

# 2021 F.I.R.S.T. REPORT



## LUFKIN INDEPENDENT SCHOOL DISTRICT

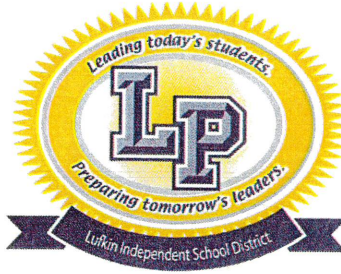
A FINANCIAL MANAGEMENT REPORT

2021 – 2022 RATINGS

BASED ON SCHOOL YEAR 2020 – 2021 DATA – DISTRICT STATUS DETAIL

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**LUFKIN INDEPENDENT SCHOOL DISTRICT**  
**P.O. BOX 1407**  
**LUFKIN, TEXAS 75902**  
**936/634-6696**  
**Fax: 936/634-3611**

October 20, 2022

To the Citizens of Lufkin Independent School District:

We are pleased to present to you the FIRST report and rating as required by Title 19, Texas Administrative Code, Section 109 FIRST is an acronym meaning "Financial Integrity Rating System of Texas". This rating system is designed to encourage Texas public Schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes. This will result in student success and the Business Office is committed to supporting the instructional and operational goals of the District to result in student success.

The District is required to hold a public hearing to distribute a financial management report that explains the rating received. This rating is based upon student, staff and financial data provided to TEA through several different sources. In addition to the FIRST report, the District is required to also provide supplementary disclosures and those are attached at the end of the report.

Lufkin ISD received an A rating. A district can be assigned one of four ratings: A = Superior, B = Above Standard, C = Meets Standard and F = Substandard Achievement. The District also received an A rating for the previous year. We are pleased with this rating and we will strive to continue to provide financial excellence to the school district.

Sincerely,

*Charlotte Bynum*

Charlotte Bynum, M.S., RTSBA  
Chief Financial Officer  
Lufkin Independent School District

**GARAGE SALES**  
Starting at  
**\$23**

**Merchandise**  
Starting at  
**\$28**

**AUTO • BOAT • ATV • RV**  
Starting at  
**\$35**

**SERVICE DIRECTORY**  
**\$5/Day**

THE LUFKIN DAILY NEWS

# Class

936-637-7355 | ADS ALSO



**UNFURNISHED APARTMENTS**

**STUDIO APARTMENT**  
For Rent. All Bills Paid.  
1603 Holmason Dr.  
Lufkin, TX  
Call For Appointment  
(707) 804-7341

**WHAT IS THE NUMBER TO CALL TO SELL IT FAST?**

**637-7355**

**GOT IT? GOOD!**

**LEGAL NOTICES**

**CITATION-PARENT/CHILD RELATIONSHIP**

**NOTICE TO RESPONDENT**

You have been sued. You may employ an attorney. If you or your attorney do not file a written answer with the clerk who issued this citation by 10:00 a.m. on the Monday next following the expiration of 20 days after you were served this citation and petition, a default judgment may be taken against you. These disclosures generally must be made no later than 30 days after you file your answer with the clerk. Find out more at Texaslawhelp.org.

**TO: KENNETH CHARLES CARPENTER FATHER of KYLAR CARPENTER**

You are commanded to appear by filing a written answer to the PETITION TO TERMINATE PARENT/CHILD RELATIONSHIP at or before 10:00 a.m. on the Monday next after the expiration of 20 days after the date of service hereof.

The file number of said subpoenaing cause number **DV-00122-15-03** filed on 09/20/2022 in the County Court at Law, #20 of Angelina County, Texas.

The style of this case is **IN THE INTEREST OF KYLAR CARPENTER A CHILD**

A copy of the PETITION TO TERMINATE PARENT/CHILD RELATIONSHIP accompanies this citation.

