



Agenda for Board of Trustees Meeting Tornillo Independent School District

Meeting Date: Wednesday, January 24, 2024

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
 - C. District Mission and Vision
2. **(OTHER) Superintendent's Report**
Mrs. Rosa Vega-Barrio, Superintendent
3. **(OTHER) District Recognitions**
 - A. National School Counseling Week (February 5-9, 2024)
TISD Counselors
 - B. School Board Recognition Month
Student Advisory Council
4. **(OTHER) Open Forum**
Ms. Marlene Bullard, Board President
5. **Lone Star Governance**
 - A. Intervene Progress Update 4
Ms. Trashona Marks, Intervene K-12
 - B. THS Early Graduate
Mr. Alejandro Olvera, THS Principal
 - C. **Student Outcome Monitoring:**
 1. Goal 1 - GPM 1.3 & Goal 2 - GPM 2.3 24
Mr. Alejandro Olvera, THS Principal
 2. 4th-8th STAAR Interim Results 34
Mrs. Myrna Lopez, PK-8 Principal
 - D. 2023-2024 Migrant Education Program (MEP) - Fall Semester

	Ms. Lizeth Carroll, HR / Compliance Director	
E.	(Accountability 1) Review Board's Time Use Tracker	44
	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	45
	Mr. Luis M. Guerra, Director of Finance	
B.	Quarterly Investment Report - Quarter Ending December 31, 2023	71
	Mr. Luis M. Guerra, Director of Finance	
C.	LASO Grant Update	83
	Mrs. Loretta Aguilar, Instructional Specialist - Technology	
D.	School Counseling Data	92
	Mrs. Maria Morales, PK-8 Assistant Principal	
E.	Districtwide SEL Assessment & Fall Climate Survey Results	97
	Mrs. Maria Morales, PK-8 Assistant Principal & TISD Counselors	
F.	Mid Year Human Resources Department Update	120
	Ms. Lizeth Carroll, HR / Compliance Director	
8.	(VISION Y) Board Items	
A.	Discussion and Possible Action Regarding Fiscal 2022-2023 Audit (Annual Financial and Compliance Reports for the Year Ended August 31, 2023)	132
	Ms. Shelly J. Ruddock, Gibson, Ruddock & Patterson LLC CPA	
B.	Purchases > \$25,000 threshold - Authorization	
1.	Discussion and Possible Action Regarding COPS Grant Surveillance System Upgrades	275
	Mr. Carlos Garcia, Technology Director	
2.	Discussion and Possible Action Regarding Purchase of 2024 Van for CTE Student Transportation	281
	Mr. Luis M. Guerra, Director of Finance	
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 - November 30, 2023	283
B.	Consider Approval of TASB Policy Manual Update 122 (2nd Reading) affecting the following (LOCAL) Policies:	287
	1. CQB(LOCAL): TECHNOLOGY RESOURCES - CYBERSECURITY	
	2. CSA(LOCAL): FACILITY STANDARDS - SAFETY AND SECURITY	
	3. DC(LOCAL): EMPLOYMENT PRACTICES	
	4. EHB(LOCAL): CURRICULUM DESIGN - SPECIAL PROGRAMS	
	5. EHBC(LOCAL): SPECIAL PROGRAMS - COMPENSATORY SERVICES AND INTENSIVE PROGRAMS	
	6. EHBCA(LOCAL): COMPENSATORY SERVICES AND INTENSIVE PROGRAMS - ACCELERATED INSTRUCTION	
	7. FEAL(LOCAL): ATTENDANCE - COMPULSORY ATTENDANCE	
	8. FFAC(LOCAL): WELLNESS AND HEALTH SERVICES - MEDICAL TREATMENT	
	9. FFB(LOCAL): STUDENT WELFARE - CRISIS INTERVENTION	
	10. FL(LOCAL): STUDENT RECORDS	
	Mrs. Rosa Vega-Barrio, Superintendent	
C.	Consider Approval of Updated Regular Board Meeting Dates for 2023-2024	331
	Mrs. Rosa Vega-Barrio, Superintendent	
D.	Consider Approval of 2024-2025 Academic Calendar	332
	Mrs. Rosa Vega-Barrio, Superintendent	
E.	Consider Approval of E-Rate Internet Access Multi-Year Contract	336
	Mr. Carlos Garcia, Technology Director	
F.	Consider Approval of 2024-2025 Budget Timeline	367
	Mr. Luis M. Guerra, Director of Finance	
G.	Consider Approval of Disposal - Technology Equipment and Other	368
	Mr. Carlos Garcia, Technology Director	
H.	Consider Approval of Donations	2

