.81	\$ 594.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,406	\$ -	1,406
ADJ - TRSFR CORRECT/DEFERRED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSF CK/TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2XXX LAPTOP LIABILITY/REFUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*OFFSET BY CR BAL IN OPER ACCT (1)	\$ -	\$ -	\$ (515.82)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (516)	\$ -	(516)
CAFÉ REFUND	\$ -	\$ 3.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -	3
Total Cash Disbursements	\$ 194,986.71	\$ 386,907.68	\$ 351,365.88	\$ 426,687	\$ 426,687	\$ 441,407	\$ 426,687	\$ 426,687	\$ 426,687	\$ 426,687	\$ 426,685	\$ 372,469	\$ 4,733,939		
Increase (Decrease) in Cash	\$ (149,021.43)	\$ (273,723)	\$ (228,277)	\$ 57,851	\$ 230,283	\$ 247,375	\$ 536,095	\$ 537,762	\$ (289,738)	\$ (359,984)	\$ (240,304)	\$ (173,656)	\$ (105,333)		
ENDING CASH	\$ 850,402.60	\$ 576,679.56	\$ 348,403	\$ 406,255	\$ 636,538	\$ 883,913	\$ 1,420,009	\$ 1,957,771	\$ 1,668,034	\$ 1,308,050	\$ 1,067,747	\$ 894,091			

ADDITIONAL RESOURCES															
LONESTAR INVEST ACCT	\$ 12,369	\$ 12,394	\$ 12,416												
OPERATING ACCOUNT	\$ 281,006	\$ 281,006	\$ 281,006												
Total Other Sources	\$ 293,374	\$ 293,400	\$ 293,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CASH AND INVESTMENTS	\$ 1,143,777	\$ 870,079	\$ 641,825	\$ 406,255	\$ 636,538	\$ 883,913	\$ 1,420,009	\$ 1,957,771	\$ 1,668,034	\$ 1,308,050	\$ 1,067,747	\$ 894,091			

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OTHER ACCOUNT BALANCES

DEBT SERVICE ACCT	\$ 316,122.78	\$ 218,205	\$ 226,957									
CAPITAL PROJECT CASH ACCT	\$ 321.57	\$ 322	\$ -	CLOSED; TRANSFERRED TO TIME ACCT (MISC REV)								
CAPITAL PROJECT OPER ACCT	\$ 534.89	535	535									

NOTES

*LIABILITIES include attorneys fees, laptop/PC deposits, due to other groups. Also includes pending PTAX CC revenue to be reconciled.

**FOUNDATION amount includes Per Capita; no additional amount was budgeted for Per Capita.

TRS On-Behalf & Medicare D, although budgeted, are not cash items and therefore not shown. It is a journal entry only. However, payroll expense amounts DO include On-Behalf.

(u) = unbudgeted item



BUSINESS MANAGER’S REPORT

Regular Meeting 10/21/2019

SUMMARY OF FINANCE

- 2019-2020 enrollment as of September 30, 2019 is ~~286~~ ~~277~~ **279**
- Attendance estimate is **97%**
- Refined ADA estimate is ~~257.732~~ ~~257.56~~ **253.587**
- Comparison of budget to SOF using estimates of enrollment, attendance, ADA, FTEs, (estimated) TCPA certified value and estimated tax collections:

	Budgeted	AUG	SEPT	OCTOBER
Foundation estimate	\$100,000	\$13,375	\$12,995	\$15,102
Per capita estimate	\$included	\$63,811	\$63,811	\$66,806
Total State Aide	\$100,000	\$77,186	\$76,806	\$81,908
➤ Chapter 41 Recapture est.	\$620,000	\$485,699	\$492,315	\$458,531
➤ Tax Collection Revenue	\$3,937,000	\$3,727,254 (est. at 95% collection rate)		
➤ RECAP				
		- 18,092 Less State Revenue		
		+ 161,469 Less Recapture		
		- 209,746 Less Local Revenue using est. at 95%		
		<hr/>		
		66,369 Potential Budget Shortage**		

****Good News!** There is no reason not to expect collections to come in at the historical rate of 97%, as opposed to the 95% used during budget. The 2% difference equates to aprox. \$78,000 more in tax revenue. Additionally, I am very optimistic that Perdue Brandon will aggressively collect delinquent taxes.