The officer executing this writ shall promptly serve the same according to the requirements of law and the mandate hereof and make due

**LEGAL NOTICES**

**LEGAL NOTICE CITY OF LUFKIN, TEXAS NOTICE OF PUBLIC HEARING**

The Planning and Zoning Commission will consider the following items:

**Conduct a Public Hearing to consider a request on behalf of the owner of 3720 Atkinson Drive to change the zoning for the property from "Agricultural" to a "Light Manufacturing" zoning district on the property described as LOGGINS HIGHWAY NO. 1003 EAST SUBDIVISION NO. 3-A (13.36 ACRES).**

**Conduct a Public Hearing to consider a request on behalf of the owner of 411 Mantooth Avenue to approve a Special Use Permit for a Boarding and Lodging House on the property described as the CITY OF LUFKIN (ORIGINAL TOWN OF LUFKIN) Addition BLOCK 75 (LOTS 1-2 AND 2 (35 ACRES).**

The Public Hearing will be in the Council Chambers of City Hall located at 300 East Shepherd Avenue by the Planning and Zoning Commission on Monday, October 24, 2022 at 5:00 PM and the City Council on Tuesday, November 1, 2022 at 5:00 PM.

**LEGAL NOTICES**

**Lufkin Independent School District**

will be holding a public meeting at 6:00 p.m. on October 20, 2022 in the Administration Building Board Room 101 Cotton Square, Lufkin, TX 75904. The purpose of this meeting is to discuss Lufkin Independent School District's rating on the 2021-2021 School FISCAL (Financial Integrity Rating System of Texas).

**Notice to Creditors**

Notice is hereby given that original letters testamentary for the estate of CARRIE WAGNER, Deceased, were issued on September 29, 2022, under cause No. 150-22-PR pending in the County Court at Law of Angelina County, to MARK STEVENS.

Claims may be presented in care of the attorney for the estate, addressed as follows:

**MARK STEVENS**  
Representatives  
Estate of CARRIE WAGNER, Deceased  
c/o DEPPISCH LAW FIRM  
KENNETH D. DEPPISCH,  
Attorney  
404 East Hospital Street  
Nacogdoches, Texas 75961

All persons having claims against this estate, which is currently being administered, are required to present them within the time and in the manner prescribed by law.

**EMPL**

**HEAL**

**CAREGIV**  
I look for my person for my pay jobs and pay care give hours a week from to 3:00 p through one who care give

John 2433 for an inter the car

Classified More P More P Lower Go Other Adve Call 6

Is this Nurse P

JOHN B



# THE LUFKIN DAILY NEWS

Jackie Zimmerman, *Publisher*  
P.O. Box 1089, Lufkin, Texas 75902-1089  
936-632-6631 • Fax 936-632-6655

**THE STATE OF TEXAS  
COUNTY OF ANGELINA**

BEFORE ME, the undersigned, a Notary Public, this day personally came **Jackie Zimmerman**, who was sworn according to law that she is the Publisher for **THE LUFKIN DAILY NEWS**.

THE PUBLISHER of **THE LUFKIN DAILY NEWS**, a daily newspaper published in Lufkin, Texas, in said County and State, attests that the attached printed material was published in said newspaper

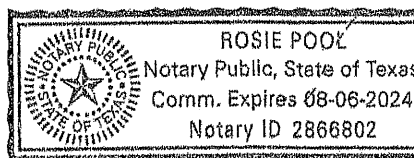
10 · 07 · 2022

  
Jackie Zimmerman, Publisher

**SUBSCRIBED AND SWORN TO BEFORE ME THIS**  
THE 10<sup>TH</sup> DAY OF OCTOBER 2022



**Rosie Pool, Notary Public**  
State of Texas



Account Name & Number: Lufkin ISD #2400743



# To the Administrator Addressed

Commissioner Mike Morath

1701 North Congress Avenue • Austin, Texas 78701-1494 • 512 463-9734 • 512 463-9838 FAX • tea.texas.gov

<b>DATE:</b>	November 5, 2021
<b>SUBJECT:</b>	Official Notification of the 2020–2021 Release of Final FIRST Ratings
<b>CATEGORY:</b>	Information Update
<b>NEXT STEPS:</b>	Complete required reporting

Final 2020–2021 Financial Integrity Rating System of Texas (FIRST) ratings based on fiscal year 2020 are now publicly available on the Texas Education Agency (TEA) website:

- [School districts](#)
- [Open-enrollment charter schools and charter schools operated by Institutions of Higher Education \(IHE\)](#)

A previous “To the Administrator Addressed” letter dated August 6, 2021, instructed your school district or charter school (local educational agency or LEA) to view its *preliminary* FIRST rating. The letter also provided information about the data the TEA analyzes to produce the rating and described the appeal process available to your LEA. This appeals process is now complete, and the FIRST ratings are final.

