

# Agenda of Regular Meeting

## The Board of Trustees Comal ISD

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A Regular Meeting of the Board of Trustees of Comal ISD will be held October 26, 2023, beginning at 6:00 PM in the Comal ISD, 1404 IH-35 North, New Braunfels, TX 78130.

*The meeting will be held in compliance with Texas Gov. Code, §551. The meeting is also being conducted in accordance with the American With Disabilities Act [42 U.S.C. 12101 (1991)]. The facility where the meeting is to be held is wheelchair-accessible, and handicapped parking is available. Handicapped services are available upon request if received at least 48 hours prior to the meeting. To make arrangements for handicapped services, please call (830) 221-2000.*

*The subjects are listed on the agenda below. Items do not have to be taken in the same order as shown on the meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time. If, during the course of the meeting, any discussion of any item listed on the agenda should be held in closed meeting, the Board would convene in such closed meeting in accordance with Texas Government Code, §551.071-551.089 to consult with the legal counsel, discuss purchase, exchange, lease, or value of real property, discuss negotiated contracts for prospective gifts or donations, discuss personnel or to hear complaints against personnel, consider the deployment, specific occasions for, or implementation of security, personnel or devices, and/or consider discipline of a public school child or complaint or charge against personnel. No action will be taken during a closed session. At any time the Board may go into closed meeting to receive legal counsel or advice which the school district's legal counsel determines should be confidential in accordance with counsel's duty to the district pursuant to the code of professional responsibility of the State Bar of Texas.*

**1. Call Meeting to Order**

**2. Board Recognition**

**Presenter:** Steve Stanford

**3. Public Comment/Audience Participation**

**Presenter:** Russ Garner

**4. Board President's Comments**

**Presenter:** Russ Garner

**5. Superintendent Reports and Board Information**

**A. 2023 Human Resources Report**

**Presenter:** Bobbi Supak

**B. Board Policy Update CKE(LOCAL) and DH(LOCAL) - First Reading**

**Presenter:** Corbee Wunderlich

**C. 2021 & 2023 Bond Update**

**Presenter:** Malcolm Mulroney

**D. 2023-2024 Q2 - Housing and Demographic Report**

**Presenter:** Malcolm Mulroney and Bob Templeton, Zonda Home

**E. Bulverde Middle School Attendance Boundary Update**

**Presenter:** Steve Stanford

**6. Consent Agenda**

**A. Consider/Approve Election of Personnel Report**

**Presenter:** Bobbi Supak

**B. Consider/Approve Board Meeting Minutes**

**C. Consider/Approve Financial Statement and Expenditures**

**Presenter:** Glenn Graham

**D. Consider/Approve Monthly Tax Office Report**

**Presenter:** Glenn Graham

**E. Consider/Approve Authorized Representatives Investment Pools**

**Presenter:** Glenn Graham / Jenny Hale

**F. Consider/Approve the Donation to Kinder Ranch Elementary School in the amount of \$6,500.00 to supplement field trip cost from the KRES PTSA**

**Presenter:** Glenn Graham

**G. Consider/Approve the Donation to Canyon High School Tennis Program in the amount of \$5,995.00 to purchase Ball Machine from Canyon ABC**

**Presenter:** Glenn Graham

**H. Consider/Approve College, Career, and Military Readiness Program Consultant**

**Presenter:** Catherine Janda

**I. Consider/Approve Additional T-TESS Appraisers**

**Presenter:** Bobbi Supak

**J. Consider/Approve of Deductive Change Order and Acceptance of Work on Spring Branch MS Roofing Project**

**Presenter:** Malcolm Mulroney

**K. Consider/Approve Real Estate Brokerage/Realtor Services RFQ24-01**

**Presenter:** Malcolm Mulroney

**L. Consider/Approve GMP 5 for Elementary School Playgrounds**

**Presenter:** Malcolm Mulroney

**M. Consider/Approve Construction Delivery Method for Reinvestment and Infrastructure Projects at Multiple Campuses**

**Presenter:** Malcolm Mulroney

**7. Items for Discussion and/or Action**

**A. Items Removed from Consent**

**B. Consider/Approve an Order Authorizing the Issuance, Sale and Delivery of Comal Independent School District Unlimited Tax Refunding Bonds in One or More Series at One or More Times, Levying a Continuing Direct Annual Ad Valorem Tax for the Payment of the Bonds; Authorizing an Authorized Representative to Approve the Amounts, Interest Rates, Prices and Terms Thereof and Certain Other Agreements, Procedures and Provisions Related Thereto; and Approving Other Matters Incident and Related Thereto**

**Presenter:** Glenn Graham

**C. Consider/Approve the 2022-2023 Comprehensive Annual Financial Report**

**Presenter:** Glenn Graham / Nicole Blanchard

**D. Consider/Approve Land Purchase for Middle School #9**

**Presenter:** Malcolm Mulroney

**E. Consider/Approve the Award of Construction Manager at Risk for Elementary 21, Elementary 22, Elementary 23, and Middle School 09**

**Presenter:** Malcolm Mulrone

**8. Closed Session**

A. Pursuant to Texas Government Code 551.082, 551.0821 and 551.071, hear the expulsion appeal of student C.C. and consult with and seek legal advice from counsel on the expulsion appeal for student C.C.

B. Pursuant to Texas Government Code 551.076, discuss and deliberate the deployment, or specific occasions for implementation, of security personnel or devices, or to deliberate a security audit.

C. Pursuant to Texas Government Code 551.089, discuss and deliberate security assessments or deployments relating to information resources technology; certain network security information; or the deployment, or specific occasions for implementation, of security personnel, critical infrastructure, or security devices.

D. Pursuant to Texas Government Code 551.071(2), seek advice of attorney about matters covered by the attorney client privilege including consultation with Thompson & Horton regarding legal advice and services.

**9. Action Items After Closed Session**

**A. Consider and Take Possible Action on the Expulsion Appeal of C.C.**

**Presenter:** Corbee Wunderlich

**10. Adjournment**

# COMAL INDEPENDENT SCHOOL DISTRICT

**Subject:** **Board Recognitions**

**Date:** October 26, 2023

**Administrator Responsible/Position:** Steve Stanford, Chief Communications Officer

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A

**C. Strategic Objective, Goal, or Need Addressed:**

Strategic Plan                       District/Campus Improvement Plan                       Other

**D. Summary:**

Previous board action relating to this item:

Future action anticipated:

Background information: Tonight, we are honoring the following students and teachers:

- Students from Canyon Lake High School were among Comal ISD students who represented the district at this summer’s Boys State and Girls State programs. They were unable to join the recognition on Sept. 21, so they are being honored this evening.
- Three Comal ISD campuses received Purple Star Campus Designations by Texas Gov. Greg Abbott. This designation recognizes campuses that show their support and commitment to meeting the unique needs of military-connected students and their families.
- Smithson Valley High School head volleyball Coach Melissa Miller is being recognized for earning her 400<sup>th</sup> career win on Aug. 24.

**E. Comments Received:**

ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other

All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** none – for information only

**G. Fiscal Impact and Cost:** None                      **Amount:** N/A

Budget                       Bond                       Grant/Special Funds                       Other

**H. Action:** n/a – information only

# COMAL INDEPENDENT SCHOOL DISTRICT

**Subject: Public Comment/Audience Participation**

**Date:** October 26, 2023

**Administrator Responsible/Position: Russ Garner, Board President**

**A. Purpose of Agenda Item:**

Information Only

Action Needed

Receive Input

**B. Authority for This Action:**

Local Policy BED

Law or Rule

N/A

The Board encourages comments from citizens of the District or from District employees.

Policy BED local states that audience participation at a Board meeting is limited to the public comment portion of the meeting designated for that purpose. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless requested by the presiding officer. An open forum will be conducted at each regular monthly meeting.

**Persons who wish to participate must submit the Audience Participation form to the presiding officer or designee before the meeting begins and shall indicate the topic about which they wish to speak. Forms will not be accepted after the meeting begins.**

Citizens may be provided three minutes. Delegations of more than three persons shall appoint one person to address the Board. If any person other than the appointed spokesperson of a Delegation wants to speak, they may not appear at the lectern as part of a Delegation but must sign up on a separate Audience participation form before the meeting and may only approach the lectern when their name is called.

The Board shall not deliberate or decide regarding any subject that is not included on our agenda for tonight's meeting. If an issue mentioned is listed on tonight's agenda, the Board will defer discussion until the appropriate time during the meeting.

The presiding officer may:

- 1) Direct the speaker to the appropriate complaint policy
  - Employee complaints: DGBA
  - Student or parent complaints: FNG
  - Public complaints: GF
- 2) Provide factual responses to questions raised
- 3) Ask clarifying questions
- 4) Request that the subject of the comment be placed on the agenda of a later meeting when the Board may then take action on the issue raised by the speaker

## COMAL INDEPENDENT SCHOOL DISTRICT

**Subject:** **President's Comments**

**Date:** October 26, 2023

**Administrator Responsible/Position:** **Russ Garner, Board President**

**A. Purpose of Agenda Item:**

Information Only

Action Needed

Receive Input

During this portion of the meeting, Russ Garner, the Board President, will provide an overview of the agenda and discuss the process that will be followed during tonight's meeting.

# COMAL INDEPENDENT SCHOOL DISTRICT

**Subject: Human Resources Report**

**Date:** October 26, 2023

**Administrator Responsible/Position: Bobbi Supak, Chief Human Resources Officer**

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A

**C. Strategic Objective, Goal, or Need Addressed:**

Strategic Plan                       District/Campus  
Improvement Plan                       Other

**D. Summary:**

Previous board action relating to this item:

Future action anticipated:

Background information: The Human Resources Team will present information on the recruitment, hiring, and retainment of staff for the 2022-2023 and 2023-2024 school years. Information on district onboarding, Camp Comal, and employee benefits will be presented as well as certification of teachers with the District of Innovation plan. 2023-2024 K-4 class size information will be presented in alignment with the District of Innovation Plan.

**E. Comments Received:**

ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other

All agenda items are reviewed by Superintendent's Executive Leadership Team.

**F. Administrative Recommendation: N/A**

**G. Fiscal Impact and Cost:**

Budget                       Bond                      **Amount:**  
 Grant/Special Funds                       Other

**H. Action: N/A**

**COMAL INDEPENDENT SCHOOL DISTRICT**

**Subject: Board Policy Update CKE(LOCAL) and DH(LOCAL) – First Reading**

**Date:** October 26, 2023

**Administrator Responsible/Position: Corbee Wunderlich, Assistant Superintendent Student Services**

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A

**C. Strategic Objective, Goal, or Need Addressed:**

Strategic Plan                       District/Campus Improvement Plan                       Other

**D. Summary:**

Previous board action relating to this item:

Future action anticipated: November 16, 2023

Background information: First reading of the Board Policy Update CKE(LOCAL) and DH(LOCAL)

**E. Comments Received:**

ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other

All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation: N/A**

**G. Fiscal Impact and Cost:**

**Amount:** N/A

Budget                       Bond                       Grant/Special Funds                       Other

**H. Action:** n/a – for information only

# COMAL INDEPENDENT SCHOOL DISTRICT

**Subject:** 2021 & 2023 Bond Update

**Date:** October 26, 2023

**Administrator Responsible/Position:** Malcolm Mulroney, Chief Operations Officer

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A

**C. Strategic Objective, Goal, or Need Addressed:**

Strategic Plan                       District/Campus Improvement Plan                       Other

**D. Summary:**

Previous board action relating to this item:

Future action anticipated:

Background information: In alignment with Collaborative Vision and the DIP Strategic Objective: Complete capital projects as approved by the voters and in support of the long-range plan. The presentation will cover 2021 Bond Projects in progress and the design schedule for 2023 Projects.

**E. Comments Received:**

ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other

All agenda items are reviewed by Superintendent's Executive Leadership Team.

**F. Administrative Recommendation:** None - for information only.

**G. Fiscal Impact and Cost: None                      Amount: N/A**

Budget                       Bond                       Grant/Special Funds                       Other

**H. Action: n/a – for information only**

## COMAL INDEPENDENT SCHOOL DISTRICT

**Subject:** 2023-2024 Q2 – Housing and Demographic Report **Date:** October 26, 2023

**Administrator Responsible/Position:** Malcolm Mulroney, Chief Operations Officer, and Bob Templeton, Zonda Home

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A

**C. Strategic Objective, Goal, or Need Addressed:**

Strategic Plan                       District/Campus Improvement Plan                       Other

**D. Summary:**

Previous board action relating to this item:

Future action anticipated:

Background information: The District receives two demographic reports per year, once in the fall to review the current enrollment and a second in the spring to look at the following year. Bob Templeton will provide a look at the latest housing and demographic report based on 2nd quarter 2023 data.