INVESTMENTS

By analyzing cash flow reports, starting in November, funds will be transferred over to the LoneStar Investment Account to maximize returns on investments. Current rates at LoneStar are just over 2% versus less than 1% in the Time account. Now that tax receipts will begin flowing in, cash flow constraints will ease some, allowing for this move.

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA on the "DPE" side. "LPE" data/side is not on this report.

Release 11
09/30/19

2019-20 Summary of Finances
LEAKEY ISD
193-902

			HB 3
Funding Elements			From Date Entry
Students			
1.	Refined Average Daily Attendance (ADA)		253,587
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		218,092
3.	Special Education FTEs (Link to Detail Report)		10,061
4.	Career & Technology FTEs		25,434
5.	Weighted ADA (WADA) (Link to Detail Report)		499,355
Property Values			
6.	2018 State Certified Property Value ("T2" value)		409,421,473
7.	2019 State Certified Property Value ("T2" value)		447,876,259
Tax Rates and Collections			
8.	State Compression Percentage		0.93000
9.	2018-19 M&O Tax Rate		\$1.04000
10.	2019-20 M&O Tax Rate		\$0.97000
11.	2019-20 Tier I M&O Tax Rate		\$0.93000
12.	2019-20 Maximum Compressed Tax Rate		\$0.93000
13.	2019-20 M&O Tax Collections		\$3,700,000
14.	2019-20 I&S Tax Rate		\$0.16000
15.	2019-20 I&S Tax Collections		\$614,805
16.	2019-20 Total Tax Collections		\$4,314,805
17.	2019-20 Total Tax Levy		\$0
Funding Components			
18.	District Basic Allotment		\$6,160
19.	ASF ADA (Prior-year ADA)		257,732
20.	Per Capita Rate		\$259.207
Program Intent Codes - Allotments			
Tier I Subchapter B & C Allotments			
21.	11-Regular Program Allotment 48.051		\$1,343,447
22.	Small and Mid-size Allotment 48.101		\$742,608
23.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)		\$427,850
24.	Dyslexia Allotment 48.103		\$12,320
25.	24-Total Comp Ed Allotment 48.104 (Spend 55%)		\$315,700
26.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)		\$6,214
27.	22-Total Career & Technology Allotment 48.106 (Spend 55%)		\$211,709
28.	11-Public Education Grant 48.107		\$0
29.	Early Education Allotment 48.108		\$13,712
30.	39-College, Career, or Military Readiness Outcomes Bonus 48.110		\$0
31.	Fast Growth Allotment 48.111		\$0
32.	Teacher Incentive Allotment 48.112		\$0
33.	Mentor Program Allotment 48.114		\$0
34.	School Safety Allotment 42.168		\$2,465
Tier I Subchapter D Allotments			
35.	99-Total Transportation Allotment 48.151		\$54,576
36.	99-New Instructional Facilities Allotment (NIFA) 48.152		\$0
37.	Dropout Recovery and Residential Placement Facility Allotment 48.153		\$0
38.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154		\$0
39.	College Preparation Assessment Reimbursement 48.155		\$0
40.	Certification Examination Reimbursement 48.156		\$0
41.	Advanced Placement Tests Set-Aside		\$0
42.	Total Cost of Tier I (Link to Tier I Detail Report)		\$3,130,601

43.	Less: Local Fund Assignment		\$4,165,249
44.	Per Capita Distribution from the Available School Fund (ASF)		\$66,806
Foundation School Program (FSP) State Funding			
45.	FSP State Share of Tier I (Line 42 - Line 43 - Line 44)		\$0
46.	Tier II State Aid	(Link to Tier II Detail Report)	\$15,102
47.	Other Programs	(Link to Detail Report)	\$0
48.	Total FSP Operating Fund		\$15,102
State Aid by Fund Code / Object Code - Funding Source			
M&O State Aid			
49.	199/5812 - Foundation School Fund		\$15,102
50.	199/5811 - Available School Fund		\$66,806
I&S State Aid			
51.	599/5829 - Existing Debt Allotment (EDA)	(Link to Detail Report)	\$0
52.	599/5829 - Instructional Facilities Allotment (IFA) (Bond)	(Link to Detail Report)	\$0
53.	599/5829 - Instructional Facilities Allotment (Lease Purchase)	(See Link Above)	\$0
54.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (see HH1920-Calcs tab)		\$0
55.	TOTAL 2019-20 FSP/ASF STATE AID		\$81,908
Local Revenue in Excess of Entitlement			
56.	Local Revenue in Excess of Entitlement		\$458,531
57.	FSP Allocations and Adjustments Report	(Link to Detail Report)	