### Required Reporting

Within two months of the release of its final FIRST rating, your LEA must announce and hold a public meeting to distribute a financial management report that explains the LEA’s rating and its performance under each indicator for the current and previous year’s ratings. The report also must provide the financial information described in [19 Texas Administrative Code \(TAC\) §109.1001\(q\)\(3\)](#). We encourage your LEA to include in the report additional information that will be beneficial to stakeholders, especially information explaining any special circumstances that may have affected the LEA’s performance under one or more of the indicators.

The required newspaper notice to inform taxpayers of the meeting must be published no more than 30 days and no fewer than 10 days before the public meeting. Your LEA may combine the meeting with a scheduled regular meeting of the board of trustees.

For full requirements related to the report and meeting, see [19 TAC §109.1001\(q\)](#). For a template that your LEA can use in developing its financial management report, see the [TEA School FIRST](#) web page for school districts or [FIRST Rating for Charter Schools](#) web page.

### Special Note on Required Reporting During the COVID-19 Pandemic

A district or charter school may hold a virtual hearing and take virtual testimony in conformance with [COVID-19 resources and guidelines](#) published by the Office of the Attorney General and Texas Department of Information Resources. TEA will consider a hearing held in conformance with such resources and guidelines as compliant with the hearing location and participation requirements of 19 TAC §109.1001(q)(4). The district must, however, continue to follow all other hearing-related and notice requirements of the rule.



Texas Education Agency

Commissioner Mike Morath

1701 North Congress Avenue • Austin, Texas 78701-1494 • 512 463-9734 • 512 463-9838 FAX • [tea.texas.gov](http://tea.texas.gov)

**Accreditation Status**

Please note that the TEA considers an LEA's FIRST rating when assigning an accreditation status, as required by the accreditation status rules in 19 TAC §97.1055.

**Contact for Further Information**

If you have questions about your LEA's FIRST rating, please contact [financialaccountability@tea.texas.gov](mailto:financialaccountability@tea.texas.gov).

David Marx, CPA  
Director, Financial Compliance Division  
School Finance Department





Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON SCHOOL YEAR 2020-2021 DATA - DISTRICT STATUS DETAIL

<b>Name:</b> LUFKIN ISD(003903)	<b>Publication Level 1:</b> 8/2/2022 2:05:39 PM
<b>Status:</b> Passed	<b>Publication Level 2:</b> 8/4/2022 12:15:48 PM
<b>Rating:</b> A = Superior Achievement	<b>Last Updated:</b> 8/4/2022 12:15:48 PM
<b>District Score:</b> 100	<b>Passing Score:</b> 70

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	7/12/2022 8:25:16 AM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	5/13/2022 3:58:26 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	5/13/2022 3:58:26 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	5/13/2022 3:58:26 PM	Yes Ceiling Passed
5	This indicator is not being scored.		
			1 Multiplier Sum
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/17/2022 9:34:39 AM	Ceiling Passed



7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	5/13/2022 3:58:27 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	5/13/2022 3:58:27 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	5/13/2022 3:58:28 PM	10
10	This indicator is not being scored.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.</u>	5/13/2022 3:58:31 PM	10
12	<u>Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.</u>	5/13/2022 3:58:31 PM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	6/9/2022 10:44:42 AM	10
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	5/13/2022 3:58:32 PM	10
15	This indicator is not being scored.		5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/13/2022 3:58:33 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	5/13/2022 3:58:33 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	5/13/2022 3:58:34 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	5/13/2022 3:58:34 PM	5
20	<u>Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/13/2022 3:58:34 PM	Ceiling Passed
			100 Weighted Sum

	Multiplier Sum
	(100 Ceiling)
	100 Score

## DETERMINATION OF RATING

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

## CEILING INDICATORS

<p>Did the school district meet the criteria for any of the following <b>ceiling indicators</b> 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.</p>		
Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
<b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 16</b> (PEIMS to AFR) - Response to Indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 17</b> (Material Weaknesses) - Response to Indicator is <i>No</i> .	79	C = Meets Standard Achievement
<b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement



Financial Integrity Rating System of Texas

### 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	LUFKIN ISD (003903)
Indicator:	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?
Status	Passed

#### FORMULA

Field	Value
Date Received	2022/02/18
$\leq$ Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2022/02/27

