



Agenda for Board of Trustees Meeting Tornillo Independent School District

Meeting Date: Wednesday, January 25, 2023

Meeting Type: Regular

Meeting Time: 5:30 PM

Meeting Location: W.E. Neill Service Center, 19210 Cobb, Tornillo, TX 79853

Disclaimer

This meeting will be conducted in accordance with the Texas Open Meetings Act; hence, the **public is welcomed and invited to attend**. When necessary, the Board may enter into *closed session* under the authority of Chapter 551 of the Texas Government Code.

Public comments related to the agenda items listed for this meeting shall be handled as follows: If you would like to sign up for public comment, please submit the following information to aguilarr@tisd.us: (1) your name, (2) contact information, and (3) specify the item(s) you would like to comment upon prior to the board's deliberation. For more information about public comment, see Policy BED.

All voting will be done in open session.

Items on the Agenda: The subjects (order may be changed) to be discussed, considered, or upon which any formal action may be taken are listed below.

1. **(OTHER) First Order of Business**
Ms. Marlene Bullard, Board President
 - A. Establish a quorum and call the meeting to order
 - B. Pledge of Allegiance to the United States
2. **(OTHER) Superintendent's Report**
Mrs. Rosa Vega-Barrio, Superintendent
3. **(OTHER) District Recognitions**
 - A. HEB Excellence in Education Award
Mr. Rodrigo Estrada, Regional District Director
 - B. Pre-K Dual Language Teacher of the Year
Representative Tony Gonzalez & Rodrigo Estrada, Regional District Director
 - C. Introduction of New Tornillo ISD Staff
LSG Students
 - D. National School Counseling Week (February 6-10, 2023)
LSG Students
 - E. TJHS Soccer Team
Mrs. Loretta Aguilar, TJH Assistant Principal
 - F. TJHS UIL Participants
Mrs. Loretta Aguilar, TJH Assistant Principal
 - G. TJHS Basketball Teams
Mrs. Loretta Aguilar, TJH Assistant Principal
 - H. AP Computer Science Female Diversity Award
Mr. Raymond Bonilla, CTE Coordinator
 - I. School Board Recognition Month
LSG Students

4

1

4. **(OTHER) Open Forum**
Ms. Marlene Bullard, Board President
5. **Lone Star Governance**
 - A. Student Outcome Monitoring:
 1. Tornillo High School - GPM 1.3 & GPM 2.3 6
Mr. Alejandro Olvera, THS Principal
 2. Tornillo Intermediate School - 2nd 9 Weeks Data 7
Mrs. Nadia De La Rosa, TIS Principal
 - B. Instructional Report Updates 12
Mr. Rodrigo Portillo, District Academic Coordinator
 - C. (Accountability 1) Review, Discussion, and Possible Action Regarding Board's Time Use Tracker 19
Ms. Marlene Bullard, Board President
6. **(ADVOCACY) Community Engagement on Student Outcome Goals**
Ms. Marlene Bullard, Board President
7. **(VISION Y) Information / Reports / Presentations**
 - A. Financial Reports-Information Only 21
Mr. Luis M. Guerra, Director of Finance
 - B. Quarterly Investment Report - Quarter Ending December 31, 2022 43
Mr. Luis M. Guerra, Director of Finance
 - C. Districtwide Intruder Detection Audit Report Findings 54
Mr. Carlos Garcia, District Safety Supervisor
 - D. CNS Department Updates 55
Ms. Norma Aguirre, CNS District Manager
8. **(VISION Y) Board Items**
 - A. Discussion and Possible Action Regarding Fiscal 2021-2022 Audit (Annual Financial and Compliance Reports for the Year Ended August 31, 2022) 61
Ms. Shelly J. Ruddock, Gibson, Ruddock Patterson LLC CPA
 - B. Discussion and Possible Action Regarding Negotiation for Cafeteria Construction 197
Mr. Rene Estrada, Maintenance/Transportation Director
 - C. Purchases > \$25,000 threshold - Authorization 237
 1. Consider Approval of Building Access Control System Expansion 237
Mr. Carlos Garcia, Technology Director
9. **(STRUCTURE) Consent Agenda**
(All items on the Consent Agenda shall be acted upon by one vote without separate discussion, unless a Board Member requests that an item be withdrawn for individual consideration)
 - A. Consider Approval of Minutes from Previous Meetings:
 1. Regular Board Meeting Minutes - 11/29/2022 254
 - B. Consider Approval of Donations 260
Mr. Luis M. Guerra, Director of Finance
 - C. Consider Approval of Disposal - Technology Equipment and Other 263
Mr. Carlos Garcia, Technology Director
 - D. Consider Approval of the 2023-2024 Budget Timeline 268
Mr. Luis M. Guerra, Director of Finance
 - E. Consider Approval of Budget Amendments 269
Mr. Luis M. Guerra, Director of Finance
 - F. Consider Approval of TASB Policy Manual Update 120 (1st Reading) affecting the following 270
(LOCAL) Policies:
 1. CB(LOCAL): STATE AND FEDERAL REVENUE SOURCES
 2. CKC(LOCAL): SAFETY PROGRAM / RISK MANAGEMENT - EMERGENCY PLANS
 3. FNG(LOCAL): STUDENT RIGHTS AND RESPONSIBILITIES - STUDENT AND PARENT COMPLAINTS / GRIEVANCES
 4. FO(LOCAL): STUDENT DISCIPLINE
 Mrs. Rosa Vega-Barrio, Superintendent
10. **(OTHER) Executive Session. The Board will enter into a closed meeting to discuss personnel matters, to consult with attorney, under Sections 551.071 and 551.074, Texas Government Code. The Board will reconvene into open session to take any necessary action.**
 - A. Discussion Regarding Intruder Detection Audit Report Findings
11. **(STRUCTURE) Continuation of Board Items in Open Session**

12. **Next Meeting Tentative Date:** February 22, 2023

Adjournment of the Meeting



Rosa Vega-Barrio
Superintendent of Schools



NATIONAL
SCHOOL
COUNSELING
FEB. 6-10, 2023 **WEEK**

School
Counselors:
Helping Students
Dream Big



PROCLAMATION

WHEREAS, school counselors are employed in public and private schools to help students reach their full potential; and

WHEREAS, school counselors are actively committed to helping students explore their abilities, strengths, interests, and talents as these traits relate to career awareness and development; and

WHEREAS, school counselors help parents focus on ways to further the educational, personal and social growth of their children; and

WHEREAS, school counselors work with teachers and other educators to help students explore their potential and set realistic goals for themselves; and

WHEREAS, school counselors seek to identify and utilize community resources that can enhance and complement comprehensive school counseling programs and help students become productive members of society; and

WHEREAS, comprehensive developmental school counseling programs are considered an integral part of the educational process that enables all students to achieve success in school;

Therefore, Tornillo ISD do hereby proclaim February 6-10, 2023, as National School Counseling Week.



**STATE OF TEXAS
OFFICE OF THE GOVERNOR**

To catch a glimpse of the Texas of tomorrow, we need only look into the classrooms of today. The boys and girls presently enrolled in our schools will, in due time, take the reins of the nation and determine the destiny of our people. In their prescience, our founders knew that the American democratic experiment could succeed only if our population remained virtuous and educated, and our schools promote the very enlightenment upon which our republic depends. Consequently, the task that befalls our school boards is of the utmost importance.

Recognizing that our educational system is foundational to our social order, individual schools and districts are answerable to the people through elected school boards. These boards set a vision for their district based on students' needs and community values. They uphold standards of rigor, achievement, discipline, and decency, and they provide a forum in which concerned parents and citizens can involve themselves in the educational process and make their voices heard on pressing issues. Ultimately, meaningful progress must be initiated at the grassroots level, and to this end, school boards ensure that the concerns of parents and citizens alike are addressed.

A child's God-given capacity is practically unlimited, and to unlock the fullness of this potential, we must all support the efforts of local school boards in any way we can. We must likewise remain informed about issues facing our school districts, never forgetting that these bodies are accountable to the citizenry.

At this time, I encourage all Texans to acknowledge and celebrate the thousands of school board trustees who voluntarily serve the next generation of leaders. From the Panhandle to the Gulf of Mexico, our school board members advocate on behalf of our children, strive to provide them the best possible education, and ensure that their needs—and those of their parents—remain a central focus. In so doing, they pave the way for a better, brighter future for the Lone Star State.

Therefore, I, Greg Abbott, Governor of Texas, do hereby proclaim January 2023 to be

School Board Recognition Month



in Texas and urge the appropriate recognition whereof.

In official recognition whereof,
I hereby affix my signature, this the
18th day of November, 2022.



Governor of Texas

EOC Re-Test December 2022

Tornillo High School	Total Students	Pass	Approaches	Meets	Masters	Did Not Meet
Algebra 1		38.86%	34.00%	4.50%	0	61.36%
Total Students	44	17	15	2	0.00%	27
Biology		13.30%	13.30%	0.00%	0%	86.60%
Total Students	30	4	4	0	0.00%	26
English 1		32.78%	24.59%	8.19%	0%	61.36%
Total Students	61	20	15	5	0%	41
English 2		27.77%	16.66%	11.11%	0%	72.22%
Total Students	36	10	6	4	0%	26
US History		60.00%	60.00%	0.00%	0%	40.00%
Total Students	10	6	6	0	0%	4



TORNILLO

EARLY COLLEGE
DISTRICT

Campus

2nd 9 week data
Student Outcomes

Reading 9 Week Assessments

	Q1 Approaches	Q2 Approaches	Q1 Meets	Q2 Meets	Q1 Masters	Q2 Masters
3 rd grade Q1-21 students Q2-24 students	90%	83%	29%	46%	5%	8%
3 rd grade Sp Q1-31 Students 26 students	45%	69%	3%	31%	0%	8% 8
4 th grade Q1-21 Q2 -17 students	52%	76%	29%	18%	5%	6%
4 th grade Sp Q1-24 Q2- 27 students	25%	44%	17%	7%	13%	4%
5 th grade Q1 57 students Q2- 43 students	67%	77%	33%	42%	7%	23%
5 th grade Sp Q1- 0 Q2- 16	---	50%	---	19%	---	0%

Math Assessment 3rd 6 weeks

	'21-22 Approaches	22-23 Approaches	'21-22 Meets	22-23 Meets	'21-22 Masters	22-23 Masters
3 rd grade	48%	73%	15%	18%	9%	9%
4 th grade	86%	71%	32%	31%	16%	16%
5 th grade	57%	82%	28%	47%	7%	18%

Next Steps to Reach Student Outcome Goals

- Work with teachers to ensure that students are making progress and do not regress
- We are working with intervention resources provided by MClass to help students.
- Students are also using Amplify reading as ed tech tool for reading.¹⁰
- Saturday school and intersession days will be used to support students
- Eureka math interventions
- IXL practice
- Training to support teachers with STAAR 2.0

QUESTIONS



Tornillo ISD

Quarter Reports Update

Instructional Management - Remediation and Instructional Improvement Efforts

TSI - February

Student Services Management

Seniors - February

Student Services Management

Attendance

Elementary School	
9 Week	22-23
1	95.85%
2	94.83%
3	
4	
Total	

Intermediate School	
9 Week	22-23
1	96.65%
2	94.87%
3	
4	
Total	

Junior High School	
9 Week	22-23
1	97.20%
2	94.90%
3	
4	
Total	

High School	
9 Week	22-23
1	96.09%
2	94.03%
3	
4	
Total	

Student Services Management

Students not coming back to Tornillo

See Report

Student Services Management

ECHS Designation Outcome Based Measures - Distinctions Need 6+

75% of students enrolled remain in the ECHS program - **YES 79%**

50% of students Earning 9 college credits by end of 10th grade - **YES 67%**

80% of students Earning 15 college credits by graduation - **NO, as of now, 71%**

40% of students Completing Texas Core Curriculum (Core 42) by graduation - **YES 78%**

50% of students Earning postsecondary degree and/or credential by high school graduation (Level 1, Level 2, Associate) - **YES 63%**

Exceeds the statewide 4-year graduation rate - **YES 100%**

50% of students Direct-to-college enrollment into a 2-year or 4-year institution - **YES 63%**

TIME USE TRACKER

Date: 10/26/2022

Framework	Student Outcome Minutes	The Board tracks its time invested during public authorized meetings	Other Topic Minutes
Vision & Goals	68	← Minutes setting student outcome goals ← Minutes receiving, discussing, and voting on Student Outcome Goal Monitoring Reports according to the Monitoring Calendar	45
		← Minutes setting constraints or theories of action ← Minutes receiving, discussing, and voting on Constraint Monitoring Reports according to the Monitoring Calendar	
	Minutes setting timelines, deadlines, goals, or plans on other items or outcomes → Minutes receiving reports, discussing, debating, and/or voting on other items or outcomes →		
Progress & Accountability	1	← Minutes performing Board self-evaluations using the LSG Integrity Instrument ← Minutes evaluating the Superintendent on student outcome goals, GPMs, constraints, and CPMs	19
		Minutes performing Board self-evaluations using instruments other than the LSG Integrity Instrument → Minutes evaluating the Superintendent on items other than student outcome goals, GPMs, constraints, and CPMs →	
Systems & Processes		Minutes discussing, debating, and voting on items removed from or on the consent agenda → Time used for public comments on items not on the Board meeting agenda →	5
Advocacy & Engagement		← Minutes hosting two-way communication meetings on student outcome goals, constraints, or theories of action ← Minutes recognizing the accomplishments of students and staff regarding progress on student outcome goals	27
		Minutes hosting all other Board led, co-led, or called community or committee meetings → Minutes for all other recognitions →	
Synergy & Teamwork		Minutes fulfilling statutorily required public hearings, forums, and comments Minutes fulfilling statutorily required or Lone Star Governance workshops Minutes in closed session as permitted by law	20
Other		Any time spent on an activity that does not meet the conditions listed above →	4
TOTALS	69		81

Use For Student Outcome Minutes Percentage Calculation:

69

÷

150

× 100 =

46

% Student Outcome Minutes

TIME USE TRACKER

Date: _____

Framework	Student Outcome Minutes	The Board tracks its time invested during public authorized meetings	Other Topic Minutes
Vision & Goals	50	← Minutes setting student outcome goals ← Minutes receiving, discussing, and voting on Student Outcome Goal Monitoring Reports according to the Monitoring Calendar	
		← Minutes setting constraints or theories of action ← Minutes receiving, discussing, and voting on Constraint Monitoring Reports according to the Monitoring Calendar	
		Minutes setting timelines, deadlines, goals, or plans on other items or outcomes → Minutes receiving reports, discussing, debating, and/or voting on other items or outcomes →	73
Progress & Accountability	2	← Minutes performing Board self-evaluations using the LSG Integrity Instrument ← Minutes evaluating the Superintendent on student outcome goals, GPMs, constraints, and CPMs	20
		Minutes performing Board self-evaluations using instruments other than the LSG Integrity Instrument → Minutes evaluating the Superintendent on items other than student outcome goals, GPMs, constraints, and CPMs →	
Systems & Processes		Minutes discussing, debating, and voting on items removed from or on the consent agenda → Time used for public comments on items not on the Board meeting agenda →	6
Advocacy & Engagement		← Minutes hosting two-way communication meetings on student outcome goals, constraints, or theories of action ← Minutes recognizing the accomplishments of students and staff regarding progress on student outcome goals	
		Minutes hosting all other Board led, co-led, or called community or committee meetings → Minutes for all other recognitions →	5
Synergy & Teamwork		Minutes fulfilling statutorily required public hearings, forums, and comments Minutes fulfilling statutorily required or Lone Star Governance workshops Minutes in closed session as permitted by law	
Other		Any time spent on an activity that does not meet the conditions listed above →	12
TOTALS	52	148	96

Use For Student Outcome Minutes Percentage Calculation:

52

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148

× 100 =

35

% Student Outcome Minutes



FINANCIAL REPORTS

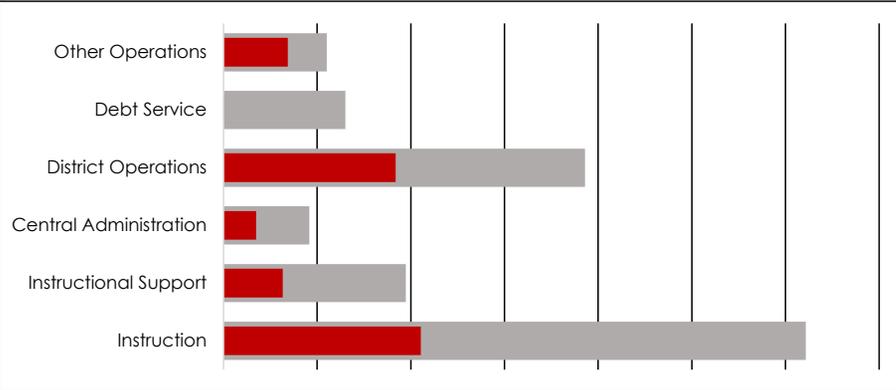
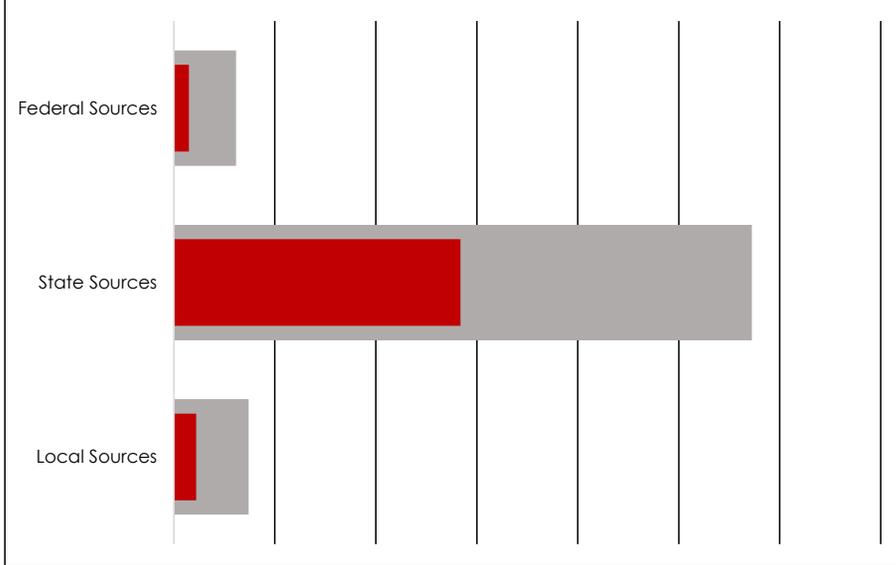
FOR THE MONTH ENDING DECEMBER, 2022

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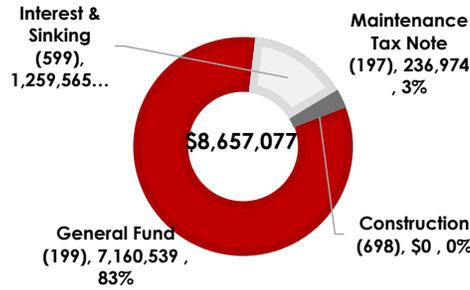
**TORNILLO INDEPENDENT SCHOOL DISTRICT
BOARD FINANCIAL REPORT SUMMARY
As of December 31, 2022**

Board Adopted Revenue and Expenditures

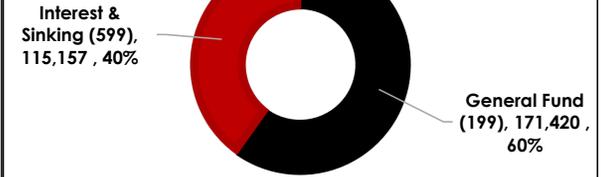


Banking and Investment Pools

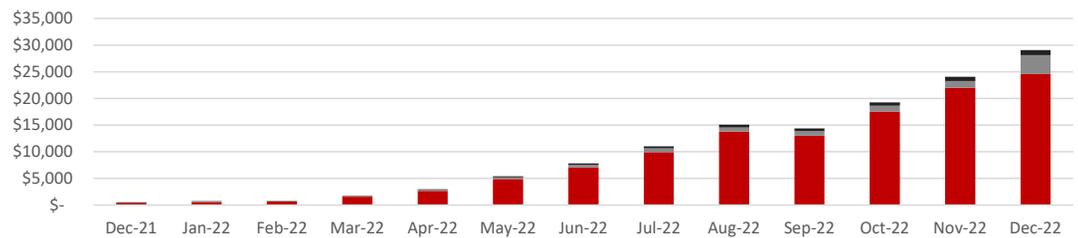
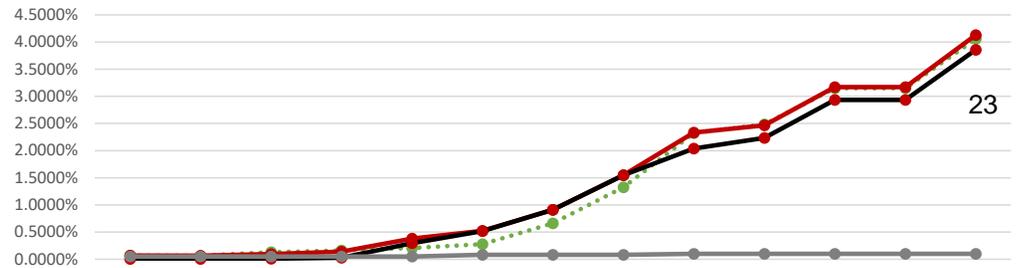
LONE STAR INVESTMENTS



WESTSTAR BANK

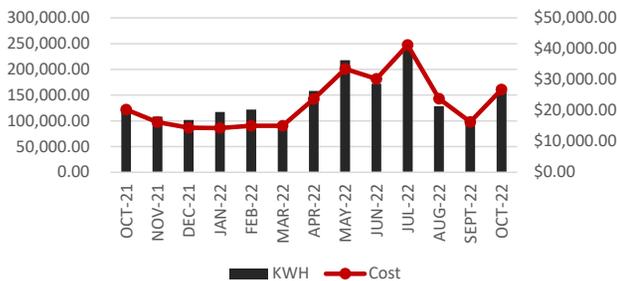


Investment Rate and Interest Revenue Trends

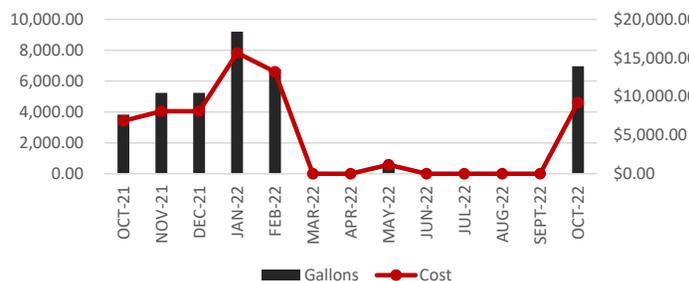


Utilities

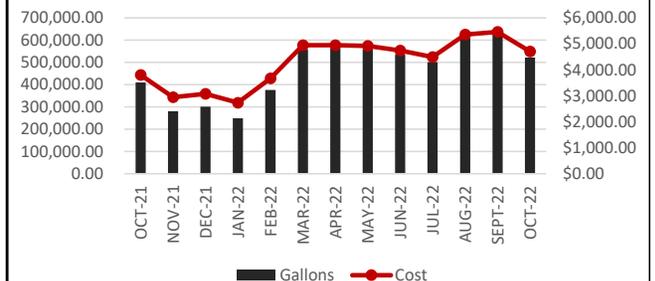
ELECTRICITY



PROPANE



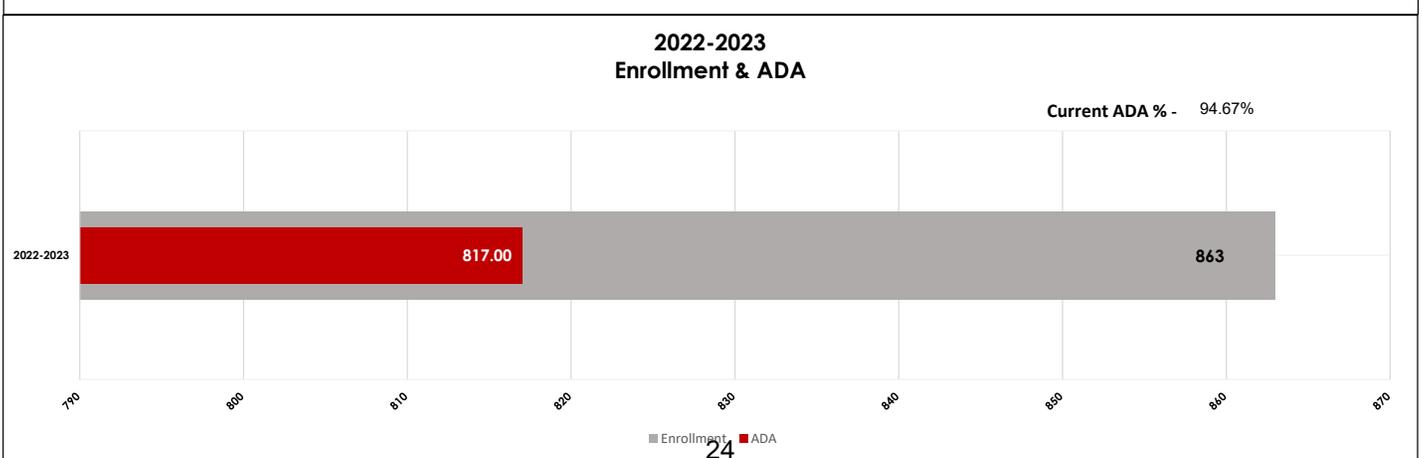
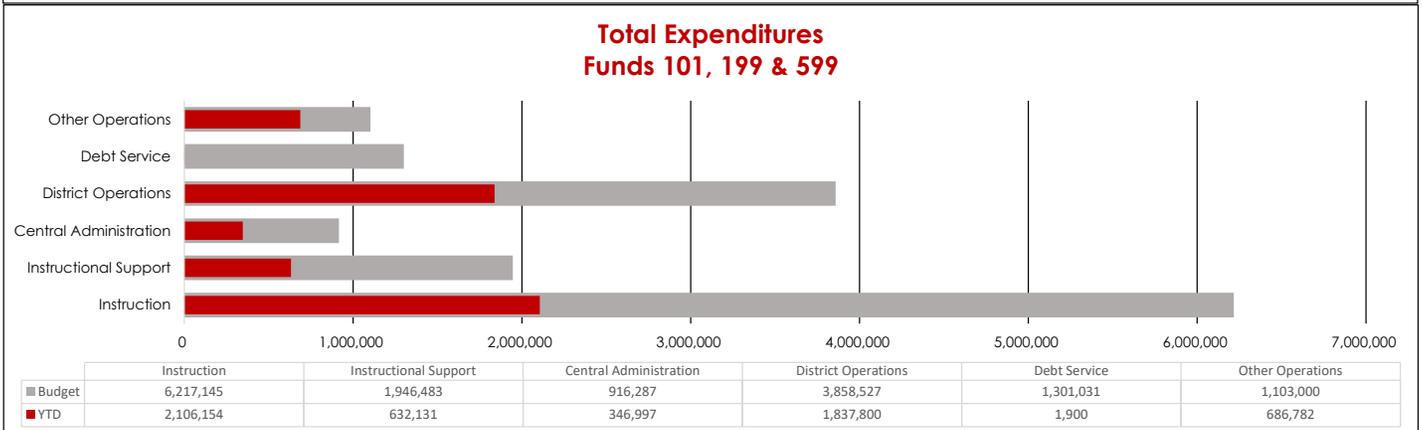
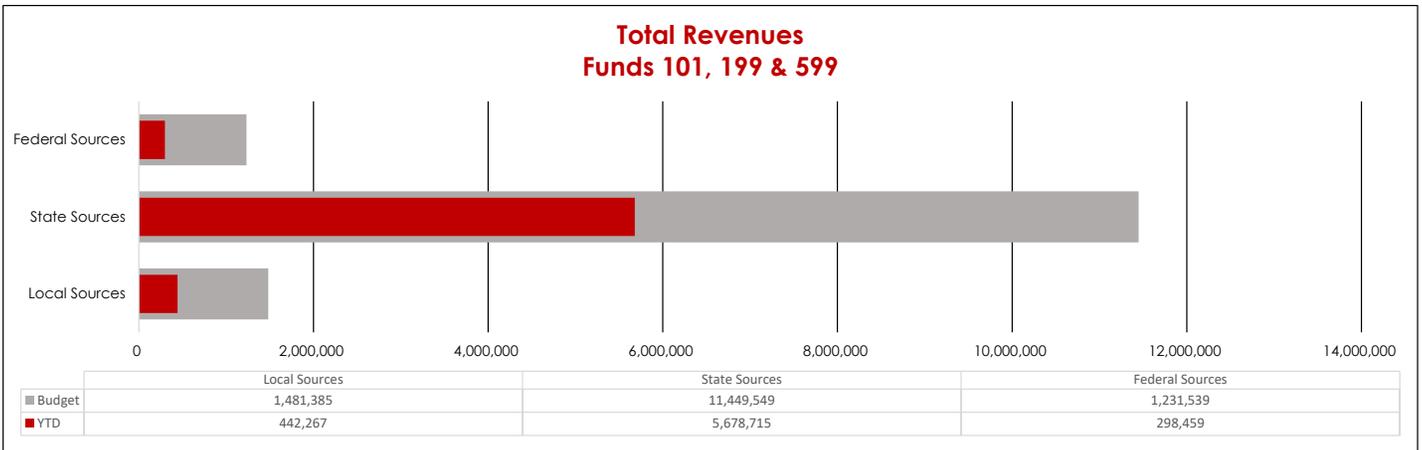
WATER



TORNILLO INDEPENDENT SCHOOL DISTRICT

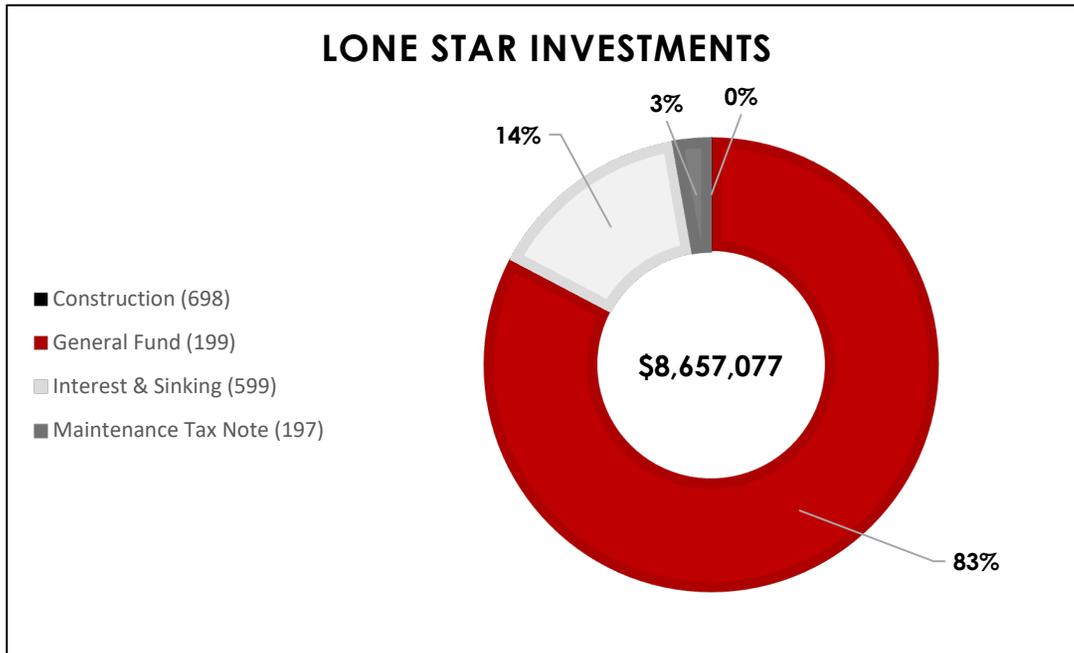
Revenues & Expenditures As of December 31, 2022

REVENUES	Fund 101 - CNS			Fund 199 - General Fund			Fund 599 - Debt Service			Total		
	Budget	YTD	Remaining	Budget	YTD	Remaining	Budget	YTD	Remaining	Budget	YTD	Remaining
Local Sources	51,000	17,251	33,749	1,008,194	313,777	694,417	422,191	111,240	310,951	1,481,385	442,267	1,039,118
State Sources	3,600	0	3,600	10,567,109	4,812,588	5,754,521	878,840	866,127	12,713	11,449,549	5,678,715	5,770,834
Federal Sources	911,539	276,736	634,803	320,000	21,723	298,277	0	0	0	1,231,539	298,459	933,080
Total Revenue:	966,139	293,986	672,152	11,895,303	5,148,089	6,747,214	1,301,031	977,367	323,664	14,162,473	6,419,442	7,743,031
EXPENSES												
Instruction	0	0	0	6,217,145	2,106,154	4,110,991	0	0	0	6,217,145	2,106,154	4,110,991
Instructional Support	0	0	0	1,946,483	632,131	1,314,352	0	0	0	1,946,483	632,131	1,314,352
Central Administration	0	0	0	916,287	346,997	569,290	0	0	0	916,287	346,997	569,290
District Operations	966,139	631,280	334,859	2,892,388	1,206,521	1,685,867	0	0	0	3,858,527	1,837,800	2,020,726
Debt Service	0	0	0	0	0	0	1,301,031	1,900	1,299,131	1,301,031	1,900	1,299,131
Other Operations	0	0	0	1,103,000	686,782	416,218	0	0	0	1,103,000	686,782	416,218
Total Expenses:	966,139	631,280	334,859	13,075,303	4,978,585	8,096,718	1,301,031	1,900	1,299,131	15,342,473	5,611,765	9,730,708

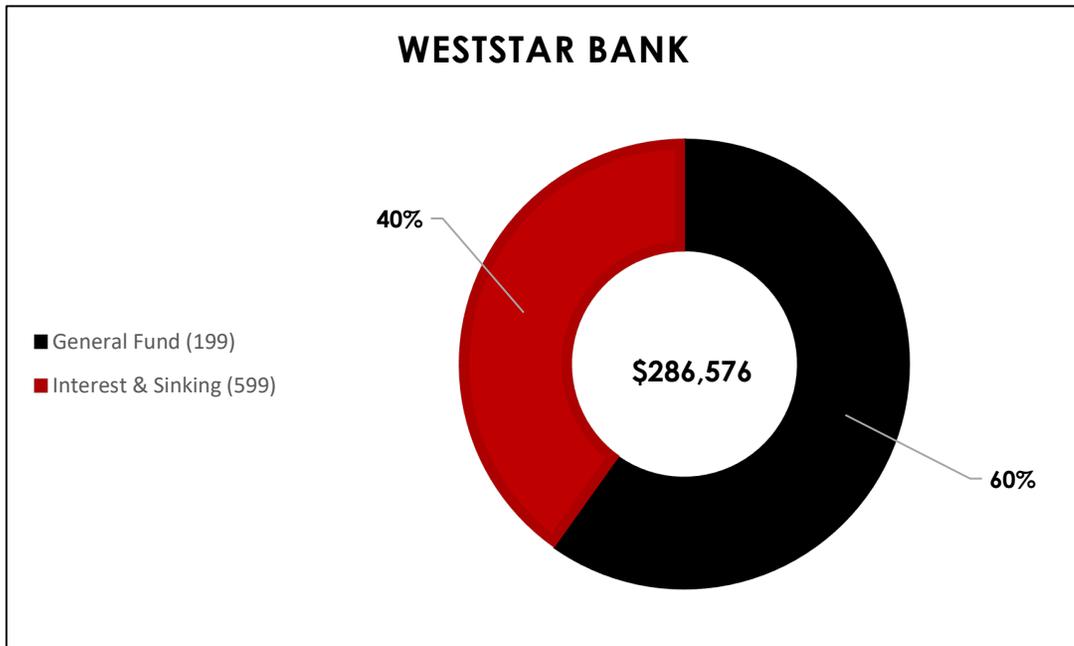


TORNILLO INDEPENDENT SCHOOL DISTRICT

As of December 31, 2022



Account	Beg. Bal.	End. Bal.	Change
Construction (698)	\$0	\$0	\$0
General Fund (199)	6,900,022	7,160,539	260,517
Interest & Sinking (599)	389,861	1,259,565	869,703
Maintenance Tax Note (197)	236,104	236,974	870
Lone Star Investment Pool	\$7,525,987	\$8,657,077	\$1,131,090



Account	Beg. Bal.	End. Bal.	Change
General Fund (199)	338,659	171,420	(167,239)
Interest & Sinking (599)	50,466	115,157	64,690
WestStar Bank	\$389,125	\$286,576	(\$102,548)

TORNILLO INDEPENDENT SCHOOL DISTRICT

GENERAL FUND - CASH FLOW

As of December 31, 2022

Beginning Balance \$ 338,659

Day	Taxes	Deposits	Interest	Transfers	IRS	TRS	Payroll	Checks Cleared	Fees	Balance
01		42						(78,708)		\$ 259,993
02	7,870	2,423						(4,637)		\$ 265,648
03										\$ 265,648
04										\$ 265,648
05		829						(45,935)		\$ 220,542
06	6,805	269						(36,647)		\$ 190,970
07		259				(113,652)		(17,559)		\$ 60,018
08		12,287						(8,713)		\$ 63,591
09		471		500,000			(309,654)	(43,897)		\$ 210,510
10										\$ 210,510
11										\$ 210,510
12		30						(17,187)		\$ 193,353
13	13,476	1,470		200,000		(45,356)		(27,824)		\$ 335,118
14		174				(12)	(184,000)	(1,792)		\$ 149,488
15		6,035			(38,981)			(11,864)	(586)	\$ 104,092
16				500,000	(13,225)		(326,696)	(23,667)		\$ 240,504
17										\$ 240,504
18										\$ 240,504
19	9,441	60						(16,237)		\$ 233,768
20	15,582							(6,087)		\$ 243,263
21	2,012							(6,441)		\$ 238,833
22		(9,300)						(31,202)		\$ 198,331
23		358						(42,581)		\$ 156,109
24										\$ 156,109
25										\$ 156,109
26										\$ 156,109
27	24,891							(240)		\$ 180,760
28	43,904							(2,574)		\$ 222,091
29	2,799	(126)						(2,874)		\$ 221,889
30					(44,952)		(579)	(4,966)		\$ 171,392
31			17							\$ 171,409
Ending Balance									\$	171,409

Tornillo Independent School District

Monthly Summary of Investments

As of December 31, 2022

Fnd-Obj	ACCOUNT NAME	BEGINNING	DEPOSITS	CHECKS	INTEREST	ENDING	INTEREST RATE
		BALANCE				BALANCE	
		12/1/2022				12/31/2022	
199-1110	General Operating	\$ 338,658.56	1,351,624.68	1,518,880.59	17.08	\$ 171,419.73	0.10%
197-1107	Maintenance Tax Note	\$ 236,104.37	0.00	0.00	867.91	\$ 236,972.28	4.0580%
199-1107	Lone Star Inv. Pool#1	\$ 6,900,022.01	1,435,922.39	1,200,000.00	24,594.21	\$ 7,160,538.61	4.0580%
698-1107	Lone Star Inv. Pool/Capital Projects	\$ -	0.00	0.00	0.00	\$ -	4.0580%
599-1110	Interest and Sinking	\$ 50,466.17	65,684.29	1,000.00	6.09	\$ 115,156.55	0.10%
599-1107	Lone Star Inv. Pool/Int.&Sinking	\$ 389,861.11	866,157.00	0.00	3,546.39	\$ 1,259,564.50	4.0580%
599-1107	Lone Star Inv. Pool/I&S Government	\$ 1.69	0.00	0.00	0.01	\$ 1.70	4.1310%
		\$ -				\$ -	
698-1107	Lone Star Inv. Pool/CP Government	\$ -	0.00	0.00	0.00	\$ -	3.8589%
698-1110	Construction Funds	\$ (0.00)	0.00	0.00	0.00	\$ (0.00)	0.10%

Statement of Compliance:

The foregoing Investment Report complies with the Investment Policy and District Strategies of the Tornillo ISD.

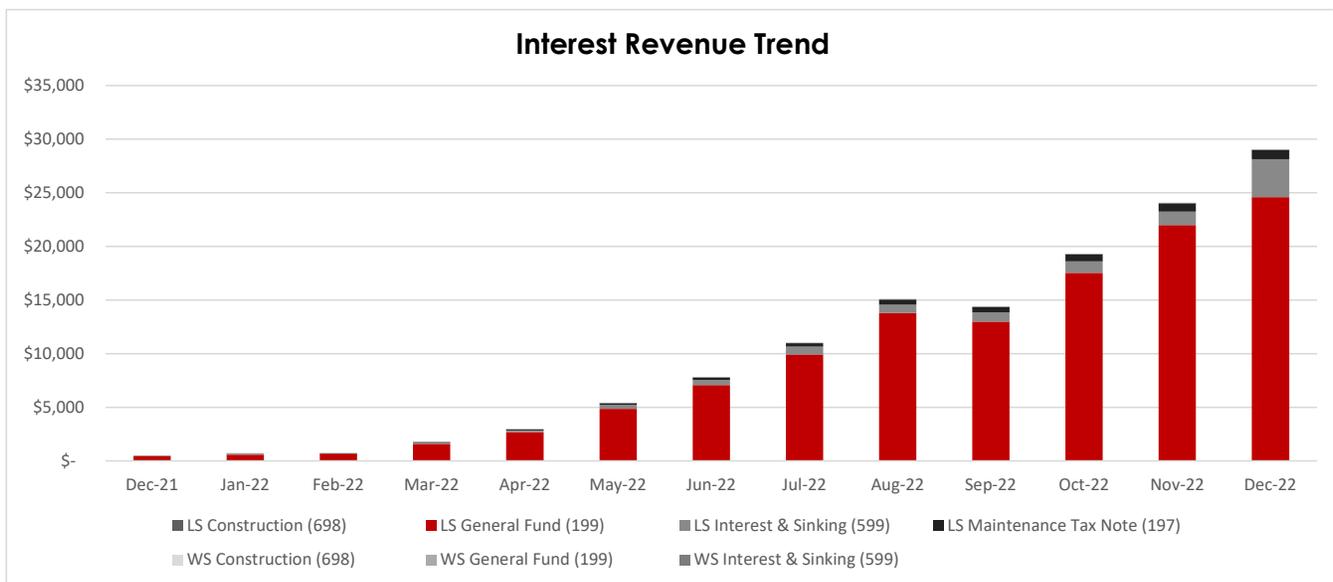
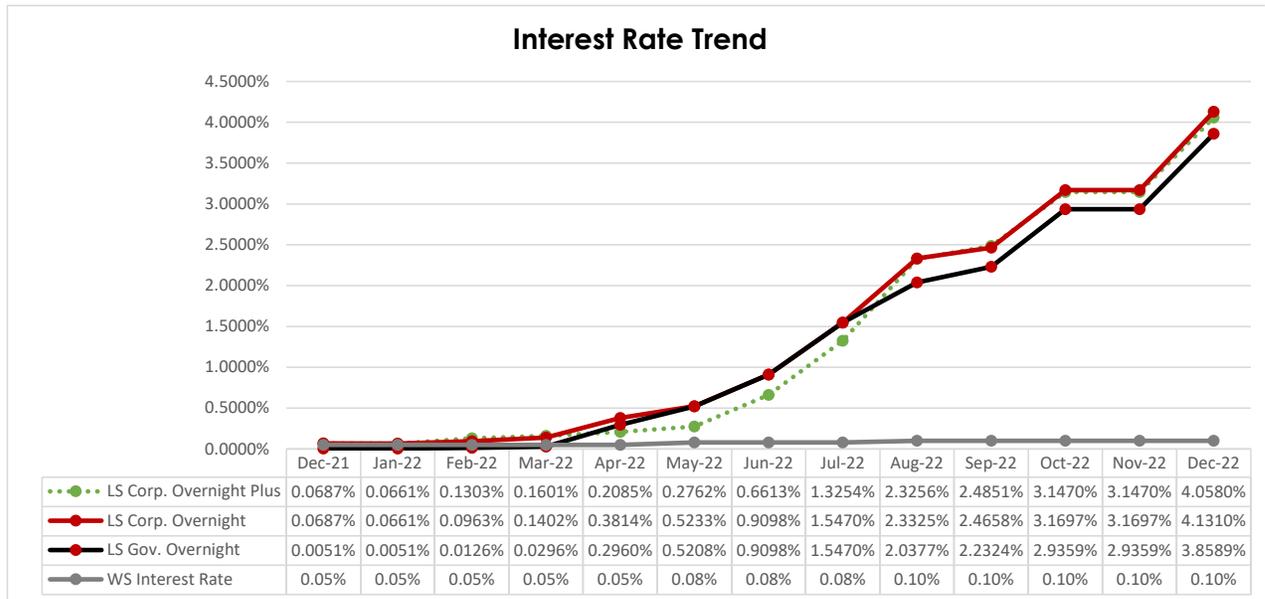


Luis Guerra, Director of Finance



TORNILLO INDEPENDENT SCHOOL DISTRICT

INTEREST RATE TRENDS





Participant #: 71908

Lone Star™ December 2022
Investment Pool **Monthly Statement**

Statement Period: 12/01/2022 to 12/31/2022

Luis M Guerra
Tornillo ISD
PO Box 170
Tornillo, Texas 79853-0170



Summary of Portfolio Holdings

Account	Fund	Number of Shares	Price Per Share	Account Balance	% Port.
General Fund	Corporate Overnight Fund	7,160,538.61	1.00	7,160,538.61	82.71%
Totals:				7,160,538.61	

Account	Fund	Number of Shares	Price Per Share	Account Balance	% Port.
Interest & Sinking Account	Corporate Overnight Fund	1,259,564.50	1.00	1,259,564.50	14.55%
	Government Overnight Fund	1.70	1.00	1.70	0.00%
Totals:				1,259,566.20	

Account	Fund	Number of Shares	Price Per Share	Account Balance	% Port.
Maintenance Tax Note 2008 - Fund 197	Corporate Overnight Fund	236,972.28	1.00	236,972.28	2.74%
Totals:				236,972.28	

Totals

Fund	Yield	Share Quantity	Price Per Share	Fund Balance (USD)	% Port.
Corporate Overnight Fund	4.33 %	8,657,075.39	1.00	8,657,075.39	100.00 %
Government Overnight Fund	0.00 %	1.70	1.00	1.70	0.00 %
Corporate Overnight Plus Fund	0.00 %	0.00	1.00	0.00	0.00 %
Total Value:				8,657,077.09	100.00 %

Portfolio Transactions

General Fund - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/01/2022	Starting Balance	6,900,022.01			6,900,022.01
12/09/2022	Deposit	6,950,059.71	50,037.70	1.00	50,037.70
12/09/2022	Withdrawal	6,450,059.71	-500,000.00	1.00	-500,000.00
12/12/2022	Deposit	7,008,664.71	558,605.00	1.00	558,605.00
12/12/2022	Deposit	7,316,186.71	307,522.00	1.00	307,522.00
12/12/2022	Transfer Out	6,450,029.71	-866,157.00	1.00	-866,157.00
12/13/2022	Withdrawal	6,250,029.71	-200,000.00	1.00	-200,000.00



General Fund - Corporate Overnight Fund (Continued)

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/14/2022	Deposit	6,271,184.90	21,155.19	1.00	21,155.19
12/14/2022	Deposit	6,273,863.07	2,678.17	1.00	2,678.17
12/14/2022	Deposit	6,333,747.28	59,884.21	1.00	59,884.21
12/14/2022	Deposit	6,334,448.47	701.19	1.00	701.19
12/14/2022	Deposit	6,377,842.78	43,394.31	1.00	43,394.31
12/14/2022	Deposit	6,392,088.56	14,245.78	1.00	14,245.78
12/14/2022	Deposit	6,407,593.80	15,505.24	1.00	15,505.24
12/14/2022	Deposit	6,518,337.72	110,743.92	1.00	110,743.92
12/14/2022	Deposit	6,528,353.23	10,015.51	1.00	10,015.51
12/14/2022	Deposit	6,588,800.78	60,447.55	1.00	60,447.55
12/14/2022	Deposit	6,589,461.38	660.60	1.00	660.60
12/14/2022	Deposit	6,599,534.70	10,073.32	1.00	10,073.32
12/14/2022	Deposit	6,607,303.98	7,769.28	1.00	7,769.28
12/16/2022	Withdrawal	6,107,303.98	-500,000.00	1.00	-500,000.00
12/19/2022	Deposit	6,112,311.40	5,007.42	1.00	5,007.42
12/23/2022	Deposit	7,132,554.40	1,020,243.00	1.00	1,020,243.00
12/29/2022	Deposit	7,135,944.40	3,390.00	1.00	3,390.00
12/30/2022	Interest	7,160,538.61	24,594.21	1.00	24,594.21
12/31/2022	Ending Balance	7,160,538.61			7,160,538.61

Interest & Sinking Account - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/01/2022	Starting Balance	389,861.11			389,861.11
12/12/2022	Transfer In	1,256,018.11	866,157.00	1.00	866,157.00
12/30/2022	Interest	1,259,564.50	3,546.39	1.00	3,546.39
12/31/2022	Ending Balance	1,259,564.50			1,259,564.50

Interest & Sinking Account - Government Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/01/2022	Starting Balance	1.69			1.69
12/30/2022	Interest	1.70	0.01	1.00	0.01
12/31/2022	Ending Balance	1.70			1.70

Maintenance Tax Note 2008 - Fund 197 - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/01/2022	Starting Balance	236,104.37			236,104.37
12/30/2022	Interest	236,972.28	867.91	1.00	867.91
12/31/2022	Ending Balance	236,972.28			236,972.28

Important Information about this statement

Please review this statement carefully, it is the official record of your account with Lone Star Investment Pool and First Public, LLC. If you disagree with any transaction, or if there are any errors or omissions in this statement please notify us promptly in writing, but no later than 10 business days after receipt of this statement. Trades pending settlement will not appear on this statement. All such trades will appear in the next monthly statement. The yield for the period is an annualized rate that reflects the relationship between the average amount of income earned and the average daily balance for the account. Please notify First Public promptly and in writing of any changes of address or phone number. Times of transactions will be furnished upon written request. The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, charges and expenses associated with municipal fund securities before investing. All transactions are no load. No remuneration has, or will be, paid to any entity in connection with this transaction. An investor may obtain an Information Statement by contacting First Public at the address and phone number identified above. An 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 Investment Pool seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in municipal fund securities.