**E. Comments Received:**

ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other

All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** for information only

**G. Fiscal Impact and Cost: None                      Amount: N/A**

Budget                       Bond                       Grant/Special Funds                       Other

**H. Action:** n/a – for information only

# COMAL INDEPENDENT SCHOOL DISTRICT

**Subject: BMS Attendance Boundary Update**

**Date:** October 26, 2023

**Administrator Responsible/Position:** Steve Stanford, Chief Communications Officer

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A

**C. Strategic Objective, Goal, or Need Addressed:**

Strategic Plan                       District/Campus Improvement Plan                       Other

**D. Summary:**

Previous board action relating to this item:

Future action anticipated: Approval of the Bulverde Middle School Boundaries

Background information: Since September 6, 2023, the BMS attendance boundary committee has met three times to develop a recommendation for the school’s boundaries. Tonight, the administration will provide an update on the committee’s work to date, along with a look at the next steps moving forward.

**E. Comments Received:**

ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other

All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation: Information Only**

**G. Fiscal Impact and Cost: None                      Amount: N/A**

Budget                       Bond                       Grant/Special Funds                       Other

**H. Action: N/A**

# COMAL INDEPENDENT SCHOOL DISTRICT

**Subject:** **Consideration and Approval of Consent Agenda**

**Date:** October 26, 2023

**Administrator Responsible/Position:** Dr. John E. Chapman III, Superintendent

**A. Purpose of Agenda Item:**

Information Only

Action Needed

Receive Input

**B. Authority for This Action:**

Local Policy

Law or Rule

N/A

Policy BE local states that the consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. All such items shall be acted upon by one vote without separate discussion, unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote.

**C. Strategic Objective, Goal, or Need Addressed:** As listed on attached pages

**D. Summary:**

Previous board action relating to this item: Ongoing

Future action anticipated: Monthly

Background information: The following items are presented for approval:

A. Election of Personnel Report

B. Board Meeting Minutes

C. Financial Statement and Expenditures

D. Monthly Tax Office Report

E. Authorized Representatives Investment Pools

F. Donation to Kinder Ranch ES in the amount of \$6,500 to supplement field trip cost from the KRES PTSA

G. Donation to Canyon High School Tennis Program in the amount of \$5,995.00 to purchase Ball Machine from Canyon ABC

H. College, Career, and Military Readiness Program Consultant

I. Additional T-TESS Appraisers

J. Deductive Change Order and Acceptance of Work on Spring Branch MS Roofing Project

K. Real Estate Brokerage/Realtor Services RFQ24-01

L. GMP 5 for Elementary School Playgrounds

M. Construction Delivery Method for Reinvestment and Infrastructure Projects at Multiple Campuses

**E. Comments Received:**

Exec. Team

DEIC

Support Staff AC

Teacher AC

Other

All agenda items have been reviewed by the Superintendent's Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve the consent agenda items as presented.

**G. Fiscal Impact and Cost:**

**Amount:** Per individual items attached

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

"I move to approve/disapprove/postpone the consent agenda items as presented."

FOR R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

AGAINST: R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

**COMAL INDEPENDENT SCHOOL DISTRICT**

**Subject: Consider/Approve Personnel Report**

**Date:** October 26, 2023

**Administrator Responsible/Position: Dr. John E. Chapman III, Superintendent**

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A  
DC, DCA, DCB, DCE                      Texas Education Code, Chapter 21

**C. Strategic Objective, Goal, or Need Addressed:**

Strategic Plan                       District/Campus                       Other  
Goals 3 & 4                      Improvement Plan

**D. Summary:**

Previous board action relating to this item: Ongoing; monthly

Background information: Individuals on the lists provided are presented for consideration — Employments, Appointments, Assignments or Promotions; and, Resignations and Retirements

**E. Comments Received:**

ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other  
All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve employment, appointment, assignment, or promotion of personnel; and, resignations and retirements as presented.

**G. Fiscal Impact and Cost:**

Budget                       Bond                      **Amount:** N/A                       Grant/Special Funds                       Other

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

“I move to approve/disapprove/postpone the Superintendent’s personnel recommendations as presented.”

FOR                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York  
AGAINST:                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED

# COMAL INDEPENDENT SCHOOL DISTRICT

**Subject: Consider/Approve Board Meeting Minutes**

**Date:** October 26, 2023

**Administrator Responsible/Position: Dr. John E. Chapman III, Superintendent**

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A

Policy BE local states that the agenda shall contain minutes of the last regular meeting and of any special meeting(s) held previously and not yet approved.

**C. Strategic Objective, Goal, or Need Addressed: N/A**

Strategic Plan                       District/Campus Improvement Plan                       Other

**D. Summary:**

Previous board action relating to this item: Ongoing  
 Future action anticipated: Monthly  
 Background information: Minutes from the September 21, 2023 Pre-Meeting Briefing; September 21, 2023 Board Meeting; October 5, 2023 Special Called Board Meeting; and October 5, 2023 Board Workshop for approval.

**E. Comments Received:**

Exec. Team       DEIC                       Support Staff AC       Teacher AC       Other

All agenda items have been reviewed by the Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** The Superintendent recommends the Board approve minutes from the September 21, 2023 Pre-Meeting Briefing; September 21, 2023 Board Meeting; October 5, 2023 Special Called Board Meeting; and October 5, 2023 Board Workshop for approval as presented.

**G. Fiscal Impact and Cost:**

**Amount: N/A**

Budget                       Bond                       Grant/Special Funds                       Other

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

“I move to approve the September 21, 2023 Pre-Meeting Briefing; September 21, 2023 Board Meeting; October 5, 2023 Special Called Board Meeting; and October 5, 2023 Board Workshop for approval as presented.”

FOR                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York  
AGAINST:                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED

# COMAL INDEPENDENT SCHOOL DISTRICT

**Subject:** **September 2023 Financial Statement & Expenditures** **Date:** October 26, 2023

**Administrator Responsible/Position:** Glenn Graham, Chief Financial Officer

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A

Policy CFA (Legal) – States that annual financial statements must be adopted and filed with TEA. The District exceeds this requirement with monthly adoption of the financial statements.

**C. Strategic Objective, Goal, or Need Addressed:**

Strategic Plan                       District/Campus Improvement Plan                       Other

Academic Success/Instruction

**D. Summary:**

Previous board action relating to this item: Monthly

Future action anticipated: Ongoing

Background information: Separate Memo is attached.

**E. Comments Received:**

ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other

All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve the September 2023 financial statements and expenses as presented.

**G. Fiscal Impact and Cost: None                      Amount: Per Report**

Budget                       Bond                       Grant/Special Funds                       Other

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

“I move to approve/ disapprove/postpone September 2023 Financial Statement & Expenditures as presented.”

FOR                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

AGAINST:                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED



**Monthly Financial Report  
September 2023**

**Executive Summary**

*Month end financial reports for all Board Adopted Funds*

Financial Highlights: Fund 199 Revenues are ahead due to a higher Foundation School Fund Payment received this month as compared to the payment received in September 2022. Due to a lower than budgeted recapture payment to the State in FY 2023, the District has more cash on hand as compared to this time last year. That, along with a much more favorable interest rate environment this year, has caused revenue in "Earning on Temporary Investments" to substantially increase. This trend should continue for several months to come. Fund 240 revenue and expenses are in line with each other as both budgets are primarily driven by the number of meals served. Revenue for Fund 511 is directly tied to Property Tax Collections. This month Comal County Tax Office issued refunds for prior tax years that exceeded the amount of collections received. Expenditures for Fund 511 are in line with the 2022-2023 Fiscal Year. Fund balance numbers will be updated once the External Audit is complete in October.

<b>Revenue</b>			
<b>Fund</b>	<b>199</b>	<b>240</b>	<b>511</b>
<b>Local</b>	\$ 601,562	\$ 1,011,530	\$ (165,417)
<b>State</b>	\$ 10,880,505	\$ 5,338	\$ -
<b>Federal</b>	\$ 45,841	\$ 41,751	\$ -
<b>Revenue Month of August</b>	\$ 11,527,908	\$ 1,058,619	\$ (165,417)
<b>Revenue Total for 2023-2024</b>	\$ 15,333,959	\$ 1,116,223	\$ 610,766

<b>Expenditures</b>			
<b>Fund</b>	<b>199</b>	<b>240</b>	<b>511</b>
<b>Expenditures Month of August</b>	\$ 45,249,921	\$ 715,032	\$ -
<b>Expenditure Total for 2023-2024</b>	\$ 62,277,934	\$ 842,698	\$ 19,592,233

<b>Budget Amendments</b>			
<b>Fund</b>	<b>199</b>	<b>240</b>	<b>511</b>
<b>Revenue</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>	\$ 484,128	\$ -	\$ -

## 2023-2024 Budget Amendments Analysis for Fund 199

2023-2024 Adopted Budget	\$ 305,985,211	2023-2024 Adopted Revenue	\$ 305,985,211
<i>August</i>			
<i>Reclassification Of Existing Funds</i>			
Function 81	Portables Reclass to FC 71	\$ (16,120)	
Function 51	Portables Reclass to FC 71	\$ (54,072)	
Function 53	Barracuda Reclass to FC 71	\$ (106,566)	
Function 71	Portables Reclass from FC 81 & 51, Barracuda Reclass from FC 53	\$ 176,758	
<i>Increase to Budget</i>			
Function 53	Cable Install, Equipment, Intercom	\$ 105,706	
Function 81	Bleachers SVMS, School Zone Flashers TPES	\$ 378,422	
<b>Total</b>		<u>\$ 306,469,339</u>	<b>Total</b>
			<u>\$ 305,985,211</u>

Fund 199 Revenue by Object Summary Report

Fiscal Year: 2023-2024 Month: September

Comal ISD

Object Code	Description	Original Budget	YTD Budget Amendments	YTD Revised Budget	Monthly Activity	YTD Activity	Balance	% Collected	Prior YTD Revised Budget	Prior Year Monthly Activity	Prior YTD Activity	Prior YTD % Collected
5711	TAXES, CURRENT YEAR LEVY	\$ 259,371,974.00	\$ -	\$ 259,371,974.00	\$ -	\$ -	\$ 259,371,974.00	0.00%	\$ 259,525,763.00	\$ -	\$ -	0.00%
5712	PRIOR YEARS TAXES	\$ 2,300,000.00	\$ -	\$ 2,300,000.00	\$ 574,280.96	\$ (950,473.32)	\$ 1,349,526.68	41.32%	\$ 2,300,000.00	\$ (252,671.34)	\$ (1,955,139.40)	85.01%
5716	MISC COUNTY TAX PAYMENTS	\$ 50,000.00	\$ -	\$ 50,000.00	\$ (342,814.16)	\$ (342,814.16)	\$ (292,814.16)	685.63%	\$ 50,000.00	\$ (249,441.13)	\$ (249,441.13)	498.88%
5719	PENALTIES AND INTEREST	\$ 600,000.00	\$ -	\$ 600,000.00	\$ (90,129.84)	\$ (380,056.43)	\$ 219,943.57	63.34%	\$ 1,200,000.00	\$ (87,600.32)	\$ (283,806.54)	23.65%
5737	TUITION SUMMER SCHOOL	\$ 42,000.00	\$ -	\$ 42,000.00	\$ -	\$ (27,859.00)	\$ 14,141.00	66.33%	\$ 42,000.00	\$ -	\$ -	0.00%
5739	TUITION AND FEES	\$ 250,000.00	\$ -	\$ 250,000.00	\$ (24,556.75)	\$ (39,700.75)	\$ 210,299.25	15.88%	\$ 250,000.00	\$ (64,729.50)	\$ (71,440.60)	28.58%
5742	EARNING TEMP. INVESTMENTS	\$ 1,100,000.00	\$ -	\$ 1,100,000.00	\$ (438,503.38)	\$ (964,807.06)	\$ 135,192.94	87.71%	\$ 100,000.00	\$ (102,180.16)	\$ (188,299.99)	188.30%
5743	RENT	\$ 100,000.00	\$ -	\$ 100,000.00	\$ (15,260.00)	\$ (45,895.00)	\$ 54,105.00	45.90%	\$ 20,000.00	\$ (11,120.00)	\$ (19,730.00)	98.65%
5744	GIFTS AND BEQUESTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ (247.45)	
5745	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
5748	GAIN ON FMV OF INVESTMENTS	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	0.00%	\$ 3,500.00	\$ -	\$ -	0.00%
5749	OTHER REVENUES FROM LOCAL	\$ 330,250.00	\$ -	\$ 330,250.00	\$ (17,083.60)	\$ (48,416.09)	\$ 281,833.91	14.66%	\$ 230,250.00	\$ (1,399.16)	\$ (23,268.25)	10.11%
5752	ATHLETIC ACTIVITY	\$ 538,000.00	\$ -	\$ 538,000.00	\$ (247,495.50)	\$ (415,098.80)	\$ 122,901.20	77.16%	\$ 538,000.00	\$ (247,443.25)	\$ (366,241.25)	68.07%
5769	MISC REVENUE FROM INTERMEDIATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
5811	PER CAPITA APPORTIONMENT	\$ 10,612,494.00	\$ -	\$ 10,612,494.00	\$ (892,360.00)	\$ (892,360.00)	\$ 9,720,134.00	8.41%	\$ 11,624,960.00	\$ (1,338,077.00)	\$ (1,338,077.00)	11.51%
5812	FOUNDATION ENTITLEMENTS	\$ 10,614,900.00	\$ -	\$ 10,614,900.00	\$ (8,929,773.00)	\$ (8,929,773.00)	\$ 1,685,127.00	84.12%	\$ 2,081,713.00	\$ (1,772,780.00)	\$ (1,772,780.00)	85.16%
5819	OTHER FOUNDATION REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
5831	TRS-ON BEHALF PAYMENTS	\$ 15,546,544.00	\$ -	\$ 15,546,544.00	\$ (1,058,371.92)	\$ (2,126,223.62)	\$ 13,420,320.38	13.68%	\$ 12,820,405.00	\$ (970,778.76)	\$ (1,949,967.64)	15.21%
5919	OTHER FEDERAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
5929	FEDERAL REVENUES DISTR BY TEA	\$ 750,549.00	\$ -	\$ 750,549.00	\$ -	\$ -	\$ 750,549.00	0.00%	\$ 818,375.00	\$ (34,296.40)	\$ (34,296.40)	4.19%
5931	MEDICAID - SHARS	\$ 3,525,000.00	\$ -	\$ 3,525,000.00	\$ (14,198.02)	\$ (109,746.82)	\$ 3,415,253.18	3.11%	\$ 2,725,500.00	\$ (86,065.53)	\$ (141,464.16)	5.19%
5932	MEDICAID - MAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
5939	FEDERAL REVENUE OTHER THAN TEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
5941	IMPACT AID	\$ -	\$ -	\$ -	\$ (11,441.00)	\$ (11,441.00)	\$ (11,441.00)		\$ -	\$ -	\$ -	
5947	ROTC REIMBURSEMENT	\$ 250,000.00	\$ -	\$ 250,000.00	\$ (20,201.50)	\$ (49,293.96)	\$ 200,706.04	19.72%	\$ 250,000.00	\$ (45,034.37)	\$ (54,858.02)	21.94%
<b>Grand Totals</b>		<b>\$ 305,985,211.00</b>	<b>\$ -</b>	<b>\$ 305,985,211.00</b>	<b>\$(11,527,907.71)</b>	<b>\$(15,333,959.01)</b>	<b>\$ 290,651,251.99</b>	<b>5.01%</b>	<b>\$294,580,466.00</b>	<b>\$(5,263,616.92)</b>	<b>\$(8,449,057.83)</b>	<b>2.87%</b>