#### RESULT DETERMINATION REFERENCE

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





Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	LUFKIN ISD (003903)
Indicator:	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)
Status	Passed
Last Updated:	5/13/2022 3:58:26 PM

### FORMULA

Field	Value
Unmodified Opinion	true

### RESULT DETERMINATION REFERENCE

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





Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	LUFKIN ISD (003903)
Indicator:	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)
Status	Passed
Last Updated:	5/13/2022 3:58:26 PM

### FORMULA

Field	Value
Not Default Disclosures	false

### RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

### 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 4

<b>Name:</b>	<b>LUFKIN ISD (003903)</b>
<b>Indicator:</b>	<b>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</b>
<b>Status</b>	Passed
<b>Ceiling</b>	Passed
<b>Last Updated:</b>	5/13/2022 3:58:26 PM

#### FORMULA

Field	Value
Timely Payments to Government Agencies	true

#### CEILING FORMULA

Field	Value
Warrant Hold Issued	false

#### RESULT DETERMINATION REFERENCE

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

**CEILING DETERMINATION**

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



Financial Integrity Rating System of Texas

**2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 6**

<b>Name:</b>	<b>LUFKIN ISD (003903)</b>
<b>Indicator:</b>	<b>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</b>
<b>Ceiling</b>	Passed
<b>Last Updated:</b>	5/17/2022 9:34:39 AM

**FORMULA**

Field	Value
(	
(	
(	
2018-2019 Assigned and Unassigned Fund Balances	23,218,956
- 2017-2018 Assigned and Unassigned Fund Balances	23,779,421
)	
/ 2017-2018 Assigned and Unassigned Fund Balances	23,779,421
)	
+	
(	
(	
2019-2020 Assigned and Unassigned Fund Balances	28,063,290
- 2018-2019 Assigned and Unassigned Fund Balances	23,218,956
)	
/ 2018-2019 Assigned and Unassigned Fund Balances	23,218,956
)	
+	
(	
(	
2020-2021 Assigned and Unassigned Fund Balances	29,768,176
- 2019-2020 Assigned and Unassigned Fund Balances	28,063,290
)	
/ 2019-2020 Assigned and Unassigned Fund Balances	28,063,290
)	
)	
/ 3	
>= Threshold for Three-Year Percent Change in Fund Balances	-0.25
Or	
2020-2021 Assigned and Unassigned Fund Balances	29,768,176
>	

(	2020-2021 Total Expenditures	78,605,173
-	2020-2021 Capital Outlay	628,465
)		
/	365	
*	75	
)		

**Mathematical Breakdown:  $0.0819 \geq -0.25$  Or  $29,768,176 > 16,022,611.2329$**

## RESULT DETERMINATION REFERENCE

### CEILING DETERMINATION

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





Financial Integrity Rating System of Texas

**2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 7**

Name:	<b>LUFKIN ISD (003903)</b>
Indicator:	<b>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</b>
Result/Points	10
Last Updated:	5/13/2022 3:58:27 PM

**FORMULA**

Field	Value
(	
(	
Cash and Equivalents	32,977,385
+ Current Investments	0
)	
/	
(	
Total Expenditures	78,605,173
- Facilities Acquisition and Construction	628,465
)	
)	
* 365	
<b>Mathematical Breakdown: 154.3633</b>	

**RESULT DETERMINATION REFERENCE**

<b>DETERMINATION OF POINTS</b>					
<b>10</b>	<b>8</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>0</b>
<b>&gt;=90</b>	<b>&lt;90 &gt;=75</b>	<b>&lt;75 &gt;=60</b>	<b>&lt;60 &gt;=45</b>	<b>&lt;45 &gt;=30</b>	<b>&lt;30</b>



Financial Integrity Rating System of Texas

**2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 8**

Name:	<b>LUFKIN ISD (003903)</b>
Indicator:	<b>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</b>
Result/Points	10
Last Updated:	5/13/2022 3:58:27 PM

**FORMULA**

Field	Value
Current Assets	74,834,812
/ Current Liabilities	19,066,509
<b>Mathematical Breakdown: 3.9249</b>	