ADDITIONAL INFO: (Not on TEA's Summary of Finances)			
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:			
58.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)		81,908
59.	Gross M&O Rev From Local Taxes		\$3,700,000
60.	Tier 1 Recapture		\$458,531
61.	Recapture - Copper Penny Level		\$0
62.	Net M&O Revenue From Local Taxes		\$3,323,377
63.	Less: Credit Balance Due State (only if Line 58 is less than zero)		\$0
64.	Net 2019-20 TOTAL STATE/LOCAL M&O REVENUE		\$3,323,377

SUMMARY OF TOTAL RECAPTURE:			
65.	Tier I Recapture		\$458,531
66.	Recapture - Copper Penny Tier II Level		\$0
67.	Total 2019-20 Recapture		\$458,531
68.	Less: Formula Transition Grant Funding Credit Against Recapture (if applicable)		\$0
69.	Total 2019-20 Recapture Payments Due TEA		\$458,531

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA on the "DPE" side. "LPE" data/side is not on this report.

Release 11
09/30/19

2019-20 Summary of Finances
LEAKEY ISD
193-902

			HB 3
Funding Elements			From Date Entry
Students			
1.	Refined Average Daily Attendance (ADA)		253,587
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		243,526
3.	Special Education FTEs (Link to Detail Report)		10.061
4.	Career & Technology FTEs		0.000
5.	Weighted ADA (WADA) (Link to Detail Report)		501.579
Property Values			
6.	2018 State Certified Property Value ("T2" value)		409,421,473
7.	2019 State Certified Property Value ("T2" value)		447,876,259
Tax Rates and Collections			
8.	State Compression Percentage		0.93000
9.	2018-19 M&O Tax Rate		\$1.04000
10.	2019-20 M&O Tax Rate		\$0.97000
11.	2019-20 Tier I M&O Tax Rate		\$0.93000
12.	2019-20 Maximum Compressed Tax Rate		\$0.93000
13.	2019-20 M&O Tax Collections		\$3,700,000
14.	2019-20 I&S Tax Rate		\$0.16000
15.	2019-20 I&S Tax Collections		\$614,805
16.	2019-20 Total Tax Collections		\$4,314,805
17.	2019-20 Total Tax Levy		\$0
Funding Components			
18.	District Basic Allotment		\$6,160
19.	ASF ADA (Prior-year ADA)		257,732
20.	Per Capita Rate		\$259.207
Program Intent Codes - Allotments			
Tier I Subchapter B & C Allotments			
21.	11-Regular Program Allotment 48.051		\$1,500,120
22.	Small and Mid-size Allotment 48.101		\$813,950
23.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)		\$425,047
24.	Dyslexia Allotment 48.103		\$12,320
25.	24-Total Comp Ed Allotment 48.104 (Spend 55%)		\$315,700
26.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)		\$6,214
27.	22-Total Career & Technology Allotment 48.106 (Spend 55%)		\$200
28.	11-Public Education Grant 48.107		\$0
29.	Early Education Allotment 48.108		\$13,712
30.	39-College, Career, or Military Readiness Outcomes Bonus 48.110		\$0
31.	Fast Growth Allotment 48.111		\$0
32.	Teacher Incentive Allotment 48.112		\$0
33.	Mentor Program Allotment 48.114		\$0
34.	School Safety Allotment 42.168		\$2,465
Tier I Subchapter D Allotments			
35.	99-Total Transportation Allotment 48.151		\$54,576
36.	99-New Instructional Facilities Allotment (NIFA) 48.152		\$0
37.	Dropout Recovery and Residential Placement Facility Allotment 48.153		\$0
38.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154		\$0
39.	College Preparation Assessment Reimbursement 48.155		\$0
40.	Certification Examination Reimbursement 48.156		\$0
41.	Advanced Placement Tests Set-Aside		\$0
42.	Total Cost of Tier I (Link to Tier I Detail Report)		\$3,144,304

