



*Dr. A. Katrise Perera
Superintendent of Schools*

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

***Lancaster ISD Administration Building, Board Auditorium
422 S. Centre Avenue
Lancaster, TX 75146
September 28, 2021 @ 6:00 PM***

1. SWAGIT Live Stream

The public may access this meeting via SWAGIT Live Stream at:
<https://lancasterisdtx.new.swagit.com/views/309/>.

2. District Goals

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

3. Call Meeting to Order

4. Roll Call

5. Citizens Communication

Should you wish to address the Board during public comment, please submit your name, address, and the agenda item you wish to address via email to info@lancasterisd.org by **12:00 p.m. on Tuesday, September 28, 2021**. Please put the following in the subject line of the email: "**Public Comment for September 28, 2021 Public Hearing.**"

6. Convene Public Hearing

The purpose of the meeting is to discuss Lancaster Independent School District's rating on the state's financial accountability system.

**A. 2020 - 2021 TAPR Annual Report - AIB(LEGAL)-(G1)
Patonia Bell, Presenter**

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Per Texas Education Code (TEC) §39.306, each district must publish an annual report that includes the Texas Academic Performance Report (TAPR), district accreditation status, campus performance objectives, information on violent or criminal incidents, and information on the performance of the

previous year's graduates in their first year of college, as reported by the Texas Higher Education Coordinating Board.



Texas Academic Performance Report (TAPR)



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Lancaster ISD
2021



Vision:

Every graduate a success!
Lancaster ISD

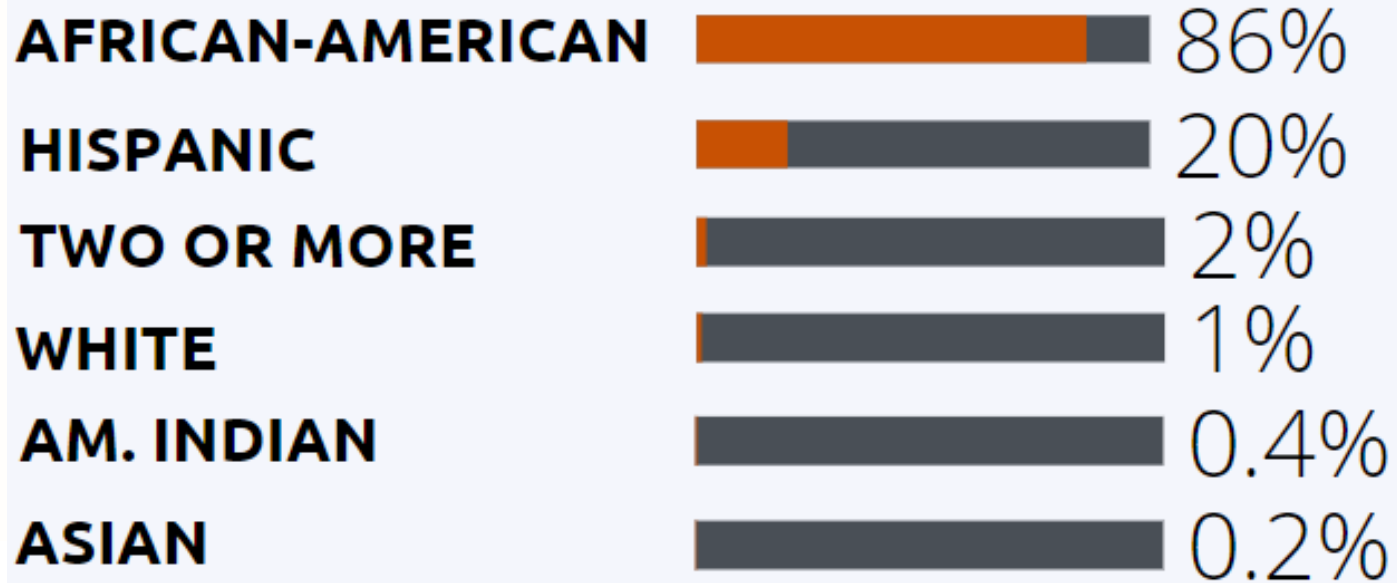
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Mission:

Empowering ALL students' purpose and
passion through quality education.



We serve 7,124 students
86% are economically disadvantaged





The Texas Academic Performance Reports (TAPR) pull together a wide range of information on the performance of students in each school and district in Texas every year. Performance is shown disaggregated by student groups, including ethnicity and socioeconomic status. The reports also provide extensive information on school and district staff, programs, and student demographics.



2020 - 2021 TAPR Summary

For 2020-2021 District Accountability, TEA has stated that all districts and campuses are labeled ***Not Rated: Declared State of Disaster for 2021.***

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It is important to note that TEA will issue the same rating from the 2018-2019 school year
B (81) rating
37 campus distinctions
1 district Post-Secondary Readiness distinction.



Accountability Summary

Student Achievement Raw Component Score			
	2020 - 2021	2018 - 2019	2021 vs. 2019
STAAR Performance	30	47	-17
College, Career and Military Readiness	78	41	37
Graduation Rate	100	99.8	0.2
School Progress Raw Component Score			
	2020 - 2021	2018 - 2019	2021 vs. 2019⁸
Academic Growth	N/A	71	NA
Relative Performance (Eco Dis: 86.0%)	54	44	10
Closing the Gaps % of Indicators Met			
	2020 - 2021	2018 - 2019	2021 vs. 2019
Academic Achievement Status	5%	55%	-50%
Graduation Status	80%	80%	0%
English Language Proficiency Status	100%	0%	100%
School Quality Status	100%	71%	29%
% Participation (All Tests)			
	2020 - 2021	2018 - 2019	2021 vs. 2019
	82%	100%	-18%



Campus Type	Post Secondary Distinction Earned	# of Indicators at Q1	# of Eligible Indicators	
Elem	Pct of STAAR Results at Meets Grade Level or Above (All Subjects)	3	6	
	Pct of Grade 3–8 Results at Meets Grade Level or Above in Both Reading and Mathematics	5	6	
Middle School	Pct of STAAR Results at Meets Grade Level or Above (All Subjects)	1	2	
	Pct of Grade 3–8 Results at Meets Grade Level or Above in Both Reading and Mathematics	0	2	
High School	Pct of STAAR Results at Meets Grade Level or Above (All Subjects)	1	9	1
	Pct of Grade 3–8 Results at Meets Grade Level or Above in Both Reading and Mathematics	0		0
	Four-Year Longitudinal Graduation Rate	1	1	
	Four-Year Longitudinal Graduation Plan Rate	1	1	
	TSI Criteria Graduates	0	1	
	College, Career, and Military Ready Graduates	0	1	
	SAT/ACT Participation	1	1	
	AP/IB Examination Participation: Any Subject	0	1	
	CTE Coherent Sequence Graduates	1	1	
Total Indicators for Postsecondary Readiness Distinction District Outcome: 14 of 24 eligible indicators in the Top Quartile (Q1) 14 of 24 = 58% Distinction Target: 55% or higher		14	24	