**RESULT DETERMINATION REFERENCE**

<b>DETERMINATION OF POINTS</b>					
10	8	6	4	2	0
<b><math>\geq 3.00</math></b>	<b><math>&lt; 3.00 \geq 2.50</math></b>	<b><math>&lt; 2.50 \geq 2.00</math></b>	<b><math>&lt; 2.00 \geq 1.50</math></b>	<b><math>&lt; 1.50 \geq 1.00</math></b>	<b><math>&lt; 1.00</math></b>



Financial Integrity Rating System of Texas

**2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 9**

<b>Name:</b>	<b>LUFKIN ISD (003903)</b>
<b>Indicator:</b>	<b>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</b>
<b>Result/Points</b>	10
<b>Last Updated:</b>	5/13/2022 3:58:28 PM

**FORMULA**

Field	Value
( Total Revenue	80,696,481
/	
( Total Expenditures	78,605,173
- Facilities Acquisition and Construction	628,465
)	
- 1	
)	
>= 0	
Or	
(	
( Cash and Equivalents	32,977,385
+ Current Investments	0
)	
/	
( Total Expenditures	78,605,173
- Facilities Acquisition and Construction	628,465
)	
)	
* 365	
>= Acceptable Days Cash on Hand	60

**Mathematical Breakdown: 0.0349 >= 0 Or 154.3633 >= 60**

**RESULT DETERMINATION REFERENCE**

**DETERMINATION OF POINTS**

10

0

$\gamma \geq 0\%$

$\gamma < 0\%$





Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	LUFKIN ISD (003903)
Indicator:	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	5/13/2022 3:58:31 PM

### FORMULA

Field	Value
( Long Term Liabilities	99,652,866
/ Total Assets	185,552,428
<= 1	
) Or	
(	
(	
2021 Total Students	7,396
- 2017 Total Students	8,176
)	
/ 2017 Total Students	8,176
>= Threshold for Five-Year Percent Increase in Students	0.07
)	

Mathematical Breakdown: 0.5371 <= 1 Or -0.0954 >= 0.07

### RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

**2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 12**

<b>Name:</b>	<b>LUFKIN ISD (003903)</b>
<b>Indicator:</b>	<b>Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.</b>
<b>Result/Points</b>	10
<b>Last Updated:</b>	5/13/2022 3:58:31 PM

**FORMULA**

Field	Value
( Total Local and Intermediate Sources	7,691,195
/ Total Revenue	8,096,434
)	
* Long Term Liabilities	99,652,866
* 100	
/ Assessed Property Value	2,677,038,517
<b>Mathematical Breakdown: 3.5362</b>	

**RESULT DETERMINATION REFERENCE**

<b>DETERMINATION OF POINTS</b>					
<b>10</b>	<b>8</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>0</b>
<b>&lt;= 4</b>	<b>&gt; 4 &lt;= 7</b>	<b>&gt; 7 &lt;= 10</b>	<b>&gt; 10 &lt;= 11.5</b>	<b>&gt; 11.5 &lt;= 13.5</b>	<b>&gt; 13.5</b>



Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	LUFKIN ISD (003903)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	6/9/2022 10:44:42 AM

### FORMULA

Field	Value
District Administrative Cost Ratio	0.0816
And ADA	6,609.002
Or Sparse	FALSE

### RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

**2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 14**

Name:	LUFKIN ISD (003903)
Indicator:	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.
Result/Points	10
Last Updated:	5/13/2022 3:58:32 PM

**FORMULA**

Field	Value
( 2020-2021 Total Enrollment	7,432
/ 2020-2021 Number of FTE Staff	1,319.7719
)	
( 2018-2019 Total Enrollment	7,861
/ 2018-2019 Number of FTE Staff	1,278.6667
)	
- 1	
> Threshold for Three-Year Percent Change in Ratio	-0.15
Or	
2020-2021 Total Enrollment	7,432
- 2018-2019 Total Enrollment	7,861
> 0	

**Mathematical Breakdown:  $-0.084 > -0.15$  Or  $-429 > 0$**

**RESULT DETERMINATION REFERENCE**

DETERMINATION OF POINTS	
<b>10</b>	<b>0</b>
<b>Yes</b>	<b>No</b>





Financial Integrity Rating System of Texas

**2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 16**

<b>Name:</b>	<b>LUFKIN ISD (003903)</b>
<b>Indicator:</b>	<b>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</b>
<b>Ceiling</b>	Passed
<b>Last Updated:</b>	5/13/2022 3:58:33 PM