43.	Less: Local Fund Assignment		\$4,165,249
44.	Per Capita Distribution from the Available School Fund (ASF)		\$66,806
Foundation School Program (FSP) State Funding			
45.	FSP State Share of Tier I (Line 42 - Line 43 - Line 44)		\$0
46.	Tier II State Aid	(Link to Tier II Detail Report)	\$15,850
47.	Other Programs	(Link to Detail Report)	\$0
48.	Total FSP Operating Fund		\$15,850
State Aid by Fund Code / Object Code - Funding Source			
M&O State Aid			
49.	199/5812 - Foundation School Fund		\$15,850
50.	199/5811 - Available School Fund		\$66,806
I&S State Aid			
51.	599/5829 - Existing Debt Allotment (EDA)	(Link to Detail Report)	\$0
52.	599/5829 - Instructional Facilities Allotment (IFA) (Bond)	(Link to Detail Report)	\$0
53.	599/5829 - Instructional Facilities Allotment (Lease Purchase)	(See Link Above)	\$0
54.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (see HH1920-Calcs tab)		\$0
55.	TOTAL 2019-20 FSP/ASF STATE AID		\$82,656
Local Revenue in Excess of Entitlement			
56.	Local Revenue in Excess of Entitlement		\$445,540
57.	FSP Allocations and Adjustments Report	(Link to Detail Report)	

ADDITIONAL INFO: (Not on TEA's Summary of Finances)			
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:			
58.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)		82,656
59.	Gross M&O Rev From Local Taxes		\$3,700,000
60.	Tier 1 Recapture		\$445,540
61.	Recapture - Copper Penny Level		\$0
62.	Net M&O Revenue From Local Taxes		\$3,337,116
63.	Less: Credit Balance Due State (only if Line 58 is less than zero)		\$0
64.	Net 2019-20 TOTAL STATE/LOCAL M&O REVENUE		\$3,337,116

SUMMARY OF TOTAL RECAPTURE:			
65.	Tier I Recapture		\$445,540
66.	Recapture - Copper Penny Tier II Level		\$0
67.	Total 2019-20 Recapture		\$445,540
68.	Less: Formula Transition Grant Funding Credit Against Recapture (if applicable)		\$0
69.	Total 2019-20 Recapture Payments Due TEA		\$445,540

LEAKEY ISD EDUCATION FOUNDATION

FIVE-YEAR PLAN

2020-25

LOGO

“STRENGTHEN~ENHANCE~ENRICH”

FOREWARD



Dear :

Education is very important to me, and I am delighted to serve as president of the recently organized Leakey ISD Education Foundation. Serving with me are other dedicated and committed individuals in the community who have been working tirelessly since January 2019 to structure the Foundation and to plan educational programs that are in alignment with the District's Strategic Plan.

Planning is important to the success of any organization, and the Foundation Board has drafted and adopted its first Five-Year Plan to share its commitment and vision for financially supporting education in the Leakey ISD. The Foundation is a new business in our community, and we sincerely believe we have outlined a plan that will help us achieve our goals.

Information included in this plan clearly depicts the need for the Foundation and the need for funds for various educational initiatives that will impact our youth and our future. Education requires the support of involvement of everyone in the community, and we are counting on your support (use Foundation motto to conclude paragraph.)

Sincerely,

Charlie Reagor
Foundation President



Dear :

The Leakey ISD Education Foundation has developed the attached Five-Year Plan to demonstrate its plans for various educational endeavors and initiatives. The Foundation has worked in close partnership with the District to identify funding priorities that align with our District's Strategic Plan and that will provide the greatest educational benefits. Supplemental funds from the Foundation will provide numerous opportunities to assist in recruiting and retaining teachers, educating our youth as well as offering special opportunities for teachers to help them in further perfecting their skills in the classroom.

We are excited about the Foundation and the benefits it brings to our schools and community. Limited fiscal resources have not allowed us to offer the opportunities that will be funded by the Foundation, such as.....

The Foundation has a vision and a plan for the future as evidenced in this Five-Year Plan. The supplemental financial support the Foundation will provide is important to the education of our students.