Fund 199 Expenditures by Function

Fiscal Year: 2023-2024 Month: September

Comal ISD

Function	Original Budget	Amendments	Revised Budget	Monthly Activity	YTD Activity	Encumbrance	Balance	% Used	Prior YTD Revised Budget	Prior Year Monthly Activity	Prior YTD Activity	Prior YTD % Used
11 INSTRUCTION	\$ 170,675,578.00	\$ -	\$ 170,675,578.00	\$ 28,406,235.84	\$ 33,137,346.15	\$ 1,554,617.17	\$ 135,983,614.68	19.42%	\$ 156,802,848.00	\$ 25,481,003.25	\$ 28,802,880.92	18.37%
12 INSTR RESOURCES/MEDIA	\$ 2,869,588.00	\$ -	\$ 2,869,588.00	\$ 525,010.80	\$ 598,715.42	\$ 59,148.81	\$ 2,211,723.77	20.86%	\$ 2,669,809.00	\$ 525,540.80	\$ 593,104.58	22.22%
13 INSTR STAFF DEV	\$ 6,452,631.00	\$ -	\$ 6,452,631.00	\$ 891,368.94	\$ 1,370,114.33	\$ 36,719.90	\$ 5,045,796.77	21.23%	\$ 5,385,376.00	\$ 737,926.89	\$ 1,122,251.89	20.84%
21 INSTR LEADERSHIP	\$ 6,549,304.00	\$ -	\$ 6,549,304.00	\$ 619,376.04	\$ 1,365,529.77	\$ 28,187.72	\$ 5,155,586.51	20.85%	\$ 6,025,235.00	\$ 552,522.37	\$ 1,289,997.69	21.41%
23 SCHOOL LEADERSHIP	\$ 15,496,855.00	\$ -	\$ 15,496,855.00	\$ 2,154,338.56	\$ 3,383,032.18	\$ 25,089.24	\$ 12,088,733.58	21.83%	\$ 14,331,946.00	\$ 2,030,759.92	\$ 3,110,472.74	21.70%
31 GUIDANCE,COUNSELING,EVAL	\$ 10,255,012.00	\$ -	\$ 10,255,012.00	\$ 1,525,154.38	\$ 2,059,321.36	\$ 193,705.57	\$ 8,001,985.07	20.08%	\$ 9,665,615.00	\$ 1,516,228.48	\$ 2,009,587.22	20.79%
32 SOCIAL WORK SERVICES	\$ 2,133,087.00	\$ -	\$ 2,133,087.00	\$ 507,156.49	\$ 529,470.17	\$ 286,638.11	\$ 1,316,978.72	24.82%	\$ 1,941,669.00	\$ 517,262.84	\$ 538,430.11	27.73%
33 HEALTH SERVICES	\$ 2,977,692.00	\$ -	\$ 2,977,692.00	\$ 499,108.52	\$ 620,351.01	\$ 9,156.00	\$ 2,348,184.99	20.83%	\$ 2,845,794.00	\$ 446,577.51	\$ 559,131.37	19.65%
34 STUDENT TRANSPORTATION	\$ 10,096,634.00	\$ -	\$ 10,096,634.00	\$ 1,196,660.20	\$ 1,790,220.87	\$ 848,098.28	\$ 7,458,314.85	17.73%	\$ 9,581,761.00	\$ 1,175,612.13	\$ 1,721,821.93	17.97%
35 FOOD SERVICES	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 8,135.98	\$ 8,135.98	\$ -	\$ 1,864.02	81.36%	\$ 10,000.00	\$ -	\$ -	0.00%
36 EXTRACURRICULAR ACTIVITIES	\$ 10,364,154.00	\$ -	\$ 10,364,154.00	\$ 1,335,507.58	\$ 2,103,917.01	\$ 608,385.16	\$ 7,651,851.83	20.30%	\$ 10,610,331.00	\$ 1,394,243.41	\$ 1,957,066.54	18.44%
41 GENERAL ADMIN	\$ 7,461,910.00	\$ -	\$ 7,461,910.00	\$ 878,656.79	\$ 1,944,109.73	\$ 253,343.12	\$ 5,264,457.15	26.05%	\$ 7,475,551.00	\$ 788,321.48	\$ 1,724,341.80	23.07%
51 FACILITIES MAINT/OPS	\$ 33,905,473.00	\$ (54,072.00)	\$ 33,851,401.00	\$ 5,198,899.57	\$ 8,741,995.93	\$ 3,204,469.27	\$ 21,904,935.80	25.82%	\$ 28,468,655.00	\$ 5,227,499.06	\$ 8,339,945.38	29.30%
52 SECURITY/MONITORING SERV	\$ 4,341,685.00	\$ -	\$ 4,341,685.00	\$ 340,474.56	\$ 724,053.49	\$ 334,492.25	\$ 3,283,139.26	16.68%	\$ 3,045,342.00	\$ 331,102.32	\$ 500,197.50	16.43%
53 DATA PROCESSING SERVICES	\$ 5,995,777.00	\$ (860.00)	\$ 5,994,917.00	\$ 814,097.92	\$ 2,307,563.97	\$ 187,319.36	\$ 3,500,033.67	38.49%	\$ 5,830,046.00	\$ 1,010,176.71	\$ 2,097,933.39	35.98%
61 COMMUNITY SERVICES	\$ 55,837.00	\$ -	\$ 55,837.00	\$ 3,717.03	\$ 9,908.52	\$ 650.00	\$ 45,278.48	17.75%	\$ 76,578.00	\$ 3,175.93	\$ 8,782.58	11.47%
71 DEBT SERVICE	\$ 1,421,750.00	\$ 176,758.00	\$ 1,598,508.00	\$ 113,446.24	\$ 501,811.36	\$ 598,216.72	\$ 498,479.92	31.39%	\$ 1,185,884.00	\$ 442,616.87	\$ 879,162.21	74.14%
81 FACILITIES ACQUISTN/CONST	\$ 867,420.00	\$ 362,302.00	\$ 1,229,722.00	\$ 178,316.28	\$ 286,982.36	\$ 246,379.59	\$ 696,360.05	23.34%	\$ 1,280,650.00	\$ 46,631.15	\$ 32,229.33	2.52%
91 CONTR INSTR/PUB SCHOOLS	\$ 10,413,497.00	\$ -	\$ 10,413,497.00	\$ -	\$ -	\$ -	\$ 10,413,497.00	0.00%	\$ 25,868,474.00	\$ -	\$ -	0.00%
95 PMYS TO JUV JUST ALT ED	\$ 102,000.00	\$ -	\$ 102,000.00	\$ -	\$ -	\$ -	\$ 102,000.00	0.00%	\$ 62,000.00	\$ 1,766.05	\$ 1,766.05	2.85%
99 INTERGOVERNMTL CHARGES	\$ 3,539,327.00	\$ -	\$ 3,539,327.00	\$ 54,259.05	\$ 795,354.23	\$ -	\$ 2,743,972.77	22.47%	\$ 2,663,600.00	\$ 652,798.36	\$ 652,798.36	24.51%
199 General Operation	\$ 305,985,211.00	\$ 484,128.00	\$ 306,469,339.00	\$ 45,249,920.77	\$ 62,277,933.84	\$ 8,474,616.27	\$ 235,716,788.89	20.32%	\$ 295,827,164.00	\$ 42,881,765.53	\$ 55,941,901.59	18.91%

**Fund 199 Expenditures by Major Object Code**

Fiscal Year: 2023-2024 Month: September

Comal ISD

Account Number	Original Budget	Budget Amendments	Revised Budget	Monthly Activity	YTD Activity	YTD Encumbrance	YTD Balance	% Spent	Prior YTD Revised Budget	Prior Year Monthly Activity	Prior Year YTD Activity	Prior Year % Spent
61 - Payroll	\$ 235,634,441.44	\$ (12,878.36)	\$ 235,621,563.08	\$ 37,312,766.73	\$ 46,462,928.24	\$ -	\$ 189,158,634.84	19.72%	\$ 217,115,911.00	\$ 33,560,431.36	\$ 40,892,633.84	18.83%
62 - Professional & Contract Services	\$ 45,632,740.10	\$ 118,781.32	\$ 45,751,521.42	\$ 3,114,378.92	\$ 8,439,690.47	\$ 4,877,877.97	\$ 32,433,952.98	18.45%	\$ 55,048,564.99	\$ 4,685,812.37	\$ 7,943,236.43	14.43%
63 - Supplies & Materials	\$ 14,705,783.95	\$ (273,818.84)	\$ 14,431,965.11	\$ 1,008,834.28	\$ 2,570,510.81	\$ 2,329,752.54	\$ 9,531,701.76	17.81%	\$ 14,265,813.51	\$ 1,238,689.22	\$ 2,996,911.79	21.01%
64 - Other Operating Costs	\$ 7,616,614.16	\$ 30,763.27	\$ 7,647,377.43	\$ 3,523,594.60	\$ 3,954,186.26	\$ 413,131.78	\$ 3,280,059.39	51.71%	\$ 6,546,683.41	\$ 2,812,084.00	\$ 2,974,554.01	45.44%
65 - Debt Service	\$ 1,421,750.00	\$ 176,758.00	\$ 1,598,508.00	\$ 113,446.24	\$ 501,811.36	\$ 598,216.72	\$ 498,479.92	31.39%	\$ 745,684.00	\$ 214,604.63	\$ 438,962.97	58.87%
66 - Capital Outlay	\$ 973,881.35	\$ 444,522.61	\$ 1,418,403.96	\$ 176,900.00	\$ 348,806.70	\$ 255,637.26	\$ 813,960.00	24.59%	\$ 2,104,507.09	\$ 370,143.95	\$ 695,602.55	33.05%
<b>Grand Totals</b>	<b>\$ 305,985,211.00</b>	<b>\$ 484,128.00</b>	<b>\$ 306,469,339.00</b>	<b>\$ 45,249,920.77</b>	<b>\$ 62,277,933.84</b>	<b>\$ 8,474,616.27</b>	<b>\$ 235,716,788.89</b>	<b>20.32%</b>	<b>\$ 295,827,164.00</b>	<b>\$ 42,881,765.53</b>	<b>\$ 55,941,901.59</b>	<b>18.91%</b>

