Agenda of Regular Meeting

The Board of Trustees
Splendora ISD

A Regular meeting of the Board of Trustees of Splendora ISD will be held October 23, 2023, beginning at 6:00 PM in the Administration Building Boardroom, 23419 FM 2090, Splendora, Texas 77372.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. ROLL CALL
2. CLOSED SESSION - WILL LAST ONE HOUR & THE BOARD WILL RECONVENE TO OPEN SESSION AT 7:00 PM.
    A. Safety - Section 551.076
    B. Real Estate - Section 551.072
    C. Personnel - Section 551.074
    D. Consultations with Attorney - Section 551.071
3. INVOCATION
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20. ADJOURN

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

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on _____, at _____

_____
For the Board of Trustees

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: September 26, 2023

Agenda Business Items:

- ❑ **Consent Agenda Item**

- ❑ **New Action**

Information Only Items:

X **Presentation**

- ❑ **Recognition**
- ❑ **Information**

Name of Person Responsible: Kevin Lynch

Department or Campus: Chief Financial Officer.

Topic: Public Hearing for Presentation of the 2022-2023 FIRST (Financial Integrity Rating System of Texas) Report.

Background Information: 2022-2023 Rating of Superior, scoring 96 out of 100 points, based on 2021-2022 data.

Attachments: 2022-2023 Ratings, State Report Template.

Superintendent's Resolutions: Reviewed

RATING YEAR 2022-2023 DISTRICT NUMBER district #

Select An Option Help Home

FIRST

Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON SCHOOL YEAR 2021-2022 DATA - DISTRICT STATUS DETAIL

Name: SPLENDORA ISD(170907)	**Publication Level 1:** 8/4/2023 12:02:16 PM
Status: Passed	**Publication Level 2:** 8/7/2023 3:01:39 PM
Rating: A = Superior Achievement	**Last Updated:** 8/7/2023 3:01:39 PM
District Score: 98	**Passing Score:** 70

#	Indicator Description	Updated	Score
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	7/13/2023 6:19:31 PM	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)	7/13/2023 6:19:31 PM	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are	7/13/2023 6:19:31 PM	Yes

	current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)		
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)	7/13/2023 6:19:31 PM	Yes Ceiling Passed
5	This indicator is not being evaluated.		
			1 Multiplier Sum
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	7/13/2023 6:19:31 PM	Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.	7/13/2023 6:19:31 PM	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.	7/13/2023 6:19:31 PM	8

9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.	7/13/2023 6:19:31 PM	10
10	This indicator is not being evaluated.		10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)	7/13/2023 6:19:31 PM	10
12	What is the correlation between future debt requirements and the district's assessed property value?	7/13/2023 6:19:31 PM	10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.	7/13/2023 6:19:31 PM	10
14	This indicator is not being evaluated.		10
15	This indicator is not being evaluated.		5
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	7/13/2023 6:19:31 PM	Ceiling Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)	7/13/2023 6:19:31 PM	Ceiling Passed

18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)	7/13/2023 6:19:31 PM	10
19	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	7/13/2023 6:19:31 PM	5
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	7/13/2023 6:19:31 PM	Ceiling Passed
			98 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			98 Score

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is **F for Substandard Achievement** regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89

C = Meets Standard Achievement	70-79
F = Substandard Achievement	<70

No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.

The school district receives an **F** if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.

CEILING INDICATORS

Did the school district meet the criteria for any of the following **ceiling indicators** 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	**Maximum Points**	**Maximum Rating**
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is *No*.	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is *No*.	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is *No*.	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is *No*.	89	B = Above Standard Achievement

DISTRICT NUMBER district # Select An Option Help Home

FIRST

Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	**SPLENDORA ISD (170907)**
Indicator:	**Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.**
Result/Points	8
Last Updated:	7/13/2023 6:19:31 PM

FORMULA

Field	Value
Current Assets	28,535,869
/ Current Liabilities	10,972,088

Mathematical Breakdown: 2.6008

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

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

School FIRST Annual Financial Management Report

New reporting requirements are effective for the financial management report that will be distributed at the School FIRST public hearing in September/October 2007.
Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA,
Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1005
TEA would like to acknowledge TASBO, TASB, and the Coordinating Task Force for their assistance in developing this template.
The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing, it may not be all inclusive.

Superintendent's Current Employment Contract

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

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended June 30, 2022

Description of Reimbursements	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7	Board Member 8	Board Member 9
Meals	$ 1,570.51	$ 426.00	$ 265.00	$ 357.00	$ 192.00	$ 72.00	$ 164.00	$ 209.00	$ 100.00	$ -
Lodging	9,282.02	2,086.92	2,179.88	799.21	1,077.64	258.99	702.73	702.73	667.31	-
Transportation	1,883.02	243.04	729.76	491.40	820.18	212.94	487.89	274.95	274.95	-
Motor Fuel	-	-	-	-	-	-	-	-	-	-
Other	4,208.16	750.00	885.00	1,160.00	850.00	700.00	700.00	1,600.00	485.00	-
Total	$ 16,943.71	$ 3,505.96	$ 4,059.64	$ 2,807.61	$ 2,939.82	$ 1,243.93	$ 2,054.62	$ 2,786.68	$ 1,527.26	$ -

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported.
Items to be reported per category include:
Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).
Lodging - Hotel charges.
Transportation - Airfare, car rental (can include fuel on rental, taxis, mileage reimbursements, leased cars, parking and tolls).
Motor fuel – Gasoline.
Other: - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

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

For the Twelve-Month Period
Ended June 30, 2022

Name(s) of Entity(ies)	Amount Received
n/a	-
Total	$ -

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

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

For the Twelve-Month Period
Ended June 30, 2022

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7	Board Member 8	Board Member 9
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Business Transactions Between School District and Board Members

For the Twelve-Month Period
Ended June 30, 2022

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7	Board Member 8	Board Member 9
Amounts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

As a member of the Board, I shall promote the best interests of the District as a whole and, to that end, shall adhere to the following ethical standards:

Equity In Attitude

- I will be fair, just, and impartial in all my decisions and actions.
- I will accord others the respect I wish for myself.
- I will encourage expressions of different opinions and listen with an open mind to others' ideas.

Trustworthiness In Stewardship

- I will be accountable to the public by representing District policies, programs, priorities, and progress accurately.
- I will be responsive to the community by seeking its involvement in District affairs and by communicating its priorities and concerns.
- I will work to ensure prudent and accountable use of District resources.
- I will make no personal promise or take private action that may compromise my performance or my responsibilities.

Honor In Conduct

- I will tell the truth.
- I will share my views while working for consensus.
- I will respect the majority decision as the decision of the Board.
- I will base my decisions on fact rather than supposition, opinion, or public favor.

Integrity Of Character

- I will refuse to surrender judgment to any individual or group at the expense of the District as a whole.
- I will consistently uphold all applicable laws, rules, policies, and governance procedures.
- I will not disclose information that is confidential by law or that will needlessly harm the District if disclosed.

Commitment To Service

- I will focus my attention on fulfilling the Board's responsibilities of goal setting, policymaking, and evaluation.
- I will diligently prepare for and attend Board meetings.
- I will avoid personal involvement in activities the Board has delegated to the Superintendent.
- I will seek continuing education that will enhance my ability to fulfill my duties effectively.

Student-Centered Focus

- I will be continuously guided by what is best for all students of the District.

Splendora Independent School District

Governance Team Guidelines & Operating Procedures

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Introduction

Governance Team Guidelines & Operating Procedures *(hereinafter referred to as 'the document')* defines the "partnership" between the superintendent and board members to a great extent. It clarifies expectations for one another, as well as responsibilities for practices and issues that are anticipated to occur on a frequent basis. It does not attempt to cover all potential scenarios as the document is meant to be a brief reference guide for each member of the team. Just like a partnership in the business world, each individual wants to know what he or she is responsible for accomplishing in order for the organization to be successful.

The ***Governance Team*** in Splendora ISD will operate more effectively and efficiently if the expectations for "how we will function as a team" are clearly defined. ***Governance Team Guidelines & Operating Procedures*** is based on practice, not theory. It is also a "living document" in that it should be reviewed annually and modifications should be made at the pleasure of the Governance Team and the needs of the district. A good time to review this document is after each school board election as it is an excellent tool for new board member orientation.

The update and development of ***Governance Team Guidelines & Operating Procedures*** assures a common understanding among members of the Governance Team and provides an excellent foundation for new Board member orientation as it provides district and Board member responsibilities. Additionally, the document will describe the mode of operation of the Governance Team to new, district level administrative staff. The document should be reviewed periodically to ensure it accurately reflects the expectations of the Governance Team and that its contents reflect actual practices of the team and individual members.

Governance Team Members

Dr. Jeff Burke	Superintendent
Allen Wells	President
Dan Muirhead	Vice President
Kimberly Klepcyk	Secretary
Barry Welch	Assistant Secretary
Jason Sessum	Member
Brandon Fry	Member
Ken Key	Member

Board Organization, Duties, and Responsibilities

Organization

At the first meeting following school board elections, an agenda item will be placed to disband the present Board and select new officers. Nominations and voting must take place in open session.

The Board shall elect a President, Vice-President, Secretary, and an Assistant Secretary, who shall be members of the Board. Officers shall be elected by plurality vote of the members present and voting. Board officers shall serve for a term of one year or until a successor is elected. Officers may succeed themselves in office. A vacancy among officers of the Board shall be filled by a majority action of the Board.

Typically the selection of officers will follow the outline below:

- Motion made, seconded, and passed to disband the current board and appoint the Superintendent as temporary chairperson.
- The Superintendent then asks the Board for nominations for the office of Board President.
- After nominations have ceased, the Superintendent then calls for the vote, with the selection being made by majority vote of those members present.
- The Superintendent then turns the chair to the newly elected President. The President then conducts the election of the Vice-President using the same nominating and voting process. The same procedure is then used for the Secretary position and then the Assistant Secretary position.

Duties

President:

The legal duties and powers of the Board President are described in detail in policy BDAA Legal. He/she also has the right to discuss, make motions and resolutions, and vote on all matters coming before the Board. The Board President also appoints all Board committees, unless otherwise provided by policy or Board consensus.

Vice-President:

The Board Vice-President shall act in the capacity and perform the duties of the Board President in the event of the absence or incapacity of the president and will perform other duties as prescribed by the Board.

Secretary:

The Secretary of the Board shall keep or cause to be kept, an accurate record of the proceedings of each board meeting and will send, or cause to be sent, notices of board meetings. In the absence of the President and Vice-President of the Board, the Secretary shall call the meeting to order and conduct the election of a president pro tem. The Secretary will also perform other duties as directed by the Board.

Assistant Secretary:

The Assistant Secretary of the Board shall act in the capacity and perform the duties of the Secretary of the Board in the event of the Secretary's absence.

Responsibilities

In addition to the responsibilities of Board Officers listed above, Policy BAA Legal provides an overview of key Board responsibilities. Key responsibilities are briefly described as follows:

- Review and adopt the district's vision and mission statements (August)
- Conduct an annual evaluation of the superintendent (January)
- Conduct an annual board self-evaluation (May)
- Approve district goals (March)
- Review and adopt the annual district budget (June)

SISD related policies:
(BEC Legal) (BDAA Local)

Board Essential Roles (See insert on next page)

Board Meetings

Board Meeting Agenda

A. In consultation with the board president, the superintendent shall prepare the agenda for all board meetings. The deadline for including board agenda items will be the third business day prior to the board meeting. On request in writing of any board member, an agenda item may be included on the board agenda. If the agenda item has been acted upon within the previous twelve months, two board members are needed to request that it be placed on another board agenda.

B. The draft agenda may include items from the board agenda calendar as scheduled in advance by the Board of Trustees as well as actions required by law. Before the agenda is finalized, the superintendent will consult with the board president for approval of the final agenda.

C. The consent agenda may include items listed below and action may be taken with a single vote without discussion. Placement of items on the consent agenda will be done at the discretion of the superintendent and board president. At the board meeting, any board member may ask questions or discuss a consent agenda item by asking the board president to remove it from the consent agenda for the purpose of giving the item individual consideration. The board president will allow discussion on any item requested for removal from the consent agenda by a board member.

Examples of Consent Agenda Items

1. Minutes of regular and special board meetings
2. Acceptance of financial reports
3. Routine bid recommendations in alignment with district policy
4. Approval of personnel contracts that comply with district policy
5. Requests to use district facilities
6. Routine, non-controversial items
7. Board policy updates

The above items are examples only. Not all topics listed may be included as part of the consent agenda.

SISD related policies:		
BE (LEGAL)	BE (LOCAL)	BJA (LOCAL)

Items Eligible for Executive Session

A. 551.071. Consultation with attorney. A governmental body may conduct a private consultation with its attorney when the government body seeks advice about pending or contemplated litigation, a settlement offer, or any of the appropriate exceptions listed for an executive session. Example: Discussing a real estate transaction with an attorney.

B. 551.072. Deliberation regarding real property. A governmental body may conduct a closed meeting (executive session) to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body.

C. 551.074. Personnel matters. An executive session may be conducted to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee. Also, to hear a complaint or charge against an employee unless the employee who is the subject of the charge or complaint requests an open meeting or hearing to hear the complaint.

D. 551.076. Deliberation regarding security devices. A governmental body may deliberate the deployment of security personnel or devices in an executive session.

E. 551.0821. Personally identifiable information about public school student. Deliberation concerning a student in which personally identifiable information is discussed will be held in executive session – even if the student's name is not mentioned in the deliberation.

F. 551.084. Exclusion of witness from hearing. A governmental body that is conducting a hearing may exclude a witness from the hearing while another witness is testifying.

G. 551.073. Prospective gift. The governmental body may conduct an executive session to deliberate a negotiated contract for a prospective gift or donation if deliberation in an open session would have a detrimental effect.

H. Ed. Code 39.030. The Board of Trustees shall conduct an executive session to discuss or adopt individual assessment instruments or assessment instrument items.

I. 418.183. Emergency management – homeland security. Issues related to 418.175 in the Government Code are exempted from the open meeting requirement; however, a tape recording of the proceedings should be made.

J. 551.087. Economic development. Deliberations concerning the offer of financial incentives for companies to locate in the school district may be held in executive session.

SISD related policies:		
BEC (LEGAL)	DCE (LEGAL)	GF (LEGAL)

Notice of Meetings

Members of the Board shall be given notice of regular and special meetings on Thursday prior to regularly scheduled Monday Board Meetings. Notice for special meetings will be at least 72 hours prior to the scheduled time of the meeting and at least two hours prior to the time of an emergency meeting.

The district shall provide special notice of each meeting to any news media that has requested notification. When an emergency meeting is called or an emergency item is added to an agenda, the district shall notify any news media that have previously requested special notice of all meetings. (BE Legal)

Executive Session/Closed Meetings

Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, as provided by law. (BEC Legal)

For each closed meeting, except for consultations with its attorney, the board shall keep a certified agenda of the proceedings. The presiding officer and secretary shall certify that the agenda is a true and correct record of the proceedings. (BEC Legal) Board members must limit discussion to those items specified in the closed session.

No voting or polling of members is allowed in closed session. A final decision, or vote must take place in an open meeting. (BEC Legal)

No board member or other participant in a closed meeting shall, without lawful authority, disclose to a member of the public any deliberations made in a closed session.

Board Meetings/Audience Participation

Participants must have signed up prior to Board Meeting start time. At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting. At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting. Participation is limited to three minutes to make comments to the Board, unless the participant requires the use of a translator, in which case participation is limited to six minutes. The Board will only consider complaints that remain unresolved after being addressed through proper administrative channels and when they have

been placed on the agenda. The Board of Trustees shall not deliberate, respond, or make decisions regarding any subject that is not included on the agenda that is posted.

Board Member Preparation for Meetings

A. The Superintendent will ensure that all information needed for informed decision-making is supplied to each Board member in agenda information delivered four days prior to the regular board meeting. The agenda and support materials will be provided electronically unless a request is made for a written copy. If a written copy is requested, Board members are asked to discuss delivery options at the time of the request.

B. Each Board member will prepare for the Board meeting by studying the agenda and support materials and asking clarifying questions of the Superintendent at least one day in advance of the meeting if possible. While it is likely that questions often result as part of the discussion of an agenda item, when a Board member knows that he/she will have a specific question it is appreciated if that question is asked prior to the meeting.

Board Member Questions Concerning the Agenda

A. Board members are encouraged to ask for information from the Superintendent at least one day prior to the Board meeting. This will allow time for appropriate research, if needed.

B. Any questions about agenda items or requests for additional information prior to the board meeting will be directed to the Superintendent. The Superintendent or his/her designee for that particular agenda item will respond to the Board member and an electronic copy of the question and response will be provided to all Board members.

C. The Superintendent will determine if the information requested is readily available or will require additional time to gather or research. If additional time is needed the Superintendent and the Board member will agree upon an appropriate time frame in which the information will be provided.

D. If a written summary or report is requested, the Superintendent will present a copy of it to each Board member.

E. Even when information about agenda items is provided in advance or Board members receive answers to specific questions prior to the Board meeting; they are not prohibited from discussing or asking additional questions during the Board meeting.

F. Board members seeking information during the Board meeting should ensure that the question pertains to agenda items.

Exhibiting Professionalism and Courtesy in Board Meetings

Board members shall observe and adhere to parliamentary procedures according to *Robert's Rules of Order, Newly Revised* and the Board President will ensure that discussion is related to the agenda item being addressed.

The Board President may recognize Board members prior to comments being given about an agenda item, particularly if several members wish to speak to the item.

Professional courtesy will be extended to all members of the Governance Team, school district staff, and visitors to the Board meeting.

Communication

Governance Team Communication

A. The Superintendent will communicate with each Board member via weekly reports (emails) that will include information such as:
   1. District events
   2. Progress reports on Board goals and directives
   3. Follow-up reports in answer to Board member questions
   4. Information or reports requested by a Board member
   5. General program updates

B. The Superintendent will communicate requested information to all Board members in as timely a manner as possible without interfering with the regular conduct of district business.

C. The Superintendent will meet with the Board President as needed, or communicate by telephone or electronic means to inform him/her of district issues that may need to come before the Board for discussion or action.

D. Board member phone calls to the Superintendent will be returned during the same day if at all possible.

E. Board members may communicate with other individual members for purposes of asking questions, clarifying information, or socializing under circumstances that do not conflict with or circumvent the Texas Open Meetings Act.

F. Board members may not communicate with other individual members for purposes of soliciting votes in support of or opposition to items of business that may come before the Board.

G. Board members who wish to share information relevant to district business or issues before the Board will relay the information to the Superintendent for distribution to all members in his/her weekly reports.

Splendora ISD related policies: BE (LEGAL)	BJA (LOCAL)

Board Member Requests for Information Not Related to Meeting Agendas

A. Board members will contact the Superintendent to request information about the school district or Board of Trustee business.

B. The Superintendent, at his/her discretion, may refer the Board member to a staff person with direct knowledge about the information requested.

C. The Superintendent will determine if the information requested is readily available or additional time is needed to gather information or research the issue.

D. If the information is available, the Superintendent will provide it to the requesting Board member.

E. If a written response is provided, a copy of the information will be provided to each Board member.

F. If the Superintendent determines that the request is unreasonable and will divert staff time or attention from Board priorities, the Superintendent or the requesting Board member may ask the Board President to place the request on a meeting agenda. The requesting Board member may then ask if a majority of the Board wishes to direct the Superintendent to generate a report to include the requested information.

Board Member Contact with Campuses

A. Board members are encouraged to attend as many school events as their time and schedule permits.

B. Board members will check in with the principal's office when he/she arrives at a campus during the school day, as per guidelines for all visitors to campuses.

C. Board members will not go into classrooms or other areas on campus for the purposes of conducting personnel evaluations or investigations.

D. Board members may not give direction to any staff or student except when immediate safety or liability is an issue.

E. While Board members have no authority when not at the board table, as individuals, it is sometimes difficult for staff members to see them as ordinary parents, therefore;

   a. When visiting with teachers of their own children, Board members should make it clear that they are acting as parents rather than as a member of the Board.
   b. Board members will not request or accept extraordinary consideration for themselves or their children.

F. Board members will not ask district employees for extraordinary consideration for anyone.

Splendora ISD related policies:	
GKA (LEGAL))	BBF (LOCAL)

Response by Board Members to Community Member or Employee Complaints

A. Listen briefly and respectfully; remain impartial

B. Ask if the complainant has followed the complaint procedure (following the "chain of command") outlined in district policy

C. Remind the complainant of the Board's responsibility to remain impartial regarding complaints that may ultimately be brought to the Board on appeal.

D. If the complainant does not know the district's complaint procedures or "chain of command," the Board member should provide the following information:

a. The complainant must first discuss the problem with the authority closest to the problem. In most cases this is the immediate supervisor if it is an employee or the principal if it is a campus issue.
b. If the complainant is not satisfied with the resolution, he/she may file a formal grievance according to procedures outlined in policy for students and parents, employees, or community members.
c. If the complainant is not satisfied with the resolution offered through the formal complaint process, the complainant may appeal to the next level of authority as outlined in policy.
d. When all levels of administrative appeal have been exhausted without satisfaction by the complainant, he/she may appeal the complaint to the Board of Trustees according to procedures outlined in policy. The Board President will place the complaint on the agenda for presentation to and discussion by the Board.
e. The Board may uphold the decision of the Superintendent or designee regarding the complaint, overturn it, offer an alternative solution, or the Board may take no action.
f. Complaints regarding an individual will be heard in closed session unless specific law or local policy provides otherwise.

E. Board members should inform the Superintendent of all relevant complaints from staff and community. If requested by the Board member forwarding the request, the Superintendent will notify the individual Board member as to the resolution of the complaint.

SISD related policies:			
DGBA (LOCAL)	FNG (LOCAL)	GF (LOCAL)	BBF (LOCAL)

Communicating with the Community and/or Personnel

A. Board members are encouraged to participate in community activities. When doing so, Board members may choose to provide information and/or respond to questions based on the following:
   a. Relay information about district goals or other district information the Board member is comfortable providing
   b. Interact in a positive manner
   c. Listen politely and respectfully to comments
   d. Refer questions about specific district activities to the Superintendent when they do not know the answers or if the individual wants detailed information.

B. The Board of Trustees encourages community input, however, it will not respond to anonymous calls or letters unless they involve the safety and security of students and/or employees. If the anonymous communication refers to a significant issue, the Board member will contact the Superintendent to inform him/her of its' content.

C. Signed letters addressed to the Board or a Board member will be forwarded to the Superintendent for inclusion in the weekly information provided to the Board.

D. The Board will communicate to the community collectively through district communication strategies authorized by the Board in policy or the district communication plan.

SISD related policies:
BBF (LOCAL)

Communicating with the Media

A. The Superintendent and the Board President shall act as spokespersons for the Board of Trustees to the media on all school district related issues. Generally speaking, questions concerning district operations should be referred to the Superintendent and questions regarding board policy or actions taken by the Board should be referred to the Board President. This practice will promote a single "position statement" which can be clearly understood by the public as opposed to potentially having multiple statements on an issue.

B. A Board member who receives a call from the media requesting information, comments, or an interview regarding district related issues will direct them to the Superintendent and/or Board President, depending on the nature of the questions.

C. Board members retain the right to speak to the media as individuals but are strongly encouraged to direct all media inquiries to the Superintendent and/or Board President.

D. When speaking to a media representative, a Board member should clarify when speaking as an individual rather than as a spokesperson for the Board of Trustees. When speaking as an individual, the Board member will remind the media representative of the position or action of the Board of Trustees as a body – if the Board has taken action on the issue.

SISD related policies:

BJA (LOCAL) BDAB (LOCAL)

Evaluation of the Superintendent

Updating the Superintendent Evaluation Instrument

After district goals are identified and priorities of the Board are established for the next school year, the Governance Team should review the content of the Superintendent's evaluation instrument to ensure proper alignment. This will ensure that the Board and Superintendent have an understanding of the challenges and priorities that are going to be emphasized in the coming year and that appropriate evaluation indicators may be developed. The evaluation instrument shall be based on the Superintendent's job description, student performance, and Governance Team priorities. The document evaluating the performance of the Superintendent is confidential.

Objectives of the Superintendent Evaluation Process

Based on law and board policy the following objectives are associated with the superintendent evaluation process:

- Clarify to the Superintendent his or her role and priorities, as seen by the Board
- Clarify to Board members the Superintendent's role, according to the Board's written criteria, as expressed in the Superintendent's job description and the district's goals and priorities
- Foster an early understanding among new Board members of the evaluation process and the Superintendent's current performance objectives and priorities
- Develop and sustain a harmonious working relationship between the Board and the Superintendent
- Include indicators on the evaluation instrument that reflect high expectations and outstanding Governance for the day-to-day operations of the school district
- Ensure fairness and objectivity in the evaluation process

The superintendent evaluation process and evaluation instrument will be provided to Board members with agenda items for the meeting in which the evaluation is to be conducted.

SISD related policies: BJA (LEGAL) BJCD (EXHIBIT) BJCD (LOCAL) BJCD (LEGAL)

New Board Member Orientation & Governance Team Training

Reporting Requirements

The minutes of the last regular meeting of the Board held during a calendar year must reflect whether each Trustee has met or is delinquent in meeting the training required to be completed as of the date of the meeting. *Education Code 11.159*

Training Requirements

New Board members shall receive a district orientation session within 60 days before or after their election or appointment and an orientation to the Texas Education Code within the first 120 days of election or appointment. Texas Education Code orientation sessions are offered through the Regional Education Service Center. New Board members are also encouraged to attend the TASB Summer Governance Conference, if possible. New Board members will also be trained on parliamentary procedures according to *Robert's Rules of Order, Newly Revised.* Once a year all Board members will receive a review of parliamentary procedures according to *Robert's Rules of Order, Newly Revised.*

All Board members shall receive an update session following each session of the Texas Legislature and the entire Board and Superintendent shall annually participate in a team building session. The lengths of these trainings are not specified, but are usually at least three hours.

In addition to the orientation and team building training, all Board members shall receive additional continuing education on an annual basis. To the extent possible, the entire Board shall participate in continuing education programs together. In the first year of service, Board members shall receive at least ten hours of continuing education in fulfillment of assessed needs in addition to required orientations and team building training. Within 90 days of election or appointment, new board members should receive one (1) hour of Open Meetings Training provided by the Attorney General's Office.

After the first year of service Board members shall receive at least five hours of continuing education annually in fulfillment of assessed needs. This of course is in addition to required team building training and a Texas Education Code update if a session of the Texas Legislature has been held that year.

The Board President shall receive continuing education related to Governance duties of the Board President as some portion of the annual requirement.

SISD related policies:
BBD (LEGAL) BBD (EXHIBIT)

Professional Development for Board Members

Board members and the Superintendent are encouraged to seek and attend relevant opportunities for professional development in addition to required training activities. Membership in state and national organizations and attendance at conventions, conferences, clinics, and workshops provide opportunities to learn about best practices and bring new ideas back to Splendora ISD.

Subscriptions to school board newsletter services, journals, and other written works are also efficient ways to learn examples of new or best practices.

Board members wishing to participate or attend professional development activities that are not planned for the entire Board should contact the Superintendent and Board President. If either should have a question as to the appropriateness of the request, the matter shall be brought to the Board as an agenda item for consideration.

Board Member Reimbursement for Expenses

Professional development for Board members is encouraged and reimbursement for travel and related expenses should be included in the district's budget each year. Utilize policy BBG (LOCAL) for Board member reimbursement when attending meetings, workshops, and conventions as an official representative of the Board.

SISD related policies:
BBG (LOCAL) BBG (LEGAL)

Board Member Ethics & Vendor Influence

In addition to Splendora ISD Board Member Ethics, BBF (LOCAL) attached, Board members will comply with state required annual Conflict of Interest reports outlined in BBFA (LEGAL), if applicable. The Conflict of Interest form is provided by the Texas Ethics Commission and applies to any Board member when he or she, or any member of the family, receives more than $2,500 per year from a business that contracts with the school district, or when a Board member, or member of his or her family, receives $250 or more in aggregate gifts from a business that contracts with the school district.

Board members may be a reference as to the professionalism and quality of a potential vendor for the school district, but he or she should communicate to the vendor and school district personnel that their personal knowledge of the vendor should not be represented as individual preference or support. Vendor selection is based on school district business practices and guidelines, state law, and district policy.

Board members should not request assistance, information, or school district equipment from school district employees for the purpose of personal or professional gain or on behalf of a friend or relative.

SISD related policies:		
BBF (LOCAL)	BBFA (LEGAL)	Gov't Code 171.004

STRATEGIC DIRECTION 2.0 - *why we exist*

VISION Right People. Right Things. Right Way. Right Resources. Right Relationships

MISSION Cultivating Exceptional People

BELIEFS - *why we act*	**PRINCIPLES**
Student-Focused: We believe the greatest outcomes result when students come first.	· Be accountable. · Live with integrity. · Focus on student needs.
Relationships: We believe positive and supportive relationships create the conditions for students to be advocates in their education.	· Value each other.
Culture: We believe a healthy, collaborative culture fosters exploration and innovation in a supportive environment.	· Ensure a safe physical, emotional, + social environment.
Servant Leaders: We believe servant leaders and critical thinkers strengthen our community and democracy.	· Develop servant leaders.
Learning: We believe all students deserve high-quality, engaging learning experiences that honor the potential in each student.	· Create a dynamic learning environment.

LEARNER PROFILE

The Splendora ISD Learner Profile provides an educational setting where every student is empowered to be: Self Motivated, Confident, An Adaptable Learner, A Critical Thinker, A Productive Citizen

STRATEGIC PRIORITIES

Click here for the most recent SISD Strategic Priorities.

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: October 18, 2023

Agenda Business Items:

- ❑ **Consent Agenda Item**
  (Board has acted on items such as this previously)
  New Action
  (Board has not seen information previously and allows for more time to discuss)

Information Only Items:

X **Presentation**

- ❑ **Recognition**
- ❑ **Information**

Name of Person Responsible: Kevin Lynch

Department or Campus: Chief Financial Officer

Topic: Program Management Update provided by LAN.

Background Information:

Attachments: LAN Provided presentation

Superintendent's Resolutions: Reviewed



Splendora ISD Bond 2022

Elementary Schools

October 23, 2023

Critical Project Activities

Peach Creek Elementary School

- Water/ Sanitary Sewage
- Storm Sewage
- Design Development

Greenleaf Elementary School

- Site Access
- Design Development



Peach Creek Elementary School

Completed Activities – Peach Creek

- Kick-Off Meeting with Entergy to coordinate the electric service.
- Meetings with MUD 16 to discuss potential water and sewer agreement.
- Meetings with City of Patton Village to discuss potential water and sewer agreement.

- TNP contracted to provide a Traffic Impact Analysis & received the Traffic Impact Analysis (TIA).
- Design Meeting with SISD, Huckabee, & LAN to review site plan and value engineering options.

Upcoming Activities – Peach Creek

- Huckabee to present design development documents for the new elementary schools.
- Establish an agreement with the City of Patton Village for water & sanitary sewer.
- Establish an easement for water, sanitary sewer, and storm water with the adjacent property owner.
- Early procurement to purchase MEP equipment.

Greenleaf Elementary School

Completed Activities – Greenleaf

- Civil-Surv provided a topographic survey of the site. LAN forwarded the information to Huckabee.
- Kick-Off Meeting with Entergy to coordinate the electric service.
- Issued a request for proposal and received bids for site clearing.
- Civil-Surv commenced platting of site.
- Property Acquisition Prep Meeting with SISD, SISD Attorney, Consolidated Property Advisors, Elevation Land Solutions, and LAN.
- Site Design Meeting with SISD, Huckabee, Kimley-Horn, Elevation Land Solutions, and LAN.
- Terracon provided Geotechnical report.

Upcoming Activities – Greenleaf

- Huckabee to present design development documents for the new elementary schools.
- Early procurement to purchase MEP equipment.
- Receive plat from Civil-Surv.
- Establish an easement for storm water.

Questions

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

SPLENDORA INDEPENDENT SCHOOL DISTRICT TEXAS

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: October 12, 2023

Agenda Business Items:

- ❑ **Consent Agenda Item**
  (Board has acted on items such as this previously)
  New Action
  (Board has not seen information previously and allows for more time to discuss)

Information Only Items:

- ❑ **Presentation**
- ❑ **Recognition**
- ❑ **Information**

Name of Person Responsible: Kevin Lynch

Department or Campus: Chief Financial Officer

Topic: Design Development Presentation for the Junior High project.

Background Information: Presentation of the Design Development (100% DD) stage of the design process

Attachments: Presentation from Huckabee.

Superintendent's Resolutions: Reviewed and approved

SPLENDORA INDEPENDENT SCHOOL DISTRICT

NEW JUNIOR HIGH SCHOOL

October 23, 2023

DESIGN DEVELOPMENT PRESENTATION

NOT FOR REGULATORY APPROVAL, PERMITTING OR CONSTRUCTION. KARLA CASTILLO - TX 26581

DISTRICT BOARD OF TRUSTEES

Allen Wells
President

Dan Muirhead
Vice President

Kim Klepcyk
Secretary

Barry Welch
Assistant Secretary

Brandon Fry
Member

Ken Key
Member

Jason Sessum
Member

SPLENDORA ISD DESIGN TEAM

Dr. Jeff Burke
Superintendent

Kevin Lynch
Chief Financial Officer

Dr. Glenn Barnes
Chief of Leadership & Culture

Dr. Shane Conklin
Chief Administration Officer

Carrie Garza
Teaching & Learning Staff

PROGRAM MANAGER

Turner & Townsend Heery

Gary Whittle
Project Management Director

Mark Crippen
Senior Project Manager

Seth Hawkins
Senior Project Manager

Ashley Alvarez
Project Manager

HUCKABEE PROJECT TEAM

Devin Wilson
Houston Office Director

Karla Castillo, AIA
Principal

Kerri Brady, AIA
VP of Education Practice

Lauren Yonker
Planner

Greg Louviere
Houston Director of Design

Ashad Satchu
Senior Designer

Darrick Jahn, RID
Director of Interior Design

Marcie James, RID
Interior Designer

Justina Alford, AIA
Project Architect

Jason Teal, AIA
Architect

Zach Alves
Architectural Associate

Eric Stafford
Architectural Associate

Brian Eilerts
Director of Structural Operations

Craig McKee
Regional Structural Engineer

Blaine Odom
Structural Lead

Emmie Crosley
Lead Environmental Graphic Design

Mike Mirano
Environmental Graphic Design

Tami O'Neal
Furniture Planning Specialist

CIVIL & LANDSCAPE

Kimley-Horn Engineering
Houston, TX

MEPT ENGINEERING

DBR Engineering Consultants Inc.
Houston, TX

ROOFING

Kuhn and Associates
Houston, TX

FOOD SERVICE

Food Design Professionals
The Woodlands, TX

ACOUSTICS / A/V

BAi
Austin, TX

CONSTRUCTION MANAGER

Joeris General Contractors

Jason Patterson
Project Executive / Operations

Steven Turner
Director of Pre-Construction

Justin Murphy
Sr. Project Manager

Mike Brown
Sr. Superintendent

NOT FOR REGULATORY APPROVAL, PERMITTING OR CONSTRUCTION. KARLA CASTILLO - TX 26581

PROJECT GOALS & GUIDING PRINCIPLES

This project will foster a safe and collaborative culture of innovation that creates optimal conditions for learning.

This project will promote exceptional learning experiences to achieve the learner profile for staff and students.

This project will reflect fiscal responsibility and operational efficiency over the building's life cycle.

NOT FOR REGULATORY APPROVAL, PERMITTING OR CONSTRUCTION. KARLA CASTILLO - TX 26581









NOT FOR REGULATORY APPROVAL, PERMITTING OR CONSTRUCTION. KARLA CASTILLO - TX 26581

5 Tours (3 DFW, 2 Local)

MEETING NOTES
04.18.2023

LEGEND

Proposed SISD room assignment

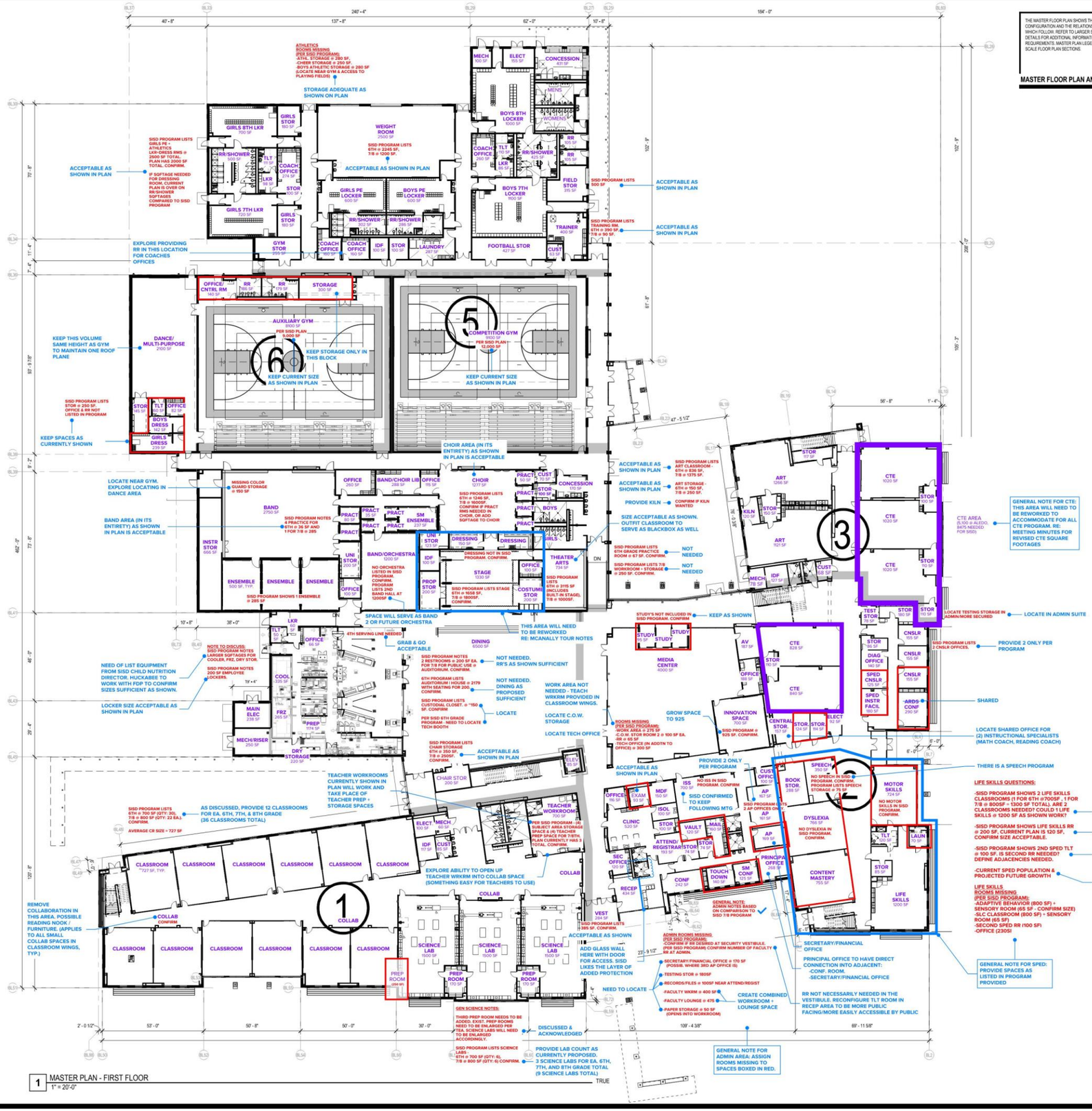
Questions for SISD

SISD response (from 04.18.23 meeting)

Rooms boxed in red indicate space is "unassigned". Room exists in McAnally plan but no corresponding room in Splendora ISD program of spaces. Assign space/square footage as needed to meet Splendora ISD program

Indicates item was discussed during 04.18.23 meeting

GENERAL NOTES FROM DISCUSSION:
-Collaboration spaces and square footages as currently proposed and shown based on McAnally plan are sufficient

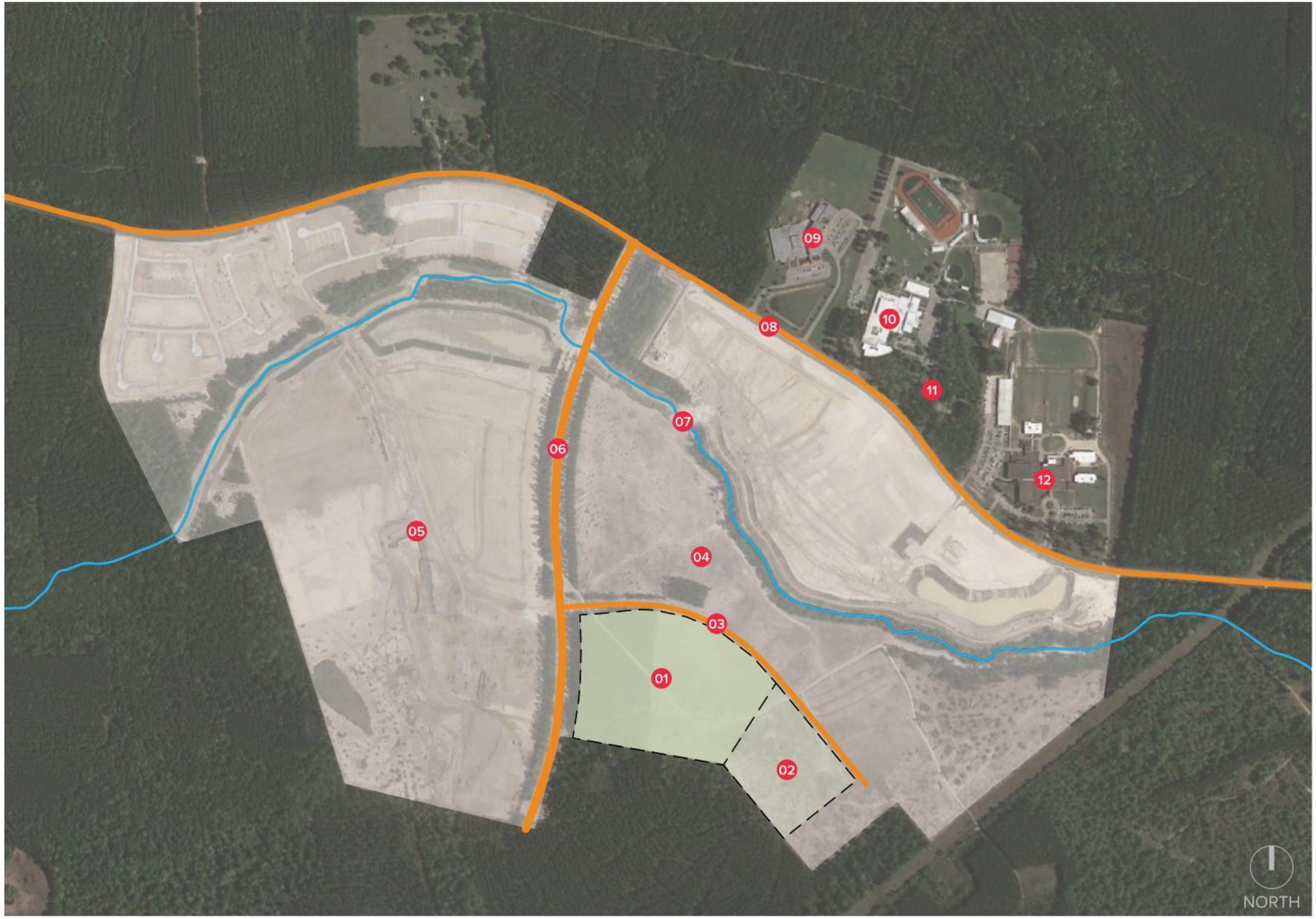

1 MASTER PLAN - FIRST FLOOR
1" = 20'-0"
TRUE
ATHLETICS ROOMS MISSING (PER SISD PROGRAMS): -ATHL. STORAGE = 280 SF. -CHEER STORAGE = 250 SF. -BOYS ATHLETIC STORAGE = 250 SF (LOCATE NEAR GYM & ACCESS TO PLAYING FIELDS)
STORAGE ADEQUATE AS SHOWN ON PLAN
ACCEPTABLE AS SHOWN IN PLAN
SISD PROGRAM LISTS GIRLS PE + ATHLETICS LKR-DRESS RMS = 2500 SF TOTAL. PLAN HAS 2000 SF TOTAL. CONFIRM.
IF SOFTAGE NEEDED FOR DRESSING ROOM, CURRENT PLAN IS OVER ON RR + SHOWER SOFTAGE COMPARED TO SISD PROGRAM
EXPLORE PROVIDING RR IN THIS LOCATION FOR COACHES OFFICES
KEEP THIS VOLUME SAME HEIGHT AS GYM TO MAINTAIN ONE ROOF PLANE
KEEP STORAGE ONLY IN THIS BLOCK
KEEP CURRENT SIZE AS SHOWN IN PLAN
SISD PROGRAM LISTS STOR = 250 SF. OFFICE & RR NOT LISTED IN PROGRAM
KEEP SPACES AS CURRENTLY SHOWN
CHOIR AREA (IN ITS ENTIRETY) AS SHOWN IN PLAN IS ACCEPTABLE
LOCATE NEAR GYM. EXPLORE LOCATING IN DANCE AREA
BAND AREA (IN ITS ENTIRETY) AS SHOWN IN PLAN IS ACCEPTABLE
SISD PROGRAM NOTES 4 PRACTICE FOR 6TH = 36 SF AND 1 FOR 7/8 = 285
SISD PROGRAM SHOWS 1 ENSEMBLE = 285 SF
NO ORCHESTRA LISTED IN SISD PROGRAM. CONFIRM. PROGRAM LISTS 2ND BAND HALL AT 1200SF
SPACE WILL SERVE AS BAND & 2 OR FUTURE ORCHESTRA
DRESSING NOT IN SISD PROGRAM. CONFIRM.
SISD PROGRAM LISTS STAGE 6TH = 1658 SF, 7/8 = 1800SF. CONFIRM.
SISD PROGRAM LISTS 6TH = 3115 SF (INCLUDES BUILT-IN STAGE), 7/8 = 1000SF.
THIS AREA WILL NEED TO BE REWORKED RE: MCANALLY TOUR NOTES
NEED OF LIST EQUIPMENT FROM SISD CHILD NUTRITION DIRECTOR. HUCKABEE TO WORK WITH FDP TO CONFIRM SIZES SUFFICIENT AS SHOWN.
LOCKER SIZE ACCEPTABLE AS SHOWN IN PLAN
NOTE TO DISCUSS: SISD PROGRAM NOTES LARGER SOFTAGES FOR COOLER, FRZ, DRY STOR.
SISD PROGRAM NOTES 200 SF EMPLOYEE LOCKERS.
GRAB & GO ACCEPTABLE
4TH SERVING LINE NEEDED
SISD PROGRAM NOTES 2 RESTROOMS @ 200 SF EA. FOR 718 FOR PUBLIC USE @ AUDITORIUM. CONFIRM.
NOT NEEDED. RR'S AS SHOWN SUFFICIENT
6TH PROGRAM LISTS AUDITORIUM / HOUSE @ 2179 WITH SEATING FOR 200. CONFIRM.
NOT NEEDED. DINING AS PROPOSED SUFFICIENT
SISD PROGRAM LISTS CUSTODIAL CLOSET. @ ~150 SF. CONFIRM
LOCATE
PER SISD 6TH GRADE PROGRAM . NEED TO LOCATE TECH BOOTH
WORK AREA NOT NEEDED - TEACH WRKRM PROVIDED IN CLASSROOM WINGS.
LOCATE C.O.W. STORAGE
LOCATE TECH OFFICE
SISD PROGRAM LISTS CHAIR STORAGE 6TH = 350 SF, 7/8 = 2505F. CONFIRM.
ACCEPTABLE AS SHOWN IN PLAN
TEACHER WORKROOMS CURRENTLY SHOWN IN PLAN WILL WORK AND TAKE PLACE OF TEACHER PREP + STORAGE SPACES
SISD PROGRAM LISTS 6TH = 700 SF (QTY: 30), 7/8 = 800 SF (QTY: 22 EA.). CONFIRM.
AVERAGE CR SIZE = 727 SF
AS DISCUSSED, PROVIDE 12 CLASSROOMS FOR EA. 6TH, 7TH, & 8TH GRADE (36 CLASSROOMS TOTAL)
PER SISD PROGRAM - (4) SUBJECT AREA STORAGE SPACE & (4) TEACHER PREP SPACE FOR 7/8TH. PLAN CURRENTLY HAS 3 TOTAL. CONFIRM.
EXPLORE ABILITY TO OPEN UP TEACHER WRKRM INTO COLLAB SPACE (SOMETHING EASY FOR TEACHERS TO USE)
REMOVE COLLABORATION IN THIS AREA. POSSIBLE READING NOOK / FURNITURE. (APPLIES TO ALL SMALL COLLAB SPACES IN CLASSROOM WINGS, TYP.)
SISD PROGRAM LISTS 385 SF. CONFIRM.
ACCEPTABLE AS SHOWN
ADD GLASS WALL HERE WITH DOOR FOR ACCESS. SISD LIKES THE LAYER OF ADDED PROTECTION
NEED TO LOCATE
GEN SCIENCE NOTES:
THIRD PREP ROOM NEEDS TO BE ADDED. EXIST. PREP ROOMS NEED TO BE ENLARGED PER TEA. SCIENCE LABS WILL NEED TO BE ENLARGED ACCORDINGLY.
SISD PROGRAM LISTS SCIENCE LABS= 6TH = 700 SF (QTY: 6), 7/8 = 800 SF (QTY: 6) CONFIRM
DISCUSSED & ACKNOWLEDGED
PROVIDE LAB COUNT AS CURRENTLY PROPOSED. 3 SCIENCE LABS FOR EA. 6TH, 7TH, AND 8TH GRADE TOTAL (9 SCIENCE LABS TOTAL)
ACCEPTABLE AS SHOWN IN PLAN
SISD PROGRAM LISTS 6TH = 1245 SF, 7/8 = 1600SF. CONFIRM IF PRACT RMS NEEDED IN CHOIR, OR ADD SQFTAGE TO CHOIR
SISD PROGRAM LISTS ART CLASSROOM 6TH = 836 SF, 7/8 = 1375 SF.
ART STORAGE - 6TH = 150 SF, 7/8 = 250 SF.
PROVIDE KILN
CONFIRM IF KILN WANTED
SIZE ACCEPTABLE AS SHOWN. OUTFIT CLASSROOM TO SERVE AS BLACKBOX AS WELL
SISD PROGRAM LISTS 6TH GRADE PRACTICE ROOM = 67 SF. CONFIRM.
NOT NEEDED
SISD PROGRAM LISTS 7/8 WORKROOM = STORAGE = 250 SF. CONFIRM.
NOT NEEDED
STUDY'S NOT INCLUDED IN SISD PROGRAM. CONFIRM
KEEP AS SHOWN
SISD PROGRAM LISTS 500 SF
ACCEPTABLE AS SHOWN IN PLAN
SISD PROGRAM LISTS TRAINING RM. 6TH = 250 SF, 7/8 = 90 SF.
ACCEPTABLE AS SHOWN IN PLAN
ROOMS MISSING (PER SISD PROGRAM): -WORK AREA = 275 SF -C.O.W. STOR ROOM 2 = 100 SF EA. -RR = 65 SF -TECH OFFICE (IN ADDTN TO OFFICE) = 300 SF
GROW SPACE TO 925
INNOVATION SPACE 700 SF
SISD PROGRAM = 925 SF. CONFIRM.
PROVIDE 2 ONLY PER PROGRAM
ACCEPTABLE AS SHOWN IN PLAN
SISD CONFIRMED TO KEEP FOLLOWING MTG
NO ISS IN SISD PROGRAM. CONFIRM
SISD PROGRAM LISTS 2 AP OFFICES ONLY
ADMIN ROOMS MISSING (PER SISD PROGRAM): -CONFIRM IF RR DESIRED AT SECURITY VESTIBULE. (PER SISD PROGRAM) CONFIRM NUMBER OF FACULTY RR AT ADMIN.
SECRETARY/FINANCIAL OFFICE = 170 SF (POSSIB. WHERE 3RD AP OFFICE IS)
TESTING STOR = 180SF
RECORDS/FILES = 100SF NEAR ATTEND/REGIST
FACULTY WKRM @ 400 SF
FACULTY LOUNGE @ 475
PAPER STORAGE @ 50 SF (OPENS INTO WORKROOM)
CREATE COMBINED WORKROOM + LOUNGE SPACE
GENERAL NOTE FOR ADMIN AREA: ASSIGN ROOMS MISSING TO SPACES BOXED IN RED.
GENERAL NOTE: ADMIN NOTES BASED ON COMPARISON TO SISD 7/8 PROGRAM
SECRETARY/FINANCIAL OFFICE
PRINCIPAL OFFICE TO HAVE DIRECT CONNECTION INTO ADJACENT: -CONF. ROOM. -SECRETARY/FINANCIAL OFFICE
RR NOT NECESSARILY NEEDED IN THE VESTIBULE. RECONFIGURE TLT ROOM IN RECEP AREA TO BE MORE PUBLIC FACING/MORE EASILY ACCESSIBLE BY PUBLIC
GENERAL NOTE FOR SPED: PROVIDE SPACES AS LISTED IN PROGRAM PROVIDED
CTE AREA (5,100 @ ALEDO, 8475 NEEDED FOR SISD)
GENERAL NOTE FOR CTE: THIS AREA WILL NEED TO BE REWORKED TO ACCOMMODATE FOR ALL CTE PROGRAM. RE: MEETING MINUTES FOR REVISED CTE SQUARE FOOTAGES
LOCATE TESTING STORAGE IN ADMIN/MORE SECURED
LOCATE IN ADMIN SUITE
SISD PROGRAM LISTS 2 CNSLR OFFICES.
PROVIDE 2 ONLY PER PROGRAM
SHARED
LOCATE SHARED OFFICE FOR (2) INSTRUCTIONAL SPECIALISTS (MATH COACH, READING COACH)
THERE IS A SPEECH PROGRAM
LIFE SKILLS QUESTIONS:
-SISD PROGRAM SHOWS 2 LIFE SKILLS CLASSROOMS (1 FOR 6TH @700SF , 1 FOR 7/8 @ 800SF = 1300 SF TOTAL). ARE 2 CLASSROOMS NEEDED? COULD 1 LIFE SKILLS @ 1200 SF AS SHOWN WORK?
PROVIDE 2 CLASSROOMS AS PER PROGRAM
-SISD PROGRAM SHOWS LIFE SKILLS RR @ 200 SF. CURRENT PLAN IS 120 SF, CONFIRM SIZE ACCEPTABLE.
ACCEPTABLE
-SISD PROGRAM SHOWS 2ND SPED TLT @ 100 SF. IS SECOND RR NEEDED? DEFINE ADJACENCIES NEEDED.
PROVIDE 2 RR AS PER PROGRAM
-CURRENT SPED POPULATION & PROJECTED FUTURE GROWTH
LARGE SPED POPULATION, GROWING & CONTINUES TO GROW
LIFE SKILLS ROOMS MISSING (PER SISD PROGRAM): -ADAPTIVE BEHAVIOR (800 SF) + SENSORY ROOM (65 SF - CONFIRM SIZE) -SLC CLASSROOM (800 SF) - SENSORY ROOM (65 SF) -SECOND SPED RR (100 SF) -OFFICE (230SI
BOYS 8TH LOCKER 1000 SF
BOYS 7TH LOCKER 900 SF
GIRLS 8TH LKR 700 SF
GIRLS 7TH LKR 720 SF
WEIGHT ROOM 2500 SF
GIRLS PE LOCKER 600 SF
BOYS PE LOCKER 600 SF
FOOTBALL STOR 427 SF
TRAINER 400 SF
FIELD STOR 370 SF
AUXILIARY GYM 8100 SF PER SISD PLAN = 9,000 SF
COMPETITION GYM 9100 SF PER SISD PLAN = 12,000 SF
DANCE/ MULTI-PURPOSE 2100 SF
BAND 2750 SF
BAND/ORCHESTRA 1200 SF
THEATER ARTS 734 SF
STAGE 1330 SF
DINING 6500 SF
MEDIA CENTER 4000 SF
CHOIR 1277 SF
CONCESSION 170 SF
CLASSROOM 727 SF, TYP.
SCIENCE LAB 1500 SF
PREP ROOM 170 SF
COLLAB
ART 1266 SF
ART 921 SF
CTE 1020 SF
CTE 828 SF
CTE 840 SF
DYSLEXIA 766 SF
CONTENT MASTERY 755 SF
MOTOR SKILLS 724 SF
LIFE SKILLS 1200 SF
SPEECH 350 SF
BOOK STOR. 288 SF
CENTRAL STOR. 107 SF
TOUCH DOWN 340 SF
CONF 242 SF
RECEP 434 SF
PRINCIPAL OFFICE 269 SF
SEC OFFICE 120 SF
VEST 284 SF
CHAIR STOR 200 SF
MAIN ELEC 238 SF
MECH/RISER 250 SF
DRY STORAGE 220 SF
COOL 135 SF
FRZ 265 SF
PREP 174 SF
OFFICE/ CNTRL RM 140 SF
STORAGE 300 SF
BOYS DRESS 162 SF
GIRLS DRESS 229 SF
OFFICE 62 SF
STOR 145 SF
TLT 60 SF
OFFICE 260 SF
BAND/CHOIR LIB 288 SF
OFFICE 115 SF
SM ENSEMBLE 237 SF
UNI STOR 123 SF
UNI STOR 200 SF
IDF 100 SF
PROP STOR 200 SF
OFFICE 400 SF
ENSEMBLE 500 SF, TYP.
INSTR STOR 666 SF
DRESSING 150 SF
DRESSING 150 SF
OFFICE 350 SF
COSTUME STOR 200 SF
OFFICE 66 SF
LKR 60 SF
TLT 50 SF
OFFICE 66 SF
MECH 700 SF
ELECT 155 SF
CONCESSION 431 SF
MENS
WOMENS
COACH OFFICE 160 SF
TLT 70 SF
LKR 65 SF
RR 109 SF
RR 109 SF
RR/SHOWER 503 SF
TLT 70 SF
COACH OFFICE 274 SF
LKR 65 SF
STOR 100 SF
GIRLS STOR 160 SF
GIRLS STOR 160 SF
GYM STOR 295 SF
RR/SHOWER 300 SF
RR/SHOWER 286 SF
COACH OFFICE 160 SF
COACH OFFICE 160 SF
IDF 100 SF
STOR 100 SF
LAUNDRY 287 SF
RR 109 SF
RR 109 SF
RR 109 SF
RR/SHOWER 423 SF
COACH OFFICE 160 SF
TLT 70 SF
LKR 65 SF
RR 109 SF
RR 109 SF
RR/SHOWER 423 SF
RR 109 SF
RR 109 SF
RR 109





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LEGEND

01 NEW SPLENDORA JUNIOR HIGH
02 POTENTIAL FUTURE ELEMENTARY
03 BRIGHT SUNSHINE ROAD
04 PRESSWOODS DEVELOPMENT
05 THE CANOPIES DEVELOPMENT
06 CANOPIES PARKWAY
07 GULLEY BRANCH
08 FM 2090
09 PINEY WOODS ELEMENTARY
10 SPLENDORA JUNIOR HIGH
11 SPLENDORA ISD ADMIN BUILDING
12 SPLENDORA HIGH SCHOOL

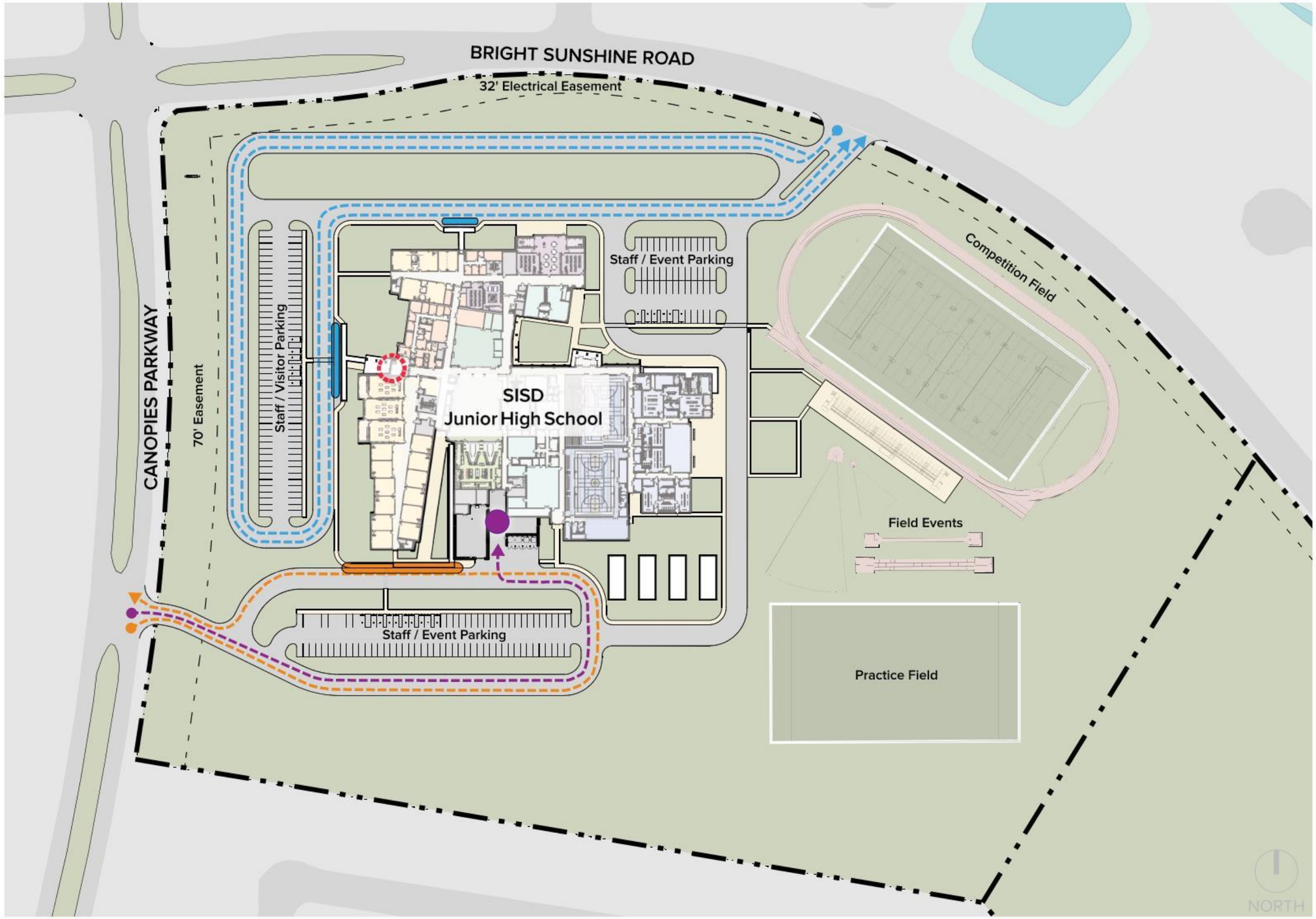
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SITE CONTEXT

03



LINE TYPE LEGEND

- Boundary
- Bus Drop-off
- Bus Drop-off Zone
- Parent Drop-off
- Parent Drop-off Zone
- Service/Delivery
- Service/Delivery Location

SITE PLAN LEGEND

- New Construction
- Track and Field
- Sport Field
- Sidewalk
- Drives/Parking
- Main School Entry

ACRES	47.6
PARKING	250 TOTAL
QUE DISTANCE	810'/LANE
AUTOS IN QUE	32 CARS/LANE X 2 = 64 TOTAL

0 100' 300' 600'

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SITE PLAN

03



SECOND FLOOR

FIRST FLOOR

NORTH

0 50

COLOR LEGEND

- Administration
- Administration Support
- Academic
- Academic Support
- Library
- Library Support
- Dining
- Kitchen
- Athletic
- Athletic Support
- Fine Art
- Fine Art Support
- Special Space
- Special Space Support
- Circulation
- Restrooms/Support Spaces

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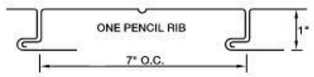
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SCHEMATIC FLOOR PLANS



RIBBED METAL WALL PANEL



FLUSH METAL WALL PANEL



METAL WALL PANEL

CAST STONE



BURNISHED CMU



STONE CHOPPED



BRICK



MAIN ENTRANCE

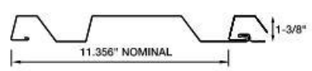
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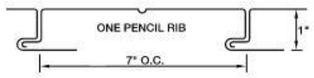
EXTERIOR - PERSPECTIVES

04

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RIBBED METAL WALL PANEL



FLUSH METAL WALL PANEL



METAL WALL PANEL

CAST STONE



BURNISHED CMU



STONE CHOPPED



BRICK



GYM / EVENT ENTRANCE

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EXTERIOR - PERSPECTIVES

04

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CAFETORIUM - PERSPECTIVE

PAINT #2 | PAINT #1 | WOOD | WALL PANELING | WALL TILE #1 | FLOOR #2 | FLOOR #1



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CAFETORIUM - PERSPECTIVE



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CAFETORIUM - PERSPECTIVE


PAINT #2

PAINT #1


ACOUSTICAL PANEL


WOOD


WALL PANELING


WALL TILE #1


FLOOR #2


FLOOR #1



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CAFETORIUM - PERSPECTIVE



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COLLABORATION SPACE - PERSPECTIVE


PAINT #2

PAINT #1


WOOD


WALL TILE


CARPET


FLOOR LVT #2


FLOOR LVT #1



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COLLABORATION SPACE - PERSPECTIVE



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COMPETITION GYMNASIUM - PERSPECTIVE

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WALL PAD



ACOUSTIC PANEL #2



ACOUSTIC PANEL #1



PAINT #2

PAINT #1



FLOOR #1

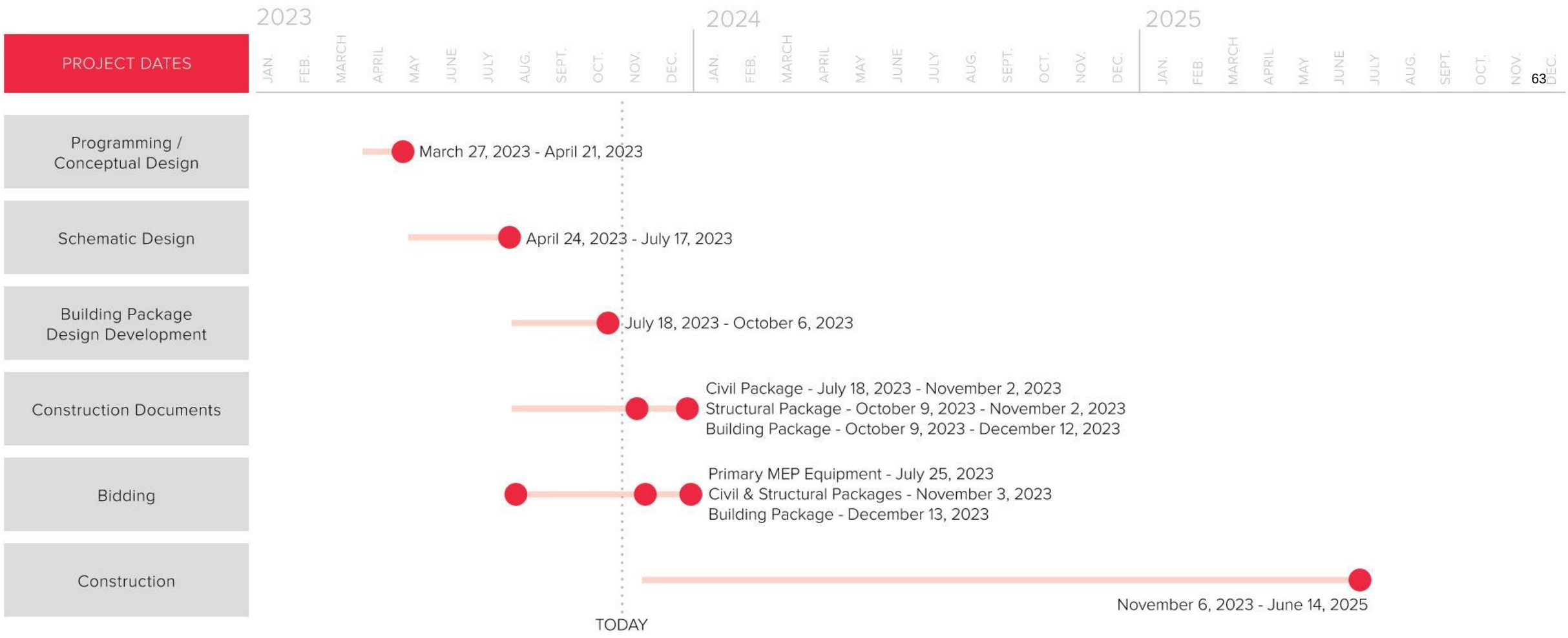


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COMPETITION GYMNASIUM - PERSPECTIVE

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MORE THAN ARCHITECTS

SPLENDORA INDEPENDENT SCHOOL DISTRICT TEXAS

Turner & Townsend Heery

JOERIS General Contractors

Our SISD Education Foundation awarded a total of $12, 342. 53 in Innovative Grant funds to teachers across the district! The Education Foundation would like to thank everyone who applied for grants this year and encourage more teachers to apply in the future. Listed below are this year's grant recipients:

- **Bibbidi Bobbidi Boo - $3,000 Peach Creek PK Playground**
- **Class VR with Avantis - $3,000 Timber Lakes 6th grade team (Morales, Meier, Nesheiwat)**
- **Champion Kids Day - $3,000 Special Education Brandi Perkins (Rachel Coleman)**
- **Cardboard Regatta - $2,050 Gifted and Talented Forrest Patterson (Rachel Hall)**
- **Happy Hands - $689.58 Happy Hands (sensory tables) - PreK (Amanda Weaver-Rood - PWE)**
- **Light Tables - $602.95 Light Tables - PreK - (Renee Angelilli - TLE**

Total 12,342.53

																Enrollment All served			In Membership (ADA Eligible)		
Campus	EE	PK	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	Last Day 5/27/22	Diff.	Total	Last Day 5/27/22	Diff.
Splendora HS												377	381	318	275	1351	1252	99	1321	1205	116
Splendora Jr High										366	411					777	716	61	777	715	62
Peach Creek Elem	1	33	67	61	62	78	78	90	87							557	562	-5	537.5	538	-0.5
Greenleaf Elem	3	82	93	106	108	112	91	106	97							798	756	42	755	716.5	38.5
Piney Woods Elem	9	28	74	56	74	72	91	65	65							534	523	11	513.5	497.5	16
Timber Lake Elem	2	60	133	103	108	101	102	112	128							849	728	121	817.5	690	127.5
JJAEP																0	1	-1	0	0	0
District Total	15	203	367	326	352	363	362	373	377	366	411	377	381	318	275	4866	4538	328	4721.5	4362	359.5
First Day 2021-2022	8	167	270	277	306	316	314	310	311	335	306	337	314	267	266	4104			4303.5		
Difference	7	36	97	49	46	47	48	63	66	31	105	40	67	51	9	762			418		
Current Day	15	203	367	326	352	363	362	373	377	366	411	377	381	318	275	4866			4721.5		
This Day Last Year	12	199	298	291	326	336	323	328	323	349	325	355	338	280	285	4368			4222.5		
Difference	3	4	69	35	26	27	39	45	54	17	86	22	43	38	-10	498			499		







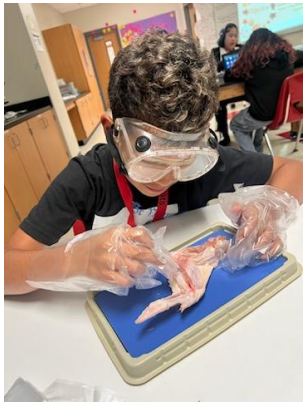






Elementary students:

- Practiced cursive handwriting
- Read
- Celebrated Homecoming week
- Designed Lego masterpieces in makerspace
- Explored the history of the first Olympic games
- Invited grandparents to lunch





Secondary students:

- Conducted scientific dissections
- Learned how to tie a tie
- Cross Country advance to regionals
- Band advanced to area
- FFA students attended the State

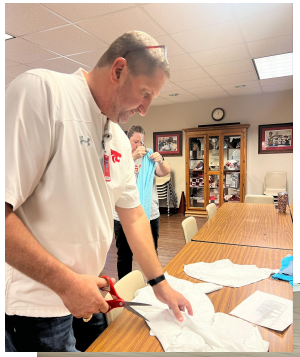








Superintendent Spotlight

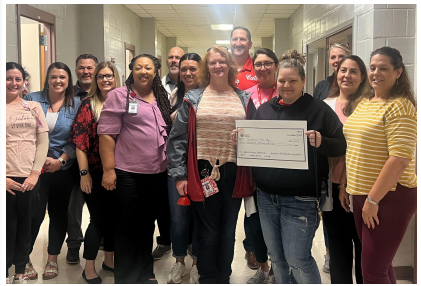














Balanced Scorecard Priority Presentations

Priority 1: Focus on Student Success

Splendora ISD Strategic Plan Balanced Scorecard 2022-2026

- **Mission:** Cultivating Exceptional People
- **Vision:** Right People. Right Things. Right Way. Right Resources. Right Relationships

In Splendora ISD, We Believe…

- Student-Focused: We believe the greatest outcomes result when students come first.
- Relationships: We believe positive and supportive relationships create the conditions for students to be advocates in their education.
- Culture: We believe a healthy, collaborative culture fosters exploration and innovation in a supportive environment.
- Servant Leaders: We believe servant leaders and critical thinkers strengthen our community and democracy.
- Learning: We believe all students deserve high-quality, engaging learning experiences that honor the potential in each student.

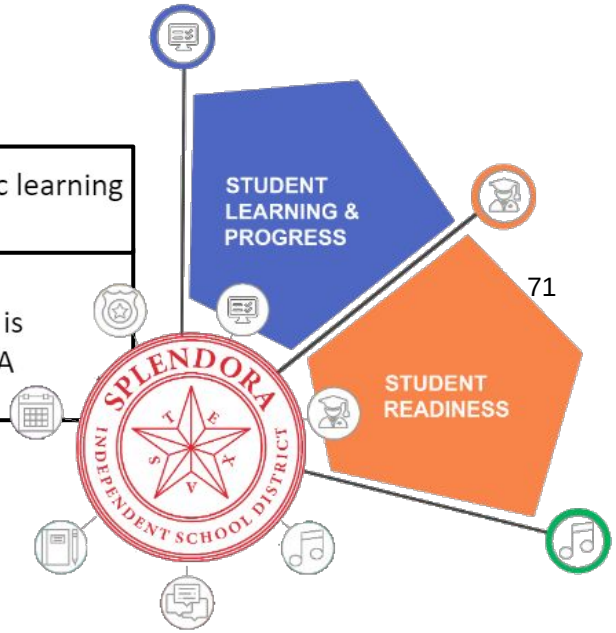
Strategic Priorities	Performance Goals
Priority 1: Focus On Student Success	1.1 Increase opportunities to support student engagement **1.1 (a) Focus on students who are not presently engaged in a school-related activity * (BG)** 1.2 Increase focus on student learning and growth 1.3 Ensure life readiness: students are college and/or career and/or military ready 1.4 Ensure social/emotional wellness and physical safety for all students
Priority 2: Focus on Staff Well-Being, Engagement and Growth	2.1 Develop and offer aligned professional learning for all district staff 2.2 Focus on staff wellness and safety 2.3 Increase staff satisfaction, engagement, trust and retention
Priority 3: Focus on Community Engagement, Transparency and Trust	3.1 Augment community partnerships 3.2 Increase engagement with all parents 3.3 Increase transparency and trust **3.4 Increase Communication Opportunities for High Profile Programs* (BG)**
Priority 4: Focus on Strategic Alignment of Financial and Operational Systems for Long Term District Growth	4.1 Develop systematic long range facility plan 4.2 Ensure efficiency, cost avoidance, and strategic alignment of resources 4.3 Ensure coherent and transparent budget development, adoption and management

Priority 1: Focus on Student Success

Learning: We believe all students deserve high-quality, engaging learning experiences that honor the potential in each student.	· Create a dynamic learning environment.

LEARNER PROFILE

The Splendora ISD Learner Profile provides an educational setting where every student is empowered to be: Self Motivated, Confident, An Adaptable Learner, A Critical Thinker, A Productive Citizen



Priority 1: Focus on Student Success

Performance Goals

1.2 Increase focus on student learning and growth as measured by multiple measures







Priority 1: Focus on Student Success

Key Strategic Actions

a. **Provide** all four core areas with a vertically aligned curriculum PK-12
b. **Refine** HPLS based on data, TEKS and feedback
c. **Refine** SBA process and TEKS selection for essential standards

Picture of Success

By 2026, all core subjects will have curriculum completed in the HPLS.

By 2026, Reading MAP annual growth as measured by academic readiness on each campus will increase by 50%.

By 2026, Math MAP annual growth as measured by academic readiness will increase by 50%

Data
(MAP, MCLASS, SBA)

Progress Measures (Evidence)

- MCLASS
- SBA #1 (Standards Based Assessment)
  - Math and Science
  - Reading and Social Studies
- MAP

Priority 1: Focus on Student Success

Yearly Benchmark Progress

Content Coordinators are using the analysis tool to identify necessary curriculum changes or adjustments.

- Content Coordinator Data Analysis Tool

Splendora Independent School District

Annual Financial Report
For the Fiscal Year Ended June 30, 2023

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Splendora Independent School District

Annual Financial Report
For the Fiscal Year Ended June 30, 2023
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Certificate of the Board

Splendora Independent School District	**Montgomery**	**170-907**
Name of School District	County	Co.-Dist Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and _____ approved _____ disapproved for the fiscal year ended June 30, 2023 at a meeting of the Board of Trustees of such school district on the 23rd day of October 2023.

Signature of Board Secretary	Signature of Board President

If the Board of Trustees disapproved the auditor's report, the reason(s) for disapproving it is/are (attach list as necessary):

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Financial Section

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Independent Auditor's Report

To the Board of Trustees of
Splendora Independent School District
Splendora, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Splendora Independent School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Weaver and Tidwell, L.L.P.
1406 Wilson Road, Suite 100 | Conroe, Texas 77304
Main: 936.756.8127

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Board of Trustees of
Splendora Independent School District

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Supplementary Information as listed in the table of contents, and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 17 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
October 17, 2023

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Management's Discussion and Analysis

As management of the Splendora Independent School District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023.

Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $38,458,891 *(net position)*. Of this amount, $6,585,182 *(unrestricted net position)* was in a deficit due to the net pension and net OPEB liabilities.
- The District's total net position increased by $4,971,315.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $126,711,602, an increase of $104,865,593.
- At the end of the current fiscal year, unassigned fund balance for the general fund was $16,198,804, or 33% of total general fund expenditures.
- The District's net bonded debt increased by $97,668,269 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is changing.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some transactions that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

The government-wide financial statements of the District are principally supported by taxes and intergovernmental revenues *(governmental activities)*. The governmental activities of the District include *Instruction, Instructional Resources and Media Services, Curriculum and Instructional Staff Development, Instructional Leadership, School Leadership, Guidance, Counseling, and Evaluation Services, Health Services, Student Transportation, Food Services, Extracurricular Activities, General Administration, Plant Maintenance and Operations, Security and Monitoring Services, Data Processing Services, Community Services, Interest on Long-term Debt, Issuance Costs and Fees, Facilities Repair and Maintenance, Payments Related to Shared Services Arrangements, and Other Intergovernmental Charges*.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintained twenty-five governmental funds during the year. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, which are considered to be major funds. Data from the other twenty-two governmental funds are combined into a single, aggregated presentation titled *total nonmajor funds*.

The District adopts an annual revenue and appropriations budget for its general fund, debt service fund, and national school breakfast and lunch program special revenue fund. All other governmental funds adopt project length budgets. Subsequent to adoption, amendments approved by the governing body are reflected in a revised budget column. A budgetary comparison statement has been provided for the general fund, debt service fund, and national school breakfast and lunch program special revenue fund to demonstrate compliance with its budget.

The basic governmental fund financial statements can be found as noted in the table of contents of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of students and student organizations. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the District's own programs and activities.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found as noted in the table of contents of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information and supplementary information, which includes schedules required by the Texas Education Agency. Such supplementary information can be found as noted in the table of contents of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve, over time, as a useful indicator of a District's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $38,458,891 at the close of the most recent fiscal year.

Splendora Independent School District's Net Position

	Governmental Activities					
	2023		2022		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Current and other assets	$ 136,473,741	60	$ 28,535,869	24	$ 107,937,872	378
Capital assets	89,123,231	40	90,325,695	76	(1,202,464)	(1)
Total assets	225,596,972	100	118,861,564	100	106,735,408	
Total deferred outflows of resources	13,798,394	100	12,250,587	100	1,547,807	13
Other liabilities	10,136,939	5	5,987,543	7	4,149,396	69
Noncurrent liabilities	176,141,354	95	74,217,435	93	101,923,919	137
Total liabilities	186,278,293	100	80,204,978	100	106,073,315	
Total deferred inflows of resources	14,658,182	100	17,419,597	100	(2,761,415)	(16)
Net position:						
Net investment in capital assets	41,333,950	107	40,348,497	121	985,453	2
Restricted	3,710,123	10	1,402,545	3	2,307,578	165
Unrestricted (deficit)	(6,585,182)	(17)	(8,263,466)	(24)	1,678,284	(20)
Total net position	$ 38,458,891	100	$ 33,487,576	100	$ 4,971,315	

Net Investment in Capital Assets ($41,333,950 or 107% of net position) reflects its investment in capital assets (e.g., land and improvements, construction in progress, buildings and improvements, and furniture and equipment); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted Net Position ($3,710,123 or 10% of net position) consists of $2,171,431 which is restricted for grants and $1,538,692 which is restricted for debt service.

Unrestricted Net Position at fiscal year-end is a deficit ($6,585,182) due to net pension and net OPEB liabilities; however, the District was still able to report a positive total net position.

Governmental Activities. Governmental activities increased the District's net position by $4,971,315 from current operations. Key elements of this change are as follows:

Splendora Independent School District's Changes in Net Position

	Governmental Activities					
	2023		2022		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenue						
Program revenues:						
Charges for services	$ 1,555,806	2	$ 1,062,941	2	$ 492,865	46
Operating grants and contributions	12,433,259	18	9,614,097	16	2,819,162	29
General revenues:						
Property taxes, levied for general purposes	14,193,845	20	10,778,237	18	3,415,608	32
Property taxes, levied for debt service	6,674,772	9	4,984,363	8	1,690,409	34
Grants and contributions not restricted to specific programs	32,988,768	48	32,662,033	56	326,735	1
Investment earnings	2,357,640	3	54,510	-	2,303,130	4,225
Miscellaneous	69,706	-	29,491	-	40,215	136
Total revenues	70,273,796	100	59,185,672	100	11,088,124	
Expenses						
Instruction	33,413,675	51	28,758,711	53	4,654,964	16
Instructional resources and media services	404,381	1	422,418	1	(18,037)	(4)
Curriculum and instructional staff development	1,933,521	3	1,670,875	3	262,646	16
Instructional leadership	1,086,422	2	915,338	2	171,084	19
School leadership	2,351,591	4	2,329,372	4	22,219	1
Guidance, counseling, and evaluation services	2,742,472	4	2,222,554	4	519,918	23
Social work services	77,248	-	74,072	-	3,176	4
Health services	427,615	1	445,323	1	(17,708)	(4)
Student transportation	3,027,522	5	2,167,543	4	859,979	40
Food services	3,406,380	5	2,919,688	6	486,692	17
Extracurricular activities	1,858,209	3	1,772,550	3	85,659	5
General administration	2,568,903	4	2,302,231	4	266,672	12
Plant maintenance and operations	5,721,394	9	5,370,549	10	350,845	7
Security and monitoring services	902,183	1	763,261	1	138,922	18
Data processing services	873,800	1	713,707	1	160,093	22
Community services	313,914	-	228,592	-	85,322	37
Interest on long-term debt	3,172,179	5	1,491,125	3	1,681,054	113
Issuance costs and fees	840,432	1	4,830	-	835,602	17,300
Facilities repair and maintenance	266	-	-	-	266	-
Payment related to shared services arrangements	36,504	-	50,095	-	(13,591)	(27)
Other intergovernmental charges	143,870	-	118,263	-	25,607	22
Total expenses	65,302,481	100	54,741,097	100	10,561,384	
Change in net position	4,971,315		4,444,575		526,740	
Net position - beginning	33,487,576		29,043,001		4,444,575	
Net position - ending	$ 38,458,891		$ 33,487,576		$ 4,971,315	

Revenues are generated primarily from two sources. Grants and contributions (program and general revenues totaling $45,422,027) represent 66% of total revenues and property taxes ($20,868,617) represent 29% of total revenues. The remaining 5% is generated from charges for services, investment earnings, and miscellaneous revenues. The most significant changes in revenues were an increase in grants and contributions and property taxes, which results from an increase in federal funding primarily related to the COVID-19 pandemic and increase in property tax values.

The primary functional expenses of the District are Instruction ($33,413,675), which represents 51% of total expenses and plant maintenance and operations ($5,721,394), which represents 9% of total expenses. The remaining functional categories of expenses are individually 5% or less of total expenses.

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of $126,711,602, an increase of $104,865,593.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was $16,198,804 while total fund balance was $18,310,228. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 33% of total general fund expenditures, while total fund balance represents 37% of that same amount. The fund balance of the District's general fund increased by $1,367,116 during the current fiscal year, primarily due to the increase in property taxes and state funding.

The debt service fund has a total fund balance of $3,241,880, all of which is restricted for the payment of debt service. The increase in fund balance during the current year in the debt service fund was $2,976,716. The increase in the debt service fund was primarily due to the $2,208,067 of premium on issuance of bonds recorded in the fund during the year.

The capital projects fund has a total fund balance of $102,728,557, all of which is restricted for capital acquisitions and contractual obligations. The net increase in fund balance during the current year of $99,863,391 was primarily due to the proceeds of bond issuance exceeding capital outlay during the year.

General Fund Budgetary Highlights

The District amended the budget several times throughout the year. There were no significant variations between the original and final revenue budget. The final expenditures budget increased by $725,351 primarily due to the increases in student transportation, general administration and security and monitoring services in the current year as a result of an increase in student enrollment and a bus refurbish project during the year.

The most significant variations between final budget and actual results were state program revenues which were $1,264,553 over budget due to an increase in ADA and facilities acquisition and construction expenditures which were $2,194,022 under budget due to a change in timing for a new school project.

Capital Assets and Long-term Liabilities

Capital Assets. The District's investment in capital assets for its governmental activities as of June 30, 2023, amounts to $89,123,231 (net of accumulated depreciation). This investment in capital assets includes land and improvements, construction in progress, buildings and improvements, and furniture and equipment.