Tornillo Independent School District

El Paso Electric Transformer Upgrades

	High School 430 Oil Mill Lighting & Fire Pump 17121	Junior High 300 Oil Mill Upgrade 17124	Intermediate 420-A Oil Mill Upgrade 17123	Elementary 19200 Gabby Upgrade 17122	Total
Paid	\$ 27,545.82	\$ 20,082.17	\$ 22,333.48	\$ 17,853.07	\$ 87,814.54
Total Reimbursed	5,338.32	20,082.17	11,791.27	17,853.07	55,064.83
Balance	\$ 22,207.50	\$ -	\$ 10,542.21	\$ -	\$ 32,749.71
Balance per EP Electric	\$ -	\$ -	\$ 10,542.21	\$ -	\$ 10,542.21
Write off contract expired	\$ 21,110.38				
Additional Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -

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Date	Reimbursements				Total
10/3/2018	\$ 1,444.95	\$ 1,465.95	\$ 4,951.78	\$ 7,552.49	\$ 15,415.17
10/15/2019	\$ 1,565.01		\$ 1,794.80	\$ 2,523.03	\$ 5,882.84
10/8/2020				\$ 1,537.64	\$ 1,537.64
11/30/2020	\$ 1,303.10				\$ 1,303.10
9/27/2021		\$ 19,105.81			\$ 19,105.81
9/15/2021	\$ 1,025.26				\$ 1,025.26
9/1/2021			\$ 1,312.08		\$ 1,312.08
9/21/2021				\$ 6,689.74	\$ 6,689.74
8/31/2022		\$ (489.59)	\$ 939.42	\$ (449.83)	\$ -
9/9/2022			\$ 2,793.19		\$ 2,793.19

TORNILLO INDEPENDENT SCHOOL DISTRICT

\$25K AND ABOVE PAYMENTS

As per Board policy CH Local, any single payment of twenty-five-thousand dollars and above must be board approved the transactions take place. The following are the (5) payments over the twenty-five thousand dollar threshold paid to several vendors:

Check #	Amount	Vendor	Comments
157707	\$45,681.80	Pride General Contractors	Board Approved
157709	\$30,000.00	City Fence & Pipe	Board Approved
157726	\$30,857.95	First Financial Group	Consisted of Various Invoices
157769	\$58,944.00	Claims Administrative	Consisted of Various Invoices
10002157	\$132,497.00	Commerce	Consisted of Various Invoices

Note: Payments made to First Financial Group of America are for the employee benefit plan premiums deducted from employees of the District.

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VendorID : WestStar Bank - 100003379

503	12/02/2022	500837	Lizeth Carroll	Issued	\$204.00	Employee Reimbursement
157670	12/01/2022	500699	Maria Morales	Issued	\$360.10	Direct Deposit Paper Check
157671	12/02/2022	10050	Barnes & Noble	Issued	\$3,362.80	Paper Check
157672	12/02/2022	10097	Communities In Schools El Paso Inc.	Issued	\$5,000.00	Paper Check
157673	12/02/2022	10128	El Paso Central Appraisal District	Issued	\$4,116.46	Paper Check
157674	12/02/2022	10138	El Paso Disposal, LP	Issued	\$1,922.98	Paper Check
157675	12/02/2022	10543	Labatt Food Service	Issued	\$22,146.56	Paper Check
157676	12/02/2022	10601	Office Depot	Issued	\$842.20	Paper Check
157677	12/02/2022	10617	Pitneybowes	Issued	\$352.46	Paper Check
157678	12/02/2022	10630	Region 19 Education Service Center	Issued	\$5,250.00	Paper Check
157679	12/02/2022	10657	Segovia'S Distributing, Inc.	Issued	\$267.05	Paper Check
157680	12/02/2022	10867	West Texas County Courier	Issued	\$240.00	Paper Check
157681	12/02/2022	10870	Windstream	Issued	\$1,914.28	Paper Check
157682	12/02/2022	20022	Citibank	Issued	\$403.96	Paper Check
157683	12/02/2022	20022	Citibank	Issued	\$403.96	Paper Check
157684	12/02/2022	20022	Citibank	Issued	\$158.60	Paper Check
157685	12/02/2022	20022	Citibank	Issued	\$365.70	Paper Check
157686	12/02/2022	20022	Citibank	Issued	\$400.20	Paper Check
157687	12/02/2022	20022	Citibank	Issued	\$776.47	Paper Check
157688	12/02/2022	20022	Citibank	Issued	\$190.00	Paper Check
157689	12/02/2022	20022	Citibank	Issued	\$420.00	Paper Check
157690	12/02/2022	20022	Citibank	Issued	\$399.00	Paper Check
157691	12/02/2022	20022	Citibank	Issued	\$349.00	Paper Check
157692	12/02/2022	20022	Citibank	Issued	\$349.00	Paper Check
157693	12/02/2022	20022	Citibank	Issued	\$776.47	Paper Check

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157694	12/02/2022	20022	Citibank	Issued	\$119.28	Paper Check
157695	12/02/2022	20022	Citibank	Issued	\$349.00	Paper Check
157696	12/02/2022	20022	Citibank	Issued	\$400.20	Paper Check
157697	12/02/2022	20022	Citibank	Issued	\$776.47	Paper Check
157698	12/02/2022	20022	Citibank	Issued	\$70.00	Paper Check
157699	12/02/2022	20022	Citibank	Issued	\$776.47	Paper Check
157700	12/02/2022	20022	Citibank	Issued	\$365.70	Paper Check
157701	12/02/2022	20022	Citibank	Issued	\$776.47	Paper Check
157702	12/02/2022	20022	Citibank	Issued	\$365.70	Paper Check
157703	12/02/2022	20022	Citibank	Issued	\$215.00	Paper Check
157704	12/02/2022	20196	Enrique Esparza	Issued	\$25.00	Paper Check
157705	12/02/2022	20215	Spectrum Paper Co, Inc.	Issued	\$777.13	Paper Check
157706	12/02/2022	20254	Texas Association of School Pers	Issued	\$110.00	Paper Check
157707	12/02/2022	20373	Pride General Contractors LLC	Issued	\$45,681.80	Paper Check
157708	12/02/2022	20430	n2y LLC	Issued	\$2,024.68	Paper Check
157709	12/02/2022	20578	City Fence & Pipe	Issued	\$30,000.00	Paper Check
157710	12/02/2022	20611	Frontline Technologies	Issued	\$5,007.53	Paper Check
157711	12/02/2022	20662	Citibank	Issued	\$1,397.99	Paper Check
157712	12/02/2022	20709	xSPEDite School Services	Issued	\$90.00	Paper Check
157713	12/02/2022	20804	EP Techworks LLC	Issued	\$337.50	Paper Check
157714	12/02/2022	20895	linde gas & equipment inc	Issued	\$10.46	Paper Check
157715	12/02/2022	20922	Ana Maria Quintero Munoz	Issued	\$267.50	Paper Check
157716	12/02/2022	10724	Texas AFT- Associate Membership Program	Issued	\$192.50	Paper Check
157717	12/02/2022	10848	United Way Of El Paso County	Issued	\$15.00	Paper Check
157718	12/02/2022	20007	Stuart C. Cox	Issued	\$284.00	Paper Check
157719	12/02/2022	20008	Texas State Teacher Association	Issued	\$115.20	Paper Check

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157720	12/02/2022	20009	Association of Texas Professional Educator	Issued	\$79.63	Paper Check
157721	12/02/2022	20009	Association of Texas Professional Educator	Issued	\$79.63	Paper Check
157722	12/02/2022	20010	LegalShield	Issued	\$127.54	Paper Check
157723	12/02/2022	20011	First Financial Group of America	Issued	\$30,857.95	Paper Check
157724	12/02/2022	501156	Cesar Martinez	Issued	\$864.00	Paper Check
157725	12/02/2022	500544	Luis Vega	Issued	\$648.00	Paper Check
157726	12/08/2022	10013	Texas Department of Public Safety	Issued	\$10.00	Paper Check
157727	12/08/2022	10054	Bernie Del Hierro	Issued	\$585.00	Paper Check
157728	12/08/2022	10080	Ced-Triangle Electric -El Paso	Issued	\$5,384.55	Paper Check
157729	12/08/2022	10224	Flowers Baking Co.	Issued	\$212.40	Paper Check
157730	12/08/2022	10358	Hobby Lobby Stores	Issued	\$149.54	Paper Check
157731	12/08/2022	10361	Home Depot Credit Services	Issued	\$166.47	Paper Check
157732	12/08/2022	10543	Labatt Food Service	Issued	\$14,983.54	Paper Check
157733	12/08/2022	10657	Segovia'S Distributing, Inc.	Issued	\$2,493.20	Paper Check
157734	12/08/2022	10864	Walmart Community/Capital One	Issued	\$160.20	Paper Check
157735	12/08/2022	20022	Citibank	Issued	\$247.96	Paper Check
157736	12/08/2022	20022	Citibank	Issued	\$628.96	Paper Check
157737	12/08/2022	20022	Citibank	Issued	\$130.64	Paper Check
157738	12/08/2022	20022	Citibank	Issued	\$67.00	Paper Check
157739	12/08/2022	20022	Citibank	Issued	\$102.00	Paper Check
157740	12/08/2022	20022	Citibank	Issued	\$628.96	Paper Check
157741	12/08/2022	20022	Citibank	Issued	\$67.00	Paper Check
157742	12/08/2022	20022	Citibank	Issued	\$628.96	Paper Check
157743	12/08/2022	20022	Citibank	Issued	\$50.00	Paper Check
157744	12/08/2022	20022	Citibank	Issued	\$628.96	Paper Check
157745	12/08/2022	20022	Citibank	Issued	\$67.00	Paper Check

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157746	12/08/2022	20022	Citibank	Issued	\$67.00	Paper Check
157747	12/08/2022	20022	Citibank	Issued	\$169.22	Paper Check
157748	12/08/2022	20022	Citibank	Issued	\$149.72	Paper Check
157749	12/08/2022	20215	Spectrum Paper Co, Inc.	Issued	\$245.00	Paper Check
157750	12/08/2022	20456	Ann Morales	Issued	\$500.00	Paper Check
157751	12/08/2022	20572	Dell Marketing L.P.	Issued	\$15,041.14	Paper Check
157752	12/08/2022	20611	Frontline Technologies	Issued	\$80.98	Paper Check
157753	12/08/2022	20662	Citibank	Issued	\$193.16	Paper Check
157754	12/08/2022	20662	Citibank	Issued	\$145.16	Paper Check
157755	12/08/2022	20804	EP Techworks LLC	Issued	\$1,900.00	Paper Check
157756	12/08/2022	20821	Winsupply of West El Paso	Issued	\$104.09	Paper Check
157757	12/08/2022	20876	GH Dairy El Paso	Issued	\$1,692.90	Paper Check
157758	12/08/2022	20919	Bob-O's Family Fun Center	Issued	\$1,325.00	Paper Check
157759	12/08/2022	20928	Calian Corp	Issued	\$800.00	Paper Check
157760	12/08/2022	20951	Elite Sportswear LP	Issued	\$1,720.37	Paper Check
157761	12/08/2022	10190	Fabens Oil Co.	Issued	\$138.94	Paper Check
157762	12/08/2022	10864	Walmart Community/Capital One	Issued	\$39.68	Paper Check
157763	12/08/2022	20160	Marlene Bullard	Issued	\$76.63	Paper Check
157764	12/08/2022	20169	El Paso County Water Improvement	Issued	\$3,594.97	Paper Check
157765	12/08/2022	20215	Spectrum Paper Co, Inc.	Issued	\$699.91	Paper Check
157767	12/14/2022	500544	Luis Vega	Issued	\$1,496.00	Paper Check
157768	12/16/2022	10080	Ced-Triangle Electric -El Paso	Issued	\$80.53	Paper Check
157769	12/16/2022	10089	Claims Administrative Services, Inc	Issued	\$58,944.00	Paper Check
157770	12/16/2022	10139	El Paso Electric Co.	Issued	\$17,600.71	Paper Check
157771	12/16/2022	10190	Fabens Oil Co.	Issued	\$2,770.94	Paper Check
157772	12/16/2022	10224	Flowers Baking Co.	Issued	\$248.00	Paper Check

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157773	12/16/2022	10268	Gibson,Ruddock,Patterson, Llc.	Issued	\$16,000.00	Paper Check
157774	12/16/2022	10361	Home Depot Credit Services	Issued	\$316.31	Paper Check
157775	12/16/2022	10543	Labatt Food Service	Issued	\$9,300.08	Paper Check
157776	12/16/2022	10630	Region 19 Education Service Center	Issued	\$75.00	Paper Check
157777	12/16/2022	10657	Segovia'S Distributing, Inc.	Issued	\$1,544.64	Paper Check
157778	12/16/2022	10864	Walmart Community/Capital One	Issued	\$419.79	Paper Check
157779	12/16/2022	20022	Citibank	Issued	\$217.97	Paper Check
157780	12/16/2022	20022	Citibank	Issued	\$1,148.00	Paper Check
157781	12/16/2022	20022	Citibank	Issued	\$217.97	Paper Check
157782	12/16/2022	20022	Citibank	Issued	\$213.91	Paper Check
157783	12/16/2022	20022	Citibank	Issued	\$324.96	Paper Check
157784	12/16/2022	20022	Citibank	Issued	\$217.97	Paper Check
157785	12/16/2022	20022	Citibank	Issued	\$78.96	Paper Check
157786	12/16/2022	20022	Citibank	Issued	\$139.86	Paper Check
157787	12/16/2022	20022	Citibank	Issued	\$55.24	Paper Check
157788	12/16/2022	20022	Citibank	Issued	\$1,310.00	Paper Check
157789	12/16/2022	20022	Citibank	Issued	\$217.97	Paper Check
157790	12/16/2022	20114	Quinteros Meat Company Inc	Issued	\$329.00	Paper Check
157791	12/16/2022	20215	Spectrum Paper Co, Inc.	Issued	\$581.84	Paper Check
157792	12/16/2022	20255	Mentru Enterprises	Issued	\$150.00	Paper Check
157793	12/16/2022	20301	El Paso County Tax Assessor-Coll	Issued	\$8.25	Paper Check
157794	12/16/2022	20353	Barnes and Noble Book Store	Issued	\$1,474.05	Paper Check
157795	12/16/2022	20389	Mountain Desert Water LLC	Issued	\$126.40	Paper Check
157796	12/16/2022	20572	Dell Marketing L.P.	Issued	\$1,851.29	Paper Check
157797	12/16/2022	20582	Piraino Consulting Inc	Issued	\$236.00	Paper Check
157798	12/16/2022	20611	Frontline Technologies	Issued	\$1,582.50	Paper Check

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157799	12/16/2022	20623	Texas Association for Health, Physical Education, Recreation & Dance.	Issued	\$70.00	Paper Check
157800	12/16/2022	20662	Citibank	Issued	\$1,079.82	Paper Check
157801	12/16/2022	20662	Citibank	Issued	\$43.40	Paper Check
157802	12/16/2022	20714	Children's Home therapy specialists dba Villa Children's therapy	Issued	\$1,040.00	Paper Check
157803	12/16/2022	20876	GH Dairy El Paso	Issued	\$1,496.90	Paper Check
157804	12/16/2022	20919	Bob-O's Family Fun Center	Issued	\$314.10	Paper Check
157805	12/16/2022	20963	Martin Olivas	Issued	\$3,375.00	Paper Check
157807	12/16/2022	10617	Pitneybowes	Issued	\$31.89	Paper Check
157808	12/16/2022	20922	Ana Maria Quintero Munoz	Issued	\$147.50	Paper Check
157809	12/16/2022	20965	Grecia Michelle Barraza	Issued	\$155.00	Paper Check
157810	12/16/2022	20966	Natalie Conover	Issued	\$616.00	Paper Check
157811	12/16/2022	20966	Natalie Conover	Issued	\$503.25	Paper Check
10002157	12/02/2022	20765	Commerce Bank	Issued	\$132,497.32	ACH
10002158	12/02/2022	20012	Texas Child Support Disbursement Unit	Issued	\$311.00	ACH
10002159	12/02/2022	20012	Texas Child Support Disbursement Unit	Issued	\$265.00	ACH
10002160	12/02/2022	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002161	12/02/2022	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002162	12/02/2022	20012	Texas Child Support Disbursement Unit	Issued	\$265.00	ACH
10002163	12/02/2022	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002164	12/02/2022	20012	Texas Child Support Disbursement Unit	Issued	\$311.00	ACH
10002165	12/02/2022	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002166	12/08/2022	20765	Commerce Bank	Issued	\$13,209.20	ACH
200000886	12/02/2022	10027	Amerigas Propane, L.P.	Issued	\$297.13	Vendor Credit Card
200000887	12/02/2022	10068	Bsn Sports Collegiate	Issued	\$1,633.40	Vendor Credit Card
200000888	12/02/2022	10679	Spectrum Imaging	39 Issued	\$4,335.55	Vendor Credit Card
200000889	12/02/2022	10702	TASA	Issued	\$3,170.00	Vendor Credit Card

Account#: 100003379
 Date Range: 12-01-2022 to 12-31-2022

Check Register

Date: 01-12-2023
 Time: 03:21 PM
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200000890	12/02/2022	20199	the prophet corporation	Issued	\$747.63	Vendor Credit Card
200000891	12/02/2022	20255	Mentru Enterprises	Issued	\$4,395.00	Vendor Credit Card
200000892	12/02/2022	20480	National Center for Youth Issues	Issued	\$200.00	Vendor Credit Card
200000893	12/08/2022	10027	Amerigas Propane, L.P.	Issued	\$9,236.82	Vendor Credit Card
200000894	12/08/2022	10034	Arspec, Inc.	Issued	\$2,684.84	Vendor Credit Card
200000895	12/08/2022	10068	Bsn Sports Collegiate	Issued	\$4,119.34	Vendor Credit Card
200000896	12/08/2022	10221	Flinn Scientific, Inc.	Issued	\$1,415.70	Vendor Credit Card
200000897	12/08/2022	10384	InSCO Distributing Inc.	Issued	\$376.36	Vendor Credit Card
200000898	12/08/2022	10603	Oriental Trading Co., Inc.	Issued	\$239.71	Vendor Credit Card
200000899	12/08/2022	10679	Spectrum Imaging	Issued	\$4,234.30	Vendor Credit Card
200000900	12/08/2022	10859	Verizon Wireless	Issued	\$170.45	Vendor Credit Card
200000901	12/08/2022	20255	Mentru Enterprises	Issued	\$20,565.00	Vendor Credit Card
200000902	12/08/2022	20470	O'Reilly Auto Enterprises LLC	Issued	\$119.86	Vendor Credit Card
200000903	12/08/2022	20490	Blanco Ordonez Mata & Wallace P.	Issued	\$6,244.50	Vendor Credit Card
200000904	12/16/2022	10603	Oriental Trading Co., Inc.	Issued	\$159.95	Vendor Credit Card
200000905	12/16/2022	20075	Edmentum Inc	Issued	\$822.60	Vendor Credit Card
200000906	12/16/2022	20366	Sun City Analytical, Ins.	Issued	\$1,025.00	Vendor Credit Card
200000907	12/16/2022	20470	O'Reilly Auto Enterprises LLC	Issued	\$321.03	Vendor Credit Card

Total Checks: 173

Total Amount: 571,784.48

Txn ID	Post Date	Account #	Year	Bdgt Owner	Amount	Doc ID	System	Orig Doc. ID	Orig System	Vendor ID	Vendor Name	Invoice Date	Paid Date	Check Number	Invoice Number
1023808	10/7/2022	199-00-2110-02-000-00-0-00	2023	000	-2440.00	200000841	AP Check	200000841	AP Check	20490	Blanco Ordenez Mata & Wallace P.C.		10/7/2022	200000841	
1023687	10/7/2022	199-00-2110-02-000-00-0-00	2023	000	-1401.16	200000838	AP Check	200000838	AP Check	10706	TASB, Inc.		10/7/2022	200000838	
1028491	10/27/2022	181-00-2110-02-000-00-0-00	2023	000	-85.00	200000847	AP Check	200000847	AP Check	10070	C & M Plaque & Trophy Inc.		10/27/2022	200000847	
1031874	11/3/2022	199-00-2110-02-000-00-0-00	2023	000	-475.00	200000863	AP Check	200000863	AP Check	10105	Continental Termite & Pest Control,		11/3/2022	200000863	
1031857	11/3/2022	199-00-2110-02-000-00-0-00	2023	000	-220.00	200000868	AP Check	200000868	AP Check	20480	National Center for Youth Issues		11/3/2022	200000868	
1028473	10/27/2022	281-00-2110-02-000-00-0-00	2023	000	-200.00	200000855	AP Check	200000855	AP Check	20480	National Center for Youth Issues		10/27/2022	200000855	
1028506	10/27/2022	199-00-2110-02-000-00-0-00	2023	000	-20666.32	200000849	AP Check	200000849	AP Check	10622	Power School		10/27/2022	200000849	
1031876	11/3/2022	199-00-2110-02-000-00-0-00	2023	000	-5810.00	200000864	AP Check	200000864	AP Check	10626	Records Consultants, Inc.		11/3/2022	200000864	
1031870	11/3/2022	199-00-2110-02-000-00-0-00	2023	000	-1365.42	200000866	AP Check	200000866	AP Check	20017	School Specialty		11/3/2022	200000866	
1031866	11/3/2022	101-00-2110-02-000-00-0-00	2023	000	-312.50	200000865	AP Check	200000865	AP Check	10679	Spectrum Imaging		11/3/2022	200000865	
1031865	11/3/2022	199-00-2110-02-000-00-0-00	2023	000	-3903.55	200000865	AP Check	200000865	AP Check	10679	Spectrum Imaging		11/3/2022	200000865	
1031867	11/3/2022	211-00-2110-02-000-00-0-00	2023	000	-119.50	200000865	AP Check	200000865	AP Check	10679	Spectrum Imaging		11/3/2022	200000865	
1023678	10/7/2022	101-00-2110-02-000-00-0-00	2023	000	-306.52	200000837	AP Check	200000837	AP Check	10679	Spectrum Imaging		10/7/2022	200000837	
1023677	10/7/2022	199-00-2110-02-000-00-0-00	2023	000	-4151.82	200000837	AP Check	200000837	AP Check	10679	Spectrum Imaging		10/7/2022	200000837	
1023684	10/7/2022	199-00-2110-02-000-00-0-00	2023	000	-1630.00	200000840	AP Check	200000840	AP Check	20255	Mentru Enterprises		10/7/2022	200000840	
1023679	10/7/2022	211-00-2110-02-000-00-0-00	2023	000	-117.21	200000837	AP Check	200000837	AP Check	10679	Spectrum Imaging		10/7/2022	200000837	
1019208	9/30/2022	101-00-2110-02-000-00-0-00	2023	000	-158.90	200000831	AP Check	200000831	AP Check	10679	Spectrum Imaging		9/30/2022	200000831	
1019207	9/30/2022	199-00-2110-02-000-00-0-00	2023	000	-3992.40	200000831	AP Check	200000831	AP Check	10679	Spectrum Imaging		9/30/2022	200000831	
1019191	9/30/2022	199-00-2110-02-000-00-0-00	2023	000	-1687.75	200000834	AP Check	200000834	AP Check	20255	Mentru Enterprises		9/30/2022	200000834	
1019203	9/30/2022	199-00-2110-02-000-00-0-00	2023	000	-1300.00	200000830	AP Check	200000830	AP Check	10669	Sonitrol Of El Paso		9/30/2022	200000830	
1019193	9/30/2022	199-00-2110-02-000-00-0-00	2023	000	-781.20	200000835	AP Check	200000835	AP Check	20312	Service Supply		9/30/2022	200000835	
1019198	9/30/2022	199-00-2110-02-000-00-0-00	2023	000	-237.78	200000832	AP Check	200000832	AP Check	20036	Johnstone Supply		9/30/2022	200000832	
1019187	9/30/2022	199-00-2110-02-000-00-0-00	2023	000	-225.00	200000836	AP Check	200000836	AP Check	20470	O'Reilly Auto Enterprises LLC		9/30/2022	200000836	
1019200	9/30/2022	211-00-2110-02-000-00-0-00	2023	000	-5999.77	200000833	AP Check	200000833	AP Check	20052	DEMCO, Inc		9/30/2022	200000833	
1019195	9/30/2022	281-00-2110-02-000-00-0-00	2023	000	-6870.00	200000829	AP Check	200000829	AP Check	10308	Guitar Center		9/30/2022	200000829	
1031858	11/3/2022	199-00-2110-02-000-00-0-00	2023	000	-200.00	200000868	AP Check	200000868	AP Check	20480	National Center for Youth Issues		11/3/2022	200000868	
1028607	10/27/2022	199-00-2110-02-000-00-0-00	2023	000	-531.96	200000860	AP Check	200000860	AP Check	10052	Baudville, Inc.		10/27/2022	200000860	
1028475	10/27/2022	199-00-2110-02-000-00-0-00	2023	000	-1815.00	200000856	AP Check	200000856	AP Check	20490	Blanco Ordenez Mata & Wallace P.C.		10/27/2022	200000856	
1028498	10/27/2022	181-00-2110-02-000-00-0-00	2023	000	-2023.00	200000846	AP Check	200000846	AP Check	10068	Bsn Sports Collegiate		10/27/2022	200000846	
1028502	10/27/2022	282-00-2110-02-000-00-0-00	2023	000	-21317.66	200000852	AP Check	200000852	AP Check	20052	DEMCO, Inc		10/27/2022	200000852	
1028489	10/27/2022	199-00-2110-02-000-00-0-00	2023	000	-4781.50	200000858	AP Check	200000858	AP Check	20597	El Paso Reprographics		10/27/2022	200000858	
1028611	10/27/2022	199-00-2110-02-000-00-0-00	2023	000	-6383.04	200000861	AP Check	200000861	AP Check	10229	Follett School Solutions, Inc.		10/27/2022	200000861	
1028484	10/27/2022	199-00-2110-02-000-00-0-00	2023	000	-724.21	200000854	AP Check	200000854	AP Check	20470	O'Reilly Auto Enterprises LLC		10/27/2022	200000854	
1028493	10/27/2022	199-00-2110-02-000-00-0-00	2023	000	-246.93	200000848	AP Check	200000848	AP Check	10603	Oriental Trading Co., Inc.		10/27/2022	200000848	
1028613	10/27/2022	461-00-2110-02-000-00-0-00	2023	000	-273.89	200000862	AP Check	200000862	AP Check	10603	Oriental Trading Co., Inc.		10/27/2022	200000862	
1028477	10/27/2022	199-00-2110-02-000-00-0-00	2023	000	-1298.60	200000853	AP Check	200000853	AP Check	20312	Service Supply		10/27/2022	200000853	
1028509	10/27/2022	199-00-2110-02-000-00-0-00	2023	000	-1289.70	200000850	AP Check	200000850	AP Check	10687	Staples Advantage		10/27/2022	200000850	
1028486	10/27/2022	199-00-2110-02-000-00-0-00	2023	000	-285.60	200000857	AP Check	200000857	AP Check	20517	Super Duper Inc		10/27/2022	200000857	
1028500	10/27/2022	199-00-2110-02-000-00-0-00	2023	000	-335.00	200000851	AP Check	200000851	AP Check	10707	TASBO		10/27/2022	200000851	
1040923	11/18/2022	281-00-2110-02-000-00-0-00	2023	000	-699.85	200000880	AP Check	200000880	AP Check	10062	Blick Art Materials		11/18/2022	200000880	
1040909	11/18/2022	181-00-2110-02-000-00-0-00	2023	000	-734.40	200000881	AP Check	200000881	AP Check	10068	Bsn Sports Collegiate		11/18/2022	200000881	
1040903	11/18/2022	199-00-2110-02-000-00-0-00	2023	000	-773.15	200000883	AP Check	200000883	AP Check	20036	Johnstone Supply		11/18/2022	200000883	
1040900	11/18/2022	199-00-2110-02-000-00-0-00	2023	000	-246.50	200000885	AP Check	200000885	AP Check	20470	O'Reilly Auto Enterprises LLC		11/18/2022	200000885	
1040917	11/18/2022	199-00-2110-02-000-00-0-00	2023	000	-27.13	200000882	AP Check	200000882	AP Check	10687	Staples Advantage		11/18/2022	200000882	
1025191	10/20/2022	282-00-2110-02-000-00-0-00	2023	000	-19706.19	200000845	AP Check	200000845	AP Check	10229	Follett School Solutions, Inc.		10/20/2022	200000845	
1025193	10/20/2022	181-00-2110-02-000-00-0-00	2023	000	-2000.00	200000843	AP Check	200000843	AP Check	10068	Bsn Sports Collegiate		10/20/2022	200000843	
1023690	10/7/2022	199-00-2110-02-000-00-0-00	2023	000	-740.25	200000839	AP Check	200000839	AP Check	20036	Johnstone Supply		10/7/2022	200000839	
1025197	10/20/2022	281-00-2110-02-000-00-0-00	2023	000	-681.96	200000842	AP Check	200000842	AP Check	10062	Blick Art Materials		10/20/2022	200000842	
1025195	10/20/2022	199-00-2110-02-000-00-0-00	2023	000	-475.00	200000844	AP Check	200000844	AP Check	10105	Continental Termite & Pest Control,		10/20/2022	200000844	

999502	7/28/2022	199-00-2110-02-000-00-0-00	2022 000	-450.00	200000754 AP Check	200000754 AP Check	20255 Mentrui Enterprises	7/28/2022	200000754
				-132497.32					



MEMORANDUM

To: Members of the Board of Trustees
From: Luis M. Guerra, Director of Finance
Subject: Quarterly Investment Report – Quarter Ending December 31, 2022
Date: January 25, 2023

Introduction

This report presents a comprehensive look at the investment program and activity of the Tornillo Independent School District (TISD) for the quarter ending December 31, 2022. The Public Funds Investment Act requires quarterly reporting of investment activity and balances.

The investment objectives of preservation and safety of principal, liquidity and yield drive investment activities. These objectives dictate the types of investment vehicles that the TISD utilizes.

As of December 31, 2022, the TISD had funds invested in the Lone Star Investment Pool and at WestStar Bank. At WestStar Bank, the TISD has interest bearing and earnings credit accounts.

Analysis of Investment Performance

The focus of the investment program is the preservation and safety, liquidity and yield of invested funds. Funds must be available to meet daily cash requirements, as well as short-term and long-term needs. Maximizing investment yields are only considered after the other investment objectives have been met. Investment yields are reported for the quarter ending December 31, 2022.

The TISD began the quarter with \$6,911,209 in invested funds. This amount increased to \$7,331,958 mainly resulting from processing grant disbursements during the quarter.

The majority of TISD invested funds are invested in corporate overnight funds. The quarter began with the corporate overnight fund yield of 2.01151% and ended with a corporate overnight fund yield of 4.0580%.

General Fund – Corporate Overnight Fund

General Fund investments are restricted by payroll pay dates and accounts payable check runs, since payments for all non-student activity funds are initially paid out of this fund. Transfers are made as needed from the Lone Star Investment Pool to WestStar bank to cover cash disbursements. The invested balance in the General Fund began the quarter with \$6,272,583 in invested funds and ended the quarter with a balance of \$7,331,958. The increase mainly due to \$1,059,375 in grant disbursements.

Investment	Jul-Sept	Oct-Dec	Change
Lone Star	\$6,181,704	\$7,160,539	\$978,835
WestStar	90,880	171,420	80,540
Total	\$6,272,584	\$7,331,958	\$1,059,375

Interest and Sinking Fund – Corporate Overnight Fund

Interest and Sinking (I&S) Fund investments are restricted to the payment of the TISD debt. The invested balance in the I&S Fund began the quarter with \$403,931 in invested funds and ended the quarter with a balance of \$1,374,721. The increase in invested funds is attributed to tax revenues during the quarter. Tornillo will make a bond payment in the amount of \$1,074,538.50 due on February 1, 2023.

Investment	Jul-Sept	Oct-Dec	Change
Lone Star	\$387,527	\$1,259,565	\$872,038
WestStar	16,405	115,157	98,752
Total	\$403,931	\$1,374,721	\$970,790

Maintenance Tax Note – Corporate Overnight Fund

The Maintenance Tax Note Fund began the quarter with an invested balance of \$234,690 and ended the quarter with a balance of \$236,972.28. The increase in invested funds is attributed to interest earnings of \$2,237 received during the quarter.

Conclusion

As COVID-19 continues to impact the equity markets resulting from transitory inflation and US treasury has been increasing interest rates and the economy is gradually getting better.

The District will continue to monitor the yields in longer term investments. Monthly yields have increased over the course of the quarter and are currently as competitive as yields in longer term investments. The District will continue to use governmental investment pools and should consider fixed maturity investments when available. As the district's investment officer, I will continue to seek investment opportunities after investment preservation and safety, liquidity and yield are considered. The investment portfolio has met the Public Funds Investment Act and the Board's investment policy requirements throughout the quarter.



Luis M Guerra, Investment Office

Tornillo Independent School District

Quarterly Investments Report As of December 31, 2022

Description	Maturity Date	12/31/2022 Interest Rate*	9/30/2022 Book Value	12/31/2022 Book Value	9/30/2022 Market Value	12/30/2022 Market Value	Change in Book Value	Change in Market Value	Accrued Interest
Lone Star Investment Pool (Cash & Cash Equivalents)									
General Fund (199-1107)	On Demand	3.522900%	\$6,181,703.57	\$7,160,538.61	\$6,181,545.92	\$7,161,223.95	15.83%	15.85%	\$ 64,128.78
M & O Tax Note 2008 (197-1107)	On Demand	3.522900%	\$234,690.51	\$236,972.28	\$234,684.52	\$236,994.96	0.97%	0.98%	\$ 2,281.77
Interest & Sinking Fund (599-1107)	On Demand	3.522900%	\$387,526.51	\$1,259,564.50	\$387,518.31	\$1,259,685.05	225.03%	225.06%	\$ 5,880.99
Construction Fund (698-1107)	On Demand	3.539000%	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%	\$ -
Interest & Sinking Fund (599-1107)	On Demand	3.539000%	\$1.68	\$1.70	\$1.68	\$1.68	1.19%	0.00%	\$ -
Construction Account - Government (698-1107)	On Demand	3.539000%	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%	\$ -
Total Lone Star Investment Pool:			\$6,803,922.27	\$8,657,077.09	\$6,803,750.43	\$8,657,905.64			\$72,291.54

* Average Interest Rate for the quarter

WestStar Bank (Cash)

General Fund (199-1110)	On Demand	10.00%	\$90,879.51	\$171,419.73	\$90,879.51	\$171,419.73	88.62%	88.62%	\$ 54.55
Interest & Sinking Fund (599-1110)	On Demand	10.00%	\$16,404.97	\$115,156.55	\$16,404.97	\$115,156.55	601.96%	601.96%	\$ 9.69
Construction Fund (698-1110)	On Demand	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%	\$ -
Total WestStar Bank:			\$223,253.84	\$286,576.28	\$223,253.84	\$286,576.28			\$64.24
Total Investments:			\$8,484,741.27	\$8,943,653.37	\$8,482,880.88	\$8,944,481.92			\$72,355.78

S&P Rating
Corporate Overnight Fund - AAAm
Government Overnight Fund - AAAm

Asset	Portfolio Weight Average Maturity (WAM)			
	Book Value	Days to Maturity	Maturity Date	WAM
Lonestar Investment Pool	\$8,657,077.09	1.00	7/1/2023	0.9680
WestStar Bank	\$286,576.28	1.00	7/1/2023	0.0320
Total	\$8,943,653.37			1.0000

Investment Objectives (Priority Order):

1. Preservation & Safety of principal;
2. Liquidity; and
3. Yield

Luis M. Guerra

Luis M. Guerra, Investment Officer





Participant #: 71908

Lone Star™ 2022 1st Quarter
Investment Pool **Quarterly Statement**

Statement Period: 10/01/2022 to 12/31/2022

Luis M Guerra
Tornillo ISD
PO Box 170
Tornillo, Texas 79853-0170



Summary of Portfolio Holdings

Account	Fund	Number of Shares	Price Per Share	Account Book Value (USD)	Account Market Value (USD)	% Port.
General Fund	Corporate Overnight Fund	7,160,538.61	1.00	7,160,538.61	7,161,223.95	82.71%
Totals:				7,160,538.61	7,161,223.95	

Account	Fund	Number of Shares	Price Per Share	Account Book Value (USD)	Account Market Value (USD)	% Port.
Interest & Sinking Account	Corporate Overnight Fund	1,259,564.50	1.00	1,259,564.50	1,259,685.05	14.55%
	Government Overnight Fund	1.70	1.00	1.70	1.70	0.00%
Totals:				1,259,566.20	1,259,686.75	

Account	Fund	Number of Shares	Price Per Share	Account Book Value (USD)	Account Market Value (USD)	% Port.
Maintenance Tax Note 2008 - Fund 197	Corporate Overnight Fund	236,972.28	1.00	236,972.28	236,994.96	2.74%
Totals:				236,972.28	236,994.96	

Totals

Fund	Number of Shares	Price Per Share	Fund Balance (USD)	% Port.
Corporate Overnight Fund	8,657,075.39	1.00	8,657,075.39	100.00 %
Government Overnight Fund	1.70	1.00	1.70	0.00 %
Corporate Overnight Plus Fund	0.00	1.00	0.00	0.00 %
Total Value:			8,657,077.09	100.00 %

Portfolio Transactions

General Fund - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
10/01/2022	Starting Balance	6,181,703.57			6,181,703.57
10/03/2022	Withdrawal	5,981,703.57	-200,000.00	1.00	-200,000.00
10/05/2022	Deposit	5,981,842.11	138.54	1.00	138.54
10/05/2022	Deposit	5,981,955.37	113.21	1.00	113.21
10/05/2022	Deposit	5,982,551.28	595.96	1.00	595.96
10/05/2022	Deposit	5,991,821.68	9,270.40	1.00	9,270.40



General Fund - Corporate Overnight Fund (Continued)

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
10/05/2022	Deposit	6,053,795.33	61,973.65	1.00	61,973.65
10/05/2022	Deposit	6,101,305.08	47,509.75	1.00	47,509.75
10/05/2022	Deposit	6,105,754.29	4,449.21	1.00	4,449.21
10/05/2022	Deposit	6,129,777.48	24,023.19	1.00	24,023.19
10/05/2022	Deposit	6,215,638.01	85,860.53	1.00	85,860.53
10/05/2022	Deposit	6,248,157.58	32,519.57	1.00	32,519.57
10/05/2022	Deposit	6,268,311.42	20,153.84	1.00	20,153.84
10/06/2022	Deposit	6,287,180.43	18,869.01	1.00	18,869.01
10/06/2022	Deposit	6,323,036.48	35,856.05	1.00	35,856.05
10/06/2022	Withdrawal	5,923,036.48	-400,000.00	1.00	-400,000.00
10/11/2022	Deposit	6,024,798.54	101,762.06	1.00	101,762.06
10/11/2022	Withdrawal	5,824,798.54	-200,000.00	1.00	-200,000.00
10/17/2022	Deposit	6,281,323.51	456,524.97	1.00	456,524.97
10/17/2022	Deposit	6,651,687.55	370,364.04	1.00	370,364.04
10/17/2022	Withdrawal	6,451,687.55	-200,000.00	1.00	-200,000.00
10/25/2022	Deposit	7,472,747.55	1,021,060.00	1.00	1,021,060.00
10/27/2022	Withdrawal	6,972,747.55	-500,000.00	1.00	-500,000.00
10/28/2022	Deposit	7,061,705.55	88,958.00	1.00	88,958.00
10/31/2022	Interest	7,079,249.03	17,543.48	1.00	17,543.48
11/02/2022	Deposit	7,083,687.03	4,438.00	1.00	4,438.00
11/03/2022	Deposit	7,088,004.03	4,317.00	1.00	4,317.00
11/04/2022	Withdrawal	6,938,004.03	-150,000.00	1.00	-150,000.00
11/09/2022	Deposit	6,938,112.32	108.29	1.00	108.29
11/09/2022	Withdrawal	6,788,112.32	-150,000.00	1.00	-150,000.00
11/14/2022	Deposit	6,882,229.92	94,117.60	1.00	94,117.60
11/14/2022	Withdrawal	6,482,229.92	-400,000.00	1.00	-400,000.00
11/21/2022	Withdrawal	6,282,229.92	-200,000.00	1.00	-200,000.00
11/25/2022	Deposit	7,278,030.92	995,801.00	1.00	995,801.00
11/28/2022	Withdrawal	6,878,030.92	-400,000.00	1.00	-400,000.00
11/30/2022	Interest	6,900,022.01	21,991.09	1.00	21,991.09
12/09/2022	Deposit	6,950,059.71	50,037.70	1.00	50,037.70
12/09/2022	Withdrawal	6,450,059.71	-500,000.00	1.00	-500,000.00
12/12/2022	Deposit	6,757,581.71	307,522.00	1.00	307,522.00
12/12/2022	Deposit	7,316,186.71	558,605.00	1.00	558,605.00
12/12/2022	Transfer Out	6,450,029.71	-866,157.00	1.00	-866,157.00
12/13/2022	Withdrawal	6,250,029.71	-200,000.00	1.00	-200,000.00
12/14/2022	Deposit	6,271,184.90	21,155.19	1.00	21,155.19
12/14/2022	Deposit	6,281,258.22	10,073.32	1.00	10,073.32
12/14/2022	Deposit	6,291,273.73	10,015.51	1.00	10,015.51
12/14/2022	Deposit	6,402,017.65	110,743.92	1.00	110,743.92
12/14/2022	Deposit	6,445,411.96	43,394.31	1.00	43,394.31
12/14/2022	Deposit	6,459,657.74	14,245.78	1.00	14,245.78
12/14/2022	Deposit	6,520,105.29	60,447.55	1.00	60,447.55
12/14/2022	Deposit	6,520,765.89	660.60	1.00	660.60
12/14/2022	Deposit	6,523,444.06	2,678.17	1.00	2,678.17
12/14/2022	Deposit	6,538,949.30	15,505.24	1.00	15,505.24
12/14/2022	Deposit	6,546,718.58	7,769.28	1.00	7,769.28
12/14/2022	Deposit	6,606,602.79	59,884.21	1.00	59,884.21
12/14/2022	Deposit	6,607,303.98	701.19	1.00	701.19
12/16/2022	Withdrawal	6,107,303.98	-500,000.00	1.00	-500,000.00
12/19/2022	Deposit	6,112,311.40	5,007.42	1.00	5,007.42
12/23/2022	Deposit	7,132,554.40	1,020,243.00	1.00	1,020,243.00
12/29/2022	Deposit	7,135,944.40	3,390.00	1.00	3,390.00
12/30/2022	Interest	7,160,538.61	24,594.21	1.00	24,594.21
12/31/2022	Ending Balance	7,160,538.61			7,160,538.61



Interest & Sinking Account - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
10/01/2022	Starting Balance	387,526.51			387,526.51
10/31/2022	Interest	388,596.15	1,069.64	1.00	1,069.64
11/30/2022	Interest	389,861.11	1,264.96	1.00	1,264.96
12/12/2022	Transfer In	1,256,018.11	866,157.00	1.00	866,157.00
12/30/2022	Interest	1,259,564.50	3,546.39	1.00	3,546.39
12/31/2022	Ending Balance	1,259,564.50			1,259,564.50

Interest & Sinking Account - Government Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
10/01/2022	Starting Balance	1.68			1.68
11/30/2022	Interest	1.69	0.01	1.00	0.01
12/30/2022	Interest	1.70	0.01	1.00	0.01
12/31/2022	Ending Balance	1.70			1.70

Maintenance Tax Note 2008 - Fund 197 - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
10/01/2022	Starting Balance	234,690.51			234,690.51
10/31/2022	Interest	235,338.29	647.78	1.00	647.78
11/30/2022	Interest	236,104.37	766.08	1.00	766.08
12/30/2022	Interest	236,972.28	867.91	1.00	867.91
12/31/2022	Ending Balance	236,972.28			236,972.28

Important Information about this statement

Please review this statement carefully, it is the official record of your account with Lone Star Investment Pool and First Public, LLC. If you disagree with any transaction, or if there are any errors or omissions in this statement please notify us promptly in writing, but no later than 10 business days after receipt of this statement. Trades pending settlement will not appear on this statement. All such trades will appear in the next monthly statement. The yield for the period is an annualized rate that reflects the relationship between the average amount of income earned and the average daily balance for the account. Please notify First Public promptly and in writing of any changes of address or phone number. Times of transactions will be furnished upon written request. The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, charges and expenses associated with municipal fund securities before investing. All transactions are no load. No remuneration has, or will be, paid to any entity in connection with this transaction. An investor may obtain an Information Statement by contacting First Public at the address and phone number identified above. An 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 Investment Pool seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in municipal fund securities.



First Public
12007 Research Blvd.
Austin, Texas 78759
800-558-8875 • firstpublic.com

Fund Performance Update

December 31, 2022

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 is endorsed by:

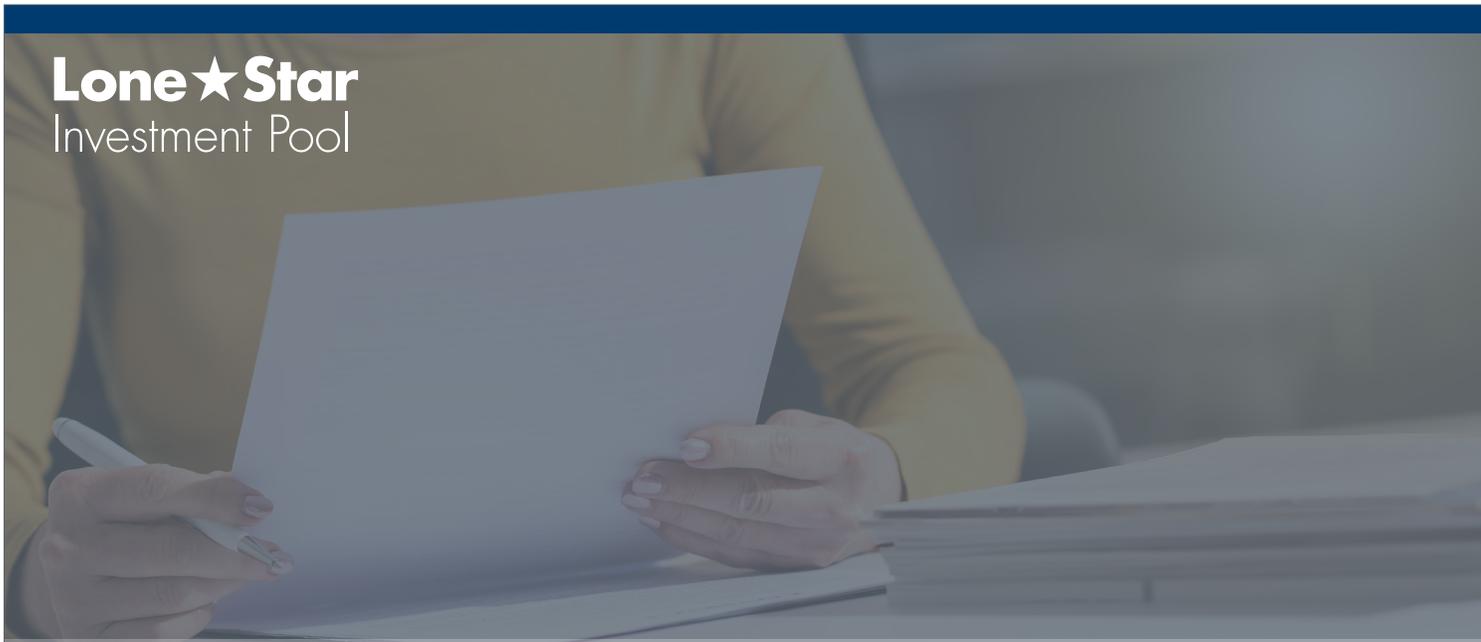


The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, changes, and expenses associated with this or any security prior to investing. Investment in Lone Star Investment Pool is not insured or guaranteed 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.

U.S. Treasury yields in the five- to ten-year area of the curve rose the most in December as the yield curve became slightly less inverted during the month. Yields on securities maturing within one year experienced the most stable month of 2022. Equity prices continued to struggle as the S&P 500 index fell nearly 6% in December. For all of 2022, the S&P 500 index fell 19.44%. The Dow performed a bit better in 2022, but still lost 8.78%. After hiking by 75 basis points at the last four FOMC meetings, the Fed raised its target rate range by 50 bps to a range of 4.25-4.50% at the December 14 meeting. There was a bit of a surprise in the Summary of Economic Projections as the 2023 median “dot” increased to 5.1% and growth expectations were downgraded for 2023 and 2024. Also of note was the dispersion in peak policy rate projections for the cycle, which shifted upward. The range of estimates is now between 4.9-5.6%. Chair Jerome Powell stressed that the FOMC remained resolute in fighting inflation. The next FOMC meeting is scheduled for February 1. According to Fed fund futures, the market is somewhat mixed between expecting a 25 or 50 basis point rate hike.

Active Participants This Month

Schools and Colleges	574
Other Governmental Entities	79
<i>Total</i>	653



Government Overnight Fund

Return Information

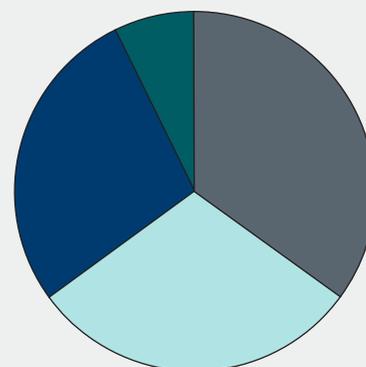
December 31, 2022

Average Monthly Return (a)	4.08%
SEC 7-day Fund Yield (b)	4.26%
Weighted Average Maturity One (c)	9 days
Weighted Average Maturity Two (c)	68 days
Portfolio Maturing beyond One Year	6%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	1,702,431,475.42	1,702,431,475.42
US Treasuries	425,189,624.82	425,134,438.00
Agencies	2,007,674,933.73	2,007,867,222.80
Money Market Funds	1,599,190,598.57	1,599,190,598.57
Total Assets	5,734,486,632.54	5,734,623,734.79

Investment Distribution



Agencies	35%
Cash/Repo	30%
Money Market	28%
Treasuries	7%

(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.