- Mr. Luis M. Guerra, Director of Finance
- I. Consider Approval of 2024 Polling Place Agreement between El Paso County and Tornillo ISD 372
Mrs. Rosa Vega-Barrio, Superintendent
 - J. Consider Approval of 2025 Senior Trip 395
Mr. Alejandro Olvera, THS Principal
10. **Next Meeting Tentative Date:** February 29, 2024

Adjournment of the Meeting



Rosa Vega-Barrio
Superintendent of Schools



INTERVENE K-12

Intervene K-12 is a TEA-Approved Vetted Tutor Provider



Universal Screener – (TELPAS Pro) English Language Proficiency

Comprehensive Intervention & MTSS/ RTI Support
Assessments, Analytics, and High Impact/ High Dosage Tutoring

DATA + AUTHENTIC INSTRUCTION = GROWTH



Agenda



Who is Intervene K-12



Scholar Impact



What's Next



Q&A

5

WHO WE ARE

INTERVENE K-12



INTERVENE K-12

Intervene K-12 exists to eliminate the barriers that stand in the way of our nation's students – especially those the system has left behind.

Each year, the company works with 20+ districts and 30,000+ young scholars to provide high-impact, culturally-responsive tutoring for K-12 and English learners. Intervene K-12's proprietary, data-driven intervention solutions are designed to identify and address the issues that keep individual students from excelling.

Through a team of qualified tutors from education, corporate and business settings, the company works to empower academic progress, expose students to high-growth career opportunities and nurture social-emotional learning. The result is a holistic teaching model that equips scholars with the tools they need to flourish in and beyond the classroom, paving the way for long-lasting success.

PROVIDING

20+ DISTRICTS

WITH SOLUTIONS

IMPACTING

30,000+

K-12 SCHOLARS

29.9%

AVERAGE OVERALL
GROWTH



Specialized Learners

Emergent Bilingual (EBs), **students continuing to develop their home language while also learning an additional language:**

- Students with Interrupted Formal Education **(SIFE)**
- **Newcomers:** asylum-seekers, immigrants, refugees or migrant children
- Long-term English learner **(LTEL)**



Special Education/Students with IEPs/Dyslexia/504

- Reading & Math Disabilities
- Behavior Classes
- Required Accommodations

Overage & Under-credit

- Grade and Course Failures
- Repeatedly "Did Not Meet" STAAR/EOC

8



Math | ELA | EL/EB & TELPAS Support
EOCs | Social Studies | Science | Biology | US History



Elementary

K-2 & 3rd to 5th Grade
(Support for SPED/EBs/GT)



Middle School

6th to 8th Grade
(Support for SPED/EBs/GT)



High School

9th to 12th Grade Math and
(Support for SPED/EBs/GT)

Small Group Tutoring/ Tier 2 &3 Instruction



Pre-Test

- ✓ **TELPAS & STAAR TEKS**
proprietary assessments
- ✓ Identify deficits
- ✓ Domain targets



Small Group Tutoring

- ✓ **Live and Online 3:1 to 5:1 Tutoring**
- ✓ ELPS aligned to ELs
- ✓ **Math & ELA & EOCs TEKS/ STAAR lessons**
- ✓ **High Engagement**



Progress Monitoring

- ✓ Real-time reports
- ✓ **Teacher & Campus Leader**
Dashboard
- ✓ **District Dashboard**