Major capital asset additions during the current fiscal year included the following:

- Construction of New Junior High School, Peach Creek Elementary School, and High School Addition and portables
- Various costs related to buildings and improvements

Splendora Independent School District's Capital Assets
(net of depreciation)

	Governmental Activities					
	2023		2022		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Land and improvements	$ 3,438,300	4	$ 2,903,028	3	$ 535,272	18
Construction in progress	3,079,594	3	11,025,038	12	(7,945,444)	(72)
Buildings and improvements	79,156,651	89	72,708,697	81	6,447,954	9
Furniture and equipment	3,448,686	4	3,688,932	4	(240,246)	(7)
Totals	$ 89,123,231	100	$ 90,325,695	100	$ (1,202,464)	

Additional information on the District's capital assets can be found in the notes to the financial statements as noted in the table of contents of this report.

Long-term Liabilities. At year-end, the District had the following long-term liabilities:

Splendora Independent School District's Outstanding Debt

	Governmental Activities					
	2023		2022		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
General obligation bonds (net)	$ 150,779,906	86	$ 53,111,637	72	$ 97,668,269	184
Compensated absences	66,773	-	40,545	-	26,228	65
Claims Liability	238,000	-	272,000	-	(34,000)	(13)
Net pension liability	16,504,603	9	6,915,468	9	9,589,135	139
Net OPEB liability	8,552,072	5	13,877,785	19	(5,325,713)	(38)
Totals	$ 176,141,354	100	$ 74,217,435	100	$ 101,923,919	

The District's net bonded debt increased by $97,668,269 (184%) during the current fiscal year. This is due to the issuance of $97,975,000 of general obligation bonds. The District's general obligation debt is backed by the full faith and credit of the District and is further guaranteed by the Texas Permanent School Fund Bond Guarantee Program. State statutes do not limit the tax rate or amount for the support of school districts' bonded indebtedness. However, approval of the Attorney General of the State of Texas is required prior to the sale of bonds.

Additional information on the District's long-term debt, net pension liability, and OPEB liability may be found in the notes to the financial statements as indicated in the table of contents of this report.

Economic Factors and Next Year's Budgets and Rates

- Current refined average daily attendance totals 4,605 students, which was a 1% increase from the prior year.
- District staff totals 951 employees, which includes 331 teachers and 119 teachers' aides and secretaries.
- The District maintains 6 campuses for instruction.
- Unemployment rates for the State and County were 4.1% and 4.1%, respectively.
- Property values of the District are projected to increase 17%.
- A maintenance and operations tax rate of $0.757 and a debt service tax rate of $0.4552, a total of $1.2122 were adopted for 2023-2024.

All of these factors were considered in preparing the District's budget for the 2023-2024 fiscal year.

During the current fiscal year, unassigned fund balance in the general fund increased to $16,198,804. The District plans to utilize unassigned fund balance to fund current period expenditures prior to collecting the current year tax levy.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Assistant Superintendent of Business and Operations, Splendora Independent School District, 23419 FM 2090, Splendora, Texas 77372.

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Basic Financial Statements

Splendora Independent School District

Exhibit A-1

Statement of Net Position
June 30, 2023

Data Control Codes		Primary Government Governmental Activities
	ASSETS	
1110	Cash and cash equivalents	$ 18,788,228
1120	Current investments	105,800,008
1220	Property taxes receivable	1,961,078
1230	Allowance for uncollectible taxes	(79,000)
1240	Due from other governments	8,996,229
1250	Accrued interest	370,890
1290	Other receivables	54,160
1300	Inventories	497,316
1410	Prepaid items	84,832
	Capital assets:	
1510	Land and improvements	3,438,300
1520	Buildings and improvements (net)	79,156,651
1530	Furniture and equipment (net)	3,448,686
1580	Construction in progress	3,079,594
1000	Total assets	225,596,972
	DEFERRED OUTFLOWS OF RESOURCES	
1705	Deferred outflows - pension	7,879,741
1706	Deferred outflows - OPEB	5,566,644
1710	Deferred charge on refunding	352,009
1700	Total deferred outflows of resources	13,798,394
	LIABILITIES	
2140	Interest payable	2,256,878
2160	Accrued wages payable	5,489,741
2180	Due to other governments	1,100,458
2200	Accrued liabilities	1,214,051
2300	Unearned revenue	75,811
	Noncurrent liabilities:	
2501	Due within one year	2,580,773
	Due in more than one year:	
2502	Long-term liabilities	148,503,906
2540	Net pension liability	16,504,603
2545	Net OPEB liability	8,552,072
2000	Total liabilities	186,278,293
	DEFERRED INFLOWS OF RESOURCES	
2605	Deferred inflows - pension	1,364,328
2606	Deferred inflows - OPEB	13,203,913
2610	Deferred gain on refunding	89,941
2600	Total deferred inflows of resources	14,658,182
	NET POSITION	
3200	Net investment in capital assets	41,333,950
3820	Restricted for grants	2,171,431
3850	Restricted for debt service	1,538,692
3900	Unrestricted (deficit)	(6,585,182)
3000	**TOTAL NET POSITION**	$ 38,458,891

The Notes to the Financial Statements are an integral part of this statement.

Splendora Independent School District **Exhibit B-1**

Statement of Activities

For the Fiscal Year Ended June 30, 2023

Data Control Codes	Functions/Programs	1 Expenses	3 Program Revenues: Charges for Services	4 Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
	PRIMARY GOVERNMENT				
	Governmental activities:				
0011	Instruction	$ 33,413,675	$ 23,800	$ 4,941,748	$ (28,448,127)
0012	Instructional resources and media services	404,381	-	159,805	(244,576)
0013	Curriculum and instructional staff development	1,933,521	-	907,135	(1,026,386)
0021	Instructional leadership	1,086,422	-	17,458	(1,068,964)
0023	School leadership	2,351,591	-	35,690	(2,315,901)
0031	Guidance, counseling, and evaluation services	2,742,472	-	857,504	(1,884,968)
0032	Social work services	77,248	-	77,382	134
0033	Health services	427,615	-	6,946	(420,669)
0034	Student transportation	3,027,522	-	32,933	(2,994,589)
0035	Food services	3,406,380	672,241	3,072,463	338,324
0036	Extracurricular activities	1,858,209	380,570	13,229	(1,464,410)
0041	General administration	2,568,903	-	206,375	(2,362,528)
0051	Plant maintenance and operations	5,721,394	36,427	960,451	(4,724,516)
0052	Security and monitoring services	902,183	-	30,066	(872,117)
0053	Data processing services	873,800	-	82,582	(791,218)
0061	Community services	313,914	442,768	107,645	236,499
0072	Interest on long-term debt	3,172,179	-	887,343	(2,284,836)
0073	Issuance costs and fees	840,432	-	-	(840,432)
0081	Facilities repair and maintenance	266	-	-	(266)
0093	Payments related to shared services arrangements	36,504	-	36,504	-
0099	Other intergovernmental charges	143,870	-	-	(143,870)
TG	Total governmental activities	65,302,481	1,555,806	12,433,259	(51,313,416)
TP	**TOTAL PRIMARY GOVERNMENT**	$ 65,302,481	$ 1,555,806	$ 12,433,259	(51,313,416)
	General revenues:				
MT	Property taxes, levied for general purposes				14,193,845
DT	Property taxes, levied for debt service				6,674,772
GC	Grants and contributions not restricted to specific programs				32,988,768
IE	Investment earnings				2,357,640
MI	Miscellaneous				69,706
TR	Total general revenues				56,284,731
CN	Change in net position				4,971,315
NB	Net position - beginning				33,487,576
NE	**NET POSITION - ENDING**				$ 38,458,891

The Notes to the Financial Statements are an integral part of this statement.

Splendora Independent School District
Balance Sheet – Governmental Funds
June 30, 2023

Data Control Codes		199 General Fund
	ASSETS	
1110	Cash and cash equivalents	$ 3,563,467
1120	Current investments	11,147,336
1220	Property taxes receivable	1,384,388
1230	Allowance for uncollectible taxes	(56,000)
1240	Due from other governments	8,387,215
1250	Accrued interest	-
1260	Due from other funds	226,811
1290	Other receivables	54,160
1300	Inventories	288,592
1410	Prepaid items	84,832
1000	Total assets	25,080,801
1000a	**TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**	$ 25,080,801
	LIABILITIES	
2160	Accrued wages payable	$ 4,830,300
2170	Due to other funds	16,200
2180	Due to other governments	-
2200	Accrued expenditures	595,685
2300	Unearned revenue	-
2000	Total liabilities	5,442,185
	DEFERRED INFLOWS OF RESOURCES	
2600	Unavailable revenue - property taxes	1,328,388
	Total deferred inflows of resources	1,328,388
	FUND BALANCES	
3410	Nonspendable - inventories	288,592
3430	Nonspendable - prepaid items	84,832
3450	Restricted - grant funds	-
3470	Restricted - capital acquisition and contractual obligations	-
3480	Restricted - debt service	-
3510	Committed - construction	1,500,000
3545	Committed - other	238,000
3600	Unassigned	16,198,804
3000	Total fund balances	18,310,228
4000	**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES**	$ 25,080,801

The Notes to the Financial Statements are an integral part of this statement.

599	699		98
Debt Service Fund	**Capital Projects Fund**	**Total Nonmajor Funds**	**Total Governmental Funds**
$ 4,326,138	$ 8,958,037	$ 1,940,586	$ 18,788,228
-	94,005,433	647,239	105,800,008
576,690	-	-	1,961,078
(23,000)	-	-	(79,000)
-	-	609,014	8,996,229
-	370,890	-	370,890
16,200	-	30,963	273,974
-	-	-	54,160
-	-	208,724	497,316
-	-	-	84,832
4,896,028	103,334,360	3,436,526	136,747,715
$ 4,896,028	$ 103,334,360	$ 3,436,526	$ 136,747,715
$ -	$ -	$ 659,441	$ 5,489,741
-	-	257,774	273,974
1,100,458	-	-	1,100,458
-	605,803	12,563	1,214,051
-	-	75,811	75,811
1,100,458	605,803	1,005,589	8,154,035
553,690	-	-	1,882,078
553,690	-	-	1,882,078
-	-	-	288,592
-	-	-	84,832
-	-	2,171,431	2,171,431
-	102,728,557	-	102,728,557
3,241,880	-	-	3,241,880
-	-	-	1,500,000
-	-	259,506	497,506
-	-	-	16,198,804
3,241,880	102,728,557	2,430,937	126,711,602
$ 4,896,028	$ 103,334,360	$ 3,436,526	$ 136,747,715

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Splendora Independent School District **Exhibit C-1R**

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2023

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-1)		$ 126,711,602
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The governmental capital assets at year-end consist of:		
Governmental capital assets costs	$ 145,428,223	
Accumulated depreciation of governmental capital assets	(56,304,992)	89,123,231
Property taxes receivable, which will be collected subsequent to year-end, but are not available soon enough to pay expenditures and, therefore, are deferred in the funds.		1,882,078
Long-term liabilities, including bonds payable, claims payable, compensated absences, and net pension and OPEB liabilities, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Liabilities at year-end related to such items consist of:		
Bonds payable, at original par	$ (140,910,000)	
Premiums on bonds payable	(9,869,906)	
Accrued interest on the bonds	(2,256,878)	
Claims payable	(238,000)	
Compensated absences	(66,773)	
Net pension liability	(16,504,603)	
Net OPEB liability	(8,552,072)	(178,398,232)
Deferred charge on refunding is reported as deferred outflow of resources in the statement of net position and is not reported in the governmental funds due to it is not a current financial resource available to pay for current expenditures.		352,009
Deferred gain on refunding is reported as deferred inflow of resources in the statement of net position and is not reported in the governmental funds due to it is not a current financial resource available to recognize as revenue.		(89,941)
Deferred outflows of resources for pension represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then.		7,879,741
Deferred inflows of resources for pension represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.		(1,364,328)
Deferred outflows of resources for OPEB represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then.		5,566,644
Deferred inflows of resources for OPEB represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.		(13,203,913)
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT A-1)		$ 38,458,891

The Notes to the Financial Statements are an integral part of this statement.

Splendora Independent School District

Statement of Revenues, Expenditures, and Changes
in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2023

199

Data Control Codes		General Fund
	REVENUES	
5700	Local and intermediate sources	$ 14,875,546
5800	State program revenues	34,804,629
5900	Federal program revenues	720,956
5020	Total revenues	50,401,131
	EXPENDITURES	
	Current:	
0011	Instruction	27,363,379
0012	Instructional resources and media services	182,415
0013	Curriculum and instructional staff development	1,086,476
0021	Instructional leadership	1,124,124
0023	School leadership	2,432,447
0031	Guidance, counseling, and evaluation services	1,989,293
0032	Social work services	-
0033	Health services	432,623
0034	Student transportation	2,827,899
0035	Food services	-
0036	Extracurricular activities	1,279,071
0041	General administration	2,485,962
0051	Plant maintenance and operations	4,940,193
0052	Security and monitoring services	933,388
0053	Data processing services	772,052
0061	Community services	225,262
	Debt service:	
0071	Principal on long-term debt	-
0072	Interest on long-term debt	-
0073	Issuance costs and fees	-
	Capital outlay:	
0081	Facilities acquisition and construction	805,978
	Intergovernmental:	
0093	Payments related to shared services arrangements	-
0099	Other intergovernmental charges	143,870
6030	Total expenditures	49,024,432
1100	Excess (deficiency) of revenues over (under) expenditures	1,376,699
	OTHER FINANCING SOURCES (USES)	
7911	Capital-related debt issued (regular bonds)	-
7915	Transfers in	-
7916	Premium or discount on issuance of bonds	-
8911	Transfers out	(9,583)
7080	Total other financing sources (uses)	(9,583)
1200	Net change in fund balances	1,367,116
0100	Fund balances - beginning	16,943,112
3000	**FUND BALANCES - ENDING**	$ 18,310,228

The Notes to the Financial Statements are an integral part of this statement.

599	699		98
Debt Service Fund	**Capital Projects Fund**	**Total Nonmajor Funds**	**Total Governmental Funds**
$ 6,539,166	$ 1,845,781	$ 1,081,681	$ 24,342,174
887,343	-	287,235	35,979,207
-	-	10,413,175	11,134,131
7,426,509	1,845,781	11,782,091	71,455,512
-	-	4,415,888	31,779,267
-	-	154,840	337,255
-	-	881,327	1,967,803
-	-	-	1,124,124
-	-	-	2,432,447
-	-	807,108	2,796,401
-	-	75,365	75,365
-	-	-	432,623
-	-	8,697	2,836,596
-	-	3,107,879	3,107,879
-	-	368,351	1,647,422
-	-	178,782	2,664,744
-	-	927,835	5,868,028
-	-	18,379	951,767
-	-	74,124	846,176
-	-	78,225	303,487
4,910,000	-	-	4,910,000
1,743,053	273,607	-	2,016,660
4,807	835,625	-	840,432
-	1,708,783	-	2,514,761
-	-	36,504	36,504
-	-	-	143,870
6,657,860	2,818,015	11,133,304	69,633,611
768,649	(972,234)	648,787	1,821,901
-	97,975,000	-	97,975,000
-	-	9,583	9,583
2,208,067	2,860,625	-	5,068,692
-	-	-	(9,583)
2,208,067	100,835,625	9,583	103,043,692
2,976,716	99,863,391	658,370	104,865,593
265,164	2,865,166	1,772,567	21,846,009
$ 3,241,880	$ 102,728,557	$ 2,430,937	$ 126,711,602

Splendora Independent School District **Exhibit C-3**

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2023

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-2)		$ 104,865,593
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense.		
Capital assets additions	$ 2,644,886	
Depreciation expense	(3,847,350)	(1,202,464)
Because some property taxes will not be collected for several months after the District's fiscal year end, they are not considered "available" revenues and are deferred in the governmental funds. Unavailable tax revenues increased by this amount this year.		536,620
Issuance of bonds provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.		
Par value	$ (97,975,000)	
(Premium) discount	(5,068,692)	(103,043,692)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		4,910,000
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due, and includes amortization of related long-term debt accounts. The changes reported in the statement of activities consist of the following:		
Accrued interest on current interest bonds payable (increased)	$ (1,613,737)	
Net amortization of bond premiums	465,423	
Net amortization of deferred charge and gain on refunding	(7,205)	(1,155,519)
Repayment of claims payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		34,000
The (increase) in compensated absences is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.		(26,228)
The net change in net pension liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:		
Deferred outflows increased	$ 2,537,431	
Deferred inflows decreased	6,296,862	
Net pension liability (increased)	(9,589,135)	(754,842)
The net change in net OPEB liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:		
Deferred outflows (decreased)	$ (966,667)	
Deferred inflows (increased)	(3,551,199)	
Net OPEB liability decreased	5,325,713	807,847
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT B-1)		$ 4,971,315

The Notes to the Financial Statements are an integral part of this statement.

Splendora Independent School District **Exhibit E-1**

Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2023

	865 Custodial Fund
	Student Activity
ASSETS	
Cash and cash equivalents	$ 132,485
Total assets	132,485
NET POSITION	
Restricted for:	
Student activities	132,485
TOTAL NET POSITION	$ 132,485

The Notes to the Financial Statements are an integral part of this statement.

Splendora Independent School District **Exhibit E-2**

Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Fiscal Year Ended June 30, 2023

	865 Custodial Fund
	Student Activity
ADDITIONS	
Student club fees	$ 197,141
Total additions	197,141
DEDUCTIONS	
Student activities	210,493
Total deductions	210,493
Net change in fiduciary net position	(13,352)
Net position - beginning of year	145,837
NET POSITION - END OF YEAR	$ 132,485

The Notes to the Financial Statements are an integral part of this statement.

Note 1. Summary of Significant Accounting Policies

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported separately in the fund financial statements. *Governmental activities* normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions.

B. Reporting Entity

The Splendora Independent School District is governed by a seven-member board of trustees (the Board), which has governance responsibilities over all activities related to public, elementary and secondary, education within the District. Members of the Board are elected by the public; have authority to make decisions; appoint management and significantly influence operations; and have primary accountability for fiscal matters; the District is not included in any other governmental reporting entity. The accompanying financial statements present the District.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

The *general fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for in another fund.

The *debt service fund* is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

The *capital projects fund* accounts for the acquisition and construction of the District's major capital facilities.

Additionally, the District reports the following fund type, included in nonmajor governmental funds:

The *special revenue funds* are used to account for the proceeds of specific revenue sources (other than those identified as a major fund) that are restricted or committed to expenditures for specific purposes.

The District's fiduciary funds consist of the following:

The *custodial fund* accounts for assets held by the District for student activities. Contributions, gifts and fundraisers benefit the student organizations that raise the funds, and are not held in a trust.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds are eliminated in governmental activities.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as required under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Interest associated with the current fiscal period is considered to be susceptible to accrual and has been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items, including property taxes, are considered to be measurable and available only when cash is received by the District.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand and bank demand or time deposits with original maturities of three months or less from the date of acquisition.

2. Investments

Investments for the District, except for certain investment pools, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost or net asset value.

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets

Capital assets, which include land and improvements, construction in progress, buildings and improvements, and furniture and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. The District's infrastructure includes parking lots and sidewalks associated with various buildings. The cost of the infrastructure was initially capitalized with the building cost and is being depreciated over the same useful life as the building. Capital assets are defined by the District as assets with an initial, individual cost of more than $5,000, and an estimated useful life in excess of two years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the District chose to include all such items regardless of their acquisition date or amount. The District was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the District constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Land and improvements and construction in progress are not depreciated. The buildings and improvements and furniture and equipment of the District are depreciated using the straight line method over the following estimated useful lives:

Capital Asset Classes	Lives
Buildings and improvements	3-50
Furniture and equipment	3-25

5. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension and OPEB activities are amortized over the weighted average remaining service life of all participants in the respective qualified pension plan and OPEB plan, except for projected and actual earnings differences on investments which are amortized on a closed basis over a 5-year period.
- District contributions to the pension and OPEB plans after the measurement date of each plan are recognized in the subsequent fiscal year as a reduction of the applicable pension/OPEB liability.
- Deferred charge/gain on refunding is amortized over the shorter of the life of the refunded or refunding debt.
- Property taxes are recognized in the period the amount becomes available.

6. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused leave benefits. The term leave includes local and state personal days and state sick leave days. Payment for unused leave days accumulated will be made upon retirement (in accordance with guidelines established by the Teacher Retirement System of Texas) for all employees. All sick pay is accrued when incurred for employees who are eligible for retirement in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have met the District's requirements and State's retirement eligibility requirements.

The District does not have a liability for unpaid vacation at year-end due to the District's policy does not allow a carryover of vacation days not taken by June 30.

7. Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

8. Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The board is the highest level of decision-making authority for the District that can, by board action or adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the board action or resolution remains in place until a similar action is taken (the board action or adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has, by policy, authorized the superintendent or his designee to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

10. Pension

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. Other Postemployment Benefits

The fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS-Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense, and information about assets, liabilities and additions to/deductions from TRS-Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as you-go plan and all cash is held in a cash account.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes for the current calendar year are levied on approximately October 1 of each year and are payable by January 31 of the following year. Property tax receivables are recorded as of the date levied. Unpaid taxes become delinquent on February 1 and a tax lien on real property is created as of July 1 of each year.

H. Use of Estimates

The presentation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

I. Data Control Codes

The Data Control Codes refer to the account code structure prescribed by the Texas Education Agency (TEA) in the Financial Accountability System Resource Guide. TEA requires school districts to display these codes in the financial statements filed with TEA in order to ensure accuracy in building a statewide database for policy development and funding plans.

J. Implementation of New Accounting Standards

GASB Statement No. 91, *Conduit Debt Obligations* (GASB 91), provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with 1) commitments extended by issuers, 2) arrangements associated with conduit debt obligations, and 3) related note disclosures. The requirements of this statement were originally effective for reporting periods beginning after December 15, 2020; however, issuance of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* (GASB 95), extended the effective date of GASB 91 to reporting periods beginning after December 15, 2021, with earlier application encouraged. GASB 91 was implemented in the District's fiscal year 2023 financial statements with no impact to amounts previously reported.

GASB Statement No. 94*, Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (GASB 94), improves financial reporting by addressing issues related to public-private and public-public partnership arrangements and provides guidance for accounting and financial reporting for availability payment arrangements. The requirements of this statement are effective for reporting periods beginning after June 15, 2022, with earlier application encouraged. GASB 94 was implemented in the District's fiscal year 2023 financial statements with no impact to amounts previously reported.

GASB Statement No. 96*, Subscription-Based Information Technology Arrangements* (GASB 96), provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement 1) defines a SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments; and 4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for reporting periods beginning after June 15, 2022, with earlier application encouraged. GASB 96 was implemented in the District's fiscal year 2023 financial statements with no impact to amounts previously reported.

K. Recent Accounting Pronouncements

GASB Statement No. 99*, Omnibus 2022* (GASB 99), enhances comparability in accounting and financial reporting and improves consistency of authoritative literature by addressing 1) practice issues that have been identified during implementation and application of certain GASB statements and 2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases were implemented in the District's fiscal year 2022 financial statements in conjunction with GASB 87. The requirements related to PPPs and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. These requirements for GASB 99 were implemented in the District's fiscal year 2023 financial statements in conjunction with GASB 94 and GASB 96 as described in Note 1. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. These requirements for GASB 99 will be implemented in the District's fiscal year 2024 financial statements and the impact has not yet been determined.

GASB Statement No. 100*, Accounting Changes and Error Corrections* (GASB 100), enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement 1) defines accounting changes and corrections of errors; 2) prescribes the accounting and financial reporting for each type of accounting change and error corrections; and 3) clarifies required note disclosures. The requirements of this statement are effective for reporting periods beginning after June 15, 2023, with earlier application encouraged. GASB 100 will be implemented in the District's fiscal year 2024 financial statements and the impact has not yet been determined.

GASB Statement No. 101*, Compensated Absences* (GASB 101), improves the information needs of financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 will be implemented in the District's fiscal year 2025 financial statements and the impact has not yet been determined.

Note 2. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, National School Breakfast and Lunch Program special revenue fund and debt service fund. All other governmental funds adopt project length budgets. All annual appropriations lapse at fiscal year-end. The following procedures are followed in establishing the budgetary data reflected in the financial statements.

1. Prior to June 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after the ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is legally enacted through passage of a resolution by the Board.

The appropriated budget is prepared by fund, function, and campus/department. The District's campus/department heads may make transfers of appropriations within a campus/department. Transfers of appropriations between campus/departments require the approval of the District's management. Transfers of appropriations between functions require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level within a fund.

B. Encumbrances

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as restricted, committed, or assigned fund balances as appropriate. The encumbrances do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. The District did not have any outstanding encumbrances at June 30, 2023.

Note 3. Detailed Notes on All Funds

A. Deposits and Investments

Cash Deposits
The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the Texas School Depository Act. The depository bank pledges securities which comply with state law and these securities are held for safekeeping and trust with the District's and the depository banks' agent bank. The pledged securities shall be in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

Investments
The District's investment policy is in accordance with the Public Funds Investment Act, the Public Funds Collateral Act, and federal and state laws. State law and District policy limits credit risk by allowing investing in 1) Obligations of the United States or its agencies which are backed by the full faith and credit of the United States, obligations of the State of Texas or its agencies, counties, cities and other political subdivisions of any state rated as to investment quality by a nationally recognized statistical rating organization (NRSRO) not less than A or its equivalent; 2) Certificates of deposit issued by a broker or depository located in Texas which is insured by the FDIC or purchased through a broker who has an office located in Texas; 3) Fully collateralized repurchase agreements secured by obligations of the United States or its agencies not to exceed 90 days to maturity from the date of purchase; 4) Bankers acceptances with a stated maturity of 270 days or fewer which are eligible for collateral for borrowing from a Federal Reserve Bank; 5) Commercial paper if it has a stated maturity of 270 days or fewer from the date of its issuance and is rated not less than A-1 or P-1 or an equivalent rating by at least: two nationally recognized credit rating agencies or one nationally recognized agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state; 6) No-load money market mutual funds which shall be registered with the Securities and Exchange Commission and have a dollar-weighted average stated maturity of 90 days or fewer; 7) No-load mutual funds which shall be registered with the Securities and Exchange Commission, have an average weighted maturity of less than two years, include investments that comply with the Public Funds Investment Act and are continuously rated not less than AAA by at least one NRSRO; 8) Public funds investment pools which meet the requirements of the Public Funds Investment Act.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, Fair Value Measurement and Application provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

The District's investment measurements and balances, weighted average maturity, and credit risks of such investments are as follows:

		Fair Value Measurements Using					
	June 30, 2023	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
Investments measured at amortized cost:							
Investment pools:							
TexPool	$ 10,076,516	$ -	$ -	$ -	9%	26	AAAm*
Lone Star	1,762,041	-	-	-	2%	23	AAAm*
Investments measured at net asset value:							
Texas Class	1,059,659	-	-	-	1%	26	AAAm*
Investments measured at fair value							
U.S. Treasury Bills	2,098,585	-	2,098,585	-	2%	41	Not rated
U.S Treasury Notes	90,803,207	-	90,803,207	-	86%	274	Not rated
Total value	$ 105,800,008	$ -	$ 92,901,792	$ -	100%		
Portfolio weighted average maturity						239	

* Standard & Poor's Rating

Investment pools are measured at amortized cost and net asset value. Such investments are not subject to the fair value hierarchy reporting.

US Treasury securities, classified as level 2, are measured at fair value based on price obtained from broker dealers and/or pricing vendors, including observed transactions such as last price traded when available, or valuations in reference to similar securities for which prices are available.

The TexPool and Lone Star investment pools are external investment pools measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, investment pools must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity and diversification requirements within the investment pool. The investment pools transact at a net asset value of $1.00 per share, have weighted average maturity of 60 days or less and weighted average life of 120 days or less, investments held are highly rated by nationally recognized statistical rating organization, have no more than 5% of portfolio with one issuer (excluding US government securities), and can meet reasonably foreseeable redemptions.

Texas CLASS is an external investment pool measured at net asset value. It was created in accordance with the requirements contained in section 2256.016 of the Public Funds Investment Act (PFIA). The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the Participants), Public Trust Advisors, LLC (Public Trust) as Program Administrator, and Wells Fargo Bank Texas, N.A. as Custodian.

TexPool, Texas CLASS and Lone Star have a redemption notice period of one day and no maximum transaction amounts. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pools' liquidity.

Credit Risk
At year end, the District's investments were rated as noted in the preceding table. TexPool is duly chartered and administered by the State Comptroller's Office. Lone Star is duly chartered by the State of Texas Interlocal Cooperation Act and is administered by First Public, LLC., formerly the Texas Association of School Boards Financial Services. Texas CLASS is duly chartered and administered by the State Comptroller's Office. All credit ratings met acceptable levels required by legal guidelines prescribed by both the PFIA and the District's investment policy.

Interest Rate Risk
Interest rate risk is the risk that changes in interest rates may adversely affect the value of the investments. The District monitors interest rate risk utilizing weighted average maturity analysis. In accordance with its investment policy, the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District is not to exceed one year from the time of purchase.

Concentration of Credit Risk
The District's investment policy does not limit an investment in any one issuer. The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from over-concentration of assets in a specific class of investments, specific maturity, or specific issuer.

Custodial Credit Risk – Deposits
In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of June 30, 2023, the District's bank balance was not exposed to custodial credit risk because it was insured and collateralized with securities held by the District's agent in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's policy requires investments to be in the District's name or held by the District's agent in the District's name. The District is not exposed to custodial risk due to the investments are insured or registered and are held by the District or its agent in the District's name.

B. Receivables

Tax revenues of the general and debt service fund are reported net of uncollectible amounts. Total change in uncollectible amounts related to revenues of the current period increased (decreased) revenues as follows:

Change in uncollectibles related to general fund property taxes	$ (16,000)
Change in uncollectibles related to debt service property taxes	(7,000)
Total change in uncollectibles of the current fiscal year	$ (23,000)

Approximately 64% of the outstanding balance of property taxes receivable is not anticipated to be collected within the next year.

C. Interfund Receivables, Payables, and Transfers

1. Receivables/Payables

The composition of interfund receivable/payable balances as of June 30, 2023, is as follows:

Fund	Interfund Receivables	Interfund Payables
General fund	$ 226,811	$ 16,200
Debt service fund	16,200	-
Other governmental funds - nonmajor	30,963	257,774
Totals	$ 273,974	$ 273,974

Interfund balances consist of short-term lending/borrowing arrangements that generally result from payroll and other regularly occurring charges that are primarily paid by the general fund and then charged back to the appropriate other fund. Additionally, some lending/borrowing may occur between two or more nonmajor governmental funds.

2. Transfers

Interfund transfers are defined as "flows of assets without equivalent flow of assets in return and without a requirement for repayment." Transfers are the use of funds collected in one fund and are transferred to finance various programs accounted for in other funds. The composition of interfund transfers for the fiscal year ended June 30, 2023 is as follows:

Transfer Out	Transfer In	Amount
General fund	Nonmajor Governmental Funds	$ 9,583
Total		$ 9,583

Transfers from the general fund to the nonmajor governmental fund National School Breakfast/Lunch Program were to reimburse Food Service delinquent accounts.

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Transfers & Adjustments	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land and improvements	$ 2,903,028	$ -	$ -	$ 535,272	$ 3,438,300
Construction in progress	11,025,038	2,444,495	-	(10,389,939)	3,079,594
Total capital assets, not being depreciated	13,928,066	2,444,495	-	(9,854,667)	6,517,894
Capital assets, being depreciated:					
Buildings and improvements	114,341,135	137,300	-	9,521,222	123,999,657
Furniture and equipment	14,575,166	63,091	(61,030)	333,445	14,910,672
Total capital assets, being depreciated	128,916,301	200,391	(61,030)	9,854,667	138,910,329
Less accumulated depreciation for:					
Buildings and improvements	(41,632,438)	(3,210,568)	-	-	(44,843,006)
Furniture and equipment	(10,886,234)	(636,782)	61,030	-	(11,461,986)
Total accumulated depreciation	(52,518,672)	(3,847,350)	61,030	-	(56,304,992)
Total capital assets, being depreciated, net	76,397,629	(3,646,959)	-	9,854,667	82,605,337
Governmental activities capital assets, net	$ 90,325,695	$ (1,202,464)	$ -	$ -	$ 89,123,231

Depreciation expense was charged to functions of the District as follows:

Governmental activities:	
11 Instruction	$ 2,710,161
12 Instructional resources and media services	67,581
21 Instructional leadership	2,492
23 School leadership	37,920
31 Guidance, counseling, and evaluation services	12,770
33 Health services	12,289
34 Student transportation	299,909
35 Food services	271,330
36 Extracurricular activities	246,687
41 General administration	13,749
51 Plant maintenance and operations	55,926
52 Security and monitoring services	47,876
53 Data processing services	60,538
61 Community services	8,122
Total depreciation expense-governmental activities	$ 3,847,350

Construction Commitments
The District has active construction projects as of June 30, 2023. The projects include the construction and equipment of school facilities. At year end, the District's commitments with contractors are as follows:

Project	Remaining Commitment
New Junior High School	$ 3,922,083
Peach Creek Elementary School	1,920,546
High School Addition	1,309,096
Total	$ 7,151,725

The commitment for construction and equipment of school facilities is being financed by general obligation bonds secured by tax revenues and local funds.

E. Long-term Liabilities

The District's long-term liabilities consist of bond indebtedness, claims payable, compensated absences, net pension liability and net OPEB liability. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund. Other long-term liabilities are generally liquidated with resources of the general fund.

Changes in Long-term Liabilities
Long-term liability activity for the fiscal year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	$ 47,845,000	$ 97,975,000	$ (4,910,000)	$ 140,910,000	$ 2,480,000
Issuance premiums	5,266,637	5,068,692	(465,423)	9,869,906	-
Total bonds payable, net	53,111,637	103,043,692	(5,375,423)	150,779,906	2,480,000
Claims payable	272,000	-	(34,000)	238,000	34,000
Compensated absences	40,545	38,929	(12,701)	66,773	66,773
Net pension liability	6,915,468	10,886,401	(1,297,266)	16,504,603	-
Net OPEB liability	13,877,785	332,812	(5,658,525)	8,552,072	-
Governmental activities long-term liabilities	$ 74,217,435	$ 114,301,834	$ (12,377,915)	$ 176,141,354	$ 2,580,773

General Obligation Bonds

The District issues general obligation bonds to provide funds for the construction and equipment of school buildings (BLDG) and to refund general obligation bonds (REF). General obligation bonds are direct obligations and pledge the full faith and credit of the District. The following is a summary of changes in the general obligation bonds for the fiscal year.

Series	Interest Rate	Original Issue	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
2002 BLDG	4.25-6.25%	$ 13,870,000	2032	$ 1,900,000	$ -	$ -	$ 1,900,000
2015 REF	2.00-4.00%	3,530,000	2033	2,420,000	-	(185,000)	2,235,000
2016A REF	2.00-5.00%	14,315,000	3039	12,025,000	-	(505,000)	11,520,000
2016B BLDG & REF	2.00-5.00%	32,225,000	2037	16,740,000	-	(3,280,000)	13,460,000
2020 REF	2.25-5.00%	5,890,000	2030	4,770,000	-	(595,000)	4,175,000
2020A REF	3.00-3.00%	8,160,000	2043	8,160,000	-	-	8,160,000
2021 REF	3.00-3.00%	2,165,000	2027	1,830,000	-	(345,000)	1,485,000
2023 BLDG	4.10-5.00%	97,975,000	2053	-	97,975,000	-	97,975,000
Total general obligation bonds				$ 47,845,000	$ 97,975,000	$ (4,910,000)	$ 140,910,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30,	Principal	Interest	Total Requirements
2024	$ 2,480,000	$ 5,967,777	$ 8,447,777
2025	2,665,000	5,795,091	8,460,091
2026	2,765,000	5,701,129	8,466,129
2027	2,875,000	5,591,160	8,466,160
2028	2,990,000	5,475,585	8,465,585
2029	3,100,000	5,364,435	8,464,435
2030	3,200,000	5,263,310	8,463,310
2031	3,315,000	5,150,898	8,465,898
2032	3,430,000	5,032,948	8,462,948
2033	3,570,000	4,892,048	8,462,048
2034	3,715,000	4,745,298	8,460,298
2035	3,875,000	4,587,048	8,462,048
2036	4,040,000	4,421,848	8,461,848
2037	4,200,000	4,258,985	8,458,985
2038	4,370,000	4,089,523	8,459,523
2039	4,560,000	3,900,023	8,460,023
2040	4,760,000	3,702,023	8,462,023
2041	4,965,000	3,475,523	8,440,523
2042	5,180,000	3,239,173	8,419,173
2043	5,405,000	2,992,473	8,397,473
2044	5,735,000	2,734,923	8,469,923
2045	5,970,000	2,499,788	8,469,788
2046	6,215,000	2,255,018	8,470,018
2047	6,475,000	2,000,203	8,475,203
2048	6,740,000	1,734,728	8,474,728
2049	6,365,000	1,458,388	7,823,388
2050	6,635,000	1,187,875	7,822,875
2051	6,920,000	905,888	7,825,888
2052	7,215,000	611,788	7,826,788
2053	7,180,000	305,150	7,485,150
Totals	$ 140,910,000	$ 109,340,047	$ 250,250,047

As of June 30, 2023, the District had $101,000,000 authorized but unissued bonds from the November 2022 bond election.

In February 2023, the District issued $97,975,000 of Unlimited Tax School Building Bonds, Series 2023. The bonds pay principal and interest semiannually on February 15 and August 15, at an interest rate of 4.10 - 5.00%, and mature on February 15, 2053. The proceeds from the bonds will be used for the construction of school buildings and equipment in the District.

In prior years, the District defeased certain bonds through the issuance of the new bonds and placed the proceeds in an irrevocable trust to provide for all future debt service payments of the old bonds. Securities being utilized to repay the refinanced debt as it becomes due consist solely of U.S. government obligations. Accordingly, the trust account securities and the liability for the defeased bonds are not included in the District's basic financial statements. As of June 30, 2023, there were no outstanding defeased bonds.

Claims Payable
During 2022, the District entered into a mediated settlement agreement in the amount of $300,000 requiring annual payments through 2030.

The following is a summary of changes in the claims payable for the fiscal year:

Description	Interest Rate	Original Obligation	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
Claim payable	N/A	$ 300,000	2030	$ 272,000	$ -	$ (34,000)	$ 238,000
Total Claims Payable				$ 272,000	$ -	$ (34,000)	$ 238,000

Year Ending June 30,	Principal	Interest	Total Requirements
2024	$ 34,000	$ -	$ 34,000
2025	34,000	-	34,000
2026	34,000	-	34,000
2027	34,000	-	34,000
2028	34,000	-	34,000
2029	34,000	-	34,000
2030	34,000	-	34,000
Totals	$ 238,000	$ -	$ 238,000

F. Fund Balance

Other committed fund balance includes the following commitments of funds:

General Fund:	
Claims liability	$ 238,000
Other governmental funds:	
Campus activity funds	259,506
Total other committed fund balance	$ 497,506

G. Revenues from Local and Intermediate Sources

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

	General	Debt Service	Capital Projects	Nonmajor Funds	Totals
Property taxes	$ 13,823,927	$ 6,508,070	$ -	$ -	$ 20,331,997
Investment income	451,893	31,096	1,845,781	28,870	2,357,640
Food sales	-	-	-	672,241	672,241
Extracurricular activities	408,931	-	-	380,570	789,501
Other	190,795	-	-	-	190,795
Totals	$ 14,875,546	$ 6,539,166	$ 1,845,781	$ 1,081,681	$ 24,342,174

Note 4. Other Information

A. Risk Management

Property/Liability
The District is exposed to various risks of loss related to property/liability losses for which the District participates in the Texas Political Subdivisions Joint Self Insurance Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain competitive costs for coverages, and develop a comprehensive loss control program. The District pays an annual premium to the Fund for its liability coverage and transfers the risk of loss to the Fund. The District's agreement with the Fund provides that the Fund will be self-sustaining through member premiums and may provide, through commercial companies, reinsurance contracts. In the event that the Fund was to discontinue operations, the member districts would be responsible for any eligible claims not funded by the Fund. In addition, there were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

Health Insurance
During the year ended June 30, 2023, employees of the District were covered by TRS Active–Care ("the Plan") a statewide health coverage program of Texas public education employees, implemented by the Teacher Retirement System of Texas. The District paid premiums of $225 per month, per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to the TRS. The legislature created the Plan for public school employee group health coverage in 2002-03, requiring all Districts with fewer than 500 employees to participate in the Plan.

Workers' Compensation
The District participates in the Texas Association of School Boards Risk Management Fund ("Fund") Workers' Compensation Program. The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain competitive costs for coverage and develop a comprehensive loss control program. The District pays an annual premium to the Fund for its coverage and transfers the risk to the Fund. In the event that the Fund was to discontinue operations, the member districts would be responsible for any eligible claims not funded by the pool. There were no significant reductions in insurance coverage from the prior year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

B. Contingencies

The District participates in a number of federal and state financial assistance programs. Although the District's grant programs have been audited in accordance with the provisions of the Single Audit Act through June 30, 2023, these programs are subject to financial and compliance audits by the grantor agencies. The District is also subject to audit by the TEA of the attendance data upon which payments from the agency are based. These audits could result in questioned costs or refunds to be paid back to the granting agencies.

C. Defined Benefit Pension Plan

Plan Description
The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS) and is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

Pension Plan Fiduciary Net Position
Detailed information about the TRS's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at http://www.trs.texas.gov/Pages/about_archive_cafr.aspx ; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided
TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity, except for members who are grandfathered where the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic postemployment benefit changes, including automatic cost of living adjustments (COLAs). Ad hoc postemployment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as previously noted in the Plan Description above.

Contributions
Contribution requirements are established or amended pursuant to Article XVI, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2023	2022
Member	8.00%	8.00%
Non-employer contributing entity (State)	8.00%	7.75%
Employers (District)	8.00%	7.75%

The contribution amounts for the District's fiscal year 2023 are as follows:

District contributions	$	1,609,541
Member contributions		3,003,872
NECE on-behalf contributions (State)		1,902,919

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act.

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during the fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

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

- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment-after-retirement surcharge.
- Public education employer contribution - all public schools, charter schools and regional education service centers must contribute 1.7% of the member's salary beginning in fiscal year 2022, gradually increasing to 2.0% in fiscal year 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

On June 30, 2023, the District reported a liability of $16,504,603 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for state pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District are as follows:

District's proportionate share of the net pension liability	$ 16,504,603
State's proportionate share of the net pension liability associated with the District	21,786,764
Total	$ 38,291,367

The net pension liability was measured as of August 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2021 rolled forward to August 31, 2022. The District's proportion of the net pension liability was based on the District's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2021 through August 31, 2022.

At the measurement date of August 31, 2022, the District's proportion of the collective net pension liability was 0.0278008% which was an increase of 0.0006456% from its proportion measured as of August 31, 2021.

For the fiscal year ended June 30, 2023, the District recognized pension expense of $4,446,951 and revenue of $2,082,568 for support provided by the State.

On June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 239,315	$ 359,832
Changes of assumptions	3,075,345	766,462
Difference between projected and actual earnings on pension plan investments	1,630,602	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	1,547,410	238,034
District contributions paid subsequent to the measurement date	1,387,069	-
Totals	$ 7,879,741	$ 1,364,328

$1,387,069 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2024	$ 1,450,796
2025	868,217
2026	352,780
2027	2,108,049
2028	348,502
Thereafter	-
Total	$ 5,128,344

Actuarial Methods and Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2021. Update procedures were used to roll forward the total pension liability to August 31, 2022 and was determined using the following actuarial methods and assumptions:

Actuarial cost method	Individual entry age normal
Asset valuation method	Fair value
Single discount rate	7.00%
Long-term expected rate of return	7.00%
Municipal bond rate as of August 2022	3.91%. Source for the rate is the Fixed Income Market Data / Yield Curve / Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in projection period (100 years)	2121
Inflation	2.30%
Salary increases	2.95% to 8.95% including inflation
Ad hoc postemployment benefit changes	None
Mortality rates	The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioners Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published projection scale ("U-MP"). The active mortality rates were based on the published PUB(2010) Mortality Tables for Teachers, below median, also with full generational mortality.

The actuarial methods and assumptions are primarily based on a study of actual experience for the four year period ending August 31, 2021 and adopted in July 2022.

Discount Rate and Long-term Expected Rate of Return

A single discount rate of 7.00% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.00%. The projection of cash flows used to determine the single discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity will be made at the rates set by the legislature in the 2019 session. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2022 are summarized below:

Asset Class	Target Allocation**	Long-term Expected Geometric Real Rate of Return***	Expected Contribution to Long-term Portfolio Returns
Global equity:			
U.S.	18.00%	4.60%	1.12%
Non-U.S. developed	13.00%	4.90%	0.90%
Emerging markets	9.00%	5.40%	0.75%
Private equity*	14.00%	7.70%	1.55%
Stable value:			
Government bonds	16.00%	1.00%	0.22%
Absolute return*	-	3.70%	-
Stable value hedge funds	5.00%	3.40%	0.18%
Real return:			
Real estate	15.00%	4.10%	0.94%
Energy, natural resources and infrastructure	6.00%	5.10%	0.37%
Commodities	-	3.60%	-
Risk parity:			
Risk parity	8.00%	4.60%	0.43%
Asset allocation leverage:			
Cash	2.00%	3.00%	0.01%
Asset allocation leverage cash	-6.00%	3.60%	-0.05%
Inflation expectation			2.70%
Volatility drag****			-0.91%
Total	100.00%		8.21%

* Absolute return includes credit sensitive investments.
** Target allocations are based on the FY 2022 policy model.
*** Capital market assumptions come from Aon Hewitt (as of 8/31/2022).
**** The volatility drag results from the conversion between arithmetic and geometric mean returns.

Discount Rate Sensitivity Analysis
The following table presents the District's proportionate share of the TRS net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	$ 25,674,904	$ 16,504,603	$ 9,071,643

Change of Assumptions Since the Prior Measurement Date
New assumptions were adopted in conjunction with an actuarial experience study since the prior measurement date that affected measurement of the total pension liability during the measurement period. The primary assumption change was the lowering of the single discount rate from 7.25 percent to 7.00 percent.

Change of Benefit Terms Since the Prior Measurement Date
There were no changes of benefit terms since the prior measurement date that affected measurement of the total pension liability during the measurement period.

D. Defined Other Postemployment Benefit Plan

Plan Description
The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Postemployment Benefit (OPEB) plan that has a special funding situation. TRS-Care was established in 1986 by the Texas Legislature and is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees in accordance with the Texas Insurance Code, Chapter 1575. The Board may adopt rules, plans, procedures and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

OPEB Plan Fiduciary Net Position
Detailed information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at http://www.trs.texas.gov/Pages/about_archive_cafr.aspx; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided
TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic cost of living adjustments (COLAs). The Board of Trustees of TRS is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052.

The premium rates for retirees are reflected in the following table:

TRS-Care Monthly Premium Rates

	Medicare	Non-medicare
Retiree or surviving spouse	$ 135	$ 200
Retiree and spouse	529	689
Retiree and surviving spouse and children	468	408
Retiree and family	1,020	999

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

Texas Insurance Code, section 1575.202 establishes the State's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the employer. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act.

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2023	2022
Active employee	0.65%	0.65%
Non-employer contribution entity (State)	1.25%	1.25%
Employers (District)	0.75%	0.75%
Federal/private funding*	1.25%	1.25%

* Contributions paid from federal funds and private grants are remitted by the employer (District) and paid at the State rate.

The contribution amounts for the District's fiscal year 2023 are as follows:

District contributions	$ 339,296
Member contributions	244,068
NECE on-behalf contributions (State)	417,574

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When hiring a TRS retiree, employers are required to pay TRS-Care a monthly surcharge of $535 per retiree.

The State of Texas also contributed $196,346, $103,762 and $152,924 in 2023, 2022, and 2021, respectively, for on-behalf payments for Medicare Part D.

TRS-Care received a supplemental appropriation from the State of Texas as the Non-Employer Contributing Entity in the amount of $83 million in fiscal year 2022 from the Federal Rescue Plan Act (ARPA) to help defray Covid-19 related health care costs during fiscal year 2022.

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

On June 30, 2023, the District reported a liability of $8,552,072 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided by the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District are as follows:

District's proportionate share of the net OPEB liability	$	8,552,072
State's proportionate share of the net OPEB liability associated with the District		10,432,184
Total	$	18,984,256

The net OPEB liability was measured as of August 31, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2021 rolled forward to August 31, 2022. The District's proportion of the net OPEB liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2021 through August 31, 2022.

At the measurement date of August 31, 2022, the employer's proportion of the collective net OPEB liability was 0.0357170% which was a decrease of 0.0002596% from its proportion measured as of August 31, 2021.

For the fiscal year ended June 30, 2023, the District recognized net OPEB revenue of $1,948,962 due to recognition of deferred inflows in excess of deferred outflows and current year expense. OPEB revenue of $1,480,411 was recognized for support provided by the State.

On June 30, 2023, the District reported it's proportionate share of the TRS' deferred outflows of resources and deferred inflows of resources related to other postemployment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 475,465	$ 7,124,643
Changes of assumptions	1,302,650	5,941,471
Difference between projected and actual earnings on OPEB plan investments	25,475	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	3,473,573	137,799
District contributions paid subsequent to the measurement date	289,481	-
Totals	$ 5,566,644	$ 13,203,913

$289,481 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	
2024	$ (1,442,808)
2025	(1,442,716)
2026	(1,080,052)
2027	(589,066)
2028	(1,012,922)
Thereafter	(2,359,186)
Total	$ (7,926,750)

Actuarial Methods and Assumptions
The actuarial valuation of the total OPEB liability was performed as of August 31, 2021. Update procedures were used to roll forward the total OPEB liability to August 31, 2022.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The following assumptions used for the valuation of the TRS-Care OPEB liability are identical to the assumptions employed in the August 31, 2021 TRS pension actuarial valuation that was rolled forward to August 31, 2022:

Demographic Assumptions	Economic Assumptions
Rates of mortality	General inflation
Rates of retirement	Wage inflation
Rates of termination	
Rates of disability	

See Note 4.C for detail on these assumptions. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2018.

The initial medical trend rates were 8.25% for Medicare retirees and 7.25% for non-Medicare retirees. There was an initial prescription drug trend rate of 8.25% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 13 years.

The following methods and additional assumptions were used in the TRS-Care OPEB valuation:

Actuarial cost method	Individual entry age normal
Single discount rate	3.91%
Aging factors	Based on plan specific experience
Election rates	Normal retirement: 62% participation prior to age 65 and 25% after age 65. Pre-65 retirees: 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Ad hoc postemployment benefit changes	None

Discount Rate

A single discount rate of 3.91% was used to measure the total OPEB liability at August 31, 2022. This was an increase of 1.96% in the discount rate since the August 31, 2021 measurement date. The plan is essentially a "pay-as-you-go" plan, and based on the assumption that contributions are made at the statutorily required rates, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments to current plan members and therefore, the single discount rate is equal to the prevailing municipal bond rate. The source for the rate is the Fixed Income Market Data / Yield Curve / Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of August 31, 2022.

Sensitivity Analysis of Rates

Discount Rate

The following table presents the District's proportionate share of the TRS-Care net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that was 1% less than and 1% greater than the discount rate that was used (3.91%) in measuring the net OPEB liability.

	1% Decrease 2.91%	Current Discount Rate 3.91%	1% Increase 4.91%
District's proportionate share of the net OPEB liability	$ 10,083,571	$ 8,552,072	$ 7,311,361

Healthcare Cost Trend Rates
The following table presents the District's proportionate share of net OPEB liability using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1% lower or 1% higher than the assumed health-care cost trend rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	$ 7,046,945	$ 8,552,072	$ 10,503,274

Change of Assumptions Since the Prior Measurement Date
The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- The discount rate changed from 1.95% as of August 31, 2021 to 3.91% as of August 31, 2022. This change decreased the total OPEB liability.
- Lower participation rates and updates to the health care trend rate assumptions were also factors that decreased the total OPEB liability.

Change of Benefit Terms Since the Prior Measurement Date
There were no changes in benefit terms since the prior measurement date.

E. Joint Venture-Shared Service Arrangement

The District participates in the following shared service arrangements:

Conroe ISD Regional Day School Program for the Deaf
The District participates in a shared services arrangement, Conroe ISD Regional Day School Program for the Deaf, with numerous districts for the education of students with a hearing impairment. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agent, Conroe Independent School District, nor does the District have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to the District. The fiscal agent is responsible for the financial activities of the shared services arrangement.

F. Nonmonetary Transaction

During 2023, the District received textbooks purchased by the State of Texas for the benefit of the District for a purchase price of $25,349. The District receives the textbooks as part of state funding for textbook allotment. The textbooks have been recorded in the amount of $25,349 in a special revenue fund as both state revenues and expenditures, which represents the amount of consideration given by the State of Texas.

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Required Supplementary Information

Splendora Independent School District **Exhibit G-1**

Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2023

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and intermediate sources	$ 15,193,000	$ 15,225,275	$ 14,875,546	$ (349,729)
5800	State program revenues	33,521,000	33,540,076	34,804,629	1,264,553
5900	Federal program revenues	786,000	786,000	720,956	(65,044)
5020	Total revenues	49,500,000	49,551,351	50,401,131	849,780
	EXPENDITURES				
	Current:				
0011	Instruction	28,615,802	28,498,577	27,363,379	1,135,198
0012	Instructional resources and media services	224,350	224,350	182,415	41,935
0013	Curriculum and instructional staff development	1,266,078	1,196,078	1,086,476	109,602
0021	Instructional leadership	1,202,740	1,152,740	1,124,124	28,616
0023	School leadership	2,587,815	2,487,815	2,432,447	55,368
0031	Guidance, counseling, and evaluation services	2,092,935	2,007,935	1,989,293	18,642
0032	Social work services	1,500	1,500	-	1,500
0033	Health services	413,675	437,675	432,623	5,052
0034	Student transportation	2,521,465	3,181,465	2,827,899	353,566
0036	Extracurricular activities	1,365,345	1,385,345	1,279,071	106,274
0041	General administration	2,288,760	2,548,760	2,485,962	62,798
0051	Plant maintenance and operations	5,018,660	4,969,160	4,940,193	28,967
0052	Security and monitoring services	817,620	976,696	933,388	43,308
0053	Data processing services	762,255	772,255	772,052	203
0061	Community services	181,000	241,000	225,262	15,738
	Capital outlay:				
0081	Facilities acquisition and construction	3,000,000	3,000,000	805,978	2,194,022
	Intergovernmental:				
0099	Other intergovernmental charges	140,000	144,000	143,870	130
6030	Total expenditures	52,500,000	53,225,351	49,024,432	4,200,919
1100	Excess (deficiency) of revenues				
1100	over (under) expenditures	(3,000,000)	(3,674,000)	1,376,699	5,050,699
	OTHER FINANCING SOURCES (USES)				
8911	Transfers out	-	(9,600)	(9,583)	17
7080	Total other financing sources (uses)	-	(9,600)	(9,583)	17
1200	Net change in fund balance	(3,000,000)	(3,683,600)	1,367,116	5,050,716
0100	Fund balance - beginning	16,943,112	16,943,112	16,943,112	-
3000	**FUND BALANCE - ENDING**	$ 13,943,112	$ 13,259,512	$ 18,310,228	$ 5,050,716

The Notes to the Required Supplementary Information are an integral part of this schedule.

Splendora Independent School District **Exhibit G-2**

Schedule of the District's Proportionate Share of the Net Pension Liability of a Cost-Sharing Multiple-Employer Pension Plan
Teacher Retirement System of Texas
For the Last Nine Fiscal Years*

Year	District's Proportion of Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District	Total	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2023	0.0278008%	$ 16,504,603	$ 21,786,764	$ 38,291,367	$ 33,483,520	49.29%	75.62%
2022	0.0271552%	6,915,468	9,670,202	16,585,670	31,169,316	22.19%	88.79%
2021	0.0244102%	13,073,611	20,487,116	33,560,727	29,318,562	44.59%	75.54%
2020	0.0254541%	13,231,834	18,376,485	31,608,319	27,004,992	49.00%	75.24%
2019	0.0240344%	13,229,115	19,029,341	32,258,456	24,961,187	53.00%	73.74%
2018	0.0217969%	6,969,463	10,625,117	17,594,580	22,205,049	31.39%	82.17%
2017	0.0206477%	7,802,450	12,252,564	20,055,014	20,809,777	37.49%	78.00%
2016	0.0209355%	7,400,421	11,535,411	18,935,832	19,614,488	37.73%	78.43%
2015	0.0120075%	3,207,369	9,611,056	12,818,425	17,594,013	18.23%	83.25%

* The amounts presented for the fiscal years were determined as of the Plan's fiscal year, August 31 of the prior year.
Ten years of data is not available.

The Notes to the Required Supplementary Information are an integral part of this schedule.

Splendora Independent School District **Exhibit G-3**

Schedule of the District's Contributions to the
Teacher Retirement System of Texas Pension Plan
For the Last Nine Fiscal Years*

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	$ 1,609,541	$ (1,609,541)	$ -	$ 37,549,726	4.29%
2022	1,267,094	(1,267,094)	-	33,077,078	3.83%
2021	1,128,189	(1,128,189)	-	31,169,316	3.62%
2020	989,363	(989,363)	-	29,318,562	3.37%
2019	880,688	(880,688)	-	26,680,249	3.30%
2018	793,198	(793,198)	-	24,539,187	3.23%
2017	701,344	(701,344)	-	22,205,049	3.16%
2016	654,655	(654,655)	-	20,627,593	3.17%
2015	565,600	(565,600)	-	19,239,683	2.94%

* The amounts presented for the fiscal years were determined as of the District's fiscal year end.
Ten years of data is not available.

The Notes to the Required Supplementary Information are an integral part of this schedule.

Splendora Independent School District **Exhibit G-4**

Schedule of the District's Proportionate Share of the Net OPEB Liability of a Cost-Sharing Multiple-Employer OPEB Plan
Teacher Retirement System of Texas
For the Last Six Fiscal Years*

Year	District's Proportion of Net OPEB Liability	District's Proportionate Share of the Net OPEB Liability	State's Proportionate Share of the Net OPEB Liability Associated with the District	Total	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2023	0.0357170%	$ 8,552,072	$ 10,432,184	$ 18,984,256	$ 33,483,520	25.54%	11.52%
2022	0.0359766%	13,877,785	18,593,139	32,470,924	31,169,316	44.52%	6.18%
2021	0.0334260%	12,706,734	17,074,805	29,781,539	29,318,562	43.34%	4.99%
2020	0.0329609%	15,587,604	20,714,438	36,302,042	27,004,992	57.72%	2.66%
2019	0.0303332%	15,145,664	21,245,185	36,390,849	24,961,187	60.68%	1.57%
2018	0.0261940%	11,390,796	17,748,283	29,139,079	22,205,049	51.30%	0.91%

* The amounts presented for the fiscal years were determined as of the Plan's fiscal year, August 31 of the prior year.
Ten years of data is not available.

The Notes to the Required Supplementary Information are an integral part of this schedule.

Splendora Independent School District **Exhibit G-5**

Schedule of the District's Contributions to the
Teacher Retirement System of Texas OPEB Plan
For the Last Six Fiscal Years*

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	$ 339,296	$ (339,296)	$ -	$ 37,549,726	0.90%
2022	289,067	(289,067)	-	33,077,078	0.87%
2021	260,855	(260,855)	-	31,169,316	0.84%
2020	262,993	(262,993)	-	29,318,562	0.90%
2019	226,415	(226,415)	-	26,680,249	0.85%
2018	196,832	(196,832)	-	24,539,187	0.80%

* The amounts presented for the fiscal years were determined as of the District's fiscal year end.
Ten years of data is not available.

The Notes to the Required Supplementary Information are an integral part of this schedule.

Note 1. Budget

A. Budgetary Information

Each school district in Texas is required by law to prepare annually a budget of anticipated revenues and expenditures for the general fund, debt service fund, and the National School Breakfast and Lunch Program special revenue fund. The Texas Education Code requires the budget to be prepared not later than June 19 and adopted by June 30 of each year. The budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles.

The following procedures are followed in establishing the budgetary data reflected in the fund financial schedules:

1. Prior to June 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is formally approved and adopted by the Board.

The appropriated budget is prepared by fund and function. The District's campus/department heads may make transfers of appropriations within a campus or department. Transfers of appropriations between campuses or departments require the approval of the District's management. Increasing any one of the functional spending categories, or revenues object accounts and other resources require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level within a fund. All annual appropriations lapse at fiscal year-end.

Note 2. Net Pension Liability and Net OPEB Liability

The following factors significantly affect trends in the amounts reported for the District's proportionate share of the net pension liability and net OPEB liability:

Changes in Actuarial Assumptions and Inputs

	Net Pension Liability		Net OPEB Liability
Measurement Date August 31,	Discount Rate	Long-term Expected Rate of Return	Discount Rate
2022	7.000%	7.000%	3.910%
2021	7.250%	7.250%	1.950%
2020	7.250%	7.250%	2.330%
2019	7.250%	7.250%	2.630%
2018	6.907%	7.250%	3.690%
2017	8.000%	8.000%	3.420%
2016	8.000%	8.000%	
2015	8.000%	8.000%	
2014	8.000%	8.000%	

Changes in Demographic and Economic Assumptions
For measurement date August 31, 2018 – Net Pension Liability and Net OPEB Liability:

- Demographic assumptions including post-retirement mortality, termination rates, and rates of retirement and economic assumptions, including rates of salary increase for individual participants were updated based on the experience study performed for TRS for the period ending August 31, 2017.

Changes in Benefit Terms
For measurement date August 31, 2018 – Net OPEB Liability:

- Changes of benefit terms were made effective September 1, 2017 by the 85th Texas Legislature.

Other Changes
For measurement date August 31, 2022 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 65% to 62%. The participation rate for post-65 retirees was lowered from 40% to 25%.

For measurement date August 31, 2020 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 50% to 40%.
- The ultimate healthcare trend rate assumption decreased to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.

For measurement date August 31, 2019 – Net Pension Liability:

- With the enactment of SB3 by the 2019 Texas Legislature, as assumption was made about how this would impact future salaries. It is assumed that eligible active members will each receive a $2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

For measurement date August 31, 2019 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 70% to 65%. The participation rate for post-65 retirees was lowered from 75% to 50%. 25% of pre-65 retirees are assumed to discontinue their coverage at age 65.
- The trend rates were reset to better reflect the plan's anticipated experience.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20% to 15%. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20% to 10%.

For measurement date August 31, 2018 – Net OPEB Liability:

- Adjustments were made for retirees that were known to have discontinued their health care coverage in fiscal year 2018.
- The health care trend rate assumption was updated to reflect the anticipated return of the Health Insurer Fee (HIF) in 2020.

Supplementary Information

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Splendora Independent School District **Exhibit H-1**
Combining Balance Sheet (Page 1 of 3)
Nonmajor Governmental Funds - Special Revenue Funds
June 30, 2023

Data Control Codes		211 ESSA Title I Improving Basic Programs	224 IDEA-B Formula	225 IDEA-B Preschool
	ASSETS			
1110	Cash and cash equivalents	$ 47,103	$ 56,019	$ 3,690
1120	Current investments	-	-	-
1240	Due from other governments	-	747	30
1260	Due from other funds	-	-	-
1300	Inventories	-	-	-
1000	**TOTAL ASSETS**	$ 47,103	$ 56,766	$ 3,720
	LIABILITIES			
2160	Accrued wages payable	$ 41,334	$ 56,766	$ 3,720
2170	Due to other funds	-	-	-
2200	Accrued expenditures	5,769	-	-
2300	Unearned revenue	-	-	-
2000	Total liabilities	47,103	56,766	3,720
	FUND BALANCES			
3450	Restricted - grant funds	-	-	-
3545	Committed - other	-	-	-
3000	Total fund balances	-	-	-
4000	**TOTAL LIABILITIES AND FUND BALANCES**	$ 47,103	$ 56,766	$ 3,720

Splendora Independent School District
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds - Continued
June 30, 2023

Data Control Codes		226 IDEA B Discretionary	240 National School Breakfast/ Lunch Program	242 Summer Feeding Program
	ASSETS			
1110	Cash and cash equivalents	$ -	$ 1,557,429	$ -
1120	Current investments	-	535,634	-
1240	Due from other governments	59,002	-	19,984
1260	Due from other funds	-	23,151	7,358
1300	Inventories	-	208,724	-
1000	**TOTAL ASSETS**	$ 59,002	$ 2,324,938	$ 27,342
	LIABILITIES			
2160	Accrued wages payable	$ -	$ 142,482	$ 3,276
2170	Due to other funds	59,002	11,025	24,066
2200	Accrued expenditures	-	-	-
2300	Unearned revenue	-	-	-
2000	Total liabilities	59,002	153,507	27,342
	FUND BALANCES			
3450	Restricted - grant funds	-	2,171,431	-
3545	Committed - other	-	-	-
3000	Total fund balances	-	2,171,431	-
4000	**TOTAL LIABILITIES AND FUND BALANCES**	$ 59,002	$ 2,324,938	$ 27,342

244	255	263	279	280	281	282
Career and Technical Basic Grant	**ESSA Title II, Part A,: Teacher & Principal Training & Recruiting**	**Title III, Part A, English Language Acquisition and Enhancement**	**TCLAS Elementary and Secondary School Emergency Relief Funds III**	**American Rescue Plan, Homeless Children, ESSER II**	**Elementary and Secondary School Emergency Relief Funds II**	**Elementary and Secondary School Emergency Relief Funds III**
$ -	$ -	$ 10,054	$ 20,623	$ -	$ 8,809	$ -
-	-	-	-	-	-	-
-	-	7,098	474	-	308,706	195,470
-	-	454	-	-	-	-
-	-	-	-	-	-	-
$ -	$ -	$ 17,606	$ 21,097	$ -	$ 317,515	$ 195,470
$ -	$ -	$ 14,258	$ 21,097	$ -	$ 317,515	$ 35,612
-	-	-	-	-	-	156,412
-	-	3,348	-	-	-	3,446
-	-	-	-	-	-	-
-	-	17,606	21,097	-	317,515	195,470
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ -	$ -	$ 17,606	$ 21,097	$ -	$ 317,515	$ 195,470

Splendora Independent School District
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds - Continued
June 30, 2023

Data Control Codes		284 American Rescue Plan, IDEA-B Formula	285 American Rescue Plan, IDEA-B Preschool	287 Title VI, Part A, Subpart 1
	ASSETS			
1110	Cash and cash equivalents	$ -	$ -	$ -
1120	Current investments	-	-	-
1240	Due from other governments	-	-	-
1260	Due from other funds	-	-	-
1300	Inventories	-	-	-
1000	**TOTAL ASSETS**	$ -	$ -	$ -
	LIABILITIES			
2160	Accrued wages payable	$ -	$ -	$ -
2170	Due to other funds	-	-	-
2200	Accrued expenditures	-	-	-
2300	Unearned revenue	-	-	-
2000	Total liabilities	-	-	-
	FUND BALANCES			
3450	Restricted - grant funds	-	-	-
3545	Committed - other	-	-	-
3000	Total fund balances	-	-	-
4000	**TOTAL LIABILITIES AND FUND BALANCES**	$ -	$ -	$ -

288	289	385	410	429	461	
Reserve Officers' Training Corps	**Federally Funded Special Revenue Funds**	**Visually Impaired**	**State Textbook Fund**	**State Funded Special Revenue Funds**	**Campus Activity Funds**	**Total Nonmajor Funds (See Exhibit C-1)**
$ 13,147	$ -	$ -	$ 75,811	$ -	$ 147,901	$ 1,940,586
-	-	-	-	-	111,605	647,239
-	16,807	-	-	696	-	609,014
-	-	-	-	-	-	30,963
-	-	-	-	-	-	208,724
$ 13,147	$ 16,807	$ -	$ 75,811	$ 696	$ 259,506	$ 3,436,526
$ 13,147	$ 10,234	$ -	$ -	$ -	$ -	$ 659,441
-	6,573	-	-	696	-	257,774
-	-	-	-	-	-	12,563
-	-	-	75,811	-	-	75,811
13,147	16,807	-	75,811	696	-	1,005,589
-	-	-	-	-	-	2,171,431
-	-	-	-	-	259,506	259,506
-	-	-	-	-	259,506	2,430,937
$ 13,147	$ 16,807	$ -	$ 75,811	$ 696	$ 259,506	$ 3,436,526

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Splendora Independent School District **Exhibit H-2**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Page 1 of 3)

Nonmajor Governmental Funds - Special Revenue Funds

For the Fiscal Year Ended June 30, 2023

Data Control Codes		211 ESSA Title I Improving Basic Programs	224 IDEA-B Formula	225 IDEA-B Preschool
	REVENUES			
5700	Local and intermediate sources	$ -	$ -	$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	707,958	815,274	23,746
5020	Total revenues	707,958	815,274	23,746
	EXPENDITURES			
	Current:			
0011	Instruction	137,361	292,463	23,746
0012	Instructional resources and media services	154,840	-	-
0013	Curriculum and instructional staff development	350,762	-	-
0031	Guidance, counseling, and evaluation services	-	486,307	-
0032	Social work services	-	-	-
0034	Student transportation	-	-	-
0035	Food services	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0053	Data processing services	-	-	-
0061	Community services	64,995	-	-
	Intergovernmental:			
0093	Payments related to shared services arrangements	-	36,504	-
6030	Total expenditures	707,958	815,274	23,746
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-
	OTHER FINANCING SOURCES (USES)			
7915	Transfers in	-	-	-
7080	Total other financing sources (uses)	-	-	-
1200	Net change in fund balances	-	-	-
0100	Fund balances - beginning	-	-	-
3000	**FUND BALANCES - ENDING**	$ -	$ -	$ -

Splendora Independent School District
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue Funds - Continued
For the Fiscal Year Ended June 30, 2023

Data Control Codes		226 IDEA B Discretionary	240 National School Breakfast/ Lunch Program	242 Summer Feeding Program
	REVENUES			
5700	Local and intermediate sources	$ -	$ 695,174	$ -
5800	State program revenues	-	12,433	-
5900	Federal program revenues	138,155	3,010,919	19,984
5020	Total revenues	138,155	3,718,526	19,984
	EXPENDITURES			
	Current:			
0011	Instruction	138,155	-	-
0012	Instructional resources and media services	-	-	-
0013	Curriculum and instructional staff development	-	-	-
0031	Guidance, counseling, and evaluation services	-	-	-
0032	Social work services	-	-	-
0034	Student transportation	-	-	-
0035	Food services	-	3,087,895	19,984
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0053	Data processing services	-	-	-
0061	Community services	-	-	-
	Intergovernmental:			
0093	Payments related to shared services arrangements	-	-	-
6030	Total expenditures	138,155	3,087,895	19,984
1100	Excess (deficiency) of revenues over (under) expenditures	-	630,631	-
	OTHER FINANCING SOURCES (USES)			
7915	Transfers in	-	9,583	-
7080	Total other financing sources (uses)	-	9,583	-
1200	Net change in fund balances	-	640,214	-
0100	Fund balances - beginning	-	1,531,217	-
3000	**FUND BALANCES - ENDING**	$ -	$ 2,171,431	$ -

244	255	263	279	280	281	282
Career and Technical Basic Grant	**ESSA Title II, Part A,: Teacher & Principal Training & Recruiting**	**Title III, Part A, English Language Acquisition and Enhancement**	**TCLAS Elementary and Secondary School Emergency Relief Funds III**	**American Rescue Plan, Homeless Children, ESSER II**	**Elementary and Secondary School Emergency Relief Funds II**	**Elementary and Secondary School Emergency Relief Funds III**
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
44,700	159,144	106,943	263,975	8,697	2,106,690	2,790,554
44,700	159,144	106,943	263,975	8,697	2,106,690	2,790,554
42,200	96,105	102,907	187,565	-	1,843,621	1,145,659
-	-	-	-	-	-	-
2,500	54,479	4,036	76,410	-	-	339,617
-	-	-	-	-	98,647	222,154
-	-	-	-	-	-	75,365
-	-	-	-	8,697	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	8,560	-	-	-	164,422	5,800
-	-	-	-	-	-	927,835
-	-	-	-	-	-	-
-	-	-	-	-	-	74,124
-	-	-	-	-	-	-
-	-	-	-	-	-	-
44,700	159,144	106,943	263,975	8,697	2,106,690	2,790,554
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -

Splendora Independent School District
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue Funds - Continued
For the Fiscal Year Ended June 30, 2023

Data Control Codes		284 American Rescue Plan, IDEA-B Formula	285 American Rescue Plan, IDEA-B Preschool	287 Title VI, Part A, Subpart 1
	REVENUES			
5700	Local and intermediate sources	$ -	$ -	$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	79,351	8,408	34,159
5020	Total revenues	79,351	8,408	34,159
	EXPENDITURES			
	Current:			
0011	Instruction	79,351	8,408	4,200
0012	Instructional resources and media services	-	-	-
0013	Curriculum and instructional staff development	-	-	6,880
0031	Guidance, counseling, and evaluation services	-	-	-
0032	Social work services	-	-	-
0034	Student transportation	-	-	-
0035	Food services	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	9,849
0053	Data processing services	-	-	-
0061	Community services	-	-	13,230
	Intergovernmental:			
0093	Payments related to shared services arrangements	-	-	-
6030	Total expenditures	79,351	8,408	34,159
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-
	OTHER FINANCING SOURCES (USES)			
7915	Transfers in	-	-	-
7080	Total other financing sources (uses)	-	-	-
1200	Net change in fund balances	-	-	-
0100	Fund balances - beginning	-	-	-
3000	**FUND BALANCES - ENDING**	$ -	$ -	$ -

288	289	385	410	429	461	
Reserve Officers' Training Corps	**Federally Funded Special Revenue Funds**	**Visually Impaired**	**State Textbook Fund**	**State Funded Special Revenue Funds**	**Campus Activity Funds**	**Total Nonmajor Funds (See Exhibit C-2)**
$ -	$ -	$ -	$ -	$ -	$ 386,507	$ 1,081,681
-	-	1,650	217,979	55,173	-	287,235
73,604	20,914	-	-	-	-	10,413,175
73,604	20,914	1,650	217,979	55,173	386,507	11,782,091
73,604	20,914	1,650	217,979	-	-	4,415,888
-	-	-	-	-	-	154,840
-	-	-	-	46,643	-	881,327
-	-	-	-	-	-	807,108
-	-	-	-	-	-	75,365
-	-	-	-	-	-	8,697
-	-	-	-	-	-	3,107,879
-	-	-	-	-	368,351	368,351
-	-	-	-	-	-	178,782
-	-	-	-	-	-	927,835
-	-	-	-	8,530	-	18,379
-	-	-	-	-	-	74,124
-	-	-	-	-	-	78,225
-	-	-	-	-	-	36,504
73,604	20,914	1,650	217,979	55,173	368,351	11,133,304
-	-	-	-	-	18,156	648,787
-	-	-	-	-	-	9,583
-	-	-	-	-	-	9,583
-	-	-	-	-	18,156	658,370
-	-	-	-	-	241,350	1,772,567
$ -	$ -	$ -	$ -	$ -	$ 259,506	$ 2,430,937

Splendora Independent School District

Schedule of Delinquent Taxes Receivable
For the Fiscal Year Ended June 30, 2023

Year Ended June 30,	1 Tax Rates Maintenance	2 Tax Rates Debt Service	3 Assessed/Appraised Value For School Tax Purposes
2014 and prior years	$ 1.0400	$ 0.2755	$ 435,317,294
2015	1.1700	0.1455	468,761,155
2016	1.1700	0.1455	539,891,980
2017	1.1700	0.4300	637,264,063
2018	1.1700	0.4300	722,675,938
2019	1.1700	0.4300	764,302,313
2020	1.0684	0.4300	825,212,427
2021	0.9751	0.4300	976,390,506
2022	0.9603	0.4452	1,100,801,483
2023	0.9429	0.4452	1,483,783,805

1000 TOTALS

8000 - Taxes refunded under section 26.1115, tax code, for owners who received an exemption as provided by section 11.42(f), tax code

9000 - Portion of row 1000 for taxes paid into tax increment zone under chapter 311, tax code

10 Beginning Balance 7/1/22	20 Current Year's Total Levy	31 Maintenance Collections	32 Debt Service Collections	40 Entire Year's Adjustments	50 Ending Balance 06/30/23
$ 140,838	$ -	$ 5,475	$ 681	$ (9,094)	$ 125,588
19,703	-	857	107	(21)	18,718
22,362	-	1,189	148	(21)	21,004
56,963	-	4,663	1,714	(61)	50,525
77,784	-	7,941	2,919	(52)	66,872
102,627	-	15,519	5,703	8,478	89,883
123,084	-	20,200	8,130	12,651	107,405
194,737	-	39,532	17,433	1,993	139,765
663,360	-	258,712	119,945	(6,757)	277,946
-	20,596,403	13,268,277	6,264,754	-	1,063,372
$ 1,401,458	$ 20,596,403	$ 13,622,365	$ 6,421,534	$ 7,116	$ 1,961,078
		$ 12,562	$ -		
		$ -	$ -		

Splendora Independent School District **Exhibit J-2**

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
National School Breakfast and Lunch Program
For the Fiscal Year Ended June 30, 2023

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and intermediate sources	$ 329,700	$ 207,500	$ 695,174	$ 487,674
5800	State program revenues	13,000	13,000	12,433	(567)
5900	Federal program revenues	2,995,300	3,117,500	3,010,919	(106,581)
5020	Total revenues	3,338,000	3,338,000	3,718,526	380,526
	EXPENDITURES				
	Current:				
0035	Food services	3,838,000	3,847,000	3,087,895	759,105
6030	Total expenditures	3,838,000	3,847,000	3,087,895	759,105
1100	Excess (deficiency) of revenues over (under) expenditures	(500,000)	(509,000)	630,631	1,139,631
	OTHER FINANCING SOURCES (USES)				
7915	Transfers in	-	9,600	9,583	(17)
7080	Total other financing sources (uses)	-	9,600	9,583	(17)
1200	Net change in fund balance	(500,000)	(499,400)	640,214	1,139,614
0100	Fund balance - beginning	1,531,217	1,531,217	1,531,217	-
3000	**FUND BALANCE - ENDING**	$ 1,031,217	$ 1,031,817	$ 2,171,431	$ 1,139,614

Splendora Independent School District **Exhibit J-3**

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Debt Service Fund
For the Fiscal Year Ended June 30, 2023

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and intermediate sources	$ 6,872,000	$ 6,872,000	$ 6,539,166	$ (332,834)
5800	State program revenues	815,000	815,000	887,343	72,343
5020	Total revenues	7,687,000	7,687,000	7,426,509	(260,491)
	EXPENDITURES				
	Debt service:				
0071	Principal on long-term debt	4,910,000	4,910,000	4,910,000	-
0072	Interest on long-term debt	1,749,000	1,749,000	1,743,053	5,947
0073	Issuance costs and fees	8,000	8,000	4,807	3,193
6030	Total expenditures	6,667,000	6,667,000	6,657,860	9,140
1100	Excess (deficiency) of revenues over (under) expenditures	1,020,000	1,020,000	768,649	(251,351)
	OTHER FINANCING SOURCES (USES)				
7916	Premium or discount on issuance of bonds	-	2,208,000	2,208,067	67
7080	Total other financing sources (uses)	-	2,208,000	2,208,067	67
1200	Net change in fund balance	1,020,000	3,228,000	2,976,716	(251,284)
0100	Fund balance - beginning	265,164	265,164	265,164	-
3000	**FUND BALANCE - ENDING**	$ 1,285,164	$ 3,493,164	$ 3,241,880	$ (251,284)

Splendora Independent School District **Exhibit J-4**

Use of Funds Report – Select State Allotment Programs
For the Fiscal Year Ended June 30, 2023

Data Control Codes		Responses
	Section A: Compensatory Education Programs	
AP1	Did your LEA expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the District's fiscal year.	$ 4,472,264
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	$ 2,829,240
	Section B: Bilingual Education Programs	
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	$ 758,072
AP8	List the actual direct progrm expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	$ 371,229

Overall Compliance, Internal Control Section and Federal Awards

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees of
Splendora Independent School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Splendora Independent School District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 17, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

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

Weaver and Tidwell, L.L.P.
1406 Wilson Road, Suite 100 | Conroe, Texas 77304
Main: 936.756.8127
CPAs AND ADVISORS | WEAVER.COM

The Board of Trustees of
Splendora Independent School District

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
October 17, 2023

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

The Board of Trustees of
Splendora Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Splendora Independent School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The Board of Trustees of
Splendora Independent School District

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
October 17, 2023

Splendora Independent School District

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

Section 1. Summary of Auditor's Results

Financial Statements

1.	Type of auditor's report issued	Unmodified
2.	Internal control over financial reporting:	
	a. Material weakness(es) identified?	No
	b. Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
3.	Noncompliance material to financial statements noted?	No

Federal Awards

4.	Internal control over major programs:	
	a. Material weakness(es) identified?	No
	b. Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
5.	Type of auditor's report issued on compliance with major programs	Unmodified
6.	Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	No
7.	Identification of major programs	84.425 – Elementary and Secondary School Emergency Relief
8.	Dollar Threshold used to distinguish between Type A and Type B federal programs	$750,000
9.	Auditee qualified as a low-risk auditee?	Yes

Section 2. Financial Statement Findings

None reported

Section 3. Federal Award Findings and Questioned Costs

None reported

Splendora Independent School District
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2023

Prior Year Findings

None reported

Splendora Independent School District

Exhibit K-1

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass-Through Entity Identifying Number	(3) Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through State Department of Education:			
ESEA Title I, Part A - Improving Basic Programs	84.010A	23610101170907	$ 671,809
ESEA Title I, 1003 School Improvement Grant	84.010A	23610141170907	36,149
Total Assistance Listing Number 84.010A			707,958
Special Education Cluster (IDEA):			
IDEA - Part B Formula	84.027A	236600011709076000	815,274
COVID-19 - IDEA - Part B Formula, ARP	84.027A	225350011709075000	79,351
IDEA - High Cost	84.027A	66002306	138,155
Total Assistance Listing Number 84.027			1,032,780
IDEA - Part B Preschool	84.173A	236610011709076000	23,746
COVID-19 - IDEA - Part B Preschool, ARP	84.173A	225350011709075000	7,898
COVID-19 - IDEA - Part B Preschool, ARP	84.173A	225360011709075000	510
Total Assistance Listing Number 84.173			32,154
Total Special Education Cluster (IDEA)			1,064,934
Career and Technology - Basic Grant	84.048A	23420006170907	44,700
Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	23671001170907	106,943
ESEA Title II, Part A - Teacher and Principal Training and Recruiting	84.367A	23694501170907	159,144
Summer School, LEP	84.369A	69552202	10,234
Title IV, Part A, Subpart 1	84.424A	23680101170907	34,159
COVID-19 - TCLAS - ESSER III	84.425U	21528042170907	263,975
COVID-19 - CRRSA ESSER II	84.425U	21521001170907	2,106,690
COVID-19 - ARP ESSER III	84.425U	21528001170907	2,423,153
COVID-19 - TLCAS High Quality	84.425U	215280587110142	367,401
COVID-19 - ARP Homeless	84.425W	21533002170907	8,697
Total Assistance Listing Number 84.425			5,169,916
TOTAL U.S. DEPARTMENT OF EDUCATION			7,297,988

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass-Through Entity Identifying Number	(3) Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed Through State Department of Education:			
School Breakfast Program	10.553	71402301	684,604
Total Assistance Listing Number 10.553			684,604
Passed Through Texas Department of Agriculture - Non-Cash Assistance:			
National School Lunch Program	10.555	806780706	318,322
Passed Through Texas Department of Agriculture:			
COVID-19 - Supply Chain Assistance Program	10.555	806780706	122,198
Passed Through State Department of Education:			
National School Lunch Program	10.555	71302301	1,822,472
Total Assistance Listing Number 10.555			2,262,992
Total Child Nutrition Cluster			2,947,596
Passed Through Texas Department of Agriculture:			
Child and Adult Care Food Program (CACFP)	10.558	806780706	70,536
COVID-19 - Commodity Storage and Delivery	10.560	806780706	3,135
COVID-19 - Pandemic Electionic Benefit Transfer (P-EBT) Local Level Administative Cost Grant	10.649	806780706	9,636
Passed Through Montgomery County, Texas:			
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grant to States (Mineral Funds)	10.665	N/A	518
Total Forest Service Schools and Roads Cluster			518
TOTAL U.S. DEPARTMENT OF AGRICULTURE			3,031,421
U.S. FEDERAL COMMUNICATIONS COMMISSION (FCC)			
Passed Through State Department of Education:			
COVID-19 - Emergency Connectivity Fund Program	32.009	141265	10,680
TOTAL U.S. FEDERAL COMMUNICATIONS COMMISSION (FCC)			10,680
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Medicaid Cluster:			
Passed Through Texas Health and Human Services Commission			
Medicaid Administrative Claiming (MAC)	93.778	HHS000537900091	45,056
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			45,056
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 10,385,145

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

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Splendora Independent School District

Notes to Schedule of Expenditures of Federal Awards

Note 1. Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Splendora Independent School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. National School Lunch Program non-cash commodities are recorded at their estimated market value at the time of donation.

Note 2. De Minimis Cost Rate

The District has elected not to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

Note 3. Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards per Exhibit K-1 and federal revenues reported on Exhibit C-2 of the District's Annual Financial Report:

Total expenditures of federal awards per Exhibit K-1	$	10,385,145
Additional federal revenues reported in governmental funds:		
SHARS		606,893
E-Rate		68,489
ROTC		73,604
Total federal revenues per Exhibit C-2	$	11,134,131

Splendora Independent School District **Exhibit L-1**

Schedule of Required Responses to Selected
School FIRST Indicators (Unaudited)
For the Fiscal Year Ended June 30, 2023

Data Codes		Responses
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments.) Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued. Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	$ -

October 17, 2023

To the Board of Trustees of
Splendora Independent School District
23419 FM 2090
Splendora, Texas 77372

We have audited the financial statements of Splendora Independent School District (the District) as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated October 17, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated March 1, 2023, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

With respect to any nonaudit/nonattest services we perform as previously communicated to you in the engagement letter, the District acknowledges and understands that the District has the responsibility for (a) making all management decisions and performing all management functions; (b) assigning an individual with suitable skills, knowledge, and experience to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities. Such nonaudit/nonattest services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Audit Standards.*

Weaver and Tidwell, L.L.P.
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Significant Risks Identified

Our audit process uses a risk-based approach in which we identified potential areas of risk that could lead to a material misstatement of the financial statements. We tailored our audit procedures to specifically address the following areas of risk:

- Management override of internal controls – risk of unauthorized journal entries
- Improper revenue recognition – non-exchange transactions (Foundation School Fund)
- Misappropriation of cash through improper or unauthorized expenditures

Based on test work performed in these areas, no material misstatements were identified.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note I to the financial statements. As described in Note I, paragraph J. to the financial statements, during the fiscal year, the District changed its method of accounting for subscription-based information technology arrangements (SBITAs) by adopting Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. Implementation of this standard did not affect the District's 2023 financial statements.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

The most sensitive accounting estimates affecting the financial statements are:

1. Allowance for uncollectible taxes.
2. Foundation School Program state aid revenue.

Management's estimate of the items noted above is based on historical experience or information provided by third parties or the Texas Education Agency. We evaluated the key factors and assumptions used to develop these estimates and determined that the estimates are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. We did not identify any known or likely uncorrected misstatements for the current or prior periods.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated October 17, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
October 17, 2023

Prepared for:

Splendora ISD

First Financial Group of America



WHY MAKE A TRANSITION TO FFGA



A Real Partner

Your goals are our goals. We strive to be an extension of your benefits department. **We work with multiple medical consultants that will help SISD make the right decision for their medical transition.**



Exceed Expectations

While you work hard to provide for your employees and students, we are working hard for you so that benefits administration is one less thing on your to-do list.