Sincerely,

Chris Yeschke
Superintendent

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Benefits of Foundation Funding	
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Governance and Organization of the Foundation	
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LEAKEY ISD EDUCATION FOUNDATION, INC.

Comprehensive Plan

This plan has been developed to state the mission, goals, background information and the benefits of funding of the Leakey ISD Education Foundation, Inc. Included in the plan is a description of the programs, endowment goals and planned funding levels of the Foundation for 2020-25. It is a planning document and will be reviewed annually.

Envisioned Statement

The Leakey ISD Education Foundation is dedicated to its mission and vision to provide supplemental funds to strengthen, enhance and enrich educational experiences so the District is known throughout the community and State as one of the best school districts. In five years, the Foundation will have excellent visibility in Real County and be a catalyst for raising significant funds in support of education. As a result, in five years the Foundation will have funded \$1,580,000 to support educational quality in the District while creating a \$5,000,000 endowment. An executive director will have been hired in the second year of the Foundation's existence to continue the momentum of the initial campaign. Due to the success of the Foundation, it is anticipated over 80% of the District staff will financially support the Foundation, and the Foundation will be a guiding light to inspire others to become involved in education. Therefore, Leakey will be the choice for parents to move and educate their children.

(The above is a rough draft of what might be said. The Administration and PR/Fundraising Committee will edit and finalize a final statement based on what you want the Foundation to be and where it will be in five years.)

Our Vision

To support Leakey ISD in its endeavor to be the best school district in Texas

Our Mission

To provide supplemental funds to strengthen, enhance and enrich educational experiences and results in Leakey ISD

Our Core Values

Each of the core will be defined by the Administration Committee.

- Dedicated
- Integrity
- Transparency
- Unity
- Quality

DRAFT

Our Goals

- To be the premier nonprofit organization supporting Leakey ISD
- To build the endowment to perpetuate funds for excellence in education
- To serve as a catalyst to involve the community in the Leakey ISD
- To provide funds, not available through local, state or federal sources, to allow Leakey ISD to achieve academic excellence

The financial goal of the Foundation is to build a \$5,000,000 endowment by the year 2025.

Background Information

The Foundation

The Leakey ISD Education Foundation, Inc. is an independent, nonprofit corporation that promotes quality education in the Leakey ISD. It was established February 22, 2019 and was organized exclusively for educational purposes to provide supplemental funds for educational programs in the District. Specifically, the Foundation seeks and distributes funds to support educational initiatives to further enhance student learning.

Leakey ISD

Real County Judge Ed Kelly established the Leakey Independent School District in 1919. Land for a new school building was donated by A.G. Weston and it opened in 1922. A larger campus was constructed in 1930. Soon after, several smaller schools consolidated with Leakey, including West Frio, Cypress Creek, Rio Frio, Exile, Stanford, Dry Frio, and Harper. A twelve-grade system was instituted in 1941.

Students in kindergarten through grade twelve are housed on one campus. Today, the district serves a student body of approximately 280-300.

Financial Review Overview of Leakey ISD

(Include Pie Charts of Revenues and Expenditures) (Show % of budget for personnel on expenditure pie chart.)

The District's charge and expectation is to meet the needs of the student population. Variables range from the very basic, such as providing food, to the advanced needs of our student learners.

Student Population

At the start of the 2018-2019 school year the District had 303 students enrolled. Throughout the course of the year, approximately one-fifth of those students were what we consider "transient." In that, the District had 62 students withdraw and enrolled another 42. The net effect is that this year's enrollment started at 283. The

District currently sits at 279 students, of which seventy percent are considered economically disadvantaged. Fifteen percent are classified as special education. Sixty-eight percent are enrolled in a career/technical educational course. Pre-kindergarten enrollment sits at 26; 5 of which are 3 years old.

Student achievement

Leakey ISD is striving to enable students to be college, career, or military ready. LISD has a robust dual credit program, which allows for students to receive their Associates Degree through Southwest Texas Junior College in Uvalde. In all, LISD offers opportunities of 72 hours of dual credit.

We have hired a veteran Agriculture Science and Technology teacher. The students are rising in proficiency toward becoming certified welders. LISD also provides Cyber-security and Robotics class offerings to better equip students in an ever-changing job market.