2018-2019



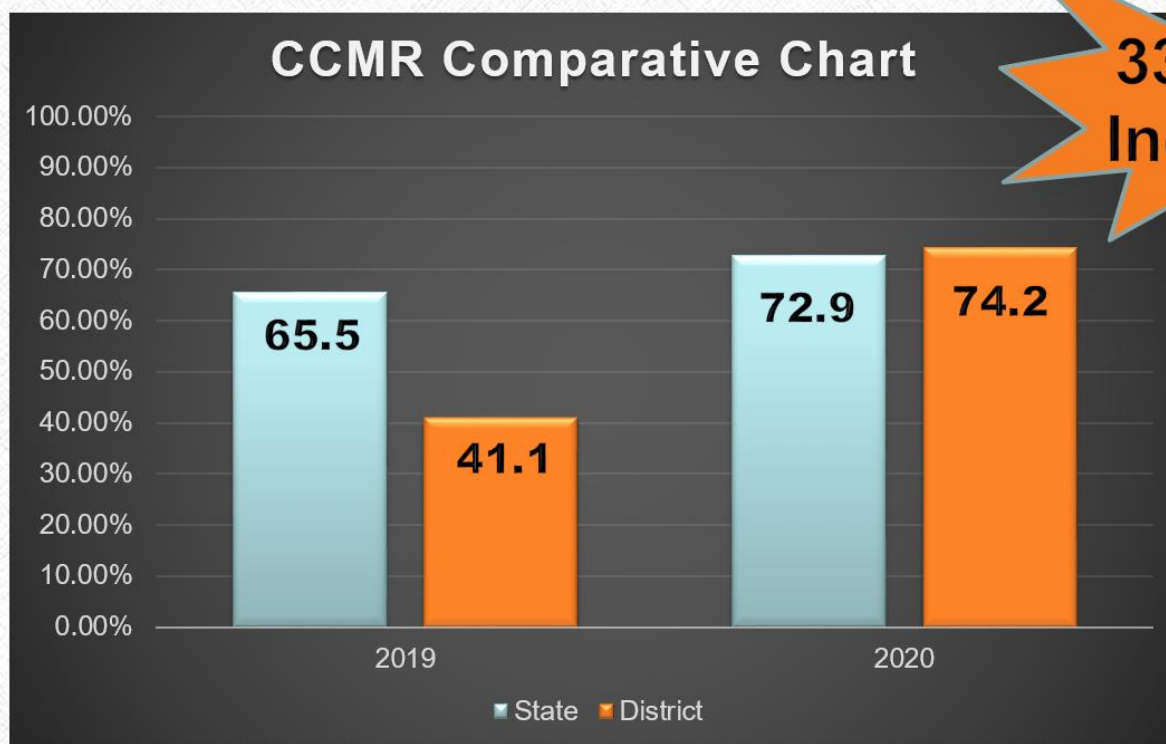
Campus Distinctions – (37)

Campus and Rating	Reading/ ELA	Math	Science	Social Studies	Academic Growth	Gap	Post- Secondary	Num Met
Lancaster High School (B)	★	★		★	★	★	★	6
Lancaster Middle School (B)		★		★	★	★	★	5
George Washington Carver(C)	★	★						2
Belt Line Elementary (B)	★	★	★			★	★	5 10
Houston Elementary (B)						★	★	2
Pleasant Run Elementary (B)	★	★			★	★		4
Rolling Hills Elementary (B)	★				★	★	★	4
Rosa Parks/Millbrook (B)	★				★	★	★	4
West Main Elementary (A)	★	★			★	★	★	5



College and Career Readiness - CCMR

From 2018 to 2019 the district moved 33 points and outscored the state by 2 points. Additionally, with our 2020 graduating cohort, 94% of our seniors acquired a CCMR indicator and we are working hard to continue this trend.



33 point Increase!

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CTE PROGRAMS OF STUDY

2018-2019

- Robotics
- Engineering
- Automotive (with CVC)
- Business
- IT
- Audio Video Production
- Graphic Design & Illustration
- Health Science
- Culinary Arts
- Cosmetology
- Agriculture

2021-2022

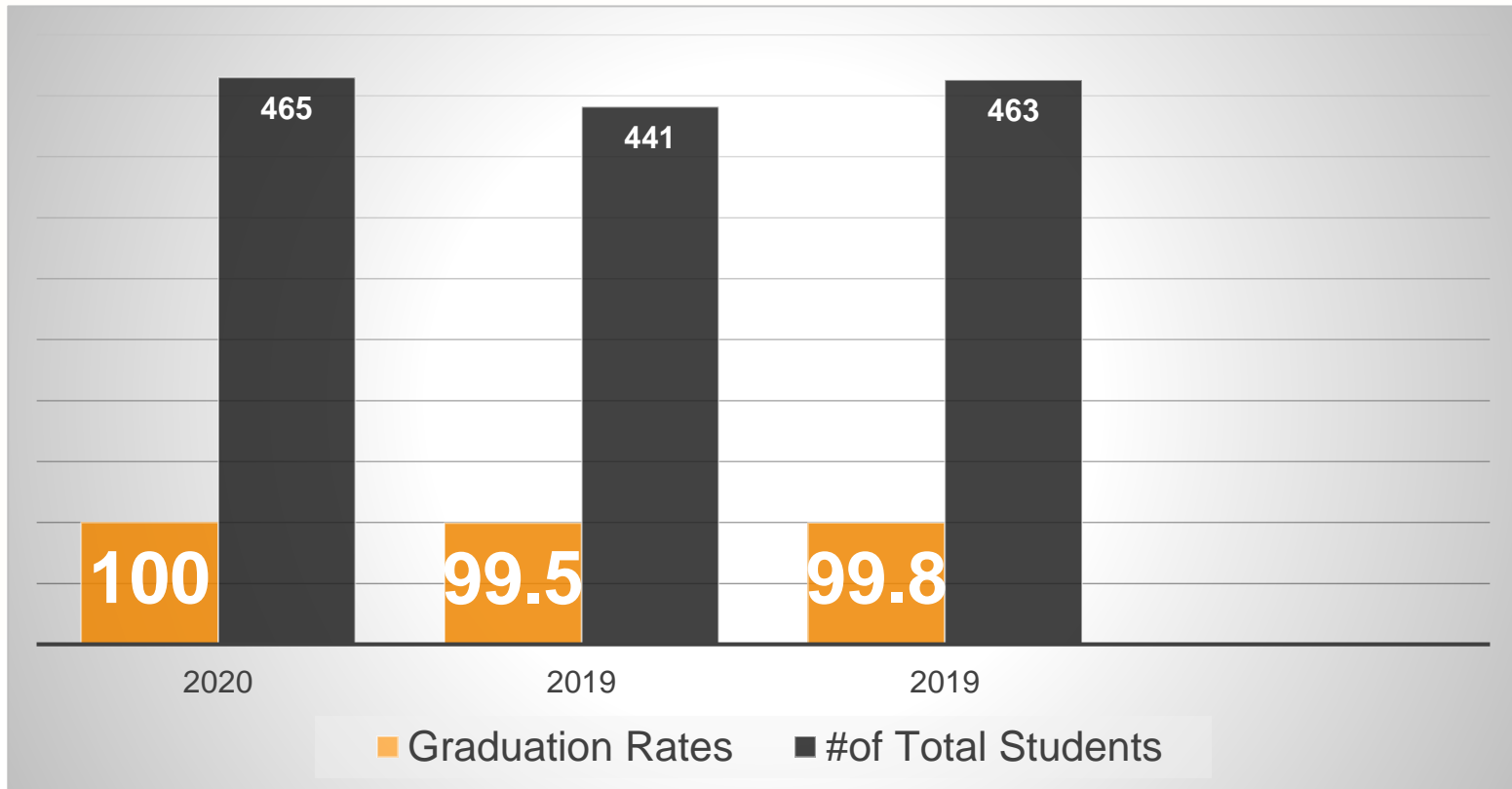
- Advanced Manufacturing/Robotics
- Business Management
- Cosmetology
- Culinary Arts
- Cybersecurity (New 2021-2022)
- Design & Multimedia Arts (Graphic Communications)
- Digital Communications (Audio Video Production)
- Drone Technology (New 2021-2022)
- Education & Training
- Electrical (New 2021-2022)
- Engineering
- Health Science
- Programming Software Development
- Welding