Treat Clients Like Family

Our relationship extends beyond the hallways and into the community where our customers have made their homes.

ADMINISTRATIVE SERVICES

- Section 125 Cafeteria Plans
- Consolidated Billing & Bill Reconciliation
  - ComparePlus Service for all carriers
- FSA/HSA Plan Administration (no fees, including replacement cards)
- Online Enrollment Platform
- COBRA Administration
- 403(b) & 457 Tax Deferred Savings Plans
- Section 3121 FICA Alternative Plans
- ACA Solutions

Also partner with TCG on these services.

BENEFITS CONSULTING

The Process

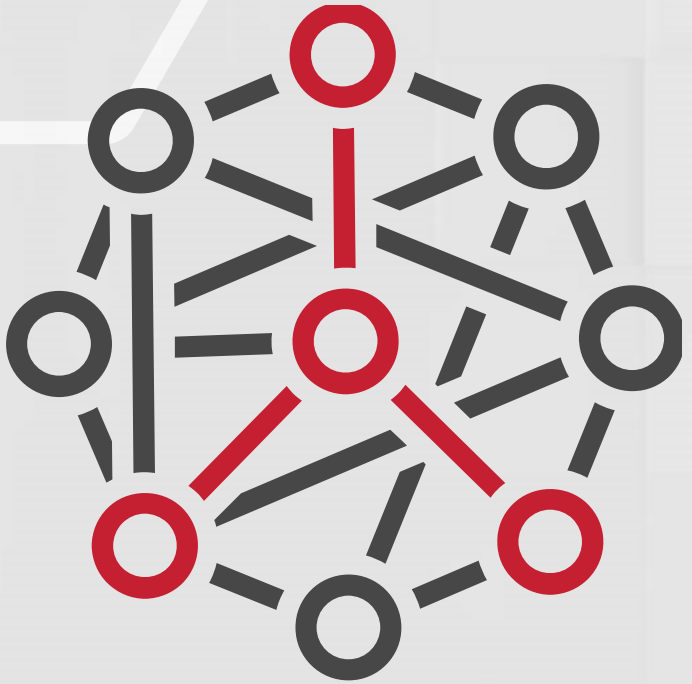
- Comprehensive Benefits Review
  - Gather group data, i.e. census, current benefits, minimal experience needed
- Tailored Benefits Package
  - Shop against our 90 appointed companies to find the best plan design and rates for the school
- Leverage buying power
  - Omnia co-op
  - TEEBC
- Expansive Benefits Menu
  - Present and select appropriate benefits package with schools



OMNIA CO-OP

Formerly known as TCPN

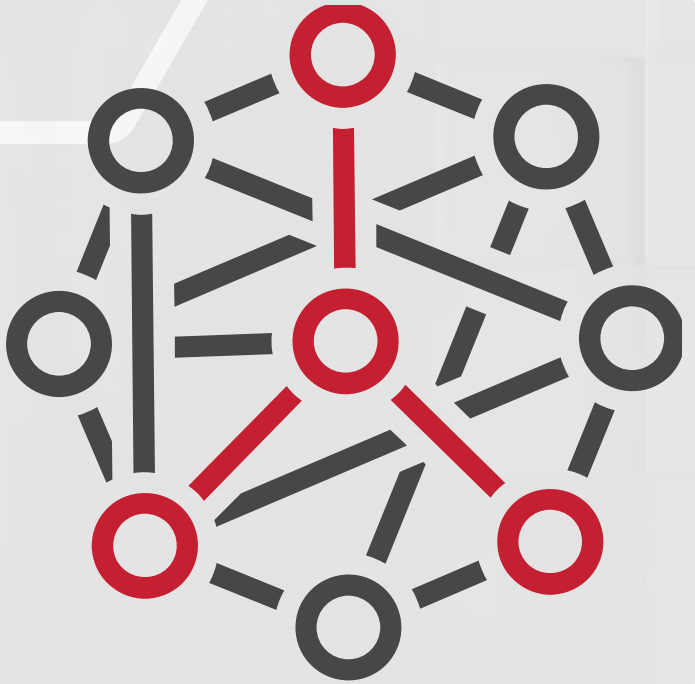
- Nation's largest and most experienced cooperative
- ***Free iLock360 (Identity Protection) or FinPath (Financial Education/Financial Wellness)***
- No cost to school, no formal bid required
- FFGA is the approved TPA
- Carrier partners are bid every 3 years
- RAMS, Region 10 403b/457 Plan
- Product cost savings through nationally leveraged pricing
- 87,000 Public Agencies in OMNIA



OMNIA CO-OP

Districts we currently serve in the program:

Abilene ISD	Harmony PS
Alief ISD	HCDE
Allen ISD	Huffman ISD
Bastrop ISD	Humble ISD
Bridgeport ISD	La Porte ISD
Carroll ISD	Lubbock ISD
Chapel Hill ISD	Lubbock-Cooper ISD
College Station ISD	Magnolia ISD
Collinsville ISD	Northwest ISD
Canyon ISD	Pasadena ISD
Dayton ISD	Pleasant Grove ISD
Ector County ISD	Region 4 ESC
El Paso ISD	Region 12 ESC
Elgin ISD	Rockwall ISD
Ennis ISD	San Diego ISD
Garland ISD	Spring ISD
Georgetown ISD	Sweeny ISD
Granbury ISD	Waxahachie ISD
Harlingen CISD	Ysleta ISD



ENROLLMENT AND EDUCATION SOLUTIONS

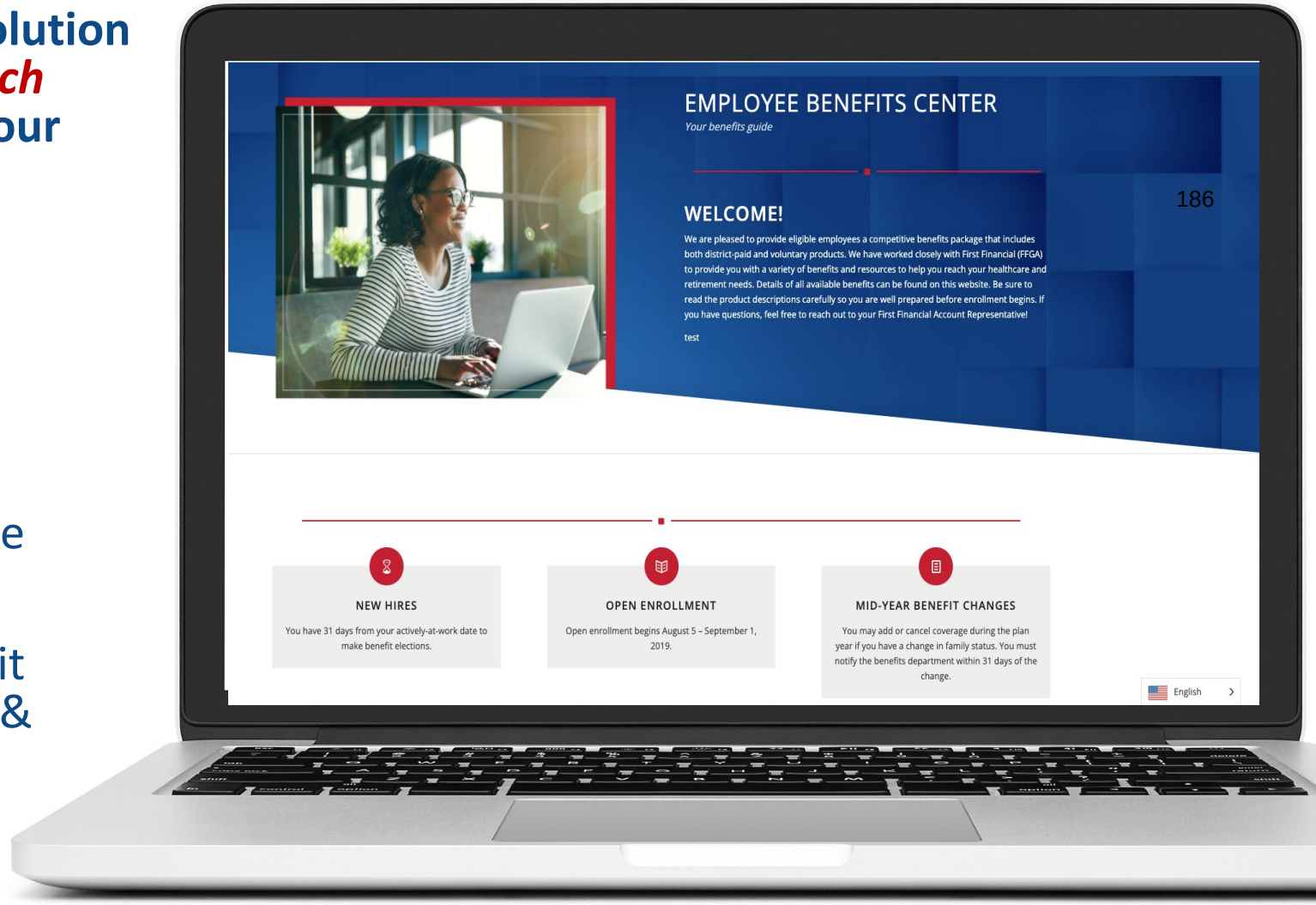
First Financial offers a total benefit solution driven by our *high-touch, high-tech* philosophy that is at the heart of our success.

Our *high-touch* approach includes:

- On-site group meetings
- Face-to-face enrollments
- Employee Assistance Center “EAC” telephonic enrollment support
- New employee enrollment assistance

Our *high-tech* approach includes:

- Custom benefits website with benefit information, videos, plan brochures & forms (Employee Benefits Center)
- User-friendly, intuitive enrollment platform



TRANSITION TO FFGA FOR 12/1/2023



Your Employees

- Expansive Benefit Package
- Face to face enrollment opportunities with FFGA salaried, licensed employees
- Educational meeting
- User-friendly enrollment platform
- Enrollment Assistance Call Center
- EBC with educational videos
- Enrollment Communications – postcards, flyers, email blasts, text messages, etc.



Your Benefits Department

- Easy online enrollment administration system
- Billing consolidation and reconciliation
- ComparePlus Service
- True partner with all benefits, including medical consulting through our partners
- Employee Engagement Communication Tool
  - Offered through our other online enrollment system, FFenroll



Your District

- More efficient use of current manpower
- Consulting team to assist with:
  - Competitive Benefit Package
  - Attracting new talent to the district with innovative benefits and plans
  - Offering unique value add services
  - Opportunities through the OMNIA Cooperative such as financial wellness or identity theft protection at no cost for your employees.

First Financial Group of America



OVER 50 YEARS OF EXPERIENCE

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Providing quality employee benefit solutions for school systems, hospitals, counties, and city governments.

We have an established local presence in the Houston, TX area and are dedicated to delivering reliable and effective solutions to our clients.

www.ffga.com/Houston-Region

SCAN ME!

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: Oct 23, 2023
Submitted Date: Oct 18, 2023

Agenda Business Items:

- ❑ **Consent Agenda Item**
  (Board has acted on items such as this previously)
- ❑ **New Action**
  (Board has not seen information previously and allows for more time to discuss)

Information Only Items:

- ✔ **Presentation**
- ❑ **Recognition**
- ❑ **Information**

Name of Person Responsible: Itzil Welch

Department or Campus: Department of Teaching & Learning: Multilingual Services

Topic: Annual report of progress of the Bilingual Education and ESL programs

Background Information:
*CBAS & Score Card - Priority 1.2i
*Student Enrollment - # of emergent bilingual students, dual language programs, languages represented in the district
*TELPAS Growth - # of students performed advanced high, advanced, intermediate, and as beginners on language proficiency
*Academic improvement plan - enhancing instruction and student programs
*Department Growth - team and services provided to campuses and community

Attachments:
Here is the **link** to the presentation and the PDF of the presentation is attached.

Superintendent's Resolutions: Reviewed

SPLENDORA ISD

Department of Multilingual Services

October 2023



Priority 1: Focus On Student Success

1.2i Increased number of Dual Language students

Increased opportunities for language/cultural exposure

PICTURE OF SUCCESS

By 2026, all elementary campuses will have a two way dual language program for grades PK-2nd grade

Enrollment

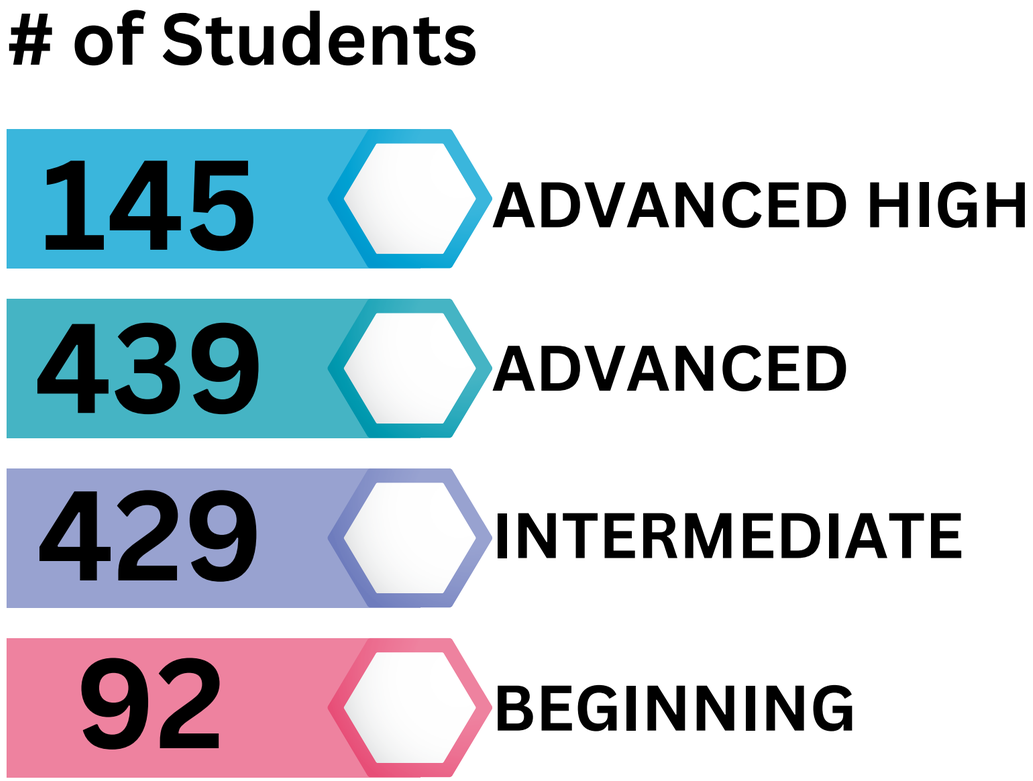
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
# of Emergent Bilinguals	799	849	959	1178	1254 [191]
Dual Language Program	PK & K	PK, K, 1	PK, K, 1, 2	PK, K, 1, 2, 3	PK, K, 1, 2, 3, 4
DL Campuses	GLE	GLE & TLE	GLE & TLE	GLE & TLE	GLE, PCE, PWE, and TLE
Languages served in Multilingual Programs	English Pilipino (Tagalog) Spanish	English Pilipino (Tagalog) Spanish Urdu	English ASL Cebuano (Visayan) Japanese Pilipino (Tagalog) Spanish Urdu Vietnames	English ASL Cebuano (Visayan) French Japanese Pilipino (Tagalog) Spanish Urdu Vietnamese	English ASL Cebuano (Visayan) Estonian French Japanese Pilipino (Tagalog) Spanish Ukrainian Urdu Vietnamese

Other Languages not in the Program: **Aji, Arabic, German**

SOURCE: TEA PEIMS “Emergent Bilingual/English Learner (EB/EL) Student Reports by Home Language and Grade” retrieved 10/17/2023

District TELPAS Growth

2022-2023



Improvement Plan

OLD
Progress Monitoring

*assessment took substantial time
*assessment at the end of the school year
*reports available in summer

NEW
Progress Monitoring

*daily practice both English and Spanish
*does not disrupt daily instruction
*for EB and nonEB in Dual
*for grades 1st-4th
*daily reports

OLD
Sheltered Instruction

*instruction that makes content comprehensible
*lengthy procedural steps
*responsibility on English teacher only

NEW
CONTENT BASED LANGAUGE INSTRUCTION

*TEA initative
*instrucitonal methods used across all content areas to support EBs
*all H.S. teachers were trained in August
*follow-up training in January
*teacher in class coaching

DEPARTMENT GROWTH



DUAL LANGUAGE COORDINATOR

*Dual Language support on all four campuses
*Offering ongoing professional development
*Design Dual curriculum in all subject areas Ker-4th grade
*Transadaptation for K-5th grade assessments



DISTRICT LPAC CLERK

*Streamline LPAC process on all 6 campuses
*Audit LPAC folders for state compliance
*Offering training to liaisons
    *preLAS & LAS
    *IOWA
    *Project ELL

Dual Language Quarterly Newsletter



Parent Family and Community TITLE III LIAISONS

*Liaisons at 4 elementaries GLE, PCE, PWE, and TLE
*Welcome families
    *Help with registration
    *Help with communication
*Support LPAC Administrators
*Facilitate State Title III Initiatives
*Campus contact for request of interpreting services

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: October 20

Agenda Business Items:

- ☐ **Consent Agenda Item**
  (Board has acted on items such as this previously)
- ☐ **New Action**
  (Board has not seen information previously and allows for more time to discuss)

Information Only Items:

- ✅ **Presentation**
- ❑ **Recognition**
- ☐ **Information**

Name of Person Responsible: **Traci Mixon**

Department or Campus: **Truancy & Residency**

Topic: **Presentation**

Background Information: An update on the Truancy & Residency.

Attachments: **Presentation**

Superintendent's Resolutions: **Reviewed**

Residency Presentation

Truancy & Residency
Traci Mixon

Truancy and Residency Officer Duties and Responsibilities

Truancy:

Provide assistance to campus personnel in interpreting and enforcing compulsory attendance laws and resolving truancy, excessive absences, and tardiness problems. Serve as district liaison to parents, law enforcement agencies, and court personnel.

Residency:

Provide assistance to district and campus personnel with all residency issues, enforcing attendance zones and resolving residency violations. Work closely with district staff, parents, law enforcement agencies, and campus personnel.

Daily Responsibilities and Duties:

- Work with campus administration on reporting violations of attendance boundary or residency issues.
- File on parents and students for violating state attendance laws.
- Attend court hearings and testify on District's behalf when needed.
- Home visits to assist with truancy issues as needed.
- Work with Campus administration on the development of Truancy Intervention Plans (TIPS) providing additional support as needed.
- Train and work with staff on truancy laws and regulations.
- Supervise reporting and monitoring of student residency issues and follow-up investigations for the district.
- Complete investigations, including home visits, to verify residency.
- Keep abreast of Board policies related to truancy and residency.

Strategic Priorities

Priority 1: Focus On Student Success:

Students must attend school to be successful academically. I work with the admin teams on all campuses to ensure students and parents understand the attendance laws and the consequences and long term effects of poor attendance.

Goals: My goal is to have a 2% attendance rate improvement for the district this year.

Priority 4: Focus on Strategic Alignment of Financial & Operational Systems for Long Term District Growth

When students attend school in the district in which they are zoned, the District receives funding to provide educational services that each student deserves. Student attendance and residency affects funding received from the state and can have a negative impact on our operations and capacity as a school district. I work with the administration, students and parents creating Truancy Intervention plans to help students' attendance and have implemented a process to investigate residency concerns.

Goals: My goal is to reduce the number of students attending Splendora ISD that do not live in district.

Truancy/Residency Checks

Campus	Truancy Discussions	Completed Home Visits	Pending Home Visits	Out of District Student WD
SHS	47	9	2	4
SJHS	1	7	3	4
PCE	0	5	0	3
GLE	0	4	0	7
PWE	0	9	4	0
TLE	0	5	1	5

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Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: October 19

Agenda Business Items:

- ❑ **Consent Agenda Item**
  (Board has acted on items such as this previously)
- ❑ **New Action**
  (Board has not seen information previously and allows for more time to discuss)

Information Only Items:

- ❑ **Presentation**
- ❑ **Recognition**
- ✘ **Information**

Name of Person Responsible: **Allen Wells, Board President**

Department or Campus: **Admin**

Topic: **Board member CE Hours**

Background Information: **Announcement of Board members CE Hours**

Attachments: **Board CE Hours**

Superintendent's Resolutions: **Reviewed**

President Script:

Under the State Board of Education Rule, completing required continuing education each year of service is a basic obligation and expectation of any sitting board member.

As Board President (*if absent, then replace with "Presiding Officer of the Board"*), I am required to announce the name of each member who:

- Has completed the required continuing education;
- Has exceeded the required continuing education; and
- Is deficient in meeting the required continuing education.

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

There are seven training areas for board members continuing education:

1. Local District Orientation
2. Orientation to the Texas Education Code
3. Team Building
4. Additional Continuing Education
5. Evaluating Student Academic Performance and Setting Goals
6. Identifying and Reporting Abuse, Trafficking and Other Maltreatment of Children

To the extent applicable to each board member, I will announce the completion or deficiency as to required training.

For members who still have time remaining to complete required training, I will announce those board members who have scheduled timely training and those who have not yet scheduled the training.

At the conclusion of this announcement, I will announce any board member's training in excess of the continuing education requirements.

Allen Wells - President, has completed the required continuing education.

Dan Muirhead – Vice President, is deficient in meeting the required continuing education.

Kimberly Klepcyk - Secretary, has completed the required continuing education.

Barry Welch – Assistant Secretary, is deficient in meeting the required continuing education.

Jason Sessum - Member, is deficient in meeting the required continuing education.

Ken Key - Member, has completed the required continuing education.

Brandon Fry - Member, is deficient in meeting the required continuing education.

SPLENDORA INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
SPECIAL MEETING MINUTES
September 11, 2023
6:00 PM

The Trustees of the Splendora Independent School District met at Splendora Independent School District, located at 23419 FM 2090, Splendora, TX 77372, in the Boardroom, on Monday, September 11, 2023, at 6:00 pm for a special meeting. It is the intent of the District to have, and the meeting will have, a quorum of the Board of Trustees physically present. The meeting will be recorded as required by law.

1. Meeting began at **6:00 PM. ROLL CALL**: (1) Ken Key - Member, (2) Dan Muirhead – Vice President, (3) Barry Welch – Assistant Secretary, (4) Jason Sessum - Member, (5) Allen Wells - President, (6) Brandon Fry - Member, (7) Kimberly Klepcyk - Secretary, and Dr. Jeff Burke – Superintendent

   Presiding: Allen Wells Recording: Kimberly Klepcyk
   Absent: Jason Sessum, Brandon Fry

2. INVOCATION by Dan Muirhead

3. U.S. & STATE OF TEXAS PLEDGE OF ALLEGIANCES

4. CLOSED SESSION ITEM(S)
   A. Consultation with Attorney - Section 551.071

The Board did not go into Closed Session.

5. ACTION ITEM(S)
   A. Discussion and Possible Action to Adopt the Resolution Authorizing the District to Join the Litigation against the Texas Education Agency Challenging the Lack of Transparency in the Calculation of School District Accountability Ratings

   A motion was made by Dan Muirhead and seconded by Ken Key to Adopt the Resolution of the Board of Trustees of the Splendora Independent School District regarding the A-F Accountability System. Voting for 5, Against 0, Motion carried

3. ADJOURN
   ADJOURNMENT AT **6:31 PM**

_____ _____
President Secretary

SPLENDORA INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING MINUTES
September 19, 2023
6:00 PM

The Trustees of the Splendora Independent School District met in the Boardroom at Splendora Independent School District Administration building, located at 23419 FM 2090, Splendora TX 77372, on Tuesday, September 19, 2023, for a regular monthly meeting. It was the intent of the District to have, and the meeting did have, a quorum of the Board of Trustees physically present. The meeting was recorded as required by law.

1. Meeting began at **6:01 PM. ROLL CALL**: (1) Ken Key - Member, (2) Dan Muirhead – Vice President, (3) Barry Welch – Assistant Secretary, (4) Jason Sessum - Member, (5) Allen Wells - President, (6) Brandon Fry - Member, (7) Kimberly Klepcyk - Secretary, and Dr. Jeff Burke – Superintendent

   Presiding: Allen Wells Recording: Kimberly Klepcyk Absent: Ken Key, Barry Welch

2. CLOSED SESSION ITEM(S)

"The Board of Trustees will now go into a Closed session. This Closed Session will be held for purposes authorized by the Texas Open Meetings Act, Texas Government Code(s) Personnel - Section 551.074, Real Estate - Section 551.072, Consultation with Attorney - Section 551.071, and Safety - Section 551.076, concerning any and all purposes permitted by the Act. No voting will take place in the closed meeting. Any action the Board wishes to take as a part of discussions in closed session will take place after the board reconvenes in the open meeting. It is now 6:02 pm."

BREAK AT 6:02 PM
CLOSED SESSION BEGAN AT 6:05 PM
RECONVENED FROM CLOSED SESSION AT 7:10 PM

A. Personnel - Section 551.074
   a.1. Resignation(s)
B. Real Estate - Section 551.072
C. Consultations with Attorney - Section 551.071
D. Safety - Section 551.076

3. INVOCATION by Jason Sessum

4. U.S. & STATE OF TEXAS PLEDGE OF ALLEGIANCES

5. PUBLIC HEARING TO DISCUSS THE 2023 AD VALOREM TAX RATE - CFO Kevin Lynch discussed the 2023 Ad Valorem Tax Rate. The public was given a chance to ask questions, and no one did.

6. GOOD THINGS

7. BOARD LEADERSHIP GUIDELINES & CODE OF ETHICS

8. STRATEGIC DIRECTION REVIEW

9. 2022 BOND UPDATES
   A. Program Manager Update - Turner Townsend Heery provided a bond update.

   B. Architect Update - Stantec made a presentation on the High School Expansion Design.

10. CAMPUS SPOTLIGHT: SPLENDORA JUNIOR HIGH spotlighted their Fine Arts groups, including dance, choir, band, and art students.

11. DISTRICT RECOGNITION: FOOD DRIVE PARTICIPANTS - Coach Pope talked about the Wildcat Clay Club and other groups participating in the Montgomery County Food Drive held regularly in the district.

12. SUPERINTENDENT'S REPORT
   A. Enrollment
   B. Month at a Glance
   C. Balanced Scorecard Board Presentation - Strategic Priority 2, Kathy White, Mental Health and Wellness Specialist for the district, discussed the district Resiliency initiatives. Executive Director of Human Resources Brian Koreger discussed Retention.
   D. Trustee Advocates Program - Dr. Burke explained the Raise Your Hand Trustee Advocates program and how the Board will fill out the application to participate.

13. AUDIENCE - Participants must have signed up prior to the Board Meeting start time. Participants may address the Board on any agenda item. Participation is limited to three minutes to make comments to the Board unless the participant requires the use of a translator, in which case participation is limited to six minutes. The Board will only consider complaints that remain unresolved after being addressed through proper administrative channels and when they have been placed on the agenda. Please note the Board of Trustees shall not deliberate, respond, or make decisions regarding any subject that is not included on the agenda that is posted. For further information on these requirements, contact Katie Key, Superintendent Secretary at 281-689-4441.

No one asked to address the board.

14. INFORMATION ITEM(S)

A. Delinquent Tax Collection Report - The report created by Linebarger Goggan Blair & Sampson, LLP was included in the boardbook packet. No one asked any questions of Jeff Mcrae of Linebarger Goggan Blair & Sampson, LLP, who was in attendance.

15. ADMINISTRATIVE PRESENTATION(S)

A. Teaching & Learning Presentation(s)
    a. 1. Advanced Academics - Director of Advanced Academics, Dr. Kristy Dietrich, updated the Board on Advanced Academics, including SAT, PSAT, etc.
    b. 2. Professional Development Overview was provided and presented by Director of Professional Learning, Engagement & Design Laura Wildman.

16. CONSENT AGENDA ITEMS

A. Minutes
B. Financials, Tax Report, Investment Report, and Accounts Payable
C. Consider Approval of Staff Development Waiver for 2023-2024 School Year
D. Consider Approval of TASB CCS (Unemployment) Coverage
E. Consider Approval of Adjunct Faculty Agreements and Resolutions for Extracurricular State of 4H Organizations in Liberty County
F. Consider Class Waivers for 2023-2024 School Year
G. Consider Purchase of new Laundry Equipment for Junior High Athletic Areas

A motion was made by Kimberly Klepcyk, seconded by Dan Muirhead to approve the August 21, 2023 regular meeting minutes, the Financials, Tax Report, Investment Report, and Accounts Payable in the General Operating Account in the total amount of $1,939,986.41, the Staff Development Waiver for 2023-2024 School Year, the TASB CCS (Unemployment) Coverage, the Adjunct Faculty Agreements and Resolutions for Extracurricular State of 4H Organizations in Liberty County, the Class Waivers for 2023-2024 School Year and the Purchase of new Laundry Equipment for Junior High Athletic Areas as presented. Voting for: 5, Against 0 Motion carried.

14. ACTION ITEMS

A. Discussion and Possible Action to Approve the MCAD Board of Directors Nomination & Resolution

A motion was made by Allen Wells and seconded by Jason Sessum to approve Guy Hancock as our MCAD Board of Director Nomination and approve the Resolution as presented. Voting For: 5 Against 0 Motion carried

B. Discussion and Possible Action on the Approval of the Competitive Sealed Proposal Construction Delivery Method(CSP) on the Series 2023 School Building Bond, Greenleaf and Peach Creek Replacement Campus Projects.
A motion was made by Dan Muirhead and seconded by Jason Sessum to approve the Competitive Sealed Proposal Construction Delivery Method(CSP) on the Series

2023 School Building Bond, Greenleaf and Peach Creek Replacement Campus Projects. Voting For: 5 Against 0 Motion carried

C. Consider, Adopt and Set by Order/Resolution the 2023 Ad Valorem Tax Rate for Interest and Sinking $.4700/$100

A motion was made by Dan Muirhead and seconded by Brandon Fry to Adopt and Set by Order/Resolution the 2023 Ad Valorem Tax Rate for Interest and Sinking $.4522/$100 as presented. Voting For: 5 Against 0, Motion carried

D. Consider, Adopt and Set by Order/Resolution the 2023 Ad Valorem Tax Rate for Maintenance and Operation, $.7570/$100

A motion was made by Jason Sessum and seconded by Kimberly Klepcyk to Adopt and Set by Order/Resolution the 2023 Ad Valorem Tax Rate for Maintenance and Operation, $.7570/$100 as presented. Voting For: 5 Against 0, Motion carried

E. Consider, Adopt and Set by Order/Resolution the 2023 Ad Valorem Tax Rate, $1.2270/$100

A motion was made by Allen Wells and seconded by Brandon Fry to Adopt and Set by Order/Resolution the 2023 Ad Valorem Tax Rate, $1.2122/$100, which is effectively under a 10.49 percent increase in the tax rate. Voting For: 5 Against 0, Motion carried

F. Discussion and Possible Action on Grade Alignments for new Junior High

Dan Muirhead made a motion to move forward with two 6, 7 & 8 grade campuses to open in 2025. No one seconded it. The motion failed for lack of a second.

A motion was made by Jason Sessum and seconded by Allen Wells to move forward with a 6th-grade campus and a 7 & 8th grade Junior High to open in 2025. Voting For: 4 Against 1 (Dan Muirhead), Motion carried.

15. POSSIBLE AGENDA ITEMS FOR NEXT MEETING:

A. Campus Spotlight: Timber Lakes Elementary
B. T & L Presentation(s): Student Success Update & Multilingual
C. Public Hearing for FIRST
D. Reporting of Board CE Hours

16. ADJOURN
ADJOURNMENT AT_____ **pm.**

_____ _____

President Secretary

SPLENDORA INDEPENDENT SCHOOL DISTRICT
BOARD WORKSHOP MINUTES
September 5, 2023
6:00 PM

The Trustees of the Splendora Independent School District met in the Boardroom at Splendora Independent School District Administration building, located at 23419 FM 2090, Splendora TX 77372, on Tuesday, September 5, 2023, for a workshop. It was the intent of the District to have, and the meeting did have, a quorum of the Board of Trustees physically present. The meeting was recorded as required by law.

1. Meeting began at **5:59 PM. ROLL CALL**: (1) Ken Key - Member, (2) Dan Muirhead – Vice President, (3) Barry Welch – Assistant Secretary, (4) Jason Sessum - Member, (5) Allen Wells - President, (6) Brandon Fry - Member, (7) Kimberly Klepcyk - Secretary, and Dr. Jeff Burke – Superintendent

   Presiding: Allen Wells Recording: Kimberly Klepcyk Dan Muirhead arrived at 6:05 pm Absent: Ken Key, Jason Sessum & Barry Welch

2. AUDIENCE - Participants must have signed up prior to the Board Meeting start time. Participants may address the Board on any agenda item. Participation is limited to three minutes to make comments to the Board unless the participant requires the use of a translator, in which case participation is limited to six minutes. The Board will only consider complaints that remain unresolved after being addressed through proper administrative channels and when they have been placed on the agenda. Please note the Board of Trustees shall not deliberate, respond, or make decisions regarding any subject that is not included on the agenda that is posted. For further information on these requirements, contact Katie Key, Superintendent Secretary at 281-689-4441.

No one asked to address the Board.

3. WORKSHOP
   a. Legislative Update with Greg Gibson
   b. Tax Rate Discussion with CFO Kevin Lynch
   c. Budget Calendar Discussion with Greg Gibson
   d. Budget Parameter Memo with Greg Gibson

4. ADJOURNMENT at **7:37 PM**

_____ _____

Board President Board Secretary

Splendora ISD Investment Report
September-23

FUND	ACCOUNT	INTEREST RATE	INVESTMENT LOCATION	BEGINNING BALANCE	DEPOSITS / (WITHDRWS)	INTEREST EARNED	FISCAL YTD INTEREST	ENDING BALANCE	TOTAL BY FUND
199	**GENERAL OPERATING**								
	Checking Account	0.75%	Southside Bank	704,354.65	10,230,506.59	1,550.43	4,097.95	10,936,411.67	
	TexPool	5.32%	TexPool	3,881,023.31	(2,500,000.00)	8,221.37	63,608.85	1,389,244.68	
	Government Overnight Fund	5.32%	LoneStar Inv Pool	1,777,664.30	(1,500,000.00)	5,580.46	21,203.33	283,244.76	
	Texas CLASS Government	5.19%	Texas CLASS Pool	1,068,851.47	(1,000,000.00)	3,142.89	12,335.64	71,994.36	
									12,680,895.47
599	**DEBT SERVICE**								
	Money Market Account	1.11%	Southside Bank	1,447,984.28	61,442.48	1,327.24	8,774.24	1,510,754.00	
									1,510,754.00
699	**CAPITAL PROJECTS**								
	Checking Account	0.75%	Southside Bank	1,051,019.92	(516,322.84)	482.95	2,395.60	535,180.03	
	TexPool	5.32%	TexPool	1,113,437.89	0.00	4,870.27	14,666.96	1,118,308.16	
	Bond Trust Account	5.49%	Southside Trust	96,029,498.57	(1,000,000.00)	275,716.84	1,234,989.75	95,305,215.41	
									96,958,703.60
240	**FOOD SERVICES**								
	Checking Account	0.75%	Southside Bank	1,250,205.05	(245,161.66)	703.73	2,413.83	1,005,747.12	
	TexPool	5.32%	TexPool	540,388.58	0.00	2,363.71	7,118.39	542,752.29	
									1,548,499.41
			TOTALS	**108,864,428.02**	**3,530,464.57**	**303,959.89**	**1,371,604.54**	**112,698,852.48**	**112,698,852.48**

Signed:

Stacey Swanson, Accountant

Kevin Lynch, CFO

		EstimatedRevenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized	Percent Expended
168 / 4	SKATING RINK	250,000.00	-22,512.68	-67,396.19	182,603.81	26.96%	27.69%
169 / 4	ATHLETICS	80,000.00	-23,451.25	-27,097.99	52,902.01	33.87%	30.61%
199 / 4	GENERAL FUND	55,370,000.00	-5,704,346.87	-5,982,483.55	49,387,516.45	10.80%	17.78%
240 / 4	NATL SCHOOL LUNCH	3,600,000.00	-78,744.35	-149,597.60	3,450,402.40	4.16%	12.99%
599 / 4	DEBT SERVICE	8,255,000.00	-60,539.41	-132,342.53	8,122,657.47	1.60%	35.74%
699 / 4	CAPITAL PROJECTS	.00	-293,073.70	-1,288,635.80	-1,288,635.80	.00%	6.48%
	Total 5000 Revenues	**67,555,000.00**	**-6,182,668.26**	**-7,647,553.66**	**59,907,446.34**	**11.32%**	**11.87%**
	Total 7000 Revenues	**.00**	**.00**	**.00**	**.00**	**.00%**	**.00%**
	Total Revenues	**67,555,000.00**	**-6,182,668.26**	**-7,647,553.66**	**59,907,446.34**	**11.32%**	**11.87%**

SPLENDORA ISD MC TAX COLLECTION
August-23

YEAR	M&O AMOUNT	I&S AMOUNT	LEVY PAID	P&I AMOUNT	ATTORNEY	TOTAL
2022	83,010.70	39,194.35	122,205.05	23,346.59	28,412.33	173,963.97
2021	9,866.50	4,574.17	14,440.67	2,905.27	3,030.21	20,376.15
2020	4,872.34	2,148.63	7,020.97	1,604.21	1,725.61	10,350.79
2019	3,635.36	1,463.11	5,098.47	1,338.72	1,145.60	7,582.79
2018	3,046.57	1,119.70	4,166.27	987.01	984.51	6,137.79
2017	2,370.53	871.22	3,241.75	1,088.37	842.12	5,172.24
2016	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**$106,802.00**	**$49,371.18**	**$156,173.18**	**$31,270.17**	**$36,140.38**	**$223,583.73**

TEXPOOL
AN INVESTMENT SERVICE FOR PUBLIC FUNDS



Monthly Newsletter: October 2023

ANNOUNCEMENTS

We welcome the following entities who joined TexPool in September 2023:

TexPool

Pilot Knob Municipal Utility District 4

Amigos por Vida- Friends for Life Housing and Education Corporation

Education Service Center Region 12 Technology Foundation

Briarwood MUD

TexPool *Prime*

Galveston County WCID 1

Pilot Knob Municipal Utility District 4

Amigos por Vida- Friends for Life Housing and Education Corporation

Education Service Center Region 12 Technology Foundation

Briarwood MUD

Upcoming Events

October 4, 2023 - October 6, 2023
2023 Texas Municipal League Annual Conference
Dallas, TX

October 17, 2023 - October 20, 2023
Texas Association of County Auditors Fall Conference 2023
South Padre, TX

October 25, 2023 - October 27, 2023
Government Finance Officers Association of Texas (GFOAT) Fall Conference
Ft. Worth, TX

TexPool Advisory Board Members

Patrick Krishock	David Landeros
Belinda Weaver	Sharon Matthews
Deborah Laudermilk	David Garcia
Valarie Van Vlack	Dina Edgar

Overseen by the State of Texas Comptroller of Public Accounts Glenn Hegar

Operated under the supervision of the Texas Treasury Safekeeping Trust Company

Economic and Market Commentary: Changing the Game Plan

October 1, 2023

The September FOMC meeting was the latest case of the Federal Reserve moving its policy goal posts (it's college football season, so forgive the gridiron references). In their new Summary of Economic Projections (SEP), policymakers yet again increased the level they think the fed funds rate will reach in the near future. Their median projections rose by 50 basis points from June's forecast to 5.1% and 3.9% in 2024 and 2025, respectively. It's another in a string of dot-plot increases since they finally got serious about inflation roughly two years ago.

It's understandable policymakers wanted to avoid shocking the markets with predictions that rates would have to surge to tackle inflation. But this "three yards and a cloud of dust" approach has confused investors and traders, leading them to doubt the Fed one month and believe it the next. It has happened again following the September meeting. Despite the new dot plot indicating FOMC members expect to raise the target range by another 25 basis points this year, Treasuries futures have priced in a pause in November, with cuts to follow in the mid 2024.

(continued page 6)

Performance as of September 30, 2023

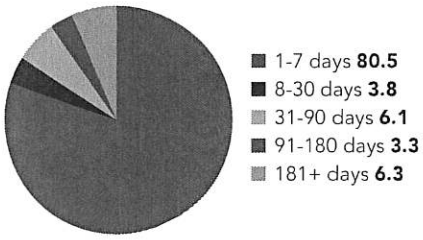
	TexPool	TexPool *Prime*
Current Invested Balance	$28,702,334,857	$12,442,523,147
Weighted Average Maturity**	28 Days	46 Days
Weighted Average Life**	93 Days	79 Days
Net Asset Value	0.99987	0.99992
Total Number of Participants	2,804	518
Management Fee on Invested Balance	0.0450%	0.0550%
Interest Distributed	$125,682,678.35	$58,282,749.53
Management Fee Collected	$1,013,300.48	$507,324.48
Standard & Poor's Current Rating	AAAm	AAAm
Month Averages		
Average Invested Balance	$28,752,598,599	$12,774,720,299
Average Monthly Rate*	5.32%	5.55%
Average Weighted Average Maturity**	26	39
Average Weighted Average Life**	87	72

**This average monthly rate for TexPool Prime for each date may reflect a waiver of some portion or all of each of the management fees.*
***See page 2 for definitions.*
Past performance is no guarantee of future results.

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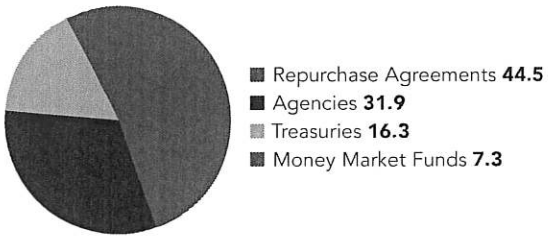
Portfolio by Maturity (%)

As of September 30, 2023



Portfolio by Type of Investment (%)

As of September 30, 2023



Portfolio Asset Summary as of September 30, 2023

	Book Value	Market Value
Uninvested Balance	-$4.91	-$4.91
Receivable for Investments Sold	0.00	0.00
Accrual of Interest Income	107,125,793.15	107,125,793.15
Interest and Management Fees Payable	-125,685,456.64	-125,685,456.64
Payable for Investments Purchased	-291,873,170.96	-291,873,170.96
Accrued Expenses & Taxes	-70,571.92	-70,571.92
Repurchase Agreements	12,914,893,000.00	12,914,893,000.00
Mutual Fund Investments	2,112,085,200.00	2,112,085,200.00
Government Securities	9,252,864,604.47	9,248,124,703.11
US Treasury Bills	3,148,201,020.37	3,148,671,735.84
US Treasury Notes	1,584,794,443.66	1,585,542,904.15
Total	**$28,702,334,857.22**	**$28,698,814,131.82**

Market value of collateral supporting the Repurchase Agreements is at least 102% of the Book Value. The portfolio is managed by Federated Investment Counseling and the assets are safe kept in a separate custodial account at State Street Bank in the name of TexPool. The only source of payment to the Participants is the assets of TexPool. There is no secondary source of payment for the pool such as insurance or State guarantee. Should you require a copy of the portfolio, please contact TexPool Participant Services.

Participant Summary

	Number of Participants	Balance
School District	618	$9,150,921,558.35
Higher Education	60	$1,427,372,114.12
County	197	$3,235,557,598.78
Healthcare	92	$1,376,274,875.64
Utility District	918	$4,484,520,393.26
City	496	$7,368,580,260.97
Emergency Districts	104	$382,098,953.49
Economic Development Districts	89	$192,487,879.58
Other	230	$1,084,104,696.44

****Definition of Weighted Average Maturity and Weighted Average Life**

WAM is the mean average of the periods of time remaining until the securities held in TexPool (a) are scheduled to be repaid, (b) would be repaid upon a demand by TexPool, or (c) are scheduled to have their interest rate readjusted to reflect current market rates. Securities with adjustable rates payable upon demand are treated as maturing on the earlier of the two dates set forth in (b) and (c) if their scheduled maturity is 397 days or less; and the later of the two dates set forth in (b) and (c) if their scheduled maturity is more than 397 days. The mean is weighted based on the percentage of the amortized cost of the portfolio invested in each period.

WAL is calculated in the same manner as WAM, but is based solely on the periods of time remaining until the securities held in TexPool (a) are scheduled to be repaid or (b) would be repaid upon a demand by TexPool, without reference to when interest rates of securities within TexPool are scheduled to be readjusted.

TEXPOOL

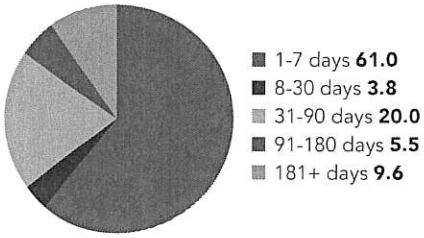
Daily Summary

Date	Money Mkt. Fund Equiv. (SEC Std.)	Dividend Factor	TexPool Invested Balance	NAV	WAM Days	WAL Days
9/1	5.3064%	0.000145380	$29,029,186,813.02	0.99987	25	88
9/2	5.3064%	0.000145380	$29,029,186,813.02	0.99987	25	88
9/3	5.3064%	0.000145380	$29,029,186,813.02	0.99987	25	88
9/4	5.3064%	0.000145380	$29,029,186,813.02	0.99987	25	88
9/5	5.3036%	0.000145304	$29,021,180,671.91	0.99985	22	86
9/6	5.3089%	0.000145450	$28,753,895,321.52	0.99986	24	87
9/7	5.3059%	0.000145367	$28,763,827,816.08	0.99987	23	87
9/8	5.2999%	0.000145203	$28,766,593,461.98	0.99989	24	87
9/9	5.2999%	0.000145203	$28,766,593,461.98	0.99989	24	87
9/10	5.2999%	0.000145203	$28,766,593,461.98	0.99989	24	87
9/11	5.3089%	0.000145449	$28,833,212,310.69	0.99984	24	85
9/12	5.3143%	0.000145597	$28,899,144,253.80	0.99986	25	87
9/13	5.3105%	0.000145493	$28,838,644,257.02	0.99987	25	88
9/14	5.3124%	0.000145544	$28,782,451,812.22	0.99986	25	86
9/15	5.3115%	0.000145520	$28,621,810,277.79	0.99986	25	86
9/16	5.3115%	0.000145520	$28,621,810,277.79	0.99986	25	86
9/17	5.3115%	0.000145520	$28,621,810,277.79	0.99986	25	86
9/18	5.3161%	0.000145647	$28,619,704,978.37	0.99985	24	83
9/19	5.3256%	0.000145908	$28,626,757,294.03	0.99985	25	86
9/20	5.3273%	0.000145953	$28,574,705,628.44	0.99985	25	85
9/21	5.3318%	0.000146076	$28,472,403,935.06	0.99984	28	88
9/22	5.3404%	0.000146311	$28,333,988,861.96	0.99984	29	89
9/23	5.3404%	0.000146311	$28,333,988,861.96	0.99984	29	89
9/24	5.3404%	0.000146311	$28,333,988,861.96	0.99984	29	89
9/25	5.3439%	0.000146409	$29,059,314,306.71	0.99984	26	84
9/26	5.3493%	0.000146557	$28,977,130,796.82	0.99984	26	87
9/27	5.3496%	0.000146565	$28,873,913,973.65	0.99983	26	90
9/28	5.3554%	0.000146723	$28,793,075,854.87	0.99984	27	92
9/29	5.3547%	0.000146704	$28,702,334,857.22	0.99987	28	93
9/30	5.3547%	0.000146704	$28,702,334,857.22	0.99987	28	93
Average:	**5.3218%**	**0.000145802**	**$28,752,598,599.43**	**0.99986**	**26**	**87**

TexPool *Prime*

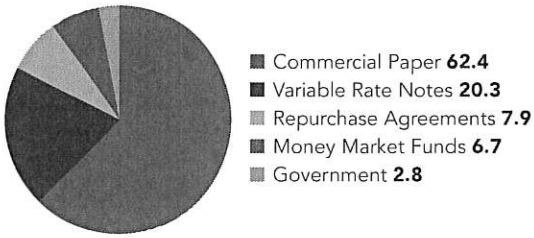
Portfolio by Maturity (%)

As of September 30, 2023



Portfolio by Type of Investment (%)

As of September 30, 2023



Portfolio Asset Summary as of September 30, 2023

	Book Value	Market Value
Uninvested Balance	$795.14	$795.14
Receivable for Investments Sold	0.00	0.00
Accrual of Interest Income	27,636,826.64	27,636,826.64
Interest and Management Fees Payable	-58,282,727.46	-58,282,727.46
Payable for Investments Purchased	0.00	0.00
Accrued Expenses & Taxes	-32,820.88	-32,820.88
Repurchase Agreements	988,771,000.00	988,771,000.00
Commercial Paper	7,782,705,198.82	7,780,842,669.04
Mutual Fund Investments	830,153,483.22	829,943,055.05
Government Securities	345,569,736.07	345,625,312.50
Variable Rate Notes	2,526,001,655.85	2,527,047,622.33
Total	**$12,442,523,147.40**	**$12,441,551,732.36**

Market value of collateral supporting the Repurchase Agreements is at least 102% of the Book Value. The portfolio is managed by Federated Investment Counseling and the assets are safe kept in a separate custodial account at State Street Bank in the name of TexPool Prime. The assets of TexPool Prime are the only source of payments to the Participants. There is no secondary source of payment for the pool such as insurance or State guarantee. Should you require a copy of the portfolio, please contact TexPool Participant Services

Participant Summary

	Number of Participants	Balance
School District	147	$4,047,672,836.70
Higher Education	19	$629,981,245.96
County	50	$968,965,326.35
Healthcare	20	$495,320,007.80
Utility District	60	$459,173,540.74
City	101	$2,634,770,650.63
Emergency Districts	25	$62,321,464.02
Economic Development Districts	19	$30,504,713.88
Other	77	$3,113,799,647.63

TexPool *Prime*

Daily Summary

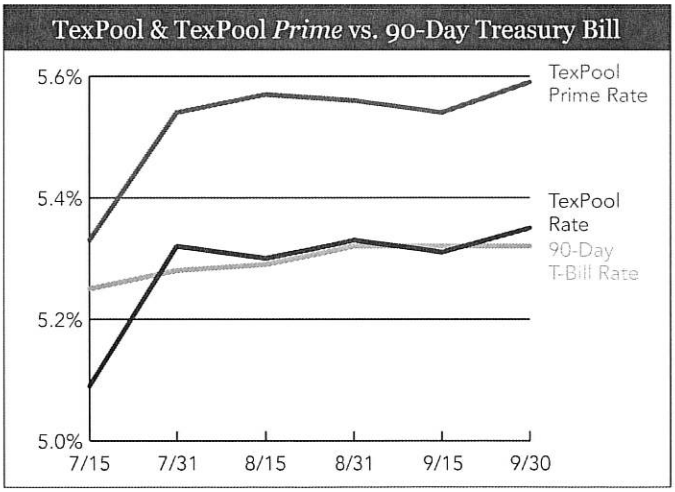
Date	Money Mkt. Fund Equiv. (SEC Std.)	Dividend Factor	TexPool *Prime* Invested Balance	NAV	WAM Days	WAL Days
9/1	5.5215%	0.000151275	$13,029,401,593.64	0.99973	34	67
9/2	5.5215%	0.000151275	$13,029,401,593.64	0.99973	34	67
9/3	5.5215%	0.000151275	$13,029,401,593.64	0.99973	34	67
9/4	5.5215%	0.000151275	$13,029,401,593.64	0.99973	34	67
9/5	5.5209%	0.000151257	$12,995,972,200.33	0.99998	32	65
9/6	5.5395%	0.000151766	$12,969,532,226.50	0.99998	36	71
9/7	5.5388%	0.000151749	$12,903,401,657.37	0.99995	36	71
9/8	5.5412%	0.000151813	$12,896,398,623.33	0.99979	38	72
9/9	5.5412%	0.000151813	$12,896,398,623.33	0.99979	38	72
9/10	5.5412%	0.000151813	$12,896,398,623.33	0.99979	38	72
9/11	5.5409%	0.000151806	$12,936,470,430.60	0.99998	35	69
9/12	5.5414%	0.000151820	$12,897,670,026.30	0.99997	35	69
9/13	5.5480%	0.000151999	$12,785,841,950.79	0.99996	39	72
9/14	5.5440%	0.000151891	$12,722,705,374.09	0.99998	39	72
9/15	5.5440%	0.000151891	$12,749,821,814.61	0.99981	40	72
9/16	5.5440%	0.000151891	$12,749,821,814.61	0.99981	40	72
9/17	5.5440%	0.000151891	$12,749,821,814.61	0.99981	40	72
9/18	5.5491%	0.000152031	$12,720,365,493.01	0.99998	38	70
9/19	5.5548%	0.000152186	$12,657,075,874.51	0.99998	40	72
9/20	5.5584%	0.000152284	$12,676,244,405.05	0.99999	40	73
9/21	5.5632%	0.000152417	$12,623,180,694.28	0.99997	42	75
9/22	5.5636%	0.000152428	$12,598,163,554.61	0.99981	42	75
9/23	5.5636%	0.000152428	$12,598,163,554.61	0.99981	42	75
9/24	5.5636%	0.000152428	$12,598,163,554.61	0.99981	42	75
9/25	5.5779%	0.000152819	$12,750,516,154.16	0.99998	42	76
9/26	5.5865%	0.000153055	$12,766,597,426.86	0.99998	44	77
9/27	5.5757%	0.000152758	$12,568,311,079.68	0.99998	45	79
9/28	5.5913%	0.000153187	$12,531,919,336.92	0.99997	45	78
9/29	5.5872%	0.000153075	$12,442,523,147.40	0.99992	46	79
9/30	5.5872%	0.000153075	$12,442,523,147.40	0.99992	46	79
Average:	**5.5512%**	**0.000152089**	**$12,774,720,299.25**	**0.99989**	**39**	**72**

Participant Services
1001 Texas Ave. Suite 1150
Houston, TX 77002

While rising rates tend to benefit liquidity products, the ever-shifting SEP has often blocked entire sections of the Treasury yield curve from useful trading. That's occurring now. If you believe, as we do, that rates will climb further, value is hard to find along the yield curve. In particular, it has been difficult to find worthwhile trades for securities maturing longer than three months. The yields are simply not high enough. Thankfully, the various prime curves have tracked the Fed better, one of the reasons for the continuing flows into retail prime funds.

We are inclined to accept the Fed's message of high-for-longer. A month's worth of data could change our minds. But at present, we expect a quarter-point hike in November and don't envision easing to take place until 2025, or late 2024 at the earliest. The U.S. economy has been exhibiting signs of slowing but not of rolling over. Consumers and workers remain in positions of strength, and goods and services sectors are hanging in there. Inflation is falling, but the closer you get to the endzone, the harder it is to advance. The game is far from over.

At the end of the quarter, yields on 1-, 3-, 6- and 12-month U.S. Treasuries were 5.37%, 5.46%, 5.55% and 5.47%, respectively; the 1-, 3-, 6- and 12-month Bloomberg Short-Term Bank Yield Index rates (BSBY) were 5.39%, 5.56%, 5.75% and 5.94%, respectively.



90-Day Treasury Bill is a short-term debt instrument backed by the national government. These are used to collect immediate cash to meet outstanding obligations.

Any private investor can invest in a Treasury bill. The 90-Day Treasury Bill is a weighted average rate of the weekly auctions of 90-Day Treasury Bills.

Past performance is no guarantee of future results.

Lone★Star™
Investment Pool

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Austin, Texas 78759
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Fund Performance Update

August 31, 2023

Comments by Mellon, Investment Manager

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and
Mellon Investments Corp (Dreyfus)

The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, changes, and expenses associated with this or any security prior to investing. Investment in Lone Star Investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency, and although Lone Star seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in Lone Star. For further information or for an Information Statement contact First Public at 800-558-8875. The return information is net of all current operating expenses. The return represents past performance and is no indication of future results.

The U.S. Treasury yield curve became slightly steeper in August as yields on longer bonds rose as much as twenty basis points. Yields on Treasury securities maturing within three years finished the month within five basis points of where the month began. The equity markets rallied for most of 2023, but they traded slightly lower in August. Inflation continued to fall from the 9% levels experienced last year, but it remains above the Federal Reserve's (Fed) target. The labor market continued to be resilient, but some cracks in the jobs market emerged recently. The Job Openings and Labor Turnover Survey (JOLTS) was weaker than expected. The unemployment rate rose by 0.3% to 3.8% in August; however, part of that increase was due to a rise in the labor force participation rate. The market has discounted a future rate hike, despite the Fed indicating that they will raise the target if needed. The next Federal Open Market Committee (FOMC) meeting is September 20. The market is expecting the Fed to pause at this meeting. The odds of a rate hike at the November 1 meeting fell sharply in the last week of August, but there will be plenty of economic data in the next two months, which may change that outlook.

Active Participants This Month

Schools and Colleges	585
Other Governmental Entities	83
Total	*668*

Lone★Star™
Investment Pool

Government Overnight Fund

Return Information

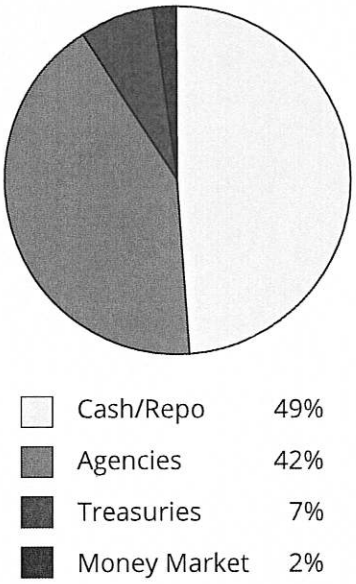
August 31, 2023

Average Monthly Return (a)	5.30%
SEC 7-day Fund Yield (b)	5.31%
Weighted Average Maturity One (c)	18 days
Weighted Average Maturity Two (c)	89 days
Portfolio Maturing beyond One Year	9%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	2,705,912,422.99	2,705,912,422.99
US Treasuries	403,724,712.66	403,695,800.00
Agencies	2,297,985,499.44	2,297,987,773.51
Money Market Funds	109,007,164.19	109,007,164.19
Total Assets	*5,516,629,799.28*	*5,516,603,160.69*

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.

Lone★Star™
Investment Pool

Corporate Overnight Fund

Return Information

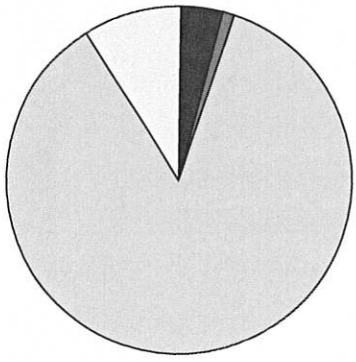
August 31, 2023

Average Monthly Return (a)	5.49%
SEC 7-day Fund Yield (b)	5.51%
Weighted Average Maturity One (c)	32 days
Weighted Average Maturity Two (c)	67 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	307,903,419.56	307,903,419.56
US Treasuries	-	-
Agencies	19,949,122.22	19,946,120.00
Commercial Paper	2,967,595,050.69	2,967,613,090.84
Money Market Funds	150,834,978.40	150,832,479.64
Total Assets	*3,446,282,570.87*	3,446,295,110.04

Investment Distribution



(b) SEC 7-Day Yield Calculation

$$Yield = 2\left[\left[\frac{a-b}{cd}+1\right]^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

Lone★Star™
Investment Pool

Corporate Overnight Plus Fund

Return Information

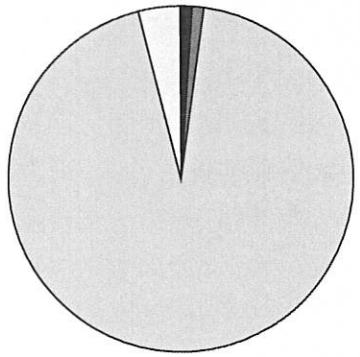
August 31, 2023

Average Monthly Return (a)	5.53%
SEC 7-day Fund Yield (b)	5.55%
Weighted Average Maturity One (c)	44 days
Weighted Average Maturity Two (c)	84 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Inventory Position

	Book Value	Market Value
Cash/Repo	405,661,033.41	405,661,033.41
US Treasuries	-	-
Agencies	49,872,805.56	49,865,300.00
Commercial Paper	9,110,555,506.70	9,110,603,390.67
Money Market Funds	112,026,349.93	112,025,838.19
Total Assets	*9,678,115,695.60*	*9,678,155,562.27*

Investment Distribution



(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

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Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
003359	09-07-2023	ALMA MALCOLM	004572	09012023	169-36-6294.00-001-491000	VOLLEYBALL OFFICIAL	220.00	N
003360	09-07-2023	AMAZON CAPITAL	240291	08/07-08/23	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	3,837.67	N
			240377	08/23-08/30	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	4,202.80	N
						Totals for Check 003360	**8,040.47**	
003361	09-07-2023	ARC MECHANICAL LLC	004564	i14126	240-35-6249.00-001-499000	WARMER FAN MOTOR	331.48	N
			004564	i14137	240-35-6249.00-101-499000	WARMER SWITCH & DISPLAY	608.35	N
						Totals for Check 003361	**939.83**	
003362	09-07-2023	AT&T	240112	9876671805	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	759.47	N
			240112	9886671803	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	2,118.52	N
						Totals for Check 003362	**2,877.99**	
003363	09-07-2023	AT&T	240104	28168936936080	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	58.39	N
			240104	28168932136818	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	51.81	N
			240104	28168951983892	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	96.22	N
			240104	28168963113892	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	96.22	N
			240104	28168951804958	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	106.64	N
			240104	28168979759266	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	144.33	N
			240104	28168905120518	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	56.01	N
			240104	28168936436818	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	51.74	N
			240104	28168993305872	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	830.32	N
			240104	28168978266081	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	58.39	N
			240104	28168974305560	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	96.22	N
			240104	28168971282960	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	58.39	N
			240104	28168920980227	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	153.35	N
			240104	28168993315129	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	282.23	N
						Totals for Check 003363	**2,140.26**	
003364	09-07-2023	AT&T	240111	0592900751001	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	52.29	N
003365	09-07-2023	ATSSB	240630	JOHN CROFTON	199-11-6399.29-104-411000	MEMBERSHIP - CROFTON	25.00	N
			240630	JOHN CROFTON	199-11-6399.29-105-411000	MEMBERSHIP - CROFTON	25.00	N
						Totals for Check 003365	**50.00**	
003366	09-07-2023	BEN TRIMMER	004585	09012023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	135.00	N
003367	09-07-2023	BROOKS DUPLICATOR	240565	101712	199-11-6399.00-001-411000	T. ANDERSON -CAMPUS	839.75	N
003368	09-07-2023	BSN SPORTS, LLC	240677	922571953	169-36-6399.10-001-491000	SHOES	78.00	N
			240588	922498491	169-36-6399.12-001-491000	WORKOUT SHORTS	527.76	N
			240339	922371025	169-36-6399.15-001-491000	COACHES GEAR	1,005.00	N
						Totals for Check 003368	**1,610.76**	
003369	09-07-2023	CDW GOVERNMENT	240682	NMZW543	199-11-6398.00-102-411000	15 STUDNET CHROMEBOOKS FO	5,160.00	N
			240702	LN55651	199-21-6398.00-999-423023	DOCKING STATIONS FOR SPED	455.76	N
			240675	LM88761	199-34-6397.00-999-499000	BEN Q BL2480 LED MONITOR	1,930.60	N
			240674	NMZW558	199-51-6398.00-999-499078	CUSTODIAL DEPARTMENT CHRO	2,064.00	N
			240672	LM46811	282-11-6399.00-999-411200	DELL LATITUDE 5540 LAPTOPS	3,490.00	N
						Totals for Check 003369	**13,100.36**	

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003370	09-07-2023	CENTERPOINT ENERGY	240091	2624185-1	199-51-6259.73-999-499000	DISTRICT GAS	46.60	N
003371	09-07-2023	CINTAS CORPORATION	240042	4166056660	199-34-6299.00-999-499000	Dry Cleaning	116.61	N
003372	09-07-2023	CONROE WELDING SUP	240233	R08232515	168-61-6399.00-999-499000	HELIUM FOR PARTIES	17.00	N
003373	09-07-2023	CURRICULUM ASSOCIA	240601	90767615	199-11-6397.00-104-430000	ALL SUBJECTS CURRICULUM	10,140.00	N
003374	09-07-2023	CURTIS COOPER	004583	09012023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	135.00	N
003375	09-07-2023	DARREL STOREY, JR	004579	09012023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	80.00	N
003376	09-07-2023	TX DEPT. OF INFORMATI	240113	23071383N	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	401.61	N
003377	09-07-2023	DUKE COMMUNICATION	240539	10150	199-52-6399.00-999-499053	PURCHASE/INSTALLATION 2 CAM	6,248.00	N
003378	09-07-2023	EDUCATOR'S DEPOT	240130	2005744	199-11-6396.00-001-411000	HS PRINCIPAL OFICE FURN	3,852.37	N
003379	09-07-2023	EMERGENT TREE EDUC	240647	1841	199-11-6299.00-999-423023	EMERGENT TREE SERVICES	1,300.00	N
003380	09-07-2023	EMPOWERING WRITERS	240531	143275	199-11-6397.00-104-430000	3-6 WRITING CURRICULUM	2,322.00	N
003381	09-07-2023	FDT UNIFORMS	240517	925	169-36-6499.00-001-491000	AOD SHIRTS	500.00	N
003382	09-07-2023	FRONTLINE TECHNOLO	240687	INVESP18460	199-11-6299.00-999-423000	MEDICAID RECOVERY SERVICES	48.33	N
003383	09-07-2023	GALVESTON BALL	004571	BOYS CC 9/8	169-36-6499.18-001-491000	BOYS CC ENTRY 9/8	60.00	N
			004571	GIRLS CC 9/8	169-36-6499.19-001-491000	GIRLS CC ENTRY 9/8	60.00	N
						Totals for Check 003383	**120.00**	
003384	09-07-2023	GANDY INK	240379	797698	199-11-6399.05-105-411000	Spirit Gear	1,141.12	N
003385	09-07-2023	GEOFF MAROLDA	004577	09012023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	135.00	N
003386	09-07-2023	GOOD PROMOTIONS	240321	26692	199-51-6319.00-999-499000	MAINTENANCE UNIFORMS	3,415.59	N
003387	09-07-2023	GRAINGER	240504	9805814739	199-31-6299.90-999-499000	TESTING COORDINATOR	1,712.22	N
003388	09-07-2023	GREATER EMC CHAMBE	240751	98064	199-41-6411.00-701-499000	CHAMBER LUNCHEON 9-6-23	30.00	N
			240739	98063	199-41-6411.00-750-499000	MONTHLY LUNCHEON	30.00	N
			240751	98064	199-41-6419.00-702-499000	CHAMBER LUNCHEON 9-6-23	60.00	N
						Totals for Check 003388	**120.00**	
003389	09-07-2023	HARDIES	004565	05660100	240-35-6341.00-001-499000	PRODUCE DELIVERED	889.93	N
			004565	05667585	240-35-6341.00-001-499000	PRODUCE DELIVERED	928.77	N
			004565	05660100	240-35-6341.00-001-499021	PRODUCE DELIVERED	138.98	N
			004565	05667585	240-35-6341.00-001-499021	PRODUCE DELIVERED	92.50	N
			004565	05660101	240-35-6341.00-041-499000	PRODUCE DELIVERED	613.07	N
			004565	05667586	240-35-6341.00-041-499000	PRODUCE DELIVERED	534.65	N
			004565	05660101	240-35-6341.00-041-499021	PRODUCE DELIVERED	264.50	N
			004565	05667586	240-35-6341.00-041-499021	PRODUCE DELIVERED	210.95	N
			004565	05660098	240-35-6341.00-101-499000	PRODUCE DELIVERED	483.88	N
			004565	05667583	240-35-6341.00-101-499000	PRODUCE DELIVERED	282.98	N
			004565	05660098	240-35-6341.00-101-499021	PRODUCE DELIVERED	234.99	N
			004565	05667583	240-35-6341.00-101-499021	PRODUCE DELIVERED	153.60	N
			004565	05660097	240-35-6341.00-102-499000	PRODUCE DELIVERED	1,112.57	N
			004565	05667582	240-35-6341.00-102-499000	PRODUCE DELIVERED	747.70	N
			004565	05660097	240-35-6341.00-102-499021	PRODUCE DELIVERED	473.50	N

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			004565	05667582	240-35-6341.00-102-499021	PRODUCE DELIVERED	257.48	N
			004565	05660099	240-35-6341.00-104-499000	PRODUCE DELIVERED	1,149.01	N
			004565	05667584	240-35-6341.00-104-499000	PRODUCE DELIVERED	884.99	N
			004565	05660099	240-35-6341.00-104-499021	PRODUCE DELIVERED	207.70	N
			004565	05667584	240-35-6341.00-104-499021	PRODUCE DELIVERED	139.10	N
			004565	05660102	240-35-6341.00-105-499000	PRODUCE DELIVERED	852.27	N
			004565	05667588	240-35-6341.00-105-499000	PRODUCE DELIVERED	608.12	N
			004565	05660102	240-35-6341.00-105-499021	PRODUCE DELIVERED	386.00	N
			004565	05667588	240-35-6341.00-105-499021	PRODUCE DELIVERED	152.40	N
						Totals for Check 003389	**11,799.64**	
003390	09-07-2023	HAROLD CANO	004573	09012023	169-36-6294.00-001-491000	VOLLEYBALL OFFICIAL	220.00	N
003391	09-07-2023	HILAND DAIRY FOODS C	004566	0828239004518	240-35-6341.00-001-499000	MILK DELIVERED	434.06	N
			004566	0830239008115	240-35-6341.00-001-499000	MILK DELIVERED	473.52	N
			004566	0901239011253	240-35-6341.00-001-499000	MILK DELIVERED	473.52	N
			004566	0828239004518	240-35-6341.00-001-499021	MILK DELIVERED	98.65	N
			004566	0830239008115	240-35-6341.00-001-499021	MILK DELIVERED	118.38	N
			004566	0901239011253	240-35-6341.00-001-499021	MILK DELIVERED	236.76	N
			004566	0828239004517	240-35-6341.00-041-499000	MILK DELIVERED	197.30	N
			004566	0830239008114	240-35-6341.00-041-499000	MILK DELIVERED	276.22	N
			004566	0901239011252	240-35-6341.00-041-499000	MILK DELIVERED	631.36	N
			004566	0828239004517	240-35-6341.00-041-499021	MILK DELIVERED	197.30	N
			004566	0830239008114	240-35-6341.00-041-499021	MILK DELIVERED	276.22	N
			004566	0901239011252	240-35-6341.00-041-499021	MILK DELIVERED	631.36	N
			004566	0828239004520	240-35-6341.00-101-499000	MILK DELIVERED	295.95	N
			004566	0830239008117	240-35-6341.00-101-499000	MILK DELIVERED	246.63	N
			004566	0901239011255	240-35-6341.00-101-499000	MILK DELIVERED	424.20	N
			004566	0828239004520	240-35-6341.00-101-499021	MILK DELIVERED	295.95	N
			004566	0830239008117	240-35-6341.00-101-499021	MILK DELIVERED	246.62	N
			004566	0901239011255	240-35-6341.00-101-499021	MILK DELIVERED	424.19	N
			004566	0828239004519	240-35-6341.00-102-499000	MILK DELIVERED	295.95	N
			004566	0830239008116	240-35-6341.00-102-499000	MILK DELIVERED	345.28	N
			004566	0901239011254	240-35-6341.00-102-499000	MILK DELIVERED	542.58	N
			004566	0828239004519	240-35-6341.00-102-499021	MILK DELIVERED	295.95	N
			004566	0830239008116	240-35-6341.00-102-499021	MILK DELIVERED	345.27	N
			004566	0901239011254	240-35-6341.00-102-499021	MILK DELIVERED	542.57	N
			004566	0828239004516	240-35-6341.00-104-499000	MILK DELIVERED	300.00	N
			004566	0830239008113	240-35-6341.00-104-499000	MILK DELIVERED	300.00	N
			004566	0901239011251	240-35-6341.00-104-499000	MILK DELIVERED	400.00	N
			004566	0828239004516	240-35-6341.00-104-499021	MILK DELIVERED	134.06	N
			004566	0830239008113	240-35-6341.00-104-499021	MILK DELIVERED	173.52	N
			004566	0901239011251	240-35-6341.00-104-499021	MILK DELIVERED	231.36	N
			004566	0828239004515	240-35-6341.00-105-499000	MILK DELIVERED	94.75	N
			004566	0830239008112	240-35-6341.00-105-499000	MILK DELIVERED	94.75	N
			004566	0901239011250	240-35-6341.00-105-499000	MILK DELIVERED	284.25	N

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			004566	0828239004515	240-35-6341.00-105-499021	MILK DELIVERED	94.75	N
			004566	0830239008112	240-35-6341.00-105-499021	MILK DELIVERED	94.75	N
			004566	0901239011250	240-35-6341.00-105-499021	MILK DELIVERED	284.25	N
						Totals for Check 003391	**10,832.23**	
003392	09-07-2023	HUDL	004570	H00035572	169-36-6299.00-001-491000	AD PACKAGE 23-24	9,400.00	N
003393	09-07-2023	IMPACT PROMOTIONAL	240088	INV64479	199-52-6395.00-999-499000	SISD PD UNIFORMS	162.74	N
003394	09-07-2023	JDP PALATINE	240485	98660	199-61-6299.00-999-499000	Criminal History for Volunteer	379.05	N
003395	09-07-2023	JELANI EL-RAHIM	004574	09052023	169-36-6294.00-001-491000	VOLLEYBALL OFFICIAL	100.00	N
003396	09-07-2023	K12 INSIGHT LLC	240736	3902	211-61-6299.00-999-430000	Let's Talk Subscription	13,362.00	N
003397	09-07-2023	KYLE FISH	004580	09012023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	80.00	N
003398	09-07-2023	LABATT FOOD SERVICE	004567	08293780	240-35-6341.00-001-499000	FOOD DELIVERED	10,935.27	N
			004567	08293780	240-35-6341.00-001-499021	FOOD DELIVERED	1,779.39	N
			004567	08293779	240-35-6341.00-041-499000	FOOD DELIVERED	3,880.49	N
				08293779	240-35-6341.00-041-499000	LABELED WRONG	-50.71	N
			004567	08293779	240-35-6341.00-041-499021	FOOD DELIVERED	1,385.32	N
			004567	08293781	240-35-6341.00-101-499000	FOOD DELIVERED	3,105.25	N
			004567	08293781	240-35-6341.00-101-499021	FOOD DELIVERED	1,075.55	N
			004567	08293782	240-35-6341.00-102-499000	FOOD DELIVERED	2,807.91	N
			004567	08293782	240-35-6341.00-102-499021	FOOD DELIVERED	521.40	N
			004567	08293778	240-35-6341.00-104-499000	FOOD DELIVERED	892.79	N
			004567	08293778	240-35-6341.00-104-499021	FOOD DELIVERED	352.00	N
			004567	08293777	240-35-6341.00-105-499000	FOOD DELIVERED	1,513.46	N
			004567	08293777	240-35-6341.00-105-499021	FOOD DELIVERED	565.27	N
			004567	08293780	240-35-6342.00-001-499000	FOOD DELIVERED	596.72	N
			004567	08293780	240-35-6342.00-001-499021	FOOD DELIVERED	596.71	N
			004567	08293779	240-35-6342.00-041-499000	FOOD DELIVERED	134.81	N
			004567	08293779	240-35-6342.00-041-499021	FOOD DELIVERED	134.81	N
			004567	08293781	240-35-6342.00-101-499000	FOOD DELIVERED	207.53	N
			004567	08293781	240-35-6342.00-101-499021	FOOD DELIVERED	207.53	N
			004567	08293782	240-35-6342.00-102-499000	FOOD DELIVERED	256.68	N
			004567	08293782	240-35-6342.00-102-499021	FOOD DELIVERED	256.68	N
			004567	08293778	240-35-6342.00-104-499000	FOOD DELIVERED	200.00	N
			004567	08293778	240-35-6342.00-104-499021	FOOD DELIVERED	115.86	N
			004567	08293777	240-35-6342.00-105-499000	FOOD DELIVERED	209.28	N
			004567	08293777	240-35-6342.00-105-499021	FOOD DELIVERED	209.28	N
						Totals for Check 003398	**31,889.28**	
003399	09-07-2023	LEVETIUS MISTER	004581	09012023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	80.00	N
003400	09-07-2023	LONE STAR A/C	004563	LS2187	240-35-6249.00-001-499000	MERCHANDISER CONTROLLER	940.68	N
003401	09-07-2023	MARISSA GONZALES	240774	2001228	199-11-6299.00-999-423000	BILINGUAL ASSESSMENT	1,700.00	N
003402	09-07-2023	MARK KLECKA	004587	09012023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	135.00	N

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003403	09-07-2023	MASTERWORD	240762	139887	282-11-6299.00-999-425000	INTERPRETING SERVICES	335.82	N
			240762	139888	282-11-6299.00-999-425000	INTERPRETING SERVICES	73.51	N
						Totals for Check 003403	**409.33**	
003404	09-07-2023	MATT LEVIN	004584	09012023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	135.00	N
003405	09-07-2023	MEASURED MOMENTS	240738	206	199-11-6299.00-999-423000	MUSIC THERAPY	350.00	N
003406	09-07-2023	MELISSA FADLER	004576	09052023	169-36-6294.00-001-491000	VOLLEYBALL OFFICIAL	120.00	N
003407	09-07-2023	MONTGOMERY CENTRA	240758	ACCT - SSP	199-99-6213.00-703-499000	APPRAISAL DISTRICT QTRLY FEE	36,636.77	N
003408	09-07-2023	ODP BUSINESS SOLUTI	240637	32544737001	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	35.98	N
			240637	325447378001	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	787.20	N
			240543	327225048001	199-00-1312.00-000-400000	CLASSROOM TRASH CAN	218.40	N
			240583	327406394001	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	715.90	N
			240583	327406397001	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	447.53	N
			240583	327406398001	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	750.90	N
			240637	32544737002	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	53.97	N
						Totals for Check 003408	**3,009.88**	
003409	09-07-2023	PETER BARBUSIN	004578	09012023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	80.00	N
003410	09-07-2023	PRECISION BUSINESS M	240673	115872	199-52-6399.00-999-499053	BADGE PRINTER REPAIR - TECH	885.00	N
003411	09-07-2023	QUILL CORP.	240584	34054070	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	1,620.05	N
			240584	34051671	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	208.20	N
			240582	34054171	199-00-1312.00-000-400000	STAMP	6.50	N
						Totals for Check 003411	**1,834.75**	
003412	09-07-2023	REGION VI - ED. SERV.	240281	064727	199-23-6411.00-041-499000	T-TESS TRAINING	450.00	N
			240055	064434	199-34-6239.00-999-499000	School Bus Driver Cert	10.00	N
			240055	064485	199-34-6239.00-999-499000	School Bus Driver Cert	60.00	N
			240055	064737	199-34-6239.00-999-499000	School Bus Driver Cert	125.00	N
			240055	064753	199-34-6239.00-999-499000	School Bus Driver Cert	10.00	N
			240055	064810	199-34-6239.00-999-499000	School Bus Driver Cert	60.00	N
			240734	064651	244-13-6411.00-001-422000	NCCER TEACHER TRAINING	99.00	N
						Totals for Check 003412	**814.00**	
003413	09-07-2023	ALLIED WASTE SERVICE	240165	0853007468161	199-51-6259.75-999-499000	DIST DUMPSTER 23-24	7,298.41	N
003414	09-07-2023	RETHINK AUTISM, INC.	240776	SO25826	199-11-6299.00-999-423023	RETHINK AUTISM	12,700.00	N
003415	09-07-2023	ROBERT GONZALEZ	004582	09012023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	135.00	N
003416	09-07-2023	ROBERT NOLEN	004586	09012023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	135.00	N
003417	09-07-2023	ROGERS, MORRIS, & GR	240743	53330	199-41-6211.00-702-499000	BOARD LEGAL FEES	26,825.20	N
			240743	53329	199-41-6211.00-702-499000	BOARD LEGAL FEES	9,897.50	N
						Totals for Check 003417	**36,722.70**	
003418	09-07-2023	SCOTT SIPLE	004575	09052023	169-36-6294.00-001-491000	VOLLEYBALL OFFICIAL	170.00	N
003419	09-07-2023	SKYWARD, INC	240710	0000227088	199-13-6411.00-001-499000	SKYWARD TRAINING	700.00	N

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003420	09-07-2023	SOUTHERN COMPUTER	240681	INV00786179	199-11-6398.00-102-411000	STUDENT CHROMECART LOCKE	600.00	N
003421	09-07-2023	TAPT	240076	F128E433T1	199-34-6495.00-999-499000	Membership Dues	50.00	N
			240076	FF128E434T1	199-34-6495.00-999-499000	Membership Dues	50.00	N
						Totals for Check 003421	**100.00**	
003422	09-07-2023	TASA	240658	156134	199-41-6495.00-750-499042	TASA MEMBERSHIP JOHNSON	289.00	N
003423	09-07-2023	TASB	240716	646508	199-51-6495.00-999-499000	ENVIRONMENTAL ANNUAL SUBS	2,850.00	N
003424	09-07-2023	TEACHER SYNERGY LL	240662	238323569	199-11-6399.53-104-430000	MATH RESOURCES	110.99	N
			240670	238154167	199-11-6399.55-104-430000	AMPLIFY RESOURCES	101.99	N
						Totals for Check 003424	**212.98**	
003425	09-07-2023	TEPSA	240663	HEATH LUCAS	199-23-6495.00-104-499000	ANNUAL MEMBERSHIP LUCAS	368.00	N
			240663	KRISTY STEPP	199-23-6495.00-104-499000	ANNUAL MEMBERSHIP STEPP	368.00	N
						Totals for Check 003425	**736.00**	
003426	09-07-2023	THOA, INC	240767	E2159	199-11-6411.00-001-422000	NEW TEACHER TRAINING CONFE	200.00	N
003427	09-07-2023	TEXAS LEADERSHIP CE	240766	LEAD-351	199-41-6495.00-701-499000	TPAC SUBSCRIPTION ANNUAL	2,500.00	N
			240766	LEAD-312	199-41-6495.00-701-499000	TPAC SUBSCRIPTION ANNUAL	2,500.00	N
						Totals for Check 003427	**5,000.00**	
003428	09-07-2023	TEXAS POLITCAL SUBDI	004568	104156	199-34-6429.00-999-499000	ADDITIONAL CONTRIBUTION	1,694.00	N
003429	09-07-2023	TNT PRINTING CO.	240773	68420	199-11-6399.00-999-430043	SISD INSTRUCTIONAL FRAMEWO	225.40	N
003430	09-07-2023	CAPITAL ONE	240116	1650492159	199-00-1312.00-000-400000	DISTRICT STOCK 23-24	757.96	N
			240288	1650492159	199-11-6399.00-999-423023	NEW SPED INDUCTION SUPPLIES	76.35	N
			240594	1650492159	199-11-6399.93-041-411000	WIN SUPPLIES	998.89	N
			240431	1650492159	199-13-6497.00-041-499000	STAFF DEVELOPMENT SNACKS	266.40	N
			240373	1650492159	199-13-6497.00-999-425000	ESL & BILINGUAL	195.00	N
			240180	1650492159	199-21-6299.00-999-499040	DISTRICT CKH TRAINING	490.29	N
			240362	1650492159	199-34-6497.00-999-499000	Food for Meetings	940.05	N
			240266	1650492159	199-41-6399.00-750-499041	NEW TEACHER INDUCTION	487.08	N
			240350	1650492159	199-41-6399.00-750-499042	New Teacher Induction	32.40	N
						Totals for Check 003430	**4,244.42**	
003431	09-07-2023	WEAVER	004569	10760750	199-41-6212.00-750-499000	PROGRESSIVE BILLING	25,000.00	N
003432	09-07-2023	YUMI ICE CREAM CO., IN	004562	23639221	240-35-6341.00-102-499000	ICE CREAM DELIVERED	358.32	N
			004562	23639220	240-35-6341.00-105-499000	ICE CREAM DELIVERED	357.36	N
						Totals for Check 003432	**715.68**	
003433	09-14-2023	ACME ARCHITECTURAL	240318	4071124	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	1,241.96	N
003434	09-14-2023	ALDINE HS - GOLF	004597	10/4 TEAM	169-36-6499.26-001-491000	TEAM GOLF TOURN ENTRY	200.00	N
003435	09-14-2023	ALL PRO SEPTIC INC.	240790	88620	199-51-6299.00-999-499000	SEPTIC SERVICES	225.00	N
003436	09-14-2023	AMAZON CAPITAL	240291	08/10-08/21	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	3,423.85	N
			240714	08/30-09/01	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	874.24	N
			240377	08/28-30	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	1,544.05	N
						Totals for Check 003436	**5,842.14**	