Funding

Statement about state funding, such as... The inequities in the state funding of schools has created an environment which because of diseconomy of scale, has truly affected the small school adversely. State funding for public education has changed significantly over the past years and has left school districts with limited funds to meet the increasing demands of educating students.

As of the 2019-20 school year, the local tax rate in Leakey ISD provided (**see handouts provided**) % of the District's revenue. % comes from the State with the remaining % of the budget coming from federal.

The current tax rate is \$1.13/per \$100 of assessed valuation.

Maintenance & Operations \$.97/100

Interest & Sinking \$.16/100

Developing the Foundation's Focus

During the development of the Foundation's Five-Year Plan in 2019, meetings were held with the District's Superintendent and instructional personnel in the District to determine funding priorities. As a result, the three areas of focus listed below were developed.

(Justify why funds are needed in each of the following areas :)

District Initiatives

The District is committed to being a premier district in the State. In order to accomplish this vision, it is important to continue to recruit and retain outstanding teachers. Since our pay structure is \$ 10,000-\$12,000 less than nearby districts, funds to pay stipends to staff will enable us to be competitive. Due to personal financial limitations of staff, it is difficult for staff to pursue certification in different fields of study. Due to financial constraints of the District, it is a challenge to attract the best teachers for some instructional areas. As a result, establishing or funding a Chair for specific areas would be a benefit to students and continue to foster learning.

Professional Development Grants

Instructional Enhanced Grants

Rationale for Foundation Funding

Demands on the budget do not allow for additional funds for program enrichment and special initiatives. The Leakey ISD Education Foundation works to provide the resources students need now and in the future. Additionally, the Foundation offers the opportunity to:

- Attract funds from donors who will only donate to a 501(c)(3) organization;
- Raise financial support to supplement, not supplant, existing school revenues;
- Expand community and financial support of education in Leakey ISD;
- Create a perpetual source of funds for education.

The community believes there is a strong correlation between the quality of life in the Leakey ISD and the quality of its education system. This philosophy is important to the youth of the District and equally important to attracting and retaining outstanding teachers.

Benefits of Foundation Funding

The students and community are the beneficiaries of the funds used for the identified funding priorities. Specifically, benefits include the following:

- The Foundation will serve as a catalyst to attract funds to provide supplemental funding to the District, so students have continued access to an education preparing them for college, career, and military.
- Foundation funds will provide supplemental funds to assist the District in recruiting and retaining teachers and developing high quality teachers and staff to continue the goal of being one of the best districts in the state.
- Funds will assist teachers in attaining advanced degrees and/or certifications in specific areas of instruction.
- Additional families will be attracted to Leakey due to the supplemental funds provided by the Foundation.
- Foundation funds will have a positive impact to economic development within Real county.
- Funds raised by the Foundation stay in the District and benefit the students and staff and are tax deductible.

From the Retreat...Comments have been developed into sentences as noted above. Also, the last bullet has been added as a suggestion, as the funds will stay in the District. Please edit!

The students and community are the beneficiaries of the funds used for the identified funding priorities. Specifically, benefits include the following:

- Provide funding to District so that students have access to a high-quality education to prepare them for college, career, and military
- Providing funds to the District in order to:
 - Recruit (compensation)
 - Develop high quality teachers/staff (prof dev)
 - Retain (compensation)
- Assist teachers in attaining advanced degrees/certifications
- Attract additional families to Leakey
- Have a positive impact to economic development within Real county

DRAFT

Foundation Programs

District Initiatives (maximum award \$400,000) provide funds to support the District's vision to continue to attract quality teachers in its endeavor to become one of the best school districts in Texas. Examples of funding include, but are not limited to, the following:

- Paying stipends to staff to become competitive with area districts
- Reimbursement for certification in special fields of study such as ESL, Gifted & Talented, etc.
- Funding a Chair for instructional areas

Professional Development Grants (maximum award \$20,000/District; \$1,500/Teacher/Workshop/College Semester) provide funds for professional development activities that may include, but shall not be limited to, the following:

- Workshops/seminars in instructional areas
- Expert Consultants in a specific instructional area
- ESL and Gifted and Talented
- STEM (Science/Technology/Engineering/Math)
- Tuition reimbursement for teachers who pursue additional course work in their field of study