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Graduation Rates





2020 - 2021 Budgeted Financial Data Totals for LANCASTER ISD (057913)

Total Enrolled Membership: 7,175

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https://rptsvr1.tea.texas.gov/cgi/sas/broker?_service=marykay&_program=sfadhoc.budget_report_2021.sas&_service=appserv&_debug=0&who_box=&who_list=057913



Accessing the TAPR Report

1. Visit the Texas Education Agency Performance Reporting Site @

https://rptsvr1.tea.texas.gov/perfreport/account/acct_srch.html?year=2021

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2. Visit www.lancasterisd.org

~Click on Our District

~Click on Required Postings



Questions





Lancaster ISD Board Agenda

Meeting Type: Public Hearing

Meeting Date: 9/28/2021

Category: Communication

Item Name: 2020 - 2021 TAPR Annual Report- AIB (LEGAL)

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

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

Attachments: ☒ Yes ☐ No

Primary Contact Person: Superintendent A. K. Perera

Presenter and District Contact: Patonia Bell

Explanation: Per Texas Education Code (TEC) §39.306, each district must publish an annual report that includes the Texas Academic Performance Report (TAPR), district accreditation status, campus performance objectives, information on violent or criminal incidents, and information on the performance of the previous year's graduates in their first year of college, as reported by the Texas Higher Education Coordinating Board.

Intended Audience:

Stakeholders District Stakeholders, Administrators, Teachers, Students

Impact or Expected Outcome: To share general knowledge and understanding of the overall progress of the district.

Recommendation: n/a

Fiscal Implications and Funding Source: n/a

Frequency Monitored: Ongoing

Projected Start Date: N/A

Projected Completion Date: N/A

B. Presentation of FIRST Report (G2)
Shonna Pumphrey, Presenter

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The following document represents 2020-2021 ratings based on school year 2019-2020 data.



Lancaster ISD Board Agenda

Meeting Type: Regular

Meeting Date: September 28, 2021

Category: Public Hearing

Item Name: Presentation of FIRST Report

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

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

Attachments: ☒ Yes ☐ No

Primary Contact Person: Dr. A.K. Perera

Presenter and District Contact: Shonna Pumphrey

Explanation: The following document represent 2020-2021 Ratings Based on School Year 2019-20 Data

Intended Audience: District Stakeholders

Impact or Expected Outcome: Financial Transparency and Analysis

Recommendation: Discussion and evaluation of the FIRST Report

Fiscal Implications and Funding Source: None

Frequency Monitored: Continuously.....Audited annually.

Project Start Date:

Project Completion Date:



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)		
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		
Last Updated:	6/8/2021 3:19:25 PM		22

FORMULA

Field	Value
Date Received	2021/01/21
<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2021/02/28

RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)		
Indicator:	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)		
Status	Passed		
Last Updated:	6/8/2021 3:19:25 PM		23

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

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

Name:	LANCASTER ISD (057913)		
Indicator:	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)		
Status	Passed		
Last Updated:	6/8/2021 3:19:25 PM		24

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.

Home Page: [Financial Accountability](#) | Send comments or suggestions to FinancialAccountability@tea.texas.gov

THE TEXAS EDUCATION AGENCY

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



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)	
Indicator:	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)	
Status	Passed	
Ceiling	Passed	
Last Updated:	7/1/2021 9:01:11 AM	

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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

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

Name:	LANCASTER ISD (057913)
Indicator:	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)
Ceiling	Passed
Last Updated:	6/28/2021 11:04:20 AM

FORMULA

Field	Value	
(
(
(
-	2017-2018 Assigned and Unassigned Fund Balances	12,169,248
	2016-2017 Assigned and Unassigned Fund Balances	17,399,927
)		
/	2016-2017 Assigned and Unassigned Fund Balances	17,399,927
)		
+		
(
(
-	2018-2019 Assigned and Unassigned Fund Balances	17,797,002
	2017-2018 Assigned and Unassigned Fund Balances	12,169,248
)		
/	2017-2018 Assigned and Unassigned Fund Balances	12,169,248
)		
+		
(
(
-	2019-2020 Assigned and Unassigned Fund Balances	22,295,715
	2018-2019 Assigned and Unassigned Fund Balances	17,797,002
)		
/	2018-2019 Assigned and Unassigned Fund Balances	17,797,002
)		
)		
/	3	
<	Threshold for Three-Year Percent Change in Fund Balances	0.25
Or		
	2019-2020 Assigned and Unassigned Fund Balances	22,295,715
>		
(
(
	2019-2020 Total Expenditures	67,093,467
-	2019-2020 Capital Outlay	0
)		
/	365	
*	75	
)		
Mathematical Breakdown: 0.1382 < 0.25 Or 22,295,715 > 13,786,328,8356		

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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

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

Name:	LANCASTER ISD (057913)
Indicator:	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	6/8/2021 3:19:26 PM

FORMULA

Field	Value	
(
(
Cash and Equivalents	<input type="text" value="28,326,594"/>	?
+		?
Current Investments	<input type="text" value="0"/>	
)		
/		
(
Total Expenditures	<input type="text" value="67,093,467"/>	?
-		?
Facilities Acquisition and Construction	<input type="text" value="0"/>	
)		
*		
365		
Mathematical Breakdown: 154.1015		
27		

RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)
Indicator:	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	6/8/2021 3:19:26 PM

FORMULA

Field	Value	
Current Assets	50,214,068	
/ Current Liabilities	15,919,114	
Mathematical Breakdown: 3.1543		28

RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)
Indicator:	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	6/8/2021 3:19:26 PM

FORMULA

Field	Value	
(Total Revenue	<input type="text" value="72,101,790"/>	<input type="button" value="?"/>
/ (Total Expenditures	<input type="text" value="67,093,467"/>	<input type="button" value="?"/> 29
- Facilities Acquisition and Construction	<input type="text" value="0"/>	<input type="button" value="?"/>
) - 1		
) >= 0		
Or ((Cash and Equivalents	<input type="text" value="28,326,594"/>	<input type="button" value="?"/>
+ Current Investments	<input type="text" value="0"/>	<input type="button" value="?"/>
) / (Total Expenditures	<input type="text" value="67,093,467"/>	<input type="button" value="?"/>
- Facilities Acquisition and Construction	<input type="text" value="0"/>	<input type="button" value="?"/>
) * 365		
>= Acceptable Days Cash on Hand	<input type="text" value="60"/>	<input type="button" value="?"/>
Mathematical Breakdown: 0.0746 >= 0 Or 154.1015 >= 60		

RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)
Indicator:	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?
Result/Points	10
Last Updated:	7/2/2021 1:10:57 PM