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003437	09-14-2023	AMERICAN INDUSTRIAL	240072	38589	199-11-6269.61-001-422000	WELDING BOTTLE RENTAL	217.50	N
			240072	38620	199-11-6269.61-001-422000	WELDING BOTTLE RENTAL	225.00	N
						Totals for Check 003437	**442.50**	
003438	09-14-2023	ARC MECHANICAL LLC	004591	i14584	240-35-6249.00-001-499000	WIF CHECK, DENIED QUOTE	90.00	N
			004591	i14305	240-35-6249.00-001-499000	WARMER MISSING A SCREW	110.00	N
			004591	i14302	240-35-6249.00-101-499000	WARMER POWER SWITCH	118.95	N
						Totals for Check 003438	**318.95**	
003439	09-14-2023	BETA TECHNOLOGY	240748	662091	199-34-6319.00-999-499000	Parts	218.25	N
003440	09-14-2023	BRANDI PERKINS	004620	09/07-08	199-21-6411.00-999-423023	TCASE TRAVEL	76.00	N
003441	09-14-2023	BRIGHTVIEW	240006	8561719	199-51-6299.79-999-499000	DISTRICT LANDSCAPING	12,039.81	N
003442	09-14-2023	BSN SPORTS, LLC	240696	922769542	169-36-6399.01-041-491000	JH TOWELS	481.00	N
			240576	922669380	169-36-6399.17-001-491000	SOFTBALL EQUIPMENT	1,521.50	N
			240492	922730734	169-36-6399.30-001-491000	SCRIMMAGE VESTS	51.00	N
						Totals for Check 003442	**2,053.50**	
003443	09-14-2023	BURGERWORKS INC	004612	209082 09/05	169-36-6412.00-001-491000	JH FB MEALS 09/05	762.50	N
003444	09-14-2023	CDW GOVERNMENT	240783	LT27137	199-11-6399.93-041-411000	ELMO OX-1 - DOCUMENT CAMER	575.97	N
			240695	LN95243	199-41-6399.00-750-499000	ADOBE ACROBAT PRO 2020 LICE	196.14	N
						Totals for Check 003444	**772.11**	
003445	09-14-2023	CHARMS	240589	INV115293	199-11-6399.29-041-411000	BAND SUPPLIES	349.00	N
003446	09-14-2023	CINTAS CORPORATION	240314	5174875539	199-51-6299.00-999-499000	FIRST AID KIT SERVICE	184.36	N
003447	09-14-2023	CITY OF SPLENDORA	240090	07414301	168-51-6259.70-999-499000	DISTRICT WATER	1,596.51	N
			240090	07414601	199-51-6259.70-999-499000	DISTRICT WATER	218.87	N
			240090	04424101	199-51-6259.70-999-499000	DISTRICT WATER	2,560.71	N
			240090	07414501	199-51-6259.70-999-499000	DISTRICT WATER	315.69	N
			240090	07414801	199-51-6259.70-999-499000	DISTRICT WATER	243.31	N
						Totals for Check 003447	**4,935.09**	
003448	09-14-2023	CIVIL-SURV LAND SURV	240458	23-466	699-81-6629.00-999-499072	TOPO SURVEY PINEWOOD 26 AC	26,550.00	N
003449	09-14-2023	CLASSIC PROTECTION	240793	Q30785	199-51-6249.00-999-499000	FIRE ALARM SERVICE	365.00	N
003450	09-14-2023	CLIMATEC, LLC	240715	995006296	282-51-6248.77-999-499000	SERVICE CALL-PWE	695.00	N
003451	09-14-2023	COCA-COLA	240723	37337314009	168-61-6399.00-999-499000	SYRUP FOR CONCESSION	2,296.15	N
003452	09-14-2023	CONROE WELDING SUP	240778	514064	199-34-6319.00-999-499000	fill tank & purchase regulator	202.69	N
003453	09-14-2023	CROSBY HIGH SCHOOL	004600	10/26 G GOLF	169-36-6499.26-001-491000	INDIV GOLFER TOURN ENTRIES	250.00	N
003454	09-14-2023	CURRICULUM ASSOCIA	240659	90771247	199-11-6399.54-041-430000	ENGLISH SUPPLY	358.40	N
003455	09-14-2023	D'ANNE SMITH	004614	REIMB	169-36-6399.00-001-491000	REIMB FOR ATHLETIC ID STICKE	141.74	N
003456	09-14-2023	DAVID HONERKAMP	004604	09072023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	95.00	N
			004606	08312023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	155.00	N
						Totals for Check 003456	**250.00**	
003457	09-14-2023	DIGITAL PERFORMANC	240515	20232302	199-36-6399.29-001-499000	R. MEADOWS - BAND	1,980.00	N

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003458	09-14-2023	DUKE COMMUNICATION	240794	10146	199-51-6249.00-999-499000	DOOR ACCESS SERVICE	315.00	N
			240694	10177	199-52-6399.00-999-499053	CAMERAS	8,342.50	N
						Totals for Check 003458	**8,657.50**	
003459	09-14-2023	EAST MONGOMERY CO.	240093	30550092003510	199-51-6259.70-999-499000	DISTRICT WATER/SEWER	301.82	N
			240093	30550092003520	199-51-6259.70-999-499000	DISTRICT WATER/SEWER	510.39	N
						Totals for Check 003459	**812.21**	
003460	09-14-2023	EC GRAPHICS ,LLC	240787	000311	199-41-6399.00-750-499000	Admin Jackets	828.00	N
003461	09-14-2023	ORACLE ELEVATOR HO	240208	SIN219277	199-51-6249.00-999-499000	ELEVATOR MAINTENANCE	10,560.00	N
003462	09-14-2023	ERNEST NELSON AND M	004608	06/02-09/01	199-41-6211.00-750-499062	LEGAL SETTLEMENT 06/02-09/01	8,500.00	N
003463	09-14-2023	FOLLETT SCHOOL SOLU	240376	713163F	199-12-6669.00-041-499000	Lone Star list and new books	241.25	N
			240376	713163	199-12-6669.00-041-499000	Lone Star list and new books	2,500.00	N
			240403	713515F	199-12-6669.00-101-499000	New book order 23-24	137.79	N
			240403	713515	199-12-6669.00-101-499000	New book order 23-24	1,176.16	N
			240426	713676F	199-12-6669.00-105-499000	23-24 Bluebonnet and 2x2	132.59	N
			240426	713676	199-12-6669.00-105-499000	23-24 Bluebonnet and 2x2	2,029.35	N
						Totals for Check 003463	**6,217.14**	
003464	09-14-2023	GOLD STAR FOODS, INC	004590	3135802	240-35-6341.00-999-499000	COMMODITY FOOD DELIVERED	593.60	N
				3135802	240-35-6341.00-999-499000	DID NOT RECEIVE	-7.42	N
						Totals for Check 003464	**586.18**	
003465	09-14-2023	GOOD PROMOTIONS	240678	27631	169-36-6399.00-001-491000	SCOREBOARD SIGN	500.00	N
			004613	27824	169-36-6399.00-001-491000	RESERVED STICKERS	9.00	N
			240321	27801	199-51-6319.00-999-499000	MAINTENANCE UNIFORMS	98.00	N
						Totals for Check 003465	**607.00**	
003466	09-14-2023	GOWAN INC.	240807	910031077	282-51-6299.00-999-499000	EMERGENCY CHILLER REPAIRS	13,931.08	N
003467	09-14-2023	GRAINGER	240322	9821328532	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	44.80	N
003468	09-14-2023	HIGH POINT	240443	198361	199-51-6399.00-999-499078	PUBLIC SUPPLIES	2,192.00	N
			240770	198361	199-51-6399.00-999-499078	PUBLIC SUPPLIES	3,003.00	N
			240442	198361	199-51-6399.02-999-499078	DEPARTMENT SUPPLIES	2,369.13	N
						Totals for Check 003468	**7,564.13**	
003469	09-14-2023	HILAND DAIRY FOODS C	004593	0906239015434	240-35-6341.00-001-499000	MILK DELIVERED	295.95	N
			004593	0908239018366	240-35-6341.00-001-499000	MILK DELIVERED	256.49	N
			004593	0906239015434	240-35-6341.00-001-499021	MILK DELIVERED	157.84	N
			004593	0908239018366	240-35-6341.00-001-499021	MILK DELIVERED	157.84	N
			004593	0906239015433	240-35-6341.00-041-499000	MILK DELIVERED	345.28	N
			004593	0908239018365	240-35-6341.00-041-499000	MILK DELIVERED	246.63	N
			004593	0906239015433	240-35-6341.00-041-499021	MILK DELIVERED	345.27	N
			004593	0908239018365	240-35-6341.00-041-499021	MILK DELIVERED	246.62	N
			004593	0906239015436	240-35-6341.00-101-499000	MILK DELIVERED	246.63	N
			004593	0908239018368	240-35-6341.00-101-499000	MILK DELIVERED	246.63	N
			004593	0906239015436	240-35-6341.00-101-499021	MILK DELIVERED	246.62	N
			004593	0908239018368	240-35-6341.00-101-499021	MILK DELIVERED	246.62	N
			004593	0906239015435	240-35-6341.00-102-499000	MILK DELIVERED	394.60	N
			004593	0908239018367	240-35-6341.00-102-499000	MILK DELIVERED	325.55	N

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			004593	0906239015435	240-35-6341.00-102-499021	MILK DELIVERED	394.60	N
			004593	0908239018367	240-35-6341.00-102-499021	MILK DELIVERED	325.54	N
			004593	0906239015432	240-35-6341.00-104-499000	MILK DELIVERED	321.44	N
			004593	0908239018364	240-35-6341.00-104-499000	MILK DELIVERED	200.00	N
			004593	0906239015432	240-35-6341.00-104-499021	MILK DELIVERED	309.92	N
			004593	0908239018364	240-35-6341.00-104-499021	MILK DELIVERED	155.14	N
			004593	0906239015431	240-35-6341.00-105-499000	MILK DELIVERED	236.88	N
			004593	0908239018363	240-35-6341.00-105-499000	MILK DELIVERED	236.88	N
			004593	0906239015431	240-35-6341.00-105-499021	MILK DELIVERED	236.87	N
			004593	0908239018363	240-35-6341.00-105-499021	MILK DELIVERED	236.87	N
						Totals for Check 003469	**6,412.71**	
003470	09-14-2023	HOME DEPOT CREDIT S	240598	7511690	199-11-6399.64-001-422000	AUTO BODY SUPPLIES	419.28	N
			240457	5030529	199-11-6399.65-001-422000	WELDING LAB SUPPLIES	1,961.90	N
			240324	08/28	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES 7/28-	3,733.13	N
			240541	1902711	199-51-6399.02-999-499078	DEPARTMENT SUPPLIES	275.00	N
					199-51-6399.02-999-499078	ITEMS OUT OF STOCK	-19.34	N
						Totals for Check 003470	**6,369.97**	
003471	09-14-2023	HUCKABEE & ASSOCIAT	240224	101020	699-81-6629.00-999-499073	ARCHITECT DESIGN SVCS-NEW J	275,559.37	N
003472	09-14-2023	HUFFMAN ISD	004616	BOYS XC 8/12	169-36-6499.18-001-491000	BOYS XC ENTRY 8/12	100.00	N
			004616	GIRLS XC 8/12	169-36-6499.19-001-491000	GIRLS XC ENTRY 8/12	100.00	N
						Totals for Check 003472	**200.00**	
003473	09-14-2023	HUFFMAN ISD UIL	004594	23-24 UIL FEES	199-36-6499.36-999-499000	20AAA UIL FEES 23-24	9,300.00	N
003474	09-14-2023	HUMBLE ISD ATHLETICS	004598	09/25 G GOLF	169-36-6499.26-001-491000	INDIV GOLFER TOURN ENTRIES	140.00	N
003475	09-14-2023	HUNTON SERVICES	240796	SVC227526	199-51-6248.77-999-499000	HVAC SERVICE @ HS	1,914.54	N
			240448	SCH042779	282-51-6248.77-999-499000	HVAC CONTROLS PREV. MAINT	5,597.75	N
						Totals for Check 003475	**7,512.29**	
003476	09-14-2023	INDUSTRIAL FIRE EQUIP	240201	PS-INV119922	199-51-6249.00-999-499000	FIRE EXTINGUISHER INSPECTIO	221.90	N
			240391	PS-INV119995	199-81-6629.00-999-499000	FIRE EXTINGUISHERS-PORTABL	623.82	N
						Totals for Check 003476	**845.72**	
003477	09-14-2023	JASON CEAZER	004607	08312023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	155.00	N
003478	09-14-2023	JASON'S DELI	240454	23072806902002	199-13-6497.00-105-499000	Pro Dev Food	879.00	N
003479	09-14-2023	JOHNSON SUPPLY	240447	04279030	282-51-6248.77-999-499000	HVAC SUPPLIES	309.78	N
003480	09-14-2023	JW PEPPER & SON INC.	240554	365513071	199-11-6399.29-041-411000	BAND MUSIC	216.49	N
			240554	365515671	199-11-6399.29-041-411000	BAND MUSIC	275.00	N
						Totals for Check 003480	**491.49**	
003481	09-14-2023	K&R PROPANE	240052	029878	199-34-6311.00-999-499000	Propane	2,025.00	N
003482	09-14-2023	KATIE KEY	004617	9/13 REIMB	199-41-6497.00-701-499000	FAITH LEADERS BREAKFAST REI	35.38	N
003483	09-14-2023	KEVIN LYNCH	004619	08172023	199-41-6411.00-750-499000	HUCKABEE MEETING TRAVEL 08	34.32	N
			004619	08302023	199-41-6411.00-750-499000	HUCKABEE MEETING TRAVEL 08	34.32	N
						Totals for Check 003483	**68.64**	

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003484	09-14-2023	KEVIN MERTENS	004601	09/23 MEALS	199-36-6412.35-001-499000	AFJROTC COMPETITION MEALS	316.00	N
003485	09-14-2023	KEVIN MERTENS	004602	10/07 MEALS	199-36-6412.35-001-499000	AFJROTC ROCKET COMP MEALS	100.00	N
003486	09-14-2023	KIMBALL MIDWEST	240726	101402128	199-34-6319.00-999-499000	shop bin organizers	1,474.50	N
003487	09-14-2023	LABATT FOOD SERVICE	004596	09053706	240-35-6341.00-001-499000	FOOD DELIVERED	9,451.49	N
			004596	09053706	240-35-6341.00-001-499021	FOOD DELIVERED	1,995.16	N
			004596	09053705	240-35-6341.00-041-499000	FOOD DELIVERED	3,676.43	N
			004596	09053705	240-35-6341.00-041-499021	FOOD DELIVERED	1,976.25	N
			004596	09053707	240-35-6341.00-101-499000	FOOD DELIVERED	2,425.78	N
				09053707	240-35-6341.00-101-499000	DID NOT RECEIVE	-92.33	N
				09053707	240-35-6341.00-101-499000	DID NOT RECEIVE	-24.84	N
			004596	09053707	240-35-6341.00-101-499021	FOOD DELIVERED	1,135.20	N
			004596	09053708	240-35-6341.00-102-499000	FOOD DELIVERED	1,937.54	N
			004596	09053708	240-35-6341.00-102-499021	FOOD DELIVERED	484.60	N
			004596	09053704	240-35-6341.00-104-499000	FOOD DELIVERED	5,300.18	N
				09053704	240-35-6341.00-104-499000	DID NOT RECEIVE	-60.48	N
			004596	09053704	240-35-6341.00-104-499021	FOOD DELIVERED	1,465.46	N
			004596	09053703	240-35-6341.00-105-499000	FOOD DELIVERED	2,844.86	N
				09053703	240-35-6341.00-105-499000	DID NOT RECEIVE	-22.35	N
			004596	09053703	240-35-6341.00-105-499021	FOOD DELIVERED	704.89	N
			004596	09053709	240-35-6341.00-999-499000	FOOD DELIVERED	1,242.07	N
			004596	09053706	240-35-6342.00-001-499000	FOOD DELIVERED	241.99	N
			004596	09053706	240-35-6342.00-001-499021	FOOD DELIVERED	241.98	N
			004596	09053705	240-35-6342.00-041-499000	FOOD DELIVERED	232.04	N
			004596	09053705	240-35-6342.00-041-499021	FOOD DELIVERED	232.04	N
			004596	09053707	240-35-6342.00-101-499000	FOOD DELIVERED	199.19	N
			004596	09053707	240-35-6342.00-101-499021	FOOD DELIVERED	199.19	N
			004596	09053708	240-35-6342.00-102-499000	FOOD DELIVERED	193.35	N
			004596	09053708	240-35-6342.00-102-499021	FOOD DELIVERED	193.35	N
			004596	09053704	240-35-6342.00-104-499000	FOOD DELIVERED	150.00	N
			004596	09053704	240-35-6342.00-104-499021	FOOD DELIVERED	137.83	N
			004596	09053703	240-35-6342.00-105-499000	FOOD DELIVERED	189.80	N
			004596	09053703	240-35-6342.00-105-499021	FOOD DELIVERED	189.80	N
						Totals for Check 003487	**36,840.47**	
003488	09-14-2023	LANGHAM CREEK HS	240816	AIR RIFLE	199-36-6399.35-001-499000	K MERTENS - ROTC	300.00	N
003489	09-14-2023	LOCKWO0D ANDREWS	240136	171100330015	699-81-6629.00-999-499000	BOND PROGRAM MANAGEMENT	62,343.75	N
003490	09-14-2023	LONE STAR A/C	240799	LS2183	199-51-6248.77-999-499000	HVAC REPAIR-GREENHOUSE	8,705.00	N
003491	09-14-2023	MAGNOLIA HIGH	004599	10/17 G GOLF	169-36-6499.26-001-491000	INDIV GOLFER TOURN ENTRIES	50.00	N
	09-20-2023	MAGNOLIA HIGH	004599	10/17 G GOLF	169-36-6499.26-001-491000	REISSSUE TO CORRECT VENDO	-50.00	N
						Totals for Check 003491	**.00**	
003492	09-14-2023	MARIA MATA	004609	CN ACCT	240-00-5751.00-000-400000	CN ACCOUNT REFUND	.25	N

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003493	09-14-2023	MARTIN CHEVROLET BU	240805	94908	199-34-6319.00-999-499000	Wheel	356.02	N
003494	09-14-2023	MCCOY CORPORATION	240326	9850040	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	73.49	N
003495	09-14-2023	MELISSA WHITE	004610	CN ACCT	240-00-5751.00-000-400000	CN ACCOUNT REFUND	13.75	N
003496	09-14-2023	MICHAEL WALZEL	004603	09072023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	95.00	N
003497	09-14-2023	MOAKCASEY, LLC	240742	TAC171299	199-13-6411.00-001-499000	K SEIDEL - TACTP CONFERENCE	225.00	N
			240721	TAC17874	199-13-6411.00-041-499000	A. HARRIS TAC CONF	225.00	N
						Totals for Check 003497	**450.00**	
003498	09-14-2023	MOBILE	240296	742000710-01	199-11-6399.93-041-411000	CAMPUS SUPPLIES	2,062.72	N
003499	09-14-2023	MORRISON SUPPLY CO	240327	S116076267.002	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	684.59	N
003500	09-14-2023	NATIONAL CENTER FOR	240719	CI0203960	199-31-6411.00-041-499000	REGISTRATION	155.00	N
003501	09-14-2023	NAVASOTA ISD	004615	XC 09/13 BOYS	169-36-6499.18-001-491000	BOYS XC ENTRY 9/13	135.00	N
			004615	XC 09/13 GIRLS	169-36-6499.19-001-491000	GIRLS XC ENTRY 9/13	135.00	N
						Totals for Check 003501	**270.00**	
003502	09-14-2023	O'REILLY AUTOMOTIVE	240053	AUGUST 2023	199-34-6319.00-999-499000	Parts	860.74	N
003503	09-14-2023	PINNACLE MEDICAL MA	240054	103610	199-34-6218.00-999-499000	Physicals & Drug Testing	70.00	N
003504	09-14-2023	FOUR PZ PIZZA, INC.	240232	8/25 00008	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	35.00	N
			240232	8/26 00001	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	75.00	N
			240232	8/26 00002	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	35.00	N
			240232	8/26 00082	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	75.00	N
			240232	8/27 00001	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	85.00	N
			240232	8/29 0001	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	45.00	N
			240232	9/01 00008	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	55.00	N
			240232	9/02 00001	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	25.00	N
			240232	9/03 00001	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	105.00	N
			240754	9/01 00001	199-13-6497.00-999-499043	WORKING LUNCH T&L 09/01/2023	103.13	N
						Totals for Check 003504	**638.13**	
003505	09-14-2023	PS LIGHTWAVE, INC.	240002	RC00095134	199-11-6299.00-999-411053	SISD ISP FOR 2023-2024	3,509.00	N
			240002	RC00095513	199-11-6299.00-999-411053	SISD ISP FOR 2023-2024	1,400.00	N
						Totals for Check 003505	**4,909.00**	
003506	09-14-2023	PURIFY	240479	141295778564	199-51-6259.74-999-499000	WWTP/WTP CHEMICALS	264.15	N
			240479	141295778286	199-51-6259.74-999-499000	WWTP/WTP CHEMICALS	239.80	N
			240479	141295777679	199-51-6259.74-999-499000	WWTP/WTP CHEMICALS	312.85	N
						Totals for Check 003506	**816.80**	
003507	09-14-2023	QUILL CORP.	240567	34156673	199-00-1312.00-000-400000	HANGING FOLDERS	180.60	N
			240652	34173590	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	574.83	N
			240652	34183558	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	2,241.61	N
			240634	34249050	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	314.99	N
			240634	34183549	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	831.95	N
			240634	34173996	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	321.03	N
			240634	34174037	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	273.47	N
			240633	34193933	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	679.75	N

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			240633	34174260	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	164.23	N
			240633	34173098	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	59.72	N
			240633	34184104	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	1,710.95	N
						Totals for Check 003507	**7,353.13**	
003508	09-14-2023	REGION 4 ESC	240775	9211005694	199-41-6239.00-750-499041	HRSA MEMBERSHIP KROEGER	2,100.00	N
003509	09-14-2023	REGION VI - ED. SERV.	240055	064753	199-34-6239.00-999-499000	School Bus Driver Cert	10.00	N
			240055	064881	199-34-6239.00-999-499000	School Bus Driver Cert	60.00	N
						Totals for Check 003509	**70.00**	
003510	09-14-2023	RHYTHMBEE, INC.	240812	2023R4	199-11-6399.46-102-411000	MUSIC	100.00	N
003511	09-14-2023	RICHARD BRINEGAR, JR	004605	09072023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	95.00	N
			004605	08312023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	155.00	N
						Totals for Check 003511	**250.00**	
003512	09-14-2023	RIDDELL ALL AMERICAN	240728	951945797	169-36-6399.10-001-491000	SHOULDER PADS	1,522.45	N
003513	09-14-2023	SARAH OXNER	004618	ITEACH REIMB	279-13-6221.00-999-499000	ITEACH REIMB	99.00	N
003514	09-14-2023	SCHOOL LIFE	240740	INV200073452	199-31-6399.00-102-499000	RED RIBBON WEEK	201.60	N
003515	09-14-2023	SCHOOLCOMP	004595	16283	199-00-1411.00-000-400000	EXCESS PREMIUM 23/24 YEAR	36,664.15	N
003516	09-14-2023	SELCO SEATING AND C	240244	2023597	199-51-6299.79-999-499091	BLEACHER INSPECTIONS	3,500.00	N
003517	09-14-2023	SHERWIN WILLIAMS	240328	5667-5	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	55.50	N
003518	09-14-2023	SHOES FOR CREWS	240190	46790000	240-35-6395.00-999-499000	UNIFORMS-SHOES	261.30	N
				46690078	240-35-6395.00-999-499000	EXCHANGED FOR CHEAPER SHO	-10.00	N
				46690078	240-35-6395.00-999-499000	EXCHANGED FOR CHEAPER SHO	-15.50	N
						Totals for Check 003518	**235.80**	
003519	09-14-2023	SUMMIT AIR LLC	004588	184	199-51-6248.77-999-499000	HVAC DIAGNOSTICS @ PCE	500.00	N
			240797	167	199-51-6248.77-999-499000	HVAC REPAIR @ PCE	980.00	N
			240797	181	199-51-6248.77-999-499000	HVAC REPAIR @ PCE	900.00	N
						Totals for Check 003519	**2,380.00**	
003520	09-14-2023	SUNSET FIRE & SECURI	240251	020454	199-51-6249.77-999-499000	SECURITY MONITORING FEE	1,190.70	N
003521	09-14-2023	T & R MECHANICAL, INC.	240810	5035991	199-51-6248.77-999-499000	DISTRICT HVAC REPAIRS	22,546.54	N
			240810	4994659	199-51-6248.77-999-499000	DISTRICT HVAC REPAIRS	5,996.52	N
			240606	5050473	282-51-6248.77-999-499000	ER HVAC REPAIR @ PCE	737.77	N
			240606	5177989	282-51-6248.77-999-499000	ER HVAC REPAIR @ PCE	948.46	N
			240606	5076576	282-51-6248.77-999-499000	ER HVAC REPAIR @ PCE	3,573.25	N
			240606	5018071	282-51-6248.77-999-499000	ER HVAC REPAIR @ PCE	5,314.70	N
						Totals for Check 003521	**39,117.24**	
003522	09-14-2023	TASO-HOUSTON CHAPT	004611	81020232147456	169-36-6294.00-001-491000	FB SCRIMMAGE FEE 08/10	150.00	N
			004611	81720232147584	169-36-6294.00-001-491000	FB SCRIMMAGE FEE 08/17	300.00	N
						Totals for Check 003522	**450.00**	
003523	09-14-2023	TASSP	240804	95593	199-23-6495.00-001-499000	T. MARTIN -TASSP	270.00	N
			240825	99391	199-23-6495.00-041-499000	MEMBERSHIP 23-24 GARDNER	270.00	N
						Totals for Check 003523	**540.00**	

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003524	09-14-2023	TCASE	240680	200036258	199-21-6411.00-999-423023	TCASE REGISTRATION PERKINS	1,070.00	N
003525	09-14-2023	TEXAS DEPT OF PUBLIC	240023	CR268538	199-41-6499.00-750-499041	CRIMINAL HISTORIES	67.00	N
003526	09-14-2023	THOMAS BUS GULF	240057	SIP-02574167	199-34-6319.00-999-499000	PO Created by Req: 010131	62.32	N
			240057	SIP-02575421	199-34-6319.00-999-499000	PO Created by Req: 010131	91.62	N
			240057	SIP-02575499	199-34-6319.00-999-499000	PO Created by Req: 010131	286.40	N
			240057	SIP-02575685	199-34-6319.00-999-499000	PO Created by Req: 010131	268.97	N
						Totals for Check 003526	**709.31**	
003527	09-14-2023	TRIDENT BEVERAGE, IN	004592	JATX(S)	240-35-6341.00-001-499000	JUICE CONCENTRATE FOR SLUS	1,011.50	N
003528	09-14-2023	USA DRINKING FOUNTAI	240330	52210	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	1,058.50	N
003529	09-14-2023	WETZELS STATE INSPE	240062	PD-20-2024	199-34-6249.00-999-499000	Vehicle Inspections	25.50	N
003530	09-14-2023	WILBANKS CONTRACTO	240817	INV-WCH-	199-51-6248.77-999-499000	BOILER REPAIRS	875.00	N
			240817	INV-WCH-	199-51-6248.77-999-499000	BOILER REPAIRS	3,458.40	N
						Totals for Check 003530	**4,333.40**	
003531	09-14-2023	WORTH HYDROCHEM O	240141	125835	282-51-6248.77-999-499000	HVAC WATER TREATMENT SERVI	795.00	N
003532	09-14-2023	YUMI ICE CREAM CO., IN	004589	23639270	240-35-6341.00-101-499000	ICE CREAM DELIVERED	354.48	N
			004589	23639271	240-35-6341.00-102-499000	ICE CREAM DELIVERED	377.76	N
			004589	23639269	240-35-6341.00-104-499000	ICE CREAM DELIVERED	553.44	N
			004589	23639268	240-35-6341.00-105-499000	ICE CREAM DELIVERED	362.16	N
						Totals for Check 003532	**1,647.84**	
003533	09-21-2023	ADRIEN N. WOHLSCHLA	004645	09192023	169-36-6294.00-001-491000	VOLLEYBALL OFFICIAL	220.00	N
003534	09-21-2023	ADVANCED APPLIANCE	004622	HS-0100	240-35-6249.00-001-499000	WASHING MACHINE REPAIR	264.35	N
003535	09-21-2023	ALLENS RADIATOR COO	240872	S230315	199-34-6249.00-999-499000	Cleaning/Testing	225.00	N
			240872	S230333	199-34-6249.00-999-499000	Cleaning/Testing	125.00	N
						Totals for Check 003535	**350.00**	
003536	09-21-2023	AMAZON CAPITAL	240714	08/31-09/11	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	5,496.15	N
			240377	08/21-08/31	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	5,964.96	N
						Totals for Check 003536	**11,461.11**	
003537	09-21-2023	ANDRE ROBINSON	004636	09122023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	245.00	N
003538	09-21-2023	HOUSTON PASADENA A	240041	H51324A-IN	199-34-6311.00-999-499000	Fuel	408.39	N
			240041	H51324-IN	199-34-6311.00-999-499000	Fuel	23,921.59	N
						Totals for Check 003538	**24,329.98**	
003539	09-21-2023	ARC MECHANICAL LLC	004624	i14492	240-35-6249.00-104-499000	HOT WELLS 1 & 3	270.00	N
			004624	i13884	240-35-6249.00-104-499000	REPLACE COVERS SERV LINE A	90.00	N
						Totals for Check 003539	**360.00**	
003540	09-21-2023	BILLY ROSS JR.	004646	09192023	169-36-6294.00-001-491000	VOLLEYBALL OFFICIAL	220.00	N
003541	09-21-2023	BSN SPORTS, LLC	240612	922895643	169-36-6399.00-041-491000	JH FB GEAR	1,761.00	N
			240419	922893523	169-36-6399.10-001-491000	COMPRESSION SHIRTS	565.00	N
			240571	922919436	169-36-6399.10-001-491000	RUSSELL ORDER	357.00	N
						Totals for Check 003541	**2,683.00**	

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003542	09-21-2023	CANESSIA THOMAS	004652	CN ACCT	240-00-5751.00-000-400000	CN ACCOUNT REFUND	97.25	N
003543	09-21-2023	CASCO AUTO PARTS #2	240521	003585	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	15.97	N
			240521	003616	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	55.08	N
			240521	003656	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	23.97	N
			240521	003667	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	10.69	N
			240521	003848	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	46.74	N
						Totals for Check 003543	**152.45**	
003544	09-21-2023	CINTAS CORPORATION	240042	4166790682	199-34-6299.00-999-499000	Dry Cleaning	188.95	N
			240042	4168154472	199-34-6299.00-999-499000	Dry Cleaning	115.32	N
						Totals for Check 003544	**304.27**	
003545	09-21-2023	CITIBANK	240344	3651729144	168-61-6499.00-999-499000	MONTHLY CHARGE FOR POS	199.65	N
			240411	3651729144	199-11-6299.00-001-422000	CNA CERTIFICATION VOUCHERS	2,875.00	N
			240579	3651729144	199-11-6411.00-001-422000	FALL SHEEP HOTEL TRAVEL	209.54	N
			240073	3651729144	199-11-6411.61-001-422000	FALL SWINE HOTEL TRAVEL	159.43	N
			004632	3651729144	199-11-6499.99-999-411000	COMSETOLOGY ACTIVITY	475.00	N
					199-21-6398.00-999-499040		-3.13	N
			240572	3651729144	199-21-6411.00-999-499040	FRSLN CONFERENCE	417.80	N
			240573	3651729144	199-21-6411.00-999-499043	FRSLN CONFERENCE	835.60	N
			240001	3651729144	199-23-6411.00-041-499000	JH ADMIN RETREAT	357.50	N
			240512	3651729144	199-31-6299.90-999-499000	TSNAP NEW DTC ACADEMY HOT	417.34	N
			240615	3651729144	199-31-6299.90-999-499000	FORM PUBLISHER PLAN	79.00	N
			240706	3651729144	199-31-6299.90-999-499000	FILEMAKER SOFTWARE	356.00	N
			240727	3651729144	199-34-6299.00-999-499000	Fingerprinting	344.75	N
			240045	3651729144	199-34-6299.00-999-499000	Toll Tags	1,155.00	N
			240046	3651729144	199-34-6299.00-999-499000	Vehicle Registrations	239.63	N
			004632	3651729144	199-34-6311.00-999-499000	AG FUEL	224.03	N
			240491	3651729144	199-41-6211.00-750-425041	BILINGUAL AD	2,020.00	N
			240533	3651729144	199-41-6399.00-701-499000	DISTRICT FLOWERS	75.00	N
			240560	3651729144	199-41-6399.00-750-499041	EMERGENCY CERTIFICATIONS	1,710.00	N
			240616	3651729144	199-41-6411.00-701-499000	FRSLN AIRLINES OCT 24 2023	417.80	N
			240498	3651729144	199-41-6411.00-750-499000	GEMCC'S 411 SESSION AUG 22	30.00	N
			240649	3651729144	199-41-6411.00-750-499041	TASPA FALL CONFERENCE DEPO	189.00	N
			240644	3651729144	199-52-6411.00-999-499000	CPR/AED TRAINING	120.45	N
			240733	3651729144	199-61-6299.00-999-499000	Online Photo Editing	39.99	N
			240513	3651729144	282-51-6248.77-999-499000	JH LIBRARY HVAC SUPPLIES	625.46	N
						Totals for Check 003545	**13,569.84**	
003546	09-21-2023	CONROE GOLF CARS	240813	360778	169-36-6299.00-001-491000	GOLF CART SERVICE	1,559.37	N
003547	09-21-2023	CRAWFORD ELECTRIC	240795	S012144151.001	199-51-6319.00-999-499000	ELECTRICAL SUPPLIES	864.60	N
003548	09-21-2023	DAYTON ATHLETICS	004663	JH XC 09/16	169-36-6499.00-041-491000	JH XC 09/16	150.00	N
003549	09-21-2023	DAYTON ISD ATHLETICS	004650	SOCCER 01/18-	169-36-6499.30-001-491000	JV ENTRY 01/18-20 SOCCER	250.00	N
003550	09-21-2023	DEANA EUBANKS	004668	09/15 FB& VB	169-36-6411.00-001-491000	VB & FB TRAVEL 9/15	125.76	N

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003551	09-21-2023	DEAVEN SHENKIR	004634	CN ACCT	240-00-5751.00-000-400000	CN ACCOUNT REFUND	8.93	N
003552	09-21-2023	DOMINIQUE BOOKER	004643	09112023	169-36-6294.00-001-491000	VOLLEYBALL OFFICIAL	140.00	N
003553	09-21-2023	DOUGLAS A MITCHELL	004649	08/07 AV	199-41-6299.00-750-499042	AV SERVICES FOR CONVOCATIO	150.00	N
003554	09-21-2023	DOUGLAS LOESCHER	004637	09122023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	245.00	N
003555	09-21-2023	DUSTY HART	004667	09/29-10/2	199-11-6411.61-001-422000	STATE FAIR TRAVEL	160.00	N
003556	09-21-2023	EMPOWERING WRITERS	240744	143351	199-11-6397.00-104-430000	THE HUB GRADE 3	254.00	N
003557	09-21-2023	ERICA EDWARDS	004644	09112023	169-36-6294.00-001-491000	VOLLEYBALL OFFICIAL	140.00	N
003558	09-21-2023	FASTENAL	240079	TXCLV97543	199-34-6319.00-999-499000	Parts	135.50	N
003559	09-21-2023	FRIENDS OF TEXAS PUB	240824	20230901	199-41-6495.00-702-499000	ANNUAL MEMBERSHIP 2023-2024	375.00	N
003560	09-21-2023	FRONTLINE TECHNOLO	240687	INVESP18302	199-11-6299.00-999-423000	MEDICAID RECOVERY SERVICES	951.28	N
003561	09-21-2023	GARRY RAY THOMPSON	004639	09142023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	155.00	N
003562	09-21-2023	GLENN BARNES	004648	09082023	199-21-6411.00-999-499040	TRAVEL REIMB ADMIN DUTIES	58.68	N
003563	09-21-2023	GOOD PROMOTIONS	240873	27818	199-34-6319.00-999-499000	Number Magnets & seat #	1,390.00	N
003564	09-21-2023	GOWAN INC.	240138	910031483	282-51-6248.77-999-499000	CHILLER MAINTENANCE	479.75	N
			240138	910031484	282-51-6248.77-999-499000	CHILLER MAINTENANCE	479.75	N
			240138	910031485	282-51-6248.77-999-499000	CHILLER MAINTENANCE	3,358.25	N
						Totals for Check 003564	**4,317.75**	
003565	09-21-2023	HARDIES	004625	05675938	240-35-6341.00-001-499000	PRODUCE DELIVERED	507.38	N
			004625	05675938	240-35-6341.00-001-499021	PRODUCE DELIVERED	143.01	N
			004625	05675939	240-35-6341.00-041-499000	PRODUCE DELIVERED	534.96	N
			004625	05675939	240-35-6341.00-041-499021	PRODUCE DELIVERED	283.55	N
			004625	05675936	240-35-6341.00-101-499000	PRODUCE DELIVERED	467.35	N
			004625	05675936	240-35-6341.00-101-499021	PRODUCE DELIVERED	148.31	N
			004625	05675934	240-35-6341.00-102-499000	PRODUCE DELIVERED	362.51	N
			004625	05675934	240-35-6341.00-102-499021	PRODUCE DELIVERED	211.76	N
			004625	05675937	240-35-6341.00-104-499000	PRODUCE DELIVERED	283.02	N
			004625	05675937	240-35-6341.00-104-499021	PRODUCE DELIVERED	50.00	N
			004625	05675940	240-35-6341.00-105-499000	PRODUCE DELIVERED	749.96	N
			004625	05675940	240-35-6341.00-105-499021	PRODUCE DELIVERED	284.94	N
						Totals for Check 003565	**4,026.75**	
003566	09-21-2023	LITERACY RESOURCES,	240685	298182	199-11-6399.00-101-430000	RESOURCES FOR TERACHERS	99.00	N
003567	09-21-2023	HILAND DAIRY FOODS C	004626	0913239023835	240-35-6341.00-001-499000	MILK DELIVERED	473.52	N
			004626	0915239027023	240-35-6341.00-001-499000	MILK DELIVERED	236.76	N
			004626	0913239023835	240-35-6341.00-001-499021	MILK DELIVERED	217.03	N
			004626	0915239027023	240-35-6341.00-001-499021	MILK DELIVERED	138.11	N
			004626	0911239020217	240-35-6341.00-041-499000	MILK DELIVERED	315.68	N
			004626	0915239027022	240-35-6341.00-041-499000	MILK DELIVERED	345.28	N
			004626	0911239020217	240-35-6341.00-041-499021	MILK DELIVERED	315.68	N
			004626	0915239027022	240-35-6341.00-041-499021	MILK DELIVERED	345.27	N
			004626	0911239020219	240-35-6341.00-101-499000	MILK DELIVERED	295.95	N

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			004626	0913239023837	240-35-6341.00-101-499000	MILK DELIVERED	246.63	N
			004626	0915239027024	240-35-6341.00-101-499000	MILK DELIVERED	315.68	N
			004626	0911239020219	240-35-6341.00-101-499021	MILK DELIVERED	295.95	N
			004626	0913239023837	240-35-6341.00-101-499021	MILK DELIVERED	246.62	N
			004626	0915239027024	240-35-6341.00-101-499021	MILK DELIVERED	315.68	N
			004626	0911239020218	240-35-6341.00-102-499000	MILK DELIVERED	246.63	N
			004626	0913239023836	240-35-6341.00-102-499000	MILK DELIVERED	295.95	N
			004626	0911239020218	240-35-6341.00-102-499021	MILK DELIVERED	246.62	N
			004626	0913239023836	240-35-6341.00-102-499021	MILK DELIVERED	295.95	N
			004626	0911239020216	240-35-6341.00-104-499000	MILK DELIVERED	266.71	N
			004626	0913239023834	240-35-6341.00-104-499000	MILK DELIVERED	300.00	N
			004626	0911239020216	240-35-6341.00-104-499021	MILK DELIVERED	266.00	N
			004626	0913239023834	240-35-6341.00-104-499021	MILK DELIVERED	252.44	N
			004626	0911239020215	240-35-6341.00-105-499000	MILK DELIVERED	284.25	N
			004626	0913239023833	240-35-6341.00-105-499000	MILK DELIVERED	189.51	N
			004626	0915239027021	240-35-6341.00-105-499000	MILK DELIVERED	236.88	N
			004626	0911239020215	240-35-6341.00-105-499021	MILK DELIVERED	284.25	N
			004626	0913239023833	240-35-6341.00-105-499021	MILK DELIVERED	189.49	N
			004626	0915239027021	240-35-6341.00-105-499021	MILK DELIVERED	236.87	N
						Totals for Check 003567	**7,695.39**	
003568	09-21-2023	HUCKABEE & ASSOCIAT	240223	100981	699-81-6629.00-999-499071	ARCHITECT DESIGN SVCS-PC RE	245,836.77	N
003569	09-21-2023	HUDSON SOCCER BOO	004655	SOCCER 01/18-	169-36-6499.30-001-491000	V ENTRY 01/18-20 SOCCER	450.00	N
003570	09-21-2023	HUFFMAN ISD	004658	XC 10/05	169-36-6499.00-041-491000	XC 10/05 ENTRY	100.00	N
			004658	XC 10/05	169-36-6499.18-001-491000	XC 10/05 ENTRY	100.00	N
			004658	XC 10/05	169-36-6499.19-001-491000	XC 10/05 ENTRY	100.00	N
						Totals for Check 003570	**300.00**	
003571	09-21-2023	HUNTON SERVICES	240792	SVC224806	199-51-6248.77-999-499000	MAINTENANCE SUPPLIES	1,748.00	N
003572	09-21-2023	INDUSTRIAL FIRE EQUIP	240791	PS-INV120629	199-51-6249.00-999-499000	FIRE EXTINGUISHER REPAIRS	2,086.75	N
003573	09-21-2023	JW PEPPER & SON INC.	240554	365578813	199-11-6399.29-041-411000	BAND MUSIC	92.99	N
003574	09-21-2023	KELBI KELLY	004665	09/11-12	199-13-6411.00-001-422000	HEALTH SCIENCE CONF TRAVEL	64.00	N
003575	09-21-2023	LABATT FOOD SERVICE	004627	09125411	240-35-6341.00-001-499000	FOOD DELIVERED	7,531.74	N
			004627	09125411	240-35-6341.00-001-499021	FOOD DELIVERED	2,862.85	N
			004627	09125412	240-35-6341.00-001-499021	FOOD DELIVERED	73.26	N
			004627	09125413	240-35-6341.00-041-499000	FOOD DELIVERED	2,693.81	N
			004627	09125413	240-35-6341.00-041-499021	FOOD DELIVERED	1,204.61	N
			004627	09125410	240-35-6341.00-101-499000	FOOD DELIVERED	2,998.77	N
			004627	09125410	240-35-6341.00-101-499021	FOOD DELIVERED	1,372.41	N
			004627	09125408	240-35-6341.00-102-499000	FOOD DELIVERED	1,996.62	N
			004627	09125408	240-35-6341.00-102-499021	FOOD DELIVERED	1,401.84	N
			004627	09125414	240-35-6341.00-104-499000	FOOD DELIVERED	2,583.69	N
			004627	09125414	240-35-6341.00-104-499021	FOOD DELIVERED	387.21	N
			004627	09125415	240-35-6341.00-105-499000	FOOD DELIVERED	2,238.19	N
			004627	09125416	240-35-6341.00-105-499000	FOOD DELIVERED	72.43	N

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			004627	09125415	240-35-6341.00-105-499021	FOOD DELIVERED	1,000.09	N
			004627	09125416	240-35-6341.00-105-499021	FOOD DELIVERED	51.12	N
			004627	09125411	240-35-6342.00-001-499000	FOOD DELIVERED	308.42	N
			004627	09125411	240-35-6342.00-001-499021	FOOD DELIVERED	308.41	N
			004627	09125413	240-35-6342.00-041-499000	FOOD DELIVERED	477.70	N
			004627	09125413	240-35-6342.00-041-499021	FOOD DELIVERED	211.89	N
			004627	09125410	240-35-6342.00-101-499000	FOOD DELIVERED	157.84	N
			004627	09125409	240-35-6342.00-101-499000	FOOD DELIVERED	7.60	N
			004627	09125410	240-35-6342.00-101-499021	FOOD DELIVERED	78.92	N
			004627	09125408	240-35-6342.00-102-499000	FOOD DELIVERED	205.82	N
			004627	09125408	240-35-6342.00-102-499021	FOOD DELIVERED	205.81	N
			004627	09125414	240-35-6342.00-104-499000	FOOD DELIVERED	384.62	N
			004627	09125414	240-35-6342.00-104-499021	FOOD DELIVERED	300.00	N
			004627	09125415	240-35-6342.00-105-499000	FOOD DELIVERED	293.00	N
			004627	09125415	240-35-6342.00-105-499021	FOOD DELIVERED	293.00	N
						Totals for Check 003575	**31,701.67**	
003576	09-21-2023	LAWEWNCE WARD	004630	09012023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	80.00	N
003577	09-21-2023	LCM BASKETBALL	004654	BBALL 12/29	169-36-6499.11-001-491000	BBALL ENTRY	250.00	N
003578	09-21-2023	LEHMAN'S PIPES AND S	240768	4601180	199-11-6399.65-001-422000	WELDING LAB SUPPLIES	961.02	N
003579	09-21-2023	LIBERTY ISD ATHLETICS	004660	XC 09/22	169-36-6499.18-001-491000	XC 09/22	150.00	N
			004660	XC 09/22	169-36-6499.19-001-491000	XC 09/22	100.00	N
						Totals for Check 003579	**250.00**	
003580	09-21-2023	LIBERTY ISD ATHLETICS	004661	JH XC 09/20	169-36-6499.00-041-491000	JH XC 09/20	100.00	N
003581	09-21-2023	LONE STAR A/C	240523	LS2202	282-51-6299.00-999-499000	HVAC REPAIR @ STADIUM CONC	14,934.00	N
003582	09-21-2023	LUFKIN ATHLETICS	004659	VB 08/17	169-36-6499.15-001-491000	VB ENTRY 08/17	450.00	N
003583	09-21-2023	MAGNA FLOW INTERNA	004628	82771	199-51-6259.74-999-499000	EMERGENCY LIFT STATION PUM	3,232.10	N
003584	09-21-2023	MAGNOLIA HS GOLF BO	004631	GOLF	169-36-6499.26-001-491000	INDIV GOLF TOURN ENTRY	50.00	N
003585	09-21-2023	MARK'S PLUMBING PAR	240325	INV002107048	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	2,333.54	N
003586	09-21-2023	MELANIE MOORSHEAD	004640	09142023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	155.00	N
003587	09-21-2023	MICHAEL CARSON	004635	09122023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	245.00	N
003588	09-21-2023	MUSIC & ARTS	240555	INV039425097	199-11-6249.29-041-411000	BAND REPAIRS	92.00	N
003589	09-21-2023	NEW CANEY HIGH	004657	09/27 XC	169-36-6499.00-041-491000	JH XC ENTRY 09/27/23	240.00	N
003590	09-21-2023	OAK RIDGE HS	240864	MARKSMANSHI	199-11-6399.35-001-411000	K MERTENS - ROTC MARKSMANS	100.00	N
			240864	DRILLS	199-11-6399.35-001-411000	K MERTENS - ROTC DRILL ENTRY	150.00	N
						Totals for Check 003590	**250.00**	
003591	09-21-2023	ODIES SWEETS	240885	09/25 DELIVERY	199-41-6399.00-750-499041	FALL BIRTHDAY CELEBRATIONS	950.00	N
	09-25-2023	ODIES SWEETS	240885	09/25 DELIVERY	199-41-6399.00-750-499041	REISSUE W CORRECT PAYABLE	-950.00	N
						Totals for Check 003591	**.00**	

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003592	09-21-2023	OLIVER PRODUCTS	004623	193383	240-35-6342.00-999-499000	SALAD CONTAINERS	871.70	N
003593	09-21-2023	PEDRO MICIAK	004642	09112023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	140.00	N
003594	09-21-2023	PINNACLE MEDICAL MA	240054	103701	199-34-6218.00-999-499000	Physicals & Drug Testing	48.00	N
			240054	103748	199-34-6218.00-999-499000	Physicals & Drug Testing	70.00	N
						Totals for Check 003594	**118.00**	
003595	09-21-2023	POTETZ HOME CENTER	240850	6060939	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	17.75	N
003596	09-21-2023	PURIFY	240479	141295779275	199-51-6259.74-999-499000	WWTP/WTP CHEMICALS	239.80	N
			240479	141295779389	199-51-6259.74-999-499000	WWTP/WTP CHEMICALS	264.15	N
						Totals for Check 003596	**503.95**	
003597	09-21-2023	QUILL CORP.	240705	34345562	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	410.34	N
			240705	34323603	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	513.80	N
			240705	34337575	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	1,048.79	N
			240705	34354653	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	690.00	N
						Totals for Check 003597	**2,662.93**	
003598	09-21-2023	RED'S DIESEL REPAIR	240777	2463	199-34-6249.00-999-499000	Repairs #365	5,039.24	N
003599	09-21-2023	REGION VI - ED. SERV.	240055	064952	199-34-6239.00-999-499000	School Bus Driver Cert	50.00	N
			240055	064982	199-34-6239.00-999-499000	School Bus Driver Cert	10.00	N
						Totals for Check 003599	**60.00**	
003600	09-21-2023	RONARRO LEMINGO CL	004638	09142023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	155.00	N
003601	09-21-2023	SAFETY-KLEEN SYSTEM	004664	91160529	199-11-6399.64-001-422000	WASTE DISPOSAL	411.65	N
003602	09-21-2023	SANDRA MERCURI EDU	240535	091323	199-13-6299.00-999-425000	DUAL LANGUAGE CYCLE 1&2	2,800.00	N
003603	09-21-2023	SARAH CRAWFORD	004666	09/13-15	199-31-6411.90-999-499000	TSNAPNEW DTC ACADEMY TRAV	225.00	N
003604	09-21-2023	SCHOLASTIC INC.	240730	51195086	199-11-6399.55-102-411000	5TH GR READING STUDY	152.38	N
003605	09-21-2023	SHERWIN WILLIAMS	240328	5998-4	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	917.04	N
			240328	4502-0	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	135.63	N
			240328	0291-6	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	57.98	N
						Totals for Check 003605	**1,110.65**	
003606	09-21-2023	SOUTHERN TIRE MART	240056	4560110742	199-34-6319.00-999-499000	Tires	266.78	N
			240056	4560110488	199-34-6319.00-999-499000	Tires	150.02	N
						Totals for Check 003606	**416.80**	
003607	09-21-2023	STACIE SIMS	004633	CN ACCT	240-00-5751.00-000-400000	CN ACCOUNT REFUND	20.75	N
003608	09-21-2023	SWEETWATER	240717	37956581	199-11-6399.29-001-411000	R. MEADOWS - BAND	459.65	N
003609	09-21-2023	SWICEGOOD MUSIC CO	240709	R224104	199-11-6249.29-101-411000	REPAIRS FOR INSTRUMENTS	310.00	N
			240709	R224103	199-11-6249.29-101-411000	REPAIRS FOR INSTRUMENTS	95.00	N
			240410	R223774	199-11-6249.29-102-411000	ANNUAL REPAIRS	110.00	N
			240400	R223821	199-11-6249.29-104-411000	BAND INSTRUMENT REPAIRS	160.00	N
			240400	R223871	199-11-6249.29-104-411000	BAND INSTRUMENT REPAIRS	205.00	N
			240745	R224106	199-11-6399.29-104-411000	FRENCH HORN CASE	115.00	N
						Totals for Check 003609	**995.00**	

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003610	09-21-2023	SYMMETRY ENERGY SO	240100	17111724	199-51-6259.73-999-499000	DISTRICT GAS	2,862.78	N
003611	09-21-2023	TASA	240839	157397	199-41-6495.00-702-499000	TASA MEMBERSHIP BURKE	4,866.00	N
003612	09-21-2023	TASB	240202	649624	199-21-6411.00-999-499040	TASA/TASB CONVENTION BARNE	485.00	N
			240206	649624	199-21-6411.00-999-499043	TASA/TASB CONVENTION GARZA	485.00	N
			240815	649624	199-41-6411.00-701-499000	TASA/TASB CONFERENCE BURK	485.00	N
			240815		199-41-6411.00-701-499000	TASA/TASB CONFERENCE KEY	485.00	N
			240214	649624	199-41-6411.00-750-499000	TASA/TASB CONVENTION LYNCH	485.00	N
			240234	649624	199-41-6411.00-750-499041	TASA/TASB CONVENTION CONKL	485.00	N
			240815	649624	199-41-6419.00-702-499000	TASA/TASB CONFERENCE WELC	485.00	N
			240815		199-41-6419.00-702-499000	TASA/TASB CONFERENCE MUIRH	485.00	N
			240815		199-41-6419.00-702-499000	TASA/TASB CONFERENCE SESS	485.00	N
			240815		199-41-6419.00-702-499000	TASA/TASB CONFERENCE WELL	485.00	N
			240815		199-41-6419.00-702-499000	TASA/TASB CONFERENCE KLEPC	485.00	N
			240815		199-41-6419.00-702-499000	TASA/TASB CONFERENCE FRY	485.00	N
						Totals for Check 003612	**5,820.00**	
003613	09-21-2023	TASBO	004651	24887-2023	199-41-6495.00-750-499000	MEMBERSHIP BOLSTER	145.00	N
003614	09-21-2023	TASCO AUTO COLOR C	240599	126661	199-11-6399.64-001-422000	PPE SUPPLIES	1,888.75	N
			240599	126788/4	199-11-6399.64-001-422000	PPE SUPPLIES	111.25	N
						Totals for Check 003614	**2,000.00**	
003615	09-21-2023	TCEA	240879	30169562	199-53-6411.00-999-499000	TCEA CONVENTION DENMAN	349.00	N
			240879	30168398	199-53-6411.00-999-499000	TCEA CONVENTION STATON	349.00	N
			240879	30170106	199-53-6411.00-999-499000	TCEA CONVENTION RATH	349.00	N
						Totals for Check 003615	**1,047.00**	
003616	09-21-2023	TEACHWORTHY	004662	INV021795	199-13-6299.00-999-499000	ELEVATED CAPTURING KIDS HEA	18,000.00	N
003617	09-21-2023	TECHLAND HOUSTON	240851	49165	199-51-6319.00-999-499000	STAGE LIGHTING	403.30	N
003618	09-21-2023	TEXAS COUNSELING AS	004647	9192023 GETZ	199-31-6411.00-102-499000	TCA CONF GETZ	160.00	N
			240819	L.	199-31-6411.00-999-499000	COUNSELORS CONF YOUNGBLO	320.00	N
			240819	K. WHITE	199-31-6411.00-999-499000	COUNSELORS CONF WHITE	320.00	N
						Totals for Check 003618	**800.00**	
003619	09-21-2023	TEXAS STATE LIBRARY	240724	TQ24170907	199-12-6299.00-999-499000	TexQuest Renewal	1,411.14	N
003620	09-21-2023	THOMAS BUS GULF	240838	SIP-02575545	199-34-6311.00-999-499000	DEF	476.00	N
			240057	SIP-02576161	199-34-6319.00-999-499000	PO Created by Req: 010131	790.39	N
			240057	SIP-02576259	199-34-6319.00-999-499000	PO Created by Req: 010131	130.85	N
						Totals for Check 003620	**1,397.24**	
003621	09-21-2023	THOMPSON & HORTON	240878	60159	199-41-6211.00-702-499000	LEGAL FEES	5,008.75	N
			240878	60158	199-41-6211.00-702-499000	LEGAL FEES	1,072.50	N
			240878	60121	199-41-6211.00-702-499000	LEGAL FEES	4,312.50	N
						Totals for Check 003621	**10,393.75**	
003622	09-21-2023	UNIFY ENERGY SOLUTI	004629	SM4060	199-51-6248.77-999-499000	EMERGENCY HVAC REPAIR @ TL	675.00	N
003623	09-21-2023	VENTRIS LEARNING LLC	240684	20237380	199-11-6399.55-105-430000	Instructional Reading	230.00	N

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003624	09-21-2023	WETZELS STATE INSPE	240062	T-16-2024	199-34-6249.00-999-499000	Vehicle Inspections	25.50	N
003625	09-21-2023	WAYNE ADAMSON	004641	09112023	169-36-6294.00-001-491000	VOLLEYBALL OFFICIAL	140.00	N
003626	09-21-2023	WILLIS HIGH SCHOOL	004656	01/4-6 SOCCER	169-36-6499.15-001-491000	V ENTRY 01/4-6 SOCCER	275.00	N
			004656	01/4-6 SOCCER	169-36-6499.30-001-491000	V ENTRY 01/4-6 SOCCER	125.00	N
						Totals for Check 003626	**400.00**	
003627	09-21-2023	YUMI ICE CREAM CO., IN	004621	22127660	240-35-6341.00-041-499000	ICE CREAM DELIVERED	856.08	N
			004621	22127659	240-35-6341.00-105-499000	ICE CREAM DELIVERED	351.36	N
						Totals for Check 003627	**1,207.44**	
003628	09-25-2023	MONTGOMERY COUNTY	004670	LGI -25 ACRES	199-81-6619.00-999-499000	LGI PROPERTY 25 ACRES	2,191,217.80	N
			004670	LGI - 25 ACRES	699-81-6619.00-999-499000	LGI PROPERTY 25 ACRES	827,369.20	N
						Totals for Check 003628	**3,018,587.00**	
003629	09-25-2023	MELODY SEALE	004669	09/25 DELIVERY	199-41-6399.00-750-499041	BIRTHDAY CAKES	950.00	N
003630	09-28-2023	A TO Z SPECIALTIES	240425	30802	199-11-6399.00-999-425000	T & L/ESL & BIL supplies	290.00	N
			240425	30802	199-13-6399.00-999-499043	T & L/ESL & BIL supplies	232.00	N
						Totals for Check 003630	**522.00**	
003631	09-28-2023	ALLHEART	240665	0005819660	199-51-6395.00-999-499078	CUSTODIAL UNIFORMS	502.42	N
			240189	0005797456	240-35-6395.00-999-499000	UNIFORMS	485.06	N
			240189	0005799797	240-35-6395.00-999-499000	UNIFORMS	69.03	N
						Totals for Check 003631	**1,056.51**	
003632	09-28-2023	AMAZON CAPITAL	240714	09/06-09/15	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	8,521.76	N
			240291	08/15-08/22	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	1,752.89	N
						Totals for Check 003632	**10,274.65**	
003633	09-28-2023	AMERICAN SCHOOL CO	240834	1215068 ABKE	199-31-6399.00-101-499000	SCHOOL COUNSELOR ASSOCIAT	151.00	N
003634	09-28-2023	AT&T	240111	0592900751001	199-51-6259.71-999-499000	DISTRICT PHONE SERVICE	79.37	N
003635	09-28-2023	BARRANCO EDUCATION	240930	1485	224-11-6299.00-999-423000	EDUCATIONAL ASSESSMENT	1,416.25	N
003636	09-28-2023	BIG TEX-NEW CANEY	240860	P1510589	199-51-6399.79-999-499000	MAINTENANCE SUPPLIES	43.29	N
003637	09-28-2023	BLICK ART MATERIALS	240690	1475786	199-11-6399.45-041-411000	ART SUPPLIES	25.20	N
			240690	1411076	199-11-6399.45-041-411000	ART SUPPLIES	88.20	N
			240690	1386098	199-11-6399.45-041-411000	ART SUPPLIES	965.69	N
						Totals for Check 003637	**1,079.09**	
003638	09-28-2023	BMF SOLUTIONS LLP	240309	231783	199-51-6249.00-999-499000	ANNUAL FIRE SPRINLKER MAINT	830.00	N
003639	09-28-2023	BSN SPORTS, LLC	240708	922976521	169-36-6399.08-001-491000	TRAINER GEAR	691.00	N
			240725	922998484	169-36-6399.16-001-491000	BASEBALLS	2,215.00	N
						Totals for Check 003639	**2,906.00**	
003640	09-28-2023	BURGERWORKS INC	004683	913114	169-36-6412.00-001-491000	JH XC MEALS 09/20	108.75	N
			004683	266715	169-36-6412.00-001-491000	VOLLEYBALL MEALS 09/22	263.25	N
						Totals for Check 003640	**372.00**	
003641	09-28-2023	CAROLINA BIOLOGICAL	240747	52284861 RI	199-11-6399.59-041-411000	SCIENCE SUPPLIES	147.59	N
			240747	52288084 RI	199-11-6399.59-041-411000	SCIENCE SUPPLIES	339.12	N
						Totals for Check 003641	**486.71**	

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003642	09-28-2023	CASCO AUTO PARTS #2	240521	004071	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	47.80	N
			240521	004276	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	185.92	N
						Totals for Check 003642	**233.72**	
003643	09-28-2023	CDW GOVERNMENT	240802	LV24477	199-11-6399.00-041-425000	ACER CHROMBOOK 515 FOR JR.	30.00	N
			240802	LX26662	199-11-6399.00-041-425000	ACER CHROMBOOK 515 FOR JR.	455.89	N
			240547	LX84744	199-81-6629.00-999-499000	WIRELESS ACCESS POINTS, SWI	67,028.28	N
						Totals for Check 003643	**67,514.17**	
003644	09-28-2023	CONROE WELDING SUP	240233	PS515101	168-61-6399.00-999-499000	HELIUM FOR PARTIES	336.89	N
003645	09-28-2023	CYNTHIA GIBSON	004681	09262023	169-36-6294.00-001-491000	VOLLEYBALL OFFICIAL	220.00	N
003646	09-28-2023	DATA RECOGNITION CO	240871	172060	199-11-6399.00-999-425000	DATA RECOGNITION CORPORATI	1,659.90	N
			240871	172060	199-31-6339.00-999-425000	DATA RECOGNITION CORPORATI	3,000.00	N
						Totals for Check 003646	**4,659.90**	
003647	09-28-2023	DE LAGE LANDEN PUBLI	240848	80416317	199-11-6269.00-001-411039	DISTRICT COPIERS 2023-2024	245.21	N
			240848	80675242	199-11-6269.00-001-411039	DISTRICT COPIERS 2023-2024	245.21	N
			240848	80951537	199-11-6269.00-001-411039	DISTRICT COPIERS 2023-2024	245.21	N
			240848	80416317	199-11-6269.00-102-411000	DISTRICT COPIERS 2023-2024	233.40	N
			240848	80675242	199-11-6269.00-102-411000	DISTRICT COPIERS 2023-2024	233.40	N
			240848	80951537	199-11-6269.00-102-411000	DISTRICT COPIERS 2023-2024	233.40	N
			240848	80416317	199-21-6269.00-999-499043	DISTRICT COPIERS 2023-2024	169.94	N
			240848	80675242	199-21-6269.00-999-499043	DISTRICT COPIERS 2023-2024	169.94	N
			240848	80951537	199-21-6269.00-999-499043	DISTRICT COPIERS 2023-2024	169.94	N
			240848	80416317	199-23-6269.00-105-499000	DISTRICT COPIERS 2023-2024	118.45	N
			240848	80675242	199-23-6269.00-105-499000	DISTRICT COPIERS 2023-2024	118.45	N
			240848	80951537	199-23-6269.00-105-499000	DISTRICT COPIERS 2023-2024	118.45	N
						Totals for Check 003647	**2,301.00**	
003648	09-28-2023	DEMCO	240806	7362121	199-12-6399.00-999-499000	book covers and tape	235.93	N
003649	09-28-2023	DEPARTMENT OF STAT	240308	082023HS	199-51-6259.74-999-499000	WATER SAMPLES	64.10	N
003650	09-28-2023	DEPT. OF INFORMATION	240898	LH00000823	199-53-6299.58-999-499000	SECURITY MONITORING & DEVIC	2,614.48	N
003651	09-28-2023	TEL/LOGIC INC.	240928	SISD ECF 23	199-53-6299.58-999-499000	ECF CONSULTING SERVICES	3,375.00	N
003652	09-28-2023	EDUCATIONAL THERAP	240937	OTAUG23SISD	224-11-6299.00-999-423000	OT SERVICES	1,870.00	N
			240935	OTJULY23SISD	224-11-6299.00-999-423000	OT SERVICES	170.00	N
			240936	COTAUG23SISD	224-11-6299.00-999-423000	OT SERVICES	2,745.00	N
						Totals for Check 003652	**4,785.00**	
003653	09-28-2023	EDUPROJECT ELL LLC	240228	1581	199-11-6397.00-999-425000	ACTIVE AND MONITOR ELLs	14,681.11	N
003654	09-28-2023	EMMANUEL F SANCHEZ	240931	2023-24-2	199-11-6299.00-999-423023	BILINGUAL EDUCATIONAL DIAG	850.00	N
003655	09-28-2023	ENTERGY	240103	65007751033	168-51-6259.72-999-499000	ELECTRICITY	1,558.45	N
			240101	130006213627	199-51-6259.72-999-499000	DISTRICT ELECTRICITY	839.46	N
			240101	240005729784	199-51-6259.72-999-499000	DISTRICT ELECTRICITY	2,574.14	N
			240101	465004262530	199-51-6259.72-999-499000	DISTRICT ELECTRICITY	591.41	N
			240101	465004262532	199-51-6259.72-999-499000	DISTRICT ELECTRICITY	12,949.18	N
			240101	465004262531	199-51-6259.72-999-499000	DISTRICT ELECTRICITY	48.59	N
			240101	180006232097	199-51-6259.72-999-499000	DISTRICT ELECTRICITY	1,337.77	N

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			240101	2025744901	199-51-6259.72-999-499000	DISTRICT ELECTRICITY	12,348.50	N
			240101	220005688394	199-51-6259.72-999-499000	DISTRICT ELECTRICITY	471.87	N
			240101	145007286924	199-51-6259.72-999-499000	DISTRICT ELECTRICITY	199.31	N
						Totals for Check 003655	**32,918.68**	
003656	09-28-2023	EXPRESS BOOKSELLER	240619	16406	410-11-6321.00-999-411000	Textbook request for CTE.	376.00	N
003657	09-28-2023	FOLLETT SCHOOL SOLU	240563	1517760	410-11-6299.00-999-411000	Renewal of Resource Manager	6,959.73	N
003658	09-28-2023	FRONTLINE TECHNOLO	240934	INVESP18321	199-11-6299.00-999-423000	IEP-eStar	850.98	N
			240942	INVESP18520	199-11-6299.00-999-423000	PEIMS	2,000.00	N
			240934	INVESP18321	224-31-6299.00-999-423000	IEP-eStar	11,800.00	N
						Totals for Check 003658	**14,650.98**	
003659	09-28-2023	GLENN BARNES	004687	09/13-15	199-21-6411.00-999-499040	LEADERSHIP ACADEMY TRAVEL	330.49	N
			004687	09/22	199-21-6411.00-999-499040	CAPE MEETING TRAVEL TRAVEL	68.64	N
						Totals for Check 003659	**399.13**	
003660	09-28-2023	GRAINGER	240322	9836198805	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	425.91	N
			240322	9836326976	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	446.28	N
						Totals for Check 003660	**872.19**	
003661	09-28-2023	GREATER EMC CHAMBE	004676	98205	199-21-6411.00-999-499040	CHAMBER LUNCHEON BARNES 1	30.00	N
			004676	98205	199-21-6411.00-999-499040	CHAMBER LUNCHEON LIRA 10/4	30.00	N
			240940	98205	199-41-6411.00-701-499000	CHAMBER LUNCHEON BURKE 10/	30.00	N
			240895	98182	199-41-6411.00-750-499042	CHAMBER LUNCHEON JOHNSON	30.00	N
			240940	98205	199-41-6419.00-702-499000	CHAMBER LUNCHEON WELLS 10/	30.00	N
						Totals for Check 003661	**150.00**	
003662	09-28-2023	GRINGO'S MEXICAN KIT	240904	G-14-156	199-41-6497.00-702-499000	BOARD MEETING FOOD 9-19-23	198.96	N
003663	09-28-2023	HAND2MIND, INC.	240699	INV000198853	199-11-6399.00-101-430000	READING CURRICULUM	127.49	N
003664	09-28-2023	HARDIES	004673	05692133	240-35-6341.00-001-499000	PRODUCE DELIVERED	623.42	N
			004673	05692133	240-35-6341.00-001-499021	PRODUCE DELIVERED	144.45	N
			004673	05692134	240-35-6341.00-041-499000	PRODUCE DELIVERED	623.06	N
			004673	05692134	240-35-6341.00-041-499021	PRODUCE DELIVERED	334.94	N
			004673	05692130	240-35-6341.00-101-499000	PRODUCE DELIVERED	493.11	N
			004673	05704179	240-35-6341.00-101-499000	PRODUCE DELIVERED	34.50	N
			004673	05692130	240-35-6341.00-101-499021	PRODUCE DELIVERED	221.92	N
			004673	05692129	240-35-6341.00-102-499000	PRODUCE DELIVERED	511.53	N
			004673	05692129	240-35-6341.00-102-499021	PRODUCE DELIVERED	246.95	N
			004673	05692132	240-35-6341.00-104-499000	PRODUCE DELIVERED	958.45	N
			004673	05692132	240-35-6341.00-104-499021	PRODUCE DELIVERED	165.54	N
			004673	05692135	240-35-6341.00-105-499000	PRODUCE DELIVERED	618.82	N
			004673	05692135	240-35-6341.00-105-499021	PRODUCE DELIVERED	263.25	N
						Totals for Check 003664	**5,239.94**	
003665	09-28-2023	HARRELL'S, LLC	004671	INV01801982	199-51-6299.79-999-499091	ATHLETIC FIELD SERVICE	303.84	N
003666	09-28-2023	HIGH POINT	240770	198361-1	199-51-6399.00-999-499078	PUBLIC SUPPLIES	2,066.50	N
			240442	198361-1	199-51-6399.02-999-499078	DEPARTMENT SUPPLIES	267.12	N
						Totals for Check 003666	**2,333.62**	

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003667	09-28-2023	HILAND DAIRY FOODS C	004674	0920239031927	240-35-6341.00-001-499000	MILK DELIVERED	434.06	N
			004674	0922239035089	240-35-6341.00-001-499000	MILK DELIVERED	236.76	N
			004674	0920239031927	240-35-6341.00-001-499021	MILK DELIVERED	197.30	N
			004674	0922239035089	240-35-6341.00-001-499021	MILK DELIVERED	157.84	N
			004674	0920239031926	240-35-6341.00-041-499000	MILK DELIVERED	197.30	N
			004674	0922239035088	240-35-6341.00-041-499000	MILK DELIVERED	138.11	N
			004674	0920239031926	240-35-6341.00-041-499021	MILK DELIVERED	197.30	N
			004674	0922239035088	240-35-6341.00-041-499021	MILK DELIVERED	138.11	N
			004674	0918239028426	240-35-6341.00-101-499000	MILK DELIVERED	157.84	N
			004674	0922239035091	240-35-6341.00-101-499000	MILK DELIVERED	187.44	N
			004674	0918239028426	240-35-6341.00-101-499021	MILK DELIVERED	157.84	N
			004674	0922239035091	240-35-6341.00-101-499021	MILK DELIVERED	187.43	N
			004674	0920239031928	240-35-6341.00-102-499000	MILK DELIVERED	443.93	N
			004674	0922239035090	240-35-6341.00-102-499000	MILK DELIVERED	276.22	N
			004674	0920239031928	240-35-6341.00-102-499021	MILK DELIVERED	443.92	N
			004674	0922239035090	240-35-6341.00-102-499021	MILK DELIVERED	276.22	N
			004674	0918239028425	240-35-6341.00-104-499000	MILK DELIVERED	400.00	N
			004674	0920239031925	240-35-6341.00-104-499000	MILK DELIVERED	400.00	N
			004674	0918239028425	240-35-6341.00-104-499021	MILK DELIVERED	231.36	N
			004674	0920239031925	240-35-6341.00-104-499021	MILK DELIVERED	231.36	N
			004674	0918239028424	240-35-6341.00-105-499000	MILK DELIVERED	94.76	N
			004674	0920239031924	240-35-6341.00-105-499000	MILK DELIVERED	236.88	N
			004674	0922239035087	240-35-6341.00-105-499000	MILK DELIVERED	315.84	N
			004674	0918239028424	240-35-6341.00-105-499021	MILK DELIVERED	94.74	N
			004674	0920239031924	240-35-6341.00-105-499021	MILK DELIVERED	236.87	N
			004674	0922239035087	240-35-6341.00-105-499021	MILK DELIVERED	157.91	N
						Totals for Check 003667	**6,227.34**	
003668	09-28-2023	HOUSTON CHRONICLE	004686	34293065	199-41-6491.00-750-499000	BUDGET AND PROPOSED TAX	845.90	N
003669	09-28-2023	IMAGINE LEARNING LLC	240632	864260	410-11-6299.00-999-411000	23-24 Renewal IMA	37,526.66	N
003670	09-28-2023	JACOB BRINEGAR	004680	09202023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	95.00	N
003671	09-28-2023	JOAN LISTER	004682	09262023	169-36-6294.00-001-491000	VOLLEYBALL OFFICIAL	220.00	N
003672	09-28-2023	JOHNSON SUPPLY	240447	04279536	282-51-6248.77-999-499000	HVAC SUPPLIES	175.61	N
			240447	04279534	282-51-6248.77-999-499000	HVAC SUPPLIES	1,194.12	N
						Totals for Check 003672	**1,369.73**	
003673	09-28-2023	KEVIN RAY	004678	09202023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	95.00	N
003674	09-28-2023	LABATT FOOD SERVICE	004675	09196875	240-35-6341.00-001-499000	FOOD DELIVERED	8,124.66	N
				09196875	240-35-6341.00-001-499000	DID NOT RECEIVE	-55.98	N
			004675	09196875	240-35-6341.00-001-499021	FOOD DELIVERED	3,207.45	N
			004675	09196876	240-35-6341.00-041-499000	FOOD DELIVERED	6,057.98	N
			004675	09196876	240-35-6341.00-041-499021	FOOD DELIVERED	1,500.71	N
			004675	09196879	240-35-6341.00-101-499000	FOOD DELIVERED	5,189.21	N
			004675	09196879	240-35-6341.00-101-499021	FOOD DELIVERED	3,401.57	N
			004675	09196880	240-35-6341.00-102-499000	FOOD DELIVERED	3,504.26	N

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			004675	09196880	240-35-6341.00-102-499021	FOOD DELIVERED	1,961.86	N
			004675	09196877	240-35-6341.00-104-499000	FOOD DELIVERED	5,873.24	N
			004675	09196878	240-35-6341.00-104-499000	FOOD DELIVERED	226.88	N
			004675	09196877	240-35-6341.00-104-499021	FOOD DELIVERED	1,958.83	N
			004675	09196789	240-35-6341.00-105-499000	FOOD DELIVERED	3,264.52	N
			004675	09196789	240-35-6341.00-105-499021	FOOD DELIVERED	1,351.30	N
			004675	09196790	240-35-6341.00-999-499000	FOOD DELIVERED	3,001.84	N
			004675	09196792	240-35-6341.00-999-499000	FOOD DELIVERED	510.50	N
			004675	09196875	240-35-6342.00-001-499000	FOOD DELIVERED	485.08	N
			004675	09196875	240-35-6342.00-001-499021	FOOD DELIVERED	485.07	N
			004675	09196876	240-35-6342.00-041-499000	FOOD DELIVERED	113.29	N
			004675	09196876	240-35-6342.00-041-499021	FOOD DELIVERED	113.29	N
			004675	09196879	240-35-6342.00-101-499000	FOOD DELIVERED	479.71	N
			004675	09196879	240-35-6342.00-101-499021	FOOD DELIVERED	479.71	N
			004675	09196880	240-35-6342.00-102-499000	FOOD DELIVERED	421.13	N
			004675	09196880	240-35-6342.00-102-499021	FOOD DELIVERED	421.12	N
			004675	09196877	240-35-6342.00-104-499000	FOOD DELIVERED	600.00	N
			004675	09196877	240-35-6342.00-104-499021	FOOD DELIVERED	581.50	N
			004675	09196789	240-35-6342.00-105-499000	FOOD DELIVERED	244.13	N
			004675	09196789	240-35-6342.00-105-499021	FOOD DELIVERED	244.12	N
			004675	09196791	240-35-6342.00-999-499000	FOOD DELIVERED	128.69	N
						Totals for Check 003674	**53,875.67**	
003675	09-28-2023	LAKESHORE LEARNING	240265	266394090823	199-11-6396.00-101-411000	PCE PRE-K FURN 23-24	2,656.20	N
			240265	873551072123	199-11-6396.00-101-411000	PCE PRE-K FURN 23-24	3,412.40	N
						Totals for Check 003675	**6,068.60**	
003676	09-28-2023	LANSDOWNE-MOODY	240473	ID76569	199-51-6399.79-999-499000	GROUNDS SUPPLIES	9.26	N
003677	09-28-2023	LCD CONCEPTS, INC	240771	22566	199-11-6398.00-102-411000	IFP - 65 " FOR GLE	3,503.00	N
003678	09-28-2023	LIBERTY OFFICE	240893	731154	199-11-6399.98-102-411000	RECONCILING STU EXCUSE NOT	15.54	N
003679	09-28-2023	LOCKWO0D ANDREWS	240136	171 10033 001 6	699-81-6629.00-999-499000	BOND PROGRAM MANAGEMENT	62,343.75	N
003680	09-28-2023	LONE STAR A/C	240856	LS2208	199-51-6248.77-999-499000	ISB HVAC REPAIR	9,470.00	N
003681	09-28-2023	MARISSA GONZALES	240932	2001230	199-11-6299.00-999-423023	BILINGUAL EDUCATIONAL DIAG	850.00	N
003682	09-28-2023	MARK'S PLUMBING PAR	240325	INV002108269	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	391.12	N
			240325	INV002108310	199-51-6319.00-999-499000	MAINTENANCE SUPPLIES	944.98	N
						Totals for Check 003682	**1,336.10**	
003683	09-28-2023	MICRO INTEGRATION IN	240901	230492	199-11-6299.00-999-411053	MI SERVICE: REPLACE SERVER	277.00	N
			240901	230492	199-11-6397.00-999-411053	MI SERVICE: REPLACE SERVER	123.00	N
						Totals for Check 003683	**400.00**	
003684	09-28-2023	MOAKCASEY, LLC	004685	TAC 17 1198	199-13-6411.00-001-499039	TX ASSESSMENT CONF DIETRIC	225.00	N
			240779	TAC 17 1156	199-21-6411.00-999-499043	TEXAS ASSESSMENT CONF CRA	225.00	N
			240779	TAC 17 1183	199-21-6411.00-999-499043	TEXAS ASSESSMENT CONF DAVI	225.00	N
						Totals for Check 003684	**675.00**	

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003685	09-28-2023	MUSIC & ARTS	240555	INV039537854	199-11-6249.29-041-411000	BAND REPAIRS	173.00	N
			240718	INV039471069	199-11-6399.29-001-411000	R. MEADOWS - BAND	72.38	N
						Totals for Check 003685	**245.38**	
003686	09-28-2023	NCS PEARSON, INC.	240929	23474267	199-31-6339.00-999-423023	Scoring Subscriptions	159.40	N
003687	09-28-2023	NORTHSIDE OVERHEAD	240921	39218	199-51-6249.00-999-499000	OVERHEAD DOOR MAINT/REP	335.00	N
003688	09-28-2023	NORTHWEST EVALUATI	240686	101335	410-11-6299.00-999-411000	Renewal of MAP test licenses.	64,597.50	N
003689	09-28-2023	ORIENTAL TRADING CO	240855	72653271801	199-11-6399.98-102-411000	STUDENTS PERFECT ATTENDAN	162.13	N
003690	09-28-2023	FOUR PZ PIZZA, INC.	240232	9/08 00022	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	35.00	N
			240232	9/09 00001	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	65.00	N
			240232	9/09 00002	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	25.00	N
			240902	9/15 00010	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	35.00	N
			240902	9/16 00001	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	45.00	N
			240902	9/16 00003	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	35.00	N
			240902	9/17 00001	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	65.00	N
			240902	9/16 00002	168-61-6399.00-999-499000	PIZZAS FOR CONC/PARTIES	199.99	N
			240830	0001 9/14	199-11-6497.00-102-411000	PIZZAS/STUDENT ADVISORY	30.00	N
			240886	0001 9/19	199-41-6497.00-701-499000	SUPT ADVISORY MEETING 9-19-2	60.00	N
						Totals for Check 003690	**594.99**	
003691	09-28-2023	PLATINUM COPIER SOU	240847	80962509	169-36-6269.00-001-491000	DISTRICT COPIERS 2023-2024	293.32	N
			240847	80962509	199-11-6269.00-001-411000	DISTRICT COPIERS 2023-2024	847.45	N
			240847	80962509	199-11-6269.00-001-422000	DISTRICT COPIERS 2023-2024	73.33	N
			240847	80962509	199-11-6269.00-041-411000	DISTRICT COPIERS 2023-2024	494.52	N
			240847	80962509	199-11-6269.00-101-411000	DISTRICT COPIERS 2023-2024	301.39	N
			240847	80962509	199-11-6269.00-104-411000	DISTRICT COPIERS 2023-2024	301.39	N
			240847	80962509	199-11-6269.00-105-411000	DISTRICT COPIERS 2023-2024	301.39	N
			240847	80962509	199-11-6269.00-999-411000	DISTRICT COPIERS 2023-2024	108.34	N
			240847	80962509	199-21-6269.00-999-423023	DISTRICT COPIERS 2023-2024	135.05	N
			240847	80962509	199-23-6269.00-001-499000	DISTRICT COPIERS 2023-2024	217.03	N
			240847	80962509	199-23-6269.00-041-499000	DISTRICT COPIERS 2023-2024	135.05	N
			240847	80962509	199-23-6269.00-101-499000	DISTRICT COPIERS 2023-2024	135.05	N
			240847	80962509	199-23-6269.00-102-499000	DISTRICT COPIERS 2023-2024	135.05	N
			240847	80962509	199-23-6269.00-104-499000	DISTRICT COPIERS 2023-2024	135.05	N
			240847	80962509	199-31-6269.00-001-499000	DISTRICT COPIERS 2023-2024	81.97	N
			240847	80962509	199-34-6269.00-999-499000	DISTRICT COPIERS 2023-2024	135.05	N
			240847	80962509	199-41-6269.00-750-499000	DISTRICT COPIERS 2023-2024	243.39	N
			240847	80962509	199-51-6269.00-999-499000	DISTRICT COPIERS 2023-2024	70.25	N
			240847	80962509	199-52-6269.00-999-499000	DISTRICT COPIERS 2023-2024	73.33	N
			240847	80962509	199-53-6269.00-999-499000	DISTRICT COPIERS 2023-2024	73.33	N
			240847	80962509	240-35-6269.00-999-499000	DISTRICT COPIERS 2023-2024	70.24	N
						Totals for Check 003691	**4,360.97**	
003692	09-28-2023	PRECISION BUSINESS M	240741	116087	199-00-1312.00-000-400000	BADGE CLEANING KITS	2,289.00	N

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003693	09-28-2023	PURIFY	240479	141295780712	199-51-6259.74-999-499000	WWTP/WTP CHEMICALS	239.80	N
003694	09-28-2023	QUILL CORP.	240801	34500983	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	395.96	N
			240801	34492866	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	1,487.70	N
			240801	34485145	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	351.80	N
			240761	34409616	199-00-1312.00-000-400000	DISTRICT STOCK 2023-2024	2,322.71	N
						Totals for Check 003694	**4,558.17**	
003695	09-28-2023	RAPTOR TECHNOLOGIE	240866	INV91218	199-11-6398.00-001-430000	T. ANDERSON - FRONT OFFICE	160.00	N
003696	09-28-2023	REGION VI - ED. SERV.	240494	065034	199-23-6411.00-041-499000	REGISTRATION	450.00	N
003697	09-28-2023	RICHARD BRINEGAR, JR	004679	09202023	169-36-6294.00-001-491000	FOOTBALL OFFICIAL	95.00	N
003698	09-28-2023	RYANNE KNOBLOCH	004677	CN ACCT	240-00-5751.00-000-400000	CN ACCOUNT REFUND	3.75	N
003699	09-28-2023	SALLY BEAUTY HOLDIN	240814	ACCT	199-11-6399.87-001-422000	COSMETOLOGY SUPPLIES	62.95	N
003700	09-28-2023	SAM'S CLUB DIRECT	240115	DISTRICT	199-00-1312.00-000-400000	DISTRICT STOCK 23-24	5,701.44	N
003701	09-28-2023	School Outfitters LLC	240760	INV14047330	199-34-6639.00-999-499000	TRANS 23-24	6,839.46	N
003702	09-28-2023	SCOTT DEPPE	240892	0922	199-36-6299.29-041-499000	BAND CLINICIAN	300.00	N
003703	09-28-2023	SOUTHERN FLORAL	240683	259367	199-11-6399.68-001-422000	FLORAL DESIGN LAB SUPPLIES	337.39	N
			240683	258328	199-11-6399.68-001-422000	FLORAL DESIGN LAB SUPPLIES	1,369.82	N
			240683	259757	199-11-6399.68-001-422000	FLORAL DESIGN LAB SUPPLIES	38.44	N
						Totals for Check 003703	**1,745.65**	
003704	09-28-2023	TCASE	240941	2023-467-C	224-11-6299.00-999-423000	SPECIAL EDUCATION BUDGET &	1,500.00	N
003705	09-28-2023	TCEA	240780	30178430	199-21-6411.00-999-499043	TCEA CONFERENCE BALLY	349.00	N
003706	09-28-2023	TERRACON CONSULTA	240676	TK03102	199-81-6619.00-999-499000	PHASE I ESA/COX ST (BOUCHER)	2,850.00	N
			240012	TJ93716	699-81-6629.00-999-499073	GEOTECHNICAL SVCS/NEW JH SI	16,320.00	N
						Totals for Check 003706	**19,170.00**	
003707	09-28-2023	TEXAS COUNSELING AS	240939	JESSICA BRENT	199-13-6411.00-104-499000	ANNUAL CONFERENCE BRENT	160.00	N
			240896	A. LOUGEE	199-31-6411.00-001-499000	A LOUGEE TCA CONF	160.00	N
			240896	R. BOLES	199-31-6411.00-001-499000	R. BOLES TCA CONF	160.00	N
			240896	S. MARTINEZ	199-31-6411.00-001-499000	S. MARTINEZ TCA CONF	160.00	N
			240896	J. BOURBEAU	199-31-6411.00-001-499000	J. BOURBEAU TCA CONF	160.00	N
			240897	A. LOUGEE	199-31-6495.00-001-499000	ANNE LOUGEE MEMBERSHIP	160.00	N
			240897	R. BOLES	199-31-6495.00-001-499000	R. BOLES MEMBERSHIP	160.00	N
			240897	S. MARTINEZ	199-31-6495.00-001-499000	S. MARTINEZ MEMBERSHIP	70.00	N
			240897	J. BOURBEAU	199-31-6495.00-001-499000	J. BOURBEAU TMEMBERSHIP	70.00	N
			240939	JESSICA BRENT	199-31-6495.00-104-499000	ANNUAL CONFERENCE BRENT	160.00	N
						Totals for Check 003707	**1,420.00**	
003708	09-28-2023	TEXAS EDUCATIONAL P	240828	2000090-IN	199-36-6399.36-001-499000	J MORGAN - UIL COORDINATOR	273.34	N
003709	09-28-2023	TEXAS OPERATIONS &	240311	132571	199-51-6259.74-999-499000	WWTP/WTP REPAIRS	3,147.00	N
			240310	132534	199-51-6259.74-999-499000	WWTP/WTP OPERATIONS	4,783.33	N
						Totals for Check 003709	**7,930.33**	