Future Program

Instructional Enhanced Grants (maximum award \$75,000/District; \$5,000/Teacher) will provide funds for instructional projects that supplement and align with the District's Funding Priorities. Grants may include, but are not limited to, the following:

- Supplies and Equipment
- Special Programs/Projects
- STEM (Science/Technology/Engineering/Math)

**Planned Funding Levels
(Fiscal Year July 1 - June 30)**

Programs	2020-21	2021-22	2022-23	2023-24	2024-25	TOTAL
District Initiatives	90,000	180,000	270,000	360,000	360,000	1,260,000
Professional Development Grants	25,000	25,000	30,000	40,000	50,000	170,000
Instructional Enhanced Grants	10,000	20,000	30,000	40,000	50,000	150,000
Subtotal	125,000	225,000	330,000	440,000	460,000	1,580,000
Endowment	500,000	1,000,000	1,000,000	1,000,000	1,500,000	5,000,000
Adm/Operations	15,000	30,000	30,000	30,000	30,000	135,000
Subtotal	515,000	1,030,000	1,030,000	1,030,000	1,530,000	5,135,000
Total	640,000	1,255,000	1,360,000	1,470,000	1,990,000	6,715,000

Five Year Financial Goals

Achieve the following levels of endowment funds by June 30 of each fiscal year:

2020-21	\$ 500,000
2021-22	\$1,500,000
2022-23	\$2,500,000
2023-24	\$3,500,000
2024-25	\$5,000,000

Implement activities to raise funds in the following amount for non-endowed program support:

2020-21	\$125,000
2021-22	\$225,000
2022-23	\$330,000
2023-24	\$440,000
2024-25	\$460,000

Funds required for operation and administration of the Foundation are as follows:

2020-21	\$15,000
2021-22	\$30,000
2022-23	\$30,000
2023-24	\$30,000
2024-25	\$30,000

2020-2025 GOALS

ADMINISTRATION

- Fiscally sound/accountable
- Operate the foundation

PROGRAMS AND ALLOCATIONS

- Set Goals
- Measure Results

PR/DEVELOPMENT AND FUNDRAISING

- visibility
- Hit targets

ENDOWMENT FUND ADMINISTRATION GUIDELINES

- **Goal:** Provide a perpetual source of funds to support the Foundation's goals and programs.
1. The Leakey ISD Education Foundation Board of Directors shall maintain a General Endowment Fund and has the sole discretion of determining the use of earnings of this Fund.
 2. Requirements for endowments are as follows:
 - a) *Donor-Directed Named Endowments* may be a one-time gift or be funded over a 5 year period, from the date of the initial gift, in order to reach a minimum of \$100,000 of endowed funds.
 - b) *Unrestricted Named Endowments* may be funded over a five-year period, from the date of the initial gift, in order to reach a minimum of \$50,000 of endowed funds.
 - c) Endowment grants will be awarded solely from the earnings of the endowment. Endowment incomes will be administered as described in #3.
 3. Endowment **income** may be distributed as follows:
 - a) For *Donor-Directed Named Endowment **income***, a minimum of 75% will be spent for funding programs, up to 5% will be assessed for administration of the endowment, and a minimum of 20% will be returned to the principal of the endowment in order for it to continue to grow.
 - b) For *Unrestricted Named Endowment and General Endowment **income***, a minimum of 75% will be spent for funding programs, up to 5% will be assessed for administration of the endowment and a minimum of 20% will be returned to the principal of the endowment in order for it to continue to grow.
 4. Place up to 100% of all unrestricted funds into the General Endowment Fund at the end of each fiscal year, as determined by the Board.
 5. Income from all restricted endowments, as well as income of all endowments not fully funded, will be applied in accordance with the donor's directions.
 6. Access to the principal of all endowments is prohibited.

ADDENDUM

District Facts as of October 11, 2019

Total District Budget 2019-20 – pull from handouts & spending per student

Student Enrollment 279
Student Attendance 97%
Student/Teacher Ratio 12:1

Staff Information – 55 employees

25 teachers
9 instructional aides
2 administrators
1 business manager
1 counselor
1 LVN
1 technology director
3 operations managers
3 maintenance/custodial staff
3 clerical/office staff
2 cafeteria staff
4 bus drivers

District/Student Accomplishments

Our composite score for the 2017-2018 School Year was an 81 for the A-F Accountability System, the 2018-2019 Composite Score was an 85.