Fund 240 Revenue by Object Summary Report

Fiscal Year: 2023-2024 Month: September

Comal ISD

Object Code	Description	Original Budget	YTD Budget Amendments	YTD Revised Budget	Monthly Activity	YTD Activity	Balance	% Collected	Prior YTD Revised Budget	Prior Year Monthly Activity	Prior YTD Activity	Prior YTD % Collected
5742	EARNING TEMP. INVESTMENTS	\$ -	\$ -	\$ -	\$ (32,414.67)	\$ (63,931.88)	\$ (63,931.88)		\$ -	\$ (9,675.07)	\$ (16,648.53)	
5745	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
5749	OTHER REVENUES FROM LOCAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
5751	FOOD SERVICE ACTIVITY	\$ 9,607,800.84	\$ 56,636.00	\$ 9,664,436.84	\$ (979,115.15)	\$ (999,849.29)	\$ 8,664,587.55	10.35%	\$ 9,121,181.00	\$ (843,574.99)	\$ (920,140.57)	10.09%
5829	STATE PROGRAM REV DISTRIBUTED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
5831	TRS-ON BEHALF PAYMENTS	\$ 75,744.16	\$ -	\$ 75,744.16	\$ (5,338.30)	\$ (10,690.10)	\$ 65,054.06	14.11%	\$ 55,341.00	\$ (4,661.52)	\$ (9,709.10)	17.54%
5921	SCHOOL BREAKFAST PROGRAM	\$ 897,117.00	\$ -	\$ 897,117.00	\$ -	\$ -	\$ 897,117.00	0.00%	\$ 754,835.00	\$ -	\$ -	0.00%
5922	NATIONAL SCHOOL LUNCH PROGRAM	\$ 4,388,420.00	\$ -	\$ 4,388,420.00	\$ -	\$ -	\$ 4,388,420.00	0.00%	\$ 2,527,060.00	\$ -	\$ -	0.00%
5923	USDA DONATED COMMODITIES A	\$ 868,488.00	\$ (56,636.00)	\$ 811,852.00	\$ (41,751.24)	\$ (41,751.24)	\$ 770,100.76	5.14%	\$ 820,685.00	\$ -	\$ -	0.00%
5939	FEDERAL REVENUE OTHER THAN TEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 148,222.00	\$ (5,950.00)	\$ (154,172.00)	104.01%
<b>Grand Totals</b>		<b>\$ 15,837,570.00</b>	<b>\$ -</b>	<b>\$ 15,837,570.00</b>	<b>\$ (1,058,619.36)</b>	<b>\$ (1,116,222.51)</b>	<b>\$ 14,721,347.49</b>	<b>7.05%</b>	<b>\$ 13,427,324.00</b>	<b>\$ (863,861.58)</b>	<b>\$ (1,100,670.20)</b>	<b>8.20%</b>

Fund 240 Expenditures by Function

Fiscal Year: 2023-2024 Month: September

Comal ISD

Function	Original Budget	Amendments	Revised Budget	Monthly Activity	YTD Activity	Encumbrance	Balance	% Used	Prior YTD Revised Budget	Prior Year Monthly Activity	Prior YTD Activity	Prior YTD % Used
35 FOOD SERVICES	\$ 17,001,420.00	\$ -	\$ 17,001,420.00	\$ 678,991.17	\$ 767,115.43	\$ 90,609.08	\$ 16,143,695.49	4.51%	\$ 15,824,204.00	\$ 141,252.24	\$ 449,302.05	2.84%
41 GENERAL ADMIN	\$ 155,324.00	\$ -	\$ 155,324.00	\$ -	\$ -	\$ -	\$ 155,324.00	0.00%	\$ 150,800.00	\$ -	\$ -	0.00%
51 FACILITIES MAINT/OPS	\$ 425,623.00	\$ -	\$ 425,623.00	\$ 36,041.21	\$ 75,179.25	\$ -	\$ 350,443.75	17.66%	\$ 154,500.00	\$ 16,881.28	\$ 33,762.56	21.85%
71 DEBT SERVICE	\$ 2,148.00	\$ -	\$ 2,148.00	\$ -	\$ 403.68	\$ 1,211.04	\$ 533.28	18.79%	\$ 1,898.00	\$ -	\$ -	0.00%
240 National School Breakfast/Lunch	\$ 17,584,515.00	\$ -	\$ 17,584,515.00	\$ 715,032.38	\$ 842,698.36	\$ 91,820.12	\$ 16,649,996.52	4.79%	\$ 16,131,402.00	\$ 158,133.52	\$ 483,064.61	2.99%

**Fund 240 Expenditures by Major Object Code**

Fiscal Year: 2023-2024    Month: September

Comal ISD

Account Number	Original Budget	Budget Amendments	Revised Budget	Monthly Activity	YTD Activity	YTD Encumbrance	YTD Balance	% Spent	Prior YTD Revised Budget	Prior Year Monthly Activity	Prior Year YTD Activity	Prior Year % Spent
61 - Payroll	\$ 1,158,878.00	\$ 300.00	\$ 1,159,178.00	\$ 85,057.59	\$ 152,475.49	\$ -	\$ 1,006,702.51	13.15%	\$ 992,493.67	\$ 70,134.59	\$ 122,340.37	12.33%
62 - Professional & Contract Services	\$ 12,450,956.00	\$ 128,926.53	\$ 12,579,882.53	\$ 549,113.25	\$ 574,846.20	\$ 15,867.40	\$ 11,989,168.93	4.57%	\$ 11,028,338.64	\$ 17,040.26	\$ 54,353.03	0.49%
63 - Supplies & Materials	\$ 3,659,533.00	\$ (169,531.53)	\$ 3,490,001.47	\$ 74,331.54	\$ 108,333.95	\$ 74,741.68	\$ 3,306,925.84	3.10%	\$ 3,818,206.84	\$ 16,855.59	\$ 55,834.16	1.46%
64 - Other Operating Costs	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 109.04	\$ -	\$ 12,890.96	0.84%	\$ 4,802.50	\$ 10.61	\$ 62.58	1.30%
65 - Debt Service	\$ 2,148.00	\$ -	\$ 2,148.00	\$ -	\$ 403.68	\$ 1,211.04	\$ 533.28	18.79%	\$ 1,898.00	\$ -	\$ -	0.00%
66 - Capital Outlay	\$ 300,000.00	\$ 40,305.00	\$ 340,305.00	\$ 6,530.00	\$ 6,530.00	\$ -	\$ 333,775.00	1.92%	\$ 285,662.35	\$ 54,092.47	\$ 250,474.47	87.68%
<b>Grand Totals</b>	<b>\$ 17,584,515.00</b>	<b>\$ -</b>	<b>\$ 17,584,515.00</b>	<b>\$ 715,032.38</b>	<b>\$ 842,698.36</b>	<b>\$ 91,820.12</b>	<b>\$ 16,649,996.52</b>	<b>4.79%</b>	<b>\$ 16,131,402.00</b>	<b>\$ 158,133.52</b>	<b>\$ 483,064.61</b>	<b>2.99%</b>

Fund 511 Revenue by Object Summary Report

Fiscal Year: 2023-2024 Month: September

Comal ISD

Object Code	Description	Original Budget	YTD Budget Amendments	YTD Revised Budget	Monthly Activity	YTD Activity	Balance	% Collected	Prior YTD Revised Budget	Prior Year Monthly Activity	Prior YTD Activity	Prior YTD % Collected
5711	TAXES, CURRENT YEAR LEVY	\$ 104,762,817.00	\$ -	\$ 104,762,817.00	\$ -	\$ -	\$ 104,762,817.00	0.00%	\$ 98,480,583.00	\$ -	\$ -	0.00%
5712	PRIOR YEARS TAXES	\$ 800,000.00	\$ -	\$ 800,000.00	\$ 216,972.97	\$ (356,357.77)	\$ 443,642.23	44.54%	\$ 800,000.00	\$ (93,747.69)	\$ (728,329.47)	91.04%
5719	PENALTIES AND INTEREST	\$ 300,000.00	\$ -	\$ 300,000.00	\$ (33,734.15)	\$ (142,323.20)	\$ 157,676.80	47.44%	\$ 300,000.00	\$ (32,238.13)	\$ (103,161.77)	34.39%
5742	EARNING TEMP. INVESTMENTS	\$ 150,000.00	\$ -	\$ 150,000.00	\$ (17,821.38)	\$ (112,085.43)	\$ 37,914.57	74.72%	\$ 150,000.00	\$ (4,783.31)	\$ (29,130.31)	19.42%
5748	GAIN ON FMV OF INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
5829	STATE PROGRAM REV DISTRIBUTED	\$ 1,800,000.00	\$ -	\$ 1,800,000.00	\$ -	\$ -	\$ 1,800,000.00	0.00%	\$ -	\$ -	\$ -	
Grand Totals		\$ 107,812,817.00	\$ -	\$ 107,812,817.00	\$ 165,417.44	\$ (610,766.40)	\$ 107,202,050.60	0.57%	\$ 100,530,583.00	\$ (130,769.13)	\$ (860,621.55)	0.86%

**Fund 511 Expenditures by Function**

Fiscal Year: 2023-2024    Month: September

Comal ISD

Function	Original Budget	Amendments	Revised Budget	Monthly Activity	YTD Activity	Encumbrance	Balance	% Used	Prior YTD Revised Budget	Prior Year Monthly Activity	Prior YTD Activity	Prior YTD % Used
<b>71 DEBT SERVICE</b>	<b>\$ 107,812,817.00</b>	<b>\$ -</b>	<b>\$ 107,812,817.00</b>	<b>\$ -</b>	<b>\$ 19,592,233.33</b>	<b>\$ -</b>	<b>\$ 88,220,583.67</b>	<b>18.17%</b>	<b>\$ 100,530,583.00</b>	<b>\$ -</b>	<b>\$ 21,126,453.06</b>	<b>21.01%</b>
511    Debt Service	\$ 107,812,817.00	\$ -	\$ 107,812,817.00	\$ -	\$ 19,592,233.33	\$ -	\$ 88,220,583.67	18.17%	\$ 100,530,583.00	\$ -	\$ 21,126,453.06	21.01%

**Fund 511 Expenditures by Major Object Code**

Fiscal Year: 2023-2024    Month: September

Comal ISD

Account Number	Original Budget	Budget Amendments	Revised Budget	Monthly Activity	YTD Activity	YTD Encumbrance	YTD Balance	% Spent	Prior YTD Revised Budget	Prior Year Monthly Activity	Prior Year YTD Activity	Prior Year % Spent
6511 BOND PRINCIPAL	\$ 71,000,000.00	\$ -	\$ 71,000,000.00	\$ -	\$ -	\$ -	\$ 71,000,000.00	0.00%	\$ 52,112,634.00	\$ -	\$ -	0.00%
6521 INTEREST ON BONDS	\$ 36,797,817.00	\$ -	\$ 36,797,817.00	\$ -	\$ 19,592,083.33	\$ -	\$ 17,205,733.67	53.24%	\$ 48,402,949.00	\$ -	\$ 21,126,153.06	43.65%
6529 INTEREST EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
6599 OTHER DEBT FEES	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ 150.00	\$ -	\$ 14,850.00	1.00%	\$ 15,000.00	\$ -	\$ 300.00	2.00%
<b>Grand Totals</b>	<b>\$ 107,812,817.00</b>	<b>\$ -</b>	<b>\$ 107,812,817.00</b>	<b>\$ -</b>	<b>\$ 19,592,233.33</b>	<b>\$ -</b>	<b>\$ 88,220,583.67</b>	<b>18.17%</b>	<b>\$ 100,530,583.00</b>	<b>\$ -</b>	<b>\$ 21,126,453.06</b>	<b>21.01%</b>

**Comal ISD**  
**Bond 2015 Summary**

Period Ending 9/30/2023  
\*Unaudited\*

<i>2015 Bond Projects</i>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Cumulative Encumbrances</b>	<b>Cumulative Expenses</b>	<b>Balance</b>	<b>% Encumbered</b>
Pieper Ranch Middle School	\$ 50,194,489	\$ 46,734,255	\$ -	\$ 46,734,255	\$ -	100%
Danville Middle School	\$ 44,055,031	\$ 48,528,169	\$ -	\$ 48,528,169	\$ -	100%
<b>Total New Facilities-01</b>	<b>\$ 94,249,520</b>	<b>\$ 95,262,423</b>	<b>\$ -</b>	<b>\$ 95,262,423</b>	<b>\$ -</b>	<b>100%</b>
Compliance	\$ 114,000	\$ 527,267	\$ -	\$ 527,267	\$ -	100%
Major Systems	\$ 3,519,000	\$ 3,277,898	\$ -	\$ 3,277,898	\$ -	100%
Lifecycle/Deficiency	\$ 16,557,555	\$ 16,028,892	\$ -	\$ 16,028,892	\$ -	100%
<b>Total Existing Facilities-02</b>	<b>\$ 20,190,555</b>	<b>\$ 19,834,057</b>	<b>\$ -</b>	<b>\$ 19,834,057</b>	<b>\$ -</b>	<b>100%</b>
Entryways Vestibules	\$ 525,000	\$ 389,381	\$ -	\$ 389,381	\$ -	100%
Electronic Surveillance System	\$ 3,895,300	\$ 3,822,986	\$ -	\$ 3,822,986	\$ -	100%
Perimeter Fencing	\$ 141,000	\$ 168,043	\$ -	\$ 168,043	\$ -	100%
Classroom Door Hardware Upgrades	\$ 923,500	\$ 338,029	\$ -	\$ 338,029	\$ -	100%
<b>Total Safety &amp; Security-03</b>	<b>\$ 5,484,800</b>	<b>\$ 4,718,439</b>	<b>\$ -</b>	<b>\$ 4,718,439</b>	<b>\$ -</b>	<b>100%</b>
Server & Network Infrastructure	\$ 3,376,836	\$ 4,685,798	\$ -	\$ 4,623,166	\$ 62,631	99%
Projection Systems Lifecycle Replacement	\$ 3,497,040	\$ 4,061,981	\$ -	\$ 4,061,981	\$ -	100%
Computer Lifecycle Replacement	\$ 14,441,220	\$ 12,677,275	\$ -	\$ 12,677,275	\$ -	100%
<b>Total Technology-04</b>	<b>\$ 21,315,096</b>	<b>\$ 21,425,053</b>	<b>\$ -</b>	<b>\$ 21,362,422</b>	<b>\$ 62,631</b>	<b>100%</b>
3009 Land Purchase	\$ 6,150,000	\$ 3,400,763	\$ -	\$ 3,400,763	\$ -	100%
Land Purchase Kinder Ranch	\$ -	\$ 2,749,236	\$ -	\$ 2,749,236	\$ -	100%
<b>Total Land Acquisition-05</b>	<b>\$ 6,150,000</b>	<b>\$ 6,149,999</b>	<b>\$ -</b>	<b>\$ 6,149,999</b>	<b>\$ -</b>	<b>100%</b>
<b>Total</b>	<b>\$ 147,389,971</b>	<b>\$ 147,389,971</b>	<b>\$ -</b>	<b>\$ 147,327,340</b>	<b>\$ 62,631</b>	<b>100%</b>
<b>Fees Associated with sale of bond</b>	<b>\$ 1,249,429</b>	<b>\$ 1,249,429</b>	<b>\$ -</b>	<b>\$ 1,249,429</b>	<b>\$ -</b>	<b>100%</b>
<b>Total Bond Package</b>	<b>\$ 148,639,400</b>	<b>\$ 148,639,400</b>	<b>\$ -</b>	<b>\$ 148,576,769</b>	<b>\$ 62,631</b>	<b>100%</b>
Bond Interest	\$ -	\$ 3,357,444	\$ -	\$ 3,350,742	\$ 6,702	100%
<b>Total Interest Earnings</b>	<b>\$ -</b>	<b>\$ 3,357,444</b>	<b>\$ -</b>	<b>\$ 3,350,742</b>	<b>\$ 6,702</b>	<b>100%</b>