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003710	09-28-2023	THE SPYGLASS GROUP	240903	25040	199-53-6299.58-999-499000	ANNUAL SPYCARE FEE	2,950.00	N
003711	09-28-2023	TOP HAT CATERING	240837	2023-58	199-13-6497.00-101-499000	STAFF DEVELOPMENT BREAKFA	217.50	N
003712	09-28-2023	UNIVERSAL NATURAL G	240092	400650	199-51-6259.73-999-499000	DISTRICT GAS	411.64	N
003713	09-28-2023	VARSITY SPIRIT, LLC	004684	REG0011238170	199-36-6499.20-001-491000	UIL ENTRY FEE23-24	500.00	N
003714	09-28-2023	YUMI ICE CREAM CO., IN	004672	23639332	240-35-6341.00-101-499000	ICE CREAM DELIVERED	361.20	N
			004672	23639331	240-35-6341.00-102-499000	ICE CREAM DELIVERED	358.08	N
			004672	23639330	240-35-6341.00-105-499000	ICE CREAM DELIVERED	354.24	N
						Totals for Check 003714	**1,073.52**	
136165	09-26-2023	ATPE	DEDCH		863-00-2159.00-800-400000	SEP DED MISCELLANEOUS DEDU	33.00	N
136166	09-26-2023	TEXAS CLASSROOM TE	DEDCH		863-00-2159.00-802-400000	SEP DED MISCELLANEOUS DEDU	244.00	N
136167	09-26-2023	TIVA	DEDCH		863-00-2159.00-709-400000	SEP DED MISCELLANEOUS DEDU	29.16	N
136168	09-26-2023	TEXAS AFT AMP	DEDCH		863-00-2159.00-804-400000	SEP DED MISCELLANEOUS DEDU	140.88	N
136169	09-26-2023	WILLIAM E. HEITKAMP, T	DEDCH		863-00-2159.00-108-400000	SEP DED MISCELLANEOUS DEDU	1,460.00	N
136170	09-26-2023	TCG ADMINISTRATORS	DEDCH		863-00-2159.00-100-400000	SEP DED 457 DEFERRED COMP.	5,257.50	N
			DEDCH		863-00-2159.00-415-400000	SEP DED TAX SHEL. ANNUITY	12,466.66	N
			DEDCH		863-00-2159.00-416-400000	SEP DED ROTH ANNUITY	2,446.00	N
			DEDCH		863-00-2159.00-418-400000	SEP DED PAYROLL DEDUCTION	5,620.00	N
			DEDCH		863-00-2159.00-419-400000	SEP DED 457 DEFERRED COMP.	7,090.00	N
						Totals for Check 136170	**32,880.16**	
136171	09-26-2023	FINANCIAL BENEFIT SE	DEDCH		863-00-2153.00-310-400000	SEP DED LIFE INSURANCE	635.60	N
			DEDCH		863-00-2153.00-311-400000	SEP DED LIFE INSURANCE	10,511.35	N
			DEDCH		863-00-2159.00-312-400000	SEP DED MISCELLANEOUS DEDU	2,431.59	N
			DEDCH		863-00-2159.00-313-400000	SEP DED MISCELLANEOUS DEDU	196.00	N
			DEDCH		863-00-2159.00-314-400000	SEP DED MISCELLANEOUS DEDU	13,465.76	N
			DEDCH		863-00-2159.00-315-400000	SEP DED MISCELLANEOUS DEDU	5,762.84	N
			DEDCH		863-00-2159.00-316-400000	SEP DED MISCELLANEOUS DEDU	679.84	N
			DEDCH		863-00-2159.00-504-400000	SEP DED MISCELLANEOUS DEDU	970.84	N
			DEDCH		863-00-2159.00-508-400000	SEP DED MISCELLANEOUS DEDU	494.46	N
			DEDCH		863-00-2159.00-512-400000	SEP DED MISCELLANEOUS DEDU	5,734.52	N
			DEDCH		863-00-2159.00-514-400000	SEP DED MISCELLANEOUS DEDU	53.16	N
			DEDCH		863-00-2159.00-520-400000	SEP DED MISCELLANEOUS DEDU	2,128.00	N
			DEDCH		863-00-2159.00-521-400000	SEP DED MISCELLANEOUS DEDU	312.04	N
			DEDCH		863-00-2159.00-522-400000	SEP DED MISCELLANEOUS DEDU	4,309.27	N
			DEDCH		863-00-2159.00-523-400000	SEP DED MISCELLANEOUS DEDU	74.94	N
			DEDCH		863-00-2159.00-600-400000	SEP DED MISCELLANEOUS DEDU	493.00	N
			DEDCH		863-00-2159.00-601-400000	SEP DED MISCELLANEOUS DEDU	1,816.00	N
			DEDCH		863-00-2159.00-607-400000	SEP DED MISCELLANEOUS DEDU	3,965.50	N
			DEDCH		863-00-2159.00-613-400000	SEP DED MISCELLANEOUS DEDU	2,805.54	N
			DEDCH		863-00-2159.00-614-400000	SEP DED MISCELLANEOUS DEDU	12,723.34	N
			DEDCH		863-00-2159.00-619-400000	SEP DED MISCELLANEOUS DEDU	5,276.00	N
			DEDCH		863-00-2159.00-620-400000	SEP DED MISCELLANEOUS DEDU	4,567.70	N
						Totals for Check 136171	**79,407.29**	

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136172	09-26-2023	EECU	DEDCH		863-00-2159.00-616-400000	SEP DED HSA	2,115.00	N
136173	09-26-2023	HIGGINBOTHAM	DEDCH		863-00-2159.00-611-400000	SEP DED DEPENDENT CHILD CA	1,791.66	N
			DEDCH		863-00-2159.00-612-400000	SEP DED MISCELLANEOUS DEDU	11,408.96	N
						Totals for Check 136173	**13,200.62**	
						Total Checks	**5,046,072.48**	

End of Report

BOARD CHECK PAYMENT RECAP
For the month ending Sep 30, 2023

ACCOUNTS PAYABLE		
Skating Rink		7,044.64
Athletics		34,809.40
General Fund		3,257,460.92
Food Service		217,483.57
Bond Fund		1,516,322.84
Payroll Clearing		12,951.11
TOTAL ACCOUNTS PAYABLE*	**$**	**5,046,072.48**
PAYROLL		
Skating Rink		13,664.37
General Fund		3,618,732.11
Food Service		102,351.07
Grants		223,290.72
TOTAL PAYROLL	**$**	**3,958,038.27**
WIRE TRANSFERS		
Bond Payments to Computershare		300.00
Bond Payments to Bank of NY Mellon		-
Other Wires (land purchases)		52,068.71
TOTAL OUTGOING WIRES	**$**	**52,368.71**
TOTAL DISBURSEMENTS	**$**	**9,056,479.46**

*See attached Check Register

Signed:

Stacey Swanson, Accountant

Kevin Lynch, CFO

Check Nbr	Check Date	Payee	Organization	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount
					Totals for Fund 168 / 4	7,044.64
					Totals for Fund 169 / 4	34,809.40
					Totals for Fund 199 / 4	2,941,331.72
					Totals for Fund 211 / 4	13,362.00
					Totals for Fund 224 / 4	19,501.25
					Totals for Fund 240 / 4	217,483.57
					Totals for Fund 244 / 4	99.00
					Totals for Fund 279 / 4	99.00
					Totals for Fund 282 / 4	57,049.06
					Totals for Fund 410 / 4	109,459.89
					Totals for Fund 699 / 4	1,516,322.84
					Totals for Fund 863 / 4	129,510.11
					Totals For Checks	5,046,072.48

Estimated Number Of Unpaid Checks To Print:

End of Report

SPLENDORA INDEPENDENT SCHOOL DISTRICT

FINANCIAL STATEMENT

October 20, 2023

THIS IS TO CERTIFY THAT THE BOARD OF EDUCATION OF THE SPLENDORA INDEPENDENT SCHOOL DISTRICT IN A MEETING WITH A QUORUM PRESENT ON THIS DATE APPROVED THE FINANCIAL STATEMENT FOR THE PERIOD ENDINGSeptember 30, 2023

_____ _____

PRESIDENT SECRETARY

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: Oct 20

Agenda Business Items:

- ☑ ~~**Consent Agenda Item**~~
  (Board has acted on items such as this previously)
- ❑ **New Action**
  (Board has not seen information previously and allows for more time to discuss)

Information Only Items:

- ❑ **Presentation**
- ❑ **Recognition**
- ☐ **Information**

Name of Person Responsible:
Splendora ISD Education Foundation

Department or Campus:

Topic:
Consider Approval of Education Foundation Grant Donation totaling $12,342.53

Background Information:

ATTACHMENTS: See attachment

Superintendent's Resolutions: Recommended

Our SISD Education Foundation awarded a total of $12, 342. 53 in Innovative Grant funds to teachers across the district! The Education Foundation would like to thank everyone who applied for grants this year and encourage more teachers to apply in the future. Listed below are this year's grant recipients:

- **Bibbidi Bobbidi Boo - $3,000 Peach Creek PK Playground**
- **Class VR with Avantis - $3,000 Timber Lakes 6th grade team (Morales, Meier, Nesheiwat)**
- **Champion Kids Day - $3,000 Special Education Brandi Perkins (Rachel Coleman)**
- **Cardboard Regatta - $2,050 Gifted and Talented Forrest Patterson (Rachel Hall)**
- **Happy Hands - $689.58 Happy Hands (sensory tables) - PreK (Amanda Weaver-Rood - PWE)**
- **Light Tables - $602.95 Light Tables - PreK - (Renee Angelilli - TLE**

Total 12,342.53

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: Oct 20

Agenda Business Items:

- ☑ ~~**Consent Agenda Item**~~
  (Board has acted on items such as this previously)
- ❑ **New Action**
  (Board has not seen information previously and allows for more time to discuss)

Information Only Items:

- ❑ **Presentation**
- ❑ **Recognition**
- ☐ **Information**

Name of Person Responsible:
Deana Eubanks

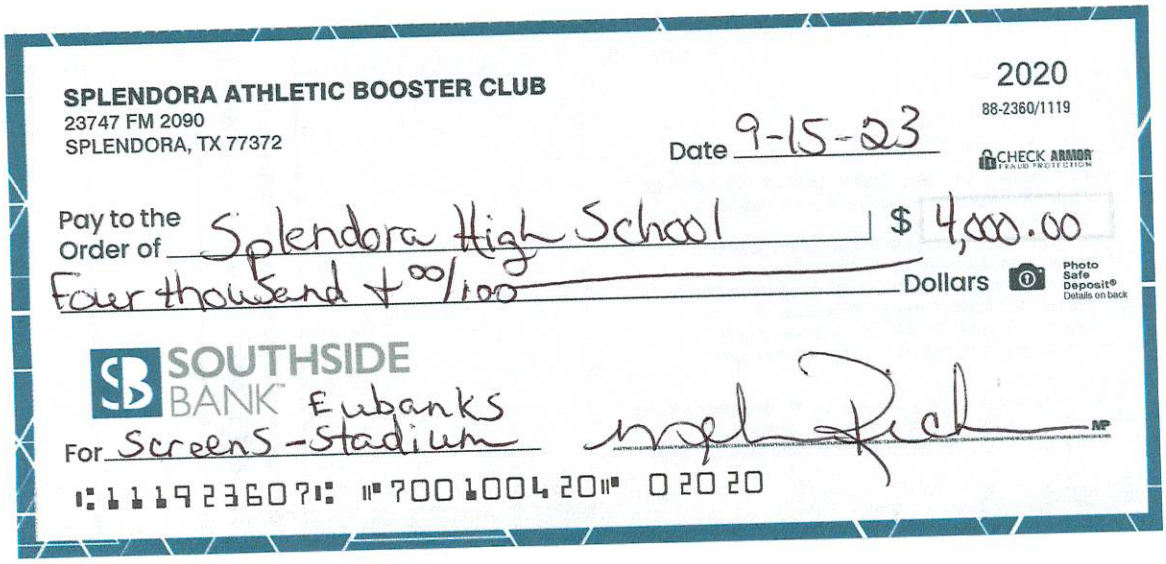
Department or Campus:
Athletic Department

Topic:
Consider Approval of Splendora Athletic Booster Club & Splendora Cheer Booster Club Donations totaling $12,084.14 for Golf, Boys & Girls Basketball, SHS Cheer and Stadium Screens

Background Information:

ATTACHMENTS: See attachments

Superintendent's Resolutions: Recommended



SPLENDORA ATHLETIC BOOSTER CLUB
23747 FM 2090
SPLENDORA, TX 77372

2020
88-2360/1119

Date 9-15-23

CHECK ARMOR FRAUD PROTECTION

Pay to the Order of Splendora High School $ 4,000.00

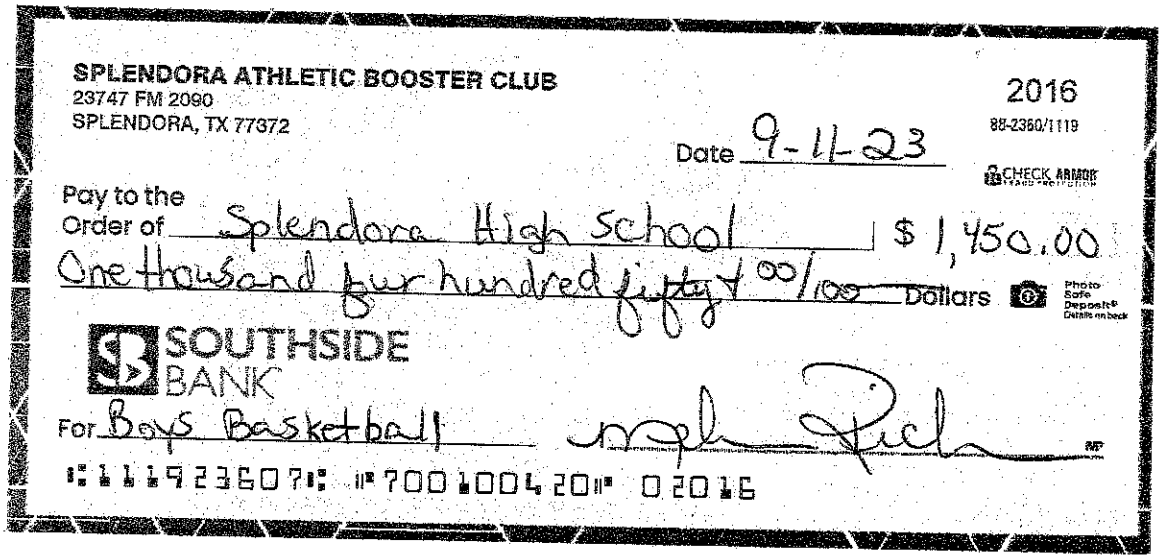
Four thousand + ∞/100 Dollars

Photo Safe Deposit® Details on back

SOUTHSIDE BANK

For Screens - Stadium Eubanks

⑈119236071⑈ ⑈700100420⑈ 0020 20



SPLENDORA ATHLETIC BOOSTER CLUB
23747 FM 2090
SPLENDORA, TX 77372

2016
88-2360/1119

Date 9-11-23

CHECK ARMOR

Pay to the Order of Splendora High School $ 1,450.00

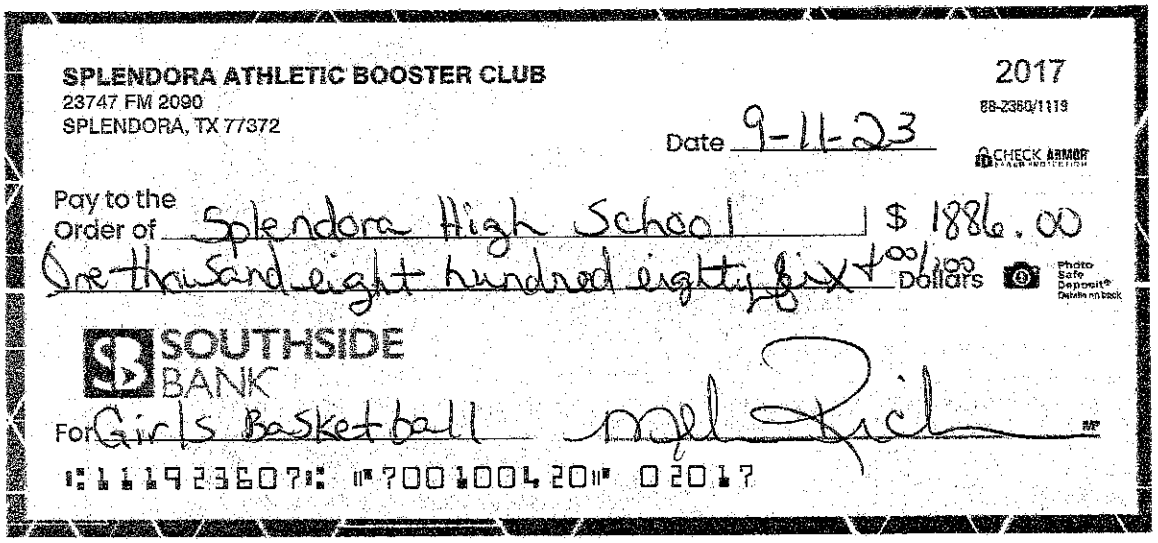
One thousand four hundred fifty 00/100 Dollars

Photo Safe Deposit® Details on back

SOUTHSIDE BANK

For Boys Basketball

⑈111923607⑈ ⑆700100420⑆ 02016



SPLENDORA ATHLETIC BOOSTER CLUB
23747 FM 2090
SPLENDORA, TX 77372

2017
88-2360/1119

Date 9-11-23

CHECK ARMOR

Pay to the Order of Splendora High School $ 1886.00

One thousand eight hundred eighty six and 00/100 Dollars

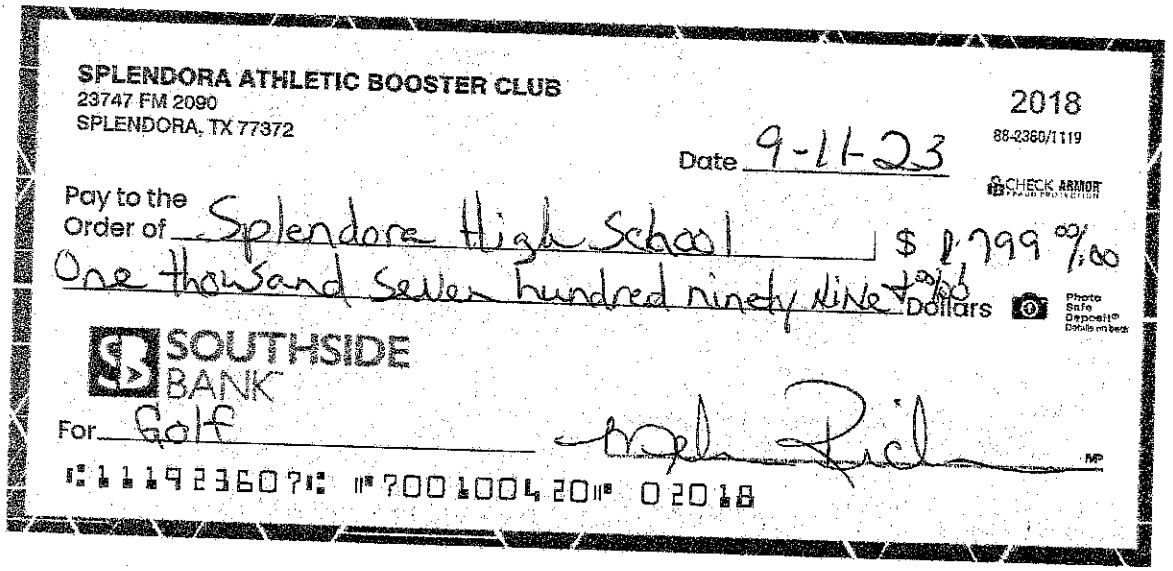
Photo Safe Deposit® Details on back

SOUTHSIDE BANK

For Girls Basketball

Mel Rich

⑈111923607⑈ ⑆700100420⑈ 02017



SPLENDORA ATHLETIC BOOSTER CLUB
23747 FM 2090
SPLENDORA, TX 77372

2018
88-2360/1119

Date 9-11-23

CHECK ARMOR

Pay to the Order of Splendora High School $ 1,799 00/100

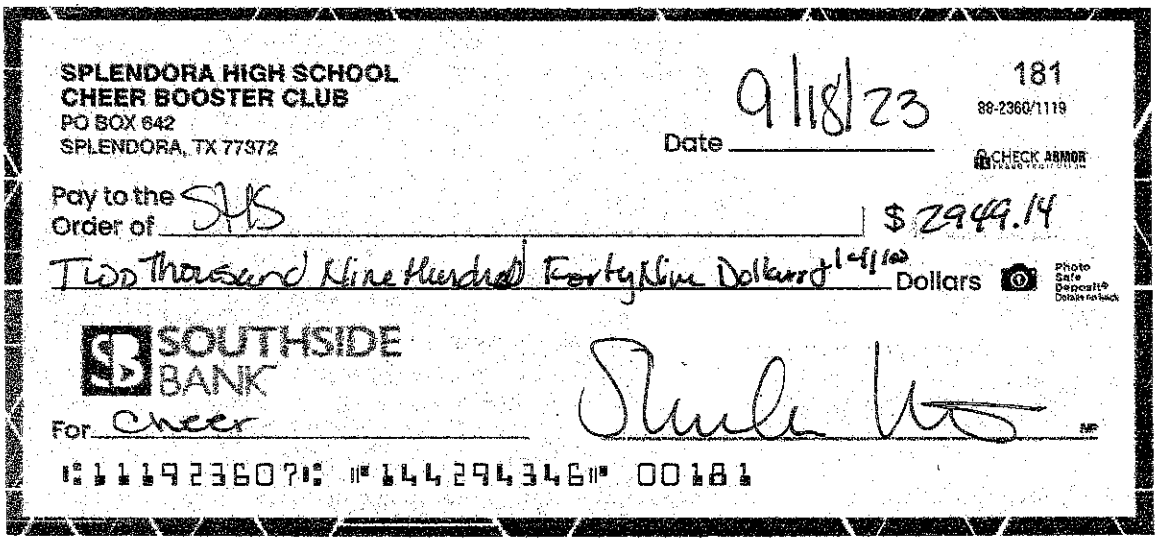
One thousand seven hundred ninety nine 00/100 Dollars

Photo Safe Deposit® Details on back

SOUTHSIDE BANK

For Golf

⑈111923607⑈ ⑆700100420⑈ 02018



SPLENDORA HIGH SCHOOL
CHEER BOOSTER CLUB
PO BOX 642
SPLENDORA, TX 77372

Date 9/18/23

181

88-2360/1119

CHECK ARMOR

Pay to the Order of SHS

$ 2949.14

Two Thousand Nine Hundred Forty Nine Dollars 14/100

Photo Safe Deposit® Details on back

SOUTHSIDE BANK

For Cheer

⑈ 181 ⑆ 111923607 ⑆ 144294346 ⑈ 00181

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: October 06, 2023

Agenda Business Items:

- ✓ **Consent Agenda Item**
  (Board has acted on items such as this previously)
- ✔ **New Action**
  (Board has not seen information previously and allows for more time to discuss)

Information Only Items:

- ❑ **Presentation**
- ⮌ **Recognition**
- ✓ **Information**

Name of Person Responsible:

Buddy Denman

Department or Campus:

Technology Department

Topic:

Donation Acceptance

Background Information:

LandPoint LLC has requested to donate three desks and several office printers to the district.

Attachments:

Donation Inventory.csv

Superintendent's Resolutions: Recommended

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: September 26, 2023

Agenda Business Items:

- ☑ ~~**Consent Agenda Item**~~
  (Board has acted on items such as this previously)
- ❑ **New Action**
  (Board has not seen information previously and allows for more time to discuss)

Information Only Items:

- ❑ **Presentation**
- ❑ **Recognition**
- ❑ **Information**

Name of Person Responsible:
Shane Conklin

Department or Campus:
Administrative Services

Topic:
Residency Defined

Background Information:
The Board has requested we add additional language to our residency definition to provide more clarity to our community. We can do this by adding language to our FDA Local Policy.

Attachments:
Residency is defined as the “Dwelling” in which the student actually lives, keeps their personal possessions, sleeps, and intends to remain. Students are assigned to the campus in the attendance zone where they live. [See FD Legal]

Superintendent's Resolutions: Recommended

Customer Quotation

Prepared For:
SPLENDORA ISD
23419 FM 2090
SPLENDORA, TX 77372

Prepared By :
Jay Vinson
Thomas Bus Texas
936.465.4887
jay.vinson@thomasbustexas.com

Quote Number:	Quote Date:	Customer Order No:
401440	10/12/2023	Splendora-WC

Model Profile: Saf-T-Liner C2 221TS

Product Type:	School Transportation
Year:	2024
Chassis Model:	B2 106
Chassis MFG:	FLNER
Passenger Capacity:	39
Headroom:	78
Wheelbase:	199
Brake Type:	AIR
Engine Type:	CUMMINS B6.7 220 DIESEL, 6 Cyl, 220 HP, 2600 RPM
Fuel Type:	DIESEL
Fuel Tank Capacity:	60
Transmission Type:	AUTOMATIC
Axle, Front:	8000-lb Capacity
Axle, Rear:	17500-lb Capacity
Tires, Front:	HANKOOK AH37 255/70R22.5 16 PLY RADIAL FRONT TIRES
Tires, Rear:	HANKOOK AH37 255/70R22.5 16 PLY RADIAL REAR TIRES

Total for 1 complete unit(s): **$140,000.00**

Includes the Following Equipment:

BODY

ACCESSORIES

- 1 VISOR-TINT DRS SIDE WDO 6"X18"
- 1 LOCKS-KEYED ALIKE #CH545
- 1 LOCK-DR INT STOR OVR DRVRSHDR

CERTIFICATION/SAFETY

- 1 REFLECTTAPE-RR END YEL 2"
- 4 REFLECTTAPE-P/O WDO YEL
- 1 REFLECTTAPE-SI LIFT DR 50" YEL
- 1 REFLECTTAPE-EMER DR RR YEL
- 1 REFLECTTAPE-SI 2" ABV FLR YEL
- 1 FE-5 3A-40BC
- 1 REFLECTORS-AMBER(4) MID/FRT 3"
- 1 REFLECTORS-RED (4) RR/RR SI 3"
- 1 HANDLES-W/S SERVICE, BLACK
- 1 KIT,FIRST AID 24 UNIT TEX.
- 1 KIT,BODYFLUID CLEANUP NAT.MIN.
- 1 LABEL-PASS ADVISOR INSTRUCTION
- 1 LOC-VEST.FLR.PLT.LEFT 5LB FE
- 1 LOC-VEST.FLR.TRIANGLE BRACKET
- 2 CUTTER-SEAT BELT W/HAND GRIP
- 1 BLANKET-EMER EVAC TRANSPORTER
- 1 TRIANGLES-REFL. 3 W/BOX
- 1 BRACKET,MTG. REFL. TRIANGLES
- 1 LOC-EMER BLANKET STREETSIDE RR
- 1 OPEN VIEW-ES, NON-HTD, RMT,SS
- 1 MIR-B EXT.CROSSVIEW SS.BRKT
- 1 SIGN-STOP, ELEC FRT #SE1-7980C

- 1 SIGN-STOP, ELEC RR #SE1-7981C
- 1 MIRROR-INT 6"X30" CAMERA & LEV
- 1 LABEL(S)-SPECIAL DATA, TX
- 1 LABEL-VEHICLE CERTIFICATION
- 1 DOMICILED USA-EXCLUDING CARB

DOORS

- 1 STEP-RS ALUM.ENT.DR 8.75"RISER
- 1 HANDLE-INT RR DR BLACK
- 1 HANDLE-EXT RR DR W/REC
- 1 VANDALOCK-REAR DOOR W/BOLT
- 1 DOOR-ENT AG2 TINT LAM LOCK
- 1 PWR SYST.-AG2 AIR.ENT.DR.
- 1 ELEC-AG2 AIR OPER ENTRANC DOOR
- 1 VANDALOCK-ALUM.ENT.DR.CYLINDER
- 1 PULL-ENTRANCE DOOR, EXT. ALUM.
- 1 DOOR-SI LIFT RS RR 50" OPG
- 1 VANDALOCK-SI DR W/BOLT 50"
- 1 THRESHOLD 50" LIFT DOOR
- 1 KEY-VANDALOCK REAR DOOR NONE
- 1 TRIM-ENTRANCE DOOR INTERIOR
- 1 HEADER-50" REAR LIFT DR NO ADA
- 1 PAD-DR HEADER, SI EMER 50"W
- 1 PAD-DR HEADER, RR EMER 36"W
- 1 TRED-STEP ALU ENT DR BK KOR PE
- 1 TRIM-STPWLL HORIZ W/RIBB NOSE
- 1 RAIL-ASSIST FRT ENT DR RS 1"OD

ELECTRICAL - BODY

- 1 FAN-CIRC DRV'S WDO HDR BLACK
- 1 ELEC-FAN DRV'S WDO HDR
- 1 RADIO-AM/FM DEA700
- 1 OPER-AUTO FAST IDLE
- 1 ELEC-NO ZONAR MONITORING
- 1 ELEC-BACKING CAMERA
- 1 OPER-DOOR AIR ENT.W/ BAT.2 POS
- 1 ELEC-EMER/EXIT DR FMVSS COMPLI
- 1 ELEC-HARDWARE FRT LIFT PUMP
- 1 MONITOR-LPS WARN NONE
- 1 LPS-DOME OVER DRIVER LED
- 1 LPS-DOME PASS MEDIUM LED()221
- 1 ELEC-PASS DOME LPS MEDIUM 221T
- 1 MODULE-PWR.DIST.ELEC.SYS.
- 1 SWITCH-ROCKER PANEL LPS DIMMER
- 1 LPS-EXT 50" LIFT DR.SKT.MT.LED
- 1 ELEC-LPS EXT AFT OF ENT DOOR
- 1 OPER-STPWLL LPSW/PARKLPS&ENT D
- 1 LPS-INT LIFT DOOR RS LED
- 1 LPS-STP/TAIL/DIR AMBER/REV LED
- 1 ADVISOR-PASS BUZ.ACT,W/SWITCH
- 1 LPS-PILOT VANDALOCK STATUS RED
- 1 ELEC-PWR, GND, NETWORK, BUZZ
- 1 LPS-PILOT W/C LIFT POWER GRN
- 1 LPS-PILOT LIFT DOOR RED
- 1 LPS-PILOT POST TRIP INSP RED
- 1 LPS-SI DIR AMBER FRT. LED PIN
- 1 ELEC-LPS SI FRT DIRECTIONAL ON
- 1 LPS-WARNING LED STROBE (8)
- 1 OPER-LPS WARNING (8) PKG 2
- 1 OPER-LPS REV.W/RR EMG.DR.OPEN
- 1 LPS-ID AMB/RED LED
- 1 LPS-MKR ROOF FRT/RR LED PIN
- 1 STROBE-ECCO 7460CC 6' FROM RR
- 1 LPS- STOP/TAIL 4" FLS.MT L.E.D
- 1 SWITCH-RKR NOISE SUPPR ON/OFF
- 1 OPER-HTR BOOSTER PUMP AUTOMATI

- 1 OPER-LIFT SPCL NEEDS BATT/IGN
- 1 SWITCH-ROCKER STROBE LAMPS
- 1 LPS-PILOT WARN LGTS RED
- 1 LPS-PILOT WARN LGTS AMBER
- 1 OPER-LPS STROBE, IGN & SW ACTI
- 1 SWITCH-ROCKER A/C FAN SPEED
- 1 ELEC-CABLE PRIM PWR & GND-CUST
- 1 OPER- LPS SIDE DIRECT.ONLY
- 1 BLOCK-FUSE CUSTOMER ACCESS
- 1 OPER-WARN RED "ON" LIFT DOOR
- 1 OPER-PRE-TRIP INSPECTION
- 1 ELEC-SEAT BELT PILOT LAMP
- 1 OPER-SEAT BELT PILOT LAMP
- 1 LAYOUT-ROCKER SWITCH STANDARD
- 1 ELEC-PV 360 CAM STOP/TAIL/TURN
- 1 ELEC-ELECTRIC STOP SIGN 1ST WD
- 1 SPEAKERS-INT. 30 WAT.(4) 221T
- 1 ELEC- (4) INT SPEAKERS 221T
- 1 DOME LPS - MEDIUM
- 1 ELEC-HTR U/ SEAT POS.17
- 1 112DB BACKUP ALARM

EXTERIOR

- 1 FLAPS-MUD, REAR 22.5"W
- 1 FLAPS-MUD, FRONT 16"W X 12"H
- 1 STEPS-EXT W/S SERVICE
- 1 FENDER-QUARTER 24" BATTERY BOX
- 1 BODY ADJ-FTL, BTR LS FFLOC
- 1 REINFORCEMENT-FRAME 24" BAT DR
- 1 CAP-ENTRANCE DOOR STANDARD
- 1 FLOOR-NON ADA
- 1 RAIL-EXT GRD 50" W/ DOOR (1)
- 1 BUMPER-RR 2 BRACES NO EXH HOLE
- 1 SKT.FWD.STPWLL LO DEF
- 1 CAP-FRT ROOF VENT W/WARN.LPS.
- 1 CAP-REAR ROOF W/WARN.LPS.
- 1 GUSSET-21"H LWR SIDE SHEET
- 1 SHEET-LWR, L MID 20G,21"
- 1 SHEET-LWR,L RR 20G,21"
- 1 SHEET-LWR,R MID 20G,21"
- 1 SHEET-LWR,R RR 20G,21"
- 1 DOOR-U/B L BATTERY 24"
- 1 DOOR-FUEL FILL ACC BTR
- 1 FENDERETTE-STL FLAT FLR 21"
- 1 LATCH-BATT DOOR NON-LOCKING
- 1 LATCH-FUEL FILL ACCESS (THUMB)
- 1 VENT-STATIC PRESENT
- 1 PILASTER - 221T, 306
- 1 LATCH-NON-LOCKING DEF ACC DOOR
- 1 RAIL-SNOW RAIL PRESENT
- 1 HARDWARE-MOUNTING CLIPS STD

HVAC

- 1 AC-126K BTU-FREE BLOW BULKHEAD
- 1 AIR COND CONTROLS-STANDARD
- 1 CONDENSER- CM3 (2)
- 1 EVAP - IW10 RR, IW4 FRONT
- 1 EVAP TRIM-INT(2) IW10, IW4
- 1 PLUMB.-AC COMP DUAL ISB
- 1 AC CTL.BD.STD.TIE IN SGL.LOOP
- 1 PLUMBING-IW10, IW4
- 1 DOOR-ACC NONE
- 1 CABLE-EVAP 2 FRT BULKHEAD
- 1 HOSE-HTR BLUSTRI NO W/H POS 17
- 1 CLAMPS-U/SEAT HTR CONST TORQUE
- 1 LOCATION-EVAP NO2 FRONT BULKHD

- 1 HTR-RS 84,000 BTU RR FLR.
- 1 GRILLE-UNDERSEAT HEATER 84K
- 1 PLASTIC COOLANT BOOST PUMP AUT
- 1 HEATER, DEFROSTER,AND AIR COND
- 1 BODY BUILDER SUPPLIED PLUMBING
- 1 AUX HTR PLUMB SOLENOID SHUTOFF

INTERIOR

- 1 VISOR-W/S SUN 6"X30" TINTED
- 1 DOOR-STORAGE BOX W/O GLASS
- 1 TRIM-LOWER REAR HEATER NO A/C
- 1 WHEELHOUSES-REAR L&R OMIT
- 1 REINF-SIDE DOOR JAMB REAR END
- 1 REINF-RR END A/C EVAP. IW10
- 1 REINFORCEMENT-RR STOP SIGN 40"
- 1 REINF-FRONT A/C EVAP.
- 1 LATCH-DR INT STOR OVR W/S NONE
- 1 BTR FUEL FILL RECESS, W/DOOR
- 1 BULKHEAD-RR END INT.W-A/C IW10
- 1 COVER-ACCESS RR END HARNESS NO
- 1 COVER-TRIM DRVS HDR W/STORAGE
- 1 COVER-TRIM FT END W/S HEADR AC
- 1 FLR-BLK VINYL W/13" CTR AISLE
- 1 FLR-PLYWOOD 5/8" 221T
- 1 LININ-SI.INT.W/FLT FLR&LS FUEL
- 1 INSULATION-FT BKHD 2" W/ACRSY
- 1 H/L-1ST WDO SEC ACOUS GRY 221T
- 1 INSULATION - RAFTER CAVITY 221
- 1 ROUTING-PLYWOOD FLR W/LIFT DR
- 1 TUBE-FILL BTR & OVERFLOW HOSE
- 1 CAP-FUEL FILL BTR NON-LOCKING
- 1 IN DASH STORAGE BIN

MISC

- 1 WEIGHT TICKET REQUIRED-TYPE C
- 1 PDI IDENTIFIER-DEALER PERFORM
- 1 CONDENSER ALERT-PRESENT SHORT
- 1 MANUAL-DRVR'S/MAINT.ENGLISH
- 1 APPLICATION - SCHOOL
- 1 70 MPH ROAD SPEED LIMIT
- 1 SAF-T-LINER C2

PAINT/LETTERING

- 1 DECAL-UNITED AUTO WORKERS
- 1 LOGO-THOMAS DECALS BLACK
- 4 LABEL-P/O WDO EMER EXIT 2" BLK
- 1 LABEL-ENGLISH AG2.AIR.ENT DR
- 1 SYMBOL-HAND BELOW DRIVER'S WDO
- 1 DECAL-BACKING ALARM
- 1 DECAL-LOW SULFUR FUEL
- 1 LABEL-RR DR EMERG DOOR 2"H
- 1 DECAL-ENT DOOR VANDALOCK ENGL
- 1 LABEL-RR EMERGENCY DR INSTRUCT
- 1 LABEL-"DEF ONLY"
- 1 LABEL-REGEN WARN 10/13 EPA
- 1 HANDLE-INT SI DR BLACK
- 1 HANDLE-EXT SI DR W/REC
- 1 PAINT-EXT HNDLE(S) BLACK
- 1 DECAL-REFL FRT CAP"SCHOOL BUS"
- 1 DECAL-REFL RR CAP "SCHOOL BUS"
- 1 DECAL-"DIESEL"
- 1 PAINT-EXTERIOR ROOF WHITE 221T
- 1 PAINT-EXT WDO AREA SAME AS BOD
- 1 PAINT-EXT GRD RAIL @ WDO BLACK
- 1 PAINT-EXT GRD RAIL@SEAT BLACK
- 1 PAINT-EXT GRD RAIL @ FLOOR BLK
- 1 PAINT-EXT GRD RAIL @ SKRT BLAC

- 1 PAINT-EXT BUMPER REAR BLACK
- 1 PAINT-BLACK TRIM-FT/RR ROOF CP
- 1 DECALS-SIDE ST REFL-SCHOOL BUS
- 1 PAINT-SOLID COLOR YELLOW
- 1 DECAL-APPROVED FUEL TYPE
- 1 H/L-VEST ACOU,GRY,DRIVER LAMP
- 1 LABEL-AIR CONDITIONING SPEC TX
- 1 PAINT:ONE SOLID COLOR,BASE/CLR
- 1 CAB CLR A:L5898EB SCH BUS YELL

SEATS

- 1 ALERT-S.T.A.R.S. PRESENT
- 1 SEAT BELT - DRIVERS SEAT
- 1 39" BARR-VERT,WALL MT 45"H RS
- 1 39"8DEG BARR-REV. WALL-MT 45"H
- 2 PRO GRA/BLK UPH-45"H RECES BAR
- 1 RAIL-ASSIST FRT ENT DR 39"W
- 1 BACK-NATIONAL DRV'S SEAT
- 1 ARMREST NATIONAL DR'S ST. BOTH
- 1 UPH DR.ST.PRO BLK NATIONAL
- 1 PEDESTAL-NATIONAL AIR 2 SHOCKS
- 1 COVER PEDASTAL NATIONAL NONE
- 1 SLIDE STOP NATIONL DR.ST. NONE
- 1 RETAINER NAT DR.ST.BELT
- 1 POUCH-DR.ST.STORAGE NONE
- 1 KICKPLATE-MOD.PANEL RS 39" IW4
- 1 RISER-DRIVERS SEAT, NATIONAL
- 1 Haptics-Not Present
- 13 FIREBLK GRAY/BLK UPH-SBR SEAT
- 5 HARDWARE-SBR WALL MOUNT C2/MINO
- 8 SBR 39 LS WALL 3PT3
- 5 SBR 39 RS WALL 3PT3

SPECIAL NEEDS EQUIPMENT

- 1 SYMBOL-HAND LIFT DR
- 1 SYMBOL-HAND RR EMER DR
- 1 SYMBOL-HAND FRONT BUMPER LS
- 1 LIFT-WHEELCHAR BRAUN NCL1000
- 3 TRACK-OVERHEAD 10" LENGTH LS
- 1 TRACK-OVERHEAD 10" LENGTH RS
- 4 POUCH-STORAGE VINYL SURELOK
- 1 LABEL-W/C TIE DOWN INSTRUCTION
- 4 ALUM TRACK-NON CONT PARA 13"
- 4 RESTR SYS-SURELOK TITAN AL812S
- 1 RETAINER-50"W SI DR CHN & HOOK

WINDOWS/GLASS

- 1 GLASS-W/S ONE PCE W/TINT BAND
- 1 GLASS-RS FRT STAT TNT LAM
- 1 GLASS-LS FRT STAT TNT LAM
- 1 GLASS-RR STAT TINTED LAMINATED
- 1 FRAME-WDO SPLIT
- 1 FRAME-WDO SPLIT 20"W
- 7 FRAME-WDO SPLIT 30"W
- 1 FRAME-WDO SPLIT 40"W
- 2 WDO P/O VERT LAM TNT LS
- 2 WDO P/O VERT LAM TNT RS
- 1 GLASS-WDO TINT LAM 20"
- 7 GLASS-WDO TINT LAM 30"
- 1 GLASS-WDO TINT LAM 40"
- 1 STOPS-WDO 12"
- 1 GLS-LWR RR DR LAM TINT
- 1 GLS-UPR RR DR LAM TINT
- 1 WDO-DRIVER'S LAM TINT
- 1 GLASS- 50"W SI DR LAM TNT

OTHER

- 1 CUMMINS ENGINE TARIFF

- 1 CEEA+ Arch - Pricing Adjustmen
- 1 CEEA+ Schedule Management
- 1 SURCHARGE-RAW MATERIAL (STEEL)
- 1 LOGO-FRT RS & RR
- 1 HATCH-RF ESC ADV ENG GRAY (2)
- 1 ELEC-RF ESC HATCH POS 2
- 1 ELEC-RF ESC HATCH POS 7
- 1 ARM ASM-WINDSHIELD WIPER (2)
- 1 ELEC-RF HTCH OR P/O WDO (DASH)
- 1 OPER-FAN DRV'S WDO HDR
- 1 OPER-ALARM BACKING W/REV.
- 1 OPER-RF HATCH BUZZER
- 1 OPER-A/C CONTROL-STD DIGITAL
- 1 LOC-VEST.FLR.PLT.CTR.24 FAK
- 1 LOC-VEST.FLR.PLT.FWD. 10 BFC
- 1 AC DUCT-NOT PRESENT NO SIDE EV
- 1 EVAPORATOR QTY - NONE
- 1 ANTENNA - RADIO SWIVEL BASE
- 1 ELECTRICAL-ANTENNA RADIO COAX
- 1 KIT-RADIO ANT.MTG.@DRVR'SHDR.
- 1 STRINGER-ROOF 221T
- 1 FRONT END FRAME
- 1 FRT END FRAME MTG KIT
- 1 REAR END FRAME-28.68"DEEP
- 1 FLOOR-GALVALUME STEEL MID BODY
- 1 LOC-40" RAF SP 7TH 221T
- 1 RS TANK ALERT - NONE
- 1 DOOR ALERT - LS ENT NONE
- 1 TRIM-REAR DOOR
- 1 HINGES-REAR DOOR PIN TYPE
- 1 LATCH-SGL-POINT, RR EMERG DOOR
- 1 STOP-DOOR REAR EMERG, 1-POS
- 1 OPER-VANDL.ENT/EMERG W/PLT.LP
- 1 HINGES-50"W SI DR PIN TYPE
- 1 LATCH-SGL-POINT,50"W SI DR
- 1 OPER-DR.RR.EMG.W/BUZ
- 1 TRIM-50" SIDE DOOR 40"OPG AFT
- 1 DOOR-LS ENT RS EXIT -NONE REQD
- 1 INT COLOR -50" SI DR GREY
- 1 INT COLOR -RR DOOR GRAY
- 1 DOOR ALERT - RS EXIT NONE
- 1 SWITCH-PAD. ENT.DOOR AIR.
- 1 OPER-DR LIFT W/BUZ/DR.PLT LPS
- 1 DOOR, REAR EMERGENCY
- 1 THRESHOLD REAR EMGERGENCY DOOR
- 1 ELEC-(2) USB OUTLET LS CABINET
- 1 ELEC-DRIVER'S DOME LPS
- 1 SWITCH-RKR DOME LPS ALL
- 1 OPER-SWITCH, PANEL LPS DIMMER
- 1 LPS-EXT AFT OF ENT DOOR
- 1 LPS-STPWLL LED (1)
- 1 ELEC-PASSENGER ADVISORY 221T
- 1 OPER-PASS ADV IGN/WARN/BUZZER
- 1 SWITCH-RKR FAN DEFROST L.S.
- 1 BUZZER-SWITCH PANEL 1 TONE
- 1 OPERATION-NOISE SUPPRESSION
- 1 ELEC-LPS WARNING,8 LPS 221T
- 1 OPER-LPS, DOME STANDARD
- 1 OPER-LPS BODY TAIL W/PARK SW.
- 1 LPS-LIC PLATE ILLUMINATION
- 1 ELEC-LPS ID/MKR PARK/SW.221T
- 1 SWITCH-RKR DOME LPS DRVR.ON/OF
- 1 ELEC-LPS STROBE 6' FROM REAR
- 1 OPER-DRVR'S DOME LPS ON/OFF
- 1 OPER-LPS INT/EXT R.F. ENT DR.

- 1 OPER-LPS SERVICE BRAKE
- 1 OPER-SW.ID/MARK LPS W/PARK
- 1 OPER-LPS DOME (1)ON/OFF
- 1 OPER-LPS REVERSE
- 1 ELEC-(3) SWITCH BANKS
- 1 SWITCH-RKR W/C LIFT POWER
- 1 SWITCH-WARN.LPS ON/AMB ACT.
- 1 CABLE-EVAP 1 POWER SUPPLY STD
- 1 SWITCH-ROCKER A/C ON
- 1 ELEC-HARNESS COMP ASM 221T
- 1 ELEC-ELECTRONIC COMP ASM
- 1 OPER-LPS DIR./HAZ.
- 1 ELEC-MIR A NH & RC
- 1 ELEC-ELECTRIC STOP SIGN RR
- 1 RAIL-EXT GRD@WDO,ST,FLR,SKIRT
- 1 RAIL-EXT GRD @ SEAT FRT END LS
- 1 RAIL-EXT GRD@ FLOOR, NONE
- 1 TRIM-FRT CAP RS/LS
- 1 PANELS-EXTERIOR REAR
- 1 SHEET-DRIVERS EXTERIOR 20 GA.
- 1 SHEET-UPPER SIDE EXTERIOR
- 1 UNDERCOATING-ASPHALT EMULSION
- 1 HEADERS-WINDOW INTERIOR 221T

1 PANELS-EXT RR SIDE LONG PANEL

- 1 ROOF SHEETS-(2) HATCH - 221T
- 1 PANELS-RR END INT RR GALV.
- 1 PANEL-RR END INT SI LONG SOLID
- 1 PANELS-ACCESS RR GRAY PASS ADV
- 1 COVER-HARNESS ACCESS@HDR
- 1 COVER-ACCESS FRT END HARNESS
- 1 COVER-TRIM FT ENT.ALUM.DR AIR
- 1 H/L-REAR LONG SMOOTH, GRAY
- 1 STRIPS - AISLE, SNAP-IN BLACK
- 1 FLOOR-BLACK WHEELHOUSE OMIT
- 1 COVER-FUEL SENDING INSPECTION
- 1 MOLDING-SHOE NO WHEELHOUSE
- 1 LUGGAGE RACK ALERT - NONE
- 1 SWITCH-ROCKER HEATER REAR WALL
- 1 RAIL-SEAT
- 1 LAYOUT-SEAT RAIL HOLES RS
- 1 LAYOUT-SEAT RAIL HOLES LS
- 1 CABINET-SW, FWD
- 1 CABINET-SWITCH, LWR W/O POCKET
- 1 CABINET-SWITCH, UPPER
- 1 CABINET-TOP PLATE (3 BANK)
- 1 INSULATION-VEST HEADLINING 2"
- 1 INSULATION-SIDELINING 2" POLY
- 1 INSULATION-RR BULKHEAD 2" POLY
- 1 OPER-HTR REAR WALL/R.S.RR.FLR
- 1 HEADERS-WINDOW EXTERIOR 221T
- 1 LOCATION-EVAP NO1 RR BULKHEAD
- 1 HARNESS COVER COLOR - GRAY
- 1 SPEAKER ALERT - PRESENT
- 1 HEADLINING COLOR - GREY
- 1 HDLINING TYPE-1ST WDO ACOUSTIC
- 1 MAT, FLOOR VESTIBULE
- 1 TRIM-INTERIOR DASH FORWARD
- 1 CONN-HTR HOSE KIT @ BTR L.S.
- 1 INSTALLATION-PARK BRK NONE
- 1 INSULATION-INT LONG REAR END
- 1 PLATE-ACCELERATOR
- 1 LABEL-QR CODE
- 1 OPER-WDO P/O
- 8 STARS MTG-SBR WALL MNT-C2,MINO

270

- 1 DUAL SELTEC TM-21 COMPRESSORS

- 1 VANDLK,START DISABLE-EMER DR
- 1 NO RADIATOR/OIL PAN GUARD
- 1 REINFORCED NYLON FUEL LINES
- 1 PAINTED FUEL TANK, PAINTED BND
- 1 SGL SUCTION & RETURN FUEL LINE
- 1 FUEL TANK MTD BTR AFT RR AXLE
- 1 STD CHARGE AIR COOLER PLUMBING
- 1 REMOTE MOUNTED SURGE TANK
- 1 WIRING SCHEMATIC,UNMNT 12V GRD
- 1 PAINTED BATTERY PANEL COVER
- 1 BATTERY BOX FRAME MOUNTED
- 1 (3) DTNA 3000CCA BATTERIES
- 1 INTEGRAL ELEC TURN SIGNAL FLAS
- 1 BATT ENA 3 AMB INBOARD,2 OUTBD
- 1 STROBE LAMP,IGN SW OR LH DASH
- 1 LED WARNING SYS LAMPS W/PULSE
- 1 STD BDY VISL WARN,REV LM,DR OP
- 1 STANDARD WIRING
- 1 DR'S IGN OPER DOME W/ON/OFF SW
- 1 PASS COMPT DOME LAMPS-IGN ACTI
- 1 PASS COMP DOME LPS,SINGL ON/OF
- 1 OVER DOOR LAMP,RH EMER/LIFT DR
- 1 STPWELL LMP ON-DR OPEN-MARK ON
- 1 8-LMP WARN SYS,LH DASH, PKG 2
- 1 SHIFT LEVER, CABL LINK, AUT TR
- 1 DRIVELINE GUARD
- 1 NON-ASBESTOS FRT BRAKE LININGS
- 1 FRONT SHOCK ABSORBERS
- 1 NON-ASBESTOS REAR BRAKE LINING
- 1 MAX 91262 22.5X8.25 10HPLT 5HD
- 1 MAX 91262 22.5X8.25 10HPLT 5HD
- 1 2 QT SEE THRU PWR STEERING RES
- 1 STD FITTINGS PWR STEERING GEAR
- 1 POWER STEERING PUMP
- 1 ZINC PLATE HEXHED CHASSIS FAST
- 1 2900MM (114")RR FRAME OVERHANG
- 1 SQUARE END OF FRAME
- 1 BUMPER MNT SGL LICENSE PLATE
- 1 COMBINATION S/T/T/R LAMPS, LED
- 1 RR EMER DR,IGN CTRL,BZ ON W/DR
- 1 MAINT-FREE RUBBER BUSH FRT SUS
- 1 CAB MOUNTING HOOD/COWL CHASSIS
- 1 MAN ENT DR LOCK/BUZZ W/EMER
- 1 ONE GALLON W/S WASHER RESERVOR
- 1 SINGLE ELEC W/S WIPER MTR W/DE
- 1 GRAY/CHARCOAL FLAT DASH
- 1 AC PLMBG D112403008 B6.7 199+
- 1 AUX BODY HTR,UNDERSEAT,RR WALL
- 1 STANDARD HVAC DUCTING
- 1 MAIN HVAC CTLS W/RECIRC,&NOIS
- 1 DR FAN,(1) MTD ABOVE SIDE WDO
- 1 DIGITAL AUX BDY MT AC CONTROL
- 1 GRAY INSTRUMENT PANEL-DRIVER
- 1 PROVISIONS-AIR DRS SEAT
- 1 ROOF MOUNTED VENT/ESCAPE HATCH
- 1 PO BODY SIDE WDO,BUZ WDO UNLAT
- 1 SEP PANEL LAMP DIMMER,LH DR
- 1 CHASSIS COWL AND HOOD ONLY
- 1 STANDARD BRAKE WIRING
- 1 BUMPER: BLACK
- 1 CHASSIS: VENDOR BLACK
- 1 J1939 ELECTRICAL ARCHITECTURE
- 1 SCHOOL BUS SERVICE
- 1 COWL CHASSIS CONFIG - SBMTC
- 1 BUS BODY WITHOUT WHEELWELL

- 1 PASSENGER COMMODITY
- 1 EXT TOWING 2YR/UNLTD $750 CAP

CHASSIS

AXLES AND SUSPENSIONS

- 1 ALIGNMENT-4-WHEEL C2
- 1 SPL100 DANA SPICER MAIN DRIVE
- 1 FRONT OIL SEALS
- 1 SYNTH 75W-90 FRONT AXLE LUBE
- 1 CONMET IRON FRONT HUBS
- 1 SYNTH 75W-90 REAR AXLE LUBE
- 1 DA-RS-17.5-4 17.5K R-REAR AXLE
- 1 4.78 REAR AXLE RATIO
- 1 IRON REAR AXLE CARRIER HOUSING
- 1 REAR SHOCK ABSORBERS - 1 AXLE
- 1 CHICAGO RAWHIDE RR OIL SEALS
- 1 CONMET IRON REAR HUBS
- 1 9,000 LB.TAPERLEAF FRT SUSPENS
- 1 AIRLINER 23K REAR SUSPENSION
- 1 COMFORT-TEC SUSPENSION
- 1 DUAL AIR REAR SUSP LEVELING

BRAKES

- 1 ALERT-ENHANCED STABILITY CONTR
- 1 AIR BRAKE PACKAGE
- 1 MERITOR 15X4Q+ CAM FRT BRK ROC
- 1 HALDEX LGSTROKE FT BRAKE CHAMB
- 1 MERITOR AUTO FRONT SLACK ADJ
- 1 CONMET CAST IRON FRT BRK DRUMS
- 1 MERITOR 16.5X7Q+ RR BRAKE/SHOE
- 1 HALDEX,L-STROK, AXLE SPR CHAMB
- 1 MERITOR AUTO SLACK ADJUSTERS
- 1 CONMET CAST IRON RR BRAKE DRUM
- 1 STL AIR BR RESRV INSIDE FRAME
- 1 BENDIX AD-9 AIR DRYER W/HEATER
- 1 EXT CHARGING SCHRADER VALVE
- 1 WABCO 4S/4M ABS W/TRACTION CTL
- 1 1 VALVE PARKING BRAKE SYSTEM

CHASSIS EQUIPMENT

- 1 EXHAUST-LS TURNDWN, BELOW BMPR
- 1 ANTI-FREEZE, OAT -34 DEGREE
- 1 SHIELD-EXHAUST PIPE
- 1 B2 106 CONVENTIONAL CHASSIS
- 1 SET-BACK AXLE - TRUCK
- 1 ELECTRIC GRID AIR INTAKE WARME
- 1 DELCO 12V 29MT STARTER WITH M
- 1 INTAKE MTD AIR RESTR NO GRADUA
- 1 LH SIDEFILL FUEL TANK CAP
- 1 60 GAL/227 LIT STEL TANK, BTR
- 1 HORIZ TAILPIPE, EXIT LH REAR
- 1 11.5 GALLON DEF TANK
- 1 ENGINE AFTER TRMT DEVICE AUTO
- 1 NO BUMPERFRONT VISUAL WARNING
- 1 MAGN ENG DRAIN, RR AXLE PLUGS
- 1 EXHAUST MITIGATION DEVICE FTL
- 1 DA-F-8-3 8K 71.5 KPI/3.74 AXLE
- 1 700 CU. IN. MIN AUX AIR
- 1 PETCOCK DRAIN VALVES AIR TANKS
- 1 ADJUSTABLE STEERING COLUMN
- 1 TRW THP-60 POWER STEERING
- 1 450MM(18") LK 4-SPOKE ST WHEEL
- 1 5050MM (199") WHEELBASE
- 1 5/16" X3"X 10-1/8" STEEL FRAME
- 1 14" STL 1/4" BUMPR JACK PROVIS
- 1 FRT FRAME MOUNTED TOW HOOKS
- 1 STANDARD DUTY HOOD MOUNTING

- 1 FIBERGLASS HOOD
- 1 HOOD MTD CHROMED PLASTIC GRILL
- 1 ALL LOCKS KEYED THE SAME
- 1 CHROME HOOD MOUNTED AIR INTAKE
- 1 CAB FLR,TOE BRD,FIREWALL HEAT
- 1 (2) CUPHOLDERS, LH & RH DASH
- 1 REINF NYLON,FAB/WIRE AIR LINES

ELECTRICAL - CHASSIS

- 1 LN 12V 270 AMP 4949PA PADMT AL
- 1 PROG RPM CTRL W A/C OR 12.75V
- 1 CRUISE CTRL-ELEC ENG,W/SWITCHS
- 1 DIAGNOSTIC INTERFACE CONN,9PIN
- 1 IGNITION SWITCH CONTROL ENG ST
- 1 ALTERNATELY FLASHING HEADLAMPS
- 1 12VOLT POWER SUPPLY LH PANEL
- 1 SOLID STATE CIRCUIT PROTECTION
- 1 COLE HERSEE BATTERY CUT-OFF SW
- 1 SELF CANCEL TRN SIG-DIM/WASH
- 1 STD FRONT TURN SIGNAL LIGHTS
- 1 PARK LMP SW INTGRAL W/HL SWITC
- 1 NO FENDER TURN/MARK COMBO LPS
- 1 AMBER LED MIDSHIP TURN SIGNALS
- 1 DAYTIME RUNNING LTS SET @ 100%
- 1 LED HEADLIGHT W/CHROME BEZEL
- 1 NO UTILITY/ADVERTISING LIGHT
- 1 OUTBRD LAMPS W/LIFT ACTIVATED
- 1 ELECTRONIC STABILITY CONTROL
- 1 RH LIFT DR,BAT/IGN,BZ OFF W/DR
- 1 AIR OP. BATT CTR RH FT ENT DR
- 1 BAT PWD 2-POS INT DOOR CONTROL
- 1 ELE HORN,PASS ADVIS BUZZ W/IGN
- 1 C/F J1939 RADIO W/PA
- 1 FASTEN SEAT BELT INDICATOR
- 1 ELECTRONIC MPH SPEEDOMETER
- 1 DRIVER MESSAGE CENTER WITH LCD
- 1 ELECTRONIC 3500 RPM TACHOMETER
- 1 PRE/POST TRIP SYSTEM TEST
- 1 ENGINE & HOUR METERS INTEGRAL
- 1 DIGITAL VOLTAGE DISPLAY
- 1 PRIM & SEC AIR PRESSURE GAUGES
- 1 ELECTRIC FUEL GAUGE
- 1 ELECT ENG OIL PRESSURE GAUGE
- 1 ELEC ENG COOLANT TEMP GAUGE

ENGINE AND EQUIPMENT

- 1 CUM B6.7-220 HP @ 2400 RPM
- 1 ANTI-FREEZE TO -34F, OAT
- 1 ENGINE MTD OIL CHECK & FILL
- 1 CUMMINS 18.7 CFM COMPRESSOR
- 1 CUMMINS SPIN ON FUEL FILTER
- 1 STANDARD ENGINE OIL
- 1 FULL FLOW OIL FILTER
- 1 DETROIT F/W SEP WIF SENSOR&PRI
- 1 CUMMINS INTEGRAL EXHAUST BRAKE
- 1 ALUMINUM FLYWHEEL HOUSING
- 1 STANDARD OIL PAN
- 1 ELECTRONIC ENGINE INTEGRAL WRN
- 1 ADD AUX LINES W/MANIFOLD PLUMB
- 1 GATES BLUE STRIPE COOLANT HOSE
- 1 CONSTANT TORQUE BREEZE CLAMPS
- 1 DONALDSON ONE-STAGE AIR CLEANR
- 1 700 SQU INCH ALUMINUM RADIATOR
- 1 VISCOUS FAN DRIVE
- 1 NO IDLE SHUTDOWN CONFIGURATION
- 1 DIGITAL TRANS OIL TEMP DVR DIS

TRANSMISSION AND EQUIPMENT

- 1 ALLISON 2500 PTS AUTO TRANS
- 1 ALLISON VOCATIONAL PACKAGE 354
- 1 TRANSMISSION OIL CHECK & FILL
- 1 SYNTHETIC 50W TRANS LUBE
- 1 WAT 2 OIL TRANS COOL-N RADIATR
- 1 PRIMARY MODE GEARS, 6 FORWARD

WHEELS AND TIRES

- 1 HANKOOK AH37 255/70R22.5 16PLY
- 1 HANKOOK AH37 255/70R22.5 16PLY
- 1 TIRE/WHEEL BALANCING-LEAD FREE
- 1 AC PKBLK21 POWD BLK(N0001H)FRT
- 1 AC PKBLK21 POWD BLK (N0001H)RR

OTHER TYPE

PDI

- 1 NO 3RD A/C EVAPORATOR

DEALER ADD On's

EQUIPMENT

- 1 DOT Vehicle Inspection
- 1 Motorlola Two-way radio installed by Bearcom
- 1 Safety Vision 6 camera system Installed
- 1 Beltline Lettering (SPLENDORA ISD)
- 1 DELIVERY TO DISTRICT
- 25 Gallons of Diesel for Delivery
- 6 ICS SEATBACKS

Meets all FMVSS requirements in effect at the time of manufacture.

Total for 1 complete unit(s): **$140,000.00**

PURCHASING COOP OPTIONS

BuyBoard: Add $800 PER PO

SourceWell: Add $750 PER BUS

Region 7: No Charge if you're a standing member

Additional options you may want to consider:

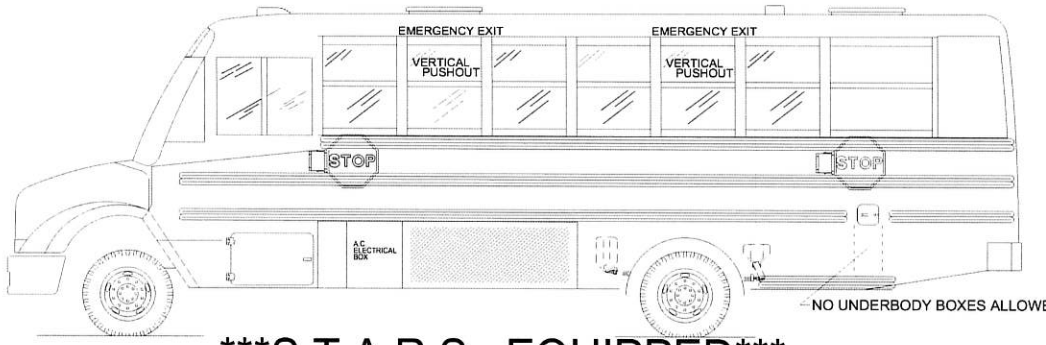
[ADDITIONAL EQUIPMENT] $ [COST]

Quote Expires: 30 Days

Customer Signature: **Date:**

Dealer Signature: **Date:**

SEATING CAPACITY: 39 + DRIVER

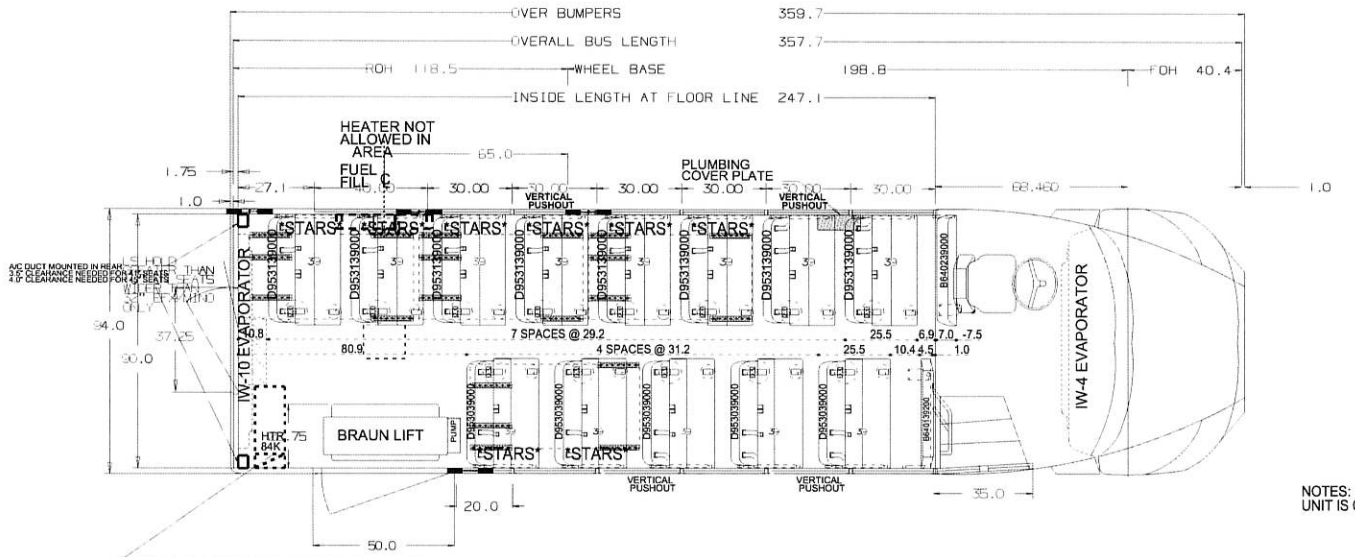


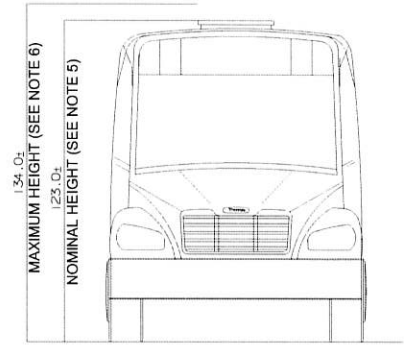
S T A R S EQUIPPED



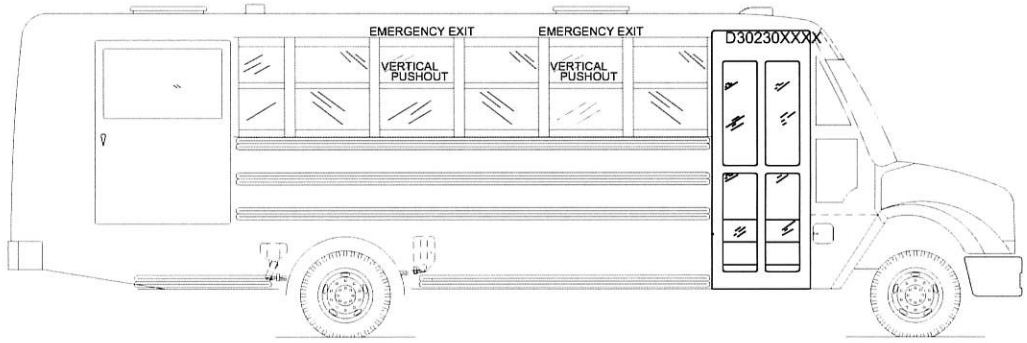
CAUTION! - LEFT SIDE BARRIER IS NOT IN STANDARD LOCATION, SEE SEATING PLAN.

CAUTION! - RIGHT SIDE BARRIER IS NOT IN STANDARD LOCATION, SEE SEATING PLAN.





NOTES:
UNIT IS CONFIGURED WITH A FLAT FLOOR



Model: Saf-T-Liner C2
Quote Number: 401440
Locality: TX

ALL DIMENSIONS ARE FOR REFERENCE ONLY

GENERAL NOTES

1. SOME ITEMS, SUCH AS CV MIRRORS, ROOF LUGGAGE RACKS, AND OTHER ITEMS, ARE SHOWN IN ONE VIEW ONLY FOR CLARITY.
2. THIS DRAWING IS A REPRESENTATION ONLY AND MAY NOT HAVE ALL ITEMS REQUIRED. PLEASE REFER TO ORDER.
3. THE CLEARANCE BETWEEN BOTTOM OF BUS OR BOTTOM OF UNDERBODY COMPARTMENTS AND GROUND WILL VARY ACCORDING TO TIRE SIZE, BUS LOAD, AND SUSPENSION TYPE.
4. THE MAXIMUM WIDTH AT BELT LINE OVER GUARD RAILS IS 96".
5. THE NOMINAL BUS HEIGHT IS BASED ON A STANDARD BODY AND LARGEST SIZE TIRES.
6. THE MAXIMUM BUS HEIGHT IS BASED ON BODY WITH OPTIONS SUCH AS A/C UNITS, STROBE LIGHT, LARGEST SUSPENSION ETC.
7. "OVER BUMPER" DIMENSION DOES NOT TAKE INTO ACCOUNT OPTIONS THAT MAY ADD TO THE TOTAL LENGTH OF THE BUS, SUCH AS MIRRORS, LIGHTS AND CROSSING ARMS.

THIS DRAWING AND ALL INFORMATION PROVIDED WITH IT ARE THE PROPERTY OF THOMAS BUILT BUSES, INC. ANY REPRODUCTION OR DISTRIBUTION OF THIS MATERIAL OR ANY PART WITHOUT WRITTEN PERMISSION OF THOMAS BUILT BUSES, INC. IS STRICTLY PROHIBITED. COPYRIGHT THOMAS BUILT BUSES, INC.

SIDE	ROW	SPACING	KNEE ROOM
LEFT		29.2	27.7
RIGHT		31.2	29.7

THOMAS BUILT BUSES, INC
HIGH POINT, NC

TITLE: PLAN AND ELEVATION BODY 221TS

DRN: 10-03-23 BY: T. Dean | SIZE: S | DWG. NO. 882169

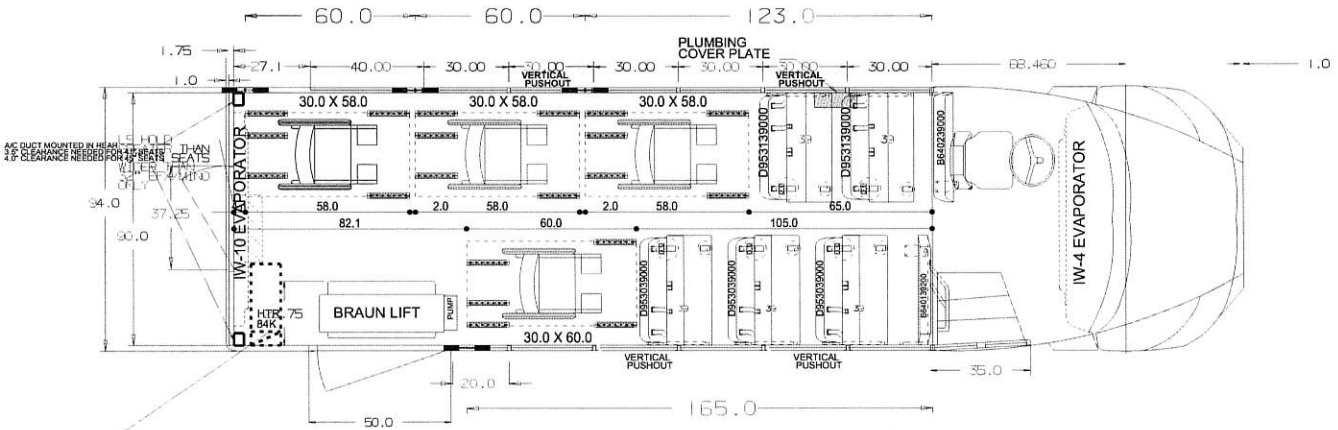
SCALE 3/8"=12"

LEFT SIDE OVERHEAD POCKET POSITIONS

POCKET	RAFTER	OFFSET
1	5	3.00
2	7	3.00
3	8	23.00

RIGHT SIDE OVERHEAD POCKET POSITIONS

POCKET	RAFTER	OFFSET
1	6	15.00



NOT AVAILABLE ACROSS FROM 39" SEAT
OR UNDER FREEDMAN CITISEAT

ALL DIMENSIONS ARE FOR REFERENCE ONLY

Model: Saf-T-Liner C2
Quote Number: 401440
Locality: TX

GENERAL NOTES

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SIDE	ROW	SPACING	KNEE ROOM
LEFT		29.2	27.7
RIGHT		31.2	29.7

THOMAS BUILT BUSES,INC
HIGH POINT,NC

TITLE: SEATING DETAIL
BODY 221TS

DRN:10-03-23 BY:T. Dean | SIZE S | DWG. NO. 882169

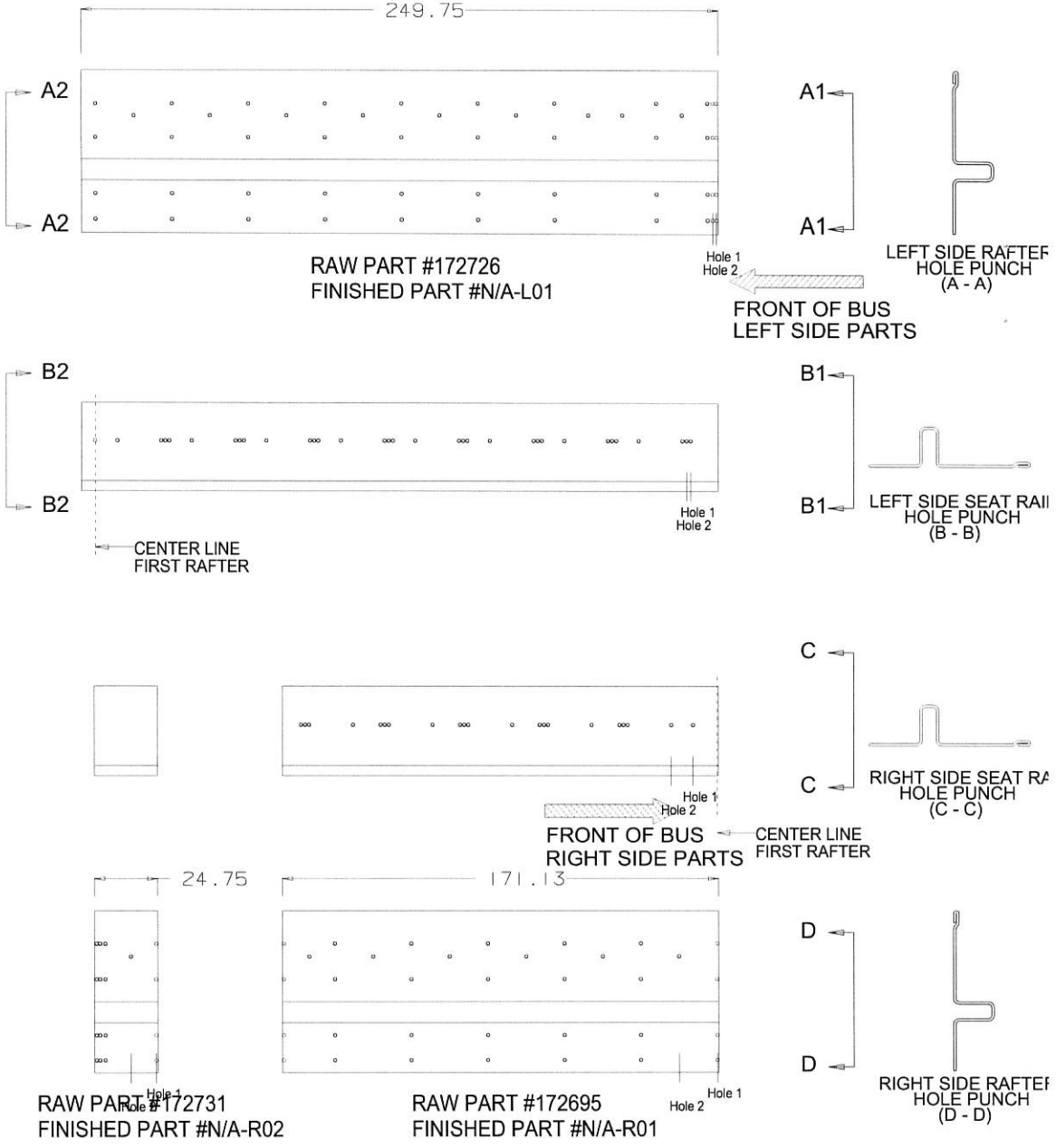
SCALE 3/8"=12"

LEFT SIDE RAFTER HOLES			
HOLE	DIM "A1"	DIM "A2"	TYPE
1	0.748	249.003	R1
2	2.127	247.623	R1
3	4.188	245.563	R1
4	14.188	235.563	SL
5	24.188	225.563	R1
6	37.588	212.162	SL
7	50.887	198.863	SL
8	64.188	185.563	R1
9	79.188	170.563	SL
10	94.188	155.563	R1
11	109.188	140.563	SL
12	124.188	125.563	R1
13	139.188	110.563	SL
14	154.188	95.563	R1
15	169.188	80.563	SL
16	184.188	65.563	R1
17	199.188	50.563	SL
18	214.188	35.563	R1
19	229.188	20.563	SL
20	234.187	15.563	DP
21	244.188	5.563	R1

LEFT SIDE SEAT HOLES			
HOLE	DIM "B1"	DIM "B2"	
1	10.888	238.862	
2	12.508	237.242	
3	14.108	235.642	
4	31.268	218.482	
5	40.088	209.662	
6	41.708	208.042	
7	43.308	206.442	
8	60.468	189.282	
9	69.288	180.462	
10	70.908	178.842	
11	72.508	177.242	
12	89.668	160.082	
13	98.488	151.262	
14	100.108	149.642	
15	101.708	148.042	
16	118.868	130.882	
17	127.688	122.063	
18	129.308	120.443	
19	130.908	118.843	
20	148.068	101.683	
21	156.887	92.863	
22	158.507	91.243	
23	160.108	89.642	
24	177.267	72.483	
25	186.088	63.662	
26	187.708	62.042	
27	189.308	60.442	
28	206.468	43.282	
29	215.287	34.463	
30	216.908	32.843	
31	218.507	31.243	
32	235.667	14.083	
33	244.368	5.382	

RIGHT SIDE SEAT HOLES	
HOLE	DIM "C"
1	10.063
2	18.583
3	35.743
4	37.343
5	38.962
6	49.782
7	66.942
8	68.542
9	70.162
10	80.983
11	98.142
12	99.742
13	101.363
14	112.183
15	129.343
16	130.943
17	132.563
18	143.382
19	160.542
20	162.142
21	163.762

RIGHT SIDE RAFTER HOLES		
HOLE	DIM "D"	TYPE
1	0.563	R1
2	10.563	DP
3	15.563	SL
4	30.563	R1
5	45.563	SL
6	60.563	R1
7	75.563	SL
8	90.563	R1
9	105.563	SL
10	120.563	R1
11	135.563	SL
12	150.563	R1
13	160.563	SL
14	170.563	R1
1	0.563	R1
2	10.563	SL
3	10.563	DP
4	20.563	R1
5	22.622	R1
6	24.002	R1



ALL DIMENSIONS ARE
FOR REFERENCE ONLY

Model: Saf-T-Liner C2
Quote Number: 401440
Locality: TX

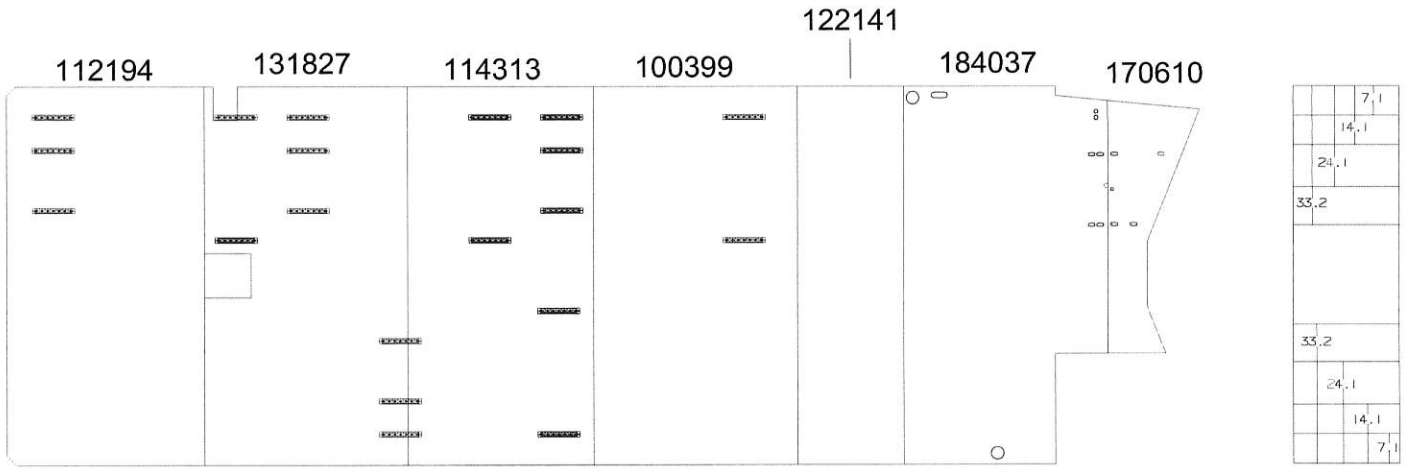
GENERAL NOTES
1. SOME ITEMS, SUCH AS CV MIRRORS, ROOF LUGGAGE RACKS, AND OTHER ITEMS, ARE SHOWN IN ONE VIEW ONLY FOR CLARITY.
2. THIS DRAWING IS A REPRESENTATION ONLY AND MAY NOT HAVE ALL ITEMS REQUIRED. PLEASE REFER TO ORDER!!!
3. THE CLEARANCE BETWEEN BOTTOM OF BUS OR BOTTOM OF UNDERBODY COMPARTMENTS AND GROUND WILL VARY ACCORDING TO TIRE SIZE, BUS LOAD, AND SUSPENSION TYPE.
4. THE MAXIMUM WIDTH AT BELT LINE OVER GUARD RAILS IS 96".

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THOMAS BUILT BUSES,INC
HIGH POINT,NC WOODSTOCK,CANADA

TITLE: SEAT RAIL - C2
BODY 221TS

DRN: 10-03-23 BY: T. Dean | SIZE: S | DWG. NO: 882169
SCALE: 3/8"=12"



RAW PART	CUSTOM PART	QTY
170610		
184037		
122141		
100399		
114313		
131827		
112194		

FRONT OF BUS

ALL DIMENSIONS ARE FOR REFERENCE ONLY

GENERAL NOTES

1. SOME ITEMS, SUCH AS CV MIRRORS, ROOF LUGGAGE RACKS, AND OTHER ITEMS, ARE SHOWN IN ONE VIEW ONLY FOR CLARITY.
2. THIS DRAWING IS A REPRESENTATION ONLY AND MAY NOT HAVE ALL ITEMS REQUIRED. PLEASE REFER TO ORDER!!!
3. THE CLEARANCE BETWEEN BOTTOM OF BUS OR BOTTOM OF UNDERBODY COMPARTMENTS AND GROUND WILL VARY ACCORDING TO TIRE SIZE, BUS LOAD, AND SUSPENSION TYPE.
4. THE MAXIMUM WIDTH AT BELT LINE OVER GUARD RAILS IS 98".
5. THE NOMINAL BUS HEIGHT IS BASED ON A STANDARD BODY AND LARGEST SIZE TIRES.
6. THE MAXIMUM BUS HEIGHT IS BASED ON BODY WITH OPTIONS SUCH AS A/C UNITS, STROBE LIGHT, LARGEST SUSPENSION ETC.
7. "OVER BUMPER" DIMENSION DOES NOT TAKE INTO ACCOUNT OPTIONS THAT MAY ADD TO THE TOTAL LENGHT OF THE BUS, SUCH AS MIRRORS, LIGHTS AND CROSSING ARMES.