Corporate Overnight Fund

Return Information

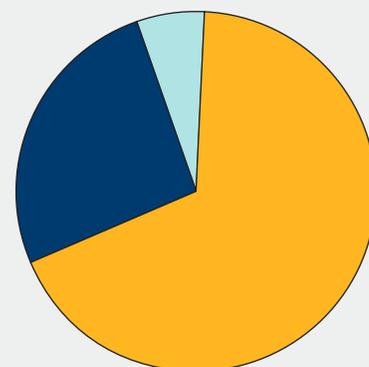
December 31, 2022

Average Monthly Return (a)	4.33%
SEC 7-day Fund Yield (b)	4.49%
Weighted Average Maturity One (c)	20 days
Weighted Average Maturity Two (c)	57 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	190,093,287.29	190,093,287.29
US Treasuries	-	-
Agencies	-	-
Commercial Paper	2,314,357,389.26	2,314,570,825.89
Money Market Funds	900,513,829.90	900,626,283.67
Total Assets	3,404,964,506.45	3,405,290,396.85

Investment Distribution



Commercial Paper	68%
Money Market	26%
Cash/Repo	6%

(b) **SEC 7-Day Yield Calculation**

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

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

Corporate Overnight Plus Fund

Return Information

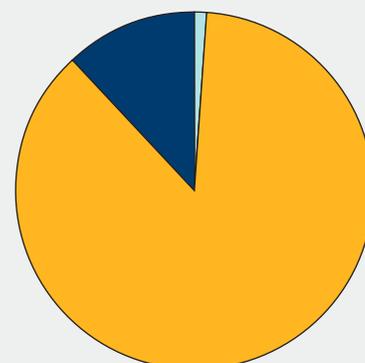
December 31, 2022

Average Monthly Return (a)	4.39%
SEC 7-day Fund Yield (b)	4.57%
Weighted Average Maturity One (c)	28 days
Weighted Average Maturity Two (c)	71 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	111,881,929.01	111,881,929.01
US Treasuries	-	-
Agencies	-	-
Commercial Paper	7,318,492,712.64	7,318,835,855.47
Money Market Funds	1,040,375,482.91	1,040,414,198.73
Total Assets	8,470,750,124.56	8,471,131,983.21

Investment Distribution



Commercial Paper	87%
Money Market	12%
Cash/Repo	1%

(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.



Technology Department

19200 Cobb Avenue

Tornillo, TX 79853

Phone 915.765.3035

Fax 915.765.3099

MEMORANDUM

To:

From:

Subject:

Date:

HISTORY:

RATIONALE:

BUDGET IMPACT:

ADMINISTRATIVE RECOMMENDATION:



2022-2023
CNS Department
Updates

Child Nutrition Department

Norma Aguirre

Lunch Programs

School Breakfast Program (SBP)

National School Lunch Program (NSLP)

Seamless Summer Option (SSO), continuation of the NSLP

Child and Adult Care Food Program (CACFP)

- **Head Start**
- **Supper Program**
- **Saturday School**

	October				November				December			
	ES	IS	JH	HS	ES	IS	JH	HS	ES	IS	JH	HS
SBP-BK - \$2.67	1906	1444	1948	2160	2902	2211	2811	3362	2065	1554	1838	2451
NSLP-Lunch - \$4.35	1966	1618	1850	1668	3033	2277	2675	2952	2180	1707	1696	1815
CACFP-Supper- \$4.03	33	285	191	21	367	529	373	42	274	317	209	20
CACFP-Sat/Intersession BK- \$2.21 Lunch-4.03	District wide BK-1659 LUN-1777				District wide BK-96 LUN-96				District wide BK-259 LUN-0			
CACFP-Head Start	BK	LUNCH	SNACK	ADULTS	BK	LUNCH	SNACK	ADULTS	BK	LUNCH	SNACK	ADULTS
Bk-\$2.75 Lunch- \$5.00 Snack- \$2.00 Adult-\$5.00	199	264	257	39	295	413	381	77	232	329	315	67

Program and Reimbursement Rate

Projects

Project	Status	
New IS/JH Cafeteria	Working on Café Layout	
2021 NSLP Equipment Grant	Equipment Awarded	Status
High School	Serving Line Hot/Cold - \$6,000	Received
High School	Cooler Beverage Milk- \$5,000	Received
High School	Cooler Merchandiser- \$5,000	Item not available at Grant Awarded amount
High School	Oven Convection-\$23,000	Received/Installed
Junior High	Serving Line Hot/Cold- \$6,000	Received
Elementary	Serving Line Hot/Cold- \$6,000	Received
Elementary(Non-Grant)	Blender	Received
Elementary	Double Convection Oven	Received/Installed
Elementary	Two Compartment Sink	Received/Pending Installation
Elementary	Roaster	Received
Elementary	3-Nesting Sheet Pan Rack	Received



THANK YOU!

Tornillo Independent School District



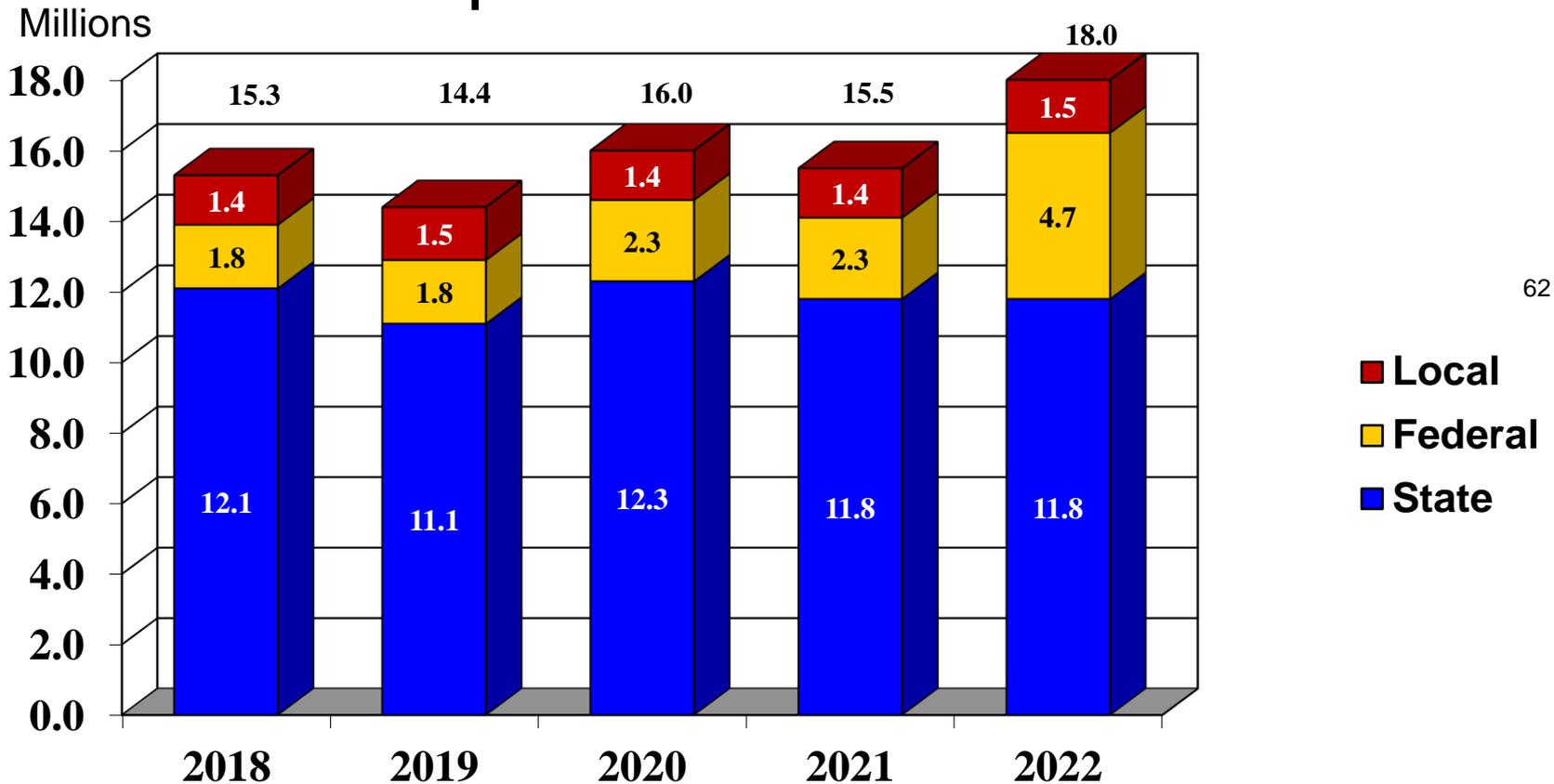
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Annual Financial Report
August 31, 2022



Tornillo Independent School District

Comparison of District Revenue

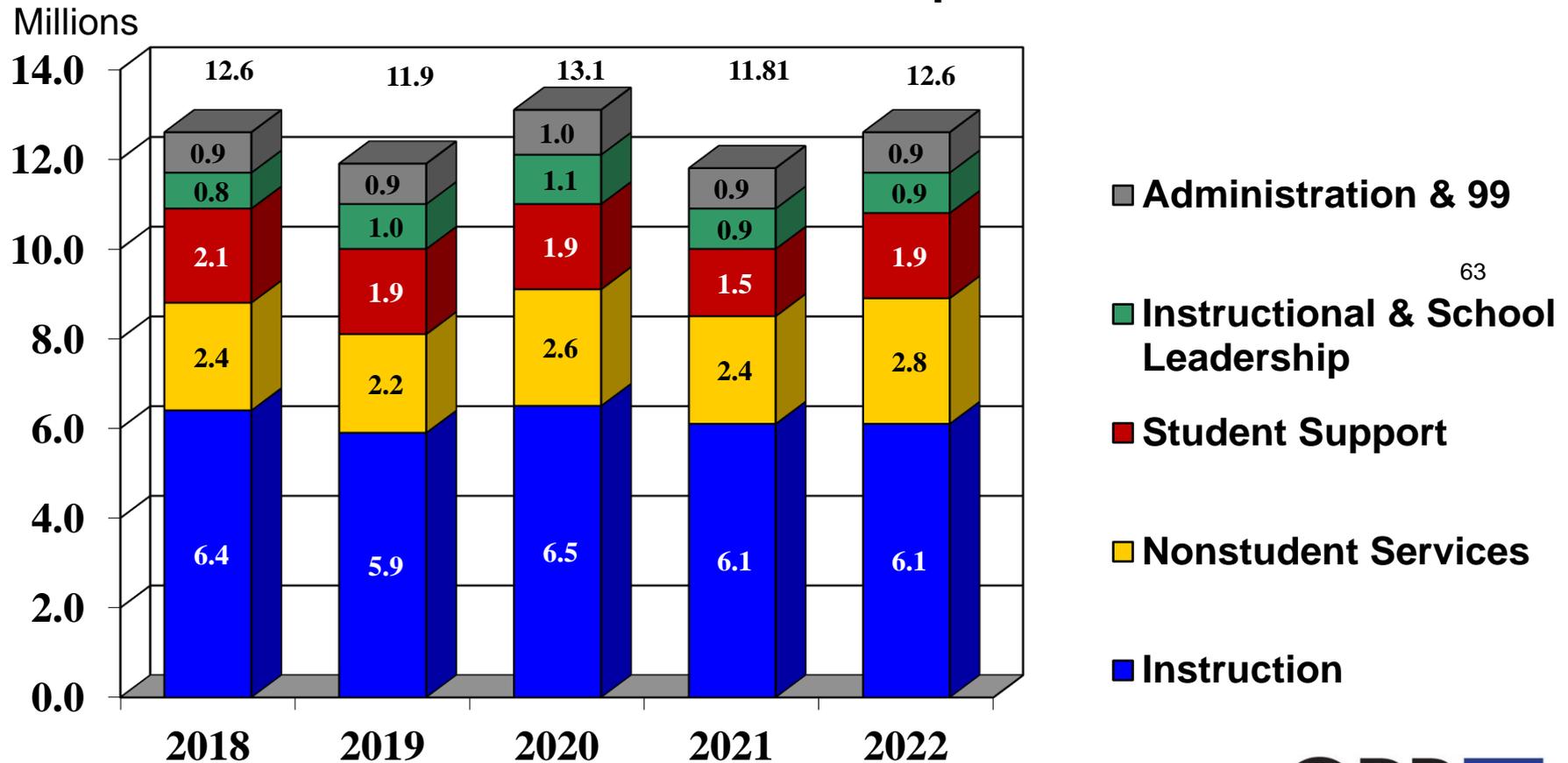


This information is based on extracts from the annual reports and is not intended to present complete financial information



Tornillo Independent School District

General Fund Expenditures*



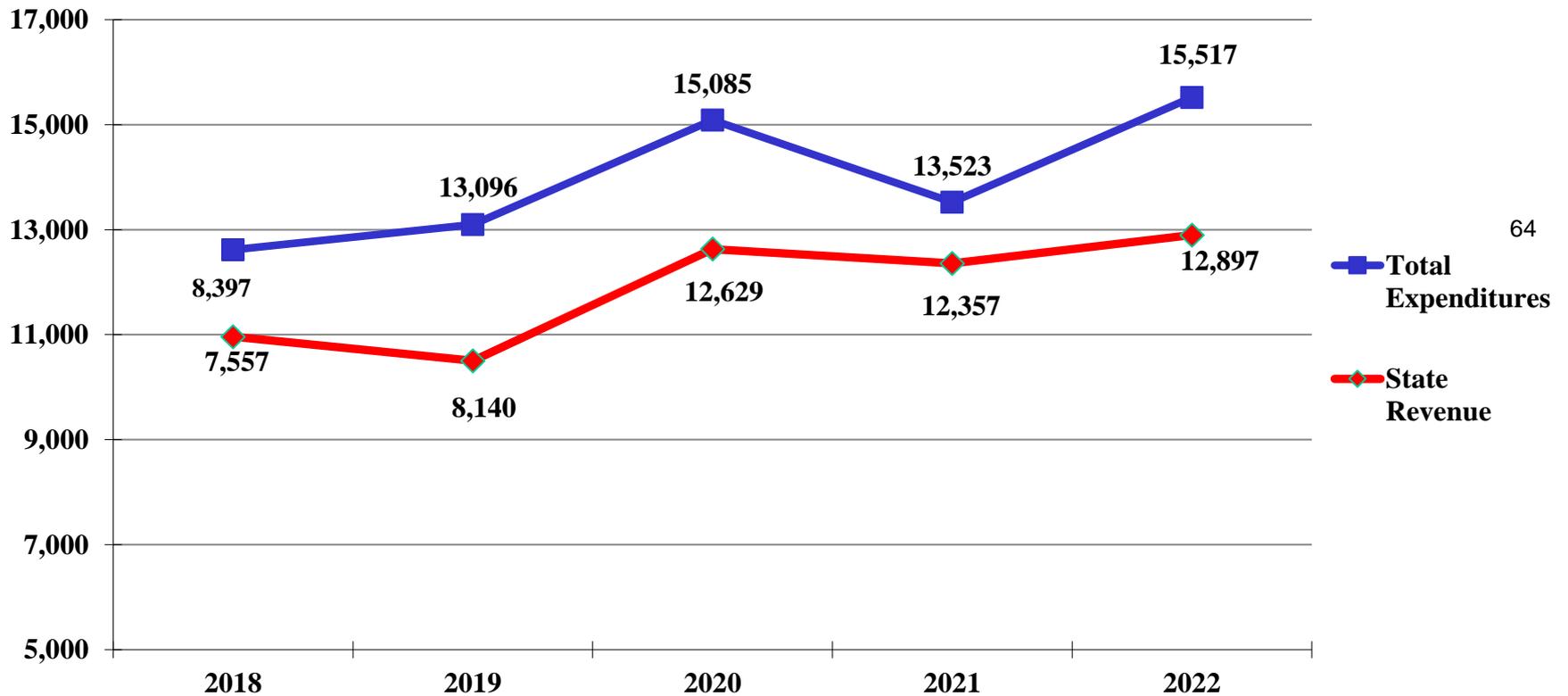
This information is based on extracts from the annual reports and is not intended to present complete financial information

*Does not include debt service (7X) or capital outlay (81).



Tornillo Independent School District

General Fund Per Pupil Expenditures & State Revenue

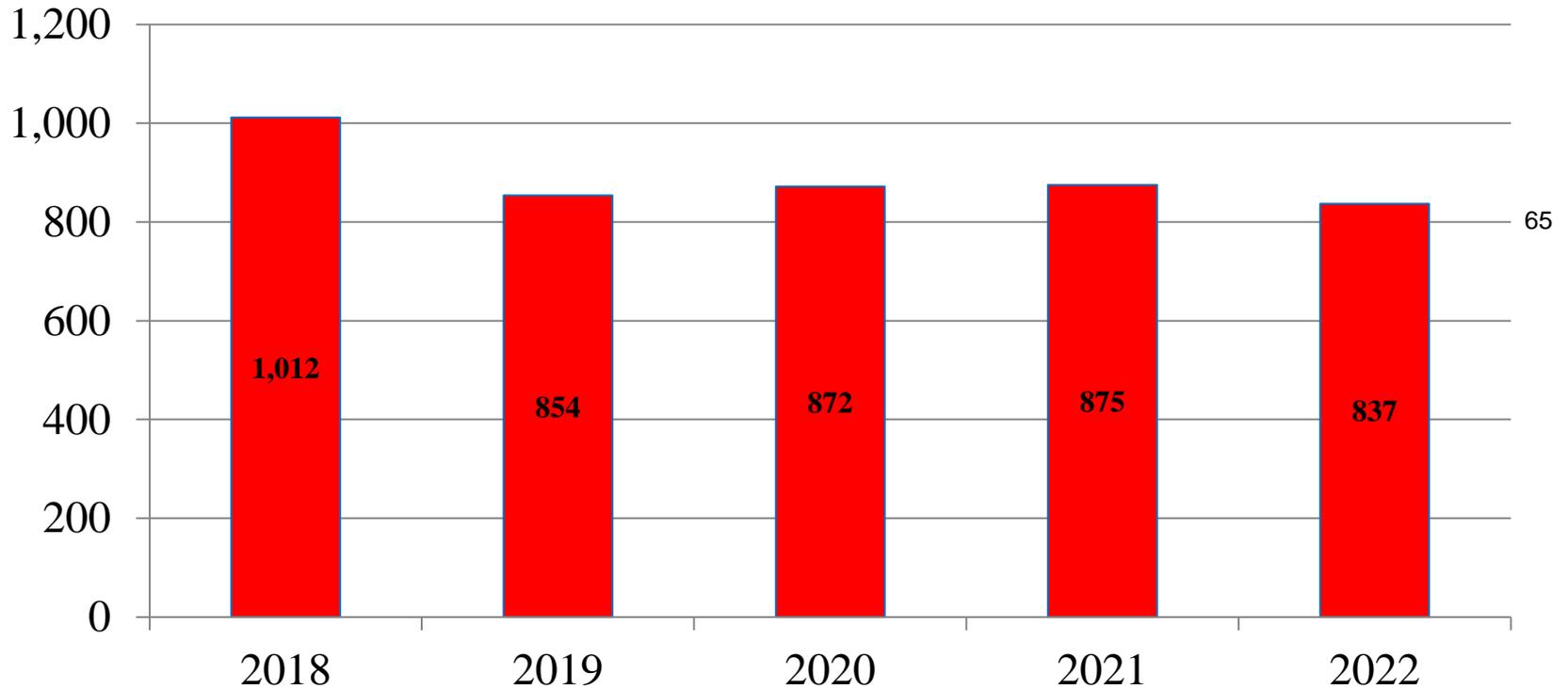


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Tornillo Independent School District

Average Daily Attendance

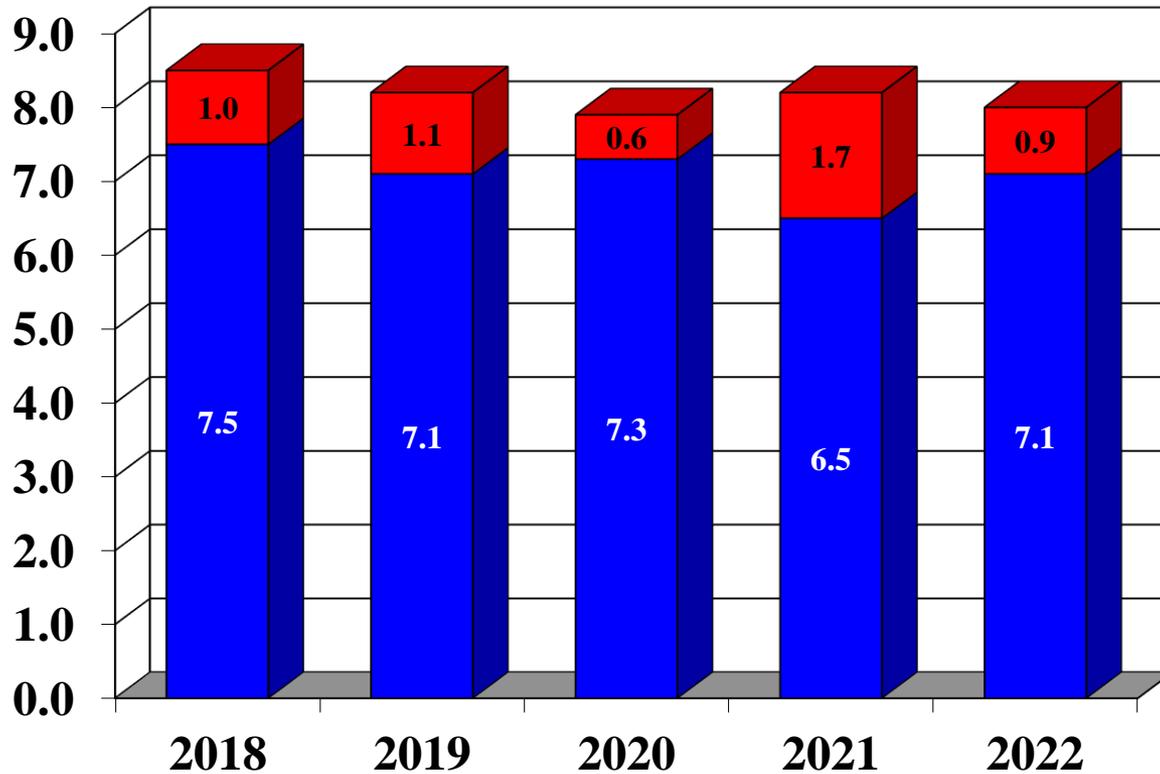




Tornillo Independent School District

General Fund Balance

Millions



66

- Other
- Unassigned

**TORNILLO INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL AND COMPLIANCE REPORTS
FOR THE YEAR ENDED AUGUST 31, 2022**

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL AND COMPLIANCE REPORTS
FOR THE YEAR ENDED AUGUST 31, 2022

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TORNILLO INDEPENDENT SCHOOL DISTRICT

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CERTIFICATE OF BOARD

Tornillo Independent School District
Name of School District

El Paso County
County

071-908
Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) _____ approved _____ disapproved for the year ended August 31, 2022, at a meeting of the board of trustees of such school district on the 25th day of January 2023.

Signature of Board Secretary

Signature of Board President

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

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FINANCIAL SECTION

Draft

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Independent Auditor's Report

To the Board of Trustees
Tornillo Independent School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tornillo Independent School District (District) as of and for the year ended August 31, 2022, 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2022, 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 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

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.

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 generally accepted auditing standards 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 generally accepted auditing standards 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, the budgetary comparison information, and the pension and other post employment benefits information on pages 9 through 18 and 74 through 84 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.

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 accompanying combining and individual nonmajor fund financial statements 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*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such

information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the required TEA schedules but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January __, 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 the District's 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.

Gibson Ruddock Patterson LLC
El Paso, Texas

_____ 2023

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we the managers of Tornillo Independent School District, discuss and analyze the District's financial performance for the fiscal year ending August 31, 2022. Please read it in conjunction with the District's financial statements, which follow this section.

USING THIS REPORT

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

Fund Financial statements report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget. The remaining statements, fiduciary statements, provide financial information about the activities for which the District acts solely as a trustee custodial of funds that benefits students and others.

The notes to the financial statement provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The combining statements for non-major funds contain additional information about the District's individual funds. The sections labeled TEA Required Schedules and Federal Awards Section contain data used by monitoring or regulatory agencies for assurance that the District is using funds in compliance with the terms of grants.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

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

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

These two statements report the District's net position and changes in them. The District's net position (the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of

resources) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider non-financial factors as well, such as changes in the District's average daily attendance or its property tax base and the condition of the District's facilities.

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

Reporting the District's Most Significant Funds Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds, not the District as a whole. Laws and contracts require the District to establish some funds, such as grants received under Every Student Succeeds Act (ESSA) from the U.S. Department of Education. The District's administration establishes many other funds to help it control and manage money for particular purposes (i.e., campus activities).

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

The District as Trustee

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or fiduciary, for money raised by student activities. The District's fiduciary activities are reported in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Fund Net Position. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in these funds are used for their intended purposes.

FINANCIAL HIGHLIGHTS

Total assets and total deferred outflows and resources of the Tornillo Independent School District exceeded its liabilities for fiscal year 2022 by \$10,896,361 (net position). Total Net Position of the District increased from \$10,514,587 in fiscal year 2021 to \$10,896,361 at year-end 2022. Of this total amount, unrestricted decreased by \$284,828 from (\$903,754) to (\$618,926).

Total revenues increased \$1,733,531 from \$15,617,213, in fiscal year 2021, to \$17,350,744 in fiscal year 2022. Total expenses increased \$1,376,942 from \$15,592,028 to \$16,968,970. The increase of revenues and expenses are due to an increase of salary and fringe benefits of 5 grant funded personnel and Covid-19 Relief Stipends issued under the ESSER III program, and a Covid-19 Returning employee stipend issued under the ESSER II program.

The District's governmental funds financial statements reported a combined ending fund balance in fiscal year

2022 of \$8.2 million. The combined ending fund balance of the District decreased from \$8.4 million in fiscal year 2021 to \$8.2 million in fiscal year 2022. Of this total amount, \$24,615 is Nonspendable, \$432,532 is Restricted, \$81,343 is Committed, \$589,117 is Assigned and \$7,128,990 is Unassigned and is available for spending at the District's discretion.

The fund balance in the Debt Service Fund is \$149,334. For fiscal year 2022, a combined tax rate of \$1.4004 per \$100 valuation is comprised of an Interest and Sinking tax rate of \$0.4689 and a Maintenance and Operations tax rate of \$0.93150.

At the end of 2022, assigned fund balance decreased \$492,403 from \$1,081,520 to \$589,117, assignment expenditures were done to fund technology infrastructure switch at the press box \$3,859, \$17,079 for equipment, the purchasing of skyline mirage stand and utility trailer, and \$471,464 to fund facility improvements/construction. As of August 31, 2022, the assigned fund balance was \$589,117.

On August 31, 2021, there was remaining committed fund balance \$401,493 that addressed various District and safety needs. In May 2022, the district committed additional \$54,540 to a total of \$456,033. The commitment expenditures included \$144,809 for campus furniture, \$41,771 to address District safety needs, \$124,540 to repair and replace roofs, \$63,570 for the purchase of three new vehicles. As of August 31, 2022, the committed fund balance was \$81,343.

The District scored 94 out of 100 possible points for 2021-2022 Financial Integrity Rating System of Texas (FIRST) based on 2020-2021 data, which resulted in a "Superior Achievement" rating.

Government-Wide Financial Analysis

Our analysis of comparative balances and changes therein compares both current and prior year data and discuss significant changes in the accounts. Our analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities.

Net position of the District increased from \$10,514,587 in fiscal year 2021 to \$10,896,361 in 2022.

Table I
The District's Net Position
(in thousands)

Governmental Activities

	2021	2022
Current and Other Assets	\$9,297	\$9,953
Capital Assets	<u>28,097</u>	<u>27,250</u>
Total Assets	37,394	37,203
Deferred Outflows of Resources	<u>2,920</u>	<u>2,659</u>
Total Assets and Deferred Outflows	<u>40,314</u>	<u>39,862</u>
Current Liabilities	709	1,547
Long Term Liabilities	<u>24,769</u>	<u>21,842</u>
Total Liabilities	25,478	23,389
Deferred Inflows of Resources	<u>4,322</u>	<u>5,577</u>
Total Liabilities and Deferred Inflows	<u>29,800</u>	<u>28,966</u>
Net Positions:		
Invested in capital assets, net of related debt	11,078	11,115
Restricted	340	400
Unrestricted	<u>(904)</u>	<u>(619)</u>
Total Net Position	<u><u>\$10,514</u></u>	<u><u>\$10,896</u></u>

Changes in Net Position

The District's total revenues were \$17.3 million. A significant portion, 59 percent, of the district's revenues comes from state aid formula grants. Approximately 7 percent comes from taxes. The remaining 34 percent comes from investment earnings, federal grants and miscellaneous services. (See figure A-1 below.)

Figure A-1 Sources of Revenues for Fiscal Year 2022

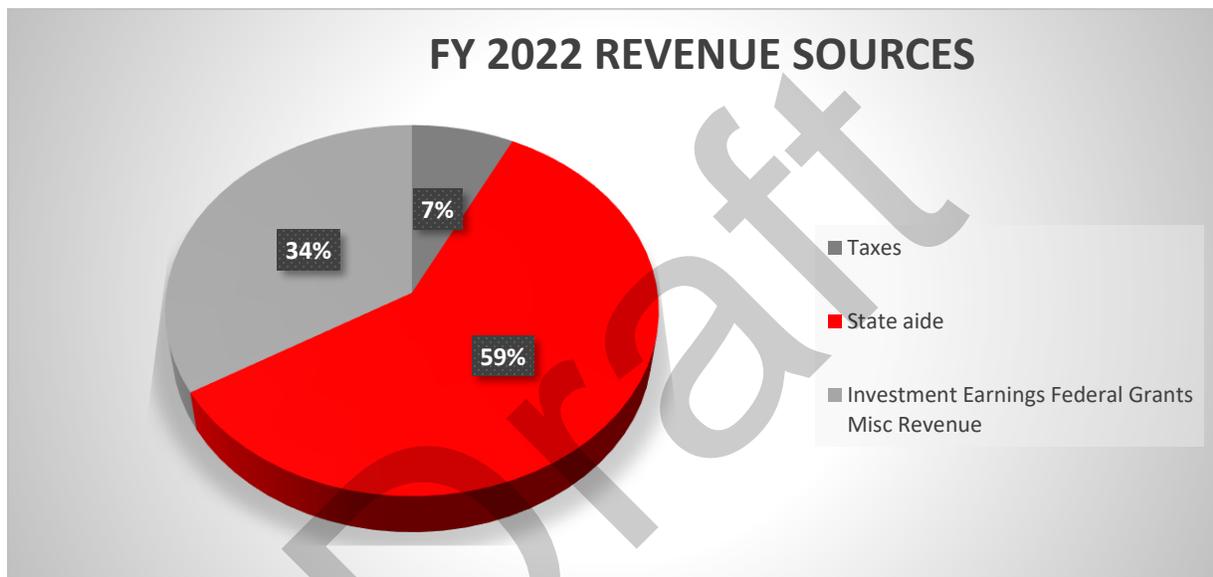
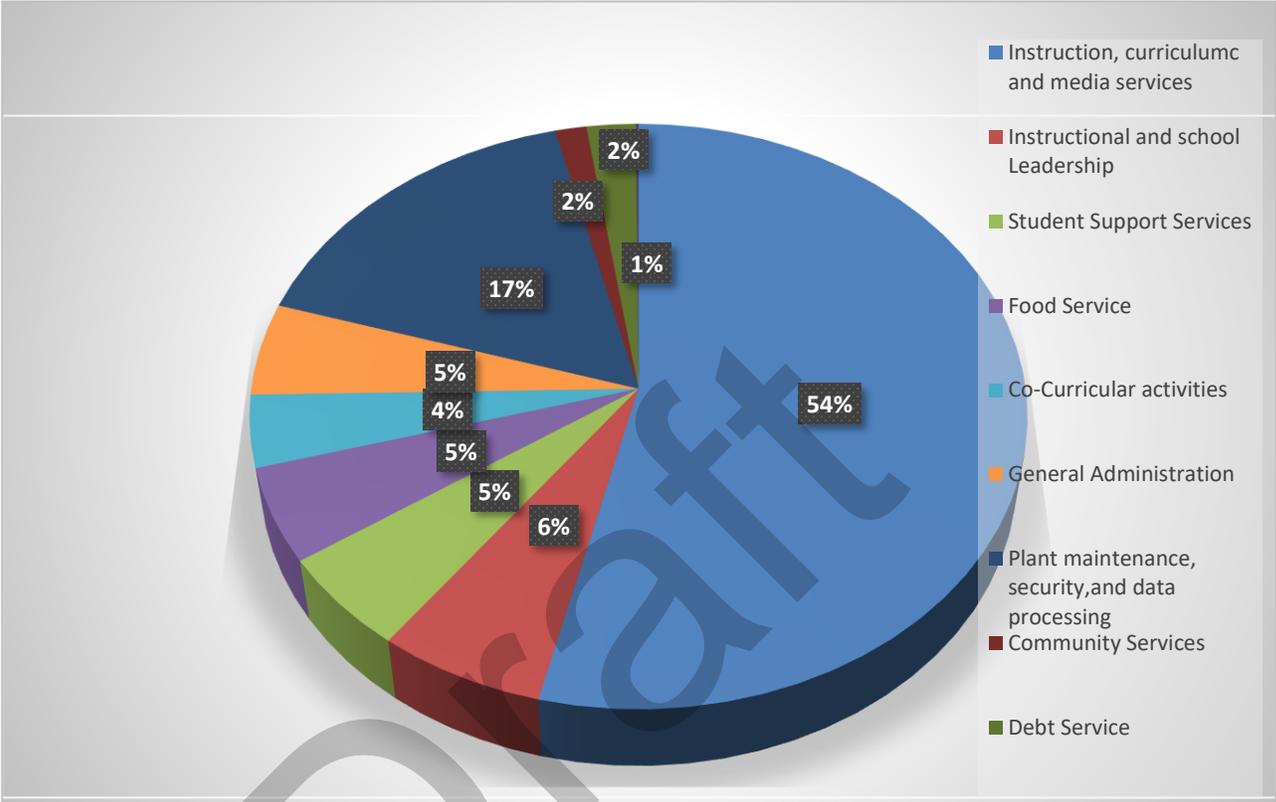


Table II
Changes In Net Position
(in thousands) Governmental
Activities

Revenues:	2021	2022
<u>Program Revenues:</u>		
Charges for Services	\$112	\$126
Operating Grants and Contributions	3,962	5,637
Capital Grants and Contributions	54	0
<u>General Revenues:</u>		
Maintenance & Operations Taxes	845	869
Debt Service Taxes	361	404
State Aid-Formula Grants	10,233	10,246
Investment Earnings	8	47
Miscellaneous Revenue	41	22
Total Revenues	<u>15,616</u>	<u>17,351</u>
Expenses:		
Instruction, curriculum and media services	7,982	9,125
Instructional and school leadership	1,041	1,087
Student support services	924	904
Food Services	831	883
Co-curricular activities	690	674
General Administration	944	863
Plant maintenance, security, and data processing	2,464	2,791
Community services	165	242
Debt service	536	382
Other Intergovernmental Charges	15	18
Total Expenses	<u>15,592</u>	<u>16,969</u>
Increase (decrease) in net position	24	382
Beginning net position	<u>10,627</u>	<u>10,514</u>
Prior Period Adjustment	(137)	0
Ending Net Position	<u>\$10,514</u>	<u>\$10,896</u>

The total cost of all programs and services was \$16.9 million. Of the \$16.9 million, 54 percent of these costs were for instructional student services. 6 percent were for instructional and school leadership and 17 percent was for plant maintenance, security and data processing services.



THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported combined fund balances of \$8.2 million which decreased from last year's total of \$8.4 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2022, the District had \$27,249,743 invested in a broad range of capital assets. Current year capital assets additions were for the purchase of three trucks, one utility trailer, and mirage skyline stand for technology.

Debt

At year-end, the District had \$15.4 million in bonds outstanding versus \$16.2 million last year. The District paid off the Refunding Series 2012 bond issue during the current year.

GASB 87

As part of implementation of GASB 87 it was necessary to restate opening balance as of September 1, 2021 for the right-to-use assets and liabilities. The District has entered into a single lease agreement as lessee to lease office equipment with an initial five-year lease term. A right-to-use lease liability of \$5,546 for the existing lease at August 31, 2021 has been established based on present value calculations of future minimum lease payments and an interest rate of 3.6%. The District is required to make quarterly payments during the lease term. During fiscal year 2022, the District made principal payments of \$1,203 and interest payments of \$61. Implementation of GASB 87 had no impact on net position.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's student population continues to show a decrease over previous years. Due to the District's proximity to the Border, it is not unusual to see students return to their Country of Origin especially during the last couple of years in which the wave of violence has decreased in our neighboring city of Cd. Juarez, Mexico. In addition, several families have moved out of the District into neighboring school districts or have relocated to the Midland area seeking employment opportunities in the oil industry. With historic enrollment trends in mind, the Board of Trustees and Administration continue to use a conservative budget approach to ensure next year's budget is balanced. Other areas such as staffing ratios and attendance projections are considered during the budget development process.

Fiscal year 2022-2023 began with District facing additional challenges in the labor market, supply chain, and inflation due to the post pandemic normal. Overall labor force and the district's location have presented a challenge in filling vacancies for instructional, administrative, and auxiliary staff. Retention stipends have been made available to keep and attract employees. Additionally, the District has offered a 4% teacher increase and 2% for all employees. The financial condition of the District continues to be strong.

Our Board adopts its budget using conservative Average Daily Attendance estimates and Assessed taxable property values. We maintained the local Maintenance and Operations tax rate at \$0.93150 in order to maximize the Tier II State Funding. Tornillo ISD currently qualifies for approximately 68% funding by the state for its debt service obligations; with the remaining 32% satisfied through the District's Debt Service Taxes. It has long been the Board's objective to maintain a significant fund balance to make new construction and/or renovations to existing structures, should the need arise.

The Interest and Sinking tax rate will be maintained at the rate of \$0.4689 during the current year in order to meet the debt obligations. The Maintenance and Operation tax rate has decreased due to increase of property values and reduced tax rate as required by House Bill 3 tax compression to \$0.8995 per every hundredth valuation for a combined tax rate of \$1.3684.

The District continues to apply and qualify for various Federal Program Grants that assist in the enhancement of education for students identified with special needs. These funds constitute a significant portion of our operating budget.

BUDGETARY HIGHLIGHTS

GASB Statement 34 required that we provide a discussion on significant variances between the district's original budget, final budget, and actual expenditures, and the impact of these variances on the District's/department's future liquidity.

General Fund. The FY 2022 budget was developed by balancing challenges of an increase in operational cost and maintaining an adequate fund balance reserve to ensure financial stability. The most significant fund for the District is the General Fund, funded primarily through state aide and property tax revenue.

Over the course of the year, the District approved several budget amendments. These amendments increased the function and included:

- Function 11 – Budget amendment in function 11 was to increase committed fund balance expenditures and CTE supplies and materials (\$157,507);
- Function 12- Budget amendment in function 12 was to increase committed fund balance expenditures for library shelving and furniture and payroll costs (\$85,000);
- Function 21 – Budget amendment to cover short fall in salary and fringe benefits under budgeting (\$21,700)
- Function 23 – TRS on behalf payments that (\$30,000)
- Function 35 – Increase due to the awarded equipment grant and chain supply grant (\$100,969)
- Function 52 – The purchase of 2 trucks, skyline mirage stand, switch and TRS on behalf payments (\$103,553);
- Function 81 – Amendment related to various construction projects districtwide from assigned fund balance (740,540)

Budget amendments that increase or decrease the amount in a function are presented to the Tornillo ISD Board of Trustees for approval.

Exhibit G-1 of the financial statements includes a Statement of Revenues, Expenditures, and Changes in Fund Balance report that compares original and final budget amounts to actual amounts as of year-end close. The final column of the report lists of the variance as compared to the final budget.

At the end of the fiscal year, the District's actual revenues of \$12,730,379 were in line with initial projected revenues of \$12,513,039.

The District's expenditure as compared to the final budget include three negative variances.

- Function 12- Instructional Resources and Media Services –Underestimation for TRS on Behalf and fringe benefits throughout the year (\$3,783).
- Function 21 - Instructional leadership- reclassifications of expenditures resulted in the negative variance of (\$4,508).
- Function 71 and 72- Principal and Interest on Long-Term Liabilities – Implementation of GASB 87 leases resulted in the negative variance of (\$1,264).

Total functions within the approved budget did not exceed the total approved appropriation. The variance listed above will not impact future services or liquidity.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the District's Business Office, at Tornillo Independent School District, 19200 Cobb Avenue, Tornillo, Texas.

BASIC FINANCIAL STATEMENTS

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2022

EXHIBIT A-1

Data Control Codes	Primary Government
	Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 6,865,412
1220 Property Taxes - Delinquent	222,351
1230 Allowance for Uncollectible Taxes	(11,143)
1240 Due from Other Governments	2,797,302
1267 Due from Fiduciary Funds	1,000
1290 Other Receivables, Net	31,318
1300 Inventories	30,470
1410 Prepayments	16,952
Capital Assets:	
1510 Land	7,243
1520 Buildings, Net	26,534,981
1530 Furniture and Equipment, Net	683,421
1550 Right-to-Use Lease Assets, Net	4,378
1580 Construction in Progress	19,720
1000 Total Assets	37,203,405
DEFERRED OUTFLOWS OF RESOURCES	
1701 Deferred Charge for Refunding	398,194
1705 Deferred Outflow Related to TRS Pension	1,256,785
1706 Deferred Outflow Related to TRS OPEB	1,004,299
1700 Total Deferred Outflows of Resources	2,659,278
LIABILITIES	
2110 Accounts Payable	513,966
2140 Interest Payable	39,340
2150 Payroll Deductions and Withholdings	107,494
2160 Accrued Wages Payable	339,623
2180 Due to Other Governments	14,055
2190 Due to Student Groups	710
2300 Unearned Revenue	532,127
Noncurrent Liabilities:	
2501 Due Within One Year: Bonds and Leases	839,718
Due in More than One Year:	
2502 Bonds, Leases and Unamortized Premium	15,558,283
2540 Net Pension Liability (District's Share)	1,896,654
2545 Net OPEB Liability (District's Share)	3,547,227
2000 Total Liabilities	23,389,197
DEFERRED INFLOWS OF RESOURCES	
2602 Deferred Gain on Refundings	199,774
2605 Deferred Inflow Related to TRS Pension	2,204,286
2606 Deferred Inflow Related to TRS OPEB	3,173,065
2600 Total Deferred Inflows of Resources	5,577,125
NET POSITION	
3200 Net Investment in Capital Assets	11,114,892
Restricted:	
3820 Restricted for Federal and State Programs	230,174
3850 Restricted for Debt Service	157,312
3870 Restricted for Campus Activities	12,909
3900 Unrestricted	(618,926)
3000 Total Net Position	\$ 10,896,361

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

TORNILLO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2022

EXHIBIT B-1

Data Control Codes	1	Program Revenues		6
Expenses	3	4	6	Net (Expense) Revenue and Changes in Net Position
Charges for Services	Expenses	Operating Grants and Contributions	Primary Gov. Governmental Activities	Primary Gov. Governmental Activities
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
11 Instruction	\$ 7,896,178	\$ 16,083	\$ 2,012,355	\$ (5,867,740)
12 Instructional Resources and Media Services	321,792	619	112,453	(208,720)
13 Curriculum and Instructional Staff Development	905,774	619	808,265	(96,890)
21 Instructional Leadership	248,513	7,423	140,166	(100,924)
23 School Leadership	838,132	-	105,320	(732,812)
31 Guidance, Counseling, and Evaluation Services	332,992	-	57,183	(275,809)
32 Social Work Services	27,564	-	30,470	2,906
33 Health Services	206,022	-	70,876	(135,146)
34 Student (Pupil) Transportation	337,294	-	10,142	(327,152)
35 Food Services	883,344	56,500	788,737	(38,107)
36 Extracurricular Activities	674,285	7,736	-	(666,549)
41 General Administration	863,261	22,888	202,776	(637,597)
51 Facilities Maintenance and Operations	1,956,253	6,805	122,786	(1,826,662)
52 Security and Monitoring Services	397,980	-	64,959	(333,021)
53 Data Processing Services	436,776	7,423	16,917	(412,436)
61 Community Services	242,211	-	173,505	(68,706)
72 Debt Service - Interest on Long-Term Debt	379,576	-	920,347	540,771
73 Debt Service - Bond Issuance Cost and Fees	2,790	-	-	(2,790)
99 Other Intergovernmental Charges	18,233	-	-	(18,233)
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 16,968,970	\$ 126,096	\$ 5,637,257	(11,205,617)
General Revenues:				
Taxes:				
MT Property Taxes, Levied for General Purposes				868,809
DT Property Taxes, Levied for Debt Service				403,547
SF State Aid - Formula Grants				10,246,065
IE Investment Earnings				47,060
MI Miscellaneous Local and Intermediate Revenue				21,910
TR Total General Revenues				11,587,391
CN Change in Net Position				381,774
NB Net Position - Beginning				10,514,587
NE Net Position - Ending				\$ 10,896,361

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

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

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TORNILLO INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2022

Data Control Codes	General Fund	Other Funds	Total Governmental Funds
ASSETS			
1110 Cash and Cash Equivalents	\$ 6,467,086	\$ 398,326	\$ 6,865,412
1220 Property Taxes - Delinquent	165,236	57,115	222,351
1230 Allowance for Uncollectible Taxes	(8,278)	(2,865)	(11,143)
1240 Due from Other Governments	1,568,634	1,228,668	2,797,302
1260 Due from Other Funds	1,199,330	186,458	1,385,788
1290 Other Receivables	31,318	-	31,318
1300 Inventories	30,470	-	30,470
1410 Prepayments	2,518	14,434	16,952
1000 Total Assets	<u>\$ 9,456,314</u>	<u>\$ 1,882,136</u>	<u>\$ 11,338,450</u>
LIABILITIES			
2110 Accounts Payable	\$ 316,608	\$ 197,358	\$ 513,966
2150 Payroll Deductions and Withholdings Payable	107,494	-	107,494
2160 Accrued Wages Payable	327,360	12,263	339,623
2170 Due to Other Funds	164,295	1,220,493	1,384,788
2180 Due to Other Governments	157	13,898	14,055
2190 Due to Student Groups	710	-	710
2300 Unearned Revenue	412,923	119,204	532,127
2000 Total Liabilities	<u>1,329,547</u>	<u>1,563,216</u>	<u>2,892,763</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	141,772	47,318	189,090
2600 Total Deferred Inflows of Resources	<u>141,772</u>	<u>47,318</u>	<u>189,090</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3410 Inventories	24,615	-	24,615
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	160,930	44,629	205,559
3470 Capital Acquisition and Contractual Obligation	-	64,730	64,730
3480 Retirement of Long-Term Debt	-	149,334	149,334
3490 Other Restricted Fund Balance	-	12,909	12,909
Committed Fund Balance:			
3530 Capital Expenditures for Equipment	13,191	-	13,191
3545 Other Committed Fund Balance	68,152	-	68,152
Assigned Fund Balance:			
3550 Construction	525,536	-	525,536
3570 Capital Expenditures for Equipment	23,920	-	23,920
3590 Other Assigned Fund Balance	39,661	-	39,661
3600 Unassigned Fund Balance	7,128,990	-	7,128,990
3000 Total Fund Balances	<u>7,984,995</u>	<u>271,602</u>	<u>8,256,597</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 9,456,314</u>	<u>\$ 1,882,136</u>	<u>\$ 11,338,450</u>

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

TORNILLO INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
AUGUST 31, 2022

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$	8,256,597
1 Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$45,287,392 and the accumulated depreciation was (\$17,184,540). In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.		10,992,497
2 Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2022 capital outlays and debt principal payments is to increase net position.		1,277,619
3 Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68. The net position related to TRS included a deferred resource outflow in the amount of \$1,256,785, a deferred resource inflow in the amount of \$2,204,286, and a net pension liability in the amount of \$1,896,654. This resulted in a decrease in net position.		(2,844,155)
4 Included in the items related to debt is the recognition of the District's proportionate share of the net OPEB liability required by GASB 75. The net position related to TRS included a deferred resource outflow in the amount of \$1,004,299, a deferred resource inflow in the amount of \$3,173,065, and a net OPEB liability in the amount of \$3,547,227. This resulted in a decrease in net position.		(5,715,993)
5 The 2022 depreciation and amortization expense increases accumulated depreciation and amortization. The net effect of the current year's depreciation and amortization is to decrease net position.		(1,259,294)
6 Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.		189,090
19 Net Position of Governmental Activities	\$	10,896,361

TORNILLO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	General Fund	Other Funds	Total Governmental Funds
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 1,015,084	\$ 544,710	\$ 1,559,794
5800 State Program Revenues	10,795,168	979,933	11,775,101
5900 Federal Program Revenues	920,127	3,786,933	4,707,060
5020 Total Revenues	<u>12,730,379</u>	<u>5,311,576</u>	<u>18,041,955</u>
EXPENDITURES:			
Current:			
0011 Instruction	5,729,655	2,098,274	7,827,929
0012 Instructional Resources and Media Services	212,148	113,781	325,929
0013 Curriculum and Instructional Staff Development	181,590	812,566	994,156
0021 Instructional Leadership	141,101	143,607	284,708
0023 School Leadership	800,913	125,100	926,013
0031 Guidance, Counseling, and Evaluation Services	311,060	61,728	372,788
0032 Social Work Services	-	30,470	30,470
0033 Health Services	161,453	55,955	217,408
0034 Student (Pupil) Transportation	226,324	12,580	238,904
0035 Food Services	827,880	52,029	879,909
0036 Extracurricular Activities	370,501	-	370,501
0041 General Administration	890,417	44,932	935,349
0051 Facilities Maintenance and Operations	1,847,721	154,552	2,002,273
0052 Security and Monitoring Services	378,131	68,422	446,553
0053 Data Processing Services	436,068	20,994	457,062
0061 Community Services	85,241	175,192	260,433
Debt Service:			
0071 Principal on Long-Term Liabilities	1,203	807,300	808,503
0072 Interest on Long-Term Liabilities	61	483,728	483,789
0073 Bond Issuance Cost and Fees	-	2,790	2,790
Capital Outlay:			
0081 Facilities Acquisition and Construction	367,684	-	367,684
Intergovernmental:			
0099 Other Intergovernmental Charges	18,233	-	18,233
6030 Total Expenditures	<u>12,987,384</u>	<u>5,264,000</u>	<u>18,251,384</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(257,005)	47,576	(209,429)
OTHER FINANCING SOURCES (USES):			
7912 Sale of Real and Personal Property	23,332	-	23,332
1200 Net Change in Fund Balances	(233,673)	47,576	(186,097)
0100 Fund Balance - September 1 (Beginning)	<u>8,218,668</u>	<u>224,026</u>	<u>8,442,694</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 7,984,995</u>	<u>\$ 271,602</u>	<u>\$ 8,256,597</u>

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

TORNILLO INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED AUGUST 31, 2022

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$	(186,097)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2022 capital outlays and debt principal payments is to increase net position.		1,318,901
Depreciation and amortization is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation and amortization is to decrease net position.		(1,259,294)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.		2,768
GASB 68 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$404,437. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net pension liability. This caused a decrease in the change in net position totaling \$318,353. Finally, the proportionate share of the TRS pension expense on the plan as a whole had to be recorded. The net pension expense increased the change in net position by \$163,435. The net result is an increase in the change in net position.		249,519
GASB 75 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$86,850. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net OPEB liability. This caused a decrease in the change in net position totaling \$65,803. Finally, the proportionate share of the TRS OPEB expense on the plan as a whole had to be recorded. The net OPEB expense increased the change in net position by \$234,930. The net result is an increase in the change in net position.		255,977
Change in Net Position of Governmental Activities	\$	381,774

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FIDUCIARY FUND FINANCIAL STATEMENTS

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 AUGUST 31, 2022

	Custodial Fund
ASSETS	
Cash and Cash Equivalents	\$ 43,710
Total Assets	43,710
LIABILITIES	
Accounts Payable	2,072
Due to Other Funds	1,000
Total Liabilities	3,072
NET POSITION	
Restricted for Individuals and Organizations	40,638
Total Net Position	\$ 40,638

Draft

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

TORNILLO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

	Custodial Fund
ADDITIONS:	
Contributions to Student Groups	\$ 49,883
Total Additions	49,883
DEDUCTIONS:	
Supplies and Materials	43,525
Total Deductions	43,525
Change in Fiduciary Net Position	6,358
Total Net Position - September 1 (Beginning)	34,280
Total Net Position - August 31 (Ending)	\$ 40,638

Draft

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

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Tornillo Independent School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven member Board of Trustees (the "Board") elected by registered voters of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board and it complies with the requirements of the appropriate version of Texas Education Agency's *Financial Accountability System Resource Guide* (the "Resource Guide") and the requirements of contracts and grants of agencies from which it receives funds.