**FORMULA**

Field	Value
Sum of Differences	795,189
/ Denominator	79,133,352
< Acceptable Level of Variance	.03

**Mathematical Breakdown:  $0.01 < 0.03$**

**RESULT DETERMINATION REFERENCE**

**CEILING DETERMINATION**

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



Financial Integrity Rating System of Texas

### 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 17

<b>Name:</b>	<b>LUFKIN ISD (003903)</b>
<b>Indicator:</b>	<b>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</b>
<b>Ceiling</b>	Passed
<b>Last Updated:</b>	5/13/2022 3:58:33 PM

#### FORMULA

Field	Value
Not Weak Internal Controls	false

#### RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 18

Name:	LUFKIN ISD (003903)
Indicator:	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)
Result/Points	10
Last Updated:	5/13/2022 3:58:34 PM

### FORMULA

Field	Value
Not Material Non-Compliance	false

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No



Financial Integrity Rating System of Texas

### 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	LUFKIN ISD (003903)
Indicator:	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?
Result/Points	5
Last Updated:	5/13/2022 3:58:34 PM

#### FORMULA

Field	Value
Required Financial Postings	true

#### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
Yes	No





Financial Integrity Rating System of Texas

### 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 20

<b>Name:</b>	<b>LUFKIN ISD (003903)</b>
<b>Indicator:</b>	<b>Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</b>
<b>Ceiling</b>	Passed
<b>Last Updated:</b>	5/13/2022 3:58:34 PM

#### FORMULA

Field	Value
Board Property Value Discussion	true

#### RESULT DETERMINATION REFERENCE

**CEILING DETERMINATION**

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

# Texas Administrative Code

<u>TITLE 19</u>	EDUCATION
<u>PART 2</u>	TEXAS EDUCATION AGENCY
<u>CHAPTER 109</u>	BUDGETING, ACCOUNTING, AND AUDITING
<u>SUBCHAPTER AA</u>	COMMISSIONER'S RULES CONCERNING FINANCIAL ACCOUNTABILITY
RULE §109.1001	Financial Accountability Ratings

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(1) A for superior achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive an A rating if it scores within the applicable range established by the commissioner for an A rating.

(2) B for above standard achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive a B rating if it scores within the applicable range established by the commissioner for a B rating.

(3) C for standard achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive a C rating if it scores within the applicable range established by the commissioner for a C rating.

(4) F for substandard achievement. Beginning with the financial accountability rating for rating year 2015-2016 and all subsequent rating years, in accordance with the procedures established in this section, a school district or an open-enrollment charter school will receive an F rating if it scores within the applicable range established by the commissioner for an F rating.

(5) No Rating. Beginning with the financial accountability rating for rating year 2016-2017 and all subsequent rating years, in accordance with the procedures established in this section, a school district receiving territory due to an annexation order by the commissioner under the TEC, §13.054, or consolidation under the TEC, Chapter 49, Subchapter H, will not receive a rating for two consecutive rating years beginning with the rating year that is based on financial data from the fiscal year in which the order of annexation becomes effective. After the second rating year, the receiving district will be subject to the financial accountability rating system established by the commissioner in this section.

(j) The types of financial accountability ratings that charter schools operated by public IHEs may receive for the rating year 2016-2017 and all subsequent rating years are as follows.

(1) P for pass. Beginning with the financial accountability rating for rating year 2016-2017 and all subsequent rating years, in accordance with the procedures established in this section, a charter school operated by a public IHE will receive a P rating if it scores within the applicable range established by the commissioner for a P rating.

(2) F for substandard achievement. Beginning with the financial accountability rating for rating year 2016-2017 and all subsequent rating years, in accordance with the procedures established in this section, a charter school operated by a public IHE will receive an F rating if it scores within the applicable range established by the commissioner for an F rating.

(k) The commissioner may lower a financial accountability rating based on the findings of an action conducted under the TEC, Chapter 39 or 39A, or change a financial accountability rating in cases of disaster, flood, extreme weather conditions, fuel curtailment, or another calamity.

(l) A financial accountability rating remains in effect until replaced by a subsequent financial accountability rating.

(m) The TEA will issue a preliminary financial accountability rating to a school district, an open-enrollment charter school, or a charter school operated by a public IHE on or before August 8 of each year. The TEA will base the financial accountability rating for a rating year on the data from the fiscal year preceding the rating year.