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Model: Saf-T-Liner C2
Quote Number: 401440
Locality: TX

THOMAS BUILT BUSES,INC
HIGH POINT,NC

TITLE: PLYWOOD FLOOR BODY 221TS

DRN:10-03-23 BY:T. Dean | SIZE: S | DWG. NO.: 882169

SCALE 3/8"=12"

* * * WEIGHT DISTRIBUTION REPORT * * *

***** WEIGHT O.K. *****

SEATINGPLAN: 882169
ORDER NO: 401440
YARD NO:
BODY MODEL: 221TS
CHASSIS MAKE: FLNER
WHEELBASE: 198.8
DATE: 10-03-23
TIME: 08:33:52

Weight Summary	Front	%Front	Rear	%Rear	Total
Total Weight	7875.79	35%	14687.28	65%	22563.07
Allowables	8000.00		17500.00		25500.00
Unladen	7127.37	40%	10605.70	60%	17733.07
Base Body	945.00		2996.30		3941.30
Body Options	345.47		2258.53		2604.00
Base Chassis	4497.11		2631.66		7128.77
Chassis Options	1339.78		2719.22		4059.00
Passenger	748.42		4081.58		4830.00
State Special	0.00		0.00		0.00

NOTES:

```
*****************************************************************
* THE WEIGHT AND AXLE RATINGS IN THIS REPORT APPLY ONLY TO      *
* ORDER NO. 401440 AND REFERENCE SEATING PLAN 882169            *
* ANY OPTIONS EXCEEDING 20 LBS. OR SEATING PLAN CHANGES NOT ON *
* THIS REPORT OR MADE AFTER THE SUBMISSION DATE AND TIME WILL   *
* NULLIFY RESPONSIBILITY OF THOMAS BUILT BUSES ENGINEERING      *
* DEPARTMENT OF THE SAFE OPERATION OF THE VEHICLE               *
*****************************************************************
```

* THIS SHEET MUST ACCOMPANY ORIGINAL ORDER.
SIGNATURE OF ENGINEERING APPROVAL:

Cherry, Kevin

****************** BODY OPTIONS ******************

Option	Description	Front	Rear	Total	
A110000002	WEIGHT TICKET REQUIRED-TYPE C	0.00	0.00	0.00	**
B640139200	39" BARR-VERT,WALL MT 45"H RS RIGHT SIDE	19.93	11.07	31.00	
B640239000	39"8DEG BARR-REV. WALL-MT 45"H LEFT SIDE	21.14	9.86	31.00	
D105600000	FAN-CIRC DRV'S WDO HDR BLACK	2.40	0.60	3.00	
D106400001	VISOR-TINT DRS SIDE WDO 6"X18"	2.82	0.18	3.00	
D106902001	RADIO-AM/FM DEA700	3.64	-0.64	3.00	
D108800002	FLAPS-MUD, REAR 22.5"W	-0.00	12.00	12.00	
D108900001	FLAPS-MUD, FRONT 16"W X 12"H	10.49	1.51	12.00	
D110024TEX	KIT,FIRST AID 24 UNIT TEX.	4.00	0.00	4.00	
D110100000	KIT,BODYFLUID CLEANUP NAT.MIN.	2.82	0.18	3.00	
D112604004	CONDENSER- CM3 (2)	93.31	170.69	264.00	
D116100002	LOC-VEST.FLR.PLT.LEFT 5LB FE	4.35	0.65	5.00	
D116400033	LIFT-WHEELCHAR BRAUN NCL1000	-115.79	471.79	356.00	
D116600000	TRACK-OVERHEAD 10" LENGTH LS	-0.57	1.57	1.00	
D116600000	TRACK-OVERHEAD 10" LENGTH LS	-0.26	1.26	1.00	
D116600000	TRACK-OVERHEAD 10" LENGTH LS	0.04	0.96	1.00	
D116700000	TRACK-OVERHEAD 10" LENGTH RS	-0.17	1.17	1.00	
D122400000	TRIANGLES-REFL. 3 W/BOX	6.35	4.65	11.00	
D123000002	DOOR-STORAGE BOX W/O GLASS	23.06	6.94	30.00	
D123800000	ANTENNA - RADIO SWIVEL BASE	1.68	0.32	2.00	
D133300005	TRIM-LOWER REAR HEATER NO A/C	-1.06	3.06	2.00	
D200700001	WHEELHOUSES-REAR L&R OMIT	0.00	28.00	28.00	
D304000002	PULL-ENTRANCE DOOR, EXT. ALUM.	0.75	0.25	1.00	

D304400002	DOOR-SI LIFT RS RR 50" OPG	-13.01	53.01	40.00
D306300000	VANDALOCK-SI DR W/BOLT 50"	1.00	0.00	1.00
D406004000	LPS-SI DIR AMBER FRT. LED PIN	2.00	0.00	2.00
D406212008	LPS-WARNING LED STROBE (8)	3.06	6.94	10.00
D408300022	STROBE-ECCO 7460CC 6' FROM RR	2.70	2.30	5.00
D500605015	SIGN-STOP, ELEC FRT #SE1-7980C	26.87	1.13	28.00
D500705009	SIGN-STOP, ELEC RR #SE1-7981C	-4.20	19.20	15.00
D505702021	FENDERETTE-STL FLAT FLR 21"	-0.00	6.00	6.00
D510900000	VENT-STATIC PRESENT	0.96	1.04	2.00
D601700221	FLR-PLYWOOD 5/8" 221T	8.89	251.11	260.00
D602001221	SPEAKERS-INT. 30 WAT.(4) 221T	5.00	0.00	5.00
D602200008	MIRROR-INT 6"X30" CAMERA & LEV	6.79	1.21	8.00
D610339002	RAIL-ASSIST FRT ENT DR 39"W	5.22	2.78	8.00
D611000000	RAIL-ASSIST FRT ENT DR RS 1"OD	4.17	0.83	5.00
D614617084	HTR-RS 84,000 BTU RR FLR.	-13.30	38.30	25.00
D614701221	ELEC-HTR U/ SEAT POS.17	-6.73	21.73	15.00
D900104000	BACK-NATIONAL DRV'S SEAT	35.30	14.70	50.00
D900302001	ARMREST NATIONAL DR'S ST. BOTH	4.40	1.60	6.00
D900503007	PEDESTAL-NATIONAL AIR 2 SHOCKS	35.20	12.80	48.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	46.21	33.79	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	34.46	45.54	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	22.71	57.29	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	10.96	69.04	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	-0.79	80.79	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	-12.54	92.54	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	-24.29	104.29	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	-36.04	116.04	80.00
D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	42.39	37.61	80.00
D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	29.84	50.16	80.00
D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	17.28	62.72	80.00
D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	4.72	75.28	80.00
D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	-7.83	87.83	80.00
STD0TACBOX	STD C2 AC ELECTRICAL BOX	40.61	29.39	70.00
STDRH1976	ROOF HATCH MODEL 1976 ENG (D107317000)	-3.75	18.75	15.00
STDRH1976	ROOF HATCH MODEL 1976 ENG (D107317000)	7.57	7.43	15.00
STDTACIW-4	C2 IW-4 EVAP. FRONT MOUNT	26.08	35.92	62.00
STDTACIW10	C2 IW-10 EVAP. REAR MOUNT	-35.38	93.38	58.00
Body Option Total		345.47	2258.53	2604.00

********** CHASSIS OPTIONS **********

Option	Description	Front	Rear	Total	
FL-018-002	AIR BRAKE PACKAGE	119.97	130.03	250.00	
FL-093-1TR	HANKOOK AH37 255/70R22.5 16PLY	190.00	0.00	190.00	
FL-094-1TR	HANKOOK AH37 255/70R22.5 16PLY	0.00	380.00	380.00	
FL-101-21R	CUM B6.7-220 HP @ 2400 RPM	353.59	15.41	369.00	
FL-122-1J2	DETROIT F/W SEP WIF SENSOR&PRI	15.00	0.00	15.00	
FL-124-1CC	LN 12V 270 AMP 4949PA PADMT AL	20.00	0.00	20.00	
FL-130-057	DUAL SELTEC TM-21 COMPRESSORS	82.00	0.00	82.00	
FL-155-057	DELCO 12V 29MT STARTER WITH M	10.00	0.00	10.00	
FL-174-004	PLASTIC COOLANT BOOST PUMP AUT	0.88	0.12	1.00	
FL-230-001	60 GAL/227 LIT STEL TANK, BTR	-216.48	925.48	709.00	
FL-23U-004	11.5 GALLON DEF TANK	180.01	31.99	212.00	
FL-292-236	(3) DTNA 3000CCA BATTERIES	164.20	12.80	177.00	
FL-342-1MJ	ALLISON 2500 PTS AUTO TRANS	41.94	-2.94	39.00	
FL-393-001	DRIVELINE GUARD	15.00	15.00	30.00	
FL-400-1EW	DA-F-8-3 8K 71.5 KPI/3.74 AXLE	0.00	0.00	0.00	**
FL-420-1GH	DA-RS-17.5-4 17.5K R-REAR AXLE	0.00	719.00	719.00	
FL-480-009	BENDIX AD-9 AIR DRYER W/HEATER	40.00	0.00	40.00	
FL-502-753	MAX 91262 22.5X8.25 10HPLT 5HD	-8.00	-0.00	-8.00	
FL-505-753	MAX 91262 22.5X8.25 10HPLT 5HD	0.00	16.00	16.00	
FL-532-002	ADJUSTABLE STEERING COLUMN	10.00	0.00	10.00	
FL-535-001	STD FITTINGS PWR STEERING GEAR	10.00	0.00	10.00	
FL-536-050	TRW THP-60 POWER STEERING	10.00	0.00	10.00	
FL-545-505	5050MM (199") WHEELBASE	229.86	250.14	480.00	
FL-552-075	2900MM (114")RR FRAME OVERHANG	0.00	0.00	0.00	**
FL-556-1DF	14" STL 1/4" BUMPR JACK PROVIS	6.03	-1.03	5.00	
FL-558-001	FRT FRAME MOUNTED TOW HOOKS	18.02	-3.02	15.00	
FL-620-019	9,000 LB.TAPERLEAF FRT SUSPENS	20.00	0.00	20.00	
FL-622-216	AIRLINER 23K REAR SUSPENSION	0.00	230.00	230.00	
FL-650-021	CAB MOUNTING HOOD/COWL CHASSIS	0.00	0.00	0.00	**
FL-700-002	HEATER, DEFROSTER,AND AIR COND	22.55	1.45	24.00	
FL-746-803	C/F J1939 RADIO W/PA	5.21	-1.21	4.00	
Chassis Option Total		1339.78	2719.22	4059.00	

********** PASSENGER WEIGHTS **********

#	Option	Description		Side	Front	Rear	Total
1	D900104000	BACK-NATIONAL DRV'S SEAT		SIDE	105.89	44.11	150.00
3	D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT	SIDE	213.39	146.61	360.00
3	D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT	SIDE	160.52	199.48	360.00
3	D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT	SIDE	107.64	252.36	360.00
3	D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT	SIDE	54.76	305.24	360.00
3	D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT	SIDE	1.88	358.12	360.00
3	D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT	SIDE	-50.99	410.99	360.00
3	D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT	SIDE	-103.87	463.87	360.00
3	D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT	SIDE	-156.75	516.75	360.00
3	D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	RIGHT	SIDE	196.19	163.81	360.00
3	D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	RIGHT	SIDE	139.69	220.31	360.00
3	D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	RIGHT	SIDE	83.19	276.81	360.00
3	D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	RIGHT	SIDE	26.69	333.31	360.00
3	D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	RIGHT	SIDE	-29.81	389.81	360.00
Passenger Totals					748.42	4081.58	4830.00

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: 10/23/2023

Submitted Date:

Agenda Business Items:

- ☑ ~~**Consent Agenda Item**~~
  (Board has acted on items such as this previously)
- ❑ **New Action**
  (Board has not seen information previously and allows for more time to discuss)

Information Only Items:

- ❑ **Presentation**
- ❑ **Recognition**
- ❑ **Information**

Name of Person Responsible: Darcas Moody

Department or Campus: Transportation

Topic: Purchase 3-39 Passenger Wheelchair Lift Equipped Buses

Background Information: In order to ensure a promised July 2023 delivery date we are requesting these buses now due to the length of build dates

Attachments: Thomas Bus quote for buses

Superintendent's Resolutions: Recommended

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: October 20

Agenda Business Items:

- ✅ **Consent Agenda Item**
  (Board has acted on items such as this previously)
- ❑ **New Action**
  (Board has not seen information previously and allows for more time to discuss)

Information Only Items:

- ❑ **Presentation**
- ❑ **Recognition**
- ☐ **Information**

Name of Person Responsible: **Allen Wells Board President**

Department or Campus:

Topic: **Board member CE Hours**

Background Information: **Announcement of Board members CE Hours**

Attachments: **Board CE Hours**

Superintendent's Resolutions: **Reviewed**

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: October 16, 2023

Agenda Business Items:

- ❑ **Consent Agenda Item**
  (Board has acted on items such as this previously)

X **New Action**
(Board has not seen information previously and allows for more time to discuss)

Information Only Items:

Presentation

- ❑ **Recognition**
- ❑ **Information**

Name of Person Responsible: Kevin Lynch

Department or Campus: Business Office

Topic: Discussion and Possible Approval of the Annual 2023 Financial Audit

Background Information: Weaver representative presented the annual financial audit.

Attachments: The final audit report.

Superintendent's Resolutions: Recommended for approval

DRAFT FOR DISCUSSION PURPOSES ONLY - Subject to final review and possible revision and should not be relied upon or distributed. 10.11.23

Splendora Independent School District

Annual Financial Report
For the Fiscal Year Ended June 30, 2023

DRAFT FOR DISCUSSION PURPOSES ONLY - Subject to final review and possible revision and should not be relied upon or distributed. 10.11.23

Splendora Independent School District

Annual Financial Report
For the Fiscal Year Ended June 30, 2023
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Splendora Independent School District

Annual Financial Report
For the Fiscal Year Ended June 30, 2023
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Certificate of the Board

Splendora Independent School District	**Montgomery**	**170-907**
Name of School District	County	Co.-Dist Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and _____ approved _____ disapproved for the fiscal year ended June 30, 2023 at a meeting of the Board of Trustees of such school district on the 23rd day of October 2023.

_____ Signature of Board Secretary

_____ Signature of Board President

If the Board of Trustees disapproved the auditor's report, the reason(s) for disapproving it is/are (attach list as necessary):

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Financial Section

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Independent Auditor's Report

To the Board of Trustees of
Splendora Independent School District
Splendora, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Splendora Independent School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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The Board of Trustees of
Splendora Independent School District

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Supplementary Information as listed in the table of contents, and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October XX 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
October XX, 2023

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Management's Discussion and Analysis

As management of the Splendora Independent School District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023.

Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $38,458,891 *(net position)*. Of this amount, $6,585,182 *(unrestricted net position)* was in a deficit due to the net pension and net OPEB liabilities.
- The District's total net position increased by $4,971,315.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $126,711,602, an increase of $104,865,593.
- At the end of the current fiscal year, unassigned fund balance for the general fund was $16,198,804, or 33% of total general fund expenditures.
- The District's net bonded debt increased by $97,668,269 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is changing.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some transactions that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

The government-wide financial statements of the District are principally supported by taxes and intergovernmental revenues *(governmental activities)*. The governmental activities of the District include *Instruction, Instructional Resources and Media Services, Curriculum and Instructional Staff Development, Instructional Leadership, School Leadership, Guidance, Counseling, and Evaluation Services, Health Services, Student Transportation, Food Services, Extracurricular Activities, General Administration, Plant Maintenance and Operations, Security and Monitoring Services, Data Processing Services, Community Services, Interest on Long-term Debt, Issuance Costs and Fees, Facilities Repair and Maintenance, Payments Related to Shared Services Arrangements, and Other Intergovernmental Charges*.

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Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintained twenty-five governmental funds during the year. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, which are considered to be major funds. Data from the other twenty-two governmental funds are combined into a single, aggregated presentation titled *total nonmajor funds*.

The District adopts an annual revenue and appropriations budget for its general fund, debt service fund, and national school breakfast and lunch program special revenue fund. All other governmental funds adopt project length budgets. Subsequent to adoption, amendments approved by the governing body are reflected in a revised budget column. A budgetary comparison statement has been provided for the general fund, debt service fund, and national school breakfast and lunch program special revenue fund to demonstrate compliance with its budget.

The basic governmental fund financial statements can be found as noted in the table of contents of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of students and student organizations. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the District's own programs and activities.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found as noted in the table of contents of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information and supplementary information, which includes schedules required by the Texas Education Agency. Such supplementary information can be found as noted in the table of contents of this report.

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Government-wide Financial Analysis

As noted earlier, net position may serve, over time, as a useful indicator of a District's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $38,458,891 at the close of the most recent fiscal year.

Splendora Independent School District's Net Position

	Governmental Activities					
	2023		2022		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Current and other assets	$ 136,473,741	60	$ 28,535,869	24	$ 107,937,872	378
Capital assets	89,123,231	40	90,325,695	76	(1,202,464)	(1)
Total assets	225,596,972	100	118,861,564	100	106,735,408	
Total deferred outflows of resources	13,798,394	100	12,250,587	100	1,547,807	13
Other liabilities	10,136,939	5	5,987,543	7	4,149,396	69
Noncurrent liabilities	176,141,354	95	74,217,435	93	101,923,919	137
Total liabilities	186,278,293	100	80,204,978	100	106,073,315	
Total deferred inflows of resources	14,658,182	100	17,419,597	100	(2,761,415)	(16)
Net position:						
Net investment in capital assets	41,333,950	107	40,348,497	121	985,453	2
Restricted	3,710,123	10	1,402,545	3	2,307,578	165
Unrestricted (deficit)	(6,585,182)	(17)	(8,263,466)	(24)	1,678,284	(20)
Total net position	$ 38,458,891	100	$ 33,487,576	100	$ 4,971,315	

Net Investment in Capital Assets ($41,333,950 or 107% of net position) reflects its investment in capital assets (e.g., land and improvements, construction in progress, buildings and improvements, and furniture and equipment); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted Net Position ($3,710,123 or 10% of net position) consists of $2,171,431 which is restricted for grants and $1,538,692 which is restricted for debt service.

Unrestricted Net Position at fiscal year-end is a deficit ($6,585,182) due to net pension and net OPEB liabilities; however, the District was still able to report a positive total net position.

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Governmental Activities. Governmental activities increased the District's net position by $4,971,315 from current operations. Key elements of this change are as follows:

Splendora Independent School District's Changes in Net Position

	Governmental Activities					
	2023		2022		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenue						
Program revenues:						
Charges for services	$ 1,555,806	2	$ 1,062,941	2	$ 492,865	46
Operating grants and contributions	12,433,259	18	9,614,097	16	2,819,162	29
General revenues:						
Property taxes, levied for general purposes	14,193,845	20	10,778,237	18	3,415,608	32
Property taxes, levied for debt service	6,674,772	9	4,984,363	8	1,690,409	34
Grants and contributions not restricted to specific programs	32,988,768	48	32,662,033	56	326,735	1
Investment earnings	2,357,640	3	54,510	-	2,303,130	4,225
Miscellaneous	69,706	-	29,491	-	40,215	136
Total revenues	70,273,796	100	59,185,672	100	11,088,124	
Expenses						
Instruction	33,413,675	51	28,758,711	53	4,654,964	16
Instructional resources and media services	404,381	1	422,418	1	(18,037)	(4)
Curriculum and instructional staff development	1,933,521	3	1,670,875	3	262,646	16
Instructional leadership	1,086,422	2	915,338	2	171,084	19
School leadership	2,351,591	4	2,329,372	4	22,219	1
Guidance, counseling, and evaluation services	2,742,472	4	2,222,554	4	519,918	23
Social work services	77,248	-	74,072	-	3,176	4
Health services	427,615	1	445,323	1	(17,708)	(4)
Student transportation	3,027,522	5	2,167,543	4	859,979	40
Food services	3,406,380	5	2,919,688	6	486,692	17
Extracurricular activities	1,858,209	3	1,772,550	3	85,659	5
General administration	2,568,903	4	2,302,231	4	266,672	12
Plant maintenance and operations	5,721,394	9	5,370,549	10	350,845	7
Security and monitoring services	902,183	1	763,261	1	138,922	18
Data processing services	873,800	1	713,707	1	160,093	22
Community services	313,914	-	228,592	-	85,322	37
Interest on long-term debt	3,172,179	5	1,491,125	3	1,681,054	113
Issuance costs and fees	840,432	1	4,830	-	835,602	17,300
Facilities repair and maintenance	266	-	-	-	266	-
Payment related to shared services arrangements	36,504	-	50,095	-	(13,591)	(27)
Other intergovernmental charges	143,870	-	118,263	-	25,607	22
Total expenses	65,302,481	100	54,741,097	100	10,561,384	
Change in net position	4,971,315		4,444,575		526,740	
Net position - beginning	33,487,576		29,043,001		4,444,575	
Net position - ending	$ 38,458,891		$ 33,487,576		$ 4,971,315	

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Revenues are generated primarily from two sources. Grants and contributions (program and general revenues totaling $45,422,027) represent 66% of total revenues and property taxes ($20,868,617) represent 29% of total revenues. The remaining 5% is generated from charges for services, investment earnings, and miscellaneous revenues. The most significant changes in revenues were an increase in grants and contributions and property taxes, which results from an increase in federal funding primarily related to the COVID-19 pandemic and increase in property tax values.

The primary functional expenses of the District are Instruction ($33,413,675), which represents 51% of total expenses and plant maintenance and operations ($5,721,394), which represents 9% of total expenses. The remaining functional categories of expenses are individually 5% or less of total expenses.

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of $126,711,602, an increase of $104,865,593.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was $16,198,804 while total fund balance was $18,310,228. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 33% of total general fund expenditures, while total fund balance represents 37% of that same amount. The fund balance of the District's general fund increased by $1,367,116 during the current fiscal year, primarily due to the increase in property taxes and state funding.

The debt service fund has a total fund balance of $3,241,880, all of which is restricted for the payment of debt service. The increase in fund balance during the current year in the debt service fund was $2,976,716. The increase in the debt service fund was primarily due to the $2,208,067 of premium on issuance of bonds recorded in the fund during the year.

The capital projects fund has a total fund balance of $102,728,557, all of which is restricted for capital acquisitions and contractual obligations. The net increase in fund balance during the current year of $99,863,391 was primarily due to the proceeds of bond issuance exceeding capital outlay during the year.

General Fund Budgetary Highlights

The District amended the budget several times throughout the year. There were no significant variations between the original and final revenue budget. The final expenditures budget increased by $725,351 primarily due to the increases in student transportation, general administration and security and monitoring services in the current year as a result of an increase in student enrollment and a bus refurbish project during the year.

The most significant variations between final budget and actual results were state program revenues which were $1,264,553 over budget due to an increase in ADA and facilities acquisition and construction expenditures which were $2,194,022 under budget due to a change in timing for a new school project.

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Capital Assets and Long-term Liabilities

Capital Assets. The District's investment in capital assets for its governmental activities as of June 30, 2023, amounts to $89,123,231 (net of accumulated depreciation). This investment in capital assets includes land and improvements, construction in progress, buildings and improvements, and furniture and equipment.

Major capital asset additions during the current fiscal year included the following:

- Construction of New Junior High School, Peach Creek Elementary School, and High School Addition and portables
- Various costs related to buildings and improvements

Splendora Independent School District's Capital Assets
(net of depreciation)

	Governmental Activities					
	2023		2022		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Land and improvements	$ 3,438,300	4	$ 2,903,028	3	$ 535,272	18
Construction in progress	3,079,594	3	11,025,038	12	(7,945,444)	(72)
Buildings and improvements	79,156,651	89	72,708,697	81	6,447,954	9
Furniture and equipment	3,448,686	4	3,688,932	4	(240,246)	(7)
Totals	$ 89,123,231	100	$ 90,325,695	100	$ (1,202,464)	

Additional information on the District's capital assets can be found in the notes to the financial statements as noted in the table of contents of this report.

Long-term Liabilities. At year-end, the District had the following long-term liabilities:

Splendora Independent School District's Outstanding Debt

	Governmental Activities					
	2023		2022		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
General obligation bonds (net)	$ 150,779,906	86	$ 53,111,637	72	$ 97,668,269	184
Compensated absences	66,773	-	40,545	-	26,228	65
Claims Liability	238,000	-	272,000	-	(34,000)	(13)
Net pension liability	16,504,603	9	6,915,468	9	9,589,135	139
Net OPEB liability	8,552,072	5	13,877,785	19	(5,325,713)	(38)
Totals	$ 176,141,354	100	$ 74,217,435	100	$ 101,923,919	

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The District's net bonded debt increased by $97,668,269 (184%) during the current fiscal year. This is due to the issuance of $97,975,000 of general obligation bonds. The District's general obligation debt is backed by the full faith and credit of the District and is further guaranteed by the Texas Permanent School Fund Bond Guarantee Program. State statutes do not limit the tax rate or amount for the support of school districts' bonded indebtedness. However, approval of the Attorney General of the State of Texas is required prior to the sale of bonds.

Additional information on the District's long-term debt, net pension liability, and OPEB liability may be found in the notes to the financial statements as indicated in the table of contents of this report.

Economic Factors and Next Year's Budgets and Rates

- Current refined average daily attendance totals 4,605 students, which was a 1% increase from the prior year.
- District staff totals 951 employees, which includes 331 teachers and 119 teachers' aides and secretaries.
- The District maintains 6 campuses for instruction.
- Unemployment rates for the State and County were 4.1% and 4.1%, respectively.
- Property values of the District are projected to increase 17%.
- A maintenance and operations tax rate of $0.757 and a debt service tax rate of $0.4552, a total of $1.2122 were adopted for 2023-2024.

All of these factors were considered in preparing the District's budget for the 2023-2024 fiscal year.

During the current fiscal year, unassigned fund balance in the general fund increased to $16,198,804. The District plans to utilize unassigned fund balance to fund current period expenditures prior to collecting the current year tax levy.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Assistant Superintendent of Business and Operations, Splendora Independent School District, 23419 FM 2090, Splendora, Texas 77372.

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Basic Financial Statements

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Splendora Independent School District

Statement of Net Position
June 30, 2023

Exhibit A-1

Data Control Codes		Primary Government Governmental Activities
	ASSETS	
1110	Cash and cash equivalents	$ 18,788,228
1120	Current investments	105,800,008
1220	Property taxes receivable	1,961,078
1230	Allowance for uncollectible taxes	(79,000)
1240	Due from other governments	8,996,229
1250	Accrued interest	370,890
1290	Other receivables	54,160
1300	Inventories	497,316
1410	Prepaid items	84,832
	Capital assets:	
1510	Land and improvements	3,438,300
1520	Buildings and improvements (net)	79,156,651
1530	Furniture and equipment (net)	3,448,686
1580	Construction in progress	3,079,594
1000	Total assets	225,596,972
	DEFERRED OUTFLOWS OF RESOURCES	
1705	Deferred outflows - pension	7,879,741
1706	Deferred outflows - OPEB	5,566,644
1710	Deferred charge on refunding	352,009
1700	Total deferred outflows of resources	13,798,394
	LIABILITIES	
2140	Interest payable	2,256,878
2160	Accrued wages payable	5,489,741
2180	Due to other governments	1,100,458
2200	Accrued liabilities	1,214,051
2300	Unearned revenue	75,811
	Noncurrent liabilities:	
2501	Due within one year	2,580,773
	Due in more than one year:	
2502	Long-term liabilities	148,503,906
2540	Net pension liability	16,504,603
2545	Net OPEB liability	8,552,072
2000	Total liabilities	186,278,293
	DEFERRED INFLOWS OF RESOURCES	
2605	Deferred inflows - pension	1,364,328
2606	Deferred inflows - OPEB	13,203,913
2610	Deferred gain on refunding	89,941
2600	Total deferred inflows of resources	14,658,182
	NET POSITION	
3200	Net investment in capital assets	41,333,950
3820	Restricted for grants	2,171,431
3850	Restricted for debt service	1,538,692
3900	Unrestricted (deficit)	(6,585,182)
3000	**TOTAL NET POSITION**	$ 38,458,891

The Notes to the Financial Statements are an integral part of this statement.

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Splendora Independent School District

Statement of Activities
For the Fiscal Year Ended June 30, 2023

Exhibit B-1

Data Control Codes	Functions/Programs	1 Expenses	3 Program Revenues: Charges for Services	4 Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
	PRIMARY GOVERNMENT				
	Governmental activities:				
0011	Instruction	$ 33,413,675	$ 23,800	$ 4,941,748	$ (28,448,127)
0012	Instructional resources and media services	404,381	-	159,805	(244,576)
0013	Curriculum and instructional staff development	1,933,521	-	907,135	(1,026,386)
0021	Instructional leadership	1,086,422	-	17,458	(1,068,964)
0023	School leadership	2,351,591	-	35,690	(2,315,901)
0031	Guidance, counseling, and evaluation services	2,742,472	-	857,504	(1,884,968)
0032	Social work services	77,248	-	77,382	134
0033	Health services	427,615	-	6,946	(420,669)
0034	Student transportation	3,027,522	-	32,933	(2,994,589)
0035	Food services	3,406,380	672,241	3,072,463	338,324
0036	Extracurricular activities	1,858,209	380,570	13,229	(1,464,410)
0041	General administration	2,568,903	-	206,375	(2,362,528)
0051	Plant maintenance and operations	5,721,394	36,427	960,451	(4,724,516)
0052	Security and monitoring services	902,183	-	30,066	(872,117)
0053	Data processing services	873,800	-	82,582	(791,218)
0061	Community services	313,914	442,768	107,645	236,499
0072	Interest on long-term debt	3,172,179	-	887,343	(2,284,836)
0073	Issuance costs and fees	840,432	-	-	(840,432)
0081	Facilities repair and maintenance	266	-	-	(266)
0093	Payments related to shared services arrangements	36,504	-	36,504	-
0099	Other intergovernmental charges	143,870	-	-	(143,870)
TG	Total governmental activities	65,302,481	1,555,806	12,433,259	(51,313,416)
TP	**TOTAL PRIMARY GOVERNMENT**	$ 65,302,481	$ 1,555,806	$ 12,433,259	(51,313,416)
	General revenues:				
MT	Property taxes, levied for general purposes				14,193,845
DT	Property taxes, levied for debt service				6,674,772
GC	Grants and contributions not restricted to specific programs				32,988,768
IE	Investment earnings				2,357,640
MI	Miscellaneous				69,706
TR	Total general revenues				56,284,731
CN	Change in net position				4,971,315
NB	Net position - beginning				33,487,576
NE	**NET POSITION - ENDING**				$ 38,458,891

The Notes to the Financial Statements are an integral part of this statement.

DRAFT FOR DISCUSSION PURPOSES ONLY - Subject to final review and possible revision and should not be relied upon or distributed. 10.11.23

Splendora Independent School District
Balance Sheet – Governmental Funds
June 30, 2023

Data Control Codes		199 General Fund
	ASSETS	
1110	Cash and cash equivalents	$ 3,563,467
1120	Current investments	11,147,336
1220	Property taxes receivable	1,384,388
1230	Allowance for uncollectible taxes	(56,000)
1240	Due from other governments	8,387,215
1250	Accrued interest	-
1260	Due from other funds	226,811
1290	Other receivables	54,160
1300	Inventories	288,592
1410	Prepaid items	84,832
1000	Total assets	25,080,801
1000a	**TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**	$ 25,080,801
	LIABILITIES	
2160	Accrued wages payable	$ 4,830,300
2170	Due to other funds	16,200
2180	Due to other governments	-
2200	Accrued expenditures	595,685
2300	Unearned revenue	-
2000	Total liabilities	5,442,185
	DEFERRED INFLOWS OF RESOURCES	
2600	Unavailable revenue - property taxes	1,328,388
	Total deferred inflows of resources	1,328,388
	FUND BALANCES	
3410	Nonspendable - inventories	288,592
3430	Nonspendable - prepaid items	84,832
3450	Restricted - grant funds	-
3470	Restricted - capital acquisition and contractual obligations	-
3480	Restricted - debt service	-
3510	Committed - construction	1,500,000
3545	Committed - other	238,000
3600	Unassigned	16,198,804
3000	Total fund balances	18,310,228
4000	**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES**	$ 25,080,801

The Notes to the Financial Statements are an integral part of this statement.

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599	699		98
Debt Service Fund	Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds
$ 4,326,138	$ 8,958,037	$ 1,940,586	$ 18,788,228
-	94,005,433	647,239	105,800,008
576,690	-	-	1,961,078
(23,000)	-	-	(79,000)
-	-	609,014	8,996,229
-	370,890	-	370,890
16,200	-	30,963	273,974
-	-	-	54,160
-	-	208,724	497,316
-	-	-	84,832
4,896,028	103,334,360	3,436,526	136,747,715
$ 4,896,028	$ 103,334,360	$ 3,436,526	$ 136,747,715
$ -	$ -	$ 659,441	$ 5,489,741
-	-	257,774	273,974
1,100,458	-	-	1,100,458
-	605,803	12,563	1,214,051
-	-	75,811	75,811
1,100,458	605,803	1,005,589	8,154,035
553,690	-	-	1,882,078
553,690	-	-	1,882,078
-	-	-	288,592
-	-	-	84,832
-	-	2,171,431	2,171,431
-	102,728,557	-	102,728,557
3,241,880	-	-	3,241,880
-	-	-	1,500,000
-	-	259,506	497,506
-	-	-	16,198,804
3,241,880	102,728,557	2,430,937	126,711,602
$ 4,896,028	$ 103,334,360	$ 3,436,526	$ 136,747,715

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Splendora Independent School District **Exhibit C-1R**

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2023

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-1)		$ 126,711,602
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The governmental capital assets at year-end consist of:		
Governmental capital assets costs	$ 145,428,223	
Accumulated depreciation of governmental capital assets	(56,304,992)	89,123,231
Property taxes receivable, which will be collected subsequent to year-end, but are not available soon enough to pay expenditures and, therefore, are deferred in the funds.		1,882,078
Long-term liabilities, including bonds payable, claims payable, compensated absences, and net pension and OPEB liabilities, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Liabilities at year-end related to such items consist of:		
Bonds payable, at original par	$ (140,910,000)	
Premiums on bonds payable	(9,869,906)	
Accrued interest on the bonds	(2,256,878)	
Claims payable	(238,000)	
Compensated absences	(66,773)	
Net pension liability	(16,504,603)	
Net OPEB liability	(8,552,072)	(178,398,232)
Deferred charge on refunding is reported as deferred outflow of resources in the statement of net position and is not reported in the governmental funds due to it is not a current financial resource available to pay for current expenditures.		352,009
Deferred gain on refunding is reported as deferred inflow of resources in the statement of net position and is not reported in the governmental funds due to it is not a current financial resource available to recognize as revenue.		(89,941)
Deferred outflows of resources for pension represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then.		7,879,741
Deferred inflows of resources for pension represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.		(1,364,328)
Deferred outflows of resources for OPEB represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then.		5,566,644
Deferred inflows of resources for OPEB represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.		(13,203,913)
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT A-1)		$ 38,458,891

The Notes to the Financial Statements are an integral part of this statement.

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Splendora Independent School District

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2023

199

Data Control Codes		General Fund
	REVENUES	
5700	Local and intermediate sources	$ 14,875,546
5800	State program revenues	34,804,629
5900	Federal program revenues	720,956
5020	Total revenues	50,401,131
	EXPENDITURES	
	Current:	
0011	Instruction	27,363,379
0012	Instructional resources and media services	182,415
0013	Curriculum and instructional staff development	1,086,476
0021	Instructional leadership	1,124,124
0023	School leadership	2,432,447
0031	Guidance, counseling, and evaluation services	1,989,293
0032	Social work services	-
0033	Health services	432,623
0034	Student transportation	2,827,899
0035	Food services	-
0036	Extracurricular activities	1,279,071
0041	General administration	2,485,962
0051	Plant maintenance and operations	4,940,193
0052	Security and monitoring services	933,388
0053	Data processing services	772,052
0061	Community services	225,262
	Debt service:	
0071	Principal on long-term debt	-
0072	Interest on long-term debt	-
0073	Issuance costs and fees	-
	Capital outlay:	
0081	Facilities acquisition and construction	805,978
	Intergovernmental:	
0093	Payments related to shared services arrangements	-
0099	Other intergovernmental charges	143,870
6030	Total expenditures	49,024,432
1100	Excess (deficiency) of revenues over (under) expenditures	1,376,699
	OTHER FINANCING SOURCES (USES)	
7911	Capital-related debt issued (regular bonds)	-
7915	Transfers in	-
7916	Premium or discount on issuance of bonds	-
8911	Transfers out	(9,583)
7080	Total other financing sources (uses)	(9,583)
1200	Net change in fund balances	1,367,116
0100	Fund balances - beginning	16,943,112
3000	**FUND BALANCES - ENDING**	$ 18,310,228

The Notes to the Financial Statements are an integral part of this statement.

DRAFT FOR DISCUSSION PURPOSES ONLY - Subject to final review and possible revision and should not be relied upon or distributed. 10.11.23

599	699		98
Debt Service Fund	Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds
$ 6,539,166	$ 1,845,781	$ 1,081,681	$ 24,342,174
887,343	-	287,235	35,979,207
-	-	10,413,175	11,134,131
7,426,509	1,845,781	11,782,091	71,455,512
-	-	4,415,888	31,779,267
-	-	154,840	337,255
-	-	881,327	1,967,803
-	-	-	1,124,124
-	-	-	2,432,447
-	-	807,108	2,796,401
-	-	75,365	75,365
-	-	-	432,623
-	-	8,697	2,836,596
-	-	3,107,879	3,107,879
-	-	368,351	1,647,422
-	-	178,782	2,664,744
-	-	927,835	5,868,028
-	-	18,379	951,767
-	-	74,124	846,176
-	-	78,225	303,487
4,910,000	-	-	4,910,000
1,743,053	273,607	-	2,016,660
4,807	835,625	-	840,432
-	1,708,783	-	2,514,761
-	-	36,504	36,504
-	-	-	143,870
6,657,860	2,818,015	11,133,304	69,633,611
768,649	(972,234)	648,787	1,821,901
-	97,975,000	-	97,975,000
-	-	9,583	9,583
2,208,067	2,860,625	-	5,068,692
-	-	-	(9,583)
2,208,067	100,835,625	9,583	103,043,692
2,976,716	99,863,391	658,370	104,865,593
265,164	2,865,166	1,772,567	21,846,009
$ 3,241,880	$ 102,728,557	$ 2,430,937	$ 126,711,602

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Splendora Independent School District

Exhibit C-3

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2023

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-2)		$ 104,865,593
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense.		
Capital assets additions	$ 2,644,886	
Depreciation expense	(3,847,350)	(1,202,464)
Because some property taxes will not be collected for several months after the District's fiscal year end, they are not considered "available" revenues and are deferred in the governmental funds. Unavailable tax revenues increased by this amount this year.		536,620
Issuance of bonds provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.		
Par value	$ (97,975,000)	
(Premium) discount	(5,068,692)	(103,043,692)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		4,910,000
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due, and includes amortization of related long-term debt accounts. The changes reported in the statement of activities consist of the following:		
Accrued interest on current interest bonds payable (increased)	$ (1,613,737)	
Net amortization of bond premiums	465,423	
Net amortization of deferred charge and gain on refunding	(7,205)	(1,155,519)
Repayment of claims payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		34,000
The (increase) in compensated absences is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.		(26,228)
The net change in net pension liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:		
Deferred outflows increased	$ 2,537,431	
Deferred inflows decreased	6,296,862	
Net pension liability (increased)	(9,589,135)	(754,842)
The net change in net OPEB liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:		
Deferred outflows (decreased)	$ (966,667)	
Deferred inflows (increased)	(3,551,199)	
Net OPEB liability decreased	5,325,713	807,847
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT B-1)		$ 4,971,315

The Notes to the Financial Statements are an integral part of this statement.

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Splendora Independent School District **Exhibit E-1**

Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2023

	865 Custodial Fund
	Student Activity
ASSETS	
Cash and cash equivalents	$ 132,485
Total assets	132,485
NET POSITION	
Restricted for:	
Student activities	132,485
TOTAL NET POSITION	$ 132,485

The Notes to the Financial Statements are an integral part of this statement.

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Splendora Independent School District **Exhibit E-2**

Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Fiscal Year Ended June 30, 2023

	865 Custodial Fund
	Student Activity
ADDITIONS	
Student club fees	$ 197,141
Total additions	197,141
DEDUCTIONS	
Student activities	210,493
Total deductions	210,493
Net change in fiduciary net position	(13,352)
Net position - beginning of year	145,837
NET POSITION - END OF YEAR	$ 132,485

The Notes to the Financial Statements are an integral part of this statement.

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Note 1. Summary of Significant Accounting Policies

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported separately in the fund financial statements. *Governmental activities* normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions.

B. Reporting Entity

The Splendora Independent School District is governed by a seven-member board of trustees (the Board), which has governance responsibilities over all activities related to public, elementary and secondary, education within the District. Members of the Board are elected by the public; have authority to make decisions; appoint management and significantly influence operations; and have primary accountability for fiscal matters; the District is not included in any other governmental reporting entity. The accompanying financial statements present the District.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

The *general fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for in another fund.

The *debt service fund* is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

The *capital projects fund* accounts for the acquisition and construction of the District's major capital facilities.

Additionally, the District reports the following fund type, included in nonmajor governmental funds:

The *special revenue funds* are used to account for the proceeds of specific revenue sources (other than those identified as a major fund) that are restricted or committed to expenditures for specific purposes.

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The District's fiduciary funds consist of the following:

The *custodial fund* accounts for assets held by the District for student activities. Contributions, gifts and fundraisers benefit the student organizations that raise the funds, and are not held in a trust.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds are eliminated in governmental activities.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as required under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Interest associated with the current fiscal period is considered to be susceptible to accrual and has been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items, including property taxes, are considered to be measurable and available only when cash is received by the District.

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F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand and bank demand or time deposits with original maturities of three months or less from the date of acquisition.

2. Investments

Investments for the District, except for certain investment pools, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost or net asset value.

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets

Capital assets, which include land and improvements, construction in progress, buildings and improvements, and furniture and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. The District's infrastructure includes parking lots and sidewalks associated with various buildings. The cost of the infrastructure was initially capitalized with the building cost and is being depreciated over the same useful life as the building. Capital assets are defined by the District as assets with an initial, individual cost of more than $5,000, and an estimated useful life in excess of two years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the District chose to include all such items regardless of their acquisition date or amount. The District was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the District constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Land and improvements and construction in progress are not depreciated. The buildings and improvements and furniture and equipment of the District are depreciated using the straight line method over the following estimated useful lives:

Capital Asset Classes	Lives
Buildings and improvements	3-50
Furniture and equipment	3-25

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5. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension and OPEB activities are amortized over the weighted average remaining service life of all participants in the respective qualified pension plan and OPEB plan, except for projected and actual earnings differences on investments which are amortized on a closed basis over a 5-year period.
- District contributions to the pension and OPEB plans after the measurement date of each plan are recognized in the subsequent fiscal year as a reduction of the applicable pension/OPEB liability.
- Deferred charge/gain on refunding is amortized over the shorter of the life of the refunded or refunding debt.
- Property taxes are recognized in the period the amount becomes available.

6. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused leave benefits. The term leave includes local and state personal days and state sick leave days. Payment for unused leave days accumulated will be made upon retirement (in accordance with guidelines established by the Teacher Retirement System of Texas) for all employees. All sick pay is accrued when incurred for employees who are eligible for retirement in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have met the District's requirements and State's retirement eligibility requirements.

The District does not have a liability for unpaid vacation at year-end due to the District's policy does not allow a carryover of vacation days not taken by June 30.

7. Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

8. Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

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The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The board is the highest level of decision-making authority for the District that can, by board action or adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the board action or resolution remains in place until a similar action is taken (the board action or adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has, by policy, authorized the superintendent or his designee to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

10. Pension

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. Other Postemployment Benefits

The fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS-Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense, and information about assets, liabilities and additions to/deductions from TRS-Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as you-go plan and all cash is held in a cash account.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes for the current calendar year are levied on approximately October 1 of each year and are payable by January 31 of the following year. Property tax receivables are recorded as of the date levied. Unpaid taxes become delinquent on February 1 and a tax lien on real property is created as of July 1 of each year.

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H. Use of Estimates

The presentation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

I. Data Control Codes

The Data Control Codes refer to the account code structure prescribed by the Texas Education Agency (TEA) in the Financial Accountability System Resource Guide. TEA requires school districts to display these codes in the financial statements filed with TEA in order to ensure accuracy in building a statewide database for policy development and funding plans.

J. Implementation of New Accounting Standards

GASB Statement No. 91, *Conduit Debt Obligations* (GASB 91), provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with 1) commitments extended by issuers, 2) arrangements associated with conduit debt obligations, and 3) related note disclosures. The requirements of this statement were originally effective for reporting periods beginning after December 15, 2020; however, issuance of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* (GASB 95), extended the effective date of GASB 91 to reporting periods beginning after December 15, 2021, with earlier application encouraged. GASB 91 was implemented in the District's fiscal year 2023 financial statements with no impact to amounts previously reported.

GASB Statement No. 94*, Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (GASB 94), improves financial reporting by addressing issues related to public-private and public-public partnership arrangements and provides guidance for accounting and financial reporting for availability payment arrangements. The requirements of this statement are effective for reporting periods beginning after June 15, 2022, with earlier application encouraged. GASB 94 was implemented in the District's fiscal year 2023 financial statements with no impact to amounts previously reported.

GASB Statement No. 96*, Subscription-Based Information Technology Arrangements* (GASB 96), provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement 1) defines a SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments; and 4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for reporting periods beginning after June 15, 2022, with earlier application encouraged. GASB 96 was implemented in the District's fiscal year 2023 financial statements with no impact to amounts previously reported.

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K. Recent Accounting Pronouncements

GASB Statement No. 99, *Omnibus 2022* (GASB 99), enhances comparability in accounting and financial reporting and improves consistency of authoritative literature by addressing 1) practice issues that have been identified during implementation and application of certain GASB statements and 2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases were implemented in the District's fiscal year 2022 financial statements in conjunction with GASB 87. The requirements related to PPPs and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. These requirements for GASB 99 were implemented in the District's fiscal year 2023 financial statements in conjunction with GASB 94 and GASB 96 as described in Note 1. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. These requirements for GASB 99 will be implemented in the District's fiscal year 2024 financial statements and the impact has not yet been determined.

GASB Statement No. 100, *Accounting Changes and Error Corrections* (GASB 100), enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement 1) defines accounting changes and corrections of errors; 2) prescribes the accounting and financial reporting for each type of accounting change and error corrections; and 3) clarifies required note disclosures. The requirements of this statement are effective for reporting periods beginning after June 15, 2023, with earlier application encouraged. GASB 100 will be implemented in the District's fiscal year 2024 financial statements and the impact has not yet been determined.

GASB Statement No. 101, *Compensated Absences* (GASB 101), improves the information needs of financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 will be implemented in the District's fiscal year 2025 financial statements and the impact has not yet been determined.

Note 2. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, National School Breakfast and Lunch Program special revenue fund and debt service fund. All other governmental funds adopt project length budgets. All annual appropriations lapse at fiscal year-end. The following procedures are followed in establishing the budgetary data reflected in the financial statements.

1. Prior to June 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after the ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is legally enacted through passage of a resolution by the Board.

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The appropriated budget is prepared by fund, function, and campus/department. The District's campus/department heads may make transfers of appropriations within a campus/department. Transfers of appropriations between campus/departments require the approval of the District's management. Transfers of appropriations between functions require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level within a fund.

B. Encumbrances

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as restricted, committed, or assigned fund balances as appropriate. The encumbrances do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. The District did not have any outstanding encumbrances at June 30, 2023.

Note 3. Detailed Notes on All Funds

A. Deposits and Investments

Cash Deposits
The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the Texas School Depository Act. The depository bank pledges securities which comply with state law and these securities are held for safekeeping and trust with the District's and the depository banks' agent bank. The pledged securities shall be in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

Investments
The District's investment policy is in accordance with the Public Funds Investment Act, the Public Funds Collateral Act, and federal and state laws. State law and District policy limits credit risk by allowing investing in 1) Obligations of the United States or its agencies which are backed by the full faith and credit of the United States, obligations of the State of Texas or its agencies, counties, cities and other political subdivisions of any state rated as to investment quality by a nationally recognized statistical rating organization (NRSRO) not less than A or its equivalent; 2) Certificates of deposit issued by a broker or depository located in Texas which is insured by the FDIC or purchased through a broker who has an office located in Texas; 3) Fully collateralized repurchase agreements secured by obligations of the United States or its agencies not to exceed 90 days to maturity from the date of purchase; 4) Bankers acceptances with a stated maturity of 270 days or fewer which are eligible for collateral for borrowing from a Federal Reserve Bank; 5) Commercial paper if it has a stated maturity of 270 days or fewer from the date of its issuance and is rated not less than A-1 or P-1 or an equivalent rating by at least: two nationally recognized credit rating agencies or one nationally recognized agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state; 6) No-load money market mutual funds which shall be registered with the Securities and Exchange Commission and have a dollar-weighted average stated maturity of 90 days or fewer; 7) No-load mutual funds which shall be registered with the Securities and Exchange Commission, have an average weighted maturity of less than two years, include investments that comply with the Public Funds Investment Act and are continuously rated not less than AAA by at least one NRSRO; 8) Public funds investment pools which meet the requirements of the Public Funds Investment Act.

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The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, Fair Value Measurement and Application provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

The District's investment measurements and balances, weighted average maturity, and credit risks of such investments are as follows:

		Fair Value Measurements Using					
	June 30, 2023	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
Investments measured at amortized cost:							
Investment pools:							
TexPool	$ 10,076,516	$ -	$ -	$ -	9%	26	AAAm*
Lone Star	1,762,041	-	-	-	2%	23	AAAm*
Investments measured at net asset value:							
Texas Class	1,059,659	-	-	-	1%	26	AAAm*
Investments measured at fair value							
U.S. Treasury Bills	2,098,585	-	2,098,585	-	2%	41	Not rated
U.S Treasury Notes	90,803,207	-	90,803,207	-	86%	274	Not rated
Total value	$ 105,800,008	$ -	$ 92,901,792	$ -	100%		
Portfolio weighted average maturity						239	

* Standard & Poor's Rating

Investment pools are measured at amortized cost and net asset value. Such investments are not subject to the fair value hierarchy reporting.

US Treasury securities, classified as level 2, are measured at fair value based on price obtained from broker dealers and/or pricing vendors, including observed transactions such as last price traded when available, or valuations in reference to similar securities for which prices are available.

The TexPool and Lone Star investment pools are external investment pools measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, investment pools must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity and diversification requirements within the investment pool. The investment pools transact at a net asset value of $1.00 per share, have weighted average maturity of 60 days or less and weighted average life of 120 days or less, investments held are highly rated by nationally recognized statistical rating organization, have no more than 5% of portfolio with one issuer (excluding US government securities), and can meet reasonably foreseeable redemptions.

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Texas CLASS is an external investment pool measured at net asset value. It was created in accordance with the requirements contained in section 2256.016 of the Public Funds Investment Act (PFIA). The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the Participants), Public Trust Advisors, LLC (Public Trust) as Program Administrator, and Wells Fargo Bank Texas, N.A. as Custodian.

TexPool, Texas CLASS and Lone Star have a redemption notice period of one day and no maximum transaction amounts. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pools' liquidity.

Credit Risk
At year end, the District's investments were rated as noted in the preceding table. TexPool is duly chartered and administered by the State Comptroller's Office. Lone Star is duly chartered by the State of Texas Interlocal Cooperation Act and is administered by First Public, LLC., formerly the Texas Association of School Boards Financial Services. Texas CLASS is duly chartered and administered by the State Comptroller's Office. All credit ratings met acceptable levels required by legal guidelines prescribed by both the PFIA and the District's investment policy.

Interest Rate Risk
Interest rate risk is the risk that changes in interest rates may adversely affect the value of the investments. The District monitors interest rate risk utilizing weighted average maturity analysis. In accordance with its investment policy, the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District is not to exceed one year from the time of purchase.

Concentration of Credit Risk
The District's investment policy does not limit an investment in any one issuer. The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from over-concentration of assets in a specific class of investments, specific maturity, or specific issuer.

Custodial Credit Risk – Deposits
In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of June 30, 2023, the District's bank balance was not exposed to custodial credit risk because it was insured and collateralized with securities held by the District's agent in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's policy requires investments to be in the District's name or held by the District's agent in the District's name. The District is not exposed to custodial risk due to the investments are insured or registered and are held by the District or its agent in the District's name.

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B. Receivables

Tax revenues of the general and debt service fund are reported net of uncollectible amounts. Total change in uncollectible amounts related to revenues of the current period increased (decreased) revenues as follows:

Change in uncollectibles related to general fund property taxes	$ (16,000)
Change in uncollectibles related to debt service property taxes	(7,000)
Total change in uncollectibles of the current fiscal year	$ (23,000)

Approximately 64% of the outstanding balance of property taxes receivable is not anticipated to be collected within the next year.

C. Interfund Receivables, Payables, and Transfers

1. Receivables/Payables

The composition of interfund receivable/payable balances as of June 30, 2023, is as follows:

Fund	Interfund Receivables	Interfund Payables
General fund	$ 226,811	$ 16,200
Debt service fund	16,200	-
Other governmental funds - nonmajor	30,963	257,774
Totals	$ 273,974	$ 273,974

Interfund balances consist of short-term lending/borrowing arrangements that generally result from payroll and other regularly occurring charges that are primarily paid by the general fund and then charged back to the appropriate other fund. Additionally, some lending/borrowing may occur between two or more nonmajor governmental funds.

2. Transfers

Interfund transfers are defined as "flows of assets without equivalent flow of assets in return and without a requirement for repayment." Transfers are the use of funds collected in one fund and are transferred to finance various programs accounted for in other funds. The composition of interfund transfers for the fiscal year ended June 30, 2023 is as follows:

Transfer Out	Transfer In	Amount
General fund	Nonmajor Governmental Funds	$ 9,583
Total		$ 9,583

Transfers from the general fund to the nonmajor governmental fund National School Breakfast/Lunch Program were to reimburse Food Service delinquent accounts.

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D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Transfers & Adjustments	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land and improvements	$ 2,903,028	$ -	$ -	$ 535,272	$ 3,438,300
Construction in progress	11,025,038	2,444,495	-	(10,389,939)	3,079,594
Total capital assets, not being depreciated	13,928,066	2,444,495	-	(9,854,667)	6,517,894
Capital assets, being depreciated:					
Buildings and improvements	114,341,135	137,300	-	9,521,222	123,999,657
Furniture and equipment	14,575,166	63,091	(61,030)	333,445	14,910,672
Total capital assets, being depreciated	128,916,301	200,391	(61,030)	9,854,667	138,910,329
Less accumulated depreciation for:					
Buildings and improvements	(41,632,438)	(3,210,568)	-	-	(44,843,006)
Furniture and equipment	(10,886,234)	(636,782)	61,030	-	(11,461,986)
Total accumulated depreciation	(52,518,672)	(3,847,350)	61,030	-	(56,304,992)
Total capital assets, being depreciated, net	76,397,629	(3,646,959)	-	9,854,667	82,605,337
Governmental activities capital assets, net	$ 90,325,695	$ (1,202,464)	$ -	$ -	$ 89,123,231

Depreciation expense was charged to functions of the District as follows:

Governmental activities:	
11 Instruction	$ 2,710,161
12 Instructional resources and media services	67,581
21 Instructional leadership	2,492
23 School leadership	37,920
31 Guidance, counseling, and evaluation services	12,770
33 Health services	12,289
34 Student transportation	299,909
35 Food services	271,330
36 Extracurricular activities	246,687
41 General administration	13,749
51 Plant maintenance and operations	55,926
52 Security and monitoring services	47,876
53 Data processing services	60,538
61 Community services	8,122
Total depreciation expense-governmental activities	$ 3,847,350

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Construction Commitments

The District has active construction projects as of June 30, 2023. The projects include the construction and equipment of school facilities. At year end, the District's commitments with contractors are as follows:

Project	Remaining Commitment
New Junior High School	$ 3,922,083
Peach Creek Elementary School	1,920,546
High School Addition	1,309,096
Total	$ 7,151,725

The commitment for construction and equipment of school facilities is being financed by general obligation bonds secured by tax revenues and local funds.

E. Long-term Liabilities

The District's long-term liabilities consist of bond indebtedness, claims payable, compensated absences, net pension liability and net OPEB liability. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund. Other long-term liabilities are generally liquidated with resources of the general fund.

Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	$ 47,845,000	$ 97,975,000	$ (4,910,000)	$ 140,910,000	$ 2,480,000
Issuance premiums	5,266,637	5,068,692	(465,423)	9,869,906	-
Total bonds payable, net	53,111,637	103,043,692	(5,375,423)	150,779,906	2,480,000
Claims payable	272,000	-	(34,000)	238,000	34,000
Compensated absences	40,545	38,929	(12,701)	66,773	66,773
Net pension liability	6,915,468	10,886,401	(1,297,266)	16,504,603	-
Net OPEB liability	13,877,785	332,812	(5,658,525)	8,552,072	-
Governmental activities long-term liabilities	$ 74,217,435	$ 114,301,834	$ (12,377,915)	$ 176,141,354	$ 2,580,773

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General Obligation Bonds

The District issues general obligation bonds to provide funds for the construction and equipment of school buildings (BLDG) and to refund general obligation bonds (REF). General obligation bonds are direct obligations and pledge the full faith and credit of the District. The following is a summary of changes in the general obligation bonds for the fiscal year.

Series	Interest Rate	Original Issue	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
2002 BLDG	4.25-6.25%	$ 13,870,000	2032	$ 1,900,000	$ -	$ -	$ 1,900,000
2015 REF	2.00-4.00%	3,530,000	2033	2,420,000	-	(185,000)	2,235,000
2016A REF	2.00-5.00%	14,315,000	3039	12,025,000	-	(505,000)	11,520,000
2016B BLDG & REF	2.00-5.00%	32,225,000	2037	16,740,000	-	(3,280,000)	13,460,000
2020 REF	2.25-5.00%	5,890,000	2030	4,770,000	-	(595,000)	4,175,000
2020A REF	3.00-3.00%	8,160,000	2043	8,160,000	-	-	8,160,000
2021 REF	3.00-3.00%	2,165,000	2027	1,830,000	-	(345,000)	1,485,000
2023 BLDG	4.10-5.00%	97,975,000	2053	-	97,975,000	-	97,975,000
Total general obligation bonds				$ 47,845,000	$ 97,975,000	$ (4,910,000)	$ 140,910,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30,	Principal	Interest	Total Requirements
2024	$ 2,480,000	$ 5,967,777	$ 8,447,777
2025	2,665,000	5,795,091	8,460,091
2026	2,765,000	5,701,129	8,466,129
2027	2,875,000	5,591,160	8,466,160
2028	2,990,000	5,475,585	8,465,585
2029	3,100,000	5,364,435	8,464,435
2030	3,200,000	5,263,310	8,463,310
2031	3,315,000	5,150,898	8,465,898
2032	3,430,000	5,032,948	8,462,948
2033	3,570,000	4,892,048	8,462,048
2034	3,715,000	4,745,298	8,460,298
2035	3,875,000	4,587,048	8,462,048
2036	4,040,000	4,421,848	8,461,848
2037	4,200,000	4,258,985	8,458,985
2038	4,370,000	4,089,523	8,459,523
2039	4,560,000	3,900,023	8,460,023
2040	4,760,000	3,702,023	8,462,023
2041	4,965,000	3,475,523	8,440,523
2042	5,180,000	3,239,173	8,419,173
2043	5,405,000	2,992,473	8,397,473
2044	5,735,000	2,734,923	8,469,923
2045	5,970,000	2,499,788	8,469,788
2046	6,215,000	2,255,018	8,470,018
2047	6,475,000	2,000,203	8,475,203
2048	6,740,000	1,734,728	8,474,728
2049	6,365,000	1,458,388	7,823,388
2050	6,635,000	1,187,875	7,822,875
2051	6,920,000	905,888	7,825,888
2052	7,215,000	611,788	7,826,788
2053	7,180,000	305,150	7,485,150
Totals	$ 140,910,000	$ 109,340,047	$ 250,250,047

As of June 30, 2023, the District had $101,000,000 authorized but unissued bonds from the November 2022 bond election.

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In February 2023, the District issued $97,975,000 of Unlimited Tax School Building Bonds, Series 2023. The bonds pay principal and interest semiannually on February 15 and August 15, at an interest rate of 4.10 - 5.00%, and mature on February 15, 2053. The proceeds from the bonds will be used for the construction of school buildings and equipment in the District.

In prior years, the District defeased certain bonds through the issuance of the new bonds and placed the proceeds in an irrevocable trust to provide for all future debt service payments of the old bonds. Securities being utilized to repay the refinanced debt as it becomes due consist solely of U.S. government obligations. Accordingly, the trust account securities and the liability for the defeased bonds are not included in the District's basic financial statements. As of June 30, 2023, there were no outstanding defeased bonds.

Claims Payable
During 2022, the District entered into a mediated settlement agreement in the amount of $300,000 requiring annual payments through 2030.

The following is a summary of changes in the claims payable for the fiscal year:

Description	Interest Rate	Original Obligation	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
Claim payable	N/A	$ 300,000	2030	$ 272,000	$ -	$ (34,000)	$ 238,000
Total Claims Payable				$ 272,000	$ -	$ (34,000)	$ 238,000

Year Ending June 30,	Principal	Interest	Total Requirements
2024	$ 34,000	$ -	$ 34,000
2025	34,000	-	34,000
2026	34,000	-	34,000
2027	34,000	-	34,000
2028	34,000	-	34,000
2029	34,000	-	34,000
2030	34,000	-	34,000
Totals	$ 238,000	$ -	$ 238,000

F. Fund Balance

Other committed fund balance includes the following commitments of funds:

General Fund:	
Claims liability	$ 238,000
Other governmental funds:	
Campus activity funds	259,506
Total other committed fund balance	$ 497,506

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G. Revenues from Local and Intermediate Sources

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

	General	Debt Service	Capital Projects	Nonmajor Funds	Totals
Property taxes	$ 13,823,927	$ 6,508,070	$ -	$ -	$ 20,331,997
Investment income	451,893	31,096	1,845,781	28,870	2,357,640
Food sales	-	-	-	672,241	672,241
Extracurricular activities	408,931	-	-	380,570	789,501
Other	190,795	-	-	-	190,795
Totals	$ 14,875,546	$ 6,539,166	$ 1,845,781	$ 1,081,681	$ 24,342,174

Note 4. Other Information

A. Risk Management

Property/Liability
The District is exposed to various risks of loss related to property/liability losses for which the District participates in the Texas Political Subdivisions Joint Self Insurance Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain competitive costs for coverages, and develop a comprehensive loss control program. The District pays an annual premium to the Fund for its liability coverage and transfers the risk of loss to the Fund. The District's agreement with the Fund provides that the Fund will be self-sustaining through member premiums and may provide, through commercial companies, reinsurance contracts. In the event that the Fund was to discontinue operations, the member districts would be responsible for any eligible claims not funded by the Fund. In addition, there were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

Health Insurance
During the year ended June 30, 2023, employees of the District were covered by TRS Active–Care ("the Plan") a statewide health coverage program of Texas public education employees, implemented by the Teacher Retirement System of Texas. The District paid premiums of $225 per month, per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to the TRS. The legislature created the Plan for public school employee group health coverage in 2002-03, requiring all Districts with fewer than 500 employees to participate in the Plan.

Workers' Compensation
The District participates in the Texas Association of School Boards Risk Management Fund ("Fund") Workers' Compensation Program. The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain competitive costs for coverage and develop a comprehensive loss control program. The District pays an annual premium to the Fund for its coverage and transfers the risk to the Fund. In the event that the Fund was to discontinue operations, the member districts would be responsible for any eligible claims not funded by the pool. There were no significant reductions in insurance coverage from the prior year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

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B. Contingencies

The District participates in a number of federal and state financial assistance programs. Although the District's grant programs have been audited in accordance with the provisions of the Single Audit Act through June 30, 2023, these programs are subject to financial and compliance audits by the grantor agencies. The District is also subject to audit by the TEA of the attendance data upon which payments from the agency are based. These audits could result in questioned costs or refunds to be paid back to the granting agencies.

C. Defined Benefit Pension Plan

Plan Description
The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS) and is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

Pension Plan Fiduciary Net Position
Detailed information about the TRS's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at http://www.trs.texas.gov/Pages/about_archive_cafr.aspx ; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided
TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity, except for members who are grandfathered where the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic postemployment benefit changes, including automatic cost of living adjustments (COLAs). Ad hoc postemployment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as previously noted in the Plan Description above.

Contributions
Contribution requirements are established or amended pursuant to Article XVI, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

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Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2023	2022
Member	8.00%	8.00%
Non-employer contributing entity (State)	8.00%	7.75%
Employers (District)	8.00%	7.75%

The contribution amounts for the District's fiscal year 2023 are as follows:

District contributions	$	1,609,541
Member contributions		3,003,872
NECE on-behalf contributions (State)		1,902,919

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act.

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during the fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

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

- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment-after-retirement surcharge.
- Public education employer contribution - all public schools, charter schools and regional education service centers must contribute 1.7% of the member's salary beginning in fiscal year 2022, gradually increasing to 2.0% in fiscal year 2025.

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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

On June 30, 2023, the District reported a liability of $16,504,603 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for state pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District are as follows:

District's proportionate share of the net pension liability	$ 16,504,603
State's proportionate share of the net pension liability associated with the District	21,786,764
Total	$ 38,291,367

The net pension liability was measured as of August 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2021 rolled forward to August 31, 2022. The District's proportion of the net pension liability was based on the District's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2021 through August 31, 2022.

At the measurement date of August 31, 2022, the District's proportion of the collective net pension liability was 0.0278008% which was an increase of 0.0006456% from its proportion measured as of August 31, 2021.

For the fiscal year ended June 30, 2023, the District recognized pension expense of $4,446,951 and revenue of $2,082,568 for support provided by the State.

On June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 239,315	$ 359,832
Changes of assumptions	3,075,345	766,462
Difference between projected and actual earnings on pension plan investments	1,630,602	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	1,547,410	238,034
District contributions paid subsequent to the measurement date	1,387,069	-
Totals	$ 7,879,741	$ 1,364,328

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$1,387,069 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2024	$ 1,450,796
2025	868,217
2026	352,780
2027	2,108,049
2028	348,502
Thereafter	-
Total	$ 5,128,344

Actuarial Methods and Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2021. Update procedures were used to roll forward the total pension liability to August 31, 2022 and was determined using the following actuarial methods and assumptions:

Actuarial cost method	Individual entry age normal
Asset valuation method	Fair value
Single discount rate	7.00%
Long-term expected rate of return	7.00%
Municipal bond rate as of August 2022	3.91%. Source for the rate is the Fixed Income Market Data / Yield Curve / Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in projection period (100 years)	2121
Inflation	2.30%
Salary increases	2.95% to 8.95% including inflation
Ad hoc postemployment benefit changes	None
Mortality rates	The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioners Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published projection scale ("U-MP"). The active mortality rates were based on the published PUB(2010) Mortality Tables for Teachers, below median, also with full generational mortality.

The actuarial methods and assumptions are primarily based on a study of actual experience for the four year period ending August 31, 2021 and adopted in July 2022.

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Discount Rate and Long-term Expected Rate of Return

A single discount rate of 7.00% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.00%. The projection of cash flows used to determine the single discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity will be made at the rates set by the legislature in the 2019 session. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2022 are summarized below:

Asset Class	Target Allocation**	Long-term Expected Geometric Real Rate of Return***	Expected Contribution to Long-term Portfolio Returns
Global equity:			
U.S.	18.00%	4.60%	1.12%
Non-U.S. developed	13.00%	4.90%	0.90%
Emerging markets	9.00%	5.40%	0.75%
Private equity*	14.00%	7.70%	1.55%
Stable value:			
Government bonds	16.00%	1.00%	0.22%
Absolute return*	-	3.70%	-
Stable value hedge funds	5.00%	3.40%	0.18%
Real return:			
Real estate	15.00%	4.10%	0.94%
Energy, natural resources and infrastructure	6.00%	5.10%	0.37%
Commodities	-	3.60%	-
Risk parity:			
Risk parity	8.00%	4.60%	0.43%
Asset allocation leverage:			
Cash	2.00%	3.00%	0.01%
Asset allocation leverage cash	-6.00%	3.60%	-0.05%
Inflation expectation			2.70%
Volatility drag****			-0.91%
Total	100.00%		8.21%

* Absolute return includes credit sensitive investments.
** Target allocations are based on the FY 2022 policy model.
*** Capital market assumptions come from Aon Hewitt (as of 8/31/2022).
**** The volatility drag results from the conversion between arithmetic and geometric mean returns.

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Discount Rate Sensitivity Analysis
The following table presents the District's proportionate share of the TRS net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	$ 25,674,904	$ 16,504,603	$ 9,071,643

Change of Assumptions Since the Prior Measurement Date
New assumptions were adopted in conjunction with an actuarial experience study since the prior measurement date that affected measurement of the total pension liability during the measurement period. The primary assumption change was the lowering of the single discount rate from 7.25 percent to 7.00 percent.

Change of Benefit Terms Since the Prior Measurement Date
There were no changes of benefit terms since the prior measurement date that affected measurement of the total pension liability during the measurement period.

D. Defined Other Postemployment Benefit Plan

Plan Description
The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Postemployment Benefit (OPEB) plan that has a special funding situation. TRS-Care was established in 1986 by the Texas Legislature and is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees in accordance with the Texas Insurance Code, Chapter 1575. The Board may adopt rules, plans, procedures and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

OPEB Plan Fiduciary Net Position
Detailed information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at http://www.trs.texas.gov/Pages/about_archive_cafr.aspx; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided
TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic cost of living adjustments (COLAs). The Board of Trustees of TRS is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052.

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The premium rates for retirees are reflected in the following table:

TRS-Care Monthly Premium Rates

	Medicare	Non-medicare
Retiree or surviving spouse	$ 135	$ 200
Retiree and spouse	529	689
Retiree and surviving spouse and children	468	408
Retiree and family	1,020	999

Contributions

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

Texas Insurance Code, section 1575.202 establishes the State's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the employer. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act.

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2023	2022
Active employee	0.65%	0.65%
Non-employer contribution entity (State)	1.25%	1.25%
Employers (District)	0.75%	0.75%
Federal/private funding*	1.25%	1.25%

* Contributions paid from federal funds and private grants are remitted by the employer (District) and paid at the State rate.

The contribution amounts for the District's fiscal year 2023 are as follows:

District contributions	$ 339,296
Member contributions	244,068
NECE on-behalf contributions (State)	417,574

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When hiring a TRS retiree, employers are required to pay TRS-Care a monthly surcharge of $535 per retiree.

The State of Texas also contributed $196,346, $103,762 and $152,924 in 2023, 2022, and 2021, respectively, for on-behalf payments for Medicare Part D.

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TRS-Care received a supplemental appropriation from the State of Texas as the Non-Employer Contributing Entity in the amount of $83 million in fiscal year 2022 from the Federal Rescue Plan Act (ARPA) to help defray Covid-19 related health care costs during fiscal year 2022.

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

On June 30, 2023, the District reported a liability of $8,552,072 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided by the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District are as follows:

District's proportionate share of the net OPEB liability	$	8,552,072
State's proportionate share of the net OPEB liability associated with the District		10,432,184
Total	$	18,984,256

The net OPEB liability was measured as of August 31, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2021 rolled forward to August 31, 2022. The District's proportion of the net OPEB liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2021 through August 31, 2022.

At the measurement date of August 31, 2022, the employer's proportion of the collective net OPEB liability was 0.0357170% which was a decrease of 0.0002596% from its proportion measured as of August 31, 2021.

For the fiscal year ended June 30, 2023, the District recognized net OPEB revenue of $1,948,962 due to recognition of deferred inflows in excess of deferred outflows and current year expense. OPEB revenue of $1,480,411 was recognized for support provided by the State.

On June 30, 2023, the District reported it's proportionate share of the TRS' deferred outflows of resources and deferred inflows of resources related to other postemployment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 475,465	$ 7,124,643
Changes of assumptions	1,302,650	5,941,471
Difference between projected and actual earnings on OPEB plan investments	25,475	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	3,473,573	137,799
District contributions paid subsequent to the measurement date	289,481	-
Totals	$ 5,566,644	$ 13,203,913

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$289,481 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	
2024	$ (1,442,808)
2025	(1,442,716)
2026	(1,080,052)
2027	(589,066)
2028	(1,012,922)
Thereafter	(2,359,186)
Total	$ (7,926,750)

Actuarial Methods and Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2021. Update procedures were used to roll forward the total OPEB liability to August 31, 2022.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The following assumptions used for the valuation of the TRS-Care OPEB liability are identical to the assumptions employed in the August 31, 2021 TRS pension actuarial valuation that was rolled forward to August 31, 2022:

Demographic Assumptions	Economic Assumptions
Rates of mortality	General inflation
Rates of retirement	Wage inflation
Rates of termination	
Rates of disability	

See Note 4.C for detail on these assumptions. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2018.

The initial medical trend rates were 8.25% for Medicare retirees and 7.25% for non-Medicare retirees. There was an initial prescription drug trend rate of 8.25% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 13 years.

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The following methods and additional assumptions were used in the TRS-Care OPEB valuation:

Actuarial cost method	Individual entry age normal
Single discount rate	3.91%
Aging factors	Based on plan specific experience
Election rates	Normal retirement: 62% participation prior to age 65 and 25% after age 65. Pre-65 retirees: 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Ad hoc postemployment benefit changes	None

Discount Rate

A single discount rate of 3.91% was used to measure the total OPEB liability at August 31, 2022. This was an increase of 1.96% in the discount rate since the August 31, 2021 measurement date. The plan is essentially a "pay-as-you-go" plan, and based on the assumption that contributions are made at the statutorily required rates, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments to current plan members and therefore, the single discount rate is equal to the prevailing municipal bond rate. The source for the rate is the Fixed Income Market Data / Yield Curve / Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of August 31, 2022.

Sensitivity Analysis of Rates

Discount Rate

The following table presents the District's proportionate share of the TRS-Care net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that was 1% less than and 1% greater than the discount rate that was used (3.91%) in measuring the net OPEB liability.

	1% Decrease 2.91%	Current Discount Rate 3.91%	1% Increase 4.91%
District's proportionate share of the net OPEB liability	$ 10,083,571	$ 8,552,072	$ 7,311,361

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Healthcare Cost Trend Rates
The following table presents the District's proportionate share of net OPEB liability using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1% lower or 1% higher than the assumed health-care cost trend rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	$ 7,046,945	$ 8,552,072	$ 10,503,274

Change of Assumptions Since the Prior Measurement Date
The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- The discount rate changed from 1.95% as of August 31, 2021 to 3.91% as of August 31, 2022. This change decreased the total OPEB liability.
- Lower participation rates and updates to the health care trend rate assumptions were also factors that decreased the total OPEB liability.

Change of Benefit Terms Since the Prior Measurement Date
There were no changes in benefit terms since the prior measurement date.

E. Joint Venture-Shared Service Arrangement

The District participates in the following shared service arrangements:

Conroe ISD Regional Day School Program for the Deaf
The District participates in a shared services arrangement, Conroe ISD Regional Day School Program for the Deaf, with numerous districts for the education of students with a hearing impairment. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agent, Conroe Independent School District, nor does the District have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to the District. The fiscal agent is responsible for the financial activities of the shared services arrangement.

F. Nonmonetary Transaction

During 2023, the District received textbooks purchased by the State of Texas for the benefit of the District for a purchase price of $25,349. The District receives the textbooks as part of state funding for textbook allotment. The textbooks have been recorded in the amount of $25,349 in a special revenue fund as both state revenues and expenditures, which represents the amount of consideration given by the State of Texas.

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Required Supplementary Information

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Splendora Independent School District

Exhibit G-1

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2023

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and intermediate sources	$ 15,193,000	$ 15,225,275	$ 14,875,546	$ (349,729)
5800	State program revenues	33,521,000	33,540,076	34,804,629	1,264,553
5900	Federal program revenues	786,000	786,000	720,956	(65,044)
5020	Total revenues	49,500,000	49,551,351	50,401,131	849,780
	EXPENDITURES				
	Current:				
0011	Instruction	28,615,802	28,498,577	27,363,379	1,135,198
0012	Instructional resources and media services	224,350	224,350	182,415	41,935
0013	Curriculum and instructional staff development	1,266,078	1,196,078	1,086,476	109,602
0021	Instructional leadership	1,202,740	1,152,740	1,124,124	28,616
0023	School leadership	2,587,815	2,487,815	2,432,447	55,368
0031	Guidance, counseling, and evaluation services	2,092,935	2,007,935	1,989,293	18,642
0032	Social work services	1,500	1,500	-	1,500
0033	Health services	413,675	437,675	432,623	5,052
0034	Student transportation	2,521,465	3,181,465	2,827,899	353,566
0036	Extracurricular activities	1,365,345	1,385,345	1,279,071	106,274
0041	General administration	2,288,760	2,548,760	2,485,962	62,798
0051	Plant maintenance and operations	5,018,660	4,969,160	4,940,193	28,967
0052	Security and monitoring services	817,620	976,696	933,388	43,308
0053	Data processing services	762,255	772,255	772,052	203
0061	Community services	181,000	241,000	225,262	15,738
	Capital outlay:				
0081	Facilities acquisition and construction	3,000,000	3,000,000	805,978	2,194,022
	Intergovernmental:				
0099	Other intergovernmental charges	140,000	144,000	143,870	130
6030	Total expenditures	52,500,000	53,225,351	49,024,432	4,200,919
1100	Excess (deficiency) of revenues over (under) expenditures	(3,000,000)	(3,674,000)	1,376,699	5,050,699
	OTHER FINANCING SOURCES (USES)				
8911	Transfers out	-	(9,600)	(9,583)	17
7080	Total other financing sources (uses)	-	(9,600)	(9,583)	17
1200	Net change in fund balance	(3,000,000)	(3,683,600)	1,367,116	5,050,716
0100	Fund balance - beginning	16,943,112	16,943,112	16,943,112	-
3000	**FUND BALANCE - ENDING**	$ 13,943,112	$ 13,259,512	$ 18,310,228	$ 5,050,716

The Notes to the Required Supplementary Information are an integral part of this schedule.

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Splendora Independent School District **Exhibit G-2**

Schedule of the District's Proportionate Share of the Net Pension Liability of a Cost-Sharing Multiple-Employer Pension Plan
Teacher Retirement System of Texas
For the Last Nine Fiscal Years*

Year	District's Proportion of Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District	Total	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2023	0.0278008%	$ 16,504,603	$ 21,786,764	$ 38,291,367	$ 33,483,520	49.29%	75.62%
2022	0.0271552%	6,915,468	9,670,202	16,585,670	31,169,316	22.19%	88.79%
2021	0.0244102%	13,073,611	20,487,116	33,560,727	29,318,562	44.59%	75.54%
2020	0.0254541%	13,231,834	18,376,485	31,608,319	27,004,992	49.00%	75.24%
2019	0.0240344%	13,229,115	19,029,341	32,258,456	24,961,187	53.00%	73.74%
2018	0.0217969%	6,969,463	10,625,117	17,594,580	22,205,049	31.39%	82.17%
2017	0.0206477%	7,802,450	12,252,564	20,055,014	20,809,777	37.49%	78.00%
2016	0.0209355%	7,400,421	11,535,411	18,935,832	19,614,488	37.73%	78.43%
2015	0.0120075%	3,207,369	9,611,056	12,818,425	17,594,013	18.23%	83.25%

* The amounts presented for the fiscal years were determined as of the Plan's fiscal year, August 31 of the prior year.
Ten years of data is not available.

The Notes to the Required Supplementary Information are an integral part of this schedule.

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Splendora Independent School District **Exhibit G-3**

Schedule of the District's Contributions to the
Teacher Retirement System of Texas Pension Plan
For the Last Nine Fiscal Years*

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	$ 1,609,541	$ (1,609,541)	$ -	$ 37,549,726	4.29%
2022	1,267,094	(1,267,094)	-	33,077,078	3.83%
2021	1,128,189	(1,128,189)	-	31,169,316	3.62%
2020	989,363	(989,363)	-	29,318,562	3.37%
2019	880,688	(880,688)	-	26,680,249	3.30%
2018	793,198	(793,198)	-	24,539,187	3.23%
2017	701,344	(701,344)	-	22,205,049	3.16%
2016	654,655	(654,655)	-	20,627,593	3.17%
2015	565,600	(565,600)	-	19,239,683	2.94%

* The amounts presented for the fiscal years were determined as of the District's fiscal year end.
Ten years of data is not available.

The Notes to the Required Supplementary Information are an integral part of this schedule.

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Splendora Independent School District **Exhibit G-4**

Schedule of the District's Proportionate Share of the Net OPEB Liability of a Cost-Sharing Multiple-Employer OPEB Plan
Teacher Retirement System of Texas
For the Last Six Fiscal Years*

Year	District's Proportion of Net OPEB Liability	District's Proportionate Share of the Net OPEB Liability	State's Proportionate Share of the Net OPEB Liability Associated with the District	Total	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2023	0.0357170%	$ 8,552,072	$ 10,432,184	$ 18,984,256	$ 33,483,520	25.54%	11.52%
2022	0.0359766%	13,877,785	18,593,139	32,470,924	31,169,316	44.52%	6.18%
2021	0.0334260%	12,706,734	17,074,805	29,781,539	29,318,562	43.34%	4.99%
2020	0.0329609%	15,587,604	20,714,438	36,302,042	27,004,992	57.72%	2.66%
2019	0.0303332%	15,145,664	21,245,185	36,390,849	24,961,187	60.68%	1.57%
2018	0.0261940%	11,390,796	17,748,283	29,139,079	22,205,049	51.30%	0.91%

* The amounts presented for the fiscal years were determined as of the Plan's fiscal year, August 31 of the prior year.
Ten years of data is not available.

The Notes to the Required Supplementary Information are an integral part of this schedule.

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Splendora Independent School District **Exhibit G-5**

Schedule of the District's Contributions to the
Teacher Retirement System of Texas OPEB Plan
For the Last Six Fiscal Years*

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	$ 339,296	$ (339,296)	$ -	$ 37,549,726	0.90%
2022	289,067	(289,067)	-	33,077,078	0.87%
2021	260,855	(260,855)	-	31,169,316	0.84%
2020	262,993	(262,993)	-	29,318,562	0.90%
2019	226,415	(226,415)	-	26,680,249	0.85%
2018	196,832	(196,832)	-	24,539,187	0.80%

* The amounts presented for the fiscal years were determined as of the District's fiscal year end.
Ten years of data is not available.

The Notes to the Required Supplementary Information are an integral part of this schedule.

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Note 1. Budget

A. Budgetary Information

Each school district in Texas is required by law to prepare annually a budget of anticipated revenues and expenditures for the general fund, debt service fund, and the National School Breakfast and Lunch Program special revenue fund. The Texas Education Code requires the budget to be prepared not later than June 19 and adopted by June 30 of each year. The budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles.

The following procedures are followed in establishing the budgetary data reflected in the fund financial schedules:

1. Prior to June 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is formally approved and adopted by the Board.

The appropriated budget is prepared by fund and function. The District's campus/department heads may make transfers of appropriations within a campus or department. Transfers of appropriations between campuses or departments require the approval of the District's management. Increasing any one of the functional spending categories, or revenues object accounts and other resources require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level within a fund. All annual appropriations lapse at fiscal year-end.

Note 2. Net Pension Liability and Net OPEB Liability

The following factors significantly affect trends in the amounts reported for the District's proportionate share of the net pension liability and net OPEB liability:

Changes in Actuarial Assumptions and Inputs

	Net Pension Liability		Net OPEB Liability
Measurement Date August 31,	Discount Rate	Long-term Expected Rate of Return	Discount Rate
2022	7.000%	7.000%	3.910%
2021	7.250%	7.250%	1.950%
2020	7.250%	7.250%	2.330%
2019	7.250%	7.250%	2.630%
2018	6.907%	7.250%	3.690%
2017	8.000%	8.000%	3.420%
2016	8.000%	8.000%	
2015	8.000%	8.000%	
2014	8.000%	8.000%	

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Changes in Demographic and Economic Assumptions
For measurement date August 31, 2018 – Net Pension Liability and Net OPEB Liability:

- Demographic assumptions including post-retirement mortality, termination rates, and rates of retirement and economic assumptions, including rates of salary increase for individual participants were updated based on the experience study performed for TRS for the period ending August 31, 2017.

Changes in Benefit Terms
For measurement date August 31, 2018 – Net OPEB Liability:

- Changes of benefit terms were made effective September 1, 2017 by the 85th Texas Legislature.

Other Changes
For measurement date August 31, 2022 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 65% to 62%. The participation rate for post-65 retirees was lowered from 40% to 25%.

For measurement date August 31, 2020 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 50% to 40%.
- The ultimate healthcare trend rate assumption decreased to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.

For measurement date August 31, 2019 – Net Pension Liability:

- With the enactment of SB3 by the 2019 Texas Legislature, as assumption was made about how this would impact future salaries. It is assumed that eligible active members will each receive a $2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

For measurement date August 31, 2019 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 70% to 65%. The participation rate for post-65 retirees was lowered from 75% to 50%. 25% of pre-65 retirees are assumed to discontinue their coverage at age 65.
- The trend rates were reset to better reflect the plan's anticipated experience.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20% to 15%. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20% to 10%.

For measurement date August 31, 2018 – Net OPEB Liability:

- Adjustments were made for retirees that were known to have discontinued their health care coverage in fiscal year 2018.
- The health care trend rate assumption was updated to reflect the anticipated return of the Health Insurer Fee (HIF) in 2020.