FORMULA

Field	Value	
(
(
(
-	2017-2018 Actual Revenues	61,883,739
	2017-2018 Budgeted Revenues	60,034,043
)		
/	2017-2018 Budgeted Revenues	60,034,043
)		
+		
(
(
-	2018-2019 Actual Revenues	69,487,459
	2018-2019 Budgeted Revenues	66,585,988
)		
/	2018-2019 Budgeted Revenues	66,585,988
)		
+		
(
(
-	2019-2020 Actual Revenues	70,905,868
	2019-2020 Budgeted Revenues	71,250,596
)		
/	2019-2020 Budgeted Revenues	71,250,596
)		
)		
/	3	
<	Acceptable Level of Variance	0.1
Mathematical Breakdown: 0.0232 < 0.1		

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RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)
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	4
Last Updated:	6/8/2021 3:19:28 PM

FORMULA

Field	Value	
(
Long Term Liabilities	219,070,939	?
/		
Total Assets	267,639,116	?
<=	1	
)		
Or		
(
(
2020 Total Students	7,467	?
-		
2016 Total Students	7,315	?
)		
/		
2016 Total Students	7,315	?
>=	Threshold for Five-Year Percent Increase in Students	?
	0.07	?
)		
Mathematical Breakdown: 0.8185 <= 1 Or 0.0208 >= 0.07		

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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

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

Name:	LANCASTER ISD (057913)
Indicator:	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.
Result/Points	6
Last Updated:	6/8/2021 3:19:28 PM

FORMULA

Field	Value	
(Total Local and Intermediate Sources	13,922,663	32
/ Total Revenue	14,180,567	
)		
* Long Term Liabilities	219,070,939	
* 100		
/ Assessed Property Value	3,027,678,749	
Mathematical Breakdown: 7.104		

RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)
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	8
Last Updated:	6/8/2021 3:19:28 PM

FORMULA

Field	Value	
District Administrative Cost Ratio	<input type="text" value="0.1218"/>	<input type="button" value="2"/>
And		
ADA	<input type="text" value="6,661.611"/>	<input type="button" value="2"/>
Or		
Sparse	<input type="text" value="FALSE"/>	<input type="button" value="2"/>

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RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)
Indicator:	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.
Result/Points	10
Last Updated:	6/8/2021 3:19:28 PM

FORMULA

Field	Value	
(
2019-2020 Total Enrollment	7,474	?
/		
2019-2020 Number of FTE Staff	903.1354	?
)		
/		
(
2017-2018 Total Enrollment	7,371	?
/		
2017-2018 Number of FTE Staff	851.6856	?
)		
-		
1		
>		
Threshold for Three-Year Percent Change in Ratio	-0.15	?
Or		
2019-2020 Total Enrollment	7,474	?
-		
2017-2018 Total Enrollment	7,371	?
>		
0		
Mathematical Breakdown: $-0.0438 > -0.15$ Or $103 > 0$		

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RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)
Indicator:	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.
Result/Points	5
Last Updated:	6/8/2021 3:19:28 PM

FORMULA

Field	Value	
(Actual ADA	6,797.141	35
- Projected ADA	6,725.387	
) / Projected ADA	6,725.387	
Mathematical Breakdown: 0.0107		

RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)
Indicator:	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)
Ceiling	Passed
Last Updated:	6/8/2021 3:19:29 PM

FORMULA

Field	Value	
Sum of Differences	65	36
/	Denominator	
<	Acceptable Level of Variance	
Mathematical Breakdown: 0 < 0.03		

RESULT DETERMINATION REFERENCE

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



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)
Indicator:	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)
Ceiling	Passed
Last Updated:	6/8/2021 3:19:29 PM

FORMULA

Field	Value
Not Weak Internal Controls	false

RESULT DETERMINATION REFERENCE

37

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

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

Name:	LANCASTER ISD (057913)
Indicator:	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)
Result/Points	10
Last Updated:	6/8/2021 3:19:29 PM

FORMULA

Not	Field	Value	
	Material Non-Compliance	<input type="text" value="false"/>	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS		38
10	0	
Yes	No	



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)
Indicator:	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?
Result/Points	5
Last Updated:	6/8/2021 3:19:29 PM

FORMULA

Field	Value
Required Financial Postings	<input type="text" value="true"/>

RESULT DETERMINATION REFERENCE

39

DETERMINATION OF POINTS	
5	0
Yes	No



Financial Integrity Rating System of Texas

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

Name:	LANCASTER ISD (057913)
Indicator:	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)
Ceiling	Passed
Last Updated:	6/8/2021 3:19:29 PM

FORMULA

Field	Value	
Board Property Value Discussion	true	

RESULT DETERMINATION REFERENCE

40

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.

to assist the Superintendent with the cost of temporary housing/meals in the District while the Superintendent locates and moves to a residence in the District from her current residence. The Board shall also reimburse the Superintendent or, at the request of the Superintendent, pay the applicable vendor directly for the reasonable and actual costs of storage of furniture, household goods, and personal effects for up to one (1) months beginning on June 1, 2021. Such reimbursement, if applicable, shall be made in a timely manner upon presentation of invoices and other receipts in a form acceptable to the Board, or the Board may pay these expenses directly.

Section 5. The Superintendent is granted three (3) additional nonduty days to attend to relocating from her current residence to the District. These additional nonduty days may be used between June 1, 2021, and December 31, 2021. If these additional nonduty days are not used by December 31, 2021, they shall be lost and shall not accumulate and carry forward.

Section 6. Before June 1, 2021, the Superintendent may provide consulting services to the District at mutually agreeable times. For each day the Superintendent works as a consultant, the District shall pay the Superintendent One Thousand Two Hundred Sixty-One Dollars (\$1,261.00). Further, the District will pay or reimburse the Superintendent for reasonable and necessary costs incurred by the Superintendent for travel to the District, lodging and meals while performing these consulting duties.

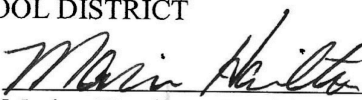
Section 7. This Agreement is governed by the laws of the State of Texas and it shall be performable in Dallas County, Texas, unless otherwise provided by law. Venue for any dispute concerning the interpretation or enforcement of this Agreement shall be in Dallas County, Texas, unless venue is required elsewhere by Texas law.

Section 8. This written Agreement contains and constitutes the entire understanding and agreement between the Board and the Superintendent with respect to the District's reimbursement of reasonable and necessary expenses associated with the Superintendent's necessary relocation from his current residence to the District and with respect to the Superintendent's consulting services for the District, and it supersedes any previous negotiations, discussions, agreements, understandings, or written communications with respect to its subject matter.

[signatures to follow]

EXECUTED AND AGREED TO in duplicate originals this 13th day of April, 2021.

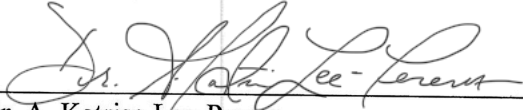
LANCASTER INDEPENDENT
SCHOOL DISTRICT

By: 
Marion Hamilton, President
Board of Trustees

ATTEST:

By: 
Ty G. Jones, Secretary
Board of Trustees

SUPERINTENDENT OF SCHOOLS


Dr. A. Katrise Lee-Perera

SUPERINTENDENT'S EMPLOYMENT CONTRACT

THE STATE OF TEXAS §
 §
COUNTY OF DALLAS §

THIS SUPERINTENDENT'S EMPLOYMENT CONTRACT ("Contract") is made and entered into effective the 13th day of April, 2021, by and between the Board of Trustees (the "Board") of the LANCASTER INDEPENDENT SCHOOL DISTRICT (the "District") and DR. A. KATRISSE LEE-PERERA (the "Superintendent").