A. Reporting Entity

The Board of Trustees (the "Board") is elected by the public and has the authority to make decisions, appoint administrators and managers, and significantly influence operations. The Board also has primary accountability for fiscal matters; therefore, the District is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board ("GASB").

The decisions to include or exclude a potential component unit in the reporting entity were made by applying standards contained in GAAP. The primary standard for including or excluding a potential component unit is whether it is financially dependent on the reporting entity. The fiscal dependency criterion also requires that a financial benefit or burden relationship be present in order for a potential component unit to be included in the financial reporting entity. Other manifestations of the ability to exercise oversight responsibility include, but certainly are not limited to, the selection of the governing authority, the designation of management, the ability to materially influence operations, and accountability for fiscal matters. The second standard used to evaluate potential component units is the scope of public services. Application of this standard entails considering whether the activity benefits the District or whether the activity is conducted within the geographic boundaries of the District and is generally available to its citizens. The third standard involved in evaluating whether potential component units are included or excluded from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities.

Based upon the application of these criteria, there are no component units to be included within the reporting entity.

B. Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the District's nonfiduciary activities with most of the interfund activities removed. Governmental activities include programs supported primarily by taxes, charges to school districts for services, state funds, grants, and other intergovernmental revenues.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement category represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For pensions and OPEB, these outflows result from pension plan and OPEB contributions made after the measurement date of the net pension and OPEB liabilities, net differences between projected and actual investment earnings, changes in actuarial assumptions; differences between expected and actual experiences; and changes in the District's proportionate share of net pension and OPEB liabilities. The deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension and OPEB liabilities in the next fiscal year. The other pension and OPEB related deferred outflows will be amortized over a systematic and rational method over a closed period.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement category represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For pensions and OPEB, these inflows result from net differences between projected and actual investment earnings, changes in actuarial assumptions; differences between expected and actual experiences; and changes in the District's proportionate share of net pension and OPEB liabilities. These deferred inflows will be amortized over a systematic and rational method over a closed period.

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 outflow of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS's fiduciary net position. The Plan's fiduciary net position has been determined on the same basis as that used by the Plan. 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.

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

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Statement of Activities demonstrates how other people or entities that participate in programs the District operates have shared in the payment of the direct costs through program revenues. The “Charges for Services” column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the District. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Direct expenses are those that are clearly identifiable with a specific function or segment. Examples of program revenues include school lunch charges, and athletic and extracurricular/cocurricular activities, etc. The “Grants and Contributions” column includes amounts paid by organizations outside the District to help meet the operational or capital requirements of a given function. Examples include grants under the Elementary and Secondary Education Act. If a revenue is not a program revenue, it is a general revenue used to support all of the District’s functions. Taxes are always general revenues.

Interfund activities between governmental funds appear as due to/due from on the Governmental Fund Balance Sheet. All interfund transactions between governmental funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to or due from on the government-wide Statement of Net Position.

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

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

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

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

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt and leases, which are recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The District considers all revenues, other than property tax revenue, available if they are collectible within one year after year end. School Health and Related Services (SHARS) revenue is recognized as revenue upon receipt of the reimbursements during the fiscal year and when the annual Cost Report is acknowledged by the Texas Health and Human Service Commission.

Revenues from local sources consist primarily of property taxes and related penalties and interest. Revenues received from the State are recognized under the susceptible-to-accrual concept, that is, when they are both measurable and available. The District considers property tax revenue available if it will be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Unavailable revenue from property taxes arises only under the modified accrual basis of accounting. The governmental funds report this unavailable revenue as a deferred inflow of resources, which is recognized as revenue in the period that the amounts become available.

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

The Fiduciary Funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. Within this measurement focus, assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of these funds are included on the fund Statement of Net Position. The fund equity is segregated into investment in capital assets net of related debt, restricted, and unrestricted.

D. Fund Accounting

The District reports the following major governmental fund:

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

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Additionally, the District reports the following fund types:

GOVERNMENTAL FUNDS:

1. Special Revenue Funds - The District accounts for resources restricted for specific purposes by a grantor in a special revenue fund. Most federal and state financial assistance is accounted for in a Special Revenue Fund, and sometimes unused balances are returned to the grantor at the close of specified project periods.
2. Debt Service Fund - The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund.
3. Capital Projects Fund - The proceeds from long-term debt financing will be used to construct, renovate, acquire and equip school buildings in the District and pay any associated costs.
4. Permanent Funds - Account for donations for which the donor has stipulated that the principal may not be expended and where the income may only be used for purposes that support the District's program. The District has no permanent funds.

PROPRIETARY FUNDS:

5. Enterprise Funds - The District's activities for which outside users are charged a fee roughly equal to the cost of providing the goods or services of those activities are accounted for in an enterprise fund. The District has no enterprise funds.
6. Internal Service Funds - These funds are used to account for financing of goods or services provided by one department to other departments of the District on a cost-reimbursement basis. The District has no internal service funds.

FIDUCIARY FUNDS:

7. Private Purpose Trust Funds - This fund is used to report all fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds or investment trust funds and are held in a trust. The District has no private purpose trust funds.
8. Pension (and Other Employee Benefit) Trust Funds - These funds are used to report fiduciary activities for pension plans and OPEB plans that are administered through trusts and other employee benefit plans for which resources are held in a trust. The District has no pension trust funds.
9. Investment Trust Fund - This fund is used to report fiduciary activities from the external position of investments pools and individual investment accounts that are held in a trust. The District has no investment trust funds.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Custodial Funds - These funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private purpose trust funds. The District's custodial fund is the Student Activity Fund and consists of funds that are property of students and others and cannot be used by the District in its operations.

E. Other Accounting Policies

1. For the purposes of the statement of cash flows for proprietary and similar fund-types, the District considers highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.
2. Investments with an original maturity greater than one year from date of purchase are stated at fair value based on quoted market prices as of year end, except for nonparticipating interest-earning investment contracts which are reported at cost. Investments with an original maturity of less than one year are reported at amortized cost, which approximates fair value.
3. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.
4. The District reports inventories of supplies using the first in first out (FIFO) method and include food and non-food supplies, consumable maintenance, instructional, office, athletic, and transportation items. Supplies are recorded as expenditures when they are consumed. Inventories of food commodities are recorded at market values supplied by the Texas Department of Agriculture. Although commodities are received at no cost, their fair market value is supplied by the Texas Department of Agriculture and recorded as inventory and unearned revenue when received. When requisitioned, inventory and unearned revenue are relieved, expenditures are charged, and revenue is recognized for an equal amount.
5. Prepaid items on the balance sheet are accounted for using the consumption method and are recognized as expenditures over the periods in which the service is provided.
6. The funds of the District must be deposited and invested under the terms of a contract, contents of which are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. Management asserts that the District is in substantial compliance with the requirements of the Act and with local policies.

8. Additional policies and contractual provisions governing deposits and investments for the District are specified below:

Credit Risk:

Deposits - The District is not exposed to credit risk.

Temporary Investments - To limit the risk that an issuer or other counterparty to an investment will not fulfill its obligations, the District limits investments in public funds investment pools to those that have received top ratings issued by nationally recognized statistical rating organizations (NRSROs). As of August 31, 2022, the District's investments in Lone Star investment pool was rated AAAM by Standard & Poors.

Custodial Credit Risk:

Deposits - State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. Since the District complies with this law, it has minimal custodial credit risk for deposits.

Temporary Investments - To limit the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in possession of an outside party, the District requires counterparties to register the securities in the name of the District and hand them over to the District or its designated agent. This includes securities in securities lending transactions. Investment pools are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book-entry form.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Concentration of Credit Risk:

Deposits - The District is not exposed to concentration of credit risk.

Temporary Investments - To limit the risk of loss attributed to the magnitude of a government's investment in a single issuer, the District's policy states that the portfolio must be diversified. Concentration of Credit Risk is not applicable to investment pools since the purpose of these pools is to diversify the District's investment portfolio.

Interest Rate Risk:

Deposits - The District is not exposed to interest rate risk.

Temporary Investments - To limit the risk that changes in interest rates will adversely affect the fair value of the investments, the District requires its investment portfolio to have maturities of less than one year on a weighted average maturity (WAM) basis.

Foreign Currency Risk:

Deposits - The District attempts to limit the risk that changes in exchange rates will adversely affect a deposit by avoiding deposits denominated in a foreign currency.

Temporary Investments - The District attempts to limit the risk that changes in exchange rates will adversely affect the fair value of an investment by avoiding investment pools which are denominated in a foreign currency.

9. In the government-wide financial statements, long-term debt, right-to-use lease liabilities, and other long-term obligations are reported as liabilities in the Statement of Net Position. When applicable, premiums and discounts are presented as a component of liabilities while deferred losses on refundings are presented as deferred outflows of resources. Both items are deferred and amortized over the life of the related debt using the straight line method. Long-term debt is reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. For new right-to-use leases, the initial measurement is reported in governmental fund types as an other financing source during the current period. Quarterly payments are reported as principal and interest payments during the reporting period in the fund financial statements.

10. It is the District's policy to permit some employees to accumulate earned but unused vacation, sick leave, and local days. There is no liability for unpaid accumulated vacation, sick leave, and local days since the District does not have a policy to pay any amounts when employees separate from service with the District.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Capital assets, which include land, buildings and improvements, furniture and equipment, library books and media, and right-to-use lease assets, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of receipt.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Buildings, furniture and equipment, and library books and media of the District are depreciated using the straight line method over the following estimated useful lives.

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20 to 50
Furniture & Equipment	5 to 15
Library Books & Media	5

Lease assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. When a lease contains a purchase option the District chooses to exercise, the lease asset is amortized over the useful life of the underlying asset. The amortization expense is combined with depreciation expense for financial reporting purposes.

12. Net Position on the Statement of Net Position include the following:

Net investment in capital assets - this component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt will be included in this component of net position.

Restricted for federal and state programs - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, which are restricted by federal and state granting agencies.

Restricted for Debt Service - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. The assets arise from bond issuances which have constraints placed on them by the bond covenants for the purpose of future debt service payments.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted for Campus Activities - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources, if applicable, related to those assets, which are restricted transactions related to a principal's activity fund.

Unrestricted - this component of net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District considers restricted resources to have been spent.

13. The District reports the following fund balance categories which describe the nature and the relative strength of the spending constraints:

Nonspendable Fund Balance - Represents amounts that are not in spendable form or are legally or contractually required to be maintained intact, such as inventories.

Restricted Fund Balance - Represents amounts that are restricted to specific purposes, with constraints placed on the use of resources by (a) external creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or (c) enabling legislation.

Committed Fund Balance - Represents amounts that are restricted for purposes which the Board of Trustees, the District's highest level of decision-making authority, has designated their use. These amounts are committed through a formal resolution, requiring funds to be used only for specific purposes. These amounts can only be re-allocated by the same formal action that was taken to originally commit those amounts. The Board of Trustees shall take action to commit funds for a specific purpose prior to the end of the fiscal year.

Assigned Fund Balance - Represents amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The governing body has delegated authority to the Superintendent or designated managers. Should the Board opt not to commit any balances, it will implicitly defer to the designees to make appropriate assignments.

Unassigned Fund Balance - Represents amounts that are available for any purpose and have not been restricted, committed, or assigned for specific purposes. Positive amounts are reported only in the general fund.

The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by passage of a formal resolution. Assigned fund balance is established by the Superintendent or designated managers through adoption or amendment of the budget as intended for a specific purpose.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes of which amounts in any of those unrestricted fund balance classifications could be used, unless the Board of Trustees or designees have provided otherwise in their commitment or assignment actions.
14. The Data Control Codes refer to the account code structure prescribed by TEA in the *Financial Accountability System Resource Guide*. Texas Education Agency requires school districts to display these codes in the financial statements filed with the Agency in order to ensure accuracy in building a state-wide data base for policy development and funding plans.
 15. The District receives substantial amounts of funding from special revenue sources. The majority of this money is cost reimbursement to the District by the federal government or Texas Education Agency. The portion of revenue allowable for indirect cost is credited as revenue to the General Fund and as a reduction to revenue in the Special Revenue Fund, as appropriate. The indirect cost revenue is fully allocated to function 41, General Administration, in the Government-wide Statement of Activities as operating grants and contributions.
 16. In accordance with the Resource Guide, the District has adopted and installed an accounting system which meets as least the minimum requirements presented by the Texas State Board of Education and approved by the State Auditor. Specifically, the District's accounting system uses codes and the code structure presented in the Resource Guide. Mandatory codes are recorded in the order provided in the Resource Guide.
 17. Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the District's fiscal year.
 18. Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the General and Debt Service Funds are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- F. The District implemented GASB Statement No. 87, *Leases*, which requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. The standard introduces new terminology for lease arrangements, calling them a right-to-use lease and is defined as a contract that conveys control of another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. See Notes III.D, III.I, and III.W for information regarding the District's right-to-use lease assets and the related liability.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position

Exhibit C-2 provides the reconciliation between the fund balance for total governmental funds on the governmental fund balance sheet and the net position for governmental activities as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that capital assets are not financial resources and are therefore not reported in governmental funds. In addition, long-term liabilities, including bond payable, right-to-use lease liabilities, and the District's proportionate share of the net pension and OPEB liabilities are not due and payable in the current period and are not reported as liabilities in the funds.

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities

Exhibit C-4 provides a reconciliation between the net changes in fund balance as shown on the governmental fund statement of revenues, expenditures, and changes in fund balances and the changes in net position of governmental activities as reported on the government-wide statement of activities. One element of that reconciliation explains that current year capital outlays and debt principal payments are expenditures in the fund financial statements, but should be shown as increases in capital assets and decreases in long-term debt in the government-wide statements. This adjustment affects both the net position balance and the change in net position.

Another element of the reconciliation on the Exhibit C-4 include recognizing property tax revenue considered available and recognizing accruals of interest on long-term debt along with various other reclassifications. In addition, certain pension and OPEB expenditures are de-expended and the District recorded its proportionate share of the pension and OPEB expense. These adjustments are necessary to convert from the modified accrual basis of accounting to the full accrual basis of accounting.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

At August 31, 2022, the carrying amount of the District's deposits (cash, and interest-bearing savings accounts including fiduciary funds cash) was \$191,328 and the bank balance was \$277,428. The District's cash deposits at August 31, 2022 were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

In addition, the following is disclosed regarding coverage of combined balances on the date of highest deposit:

- a. Depository: WestStar Bank.
- b. The market value of bonds and securities pledged as of the date of the highest combined balance on deposit was \$1,768,346.
- c. The highest combined balances of cash, savings, and time deposit accounts amounted to \$1,219,198 and occurred during the month of July 2022.
- d. Total amount of FDIC coverage at the time of the largest combined balance was \$250,000.

Due to the immediate availability of the funds, the District's temporary investments are presented as cash and cash equivalents as of August 31, 2022, and include the following:

	<u>Account Balance</u>
Lone Star: Corporate and Government Overnight Fund (amortized cost)	<u>\$ 6,717,794</u>
	<u><u>\$ 6,717,794</u></u>

The Lone Star Investment Pool is a member owned, member-governed public funds investment pool. It is managed by an eleven member Board of Trustees and the Board is authorized to adopt and maintain bylaws. There is also an Advisory Board composed of participants that gathers and exchanges information from participants relating to the operation of the Pool. Each fund within the Pool has received the rating of AAAM, from Standard & Poor's as required by the Public Fund's Investment Act. Lone Star Investment Pool issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by calling Lone Star at 1-800-558-8875. Management is not aware of the presence of any limitations or restrictions on withdrawals such as redemption notice periods, maximum transaction amounts, and the qualifying external investment pool's authority to impose liquidity fees or redemption gates.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

B. Due from Other Governments

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Per Capita Programs. A majority of the federal grants are passed through the TEA.

Amounts due from federal and state governments as of August 31, 2022 are summarized below.

	General Fund	Nonmajor Governmental Funds	Total
Federal Grants	\$ 120,199	\$ 1,187,316	\$ 1,307,515
State and Local Support	1,448,435	41,352	1,489,787
Total	\$ 1,568,634	\$ 1,228,668	\$ 2,797,302

C. Interfund Receivables and Payables

Interfund balances are a result of normal operations and are eliminated periodically. Management intends to pay out these balances within one year.

Interfund balances at August 31, 2022 consisted of the following individual amounts:

	Due From Other Funds	Due To Other Funds
General Fund		
Nonmajor Governmental Funds	\$ 1,198,330	\$ 164,295
Fiduciary Funds	1,000	-
Total General Fund	1,199,330	164,295
Nonmajor Governmental Funds		
General Fund	164,295	1,198,330
Nonmajor Governmental Funds	22,163	22,163
Total Nonmajor Governmental Funds	186,458	1,220,493
Fiduciary Funds		
General Fund	-	1,000
Total	\$ 1,385,788	\$ 1,385,788

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Asset Activity

Capital asset activity for the District for the year ended August 31, 2022, was as follows:

	Primary Governments			
	Restated Beginning Balance	Additions	Deletion, Reclassification and Adjustment	Ending Balance
<u>Governmental activities:</u>				
Land	\$ 7,243	\$ -	\$ -	\$ 7,243
Buildings and Improvements	42,319,151	347,964	(53,174)	42,613,941
Furniture and Equipment	2,852,729	86,539	(75,285)	2,863,983
Library Books & Media	102,723	-	-	102,723
Construction in Progress	-	19,720	-	19,720
Totals at Historic Cost	45,281,846	454,223	(128,459)	45,607,610
<u>Right-to-Use Lease Assets:</u>				
Equipment	5,546	-	-	5,546
<u>Less Accumulated Depreciation for:</u>				
Buildings and Improvements	15,023,197	1,078,805	(23,042)	16,078,960
Furniture and Equipment	2,058,620	179,321	(57,379)	2,180,562
Library Books and Media	102,723	-	-	102,723
Total Accumulated Depreciation	17,184,540	1,258,126	(80,421)	18,362,245
<u>Less Accumulated Amortization for:</u>				
<u>Right-to-Use Lease Assets:</u>				
Equipment	-	1,168	-	1,168
Governmental Activities Capital Assets, net	\$ 28,102,852	\$ (805,071)	\$ (48,038)	\$ 27,249,743

A portion of the buildings are located on leased land. See Note T.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

Depreciation and amortization expense was charged to governmental functions as follows:

Instruction	\$	689,756
Instructional resources and media services		11,997
Curriculum development and staff development		39
Instructional leadership		1,973
School leadership		5,997
Guidance, counseling and evaluation services		1,506
Health services		1,911
Student (pupil) transportation		112,657
Food services		32,517
Cocurricular/extracurricular activities		313,574
General administration		4,425
Facilities maintenance and operations		45,685
Security and monitoring services		15,068
Data processing services		14,706
Community services		7,483
		7,483
Total depreciation expense	\$	1,259,294

E. Unearned Revenue

Unearned revenue at year end consisted of the following:

	General Fund	Non Major Governmental Funds	Total
Federal, State, and Local Grants	\$ 407,068	\$ 119,204	\$ 526,272
USDA Commodities	5,855	-	5,855
			5,855
Total Unearned Revenue	\$ 412,923	\$ 119,204	\$ 532,127

F. Deferred Outflows and Inflows of Resources

Deferred charge for refunding of bonds for the year ended August 31, 2022, presented as deferred outflows of resources, were as follows:

	Beginning Balance	New Issues	Amortization	Ending Balance
Series 2013	274,909	\$ -	24,039	250,870
Series 2020 Refunding of Series 2012	167,147	-	19,823	147,324
				147,324
	\$ 442,056	\$ -	\$ 43,862	\$ 398,194

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

Deferred gain on refunding of bonds for the year ended August 31, 2022, presented as deferred inflows of resources, was as follow:

	Beginning Balance	New Issues	Amortization	Ending Balance
Series 2015	\$ 38,165	\$ -	\$ 4,044	\$ 34,121
Series 2020	95,638	-	11,344	84,294
Series 2020A	89,159	-	7,800	81,359
	\$ 222,962	\$ -	\$ 23,188	\$ 199,774

G. Changes in Long-Term Liabilities

A summary of changes in general long-term liabilities for the year ended August 31, 2022 is as follows:

	Funded by:	Restated Beginning Balance	Addition	Reductions	Ending Balance	Due Within One Year
Governmental Activities:						
<u>Bonds Payable:</u>						
	Debt Service Fund	\$ 6,845,000	\$ -	\$ 675,000	\$ 6,170,000	\$ 705,000
Refunding Series						
Unlimited Tax Building Bonds	Debt Service Fund	9,060,000	-	85,000	8,975,000	85,000
Unlimited Tax Building Bond - Private Placement	Debt Service Fund	302,300	-	47,300	255,000	48,500
Unamortized Premium/ Discount on Debt		1,116,603	-	122,945	993,658	-
		17,323,903	-	930,245	16,393,658	838,500
 <u>Other Liabilities</u>						
Right-to-Use Lease Liability	General Fund	5,546	-	1,203	4,343	1,218
Total Governmental Long-term Liabilities		\$ 17,329,449	\$ -	\$ 931,448	\$ 16,398,001	\$ 839,718

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Bonds Payable

A summary of changes in the bonds payable for the year ended August 31, 2022 is as follows:

Description	Interest Rate and Maturity Date	Amounts Original Issue	Interest Current Year	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Refunding Series 2012								
Current interest bonds	2% - 3.75% 02/01/2022	\$ 1,940,000	\$ 3,644	\$ 265,000	\$ -	\$ 265,000	\$ -	\$ -
Refunding Series 2013								
Current interest bonds	2% - 3.5% 02/01/2023	2,740,000	9,375	415,000	-	205,000	210,000	210,000
Refunding Series 2015								
Current interest serial bonds	2% - 3% 02/01/2025	1,850,000	65,725	860,000	-	205,000	655,000	210,000
Current interest term bonds	4.0% 02/01/2031	1,075,000	-	1,075,000	-	-	1,075,000	-
Unlimited Tax Building Bond Series 2016								
Current interest serial bonds	3.0% 02/01/2036	5,715,000	270,525	5,395,000	-	85,000	5,310,000	85,000
Current interest term bonds	3.0% 02/01/2043	3,665,000	-	3,665,000	-	-	3,665,000	-
Unlimited Tax Building Bond Series 2017 (Private Placement)								
	2.46% 02/01/2027	395,000	6,855	302,300	-	47,300	255,000	48,500
Unlimited Tax Refunding Bonds, Series 2020								
	2% - 3.5% 02/01/2030	1,770,000	47,500	1,745,000	-	-	1,745,000	285,000
Unlimited Tax Refunding Bonds, Series 2020A								
	1.84% - 4% 02/01/2033	2,520,000	80,104	2,485,000	-	-	2,485,000	-
		<u>\$21,670,000</u>	<u>\$ 483,728</u>	<u>\$ 16,207,300</u>	<u>\$ -</u>	<u>\$ 807,300</u>	<u>\$ 15,400,000</u>	<u>\$ 838,500</u>

On December 30, 2020, the District issued Unlimited Tax Refunding Bonds, Series 2020A in the amount of \$2,520,000. The bonds and interest are payable on February 1 and August 1 of each year, commencing on February 1, 2021 and ending on February 1, 2033. The bonds were issued to refund portions of the Unlimited Tax Refunding Bonds Series 2013 and to pay the cost associated with the issuance sale of the bonds. As a result, \$2,525,000 of the 2013 Series bonds are considered to be defeased and not present on these financial statements. The amount of defeased debt still outstanding at August 31, 2022 was \$2,525,000 and the related escrow balance was \$2,566,164.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

Unamortized Premiums/Discounts on Debt for the year ended August 31, 2022 are as follows:

Description	Beginning Balance	Premiums and Discounts on New Issues	Net Amortization Recognized	Outstanding 8/31/22
Refunding Series 2012	\$ 11,440	\$ -	\$ 11,440	\$ -
Refunding Series 2013	44,059	-	30,986	13,073
Refunding Series 2015	166,949	-	17,706	149,243
Unlimited Tax Building Bond Series 2016	500,494	-	23,345	477,149
Refunding Series 2020	161,169	-	19,126	142,043
Refunding Series 2020A	232,492	-	20,342	212,150
	<u>\$ 1,116,603</u>	<u>\$ -</u>	<u>\$ 122,945</u>	<u>\$ 993,658</u>

Debt service requirements are as follows:

Year Ended August 31,	Principal (Private Placement)	Interest (Private Placement)	Principal	Interest	Total Requirements
2023	\$ 48,500	\$ 5,676	\$ 790,000	\$ 453,954	\$ 1,298,130
2024	49,700	4,469	800,000	431,529	1,285,698
2025	51,000	3,230	825,000	408,954	1,288,184
2026	52,200	1,961	850,000	381,929	1,286,090
2027	53,600	659	880,000	351,279	1,285,538
2028 - 2032	-	-	4,905,000	1,280,464	6,185,464
2033 - 2037	-	-	2,910,000	659,556	3,569,556
2038 - 2042	-	-	2,615,000	286,575	2,901,575
2043	-	-	570,000	8,550	578,550
	<u>\$ 255,000</u>	<u>\$ 15,995</u>	<u>\$15,145,000</u>	<u>\$4,262,790</u>	<u>\$ 19,678,785</u>

There are a number of limitations and restrictions contained in the general obligation bond indenture. Management has indicated that the District is in compliance with all significant limitations and restrictions at August 31, 2022. For the year ended August 31, 2022, the District paid \$483,728 in interest costs related to bonds payable.

Rebatable Arbitrage - The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least five years. Arbitrage is evaluated and estimated on an annual basis by a third party. The company has estimated no liability for the District as of August 31, 2022.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. Right-to-Use Lease Liability

The District has entered into a single lease agreement as lessee to lease office equipment with an initial five year lease term. A right-to-use lease liability of \$5,546 for the existing lease at August 31, 2021 has been established based on present value calculations of future minimum lease payments and an interest rate of 3.6%. The District is required to make quarterly payments during the lease term. During fiscal year 2022, the District made principal payments of \$1,203 and interest payments of \$61.

Debt service requirements for the right-to-use lease are as follows:

Year Ending August 31,	Principal	Interest	Total Requirements
2023	\$ 1,218	\$ 46	\$ 1,264
2024	1,232	32	1,264
2025	1,247	17	1,264
2026	646	3	649
Total	\$ 4,343	\$ 98	\$ 4,441

J. 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). It is a defined benefit pension plan established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension’s Board of Trustees does not have the authority to establish or amend benefit terms.

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

Pension Plan Fiduciary Net Position: Detailed information about the Teacher Retirement System’s fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the internet at <https://www.trs.texas.gov/TRS Documents/acfr-2021.pdf>; by writing to TRS at 1000 Red River Street, Austin, TX 78701-2698; or by calling (512) 542-6592.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

State law requires the plan to be actuarially sound in order for the legislature to consider a benefit enhancement, such as a supplemental payment to the retirees. The pension became actuarially sound in May 2019 when the 86th Texas legislature approved the TRS Pension Reform Bill (SB12) that provided gradual contribution increases from the state, participating employers and active employees for the fiscal years 2019 through 2024.

Contributions: Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member’s annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements, if as a result of the particular action, the time required to amortize TRS’ unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in this manner are determined by the System’s actuary.

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 through 2025.

Contribution Rates

	Plan Fiscal Year	
	2021	2022
Member	7.7%	8.00%
Non-Employer Contributing Entity (State)	7.5%	7.75%
Employers	7.5%	7.75%

Contributions Required and Made

2022 Employer Contributions	\$	404,437
2022 Member Contributions		710,117
2021 Plan Year NECE On-Behalf Contributions (State)		432,152

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers. Employers (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 part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- 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 percent of the state contribution rate for certain instructional or administrative employees; and 100 percent of the state contribution rate for all other employees.

Included in the employer contributions amount listed above for fiscal year 2022, the District paid \$16,937 in retiree surcharges and \$109,753 for the Public Education Employer Contribution. These two additional surcharges an employer is subject to are summarized as follows:

- 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.
- All public schools, charter schools and regional education service centers must contribute 1.6 percent of the member's salary beginning in fiscal year 2021, gradually increasing to 2 percent in fiscal year 2025.

Actuarial Assumptions: The actuarial valuation was performed as of August 31, 2020. Update procedures were used to roll forward the total pension liability to August 31, 2021. The total pension liability is determined by an annual actuarial valuation. The actuarial methods and assumptions were selected by the Board of Trustees based upon analysis and recommendations by the System's actuary. The Board of Trustees has sole authority to determine the actuarial assumptions used for the Plan. The actuarial methods and assumptions were primarily based on a study of actual experience for the three year period ending August 31, 2017 and were adopted in July 2018. The following table discloses the assumptions that were applied to this measurement period:

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

Valuation Date	August 31, 2020 rolled forward to August 31, 2021
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.25%
Mortality Assumption	The active mortality rates were based on 90 percent of RP 2014 Employee Mortality Tables for males and females with full generational mortality. The post-retirement mortality rates were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published projection scale U-MP.
Long-term expected Investment Rate of Return	7.25%
Municipal Bond Rate as of August 2021	1.95%. - 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"
Last year ending August 31 in Projection Period (100 years)	2120
Inflation	2.30%
Salary Increases	3.05% to 9.05% including inflation
Ad hoc post-employment benefit changes	None

The actuarial methods and assumption used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2020. For a full description of these assumptions please see the actuarial valuation report dated November 9, 2020.

Discount Rate: A single discount rate used to measure the total pension liability was 7.25 percent. The single discount rate was based on the expected rate of return on pension plan investments of 7.25 percent. The projection of cash flows used to determine the discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the Legislature during the 2019 legislative 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 those 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.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

The long-term expected rate of return on pension plan investments is 7.25 percent and 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 the System's target asset allocation as of August 31, 2021 are summarized below:

Asset Class*	Target Allocation %**	Long-Term Expected Geometric Real Rate of Return***	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.00%	3.60%	0.94%
Non-U.S. Developed	13.00%	4.40%	0.83%
Emerging Markets	9.00%	4.60%	0.74%
Private Equity	14.00%	6.30%	1.36%
Stable Value			
Government Bonds	16.00%	-0.20%	0.01%
Absolute Return	0.00%	1.10%	0.00%
Stable Value Hedge Funds	5.00%	2.20%	0.12%
Real Return			
Real Estate	15.00%	4.50%	1.00%
Energy, Natural Resources and Infrastructure	6.00%	4.70%	0.35%
Commodities	0.00%	1.70%	0.00%
Risk Parity			
	8.00%	2.80%	0.28%
Asset Allocation Leverage			
Cash	2.00%	-0.70%	-0.01%
Asset Allocation Leverage	-6.00%	-0.50%	0.03%
Inflation Expectation			2.20%
Volatility Drag****			-0.95%
Total	100.00%		6.90%

*Absolute Return includes Credit Sensitive Investments

**Target allocations are based on the FY2021 policy model

***Capital Market Assumptions come from Aon Hewitt (as of 8/31/2021)

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

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

Discount Rate Sensitivity Analysis: The following table presents the Net Pension Liability of the plan using the discount rate of 7.25 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate.

	1% Decrease 6.25%	Current Single Discount Rate 7.25%	1% Increase 8.25%
District's proportionate share of the net pension liability	\$ 4,144,491	\$ 1,896,654	\$ 72,977

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At August 31, 2022, the District reported a liability of \$1,896,654 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 were as follows:

The District's proportionate share of the collective net pension liability	\$ 1,896,654
State's proportionate share that is associated with the District	<u>2,578,895</u>
Total	<u><u>\$ 4,475,549</u></u>

The net pension liability was measured as of August 31, 2020 and rolled forward to August 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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, 2020 through August 31, 2021.

At August 31, 2021 the employer's proportion of the collective net pension liability was 0.0074476562% which was an increase of 0.000144569% from its proportion measured as of August 31, 2020.

Changes since the Prior Actuarial Valuation: There were no changes in assumptions since the prior measurement date.

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

For the year ended August 31, 2022, the District recognized pension expense of \$10,310 and revenue of \$10,310 for support provided by the State.

The amount of pension expense recognized by the District in the reporting period was \$165,228.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

At August 31, 2022, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,174	\$ 133,526
Changes in actuarial assumptions	670,430	292,250
Net difference between projected and actual investment earnings	-	1,590,321
Changes in proportion and difference between District's contributions and proportionate share of contributions	178,744	188,189
District contributions to TRS subsequent to the measurement date	404,437	-
Total	\$ 1,256,785	\$ 2,204,286

The \$404,437 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending August 31, 2023.

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

Year Ended August 31	Pension Expense
2023	\$ (239,669)
2024	(272,259)
2025	(365,865)
2026	(468,490)
2027	(5,306)
Thereafter	(349)
	\$ (1,351,938)

Changes in Net Pension Liability:

	Beginning Balance	Additions	Reductions	Ending Balance
Net Pension Liability	\$ 3,911,445	\$ -	\$ 2,014,791	\$ 1,896,654

The General Fund is used to liquidate the pension liability.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

Payable to the Pension Plan: At August 31, 2022, the District reported a payable of \$94,703 to the pension plan for the outstanding amount of contractually required contributions related to past service costs. Member contributions included in this payable were \$61,888.

K. Defined Other Post-Employment 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 Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. The TRS-Care program was established in 1986 by the Texas Legislature.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. 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: Detail information about the TRS-Care’s fiduciary net position is available in the separately-issued TRS Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the internet at <https://www.trs.texas.gov/TRS Documents/acfr-2021.pdf>; 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 COLAs.

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

TRS-Care Monthly Plan Premium Rates				
	Medicare		Non-Medicare	
Retiree or Surviving Spouse	\$	135	\$	200
Retiree and Spouse		529		689
Retiree or Surviving Spouse and Children		468		408
Retiree and Family		1,020		999

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

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 on active employee compensation. 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 percent of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.65 percent of salary. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public or charter school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

	<u>Contributions Rates</u>	
	2021	2022
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private Funding remitted by Employers	1.25%	1.25%
2022 Employer Contributions	\$ 86,850	
2022 Member Contributions	57,698	
2021 Plan Year NECE On-behalf Contributions (State)	96,250	

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to, regardless of whether or not they participate in the TRS-Care OPEB program. When employers hire a TRS retiree, employers are required to pay to TRS Care a monthly surcharge of \$535 per retiree. During the year ended August 31, 2022, the District paid in \$3,073 retiree surcharges.

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$5,520,343, in fiscal year 2021 for consumer protections against medical and health care billing by certain out-of-network providers.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

Actuarial Assumptions: The actuarial valuation was performed as of August 31, 2020. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2021. 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 demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2020 pension actuarial valuation that was rolled forward to August 31, 2021:

Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination	Salary Increases
Rates of Disability Incidence	

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2020 rolled forward to August 31, 2021
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	1.95% as of August 31, 2021
Salary Increases	3.05% to 9.05%, including inflation
Demographic Assumptions	The rates of mortality, retirement, termination and disability incidence are identical to the assumptions used to value the pension liabilities of TRS. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.
Mortality Assumption	The active mortality rates were based on 90% 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.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

Health Care Trend Rates	Initial medical trend rates of 8.50% for Medicare retirees and 7.10% for non-Medicare retirees. Initial prescription drug trend rate of 8.50% for all retirees. Initial trend rates decrease to an ultimate trend rate of 4.25 over a period of 12 years.
Election Rates	Normal Retirement: 65% participation prior to age 65 and 40% participation after age 65; 25% of pre-65 retirees are assumed to discontinue coverage at age 65
Aging Factors	Based on plan specific experience.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Ad hoc post-employment benefit changes	None
Other Information:	
Notes	Assumption changes include a discount rate change from 2.33% as of August 31, 2020 to 1.95% as of August 31, 2021.

Discount Rate: A single discount rate of 1.95 percent was used to measure the Total OPEB Liability. There was a decrease of 0.38 percent in the discount rate since the previous year. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to *not be able* to make all future benefit payments of current plan members. Therefore, the municipal bond rate was used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB liability.

The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2021 using the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax exempt municipal bonds.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

Discount Rate Sensitivity Analysis: The following schedule shows the impact on the Net OPEB Liability if the discount rate used was 1 percentage point lower than and 1 percentage point higher than the discount rate that was used in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate 0.95%	Current Single Discount Rate 1.95%	1% Increase in Discount Rate 2.95%
District's proportionate share of the Net OPEB Liability:	\$ 4,278,773	\$ 3,547,227	\$ 2,971,476

Healthcare Cost Trend Rates Sensitivity Analysis: The following schedule shows the impact on the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the health trend rates assumed.

	1% Decrease in Healthcare Trend Rate	Current Single Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
District's proportionate share of the Net OPEB Liability:	\$ 2,873,136	\$ 3,547,227	\$ 4,451,689

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs: At August 31, 2022, the District reported a liability of \$3,547,227 for its proportionate share of the TRS-Care's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

The District's proportionate share of the collective Net OPEB Liability	\$ 3,547,227
State's proportionate share that is associated with the District	4,752,494
Total	\$ 8,299,721

The Net OPEB Liability was measured as of August 31, 2020 and rolled forward to August 31, 2021 and the Total OPEB liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The employer's proportion of the Net OPEB Liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2020 through August 31, 2021.

At August 31, 2021, the employer's proportion of the collective Net OPEB Liability was 0.0091957894%, which was a decrease of 0.0000986193% from its proportion measured as of August 31, 2020.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

- The discount rate changed from 2.33 percent as of August 31, 2020 to 1.95 percent as of August 31, 2021. This change increased the Total OPEB Liability.

There were no changes to benefit terms that affected measurement of the Total OPEB liability during the measurement period.

For the year ended August 31, 2022, the District recognized OPEB expense of \$(175,403) and revenue of \$(175,403) for support provided by the State.

The amount of OPEB expense recognized by the District in the reporting period was \$(344,530).

At August 31, 2022, the District reported its proportionate share of the TRS-Care’s deferred outflows of resources and deferred inflows of resources related to other post-employment benefits (OPEB) from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 152,725	\$ 1,717,106
Changes in actuarial assumptions	392,897	750,173
Difference between projected and actual investment earnings	3,851	-
Changes in proportion and difference between the District’s contributions and the proportionate share of contributions	367,976	705,786
Contributions paid to TRS-Care subsequent to the measurement date	86,850	-
Total	\$ 1,004,299	\$ 3,173,065

The \$86,850 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended August 31, 2023.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

Year Ended August 31:	OPEB Expense Amount
2023	\$ (418,391)
2024	(418,478)
2025	(418,455)
2026	(325,084)
2027	(198,672)
Thereafter	(476,536)
	\$ (2,255,616)

Changes in Net OPEB Liability:

	Beginning Balance	Additions	Reductions	Ending Balance
Net OPEB Liability	\$ 3,533,224	\$ 85,843	\$ 71,840	\$ 3,547,227

The General Fund is used to liquidate the OPEB Liability.

Payable to the OPEB Plan: At August 31, 2022, the District reported a payable of \$12,066 to the pension plan for the outstanding amount of contractually required contributions related to past service costs. Member contributions included in this payable were \$5,029.

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. Medicare Part D contributions made on behalf of the District’s employees for the year ended August 31, 2022, 2021 and 2020 were \$35,395, \$39,901, and \$34,528, respectively. These amounts are recorded as equal revenues and expenditures in the governmental fund financial statements of the District.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

L. Health Care Coverage

During the year ended August 31, 2022, Tornillo Independent School District participated in the TRS - Active Care Health Insurance Program. During the year ended August 31, 2022, employees of the District were covered by the District's insurance Plan (the "Plan"). Under this plan, the District and State (Teacher Retirement System of Texas) contribute approximately \$275 and \$75, respectively to the employee's premium. The Plan was authorized by Section 21.922, Texas Education Code and was documented by contractual agreement. There were no other liabilities associated with the Plan.

M. Unemployment Compensation Pool

During the year ended August 31, 2022, Tornillo ISD provided unemployment compensation to its employees through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Unemployment Compensation Program is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The fund meets its quarterly obligations to the Texas Workforce Commission. Expenses are accrued monthly until the quarterly payment has been made. Expenses can be reasonably estimated; therefore there is no need for specific or aggregate stop loss coverage for the Unemployment Compensation pool. For the year ended August 31, 2022, the Fund anticipates that Tornillo ISD has no additional liability beyond the contractual obligation for payment of contribution.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each plan year on August 31. The audit is approved by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2021, are available at the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

N. Worker's Compensation Program

As required by law the District has acquired adequate worker's compensation insurance coverage contracted through Claims Administrative Services, Inc. The District has chosen to participate in a political subdivision risk pool, which means that the District shares its exposure with other school districts and public entities with similar employee populations. Currently, the District employs about 189 full-time and part-time employees. The District paid \$62,112 in worker's compensation premium for the plan year 2021-2022. This premium is considered sufficient by Claims Administrative Services, Inc. and no contingent liability is required to be reported. This total amount paid for worker's compensation costs is less than 1% of annual payroll.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

O. Fund Balance

As of August 31, 2022, fund balances are composed of the following:

	General Fund	Non Major Governmental Funds	Total
Nonspendable:			
Inventories	\$ 24,615	-	\$ 24,615
Restricted:			
Food Service	160,930	-	160,930
Capital Acquisition and Contractual Obligation	-	64,730	64,730
Summer Feeding Program	-	42,974	42,974
Advanced Placement Incentives	-	1,655	1,655
Debt Service	-	149,334	149,334
Campus Activities	-	12,909	12,909
Committed:			
Capital Expenditures for Equipment	13,191	-	13,191
Other Committed	68,152	-	68,152
Assigned:			
Construction	525,536	-	525,536
Capital Expenditures for Equipment	23,920	-	23,920
Other Assigned	39,661	-	39,661
Unassigned	7,128,990	-	7,128,990
Total	\$ 7,984,995	\$ 271,602	\$ 8,256,597

As discussed in Note P, as of August 31, 2022, the District has \$76,643 of encumbrances of operating funds in the general fund that rolled over into the next fiscal year.

P. Encumbrances

Encumbrance accounting is employed as an extension of formal budgetary integration for the general fund, special revenue funds, and capital projects funds. Encumbrances represent commitments related to contracts not yet performed and are used to control expenditures for the year and to enhance cash management. The encumbrance account does not represent an expenditure for the period, only a commitment to expend resources. Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at year end, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget. At August 31, 2022, certain amounts which were previously restricted or assigned for specific purposes have been encumbered in the governmental funds. Significant encumbrances included in governmental fund balances are as follows:

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

	Encumbrances Included in:		
	Restricted	Assigned	Total
	Fund Balance	Fund Balance	
General Fund	\$ 67,724	\$ 8,919	\$ 76,643

Q. Revenue from Local and Intermediate Sources

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

	General Fund	Non Major Governmental Funds	Total
Property Taxes	\$ 846,573	\$ 423,015	\$ 1,269,588
Penalties and Interest on Taxes	28,720	12,114	40,834
Investment Income	44,176	2,884	47,060
Food Sales	56,500	-	56,500
Co-curricular Student Activities	7,736	-	7,736
Local Grants	-	70,434	70,434
Other	31,379	36,263	67,642
Total	\$ 1,015,084	\$ 544,710	\$ 1,559,794

R. School Health and Related Services (SHARS)

SHARS is a Medicaid financing program and allows local school districts to obtain Medicaid reimbursement for certain health-related services provided to student in special education. Since SHARS settle-up amounts are usually calculated and received in arrears, the District does not have adequate information to make an estimate of the receivable related to the current year on the government wide financial statements. However, the receivable and related revenues are recorded in the fiscal year the preliminary settle-up amounts are available, which is usually one year in arrears. No revenue is recorded in the current period related to settle-up amounts as a preliminary amount is not yet available.

S. Litigation

During the normal course of business the District is subject to various legal claims. As of August 31, 2022, management is not aware of any such claim which would have a material adverse effect on the financial statements.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

T. Other Significant Commitments and Contingencies

Land Commitments - Tornillo Independent School District leases 282 acres of land in El Paso County, Texas from the University of Texas System Board of Regents. The term of this lease agreement was for a period of ten years which commenced October 1, 2006. The lease was renewed on June 24, 2015 for an additional ten year period commencing on October 1, 2016. This lease provides for rent of \$5,000 for the entire lease term. The land is only permitted to be used for the purpose of public education facilities and for necessary and desirable purposes incidental thereto, and for no other purpose. The District constructed a new high school facility on this land.

The District entered into a commercial lease with The University of Texas System Board of Regents for approximately 8.81 acres of land. The term of this lease agreement is for a period of ten years commenced August 11, 2015 through June 30, 2025. This lease provided for rent of \$4,000 for the entire lease term. The land is permitted to be used for the purpose of public education facilities and for purposes incidental thereto, and for no other purpose. The District uses the land as a baseball/softball dirt field.

Other Commitments - The District entered into an interlocal agreement with County of El Paso on December 14, 2009 for the improvement of facilities and services at Coyote Park playground and baseball park located within the bounds of the Tornillo Independent School District. The County will design, purchase, and install all playground equipment, canopies, basketball equipment and grass for the park and softball field. The District will be responsible for the management, maintenance and security of said park areas including maintenance of all County provided equipment. The agreement remains in effect until September 30, 2029.

The District entered into a second interlocal agreement with County of El Paso on January 23, 2019 for the improvements and maintenance of Coyote Park located within the bounds of the Tornillo Independent School District. The County will purchase and install sod and irrigation lay structure, sidewalk and hike and bike trail swings, benches and picnic shelters, solar lighting, landscaping, park equipment and parking. The District will be responsible for providing year-round maintenance of such premises, including maintenance of all improvements, manage and operate premises, operate and maintain landscaping, irrigation systems and equipment, and pay all electric, gas, and water utilities costs and expenses relating to operation and maintenance of premises. The agreement remains in effect until November 30, 2038.

Federal and State Funding - Tornillo Independent School District participates in numerous state and federal grant programs that are subject to audit by the Texas Education Agency and various Federal and/or State audit agencies. These programs have complex compliance requirements, and should State or Federal auditors discover areas of material noncompliance, those District funds may be subject to refund if so determined by administrative audit review.

In the opinion of administration, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

U. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Board maintains insurance policies acquired from independent insurance carriers covering all structural property, automobiles, dishonesty, errors and omissions, boiler and machinery, personal property, and general liability. There have been no significant reductions in insurance coverage from prior years and settlements have not exceeded insurance coverage.

For the year ended August 31, 2022, Tornillo Independent School District carried insurance for building and contents in the amount of \$59,913,658 with deductibles ranging from \$10,000 to \$250,000, per occurrence. Equipment, general liability, educator's legal liability, and cyber suite coverage had deductibles ranging from \$1,000 to \$10,000. Automobile physical damage had a deductible of \$1,000. Automobile liability had a deductible of \$1,000 with a \$1,000,000 limit per accident.

V. Related Party Transactions

From time to time, the District may enter into transactions with related parties through the normal course of business. If a Board member has a conflict of interest, proper documentation is completed and he/she is required to abstain from any discussion or voting regarding the matter.

Management is not aware of any material related party transactions that occurred during the 2021-2022 fiscal year.

W. Restatement

As part of the District's implementation of GASB 87, a restatement was necessary to establish the opening balances as of September 1, 2021 for the right-to-use lease assets and the right-to-use lease liability in the amount of \$5,546. The restatement had no impact on net position.