(1) The TEA will not delay the issuance of the preliminary or final rating if a school district, an open-enrollment charter school, or a charter school operated by a public IHE fails to meet the statutory deadline under the TEC, §44.008, for submitting the AFR. Instead, the school district, open-enrollment charter school, or charter school operated by a public IHE will receive an F rating for substandard achievement.

(2) If the TEA receives an appeal of a preliminary rating, described by subsection (n) of this section, the TEA will issue a final rating to the school district, open-enrollment charter school, or charter school operated by a public IHE no later than 60 days after the deadline for submitting appeals.

(3) If the TEA does not receive an appeal of a preliminary rating, described by subsection (n) of this section, the preliminary rating automatically becomes a final rating 31 days after issuance of the preliminary rating.

(n) A school district, an open-enrollment charter school, or a charter school operated by a public IHE may appeal its preliminary financial accountability rating through the following appeals process.

(1) The TEA division responsible for financial accountability must receive a written appeal no later than 30 days after the TEA's release of the preliminary rating. The appeal must include adequate evidence and additional information that supports the position of the school district, open-enrollment charter school, or charter school operated by a public IHE. Appeals received 31 days or more after TEA issues a preliminary rating will not be considered.

(2) A data error attributable to the TEA is a basis for an appeal. If a preliminary rating contains a data error attributable to the TEA, a school district or an open-enrollment charter school may submit a written appeal requesting a review of the preliminary rating.

(3) A school district, an open-enrollment charter school, or a charter school operated by a public IHE may appeal any other adverse issue it identifies in the preliminary rating.

(4) The TEA will only consider appeals that would result in a change of the preliminary rating.

(5) The TEA division responsible for financial accountability will select an external review panel to independently oversee the appeals process.

(6) The TEA division responsible for financial accountability will submit the information provided by the school district, open-enrollment charter school, or charter school operated by a public IHE to the external review panel members for review.

(7) Each external review panel member will examine the appeal and supporting documentation and will submit his or her recommendation to the TEA division responsible for financial accountability.

(8) The TEA division responsible for financial accountability will compile the recommendations and forward them to the commissioner.

(9) The commissioner will make a final ratings decision.

(o) A final rating issued by the TEA under this section may not be appealed under the TEC, §7.057, or any other law or rule.

(p) A financial accountability rating by a voluntary association is a local option of the school district, open-enrollment charter school, or charter school operated by a public IHE, but it does not substitute for a financial accountability rating by the TEA.

(q) Each school district, open-enrollment charter school, and charter school operated by a public IHE is required to report information and financial accountability ratings to parents, taxpayers, and other stakeholders by implementing the following reporting procedures.

(1) Each school district, open-enrollment charter school, and charter school operated by a public IHE must prepare and distribute an annual financial management report in accordance with this subsection.

(2) Each school district, open-enrollment charter school, and charter school operated by a public IHE must provide the public with an opportunity to comment on the report at a public hearing.

(3) The annual financial management report for a school district, an open-enrollment charter school, or a charter school operated by a public IHE must include:

(A) a description of its financial management performance based on a comparison, provided by the TEA, of its performance on the indicators established by the commissioner and reflected in this section. The report will contain information that discloses:

(i) state-established standards; and

(ii) the financial management performance of the school district, open-enrollment charter school, or charter school operated by a public IHE under each indicator for the current and previous year's financial accountability ratings;

(B) any descriptive information required by the commissioner, including:

(i) a copy of the superintendent's current employment contract or other written documentation of employment if no contract exists. This must disclose all compensation and benefits paid to the superintendent. The school district, open-enrollment charter school, or charter school operated by a public IHE may publish the superintendent's employment contract on its website instead of publishing it in the annual financial management report;

(ii) a summary schedule for the fiscal year (12-month period) of expenditures paid on behalf of the superintendent and each board member and total reimbursements received by the superintendent and each board member. This includes transactions on the credit card(s), debit card(s), stored-value card(s), and any other similar instrument(s) of the school district, open-enrollment charter school, or charter school operated by a public IHE to cover expenses incurred by the superintendent and each board member. The summary schedule must separately report reimbursements for meals, lodging, transportation, motor fuel, and other items. The summary schedule of total reimbursements should not include reimbursements for supplies and materials that were purchased for the operation of the school district, open-enrollment charter school, or charter school operated by a public IHE;