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Supplementary Information

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Splendora Independent School District **Exhibit H-1**

Combining Balance Sheet (Page 1 of 3)

Nonmajor Governmental Funds - Special Revenue Funds

June 30, 2023

Data Control Codes		211 ESSA Title I Improving Basic Programs	224 IDEA-B Formula	225 IDEA-B Preschool
	ASSETS			
1110	Cash and cash equivalents	$ 47,103	$ 56,019	$ 3,690
1120	Current investments	-	-	-
1240	Due from other governments	-	747	30
1260	Due from other funds	-	-	-
1300	Inventories	-	-	-
1000	**TOTAL ASSETS**	$ 47,103	$ 56,766	$ 3,720
	LIABILITIES			
2160	Accrued wages payable	$ 41,334	$ 56,766	$ 3,720
2170	Due to other funds	-	-	-
2200	Accrued expenditures	5,769	-	-
2300	Unearned revenue	-	-	-
2000	Total liabilities	47,103	56,766	3,720
	FUND BALANCES			
3450	Restricted - grant funds	-	-	-
3545	Committed - other	-	-	-
3000	Total fund balances	-	-	-
4000	**TOTAL LIABILITIES AND FUND BALANCES**	$ 47,103	$ 56,766	$ 3,720

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Splendora Independent School District

Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds - Continued
June 30, 2023

Data Control Codes		226 IDEA B Discretionary	240 National School Breakfast/ Lunch Program	242 Summer Feeding Program
	ASSETS			
1110	Cash and cash equivalents	$ -	$ 1,557,429	$ -
1120	Current investments	-	535,634	-
1240	Due from other governments	59,002	-	19,984
1260	Due from other funds	-	23,151	7,358
1300	Inventories	-	208,724	-
1000	**TOTAL ASSETS**	$ 59,002	$ 2,324,938	$ 27,342
	LIABILITIES			
2160	Accrued wages payable	$ -	$ 142,482	$ 3,276
2170	Due to other funds	59,002	11,025	24,066
2200	Accrued expenditures	-	-	-
2300	Unearned revenue	-	-	-
2000	Total liabilities	59,002	153,507	27,342
	FUND BALANCES			
3450	Restricted - grant funds	-	2,171,431	-
3545	Committed - other	-	-	-
3000	Total fund balances	-	2,171,431	-
4000	**TOTAL LIABILITIES AND FUND BALANCES**	$ 59,002	$ 2,324,938	$ 27,342

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244	255	263	279	280	281	282
Career and Technical Basic Grant	ESSA Title II, Part A,: Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement	TCLAS Elementary and Secondary School Emergency Relief Funds III	American Rescue Plan, Homeless Children, ESSER II	Elementary and Secondary School Emergency Relief Funds II	Elementary and Secondary School Emergency Relief Funds III
$ -	$ -	$ 10,054	$ 20,623	$ -	$ 8,809	$ -
-	-	-	-	-	-	-
-	-	7,098	474	-	308,706	195,470
-	-	454	-	-	-	-
-	-	-	-	-	-	-
$ -	$ -	$ 17,606	$ 21,097	$ -	$ 317,515	$ 195,470
$ -	$ -	$ 14,258	$ 21,097	$ -	$ 317,515	$ 35,612
-	-	-	-	-	-	156,412
-	-	3,348	-	-	-	3,446
-	-	-	-	-	-	-
-	-	17,606	21,097	-	317,515	195,470
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ -	$ -	$ 17,606	$ 21,097	$ -	$ 317,515	$ 195,470

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Splendora Independent School District
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds - Continued
June 30, 2023

Data Control Codes		284 American Rescue Plan, IDEA-B Formula	285 American Rescue Plan, IDEA-B Preschool	287 Title VI, Part A, Subpart 1
	ASSETS			
1110	Cash and cash equivalents	$ -	$ -	$ -
1120	Current investments	-	-	-
1240	Due from other governments	-	-	-
1260	Due from other funds	-	-	-
1300	Inventories	-	-	-
1000	**TOTAL ASSETS**	$ -	$ -	$ -
	LIABILITIES			
2160	Accrued wages payable	$ -	$ -	$ -
2170	Due to other funds	-	-	-
2200	Accrued expenditures	-	-	-
2300	Unearned revenue	-	-	-
2000	Total liabilities	-	-	-
	FUND BALANCES			
3450	Restricted - grant funds	-	-	-
3545	Committed - other	-	-	-
3000	Total fund balances	-	-	-
4000	**TOTAL LIABILITIES AND FUND BALANCES**	$ -	$ -	$ -

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288	289	385	410	429	461	
Reserve Officers' Training Corps	**Federally Funded Special Revenue Funds**	**Visually Impaired**	**State Textbook Fund**	**State Funded Special Revenue Funds**	**Campus Activity Funds**	**Total Nonmajor Funds (See Exhibit C-1)**
$ 13,147	$ -	$ -	$ 75,811	$ -	$ 147,901	$ 1,940,586
-	-	-	-	-	111,605	647,239
-	16,807	-	-	696	-	609,014
-	-	-	-	-	-	30,963
-	-	-	-	-	-	208,724
$ 13,147	$ 16,807	$ -	$ 75,811	$ 696	$ 259,506	$ 3,436,526
$ 13,147	$ 10,234	$ -	$ -	$ -	$ -	$ 659,441
-	6,573	-	-	696	-	257,774
-	-	-	-	-	-	12,563
-	-	-	75,811	-	-	75,811
13,147	16,807	-	75,811	696	-	1,005,589
-	-	-	-	-	-	2,171,431
-	-	-	-	-	259,506	259,506
-	-	-	-	-	259,506	2,430,937
$ 13,147	$ 16,807	$ -	$ 75,811	$ 696	$ 259,506	$ 3,436,526

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Splendora Independent School District **Exhibit H-2**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue Funds
For the Fiscal Year Ended June 30, 2023

Data Control Codes		211 ESSA Title I Improving Basic Programs	224 IDEA-B Formula	225 IDEA-B Preschool
	REVENUES			
5700	Local and intermediate sources	$ -	$ -	$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	707,958	815,274	23,746
5020	Total revenues	707,958	815,274	23,746
	EXPENDITURES			
	Current:			
0011	Instruction	137,361	292,463	23,746
0012	Instructional resources and media services	154,840	-	-
0013	Curriculum and instructional staff development	350,762	-	-
0031	Guidance, counseling, and evaluation services	-	486,307	-
0032	Social work services	-	-	-
0034	Student transportation	-	-	-
0035	Food services	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0053	Data processing services	-	-	-
0061	Community services	64,995	-	-
	Intergovernmental:			
0093	Payments related to shared services arrangements	-	36,504	-
6030	Total expenditures	707,958	815,274	23,746
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-
	OTHER FINANCING SOURCES (USES)			
7915	Transfers in	-	-	-
7080	Total other financing sources (uses)	-	-	-
1200	Net change in fund balances	-	-	-
0100	Fund balances - beginning	-	-	-
3000	**FUND BALANCES - ENDING**	$ -	$ -	$ -

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Splendora Independent School District
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue Funds - Continued
For the Fiscal Year Ended June 30, 2023

Data Control Codes		226 IDEA B Discretionary	240 National School Breakfast/ Lunch Program	242 Summer Feeding Program
	REVENUES			
5700	Local and intermediate sources	$ -	$ 695,174	$ -
5800	State program revenues	-	12,433	-
5900	Federal program revenues	138,155	3,010,919	19,984
5020	Total revenues	138,155	3,718,526	19,984
	EXPENDITURES			
	Current:			
0011	Instruction	138,155	-	-
0012	Instructional resources and media services	-	-	-
0013	Curriculum and instructional staff development	-	-	-
0031	Guidance, counseling, and evaluation services	-	-	-
0032	Social work services	-	-	-
0034	Student transportation	-	-	-
0035	Food services	-	3,087,895	19,984
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0053	Data processing services	-	-	-
0061	Community services	-	-	-
	Intergovernmental:			
0093	Payments related to shared services arrangements	-	-	-
6030	Total expenditures	138,155	3,087,895	19,984
1100	Excess (deficiency) of revenues over (under) expenditures	-	630,631	-
	OTHER FINANCING SOURCES (USES)			
7915	Transfers in	-	9,583	-
7080	Total other financing sources (uses)	-	9,583	-
1200	Net change in fund balances	-	640,214	-
0100	Fund balances - beginning	-	1,531,217	-
3000	**FUND BALANCES - ENDING**	$ -	$ 2,171,431	$ -

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244	255	263	279	280	281	282
Career and Technical Basic Grant	ESSA Title II, Part A,: Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement	TCLAS Elementary and Secondary School Emergency Relief Funds III	American Rescue Plan, Homeless Children, ESSER II	Elementary and Secondary School Emergency Relief Funds II	Elementary and Secondary School Emergency Relief Funds III
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
44,700	159,144	106,943	263,975	8,697	2,106,690	2,790,554
44,700	159,144	106,943	263,975	8,697	2,106,690	2,790,554
42,200	96,105	102,907	187,565	-	1,843,621	1,145,659
-	-	-	-	-	-	-
2,500	54,479	4,036	76,410	-	-	339,617
-	-	-	-	-	98,647	222,154
-	-	-	-	-	-	75,365
-	-	-	-	8,697	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	8,560	-	-	-	164,422	5,800
-	-	-	-	-	-	927,835
-	-	-	-	-	-	-
-	-	-	-	-	-	74,124
-	-	-	-	-	-	-
-	-	-	-	-	-	-
44,700	159,144	106,943	263,975	8,697	2,106,690	2,790,554
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Splendora Independent School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue Funds - Continued
For the Fiscal Year Ended June 30, 2023

		284	285	287
Data Control Codes		American Rescue Plan, IDEA-B Formula	American Rescue Plan, IDEA-B Preschool	Title VI, Part A, Subpart 1
	REVENUES			
5700	Local and intermediate sources	$ -	$ -	$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	79,351	8,408	34,159
5020	Total revenues	79,351	8,408	34,159
	EXPENDITURES			
	Current:			
0011	Instruction	79,351	8,408	4,200
0012	Instructional resources and media services	-	-	-
0013	Curriculum and instructional staff development	-	-	6,880
0031	Guidance, counseling, and evaluation services	-	-	-
0032	Social work services	-	-	-
0034	Student transportation	-	-	-
0035	Food services	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	9,849
0053	Data processing services	-	-	-
0061	Community services	-	-	13,230
	Intergovernmental:			
0093	Payments related to shared services arrangements	-	-	-
6030	Total expenditures	79,351	8,408	34,159
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-
	OTHER FINANCING SOURCES (USES)			
7915	Transfers in	-	-	-
7080	Total other financing sources (uses)	-	-	-
1200	Net change in fund balances	-	-	-
0100	Fund balances - beginning	-	-	-
3000	**FUND BALANCES - ENDING**	$ -	$ -	$ -

365

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288	289	385	410	429	461	
Reserve Officers' Training Corps	Federally Funded Special Revenue Funds	Visually Impaired	State Textbook Fund	State Funded Special Revenue Funds	Campus Activity Funds	Total Nonmajor Funds (See Exhibit C-2)
$ -	$ -	$ -	$ -	$ -	$ 386,507	$ 1,081,681
-	-	1,650	217,979	55,173	-	287,235
73,604	20,914	-	-	-	-	10,413,175
73,604	20,914	1,650	217,979	55,173	386,507	11,782,091
73,604	20,914	1,650	217,979	-	-	4,415,888
-	-	-	-	-	-	154,840
-	-	-	-	46,643	-	881,327
-	-	-	-	-	-	807,108
-	-	-	-	-	-	75,365
-	-	-	-	-	-	8,697
-	-	-	-	-	-	3,107,879
-	-	-	-	-	368,351	368,351
-	-	-	-	-	-	178,782
-	-	-	-	-	-	927,835
-	-	-	-	8,530	-	18,379
-	-	-	-	-	-	74,124
-	-	-	-	-	-	78,225
-	-	-	-	-	-	36,504
73,604	20,914	1,650	217,979	55,173	368,351	11,133,304
-	-	-	-	-	18,156	648,787
-	-	-	-	-	-	9,583
-	-	-	-	-	-	9,583
-	-	-	-	-	18,156	658,370
-	-	-	-	-	241,350	1,772,567
$ -	$ -	$ -	$ -	$ -	$ 259,506	$ 2,430,937

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Splendora Independent School District

Schedule of Delinquent Taxes Receivable
For the Fiscal Year Ended June 30, 2023

Year Ended June 30,	1 Tax Rates Maintenance	2 Tax Rates Debt Service	3 Assessed/Appraised Value For School Tax Purposes
2014 and prior years	$ 1.0400	$ 0.2755	$ 435,317,294
2015	1.1700	0.1455	468,761,155
2016	1.1700	0.1455	539,891,980
2017	1.1700	0.4300	637,264,063
2018	1.1700	0.4300	722,675,938
2019	1.1700	0.4300	764,302,313
2020	1.0684	0.4300	825,212,427
2021	0.9751	0.4300	976,390,506
2022	0.9603	0.4452	1,100,801,483
2023	0.9429	0.4452	1,483,783,805

1000 TOTALS

8000 - Taxes refunded under section 26.1115, tax code, for owners who received an exemption as provided by section 11.42(f), tax code

9000 - Portion of row 1000 for taxes paid into tax increment zone under chapter 311, tax code

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Exhibit J-1

10 Beginning Balance 7/1/22	20 Current Year's Total Levy	31 Maintenance Collections	32 Debt Service Collections	40 Entire Year's Adjustments	50 Ending Balance 06/30/23
$ 140,838	$ -	$ 5,475	$ 681	$ (9,094)	$ 125,588
19,703	-	857	107	(21)	18,718
22,362	-	1,189	148	(21)	21,004
56,963	-	4,663	1,714	(61)	50,525
77,784	-	7,941	2,919	(52)	66,872
102,627	-	15,519	5,703	8,478	89,883
123,084	-	20,200	8,130	12,651	107,405
194,737	-	39,532	17,433	1,993	139,765
663,360	-	258,712	119,945	(6,757)	277,946
-	20,596,403	13,268,277	6,264,754	-	1,063,372
$ 1,401,458	$ 20,596,403	$ 13,622,365	$ 6,421,534	$ 7,116	$ 1,961,078
		$ 12,562	$ -		
		$ -	$ -		

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Splendora Independent School District **Exhibit J-2**

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
National School Breakfast and Lunch Program
For the Fiscal Year Ended June 30, 2023

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and intermediate sources	$ 329,700	$ 207,500	$ 695,174	$ 487,674
5800	State program revenues	13,000	13,000	12,433	(567)
5900	Federal program revenues	2,995,300	3,117,500	3,010,919	(106,581)
5020	Total revenues	3,338,000	3,338,000	3,718,526	380,526
	EXPENDITURES				
	Current:				
0035	Food services	3,838,000	3,847,000	3,087,895	759,105
6030	Total expenditures	3,838,000	3,847,000	3,087,895	759,105
1100	Excess (deficiency) of revenues over (under) expenditures	(500,000)	(509,000)	630,631	1,139,631
	OTHER FINANCING SOURCES (USES)				
7915	Transfers in	-	9,600	9,583	(17)
7080	Total other financing sources (uses)	-	9,600	9,583	(17)
1200	Net change in fund balance	(500,000)	(499,400)	640,214	1,139,614
0100	Fund balance - beginning	1,531,217	1,531,217	1,531,217	-
3000	**FUND BALANCE - ENDING**	$ 1,031,217	$ 1,031,817	$ 2,171,431	$ 1,139,614

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Splendora Independent School District **Exhibit J-3**

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Debt Service Fund
For the Fiscal Year Ended June 30, 2023

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and intermediate sources	$ 6,872,000	$ 6,872,000	$ 6,539,166	$ (332,834)
5800	State program revenues	815,000	815,000	887,343	72,343
5020	Total revenues	7,687,000	7,687,000	7,426,509	(260,491)
	EXPENDITURES				
	Debt service:				
0071	Principal on long-term debt	4,910,000	4,910,000	4,910,000	-
0072	Interest on long-term debt	1,749,000	1,749,000	1,743,053	5,947
0073	Issuance costs and fees	8,000	8,000	4,807	3,193
6030	Total expenditures	6,667,000	6,667,000	6,657,860	9,140
1100	Excess (deficiency) of revenues over (under) expenditures	1,020,000	1,020,000	768,649	(251,351)
	OTHER FINANCING SOURCES (USES)				
7916	Premium or discount on issuance of bonds	-	2,208,000	2,208,067	67
7080	Total other financing sources (uses)	-	2,208,000	2,208,067	67
1200	Net change in fund balance	1,020,000	3,228,000	2,976,716	(251,284)
0100	Fund balance - beginning	265,164	265,164	265,164	-
3000	**FUND BALANCE - ENDING**	$ 1,285,164	$ 3,493,164	$ 3,241,880	$ (251,284)

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Splendora Independent School District **Exhibit J-4**

Use of Funds Report – Select State Allotment Programs
For the Fiscal Year Ended June 30, 2023

Data Control Codes		Responses
	Section A: Compensatory Education Programs	
AP1	Did your LEA expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the District's fiscal year.	$ 4,472,264
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	$ 2,829,240
	Section B: Bilingual Education Programs	
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	$ 758,072
AP8	List the actual direct progrm expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	$ 371,229

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Overall Compliance, Internal Control Section and Federal Awards

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees of
Splendora Independent School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Splendora Independent School District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October XX, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

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

DRAFT FOR DISCUSSION PURPOSES ONLY - Subject to final review and possible revision and should not be relied upon or distributed. 10.11.23

The Board of Trustees of
Splendora Independent School District

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
October XX, 2023

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Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

The Board of Trustees of
Splendora Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Splendora Independent School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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The Board of Trustees of
Splendora Independent School District

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
October XX, 2023

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Splendora Independent School District

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

Section 1. Summary of Auditor's Results

Financial Statements

1.	Type of auditor's report issued	Unmodified
2.	Internal control over financial reporting:	
	a. Material weakness(es) identified?	No
	b. Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
3.	Noncompliance material to financial statements noted?	No

Federal Awards

4.	Internal control over major programs:	
	a. Material weakness(es) identified?	No
	b. Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
5.	Type of auditor's report issued on compliance with major programs	Unmodified
6.	Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	No
7.	Identification of major programs	84.425 – Elementary and Secondary School Emergency Relief
8.	Dollar Threshold used to distinguish between Type A and Type B federal programs	$750,000
9.	Auditee qualified as a low-risk auditee?	Yes

Section 2. Financial Statement Findings

None reported

Section 3. Federal Award Findings and Questioned Costs

None reported

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Splendora Independent School District
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2023

Prior Year Findings

None reported

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Splendora Independent School District

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

Exhibit K-1

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass-Through Entity Identifying Number	(3) Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through State Department of Education:			
ESEA Title I, Part A - Improving Basic Programs	84.010A	23610101170907	$ 671,809
ESEA Title I, 1003 School Improvement Grant	84.010A	23610141170907	36,149
Total Assistance Listing Number 84.010A			707,958
Special Education Cluster (IDEA):			
IDEA - Part B Formula	84.027A	236600011709076000	815,274
COVID-19 - IDEA - Part B Formula, ARP	84.027A	225350011709075000	79,351
IDEA - High Cost	84.027A	66002306	138,155
Total Assistance Listing Number 84.027			1,032,780
IDEA - Part B Preschool	84.173A	236610011709076000	23,746
COVID-19 - IDEA - Part B Preschool, ARP	84.173A	225350011709075000	7,898
COVID-19 - IDEA - Part B Preschool, ARP	84.173A	225360011709075000	510
Total Assistance Listing Number 84.173			32,154
Total Special Education Cluster (IDEA)			1,064,934
Career and Technology - Basic Grant	84.048A	23420006170907	44,700
Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	23671001170907	106,943
ESEA Title II, Part A - Teacher and Principal Training and Recruiting	84.367A	23694501170907	159,144
Summer School, LEP	84.369A	69552202	10,234
Title IV, Part A, Subpart 1	84.424A	23680101170907	34,159
COVID-19 - TCLAS - ESSER III	84.425U	21528042170907	263,975
COVID-19 - CRRSA ESSER II	84.425U	21521001170907	2,106,690
COVID-19 - ARP ESSER III	84.425U	21528001170907	2,423,153
COVID-19 - TLCAS High Quality	84.425U	215280587110142	367,401
COVID-19 - ARP Homeless	84.425W	21533002170907	8,697
Total Assistance Listing Number 84.425			5,169,916
TOTAL U.S. DEPARTMENT OF EDUCATION			7,297,988

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

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Splendora Independent School District

Exhibit K-1

Schedule of Expenditures of Federal Awards – Continued
For the Fiscal Year Ended June 30, 2023

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass-Through Entity Identifying Number	(3) Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed Through State Department of Education:			
School Breakfast Program	10.553	71402301	684,604
Total Assistance Listing Number 10.553			684,604
Passed Through Texas Department of Agriculture - Non-Cash Assistance:			
National School Lunch Program	10.555	806780706	318,322
Passed Through Texas Department of Agriculture:			
COVID-19 - Supply Chain Assistance Program	10.555	806780706	122,198
Passed Through State Department of Education:			
National School Lunch Program	10.555	71302301	1,822,472
Total Assistance Listing Number 10.555			2,262,992
Total Child Nutrition Cluster			2,947,596
Passed Through Texas Department of Agriculture:			
Child and Adult Care Food Program (CACFP)	10.558	806780706	70,536
COVID-19 - Commodity Storage and Delivery	10.560	806780706	3,135
COVID-19 - Pandemic Electionic Benefit Transfer (P-EBT) Local Level Administative Cost Grant	10.649	806780706	9,636
Passed Through Montgomery County, Texas:			
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grant to States (Mineral Funds)	10.665	N/A	518
Total Forest Service Schools and Roads Cluster			518
TOTAL U.S. DEPARTMENT OF AGRICULTURE			3,031,421
U.S. FEDERAL COMMUNICATIONS COMMISSION (FCC)			
Passed Through State Department of Education:			
COVID-19 - Emergency Connectivity Fund Program	32.009	141265	10,680
TOTAL U.S. FEDERAL COMMUNICATIONS COMMISSION (FCC)			10,680
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Medicaid Cluster:			
Passed Through Texas Health and Human Services Commission			
Medicaid Administrative Claiming (MAC)	93.778	HHS000537900091	45,056
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			45,056
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 10,385,145

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

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Splendora Independent School District

Notes to Schedule of Expenditures of Federal Awards

Note 1. Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Splendora Independent School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. National School Lunch Program non-cash commodities are recorded at their estimated market value at the time of donation.

Note 2. De Minimis Cost Rate

The District has elected not to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

Note 3. Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards per Exhibit K-1 and federal revenues reported on Exhibit C-2 of the District's Annual Financial Report:

Total expenditures of federal awards per Exhibit K-1	$	10,385,145
Additional federal revenues reported in governmental funds:		
SHARS		606,893
E-Rate		68,489
ROTC		73,604
Total federal revenues per Exhibit C-2	$	11,134,131

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Splendora Independent School District **Exhibit L-1**

Schedule of Required Responses to Selected
School FIRST Indicators (Unaudited)
For the Fiscal Year Ended June 30, 2023

Data Codes		Responses
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments.) Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued. Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	$ -

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: October 20

Agenda Business Items:

- ☐ **Consent Agenda Item**
  (Board has acted on items such as this previously)
- ✅ **New Action**
  (Board has not seen information previously and allows for more time to discuss)

Information Only Items:

- ❏ **Presentation**
- ❏ **Recognition**
- ☐ **Information**

Name of Person Responsible:

Department or Campus:

Topic: **Discussion and Possible Action to Approve DEC (Local)**

Background Information: Statutory changes became effective September 1 and require districts with commissioned peace officers to provide certain types of leave. This is the updated DEC (Local) with those changes.

Attachments: **DEC Local Draft**

Superintendent's Resolutions: **Reviewed and Recommended**

PROPOSED REVISIONS

(see pages 4 and 5)

Leave Administration

The Superintendent shall develop administrative regulations addressing employee leaves and absences to implement the provisions of this policy.

Definitions

The term “immediate family” is defined as:

Immediate Family

1. Spouse.
2. Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands *in loco parentis*.
3. Parent, stepparent, parent-in-law, or other individual who stands *in loco parentis* to the employee.
4. Sibling, stepsibling, and sibling-in-law.
5. Grandparent and grandchild.
6. Any person residing in the employee’s household at the time of illness or death.

For purposes of the Family and Medical Leave Act (FMLA), the definitions of spouse, parent, son or daughter, and next of kin are found in DECA(LEGAL).

Family Emergency

The term “family emergency” shall be limited to disasters and life-threatening situations involving the employee or a member of the employee’s immediate family.

Leave Day

A “leave day” for purposes of earning, using, or recording leave shall mean the number of hours per day equivalent to the employee’s usual assignment, whether full-time or part-time.

School Year

A “school year” for purposes of earning, using, or recording leave shall mean the term of the employee’s annual employment as set by the District for the employee’s usual assignment, whether full-time or part-time.

Catastrophic Illness or Injury

A catastrophic illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee or a member of the employee’s immediate family that requires the services of a licensed practitioner for a prolonged period of time and that forces the employee to exhaust all leave time earned by that employee and to lose compensation from the District. Such conditions typically require prolonged hospitalization or recovery or are expected to result in disability or death. Conditions

relating to pregnancy or childbirth shall be considered catastrophic if they meet the requirements of this paragraph.

Note: For District contribution to employee insurance during leave, see CRD(LOCAL).

Availability

The District shall make state personal leave and local leave for the current year available for use at the beginning of the school year.

State Leave Proration

If an employee separates from employment with the District before his or her last duty day of the school year or begins employment after the first duty day of the school year, state personal leave shall be prorated based on the actual time employed.

If an employee separates from employment before the last duty day of the school year, the employee's final paycheck shall be reduced for state personal leave the employee used beyond his or her pro rata entitlement for the school year.

Medical Certification

An employee shall submit medical certification of the need for leave if:

1. The employee is absent more than three consecutive workdays because of personal illness or illness in the immediate family;
2. The District requires medical certification due to a questionable pattern of absences or when deemed necessary by the supervisor or Superintendent; or
3. The employee requests FMLA leave for the employee's serious health condition; a serious health condition of the employee's spouse, parent, or child; or for military caregiver leave.

In each case, medical certification shall be made by a health-care provider as defined by the FMLA. [See DECA(LEGAL)]

State Personal Leave

The Board requires employees to differentiate the manner in which state personal leave is used.

Nondiscretionary Use

Nondiscretionary use of leave shall be for the same reasons and in the same manner as state sick leave accumulated before May 30, 1995. [See DEC(LEGAL)]

Nondiscretionary use includes leave related to the birth or placement of a child and taken within the first year after the child's birth, adoption, or foster placement.

Discretionary Use

Discretionary use of leave is at the individual employee's discretion, subject to limitations set out below.

Request for Leave

In deciding whether to approve or deny a request for discretionary use of state personal leave, the supervisor shall not seek or consider the reasons for which an employee requests to use leave. The supervisor shall, however, consider the duration of the requested absence in conjunction with the effect of the employee's absence on the educational program and District operations, as well as the availability of substitutes.

Discretionary use of state personal leave shall not exceed three consecutive workdays.

Local Leave

Each full-time employee shall earn five paid local leave days per school year in accordance with administrative regulations.

Local leave shall accumulate without limit.

Local leave shall be used according to the terms and conditions of state personal leave. [See State Personal Leave, above]

Sick Leave Bank

The District shall establish a sick leave bank that employees may join through contribution of local leave.

Leave contributed to the bank shall be solely for the use of participating employees. An employee who is a member of the bank may request leave from the bank if the employee experiences a catastrophic illness or injury and has exhausted all paid leave and any applicable compensatory time.

The Superintendent shall develop regulations for the operation of the sick leave bank that address the following:

1. Membership in the sick leave bank, including the number of days an employee must contribute to become a member;
2. Procedures to request leave from the sick leave bank;
3. The maximum number of days per school year a member employee may receive from the sick leave bank;
4. The committee or administrator authorized to consider requests for leave from the sick leave bank and criteria for granting requests; and
5. Other procedures deemed necessary for the operation of the sick leave bank.

Appeal

An employee may appeal a decision regarding the sick leave bank in accordance with DGBA(LOCAL), beginning with the Superintendent or appropriate administrator.

Sick Leave Pool

An employee who has exhausted all paid leave as well as any applicable compensatory time and who is absent due to the catastrophic illness or injury of a member of the employee's immediate family may request the establishment of a sick leave pool, to which District employees may donate local leave for use by the eligible employee.

The pool shall cease to exist when the employee no longer needs leave for the purpose requested, uses the maximum number of days allowed under a pool, or exhausts all leave days donated to the sick leave pool.

The Superintendent shall develop regulations for the implementation of the sick leave pool that address the following:

1. Procedures to request the establishment of a sick leave pool;
2. The maximum number of days an employee may donate to a sick leave pool;
3. The maximum number of days per school year an eligible employee may receive from a sick leave pool; and
4. The return of unused days to donors.

Appeal

An employee may appeal a decision regarding the establishment or implementation of the District's sick leave pool in accordance with DGBA(LOCAL), beginning with the Superintendent or appropriate administrator.

Mental Health Leave

A District peace officer who experiences a traumatic event in the scope of employment shall be granted a maximum of three days of mental health leave per traumatic event. Such leave shall be provided in accordance with administrative regulations and shall not be deducted from the employee's pay or leave balance.

The Superintendent shall develop regulations regarding mental health leave that address the following:

1. Circumstances or reasons under which an eligible employee may use mental health leave;

~~1. Circumstances or reasons under which a peace officer may use mental health leave;~~

2. Procedures for requesting mental health leave and maintaining the anonymity of the requester;
3. The administrator authorized to approve requests for mental health leave; and

4. Other procedures deemed necessary for administering this provision.

Quarantine Leave

A District peace officer shall be granted quarantine leave when ordered by the local health authority or the peace officer's supervisor to quarantine or isolate due to possible or known exposure to a communicable disease while on duty. Such leave shall be provided in accordance with administrative regulations and shall not be deducted from the employee's pay or leave balance.

The Superintendent shall develop regulations regarding quarantine leave that address the following:

1. Continuation of all employment benefits and compensation for the duration of the leave;
2. Reimbursement for reasonable costs related to the quarantine; and
3. Other procedures deemed necessary for administering this provision.

Line of Duty Illness or Injury Leave of Absence

Following a leave of absence with full pay as required by law, the District shall not extend the leave of absence for a police officer's line of duty illness or injury. In accordance with law, the police officer may use accumulated leave.

Family and Medical Leave

FMLA leave shall run concurrently with applicable paid leave and compensatory time, as applicable.

Note: See DECA(LEGAL) for provisions addressing FMLA.

Twelve-Month Period

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall be measured backward from the date an employee uses FMLA leave.

Combined Leave for Spouses

When both spouses are employed by the District, the District shall limit FMLA leave for the birth, adoption, or placement of a child, or to care for a parent with a serious health condition, to a combined total of 12 weeks. The District shall limit military caregiver leave to a combined total of 26 weeks.

Intermittent or Reduced Schedule Leave

The District shall not permit use of intermittent or reduced schedule FMLA leave for the care of a newborn child or for the adoption or placement of a child with the employee.

Certification of Leave

When an employee requests leave, the employee shall provide certification, in accordance with FMLA regulations, of the need for leave.

Fitness-for-Duty Certification

In accordance with administrative regulations, when an employee takes FMLA leave due to the employee's own serious health condition, the employee shall provide, before resuming work, a fitness-for-duty certification.

Leave at the End of Semester

When a teacher takes leave near the end of the semester, the District may require the teacher to continue leave until the end of the semester.

Temporary Disability Leave

Any full-time employee whose position requires educator certification by the State Board for Educator Certification or by the District shall be eligible for temporary disability leave. The maximum length of temporary disability leave shall be 180 calendar days. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]

An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent as a request for temporary disability leave.

The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave.

Workers' Compensation

Note: Workers' compensation is not a form of leave. The workers' compensation law does not require the continuation of the District's contribution to health insurance.

An absence due to a work-related injury or illness shall be designated as FMLA leave, temporary disability leave, and/or assault leave, as applicable.

No Paid Leave Offset

The District shall not permit the option for paid leave offset in conjunction with workers' compensation income benefits. [See CRE]

Court Appearances

Absences due to compliance with a valid subpoena or for jury duty shall be fully compensated by the District and shall not be deducted from the employee's pay or leave balance.

Payment for Accumulated Leave Upon Retirement

The following leave provisions shall apply to local leave accumulated beginning on July 1, 2010.

An employee who retires from the District shall be eligible for payment for accumulated local leave under the following conditions:

1. The employee is retiring through the Teacher Retirement System of Texas (TRS).
2. The employee provides advance written notice of intent to retire. Contract employees must provide written notice at least

90 days before the last day of employment. Noncontract employees must provide written notice at least two weeks before the last day of employment.

The employee shall receive payment for each day of accumulated local leave at the daily substitute rate established by the Board. If the employee is reemployed with the District, days for which the employee received payment shall not be available to that employee.

The rate established by the Board shall be in effect until the Board adopts a new rate. Any changes to the rate shall apply beginning with the school year following the adoption of the rate change.

Neutral Absence Control

An employee who has excessive absences equal to four workdays during the school year may be recommended for termination in accordance with this policy, other applicable policies, and applicable law. [See DF series]

Definitions

Definitions used in these provisions shall be as follows:

1. Excessive absence shall mean a failure to appear for work when no leave applies to the absence and the absence is not excused on any other basis in policy or law. Elective leaves, if any, apply to and excuse an absence only when the leave has been duly elected by the employee and approved by the District, and the absence qualifies for and falls within the leave period.

2. Workdays shall be those days on which the employee is required to perform services for the District in compliance with policy and the employment agreement between the parties.

Use of Leave

Prior to termination or recommendation for termination under these provisions, an employee shall be provided with notice of the employee's rights to apply for leave.

Due Process

An employee shall receive any process to which he or she is entitled in law or in policy prior to termination. [See DF series]

Reasonable Accommodation, Restoration, and Reemployment

When required by law, reasonable accommodation and/or restoration to the same, an equivalent, or another position shall be afforded. [See DEC(LEGAL) and DAA(LEGAL)] Employees not qualifying for reasonable accommodations who are terminated may apply for and be considered on an equal basis with other applicants for other open employment positions.

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: 10/16/2023

Submitted Date: 09/28/2023

Agenda Business Items:

- **Consent Agenda Item**
- ❏ **New Action**

Information Only Items:

- ❏ **Presentation**
- ❏ **Recognition**
- ❏ **Information**

Name of Person Responsible:
Brian Kroeger

Department or Campus:
Human Resources

Topic:
Splendora ISD will be switching our Third Party Administrator from FBS to FFGA. After a careful review of programs, we feel that FFGA offers us the best opportunity to bring affordable health care to our employees as well as other great benefits.

Background Information:
After careful consideration and review of other programs, we feel FFGA is the clear choice for SISD. Attached is the scope of services they offer, as well as timeline for their taking over as Agent of Record (11/1). We will continue with TSHB for this school year, however we are shopping now for a great medical plan next school year. Please review all timelines and information.

Attachments:
SISD Medical Benefits Timeline

Superintendent's Resolutions:
Recommended

SISD Medical Benefits Timeline

Milestone	Date	Event
1	3/1/2023	Met with FBS to discuss renewal & any changes that will be implemented effective 9/1/2023. Notification of increase in dental - requested to go out to bid. We were told medical would go up, but that the illustrated rates were as high as they would be
2	4/21/2023	Met with TSHBP and FBS to discuss illustrated rates and decided to move forward with those rates and continue open enrollment in May
3	5/8/2023	Open enrollment began
4	06/05/2023	Open enrollment ended
5	06/13/2023	Dr. Burke is notified by another superintendent in another district that rates with TSHBP are increasing significantly
6	06/14/2023	Kevin sends an email to Monica with FBS about the increase in rates (Brandon is in another country until 6/18)
7	06/15/2023	Advised rates were released late because they were waiting on April claims to process. SISD does not have a good claims history and notified of an employee with a very high claim of 1.3 million. The increase in rates would be 15% to 30% and the Aetna HD plan would be deleted
8	06/19/2023	Brandon requested employee information with high claim (had to wait on Brandon due to HIPPA)
9	06/19/2023	Brian emailed FFG to request a meeting about possible medical/ met with Dana with FFG and discussed the issues with the price increase and requested if she could find cheaper health insurance for SISD
10	06/20/2023	Requested reports from FBS to send to Dana with FFG
11	06/27/2023	All requested reports had been sent to FFG and she had The HUB working on quotes from BCBS, UBC, UHC, etc
12	6/29/2023	Brandon reached out to ESC100 about possible health insurance—a self-funded program for teachers.
13	07/10/2023	Starting meeting with departments and campuses to tell them face-to-face about the price increase and open enrollment
14	07/11/2023	Meeting with Monica and Rus (FBS) regarding rate

SISD Medical Benefits Timeline

		increases and how the information was withheld from SISD. Again re-informed 15%-30% and Aetna HD would be deleted
15	07/14/2023	Received quote of rates from BCBS with The HUB and FFG
16	07/14/2023	Explained to Monica with FBS that we received quotes from BCBS and she argued and said that it was impossible and that BCBS refused to quote her when she asked
17	07/14/2023	Monica reached out to her BCBS rep and had them put a stop to the quote that The HUB and FFG were working on since FBS is the agent of record
18	07/14/2023	Requested an extension of date 7/15/2023 to opt out of TSHBP so we could look further into BCBS - DENIED
19	07/15/2023	Opted to stay with FBS and TSHBP due to the lack of time to truly sit down and understand each plan along with all the pros and cons and different information from each party (FFG and FBS)
20	07/19/2023	Conference in Round Rock, Brandon started exploring other medical options for a possible mid-year switch or for 24-25
21	07/20/2023	Met with FFG to discuss benefit and TPA options for 24-25 school year
22	07/27/2023	Dr. Burke sent out a district-wide letter informing employees of the increase in rates and that SISD would be re-doing open enrollment so they had to opportunity to make any necessary changes
23	08/02/2023	Brandon made a spreadsheet with the 22-23 rates to the new increased rates and noticed that the increase was much more than 15%-30%, emailed Monica. Monica responded that in order for it to be a true 15%-30% increase we as a district should have contributed more towards medical, we advised that information was never disclosed.
24	08/03/2023	Open enrollment reopens
25	08/10/2023	Meeting with TSHBP FBS and employee with high claim to possibly remove from our health insurance and get him funded through the Samaritan program
26	08/17/2023	Open enrollment ends

SISD Medical Benefits Timeline

27	08/21/2023	AIA benefit advisors meeting to discuss the 24-25 school year. NO SHOW
28	08/24/2023	Met with FFG to discuss moving forward and possible timeline
29	09/06/2023	Met with Insgroup to discuss 24-25 school year as TPA and/or medical provider
30	09/07/2023	Brandon sent Insgroup all census and medical data for them to work on a medical quote

AIA® Document A104® – 2017

Standard Abbreviated Form of Agreement Between Owner and Contractor

AGREEMENT made as of the 11 day of October in the year 2023
(In words, indicate day, month and year.)

BETWEEN the Owner:
(Name, legal status, address and other information)

Splendora Independent School District
26259 FM 2090
Splendora, TX 77372

and the Contractor:
(Name, legal status, address and other information)

Texas Land Clearing, Inc.
24042 Stanart Rd.
Porter, TX 77365

for the following Project:
(Name, location and detailed description)

New Elementary School Site Land Clearing
Pinewood Trails Subdivision Corner of Hightower Branch Drive and Knollwood Drive

The Owner's Representative:
(Name, legal status, address and other information)

Lockwood Andrews & Newnam, Inc.
2925 Briarpark Drive, Ste. 400
Houston, TX 77042

The Owner and Contractor agree as follows.

ADDITIONS AND DELETIONS:
The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

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User Notes: (2036811379)

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ARTICLE 1 THE WORK OF THIS CONTRACT

The Contractor shall execute the Work described in the Contract Documents, except as specifically indicated in the Contract Documents to be the responsibility of others.

ARTICLE 2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ 2.1 The date of commencement of the Work shall be:
(Check one of the following boxes.)

[ ] The date of this Agreement.

[ ] A date set forth in a notice to proceed issued by the Owner.

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[X] Established as follows:
(Insert a date or a means to determine the date of commencement of the Work.)

The date of commencement shall be the day that the Contractor receives a Notice to Proceed from the Owner, which may precede the date of execution of this Agreement. If a Building Permit is not available or other approvals are not available for the entire Project, the Contractor must commence work on those portions of the Project that do not require a Building Permit or other approvals on receipt of a Notice to Proceed. Work at the Project site shall not begin until Owner has received all required payment and performance bonds and insurance

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of this Agreement.

§ 2.2 The Contract Time shall be measured from the date of commencement.

§ 2.3 Substantial and Final Completion

§ 2.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Contractor shall achieve Substantial Completion of the entire Work:
(Check the appropriate box and complete the necessary information.)

[X] Not later than 90 (Ninety) calendar days from the date of commencement of the Work.

[ ] By the following date:

§ 2.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Contractor shall achieve Substantial Completion of such portions by the following dates:

Portion of Work	Substantial Completion Date

§ 2.3.3 If the Contractor fails to achieve Substantial Completion as provided in this Section 2.3, liquidated damages, if any, shall be assessed as set forth in Section 3.5.

§ 2.3.4 Subject to adjustments of the Contract Time as provided in the Contract Documents, Final Completion shall be 90 calendar days after the date of Substantial Completion

ARTICLE 3 CONTRACT SUM

§ 3.1 The Owner shall pay the Contractor the Contract Sum in current funds for the Contractor's performance of the Contract. The Contract Sum shall be one of the following:
(Check the appropriate box.)

[X] Stipulated Sum, in accordance with Section 3.2 below

[ ] Cost of the Work plus the Contractor's Fee, in accordance with Section 3.3 below

[ ] Cost of the Work plus the Contractor's Fee with a Guaranteed Maximum Price, in accordance with Section 3.4 below

(Based on the selection above, complete Section 3.2, 3.3 or 3.4 below.)

§ 3.2 The Stipulated Sum shall be One Hundred Twenty Seven Thousand Nine Hundred Fifty Five Dollars and Twenty Cents ($ 127,955.20), subject to additions and deductions as provided in the Contract Documents.

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§ 3.2.1 The Stipulated Sum is based upon the following alternates, if any, which are described in the Contract Documents and are hereby accepted by the Owner:
(State the numbers or other identification of accepted alternates. If the bidding or proposal documents permit the Owner to accept other alternates subsequent to the execution of this Agreement, attach a schedule of such other alternates showing the amount for each and the date when that amount expires.)

§ 3.2.2 Unit prices, if any:
(Identify the item and state the unit price and the quantity limitations, if any, to which the unit price will be applicable.)

Item	Units and Limitations	Price per Unit ($0.00)
Haul Off of Debris	Truck Load	$5,400.00

§ 3.2.3 Allowances, if any, included in the stipulated sum:
(Identify each allowance.)

Item	Price

§ 3.2.3.1 The Contract Sum contains an Owner's Contingency / Owner Betterment Allowance. This contingency is for the sole use of the Owner to be used for changes in the scope of the Work and for the betterment of the Project. Owner's authorized representative may approve any expenditure from Owner's Contingency without further Board approval. If the Owner's Contingency is not expended or not fully expended, then any unused portion shall belong to the Owner and shall be credited to the Owner in calculating final payment.

§ 3.5 Liquidated damages, if any:
(Insert terms and conditions for liquidated damages, if any.)

ARTICLE 4 PAYMENT

§ 4.1 Progress Payments

§ 4.1.1 Based upon Applications for Payment submitted to the Architect by the Contractor and Certificates for Payment issued by the Architect, the Owner shall make progress payments on account of the Contract Sum to the Contractor as provided below and elsewhere in the Contract Documents.

§ 4.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month, or as follows:

§ 4.1.3 The Contractor shall submit monthly Applications for Payment to both the Architect and Program Manager, if applicable, on AIA Form G702 for approval. Continuation sheets shall be submitted on AIA Form G703. If the Architect and Program Manager, if applicable, approve the application, then they shall submit a Certificate for Payment to the Owner. The Architect and Program Manager, if applicable, may require any additional information deemed necessary and appropriate to substantiate the Application for Payment. Materials that are verified to be on the jobsite or other approved location for use in the Project may also be incorporated into the Application for Payment. The Architect and Program Manager, if applicable, shall have seven (7) days from date of receipt from the Contractor of an Application for Payment to approve or reject all or any part of the Application for Payment. The Owner shall pay the undisputed amounts certified by the Architect and Program Manager, if applicable, to the Contractor within

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User Notes: (2036811379)

forty-five (45) days of receipt of the Certificate for Payment from the Architect and Program Manager, if applicable, unless otherwise provided in the Contract Documents. Undisputed amounts unpaid after the date on which payment is due shall bear interest pursuant to Texas Government Code Section 2251.025.
(Federal, state or local laws may require payment within a certain period of time.)

§ 4.1.4 For each progress payment made prior to Final Completion of the Work, the Owner may withhold retainage from the payment otherwise due as follows:
(Insert a percentage or amount to be withheld as retainage from each Application for Payment and any terms for reduction of retainage during the course of the Work. The amount of retainage may be limited by governing law.)

Five percent (5.0%)

§ 4.1.5 Payments due and unpaid under the Contract shall bear interest as established by Texas Government Code Chapter 2251.

§ 4.1.6 All progress payment requests shall be accompanied by (i) an itemization of all Subcontractors and material suppliers, the amounts due each and the amounts to be paid out of said progress payment to each of them and (ii) by unconditional lien waivers releasing all liens and lien rights with respect to Work for which Owner has made payment under a prior progress payment request in a form reasonably satisfactory to Owner from Contractor and all its subcontractors and material suppliers with contracts in excess of $25,000.00 (Evidence of prior progress payment shall apply to progress payments 61-days or older). When Contractor submits its request for payment of retainage, Contractor shall submit "All Bills Paid" affidavits and unconditional final lien waivers fully releasing all liens and lien rights with respect to the Work in a form reasonably satisfactory to Owner from Contractor and all its Subcontractors and material suppliers with contracts in excess of $25,000.00. Applications for Payment shall be certified as correct by Contractor. Each Application for Payment shall also be accompanied by Certified Payrolls and such other affidavits, certificates, information, data and schedules as Owner may reasonably require. The Owner is not required to make any payment to Contractor to the extent reasonably necessary to protect Owner. In addition to the other requirements of this Article, the initial Application for Payment shall be proceeded or accompanied by the following:

1. List of subcontractors,
2. Schedule of values,
3. Contractor's construction schedule (preliminary if not final),
4. If applicable, Combined Contractor's construction schedule (preliminary if not final) incorporating Work of multiple contracts, with indication of acceptance of schedule by each Contractor,
5. Products list (preliminary if not final),
6. Schedule of unit prices,
7. Submittal schedule (preliminary if not final),
8. List of Contractor's staff assignments,
9. List of Contractor's principal consultants,
10. Copies of building permits,
11. Copies of authorizations and licenses from authorities having jurisdiction for performance of the Work,
12. Initial progress report,
13. Report of preconstruction conference,
14. Certificates of insurance and insurance policies,
15. Performance and payment bonds,
16. Data needed to acquire Owner's insurance, and
17. Initial settlement survey and damage report if required

In addition to the other requirements of this Article, each subsequent Application for Payment shall be accompanied by:

1. Updated Microsoft Project schedule meeting the requirements of Section 3.10,
2. Log of weather days, including backup documentation,
3. Where Unit Costs are in use, measurements for payments will be made only for actual measured and/or computed length, area, solid contents, number, and weight, unless other provisions are made in the Contract Documents. Payment on a unit price basis will not be made for Work outside finished dimensions shown in the Contract Documents. Include costs for waste, overages and tolerances in the unit price for that line item, and

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4. Measurements for unit price quantities will be verified by the Architect/Engineer in conjunction with the General Contractor via inspection of the Work prior to submittal of interim Applications for Payment

§ 4.2 Final Payment

§ 4.2.1 Final payment, constituting the entire unpaid balance of the Contract Sum, minus disputed sums, authorized deductions, and liquidated damages, shall be paid by the Owner to the Contractor when

.1 the Contractor has fully performed the Contract except for the Contractor's responsibility to correct Work as provided in Section 18.2, and to satisfy other requirements, if any, which extend beyond final payment;

.2 the Contractor has submitted a final accounting for the Cost of the Work, where payment is on the basis of the Cost of the Work with or without a Guaranteed Maximum Price;

.3 all closeout documents are submitted and accepted by the Owner as final; and

.4 a final Certificate for Payment has been issued by the Architect in accordance with Section 15.7.1.

§ 4.2.2 The Owner's final payment to the Contractor shall be made no later than 45 days after the issuance of the Architect's final Certificate for Payment, Owner's Board's vote or other required approval pursuant to applicable policy.

ARTICLE 5 DISPUTE RESOLUTION

§ 5.1 Binding Dispute Resolution

For any claim subject to, but not resolved by, mediation pursuant to Section 21.5, the method of binding dispute resolution shall be as follows:
(Check the appropriate box.)

[ ] Arbitration pursuant to Section 21.6 of this Agreement

[**X**] Litigation in a court of competent jurisdiction

[ ] Other *(Specify)*

If the Owner and Contractor do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, claims will be resolved in a court of competent jurisdiction.

ARTICLE 6 ENUMERATION OF CONTRACT DOCUMENTS

§ 6.1 The Contract Documents are defined in Article 7 and, except for Modifications issued after execution of this Agreement, are enumerated in the sections below.

§ 6.1.1 The Agreement is this executed AIA Document A104™–2017, Standard Abbreviated Form of Agreement Between Owner and Contractor.

§ 6.1.2 AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, dated as indicated below:
(Insert the date of the E203–2013 incorporated into this Agreement.)

§ 6.1.3 The Supplementary and other Conditions of the Contract:

Document	Title	Date	Pages

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§ 6.1.4 The Specifications:
(Either list the Specifications here or refer to an exhibit attached to this Agreement.)

Section	Title	Date	Pages

§ 6.1.5 The Drawings:
(Either list the Drawings here or refer to an exhibit attached to this Agreement.)

SISD RFP# 23-GLE Site Clearing dated 14 September 2023

Number	Title	Date

§ 6.1.6 The Addenda, if any:

Number	Date	Pages

Portions of Addenda relating to bidding or proposal requirements are not part of the Contract Documents unless the bidding or proposal requirements are enumerated in this Article 6.

§ 6.1.7 Additional documents, if any, forming part of the Contract Documents:

.1 Other Exhibits:
(Check all boxes that apply.)

[ ] <<Stipulated Sum Proposal>><<Determination of the Cost of the Work.>>
[**X**] Supplementary and other Conditions of the Contract:

Document	Title	Date	Pages

.2 Other documents, if any, listed below:
(List here any additional documents that are intended to form part of the Contract Documents.)

Exhibit A, Insurance and Bonds
Exhibit B, Owner's Prevailing Wage Rate Schedule
Exhibit C, Project Management Software

ARTICLE 7 GENERAL PROVISIONS

§ 7.1 The Contract Documents

The Contract Documents are enumerated in Article 6 and consist of this Agreement (including, if applicable, Supplementary and other Conditions of the Contract), Drawings, Specifications, Addenda issued prior to the execution of this Agreement, other documents listed in this Agreement, and Modifications issued after execution of this Agreement. A Modification is (1) a written amendment to the Contract signed by both parties, (2) a Change Order, (3) a Construction Change Directive, or (4) a written order for a minor change in the Work issued by the Architect. The intent of the Contract Documents is to include all items necessary for the proper execution and completion of the Work by the Contractor. The Contract Documents are complementary, and what is required by one shall be as binding as if required by all; performance by the Contractor shall be required to the extent consistent with the Contract Documents and reasonably inferable from them as being necessary to produce the indicated results.

§ 7.1.1 The Owner and Contractor agree that the Contract Documents may not be free from errors, inconsistencies, or omissions, and further agree that the Owner makes no warranty as to the completeness or accuracy of the Contract

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Documents, either express or implied. Execution of the Contract by the Contractor is a representation that the Contractor has thoroughly reviewed and become familiar with the Contract Documents and that the Contractor is not aware of any errors, inconsistencies or omissions in the Contract Documents which would delay the Contractor in the performance of the Contract Work.

§ 7.1.2 The intent of the Contract Documents is to include all items necessary for the proper execution and completion of the Work by the Contractor. The Contract Documents are complementary, and what is required by one shall be as binding as if required by all; performance by the Contractor shall be required only to the extent consistent with the Contract Documents and reasonably inferable from them as being necessary to produce the indicated results. In the event of inconsistencies within or between parts of the Contract Documents, or between the Contract Documents and applicable standards, codes and ordinances, the Contractor shall (1) provide the better quality or greater quantity of Work or (2) comply with the more stringent requirement, either or both in accordance with the Owner's interpretation.

§ 7.1.3 Intent of Drawings

§ 7.1.3.1 Drawings are in part diagrammatic, and do not necessarily show complete details of construction, materials, or their performance, or installation, and do not necessarily show how construction details or other items of work or fixtures or equipment may affect any particular installation. These shall be ascertained by the Contractor from the Architect and correlated to bring the parts together to a complete whole.

§ 7.1.3.2 All dimensions shall be verified by field measurements and all work laid out to permit pipes, valves, ductwork, lights, panels, other items of construction, to be located as closely as possible to locations shown. All items shall be checked before installation to determine that they can be concealed properly, if appropriate, and that they clear any structural components, supports for other items, and cabinets and equipment or other mechanical, electrical or architectural items having fixed locations, and are properly coordinated with other trades.

§ 7.1.3.3 Work shall be laid out to assure ready accessibility to valves, fittings, and other items requiring servicing, adjustment or checking.

§ 7.1.3.4 Actual physical dimensions of specified stock items shall govern over dimensions shown for work to receive stock items. Custom items or modified stock items shall be fabricated to dimensions shown, or to fit into other dimensioned work.

§ 7.1.3.5 If Work is required in a manner which makes it impossible to produce the specified quality of Work, or should errors, omissions, or discrepancies exist in the Contract Documents, the Contractor shall request in writing an interpretation before proceeding with Work. If Contractor fails to make such a written request, no excuse or claim will thereafter be entertained for failure to carry out Work in a satisfactory manner as specified by Contract Documents. Should conflict occur in or between Drawings and Specifications which should reasonably have been ascertained by the Contractor, Contractor is deemed to have estimated and included in the Contract Sum the more expensive way of doing the Work.

§ 7.1.4 Diagrammatic indications of piping, ducts, conduit, and other similar items are subject to adjustment to obtain required grading, passage over, under or around obstructions, to avoid exposure to finished areas, or unsightly, obstructing conditions. Contractor shall be responsible for coordination of these adjustments and recommending alternate solutions whenever design details affect construction feasibility, costs, or schedules.

§ 7.1.5 All manufactured articles, materials, and equipment shall be incorporated into the Work in accordance with the manufacturer's written or printed directions and instructions unless otherwise indicated in the Contract Documents.

§ 7.1.6 Relation of Specifications and Drawings: The Drawings and specifications are correlative and have equal authority and priority. Should they disagree in themselves, or with each other, the proposals should be based on the most expensive combination of quality and quantity of work indicated. The appropriate method of performing the Work, in the event of the above-mentioned disagreements, will be made by the Architect, in consultation with and subject to the approval of the Owner. The Work is to be furnished if shown on the Drawings and not in the Specifications or vice versa.

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§ 7.2 The Contract
The Contract Documents form the Contract for Construction. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations, or agreements, either written or oral. The Contract may be amended or modified only by a Modification. The Contract Documents shall not be construed to create a contractual relationship of any kind between any persons or entities other than the Owner and the Contractor.

§ 7.3 The Work
The term "Work" means the construction and services required by the Contract Documents, whether completed or partially completed, and includes all other labor, materials, equipment, and services provided or to be provided by the Contractor to fulfill the Contractor's obligations. The Work may constitute the whole or a part of the Project.

§ 7.4 Instruments of Service
Instruments of Service are representations, in any medium of expression now known or later developed, of the tangible and intangible creative work performed by the Architect and the Architect's consultants under their respective professional services agreements. Instruments of Service may include, without limitation, studies, surveys, models, sketches, drawings, specifications, and other similar materials.

§ 7.5 Ownership and use of Drawings, Specifications and Other Instruments of Service
§ 7.5.1 The Architect and the Architect's consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and will retain all common law, statutory and other reserved rights in their Instruments of Service, including copyrights. The Contractor, Subcontractors, Sub-subcontractors, and suppliers shall not own or claim a copyright in the Instruments of Service. Submittal or distribution to meet official regulatory requirements or for other purposes in connection with the Project is not to be construed as publication in derogation of the Architect's or Architect's consultants' reserved rights.

§ 7.5.2 The Contractor, Subcontractors, Sub-subcontractors and suppliers are authorized to use and reproduce the Instruments of Service provided to them, subject to the protocols established pursuant to Sections 7.6 and 7.7, solely and exclusively for execution of the Work. All copies made under this authorization shall bear the copyright notice, if any, shown on the Instruments of Service. The Contractor, Subcontractors, Sub-subcontractors, and suppliers may not use the Instruments of Service on other projects or for additions to this Project outside the scope of the Work without the specific written consent of the Owner, Architect and the Architect's consultants.

§ 7.6 Digital Data Use and Transmission
The parties shall agree upon protocols governing the transmission and use of Instruments of Service or any other information or documentation in digital form. The parties will use AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, to establish the protocols for the development, use, transmission, and exchange of digital data.

§ 7.7 Building Information Models Use and Reliance
Any use of, or reliance on, all or a portion of a building information model without agreement to protocols governing the use of, and reliance on, the information contained in the model and without having those protocols set forth in AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, and the requisite AIA Document G202™–2013, Project Building Information Modeling Protocol Form, shall be at the using or relying party's sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees.

§ 7.8 Severability
The invalidity of any provision of the Contract Documents shall not invalidate the Contract or its remaining provisions. If it is determined that any provision of the Contract Documents violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Contract Documents shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Contract.

§ 7.9 Notice
§ 7.9.1

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All notices required to be given under the Contract must be in writing. Any notice required or permitted to be given under the Contract shall be deemed delivered, whether or not actually received, three days after it is deposited in the U.S. Mail, when sent by certified mail, return receipt requested, postage prepaid, and correctly addressed to the party at the address provided in this Agreement. Notice given in any other manner shall be deemed delivered when actually received. Either party may change its address for notice by giving notice of the change of address in accordance with this provision. The Architect must be copied on notices sent to the Owner.

§ 7.9.2 Notice of Claims shall be provided in writing and shall be deemed to have been duly served only if delivered to the designated representative of the party to whom the notice is addressed by certified or registered mail, or by courier providing proof of delivery.

§ 7.10 Relationship of the Parties

Where the Contract is based on the Cost of the Work plus the Contractor's Fee, with or without a Guaranteed Maximum Price, the Contractor accepts the relationship of trust and confidence established by this Agreement and covenants with the Owner to cooperate with the Architect and exercise the Contractor's skill and judgment in furthering the interests of the Owner; to furnish efficient business administration and supervision; to furnish at all times an adequate supply of workers and materials; and to perform the Work in an expeditious and economical manner consistent with the Owner's interests. The Owner agrees to furnish and approve, in a timely manner, information required by the Contractor and to make payments to the Contractor in accordance with the requirements of the Contract Documents.

ARTICLE 8 OWNER

§ 8.1 Information and Services Required of the Owner

§ 8.1.1 Pursuant to the requirements of the Texas Business and Commerce Code section 56.054(e)(3), the Owner represents that funds are available and have been authorized for the full contract amount of the work.

§ 8.1.2 If requested in writing to do so by the Contractor prior to the start of the work, the Owner may, at the Owner's sole discretion, furnish surveys describing physical characteristics, legal limitations and utility locations for the site of the Project, and a legal description of the site. THE OWNER DOES NOT IN ANY WAY REPRESENT, WARRANT OR GUARANTY TO CONTRACTOR OR TO ANY OTHER PERSON THE RELIABILITY, CONSTRUCTABILITY, COMPLETENESS, OR ACCURACY OF ANY SURVEYS, REPORTS, STUDIES, TESTS, ARCHITECTURAL OR ENGINEERING PLANS, OR SIMILAR INFORMATION PROVIDED BY OWNER IN CONNECTION WITH THIS CONTRACT, NOR DOES THE OWNER REPRESENT, WARRANT OR GUARANTY THAT SUCH INFORMATION IS FREE FROM DEFECTS, ERRORS OR DEFICIENCIES, AND ALL SUCH REPRESENTATIONS, WARRANTIES AND GUARANTIES ARE HEREBY EXPRESSLY DENIED AND DISCLAIMED. The Owner shall not be liable to the Contractor or any other person for breach of warranty or misrepresentation in the event of any errors or deficiencies in such information provided to the Contractor by the Owner. The Owner's provision of a survey will not relieve the Contractor from its obligations to examine the site or exercise proper precautions relating to the safe performance of the Work.

§ 8.1.3 Notwithstanding the delivery of a survey or other documents by the Owner, Contractor shall use reasonable efforts to perform all work in such a manner so as to avoid damaging any utility lines, cables, pipes, or pipelines on the property. Contractor shall be responsible for, and shall repair at Contractor's own expense, any damage done to lines, cables, pipes, and pipelines identified to Contractor or that was caused by the Contractor's negligent conduct.

§ 8.1.4 Except for permits and fees that are the responsibility of the Contractor under the Contract Documents, including those required under Section 9.6.1, the Owner shall secure and pay for other necessary approvals, easements, assessments, and charges required for the construction, use, or occupancy of permanent structures or for permanent changes in existing facilities. Contractor shall pay for all permit fees and inspection fees required for performance of the Work other than inspection and testing fees which the Owner contracts for separately with a third party, and Certificates of Occupancy fees. All of such fees shall be considered Cost of the Work unless the Contractor is required to pay for them without reimbursement due to the Contractor's fault under other provisions of the Contract Documents.

§ 8.2 Owner's Right to Stop the Work

If the Contractor, after written notice and opportunity to cure. but in no event longer than ten (10) days, fails to correct Work which is not in accordance with the requirements of the Contract Documents, or fails to carry out the Work in

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accordance with the Contract Documents, the Owner may, at the Owner's discretion, issue a written order to the Contractor to stop the Work, or any portion thereof, until the cause for such order is eliminated; however, the right of the Owner to stop the Work shall not give rise to a duty on the part of the Owner to exercise this right for the benefit of the Contractor or any other person or entity.

§ 8.3 Owner's Right to Carry Out the Work

If the Contractor defaults or neglects to carry out the Work in accordance with the Contract Documents and fails within a three-day period after receipt of notice from the Owner to commence and continue correction of such default or neglect with diligence and promptness, the Owner may, without prejudice to any other remedies the Owner may have, correct such default or neglect. Such action by the Owner and amounts charged to the Contractor are both subject to prior approval of the Architect and the Architect may, pursuant to Section 15.4.3, withhold or nullify a Certificate for Payment in whole or in part, to the extent reasonably necessary to reimburse the Owner for the reasonable cost of correcting such deficiencies, including the Owner's expenses and compensation for the Architect's additional services made necessary by such default, neglect, or failure. If the Contractor disagrees with the actions of the Owner or the Architect, or the amounts claimed as costs to the Owner, the Contractor may file a Claim pursuant to Article 21.

§ 8.4 Owner's Right to Perform Construction and to Award Separate Contracts

§ 8.4.1 The Owner reserves the right to perform construction or operations related to the Project with the Owner's own forces, and to award separate contracts in connection with other portions of the Project.

§ 8.4.2 The Contractor shall coordinate and cooperate with the Owner's own forces and separate contractors employed by the Owner.

ARTICLE 9 CONTRACTOR

§ 9.1 Review of Contract Documents and Field Conditions by Contractor

§ 9.1.1 Execution of the Contract by the Contractor is a representation that the Contractor has visited the site, become generally familiar with local conditions under which the Work is to be performed and correlated personal observations with requirements of the Contract Documents.

§ 9.1.2 Because the Contract Documents are complementary, the Contractor shall, before starting each portion of the Work, carefully study and compare the various Contract Documents relative to that portion of the Work, as well as the information furnished by the Owner pursuant to Section 8.1.2, shall take field measurements of any existing conditions related to that portion of the Work and shall observe any conditions at the site affecting it. These obligations are for the purpose of facilitating coordination and construction by the Contractor and are not for the purpose of discovering errors, omissions, or inconsistencies in the Contract Documents; however, the Contractor shall promptly report to the Architect any errors, inconsistencies, or omissions discovered by or made known to the Contractor as a request for information in such form as the Architect may require. It is recognized that the Contractor's review is made in the Contractor's capacity as a contractor and not as a licensed design professional unless otherwise specifically provided in the Contract Documents.

§ 9.1.3 The Contractor is not required to ascertain that the Contract Documents are in accordance with applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, but the Contractor shall promptly report to the Architect any nonconformity discovered by or made known to the Contractor as a request for information in such form as the Architect may require.

§ 9.2 Supervision and Construction Procedures

§ 9.2.1 The Contractor shall supervise and direct the Work, using the Contractor's best skill and attention. The Contractor shall be solely responsible for and have control over construction means, methods, techniques, sequences, and procedures, and for coordinating all portions of the Work under the Contract, unless the Contract Documents give other specific instructions concerning these matters.

§ 9.2.2 The Contractor shall be responsible to the Owner for acts and omissions of the Contractor's employees, Subcontractors and their agents and employees, and other persons or entities performing portions of the Work for or on behalf of the Contractor or any of its Subcontractors.

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§ 9.3 Labor and Materials

§ 9.3.1 Unless otherwise provided in the Contract Documents, the Contractor shall provide and pay for labor, materials, equipment, tools, construction equipment and machinery, water, heat, utilities, transportation, and other facilities and services necessary for proper execution and completion of the Work whether temporary or permanent and whether or not incorporated or to be incorporated in the Work.

§ 9.3.2 The Contractor shall enforce strict discipline and good order among the Contractor's employees and other persons carrying out the Work. The Contractor shall not permit employment of unfit persons or persons not skilled in tasks assigned to them. The Contractor shall be responsible for the actions of Contractor's forces, Subcontractor's forces and all tiers of Sub-subcontractor's forces. THE CONTRACTOR RELEASES, INDEMNIFIES AND HOLDS HARMLESS THE OWNER FOR CONTRACTOR'S FORCES' NON-COMPLIANCE WITH OWNER'S DRUG-FREE, ALCOHOL-FREE, WEAPON-FREE, HARASSMENT-FREE AND TOBACCO-FREE ZONES, OR CONTRACTOR'S FORCES' NON-COMPLIANCE WITH CRIMINAL LAW, OR CONTRACTOR'S OR SUBCONTRACTOR'S FORCES' NON-COMPLIANCE WITH IMMIGRATION LAWS OR REGULATIONS. Any individual found by Owner to have violated these restrictions is subject to permanent removal from the Project, at Owner's request. Contractor shall place similar language in its subcontract agreements, requiring its Subcontractors and Sub-subcontractors to be responsible for their own forces and Contractor shall cooperate with the Owner to ensure Subcontractor and Sub-subcontractor compliance.

§ 9.3.3 The Contractor may make a substitution only with the consent of the Owner, after evaluation by the Architect and in accordance with a Modification.

.1 Substitutions and alternates may be rejected without explanation and will be considered only under one or more of the following conditions: (i) the proposal is required for compliance with interpretation of code requirements or insurance regulations then existing; (ii) specified products are unavailable through no fault of the Contractor; and (iii) when, in the judgment of the Owner or the Architect, a substitution would be in the Owner's best interests in terms of cost, time, or other considerations.

.2 The Contractor must submit to the Architect and the Owner (i) a full explanation of the proposed substitution and submittal of all supporting data, including technical information, catalog cuts, warranties, test results, installation instructions, operating procedures, and other like information necessary for a complete evaluation of the substitution; (ii) a written explanation of the reasons the substitution is necessary, including the benefits to the Owner and the Work in the event the substitution is acceptable; (iii) the adjustment, if any, in the Contract Sum; (iv) the adjustment, if any, in the time of completion of the Contract and the construction schedule; and (v) an affidavit stating the (a) the proposed substitution conforms to and meets all the requirements of the pertinent Specifications and the requirements shown on the Drawings, and (b) the Contractor accepts the warranty and correction obligations in connection with the proposed substitution as if originally specified by the Architect. Proposals for substitutions shall be submitted in triplicate to the Architect and the Owner in sufficient time to allow the Architect and the Owner no less than twenty-one (21) working days for review, unless a shorter time is agreed upon in writing. No substitutions will be considered or allowed without the Contractor's submittal of complete substantiating data and information as stated hereinbefore.

.3 Whether or not any proposed substitution is accepted by the Owner or the Architect, the Contractor shall reimburse the Owner for any fees charged by the Architect or other consultants for evaluating each proposed substitute.

§ 9.3.4 Contractor shall, before any duties are performed on Owner's property where students are present, and at least annually thereafter, comply with all requirements relating to criminal history information required by Texas Education Code Chapter 22, unless Owner, in its sole discretion, determines in writing that an exception applies under Section 22.08341(c) of the Texas Education Code, subject to Contractor's and all Subcontractors' compliance with Section 22.08341(i) of the Texas Education Code. Before beginning any Work on the Project, Contractor will provide written certification and all information required by Owner to the Owner that Contractor has complied with the statutory requirements as of that date. The form of certification by the Contractor shall be supplied by the Owner and must be supplemented by the Contractor as required by law, or as requested by Owner. Upon request by Owner, Contractor will provide, in writing, updated certifications and the names and any other requested information regarding individuals to whom Chapter 22 applies, so that the Owner may obtain criminal history record information on such individuals. Contractor shall assume all expenses associated with obtaining criminal history record information. It shall be the responsibility of the Contractor and the entities with which the Contractor contracts to ensure compliance with this provision.

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§ 9.3.4.1 Subcontractors or any Subcontractor entity, as defined by Texas Education Code Chapter 22, shall be required by the terms of their contract with Contractor or any other contracting entity (as defined in Texas Education Code Chapter 22), and by Texas law, to comply with all requirements relating to criminal history record information on their employees, agents, or applicants, to give required certifications and provide all information requested by Owner to Owner and the contracting entities, and to obtain required certifications/compliance from the subcontracting entity's subcontractors.

§ 9.3.4.2 Contractor will not assign any "covered employees" with a "disqualifying criminal history", as those terms are defined below, to work on the Project. If Contractor receives information that a covered employee has a reported disqualifying criminal history, then Contractor will immediately remove the covered employee from the Project and notify the Owner in writing within three (3) business days. If Owner, in its sole discretion, objects to the assignment of a covered employee for any reason, including, but not limited to, on the basis of the covered employee's criminal history record information and/or insufficient qualifications, lack of experience, and the like, based on information gathered by Owner through the procurement and/or contracting processes, Contractor/Subcontractor agrees to discontinue using that covered employee to provide services on Owner's Project. If Contractor has taken precautions or imposed conditions to ensure that the employees of Contractor or any Subcontractor will not become covered employees, Contractor will ensure that these precautions or conditions continue throughout the time the contracted services are provided.

§ 9.3.4.3 For the purposes of this Section 3.3.2.1, "covered employees" means employees, agents or Subcontractors of Contractor or a Subcontractor who has or will have continuing duties related to the services to be performed on Owner's Project and has or will have direct contact with Owner's students. "Disqualifying criminal history" means:(1) For employees of a contracting or subcontracting entity that is providing engineering, architectural, or construction services on a project to design, construct, alter, or repair a public work: (1) a conviction or other criminal history information designated by Owner; (2) a felony or misdemeanor offense that would prevent a person from being employed under Texas Education Code § 22.08341(d), that is: conviction during the preceding 30 years (if at the time of the offense, the victim was under 18 or was enrolled in a public school) of: (a) a felony offense under Title 5, Texas Penal Code; (b) an offense on conviction of which a defendant is required to register as a sex offender under Chapter 62, Texas Code of Criminal Procedure; or (c) an offense under federal law or the laws of another state that is equivalent to (a) or (b); (2) For employees of all other contracting or subcontracting entities: (1) a conviction or other criminal history information designated by Owner; (2) a felony or misdemeanor offense that would prevent a person from being employed under Texas Education Code § 22.085(a), that is: (a) conviction of a felony offense under Title 5, Texas Penal Code if at the time of the offense, the victim was under 18; (b) conviction of or placement on deferred adjudication community supervision for an offense for which a defendant is required to register as a sex offender under Chapter 62, Texas Code of Criminal Procedure; or (c) conviction of an offense under federal law or the laws of another state that is equivalent to (a) or (b).. Owner shall be solely responsible for making the final determination of what constitutes direct contact with Owner's students and what constitutes a disqualifying criminal history.

§ 9.3.5 Identification of Employees. Contractor is responsible for the "badging" of workers and employees on the jobsite for identification. Contractor shall furnish photo identifications of all workers and employees and ensure that all workers and employees are badged and identifiable at all time.

§ 9.3.6 Prevailing Wages. The Contractor and each subcontractor who performs any portion of the Work must comply with all applicable state and federal laws, including but not limited to laws concerned with labor, equal employment opportunity, safety, minimum wage and prevailing wage rates requirements under Chapter 2258 of the Texas Government Code. As required by Chapter 2258 of the Texas Government Code, Contractor and Contractor's Subcontractors shall pay all workers not less than the general prevailing rate of the per diem wages for work of a similar character where the Project is located, as detailed in the Owner's Prevailing Wage Rate Schedule included in Owner's competitive procurement solicitation documents, which is attached hereto and incorporated herein, and any applicable fringe benefits. Wages listed are minimum rates only. Contractor and all Subcontractors shall comply with all state and federal laws including, but not limited to, laws of labor, minimum wage, safety, and equal employment opportunity. The Contractor shall require all subcontractors to comply with the provisions of this Section.

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§ 9.3.7 The Contractor shall employ a competent superintendent and necessary assistants who shall be in attendance at the Project site during performance of the Work. The superintendent shall represent the Contractor, and communications given to the superintendent shall be as binding as if given to the Contractor.

§ 9.4 Warranty

The Contractor warrants to the Owner and Architect that materials and equipment furnished under the Contract will be of good quality and new unless the Contract Documents require or permit otherwise. The Contractor further warrants that the Work will conform to the requirements of the Contract Documents and will be free from defects, except for those inherent in the quality of the Work the Contract Documents require or permit. Work, materials, or equipment not conforming to these requirements may be considered defective. The Contractor's warranty excludes remedy for damage or defect caused by abuse, alterations to the Work not executed by the Contractor, improper or insufficient maintenance, improper operation or normal wear and tear under normal usage. All other warranties required by the Contract Documents shall be issued in the name of the Owner, or shall be transferable to the Owner, and shall commence in accordance with Section 15.6.3.

§ 9.5 Taxes

Owner is an exempt entity under the tax laws of the State of Texas. The Owner represents that this Project is eligible for exemption for the State Sales Tax on tangible personal property and material incorporated in the project, provided that the Contractor fulfills the requirements of the Limited Sale, Excise and Use Tax Rules and Regulations. For the purpose of establishing exemption, it is understood and agreed that the Contractor may be required to segregate materials and labor costs at the time a Contract is awarded and will accept a Certificate of Exemption from the Owner. Contractor shall obtain Certificates of Resale from their suppliers and shall make the Contractor or Sub-Contractor responsible for absorbing the tax, without compensation from Owner. Contractor hereby RELEASES, INDEMNIFIES AND HOLDS HARMLESS Owner from any and all claims and demands made as a result of the failure of Contractor or any Sub-Contractor to comply with the provisions of any or all such laws and regulations.

§ 9.6 Permits, Fees, Notices, and Compliance with Laws

§ 9.6.1 Unless otherwise provided in the Contract Documents, the Contractor shall secure and pay for the building permit as well as other permits, fees, licenses, and inspections by government agencies necessary for proper execution and completion of the Work that are customarily secured after execution of the Contract and legally required at the time bids are received or negotiations concluded. All of such fees shall be considered Cost of the Work unless the Contractor is required to pay for them without reimbursement due to the Contractor's fault under other provisions of the Contract Documents.

§ 9.6.2 The Contractor shall comply with and give notices required by applicable laws, statutes, ordinances, codes, rules and regulations, and lawful orders of public authorities applicable to performance of the Work. If the Contractor performs Work knowing it to be contrary to applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, the Contractor shall assume appropriate responsibility for such Work and shall bear the costs attributable to correction.

§ 9.7 Allowances

The Contractor shall include in the Contract Sum all allowances stated in the Contract Documents. The Owner shall select materials and equipment under allowances with reasonable promptness. Allowance amounts shall include the costs to the Contractor of materials and equipment delivered at the site and all required taxes, less applicable trade discounts. Contractor's costs for unloading and handling at the site, labor, installation, overhead, profit, and other expenses contemplated for stated allowance amounts shall be calculated as shown in Article 13. The inclusion of any Allowance or Contingency is solely for the benefit of the Owner. Expenditure of any Allowance or Contingency may only be made with prior written approval of the Owner and according to the procedures of Article 13.5. Owner's authorized representative may approve any expenditure from Owner's Contingency without further Board approval. If the Owner's Contingency is not expended or not fully expended, then any unused portion shall belong to the Owner and shall be credited to the Owner in calculating final payment.

§ 9.8 Contractor's Construction Schedules

§ 9.8.1 The Contractor, promptly after being awarded the Contract, but prior to the first application for payment, shall submit for the Owner's and Architect's review and approval a Contractor's construction schedule for the Work. The schedule shall be transmitted in the form of Microsoft Project in the native file format. The schedule shall contain detail appropriate for the Project, including (1) the date of commencement of the Work, interim schedule milestone

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dates, and the date of Substantial Completion; (2) an apportionment of the Work by construction activity; (3) the time required for completion of each portion of the Work; (4) predecessors and successors; (5) phases; (6) baseline start and stop dates; (7) actual start and stop dates; (8) current start and stop dates; (9) delays; (10) critical path; (11) submittals; (12) extensions of the Contract Time authorized by Changes, and (13) Owner activities. The schedule shall provide for the orderly progression of the Work to completion and shall not exceed time limits current under the Contract Documents. The schedule shall be revised at appropriate intervals as required by the conditions of the Work and Project and, upon such revision, shall be submitted to Architect and Owner for their review and approval. In no case will the schedule be updated less frequently than each application for payment. The Contractor's schedule may be considered when evaluating a request for additional time.

§ 9.8.2 The Contractor shall promptly perform the Work in general accordance with the most recent schedule submitted to the Owner and Architect.

§ 9.9 Submittals

§ 9.9.1 The Contractor shall promptly review for compliance with the Contract Documents and submit to the Architect Shop Drawings, Product Data, Samples, and similar submittals required by the Contract Documents in coordination with the Contractor's construction schedule and in such sequence as to allow the Architect reasonable time for review. By submitting Shop Drawings, Product Data, Samples, and similar submittals, the Contractor represents to the Owner and Architect that the Contractor has (1) reviewed and approved them; (2) determined and verified materials, field measurements, and field construction criteria related thereto, or will do so; and (3) checked and coordinated the information contained within such submittals with the requirements of the Work and of the Contract Documents. The Work shall be in accordance with approved submittals.

§ 9.9.2 Shop Drawings, Product Data, Samples and similar submittals are not Contract Documents.

§ 9.9.3 The Contractor shall not be required to provide professional services that constitute the practice of architecture or engineering unless such services are specifically required by the Contract Documents or unless the Contractor needs to provide such services in order to carry out the Contractor's own responsibilities. If professional design services or certifications by a design professional are specifically required, the Owner and the Architect will specify the performance and design criteria that such services must satisfy. The Contractor shall cause such services or certifications to be provided by an appropriately licensed design professional. If no criteria are specified, the design shall comply with applicable codes and ordinances. Each Party shall be entitled to rely upon the information provided by the other Party. The Architect will review and approve or take other appropriate action on submittals for the limited purpose of checking for conformance with information provided and the design concept expressed in the Contract Documents. The Architect's review of Shop Drawings, Product Data, Samples, and similar submittals shall be for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. In performing such review, the Architect will approve, or take other appropriate action upon, the Contractor's Shop Drawings, Product Data, Samples, and similar submittals.

§ 9.10 Use of Site

The Contractor shall confine operations at the site to areas permitted by applicable laws, statutes, ordinances, codes, rules and regulations, lawful orders of public authorities, and the Contract Documents and shall not unreasonably encumber the site with materials or equipment.

§ 9.11 Cutting and Patching

The Contractor shall be responsible for cutting, fitting, or patching required to complete the Work or to make its parts fit together properly.

§ 9.12 Cleaning Up

The Contractor shall keep the premises and surrounding area free from accumulation of waste materials and rubbish caused by operations under the Contract. At completion of the Work, the Contractor shall remove waste materials, rubbish, the Contractor's tools, construction equipment, machinery, and surplus material from and about the Project. Upon completion of the Work, Contractor shall provide final clean-up of all surfaces, without limitation, including but not limited to cleaning all surfaces, removing any adhesives and stickers, removing all trash and debris, and the like. If Contractor fails to clean up as provided in the Contract Documents, the Owner may clean up and the Owner shall be entitled to reimbursement from Contractor.

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§ 9.13 Access to Work

The Contractor shall provide the Owner and Architect with access to the Work in preparation and progress wherever located. Contractor acknowledges that the Work may be performed in connection with an educational facility which may be currently occupied and in use. It is imperative that Contractor's operations and the performance of the Work not interfere with, interrupt, disturb, or disrupt Owner's normal operations or facilities. Contractor agrees to and shall comply with all rules, regulations and requirements of the Owner and the school campus on which the Work is to be performed and shall take all steps necessary to protect and guard the safety of the employees, students and invitees of Owner. Contractor shall exercise the utmost skill and judgment to ensure that continuing construction activity will not interfere with the use, occupancy and quiet enjoyment of facilities in use on the site. Contractor recognizes that the ongoing activities in proximity with its construction activities shall result in the need for prompt and effective coordination of its services with those involved in the ongoing utilization of the premises. Such coordination and adequate site access shall be the responsibility of Contractor. When work occurs in existing facilities, Contractor understands and accepts the cost and schedule impacts associated with work in existing facilities and the potential delays and disruptions to the progress of the Work and has considered such delays and disruptions in the contract sum. The Contractor shall perform all the Work in such a manner as to cause minimum interference with the operations of the Owner and other Contractors and Subcontractors on the site, and shall take, and cause the Contractor's and its Subcontractor's employees, agents, licensees and permittees to take all necessary precautions to protect the Work and the site and all persons and property thereon from damage or injury.

If the building will be used or occupied by the Owner or members of the public, the Contractor shall be responsible for maintaining safe and ADA-compliant routes of travel from sidewalks and parking areas to the building and shall reroute access as necessary to maintain safe access during construction at no additional cost beyond the agreed contract amount.

§ 9.14 Royalties, Patents and Copyrights

The Contractor shall pay all royalties and license fees. The Contractor shall defend suits or claims for infringement of copyrights and patent rights and shall hold the Owner and Architect harmless from loss on account thereof but shall not be responsible for defense or loss when a particular design, process, or product of a particular manufacturer or manufacturers is required by the Contract Documents or where the copyright violations are contained in Drawings, Specifications or other documents prepared by the Owner or Architect. However, if an infringement of a copyright or patent is discovered by, or made known to, the Contractor, the Contractor shall be responsible for the loss unless the information is promptly furnished to the Architect.

§ 9.15 Indemnification

§ 9.15.1 TO THE FULLEST EXTENT PERMITTED BY LAW, CONTRACTOR SHALL INDEMNIFY, DEFEND AND HOLD HARMLESS THE OWNER, ITS OFFICERS, ITS AGENTS AND ITS EMPLOYEES (COLLECTIVELY, "PARTIES INDEMNIFIED") FROM AND AGAINST ALL CLAIMS AND SUITS FOR DAMAGES, INJURIES TO PERSONS (INCLUDING DEATH), PROPERTY DAMAGES, LOSSES (INCLUDING LOSS OF USE RESULTING THEREFROM), AND EXPENSES, INCLUDING COURT COSTS AND ATTORNEY'S FEES, ARISING OUT OF, OR RESULTING FROM THE PERFORMANCE OF THE WORK UNDER THE CONTRACT, PROVIDED THAT ANY SUCH CLAIM OR SUIT FOR DAMAGES, INJURY TO PERSONS, PROPERTY DAMAGE, LOSS OR EXPENSE IS CAUSED, IN WHOLE OR IN PART, BY (1) ANY INTENTIONAL OR NEGLIGENT ACT OR OMISSION OF THE CONTRACTOR OR THE CONTRACTOR'S AGENT, EMPLOYEE OR SUBCONTRACTOR OF ANY TIER, (2) THE FAULT OF THE CONTRACTOR OR THE CONTRACTOR'S AGENT, EMPLOYEE OR SUBCONTRACTOR OF ANY TIER, (3) THE BREACH OR VIOLATION OF A STATUTE, ORDINANCE, GOVERNMENTAL REGULATION, STANDARD, OR RULE BY THE CONTRACTOR OR THE CONTRACTOR'S AGENT, EMPLOYEE OR SUBCONTRACTOR OF ANY TIER, OR (4) THE BREACH OF CONTRACT OF THE CONTRACTOR OR THE CONTRACTOR'S AGENT, EMPLOYEE OR SUBCONTRACTOR OF ANY TIER. THE CONTRACTOR'S OBLIGATION TO INDEMNIFY, DEFEND, AND HOLD HARMLESS UNDER THIS SECTION 9.15 SHALL BE IN EFFECT REGARDLESS OF WHETHER OR NOT ANY SUCH CLAIM OR SUIT FOR DAMAGES, INJURY TO PERSONS, PROPERTY DAMAGE, LOSS OR EXPENSE IS CAUSED IN PART BY THE NEGLIGENCE OF A PARTY OR PARTIES INDEMNIFIED HEREUNDER, EXCEPT THAT THE CONTRACTOR'S OBLIGATION SHALL BE LIMITED TO THE COMPARATIVE FAULT OF THE CONTRACTOR OR THE CONTRACTOR'S AGENT, EMPLOYEE OR SUBCONTRACTOR OF ANY TIER AS DETERMINED BY THE TRIER OF FACT. THE CONTRACTOR SHALL NOT BE OBLIGATED TO INDEMNIFY, DEFEND, OR HOLD HARMLESS A PARTY OR PARTIES INDEMNIFIED HEREUNDER AGAINST ANY CLAIM

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CAUSED SOLELY BY (1) THE NEGLIGENCE OR FAULT OF THE INDEMNITEE, ITS AGENT OR EMPLOYEE, OR ANY THIRD PARTY UNDER THE CONTROL OR SUPERVISION OF THE INDEMNITEE, (2) THE BREACH OR VIOLATION OF A STATUTE, ORDINANCE, GOVERNMENTAL REGULATION, STANDARD, OR RULE OF THE INDEMNITEE, ITS AGENT OR EMPLOYEE, OR ANY THIRD PARTY UNDER THE CONTROL OR SUPERVISION OF THE INDEMNITEE, OR (3) THE BREACH OF CONTRACT OF THE INDEMNITEE, ITS AGENT OR EMPLOYEE, OR ANY THIRD PARTY UNDER THE CONTROL OR SUPERVISION OF THE INDEMNITEE, OTHER THAN THE CONTRACTOR OR THE CONTRACTOR'S AGENT, EMPLOYEE, OR SUBCONTRACTOR OF ANY TIER. THE INDEMNITY OBLIGATION SET FORTH HEREIN SHALL NOT BE CONSTRUED TO NEGATE, ABRIDGE, OR REDUCE OTHER RIGHTS OR OBLIGATIONS OF INDEMNITY THAT WOULD OTHERWISE EXIST AS TO A PARTY OR PERSON DESCRIBED IN THIS SECTION 9.15.

§ 9.15.2 TO THE FULLEST EXTENT PERMITTED BY LAW, CONTRACTOR SHALL INDEMNIFY, DEFEND AND HOLD HARMLESS THE OWNER, ITS OFFICERS, ITS AGENTS AND ITS EMPLOYEES (COLLECTIVELY, "PARTIES INDEMNIFIED") FROM AND AGAINST ALL CLAIMS AND SUITS FOR BODILY INJURY OR DEATH OF AN EMPLOYEE OF THE CONTRACTOR, THE CONTRACTOR'S AGENT, OR THE CONTRACTOR'S SUBCONTRACTOR OF ANY TIER, REGARDLESS OF WHETHER OR NOT SUCH CLAIMS OR SUITS ARE BASED IN WHOLE OR IN PART UPON THE NEGLIGENT ACTS OR OMISSIONS OF THE OWNER, ITS OFFICERS OR ITS EMPLOYEES. THE INDEMNITY REQUIRED BY THIS PARAGRAPH 9.15.2 IS IN ADDITION TO CONTRACTOR'S OBLIGATIONS UNDER PARAGRAPH 9.15.1.

§ 9.15.3 In claims against any person or entity indemnified under this Section 9.15 by an employee of the Contractor, a Subcontractor, anyone directly or indirectly employed by them or anyone for whose acts they may be liable, the indemnification obligation under Section 9.15.1 shall not be limited by a limitation on amount or type of damages, compensation or benefits payable by or for the Contractor or a Subcontractor under workers' compensation acts, disability benefit acts or other employee benefit acts.

§ 9.15.4 CONTRACTOR SHALL BE RESPONSIBLE FOR AND SHALL HOLD OWNER FREE AND HARMLESS FROM LIABILITY RESULTING FROM LOSS OF OR DAMAGE TO CONTRACTOR'S OR ITS SUBCONTRACTOR'S CONSTRUCTION TOOLS AND EQUIPMENT AND RENTED ITEMS WHICH ARE USED OR INTENDED FOR USE IN PERFORMING THE WORK REGARDLESS OF WHETHER SUCH LOSS OR DAMAGE IS CAUSED IN PART BY THE NEGLIGENCE OF OWNER OR ITS AGENTS, OFFICERS, OR EMPLOYEES. THIS PROVISION SHALL APPLY, WITHOUT LIMITATION, TO LOSS OR DAMAGE OCCURRING AT THE WORK SITE OR WHILE SUCH ITEMS ARE IN TRANSIT TO OR FROM THE WORK SITE AND IS IN ADDITION TO CONTRACTOR'S OBLIGATIONS UNDER PARAGRAPH 9.15.1.

§ 9.15.5 The Contractor agrees to waive any and all claims it may have against the Owner, connected with, resulting from, or arising out of, claims and suits covered by the indemnification agreement contained herein and agrees that any insurance policy provide for the waiver of subrogation rights against the Owner.