X. Other Retirement Plans

The District has established a 457 Deferred Compensation Plan and Tax-sheltered Annuity 403(b) Plan. All regular full-time employees are eligible to participate in these Plans immediately upon becoming employed by the District. As of August 31, 2022, the District had 28 employees participating in these Plans. Employee contributions to the Plans totaled \$61,275.

The District does not contribute to any of these Plans and does not hold the assets in a trustee capacity. Management does not have control over the funds nor can they access the funds, and therefore believes the District does not have fiduciary accountability for the Plans. As such, the Plan assets are not included in a trust fund in the District's financial statements.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2022

III. DETAILED NOTES ON ALL FUNDS (Continued)

Y. New Accounting Pronouncements

The District has not completed the process of evaluating the impact on its financial position that will result from adopting the following Governmental Accounting Standards Board (GASB) Statements:

- GASB No. 91, *Conduit Debt Obligations*, effective for periods beginning after December 15, 2021. GASB No. 91 requires issuers to disclose information about their conduit debt obligations.
- GASB No. 94, *Public-Private and Public-Public Partnerships and Availability Arrangements*, effective for periods beginning after June 15, 2022. GASB No. 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs) as well as availability payment arrangements (APAs).
- GASB No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, effective for fiscal years beginning after June 15, 2022. GASB No. 96 defines a subscription-based information technology arrangement, establishes that a SBITA results in a right-to-use subscription asset and a corresponding subscription liability, and provides the capitalization criteria for outlays other than subscription payments.
- GASB No. 99, *Omnibus 2022*, effective for fiscal years beginning after June 15, 2022 and 2023, depending on the topic. GASB No. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues and adding guidance on accounting and financial reporting for financial guarantees.

REQUIRED SUPPLEMENTARY INFORMATION

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 941,000	\$ 941,000	\$ 1,015,084	\$ 74,084
5800 State Program Revenues	10,571,109	10,607,251	10,795,168	187,917
5900 Federal Program Revenues	1,000,930	1,101,899	920,127	(181,772)
5020 Total Revenues	12,513,039	12,650,150	12,730,379	80,229
EXPENDITURES:				
Current:				
0011 Instruction	5,728,029	5,885,536	5,729,655	155,881
0012 Instructional Resources and Media Services	123,365	208,365	212,148	(3,783)
0013 Curriculum and Instructional Staff Development	265,673	193,207	181,590	11,617
0021 Instructional Leadership	114,893	136,593	141,101	(4,508)
0023 School Leadership	808,973	838,973	800,913	38,060
0031 Guidance, Counseling, and Evaluation Services	320,743	322,243	311,060	11,183
0033 Health Services	165,843	166,343	161,453	4,890
0034 Student (Pupil) Transportation	274,240	290,640	226,324	64,316
0035 Food Services	879,930	980,899	827,880	153,019
0036 Extracurricular Activities	419,612	393,612	370,501	23,111
0041 General Administration	915,299	920,299	890,417	29,882
0051 Facilities Maintenance and Operations	1,541,810	1,871,774	1,847,721	24,053
0052 Security and Monitoring Services	288,310	391,863	378,131	13,732
0053 Data Processing Services	569,719	556,239	436,068	120,171
0061 Community Services	79,600	86,600	85,241	1,359
Debt Service:				
0071 Principal on Long-Term Liabilities	-	-	1,203	(1,203)
0072 Interest on Long-Term Liabilities	-	-	61	(61)
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	740,540	367,684	372,856
Intergovernmental:				
0099 Other Intergovernmental Charges	17,000	21,000	18,233	2,767
6030 Total Expenditures	12,513,039	14,004,726	12,987,384	1,017,342
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1,354,576)	(257,005)	1,097,571
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	23,332	23,332
1200 Net Change in Fund Balances	-	(1,354,576)	(233,673)	1,120,903
0100 Fund Balance - September 1 (Beginning)	8,218,668	8,218,668	8,218,668	-
3000 Fund Balance - August 31 (Ending)	\$ 8,218,668	\$ 6,864,092	\$ 7,984,995	\$ 1,120,903

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION BUDGET AND ACTUAL GENERAL FUND

FOR THE YEAR ENDED AUGUST 31, 2022

Budgets and Budgetary Control

Each school district in Texas is required by law to prepare annually a budget of anticipated revenues and expenditures for the General Fund, Child Nutrition Program, and Debt Service Funds before the beginning of the fiscal year. For fiscal years beginning September 1, the Texas Education Code requires the budget to be adopted by August 31st of each year. The District's administration determines budgetary funding priorities and the budgets are prepared on the same basis of accounting that is used for reporting in accordance with generally accepted accounting principles. Final budget allocations are determined by the Board, which subsequently establishes a tax rate sufficient to support the approved budget. The annual budget, which is prepared on the modified accrual basis of accounting, must be adopted by the Board at a scheduled meeting after giving ten days public notice of the meeting. The District annually adopts legally authorized appropriated budgets for the General Fund, Child Nutrition Program, and Debt Service Funds. On August 30, 2021, the 2021-2022 budget was legally adopted by the Board.

The District's administration performs budget reviews during the year in which budget requirements are re-evaluated and revisions are recommended to the Board. The Board must approve amendments to the budget at the fund and functional expenditure categories or revenue object accounts as defined by the TEA. Each amendment must have Board approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year end. Several amendments were necessary during the year.

Expenditures may not legally exceed budgeted appropriations, as amended, at the function level by fund. Unexpended appropriations lapse at year-end.

Budgetary Basis of Accounting

The District's budget is prepared on a modified accrual basis of accounting.

The Budget and Actual - General Fund includes the District's Child Nutrition Program which is separately presented as Exhibit J-2.

Excess Expenditures Over Appropriations

Exhibit G-1 presents a small unfavorable budget variance in function 12 - Instructional Resources and Media Services and in function 21 - Instructional Leadership due to underestimation of TRS on behalf and fringe benefits and in functions 71 - Principal on Long-Term Liabilities and 72 - Interest on Long-Term Liabilities due to the implementation of GASB 87, *Leases*. Overall, the general fund budget reported a favorable budget variance of \$1,097,571.

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2022

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019
District's Proportion of the Net Pension Liability (Asset)	0.007447656%	0.007303199%	0.0074622%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 1,896,654	\$ 3,911,445	\$ 3,879,085
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	2,578,895	5,848,596	6,072,243
Total	<u>\$ 4,475,549</u>	<u>\$ 9,760,041</u>	<u>\$ 9,951,328</u>
District's Covered Payroll	\$ 8,415,190	\$ 8,521,925	\$ 7,810,067
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	22.54%	45.90%	49.67%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.79%	75.54%	75.24%

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2021 for year 2022, August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for year 2015.

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

FY 2019 Plan Year 2018	FY 2018 Plan Year 2017	FY 2017 Plan Year 2016	FY 2016 Plan Year 2015	FY 2015 Plan Year 2014
0.00702745%	0.007518392%	0.008308592%	0.0076823%	0.0055566%
\$ 3,868,079	\$ 2,403,977	\$ 3,139,693	\$ 2,715,591	1,484,245
5,750,937	3,878,395	4,232,506	4,208,755	3,644,005
<u>\$ 9,619,016</u>	<u>\$ 6,282,372</u>	<u>\$ 7,372,199</u>	<u>\$ 6,924,346</u>	<u>\$ 5,128,250</u>
\$ 7,815,556	\$ 7,891,834	\$ 7,563,210	\$ 7,198,540	6,956,232
49.49%	30.46%	41.51%	37.72%	21.34%
73.74%	82.17%	78.00%	78.43%	83.25%

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2022

	2022	2021	2020
Contractually Required Contribution	\$ 404,437	\$ 318,353	\$ 318,416
Contribution in Relation to the Contractually Required Contribution	(404,437)	(318,353)	(318,416)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 8,879,207	\$ 8,415,190	\$ 8,521,925
Contributions as a Percentage of Covered Payroll	4.55%	3.78%	3.74%

Note: GASB Codification, Vol. 2, P20.183 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

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

Draft

	2019	2018	2017	2016	2015
\$	260,751	\$ 234,824	\$ 238,898	\$ 233,325	\$ 181,259
	(260,751)	(234,824)	(238,898)	(233,325)	(181,259)
\$	-	\$ -	\$ -	\$ -	\$ -
\$	7,810,067	\$ 7,815,556	\$ 7,891,834	\$ 7,563,210	\$ 7,198,540
	3.34%	3.00%	3.03%	3.08%	2.52%

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TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY PENSION INFORMATION

TEACHER RETIREMENT SYSTEM OF TEXAS

FOR THE YEAR ENDED AUGUST 31, 2022

Changes of Benefit Terms

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

Changes of Assumptions

There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2022

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.009195789%	0.009294409%	0.010379962%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 3,547,227	\$ 3,533,224	\$ 4,908,811
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	4,752,494	4,747,807	6,522,712
Total	<u>\$ 8,299,721</u>	<u>\$ 8,281,031</u>	<u>\$ 11,431,523</u>
District's Covered Payroll	\$ 8,415,190	\$ 8,521,925	\$ 7,810,067
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	42.15%	41.46%	62.85%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	6.18%	4.99%	2.66%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. The amounts reported for FY 2022 are for measurement date August 31, 2021. The amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

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

FY 2019 Plan Year 2018		FY 2018 Plan Year 2017	
	0.009494575%		0.009842449%
\$	4,740,728	\$	4,280,112
	6,139,670		5,919,200
\$	<u>10,880,398</u>	\$	<u>10,199,312</u>
\$	7,815,556	\$	7,891,834
	60.66%		54.23%
	1.57%		0.91%

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2022

	2022	2021	2020
Contractually Required Contribution	\$ 86,850	\$ 65,803	\$ 74,082
Contribution in Relation to the Contractually Required Contribution	(86,850)	(65,803)	(74,802)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (720)</u>
District's Covered Payroll	\$ 8,879,207	\$ 8,415,190	\$ 8,521,925
Contributions as a Percentage of Covered Payroll	0.98%	0.78%	0.87%

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

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

Draft

	2019	2018
\$	71,896	\$ 65,739
	(71,896)	(65,739)
\$	-	\$ -
\$	7,810,067	\$ 7,815,556
	0.92%	0.84%

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY OPEB INFORMATION

TEACHER RETIREMENT SYSTEM OF TEXAS

FOR THE YEAR ENDED AUGUST 31, 2022

Changes of Benefit Terms Since the Prior Measurement Period

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

Changes Since the Prior Actuarial Valuation

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

- The discount rate changed from 2.33 percent as of August 31, 2020 to 1.95 percent as of August 31, 2021. This change increased the Total OPEB Liability.

Draft

SUPPLEMENTARY INFORMATION

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2022

Data Control Codes	211 ESEA I, A Improving Basic Program	212 ESEA Title I Part C Migrant	224 IDEA - Part B Formula	225 IDEA - Part B Preschool
ASSETS				
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1220 Property Taxes - Delinquent	-	-	-	-
1230 Allowance for Uncollectible Taxes	-	-	-	-
1240 Due from Other Governments	119,696	-	33,268	-
1260 Due from Other Funds	-	-	-	-
1410 Prepayments	-	-	-	-
1000 Total Assets	<u>\$ 119,696</u>	<u>\$ -</u>	<u>\$ 33,268</u>	<u>\$ -</u>
LIABILITIES				
2110 Accounts Payable	\$ 39,563	\$ -	\$ 543	\$ -
2160 Accrued Wages Payable	1,157	-	5,867	-
2170 Due to Other Funds	78,976	-	26,858	-
2180 Due to Other Governments	-	-	-	-
2300 Unearned Revenue	-	-	-	-
2000 Total Liabilities	<u>119,696</u>	<u>-</u>	<u>33,268</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
2601 Unavailable Revenue - Property Taxes	-	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	-	-	-	-
3470 Capital Acquisition and Contractual Obligation	-	-	-	-
3480 Retirement of Long-Term Debt	-	-	-	-
3490 Other Restricted Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 119,696</u>	<u>\$ -</u>	<u>\$ 33,268</u>	<u>\$ -</u>

242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	266 ESSER -School Emergency Relief	270 ESEA V, B,2 Rural & Low Income	279 TCLAS ESSER III	281 CRRSA ESSER III
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	568	9,914	9,116	30,094	17,191	86,473	464,077
42,974	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 42,974</u>	<u>\$ 568</u>	<u>\$ 9,914</u>	<u>\$ 9,116</u>	<u>\$ 30,094</u>	<u>\$ 17,191</u>	<u>\$ 86,473</u>	<u>\$ 464,077</u>
\$ -	\$ -	\$ 824	\$ 8,157	\$ -	\$ -	\$ 5,784	\$ 62,709
-	-	1,272	376	-	-	-	-
-	568	7,818	583	30,094	17,191	80,689	401,368
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	568	9,914	9,116	30,094	17,191	86,473	464,077
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
42,974	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
42,974	-	-	-	-	-	-	-
<u>\$ 42,974</u>	<u>\$ 568</u>	<u>\$ 9,914</u>	<u>\$ 9,116</u>	<u>\$ 30,094</u>	<u>\$ 17,191</u>	<u>\$ 86,473</u>	<u>\$ 464,077</u>

TORNILLO INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2022

Data Control Codes	282 ARP ESSER III TCLAS H-Q After School	284 IDEA B Formula ARP Act	285 IDEA B Preschool ARP Act	288 Emergency Impact Aid
ASSETS				
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -
1220	Property Taxes - Delinquent	-	-	-
1230	Allowance for Uncollectible Taxes	-	-	-
1240	Due from Other Governments	393,131	23,559	103
1260	Due from Other Funds	-	-	339
1410	Prepayments	-	-	-
1000	Total Assets	\$ 393,131	\$ 23,559	\$ 103
LIABILITIES				
2110	Accounts Payable	\$ 55,861	\$ 8,220	\$ -
2160	Accrued Wages Payable	1,017	-	-
2170	Due to Other Funds	336,253	15,339	103
2180	Due to Other Governments	-	-	-
2300	Unearned Revenue	-	-	339
2000	Total Liabilities	393,131	23,559	103
DEFERRED INFLOWS OF RESOURCES				
2601	Unavailable Revenue - Property Taxes	-	-	-
2600	Total Deferred Inflows of Resources	-	-	-
FUND BALANCES				
Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	-	-	-
3470	Capital Acquisition and Contractual Obligation	-	-	-
3480	Retirement of Long-Term Debt	-	-	-
3490	Other Restricted Fund Balance	-	-	-
3000	Total Fund Balances	-	-	-
4000	Total Liabilities, Deferred Inflows & Fund Balances	\$ 393,131	\$ 23,559	\$ 103

289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives	404 Student Success Initiative	410 State Instructional Materials	429 Other State Special Revenue Funds	461 Campus Activity Funds	480 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
126	-	-	12,600	26,146	-	-	1,226,062
2,973	1,989	13,748	14,319	-	15,541	44,279	136,162
-	-	-	-	-	-	-	-
<u>\$ 3,099</u>	<u>\$ 1,989</u>	<u>\$ 13,748</u>	<u>\$ 26,919</u>	<u>\$ 26,146</u>	<u>\$ 15,541</u>	<u>\$ 44,279</u>	<u>\$ 1,362,224</u>
\$ -	\$ -	\$ -	\$ 12,600	\$ -	\$ 2,632	\$ 465	\$ 197,358
-	-	-	-	2,574	-	-	12,263
-	-	-	-	23,572	-	-	1,019,412
150	-	13,748	-	-	-	-	13,898
2,949	334	-	14,319	-	-	43,814	61,755
<u>3,099</u>	<u>334</u>	<u>13,748</u>	<u>26,919</u>	<u>26,146</u>	<u>2,632</u>	<u>44,279</u>	<u>1,304,686</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,655	-	-	-	-	-	44,629
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	12,909	-	12,909
-	1,655	-	-	-	12,909	-	57,538
<u>\$ 3,099</u>	<u>\$ 1,989</u>	<u>\$ 13,748</u>	<u>\$ 26,919</u>	<u>\$ 26,146</u>	<u>\$ 15,541</u>	<u>\$ 44,279</u>	<u>\$ 1,362,224</u>

TORNILLO INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2022

Data Control Codes	599 Debt Service Fund	698 Capital Projects Fund	Total Nonmajor Governmental Funds
ASSETS			
1110 Cash and Cash Equivalents	\$ 398,326	\$ -	\$ 398,326
1220 Property Taxes - Delinquent	57,115	-	57,115
1230 Allowance for Uncollectible Taxes	(2,865)	-	(2,865)
1240 Due from Other Governments	2,606	-	1,228,668
1260 Due from Other Funds	-	50,296	186,458
1410 Prepayments	-	14,434	14,434
1000 Total Assets	<u>\$ 455,182</u>	<u>\$ 64,730</u>	<u>\$ 1,882,136</u>
LIABILITIES			
2110 Accounts Payable	\$ -	\$ -	\$ 197,358
2160 Accrued Wages Payable	-	-	12,263
2170 Due to Other Funds	201,081	-	1,220,493
2180 Due to Other Governments	-	-	13,898
2300 Unearned Revenue	57,449	-	119,204
2000 Total Liabilities	<u>258,530</u>	<u>-</u>	<u>1,563,216</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	47,318	-	47,318
2600 Total Deferred Inflows of Resources	<u>47,318</u>	<u>-</u>	<u>47,318</u>
FUND BALANCES			
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	44,629
3470 Capital Acquisition and Contractual Obligation	-	64,730	64,730
3480 Retirement of Long-Term Debt	149,334	-	149,334
3490 Other Restricted Fund Balance	-	-	12,909
3000 Total Fund Balances	<u>149,334</u>	<u>64,730</u>	<u>271,602</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 455,182</u>	<u>\$ 64,730</u>	<u>\$ 1,882,136</u>

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TORNILLO INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	211 ESEA I, A Improving Basic Program	212 ESEA Title I Part C Migrant	224 IDEA - Part B Formula	225 IDEA - Part B Preschool
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	486,472	2,585	168,433	767
5020 Total Revenues	486,472	2,585	168,433	767
EXPENDITURES:				
Current:				
0011 Instruction	91,586	2,585	99,481	767
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	324,534	-	-	-
0021 Instructional Leadership	26,578	-	-	-
0023 School Leadership	2,585	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	-	42,540	-
0032 Social Work Services	-	-	26,412	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	41,189	-	-	-
Debt Service:				
0071 Principal on Long-Term Liabilities	-	-	-	-
0072 Interest on Long-Term Liabilities	-	-	-	-
0073 Bond Issuance Cost and Fees	-	-	-	-
6030 Total Expenditures	486,472	2,585	168,433	767
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	-
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ -

242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	266 ESSER -School Emergency Relief	270 ESEA V, B,2 Rural & Low Income	279 TCLAS ESSER III	281 CRRSA ESSER III
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	15,385	42,766	59,947	36,313	20,579	250,006	875,644
-	15,385	42,766	59,947	36,313	20,579	250,006	875,644
-	15,385	15,376	15,601	29,075	632	149,277	572,823
-	-	-	-	-	-	-	8,392
-	-	26,565	38,157	-	19,947	71,065	112,436
-	-	-	-	-	-	-	8,111
-	-	825	-	-	-	29,664	26,371
-	-	-	-	-	-	-	6,249
-	-	-	-	-	-	-	2,029
-	-	-	-	7,238	-	-	6,086
-	-	-	-	-	-	-	6,085
-	-	-	-	-	-	-	26,372
-	-	-	-	-	-	-	18,256
-	-	-	-	-	-	-	46,663
-	-	-	-	-	-	-	20,290
-	-	-	-	-	-	-	10,144
-	-	-	6,189	-	-	-	5,337
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	15,385	42,766	59,947	36,313	20,579	250,006	875,644
-	-	-	-	-	-	-	-
42,974	-	-	-	-	-	-	-
\$ 42,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TORNILLO INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	282 ARP ESSER III TCLAS H-Q After School	284 IDEA B Formula ARP Act	285 IDEA B Preschool ARP Act	288 Emergency Impact Aid
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	1,352,193	34,199	1,519	-
5020 Total Revenues	1,352,193	34,199	1,519	-
EXPENDITURES:				
Current:				
0011 Instruction	588,283	34,199	1,519	-
0012 Instructional Resources and Media Services	105,389	-	-	-
0013 Curriculum and Instructional Staff Development	177,516	-	-	-
0021 Instructional Leadership	108,824	-	-	-
0023 School Leadership	53,907	-	-	-
0031 Guidance, Counseling, and Evaluation Services	7,102	-	-	-
0032 Social Work Services	2,029	-	-	-
0033 Health Services	6,087	-	-	-
0034 Student (Pupil) Transportation	6,495	-	-	-
0035 Food Services	25,657	-	-	-
0041 General Administration	17,082	-	-	-
0051 Facilities Maintenance and Operations	86,779	-	-	-
0052 Security and Monitoring Services	33,776	-	-	-
0053 Data Processing Services	10,850	-	-	-
0061 Community Services	122,417	-	-	-
Debt Service:				
0071 Principal on Long-Term Liabilities	-	-	-	-
0072 Interest on Long-Term Liabilities	-	-	-	-
0073 Bond Issuance Cost and Fees	-	-	-	-
6030 Total Expenditures	1,352,193	34,199	1,519	-
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	-
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ -

289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives	404 Student Success Initiative	410 State Instructional Materials	429 Other State Special Revenue Funds	461 Campus Activity Funds	480 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,263	\$ 70,434	\$ 106,697
-	-	-	23,691	35,895	-	-	59,586
440,125	-	-	-	-	-	-	3,786,933
440,125	-	-	23,691	35,895	36,263	70,434	3,953,216
384,679	-	-	23,691	-	14,404	58,911	2,098,274
-	-	-	-	-	-	-	113,781
-	-	-	-	35,895	-	6,451	812,566
-	-	-	-	-	94	-	143,607
-	-	-	-	-	8,486	3,262	125,100
5,837	-	-	-	-	-	-	61,728
-	-	-	-	-	-	-	30,470
35,253	-	-	-	-	-	1,291	55,955
-	-	-	-	-	-	-	12,580
-	-	-	-	-	-	-	52,029
-	-	-	-	-	9,135	459	44,932
-	-	-	-	-	-	-	133,442
14,356	-	-	-	-	-	-	68,422
-	-	-	-	-	-	-	20,994
-	-	-	-	-	-	60	175,192
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
440,125	-	-	23,691	35,895	32,119	70,434	3,949,072
-	-	-	-	-	4,144	-	4,144
-	1,655	-	-	-	8,765	-	53,394
\$ -	\$ 1,655	\$ -	\$ -	\$ -	\$ 12,909	\$ -	\$ 57,538

TORNILLO INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	599 Debt Service Fund	698 Capital Projects Fund	Total Nonmajor Governmental Funds
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 438,013	\$ -	\$ 544,710
5800 State Program Revenues	920,347	-	979,933
5900 Federal Program Revenues	-	-	3,786,933
5020 Total Revenues	<u>1,358,360</u>	<u>-</u>	<u>5,311,576</u>
EXPENDITURES:			
Current:			
0011 Instruction	-	-	2,098,274
0012 Instructional Resources and Media Services	-	-	113,781
0013 Curriculum and Instructional Staff Development	-	-	812,566
0021 Instructional Leadership	-	-	143,607
0023 School Leadership	-	-	125,100
0031 Guidance, Counseling, and Evaluation Services	-	-	61,728
0032 Social Work Services	-	-	30,470
0033 Health Services	-	-	55,955
0034 Student (Pupil) Transportation	-	-	12,580
0035 Food Services	-	-	52,029
0041 General Administration	-	-	44,932
0051 Facilities Maintenance and Operations	-	21,110	154,552
0052 Security and Monitoring Services	-	-	68,422
0053 Data Processing Services	-	-	20,994
0061 Community Services	-	-	175,192
Debt Service:			
0071 Principal on Long-Term Liabilities	807,300	-	807,300
0072 Interest on Long-Term Liabilities	483,728	-	483,728
0073 Bond Issuance Cost and Fees	2,790	-	2,790
6030 Total Expenditures	<u>1,293,818</u>	<u>21,110</u>	<u>5,264,000</u>
1200 Net Change in Fund Balance	64,542	(21,110)	47,576
0100 Fund Balance - September 1 (Beginning)	<u>84,792</u>	<u>85,840</u>	<u>224,026</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 149,334</u>	<u>\$ 64,730</u>	<u>\$ 271,602</u>

OTHER INFORMATION - REQUIRED TEA SCHEDULES

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TORNILLO INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED AUGUST 31, 2022

Last 10 Years Ended August 31	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2013 and prior years	Various	Various	\$ Various
2014	1.090100	0.213600	57,985,327
2015	1.090100	0.213600	62,229,604
2016	1.090100	0.213600	61,401,358
2017	1.090100	0.310700	66,480,248
2018	1.090100	0.310700	72,774,713
2019	1.090100	0.310700	74,584,345
2020	1.016500	0.384300	83,753,955
2021	1.002900	0.468900	84,798,477
2022 (School year under audit)	0.931500	0.468900	95,326,121
1000 TOTALS			

(10) Beginning Balance 9/1/2021	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2022
\$ 71,085	\$ -	\$ 1,458	\$ 296	\$ (8,825)	\$ 60,506
9,239	-	726	142	-	8,371
7,469	-	797	156	-	6,516
7,065	-	509	100	-	6,456
5,655	-	245	70	-	5,340
9,495	-	853	243	-	8,399
15,164	-	3,242	924	(62)	10,936
28,008	-	6,128	2,317	(3,055)	16,508
58,202	-	17,347	8,110	(6,370)	26,375
-	1,290,737	810,036	407,757	-	72,944
<u>\$ 211,382</u>	<u>\$ 1,290,737</u>	<u>\$ 841,341</u>	<u>\$ 420,115</u>	<u>\$ (18,312)</u>	<u>\$ 222,351</u>

TORNILLO INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 50,000	\$ 50,000	\$ 56,500	\$ 6,500
5800 State Program Revenues	4,000	4,000	2,087	(1,913)
5900 Federal Program Revenues	825,930	926,899	734,621	(192,278)
5020 Total Revenues	879,930	980,899	793,208	(187,691)
EXPENDITURES:				
Current:				
0035 Food Services	879,930	980,899	827,880	153,019
6030 Total Expenditures	879,930	980,899	827,880	153,019
1200 Net Change in Fund Balances	-	-	(34,672)	(34,672)
0100 Fund Balance - September 1 (Beginning)	220,213	220,213	220,213	-
3000 Fund Balance - August 31 (Ending)	\$ 220,213	\$ 220,213	\$ 185,541	\$ (34,672)

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TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 419,354	\$ 419,354	\$ 438,013	\$ 18,659
5800 State Program Revenues	828,430	828,430	920,347	91,917
5020 Total Revenues	1,247,784	1,247,784	1,358,360	110,576
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Liabilities	807,300	807,300	807,300	-
0072 Interest on Long-Term Liabilities	483,728	483,728	483,728	-
0073 Bond Issuance Cost and Fees	2,100	2,100	2,790	(690)
6030 Total Expenditures	1,293,128	1,293,128	1,293,818	(690)
1200 Net Change in Fund Balances	(45,344)	(45,344)	64,542	109,886
0100 Fund Balance - September 1 (Beginning)	84,792	84,792	84,792	-
3000 Fund Balance - August 31 (Ending)	\$ 39,448	\$ 39,448	\$ 149,334	\$ 109,886

TORNILLO INDEPENDENT SCHOOL DISTRICT
STATE COMPENSATORY EDUCATION AND BILINGUAL EDUCATION PROGRAM EXPENDITURES
FOR THE YEAR ENDED AUGUST 31, 2022

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.	272,000
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year.	939,800

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.	876,340
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25,35)	135,914

FEDERAL AWARDS SECTION

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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
Tornillo Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tornillo Independent School District (District) as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated _____, 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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tornillo Independent School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weakness 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 were not 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*.

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.

Gibson Ruddock Patterson LLC
El Paso, Texas
_____ 2023

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees
Tornillo Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tornillo Independent School District's (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 August 31, 2022. 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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.

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 generally accepted auditing standards, *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 generally accepted auditing standards, *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.

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.

Gibson Ruddock Patterson LLC
El Paso, Texas
_____, 2023

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TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2022

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Were significant deficiencies in internal control disclosed? None reported

Were material weaknesses in internal control disclosed? No

Was any noncompliance disclosed that is material to the financial statements of the auditee, which would be required to be reported in accordance with Government Auditing Standards? No

Federal Awards

Internal control over major federal award programs:

Were significant deficiencies in internal control over major programs disclosed? None reported

Were material weaknesses in internal control over major programs disclosed? No

Type of auditor's report issued on compliance for major federal programs: Unmodified

Were there any audit findings that the auditor is required to disclosed under Title 2 CFR 200.516 Audit findings paragraph (a)? No

Major Federal Programs:

Special Education Cluster
 Assistance Listing No. 84.027A, 84.173A, 84.027X and 84.173X

Education Stabilization Fund
 Assistance Listing No. 84.425 consisting of subprogram 84.425D Elementary and Secondary School Emergency Relief Fund and subprogram 84.425U American Rescue Plan - Elementary and Secondary School Emergency Relief

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Did auditee qualified as low-risk auditee under 2 CFR 200.520 Criteria for a low-risk auditee? Yes

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2022

FINANCIAL STATEMENT FINDINGS

There were no current year findings.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no current year findings or questioned costs.

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF STATUS OF **PRIOR AUDIT FINDINGS**
FOR THE YEAR ENDED AUGUST 31, 2022

FINANCIAL STATEMENT FINDINGS

There were no prior year findings.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no prior year findings or questioned costs.

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
<u>Passed Through Texas Education Agency</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	21610101071908	\$ 2,542
ESEA, Title I, Part A - Improving Basic Programs	84.010A	22610101071908	455,841
School Action Fund	84.010A	216101627110026	66,917
School Action Fund	84.010A	236101627110026	878
Total Assistance Listing Number 84.010			526,178
ESEA, Title I, Part C - Migratory Children	84.011A	20615001071908	2,840
*IDEA - Part B, Formula	84.027A	216600010719086600	18,648
*IDEA - Part B, Formula	84.027A	226600010719086600	166,279
*COVID-19 IDEA-B Formula - ARP	84.027X	225350010719085350	37,503
Total Assistance Listing Number 84.027			222,430
*IDEA - Part B, Preschool	84.173A	226610010719086610	842
*COVID-19 IDEA-B Preschool - ARP	84.173X	225360010719085360	1,668
Total Assistance Listing Number 84.173			2,510
Total Special Education Cluster (IDEA)			224,940
Career and Technical - Basic Grant	84.048A	22420006071908	16,154
ESEA, Title II, Part A, Teacher Principal Training	84.367A	21694501071908	1,921
ESEA, Title II, Part A, Teacher Principal Training	84.367A	22694501071908	43,650
ESEA, Title II, Part A, Teacher Principal Training	84.367A	23694501071908	825
Total Assistance Listing Number 84.367			46,396
Title III, Part A - English Language Acquisition	84.365A	22671001071908	61,145
ESEA, Title V, Part B - Rural and Low Income School Grant	84.358B	22696001071908	22,590
Title IV, Part A, Suparpart I	84.424A	22680101071908	41,034
COVID-19 ESSER Grant	84.425D	20521001071908	36,313
COVID-19 CRRSA ESSER II	84.425D	21521001071908	875,644
COVID-19 ARP ESSER III	84.425D	21528001071908	1,322,588
COVID-19 TCLAS High-Quality After-School	84.425D	215280587110153	32,281
COVID-19 TCLAS - ESSER III	84.425U	21528042071908	250,006
Total Assistance Listing Number 84.425			2,516,832
Total Passed Through Texas Education Agency			3,458,109
TOTAL U.S. DEPARTMENT OF EDUCATION			3,458,109
 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Passed Through Texas Education Agency</u>			
COVID-19 - School Health Support Grant	93.323	39352201	35,253
Total Passed Through Texas Education Agency			35,253
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			35,253

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
FEDERAL COMMUNICATIONS COMMISSION			
<u>Passed Through Universal Service Administrative Company</u>			
Emergency Connectivity Fund	32.009	ECF202111801	54,027
Emergency Connectivity Fund	32.009	ECF222117614	95,901
Emergency Connectivity Fund	32.009	ECF202100246	217,600
Total Assistance Listing Number 32.009			367,528
Total Passed Through Universal Service Administrative Company			367,528
TOTAL FEDERAL COMMUNICATIONS COMMISSION			367,528
 U.S. DEPARTMENT OF AGRICULTURE			
<u>Passed Through the Texas Department of Agriculture</u>			
**School Breakfast Program	10.553	806780706	190,914
**National School Lunch Program - Cash Assistance	10.555	806780706	540,727
**National School Lunch Prog. - Non-Cash Assistance	10.555	806780706	75,054
Supply Chain Assistance Funds	10.555	806780706	1,445
Total Assistance Listing Number 10.555			617,226
Total Child Nutrition Cluster			808,140
Child & Adult Care Food Program - Cash Assistance	10.558	806780706	22,504
NSLP Private Storage Delivery & Storage Fee Reimbursement	10.560	806780706	248
COVID-19 - Pandemic Electronic Benefit Transfer (P-EBT)	10.649	806780706	6,198
Total Passed Through the Texas Department of Agriculture			837,090
TOTAL U.S. DEPARTMENT OF AGRICULTURE			837,090
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 4,697,980

* , **Clustered Programs

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED AUGUST 31, 2022

1. BASIS OF ACCOUNTING

The District accounts for all awards under federal programs in the general fund or a special revenue fund in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide*. Special revenue funds are used to account for resources restricted to, or committed for specific purposes by a grantor. Federal and state financial assistance is generally accounted for in a special revenue fund. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount. For the year ended August 31, 2022, the District predominately accounted for federal grant funds in special revenue funds, with the exception of the Child Nutrition Program, SHARS, and indirect costs, which were accounted for in the general fund.

These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on long-term debt, which is recognized when due, and certain compensated absences, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When grant funds are received before expenditures are made, they are recorded as unearned revenues until earned. Due to the nature of the reporting process for the SHARS program, the District recognizes SHARS revenue upon receipt of the reimbursements during the fiscal year and when the annual Cost Report is acknowledged by the federal government.

2. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal activity of the District under programs of the federal government for the year ended August 31, 2022. The information in this schedule is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

Period of performance - The period of performance for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period extended 90 days beyond the federal project period ending date, in accordance with provisions in Section H. Period of Performance of Federal Funds, Part 3, OMB Compliance Supplement - April 2022.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED AUGUST 31, 2022

2. BASIS OF PRESENTATION (Continued)

Matching - Matching contributions were not required for any of the federal awards.

Program Income - The Child Nutrition Cluster generated program income in the amount of \$56,500 for the year ended August 31, 2022.

Commodities - Commodity assistance is reported by the Assistance Listing number of the programs under which USDA donated the commodities identified as non-cash assistance.

3. INDIRECT COST RATE

The District did not elect to use the 10% de minimis indirect cost rate but used the indirect cost rate assigned by Texas Education Agency.

The District accounted for federally funded indirect costs in the General Fund as follows:

Program Title	Federal Assistance Listing No.	Amount
Title I, Part A - Improving Basic Programs	84.010A	\$ 39,705
Title I, Part C - Migrant	84.011A	255
IDEA - Part B, Formula	84.027A	16,494
COVID-19 IDEA - Part B, Formula - American Rescue Act	84.027X	3,304
IDEA - Part B, Preschool	84.173A	75
COVID-19 IDEA - Part B, Preschool - American Rescue Act	84.173X	149
Carl D. Perkins Basic Formula Grant	84.048A	769
Title II, Part A, Supporting Effective Instruction	84.367A	3,630
Title III, Part A - LEP/LEA	84.365A	1,198
Title V. B SP 2 - Rural & Low Income School	84.358B	2,011
COVID-19 TCLAS High-Quality After-School	84.425U	2,676
Title IV, Part A, Subpart 1	84.424A	3,691
School Breakfast Program	10.553	26,738
National School Lunch Program	10.555	75,731
Total Indirect Costs		<u>\$ 176,426</u>

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED AUGUST 31, 2022

4. RECONCILIATIONS

Of the federal expenditures presented in Exhibit K-1, the District accounted for certain funds in the General Fund as follows:

Program Title	Federal Assistance Listing No.	Amount
School Breakfast Program	10.553	\$ 164,176
National School Lunch Program - Cash Assistance	10.555	464,996
National School Lunch Program - Non-Cash Assistance	10.555	75,054
Supply Chain Assistance Grant	10.555	1,445
Child & Adult Care Food Program	10.558	22,504
NSLP Private Storage Delivery & Storage Fee Reimbursement	10.560	248
COVID-19 - P-EBT Administrative Cost Grants	10.649	6,198
Indirect Costs	Various	<u>176,426</u>
		911,047
SHARS (not included in Exhibit K-1)		<u>9,080</u>
Total General Fund federal revenue per Exhibit C-3		<u><u>\$ 920,127</u></u>

The total federal revenue presented on Exhibit K-1 can be reconciled to Exhibit C-3 as follows:

Expenditures of federal awards per Exhibit K-1	\$ 4,697,980
School Health and Related Services (SHARS) reimbursements	<u>9,080</u>
Total federal revenue per Exhibit C-3	<u><u>\$ 4,707,060</u></u>

January __, 2023

To the Board of Trustees
Tornillo Independent School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tornillo Independent School District for the year ended August 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 24, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tornillo Independent School District are described in Note I to the financial statements. As described in Note I, the District implemented GASB Statement No. 87, *Leases*, which requires recognition of certain assets and liabilities for leases that previously were classified as operating leases. We noted no transactions entered into by Tornillo Independent School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

1. Management's zero (\$0) estimate of the allowance for uncollectible other receivables and amounts due from other governments is based on management's opinion that an allowance for doubtful accounts is not necessary for fair presentation.
2. Management's estimate of the depreciation of capital assets is based on estimated useful lives of the related assets.
3. Management's estimate of the allowance for uncollectible taxes is based on historical collection rates and management's analysis of the collectability of the accounts.
4. Management's estimate of the amortization of bond premiums, discounts, and deferred charges and gains related to bond refundings is based on the life of the underlying bond.
5. Management's estimate of the Foundation receivable for the 2021-2022 school year is based upon the projected 2022-2023 Foundation allotment and the number of school days in August 2022.
6. Management's estimate for deferred outflow related to the Teacher Retirement System of Texas (TRS) pension and OPEB, the District's share of net pension liability and net OPEB liability, and deferred inflow related to TRS pension and OPEB are based on estimates provided by TRS.
7. Management's estimate of the right-to-use lease assets and related liability is based on a present value calculation of the future payments. Amortization of the right-to-use lease assets is based upon the shorter of the lease term or the useful life of the underlying assets.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule, *Passed Adjustments*, summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

During the audit process, year-end adjustments were recorded as deemed necessary by management and are available for review.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January __, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

During our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiencies. We previously reported on the District's internal controls in our report dated January __, 2023. These comments do not affect our reported dated January __, 2023 on the financial statements of Tornillo Independent School District. As part of our audit, we also review prior year's comments and provide a status based on our testing as well as inquiry of management. Please see the attached schedule for the status of prior year comments as well as the current year comments.

Other Matters

We applied certain limited procedures to the Management Discussion and Analysis, the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund, and the Teacher Retirement System Pension and OPEB schedules, which are required

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

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

We were not engaged to report on the required TEA Schedules, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Very truly yours,

Status of Prior Year Comments

Accounting

1. Observation: Due to turnover in the finance department, the Finance Director had been both creating and posting journal entries into the system. In order to reduce the risk of posting erroneous entries into the system and for internal control purposes, we recommended management ensure a second individual either creates the journal entries in the system or approves the journal entries created by the Finance Director as per the District's policy.

Status: Procedures were updated to have the Payroll Clerk and Finance Coordinator create the journal entries and the Finance Director approves them. However, due to vacancies during the 2021-2022 year, there was a time period where the Finance Director created, reviewed, and posted journal entries.

Cash Disbursements

2. Observation: While conducting our general cash disbursements test, we noted one instance where a purchase of medals for Special Education students was coded to the incorrect function account. We recommended management ensure expenditures are coded to the appropriate function code.

Status: Finance Director continuously monitors that expenditures are coded to the appropriate function, object, and PIC codes. No similar instances were noted during this year's testwork.

Payroll

3. Observation: While conducting our walkthrough over 2 CFR 200 Time and Effort Compliance and our Title I, Part A payroll test work, we noted that the spring semester semi-annual certifications we reviewed were signed by the supervisory authority prior to the end of the work period. We recommended management ensure the spring semester certifications are signed by the supervisory authority after the work period has ended.

Status: All semi-annual certifications are now signed after the end of the work period. No similar instances were noted during this year's testwork.

4. Observation: While conducting our testwork over payroll transactions, we noted one instance where the Employee Status Form for an employee position change was properly approved; however, the new account coding for the position was not indicated on the form. We recommended management include any account changes on the Employee Status Form for employee position changes to ensure proper accounting of the payroll transaction.

Status: All Personnel Action Funds forms now have a field to include the account code that is being affected as part of the approval process. No similar instances were noted during this year's testwork.

5. Observation: In one instance, we noted an employee's pay rate was incorrect in the system which resulted in a small underpayment for the fiscal year. We recommended management implement review procedures to ensure all employee pay rates are in accordance with the correct pay step of the district's pay scale.

Status: Individual pay raises for the new school year are entered manually after being verified that the approved pay increase is reflected in the new hourly/salary pay rate list. No similar instances were noted during this year's testwork.

Procurement

6. Observation: Based on information received by TEA regarding the Communities in Schools (CIS) program, CIS can be acceptable as a sole source but the District has to get an approval from TEA by submitting the Request for Noncompetitive Procurement (Sole-Source) Approval form to comply with the procurement requirements. We recommended management ensure the Request for Noncompetitive Procurement (Sole-Source) Approval form is submitted and properly approved by TEA on an annual basis to properly document why the services did not go through the procurement process.

Status: Sole Source approval has been obtained from TEA and will be obtained annually.

Compliance

7. Observation: While conducting our review of the District's State and Federal Grants Manual, we noted that the manual does not include policies prohibiting contracting with the enemy, telecommunication costs and video surveillance costs, and providing preference for the purchase, acquisition, or use of good, products, or materials produced in the United States. We recommended management ensure the manual is updated as needed to include the District's current policies and procedures.

Status: State and Federal Manual was updated in October 2022 to include policies prohibiting contracting with the enemy, telecommunication costs and video surveillance costs, and providing preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States.

Current Year Comments

Accounting

1. Observation: While reviewing the bank reconciliation for the general fund and accounts payable listing, it was noted that invoices paid thru Commerce Bank were still listed as outstanding as the process to clear those amounts had not been completed as of August 31, 2022.

Recommendation: We recommend management reconcile and complete the process to clear the invoices paid through Commerce Bank on a timely basis to avoid overstating both cash and accounts payable in the general ledger.

2. Observation: While conducting our search for unrecorded liabilities, we noted one instance where expenditures for the month of June, which were paid in September, were not accrued. In another instance, we noted expenditures that were incurred and paid in August were incorrectly accrued.

Recommendation: We recommend management implement procedures that will ensure expenditures are posted in the correct accounting period.

3. Observation: It was noted that the District has balances past due from employees for health insurance payments not withheld from their paychecks as these employees were out on FMLA during the year.

Recommendation: We recommend management ensure that amounts due from employees are collected on a timely basis.

Cash Disbursements

4. Observation: While conducting our test over nonpayroll transactions for the ESSER program, an instance was noted where lodging charged to federal fund exceeded the GSA rate. Management corrected this error and charged the excess to the general fund.

Recommendation: We recommend the applicable GSA rate is obtained when authorizing travel expenditures and included with the supporting documentation for the transaction.

5. Observation: While conducting our tests over nonpayroll transactions, an instance was noted where an emergency purchase order was issued for a guest speaker. This type of transaction does not constitute an emergency and should have undergone the regular purchase order process.

Recommendation: We recommend management ensure that emergency purchase orders are issued for true emergencies and that vendor documentation is obtained for all vendors regardless of the method of payment.

6. Observation: While conducting our review of expenditures charged to a grant during the month of August, we noted one instance where a vendor's invoice was posted three times and subsequently paid twice. Although the software system does not allow for duplicate

invoice numbers, the two additional amounts were entered with the original invoice number plus a -1 and -2 which was what allowed duplicate invoice numbers to be entered.

Recommendation: We recommend management ensure staff are trained regarding the accounts payable process and inherent controls in the software and the importance of not circumventing the process.

Payroll

7. Observation: While conducting our tests over payroll transactions, we noted a total of five instances where the start and end dates indicated on the authorized Function/Supplemental Authorization Request forms did not cover the dates of the extra duty activities performed; however, it was noted the timesheets supporting each of the activities performed were properly approved.

Recommendation: We recommend management ensure the Function/Supplemental Authorization Request Forms are properly completed when provided by campuses to support extra duty pay.

8. Observation: While conducting our tests over payroll transactions, we noted the following:
- One employee whose base pay and related stipends were coded to function 21 – Instructional Leadership rather than function 23 – School Leadership which appeared more appropriate based on his position.
 - One district director's entire base salary was coded to function 53 – Data Processing Services even though a portion of his duties included Security Department Manager, which should more appropriately be coded to function 52 – Security and Monitoring Services.
 - One employee's master stipend allocation to program intent code 30 – State Compensatory Education did not follow the employee's base salary allocation to this program intent code.
 - One teacher's salary and master's stipend should have been allocated 24.44% to program intent code 30 – State Compensatory Education based on her master schedule; however, the district rounded up the allocation to 25%.
 - Three split-funded employees' lump sum payments did not follow the function coding of their base pay.
 - One master's stipend was incorrectly coded to IDEA-B, fund 224, instead of following the employee's base salary which was coded to the general fund.
 - A CATE teacher received the incorrect CATE stipend amount for fiscal year 2021-2022 based on her master schedule and the Board approved Stipend Chart.

Recommendation: We recommend management ensure employee coding follows TEA guidelines and that any lump sum payments follow the function coding of the base pay. The allocation of any stipends should be properly calculated and agreed to the allocation of the base pay.

9. Observation: While conducting our general payroll test, we noted seven instances where teachers' base salaries and summer school hours charged to program intent code 30 – State Compensatory Education were properly referenced in the appropriate Campus Improvement Plans; however, as best practice, it is recommended that salary amounts should be noted along with the funding source.

Recommendation: We recommend management ensure that salary amounts be noted along with funding sources in the campus improvement plans. Attaching the budget for this program intent code which includes payroll costs will be sufficient.

Compliance

10. Observation: It was noted that the District did not spend the required amounts for the Bilingual Education state mandated program. The amount under spent is \$18,929.

Recommendation: We recommend management implement policies and procedures to help ensure the required amounts are spent for all state mandated programs and that the spending is monitored throughout the year.

11. Observation: While reviewing the Excess Cost Calculation for compliance with the Special Education Program, we noted the preliminary excess cost calculation excluded ESSER funds 266, 281 and 282. Per the IDEA B Excess Cost Handbook, the excess cost calculation must include all expenditures (not just those identified as instructional expenditures) from all fund sources (federal, state, and local sources). The final calculation was updated to include all funds. In addition, the Finance Director developed a methodology to allocate a portion of the instructional costs associated to special education students in mainstream classroom settings to be included in the calculation.

Recommendation: We recommend adhering to the IDEA B Excess Cost Calculation Handbook when completing the calculation and that the local methodology for the allocation of students with disabilities served in mainstream classroom settings be documented in the District's EDGAR manual.

Tornillo Independent School District

Passed Adjustments Schedule
8/31/2022

Description	Acct	Balance Sheet		Revenues & Expenditures	
		Dr	Cr	Dr	Cr
1 Furniture and Equipment	1530	599,397			
Accumulated Depreciation - beginning	1573		519,478		
Prior Period Adjustment	3200		79,920		
Depreciation Expense	6000			39,960	
Accumulated Depreciation	1573		39,960		
To record estimate of Coyote Park improvements done in FY 2010, the related depreciation expense for current year and accumulated depreciation.					
2 Teacher Retirement/TRS Care	6146			11,103	
TRS/TRS Care Withheld	2150		11,103		
To adjust District's contribution for retirement and health care.					
		<u>599,397</u>	<u>650,460</u>	<u>51,063</u>	<u>-</u>

Draft

Tornillo Independent School District

Maintenance Department

Memorandum

To: Board of Trustees

From: Rene Estrada, Maintenance/Transportation Director

Subject: Construction of New Cafetorium

Date: 1/25/2023

History:

The board approved the design for a new cafetorium on 6/20/2022. The district began demolishing Jr High gym to help reduce the construction cost of the new cafetorium.

Rationale:

A competitive seal proposal (CSP) was issued for project #2022-16 Tornillo Jr High Gym to Cafeteria conversion. The CSP was publicly advertised through El Paso Times and district website on November 22, 2022.

The bid closed on December 9, 2022, and we received one response. The project committee evaluated the company's submission according to the selection criteria as stated in the CSP package. After reviewing the proposal and discussing price, the district is asking the board to allow district personnel and contractor to enter negotiation.

Budget Impact:

None

Administrative Recommendation:

The recommendation to the Board of Trustees is to approve negotiation between Tornillo ISD and the contractor.



VISTACON II
General Contractors

Basilio A. Silva Jr. P.E
President

Elsa Silva
Vice President

December 09-2022

Luis Guerra
Director of Finance

Tornillo Independent School; District
300 Oil Mill Dr.
Tornillo Texas 79853

PROJECT # 2022-16
Proposal # 2023-01

RE: Tornillo Jr. High Gym to Cafeteria Conversion
19200 Cobb Ave.
Tornillo, Texas 79853

Dear Mr. Guerra,

Below, please find the cost for the complete Construction of the Tornillo Junior High Gym to Cafeteria Conversion at the above referenced location, as per plans and Specifications dated November 01-2022, Drawn by Countryman & Company (Jennifer Countryman AIA).

Lump Sum \$837,372.05

Exclusions:

- Kitchen Equipment & Accessories.**
- Furniture & Installation.**
- Data and Communications Equipment,.**
- Intrusion & Fire Alarm Systems.**

Notes:

Attached, please find the forms as requested.

Should you have any questions, please let us know.