State Semi Finalist in our first year in 6-Man Football

LISD had representation at the Regional Cross Country Meet

LISD had representation at the Regional UIL Academic Meet

The Girls Basketball Team advanced in the playoffs

LISD had representation in the Regional Track Meet

Leakey ISD Board of Trustees

(Include picture with names)

Jerry Bates President

Alberto Gonzales Vice-President

Tammi Dugat- Secretary

Mr. Brett Rimkus - Member

Mr. David Satterwhite – Member

Dr. Douglas Shoemaker – Member

Mr. Jayme Wooten – Member

Leakey ISD Steering Committee

(Include picture with names)

Leakey ISD Education Foundation Board of Directors

(Include picture with names)

DRAFT

Governance and Organization of the Foundation

The Leakey ISD Education Foundation is a 501(c)(3) non-profit corporation and was created in February 2019 under laws of the State of Texas and the guidelines of the Internal Revenue Service.

The Board of Directors consists of ten (10) members and two (2) ex-officio members. Voting members include a cross section of the community. The non-voting ex-officio members of the Board are the Superintendent of Schools and President of the Leakey ISD Board of Trustees. In accordance with the bylaws, no employee of the Leakey ISD or Leakey ISD Board of Directors may serve as a voting member of the Foundation Board.

The Foundation operates with policies and procedures, and activities of the Foundation are conducted through the following offices:

President

Vice-President

Secretary

Treasurer

Specific committees have been established to accomplish the mission of the Foundation, and the functions are as follows:

- **Administration.** The committee develops policies and procedures, goals, and banking strategies to ensure the perpetuity of the Foundation's assets. It also monitors all expenditures and investments, establishes and maintains an effective accounting and reporting system to ensure continuation of tax-exempt status.
- **Programs and Allocations.** This committee develops, solicits and accepts proposals for projects/programs that will augment and enrich education. It is also the committee's purpose to validate the need indicated in the submitted proposals/applications, determine the dollars needed, prioritize the needs, and recommend action to the Board of Directors. The committee works in close cooperation with school district personnel to plan appropriate programs.
- **Public Relations/Development & Fundraising.** This committee promotes the Foundation and develops a plan for increasing interest in and awareness of the Foundation's programs and activities. Included in the committee's responsibilities are to develop and disseminate printed information, prepare press releases, and provide assistance to the Programs & Allocations Committee. The committee also develops plans for requesting donations to support the Foundation's investment plans, endowment, and current programs in accordance with the long-term and short-term goals established by the Board of Directors.

Frequently Asked Questions:

Why was the Foundation created?

The Foundation was created to support excellence in education by providing supplemental funds for enrichment purposes in designated program areas not otherwise funded by the Leakey Independent School District. Funding does not replace or alter use of funds from traditional tax-based sources.

What is the purpose of the Leakey ISD Education Foundation?

The primary purpose of the Leakey ISD Education Foundation is to solicit, manage and distribute supplemental funds for enrichment purposes and to create a perpetual source of funds for educational programs and projects which are not within the budgetary guidelines of the Leakey ISD and/or for which tax dollars cannot be expended. The programs funded will emphasize the Foundation's mission to support Leakey ISD in its endeavor to be the best school district in Texas.

How is the Foundation funded?

Programs and activities of the Foundation are funded by donations and income earned on investment capital. In-kind and monetary gifts are accepted from individuals, corporations and other foundations.

When are funds allocated?

Some programs are funded annually, while other programs are funded semi-annually or throughout the year, as determined by the Board of Directors.

Is the Foundation a function of the Leakey Independent School District?

The Leakey ISD Education Foundation is an independent, non-profit corporation governed by its own board of directors, comprised of a cross section of the community, who has a vision for excellence to support the students and staff of the District. The superintendent and president of the board of trustees of the Leakey Independent School District serve as ex officio members.

Who makes the decision on how funds are allocated?

Members of the Board of Directors of the Leakey ISD Education Foundation determine how funds are allocated and awarded. Community volunteers are involved as committee members to make recommendations to the Board in some program areas.