**Comal ISD  
Bond 2015 Summary**

Period Ending 9/30/2023  
\*Unaudited\*

	<i>Original</i>	<i>2023-24</i>	<i>2023-24</i>	<i>2023-24</i>	<i>2023-24</i>
<i>2015 Bond Projects</i>	<i>Budget</i>	<i>Adjusted Budget</i>	<i>Encumbrances</i>	<i>Expenses</i>	<i>Balance</i>
Pieper Ranch Middle School	\$ 50,194,489	\$ -	\$ -	\$ -	\$ -
Danville Middle School	\$ 44,055,031	\$ -	\$ -	\$ -	\$ -
<b>Total New Facilities-01</b>	<b>\$ 94,249,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Compliance	\$ 114,000	\$ -	\$ -	\$ -	\$ -
Major Systems	\$ 3,519,000	\$ -	\$ -	\$ -	\$ -
Lifecycle/Deficiency	\$ 16,557,555	\$ -	\$ -	\$ -	\$ -
<b>Total Existing Facilities-02</b>	<b>\$ 20,190,555</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Entryways Vestibules	\$ 525,000	\$ -	\$ -	\$ -	\$ -
Electronic Surveillance System	\$ 3,895,300	\$ -	\$ -	\$ -	\$ -
Perimeter Fencing	\$ 141,000	\$ -	\$ -	\$ -	\$ -
Classroom Door Hardware Upgrades	\$ 923,500	\$ -	\$ -	\$ -	\$ -
<b>Total Safety &amp; Security-03</b>	<b>\$ 5,484,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Server & Network Infrastructure	\$ 3,376,836	\$ 62,631	\$ -	\$ -	\$ 62,631
Projection Systems Lifecycle Replacement	\$ 3,497,040	\$ -	\$ -	\$ -	\$ -
Computer Lifecycle Replacement	\$ 14,441,220	\$ -	\$ -	\$ -	\$ -
<b>Total Technology-04</b>	<b>\$ 21,315,096</b>	<b>\$ 62,631</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,631</b>
3009 Land Purchase	\$ 6,150,000	\$ -	\$ -	\$ -	\$ -
Land Purchase Kinder Ranch	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Land Acquisition-05</b>	<b>\$ 6,150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ 147,389,971</b>	<b>\$ 62,631</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,631</b>
<b>Fees Associated with sale of bond</b>	<b>\$ 1,249,429</b>				
<b>Total Bond Package</b>	<b>\$ 148,639,400</b>	<b>\$ 62,631</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,631</b>

Bond Interest Earnings	\$ -	\$ 3,265			
Expenses:					
FF&E for Portables				\$ 129,949	
Concrete Pour at CMS				\$ 18,409	
3009 Land Purchase				\$ 2,749,238	
Facility Salaries				\$ 161,418	\$ 291,108
<b>Total Interest Earnings</b>	<b>\$ -</b>	<b>\$ 3,265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>\$ 148,639,400</b>	<b>\$ 65,896</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,631</b>

<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>	<i>2021-22</i>	<i>2022-23</i>
<i>Final Expenses</i>	<i>Final Expenses</i>	<i>Final Expenses</i>	<i>Final Expenses</i>	<i>Final Expenses</i>	<i>Final Expenses</i>	<i>Final Expenses</i>	<i>Unaudited Expenses</i>
\$ 1,761,462	\$ 15,052,143	\$ 26,554,694	\$ 2,229,200	\$ 501,556	\$ 616,083	\$ 19,118	\$ -
\$ 1,675,942	\$ 20,235,909	\$ 24,680,934	\$ 1,808,102	\$ 96,110	\$ -	\$ 31,171	\$ -
<b>\$ 3,437,404</b>	<b>\$ 35,288,051</b>	<b>\$ 51,235,628</b>	<b>\$ 4,037,302</b>	<b>\$ 597,666</b>	<b>\$ 616,083</b>	<b>\$ 50,289</b>	<b>\$ -</b>
\$ 9,750	\$ -	\$ 137,822	\$ 379,694	\$ -			
\$ 333,452	\$ 1,531,102	\$ 166,028	\$ 1,081,220	\$ 166,096			
\$ 522,757	\$ 6,940,369	\$ 5,369,677	\$ 3,178,859	\$ 17,230			
<b>\$ 865,959</b>	<b>\$ 8,471,471</b>	<b>\$ 5,673,527</b>	<b>\$ 4,639,773</b>	<b>\$ 183,326</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
\$ 86,636	\$ 302,745	\$ -	\$ -	\$ -			
\$ 140,461	\$ 1,873,205	\$ 761,864	\$ 146,969	\$ 490,452	\$ 396,356	\$ 13,680	\$ -
\$ -	\$ 76,846	\$ 14,672	\$ 76,525	\$ -			
\$ -	\$ 270	\$ -	\$ 328,653	\$ 9,106			
<b>\$ 227,097</b>	<b>\$ 2,253,066</b>	<b>\$ 776,536</b>	<b>\$ 552,147</b>	<b>\$ 499,558</b>	<b>\$ 396,356</b>	<b>\$ 13,680</b>	<b>\$ -</b>
\$ -	\$ 232,756	\$ 1,180,769	\$ 2,092,199	\$ 240,950	\$ 132,623	\$ 643,896	\$ 99,974
\$ -	\$ 1,137,472	\$ 668,886	\$ 1,154,280	\$ 1,031,586	\$ 69,757	\$ -	\$ -
\$ 3,963,342	\$ 5,409,431	\$ 2,179,692	\$ 1,076,268	\$ 35,793	\$ 12,750	\$ -	\$ -
<b>\$ 3,963,342</b>	<b>\$ 6,779,658</b>	<b>\$ 4,029,347</b>	<b>\$ 4,322,747</b>	<b>\$ 1,308,330</b>	<b>\$ 215,130</b>	<b>\$ 643,896</b>	<b>\$ 99,974</b>
\$ -	\$ 101,000	\$ 3,299,763					
\$ 2,749,236	\$ -						
<b>\$ 2,749,236</b>	<b>\$ 101,000</b>	<b>\$ 3,299,763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 11,243,038</b>	<b>\$ 52,893,246</b>	<b>\$ 65,014,801</b>	<b>\$ 13,551,969</b>	<b>\$ 2,588,879</b>	<b>\$ 1,227,569</b>	<b>\$ 707,865</b>	<b>\$ 99,974</b>
\$ 1,249,429			\$ -	\$ -	\$ -	\$ -	\$ -
<b>\$ 12,492,467</b>	<b>\$ 52,893,246</b>	<b>\$ 65,014,801</b>	<b>\$ 13,551,969</b>	<b>\$ 2,588,879</b>	<b>\$ 1,227,569</b>	<b>\$ 707,865</b>	<b>\$ 99,974</b>

<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,897,596</b>	<b>\$ 161,418</b>	<b>\$ 291,108</b>	<b>\$ 619</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 12,492,467</b>	<b>\$ 52,893,246</b>	<b>\$ 67,912,398</b>	<b>\$ 13,713,387</b>	<b>\$ 2,879,987</b>	<b>\$ 1,228,188</b>	<b>\$ 707,865</b>	<b>\$ 99,974</b>

**Comal ISD**  
**Bond 2017 Summary**

Period Ending 9/30/2023  
\*Unaudited\*

<b>2017 Bond Projects</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Cumulative Encumbrances</b>	<b>Cumulative Expenses</b>	<b>Balance</b>	<b>% Encumbered</b>
Davenport High School	\$ 109,000,000	\$ 109,044,883	\$ -	\$ 109,044,862	\$ 21	100%
High School #5	\$ 141,000,000	\$ 139,719,447	\$ 53,444	\$ 139,660,749	\$ 5,254	100%
<b>Total New Facilities-01</b>	<b>\$ 250,000,000</b>	<b>\$ 248,764,330</b>	<b>\$ 53,444</b>	<b>\$ 248,705,611</b>	<b>\$ 5,275</b>	<b>100%</b>
Elementary Standard Design	\$ 2,000,000	\$ 2,333,346	\$ -	\$ 2,333,346	\$ -	100%
School of Choice HS standard Design	\$ 1,500,000	\$ 1,810,000	\$ 376,615	\$ 1,433,385	\$ -	100%
<b>Total Design-02</b>	<b>\$ 3,500,000</b>	<b>\$ 4,143,346</b>	<b>\$ 376,615</b>	<b>\$ 3,766,731</b>	<b>\$ -</b>	<b>100%</b>
Goodwin Frazier ES - HVAC	\$ 1,350,000	\$ 2,061,542	\$ -	\$ 2,061,542	\$ -	100%
Smithson Valley HS - HVAC	\$ 600,000	\$ 594,700	\$ -	\$ 594,700	\$ -	100%
Mountain Valley MS - HVAC	\$ 900,000	\$ 144,380	\$ -	\$ 144,380	\$ -	100%
Specht ES - HVAC	\$ 150,000	\$ 144,597	\$ -	\$ 144,597	\$ -	100%
<b>Total Existing Facilities-03</b>	<b>\$ 3,000,000</b>	<b>\$ 2,945,219</b>	<b>\$ -</b>	<b>\$ 2,945,219</b>	<b>\$ -</b>	<b>100%</b>
Buses	\$ 3,000,000	\$ 2,999,985	\$ -	\$ 2,999,985	\$ -	100%
<b>Total Buses-04</b>	<b>\$ 3,000,000</b>	<b>\$ 2,999,985</b>	<b>\$ -</b>	<b>\$ 2,999,985</b>	<b>\$ -</b>	<b>100%</b>
MS and ES in 281	\$ 1,250,000	\$ 1,081,419	\$ -	\$ 1,081,419	\$ -	100%
HS and ES in I-35	\$ 1,250,000	\$ 2,461,048	\$ -	\$ 2,461,048	\$ -	100%
Land Purchase 3009 Property	\$ 1,500,000	\$ 448,023	\$ -	\$ 448,023	\$ -	100%
<b>Total Land Acquisition-05</b>	<b>\$ 4,000,000</b>	<b>\$ 3,990,490</b>	<b>\$ -</b>	<b>\$ 3,990,490</b>	<b>\$ -</b>	<b>100%</b>
<b>Total</b>	<b>\$ 263,500,000</b>	<b>\$ 262,843,371</b>	<b>\$ 430,059</b>	<b>\$ 262,408,037</b>	<b>\$ 5,275</b>	<b>100%</b>
<b>Fees Associated with sale of bond</b>	<b>\$ -</b>	<b>\$ 1,701,565</b>	<b>\$ -</b>	<b>\$ 1,701,565</b>	<b>\$ -</b>	
<b>Total Bond Package</b>	<b>\$ 263,500,000</b>	<b>\$ 264,544,936</b>	<b>\$ 430,059</b>	<b>\$ 264,109,602</b>	<b>\$ 5,275</b>	<b>100%</b>
Bond Interest	\$ -	\$ 10,808,165	\$ 99,130	\$ 10,697,271	\$ 11,764	
<b>Total Interest Earnings</b>	<b>\$ -</b>	<b>\$ 10,808,165</b>	<b>\$ 99,130</b>	<b>\$ 10,697,271</b>	<b>\$ 11,764</b>	<b>100%</b>