Thank you,

Basilio A. Silva Jr. P.E. M ASCE
President
(915) 727-3323 Mobile

1161 Kessler Dr.
El Paso, Texas 79907
(915) 592-0321
(915) 271-8636 Fax



COMPETITIVE SEALED PROPOSAL
TORNILLO JUNIOR HIGH GYM TO CAFETERIA
CONVERSION

Tornillo Independent School District is accepting Competitive Seal Proposals (CSP)
For the remodeling of the Jr. High Gym Cafeteria

Deliver the Competitive Sealed Proposals at:
Tornillo Independent School District
19200 Cobb Ave.
Tornillo, Texas 79853

Attention: Luis Guerra, Director of Finance or electronically at the district web site at
<https://www.tisd.us>

PROPOSALS SHALL BE PLAINLY MARKED

COMPETITIVE SEALED PROPOSALS: 2023-01

TORNILLO JR. HIGH GYM TO CAFETERIA CONVERSION
19200 Cobb Ave. Tornillo, TX 79853

REQUEST FOR PROPOSALS accepted until 2:00 PM on Friday 9, December 2022

Instructions to offerors, specifications, and terms and conditions are enclosed. Responders should carefully examine all information here provided.

Any proposal received after the specified time, whether uploaded electronically, delivered in person or by mail will be disqualified. This is a turnkey project and proposals shall include all items, unless stated otherwise. The owner reserves the right to reject any or all proposals and to accept any proposal deemed most beneficial to the Tornillo Independent School District; and to waive any formality in the proposal.

I. GENERAL INFORMATION

Without force or limitation, the following scope of work statement provides a general guide to the work contained within and the Project Documents prepared by Countryman and Co.

The project consists of a turnkey work at the school's Jr. High Gym. The work shall include and is not limited to demolition work, plumbing, electrical, mechanical, labor, materials, permits and any other related expenses. A fully functional installation is required at the end of the project. Further verification of completed work will include review of the entire scope of work.

Work should start immediately after the NTP and achieve **substantial completion** by no later than **July 31, 2023**.

The contractor pricing this work is highly recommended to visit the project site before providing the district with a project cost proposal. As per some areas of the gym have already been demo. Coordinate a site visit with Director of Maintenance Rene Estrada. (915)497-4203 or email estradare@tisd.us. to access the buildings is preferred during school hours.

II. INSTRUCTIONS TO OFFERORS

COMPETITIVE SEALED PROPOSALS SHOULD BE SUBMITTED PROVIDING THE ATTACHED REQUIRED INFORMATION AND FORMS:

- A. General information such as organization name, name of contact representative, address, phone, e-mail address, etc.
- B. The District requires all service providers to carry general, auto and umbrella liability, and worker's compensation/ employer's liability insurance coverage. Liability insurance should remain in force during the term of the contract. State the carrier, agent, amount, expiration date and length of time you have maintained coverage.

Workers' compensation – Statutory Limits		
Employers liability:	\$ 500,000	each accident
	\$ 500,000	disease – Policy limit
	\$ 500,000	disease – Each employee
General Liability	\$1,000,000	each occurrence
	\$2,000,000	general aggregate
	\$2,000,000	products/completed operations
	\$1,000,000	personal & advertising injury
	\$ 50,000	fire damage legal liability
	\$ 5,000	premises medical payments
<i>District to be named as an additional insured</i>		
Automobile Liability	\$1,000,000	combined single limit for bodily and/or Property damage
<i>District to be named as an additional insured</i>		
Excess /Umbrella liability	\$3,000,000	per occurrence
	\$3,000,000	aggregate

- C. In accordance with Chapter 176 of the Local Government Code, effective January 1, 2006, a person or entity that contracts or seeks to contract with the District for the sale or purchase of property, goods, or services (as well as agents of such persons) are required to file a Conflict of Interest Questionnaire with the Records

Administrator. Each covered person or entity who seeks to or who contracts with the District is responsible for complying with any applicable disclosure requirements. The Conflict of Interest Questionnaire may be downloaded from the Texas Ethics Commission's website at: http://www.ethics.state.tx.us/whatsnew/conflict_forms.htm

The Local Government Officers of the Tornillo ISD are as follows:

Ofelia Bosquez- Secretary
Marlene Bullard- Board president
Daniel Dozal- Trustee
Ida Estrada- Vice president
Hector Lopez-Trustee
Maria Kika Saldaña- Trustee
Enrique Vega- Trustee
Rosie Vega-Barrio-Superintendent

- D. The District's prevailing wage determination is attached.
- E. By submitting a proposal, the offeror indicates that they have read and understand the solicitation. The proposal is provided according to the information set forth in this solicitation and the contractor had the opportunity to visit the project site to become familiar with the existing conditions.

Tornillo ISD reserves the right to waive any formalities and/or to accept or reject any or all proposals; and to waive all technicalities and to accept the quote(s) or proposal(s) deemed to provide the best value to the District. Any questions must be directed to Luis Guerra, Director of Finance GuerraL@tisd.us or at (915) 765-3010.

F. Payment and Performance Bonds

Contractor shall furnish bonds in accordance to Chapter 2253 of the Texas Government Code. The payment and performance bonds required may be in one or separate instruments in accordance with applicable law. The amount of each bond provided by the contractor shall be equal to One Hundred Percent (100%) of the cost of the work.

G. Monthly payments

The owner shall pay the contractor on a monthly basis based on the work completed to the end of the month. A 5% retainage fee is withheld on the monthly progress payment. The retainage is released once the project is 100% complete and guarantees, warranties and close-out documents have been provided to the owner.

It will be the contractor's responsibility to submit the Certificate of Payment to the district's representative for review and approval prior to process for payment.

H. Change orders

The contractor shall not perform any extra work until he/she has received in writing the description of the work and a change order or contingency adjustment provided.

I. Liquidated damages

The contractor and the owner agree that the contractor shall pay the owner \$300 dollars per day for each day the project is delayed beyond the agreed Substantial Completion date established in the contract.

III. SCOPE OF WORK:

Without force or limitation, the following scope of work statement is a general guide to the work contained within. The district is interested in contracting the conversion to the Jr. High gym into a cafeteria are based on the scope of work and construction documents provided by the architects.

A. Location of the work

B. Inside Jr High school gym

- The buildings will continue to be in operations during the work.

C. Access & demolition work:

- Access to the roof and building will be rear roof ladder
- Existing improvements such as chain link fence, gates, sidewalks, and landscaping shall not be disrupted during the replacement operations.
- Utilities lines are in close proximity to the building. The contractor shall exercise caution when driving heavy vehicles within the areas. TISD will try to indicate where the known utility lines are located.

D. Construction Schedule:

- The work cannot interfere with daily campus activities.
- Contractor needs to provide TISD a schedule to complete work efficiently and effectively before July 31, 2023.
- Contractor may need to consider weekend work, TISD Holidays, and Intersession to be able to complete work on time.

E. Permits, Fees and regulations:

- The contractor is responsible to secure all applicable permits and fees. It is also the contractor's responsibility to request the inspections as required by the authority having jurisdiction over the project. This project is under the jurisdiction of El Paso County Road and Bridges and the El Paso County Emergency Services District #2.
- The project shall be in strict compliance of the International Building Code and the 2012 Texas Accessibility Standards (TAS) if applicable.

F. Special Considerations:

The contractor providing a cost proposal for this project shall adhere to the construction documents prepared by Countryman and Co. Building roofs need to be protected during the course of the work. Contractor will be responsible for any damages.

- All equipment is as specified and installed per the construction documents. Product substitutions are only allowed when approved during the bidding phase.

- The contractor shall consider in their proposal the installation of construction barriers or barricades as safety protection, and will take measures to always maintain dust control.
- TISD recommends the contractor document existing conditions of any areas that may be impacted by this project including but not limited to:
 - Roof
 - Fire alarm panel and fire alarm devices
 - Electrical panels and devices
 - Interior and exterior surfaces
- This project shall NOT interfere with the day-to-day school activities.
- The area shall be clean and maintained on a daily-basis.
- It is the contractor's responsibility to provide and maintain on site supervision at all times during the duration of the project.
- **The contractor is required to exercise caution when demolishing or connecting to existing utilities and systems.**
- All other areas and surfaces impacted by the work shall be restored to their original condition. **This project is a turnkey project.**

IV. SUPPLEMENTARY CONDITIONS

A. Contract documents

The contractor, subcontractor and material suppliers shall be separately and jointly responsible for the workmanship, operations, appearance and durability of items utilized for the project.

B. Labor and materials

The contractor is responsible to supply all labor and materials for the project.

C. Facilities access and protection

The contractor shall determine the work schedule that will provide the most benefit for both the District and the contractor to be able to complete the work on or before July 31, 2023.

The contractor must secure the working area daily. It will also be the contractor's responsibility to install appropriate signage to caution the district's personnel working in and around the facility.

D. Employee personal protective equipment (PPE)

All contractors' personnel working at the site will be required to wear safety protective gear such as, but not limited to, hard hat, safety shoes, safety goggles, working gloves, etc. and to comply with OSHA requirements.

The contractor, subcontractors, etc., shall have a Policy in place to ensure all personnel is in good health before and during the workday.

E. Site Security

It will be the contractor's responsibility to control and keep a log of all personnel working on the premises.

The contractor is responsible to store and secure the materials required for the job. The district is not taking any responsibility of items and or materials until the

work is finished and the mechanical equipment is fully functional and turned over to the district.

F. Temporary facilities

It is the contractor's responsibility to provide a portable toilet for the employees working at the site. Clean and service the portable unit(s) at least twice per week and lock it on a daily basis at the end of the working shift. It is also a requirement to provide a hand wash station with water, soap and hand towels.

G. Warranty

Warranties for the work shall be provided according to the specification requirements. The warranties shall be comprehensive. Manufacturer provided warranties prevail.

Neither final Certificate of Payment nor provision in the Contract shall represent acceptance of the work not done in accordance with the contract documents.

H. Close out documents

It is the contractor's responsibility to provide the close out documents and record documents as specified by the engineer. The District requires the close out documents in electronic format and two (2) hard copies in a binder to include but not limited to:

- Project warranty from the general contractor
- Warranties from all trade subcontractors
- Subcontractor / Supplier lists
- No asbestos letter
- No lead letter
- As-built drawings and red line construction plans with site modifications if any on approved plans
- Fire and alarm systems as-builts
- Energy Management as-builts showing controller locations
- An equipment list with the following:
 - ✓ equipment identification (name)
 - ✓ manufacturer
 - ✓ model
 - ✓ serial number
 - ✓ power requirement
 - ✓ warranties offered by the product manufacturer item by item if warranties differ in length of time
- Operation and maintenance manuals
- Original inspection card
- Certificate of Occupancy
- Releases of Liens
- Copies of transmittals for items turned over to the district and/or stock materials

I. Cost Proposal

The cost proposal shall include a detailed cost break down on the format provided. Contractor is not limited to the categories listed; expand the categories as needed.

The contractors shall adhere to the Tornillo Independent School District Prevailing minimum hourly wage rate.

V. QUOTE EVALUATION CRITERIA:

A committee will evaluate the cost proposals on a point system based on the criteria identified below. **It is the contractor's responsibility to provide information to assist the district in the evaluation process.**

Selection criteria:

1.	Cost proposal	45
2.	Proven experience with similar type of projects	10
3.	Past relationship with Tornillo ISD	
	Quality of work	5
	Professionalism and management	5
4.	Past performance	
	Ability to meet the project schedule	10
	Experience with school districts	10
5.	Current References	5
6.	Local Presence	5
7.	Length of time in business	5
	Total max	100 points

Tornillo ISD shall select the firm that provides **best value** to the District concurrent with the evaluation criteria listed above. The district reserves the right to increase or decrease the scope of work as needed.

VI. PROPOSAL SHEET

ALL SOLICITATIONS MUST BE SUBMITTED ON THE FORM PROVIDED

The Cost Proposal consists of turnkey conversion of the Jr. High Gym to Cafeteria

Note that the cost proposal shall include a 10% contingency allowance that is an Owner's proprietary fund. Expenses charged to this fund will be authorized by the District's representative. Any unused contingency funds are credit back to the district.

Proposal submitted by (name) Basilio A. SILVA Jr. P.E.

Company VISTACON II, LLC

Signature Basilio A. Silva Jr

Position PRESIDENT

Date 12-09-2022

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1. **Seller of Package Goods:** Seller will package goods in accordance with good commercial practice. Each shipping container shall be clearly and permanently packed as follows: (a) Seller's name and address; (b) Consignee's name, address and purchase order or purchase release number and the supply agreement number if applicable; (c) Container number and total number of containers, e.g., box 1 of 4 boxes; and (d) the number of the container bearing the packing slip. Seller shall bear cost of packaging unless otherwise provided. Goods shall be suitably packed to secure lowest transportation costs and to conform with requirements of common carriers and any applicable specifications. Buyer's count or weight shall be final and conclusive on shipments not accompanied by packing lists.

2. **Shipment Under Reservation Prohibited:** Seller is not authorized to ship the goods under reservation and no tender of a bill of lading will operate as a tender of goods.

3. **Title and Risk of Loss:** The title and risk of loss of the goods shall not pass to Buyer until Buyer actually receives and takes possession of the goods at the point or points of delivery.

4. **Delivery Terms and Transportation Charges:** All deliveries shall be freight prepaid FOB destination with bid prices reflecting freight and delivery charges to locations within the District, unless otherwise described in the Special Terms and Conditions of this invitation to bid. Buyer agrees to reimburse Seller for transportation costs in the amount specified in Seller's bid, or actual costs, whichever is lower. If the quoted delivery terms do not include transportation costs, provided Buyer shall have the right to designate what method of transportation shall be used to ship the goods.

5. **No Placement of Defective Tender:** Every tender or delivery of goods must fully comply with all provisions of this contract as to time of delivery, quality and the like. All delivered equipment, materials or merchandise must be new, unused, and in the manufacturer's original packing unless otherwise specified. If a tender is made which does not fully conform, this shall constitute a breach and Seller shall not have the right to substitute a conforming tender provided; Where the time for performance has not yet expired, the Seller may reasonably notify Buyer of his intention to cure and may then make a conforming tender within the contract time but not afterward.

6. **Place of Delivery:** The District will issue purchase orders during the bid period. No deliveries will be accepted without a corresponding valid purchase order. Delivery must occur within sixty (60) days after receipt of order (ARO) unless otherwise specified on the District purchase order. Failure to deliver awarded merchandise within 60 days will cancel the order. The place of delivery shall be that set forth on the purchase order. Any change thereto shall be affected by modification as provided for in Clause 20, "Modifications," hereof. The terms of this agreement are "no arrival, no sale."

7. Invoices and Payments:

a. Seller shall submit separate invoices, in duplicate, on each purchase order after each delivery. Invoices shall indicate the purchase order number, shall be itemized and transportation charges, if any, shall be listed separately. A copy of the bill of lading, and the freight weigh bill when applicable, shall be attached to the invoice. Mail to: Tornillo Independent School District, Attn: Business Services Department, Po box 170 Tornillo Tx. El Paso, Texas 79853. Payment shall not be due until the above instruments are submitted after delivery. Suppliers should keep the Business Services Department advised of any changes in your remittance addresses.

b. Buyer's obligation is payable only and solely from funds available for the purpose of the purchase. Lack of funds shall render this contract null and void to the extent funds are not available and any delivered but unpaid for goods will be returned to Seller by Buyer.

c. *On Invoices, do not include Federal, State or City Sales Tax. The District will furnish a tax exemption certificate(s), if required.*

d. Seller shall not deliver goods/services with a proper Purchase Order provided by the District as this is a violation of the Texas Prompt Payment Act (Chapter 2251.025 of the Texas Government Code).

e. Seller shall not be entitled to receive payments or amounts under the Contract in excess of the amounts appropriated for the then-current budget period of District. District shall make payment to the Vendor for amounts determined to be properly due, not later than thirty (30) days after its receipt of the Vendor's invoice or as required by the Texas Prompt Payment Act (Chapter 2251 of the Texas Government Code) or its successor. The maximum interest rate on

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any past due payments by District to Vendor shall be limited to the rate provided by Section 2251.025 of the Texas Government Code or its successor. District may withhold all or part of the compensation as retainage, to the extent required by applicable law, as provided herein, or pending proper completion of delivery and acceptance of the Goods and/or Services represented thereby.

f. In the event that the Contract is awarded for a term greater than one year, it will be subject to approval at the commencement

of each of the District's budget years. Vendor agrees that the District has the continuing right to terminate this Contract without notice at the end of a District budget period in which funds for this Contract are not appropriated. In such event the Contract may be terminated as soon as practicable after the event of non-appropriation or upon 30-days' prior written notice whichever provides the longest notice.

8. Gratuities: The buyer may, by written notice to the Seller, cancel this contract without liability to Seller if it is determined by Buyer that gratuities, in the form of entertainment, gifts, or otherwise, were offered or given by the Seller, or any agent, or representative of the Seller, to any officer or employee of the District with a view toward securing a contract or securing favorable treatment with respect to the awarding or amending or the making or any determinations with respect to the performing of such a contract. In the event this contract is canceled by Buyer pursuant to this provision, Buyer shall be entitled, in addition to any other rights and remedies, to recover or withhold the amount of the cost incurred by Seller in providing such gratuities.

9. Special Tools and Test Equipment: If the price stated on the face hereof includes the cost of any special tooling or special test equipment fabricated or required by Seller for the purpose of filling this order, such special tooling equipment and any process sheets related thereto shall become the property of the Buyer and to the extent feasible shall be identified by the Seller as such.

10. Warranty Price:

a. The price to be paid by the Buyer shall be that contained in Seller's bid which Seller warrants to be no higher than Seller's current prices on orders by others for products of the kind and specification covered by this agreement for similar quantities under similar or like conditions and methods of purchase. In the event Seller breaches this warranty, the prices of the items shall be reduced to the Seller's current prices on orders by others, or in the alternative, Buyer may cancel this contract without liability to Seller for breach or Seller's actual expense.

b. The Seller warrants that no person or selling agency has been employed or retained to solicit or secure this contract upon an agreement or understanding for commission, percentage, brokerage, or contingent fee excepting bona fide employees of bona fide established commercial or selling agencies maintained by the Seller for the purpose of securing business. For breach or violation of this warranty, the Buyer shall have the right in addition to any other right or rights to cancel this contract without liability and to deduct from the contract price, or otherwise recover the full amount of such commission, percentage, brokerage or contingent fee.

11. Warranty Products: Seller shall not limit or exclude any implied warranties and any attempt to do so shall render this contract voidable at the option of the Buyer. Seller warrants that the goods furnished will conform to the specifications, drawings and descriptions listed in the bid invitation and to the sample(s) furnished by Seller, if any. In the event of a conflict between the specifications, drawings and descriptions, the specifications shall govern. All equipment items awarded as a result of the bid will be covered by an all parts and labor warranty, including any/all transportation charges, for a minimum period of one (1) year, or as specified in the Special Conditions section of this bid.

12. Safety Warranty and Provision of Material Safety Data Sheets: Seller warrants that the product sold to Buyer shall conform to the standards promulgated by the U.S. Department of Labor under the Occupational Safety and Health Act of 1970. In the event the product does not conform to OSHA standards, Buyer may return the product for correction or replacement at the Seller's expense. In the event Seller fails to make the appropriate correction within a reasonable time or 30 days whichever is shorter, correction may be made by the Buyer at Seller's expense.

Material Safety Data Sheets (MSDS): The District requires product verification in the form of MSDS reports for all items for which the MSDS are available. MSDS shall be submitted at the time of the bid opening and with each delivery of those materials. MSDS shall be submitted for any product offered as an alternate to the Specifications

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and as a condition precedent to commencement performance under the Contract.

13. No Warranty By Buyer Against Infringements: As part of this contract for sale, Seller agrees to ascertain whether goods manufactured in accordance with the specifications attached to this agreement will give rise to the rightful claim of any third person by way of infringement or the like. Buyer makes no warranty that the production of goods according to the specification will not give rise to such a claim, and in no event shall Buyer be liable to Seller for indemnification in the event that Seller issued on the grounds of infringement or the like. If Seller is of the opinion that an infringement or the like will result, he will notify Buyer to this effect in writing within two weeks after the signing of this agreement. If Buyer does not receive notice and is subsequently held liable for the infringement or the like, Seller will save Buyer harmless. If Seller in good faith ascertains that production of the goods in accordance with the specifications will result in infringement or the like, this contract shall be null and void except that Buyer will pay Seller the reasonable cost of his search as to infringements.

14. Right of Inspection: Buyer shall have the right to inspect the goods at delivery before accepting them.

15. Cancellation: Buyer shall have the right to cancel for default all or any part of the undelivered portion of this order if Seller breaches any of the terms hereof including warranties of Seller or if the Seller becomes insolvent or commits acts of bankruptcy. Such right of cancellation is in addition to and not in lieu of any other remedies, which Buyer may have in law or equity.

16. Termination: The performance of work under this order may be terminated in whole or in part by the Buyer in accordance with this provision. Termination of work hereunder shall be affected by the delivery to the Seller of a "Notice of Termination" specifying the extent to which performance of work under the order is terminated and the date upon which such termination becomes effective. Such right of termination is in addition to and not in lieu of rights of Buyer set forth in Clause 15, herein.

17. Remedies: In the event of default of this Contract by Seller, the Buyer shall have all of, and may exercise one or more of, the following rights and remedies: (a) the right to recover damages; (b) the right to seek injunctive relief; (c) the right to seek declaratory relief; (d) the right to off-set and/or retain from payments otherwise due to seller damages, fees, and costs sustained or incurred by the buyer in connection with such default; (e) the right to terminate this Contract as provided herein; and (f) any of its rights and remedies in law or equity. In no event shall the Buyer's action of terminating this Contract, whether for cause or otherwise, be deemed an election of the Buyer's remedies, nor shall such termination limit, in any way, at law or at equity, the Buyer's right to seek damages from or otherwise pursue Consultant for any default hereunder or other action.

18. Force Majeure: If by reason of Force Majeure, either party hereto shall be rendered unable wholly or in part to carry out its obligations under this Agreement then such party shall give notice and full particulars of Force Majeure in writing to the other party within a reasonable time after occurrence of the event or cause relied upon, and the obligation of the party giving such notice, so far as it is affected by such Force Majeure, shall be suspended during the continuance of the inability then claimed, except as herein provided, but for no longer period, and such party shall endeavor to remove or overcome such inability with all reasonable dispatch. The term Force Majeure as employed herein, shall mean an act or acts of God, landslides, lightning, earthquake, fires, hurricanes, storms, floods, washouts, droughts, acts of war, act of public enemy, orders of any kind of government of the United States or the State of Texas or any civil or military authority, insurrections, riots, epidemics, arrests, restraint of government and people, civil disturbances, explosions, strikes, lockouts, or other industrial disturbances, breakage or accidents to machinery, pipelines or canal, or other causes not reasonably within the control of the party claiming such inability. It is understood and agreed that the settlement of strikes and lockouts shall be entirely within the discretion of the party having the difficulty, and that the above requirement that any Force Majeure shall be remedied with all reasonable dispatch shall not require the settlement of strikes and lockouts by acceding to the demands of the opposing party of parties when such settlement is unfavorable in the judgment of the party having the difficulty.

19. Assignment Delegation: No right or interest in this contract shall be assigned or delegation of any obligation made by Seller without the written permission of the Buyer. Any attempted assignment or delegation by Seller

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shall be wholly void and totally ineffective for all purposes unless made in conformity with this paragraph.

20. Waiver: No claim or right arising out of a breach of this contract can be discharged in whole or in part by a waiver or renunciation of the claim or right unless the waiver or renunciation is supported by consideration and is in writing signed by the aggrieved.

21. Entire Contract and Modifications: **THE CONTRACT IS THE FINAL, COMPLETE, AND ENTIRE CONTRACT BETWEEN THE PARTIES WITH RESPECT TO THE SUBJECT MATTER AND SUPERSEDES ALL PRIOR COMMUNICATIONS, ORAL OR WRITTEN, BETWEEN THE PARTIES RELATING TO MATTERS HEREIN. THIS CONTRACT MAY BE MODIFIED OR RESCINDED ONLY BY A WRITTEN INSTRUMENT SIGNED BY BOTH PARTIES TO THE CONTRACT BY AND THROUGH THEIR DULY AUTHORIZED AGENTS.** No course of prior dealings between the Parties and no usage of the trade shall be relevant to supplement or explain any term used in this Contract. Acceptance or acquiescence in a course of performance rendered under this Contract shall not be relevant to determine the meaning of this Contract even though the accepting or acquiescing Party has knowledge of the performance and opportunity for objection. In the event of any conflict between the separate written Contract and these General Terms and Conditions, the terms of the separate written Contract shall control. If the transaction is governed by a Purchase Order, these General Terms and Conditions shall override any General Terms and Conditions included in the Purchase Order to the extent of any conflict.

22. Examples: When an article of a particular make or trade name is specified, it is done to establish a quality standard and is not intended to eliminate competing articles of equal standard. Vendors are at liberty to quote on substitutions giving complete details along with catalogs showing full specifications of each item. If no substitutions are indicated, it will be assumed that Quotes are based on the specifications provided.

23. Purchases: Any purchases made on behalf of the District shall be made using an approved and signed purchase order. A sample copy of an approved and signed purchase order will be provided upon request. Vendors should not accept verbal orders over the phone, if done it is done at your own risk. The Buyer will not be held liable for and will refuse payment for any goods, merchandise or services delivered by the Seller without an approved purchase order in place.

24. Backorders: The Buyer does not accept backorders and partial payments will not be made. In the event that an item ordered is not currently available then the Seller must contact the Buyer in writing of the backorder status and provide such written proof from the manufacturer. The Buyer will then decide whether to proceed with the order or cancel the order.

24. Repair and Replacement Information. As the situation requires, the Vendor shall provide alternative quotes for both repair and replacement, if appropriate to the request, and in the event that the cost of repair is equal to or greater than seventy-five percent (75%) of the price of a new item shall provide a written recommendation to the District representative regarding the relative merits of repair or replacement of item. Failure to adhere to these requirements may be grounds for the termination of the Contract.

25. Interpretation Parole Evidence: This writing is intended by the parties as a final expression of their agreement and is intended also as a complete and exclusive statement of the terms of their agreement. No course of prior dealings between the parties and no usage of the trade shall be relevant to supplement or explain any term used in this agreement. Acceptance or acquiescence in a course of performance rendered under this agreement shall not be relevant to determine the meaning of this agreement even though the accepting or acquiescing party has knowledge of the performance and opportunity for objection. Whenever a term defined by the Uniform Commercial Code is used in this agreement, the definition contained in the Code is to control.

26. Applicable Law: This agreement shall be governed by the Uniform Commercial Code. Wherever the term "Uniform Commercial Code" is used, it shall be construed as meaning the Uniform Commercial Code as adopted in the State of Texas as effective and in force on the date of this agreement.

27. Advertising: Seller shall not advertise or publish, without Buyer's prior consent, the fact that Buyer has

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entered into this contract, except to the extent necessary to comply with proper requests for information from an authorized representative of the federal, state or local government.

28. Right to Assurance: Whenever one party to this contract in good faith has reason to question the other party's intent to perform he may demand that the other party give written assurance of his intent to perform. In the event that a demand is made and no assurance is given within five (5) days, the demanding party may treat this failure as an anticipatory repudiation of the contract.

29. Venue: Both parties agree that venue for any litigation arising from this contract shall lie in El Paso County, Texas.

30. Conflict of Interest Form (CIQ): Vendors are required to file a Conflict of Interest Questionnaire with the District if a relationship exists between the vendor's company and an officer of the District. Vendors are encouraged to review and become familiar with all disclosure requirements of Texas Local Government Cod Chapter 176.

31. Prohibition Against Personal Interest in Contracts:

a. Any board member which has any substantial interest, either direct or indirect, in any business entity seeking to contract with the district, shall before any vote or decision on any matter involving the business entity, file an affidavit stating the nature and extent of interest and shall abstain from any participation in the matter. This is not required if the vote or decision will not have any special effect on the entity other than its effect on the public. However, if a majority of the governing body are also required to file, and do file similar affidavits, then the member is not required to abstain from further participation.

b. No employee of the District will have a direct financial interest in any contract with the District, nor will an employee have a direct financial interest in the sale to the District of any land, equipment, supplies and materials, or services. Any violation of this policy will render the contract involved void, unless such contract or sale is approved by the Board of Trustees after full disclosure.

32. Bid Responses:

a. Bidders are encouraged to submit bids on any or all items or services their firms can provide. The award will be made to the lowest responsible bidder who submits a responsible bid, as per bid specifications, which is the most advantageous to the District. All prices are to be your lowest and best net price, F.O.B. Destination, on each item. The unit price for each item offered is to include all applicable discounts. In case of error in extension, unit price will govern.

b. A specific statement of delivery after Receipt of Order (ARO), for each item must be made a part of this bid, and will be a significant determinant in the award for an item where price differences exist if requested on the bid form.

c. Bids will not be accepted and tabulated unless the Vendor Identification portion of the bid form is completely filled out and contains an original signature, in ink, by an authorized representative of the company. Each bid form response shall be typewritten or handwritten in ink. By the signature affixed to the bid form, the bidder thereby certifies that neither the bidder nor the firm, corporation, partnership or institution represented by the bidder, or anyone acting for such firm, corporation, or institution has violated the antitrust laws of this State, codified in Section 15:01 et.seq. Texas Business and Commerce Code, or the antitrust laws, nor communicated directly or indirectly the bid made to any competitor or any other person engaged in such line of business. Unsigned bids will be considered a NO BID.

33. Estimated Quantities: It is specifically understood and agreed that the quantities shown on the bid form are estimates, based on projected use, and are for bid purposes only. The District has no commitment to the vendor to purchase a specific quantity until a Purchase Order is issued. Any increase in quantities will be paid for at the quoted bid price, unless required by law to be re-bid. It is further understood that the supplier will not have any claim against the District for the purchase of quantities less than the estimated amount.

34. Product Standards: When a brand name and identification numbers are shown on the bid form, they indicate an acceptable standard, the features of which must be considered when bidding equals. This brand name is used only to establish a quality level, and basic features required. Bids on equivalent or better items are encouraged,

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but must be accompanied with appropriate information for evaluation purposes. Failure to include such information will disqualify the bid on that item. If bidding on other than reference specifications, bid must identify manufacturer, brand, model, etc., of the article being offered. If other than brand(s) specified is offered, complete descriptive information in literature form of each article being bid must be included with the bid. If bidder takes no exception to specifications of reference data, he will be required to furnish brand names, models, etc., as specified.

35. Product Samples and Demonstrations: Samples and/or demonstrations for evaluation purposes must be provided, at no cost or obligation to the District, within ten (10) days of request unless specified otherwise in the Special Terms and Conditions attached to this bid invitation. Samples, if not destroyed in examination, will be returned to the bidder on request, at the bidder's expense. Each sample, when requested, should be marked "Product Sample" and include bidder's name, address, phone number, Bid Number and item number.

36. Awarding Bids: The District in accordance with Section 44.031(B) of the Texas Education Code may consider the following or combination of the following in the awarding of bids and proposals in a weighted manner and in order of importance to project owner and the District and may include the following

- a. Purchase Price
- b. Reputation of the vendor and the vendors goods or services
- c. The quality of the vendors goods or services
- d. The extent to which the goods or services meet the district needs
- e. The vendor's past relationship with district
- f. The impact on the ability of the district to comply with laws and rules relating to historically under-utilized businesses
- g. The total long-term cost to the district to acquire the vendor's goods or services.
- h. Other relevant factor specifically listed in the request for bids or proposals

37. Right to Re-bid: The District reserves the right to re-bid any item contained in this bid invitation, when the fair market value of the item(s) is reduced by a factor of ten (10) percent.

38. Price Per Unit: Unit prices are to be based on the unit of measure requested on the bid form provided such as each, pound, serving, pair, gross, foot, pint, gallon or ounce. Failure to do so will disqualify the bid on that time. All charges, including delivery costs, must be included in the bid price.

39. General Term of Contract: Bid prices must prevail for a period of one year from the date of award unless stated otherwise in the Special Terms and Conditions of the attached Bid Invitation.

The term of any Contract subject to this General Terms and Conditions, will be stated in the written memorialization of the Contract between the Parties; whether, a written Contract or Purchase Order. If no term, is stated in the Solicitation Document, the written Contract or the Purchase Order, the Initial Term will be for a period of one (1) year, with the option extensions at the discretion of the District through an identified formal procurement method.

40. Non-appropriations Clause: This agreement is subject to the appropriation of funds by the District in its budget adopted for any fiscal year for the specific purpose of making payments pursuant to this Agreement for that fiscal year. The obligation of the District pursuant to this agreement in any fiscal year for which this Agreement is in effect shall constitute a current expense of the district for that fiscal year only, and shall not constitute an indebtedness of the District of any monies other than those lawfully appropriated in any fiscal year. In the event of non-appropriation of funds in any fiscal year to make payments pursuant to this Agreement, this Agreement may be terminated.

41. Extensions: The District reserves the option to renew this contract for an additional period(s) if service is satisfactory of one year and if escalation does not exceed five (5) percent per year, or if price reductions are offered; and the renewal is agreed to in writing by both parties.

42. Failure to Honor Bid Prices: Any vendor failing to honor a bid submitted or delivering items not meeting specifications may be removed from the bid list for a period of two (2) years. Items delivered not as specified on the award will be the responsibility of the vendor to recover and credit to the District at no expense to the District.

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43. **Failure to Respond to Bid Invitation:** Failure to participate in two (2) successive bid invitations will constitute grounds of removal from Tornillo ISDs bid list.

44. **Bid Withdrawal:** Any request to withdraw a bid prior to the scheduled time of opening must be submitted in writing to the Director of Purchasing.

45. **Requests for Interpretation and Clarification:** If any bidder is in doubt as to the meaning of any part of this bid document, he may submit to the Purchasing Manager, a written request for an interpretation thereof at least seventy-two (72) hours prior to the hour for opening of bids. The person submitting the request will be responsible for its prompt delivery. An interpretation of the proposed documents will be made only by addendum thereto duly issued, and a copy of such addendum will be mailed or delivered to each company receiving a set of the bid documents. The District will not be responsible for any other explanation or interpretations of the proposed documents. All respondents wishing to contest a recommendation for award of solicitations are required to submit a letter to the Board of Trustees relevant to the bid stating the reason(s) for contesting the recommendation of award of bid(s). This letter will be filed with the Superintendent of schools no less than forty-eight (48) hours prior to the meeting of the Board of Trustees where this particular bid is on the agenda for action.

46. **Failure to Meet All Terms and Conditions:** Failure to meet all Standard Terms and Conditions will constitute grounds for invalidating the bid(s).

47. **Material Deviations:** List any deviations from the specifications on the accompanying deviations form. Bidders must list all deviations for products offered as equals to specified products.

48. **Penalties for Non-Performance:** If at any time, the contractor fails to fulfill or abide by the terms, conditions, or specifications of the contract, the District reserves the right to:

- a. Request a meeting with vendor and a set day notice (at the discretion of the district) for Notice To Correct deficiencies/items
- b. If such corrections are not met, purchase on the open market and charge the contractor the difference between contract and actual purchase price, begin the process of terminating the contract
- c. Reduce such charges from existing invoice totals due at the time, or
- d. Cancel the contract within thirty (30) days written notification of intent and begin the process of submitting performance bond.

49. **Bidder Qualification:** All bidders shall be required to prove their qualifications concerning the following criteria:

- a. Financial capabilities
- b. Bonding status (to include Payment and Performance Bonding)
- c. Contractual history (references)
- d. Ability to fulfill and abide by the terms and specifications
- e. Quality and stability of product and sources.

50. **Felony Conviction Notice/Debarment and Suspension:** Texas Education Code requires that "a person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of a felony." In addition, the District cannot enter into a contract with any company that has been debarred or suspended under the terms of Executive Order 12549, "Debarment and Suspension." Certification that the contractor has not been debarred or suspended must likewise appear in the Felony Conviction/Debarment Notice. All bidders are required to complete this form, regardless of status.

51. **Insurance Requirements:** Insurance required - The contractor shall provide the following insurance certification in the amounts shown and under the conditions noted before any authorization will be given to commence delivery or installation. Certificates of Insurance may be submitted to Tornillo ISD by the successful bidder after the award is made.

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52.

General

1. No work will be commenced until all requirements of this section have been approved by the District in writing. The District will be furnished a certificate of insurance acceptable, prior to the commencement of any work.
2. The insurance shall contain a provision that at least thirty (30) days prior written notice shall be given to the District in the event of cancellation, material change or non-renewal.
3. Insurance shall be underwritten by a company rated not less than B+VII in the Best's latest published guide
4. There shall be a hold harmless agreement in which the contractor assumes liability on the contract and holds the District harmless.
5. The contractor shall purchase and maintain in force the following kinds of insurance and bonds for operations under construction contracts and as specified in each section:

Casualty Insurance

Workers' compensation – Statutory Limits

Employers liability:

\$ 500,000	Each accident
\$ 500,000	Disease – Policy limit
\$ 500,000	Disease – Each employee

General Liability:

\$1,000,000	Each Occurrence
\$2,000,000	General Aggregate
\$2,000,000	Products/Completed Operations
\$1,000,000	Personal & Advertising Injury
\$ 50,000	Fire Damage Legal Liability
\$ 5,000	Premises Medical Payments

District to be named as an additional insured

Automobile Liability \$1,000,000 combined single limit for bodily and/or Property damage

District to be named as an additional insured

Excess /Umbrella liability \$3,000,000 per occurrence

No deletions/exclusions from standard coverage form allowed without formal written consent of the District.

51. **Indemnification** Vendor agrees to indemnify, defend, and hold-harmless District and its trustees, officers, agents, representatives and employees (“Indemnified Parties”) from and against, any and all claims, causes of action, liability, lawsuits, judgments, costs, liens, losses, expenses, fees (including reasonable attorney’s fees and costs of defense), proceedings, actions, demands, causes of action, liability and suits of any kind and nature, including but not limited to, personal injury (including death), property damage, or other harm for which recovery of damages is sought that may arise out of or be occasioned or caused by Vendor’s negligent act, error, or omission, any agent, officer, representative, employee, seller or sub-consultant of vendor (collectively “Vendor Affiliate”) while in the exercise of performance of the rights or duties under this Contract. The indemnity provided for in this paragraph shall not apply to any liability resulting from the negligence of the Indemnified Parties, in instances where such negligence causes personal injury, death, or property damage. In the event Vendor and/or a Vendor Affiliate and any Indemnified Party are found jointly liable by a court of competent jurisdiction, liability shall be apportioned comparatively in accordance with the laws of the state of Texas, without, however, waiving any governmental immunity available to the District, its employees/officials under Texas law and without waiving any defenses of District its employees/officials under the Texas Tort Claims Act or other Texas law. Vendor shall promptly advise District, in writing, of any claim or demand against an Indemnified Party, Vendor and/or a Vendor Affiliate known to Vendor, related to or arising out of activities of Vendor and/or a Vendor Affiliate under this Contract. The provisions of this Section are solely for the

****Please note: The words Seller, Bidder, Vendor, Offeror and Contractor are used interchangeably within this document and mean the same in procurement terminology.*

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benefit of the parties hereto and not intended to create or grant any rights, contractual or otherwise, to any other person or entity.

52. Intellectual Property Rights Indemnification. Vendor shall INDEMNIFY, DEFEND, AND HOLD HARMLESS the Indemnified Parties (as defined above) harmless from and against any and all liabilities, losses, damages, costs and expenses (including reasonable attorneys' fees and costs of defense) for infringement of any patent, copyright or similar property right including, but not limited to, misappropriation of trade secrets and any infringement, by Vendor and/or a Vendor Affiliate (as defined above) in connection with any license provided, any deliverable or any service furnished hereunder, and used by either District or Vendor and/or a Vendor Affiliate within the scope of this Contract (unless said infringement results directly from Vendor's and/or a Vendor Affiliate's compliance written standards or specifications provided by an Indemnified Party).

53. Confidential/ Proprietary Information:

Vendor understands that, during the term of this Contract, Vendor will have access to certain information belonging to the District and designated as confidential by the District or not generally known by non-District personnel (collectively, the "Confidential Information"). During the term of this Contract and at all times thereafter, Vendor shall not, without the prior written consent of the District, do any of the following, directly or indirectly:

(a) use any of the Confidential Information for Vendor's own purposes or for the purposes of any person or entity other than the District; and/or (b) disclose any of the Confidential Information to any third party, except as reasonably and in good faith required in connection with performance of this Contract by Vendor. Vendor further shall take all steps necessary to prevent disclosure of Confidential Information by any other person or entity, during the term of this Contract and at all times thereafter, without the prior written consent of the District. All data, disks, lists, financial records, other records, documents, property, information, specifications, and materials of the District relating to the Goods and/or Services provided to Vendor during the term of this Contract, as well as all copies thereof (collectively the "Materials"), shall be and remain the sole and exclusive property of the District. None of the Materials shall be retained by Vendor, or shall be transmitted to anyone at any time, either now or in the future, except as reasonably and in good faith required in connection with performance of this Contract by Vendor. Upon termination of this Contract, or upon request by the District, Vendor shall promptly return the Materials to the District. The Materials are included within the definition of Confidential Information.

54. Public Inspection of Procurement Records: Records relating to bids, quotes, or contract may be subject to disclosure pursuant to the Texas Public Information Act Section 552.001 et. seq. of the Texas Government Code. To the extent any of the Goods and/or Services under the bids, quotes, or contracts with the District involve the exchange or creation of Public Information as defined by such Act, the Vendor shall make any such information, not otherwise exempted from disclosure under such Act, available in writing and electronically in Microsoft Word, Microsoft Excel and or Adobe Acrobat.

55. Standard of Care. If the Services are performed by a non-professional Vendor, Vendor represents, covenants, and warrants that it will devote its good faith, best efforts in provision of the Services and will provide the Services with reasonable care and skill and in a good and workmanlike manner. If the Services are considered Professional Services, the Vendor further represents, covenants and warrants that it will provide the services using the degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances in the same local. Services will be provided in a manner consistent with industry standards and will conform to the required specifications set out herein, and shall be delivered in compliance with all applicable laws, rules, regulations, procedures and consistent with industry standards.

56. Federal Edgar Provisions. Vendor acknowledges in the event federal funds are utilized to fund the Goods and/or Services delivered under the Contract, Vendor will abide by all applicable federal laws, rules, and regulations, executive orders, and policies, procedures and directives applicable to the Contract, including but not limited to the following:

57. Contractual Remedies. Vendor agrees that it will comply with all administrative, contractual, legal remedies sanctions and penalties for violation or breach which are included in this Contract.

58. Wage and Hour Requirements. To the extent that this Contract involve the employment of mechanics or laborers, Vendor agrees to comply with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29

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CFR Part 5). Which requires Vendor to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. This provision will not apply to the District's purchases from vendor of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

59. **Clean Air Act and EPA.** Vendor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 USC 7401 -7671q) and the Federal Water Pollution Control Act, as amended (33 USC 1251-1387) and agrees to promptly notify the District of any violation.

60. **Debarment and Suspension.** Vendor has certified that neither the Vendor nor its principals were listed on the government-wide exclusions in SAM, that neither the Vendor nor its principals are debarred, suspended, or otherwise excluded by agencies or declared ineligible under statutory or regulatory authority other than Executive Order 12549 at the time this Contract was executed. Vendor further agrees on behalf of itself and its principals, to immediately provide written notification to the District if, at any time following execution of this Contract, Vendor or one of its principals learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances, or if Vendor or one of its principals is later listed on the government-wide exclusions in SAM, or is debarred, suspended, or otherwise excluded by agencies or declared ineligible under statutory or regulatory authority other than Executive Order 12549. Failure to notify the District of erroneous information within five (5) business days of change in circumstances shall be grounds for immediate termination, but termination of Vendor shall not be an election of remedy by the District.

61. **Byrd Anti-Lobbying Amendment, 31 U.S.C. § 1352.** Vendor confirms its certification to the District that:

no Federal appropriated funds have been paid or will be paid, by or on behalf of Vendor, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

Vendor further certifies that if any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions. Vendor certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, Vendor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., providing administrative remedies for false statements, apply to this certification and disclosure, and that this certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Finally, Vendor agrees that it will require that the language of this certification be included in the award documents for all lower-tier contractors it hires, and that it will ensure that all subcontractors make the same certification in connection with work done under the Contract. The certification in this Section is a material representation of fact upon which the District has placed its reliance.

62. **Compliance with Mandatory Provisions of State Energy Conservation Plan.** Vendor shall comply with the all mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201), if any.

1Compliance with Solid Waste Disposal Act. If the District purchased the same item or items from the Vendor under this Contract, which were purchased by the District during the preceding fiscal year, and the prior purchase exceeded \$10,000, Vendor agrees that it will comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, where applicable, and that it will provide information and certifications required by the District confirming estimates and otherwise evidencing such compliance.

63. **Equal Employment Opportunity Clause.** Vendor represents, warrants and certifies that, during the performance of the Contract;

(i) it will not discriminate against any employee or applicant for employment because of race, color, religion, sex,

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sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination

(ii) it will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

(iii) it will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with Vendor's legal duty to furnish information.

(iv) it will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(v) it will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(vi) it will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(vii) in the event of Vendor's non-compliance with the nondiscrimination clauses of the Contract or with any of such rules, regulations, or orders, the Contract may be canceled, terminated or suspended in whole or in part and the Vendor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(viii) it will include the provisions of paragraphs (i) through (vii) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. Vendor will take such action with respect to any subcontract or purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance: Provided, however, that in the event Vendor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction, the contractor may request the United States to enter into such litigation to protect its interests.

63. **Termination for Convenience.** Notwithstanding any provision to the contrary contained in this Contract if Federal Funds are used to fund the purchase represented by this Contract, the District, reserves the right to terminate this Contract for convenience. In such event, the District agrees, that it will be responsible for all charges with respect to periods prior to the termination.

64. As per House Bill 89, pursuant to Title 10, Subtitle F, Chapter 2271, of Government Code, the vendor will certify through proper document request, that it does not and will not refuse to deal with, terminate business activities with, or otherwise take any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, unless the action taken for ordinary business purposes.

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EDGAR CERTIFICATIONS

2CFR Section 200 REQUIRED PROVISIONS

ADDENDUM FOR CONTRACT FUNDED BY U.S. FEDERAL GRANT

The following certifications and provisions are required and apply only when the District expends federal funds for any contract resulting from this procurement process. Accordingly, the parties agree that the following terms and conditions apply to the Contract between the District and vendor ("Vendor") in all situations where Vendor has been paid or will be paid with federal funds, and only to the extent applicable to the contract type or dollar amount:

**REQUIRED CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY CONTRACTS UNDER
FEDERAL AWARDS**

APPENDIX II TO 2 CFR PART 200

(A) Education Department General Administrative Regulations For all purchases with federal grant funds, the District is required to comply with the federal regulations, Education Department General Administrative Regulations (EDGAR) related to the purchasing of goods and services. [2 CFR 200.317-200.326] Effective July 1, 2018. When the District seeks to procure goods and services using funds under a federal grant or contract, specific federal laws, regulations, and requirements may apply to the procurement, in addition to those under state law. This RFP includes the procurement standards of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 CFR 200 (sometimes referred to as the "Uniform Guidance" or new "EDGAR"). The District requires all Vendors to complete and execute the EDGAR CERTIFICATION FORM when requested do so as a requirement of the procurement documentation process when federal funds are the source of project funding.

(B) *[Applicable ONLY to FORMAL contracts in excess of \$250,000.]* **Contracts for more than the simplified acquisition threshold currently set at \$250,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C.1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.**

Pursuant to Federal Rule (A) above, when the District expends federal funds, the District reserves all rights and privileges under the applicable laws and regulations with respect to this procurement in the event of breach of contract by either party.

(C) *[Applicable ONLY to contracts in excess of \$10,000.]* **Termination for cause and for convenience by the grantee or subgrantee including the manner by which it will be affected and the basis for settlement.**

Pursuant to Federal Rule (B) above, when the District expends federal funds, the District reserves the right to immediately terminate any agreement in excess of \$10,000 resulting from this procurement process in the event of a breach or default of the agreement by Vendor in the event Vendor fails to: (1) meet schedules, deadlines, and/or delivery dates within the time specified in the procurement solicitation, contract, and/or a purchase order; (2) make any payments owed; or (3) otherwise perform in accordance with the contract and/or the procurement solicitation. The District also reserves the right to terminate the contract immediately, with written notice to vendor, for convenience, if the District believes, in its sole discretion that it is in the best interest of the District to do so. Vendor will be compensated for work performed and accepted and goods accepted by the District as of the termination date if the contract is terminated for convenience of the District. Any award under this procurement process is not exclusive and the District reserves the right to purchase goods and services from other vendors when it is in the District's best interest.

(D) *[Applicable ONLY to federally assisted construction contracts.]* **Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41**

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CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

Pursuant to Federal Rule (C) above, when the District expends federal funds on any federally assisted construction contract, the equal opportunity clause is incorporated by reference herein.

(E) [Applicable ONLY to prime construction contracts in excess of \$2,000 where federal funds are being used for the project] Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. *The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States").* The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(F) [Applicable ONLY to contracts in excess of \$100,000 involving mechanics or laborers.] Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

Pursuant to Federal Rule (E) above, when the District expends federal funds, Vendor certifies that Vendor will be in compliance with all applicable provisions of the Contract Work Hours and Safety Standards Act during the term of an award for all contracts by the District resulting from this procurement process.

(G) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of "funding agreement" under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants,

Tornillo Independent School District Standard Terms and Conditions

Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

Pursuant to Federal Rule (F) above, when federal funds are expended by the District, Vendor certifies that during the term of an award for all contracts by the District resulting from this procurement process, Vendor agrees to comply with all applicable requirements as referenced in Federal Rule (F) above.

(H) [Applicable ONLY to contracts in excess of \$250,000.] Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and subgrants of amounts in excess of \$250,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251- 1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

Pursuant to Federal Rule (G) above, when federal funds are expended by the District, Vendor certifies that during the term of an award for all contracts by the District resulting from this procurement process, Vendor agrees to comply with all applicable requirements as referenced in Federal Rule (G) above.

(I) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

Pursuant to Federal Rule (H) above, when federal funds are expended by the District, Vendor certifies that during the term of an award for all contracts by the District resulting from this procurement process, Vendor certifies that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any federal department or agency.