W I T N E S S E T H:

NOW, THEREFORE, the Board and the Superintendent, for and in consideration of the terms hereinafter established and pursuant to Chapter 11, Subchapters D and E, Section 11.201 and Chapter 21, Subchapter E of the Texas Education Code, have agreed, and do hereby agree, as follows:

I. Term

1.1 **Term.** The Board, by and on behalf of the District, does hereby employ the Superintendent, and the Superintendent does hereby accept employment as Superintendent of Schools for the District for a term of four (4) years, commencing on June 1, 2021, and ending on June 30, 2025. The District may, by action of the Board, and with the consent and approval of the Superintendent, extend the term of this Contract as permitted by state law.

1.2 **No Tenure.** The Board has not adopted any policy, rule, regulation, law, or practice providing for tenure. No right of tenure is created by this Contract. No property interest, express or implied, is created in continued employment beyond the Contract term.

II. Employment

2.1 **Duties.** The Superintendent is the chief executive of the District and shall faithfully perform the duties of the Superintendent of Schools for the District as prescribed in the job description and as may be lawfully assigned by the Board, and shall comply with all lawful Board directives, state and federal law, District policy, rules, and regulations as they exist or may hereafter be amended. Specifically, it shall be the duty of the Superintendent to recommend for employment all professional employees of the District subject to the Board's approval. It shall be the further duty of the Superintendent to employ all other personnel consistent with the Board's policies. It shall be the further duty of the Superintendent to direct, assign, reassign, and evaluate all of the employees of the District consistent with Board policies and federal and state law. It shall be the further duty of the Superintendent to organize, reorganize, and arrange the staff of the

District, and to develop and establish administrative regulations, rules, and procedures which the Superintendent deems necessary for the efficient and effective operation of the District consistent with the Board's lawful directives, the Board's policies, and state and federal law. It shall be the further duty of the Superintendent to accept all resignations of employees of the District consistent with the Board's policies, except the Superintendent's resignation, which must be accepted by the Board. The Superintendent shall perform the duties of the Superintendent of Schools for the District with reasonable care, diligence, skill, and expertise. All duties assigned to the Superintendent by the Board shall be appropriate to and consistent with the professional role and responsibility of the Superintendent.

2.2 Professional Certification. The Superintendent shall at all times during the term of this Contract, and any renewal or extension thereof, hold and maintain a valid certificate required of a superintendent by the State of Texas and issued by the State Board for Educator Certification or the Texas Education Agency and any other certificates required by law.

2.3 Reassignment. The Superintendent cannot be reassigned from the position of Superintendent to another position without the Superintendent's express written consent.

2.4 Board Meetings. The Superintendent shall attend all meetings of the Board, both public and closed, with the exception of those closed meetings devoted to the consideration of any action or lack of action on the Superintendent's Contract, or the Superintendent's evaluation, or for purposes of resolving conflicts between individual Board members, or when the Board is acting in its capacity as a tribunal. In the event of illness or Board-approved absence, the Superintendent's designee shall attend such meetings. Further, the Superintendent shall provide recommendation(s) and/or information as to each of the items of business considered at each meeting as needed or requested by the Board.

2.5 Criticisms, Complaints, and Suggestions. The Board, individually and collectively, shall refer in a timely manner all substantive criticisms, complaints, and suggestions called to the Board's attention either: (a) to the Superintendent for study and/or appropriate action, and the Superintendent shall refer such matter(s) to the appropriate District employee or shall investigate such matter(s) and shall within a reasonable time inform the Board of the results of such efforts; or, (b) to the appropriate complaint resolution procedure as established by District Board policies.

2.6 Indemnification. To the extent it may be permitted to do by applicable law, including, but not limited to Texas Civil Practice & Remedies Code Chapter 102, the District does hereby agree to defend, hold harmless, and indemnify Superintendent from any and all demands, claims, suits, actions, judgments, expenses and attorneys' fees incurred in any legal proceedings brought against Superintendent in the Superintendent's individual or official capacity as an employee and as Superintendent of the District, providing the incident(s), which is (are) the basis of any such demand, claim, suits, actions, judgments, expenses and attorneys' fees, arose or does arise in the future from an

act or omission of Superintendent as an employee of the District, acting within the course and scope of Superintendent's employment with the District; excluding, however, any such demand, claim, suits, actions, judgments, expenses and attorneys' fees for those claims or any causes of action where it is determined that Superintendent committed official misconduct, or committed a willful or wrongful act or omission, or an act or omission constituting gross negligence, or acted in bad faith; and excluding any costs, fees, expenses or damages that would be recoverable or payable under an insurance contract, held either by the District or by Superintendent. The selection of Superintendent's legal counsel shall be with the mutual agreement of Superintendent and the District if such legal counsel is not also District's legal counsel. A legal defense may be provided through insurance coverage, in which case Superintendent's right to agree to legal counsel provided for him will depend on the terms of the applicable insurance contract. To the extent this Section 2.6 exceeds the authority provided and limitations imposed by Texas Civil Practice & Remedies Code, Chapter 102, it shall be construed and modified accordingly. The provisions of this Section 2.6 shall survive the termination of this Contract.

2.7 Governance. The Board is responsible for governance of the District. Governance includes management oversight of all major operations of District. The Board acknowledges that "management oversight" is not management itself. It is instead: the establishment and/or modification of policies, strategies and principles that govern the District; reviewing and voting on recommendations submitted by the Superintendent; reviewing the results of management decisions and modifying policies, strategies or principles on the basis of those results; and analysis of data, including audits, that enable the Board to hold the Superintendent accountable for effective management of the District. The Board expressly acknowledges that "management oversight" is not: intervention in personnel disputes; direction of day-to-day activities, management, or management decisions; and advocating a product or service, or denigrating a product or service. The Board also recognizes that it is a collective body and each Board Member recognizes that his or her power as a Board Member is derived from the collective deliberation and action of the Board as a whole in a duly-constituted meeting and that there is no individual authority to give direction to the Superintendent or any District staff member regarding the management of the District or the solution of specific problems. Board members acknowledge that they have the same rights and responsibilities as they relate to management of the District and its staff as any other citizen of the community.

2.8 Quarantine. In the event the Superintendent is required, pursuant to Federal, State, local government order, or advice of a health care provider, to quarantine for a period of at least ten (10) days or more as a result of exposure to a communicable disease, the Superintendent shall fulfill duties remotely as long as reasonable able until such quarantine period has elapsed. If the Superintendent becomes incapacitated or otherwise unable to fulfill her duties remotely due to infection from a communicable disease, an acting Superintendent may be designated by the Board in consultation and agreement with the Superintendent, until such time as the Superintendent can return to full duty.

2.9 **Residence.** On or before December 31, 2021, the Superintendent shall establish a primary residence within the geographical boundaries of the District. Thereafter, the Superintendent shall maintain her primary residence within the geographical boundaries of the District throughout the term of this Contract.

III. Compensation

3.1 **Salary.** The District shall provide the Superintendent with an annual salary in the sum of Two Hundred Eighty-Five Thousand and No/100 Dollars (\$285,000.00), which shall be automatically increased each year by an amount equal to the greater of the highest percentage raise given to the District's teachers or a percentage mutually agreeable to the Board and the Superintendent. This annual salary rate shall be paid to the Superintendent in equal installments consistent with the Board's policies.