Post Testing

- ✓ Final assessments
- ✓ Overall student growth reporting
- ✓ Attendance Reports
- ✓ HB4545/1416 and Federal
Compliance Reporting

Building Teacher Capacity

- While students are in Intervene K-12 tutoring sessions, teachers have additional time to work with other students who need more individualized attention.
- According to the National Association of Secondary School Principals (NASSP), one of the ways to build teacher capacity is to **"identify a problem" and "find an expert."**
- **Problem identified:** Students need more supports, especially with COVID-19 learning loss, and teacher shortages are prevalent.
- **Solution identified:** Intervene K-12 is the expert in tutoring, providing data-driven instruction to improve students' academically, and **gave thousands of hours back to teachers** to focus on other student and classroom needs.

11

Distractor & Misconception Analyses

Emulates the STAAR Test



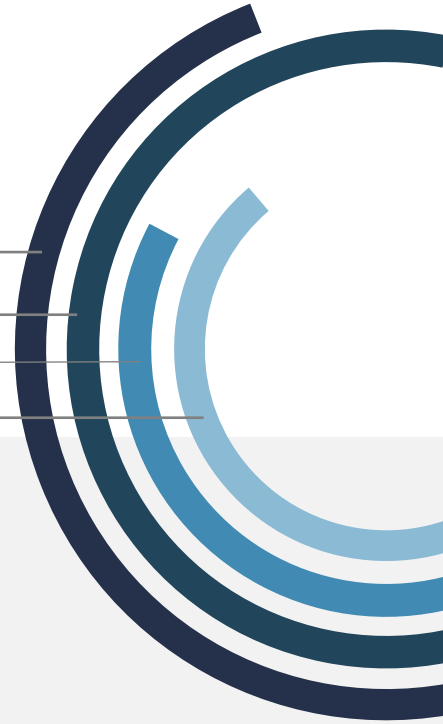
Answer Key focuses on distractors



Data inside the questions and answers



Test by Lexile level or multi-grade levels for differentiation



Question	Objective	Answer	Distractor			
			A	B	C	D
1	8.6A - Supporting - Math	B	Process - Misread Question - Read the question again	Vocabulary - Circle - What is Radius and Diameter		Area - Circle - Not using formula
2	8.6A - Supporting - Math	A	Vocabulary - Circle - What is Radius and Diameter	Area - Incorrect use of formula		Area - Incorrect use of formula
3	8.7A - Readiness - Math	B	Place Value - Rounding Error	Vocabulary - Circle - What is Radius and Diameter		Volume - Incorrect use of formula
4	8.7B - Readiness - Math	A	Vocabulary - Circle - What is Radius and Diameter	Geometry - Lateral Surface Area - Did not use formula or used the wrong one (Ex. total surface area)		Geometry - What is the value of Pi = 3.14