**Comal ISD  
Bond 2017 Summary**

		<i>Original</i>	<i>2023-24</i>	<i>2023-24</i>	<i>2023-24</i>	<i>2023-24</i>	
<i>2017 Bond Projects</i>		<i>Budget</i>	<i>Adjusted Budget</i>	<i>Encumbrances</i>	<i>Expenses</i>	<i>Balance</i>	
Davenport High School	<b>A1</b>	\$ 109,000,000	\$ 21	\$ -	\$ -	\$ 21	
Pieper High School	<b>B1</b>	\$ 141,000,000	\$ 70,172	\$ 53,444	\$ 11,474	\$ 5,254	
<b>Total New Facilities-01</b>		<b>\$ 250,000,000</b>	<b>\$ 70,193</b>	<b>\$ 53,444</b>	<b>\$ 11,474</b>	<b>\$ 5,275</b>	
Elementary Standard Design	<b>A2</b>	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	
School of Choice HS Standard Design	<b>B2</b>	\$ 1,500,000	\$ 416,153	\$ 376,615	\$ 39,538	\$ -	
<b>Total Design-02</b>		<b>\$ 3,500,000</b>	<b>\$ 416,153</b>	<b>\$ 376,615</b>	<b>\$ 39,538</b>	<b>\$ -</b>	
Goodwin Frazier ES HVAC	<b>A3</b>	\$ 1,350,000	\$ -	\$ -	\$ -	\$ -	
Smithson Valley HS HVAC	<b>B3</b>	\$ 600,000	\$ -	\$ -	\$ -	\$ -	
Mountain Valley MS HVAC	<b>C3</b>	\$ 900,000	\$ -	\$ -	\$ -	\$ -	
Specht ES HVAC	<b>D3</b>	\$ 150,000	\$ -	\$ -	\$ -	\$ -	
<b>Total Existing Facilities-03</b>		<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Buses	<b>A4</b>	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	
<b>Total Buses-04</b>		<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
MS and ES in 281	<b>A5</b>	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	
HS and ES in I-35	<b>B5</b>	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	
Land Purchase - 3009 Property	<b>D5</b>	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	
<b>Total Land Acquisition-05</b>		<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total</b>		<b>\$ 263,500,000</b>	<b>\$ 486,346</b>	<b>\$ 430,059</b>	<b>\$ 51,012</b>	<b>\$ 5,275</b>	
<b>Fees Associated with sale of bond</b>							
<b>Total Bond Package</b>		<b>\$ 263,500,000</b>	<b>\$ 486,346</b>	<b>\$ 430,059</b>	<b>\$ 51,012</b>	<b>\$ 5,275</b>	

	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>	<i>2021-22</i>	<i>2022-23</i>	
	<i>Final Expenses</i>	<i>Final Expenses</i>	<i>Expenses</i>	<i>Expenses</i>	<i>Expenses</i>	<i>Unaudited Expenses</i>	
	\$ 9,563,804	\$ 49,159,150	\$ 42,392,308	\$ 7,338,814	\$ 574,249	\$ 16,537	
	\$ 2,725,541	\$ 15,324,298	\$ 58,437,239	\$ 54,254,861	\$ 8,343,704	\$ 563,632	
	<b>\$ 12,289,345</b>	<b>\$ 64,483,449</b>	<b>\$ 100,829,547</b>	<b>\$ 61,593,675</b>	<b>\$ 8,917,952</b>	<b>\$ 580,169</b>	
	\$ 20,220	\$ 9,780	\$ 1,082,987	\$ 959,375	\$ 260,984	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,393,847	
	<b>\$ 20,220</b>	<b>\$ 9,780</b>	<b>\$ 1,082,987</b>	<b>\$ 959,375</b>	<b>\$ 260,984</b>	<b>\$ 1,393,847</b>	
	\$ 1,025,133	\$ 1,027,540	\$ 8,869	\$ -	\$ -	\$ -	
	\$ 501,308	\$ 93,392	\$ -	\$ -	\$ -	\$ -	
	\$ 23,000	\$ 35,700	\$ 79,611	\$ 6,069	\$ -	\$ -	
	\$ -	\$ 144,597	\$ -	\$ -	\$ -	\$ -	
	<b>\$ 1,549,441</b>	<b>\$ 1,301,229</b>	<b>\$ 88,480</b>	<b>\$ 6,069</b>	<b>\$ -</b>	<b>\$ -</b>	
	\$ 2,999,985	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>\$ 2,999,985</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30</b>	
	\$ -	\$ -	\$ 1,090,919	\$ (9,500)	\$ -	\$ -	
	\$ -	\$ 84,830	\$ 2,376,218	\$ -	\$ -	\$ -	
	\$ 448,023	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>\$ 448,023</b>	<b>\$ 84,830</b>	<b>\$ 3,467,137</b>	<b>\$ (9,500)</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>\$ 17,307,014</b>	<b>\$ 65,879,287</b>	<b>\$ 105,468,152</b>	<b>\$ 62,549,619</b>	<b>\$ 9,178,936</b>	<b>\$ 1,974,016</b>	
	\$ 1,701,565						
	<b>\$ 19,008,579</b>	<b>\$ 65,879,287</b>	<b>\$ 105,468,152</b>	<b>\$ 62,549,619</b>	<b>\$ 9,178,936</b>	<b>\$ 1,974,016</b>	

Bond Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CHS HVAC Retro Commissioning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Band/Orchestra Instruments & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
KRES, ISES, MVES TCEQ Ponds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CLHS Track and Turf Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CHS Fieldhouse Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SVHS Track and Turf Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Wide Fine Arts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SVMS TCEQ Pond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
New Middle School Start-Up Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CHS Innovent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bond Planning - MES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MVMS HVAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DHS Bid Package #6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DHS FF&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Elementary Design for ES #20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SV PA System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Land - Miliam Track	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Land - Borgfeld Feasibility Study/Playgrounds	\$ -	\$ -	\$ -	\$ -	\$ (20)	\$ 20	**
Land - Event Center Economic Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Land - School of Choice Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PHS FF&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DHS Portable Purchase	\$ -	\$ 150,000	\$ 99,130	\$ 50,870	\$ -	\$ -	
Salaries	\$ -	\$ 11,744	\$ -	\$ -	\$ 11,744	\$ -	
<b>Total Interest Earnings</b>	<b>\$ -</b>	<b>\$ 161,744</b>	<b>\$ 99,130</b>	<b>\$ 50,850</b>	<b>\$ 11,764</b>	<b>\$ -</b>	
	<b>\$ 263,500,000</b>	<b>\$ 648,090</b>	<b>\$ 529,189</b>	<b>\$ 101,862</b>	<b>\$ 17,039</b>	<b>\$ -</b>	

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 307,786	\$ 195,369	\$ -	\$ -	\$ -	\$ -	
	\$ 178,305	\$ 482,566	\$ -	\$ -	\$ -	\$ -	
	\$ 817,609	\$ 585,265	\$ -	\$ -	\$ -	\$ -	
	\$ 4,820	\$ 968,209	\$ -	\$ -	\$ -	\$ -	
	\$ 31,061	\$ 2,281	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ 5,790	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ 81,109	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ 449,598	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ 235,502	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ 3,000	\$ 12,800	\$ -	\$ -	
	\$ -	\$ -	\$ 1,326,253	\$ 294,589	\$ -	\$ -	
	\$ -	\$ -	\$ 916,830	\$ 421,319	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ 1,215,250	\$ 13,749	\$ -	
	\$ -	\$ -	\$ 467,792	\$ 32,244	\$ 341,155	\$ -	
	\$ -	\$ -	\$ -	\$ 42,835	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ 41,340	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ 68,762	\$ 2,275	\$ -	
	\$ -	\$ -	\$ -	\$ 49,600	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506,630	
	\$ -	\$ -	\$ 29,888	\$ 271,170	\$ 180,170	\$ -	
	<b>\$ 1,339,580</b>	<b>\$ 3,039,689</b>	<b>\$ 2,743,763</b>	<b>\$ 2,449,910</b>	<b>\$ 543,349</b>	<b>\$ 530,130</b>	
	<b>\$ 20,348,159</b>	<b>\$ 68,918,976</b>	<b>\$ 108,211,914</b>	<b>\$ 64,999,529</b>	<b>\$ 9,722,285</b>	<b>\$ 2,504,146</b>	

\*\* Refund check received 8/24/23 from Pape-Dawson. Overbilled on project from January 2022.

**Comal ISD**  
**Bond 2021 Summary**

Period Ended 9/30/2023

\*Unaudited\*

<i>2021 Bond Projects</i>	<i>Original Budget</i>	<i>Adjusted Budget</i>	<i>Cumulative Encumbrances</i>	<i>Cumulative Expenses</i>	<i>Balance</i>	<i>% Encumbered</i>
Elementary School #19	\$ 35,000,000	\$ 45,906,399	\$ 6,294,836	\$ 39,210,985	\$ 400,578	99%
Elementary School #20	\$ 35,000,000	\$ 46,076,360	\$ 6,365,343	\$ 39,316,337	\$ 394,680	99%
Middle School #8	\$ 65,000,000	\$ 88,602,284	\$ 46,396,608	\$ 38,092,317	\$ 4,113,359	95%
HCCPHS	\$ 46,000,000	\$ 46,000,000	\$ 27,583,968	\$ 5,980,759	\$ 12,435,273	73%
<b>Total New Facilities - 01</b>	<b>\$ 181,000,000</b>	<b>\$ 226,585,043</b>	<b>\$ 86,640,754</b>	<b>\$ 122,600,398</b>	<b>\$ 17,343,891</b>	<b>92%</b>
Total Infrastructure	\$ 77,213,879	\$ 76,403,846	\$ 10,412,512	\$ 20,258,425	\$ 45,732,909	40%
Total Campus Reinvestment	\$ 74,215,047	\$ 46,821,479	\$ 12,884,104	\$ 19,957,835	\$ 13,979,540	70%
<b>Total Existing Facilities - 02</b>	<b>\$ 151,428,926</b>	<b>\$ 123,225,325</b>	<b>\$ 23,296,616</b>	<b>\$ 40,216,260</b>	<b>\$ 59,712,449</b>	<b>52%</b>
Secure Vestibule Reconfiguration	\$ 375,850	\$ 274,524	\$ 1,000	\$ 272,524	\$ 1,000	100%
Access Control & Surveillance	\$ 3,209,500	\$ 3,209,500	\$ 309,772	\$ 1,176,096	\$ 1,723,632	46%
Fencing	\$ 2,838,671	\$ 853,074	\$ -	\$ 814,340	\$ 38,734	95%
Glass Hardening/Tinting	\$ 2,513,106	\$ 2,513,106	\$ 935,030	\$ 89,870	\$ 1,488,206	0%
LED Parking Lot Lights	\$ 2,800,533	\$ 3,063,483	\$ 2,338,133	\$ 264,465	\$ 460,885	85%
Update Fire Panels	\$ 1,120,734	\$ 1,120,734	\$ 50,875	\$ 30,525	\$ 1,039,334	7%
<b>Total Safety &amp; Security - 03</b>	<b>\$ 12,858,394</b>	<b>\$ 11,034,421</b>	<b>\$ 3,634,810</b>	<b>\$ 2,647,820</b>	<b>\$ 4,751,791</b>	<b>57%</b>
Buses	\$ 10,000,000	\$ 10,000,000	\$ 3,671,850	\$ 5,858,620	\$ 469,530	95%
<b>Total Buses - 04</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 3,671,850</b>	<b>\$ 5,858,620</b>	<b>\$ 469,530</b>	<b>95%</b>
Land - Unallocated	\$ 51,377,500	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Land - ES Borgfeld	\$ -	\$ 3,960,882	\$ 2,917	\$ 3,957,965	\$ 0	100%
Land - Mayfair	\$ 74,900	\$ 10,811,429	\$ 6,453	\$ 1,839,844	\$ 8,965,132	17%
Land - Honey Creek	\$ -	\$ 15,304,011	\$ 3,044	\$ 15,288,559	\$ 12,408	100%
Land - MS #8 Milam	\$ -	\$ 5,375,008	\$ -	\$ 5,375,008	\$ -	100%
Land - ES Feasibility	\$ -	\$ 188,390	\$ 81,865	\$ 106,525	\$ -	100%
Land - HCCPHS	\$ 4,547,600	\$ 4,802,811	\$ 71,915	\$ 4,720,180	\$ 10,715	100%
<b>Total Land - 05</b>	<b>\$ 56,000,000</b>	<b>\$ 40,442,531</b>	<b>\$ 166,194</b>	<b>\$ 31,288,080</b>	<b>\$ 8,988,256</b>	<b>78%</b>
Campus Improvements	\$ 20,089,150	\$ 20,089,150	\$ 90,618	\$ 17,493,061	\$ 2,505,471	88%
District Improvements	\$ 14,450,850	\$ 14,450,850	\$ 1,635,188	\$ 10,324,532	\$ 2,491,130	83%
<b>Total Technology - 06</b>	<b>\$ 34,540,000</b>	<b>\$ 34,540,000</b>	<b>\$ 1,725,806</b>	<b>\$ 27,817,593</b>	<b>\$ 4,996,601</b>	<b>86%</b>
<b>Total</b>	<b>\$ 445,827,320</b>	<b>\$ 445,827,320</b>	<b>\$ 119,136,031</b>	<b>\$ 230,428,771</b>	<b>\$ 96,262,518</b>	<b>78%</b>
<b>Fees Associated with Sale of the Bond</b>	\$ 2,763,411	\$ 2,763,411	\$ -	\$ 2,763,411	\$ -	100%
<b>Total Bond Package</b>	<b>\$ 448,590,731</b>	<b>\$ 448,590,731</b>	<b>\$ 119,136,031</b>	<b>\$ 233,192,182</b>	<b>\$ 96,262,518</b>	<b>79%</b>
Bond Interest - Prop B		\$ 7,859,659	\$ 1,678,595	\$ 358,412	\$ 5,822,653	26%
Bond Interest - Prop E	\$ -	\$ 467,175	\$ -	\$ 218,109	\$ 249,066	47%
<b>Total Interest Earnings</b>	<b>\$ -</b>	<b>\$ 8,326,835</b>	<b>\$ 1,678,595</b>	<b>\$ 576,521</b>	<b>\$ 6,071,719</b>	<b>27%</b>