(J) [Applicable ONLY to contracts in excess of \$100,000] Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

Pursuant to Federal Rule (I) above, when federal funds are expended by the District, Vendor certifies that during the term and after the awarded term of an award for all contracts by the District resulting from this procurement process, the vendor certifies that it is in compliance with all applicable provisions of the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352). The undersigned further certifies that:

- (1) No Federal appropriated funds have been paid or will be paid for on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of congress, or an employee of a Member of Congress in connection with the awarding of a Federal contract, the making of a Federal grant, the making of a Federal loan, the entering into a cooperative agreement, and the extension, continuation, renewal, amendment, or modification of a Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, “Disclosure Form to Report Lobbying”, in accordance with its instructions.

Tornillo Independent School District Standard Terms and Conditions

- (3) The undersigned shall require that the language of this certification be included in the award documents for all covered sub-awards exceeding \$100,000 in Federal funds at all appropriate tiers and that all subrecipients shall certify and disclose accordingly.

(K) Procurement of Recovered Materials – When federal funds are expended, the District and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include: (1) procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; (2) procuring solid waste management services in a manner that maximizes energy and resource recovery; and (3) establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Pursuant to Federal Rule (J) above, when federal funds are expended by the District, as required by the Resource Conservation and Recovery Act of 1976 (42 U.S.C. § 6962(c)(3)(A)(i)), the vendor certifies, by signing this document, that the percentage of recovered materials content for EPA-designated items to be delivered or used in the performance of the contract will be at least the amount required by the applicable contract specifications or other contractual requirements.

(L) Certification of Domestic Preferences for Procurements – As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award. For purposes of 2 CFR Part 200.322, “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States. Moreover, for purposes of 2 CFR Part 200.322, “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum, plastics and polymer-based products such as polyvinyl chloride pipe, aggregates such as concrete, glass, including optical fiber, and lumber.

Pursuant to Federal Rule (K) above, when federal funds are expended by the District, vendor certifies, by signing this document, that to the greatest extent practicable vendor will provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products).

(M) Ban on Foreign Telecommunications – Federal grant funds may not be used to purchase equipment, services, or systems that use “covered telecommunications” equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. “Covered telecommunications” means purchases from Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities), and video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

Pursuant to Federal Rule (L) above, when federal funds are expended by the District, vendor certifies, by signing this document, vendor will not purchase equipment, services, or systems that use “covered telecommunications”, as defined by 2 CFR §200.216, equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

**Tornillo Independent School District
Standard Terms and Conditions**

RECORD RETENTION REQUIREMENTS FOR CONTRACTS INVOLVING FEDERAL FUNDS

When federal funds are expended by the District for any contract resulting from this procurement process, Vendor certifies that it will comply with the record retention requirements detailed in 2 CFR § 200.333. Vendor further certifies that it will retain all records as required by 2 CFR § 200.333 for a period of three years after grantees or subgrantees submit final expenditure reports or quarterly or annual financial reports, as applicable, and all other pending matters are closed.

CERTIFICATION OF COMPLIANCE WITH THE ENERGY POLICY AND CONSERVATION ACT

When the District expends federal funds for any contract resulting from this procurement process, Vendor certifies that it will comply with the mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6321 et seq.; 49 C.F.R. Part 18).

CERTIFICATION OF EQUAL EMPLOYMENT STATEMENT

It is the policy of the District not to discriminate on the basis of race, color, national origin, gender, limited English proficiency or handicapping conditions in its programs. Vendor agrees not to discriminate against any employee or applicant for employment to be employed in the performance of this Contract, with respect to hire, tenure, terms, conditions and privileges of employment, or a matter directly or indirectly related to employment, because of age (except where based on a bona fide occupational qualification), sex (except where based on a bona fide occupational qualification) or race, color, religion, national origin, or ancestry. Vendor further agrees that every subcontract entered into for the performance of this Contract shall contain a provision requiring non-discrimination in employment herein specified, binding upon each subcontractor. Breach of this covenant may be regarded as a material breach of the Contract.

CERTIFICATION OF COMPLIANCE WITH BUY AMERICA PROVISIONS

[Only Applicable to Contracts funded under the National School Lunch Program] The Buy American regulations promulgated by USDA and TDA require public school districts to purchase domestically grown and processed food to the maximum extent practicable as noted and provided in Title 7 CFR 210.2 (d). The food product must consist of agricultural commodities that were grown domestically, unless an authorized exception exists and has been approved by the District.

CERTIFICATION OF ACCESS TO RECORDS – 2 C.F.R. § 200.336

Vendor agrees that the District's Inspector General or any of their duly authorized representatives shall have access to any books, documents, papers and records of Vendor that are directly pertinent to Vendor's discharge of its obligations under the Contract for the purpose of making audits, examinations, excerpts, and transcriptions. The right also includes timely and reasonable access to Vendor's personnel for the purpose of interview and discussion relating to such documents.

**Tornillo Independent School District
Standard Terms and Conditions**

STATEMENT OF COMPLIANCE WITH CONE OF SILENCE

By the signature below, the signatory for the bidder certifies the following statements:

1. Have you or the firm, corporation, partnership or institution represented by the signatory or anyone acting for the firm bidding on this project had any contact with any District employee, other than the staff of the Procurement Services Department during the Cone of Silence period of this bid?

Yes _____ No If yes, please provide name of District employee, dates of contact, and reason for contact.

2. Have you or the firm, corporation, partnership or institution represented by the signatory or anyone acting for the firm bidding on this project had any contact with any Tornillo ISD Board Member during the Cone of Silence period of this bid?

Yes _____ No If yes, please provide name of Board Member, dates of contact, and reason for contact.

3. Did you or the firm, corporation, partnership or institution represented by the signatory or anyone acting for the firm bidding on this project assist in the development of specifications, scope of work, or provide presentations or education/training to District Employees or Board members for this bid?

Yes _____ No If yes, please provide name of District employee or Board Member and dates of any meetings, discussions, presentations, or education/trainings.

Tornillo Independent School District Standard Terms and Conditions

CERTIFICATE OF INTERESTED PARTIES – FORM 1295

Under certain circumstances, the District is required to comply with Texas Government Code, Section 2252.908, Disclosure of Interested Parties. If the District is entering into a contract with a "business entity" (defined below) which requires action by the **Board of Trustees or which has a value of the contract is at least \$1 million**, Section 2252.908, requires the District obtain a Disclosure of Interested Parties Form 1295 from the contracting business entity that, at the time the contract is signed binding the parties. The form requires disclosure of each "interested party" to the contract of which the contracting business entity is aware, and must be signed by an authorized agent of the contracting business entity acknowledging that disclosure is made under oath and under penalty of perjury.

Since the Vendor qualifies as a "business entity" and the contract to be entered for this solicitation is for a value greater than

\$1 Million or requires action or a vote by the Board of Trustees the selected Vendor will be required complete and submit Form 1295. **THE FORM MAY ONLY BE FILED ELECTRONICALLY.**

Form 1295 must be submitted on the form promulgated by the Texas Ethics Commission and in compliance with the Commission's rules, at the time the business entity submits the signed contract to the District. The form must be completed electronically and the process for doing so can be found at the Texas Ethics Commission website at: https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm. The filing process will include:

1. **Completing Form 1295 electronically** with the Texas Ethics Commission using the online filing application. The portal for completion of Form 1295, instructions for completion and answers to Frequently Asked Questions can be found at the Texas Ethics Commission website: https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm
2. **Printing a copy of the completed form** (make sure that it has a computer-generated certification number in the "Office Use Only" box)
3. Having an authorized agent of the business entity **sign the form before a notary public.**
4. **Submitting** the completed, signed and notarized Form 1295, showing the certification of filing with your signed contract. **Effective January 1, 2018, the person filing a 1295 needs to complete an "unsworn declaration".**

The District will then acknowledge the receipt of the filed Form 1295 by notifying the Texas Ethics Commission of the receipt of the filed Form 1295 no later than the 30th day after the date the contract is executed by the District, binding all parties to the Contract. Within seven (7) business days after receiving acknowledgement from the District the Texas Ethics Commission will post the completed Form 1295 to its website.

A copy of the current Form 1295 is attached hereto for your reference. You are encouraged to contact your own legal counsel with any questions you may have about the process.

The following definitions apply:

1. **"Business Entity"** means an entity recognized by law through which business is conducted, including a sole proprietorship, partnership, or corporation. TEX. GOV'T CODE §2252.908(1).
2. **"Interested Party"** means a person:
 - a) who has a *controlling interest* in a Business Entity with whom the District contracts; or
 - b) who actively participates in facilitating the contract or negotiating the terms of the contract, including a broker, intermediary, adviser, or attorney for the Business Entity. TEX. GOV'T CODE § 2252.908(3).
3. **"Controlling interest"** means:
 - a) an ownership interest or participating interest in a business entity by virtue of units, percentage, shares, stock, or otherwise that exceeds 10 percent;
 - b) membership on the board of directors or other governing body of a business entity of which the board or other governing body is composed of not more than 10 members; or
 - c) service as an officer of a business entity that has four or fewer officers, or service as one of the four officers most highly compensated by a business entity that has more than four officers.
4. **"Intermediary"** means a person who actively participates in the facilitation of the contract or negotiating

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY CERTIFICATION OF FILING

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

Vistacon II, LLC
El Paso, TX United States

Certificate Number:
2022-962176

Date Filed:
12/07/2022

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

Tornillo Independent School District

Date Acknowledged:

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.

2022-16
Gym to Cafeteria conversion at Tornillo Junior High School

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary

5 Check only if there is NO Interested Party.



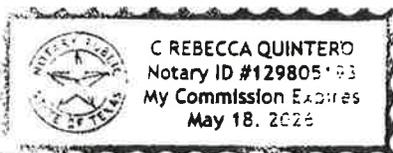
6 UNSWORN DECLARATION

My name is Basilio A. SILVA JR. P.E. MACE, and my date of birth is 08/05/1954.

My address is 1161 KESSLER DR. EL PASO TX 79907 USA
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in El Paso County, State of Texas, on the 8 day of December 20 22
(month) (year)



Basilio A. Silva

Signature of authorized agent of contracting business entity
224 (Declarant)

**Tornillo Independent School District
Standard Terms and Conditions**

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective participant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the department or agency to which this proposal is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the department or agency to which this proposal is submitted for assistance in obtaining a copy of those regulations (13 CFR Part 145).
6. The prospective primary participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the ineligibility of its principals. Each participant may, but is not required to, check the Non-procurement List.
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor doing business with local governmental entity

OFFICE USE ONLY

Date Received

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

1 Name of vendor who has a business relationship with local governmental entity.

VISTACON II, LLC

2 Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information is being disclosed.

NONE
Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

N/A

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

Yes No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

Yes No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

NONE

6 Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7 Bonnie O. Selva
Signature of vendor doing business with the governmental entity

12-09-2022
Date

CONFLICT OF INTEREST QUESTIONNAIRE
For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

- (i) a contract between the local governmental entity and vendor has been executed;
- or
- (ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

- (1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);
- (2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or
- (3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

- (A) begins discussions or negotiations to enter into a contract with the local governmental entity; or
- (B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

- (A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);
- (B) that the vendor has given one or more gifts described by Subsection (a); or
- (C) of a family relationship with a local government officer.



Tornillo Independent School District

Certifications Form

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transactions

U.S Department of Education

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 13 CFR Part 145. The regulations were published as Part VII of the May 26, 1988 *Federal Register* (pages 19160-19211). Copies of the regulations are available from local offices of the U.S. Small Business Administration.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS FOUND ON SECOND PAGE)

1. The prospective primary participant certifies to the best of its knowledge and belief that it and its principals:
 - a) Are not presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.
2. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective primary participant shall attach an explanation to this proposal.

Business Name:

VISTACON II, LLC

Name of Authorized Representative:

Basilio A. SILVA JR. P.E.

Title:

PRESIDENT

Signature of Authorized Representative:

Basilio A. Silva

Date:

12-09-2027



Tornillo Independent School District

New Vendor Form

Prospective Vendor,

IRS regulations require that we have your established SSN or EIN on file before payment can be rendered. To comply with these regulations, we will not be able to process payments for any invoices received until all required documentation is received.

Please complete this form and the enclosed W-9, Certification of Debarment, and Conflict of Interest forms and return to the Tornillo Independent School District business office by e-mail, fax, or mail.

 E-mail (preferred)
FA@tisd.us

 Fax
(915) 765-3099

 Mail
Att: Accounts Payable
19200 Cobb Ave
Tornillo, TX 79853

Vendor Name:
Type:

Doing Business As:
Number:

Order Address
Mailing Address:
City:
State:
Zip:
Country:

Remittance Address
Mailing Address:
City:
State:
Zip:
Country:

Phone:
Fax:

E-mail:
Internet:

Incorporated Yes No If yes, Date of Incorporation:

Authorized Name: Title:

Signature: Date:



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/7/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER K&S Rockwall 0104 2255 Ridge Rd, Ste 333 Rockwall TX 75087	CONTACT NAME: Amanda Perez	
	PHONE (A/C, No, Ext): 972-771-4071	FAX (A/C, No): 972-771-4695
E-MAIL ADDRESS: amanda.perez@kandsins.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: FCCI Insurance Company		10178
INSURER B: Monroe Guaranty Insurance Co		32506
INSURER C: Continental Casualty Company		20443
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES **CERTIFICATE NUMBER: 1064890247** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			CPP100046749 04	5/31/2022	5/31/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY			CA100025974 04	5/31/2022	5/31/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$ n			UMB100025975 04	5/31/2022	5/31/2023	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WC0100070359 02	5/31/2022	5/31/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Builders Risk Deductible 2,500			C2097335993	5/31/2022	5/31/2023	Fire-Resistive Masonry Joisted Masonry \$3M Frame \$500000 Metal NC \$4.5M \$2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

GENERAL LIABILITY
 Blanket Additional Insured Form #CGL121 04/13 (Ongoing Operations) & (Completed Operations) applies to the General Liability Policy.
 Blanket Waiver of Subrogation Form #CGL088 01/15 applies to the General Liability Policy.
 Blanket Primary & Non-Contributory Form #CG2001 04/13 applies to General Liability Policy.

AUTOMOBILE
 Blanket Additional Insured Form #CAU058 05/19 applies to the Business Auto Policy.
 See Attached...

CERTIFICATE HOLDER

CANCELLATION

Tornillo ISD
 300 Oil Mill Road
 Tornillo TX 79853

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
VISTACON II, LLC

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

Individual/sole proprietor or single-member LLC

C Corporation

S Corporation

Partnership

Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ **P**

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
1161 WESSLER DR.

6 City, state, and ZIP code
EL PASO TEXAS 79907

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number

			-				
--	--	--	---	--	--	--	--

or

Employer identification number

27	-	1520852
----	---	---------

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person ▶

Basel D. Selva

Date ▶

12-09-2022

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

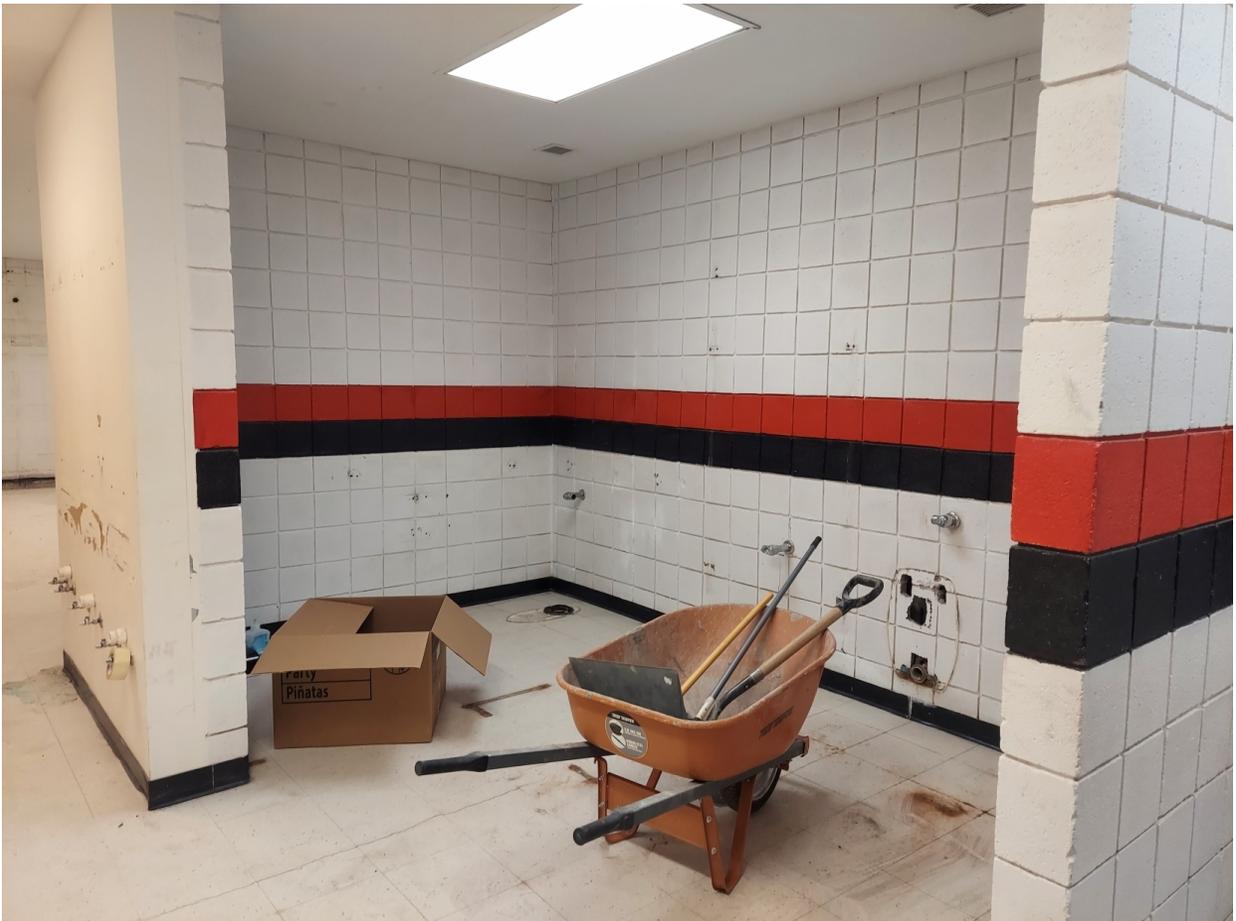
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

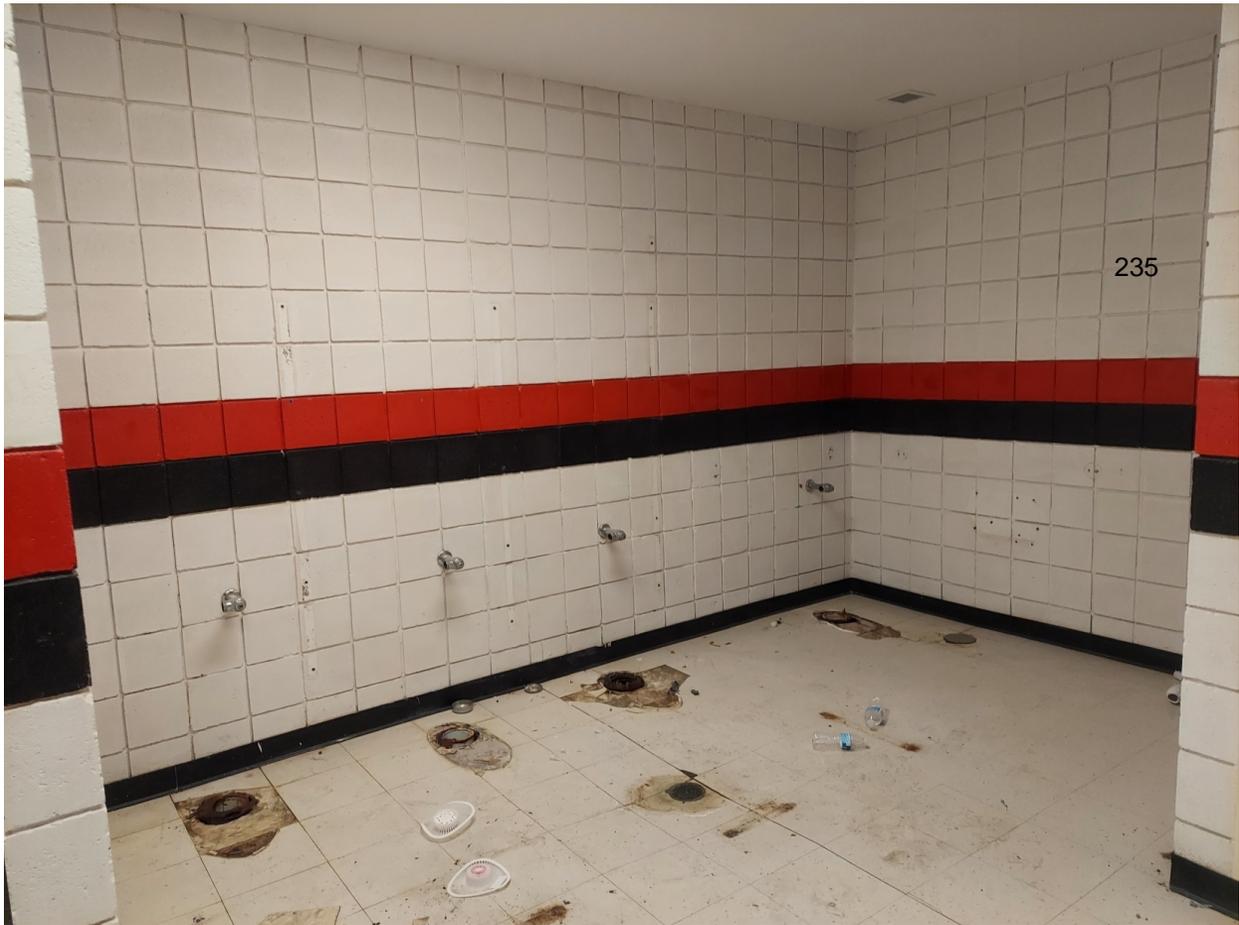
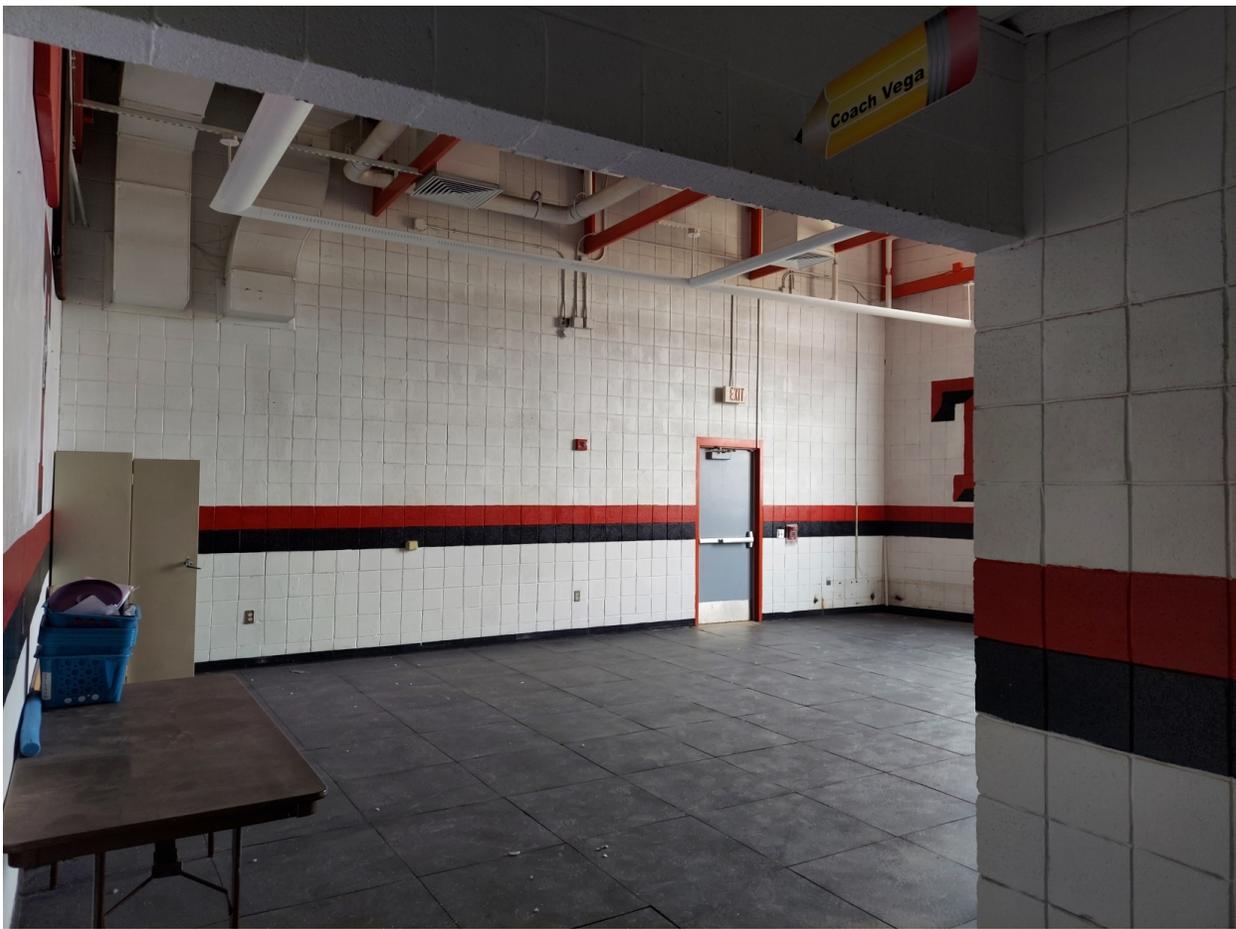
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.











Technology Department

19200 Cobb Avenue

Tornillo, TX 79853

Phone 915.765.3035

Fax 915.765.3099

MEMORANDUM

To:

From:

Subject:

Date:

HISTORY:

RATIONALE:

BUDGET IMPACT:

ADMINISTRATIVE RECOMMENDATION:



We have prepared a quote for you

Additional Access Controls for Multiple Schools

Quote # 000437
Version 1

Prepared for:

Tornillo ISD

Carlos Garcia
garcia@tisd.us 238



Intermediate School

Description		Price	Qty	Ext. Price
RC-04-MCT-M	Isonas RC-04-MCT-M Mullion Reader Controller	\$725.00	4	\$2,900.00
RS300	LOCKNET RS300 US32D.RS300 US32D RIM ELE STRK,3/4",12/24V,32D	\$215.00	4	\$860.00
ACC-EDK-3A	Exterior Door Kit	\$50.40	4	\$201.60
RC04-25	Isonas Pure IP RC-04 Cable 25' pigtail	\$45.00	4	\$180.00
Manual Exit Button	Manual Exit Button	\$125.00	1	\$125.00
MISC	Miscellaneous Material (Velcro, J-Hooks, Screws, etc)	\$200.00	1	\$200.00
Cat 6 drop	Single Cat 6 drop from workstation to nearest telecom room	\$195.00	4	\$780.00
Labor	Installation and Labor	\$375.00	4	\$1,500.00
Shipping	Shipping and Handling	\$75.00	1	\$75.00

Subtotal: \$6,821.60

F&T, Elementary, and Tech Center

Description		Price	Qty	Ext. Price
These items are for the elementary install.				
RC-04-MCT-M	Isonas RC-04-MCT-M Mullion Reader Controller	\$725.00	2	\$1,450.00
RC04-25	Isonas Pure IP RC-04 Cable 25' pigtail	\$45.00	2	\$90.00
RS300	LOCKNET RS300 US32D.RS300 US32D RIM ELE STRK,3/4",12/24V,32D	\$215.00	1	\$215.00
ACC-EDK-3A	Exterior Door Kit	\$50.40	2	\$100.80
SDC-55-ABCU	Universal Strike, Stainless Steel	\$331.16	1	\$331.16
Manual Exit Button	Manual Exit Button	\$125.00	1	\$125.00
MISC	Miscellaneous Material (Velcro, J-Hooks, Screws, etc)	\$100.00	1	\$100.00
Cat 6 drop	Single Cat 6 drop from workstation to nearest telecom room	\$195.00	2	\$390.00
Labor	Installation and Labor	\$375.00	2	\$750.00



F&T, Elementary, and Tech Center

Description	Price	Qty	Ext. Price
These items are for F&T Building			
SDC-55-ABCU Universal Strike, Stainless Steel	\$331.16	1	\$331.16
RC-04-MCT-M Isonas RC-04-MCT-M Mullion Reader Controller	\$725.00	1	\$725.00
RC04-25 Isonas Pure IP RC-04 Cable 25' pigtail	\$45.00	1	\$45.00
ACC-EDK-3A Exterior Door Kit	\$50.40	1	\$50.40
Manual Exit Button Manual Exit Button	\$125.00	1	\$125.00
MISC Miscellaneous Material (Velcro, J-Hooks, Screws, etc)	\$50.00	1	\$50.00
Cat 6 drop Single Cat 6 drop from workstation to nearest telecom room	\$195.00	1	\$195.00
Labor Installation and Labor	\$375.00	1	\$375.00
These Items are for the Tech Center			
CS450 Lockentics DOOR STRIKE METAL NO NC 12V..	\$150.00	1	\$150.00
RC04-25 Isonas Pure IP RC-04 Cable 25' pigtail	\$45.00	1	\$45.00
RC-04-MCT-M Isonas RC-04-MCT-M Mullion Reader Controller	\$725.00	1	\$725.00
ACC-EDK-3A Exterior Door Kit	\$50.40	1	\$50.40
Manual Exit Button Manual Exit Button	\$125.00	1	\$125.00
MISC Miscellaneous Material (Velcro, J-Hooks, Screws, etc)	\$50.00	1	\$50.00
Cat 6 drop Single Cat 6 drop from workstation to nearest telecom room	\$195.00	1	\$195.00
Labor Installation and Labor	\$375.00	1	\$375.00
Shipping Shipping and Handling	\$150.00	1	\$150.00

Subtotal: \$7,313.92

High School and JR High

Description	Price	Qty	Ext. Price
RC-04-MCT-M Isonas RC-04-MCT-M Mullion Reader Controller	\$725.00	6	\$4,350.00

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High School and JR High

Description	Price	Qty	Ext. Price
RC04-25 Isonas Pure IP RC-04 Cable 25' pigtail	\$45.00	6	\$270.00
ACC-EDK-3A Exterior Door Kit	\$50.40	7	\$352.80
Manual Exit Button Manual Exit Button	\$125.00	1	\$125.00
Manual Exit Button Manual Exit Button Handicap Access	\$210.00	1	\$210.00
CS255473 1790EO US28 36 RIM,EXIT ONLY,ALUM,36	\$231.60	5	\$1,158.00
24VDC 24 VDC SWITCHING POWER SUPPLY	\$56.00	6	\$336.00
SDC-55-ABCU Universal Strike, Stainless Steel	\$331.16	1	\$331.16
MISC Miscellaneous Material (Velcro, J-Hooks, Screws, etc)	\$350.00	1	\$350.00
CS896241 VON DUPRIN 99EO US26D 36 99EO US26D 36 EXIT ONLY/NO TRIM SAT	\$1,064.70	1	\$1,064.70
Cat 6 drop Single Cat 6 drop from workstation to nearest telecom room	\$195.00	6	\$1,170.00
Labor Installation and Labor	\$375.00	7	\$2,625.00
Shipping Shipping and Handling	\$100.00	1	\$100.00

Junior High School

Exterior Latch Cover Exterior Latch Cover	\$20.00	1	\$20.00
CS450 Lockentics DOOR STRIKE METAL NO NC 12V..	\$150.00	1	\$150.00
RS300 LOCKNET RS300 US32D.RS300 US32D RIM ELE STRK,3/4",12/24V,32D	\$215.00	3	\$645.00
CS123709 VR166 Pullman Latch	\$256.56	1	\$256.56
RC-04-MCT-M Isonas RC-04-MCT-M Mullion Reader Controller	\$725.00	5	\$3,625.00
RC04-25 Isonas Pure IP RC-04 Cable 25' pigtail	\$45.00	5	\$225.00
ACC-EDK-3A Exterior Door Kit	\$50.40	5	\$252.00
Manual Exit Button Manual Exit Button	\$125.00	1	\$125.00
MISC Miscellaneous Material (Velcro, J-Hooks, Screws, etc)	\$200.00	1	\$200.00



High School and JR High

Description		Price	Qty	Ext. Price
Cat 6 drop	Single Cat 6 drop from workstation to nearest telecom room	\$195.00	5	\$975.00
Labor	Installation and Labor	\$375.00	5	\$1,875.00
Shipping	Shipping and Handling	\$150.00	1	\$150.00
This quote is using ESC Region 19 contract number 21-7404				

Subtotal: \$20,941.22



Additional Access Controls for Multiple Schools

Prepared by:

EPTech
Sales Team
(915) 313-4310
sales@ep-techworks.com

Prepared for:

Tornillo ISD
19200 Cobb Ave
Tornillo, TX 79853
Carlos Garcia
(915) 765-3030
garcia@tisd.us

Quote Information:

Quote #: 000437
Version: 1
Delivery Date: 01/19/2023
Expiration Date: 02/16/2023

Quote Summary

Description	Amount
Intermediate School	\$6,821.60
F&T, Elementary, and Tech Center	\$7,313.92
High School and JR High	\$20,941.22
Total:	\$35,076.74

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

EPTech

Signature: _____
Name: Sales Team
Title: _____
Date: 01/19/2023

Tornillo ISD

Signature: _____
Name: Carlos Garcia
Date: _____



Budget Category

Total Cost

Sworn Officer Positions	\$0.00	
Civilian or Non-Sworn Personnel	\$0.00	
Travel	\$0.00	
Equipment	\$134,400.00	
Supplies	\$0.00	
SubAwards	\$0.00	
Procurement Contracts	\$0.00	
Other Costs	\$0.00	
Indirect Costs	\$0.00	
Total Project Costs	\$134,400.00	
Federal Funds:	\$100,800.00	75.00%
Match Amount:	\$33,600.00	25.00%
Program Income:	\$0.00	0.00%

Budget Detail Summary View

Budget Category

Sworn Officer

Civilian Personnel

Travel

Equipment

Supplies

SubAwards

Budget Detail Summary View

Budget Category

Sworn Officer

Civilian Personnel

Travel

Equipment

Equipment Item	# of Items	Cost	Total Cost
1 Camera - Outdoor PTZ	6.00	\$3,375.00	\$20,250.00
2 Camera - Indoor/Outdoor	65.00	\$385.00	\$25,025.00
3 Camera - Mount Bracket	20.00	\$75.00	\$1,500.00
4 NVR Server	2.00	\$3,000.00	\$6,000.00
5 Access Controls System Expansion	16.00	\$2,875.00	\$46,000.00
6 Public Announcement System Expansion	95.00	\$375.00	\$35,625.00

Equipment Total Cost

\$134,400.00

Additional Narrative

For surveillance equipment on items #1-#4 is for equipment only. Installation and labor is performed in-house. Item #5 Access Controls is for equipment to include s/h installation labor. Item #6 Public Announcement System includes ceiling speakers, misc supplies, and installation labor to expand coverage to 95 areas (classrooms, restrooms, hallways, gymnasium, etc.).

Supplies

SubAwards

Procurement Contracts

Garcia, Carlos

From: Office of Community Oriented Policing Services (COPS) <copsusdoj@service.govdelivery.com>
Sent: Friday, October 14, 2022 8:16 AM
To: Garcia, Carlos
Subject: FY2022 School Violence Prevention Program (SVPP) Award Announcement

CAUTION: This email originated from outside TISD organization. Do not click on links or open attachments unless you recognize the sender and know the content is safe.



U.S. DEPARTMENT OF JUSTICE
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES
145 N Street, NE, Wash DC 20535

October 14, 2022

Re: COPS Office FY2022 School Violence Prevention Program (SVPP) award number 15JCOPS-22-GG-04205-SCAX

Dear Rosa Vega-Barrio:

On behalf of the Attorney General of the United States, Merrick B. Garland, and the Office of Community Oriented Policing Services (COPS Office), it is my pleasure to inform you that we have approved your proposal for the FY2022 School Violence Prevention Program (SVPP) in the amount of \$100,800. The COPS Office recognizes and appreciates your commitment to this very important initiative.

At the COPS Office, our mission is advancing community policing nationwide. We prioritize this by supporting state, local, tribal, and territorial law enforcement agencies as they carry out their vital public safety missions. The project you will implement with these award funds contributes to the mission of the COPS Office and the greater goal of reducing crime and building trust between law enforcement and communities served. The team at the COPS Office looks forward to supporting you as you implement this important work.

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In the coming days, the COPS Office will release your award package via [the Justice Grant System \(JustGrants\) website](#). At that time, you will receive an automated email with additional information on how to access, review, and accept your award. You will also be contacted separately by your assigned grant manager and you can always seek assistance with your award from AskCOPSRC@usdoj.gov.

I want to extend my personal appreciation for your efforts and congratulate you on this award. On behalf of the staff at the COPS Office, we look forward to working with you on this important project.

Sincerely,



Robert E. Chapman

Acting Director

ADVANCING PUBLIC SAFETY THROUGH C



You have received this email from the U.S. Department of Justice's [Community Oriented Policing Services \(COPS\) Office](#). Your subscription information may not be used for any other purposes.

[Manage Your Subscriptions](#) | [Department of Justice Privacy Policy](#) | [GovDelivery Privacy Policy](#)

This email was sent to garciac@tisd.us using GovDelivery Communications Cloud on behalf of: The Office of Community Oriented Policing Services (COPS Office) · 145 N St, NE · Washington, DC 20530 · 800-421-6770



2022 COPS Office School Violence Prevention Program (SVPP) Awards

<u>State or Territory</u>	<u>Recipient</u>	<u>Award Amount</u>
<u>Alabama</u>	Calhoun County School District	\$500,000
	Clarke County School District	\$500,000
	Dale County Board of Education	\$500,000
	Saraland, City of	\$3,177
<u>Alaska</u>	Fairbanks North Star Borough School District	\$237,518
	Iditarod Area School District	\$376,050
<u>Arizona</u>	Congress Elementary School District 17	\$35,121
	Littleton Elementary School District #65	\$137,700
	Naco School District 23	\$170,270
	Nogales Unified School District 001	\$186,616
	Round Valley Unified School District 10	\$496,295
	Sanders Unified School District 18	\$468,441
	St. David Unified School District #21	\$352,038
<u>Arkansas</u>	Alpena School District 5	\$497,250
	Cutter Morning Star School District 21	\$345,147
	Dumas School District	\$337,786
	Elkins School District 10	\$109,117
	Jasper School District	\$191,522
	Lavaca School District	\$493,500
	Lincoln Consolidated School District	\$90,000
	Magazine School District	\$489,000
	Mountainburg School District	\$496,496
	Prairie Grove School District	\$181,125
	Pulaski County Special School District	\$479,790
	Searcy County School District	\$427,690
	Sheridan School District 37	\$494,256
	Vilonia Primary School District	\$460,690
	<u>California</u>	Antioch Unified School District
Cajon Valley Union School District		\$500,000
Guadalupe Union School District		\$159,000
Hacienda-La Puente Unified School District		\$78,843
Merced Union High School District		\$123,404
Pleasant Ridge Union School District		\$375,000
Rim of World Unified School District		\$500,000
San Joaquin County Office of Education		\$500,000
Santa Ana Unified School District Public Facilities Corporation		\$472,093
Sierra Unified School District		\$375,000
South Whittier School District		\$473,019
West Covina Unified School District		\$500,000
Wheatland Union High School District		\$330,262



2022 COPS Office School Violence Prevention Program (SVPP) Awards

<u>State or Territory</u>	<u>Recipient</u>	<u>Award Amount</u>
<u>Colorado</u>	Fremont RE-1 School District	\$319,213
	Julesburg School District	\$219,101
	Lewis-Palmer School District No. 38	\$139,374
	South Routt RE-3 School District	\$120,000
	Teller County School District 1	\$285,000
	Wray School District RD-2	\$147,211
<u>Connecticut</u>	Bridgeport City School District	\$375,000
<u>Delaware</u>	Red Clay Consolidated School District	\$498,750
<u>Georgia</u>	Dooly County Board of Education	\$465,184
	Lincoln County School District	\$274,065
	Rockdale County Board of Education	\$500,000
<u>Idaho</u>	Ririe Joint School District 252	\$279,469
<u>Illinois</u>	Antioch School District 34	\$188,889
	Argo Community High School District 217	\$374,625
	Aurora West School District 129	\$103,602
	Bremen Community High School District 228	\$500,000
	Bunker Hill Community Unit SD 8	\$188,192
	Central Community School District #4	\$294,782
	Collinsville Community Unit School District 10	\$398,114
	Diamond Lake School District 76	\$365,250
	Herscher Community Unit School District #2	\$380,550
	Lake Villa, Village of	\$4,298
	Litchfield Community Unit School (Inc.)	\$97,354
	Meridian Community Unit SD 223	\$500,000
	Northwest Suburban Special Education Organization	\$315,143
	Paris Union School District 95	\$307,381
Rantoul City School District 137	\$304,905	
<u>Indiana</u>	Avon Community School Corporation	\$500,000
	Metropolitan School District of Warren Township	\$423,447
	North Judson-San Perre School Corporation	\$262,500
<u>Iowa</u>	Davis County Community School District	\$500,000
	Marion Independent School District	\$330,958
	Wapello Community School District	\$378,750
<u>Kansas</u>	Rose Hill Unified School District	\$99,911
<u>Kentucky</u>	Barren County School District	\$499,800
	Johnson County Board of Education	\$375,000
	McCracken County Public Schools	\$200,160
<u>Louisiana</u>	Acadia Parish School Board	\$350,700
	Assumption Parish School District	\$468,750
	Lafayette Parish Sheriff's Office	\$107,700
	Lincoln Parish School Board	\$500,000
	Terrebonne Parish Sheriff's Office	\$100,317
<u>Maine</u>	Franklin, County of	\$347,495

2022 COPS Office School Violence Prevention Program (SVPP) Awards

<u>State or Territory</u>	<u>Recipient</u>	<u>Award Amount</u>
<u>Massachusetts</u>	Brockton Public Schools	\$391,148
	Narragansett Regional School District	\$120,487
	Reads Collaborative	\$55,000
<u>Michigan</u>	East Jordan Public Schools	\$487,750
	Hazel Park School District	\$500,000
	Jefferson Schools	\$300,000
	Kalamazoo, City of	\$97,500
	Mount Morris Consolidated Schools	\$500,000
	Port Huron, City of	\$24,471
	Vassar Public Schools	\$119,413
	Watervliet Public School District	\$500,000
<u>Minnesota</u>	Centennial School District 12	\$300,000
<u>Mississippi</u>	Chickasaw County School District	\$498,744
	Hollandale School District	\$468,750
	Lauderdale County School District	\$498,744
	Leland School District	\$346,500
	Newton City Schools	\$339,756
	Union County School District	\$495,753
	Yazoo County School District	\$366,618
<u>Missouri</u>	Boonville R-1 School District	\$360,053
	Bradleyville School District	\$33,523
	Breckenridge, City of	\$200,125
	Cass County R-8 Schools	\$30,000
	Doniphan Reorganized School District 1	\$499,994
	Houston Reorganized School District R-1	\$360,075
	Logan-Rogersville School Police	\$350,000
	Maries County R2 School District	\$429,675
	Maysville R-I School District	\$225,000
	Perry County School District 32	\$92,089
	Reeds Spring R-IV School	\$377,986
	Sikeston R6 School District	\$439,732
	Sunrise Elementary School District R9	\$32,437
	Warsaw R-IX School District	\$15,000
	Wellington Napoleon R-9 School District	\$5,545
West County School District R4	\$64,859	
<u>Montana</u>	Havre School District 16-A	\$365,411
	Musselshell, County of	\$58,894
<u>Nebraska</u>	Amherst Public School District 119	\$206,276
	Elm Creek School District 9	\$101,058
	Pleasanton Public School District 105	\$99,939
	Wood River Rural High School	\$93,113
<u>Nevada</u>	Elko County School District	\$485,263

2022 COPS Office School Violence Prevention Program (SVPP) Awards

<u>State</u>	<u>Recipient</u>	<u>Award Amount</u>
<u>New Jersey</u>	Audubon Board of Education	\$244,114
	Bloomington School District	\$142,612
	Elizabeth Board of Education	\$493,230
	Fort Lee School District	\$500,000
	Middletown Township Board of Education	\$491,353
	Nutley Public School District	\$375,602
	Pleasantville, City of	\$489,810
	Secaucus School District	\$499,980
<u>New Mexico</u>	Farmington, City of	\$262,500
	Raton Municipal School District 11	\$375,000
<u>New York</u>	Carle Place Union Free School District	\$251,535
	Frontier Central School District (Inc.)	\$468,750
	Sodus Central School District	\$500,000
	Woodbury, Town of	\$11,226
<u>North Carolina</u>	Bertie County Board of Education	\$490,417
	Jackson County Board of Education	\$420,008
	Person County Schools	\$461,138
	Rockingham County Schools	\$495,843
	Stanly County Schools	\$333,654
	Wilson County Schools	\$411,261
<u>North Dakota</u>	Central Cass School District	\$283,973
	Williston Basin School District 007	\$500,000
<u>Ohio</u>	Batavia Local School District	\$50,494
	Caldwell Exempted Village School District	\$157,201
	Hocking, County of	\$132,008
	North Ridgeville City School District	\$259,386
<u>Oklahoma</u>	Chickasha School District 1	\$500,000
	Collinsville Public Schools	\$179,457
	Haileyville, City of	\$114,227
	Harrisburg School District #7	\$500,000
	Lane Education Service District (Inc.)	\$262,500
	Ninnekah Public Schools	\$500,000
	Scio School District	\$500,000
<u>Pennsylvania</u>	Conrad Weiser Area School District	\$468,750
	Ellwood City Area School District (Inc.)	\$303,644
	Girard School District (Inc.)	\$283,201
	Mid Valley School District	\$32,000
	New Sewickley Township	\$10,984
	Northwestern School District	\$240,338
	Philadelphia, School District of	\$500,000
	Phoenixville Area School District	\$43,000
	Reynolds School District	\$173,700
	Sharon City School District	\$158,625
	Susquenita School System	\$132,038
	Williams Valley School District	\$37,500
	Wilmington Area School District	\$217,313

2022 COPS Office School Violence Prevention Program (SVPP) Awards

<u>State</u>	<u>Recipient</u>	<u>Award Amount</u>
<u>Rhode Island</u>	Warwick Public Schools	\$358,273
	Woonsocket, City of	\$36,300
<u>South Carolina</u>	Florence School District One	\$500,000
	Fort Mill School District 4	\$324,330
	Myrtle Beach, City of	\$198,750
	Union County, School District of	\$241,306
	York School District 1	\$114,407
<u>South Dakota</u>	Estelline School District #28-2	\$12,216
<u>Tennessee</u>	Etowah, City of (Inc.)	\$218,909
	Fayette County Schools	\$499,979
	Hamilton County Economic Development Foundation (Inc.)	\$498,000
	Hawkins County School District	\$375,000
	Humboldt City School District	\$498,794
	Huntingdon Special School District	\$213,293
	Knox County Schools (Inc.)	\$493,677
	McMinn County	\$461,250
	Monroe County Schools	\$374,319
	Oak Ridge School District	\$373,217
	Obion County School District	\$177,430
<u>Texas</u>	Abernathy Independent School District	\$109,512
	Alief Independent School District	\$486,000
	Austin Independent School District (Inc.)	\$493,666
	Brazosport Independent School District (Inc.)	\$463,320
	Charlotte Independent School District	\$196,423
	Christoval Independent School District	\$100,000
	Corsicana Independent School District	\$241,177
	Diboll Independent School District	\$234,956
	Farmersville Independent School District	\$500,000
	Fort Worth Independent School District	\$359,591
	High Island Independent School District	\$82,500
	Kemp Independent School District	\$375,000
	Lake Worth Independent School District	\$273,217
	Little Cypress-Mauriceville Independent School District	\$421,875
	McAllen Independent School District	\$295,555
	Point Isabel Independent School District	\$185,470
	Rio Grande City Consolidated Independent School District	\$259,848
	Rocksprings Independent School District	\$199,922
	San Antonio Independent School District	\$494,304
	Santa Fe Independent School District	\$150,000
	Spring Branch Independent School District (Inc.)	\$122,889
	Stockdale Independent School District	\$240,091
	Tornillo Independent School District	\$100,800
	Uvalde Consolidated Independent School District	\$442,400
	Weslaco Independent School District	\$300,296
	Westwood Independent School District	\$194,907
	White Oak Independent School District	\$500,000
Whiteface Consolidated Independent School District	\$100,000	

2022 COPS Office School Violence Prevention Program (SVPP) Awards

<u>State</u>	<u>Recipient</u>	<u>Award Amount</u>
<u>Utah</u>	Juab School District	\$199,275
<u>Vermont</u>	Milton Town School District (Inc.)	\$81,339
<u>Virginia</u>	Manassas Park, City of	\$500,000
	Radford City School District	\$370,344
	Virginia Beach, School Board of the City of	\$389,025
<u>Washington</u>	Burlington, City of	\$138,750
<u>West Virginia</u>	Greenbrier County Board of Education	\$500,000
	Hardy County Board of Education	\$375,000
	Pendleton County Board of Education	\$500,000
	Upshur, County of	\$316,375
<u>Wisconsin</u>	Crandon, School District of (Inc.)	\$402,336
	Denmark, School District of	\$360,276
	Lac Courte Oreilles Band of Lake Superior Chippewa Indians of WI	\$255,287
	Mellen School District	\$70,667
	New Lisbon, School District of	\$72,500
	Randolph School District	\$254,103
	Waupaca, School District of	\$362,573
<u>TOTAL NUMBER OF AWARDS</u>		235
<u>TOTAL FUNDING</u>		\$71,938,228



TORNILLO INDEPENDENT SCHOOL DISTRICT

INNOVATING – EMPOWERING – THRIVING

MINUTES OF REGULAR BOARD MEETING

W.E. Neill Service Center, 19210 Cobb, Tornillo, Texas

Wednesday, November 29, 2022

1. (OTHER) First Order of Business

5:30PM –
5:31PM

- A. Establish a quorum and call the meeting to order

The meeting was called to order at 5:30 PM by Board President, Marlene Bullard, and it was established that a quorum was present.