§ 9.15.6 To the extent allowed by law, the Contractor agrees to insure the indemnity and hold harmless clauses contained in this Section 9.15, including its subparts, with insurance policies, approved by the Owner, and issued by a carrier authorized to do business in the State of Texas, in the minimum amounts set out in this Agreement.

§ 9.15.7 The provisions of Section 9.15, including all of its subparts, shall survive the termination of the Agreement or the Contract, howsoever caused, and no payment, partial payment, nor issuance of a certificate of Substantial Completion nor a certificate of final completion nor acceptance of occupancy in whole or in part of the Work shall waive or release any of the provisions of Paragraph 9.15 and its subparts.

ARTICLE 10 ARCHITECT

§ 10.1 The Architect will provide administration of the Contract as described in the Contract Documents and will be an Owner's representative during construction, until the date the Architect issues the final Certificate for Payment.

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The Architect will have authority to act on behalf of the Owner only to the extent provided in the Contract Documents, unless otherwise modified in writing in accordance with other provisions of the Contract.

§ 10.2 Duties, responsibilities, and limitations of authority of the Architect as set forth in the Contract Documents shall not be restricted, modified, or extended without written consent of the Owner, and Architect. Consent shall not be unreasonably withheld.

§ 10.3 The Architect will visit the site at intervals appropriate to the stage of the construction to become generally familiar with the progress and quality of the portion of the Work completed, and to determine in general, if the Work observed is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. However, the Architect will not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. The Architect will not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences, or procedures, or for safety precautions and programs in connection with the Work, since these are solely the Contractor's rights and responsibilities under the Contract Documents.

§ 10.4 On the basis of the site visits, the Architect will keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and promptly report to the Owner (1) known deviations from the Contract Documents, (2) known deviations from the most recent construction schedule submitted by the Contractor, and (3) defects and deficiencies observed in the Work. The Architect will not be responsible for the Contractor's failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect will not have control over or charge of and will not be responsible for acts or omissions of the Contractor, Subcontractors, or their agents or employees, or any other persons or entities performing portions of the Work.

§ 10.5 Based on the Architect's evaluations of the Work and of the Contractor's Applications for Payment, the Architect will review and certify the amounts due the Contractor and will issue Certificates for Payment in such amounts.

§ 10.6 The Architect has authority to reject Work that does not conform to the Contract Documents and to require inspection or testing of the Work.

§ 10.7 The Architect will review and approve or take other appropriate action upon, the Contractor's submittals such as Shop Drawings, Product Data, and Samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents.

§ 10.8 The Architect will interpret and decide matters concerning performance under, and requirements of, the Contract Documents on written request of either the Owner or Contractor. The Architect will make initial decisions on all claims, disputes, and other matters in question between the Owner and Contractor but will not be liable for results of any interpretations or decisions rendered in good faith.

§ 10.9 The Architect's decisions on matters relating to aesthetic effect will be final if consistent with the intent expressed in the Contract Documents.

ARTICLE 11 SUBCONTRACTORS

§ 11.1 A Subcontractor is a person or entity who has a direct contract with the Contractor to perform a portion of the Work at the site.

§ 11.2 Unless otherwise stated in the Contract Documents, the Contractor, as soon as practicable after award of the Contract, shall notify the Owner and Architect of the Subcontractors or suppliers proposed for each of the principal portions of the Work. The Contractor shall not contract with any Subcontractor or supplier to whom the Owner or Architect has made reasonable written objection within ten days after receipt of the Contractor's list of Subcontractors and suppliers. If the proposed but rejected Subcontractor was reasonably capable of performing the Work, the Contract Sum and Contract Time shall be increased or decreased by the difference, if any, occasioned by such change, and an appropriate Change Order shall be issued before commencement of the substitute Subcontractor's Work. The Contractor shall not be required to contract with anyone to whom the Contractor has made reasonable objection.

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§ 11.3 Contracts between the Contractor and Subcontractors shall (1) require each Subcontractor, to the extent of the Work to be performed by the Subcontractor, to be bound to the Contractor by the terms of the Contract Documents, and to assume toward the Contractor all the obligations and responsibilities, including the responsibility for safety of the Subcontractor's Work, which the Contractor, by the Contract Documents, assumes toward the Owner and Architect, and (2) allow the Subcontractor the benefit of all rights, remedies and redress against the Contractor that the Contractor, by these Contract Documents, has against the Owner.

ARTICLE 12 CONSTRUCTION BY OWNER OR BY SEPARATE CONTRACTORS

§ 12.1 The term "Separate Contractor(s)" shall mean other contractors retained by the Owner under separate agreements. The Owner reserves the right to perform construction or operations related to the Project with the Owner's own forces, and with Separate Contractors retained under Conditions of the Contract substantially similar to those of this Contract, including those provisions of the Conditions of the Contract related to insurance and waiver of subrogation.

§ 12.2 The Contractor shall afford the Owner and Separate Contractors reasonable opportunity for introduction and storage of their materials and equipment and performance of their activities and shall connect and coordinate the Contractor's activities with theirs as required by the Contract Documents.

§ 12.3 The Owner shall be reimbursed by the Contractor for costs incurred by the Owner which are payable to a Separate Contractor because of delays, improperly timed activities, or defective construction of the Contractor. The Owner shall be responsible to the Contractor for costs incurred by the Contractor because of delays, improperly timed activities, damage to the Work, or defective construction of a Separate Contractor.

ARTICLE 13 CHANGES IN THE WORK

§ 13.1 By appropriate Modification, changes in the Work may be accomplished after execution of the Contract. The Owner, without invalidating the Contract, may order changes in the Work within the general scope of the Contract consisting of additions, deletions, or other revisions, with the Contract Sum and Contract Time being adjusted accordingly. Such changes in the Work shall be authorized by written Change Order signed by the Owner, Contractor, and Architect, or by written Construction Change Directive signed by the Owner and Architect. Upon issuance of the Change Order or Construction Change Directive, the Contractor shall proceed promptly with such changes in the Work, unless otherwise provided in the Change Order or Construction Change Directive.

§ 13.2 Adjustments in the Contract Sum and Contract Time resulting from a change in the Work shall be determined by mutual agreement of the parties or, in the case of a Construction Change Directive signed only by the Owner and Architect, by the Contractor's cost of labor, material, equipment, and reasonable overhead and profit, unless the parties agree on another method for determining the cost or credit. Pending final determination of the total cost of a Construction Change Directive, the Contractor may request payment for Work completed pursuant to the Construction Change Directive. The Architect will make an interim determination of the amount of payment due for purposes of certifying the Contractor's monthly Application for Payment. When the Owner and Contractor agree on adjustments to the Contract Sum and Contract Time arising from a Construction Change Directive, the Architect will prepare a Change Order.

§ 13.3 The Architect will have authority to order minor changes in the Work not involving adjustment in the Contract Sum or extension of the Contract Time and not inconsistent with the intent of the Contract Documents. Such changes shall be effected by written order and shall be binding on the Owner and Contractor. The Contractor shall carry out such written orders promptly. If the Contractor believes that the proposed minor change in the Work will affect the Contract Sum or Contract Time, the Contractor shall notify the Architect and shall not proceed to implement the change in the Work.

§ 13.4 If concealed or unknown physical conditions are encountered at the site that differ materially from those indicated in the Contract Documents or from those conditions ordinarily found to exist, the Contract Sum and Contract Time shall be equitably adjusted as mutually agreed between the Owner and Contractor; provided that the Contractor provides notice to the Owner and Architect promptly and before conditions are disturbed.

§ 13.5 Calculation of costs or credits for Changes, minor changes, Proposals, Contingency expenditures and Allowance expenditures:

1. When calculating the Cost of the Work for Changes, minor changes, Proposals, Contingency expenditures

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and Allowances, the Contractor shall furnish and include substantiation to satisfaction of the Owner of the following from Subcontractors:
Description of Subcontractor Cost of the Work Element

A. Bare Material Costs
B. Labore Hours
C. Direct Labor Costs
D. Labor Cost Burden
E. Equipment
F. Work performed by Sub-subcontractor (if any), where Sub-subcontractor Overhead and Profit shall not exceed 10%
G. Subcontractor's Overhead and Profit, which shall not exceed 10% of A through F
H. Contractor's Overhead and Profit, which shall not exceed 10% of A through G

2. When Contractor self performs work, when calculating the Cost of the Work for Changes, minor changes, Proposals, Contingency expenditures and Allowances, the Contractor shall furnish and include substantiation to satisfaction of the Owner of the following:
Description of Subcontractor Cost of the Work Element

A. Bare Material Costs
B. Labore Hours
C. Direct Labor Costs
D. Labor Cost Burden
E. Equipment
F. Contractor's Overhead and Profit, which shall not exceed 10% of A through G
G. Cost of the Work (Sum of A through F)

No additional Fee or General Conditions cost shall apply to self-performed Work.

3. By Unit Prices stated in the Contract Documents or subsequently agreed upon. Additional mark-ups for overhead and profit will not be allowed in Unit Price work.

4. The term "Direct Labor Cost" means the actual and verifiable salaries and wages (basic, premium and incentive) paid to personnel, but does not include indirect payroll related costs, fringe benefits (Labor Cost Burden).

5. The term "Labor Cost Burden" means the actual and verifiable cost of customary and statutory benefits including, but not limited to, social security contributions, unemployment, excise and payroll taxes, workers' compensation, health and retirement benefits, bonuses, sick leave, vacation and holiday pay applicable thereto. Labor Cost Burden excludes all forms of general liability policy premiums and deductibles, safety training, tuition cost reimbursement, small tool expense, and union dues. The Owner reserves the right to request evidence of Labor Cost Burden at any time from Contractor and Subcontractors.

§ 13.6 The Contractor, upon receipt of written notification by the Owner or the Architect of a proposed item of change in the Work, shall prepare within 10 calendar days a Change Proposal in such form or forms as directed by the Owner or the Architect.

1. Each separate Change Proposal shall be numbered consecutively and shall include all cost related to the proposed Change in the Work, including any disruption or impact on performance;

2. The Subcontractor's itemized accounting shall be included with the Change Proposal;

3. If a change Proposal is returned to the Contractor for additional information or if the scope of the proposed change in the Work is modified by additions, deletions or other revisions, the Contractor shall revise the Change Proposal accordingly and resubmit the revised Change Proposal to the Architect and the Contractor;

4. A revised Change Proposal shall be the original Change Proposal number suffixed by the letter "R" to designate a revision in the original Change Proposal. If additional revisions to a revised Change Proposal are necessary, each subsequent revision shall be identified by an appropriate numeral suffix immediately following the "R" suffix;

5. Upon written approval of a Change Proposal by Owner, the Architect and the Contractor, the Architect will prepare an Allowance Expenditure Authorization or Change Order authorizing such change in the Work; and

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6. The Contractor shall request extensions of Contract Time due to changes in the Work only at the time of submitting its Change Proposal. Contractor's failure to do so shall represent a waiver of any right to request a Contract Time extension. Any request for extensions of Contract Time must be substantiated through the demonstration of the impact of the proposed item of change in the work to the critical path schedule for the project.

ARTICLE 14 TIME

§ 14.1 Time limits stated in the Contract Documents are of the essence of the Contract. By executing this Agreement, the Contractor confirms that the Contract Time is a reasonable period for performing the Work.

§ 14.2 Unless otherwise provided, Contract Time is the period of time, including authorized adjustments, allotted in the Contract Documents for Substantial Completion of the Work.

(Paragraph deleted)

§ 14.3 The following days are referenced in the documents:

§ 14.3.1 Calendar Days: The days of the Gregorian calendar. The Contract Time is established in Calendar Days and extensions of time granted for Regular Work Days lost, if any, will be converted to Calendar Days.

§ 14.3.2 Holidays: The days officially recognized by the construction industry in this area as a holiday; limited to the observance days of New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day and the day after, and Christmas Day.

§ 14.3.3 Regular Work Days: All calendar days except holidays and Sundays. Requests for extensions of time shall be requested on the basis of Regular Work Days

§ 14.3.4 Anticipated Adverse Weather Days: An allowance of Regular Work Days established as probable days lost due to weather delays; said allowance to be included in the Contractor's Completion Time.

§ 14.3.5 Adverse Weather Days: Regular Work Days when rain, flooding, snow, unusually high winds, excessively wet grounds, or similar circumstances prevent progress on Critical Path portions of the Work. The Contractor will be entitled to an extension of the Contract Time for the net additional time, if any, which results from deducting the amount of Anticipated Adverse Weather Days from the total amount of approved Adverse Weather Days.

§ 14.3.5.1 Further, Adverse Weather is defined as the occurrence of one or more of the following conditions within a twenty-four (24) hour day that prevents construction activity exposed to weather conditions or access to the site:

1. Precipitation (rain, snow, or ice) in excess of twenty-five one hundredths of an inch (0.25") liquid measure, hereafter referred to as Standard Baseline.
2. Temperatures that do not rise above that required for the day's construction activity, if such temperature requirement is specified or accepted as standard industry practice.
3. Sustained wind in excess of twenty-five (25) m.p.h.
4. "dry-out" or "mud" days resulting from precipitation that occur beyond the standard baseline; only if there is a hindrance to site access or sitework and Contractor has taken all reasonable accommodations to avoid such hindrance; and, at a rate no greater than 1 make-up day for each day or consecutive days of precipitation beyond the Anticipated Adverse Weather Days that total 1.0 inch or more, liquid measure.
5. Adverse weather prevents work on the project for fifty percent (50%) or more of the Contractor's scheduled work day and critical path construction activities were included in the day's schedule, including a weekend day or holiday if Contractor has scheduled construction activity that day.

§ 14.3.6 Net Weather Days: The difference in working days between Anticipated Adverse Weather Days and Adverse Weather Days.

§ 14.4 The date of Substantial Completion is the date certified by the Architect in accordance with Section 15.6.3.

§ 14.5 If the Contractor is delayed at any time in the commencement or progress of the Work by (1) changes ordered in the Work; (2) by labor disputes, fire, unusual delay in deliveries, abnormal adverse weather conditions not reasonably anticipatable, unavoidable casualties, or any causes beyond the Contractor's control; or (3) by other causes that the

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Contractor asserts, and the Architect determines, justify delay, then the Contract Time shall be extended for such reasonable time as the Architect may determine, subject to the provisions of Article 21.

§ 14.6 In the event Contractor shall fall behind schedule at any time, for any reason, Owner shall be entitled to direct acceleration or resequencing of the Work to bring the Work back on scheduled. Contractor shall be entitled to compensation for such acceleration only (a) to the extent necessitated by excusable and compensable delays, and (b) to the extent of premium pay and additional equipment cost actually incurred by Contractor. In the event Contractor determines that the Scheduled Completion Date cannot be met by resequencing the Work, then Contractor shall immediately provide to the Owner, and in any event within seven (7) days after the date of receipt of any request by Owner for resequencing or acceleration, a plan to complete the Work in the shortest possible time. No approval by the Owner of any plan for resequencing or acceleration of the Work submitted by Contractor pursuant to this paragraph shall constitute a waiver by Owner of any damages or losses which Owner may suffer by reason of such resequencing or the failure of Contractor to meet the Scheduled Completion Date.

§ 14.7 Claims for increase in the Contract Time shall set forth in detail the circumstances that form the basis for the claim, the date upon which each cause of delay began to affect the progress of the work, the date upon which each cause of delay ceased to affect the progress of the work and the number of days increase in the contract time claimed as a consequence of each such cause of delay. Additionally, any Claim for additional time based on adverse weather conditions shall be documented by data substantiating that weather conditions were abnormal for the period of time, could not have been reasonably anticipated, and had an adverse effect on the scheduled construction.

1. Weather data shall form the baseline for estimating anticipated delays and project durations and determining the occurrence of unusually severe weather.

a. Data in the table below is compiled from the number of days per month that the anticipated weather is expected to be adverse and has been used to establish the baseline of Anticipated Adverse Weather Days per month associated with the project schedule duration.

Anticipated Adverse Weather Days	
Month	Total of Weather Days Allowed
January	6
February	6
March	5
April	4
May	6
June	7
July	6
August	6
September	6
October	6
November	6
December	6

b. The Anticipated Adverse Weather Days shall be submitted within the Contractor's Construction Schedule for documenting future weather events and is considered to be part of the project duration forming the contract time.

2. Submission for Time Extension

a. Although the Contractor is required to document the occurrence and effect of Adverse Weather on the work, it does not relieve the Contractor/Architect of its responsibility to investigate and determine if an excusable delay has occurred.

b. The schedule of Anticipated Adverse Weather Days included in the Contract is established in Work Days. Similarly, actual weather data should be collected and recorded on a Work Day basis.

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Monthly summaries should be maintained indicating actual adverse weather conditions and the impact on work activities.
c. To determine if any particular month experienced Adverse Weather Days, the number of actual Adverse Weather Days is compared to that as provided by the Anticipated Adverse Weather Days. If the number of Adverse Weather Days is greater than the Anticipated Adverse Weather Days, then the contractor has experienced unusually severe weather.
d. THE DETERMINATION THAT UNUSUALLY SEVERE WEATHER OCCURRED DOES NOT AUTOMATICALLY MEAN THAT THE CONTRACTOR RECEIVES A TIME EXTENSION FOR THE DIFFERENCE OF DAYS BETWEEN THE ANTICIPATED AND ACTUAL ADVERSE WEATHER DELAY DAYS. Further analysis is necessary to determine if the unusually severe weather delayed work activities critical to contract completion. The Contractor's progress schedule must be evaluated to make this determination. If it is found that unusually severe weather delayed the contract, a Contract modification shall be issued.
e. Claims for increase in the contract time shall set forth in writing the detail noting the circumstances that form the basis for the claim, the date upon which each cause of delay began to affect the progress of the Work, the date upon which each cause of delay ceased to affect the progress of the Work and the number of days increase in the Contract Time claimed as a consequence of each such cause of delay. The Contractor shall bear the entire economic risk of all weather delays and disruptions and shall not be entitled to any increase in the Contract Price by reason of such delays or disruptions. Requests for an extension of time pursuant to this Subparagraph shall be submitted to the Architect in writing not later than with each Application for Payment and shall include documentation demonstrating the nature and duration of the delays or disruptions. Where appropriate, a revised construction schedule indicating all the activities affected by the circumstances shall be included with the documentation.
f. The parties agree that the reconciliation of the change attributable to Adverse Weather days will occur at the time of project final completion.

ARTICLE 15 PAYMENTS AND COMPLETION

§ 15.1 Schedule of Values

§ 15.1.1 Where the Contract is based on a Stipulated Sum or the Cost of the Work with a Guaranteed Maximum Price pursuant to Section 3.2 or 3.4, the Contractor shall submit a schedule of values to the Architect before the first Application for Payment, allocating the entire Stipulated Sum or Guaranteed Maximum Price to the various portions of the Work. The schedule of values shall be prepared in the form and supported by the data to substantiate its accuracy required by the Architect. This schedule of values shall be used as a basis for reviewing the Contractor's Applications for Payment.

§ 15.1.2 The allocation of the Stipulated Sum or Guaranteed Maximum Price under this Section 15.1 shall not constitute a separate stipulated sum or guaranteed maximum price for each individual line item in the schedule of values.

§ 15.2 Control Estimate

§ 15.2.1 Where the Contract Sum is the Cost of the Work, plus the Contractor's Fee without a Guaranteed Maximum Price pursuant to Section 3.3, the Contractor shall prepare and submit to the Owner a Control Estimate within 14 days of executing this Agreement. The Control Estimate shall include the estimated Cost of the Work plus the Contractor's Fee.

§ 15.2.2 The Control Estimate shall include:

.1 the documents enumerated in Article 6, including all Modifications thereto;

.2 a list of the assumptions made by the Contractor in the preparation of the Control Estimate to supplement the information provided by the Owner and contained in the Contract Documents;

.3 a statement of the estimated Cost of the Work organized by trade categories or systems and the Contractor's Fee;

.4 a project schedule upon which the Control Estimate is based, indicating proposed Subcontractors, activity sequences and durations, milestone dates for receipt and approval of pertinent information, schedule of shop drawings and samples, procurement and delivery of materials or equipment the Owner's occupancy requirements, and the date of Substantial Completion; and

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.5 a list of any contingency amounts included in the Control Estimate for further development of design and construction.

§ 15.2.3 When the Control Estimate is acceptable to the Owner and Architect, the Owner shall acknowledge it in writing. The Owner's acceptance of the Control Estimate does not imply that the Control Estimate constitutes a Guaranteed Maximum Price.

§ 15.2.4 The Contractor shall develop and implement a detailed system of cost control that will provide the Owner and Architect with timely information as to the anticipated total Cost of the Work. The cost control system shall compare the Control Estimate with the actual cost for activities in progress and estimates for uncompleted tasks and proposed changes. This information shall be reported to the Owner, in writing, no later than the Contractor's first Application for Payment and shall be revised and submitted with each Application for Payment.

§ 15.2.5 The Owner shall authorize preparation of revisions to the Contract Documents that incorporate the agreed-upon assumptions contained in the Control Estimate. The Owner shall promptly furnish such revised Contract Documents to the Contractor. The Contractor shall notify the Owner and Architect of any inconsistencies between the Control Estimate and the revised Contract Documents.

§ 15.3 Applications for Payment

§ 15.3.1 At least ten days before the date established for each progress payment, the Contractor shall submit to the Architect an itemized Application for Payment prepared in accordance with the schedule of values, if required under Section 15.1, for completed portions of the Work. The application shall be notarized, if required; be supported by all data substantiating the Contractor's right to payment that the Owner or Architect require; shall reflect retainage if provided for in the Contract Documents; and include any revised cost control information required by Section 15.2.4. Applications for Payment shall not include requests for payment for portions of the Work for which the Contractor does not intend to pay a Subcontractor or supplier, unless such Work has been performed by others whom the Contractor intends to pay.

§ 15.3.2 With each Application for Payment where the Contract Sum is based upon the Cost of the Work, or the Cost of the Work with a Guaranteed Maximum Price, the Contractor shall submit payrolls, petty cash accounts, receipted invoices or invoices with check vouchers attached, and any other evidence required by the Owner to demonstrate that cash disbursements already made by the Contractor on account of the Cost of the Work equal or exceed progress payments already received by the Contractor plus payrolls for the period covered by the present Application for Payment, less that portion of the progress payments attributable to the Contractor's Fee.

§ 15.3.3 If Owner is entitled to deduct liquidated damages, or any other damages or amounts provided in the Contract Documents, including clean-up fees, then Owner shall be entitled to deduct such liquidated damages, amounts and fees at any time.

§ 15.3.4 If Contractor fails or refuses to complete the Work, or has unsettled claims with Owner, any payment to Contractor shall be subject to deduction for such amounts as the Architect and Program Manager, if applicable, shall determine as the cost for completing incomplete Work and the value of unsettled claims.

§ 15.3.5 Payments shall be made on account of materials and equipment delivered and (a) incorporated in the Work (b) suitably stored at the Project site or (c) suitably stored at some off-site location provided the following conditions are met for off-site storage:

1. The location must be agreed to, in writing, by the Owner and Surety;
2. The location must be a bonded warehouse;
3. The surety must agree, in writing, to each request for payment; and
4. The Contractor must bear the cost of the Owner's and Architect's expenses related to visiting the off-site storage area.

Payment for materials and/or equipment stored on or off the site shall be conditioned upon submission by the Contractor of bills of sale or such other procedures satisfactory to the Owner to establish the Owner's title to such materials and equipment or otherwise protect the Owner's interest and shall include the costs of applicable insurance (naming the Owner as additional insured) and transportation to the site for those materials and equipment stored off

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the site. Under no circumstances will the Owner reimburse the Contractor for down payments, deposits, or other advance payments for materials or equipment

§ 15.3.4 The Contractor warrants that title to all Work covered by an Application for Payment will pass to the Owner no later than the time of payment. The Contractor further warrants that upon submittal of an Application for Payment all Work for which Certificates for Payment have been previously issued and payments received from the Owner shall, to the best of the Contractor's knowledge, information and belief, be free and clear of liens, claims, security interests or other encumbrances adverse to the Owner's interests.

§ 15.4 Certificates for Payment

§ 15.4.1 The Architect will, within seven days after receipt of the Contractor's Application for Payment, either issue to the Owner a Certificate for Payment, with a copy to the Contractor, for such amount as the Architect determines is properly due or notify the Contractor and Owner of the Architect's reasons for withholding certification in whole or in part as provided in Section 15.4.3.

§ 15.4.2 The issuance of a Certificate for Payment will constitute a representation by the Architect to the Owner, based on the Architect's evaluations of the Work and the data in the Application for Payment, that, to the best of the Architect's knowledge, information, and belief, the Work has progressed to the point indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment in the amount certified. The foregoing representations are subject to an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion, to results of subsequent tests and inspections, to correction of minor deviations from the Contract Documents prior to completion and to specific qualifications expressed by the Architect. However, the issuance of a Certificate for Payment will not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work; (2) reviewed construction means, methods, techniques, sequences, or procedures; (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate the Contractor's right to payment; or (4) made examination to ascertain how or for what purpose the Contractor has used money previously paid on account of the Contract Sum.

§ 15.4.3 The Architect may withhold a Certificate for Payment in whole or in part, to the extent reasonably necessary to protect the Owner, if in the Architect's opinion the representations to the Owner required by Section 15.4.2 cannot be made. If the Architect is unable to certify payment in the amount of the Application, the Architect will notify the Contractor and Owner as provided in Section 15.4.1. If the Contractor and the Architect cannot agree on a revised amount, the Architect will promptly issue a Certificate for Payment for the amount for which the Architect is able to make such representations to the Owner. The Architect may also withhold a Certificate for Payment or, because of subsequently discovered evidence, may nullify the whole or a part of a Certificate for Payment previously issued, to such extent as may be necessary in the Architect's opinion to protect the Owner from loss for which the Contractor is responsible, including loss resulting from acts and omissions described in Section 9.2.2, because of

- **.1** defective Work not remedied;
- **.2** third-party claims filed or reasonable evidence indicating probable filing of such claims unless security acceptable to the Owner is provided by the Contractor;
- **.3** failure of the Contractor to make payments properly to Subcontractors or suppliers for labor, materials or equipment;
- **.4** reasonable evidence that the Work cannot be completed for the unpaid balance of the Contract Sum;
- **.5** damage to the Owner or a Separate Contractor;
- **.6** reasonable evidence that the Work will not be completed within the Contract Time and that the unpaid balance would not be adequate to cover actual or liquidated damages for the anticipated delay; or
- **.7** repeated failure to carry out the Work in accordance with the Contract Documents.

§ 15.4.4 When either party disputes the Architect's decision regarding a Certificate for Payment under Section 15.4.3, in whole or in part, that party may submit a Claim in accordance with Article 21.

§ 15.5 Progress Payments

§ 15.5.1 The Contractor shall pay each Subcontractor, no later than seven days after receipt of payment from the Owner, the amount to which the Subcontractor is entitled, reflecting percentages actually retained from payments to the Contractor on account of the Subcontractor's portion of the Work. The Contractor shall, by appropriate agreement with each Subcontractor, require each Subcontractor to make payments to sub-subcontractors in a similar manner.

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§ 15.5.2 Neither the Owner nor Architect shall have an obligation to pay or see to the payment of money to a Subcontractor or supplier except as may otherwise be required by law.

§ 15.5.3 A Certificate for Payment, a progress payment, or partial or entire use or occupancy of the Project by the Owner shall not constitute acceptance of Work not in accordance with the Contract Documents.

§ 15.5.4 Provided the Owner has fulfilled its payment obligations under the Contract Documents, the Contractor shall defend and indemnify the Owner from all loss, liability, damage or expense, including reasonable attorney's fees and litigation expenses, arising out of any lien claim or other claim for payment by any Subcontractor or supplier of any tier. Upon receipt of notice of a lien claim or other claim for payment, the Owner shall notify the Contractor. If approved by the applicable court, when required, the Contractor may substitute a surety bond for the property against which the lien or other claim for payment has been asserted.

§ 15.6 Substantial Completion

§ 15.6.1 Substantial Completion is the stage in the progress of the Work when the Work or designated portion thereof is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use.

§ 15.6.2 When the Contractor considers that the Work, or a portion thereof which the Owner agrees to accept separately, is substantially complete, the Contractor shall prepare and submit to the Architect a comprehensive list of items to be completed or corrected prior to final payment. Failure to include an item on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents.

§ 15.6.3 Upon receipt of the Contractor's list, the Architect will make an inspection to determine whether the Work or designated portion thereof is substantially complete. When the Architect determines that the Work or designated portion thereof is substantially complete, the Architect will issue a Certificate of Substantial Completion which shall establish the date of Substantial Completion; establish responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance; and fix the time within which the Contractor shall finish all items on the list accompanying the Certificate. Warranties required by the Contract Documents shall commence on the date of Substantial Completion of the Work or designated portion thereof unless otherwise provided in the Certificate of Substantial Completion.

§ 15.6.4 The Certificate of Substantial Completion shall be submitted to the Owner and Contractor for their written acceptance of responsibilities assigned to them in the Certificate. Upon such acceptance and consent of surety, if any, the Owner shall make payment of retainage applying to the Work or designated portion thereof. Such payment shall be adjusted for Work that is incomplete or not in accordance with the requirements of the Contract Documents. Any provision in the Contract Documents to the contrary notwithstanding, if any of the facilities to be constructed or modified under this Agreement or the Contract require the issuance of a Certificate of Occupancy or other regulatory approval, then Substantial Completion of any such facilities shall not be deemed to have been attained for those facilities prior to the date on which an unconditional Certificate of Occupancy or other regulatory approval is obtained.

§ 15.6.5 The issuance of a Partial Certificate of Substantial Completion shall not relieve the contractor from the obligation to obtain Substantial Completion for the portions of the project not included in the Partial Certificate of Substantial Completion by the dates indicated in this Agreement. The issuance of a Partial Certificate of Substantial Completion shall not relieve the contractor from the assessment of liquidated damages for the portions of the project not included in the Partial Certificate of Substantial Completion by the dates indicated in this Agreement.

§ 15.6.6 Non-Triggering of Substantial Completion by Owner Occupancy: The parties expressly acknowledge and agree that any occupancy or use of the Project, or any portion thereof, by the Owner prior to formal acknowledgment of Substantial Completion as defined in the Contract Documents does not constitute or imply the attainment of Substantial Completion. Any necessity or decision by the Owner to occupy the Project, or any portion thereof, prior to the Contractor's full completion of all contractual obligations does not accelerate or alter the Contractor's duties or the standards for Substantial Completion. The Contractor remains fully obligated to achieve Substantial Completion according to the terms set forth in the Contract Documents, irrespective of any such early occupancy or use by the Owner. The Owner's occupancy, whether full or partial, will not trigger or cause Substantial Completion or affect any

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rights or obligations that arise upon Substantial Completion, including but not limited to, commencement of any warranties or guarantees, or the period for final completion.

§ 15.7 Final Completion and Final Payment

§ 15.7.1 Upon receipt of the Contractor's notice that the Work is ready for final inspection and acceptance and upon receipt of a final Application for Payment, the Architect will promptly make such inspection and, when the Architect finds the Work acceptable under the Contract Documents and the Contract fully performed, the Architect will promptly issue a final Certificate for Payment stating that to the best of the Architect's knowledge, information and belief, and on the basis of the Architect's on-site visits and inspections, the Work has been completed in accordance with the Contract Documents and that the entire balance found to be due the Contractor and noted in the final Certificate is due and payable. The Architect's final Certificate for Payment will constitute a further representation that conditions stated in Section 15.7.2 as precedent to the Contractor's being entitled to final payment have been fulfilled.

§ 15.7.2 Final payment shall not become due until the Contractor has delivered to the Owner a complete release of all liens arising out of this Contract or receipts in full covering all labor, materials and equipment for which a lien could be filed, or a bond satisfactory to the Owner to indemnify the Owner against such lien. If such lien remains unsatisfied after payments are made, the Contractor shall refund to the Owner all money that the Owner may be compelled to pay in discharging such lien, including costs and reasonable attorneys' fees.

§ 15.7.3 Acceptance of final payment by the Contractor, a Subcontractor or supplier shall constitute a waiver of claims by that payee except those previously made in writing and identified by that payee as unsettled at the time of the final Application for Payment.

ARTICLE 16 PROTECTION OF PERSONS AND PROPERTY

§ 16.1 Safety Precautions and Programs

The Contractor shall be responsible for initiating, maintaining, and supervising all safety precautions and programs in connection with the performance of the Contract. The Contractor shall take reasonable precautions for safety of, and shall provide reasonable protection to prevent damage, injury, or loss to

.1 employees on the Work and other persons who may be affected thereby;

.2 the Work and materials and equipment to be incorporated therein, whether in storage on or off the site, under care, custody, or control of the Contractor, a Subcontractor, or a Sub-subcontractor; and

.3 other property at the site or adjacent thereto, such as trees, shrubs, lawns, walks, pavements, roadways, structures and utilities not designated for removal, relocation, or replacement in the course of construction.

The Contractor shall comply with, and give notices required by, applicable laws, statutes, ordinances, codes, rules and regulations, and lawful orders of public authorities bearing on safety of persons and property and their protection from damage, injury, or loss. The Contractor shall promptly remedy damage and loss to property caused in whole or in part by the Contractor, a Subcontractor, a sub-subcontractor, or anyone directly or indirectly employed by any of them, or by anyone for whose acts they may be liable and for which the Contractor is responsible under Sections 16.1.2 and 16.1.3. The Contractor may make a claim for the cost to remedy the damage or loss to the extent such damage or loss is attributable to acts or omissions of the Owner or Architect or by anyone for whose acts either of them may be liable, and not attributable to the fault or negligence of the Contractor. The foregoing obligations of the Contractor are in addition to the Contractor's obligations under Section 9.15.

§ 16.2 Hazardous Materials and Substances

§ 16.2.1 The Contractor is responsible for compliance with the requirements of the Contract Documents regarding hazardous materials or substances. If the Contractor encounters a hazardous material or substance not addressed in the Contract Documents, and if reasonable precautions will be inadequate to prevent foreseeable bodily injury or death to persons resulting from a material or substance, including but not limited to asbestos or polychlorinated biphenyl (PCB), encountered on the site by the Contractor, the Contractor shall, upon recognizing the condition, immediately stop Work in the affected area and notify the Owner and Architect of the condition. When the material or substance has been rendered harmless, Work in the affected area shall resume upon written agreement of the Owner and

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Contractor. By Change Order, the Contract Time shall be extended appropriately, and the Contract Sum shall be increased in the amount of the Contractor's reasonable additional costs of shutdown, delay, and start-up.

ARTICLE 17 INSURANCE AND BONDS

§ 17.1 Contractor's Insurance

The Contractor shall maintain the types and limits of insurance as set forth in Exhibit A, Insurance and Bond Requirements, until the expiration of the period for correction of Work set forth in Article 18.

§ 17.2 Owner's Insurance

§ 17.2.1 Owner's Liability Insurance

The Owner shall be responsible for purchasing and maintaining the Owner's usual liability insurance and shall provide property insurance to cover the value of the Owner's property. The Contractor is entitled to receive an increase in the Contract Sum equal to the insurance proceeds related to a loss for damage to the Work covered by the Owner's property insurance.

§ 17.2.2.7 Waiver of Subrogation

§ 17.2.2.7.1 The Owner and Contractor waive all rights against (1) each other and any of their subcontractors, sub-subcontractors, agents, and employees, each of the other; (2) the Architect and Architect's consultants; and (3) Separate Contractors, if any, and any of their subcontractors, sub-subcontractors, agents, and employees, for damages caused by fire, or other causes of loss, to the extent those losses are covered by property insurance required by this Agreement or other property insurance applicable to the Project, except such rights as they have to proceeds of such insurance. The Owner or Contractor, as appropriate, shall require similar written waivers in favor of the individuals and entities identified above from the Architect, Architect's consultants, Separate Contractors, subcontractors, and sub-subcontractors. The policies of insurance purchased and maintained by each person or entity agreeing to waive claims pursuant to this Section 17.2.2.7 shall not prohibit this waiver of subrogation. This waiver of subrogation shall be effective as to a person or entity (1) even though that person or entity would otherwise have a duty of indemnification, contractual or otherwise, (2) even though that person or entity did not pay the insurance premium directly or indirectly, or (3) whether or not the person or entity had an insurable interest in the damaged property.

§ 17.2.2.7.2 If during the Project construction period the Owner insures properties, real or personal or both, at or adjacent to the site by property insurance under policies separate from those insuring the Project, or if after final payment property insurance is to be provided on the completed Project through a policy or policies other than those insuring the Project during the construction period, to the extent permissible by such policies, the Owner waives all rights in accordance with the terms of Section 17.2.2.7.1 for damages caused by fire or other causes of loss covered by this separate property insurance.

§ 17.2.2.8 A loss insured under the Owner's property insurance shall be adjusted by the Owner as fiduciary and made payable to the Owner as fiduciary for the insureds, as their interests may appear, subject to requirements of any applicable mortgagee clause. The Owner shall pay the Architect and Contractor their just shares of insurance proceeds received by the Owner, and by appropriate agreements, written where legally required for validity, the Architect and Contractor shall make payments to their consultants and Subcontractors in similar manner.

§ 17.2.3 Other Insurance Provided by the Owner

(List below any other insurance coverage to be provided by the Owner and any applicable limits.)

Coverage	Limits

§ 17.3 Performance Bond and Payment Bond

§ 17.3.1 The Contractor is required to furnish bonds covering faithful performance of the Contract and payment of obligations arising thereunder as stipulated in the Contract Documents on the date of execution of the Contract. Contractor shall furnish Bonds meeting the requirements of Exhibit A, Insurance and Bonds.

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§ 17.3.2 Upon the request of any person or entity appearing to be a potential beneficiary of bonds covering payment of obligations arising under the Contract, the Contractor shall promptly furnish a copy of the bonds or shall authorize a copy to be furnished.

ARTICLE 18 CORRECTION OF WORK

§ 18.1 The Contractor shall promptly correct Work rejected by the Architect or failing to conform to the requirements of the Contract Documents, whether discovered before or after Substantial Completion and whether or not fabricated, installed, or completed. Costs of correcting such rejected Work, including additional testing and inspections, the cost of uncovering and replacement, and compensation for the Architect's services and expenses made necessary thereby, shall be at the Contractor's expense.

§ 18.2 In addition to the Contractor's obligations under Section 9.4, if, within one year after the date of Substantial Completion of the Work or designated portion thereof or after the date for commencement of warranties established under Section 15.6.3, or by terms of an applicable special warranty required by the Contract Documents, any of the Work is found to be not in accordance with the requirements of the Contract Documents, the Contractor shall correct it promptly after receipt of notice from the Owner to do so unless the Owner has previously given the Contractor a written acceptance of such condition. The Owner shall give such notice promptly after discovery of the condition. During the one-year period for correction of Work, if the Owner fails to notify the Contractor and give the Contractor an opportunity to make the correction, the Owner waives the rights to require correction by the Contractor and to make a claim for breach of warranty.

§ 18.3 If the Contractor fails to correct nonconforming Work within a reasonable time, the Owner may correct it in accordance with Section 8.3.

§ 18.4 The one-year period for correction of Work shall be extended with respect to portions of Work first performed after Substantial Completion by the period of time between Substantial Completion and the actual completion of that portion of the Work.

§ 18.5 The one-year period for correction of Work shall not be extended by corrective Work performed by the Contractor pursuant to this Article 18.

ARTICLE 19 MISCELLANEOUS PROVISIONS

§ 19.1 Assignment of Contract

Neither party to the Contract shall assign the Contract without written consent of the other, except that the Owner may, without consent of the Contractor, assign the Contract to a lender providing construction financing for the Project if the lender assumes the Owner's rights and obligations under the Contract Documents. The Contractor shall execute all consents reasonably required to facilitate such assignment. Subcontracts, purchase orders and rental agreements entered into by the Contractor shall contain provisions permitting assignment to the Owner upon default by Contractor under the Contract Documents. If the Owner accepts such assignment, the Owner shall be responsible for the payment of amounts which would have been reimbursable to Contractor under this Agreement and for which payment has not already been made to the Contractor. Contractor shall be responsible for the payment of any other amounts payable under the Contract. If the Owner elects not to accept the assignment of any subcontract, purchase order or rental agreement which would have constituted a Cost of the Work had this agreement not been terminated, the Contractor shall terminate such subcontract, purchase order or rental agreement.

§ 19.2 Governing Law and Exclusive Venue

The Contract shall be governed by the law of the place where the Project is located, excluding that jurisdiction's choice of law rules. To the maximum extent permitted by applicable law, the parties expressly agree that the exclusive venue and place of trial for any action brought under or in connection with or in any way related to the Work, the Project, the Agreement, the Contract, or any of the Contract Documents shall be in the state district courts of Montgomery County, Texas.

§ 19.3 Tests and Inspections

Tests, inspections, and approvals of portions of the Work required by the Contract Documents or by applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities shall be made at an appropriate time. Unless otherwise provided, the Contractor shall make arrangements for such tests, inspections, and approvals with an independent testing laboratory or entity acceptable to the Owner, or with the appropriate public authority, and

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shall bear all related costs of tests, inspections, and approvals. The Contractor shall give the Architect timely notice of when and where tests and inspections are to be made so that the Architect may be present for such procedures. The Owner shall bear costs of tests, inspections, or approvals that do not become requirements until after bids are received or negotiations concluded. The Owner shall directly arrange and pay for tests, inspections, or approvals where building codes or applicable laws or regulations so require.

§ 19.4 The Owner's representative:
The Owner is the person or entity identified as such in the Agreement and is referred to throughout the Contract Documents as if singular in number. Owner's Board of Trustees, by majority vote at a duly noticed and lawfully called public meeting, is the only representative of Owner, a Texas independent school district organized under the laws of the State of Texas, having the power to enter into a contract, to execute a change order requiring an increase in the Contract Sum, or to agree to an extension to the contractual completion date, unless this authority is lawfully delegated. The Board may designate in writing an authorized representative (or representatives), as appropriate, to act on its behalf during the course of construction. Such authorized representative shall have authority to act on behalf of the Owner concerning decisions that do not require a majority vote of the Board of Trustees and shall have the authority to bind the Owner only to the extent expressly authorized or delegated by the Board of Trustees. The authorized representative shall have no implied authority. Such authorized representative shall also bring recommendations to the Board of Trustees on any matter requiring Board approval. Except as expressly authorized by the Owner or the Contract Documents, the Architect does not have the authority to bind the Owner. The term "Owner" means the Owner or the Owner's authorized representative.

The Owner's Authorized Representative:
(Name, address, email address and other information)

Lockwood Andrews & Newnam, Inc
2925 Briarpark Drive, Ste. 400
Houston, TX 77042
Scotty Lewis

§ 19.5 The Contractor's representative:
(Name, address, email address and other information)

Texas Land Clearing, Inc.
24042 Stanart Rd.
Porter, TX 77365
Isaac Jackson

§ 19.6 Neither the Owner's nor the Contractor's representative shall be changed without ten days' prior notice to the other party.

§ 19.7 In the event of any suit or action arising out of or in connection with any of the Contract Documents, the prevailing party in such proceedings shall be entitled to recover reasonable attorney fees and court costs.

ARTICLE 20 TERMINATION OF THE CONTRACT

§ 20.1 Termination by the Contractor

If the Architect fails to certify payment as provided in Section 15.4.1 for a period of 45 days through no fault of the Contractor, or if the Owner fails to make payment as provided in Section 4.1.3 for a period of 45 days, the Contractor may, upon seven additional days' notice to the Owner and the Architect, terminate the Contract and recover from the Owner payment for Work executed, and accepted by the Owner

§ 20.2 Termination by the Owner for Cause

§ 20.2.1 The Owner may terminate the Contract if the Contractor

- **.1** refuses or fails to supply enough properly skilled workers or proper materials;
- **.2** fails to make payment to Subcontractors for materials or labor in accordance with the respective agreements between the Contractor and the Subcontractors;
- **.3** disregards applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of a public authority; or

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.4 otherwise is guilty of breach of a provision of the Contract Documents.

§ 20.2.2 When any of the reasons described in Section 20.2.1 exists, the Owner, upon certification by the Architect that sufficient cause exists to justify such action, may, without prejudice to any other remedy the Owner may have and after giving the Contractor seven days' notice, terminate the Contract and take possession of the site and of all materials, equipment, tools, and construction equipment and machinery thereon owned by the Contractor and may finish the Work by whatever reasonable method the Owner may deem expedient. Upon request of the Contractor, the Owner shall furnish to the Contractor a detailed accounting of the costs incurred by the Owner in finishing the Work.

§ 20.2.3 When the Owner terminates the Contract for one of the reasons stated in Section 20.2.1, the Contractor shall not be entitled to receive further payment until the Work is finished.

§ 20.2.4 If the unpaid balance of the Contract Sum exceeds costs of finishing the Work, including compensation for the Architect's services and expenses made necessary thereby, and other damages incurred by the Owner and not expressly waived, such excess shall be paid to the Contractor. If such costs and damages exceed the unpaid balance, the Contractor shall pay the difference to the Owner. The amount to be paid to the Contractor or Owner, as the case may be, shall be certified by the Architect, upon application, and this obligation for payment shall survive termination of the Contract.

§ 20.3 Termination by the Owner for Convenience

The Owner may, at any time, terminate the Contract for the Owner's convenience and without cause. The Owner shall pay the Contractor for Work performed; and costs accepted by Owner up to the effective date of such termination.

ARTICLE 21 CLAIMS AND DISPUTES

§ 21.1 Claims, disputes, and other matters in question arising out of or relating to this Contract, including those alleging an error or omission by the Architect but excluding those arising under Section 16.2, shall be referred initially to the Architect for written recommendation.

§ 21.2 Notice of Claims

§ 21.2.1 Claims by either the Owner or Contractor, where the condition giving rise to the Claim is first discovered prior to expiration of the period for correction of the Work set forth in Section 18.2, shall be initiated by notice to the Architect and the Owner within 21 days after occurrence of the event giving rise to such Claim or within 21 days after the claimant first recognizes the condition giving rise to the Claim, whichever is later.

§ 21.2.2 Claims by either the Owner or Contractor, where the condition giving rise to the Claim is first discovered after expiration of the period for correction of the Work set forth in Section 18.2, shall be initiated by notice to the other party.

§ 21.3 Time Limits on Claims

The Owner and Contractor shall commence all claims and causes of action against the other and arising out of or related to the Contract in accordance with the requirements of the final dispute resolution method selected in this Agreement whether in contract, tort, breach of warranty, or otherwise, within the period specified by applicable law, but in any case not more than 10 years after the date of Substantial Completion of the Work. The Owner and Contractor waive all claims and causes of action not commenced in accordance with this Section 21.3.

§ 21.4 If a claim, dispute or other matter in question relates to or is the subject of a mechanic's lien, the party asserting such matter may proceed in accordance with applicable law to comply with the lien notice or filing deadlines.

§ 21.5 Any Claim arising out of or related to the Contract, except Claims relating to aesthetic effect and except those waived under the terms of the Contract Documents, may upon mutual written agreement, after written recommendation by the Architect or thirty (30) days after submission of the Claim to the Architect, be subject to mediation at the request of either party. Owner and Contractor expressly agree that mediation shall not be a condition precedent to the initiation of any litigation arising out of such Claim. Claims for injunctive relief shall not be subject to this Section.

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§ 21.6 The parties may endeavor to resolve their Claims by mediation. A request for mediation shall be made in writing to the other party to the Contract. Mediation shall be subject to and in accordance with Chapter 154 of the Texas Civil Practice & Remedies Code. Mediation shall be conducted by a mutually-agreed-upon mediator.

§ 21.7 The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the county where the Owner's main administrative office is located unless another location is mutually agreed upon. Agreements reached in mediation shall be reduced to writing, considered for approval by the Owner's Board of Trustees, signed by the parties if approved by the Board of Trustees, and, if signed, shall thereafter be enforceable as provided by the laws of the State of Texas.

§ 21.8 Any claim not resolved in mediation shall be subject to litigation

§ 21.9 Continuing Contract Performance
Pending final resolution of a Claim, except as otherwise agreed in writing, the Contractor shall proceed diligently with performance of the Contract and the Owner shall continue to make payments in accordance with the Contract Documents.

§ 21.11 Waiver of Claims for Consequential Damages
Intentionally Deleted.

ARTICLE 22 Miscellaneous Provisions
§ 22.1 Safe Access. If the building will be used or occupied by the Owner or members of the public, the Contractor shall be responsible for maintaining safe routes of travel from sidewalks and parking areas to the building and shall reroute access as necessary to maintain safe access during construction at no additional cost beyond the agreed contract amount.

§ 22.2 Certifications
§ 22.2.1 If (a) Contractor is not a sole proprietorship; (b) Contractor has ten (10) or more full-time employees; and (c) this Agreement has a value of $100,000 or more, the following certification shall apply; otherwise, this certification is not required. Pursuant to Chapter 2270 of the Texas Government Code, the Contractor hereby certifies and verifies that neither the Contractor, nor any affiliate, subsidiary, or parent company of the Contractor, if any (the "Contractor Companies"), boycotts Israel, and the Contractor agrees that the Contractor and Contractor Companies will not boycott Israel during the term of this Agreement. For purposes of this Agreement, the term "boycott" shall mean and include refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes.

§ 22.2.2 Contractor verifies and affirms that it is not a foreign terrorist organization as identified on the list prepared and maintained by the Texas Comptroller of Public Accounts. If Contractor misrepresents its inclusion on the list, then such omission or misrepresentation shall void this Agreement.

§ 22.2.3 If Contractor is not a governmental body and (a) this Agreement has a stated expenditure of at least $1 million in public funds for the purchase of goods or services by Owner; or (b) this Agreement results in the expenditure of at least $1 million in public funds for the purchase of goods or services by Owner in a fiscal year of Owner, the following certification shall apply; otherwise, this certification is not required. As required by Tex. Gov't Code § 552.374(b), the following statement is included in the RFP and the Agreement (unless the Agreement is (1) related to the purchase or underwriting of a public security; (2) is or may be used as collateral on a loan; or (3) proceeds from which are used to pay debt service of a public security of loan): "The requirements of Subchapter J, Chapter 552, Government Code, may apply to this RFP and Agreement and the Contractor agrees that the Contract can be terminated if the Contractor knowingly or intentionally fails to comply with a requirement of that subchapter." Pursuant to Subchapter J, Chapter 552, Texas Government Code, the Contractor hereby certifies and agrees to (1) preserve all contracting information related to this Agreement as provided by the records retention requirements applicable to Owner for the duration of the Agreement; (2) promptly provide to Owner any contracting information related to the Agreement that is in the custody or possession of the Contractor on request of Owner; and (3) on completion of the Agreement, either (a) provide at no cost to Owner all contracting information related to the Agreement that is in the custody or possession of Contractor,

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or (b) preserve the contracting information related to the Agreement as provided by the records retention requirements applicable to Owner.

§ 22.3 Authority of Program Manager

§ 22.3.1 Program Manager shall have, and is hereby granted by Owner, full and complete power, authority, and discretion to act for, and in the name, place, and stead of, Owner in carrying out and discharging the responsibilities and obligations of Program Manager under the Agreement between the Owner and Program Manager; provided, however, that Program Manager shall have no right or authority, express or implied, to commit or otherwise obligate Owner in any manner whatsoever except to the extent specifically provided in the Agreement between the Owner and the Program Manager or specifically authorized in writing by Owner. In no event shall Program Manager be authorized to execute any documents, agreements, or other instruments on behalf of Owner. In no event shall Program Manager have the authority to modify completion dates of the Project Schedule without written approval by Owner. Program Manager shall have the authority to modify interim milestones dates not affecting the completion dates specified in the Agreements between the parties. In no event shall Program Manager have the authority to modify contract value of the Project without written approval by Owner. Program Manager shall have the authority to modify budgets, contingencies, allowances and similar accounting tasks not affecting the contract value specified in the Agreements between the parties. In no event shall Program Manager have the authority to relax or to bind the Owner to codes and standards imposed by the Authorities Having Jurisdiction, unless authorized in writing by the Owner.

This Agreement entered into as of the day and year first written above.

OWNER *(Signature)*	**CONTRACTOR** *(Signature)*
Dr. Jeff Burke , Superintendent	Isaac Jackson , President
(Printed name and title)	*(Printed name and title)*
(Date)	*(Date)*

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Insurance Conditions

All insurance coverage shall be issued on an Occurrence form (except Professional Liability insurance, which may be issued on a “Claims Made” form) by companies acceptable to District and licensed to do business in the State of Texas by the Texas Department of Insurance. Such companies shall have a Best's Key rating of at least "A- X".

All certificates must include:

1. A 30 day notice of cancellation of any non-renewal, cancellation to any of the policies, and copies of CG 02 05, TE 02 02A and WC 42 06 01 or their equivalents specifically naming the District;
2. "Additional Insured" on the Property, General Liability and Automobile Liability and policies naming the District.
3. A "Waiver of Subrogation" clause in favor of the District will be attached to the Workers Compensation, General Liability, and Automobile Liability.

In addition to certificates of insurance, copies of policy endorsements must be provided (a) listing the District as Additional Insured CG 20 10, CG 20 37, CA 04 03, and (b) showing waivers of subrogation in favor of the District: CG 24 04, TE 20 46A, WC 42 03 04A, or their equivalents

Consultant shall be responsible for payment of all deductibles.

If any policy has aggregate limits, a statement of claims against the aggregate limits is required.

The District reserves the right to review the insurance requirements during the effective period of any contract to make reasonable adjustments to insurance coverage and limits when deemed reasonably prudent by District based upon changes in statutory laws, court decisions or potential increase in exposure to loss.

EXHIBIT A

Insurance and Bond Requirements

CONTRACTOR'S LIABILITY INSURANCE

The Contractor shall carry and maintain in force the insurance described below. Prior to execution of the Contract, the Contractor shall procure insurance coverage in the types and amounts as follows:

1. Workmen's Compensation	All liability arising out of Contractor's employment of workers and anyone for whom Contractor shall be liable for Worker's Compensation claims. Worker's Compensation is required and no "alternative" form of insurance shall be permitted. Waiver of Subrogation in favor of Owner and Program Manager required.
2. Employer's Liability	$1,000,000.00
3. Commercial General Liability	
a. Each Occurrence	$1,000,000.00
b. General Aggregate	$2,000,000.00 (A Designated Construction Project General Aggregate Limit shall be provided)
c. Personal & Advertising Injury	$1,000,000.00 (Each Person)
d. Products & Completed Operations	$1,000,000.00 (for one (1) year commencing with issuance of Final Certificate of Payment)
4. Property Damage	
a. Each Occurrence	$1,000,000.00
b. Aggregate	$2,000,000.00
c. Independent Contractors	$1,000,000.00 (Each Occurrence), $2,000,000.00 (Aggregate)
5. Commercial Automobile Liability	
a. Bodily Injury/Property Damage	$1,000,000.00 (Combined single limit)
6. Umbrella or Excess Liability	
a. Each Occurrence and Aggregate	(a) One times Contract amount for all Contracts with the following minimum and maximum: (i) $1,000,000.00 minimum limit (ii) $2,000,000.00 maximum limit (b) The Umbrella shall provide coverage over the workmen's compensation, comprehensive general liability, and comprehensive automobile liability.

1. The required insurance must be written by a company licensed to do business in Texas at the time the policy is issued. In addition, the company must be acceptable to the Owner. The Owner's Representative will contact the State Board of Insurance to confirm that the issuing companies are admitted and authorized to issue such policies in the State of Texas.
2. The General Liability and Automobile so issued in the name of Contractor shall also name the Owner and Program Manager as additional insured. The coverage afforded to the additional insured under the policy or policies shall be primary insurance. It is the intent of the parties to this Agreement that the General Liability coverage required herein shall be primary to and shall seek no contribution from

all insurance available to Owner, with Owner's insurance being excess, secondary and non-contributing. The Commercial General Liability coverage provided by Contractor shall be endorsed to provide such primary and non-contributing liability. If the additional insured has other insurance which is applicable to the loss, such other insurance shall be on an excess or contingent basis.

3. If the insurance is written with stipulated amounts deductible under the terms of the policy, the Contractor shall pay the difference attributable to deductions in any payment made by the insurance carrier on claims paid by this insurance to the extent Contractor the subject loss is due to the fault of Contractor. If the Owner is damaged by the failure of the Contractor to maintain such insurance and to so notify the Owner then the Contractor shall bear all reasonable costs properly attributable thereto.
4. The insurance required by this Exhibit A shall be written for not less than limits of liability specified in the Contract Documents or required by law, whichever coverage is greater. Coverages, whether written on an occurrence or claims-made basis, shall be maintained without interruption from the date of commencement of the Work until the date of final payment and termination of any coverage required to be maintained after final payment, and, with respect to the Contractor's completed operations coverage, until the expiration of the period for correction of Work or for such other period for maintenance of completed operations coverage as specified in the Contract Documents. Nothing contained herein shall limit or waive Contractor's legal or contractual responsibilities to Owner or others.
5. Contractor shall have its insurance carrier(s) furnish to Owner insurance certificates in form satisfactory to Owner specifying the types and amounts of coverage in effect, the expiration dates of each policy, and a statement that no insurance will be canceled or materially changed while the Work is in progress without thirty (30) calendar day's prior written notice to Owner. Contractor shall permit Owner to examine the insurance policies, or at Owner's option, Contractor shall furnish Owner with copies, certified by the carrier(s), of insurance policies required in Exhibit A. If Contractor neglects or refuses to provide any insurance required herein, or if any insurance is canceled, Owner may, but shall not be obligated to, procure such insurance and the provisions of Section 7 hereof shall apply.
6. Contractor and its Subcontractors shall not commence the shipment of equipment or materials or commence the Work at the site until all of the insurance coverage required of Contractor and its Subcontractors are in force and the necessary certificates and statements pursuant to Section 5 hereof have been received by Owner and the Architect or Owner has issued a written notice to proceed.
7. As an alternative and at Owner's option and expense, Owner may elect to furnish or to arrange for any part or all of the insurance required by Exhibit A hereof. If Owner so elects, it shall notify, in writing, Contractor and issue a Change Order therefor, but no adjustment to the scheduled completion date or the Contract Sum shall be allowed.
8. A copy of a certificate of insurance, a certificate of authority to self-insure issued by the Texas Workers' Compensation Commission, or a coverage agreement (DWC-81, DWC-82, DWC-83, or DWC-84), showing statutory Workers' Compensation insurance coverage for the person's or entity's employees providing services on a Project is required for the duration of the Project.
    a. Duration of the Project includes the time from the beginning of the Work on the Project until the Contractor's/person's Work on the Project has been completed and accepted by the Owner.
    b. Persons providing services on the Project ("Subcontractor" in Texas Labor Code 406.096) include all persons or entities performing all or part of the services the Contractor has undertaken to perform on the Project, regardless of whether that person contracted directly with the Contractor and regardless of whether that person has employees. This includes, without limitation, independent contractors, contractors, leasing companies, motor carriers,

owner-operators, employees of any such entity, or employees of any entity that furnishes persons to provide services on the Project.

c. Services include, without limitation, providing, hauling, or delivering equipment or materials, or providing labor, transportation, or other service related to a Project. Services do not include activities unrelated to the Project, such as food/beverage vendors, office supply deliveries, and delivery of portable toilets.
d. The Contractor shall provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code Section 401.011(44) for all employees of the Contractor providing services on the Project for the duration of the Project.
e. The Contractor must provide a certificate of coverage to the Owner prior to being awarded the contract.
f. If the coverage period shown on the Contractor's current certificate of coverage ends during the duration of the Project, the Contractor must, prior to the end of the coverage period, file a new certificate of coverage with the Owner showing that coverage has been extended.
g. The Contractor shall obtain from each person providing services on a Project, and provide to the Owner:
    i. A certificate of coverage, prior to that person beginning Work on the Project, so the Owner will have on file certificates of coverage showing coverage for all persons providing services on the Project; and
    ii. No later than seven (7) days after receipt by the Contractor, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the Project.
h. The Contractor shall retain all required certificates of coverage for the duration of the Project and for one (1) year thereafter.
i. The Contractor shall notify the Owner in writing by certified mail or personal delivery, within ten (10) days after the Contractor knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the Project.
j. The Contractor shall post on each Project site a notice, in the text, form, and manner prescribed by the Texas Workers' Compensation Commission, informing all persons providing services on the Project that they are required to be covered, and stating how a person may verify coverage and report lack of coverage.
k. The Contractor shall contractually require each person with whom it contracts to provide services on a Project, to:
    i. Provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code 401.011(44) for all of its employees providing services on the Project for the duration of the Project;
    ii. Provide to the Contractor, prior to that person beginning Work on the Project, a certificate of coverage showing that coverage is being provided for all employees of the person providing services on the Project for the duration of the Project;
    iii. Provide the Contractor, prior to the end of the coverage period, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the Project;
    iv. Obtain from each other person with whom it contracts, and provide to the

Contractor:

1. A certificate of coverage, prior to the other person beginning Work on the Project; and
2. A new certificate of coverage showing extension of coverage, prior to the end of the coverage period, if the coverage period shown on the current certificate of coverage ends during the duration of the Project;
3. Retain all required certificates of coverage on file for the duration of the Project and for one (1) year thereafter;
4. Notify the Owner in writing by certified mail or personal delivery, within ten (10) days after the person knew, or should have known, of any change that materially affects the provision of coverage of any person providing services on the Project; and
5. Contractually require each person with whom it contracts to perform as required by items 1-4, with the certificates of coverage to be provided to the person for whom they are providing services.

l. By signing this contract or providing or causing to be provided a certificate of coverage, the Contractor is representing to the Owner that all employees of the Contractor who will provide services on the Project will be covered by Workers' Compensation coverage for the duration of the Project, that the coverage will be based on proper reporting of classification codes and payroll amounts, and that all coverage agreements will be filed with the appropriate insurance carrier or, in the case of a self-insured, with the Commission's Division of Self-Insurance Regulation. Providing false or misleading information may subject the Contractor to administrative penalties, criminal penalties, civil penalties, or other civil actions.

m. The Contractor's failure to comply with any of these provisions is a breach of contract by the Contractor that entitles the Owner to declare the contract void if the Contractor does not remedy the breach within ten (10) days after receipt of notice of breach from the Owner.

n. The coverage requirement recited above does not apply to sole proprietors, partners, and corporate officers who are excluded from coverage in an insurance policy or certificate of authority to self-insure that is delivered, issued for delivery, or renewed on or after January 1, 1996. 28 TAC 110.110(i).

9. The Owner and Contractor shall waive all rights against (1) each other and the Contractors, Subcontractors, agents and employees each of the other, and (2) the Architect and separate Contractors, if any, and their contractors, Subcontractors, agents and employees, for damages caused by fire or other perils to the extent covered by property insurance applicable to the Work. The foregoing waiver afforded the Architect, his agents and employees shall not extend to the liability imposed by other portions of the Agreement. The Owner or the Contractor, as appropriate, shall require of the Architect, separate contractors, contractors and Subcontractors by appropriate agreements, written where legally required for validity, similar waivers, each in favor of all other parties enumerated in this Exhibit A.

PERFORMANCE BOND AND PAYMENT BOND

1. The Contractor is required, as a condition precedent to the execution of the Contract, to execute a PERFORMANCE BOND in the form required by TEXAS STATUTES, in an amount equal to ONE HUNDRED PERCENT (100%) of the Contract Sum.
2. The Contractor is required, as a condition precedent to the execution of the Contract, to execute a

PAYMENT BOND in the form required by TEXAS STATUTES, in an amount equal to ONE HUNDRED PERCENT (100%) of the Contract Sum as security for payment of all persons performing labor and furnishing materials in connection with this Contract. (Bonding Company is to furnish such forms). All bonds shall name the Owner as additional Obligee.

3. The Payment and Performance Bond shall meet requirements of Chapter 2253 of the Texas Governmental Code. All bonds shall be issued by a surety company licensed, listed and authorized to issue bonds in the State of Texas by the Texas Department of Insurance. The surety company may be required by the Owner to have a rating of not less than "B" in the latest edition of Best's Insurance Reports, Property-Casualty. The surety company shall provide, if requested, information on bonding capacity, other projects under coverage and shall provide proof to establish adequate financial capacity for this Project.
    a. Should the bond amount be in excess of ten percent (10%) of the surety company's capital and surplus, the surety company issuing the bond shall certify that the surety company has acquired reinsurance, in a form and amount acceptable to the Owner, to reinsure the portion of the risk that exceeds ten percent (10%) of the surety company's capital and surplus with one or more reinsurers who are duly authorized and admitted to do business in Texas and that amount reinsured by an reinsurer does not exceed ten percent (10%) of the reinsurer's capital and surplus.
    b. The Sureties shall promptly file a signed copy of the Contract, Performance, and Payment Bonds with the Owner in full compliance with Chapter 2253 of the Texas Governmental Code or, in the case of a Construction Manager, as required by Article 8 of the A133-2009 as modified by the Parties.
4. All bonds will be reviewed by the Architect for compliance with the Contract Documents prior to execution of the contract. In the event that the Architect has any questions concerning the sufficiency of the bonds, the bonds will be referred to the Owner or the Owner's representative for review and decision.
5. All bonds shall be originals. The Contractor shall require the attorney-in-fact who executes the required bonds on behalf of the surety to affix thereto a certified and current copy of the Power-of-Attorney. The name, address, and telephone number of a contact person for the bonding company shall be provided.
6. Upon the request in writing of any person or entity appearing to be a potential beneficiary of bonds covering payment of obligations arising under the contract, the Contractor shall promptly furnish a copy of the bonds or shall permit a copy to be made.
7. Bonds shall be signed by an agent resident in the State of Texas and the date of the bond shall be the date of execution of the contract. If at any time during the continuance of the contract, the surety of the Contractor's bonds becomes insufficient, Owner shall have the right to require additional and sufficient sureties which the Contractor shall furnish to the satisfaction of the Owner within ten (10) business days after notice to do so. In default thereof, the Contractor may be suspended, and all payment or money due to the Contractor withheld.
8. By inclusion of this Section 8 in the Contract Documents, the surety which issues the bonds is hereby notified that the Owner, the Architect, and their agents and employees do not represent and will not be responsible for the surety's interests during the course of the Work. To protect its interests, the surety shall have the right to attend pay estimate meetings, review Applications for Payment when requested in writing by them, comment upon and make recommendations regarding payments, and inspect the Work in the presence of the Contractor and the Architect. By providing the bonds for the Work, the surety shall and hereby waives any cause of action against the Owner,

the Architect, their agents and employees, for any loss suffered by the surety by reason of overpayment of any amounts to the Contractor, unless such is a direct result of a fraudulent or grossly negligent act committed by such party.

EXHIBIT B

Splendora ISD

The Board of Trustees of Splendora Independent School District ("Splendora ISD") hereby makes the following findings in connection with Splendora ISD public works/construction facilities projects:

1. Texas Government Code Chapter 2258 requires school districts, including Splendora ISD, to adopt Prevailing Wage Rates setting the minimum hourly wages paid to be paid to construction workers engaged in public works projects in Splendora ISD; and

2. PBK Architects, Inc., on behalf of public-school districts in the Texas Gulf Coast area, has conducted a survey of Prevailing Wage Rates for school construction trades in accordance with the requirements of Texas Government Code Chapter 2258. The results of such survey are attached as Exhibit "A."

BE IT, THEREFORE, RESOLVED that Splendora Independent School District hereby adopts the Prevailing Wages reflected in Exhibit A for use on all Splendora ISD facilities projects.

Passed at a duly called and posted meeting of the Splendora Independent School District Board of Trustees on the 19 day of June, 2023.

Allen Wells, SISD Board President

Kim Klepcyk, SISD Board Secretary

Prevailing Wage Rate Determination Information

The following information is from Chapter 2258 Texas Government Code:

Sec. 2258.021. Right to be Paid Prevailing Wage Rates.

(a) A worker employed on a public work by or on behalf of the state or a political subdivision of the state shall be paid:
    (1) not less than the general prevailing rate of per diem wages for work of a similar character in the locality in which the work is performed; and
    (2) not less than the general prevailing rate of per diem wages for legal holiday and overtime work.
(b) Subsection (a) does not apply to maintenance work.
(c) A worker is employed on a public work for the purposes of this section if the worker is employed by a contractor or subcontractor in the execution of a contract for the public work with the state, a political subdivision of the state, or any officer or public body of the state or a political subdivision of the state.

Sec. 2258.023. Prevailing Wage Rates to be paid by Contractor and Subcontractor; Penalty.

(a) The contractor who is awarded a contract by a public body or a subcontractor of the contractor shall pay not less than the rates determined under Section 2258.022 to a worker employed by it in the execution of the contract.
(b) A contractor or subcontractor who violates this section shall pay to the state or a political subdivision of the state on whose behalf the contract is made, $60 for each worker employed for each calendar day or part of the day that the worker is paid less than the wage rates stipulated in the contract. A public body awarding a contract shall specify this penalty in the contract.
(c) A contractor or subcontractor does not violate this section if a public body awarding a contract does not determine the prevailing wage rates and specify the rates in the contract as provided by Section 2258.022.
(d) The public body shall use any money collected under this section to offset the costs incurred in the administration of this chapter.
(e) A municipality is entitled to collect a penalty under this section only if the municipality has a population of more than 10,000.

Sec. 2258.051. Duty of Public Body to Hear Complaints and Withhold Payment.

A public body awarding a contract, and an agent or officer of the public body, shall:

(1) take cognizance of complaints of all violations of this chapter committed in the execution of the contract; and
(2) withhold money forfeited or required to be withheld under this chapter from the payments to the contractor under the contract, except that the public body may not withhold money from other than the final payment without a determination by the public body that there is good cause to believe that the contractor has violated this chapter.

Prevailing Wage Rates – School Construction Trades

June 1, 2022

Texas Gulf Coast Area

CLASSIFICATION	2022 HOURLY RATE
ASBESTOS WORKER	$21.13
BRICKLAYER; MASON	$25.32
CARPENTER; CASEWORKER	$23.38
CARPET LAYER; FLOOR INSTALLER	$25.12
CONCRETE FINISHER	$23.40
DATA COMM/TELE COMM	$23.50
DRYWALL INSTALLER; CEILING INSTALLER	$26.65
ELECTRICIAN	$25.93
ELEVATOR MECHANIC	$28.80
FIREPROOFING INSTALLER	$22.25
GLAZIER	$22.30
HEAVY EQUIPMENT OPERATOR	$22.40
INSULATOR	$20.50
IRONWORKER	$25.50
LABORER, HELPER	$16.71
LATHERER; PLASTERER	$23.25
LIGHT EQUIPMENT OPERATOR	$20.50
METAL BUILDING ASSEMBLER	$21.10
MILLWRIGHT	$33.63
PAINTER; WALL COVERING INSTALLER	$19.60
PIPEFITTER	$26.97
PLUMBER	$26.71
ROOFER	$20.50
SHEET METAL WORKER	$19.90
SPRINKLER FITTER	$26.13
STEEL ERECTOR	$23.25
TERRAZZO WORKER	$23.50
TILE SETTER	$19.58
WATERPROOFER; CAULKER	$19.88

This document was developed by PBK Architects, Inc., in strict accordance with Chapter 2258 of the Texas Government Code.

Prevailing Wage Rates

Worker Classification Definition Sheet

CLASSIFICATION	DEFINITION
ASBESTOS WORKER	Worker who removes and disposes of asbestos materials.
BRICKLAYER; MASON	Craftsman who works with masonry products, stone, brick, block, or any material substituting those materials and accessories.
CARPENTER; CASEWORKER	Worker who build wood structures or structures of any material which has replaces wood. Includes rough and finish carpentry, hardware and trim.
CARPET LAYER; FLOOR INSTALLER	Worker who installs carpets and /or floor coverings, vinyl tile.
CONCRETE FINISHER	Worker who floats, trowels, and finishes concrete.
DATA COMM/TELE COMM	Worker who installs data/telephone and television cable and associate equipment and accessories.
DRYWALL; CEILING INSTALLER	Worker who installs metal framed walls and ceiling, drywall coverings, ceiling grids, and ceilings.
ELECTRICIAN	Skilled craftsman who installs or repairs electrical wiring and devices. Includes fire alarm systems and HVAC electrical controls.
ELEVATOR MECHANIC	Craftsman skilled in the installation and maintenance of elevators.
FIREPROOFING INSTALLER	Worker who sprays or applies fire proofing materials.
GLAZIER	Worker who installs glass, glazing, and glass framing.
HEAVY EQUIPMENT OPERATOR	Includes but not limited to: all CAT tractors, all derrick-powered, all power operated cranes, back-hoes, back-fillers, power operated shovels, winch trucks, and all trenching machines.
INSULATOR	Worker who applies, sprays, or installs insulation.
IRONWORKER	Skilled craftsman who erects structural steel framing, and installs structural concrete Rebar.
LABORER, HELPER	Worker qualified for only unskilled or semi-skilled work. Lifting, carrying materials or tools, hauling, digging, clean up.
LATHERER; PLASTERER	Worker who installs metal framing and lath. Worker who applies plaster to lathing and installs associated accessories.
LIGHT EQUIPMENT OPERATOR	Includes but not limited to , air compressors, truck crane drivers, flex planes, building elevators, form graders, concrete mixers less than 14cf), conveyers.
METAL BUILDING ASSEMBLER	Worker who assembles pre-made metal buildings.
MILLWRIGHT	Mechanic specializing in the installation of heavy machinery, conveyance, wrenches, dock levelers, hydraulic lifts, and align pumps.
PAINTER; WALL COVERING INSTALLER	Worker who prepares wall surfaces and applies paint and/or wall coverings, tape, and bedding.
PIPEFITTER	Trained worker who installs piping systems, chilled water piping and hot water (boiler) piping, pneumatic tubing controls, chillers, boilers, and associated mechanical equipment.
PLUMBER	Skilled craftsman who installs domestic hot and cold water piping, waste piping, storm system piping, water closets, sinks, urinals, and related work.
ROOFER	Worker who installs roofing materials, Bitumen (asphalt and coal tar) felts, flashings, all types of roofing membranes, and associated products.
SHEET METAL WORKER	Worker who installs sheet metal products, Roof metal, flashings and curbs, ductwork, mechanical equipment, and associated metals.
SPRINKLER FITTER	Worker who installs fire sprinklers systems and fire protectant equipment.
STEEL ERECTOR	Worker who erects and dismantles structural steel frames of buildings and other structures.
TERRAZZO WORKER	Craftsman who places and finishes Terrazzo
TILE SETTER	Worker who prepares wall and/or floor surfaces and applies ceramic tiles to these surfaces.
WATERPROOFER; CAULKER	Worker who applies water proofing material to buildings. Products include sealant, caulk, sheet membranes, and liquid membranes, sprayed, rolled or brushed.

EXHIBIT C

PROJECT MANAGEMENT SOFTWARE

PART 1 - G E N E R A L

1.1 DESCRIPTION

A. Owner requires the use of Project Management Software (Software) to track the progress of planning, design, and/or construction contracts. Software is an internet-accessed project tracking application featuring a centralized database of project information, assisting the Owner and Owner's Representative in managing project documents and communications. The joint use of Software is to facilitate electronic exchange of information, key processes, and overall management of the contract.

B. Software shall be the primary means of project information submission and management. All project documentation and correspondence, including, but not limited to, Invoices, Submittals, Architect's Supplemental Instruction, Requests for Information (RFI), Requests for Proposal (RFP), Change Orders, etc. are to betransmitted electronically using Software.

C. Documents requiring original signature will be input into Software, and signed originals are to be received by Owner's Representative on the same day the document is logged in electronically in Software.

D. When required by the Owner or Owner's Representative, paper documents shall also be provided (e.g., the signature of Contract Modifications and submission of Contract Claims). In the event of discrepancy between the electronic version and paper documents, paper documents shallgovern.

E. Documents received that are not input into Software may not be accepted by the Owner and Owner's Representative. **If the documents do not exist in the Software, then they do not exist. The Software is the single source of truth for Project information.**

1.2 USER ACCESS LIMITATIONS

A. The Owner's Representative will control access to Software by allowing access and assigning user profiles to authorized users. User profiles will define levels of access into the system, determine assigned function-based authorizations (what can be seen), and determine assigned user privileges (what can be done).

B. The Owner will provide access to the Software upon notice that Contractor has activated a license with the Software company, thereby creating an authorized user. Sub-consultants, sub-contractors, and/or suppliers will not have direct access to Software unless those entities activate a license with the Software company. The Sub-consultants, sub-contractors, and/or suppliers may purchase seat licenses from the Software company. Entry of information exchanged and/or transferred between authorized users and sub-consultants, sub-contractors, and/or suppliers on Software shall be the responsibility of the authorized users.

C. Owner will not reimburse for the cost of Software. Accounts can be purchased at no additional cost to the Owner by payment to the Software company. Each account will allow one (1) user to access the system per login. Other costs associated with the use of this system shall be evenly distributed in project overhead and spread across the duration of the contract (a separate cost line item shall not be allowed).

D. A minimum of one (1) half day training session on Software will be provided by the Owner to all authorized users as required. Training time shall be at a mutually agreed upon date and site.

E. Data entered in a collaborative mode (i.e., entered with the intent to share as determined by permissions and workflows within the Software system) by any and all authorized users shall be jointly owned.

1.3 AUTOMATED SYSTEM NOTIFICATION AND AUDIT LOG TRACKING

A. Review comments made (or lack thereof) by the Owner, Owner's Representative, Architect, and/or Engineer on submitted documentation shall not relieve parties from compliance with requirements of the Contract Documents.

B. All parties are responsible for managing, tracking, and documenting work to comply with the requirements of the Contract Documents. Owner or Owner Representative acceptance via automated system notifications or audit logs extends only to the face value of submitted documentation and does not constitute validation of submitted information.

1.4 COMPUTER REQUIREMENTS

A. Authorized users shall use computer hardware and software that meets the minimum requirements of the Software system as recommended by the manufacturer to access and utilize Software. As recommendations are modified authorized users shall upgrade their system(s) as required to meet the minimum recommendations. In the event that cloud-based systems are used, users shall ensure proper browser compatibility. Upgrading of a user's computer system(s) shall not be justification for a cost or time modification to the Contract.

B. Authorized users shall ensure that connectivity to the Software system (whether at the home office or jobsite) is accomplished through high-speed access, as the time required to download information and input data becomes excessive and may cause the system to "time out".

1.5 USER RESPONSIBILITY

A. Authorized users shall be responsible for the validity of their information placed in Software and for the abilities of their personnel. Authorized users shall be knowledgeable in the use of computers, including Internet Explorer, e-mail programs such as Outlook, word processing programs such as Word, spreadsheet programs such as Excel, and Adobe Portable Document Format (PDF) document distribution programs.

B. Authorized users shall utilize existing forms in Software to the maximum extent possible. If a form does not exist in Software and users must include as an attachment or by uploading the data file, PDF documents will be created through electronic conversion rather than optically scanned.

1.6 USER ACCESS ADMINISTRATION

A. All parties shall provide the Owner's Representative with a list of key personnel for acceptance. List shall include authorized users of Software.

B. Notify the Owner's Representative immediately of any users that are to have access removed. Resubmit the personnel list whenever modified. User changes will take effect within one (1) working day of accepting the requested change.

C. The Owner reserves the right to perform a security check on all potential users.

1.7 CONNECTIVITY PROBLEMS

A. Software is a web-based environment and therefore subject to inherent speed and connectivity problems of the Internet. Authorized users provided access shall be responsible for their own connectivity to the Internet.

B. Software response time is dependent on the user's equipment, including processor speed, modem speed, Internet access speed, etc. and current traffic on the Internet. The Owner will not be liable for any delays associated from the usage of Software including, but not limited to slow response time, down time periods, connectivity problems, or loss of information.

PART 2 - P R O D U C T S

2.1 SOFTWARE COMPANY

A. Refer to the attached "External User License Purchase Order" at the end of this document.

B. Pricing: Subject to change

1. Cost for each (1) user license is $695 annually.

2. $100 setup for first year

3. Web-based training is required for new users. Cost for training is $600.

4. Example 1: If order is for 1 user, invoice will be $695 annual subscription (1 user license) plus $100 setup, plus $600 for 1 web-based training session for a total of $1,395.

5. Example 2: If order is for 8 users, invoice will be for $5,560 annual subscription (8 users licenses @ $695 each) plus $100 setup, plus $600 for 1 web-based training session for a total of $6,260.

C. Once payment is made, user account(s) will be added with expiration date after one year unless renewed.

D. Credit cards are accepted with a 4% convenience fee.

E. Texas Sales Tax 8.25%

PART 3 - E X E C U T I O N

3.1 SOFTWARE UTILIZATION

A. Software shall be utilized in connection with submittal preparation and information management. Requirements of this section are in addition to requirements of all other contract requirements.

1. Design Document Submittals: Provide all concept drawings, review phase submissions, contract documents and specifications in PDF format and native file format.

2. Shop Drawings: Shop drawing and design data documents shall be submitted as PDF attachments to the Software submittal workflow process and form. All PDF shop drawing submittal documents shall have the Contractor's review and submittal stamp (including signatures) as specified in Specification Section "Submittal Procedures", the same as if submitted as hard copy. Examples of shop drawings include, but are not limited to:

a. Standard manufacturer installation drawings.

b. Drawings prepared to illustrate portions of work designed or developed by the Contractor.

c. Steel fabrication, piece, and erection drawings.

d. Paving and grading plans

e. Traffic safety and control plan

3. Product Data: Product catalog data and manufacturer's instructions shall be submitted as PDF attachments to the Software submittal workflow process and form, except that color charts and similar color-oriented pages shall be submitted as hard copy separate from and in addition to the PDF copy. Submittal forms shall indicate when hard copy color documents are submitted. All PDF product data submittal documents shall have the Contractors review and submittal stamp (including signatures) as specified in Specification Section "Submittal Procedures", the same as if submitted as hard copy. Examples of product data include, but are not limited to:

a. Manufacturer's printed literature.

b. Preprinted product specification data and installation instructions.

4. Samples: Sample submittals shall be physically submitted as specified in Specification Section "Submittal Procedures". Contractor shall enter submittal data information into Software with a copy of the transmittal form(s) attached to the submittal. Examples of samples include, but are not limited to:

a. Product finishes and color selection samples.

b. Product finishes and color verification samples.

c. Finish/color boards.

d. Physical samples of materials.

5. Administrative Submittals: All administrative submittals shall be recorded within the Software. Examples of administrative submittals include, but are not limited to:

a. Master Schedule

b. List of contact personnel.

c. Plans for safety, demolition, environmental protection, and similar activities.

6. Administrative Processes: All administrative tasks shall be performed within the Software. Examples of administrative processes include, but are not limited to:

a. Requests for Information (RFI).

b. Revision documents (ASI, Clarification, Minor Change).

c. Submittal Register.

d. Field activity and observation reports (including daily reports)

e. Rework Items List, etc.

f. Meeting minutes for quality control meetings, progress meetings, pre-installation meetings, etc.

g. Punchlist

h. Warranty requests and tracking log.

7. Cost and Contract Submittals:

a. Contracts

b. Invoices

c. Applications for Payment

d. Proposal Requests (PR, CPR, or RFP)

e. Change Orders (CO)

f. Allowance Expenditure Authorization (AEA)

8. Compliance Submittals: Test report, certificate, and manufacture field report submittals shall be submitted on Software as PDF attachments. Examples of compliance submittals include, but are not limited to:

a. Field test reports.

b. Quality Control certifications.

c. Manufacturers' documentation and certifications for quality of products and materials provided.

9. Record and Closeout Submittals: In addition to actual delivery of hard copies of Closeout Submittals, Closeout Submittals shall be submitted on Software as PDF documents. Examples of record submittals include, but are not limited to:

a. Consent of Surety

b. Certificate of Completion (substantial, final, compliance)

c. Certificate of Occupancy (temporary, final)

d. Operation and Maintenance Manuals: Final documents shall be submitted as specified.

e. As-built Drawings: Final documents shall be submitted as specified.

f. Release of Lien

g. Warranties

h. Extra Materials, Spare Stock, etc.: Submittal forms shall indicate when actual materials are submitted.

10. Exceptions: Documents with legal consequences, contract modifications, contract claims, security implications, and those required by other agencies may require an additional submittal as original hard copy with original signatures and seals. Hard copies of these documents shall be submitted as specified or as directed by the Owner's Representative. Requirement of both hard and electronic submittals shall not be justification for a cost or time modification to the Contract.

END OF SECTION

Recorded By: Scotty Lewis **Bid Date: 03 October 2023; 2:00 P.M.**

Program Manager:	Lockwood, Andrews & Newnam, Inc.
Architect:	Not Applicable
Project:	**Splendora ISD RFP New Elementary School Site Land Clearing**

Contractor Name	**Texas Land Clearing, Inc.**	**R&T Ellis Excavating, Inc.**	**Andco, LLC**
Proposal Form Executed	☑	☑	☑
Bid Bond	☑	☑	☑
Felony Conviction Notification	☑	☑	☑
Non-Collusion Statement	☑	☑	☑
Proof of Insurance	☑	☑	☑
Signature Page	☑	☑	☑
Deviation & Exceptions Form	☑	☑	☑
Certificate of Residency	☑	☑	☑
Vendor Statement of Debarment	☑	☑	☑
Taxpayer ID Number	☑	☑	☑
Form 1295	☑	☑	☑
Certificate regarding Terrorist Org	☑	☑	☑
Criminal History Certification	☑	☑	☑
Conflict of Interest	☑	☑	☑
Vendor Profile Form	☑	☑	☑
Proof of Bonding Capacity	☑	☑	☑
Comment:	☐	☐	☐
Addendum 1	☐	☐	☐
Addendum 2	☐	☐	☐
Total Base Bid	$ 127,955.20	$ 235,000.00	$ 165,500.00
Alternates			
1. Lump Sum Cost for haul off in lieu of burning	$ 100,796.00	$ 87,500.00	$ -
2. Contractor Furnished	$ -	$ -	$ -
Unit Pricing			
1. Haul off in lieu of burning per truck load	$ 5,400.00	$ 3,500.00	$ 1,250.00

Splendora ISD Board of Trustees
Agenda Item Information Form

Board Meeting Date: October 23, 2023

Submitted Date: October 16, 2023

Agenda Business Items:

- ❑ **Consent Agenda Item**
  (Board has acted on items such as this previously)
  New Action

X **(Board has not seen information previously and allows for more time to discuss)**

Information Only Items:

- ❑ **Presentation**
- ❑ **Recognition**
- ❑ **Information**

Name of Person Responsible: Kevin Lynch

Department or Campus: Chief Financial Officer

Topic: Discussion and Possible Action to Approve the Land Clearing Contract for the GLE replacement site.

Background Information: LAN put out a RFP for clearing and grubbing the LGI site. Results are as presented.

Attachments: Contract, bid tabulations provided by LAN.

Superintendent's Resolutions: Recommended for Approval

POSSIBLE AGENDA ITEMS FOR NEXT MEETING:
November Board meeting:

A. Teaching & Learning Updates
B. Balanced Scorecard - Priority 3
C. Campus Holiday Card Winners
D. E-Rate Report
E. Canvass Elections
F. Seat New Members; Reorganize; and Review Code of Ethics, Board Meeting, Calendar, Board Reports/Activities Calendar, and Board Operating, Procedures Manual