3.2 **Salary Adjustments.** At any time during the term of this Contract, the Board may, in its discretion, review and adjust the salary of the Superintendent, but in no event shall the Superintendent be paid less than the salary set forth in Section 3.1 of this Contract except by mutual agreement of the two parties. Such adjustments, if any, shall be made pursuant to a lawful Board resolution. In such event, the parties agree to provide their best efforts and reasonable cooperation to execute a new contract incorporating the adjusted salary.

3.3 **Vacation, Holiday and Personal Leave.** The Superintendent may take, at the Superintendent's choice, the greater of (i) ten (10) days of vacation annually or (ii) the same number of days provided to administrators on twelve-month contracts, the vacation days to be in a single period or at different times. The vacation days taken by the Superintendent will be taken at such time or times as will least interfere with the performance of the Superintendent's duties as set forth in this Contract. Accrued but unused vacation days shall accumulate and carry forward from year to year during the term of this Contract. At the sole option of the Superintendent, either at the end of each year of the term of this Contract, at retirement, or when the Contract is terminated, either voluntarily or involuntarily, for any reason, the District shall pay in a lump sum to the Superintendent any accrued but unused vacation days, sick leave and/or local leave days at the Superintendent's daily rate of pay as of the payment date. The daily rate shall be calculated by dividing the Superintendent's salary, as listed in section 3.1, by 226. The Superintendent shall observe the same legal holidays as provided by Board policies for administrative employees on twelve-month contracts. The Superintendent is hereby granted the same personal leave benefits as authorized by Board policies for administrative employees on twelve-month contracts, except that the Superintendent, at her discretion, may utilize any and all accrued but unused leave days to be taken in a single period or at different times during the term of this Contract. In the first year of the term of this Contract, the Superintendent may take an additional five (5) vacation days to be used between June 28, 2021 and July 2, 2021 ("Additional Days"). These Additional Days are not able to be cashed out.

3.4 Insurance. The District shall pay the premiums for medical (TRS Active Care Primary), dental and vision insurance coverage for the Superintendent and the Superintendent's family pursuant to the group health care plan provided by the District for its administrative employees.

3.5 Professional Growth. The Superintendent shall devote the Superintendent's time, attention, and energy to the direction, administration, and supervision of the District. The Board, however, encourages the continued professional growth of the Superintendent through the Superintendent's active attendance at and participation in appropriate professional meetings at the local, regional, state and national levels. The Board shall encourage the use of data and information sources, and shall encourage the participation of the Superintendent in pertinent education seminars and courses offered by public or private institutions or by educational associations, as well as the participation in informational meetings with those individuals whose particular skills, expertise, or backgrounds would serve to improve the capacity of the Superintendent to perform the Superintendent's professional responsibilities for the District. In its encouragement of the Superintendent to grow professionally, the Board shall permit a reasonable amount of release time for the Superintendent as the Superintendent and the Board deem appropriate, to attend such seminars, courses or meetings. The District shall pay the Superintendent's membership dues to the National Association of Black School Educators, American Association of School Administrators, Texas Association of Black School Educators, National School Board Association, Council of Urban Boards of Education, Texas Association of School Boards and the Texas Association of School Administrators, as well as other memberships necessary to maintain and improve the Superintendent's professional skills. The District shall bear the reasonable cost and expense for registration, travel, meals, lodging, and other related expenses for such attendance and membership. The Superintendent shall comply with all procedures and documentation requirements in accordance with Board policies.

3.6 Civic Activities. The Board encourages the Superintendent to become a member of and participate in community and civic affairs, including the chamber of commerce, civic clubs, governmental committees, and educational organizations. The Board concludes that such participation will serve a legitimate purpose related to the educational mission of the District. The Superintendent may hold offices or accept responsibilities in these professional organizations, provided that such responsibilities do not interfere with the performance of her duties as Superintendent. Prior to engaging in these activities, the Superintendent will notify the Board in writing of the activity. The Board will notify the Superintendent if the activity presents a conflict or interferes with the performance of her duties as Superintendent. The District shall pay or reimburse the Superintendent for the cost of membership in all local civic organizations in which the Superintendent participates and related travel outside of the District, subject to advance Board approval. The Superintendent shall comply with all procedures and documentation requirements in accordance with Board policies.

3.7 Outside Consultant Activities. Subject to Board approval, the Superintendent may serve as a consultant or undertake speaking engagements, writing, teaching or other

professional duties and obligations outside the District (referred to collectively herein as "Consulting Services") that do not conflict or interfere with the Superintendent's professional responsibilities to the District. The Superintendent may accept a reimbursement of expenses for such Consulting Services at no expense to the District. Consulting Services provided by the Superintendent under the terms and conditions of this paragraph must be consistent with state and federal law.

The Board hereby acknowledges that the Superintendent is currently engaged in Consulting Services as a mentor and career coach and approves of the Superintendent continuing such Consulting Services through the conclusion of such. Any future Consulting Services shall be provided by the Superintendent in accordance with this section 3.7 following approval from the Board.

3.8 Expenses. The District shall pay or reimburse the Superintendent for reasonable expenses incurred by the Superintendent in the continuing performance of the Superintendent's duties under this Contract. The District agrees to pay the actual and incidental costs incurred by the Superintendent for travel. Such actual or incidental costs may include, but are not limited to, gasoline, hotels and accommodations, meals, rental car, and other expenses incurred in the performance of the business of the District. The Superintendent shall comply with all procedures and documentation requirements in accordance with Board policies.

3.9 Texas Teacher Retirement System. For performance of Superintendent duties, the District shall supplement the Superintendent's salary by an amount equal to the Superintendent's portion of the monthly member contribution to the Texas Teacher Retirement System ("TRS") beginning on the first day of the term and continuing for each payroll during the term of this Contract, including any extensions thereof. This supplement shall include both the retirement and TRS-Care parts of the TRS member contribution, as applicable. This additional salary supplement for services rendered shall be paid to the Superintendent in regular monthly payroll installments and shall be reported as "creditable compensation" by the District for purposes of TRS, to the extent permitted by TRS.

3.10 Telecommunications Allowance. The District will provide a district issued tablet and laptop with internet connectivity mutually agreeable to Superintendent and District ("Technology") for the Superintendent's business and personal use at no cost to the Superintendent. The Superintendent may, in the Superintendent's discretion, purchase new replacement Technology every two (2) years during the term of this Contract for the advantages offered by the then current Technology. The District shall provide the Superintendent with a cell phone allowance in the sum of One Hundred and No/100 Dollars (\$100.00) per month. The Superintendent shall maintain a personal account for mobile telephone service and shall not open an account in the name of the District. The Superintendent shall have total responsibility for payment of such personal account and the District shall have no obligation or responsibility related to said mobile telephone account other than the monthly payment to the Superintendent of the cell phone allowance stated herein. The Parties understand that information stored in the

Superintendent's and/or District-issued cell phone, computer or other District-issued device is subject to public disclosure if such information is related to the public business of the School District or to her duties as Superintendent. Notwithstanding the location of personal data on the cell phone, computer or other personal or District-issued device, the Parties agree that any personal or private information of the Superintendent contained on the cell phone, computer or other District devices containing such data or information shall be deemed private and the Superintendent's sole property; provided it shall be the responsibility of the Superintendent to assert, and to bear any costs of asserting, privacy or other confidentiality privileges or rights as to any such data or information.