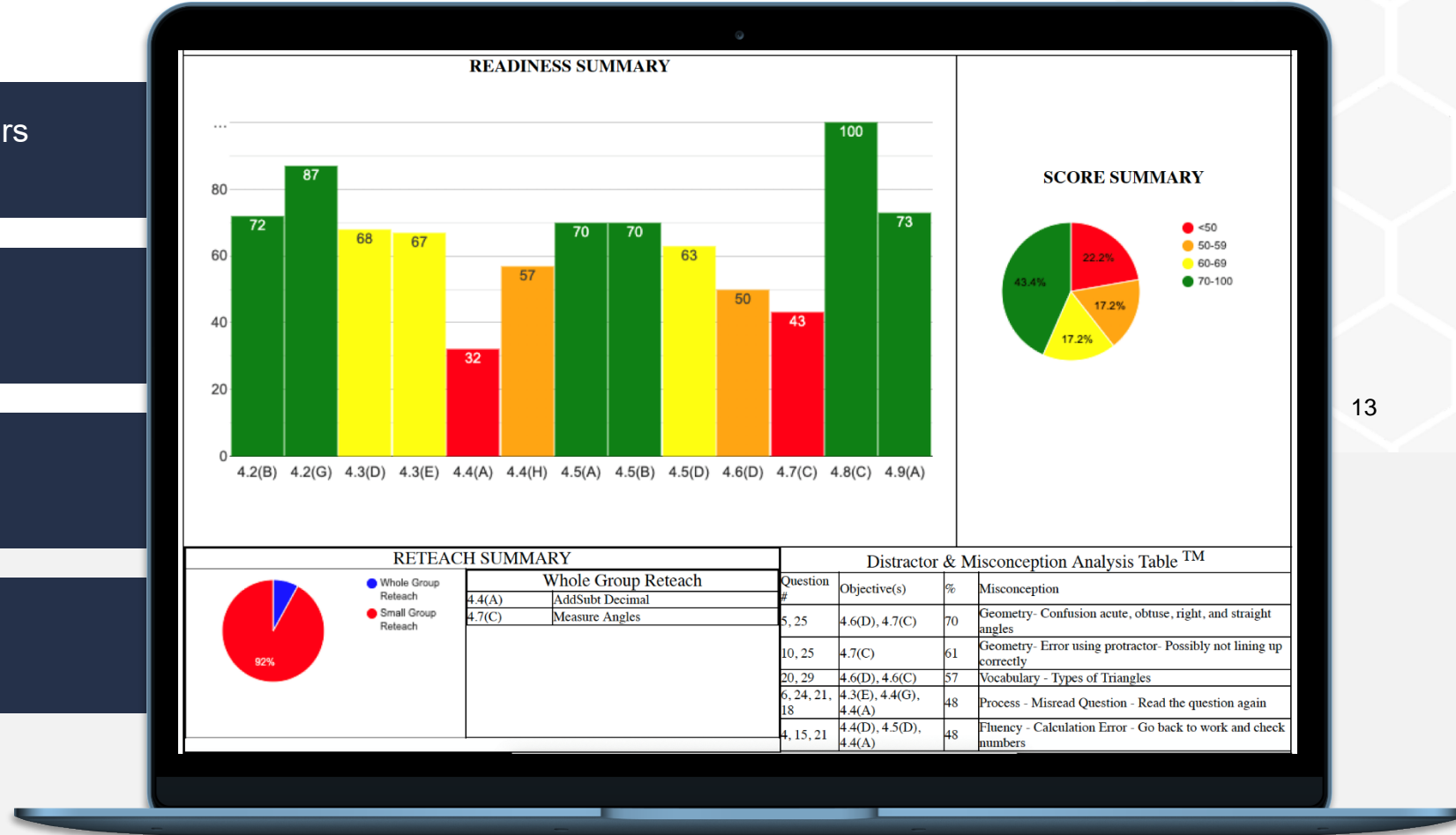
This is an example of our answer key. It shows students and teachers why incorrect answers may have been chosen across multiple TEKS.

Students take assessments online and teachers receive automated reporting.

Planning Recommendations for Tier 1, 2, 3 Instruction

Small Group Targeted Intervention Planning Reteaching Summary

PLC support Misconception Analysis



SCHOLAR IMPACT

INTERVENE K-12





3

Campuses

Grades serviced:
5 -12

Subjects offered:
ELA, Math
Algebra I
English I, English II

20
Weeks

3x
Weekly



+227
Scholars

+1967
Sessions

+412
Assigned Assessments

+81
Assigned Exit Assessments

+3065
Scheduled Hours

15



Growth is measured by comparing the scholar's pre-assessment score to their post-assessment score.