**Comal ISD**  
**Bond 2021 Summary by Year**

Period Ended 9/30/2023  
\*Unaudited\*

	<i>Original</i>	<i>2023-2024</i>	<i>2023-2024</i>	<i>2023-2024</i>	<i>2023-2024</i>	<i>2021-2022</i>	<i>2022-2023</i>
<i>2021 Bond Projects</i>	<i>Budget</i>	<i>Adjusted Budget</i>	<i>Encumbrances</i>	<i>Expenses</i>	<i>Balance</i>	<i>Final Expenses</i>	<i>Unaudited Expenses</i>
Elementary School #19	\$ 35,000,000	\$ 10,205,341	\$ 6,294,836	\$ 3,509,927	\$ 400,578	\$ 6,261,135	\$ 29,439,924
Elementary School #20	\$ 35,000,000	\$ 9,565,019	\$ 6,365,343	\$ 2,804,996	\$ 394,680	\$ 5,554,271	\$ 30,957,070
Middle School #8	\$ 65,000,000	\$ 56,180,656	\$ 46,396,608	\$ 5,670,689	\$ 4,113,359	\$ 1,779,793	\$ 30,641,835
HCCPHS	\$ 46,000,000	\$ 43,125,596	\$ 27,583,968	\$ 3,106,354	\$ 12,435,273	\$ -	\$ 2,874,404
<b>Total New Facilities - 01</b>	<b>\$ 181,000,000</b>	<b>\$ 119,076,611</b>	<b>\$ 86,640,754</b>	<b>\$ 15,091,966</b>	<b>\$ 17,343,891</b>	<b>\$ 13,595,199</b>	<b>\$ 93,913,233</b>
Total Infrastructure	\$ 77,213,879	\$ 60,347,876	\$ 10,412,512	\$ 4,202,455	\$ 45,732,909	\$ 3,141,290	\$ 12,914,679
Total Campus Reinvestment	\$ 74,215,047	\$ 29,341,485	\$ 12,884,104	\$ 2,477,841	\$ 13,979,540	\$ 1,209,289	\$ 16,270,705
<b>Total Existing Facilities - 02</b>	<b>\$ 151,428,926</b>	<b>\$ 89,689,361</b>	<b>\$ 23,296,616</b>	<b>\$ 6,680,296</b>	<b>\$ 59,712,449</b>	<b>\$ 4,350,579</b>	<b>\$ 29,185,385</b>
Secure Vestibule Reconfiguration	\$ 375,850	\$ 2,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 272,524
Access Control & Surveillance	\$ 3,209,500	\$ 2,033,404	\$ 309,772	\$ -	\$ 1,723,632	\$ 817,414	\$ 358,682
Fencing	\$ 2,838,671	\$ 38,734	\$ -	\$ -	\$ 38,734	\$ 361,749	\$ 452,591
Glass Hardening/Tinting	\$ 2,513,106	\$ 2,423,236	\$ 935,030	\$ -	\$ 1,488,206	\$ 49,450	\$ 40,420
LED Parking Lot Lights	\$ 2,800,533	\$ 2,799,018	\$ 2,338,133	\$ -	\$ 460,885	\$ 47,040	\$ 217,425
Update Fire Panels	\$ 1,120,734	\$ 1,090,209	\$ 50,875	\$ -	\$ 1,039,334	\$ 30,525	\$ -
<b>Total Safety &amp; Security - 03</b>	<b>\$ 12,858,394</b>	<b>\$ 8,386,601</b>	<b>\$ 3,634,810</b>	<b>\$ -</b>	<b>\$ 4,751,791</b>	<b>\$ 1,306,178</b>	<b>\$ 1,341,642</b>
Buses	\$ 10,000,000	\$ 4,141,380	\$ 3,671,850	\$ -	\$ 469,530	\$ -	\$ 5,858,620
<b>Total Buses - 04</b>	<b>\$ 10,000,000</b>	<b>\$ 4,141,380</b>	<b>\$ 3,671,850</b>	<b>\$ -</b>	<b>\$ 469,530</b>	<b>\$ -</b>	<b>\$ 5,858,620</b>
Land - Unallocated	\$ 51,377,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land - ES Borgfeld	\$ -	\$ 2,917	\$ 2,917	\$ -	\$ -	\$ 3,955,382	\$ 2,583
Land - Mayfair	\$ 74,900	\$ 8,977,320	\$ 6,453	\$ 5,735	\$ 8,965,132	\$ 121,000	\$ 1,713,109
Land - Honey Creek	\$ -	\$ 15,702	\$ 3,044	\$ 250	\$ 12,408	\$ 15,086,989	\$ 201,321
Land - MS #8 Milam	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,375,008	\$ -
Land - ES Feasibility	\$ -	\$ 81,865	\$ 81,865	\$ -	\$ -	\$ -	\$ 106,525
Land - HCCPHS	\$ 4,547,600	\$ 89,096	\$ 71,915	\$ 6,465	\$ 10,715	\$ 4,556,913	\$ 156,803
<b>Total Land - 05</b>	<b>\$ 56,000,000</b>	<b>\$ 9,166,901</b>	<b>\$ 166,194</b>	<b>\$ 12,450</b>	<b>\$ 8,988,256</b>	<b>\$ 29,095,291</b>	<b>\$ 2,180,339</b>
Campus Improvements	\$ 20,089,150	\$ 3,137,183	\$ 90,618	\$ 541,094	\$ 2,505,471	\$ 8,251,684	\$ 8,700,283
District Improvements	\$ 14,450,850	\$ 6,241,614	\$ 1,635,188	\$ 2,115,296	\$ 2,491,130	\$ 799,070	\$ 7,410,166
<b>Total Technology - 06</b>	<b>\$ 34,540,000</b>	<b>\$ 9,378,797</b>	<b>\$ 1,725,806</b>	<b>\$ 2,656,390</b>	<b>\$ 4,996,601</b>	<b>\$ 9,050,754</b>	<b>\$ 16,110,449</b>
<b>Total</b>	<b>\$ 445,827,320</b>	<b>\$ 239,839,652</b>	<b>\$ 119,136,031</b>	<b>\$ 24,441,103</b>	<b>\$ 96,262,518</b>	<b>\$ 57,398,000</b>	<b>\$ 148,589,668</b>
<b>Fees Associated with Sale of the Bond</b>	<b>\$ 2,763,411</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,763,411</b>	<b>\$ -</b>
<b>Total Bond Package</b>	<b>\$ 448,590,731</b>	<b>\$ 239,839,652</b>	<b>\$ 119,136,031</b>	<b>\$ 24,441,103</b>	<b>\$ 96,262,518</b>	<b>\$ 60,161,411</b>	<b>\$ 148,589,668</b>
Bond Interest - Prop B	\$ -	\$ 8,971,720	\$ 1,678,595	\$ 55,582	\$ 7,237,543	\$ 59,566	\$ 243,264
Bond Interest - Prop E	\$ -	\$ 510,848	\$ -	\$ 74,995	\$ 435,852	\$ -	\$ 143,114
<b>Total Interest Earnings</b>	<b>\$ -</b>	<b>\$ 9,482,568</b>	<b>\$ 1,678,595</b>	<b>\$ 130,577</b>	<b>\$ 7,673,395</b>	<b>\$ 59,566</b>	<b>\$ 386,377</b>

# COMAL INDEPENDENT SCHOOL DISTRICT

**Subject:** Tax Office Report

**Date:** October 26, 2023

**Administrator Responsible/Position:** Glenn Graham, Chief Financial Officer

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A

Policy BDAF (LEGAL) states that the administration must prepare and submit to the Board each month a written report, made under oath, accounting for all taxes collected for the District during the preceding month.

**C. Strategic Objective, Goal, or Need Addressed:**

Strategic Plan                       District/Campus                       Other  
*Academic Success/Instruction*                      Improvement Plan

**D. Summary:**

Previous board action relating to this item: Ongoing

Future action anticipated: Monthly

Background information:

**E. Comments Received:**

ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other

All agenda items are reviewed by Superintendent's Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve the tax office report and report of tax dollar loss or gain as presented.

**G. Fiscal Impact and Cost: None                      Amount: N/A**

Budget                       Bond                       Grant/Special Funds                       Other

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

"I move to approve/disapprove/postpone the September tax office report of tax dollar loss or gain as presented."

FOR                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York  
AGAINST:                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED



**COMAL INDEPENDENT SCHOOL DISTRICT**  
**1404 IH 35 North**  
**New Braunfels, Texas 78130**

**To:** Dr. John Chapman III, Superintendent of Schools  
**From:** Stacy Morris  
**Subject:** Report of Current and Delinquent Tax Collections for September 2023.

**September 2023 Collections**

Delinquent Tax	\$	(791,253.93)
Penalty & Interest	\$	123,863.99
Total	\$	<u>(667,389.94)</u>

**Comparison of Delinquent Tax Collections with Previous Year**

September 2023		Year To Date Total
<i>Delinquent Tax</i>	<i>Penalty &amp; Interest</i>	<i>(2022 Tax Year &amp; Prior)</i>
-\$791,253.93	\$123,863.99	\$1,829,210.77
September 2022		Year To Date Total
<i>Delinquent Tax</i>	<i>Penalty &amp; Interest</i>	<i>(2021 Tax Year &amp; Prior)</i>
\$346,419.03	\$119,838.45	\$3,244,874.02

Recap of Error of Assessments, Refunds, and Supplemental for the month of September 2023 reflects a monthly Loss of: (\$675,276.64)

The Year to Date Loss thru September 2023 is: (\$2,530,439.72)

The Year to Date Loss thru September 2022 was: (\$2,893,293.52)

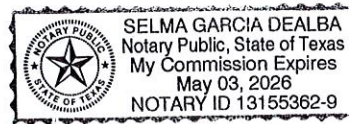
State of Texas  
 County of Comal

I, the undersigned, do solemnly swear or affirm that the above information is true and correct.

\_\_\_\_\_  
 Stacy Morris  
 Comal Independent School District

Subscribed and sworn to before me this 11th day of October 2023.

\_\_\_\_\_  
 Notary Public, Comal County  
 State of Texas



**COMAL INDEPENDENT SCHOOL DISTRICT**

**Subject: Authorized Representatives Investment Pools    Date: October 26, 2023**

**Administrator Responsible/Position: Glenn Graham, Chief Financial Officer, Jenny Hale, Executive Director of Finance**

**A. Purpose of Agenda Item:**

- Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

- Local Policy                       Law or Rule                       N/A

**C. Strategic Objective, Goal, or Need Addressed:**

- Strategic Plan                       District/Campus Improvement Plan                       Other

**D. Summary:**

- Previous board action relating to this item:
- Future action anticipated:
- Background information: TexPool & LoneStar Investment Pools require a Board Resolution to update Authorized Representatives listed on the accounts.

**E. Comments Received:**

- ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other
- All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve the following Business Staff as Authorized Representatives on the Pool Accounts: Glenn Graham, Jenny Hale, Nicole Blanchard, and Justine Swick as presented.

**G. Fiscal Impact and Cost: None                      Amount: N/A**

- Budget                       Bond                       Grant/Special Funds                       Other

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_  
“I move to approve/disapprove/postpone Glenn Graham, Jenny Hale, Nicole Blanchard, and Justine Swick as Authorized Representatives for the investment pool accounts as presented.”

FOR                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York  
AGAINST:                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED

**COMAL INDEPENDENT SCHOOL DISTRICT**

**Subject: Donation to Kinder Ranch Elementary School from the KRES PTSA**

**Administrator Responsible/Position: Glenn Graham, CFO**

**Date:** October 26, 2023

**A. Purpose of Agenda Item:**

- Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

- Local Policy                       Law or Rule                       N/A

**C. Strategic Objective, Goal, or Need Addressed:**

- Strategic Plan                       District/Campus Improvement Plan                       Other

**D. Summary:**

Previous board action relating to this item:

Future action anticipated:

Background information: The Kinder Ranch Elementary School PTSA is proposing to donate \$6,500.00 to supplement field trip cost for all students.

**E. Comments Received:**

- ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other

All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve the \$6,500.00 donation from the Kinder Ranch Elementary School PTSA as presented.