3.11 Supplemental Retirement Plan/Purchase of Service Credit.

3.11.1 Supplemental Retirement Plan. Each year during the term of this Contract including any extensions thereof, the District shall contribute to a Supplemental Retirement Plan ("SRP") for the benefit of the Superintendent in an amount equal to twelve and one-half percent (12.5%) of her salary, set forth in section 3.1. The District shall contribute such amount to the SRP on or before June 30th of each year of this Contract. The SRP shall be a plan established under Section 403(b) of the Internal Revenue Code of 1986, as amended, (the "Code") a plan under Section 457(b) and/or Section 401(a), as necessary to allow the amount of the contributions under this Section of the Contract. The 403(b) plan shall be established as employer-paid with non-discretionary contributions by the District and the Superintendent shall have no right to receive such contributions in cash. The plans in the SRP shall be established under written plan documents that meet the requirements of the Code and such documents are incorporated herein by reference. The funds for the plans in the SRP shall each be invested as determined solely by the Superintendent in such investment vehicles as are allowable under the Code and state law for the applicable types of plans. The contributions to the plans in the SRP and all earnings thereon shall at all times be vested with the Superintendent. Except as set forth herein, during the first four years of this Contract, the Superintendent shall not have the right to withdraw funds from the plans in the SRP nor to borrow funds from the plans in the SRP. At termination of this Contract for any reason or on July 1, 2025, whichever occurs first, the Superintendent shall have the right to withdraw or borrow funds from the plans in the SRP, as allowed by law.

3.11.2 Service Purchase. At such time as the Superintendent is eligible to purchase four years of out of state service credit with the Teacher Retirement System of Texas ("TRS"), the Superintendent shall obtain a quote from TRS for the cost of purchasing four years of out of state service ("Service Purchase") and present this to the District. If the account balance in the SRP is enough to pay for such Service Purchase, then the Superintendent shall have the right to transfer the funds in the SRP plans to TRS to complete the Service Purchase and purchase the four years of out of state service credit. If the amount in the SRP is not enough to pay for such Service Purchase, then, within 10 days of the District's receipt of the quote from TRS for the cost for the Service Purchase, the District shall contribute an additional amount to the SRP equal to the difference between the cost of the Service Purchase provided by TRS and the account balance in the SRP on the date of the quote from TRS for the Service Purchase (Cost of

four year Service Purchase – Account Balance in SRP = additional amount contributed to SRP by District on behalf of Superintendent) to enable the Superintendent to purchase four years of out of state service credit.

3.12 Automobile Allowance. The Board shall provide the Superintendent with an automobile allowance in the sum of Five Hundred and No/100 Dollars (\$500.00) per month for travel within Region 10 ESC. In addition to the allowance provided herein, the Board shall reimburse the Superintendent for travel outside of Region 10 ESC incurred by the Superintendent in the continuing performance of the Superintendent's duties under this Contract in accordance with section 3.8 of this Contract.

3.13 Benefits: In addition to the benefits expressly set forth herein, the District shall provide other benefits to the Superintendent as provided to District employees by state law and Board policies. The Board reserves the right to amend its policies at any time during the term of this Contract to reduce or increase the benefits not expressly provided herein, at the Board's sole discretion.

IV. Annual Performance Goals

4.1 Development of Goals. The Superintendent shall submit to the Board a preliminary list of goals for the District each year for the Board's consideration and adoption. The Superintendent and the Board shall then meet, and the Board shall approve or revise the list of goals. The Superintendent shall submit to the Board for its approval a plan to implement the goals. The Superintendent and the Board shall meet biannually to assess the goals and may adjust or revise the goals either by action of the Board or upon recommendation of the Superintendent and approval of the Board. The goals approved by the Board shall at all times be reduced to writing ("District Goals") and shall be among the criteria on which the Superintendent's performance is reviewed and evaluated. The District Goals approved by the Board shall be specific, definitive and measurable, to the extent feasible. The Board agrees to work with and support the Superintendent in achieving the District Goals.

V. Review of Performance

5.1 Time and Basis of Evaluation. The Board shall evaluate and assess in writing the performance of the Superintendent at least once each year during the term of this Contract. The Board's evaluation and assessment of the Superintendent shall be reasonably related to the duties of the Superintendent as outlined in the Superintendent's job description and shall be based on the District's progress towards accomplishing the District Goals.

5.2 Confidentiality. Unless the Superintendent expressly requests otherwise in writing, the evaluation of the Superintendent shall at all times be conducted in executive session and shall be considered confidential to the extent permitted by law. Nothing herein shall prohibit the Board or the Superintendent from sharing the content of the Superintendent's evaluation with their respective legal counsel.

5.3 Evaluation Format and Procedures. The evaluation format and procedure shall be in accordance with the Board's policies and state and federal law. In the event that the Board determines that the performance of the Superintendent is unsatisfactory in any respect, it shall describe in writing, in reasonable detail, specific instances of unsatisfactory performance. The evaluation shall include recommendations as to areas of improvement in all instances where the Board deems performance to be unsatisfactory. A copy of the written evaluation shall be delivered to the Superintendent. The Superintendent shall have the right to make a written response to the evaluation. That response shall become a permanent attachment to the evaluation in the Superintendent's personnel file. The Board shall devote a portion of, or all of, one executive session annually to a discussion of the working relationship between the Superintendent and the Board. In the event the Board deems that the evaluation instrument, format, and/or procedure is to be modified by the Board and such modifications would require new or different performance expectations, such modifications must be adopted with input from the Superintendent and the Superintendent shall be provided a reasonable period of time to demonstrate such expected performance before being evaluated.

VI. Extension or Nonrenewal of Employment Contract

6.1 Extension/Nonrenewal. Extension and/or nonrenewal shall be in accordance with Board policy, Texas Education Code Chapter 21, Subchapter E, and applicable law.

VII. Termination of Employment Contract

7.1 Mutual Agreement. This Contract may be terminated by the mutual agreement of the Superintendent and the Board in writing upon such terms and conditions as may be mutually agreed upon.

7.2 Retirement or Death. This Contract shall be terminated upon the retirement or death of the Superintendent.

7.3 Dismissal for Good Cause. The Board may dismiss the Superintendent during the term of the Contract for good cause. The term "good cause" is defined as the failure of the Superintendent to perform the duties in the scope of her employment that a person of ordinary prudence would have done under the same or similar circumstances, and includes, but is not necessarily limited to:

- (a) Failure to fulfill duties or responsibilities as set forth under the terms and conditions of this Contract;
- (b) Incompetence or inefficiency in the performance of required or assigned duties as documented by evaluations, supplemental memoranda, or other written communication from the Board; provided, however, the terms and conditions of this paragraph shall not justify good cause unless the Board has provided the Superintendent a reasonable opportunity to remediate any incompetency or inefficiency;

- (c) Insubordination or failure to comply with lawful written Board directives;
- (d) Failure to comply with the Board's policies or the District's administrative regulations;
- (e) Neglect of duties;
- (f) Excessive use of alcoholic beverages;
- (g) Illegal use of drugs, hallucinogens, or other substances regulated by the Texas Controlled Substances Act;
- (h) Conviction of a felony or crime involving moral turpitude;
- (i) Failure to meet the District's standards of professional conduct;
- (j) Failure to comply with reasonable District professional development requirements regarding advanced course work or professional development;
- (k) Disability, not otherwise protected by law, that impairs performance of the required duties of the Superintendent;
- (l) Immorality, which is conduct the Board determines is not in conformity with the accepted moral standards of the community encompassed by the District. Immorality is not confined to sexual matters, but includes conduct inconsistent with rectitude or indicative of corruption, indecency, or depravity;
- (m) Assault on an employee or student;
- (n) Knowingly falsifying records or documents related to the District's activities;
- (o) Conscious misrepresentation of facts to the Board or other District officials in the conduct of the District's business;
- (p) Failure to fulfill requirements for superintendent certification; or,
- (q) Any other reason constituting "good cause" under Texas law.