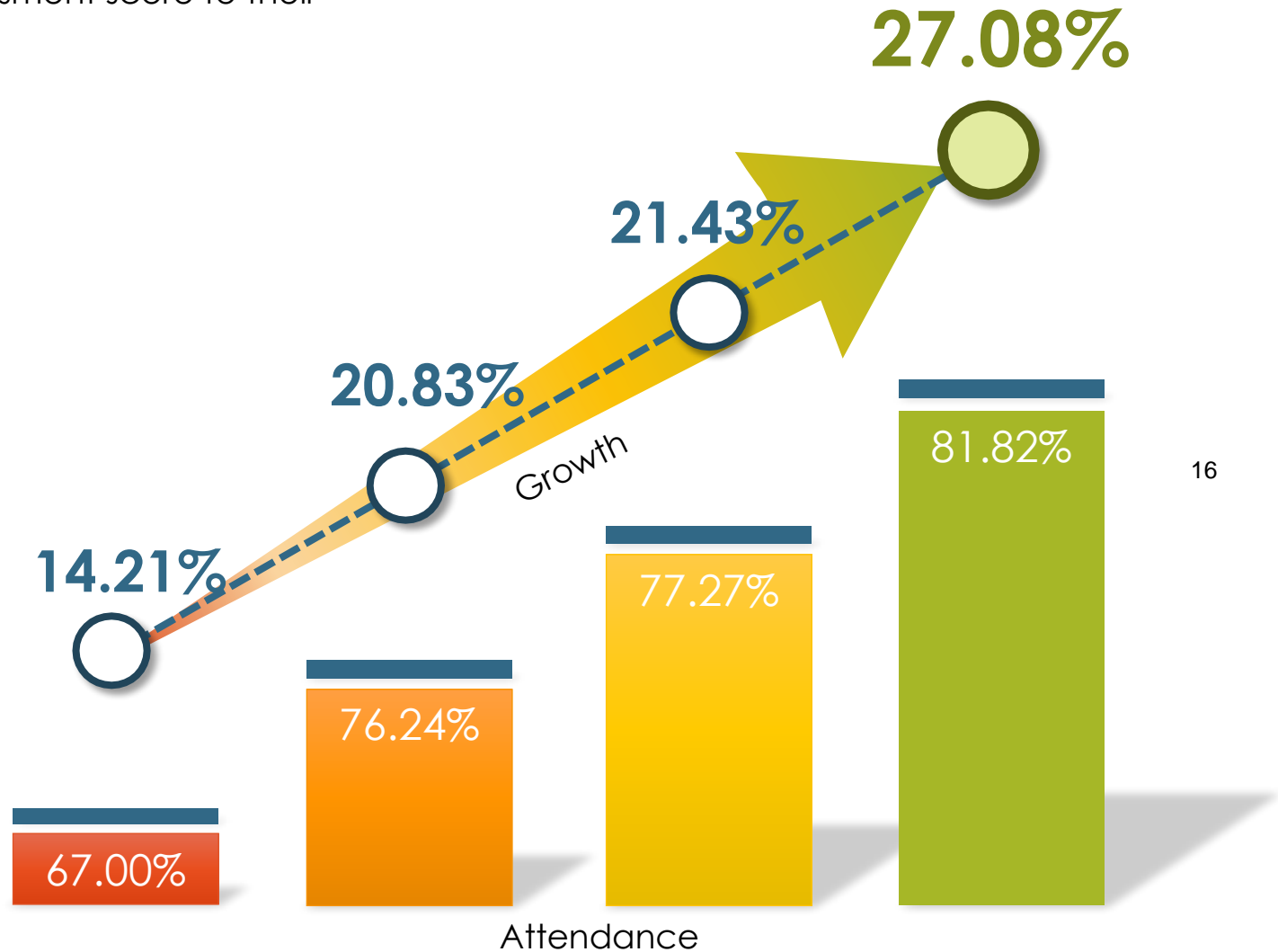
↑ **20.00%**

English Language Arts



↑ **20.75%**

Math



16

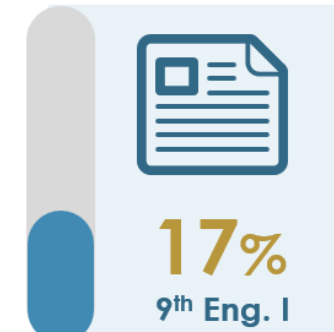
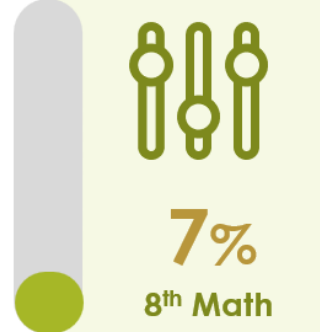
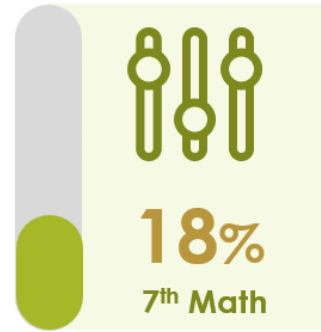
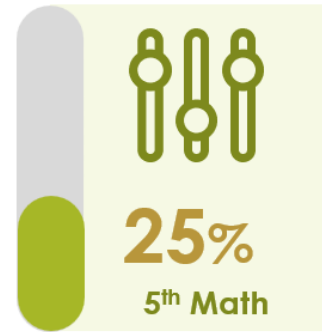
Attendance – Growth Correlation



↑ 18.4%

Scholar Growth
(Pre and Final assessment comparison)

Scholar Growth by Subject



*Growth data shown for students enrolled in tutoring for more than one subject. Tutoring was administered one subject at a time.

Student Surveys



How do you feel in your tutoring session?



How encouraging is your tutor towards you?

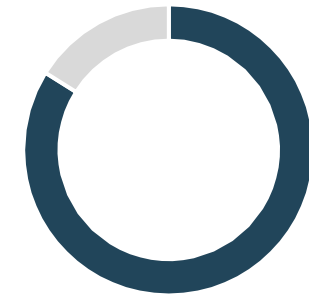


Did the tutor make it easier for you to understand the lesson?



Do you understand the material in your session?

Assessment Completion



17
84%
Interim Assessment Completion rate



77%
Pre Assessment Completion rate



Communication

- Monthly Check-Ins with each campus to discuss usage
- Periodic email to inform of matters needing immediate attention
- Monthly Check-Ins with the Superintendent's office



Implementation Considerations

- Tutoring started in phases across the district
- Prolonged fall break after sessions began



Areas of Growth

- Increase student attendance
- Increase student assessment completion

WHAT'S NEXT: EL/EB UNIVERSAL SCREENER

INTERVENE K-12



TELPAS – BOY, MOY and Formative Assessments / Progress Monitor

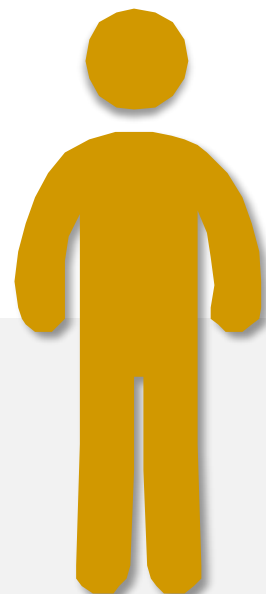


Students wear headsets with microphone to simulate the assessment:

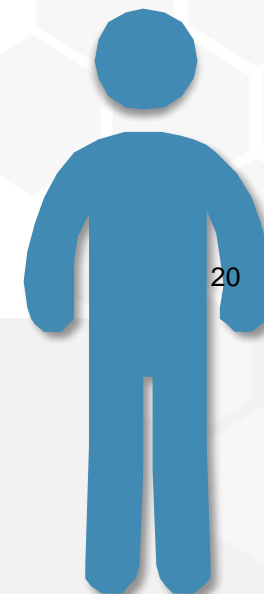
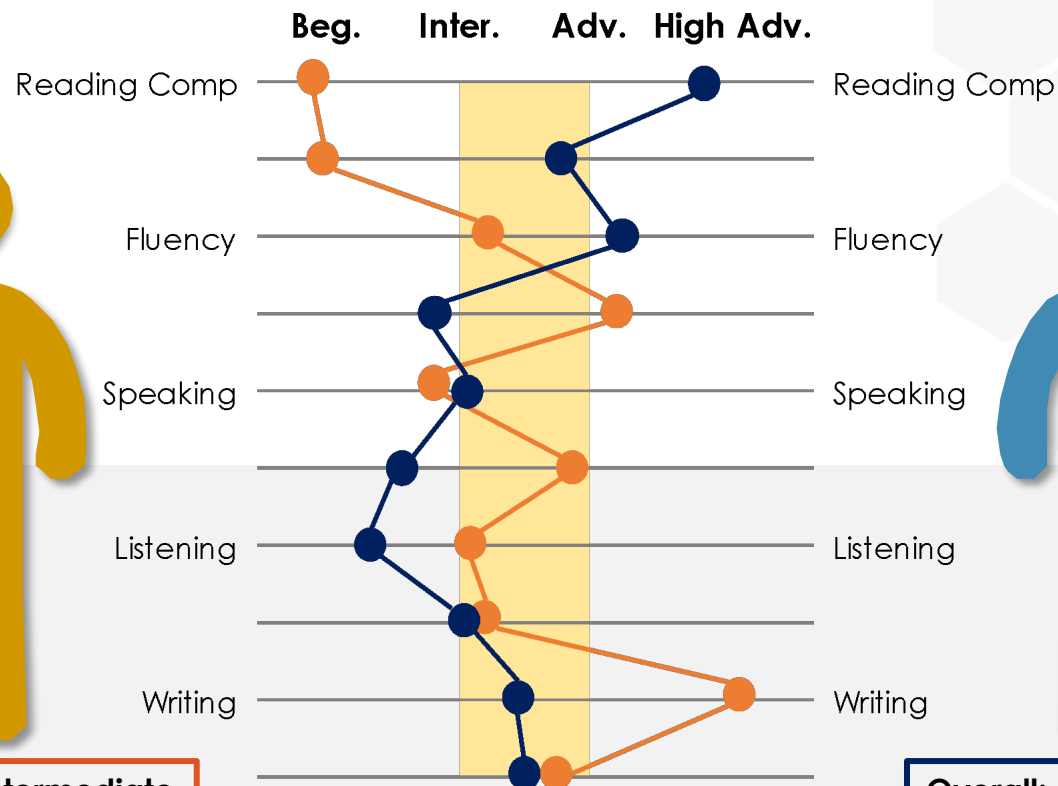
- Listening
- Speaking
- Reading
- Writing



Students are assessed in writing / typing responses to passages or prompts with automated grading.



Overall: Intermediate



Overall: Advanced

Scholars practice in a simulated TELPAS test environment with headsets with microphones



Reading

Develops critical reading skills, including identifying main ideas, making inferences, and analyzing written information.



Speaking

Enhances scholars' confidence and proficiency in oral communication.

Listening

Improves students' listening comprehension, note-taking abilities, and their capacity to follow verbal instructions accurately.



Writing

Develops writing skills, including organizing ideas logically, using correct grammar and punctuation, and developing coherent and well-structured written pieces.