**G. Fiscal Impact and Cost: None                      Amount: \$6,500.00**

- Budget                       Bond                       Grant/Special Funds                       Other Activity Funds

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

“I move to approve/disapprove/postpone the \$6,500.00 donation from Kinder Ranch Elementary School PTSA as presented.”

FOR                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

AGAINST:                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED

**COMAL INDEPENDENT SCHOOL DISTRICT**

**Date:** October 26, 2023

**Subject:** **Donation to CHS Tennis Program from Canyon Athletic Booster Club**

**Administrator Responsible/Position:** Glenn Graham, CFO

**A. Purpose of Agenda Item:**

- Information Only
- Action Needed
- Receive Input

**B. Authority for This Action:**

- Local Policy
- Law or Rule
- N/A

**C. Strategic Objective, Goal, or Need Addressed:**

- Strategic Plan
- District/Campus Improvement Plan
- Other

**D. Summary:**

Previous board action relating to this item:

Future action anticipated:

Background information: The Canyon Athletic Booster Club is proposing to donate \$5,995.00 to the CHS Tennis Program. This donation is to purchase a new tennis ball machine.

**E. Comments Received:**

- ELT
- DEIC
- Support Staff AC
- Teacher AC
- Other

All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve the \$5,995.00 from the Canyon Athletic Booster Club as presented.

**G. Fiscal Impact and Cost: None**      **Amount:** \$5,995.00

- Budget
- Bond
- Grant/Special Funds
- Other Campus Activity

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

“I move to approve/disapprove/postpone the \$5,995.00 donation from the Canyon Athletic Booster Club as presented.”

FOR            R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York  
AGAINST:    R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED

COMAL INDEPENDENT SCHOOL DISTRICT

Date: October 26, 2023

Subject: **Consideration and Possible Approval of a College, Career, and Military Readiness Program Consultant**

Administrator Responsible/Position: **Catherine Janda, Executive Director of Business Services**

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A  
CH Local                      Education Code Chap. 44

**C. Strategic Objective, Goal, or Need Addressed:**

Strategic Plan                       District/Campus                       Other  
Academic Success/Instruction                      Improvement Plan

**D. Summary:**

Previous board action relating to this item:

Future action anticipated:

Background information: Comal ISD seeks a qualified consultant to assess the current College, Career, and Military Readiness program and design and develop strong and affectual recommendations for the future of the program. The program aims to prepare our students for successful transitions into higher education, careers, and military service.

**E. Comments Received:**

ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other  
All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve a College, Career, and Military Readiness Program Consultant as presented.

**G. Fiscal Impact and Cost:**

**Amount: \$64,500.00**

Budget                       Bond                       Grant/Special Funds                       Other  
199

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

“I move to approve/disapprove/postpone a College, Career, and Military Readiness Program Consultant as presented.”

FOR                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York  
AGAINST:                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED

**COMAL INDEPENDENT SCHOOL DISTRICT**

**Subject: T-TESS Appraisers**

**Date:** October 26, 2023

**Administrator Responsible/Position: Bobbi Supak, Chief Human Resources Officer**

**A. Purpose of Agenda Item:**

- Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

- Local Policy                       Law or Rule                       N/A

**C. Strategic Objective, Goal, or Need Addressed:**

- Strategic Plan                       District/Campus Improvement Plan                       Other

**D. Summary:**

Previous board action relating to this item: T-TESS and T-PESS Calendar and Appraisers were approved on August 24, 2023.

Future action anticipated:

Background information: Teacher observations began September 7, 2023 and the final day for the End of Year Conferences will be May 2, 2024. The list of additional appraisers includes all administrators who have completed the appropriate training for T-TESS certification since August of 2023.

**E. Comments Received:**

- ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other

All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve the Additional List of Appraisers for T-TESS as presented.

**G. Fiscal Impact and Cost: None                      Amount: N/A**

- Budget                       Bond                       Grant/Special Funds                       Other

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

“I move to approve/disapprove/postpone the 2023-2024 T-TESS List of Additional Appraisers as presented.”

FOR                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

AGAINST:                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED

**COMAL INDEPENDENT SCHOOL DISTRICT**

**Date:** October 26, 2023

**Subject: Consider/Approve of Deductive Change Order and Acceptance of Work on Spring Branch MS Roofing Project**

**Administrator Responsible/Position: Malcolm Mulroney, Chief Operations Officer**

**A. Purpose of Agenda Item:**

- Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

- Local Policy                       Law or Rule                       N/A

**C. Strategic Objective, Goal, or Need Addressed:**

- Strategic Plan                       District/Campus Improvement Plan                       Other

**D. Summary:**

Previous board action relating to this item:

Future action anticipated:

Background information: The roofing project at Spring Branch Middle School is complete and we are excited to bring forward a deductive change order and recommend the Board accepts the work from this project.

**E. Comments Received:**

- ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other  
All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees accept the work completed on Spring Branch MS Roofing Project as presented.

**G. Fiscal Impact and Cost: None                      Amount: N/A**

- Budget                       Bond                       Grant/Special Funds                       Other

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

“I move to approve/ disapprove/postpone of Deductive Change Order and Acceptance of Work on Spring Branch MS Roofing Project as presented.”

FOR                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York  
AGAINST:                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York  
MOTION CARRIED/DENIED/POSTPONED

**COMAL INDEPENDENT SCHOOL DISTRICT**

**Subject: Consider/Approve Real Estate Brokerage/Realtor Services RFQ24-01**

**Date:** October 26, 2023

**Administrator Responsible/Position: Malcolm Mulroney, Chief Operations Officer**

**A. Purpose of Agenda Item:**

- Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

- Local Policy                       Law or Rule                       N/A

**C. Strategic Objective, Goal, or Need Addressed:**

- Strategic Plan                       District/Campus Improvement Plan                       Other

**D. Summary:**

Previous board action relating to this item:

Future action anticipated:

Background information: In September 2023, the District received proposals for Real Estate Broker / Realtor Services. Three firms responded to the request and were evaluated for the following criteria: experience of the firm and personnel in providing real estate services to ISD; local experience and references; fee structure and rates. Two of the firms presented strengths in different ways, which would be a resource to the District: 1) CBRE brings their knowledge of national markets and sophisticated software tools and, 2) Legacy has a deep understanding of the local community.

**E. Comments Received:**

- ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other

All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve the Real Estate Brokerage/Realtor Services RFQ24-01 as presented.

**G. Fiscal Impact and Cost: None                      Amount: N/A**

- Budget                       Bond                       Grant/Special Funds                       Other

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

“I move to approve/disapprove/postpone the Real Estate Brokerage/Realtor Services RFQ24-01 as presented.”

FOR R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York  
AGAINST: R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED

**COMAL INDEPENDENT SCHOOL DISTRICT**

**Subject: Consider/Approve GMP 5 for Elementary School Playgrounds**

**Date:** October 26, 2023

**Administrator Responsible/Position: Malcolm Mulrone, Chief Operations Officer**

**A. Purpose of Agenda Item:**

- Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

- Local Policy                       Law or Rule                       N/A

**C. Strategic Objective, Goal, or Need Addressed:**

- Strategic Plan                       District/Campus Improvement Plan                       Other

**D. Summary:**

**Previous board action relating to this item:** As part of the 2021 Bond package, the voters approved the replacement of playgrounds at all existing 18 elementary schools.

**Future action anticipated:** Once the project is complete, the Board will need to formally accept the work and close the project.

**Background information:** This is the 5th GMP with Dawson Construction and will address 17 of 18 elementary campuses. Timberwood Park has a conflict with the sewer line, which is still being resolved.

**E. Comments Received:**

- ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other  
All agenda items are reviewed by Superintendent’s Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve the GMP 5 for elementary school playgrounds as presented.

**G. Fiscal Impact and Cost: None                      Amount: N/A**

- Budget                       Bond                       Grant/Special Funds                       Other

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

“I move to approve/disapprove/postpone GMP 5 for elementary school playgrounds as presented.”

FOR                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

AGAINST:                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED



AGAINST: R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED

# COMAL INDEPENDENT SCHOOL DISTRICT

Date: October 26, 2023

**Subject: Consideration and Approval of an Order Authorizing the Issuance, Sale and Delivery of Comal Independent School District Unlimited Tax Refunding Bonds in one or More Series at Once or More Times, Levying a Continuing Direct Annual Ad Valorem Tax for the Payment of the Bonds; Authorizing an Authorized Representative to Approve the Amounts, Interest Rates, Prices and Terms Thereof and Certain Other Agreements, Procedures and Provisions Related Thereto; and Approving other Matters incident and Related Thereto**

**Administrator Responsible/Position: Glenn Graham, CFO**

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A  
CCA-Local                      Education Code 45.004

**C. Strategic Objective, Goal, or Need Addressed:**

Strategic Plan                       District/Campus                       Other  
Improvement Plan

**D. Summary:**

Previous board action relating to this item:

Future action anticipated:

Background information: The District has bonds from Series 2015A and 2015B that become callable on February 1, 2024.

**E. Comments Received:**

ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other

All agenda items are reviewed by Superintendent's Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve the Order as presented.

**G. Fiscal Impact and Cost: None                      Amount: N/A**

Budget                       Bond                       Grant/Special Funds                       Other  
Fund 511

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_  
“I move to approve/ disapprove/postpone the Order as presented.”

FOR R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York  
AGAINST: R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED

## COMAL INDEPENDENT SCHOOL DISTRICT

**Subject:** 2022-2023 Comprehensive Annual Financial Report **Date:** October 26, 2023

**Administrator Responsible/Position:** Glenn Graham, CFO and Nicole Blanchard, Director of Accounting

**A. Purpose of Agenda Item:**

Information Only                       Action Needed                       Receive Input

**B. Authority for This Action:**

Local Policy                       Law or Rule                       N/A  
CFC, Legal                      Education Code 39.055 (a)

**C. Strategic Objective, Goal, or Need Addressed:**

Strategic Plan                       District/Campus                       Other  
Improvement Plan

**D. Summary:**

Previous board action relating to this item: October 20, 2023

Future action anticipated: Annually

Background information: The Texas Education Agency requires an annual independent audit to be performed by a third-party accredited audit firm. The resulting audit must then be approved by the Board of Trustees and submitted to the TEA within 150 days of the close of the prior fiscal year.

**E. Comments Received:**

ELT                       DEIC                       Support Staff AC                       Teacher AC                       Other  
All agenda items are reviewed by Superintendent's Executive Leadership Team.

**F. Administrative Recommendation:** It is the recommendation of the Superintendent that the Board of Trustees approve the 2022 – 2023 Comprehensive Annual Financial Report as presented.

**G. Fiscal Impact and Cost: None                      Amount: N/A**

Budget                       Bond                       Grant/Special Funds                       Other

**H. Action:**

Motion by \_\_\_\_\_, second by \_\_\_\_\_

“I move to approve/disapprove/postpone the 2022 – 2023 Comprehensive Annual Financial Report as presented.”

FOR                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York  
AGAINST:                      R. Garner, T. Hennessee, C. Biasatti, A. Jones, D. Krawczynski, M. Ross, J. York

MOTION CARRIED/DENIED/POSTPONED





# COMAL INDEPENDENT SCHOOL DISTRICT

## Certified Agenda of Closed Session

Meeting of October 26, 2023

**CONFIDENTIAL: No one shall, without lawful authority, knowingly disclose to a member of the public this certified agenda of a closed session meeting. A person who violates this subsection commits a Class B misdemeanor and may be liable to any party injured or damaged by the disclosure. Texas Government Code 551.146(a).**

### I. Statement of Beginning of Closed Session:

The presiding officer announced at the beginning of the closed session:

“The Board of Trustees on October 26, 2023, beginning at \_\_\_\_\_ PM, convened in a closed session pursuant to Sections 551.071 through 551.089 of the Texas Government Code.”

### II. Subjects Discussed in the Session Closed to the Public:

- A. Pursuant to Texas Government Code 551.082, 551.0821 and 551.071, hear the expulsion appeal of student C.C. and consult with and seek legal advice from counsel on the expulsion appeal for student C.C.
- B. Pursuant to Texas Government Code 551.076, discuss and deliberate the deployment, or specific occasions for implementation, of security personnel or devices, or to deliberate a security audit.
- C. Pursuant to Texas Government Code 551.089, discuss and deliberate security assessments or deployments relating to information resources technology; certain network security information; or the deployment, or specific occasions for implementation, of security personnel, critical infrastructure, or security devices.
- D. Pursuant to Texas Government Code 551.071(2), seek advice of attorney about matters covered by the attorney client privilege including consultation with Thompson & Horton regarding legal advice and services.

Board members present: \_\_\_\_\_

### III. Statement at End of Closed Session:

The presiding officer announced at the end of the closed session:

“The Board of Trustees ended its closed session at \_\_\_\_\_ PM on October 26, 2023.”

### IV. Record of Further Action Taken, if any, on Above Items in the Subsequent Open Session:

\_\_\_\_\_  
\_\_\_\_\_

### V. Certification by Presiding Officer:

I, Russ Garner, Comal ISD Board President, do hereby certify that the agenda listed above is a true and correct record of the proceedings on the above date.