7.4 Termination Procedure. In the event that the Board terminates this Contract for "good cause," the Superintendent shall be afforded all the rights as set forth in the Board's policies and state and federal law.

7.5 Resignation of Superintendent. The Superintendent may leave the employment of the District at the end of a school year without penalty by filing a written resignation with the Board. The resignation must be addressed to the Board and filed not later than the 45th day before the first day of instruction of the following year. The Superintendent may resign with the consent of the Board at any other time.

VIII. Miscellaneous

8.1 Controlling Law. This Contract shall be governed by the laws of the State of Texas and shall be performable in Dallas County, Texas, unless otherwise provided by law.

8.2 Complete Agreement. This Contract embodies the entire agreement between the parties hereto and cannot be varied except by written agreement of the undersigned parties, except as expressly provided herein.

8.3 **Conflicts.** In the event of any conflict between the terms, conditions, and provisions of this Contract and the provisions of the Board's policies, or any permissive state or federal law, then, unless otherwise prohibited by law, the terms of this Contract shall take precedence over the contrary provisions of the Board's policies or any such permissive law during the term of the Contract.

8.4 **Savings Clause.** In the event any one or more of the provisions contained in this Contract shall, for any reason, be held to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect any other provision thereof, and this Contract shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein. All existing agreements and contracts, both verbal and written, between the parties hereto regarding the employment of the Superintendent have been superseded by this Contract, and this Contract constitutes the entire agreement between the parties unless amended pursuant to the terms of this Contract.

8.5 **Paragraph Headings.** The headings used at the beginning of each numbered paragraph in this Contract are not intended to have any legal effect; the headings do not limit or expand the meaning of the paragraphs that follow them.

LANCASTER INDEPENDENT SCHOOL DISTRICT

By: 
Marion Hamilton, President, Board of Trustees

ATTEST:

By: 
Ty G. Jones, Secretary, Board of Trustees

Executed this 13th day of April, 2021.

SUPERINTENDENT

By: 
Dr. A. Katrise Lee-Perera

Executed this 13th day of April, 2021.



Lancaster ISD

Financial Integrity Rating System of Texas (FIRST)

Public Hearing

September 28, 2021

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Objective



Financial Integrity Rating System of Texas (FIRST):

1. Expands the public education accountability system in Texas to include Financial Services.
2. Provides additional transparency for public education finance.
3. Encourage meaningful financial oversight
4. Criteria are evaluated every three years. This year the indicators increased from 15 to 20.
5. Ratings are applicable to the audited financial statements of the previous year.

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Required Disclosures



- A copy of the superintendent's current employment contract.
- A summary schedule for the fiscal year (12-month period) of total reimbursements received by the superintendent and each board member.
- A summary schedule for the fiscal year of the dollar amount of compensation and/or fees received by the superintendent from another school district or any other outside entity in exchange for professional consulting and/or other personal services.
- A summary schedule for the fiscal year of the total dollar amount by the executive officers and board members of gifts that had an economic value of \$250 or more in the aggregate in the fiscal year.
- A summary schedule for the fiscal year of the dollar amount by board members for the aggregate amount of business transactions with the school district.

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FIRST Scoring Matrix



Number of Indicators

20

A = Superior Achievement

90-100

B = Above Standard

80-89

58

C = Meets Standard

60-79

F = Substandard Achievement

<60



RESULTS



FY'20 - 88

**Above Standard
Achievement**



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FY'19 - 90
**Superior
Achievement**

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Indicators #1 - 10



	Indicator Description	SCORING		
		2019	2020	Max Possible
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	Yes	Yes	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)	Yes	Yes	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)	Yes	Yes	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)	Yes	Yes	Yes
5	This indicator is not being scored.	Not Scored	Not Scored	Not Scored
6	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.)	N/A	Celling Passed	Celling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.	10	10	10
8	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.	10	10	10
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.	10	10	10
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	N/A	10	10
10PY	Was the debt service coverage ratio sufficient to meet the required debt?	10	N/A	N/A

Indicators #11 - 20



	Indicator Description	SCORING		
		2019	2020	Max Possible
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.	4	4	10
12	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.	N/A	6	10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.	6	8	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.	10	10	10
15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.	N/A	5	5
15PY	Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?	10	N/A	N/A
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	10	Ceiling Passed	Ceiling Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)	Ceiling Passed	Ceiling Passed	Ceiling Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)	10	10	10
19	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?	N/A	5	5
20	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.)	N/A	Ceiling Passed	Ceiling Passed
		90	88	100

Questions



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School FIRST Annual Financial Management Report

LANCASTER INDEPENDENT SCHOOL DISTRICT

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1001(q). Effective 8/1/2018. The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing. The template may not be all inclusive.

Reimbursements Received by the Superintendent and Board Members

**For the Twelve-Month Period
Ended June 30 or August 31, 2020**

<u>Description of Reimbursements</u>	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Meals	139.27	165.00	0.00	297.00	231.00	776.50	305.00	41.25
Lodging	4,539.63	0.00	0.00	678.00	559.35	1,373.14	219.80	0.00
Transportation	5,093.70	207.96	0.00	1,343.40	630.10	1,101.33	971.95	35.00
Motor Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	3,296.55	489.00	130.00	425.35	700.00	875.00	812.55	1,325.40
Total	\$13,069.15	\$861.96	\$130.00	\$2,743.75	\$2,120.45	\$4,125.97	\$2,309.30	\$1,401.65

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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 June 30 or August 31, 2020**
Name(s) of Entity(ies)

Amount Received
\$

Total	\$0.00
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Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.

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)

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**For the Twelve-Month Period
Ended June 30 or August 31, 2020**

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Total	\$	\$	\$	\$	\$	\$	\$	\$

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 June 30 or August 31, 2020**

	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Amounts	\$	\$	\$	\$	\$	\$	\$

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

		SCORING		
Indicator Description		2019	2020	Max Possible
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2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)	Yes	Yes	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)	Yes	Yes	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)	Yes	Yes	Yes
5	This indicator is not being scored.	Not Scored	Not Scored	Not Scored
6	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.)	N/A	Ceiling Passed	Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.	10	10	10
8	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.	10	10	10
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.	10	10	10
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	N/A	10	10
10PY	Was the debt service coverage ratio sufficient to meet the required debt?	10	N/A	N/A

		SCORING		
Indicator Description		2019	2020	Max Possible
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.	4	4	10
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20	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.)	N/A	Ceiling Passed	Ceiling Passed
		90	88	100

7. Close Public Hearing

This notice was posted in compliance with the Texas Open Meetings Act on Friday, September 24, 2021, at 5:00 pm.



Dr. A. Katrise Perera,
Superintendent of Schools



Marion F. Hamilton, MBA-MHA
Board President