(iii) a summary schedule for the fiscal year of the dollar amount of compensation and fees received by the superintendent from an outside school district, open-enrollment charter school, charter school operated by a public IHE, or any other outside entity in exchange for professional consulting or other personal services. The schedule must separately report the amount received from each entity;

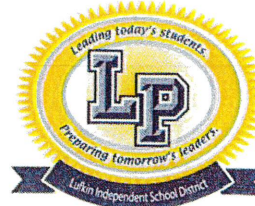
(iv) a summary schedule for the fiscal year of the total dollar amount of gifts that had a total economic value of \$250 or more received by the executive officers and board members. This reporting requirement applies only to gifts received by the executive officers and board members (and their immediate family as described by Government Code, Chapter 573, Subchapter B, Relationships by Consanguinity or by Affinity) of the school district, open-enrollment charter school (or charter holder), or charter school operated by a public IHE (or charter holder) from an outside entity that received payments from the school district, open-enrollment charter school (or charter holder), or charter school operated by a public IHE (or charter holder) in the prior fiscal year and to gifts from competing vendors that were not awarded contracts in the prior fiscal year. This reporting requirement does not apply to reimbursement by an outside entity for travel-related expenses when the purpose of the travel was to investigate matters directly related to an executive officer's or board member's duties or to investigate matters related to attendance at education-related conferences and seminars with the primary purpose of providing continuing education (this exclusion does not apply to trips for entertainment purposes or pleasure trips). This reporting requirement excludes an individual gift or a series of gifts from a single outside entity that had a total economic value of less than \$250 per executive officer or board member; and

(v) a summary schedule for the fiscal year of the dollar amount received by board members for the total amount of business transactions with the school district, open-enrollment charter school (or charter holder), or charter school operated by a public IHE (or charter holder). This reporting requirement is not to duplicate the items disclosed in the summary schedule of reimbursements received by board members; and

(C) any other information the board of trustees of the school district, open-enrollment charter school, or charter school operated by a public IHE determines to be useful.

(4) The board of trustees of each school district, open-enrollment charter school, or charter school operated by a public IHE must hold a public hearing on the annual financial management report within two months after receiving a final financial accountability rating. The public hearing must be held at a location in the facilities of the school district, open-enrollment charter school, or charter school operated by a public IHE. The board must give notice of the hearing to owners of real estate property in the geographic boundaries of the school district, open-enrollment charter school, or charter school operated by a public IHE and to parents of school district, open-enrollment charter school, or charter school operated by a public IHE students. In addition to other notice required by law, the board must provide notice of the hearing

# School FIRST Annual Financial Management Report



## Superintendent's Current Employment Contract

The Superintendent's current contract is posted on the LISD website and will remain accessible for 12 months.

## Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period  
Ended August 31, 2021

Description of Reimbursements	Superintendent	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member
	Lynn Torres	Scott Skelton	Joseph Ceasar	Allyson Langston	Andra Self	Kristi Gay	George (Hall) Henderson IV	Matt Knight	Don Muhlbach
Meals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lodging	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Fuel	\$0.00	\$221.27	\$221.27	\$221.27	\$221.27	\$221.27	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115.00	\$25.00
Total	\$0.00	\$221.27	\$221.27	\$221.27	\$221.27	\$221.27	\$0.00	\$115.00	\$25.00

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:

Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).

Lodging - Hotel charges.

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

Motor fuel – Gasoline.

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

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

For the Twelve-Month Period  
Ended August 31, 2021

Name(s) of Entity(ies)	Amount Received
None Reported	\$0.00
Total	<u>\$0.00</u>

## Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any) (gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)

For the Twelve-Month Period  
Ended August 31, 2021

	Superintendent	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member
	Lynn Torres	Scott Skelton	Joseph Ceasar	Allyson Langston	Andra Self	Kristi Gay	George (Hall) Henderson IV	Matt Knight	Don Muhlbach
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

## Business Transactions Between School District and Board Members

For the Twelve-Month  
Period Ended  
August 31, 2021

	Superintendent	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member	Board Member
	Lynn Torres	Scott Skelton	Joseph Ceasar	Allyson Langston	Andra Self	Kristi Gay	George (Hall) Henderson IV	Matt Knight	Don Muhlbach
Amounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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