MEMBERS PRESENT:

Marlene Bullard, President
Ida Estrada, Vice President
Ofelia Bosquez, Secretary
Maria Saldana
Enrique Vega

MEMBERS ABSENT:

Daniel Dozal
Hector Lopez

SUPERINTENDENT

Rosa Isela Vega-Barrio, Superintendent

- B. Pledge of Allegiance to the United States

Marlene Bullard, Board President, led the Board of Trustees in the Pledge of Allegiance to the United States of America.

2. Board Elections

5:31PM –
5:40PM

- A. Discussion and Possible Action to Obtain Statement of Officer and Conduct the Oath of Office for Newly Elected Trustees, and Issue Certificates of Election for Newly Elected Trustees

Mr. Steven Blanco, Legal Counsel, verified Certificates of Election for newly elected Board Members: Ofelia Bosquez – Place 6, Daniel Dozal – Place 7, Hector Lopez – Place 4 and Enrique Vega – Place 5 who were duly elected for purposes of the November 8, 2022 election, pursuant to the Order issued on September 28, 2022 by the Board of Trustees for the Tornillo Independent School District Declaring as Elected Unopposed Candidates for Place Nos. and Cancelling the Election that was scheduled to be held on November 8, 2022.

Ms. Imelda Garcia, District PEIMS/Attendance Coordinator/Notary Public, State of Texas, swore in newly elected Board Members: Ofelia Bosquez – Place 6 and Enrique Vega – Place 5.

5:40PM –
5:42PM

- B. Discussion and Possible Action to Elect Officers for the TISD Board of Trustees

1. *Ofelia Bosquez made the motion and Ida Estrada seconded the motion to nominate Marlene Bullard for Tornillo ISD Board of Trustees **President**. Ms. Bullard accepted the nomination. Motion Passed Unanimously.*

2. *Ofelia Bosquez made the motion and Enrique Vega seconded the motion to nominate Ida Estrada for Tornillo ISD Board of Trustees **Vice President**. Mrs.*

*Estrada accepted the nomination.
Motion Passed Unanimously.*

3. *Ida Estrada made the motion and Enrique Vega seconded the motion to nominate Ofelia Bosquez for Tornillo ISD Board of Trustees **Secretary**. Mrs. Bosquez accepted the nomination.
Motion Passed Unanimously.*

5:42PM –
5:44PM

3. (OTHER) Superintendent's Report

Mrs. Rosa Vega-Barrio, Superintendent, presented the Board of Trustees with the Superintendent's report.

5:44PM –
5:45PM

4. (OTHER) District Recognitions

- A. THS Football Team
- B. THS Volleyball Team
- C. THS Cross Country Team

Mrs. Rosa Vega-Barrio, Superintendent, recommended table items 4.A through 4.C. to a later meeting when teams and coaches could attend.

*Ofelia Bosquez made the motion and Ida Estrada seconded motion to table items.
Motion to Table Items Passed Unanimously.*

5:45PM –
5:48PM

D. 2022-2023 Superintendent Student Advisory Board

Mrs. Rosa Vega-Barrio, Superintendent, presented the Board of Trustees with the 2022-2023 Superintendent Student Advisory Board.

No Action Necessary.

5:48PM –
5:54PM

5. (OTHER) Open Forum

Ms. Isela Alvidrez, THS Teacher, participated in Open Forum. Ms. Alvidrez shared her concern regarding cafeteria food served to students.

5:54PM –
5:55PM

6. Lone Star Governance

Marlene Bullard made the motion and Ofelia Bosquez seconded the motion to move item 8.A. ahead of item 6. Lone Star Governance.

Motion Passed Unanimously.

6:03PM –
6:18PM

A. Student Outcome Monitoring:

- 1. Goal 3: 2022-2023 College, Career, and Military Readiness Enrollment Update
Mr. Alejandro Olvera, THS Principal, presented the Board of Trustees Goal 3 updates.

No Action Necessary.

6:18PM –
6:22PM

2. Beginning of Year Staff & Student Climate Survey

a. TISD Departments

Mrs. Maria Morales, District At-Risk Coordinator, presented Board of Trustees with the overview of BOY Climate Survey results.

No Action Necessary.

- 6:22PM –
6:28PM
- b. Tornillo Elementary School
Mrs. Maria Morales, District At-Risk Coordinator, presented Board of Trustees with the Elementary BOY Staff & Student Climate Survey results.
No Action Necessary.
- 6:28PM –
6:39PM
- c. Tornillo Intermediate School
Mrs. Alicia Alvarado, TIS Counselor, presented Board of Trustees with the Intermediate BOY Staff & Student Climate Survey results.
No Action Necessary.
- 6:39PM –
6:51PM
- d. Tornillo Junior High School
Mrs. Loretta Aguilar, TJH Assistant Principal, & Mrs. Arlene Portillo, TJH Counselor, presented Board of Trustees with the Junior High BOY Staff & Student Climate Survey results.
No Action Necessary.
- 6:51PM –
6:52PM
- e. Tornillo High School
Mr. Alejandro Olvera, THS Principal, & Mrs. Claudia Beanes, THS Counselor, presented Board of Trustees with the High School BOY Staff & Student Climate Survey results.
No Action Necessary.
- 6:51PM –
6:52PM
- B. (Accountability 1) Review, Discussion, and Possible Action Regarding Board's Time Use Tracker
Ms. Marlene Bullard, Board President, suggested to table item.
Ofelia Bosquez made the motion and Ida Estrada seconded the motion to table item.
Motion to Table Item Passed Unanimously.
- 6:52PM –
6:53PM
- C. Discussion, Review, and Possible Action Regarding the Board's Quarterly Progress Tracker from August 1, 2022 through October 31, 2022
Ms. Marlene Bullard, Board President, suggested to table item.
Marlene Bullard made the motion and Ofelia Bosquez seconded the motion to table item.
Motion to Table Item Passed Unanimously.
- 6:53PM –
6:54PM
7. **(ADVOCACY) Community Engagement on Student Outcome Goals - None**
8. **(VISION Y) Information / Reports / Presentations**
- 5:55PM –
6:03PM
- A. Cotton Valley Connect Project
Michael Hernandez, El Paso County, presented the Board of Trustees with the Cotton Valley Connect Project.
No Action Necessary.
- 6:53PM –
7:00PM
- B. Public Hearing on FIRST Ratings
Ms. Sandra Cruz, Finance Coordinator, presented the Public Hearing on FIRST Ratings.
No Action Necessary.

7:00PM –
7:01PM

- C. Financial Reports-Information Only
Ms. Sandra Cruz, Finance Coordinator, presented the Board of Trustees with the Financial Reports for October 2022.
No Action Necessary.

7:01PM –
7:02PM

- D. 2022-2023 Annual Immunization
Mrs. Rosa Vega-Barrio, Superintendent, presented the Board of Trustees with the 2022-2023 Annual Immunization report.
No Action Necessary.

7:02PM –
7:13PM

- E. 1st 9 Weeks Human Resources Report
Ms. Lizeth Carroll, HR / Compliance Director, presented the Board of Trustees with the 1st 9 Weeks Human Resources Report.
No Action Necessary.

9. (VISION Y) Board Items

7:13PM –
7:23PM

- A. Purchases > \$25,000 threshold – Authorization
1. Consider Approval of Rock Wall around High School
Mr. Rene Estrada, Maintenance/Transportation Director, presented the Board of Trustees with Rock Wall around High School.
Ofelia Bosquez made the motion and Maria Saldana seconded the motion to approve the Rock Wall around the High School, as presented.
Motion Passed Unanimously.

7:23PM –
7:29PM

- B. Consider Approval of Assigned Fund Balance for the Sheriff Office School Resource Officer (SRO) Program
Mrs. Rosa Vega-Barrio, Superintendent, presented the Board of Trustees with the Assigned Fund Balance for the Sheriff Office School Resource Officer (SRO) Program.
Marlene Bullard made the motion and Ida Estrada seconded the motion to approve the Assigned Fund Balance for the Sheriff Office School Resource Officer (SRO) Program, as presented.
Motion Passed Unanimously.

7:29PM –
7:31PM

- C. Consider Approval of SRO Agreement between El Paso County and Tornillo ISD
Mrs. Rosa Vega-Barrio, Superintendent, presented the Board of Trustees with the SRO Agreement between El Paso County and Tornillo ISD.
Marlene Bullard made the motion and Ida Estrada seconded the motion to approve the SRO Agreement between El Paso County and Tornillo ISD, as presented.
Motion Passed Unanimously.

7:31PM –
7:36PM

- D. Consider Approval of MOU between the Center Against Sexual and Family Violence and Tornillo ISD
Mrs. Maria Morales, District At-Risk Coordinator, presented the Board of Trustees with the MOU between the Center Against Sexual and Family Violence and Tornillo ISD.
Maria Saldana made the motion and Ida Estrada seconded the motion to approve the MOU between the Center Against Sexual and Family Violence and Tornillo ISD, as presented.

Motion Passed Unanimously.

- 7:36PM –
7:47PM
- E. Consider Approval of Afterschool Enrichment Hourly Rate for Paraprofessionals
Ms. Lizeth Carroll, HR / Compliance Director, presented the Board of Trustees with the Afterschool Enrichment Hourly Rate for Paraprofessionals.
Ofelia Bosquez made the motion and Enrique Vega seconded the motion to approve the Afterschool Enrichment Hourly Rate for Paraprofessionals, as presented.
Motion Passed Unanimously.
- 7:47PM –
7:53PM
- F. Consider Approval of Stipend for Safety Compliance Officer
Ms. Lizeth Carroll, HR / Compliance Director, presented the Board of Trustees with the Stipend for Safety Compliance Officer.
Ofelia Bosquez made the motion and Enrique Vega seconded the motion to approve the Stipend for Safety Compliance Officer, as presented.
Motion Passed Unanimously.
- 7:53PM –
7:55PM
- G. Consider Approval of Memorandum of Understanding Emergency Operation Plan – Reunification
Mrs. Rosa Vega-Barrio, Superintendent, presented the Board of Trustees with the Memorandum of Understanding Emergency Operation Plan – Reunification.
Ofelia Bosquez made the motion and Enrique Vega seconded the motion to approve the Memorandum of Understanding Emergency Operation Plan – Reunification, as presented.
Motion Passed Unanimously.
- 7:55PM –
7:56PM
- H. Consider Approval of Canceling December Board Meeting
Mrs. Rosa Vega-Barrio, Superintendent, presented the Board of Trustees with Canceling December Board Meeting.
Ofelia Bosquez made the motion and Ida Estrada seconded the motion to approve Canceling December Board Meeting, as presented.
Motion Passed Unanimously.
- 7:56PM –
7:57PM
- I. Discussion and Possible Action Regarding Date for Team of 8 Training
Marlene Bullard, Board President, presented Board of Trustees with Dates for Team of 8 Training.
Marlene Bullard made the motion and Ofelia Bosquez seconded the motion to approve January 6, 2023 for Team of 8 Training, as presented.
Motion Passed Unanimously.

10. (STRUCTURE) Consent Agenda

- 7:57PM –
7:58PM
- A. Consider Approval of Minutes from Previous Meetings:
1.Regular Board Meeting Minutes – 10/26/2022
- B. Consider Approval of 2022-2023 COVID-19 Relief One-Time Lump Sum Payment
- C. Consider Approval of Budget Amendments
- D. Consider Approval of Donations
- E. Consider Approval of Upward Bound Program MOU with UTEP
- F. Consider Approval of Tutor Rates for Students and Non-Certified Personnel
- G. Consider Approval of 2022-2023 Tornillo ISD Dropout Prevention Plan

*Ofelia Bosquez made the motion and Enrique Vega seconded the motion to approve ALL consent agenda items, as presented.
Motion Passed Unanimously.*

7:58PM 11. Next Meeting Tentative Date: December 14, 2022

There being no further business, Ofelia Bosquez made the motion and Enrique Vega seconded the motion to adjourn meeting. Motion passed unanimously. Meeting adjourned at 7:58PM.

Marlene Bullard _____ Date
President, Board of Trustees

Ofelia Bosquez _____ Date
Secretary, Board of Trustees

TORNILLO INDEPENDENT

SCHOOL DISTRICT

Educating children today to be the leaders of tomorrow.



Tornillo Independent School District Donation Acknowledgement Form

Date of Request: 12/12/22

School/Department: Tornillo High School

On behalf of Tornillo Independent School District, I am asking that the Board of Trustees approves the acceptance of the following items:

Donation Description	Quantity	Value
<u>JUNIOR CLASS DONATION</u>	<u>4600-1</u>	<u>\$4600</u>

Purpose of donation:

Class activities, prom, homecoming, miscellaneous.

Donor or Donor Organization Name: Fris Ochoa
Address, City, State & Zip Code: TORNILLO, TX 79853

Check one Non-monetary donation
 This donation will be recorded in the campus/department activity account
 This donation is for the benefit of the following club or team and will be recorded in their account if the donation is monetary in
Club Name: JUNIOR CLASS CIO 2024
Account Number: 805 002 191 04 001 04 0 00
Sponsor Signature: [Signature] Date: 12/12/22

Requestor's Signature: _____ Date: _____

Board President Signature: _____ Date: _____

Copy to Finance Department & Requestor

Original to be kept by Executive Secretary

Vision: Believe we can succeed with pride we will achieve.

Mission: The mission of the District is to educate and inspire students in a safe and supportive environment which will result in closing the achievement gap by preparing all students for college readiness and success in a global society.

TORNILLO INDEPENDENT

SCHOOL DISTRICT

Educating children today to be the leaders of tomorrow.



Tornillo Independent School District Donation Acknowledgement Form

Date of Request: _____ School/Department: _____

On behalf of Tornillo Independent School District, I am asking that the Board of Trustees approves the acceptance of the following items:

Donation Description	Quantity	Value

Purpose of donation:

Donor or Donor Organization Name: _____

Address, City, State & Zip Code: _____

Check one Non-monetary donation

This donation will be recorded in the campus/department activity account

This donation is for the benefit of the following club or team and will be recorded in their account if the donation is monetary in

Club Name: _____

Account Number: _____ - _____ - _____ - _____ - _____ - _____

Sponsor Signature: _____ Date: _____

Requestor's Signature: RAguilar Date: 1/20/2023

Board President Signature: _____ Date: _____

Copy to Finance Department & Requestor

Original to be kept by Executive Secretary

Vision: Believe we can succeed with pride we will achieve.

Mission: The mission of the District is to educate and inspire students in a safe and supportive environment which will result in closing the achievement gap by preparing all students for college readiness and success in a global society.

Raiz	\$500 Check	Employee Christmas Gift
	19 - \$25 Walmart Gift Cards	12 Days Donation
Mata	\$250 Check	Employee Christmas Gift
First Financial	\$1000 Check	Employee Christmas Gift
Classlink	\$100 Check	Employee Christmas Gift
Tijerina	\$500 Check	Employee Christmas Gift
David Flores	5 - \$25 Visa Gift Cards	12 Days Donation
John Reece	\$500 Check	12 Days Donation
El Paso Reprographics	\$750 Check	Employee Christmas Gift
Dutch Bros	\$2255 Check	Employee Christmas Gift
Cattleman's	6 - \$25 Gift Certificates	12 Days Donation



Technology Department

19200 Cobb Avenue

Tornillo, TX 79853

Phone 915.765.3035

Fax 915.765.3099

MEMORANDUM

To:

From:

Subject:

Date:

HISTORY:

RATIONALE:

BUDGET IMPACT:

ADMINISTRATIVE RECOMMENDATION:

Asset Class	Manufacturer	Model	Serial Number	Barcode
Computer	HP	ProDesk 400 G1 SFF	2UA5151WHR	6245
Computer	HP	ProDesk 400 G1 SFF	2UA5151WJ7	8395
Computer	HP	ProDesk 400 G1 SFF	2UA5162PR8	6264
Computer	HP	ProDesk 400 G1 SFF	2UA5162PTQ	8582
Computer	HP	ProDesk 400 G1 SFF	2UA5162PV4	6078
Computer	HP	ProDesk 400 G1 SFF	2UA5162PVB	7575
Computer	HP	EliteDesk 800 G1 SFF	2UA5271BJ7	6771
Computer	HP	ProDesk 400 G2.5 SFF	2UA5481763	7419
Computer	HP	ProDesk 400 G2.5 SFF	2UA54817D2	7422
Computer	HP	ProDesk 400 G2.5 SFF	2UA54817FM	7424
Computer	HP	ProDesk 400 G3 SFF	2UA62338WP	7858
Computer	HP	ProDesk 400 G3 SFF	2UA62338WX	7856
Computer	HP	ProDesk 400 G3 SFF	2UA62338X0	7595
Computer	HP	ProDesk 400 G3 SFF	2UA65024L8	7637
Computer	HP	ProDesk 400 G3 SFF	2UA6502F74	7615
Computer	HP	ProDesk 400 G3 SFF	2UA6502F76	8422
Computer	HP	ProDesk 400 G3 SFF	2UA6502F9T	7604
Computer	HP	ProDesk 400 G3 SFF	2UA6502F9V	7592
Computer	HP	ProDesk 400 G3 SFF	2UA6502F9W	7860
Computer	HP	ProDesk 400 G3 SFF	2UA6502F9X	7853
Computer	HP	ProDesk 400 G3 SFF	2UA6502FB0	7593
Computer	HP	ProDesk 400 G3 SFF	2UA6502FB4	7602
Computer	HP	ProDesk 400 G3 SFF	2UA6502FB5	7588
Computer	HP	ProDesk 400 G3 SFF	2UA6502FB6	7598
Computer	HP	ProDesk 400 G3 SFF	2UA6502FBB	7607
Computer	HP	ProDesk 400 G3 SFF	2UA6502FBR	7601
Computer	HP	ProDesk 400 G3 SFF	2UA6502FBS	7599
Computer	HP	ProDesk 400 G3 SFF	2UA6502FBT	7854
Computer	HP	ProDesk 400 G3 SFF	2UA6502FBY	7857
Computer	HP	ProDesk 400 G3 SFF	2UA6502FC1	7591
Computer	HP	ProDesk 400 G3 SFF	2UA6502FC7	8421
Computer	HP	ProDesk 400 G3 SFF	2UA6502FC9	7859
Computer	HP	ProDesk 400 G3 SFF	2UA6502FCB	7861
Computer	HP	ProDesk 400 G3 SFF	2UA6502FCC	7852
Computer	HP	Sprout	3CR61104RG	7402
Computer	HP	EliteDesk 800 G3 DM	8CG73301W0	8373
Computer	HP	ProOne 400 G1 AiO	MXL5341C8T	6775
Computer	HP	ProDesk 400 G2.5 SFF	MXL5501QVP	7368
Interactive Board	SMART Technologies	SBX 885	SBX885-R2-0036633	5457
Interactive Projector	SMART Technologies	LightRaise 60wi	Q012FW34B0145B	9151
Laptop	Dell	Latitude 3390	1TQ58L2	7963
Laptop	Dell	Latitude 3390	FSQ58L2	7975
Laptop	Dell	Latitude E5450	81zhm72	6625
Laptop	Dell	Latitude 3190 2-in-1	6CYRL13	9298
Laptop	Dell	Latitude 3190 2-in-1	52FR633	9168
Laptop	HP	ProBook 655 G1	5CG44255ZZ	6330
Laptop	HP	ProBook 450 G2	CND4524206	6397
Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000558359	10146
Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000564050	10157
Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000567004	10143
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Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000813762	10159
Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000818985	10154

Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000820155	10152
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Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	IMEI:015659000758611	10148
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Mobile Hotspot	T-Mobile	T9	359785285384700	10525
Mobile Hotspot	T-Mobile	T9	359785285387158	10570
Mobile Hotspot	T-Mobile	T9	359785285389584	10643
Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000359998	10142
Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000501383	10158
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Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000579801	10155
Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000766085	10156
Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000816385	10160
Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000825246	10141
Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	015659000828596	10151
Mobile Hotspot	T-Mobile	Alcatel Linkzone 2	IMEI:015659000487377	10150
Network Server	Dell	PowerEdge R230	FHD4BT2	8903
Network Time Clock	Synel	SYnergy/A	0005	6099
Network Time Clock	Synel	SYnergy/A	0052	6057
Network Time Clock	Synel	SYnergy/A	0630	6297
Network Time Clock	Synel	SYnergy/A	351003643	6096
Network Time Clock	Synel	SYnergy/A	360006168	0
Network Time Clock	Synel	SYnergy/A	360006172	7898
Network Time Clock	Synel	SYnergy/A	360006850	7780
Network Time Clock	Synel	SYnergy/A	360013095	9004
Network Time Clock	Synel	SYnergy/A	360021184	9006
Network Time Clock	Synel	SYnergy/A	360034263	9007
Network Time Clock	Synel	SYnergy/A	360034281	9002
Network Time Clock	Synel	SYnergy/A	360036528	9003
Network Time Clock	Synel	SYnergy/A	360036552	9010
Network Time Clock	Synel	SYnergy/A	360036555	9009
Network Wireless Access Point	Aerohive	AP230	2301501070758	6827
Network Wireless Access Point	Aerohive	AP230	2301501231049	6826
Network Wireless Access Point	Aerohive	AP230	2301503021823	6815
Network Wireless Access Point	Aerohive	AP230	2301503021871	6814
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Network Wireless Access Point	Aerohive	AP230	2301511060004	6802
Network Wireless Access Point	Aerohive	AP230	2301511060025	6809
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Network Wireless Access Point	Aerohive	AP230	2301511063614	6813
Network Wireless Access Point	Aerohive	AP230	2301511063759	6821
Network Wireless Access Point	Aerohive	AP230	2301511063886	6819
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Network Wireless Access Point	Aerohive	AP230	2301709051755	0
Network Wireless Access Point	Aerohive	AP230	2301709051783	0
Network Wireless Access Point	Aerohive	AP230	2301709051789	0
Network Wireless Access Point	Aerohive	AP230	2301709051823	0
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Network Wireless Access Point	Aerohive	AP230	2301806050179	0
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Network Wireless Access Point	Aerohive	AP230	2301812070924	8990
Network Wireless Access Point	Aerohive	AP230	2301812071005	8991
Network Wireless Access Point	Aerohive	AP230	2301812071036	8992
Network Wireless Access Point	Aerohive	AP230	2301812071285	8994
Network Wireless Access Point	Aerohive	AP230	2301608030509	0
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Printer	HP	LaserJet Pro M452nw	VNB3C16151	



MEMORANDUM

To: Members of the Board of Trustees
From: Luis Guerra, Director of Finance
Subject: Consider Approval of 2023-2024 Budget Timeline
Date: January 25, 2023

TORNILLO INDEPENDENT SCHOOL DISTRICT

2023-2024 Budget Timeline

January 25, 2023	Board review of proposed budget timeline for 2023-2024
March 10, 2023	District Budget Training - Principals & Department Heads <ul style="list-style-type: none">Budget Allocations Provided
March 31, 2023	Budget Allocations Submitted by Campuses and Departments
March 28-31, 2023	Campus & Department Budget and Personnel Need Reviews
April 01-30, 2023	Compile budgets, update projections, and receive preliminary property values from EPCAD
May 2023 (TBD)	Budget Workshop with Board of Trustees <ul style="list-style-type: none">Personnel & Operational BudgetsCompensation & Stipend ProposalReview Property valuesProposed Tax Rate
July 24, 2023	Receive certified property tax values from EPCAD
August 30, 2023	Public Hearing on Proposed Budget Board Adopts Budget and Tax Rate for 2023-2024



MEMORANDUM

To: Members of the Board of Trustees
From: Luis M Guerra, Director of Finance
Subject: Budget Amendment - Administration
Date: January 25, 2023

Budget Amendment Request

1. Requesting a budget amendment to allocate to function 52- Security and Monitoring services from Fund Balance for the cash match of the awarded COPS program.

Increase

199.52.6399.00.952.99.0.00 \$33,600

2. Requesting a budget amendment from 53-Technology to function 52- Security and Monitoring services after the reclassification of salary for IT Director handling Security services

Decrease

199.53.6119.00.953.99.0.00 \$40,796

Increase

199.52.6119.00.952.99.0.00 \$40,796

Board President: _____ Date: _____

Board Secretary: _____ Date: _____



(LOCAL) Policies Packet

For your convenience, this file contains the (LOCAL) policies—and only the local policies—from your school district’s TASB update packet.

What is included in this packet?

- Instruction sheet for recommended (LOCAL) policies
- Explanatory Notes for recommended (LOCAL) policies
- Clean copies of recommended (LOCAL) policies
- Annotated (redlined) copies of recommended (LOCAL) policy changes

This is not the full update packet.

To retrieve your district’s full update packet, visit *Policy Service Resource Library > Local Manual Updates* in [myTASB](#).

What is in the full update packet?

The full update packet contains:

- A summary of the overall policy update
- (LEGAL) policies and (EXHIBIT) documents that describe the statutory framework in which your local policies must operate
- Instructions and Explanatory Notes for every policy change, not just the (LOCAL)s
- Guidance on how to:
 - Present recommended policy changes to the board
 - Keep minutes
 - Notify TASB of board action
 - Maintain your historical record
 - Update your administrative regulations

Disclaimer and Copyright

This information is provided for educational purposes only to facilitate a general understanding of the law or other regulatory matter. This information is neither an exhaustive treatment on the subject nor is this intended to substitute for the advice of an attorney or other professional adviser. Consult with your attorney or professional adviser to apply these principles to specific fact situations.

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Instruction Sheet
TASB Localized Policy Manual Update 120

Tornillo ISD

Code	Type	Action To Be Taken	Note
CB	(LOCAL)	Replace policy	Revised policy
CKC	(LOCAL)	Replace policy	Revised policy
FFI	(LOCAL)	No policy enclosed	See explanatory note
FNG	(LOCAL)	Replace policy	Revised policy
FO	(LOCAL)	Replace policy	Revised policy

Explanatory Notes

TASB Localized Policy Manual Update 120

Tornillo ISD

CB(Local) STATE AND FEDERAL REVENUE SOURCES

As recommended by TEA, newly recommended text requires the district to give public notice of federal grant applications by providing information at board meetings and publishing information on the district's website. The new text also affirms that the district will comply with requirements for receiving public input regarding such applications.

Further, the policy authorizes the superintendent to approve the plan for use of the grant or award. If the board retains authority to approve any plans for use of federal grants, please contact your policy consultant for appropriate revisions.

CKC(Local) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY PLANS

Education Code 37.108(d) requires a district's multihazard emergency operations plan to include responding to a train derailment near a district school if a district facility is within 1,000 yards of a railroad track. New recommended local policy text incorporates this requirement into the list of procedures that must be addressed.

The *Legal Issues in Update 120* memo describes common legal concerns and best practices specific to [this policy's topic](#).

FFI(Local) STUDENT WELFARE: FREEDOM FROM BULLYING

District bullying policies must address prevention and mediation of bullying incidents and comply with minimum standards adopted by TEA. TEA recently issued updated [Proposed Minimum Standards for Bullying Prevention Policies and Procedures](#) for public comment from October 28 through November 28, 2022. Policy Service will recommend local policy revisions following publication of the final TEA minimum standards.

FNG(Local) STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES

Revisions to this local policy are recommended at Other Complaint Processes to:

- Clarify how special education complaints are addressed.
- Encompass all instructional resources policies.
- Reference the required hearing procedure for eligibility disputes under school nutrition programs.

The *Legal Issues in Update 120* memo describes common legal concerns and best practices specific to [this policy's topic](#).

FO(Local) STUDENT DISCIPLINE

Recommended revisions to this local policy are to clarify circumstances when restraint may be used generally and to more prominently address restraint of a student who receives special education services.

Grants and Awards

The Superintendent shall be authorized to:

1. Apply, on behalf of the Board, for any and all special federal and state grants and awards as deemed appropriate for the District's operations;
2. Approve commitment of District funds for matching, cost sharing, cooperative, or jointly funded projects up to the amounts specifically allowed under the District budget approved by the Board; and
3. Approve grant and award amendments as necessary.

The District shall comply with all requirements for state and federal grants and awards imposed by law, the awarding agency, or an applicable pass-through entity. The Superintendent shall develop and enforce financial management systems, internal control procedures, procurement procedures, and other administrative procedures as needed to provide reasonable assurance that the District is complying with requirements for state and federal grants and awards.

[See CAA, CBB]

Federal Awards

Public Notice and
Input

The District shall provide public notice of federal grant applications through an information item at a Board meeting and by publishing information on the District's website. The District shall make available opportunities for public input as required by law or the granting agency.

Plan Approval

Approval of required grant and award plans shall be by the Superintendent.

Conflict of Interest

Each employee, Board member, or agent of the District who is engaged in the selection, award, or administration of a contract supported by a federal grant or award and who has a potential conflict of interest as defined at Code of Federal Regulations, title 2, section 200.318, shall disclose to the District, in writing, any conflict that meets the disclosure threshold in Chapter 176 of the Local Government Code. [See CBB]

In addition, each employee, Board member, or agent of the District shall comply with any other conflict of interest requirements imposed by the granting agency or a pass-through entity.

For purposes of this policy, "immediate family member" shall have the same meaning as "family member" as described in Chapter 176 of the Government Code. [See BBFA]

For purposes of this policy, “partner” shall have the same meaning as defined in Business Organizations Code Chapter 1, Subchapter A.

An employee, Board member, or agent of the District who is required to disclose a conflict in accordance with the provisions above shall not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Gifts and Gratuities

Employees, Board members, and agents of the District shall not solicit any gratuities, favors, or items from a contractor or a party to a subcontract for a federal grant or award and shall not accept:

1. Any single item with a value at or above \$50; or
2. Items from a single contractor or subcontractor that have an aggregate monetary value exceeding \$100 in a 12-month period.

[See BBFA, BBFB, CBB, DBD. In the event of a violation of these requirements, see CAA and DH.]

**Emergency
Operations Plan**

The Superintendent shall ensure updating of the District's emergency operations plan and ongoing staff training.

As required by law, the emergency operations plan shall include the District's procedures addressing:

1. Reasonable security measures when District property is used as a polling place;
2. Response to an active shooter emergency;
3. Response to a nearby train derailment, as applicable; and
4. Access to campus buildings and materials necessary for a substitute teacher to carry out the duties of a District employee during an emergency or an emergency drill.

Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

Other Complaint
Processes

Student or parent complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with FNG after the relevant complaint process:

1. Complaints alleging discrimination or harassment based on race, color, religion, sex, gender, national origin, age, or disability shall be submitted in accordance with FFH.
2. Complaints concerning dating violence shall be submitted in accordance with FFH.
3. Complaints concerning retaliation related to discrimination and harassment shall be submitted in accordance with FFH.
4. Complaints concerning bullying or retaliation related to bullying shall be submitted in accordance with FFI.
5. Complaints concerning failure to award credit or a final grade on the basis of attendance shall be submitted in accordance with FEC.
6. Complaints concerning expulsion shall be submitted in accordance with FOD and the Student Code of Conduct.
7. Complaints concerning any final decisions of the gifted and talented selection committee regarding selection for or exit from the gifted program shall be submitted in accordance with EHBB.
8. Complaints within the scope of Section 504, including complaints concerning identification, evaluation, or educational placement of a student with a disability, shall be submitted in accordance with FB and the procedural safeguards handbook.
9. Complaints within the scope of the Individuals with Disabilities Education Act, including complaints concerning identification, evaluation, educational placement, or discipline of a student with a disability, shall be submitted in accordance with EHBAE, FOF, and the procedural safeguards handbook provided to parents of all students referred to special education.
10. Complaints concerning instructional resources shall be submitted in accordance with the EF series.

STUDENT RIGHTS AND RESPONSIBILITIES
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG
(LOCAL)

11. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with CKE.
12. Complaints concerning intradistrict transfers or campus assignment shall be submitted in accordance with FDB.
13. Complaints concerning admission, placement, or services provided for a homeless student shall be submitted in accordance with FDC.
14. Complaints concerning disputes regarding a student's eligibility for free or reduced-priced meal programs shall be submitted in accordance with COB.

Complaints regarding refusal of entry to or ejection from District property based on Education Code 37.105 shall be filed in accordance with this policy. However, the timelines shall be adjusted as necessary to permit the complainant to address the Board in person within 90 calendar days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See GKA(LEGAL)]

Notice to Students and Parents

The District shall inform students and parents of this policy through appropriate District publications.

Guiding Principles

Informal Process

The Board encourages students and parents to discuss their concerns with the appropriate teacher, principal, or other campus administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

Formal Process

A student or parent may initiate the formal process described below by timely filing a written complaint form.

Even after initiating the formal complaint process, students and parents are encouraged to seek informal resolution of their concerns. A student or parent whose concerns are resolved may withdraw a formal complaint at any time.

The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or "mini-trial" at any level.

Freedom from Retaliation

Neither the Board nor any District employee shall unlawfully retaliate against any student or parent for bringing a concern or complaint.

STUDENT RIGHTS AND RESPONSIBILITIES
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG
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General Provisions

Filing

Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including email and fax, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.

Scheduling
Conferences

The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If a student or parent fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the student's or parent's absence.

Response

At Levels One and Two, "response" shall mean a written communication to the student or parent from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the student's or parent's email address of record, or sent by U.S. Mail to the student's or parent's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.

Days

"Days" shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is "day zero." The following business day is "day one."

Representative

"Representative" shall mean any person who or organization that is designated by the student or parent to represent the student or parent in the complaint process. A student may be represented by an adult at any level of the complaint.

The student or parent may designate a representative through written notice to the District at any level of this process. If the student or parent designates a representative with fewer than three days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.

Consolidating
Complaints

Complaints arising out of an event or a series of related events shall be addressed in one complaint. A student or parent shall not file separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.

STUDENT RIGHTS AND RESPONSIBILITIES
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

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Untimely Filings All time limits shall be strictly followed unless modified by mutual written consent.

If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the student or parent, at any point during the complaint process. The student or parent may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.

Costs Incurred Each party shall pay its own costs incurred in the course of the complaint.

Complaint and Appeal Forms Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.

Copies of any documents that support the complaint should be attached to the complaint form. If the student or parent does not have copies of these documents, copies may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the student or parent unless the student or parent did not know the documents existed before the Level One conference.

A complaint or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the refile is within the designated time for filing.

Level One

Complaint forms must be filed:

1. Within 15 days of the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

In most circumstances, students and parents shall file Level One complaints with the campus principal.

If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

The appropriate administrator shall investigate as necessary and schedule a conference with the student or parent within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.

Absent extenuating circumstances, the administrator shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.

Level Two

If the student or parent did not receive the relief requested at Level One or if the time for a response has expired, the student or parent may request a conference with the Superintendent or designee to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The student or parent may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the student or parent at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

The Superintendent or designee shall schedule a conference within ten days after the appeal notice is filed. The conference shall be limited to the issues and documents considered at Level One. At the conference, the student or parent may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference.

The Superintendent or designee shall provide the student or parent a written response within ten days following the conference. The

written response shall set forth the basis of the decision. In reaching a decision, the Superintendent or designee may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

Recordings of the Level One and Level Two conferences, if any, shall be maintained with the Level One and Level Two records.

Level Three

If the student or parent did not receive the relief requested at Level Two or if the time for a response has expired, the student or parent may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

The Superintendent or designee shall inform the student or parent of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Two appeal. The student or parent may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the administration in reaching the Level Two decision.

The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the student or parent notice of the nature of the evidence at least three days before the hearing.

The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]

The presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the student or par-

STUDENT RIGHTS AND RESPONSIBILITIES
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG
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ent and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the student or parent or the student's representative, any presentation from the administration, and questions from the Board with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.

Student Code of Conduct

The District's rules of discipline are maintained in the Board-adopted Student Code of Conduct and are established to support an environment conducive to teaching and learning.

Rules of conduct and discipline shall not have the effect of discriminating on the basis of gender, race, color, disability, religion, ethnicity, or national origin.

At the beginning of the school year and throughout the school year as necessary, the Student Code of Conduct shall be:

1. Posted and prominently displayed at each campus or made available for review in the principal's office, as required by law; and
2. Made available on the District's website and/or as a hard copy to students, parents, teachers, administrators, and others on request.

Revisions

Revisions to the Student Code of Conduct approved by the Board during the year shall be made available promptly to students and parents, teachers, administrators, and others.

Extracurricular Standards of Behavior

With the approval of the principal and Superintendent, sponsors and coaches of extracurricular activities may develop and enforce standards of behavior that are higher than the District-developed Student Code of Conduct and may condition membership or participation in the activity on adherence to those standards. Extracurricular standards of behavior may take into consideration conduct that occurs at any time, on or off school property.

A student shall be informed of any extracurricular behavior standards at the beginning of each school year or when the student first begins participation in the activity. A student and his or her parent shall sign and return to the sponsor or coach a statement that they have read the extracurricular behavior standards and consent to them as a condition of participation in the activity.

Standards of behavior for an extracurricular activity are independent of the Student Code of Conduct. Violations of these standards of behavior that are also violations of the Student Code of Conduct may result in independent disciplinary actions.

A student may be removed from participation in extracurricular activities or may be excluded from school honors for violation of extracurricular standards of behavior for an activity or for violation of the Student Code of Conduct.

STUDENT DISCIPLINE

FO
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“Parent” Defined

Throughout the Student Code of Conduct and discipline policies, the term “parent” includes a parent, legal guardian, or other person having lawful control of the child.

General Discipline Guidelines

A District employee shall adhere to the following general guidelines when imposing discipline:

1. A student shall be disciplined when necessary to improve the student’s behavior, to maintain order, or to protect other students, school employees, or property.
2. A student shall be treated fairly and equitably. Discipline shall be based on an assessment of the circumstances of each case. Factors to consider shall include:
 - a. The seriousness of the offense;
 - b. The student’s age;
 - c. The frequency of misconduct;
 - d. The student’s attitude;
 - e. The potential effect of the misconduct on the school environment;
 - f. Requirements of Chapter 37 of the Education Code; and
 - g. The Student Code of Conduct adopted by the Board.
3. Before a student under 18 is assigned to detention outside regular school hours, notice shall be given to the student’s parent to inform him or her of the reason for the detention and permit arrangements for necessary transportation.

Corporal Punishment

Corporal punishment may be used as a discipline management technique in accordance with this policy and the Student Code of Conduct.

Corporal punishment shall not be administered to a student whose parent has submitted to the principal a signed statement for the current school year prohibiting the use of corporal punishment with his or her child. The parent may reinstate permission to use corporal punishment at any time during the school year by submitting a signed statement to the principal.

Guidelines

Corporal punishment shall be limited to spanking or paddling the student and shall be administered in accordance with the following guidelines:

1. The student shall be told the reason corporal punishment is being administered.

2. Corporal punishment shall be administered only by the principal or designee.
3. Corporal punishment shall be administered only by an employee who is the same sex as the student.
4. The instrument to be used in administering corporal punishment shall be approved by the principal.
5. Corporal punishment shall be administered in the presence of one other District professional employee and in a designated place out of view of other students.

Disciplinary
Records

The disciplinary record reflecting the use of corporal punishment shall include any related disciplinary actions, the corporal punishment administered, the name of the person administering the punishment, the name of the witness present, and the date and time of punishment.

Physical Restraint

Note: A District employee may restrain a student with a disability who receives special education services only in accordance with law. [See FOF(LEGAL)]

Within the scope of an employee's duties, a District employee may physically restrain a student if the employee reasonably believes restraint is necessary in order to:

1. Protect a person, including the person using physical restraint, from physical injury.
2. Obtain possession of a weapon or other dangerous object.
3. Protect property from serious damage.
4. Remove a student refusing a lawful command of a school employee from a specific location, including a classroom or other school property, in order to restore order or to impose disciplinary measures.

**Video and Audio
Monitoring**

Video and audio recording equipment shall be used for safety purposes to monitor student behavior on District property.

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The principal shall review recordings as needed, and evidence of student misconduct shall be documented. A student found to be in violation of the District's Student Code of Conduct shall be subject to appropriate discipline.

STUDENT DISCIPLINE

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Access to
Recordings

Recordings shall remain in the custody of the campus principal and shall be maintained as required by law. A parent or student who wishes to view a recording in response to disciplinary action taken against the student may request such access under the procedures set out by law. [See FL(LEGAL)]



(LOCAL) Policy Comparisons

These documents are generated by an automated process that compares the updated policy to the current policy as found in TASB records.

In this packet, you will find:

- Policies being recommended for revision (annotated)
- New policies (not annotated)
- Policies recommended for deletion (annotated in PDF; not shown in Word)

Annotations are shown as follows:

- Deletions are in a red strike-through font: ~~deleted text~~.
- Additions are in a blue, bold font: **new text**.
- Blocks of text that were moved without changes are shown in green, with double underline and double strike-through formatting to distinguish the text's new placement from its original location: ~~moved text~~ becomes moved text.
- Revision bars appear in the right margin to show sections with changes.

Note: While the annotation software competently identifies simple changes, large or complicated changes—as in an extensive rewrite—may be more difficult to follow. In addition, TASB's recent changes to the policy templates to facilitate accessibility sometimes makes formatting changes appear tracked, even though the text remains the same.

For further assistance in understanding policy changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

Contact:	School Districts and Education Service Centers	Community Colleges
	policy.service@tasb.org	colleges@tasb.org
	800.580.7529 512.467.0222	800.580.1488 512.467.3689

Grants and Awards

The Superintendent shall be authorized to:

1. Apply, on behalf of the Board, for any and all special federal and state grants and awards as deemed appropriate for the District's operations;
2. Approve commitment of District funds for matching, cost sharing, cooperative, or jointly funded projects up to the amounts specifically allowed under the District budget approved by the Board; and
3. Approve grant and award amendments as necessary.

The District shall comply with all requirements for state and federal grants and awards imposed by law, the awarding agency, or an applicable pass-through entity. The Superintendent shall develop and enforce financial management systems, internal control procedures, procurement procedures, and other administrative procedures as needed to provide reasonable assurance that the District is complying with requirements for state and federal grants and awards.

[See CAA, CBB]

Federal Awards

Public Notice and Input

The District shall provide public notice of federal grant applications through an information item at a Board meeting and by publishing information on the District's website. The District shall make available opportunities for public input as required by law or the granting agency.

Plan Approval

Approval of required grant and award plans shall be by the Superintendent.

Conflict of Interest

Each employee, Board member, or agent of the District who is engaged in the selection, award, or administration of a contract supported by a federal grant or award and who has a potential conflict of interest as defined at Code of Federal Regulations, title 2, section 200.318, shall disclose to the District, in writing, any conflict that meets the disclosure threshold in Chapter 176 of the Local Government Code. [See CBB]

In addition, each employee, Board member, or agent of the District shall comply with any other conflict of interest requirements imposed by the granting agency or a pass-through entity.

For purposes of this policy, "immediate family member" shall have the same meaning as "family member" as described in Chapter 176 of the Government Code. [See BBFA]

STATE AND FEDERAL REVENUE SOURCES

CB
(LOCAL)

For purposes of this policy, “partner” shall have the same meaning as defined in Business Organizations Code Chapter 1, Subchapter A.

An employee, Board member, or agent of the District who is required to disclose a conflict in accordance with the provisions above shall not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Gifts and Gratuities

Employees, Board members, and agents of the District shall not solicit any gratuities, favors, or items from a contractor or a party to a subcontract for a federal grant or award and shall not accept:

1. Any single item with a value at or above \$50; ~~or \$50; or~~
2. Items from a single contractor or subcontractor that have an aggregate monetary value exceeding \$100 in a 12-month period.

[See BBFA, BBFB, CBB, DBD. In the event of a violation of these requirements, see CAA and DH.]

**Emergency
Operations Plan**

The Superintendent shall ensure updating of the District's emergency operations plan and ongoing staff training.

As required by law, the emergency operations plan shall include the District's procedures addressing:

1. Reasonable security measures when District property is used as a polling place;
2. Response to an active shooter emergency; ~~and~~
3. Response to a nearby train derailment, as applicable; and
- ~~3-4.~~ Access to campus buildings and materials necessary for a substitute teacher to carry out the duties of a District employee during an emergency or an emergency drill.

Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

Other Complaint Processes

Student or parent complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with FNG after the relevant complaint process:

1. Complaints alleging discrimination or harassment based on race, color, religion, sex, gender, national origin, age, or disability shall be submitted in accordance with FFH.
2. Complaints concerning dating violence shall be submitted in accordance with FFH.
3. Complaints concerning retaliation related to discrimination and harassment shall be submitted in accordance with FFH.
4. Complaints concerning bullying or retaliation related to bullying shall be submitted in accordance with FFI.
5. Complaints concerning failure to award credit or a final grade on the basis of attendance shall be submitted in accordance with FEC.
6. Complaints concerning expulsion shall be submitted in accordance with FOD and the Student Code of Conduct.
7. Complaints concerning any final decisions of the gifted and talented selection committee regarding selection for or exit from the gifted program shall be submitted in accordance with EHBB.
8. Complaints [within the scope of Section 504, including complaints](#) concerning identification, evaluation, or educational placement of a student with a disability, ~~within the scope of Section 504~~ shall be submitted in accordance with FB and the procedural safeguards handbook.
9. [Complaints within the scope of the Individuals with Disabilities Education Act, including complaints](#) ~~Complaints~~ concerning identification, evaluation, educational placement, or discipline of a student with a disability, ~~within the scope of the Individuals with Disabilities Education Act~~ shall be submitted in accordance with EHBAE, FOF, and the procedural safeguards handbook provided to parents of all students referred to special education.
10. Complaints concerning instructional resources shall be submitted in accordance with [the EF series](#).

STUDENT RIGHTS AND RESPONSIBILITIES
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

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11. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with CKE.
12. Complaints concerning intradistrict transfers or campus assignment shall be submitted in accordance with FDB.
13. Complaints concerning admission, placement, or services provided for a homeless student shall be submitted in accordance with FDC.
14. Complaints concerning disputes regarding a student's eligibility for free or reduced-priced meal programs shall be submitted in accordance with COB.

Complaints regarding refusal of entry to or ejection from District property based on Education Code 37.105 shall be filed in accordance with this policy. However, the timelines shall be adjusted as necessary to permit the complainant to address the Board in person within 90 calendar days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See GKA(LEGAL)]

Notice to Students and Parents

The District shall inform students and parents of this policy through appropriate District publications.

Guiding Principles

Informal Process

The Board encourages students and parents to discuss their concerns with the appropriate teacher, principal, or other campus administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

Formal Process

A student or parent may initiate the formal process described below by timely filing a written complaint form.

Even after initiating the formal complaint process, students and parents are encouraged to seek informal resolution of their concerns. A student or parent whose concerns are resolved may withdraw a formal complaint at any time.

The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or "mini-trial" at any level.

Freedom from Retaliation

Neither the Board nor any District employee shall unlawfully retaliate against any student or parent for bringing a concern or complaint.

STUDENT RIGHTS AND RESPONSIBILITIES
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

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General Provisions

Filing

Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including email and fax, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.

Scheduling
Conferences

The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If a student or parent fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the student's or parent's absence.

Response

At Levels One and Two, "response" shall mean a written communication to the student or parent from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the student's or parent's email address of record, or sent by U.S. Mail to the student's or parent's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.

Days

"Days" shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is "day zero." The following business day is "day one."

Representative

"Representative" shall mean any person who or organization that is designated by the student or parent to represent the student or parent in the complaint process. A student may be represented by an adult at any level of the complaint.

The student or parent may designate a representative through written notice to the District at any level of this process. If the student or parent designates a representative with fewer than three days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.

Consolidating
Complaints

Complaints arising out of an event or a series of related events shall be addressed in one complaint. A student or parent shall not file separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.

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STUDENT AND PARENT COMPLAINTS/GRIEVANCES

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Untimely Filings

All time limits shall be strictly followed unless modified by mutual written consent.

If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the student or parent, at any point during the complaint process. The student or parent may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.

Costs Incurred

Each party shall pay its own costs incurred in the course of the complaint.

Complaint and Appeal Forms

Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.

Copies of any documents that support the complaint should be attached to the complaint form. If the student or parent does not have copies of these documents, copies may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the student or parent unless the student or parent did not know the documents existed before the Level One conference.

A complaint or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the refile is within the designated time for filing.

Level One

Complaint forms must be filed:

1. Within 15 days of the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

In most circumstances, students and parents shall file Level One complaints with the campus principal.

If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

The appropriate administrator shall investigate as necessary and schedule a conference with the student or parent within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.

Absent extenuating circumstances, the administrator shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.

Level Two

If the student or parent did not receive the relief requested at Level One or if the time for a response has expired, the student or parent may request a conference with the Superintendent or designee to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The student or parent may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the student or parent at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

The Superintendent or designee shall schedule a conference within ten days after the appeal notice is filed. The conference shall be limited to the issues and documents considered at Level One. At the conference, the student or parent may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference.

The Superintendent or designee shall provide the student or parent a written response within ten days following the conference. The

written response shall set forth the basis of the decision. In reaching a decision, the Superintendent or designee may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

Recordings of the Level One and Level Two conferences, if any, shall be maintained with the Level One and Level Two records.

Level Three

If the student or parent did not receive the relief requested at Level Two or if the time for a response has expired, the student or parent may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

The Superintendent or designee shall inform the student or parent of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Two appeal. The student or parent may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the administration in reaching the Level Two decision.

The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the student or parent notice of the nature of the evidence at least three days before the hearing.

The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]

The presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the student or par-

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ent and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the student or parent or the student's representative, any presentation from the administration, and questions from the Board with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.

Student Code of Conduct

The District's rules of discipline are maintained in the Board-adopted Student Code of Conduct and are established to support an environment conducive to teaching and learning.

Rules of conduct and discipline shall not have the effect of discriminating on the basis of gender, race, color, disability, religion, ethnicity, or national origin.

At the beginning of the school year and throughout the school year as necessary, the Student Code of Conduct shall be:

1. Posted and prominently displayed at each campus or made available for review in the principal's office, as required by law; and
2. Made available on the District's website and/or as a hard copy to students, parents, teachers, administrators, and others on request.

Revisions

Revisions to the Student Code of Conduct approved by the Board during the year shall be made available promptly to students and parents, teachers, administrators, and others.

Extracurricular Standards of Behavior

With the approval of the principal and Superintendent, sponsors and coaches of extracurricular activities may develop and enforce standards of behavior that are higher than the District-developed Student Code of Conduct and may condition membership or participation in the activity on adherence to those standards. Extracurricular standards of behavior may take into consideration conduct that occurs at any time, on or off school property.

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