Real-time TELPAS Assessment Data: Admin View

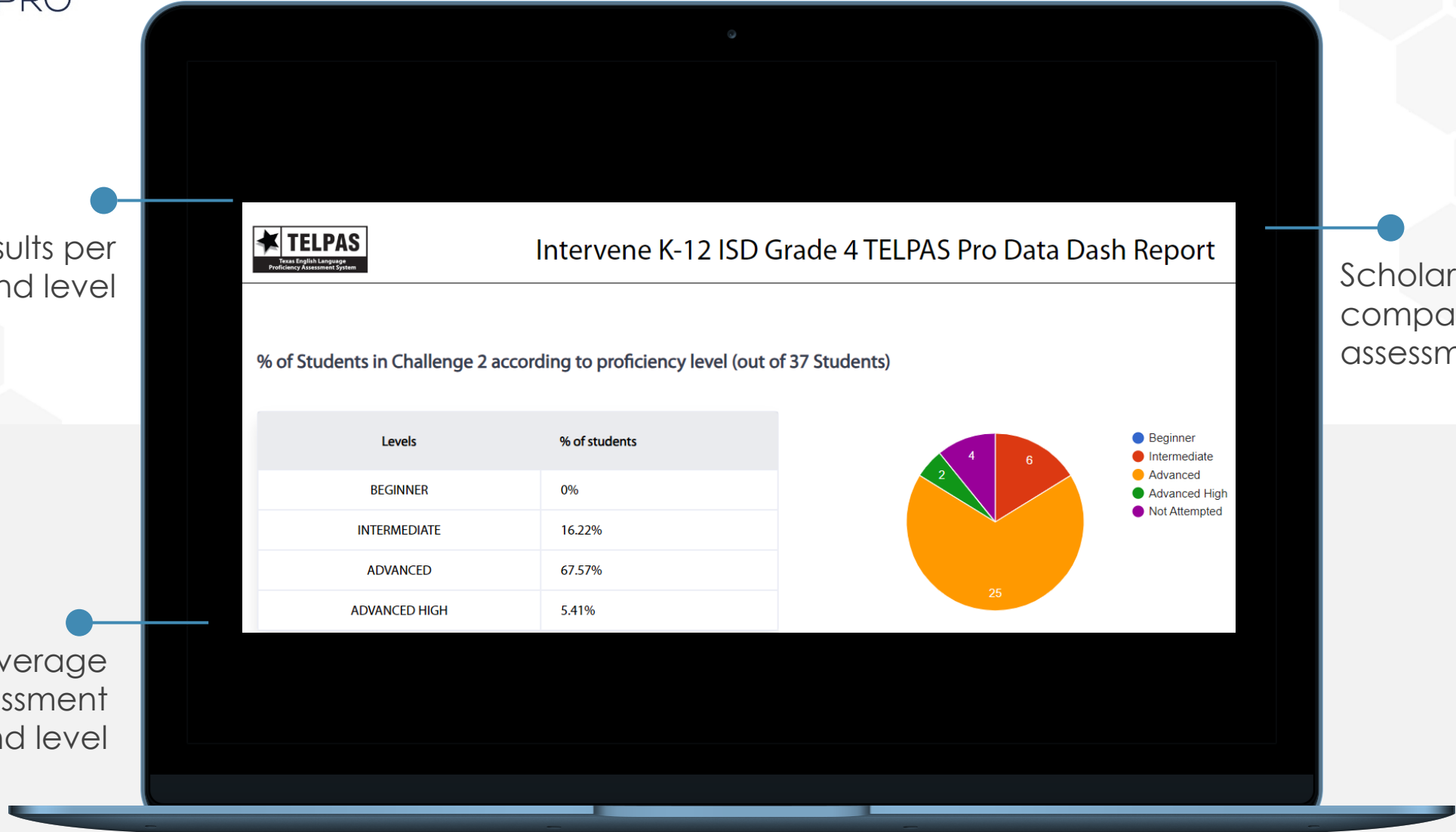


Scholar's results per assessment and level

Group's average results per assessment and level

Scholar results' comparison per assessment

22



QUESTIONS

INTERVENE K-12





THS Benchmarks

24

January 12, 2024

Fall Benchmark Data

EOC Fall Benchmark 2023-2024				
Raw Score				
Tornillo High School	Did Not Meet	Approaches	Meets	Masters
Algebra 1	38.30%	61.70%	46.81%	10.64%
Biology	31.25%	68.75%	57.81%	14.06%
English 1	52.46%	47.54%	42.62%	9.84%
English 2	32.79%	67.21%	52.46%	1.64%
US History	26.42%	73.58%	39.62%	16.98%



Thank you

26

Perseverance is the hard work you do after you get tired of doing the hard work you already did.

-Newt Gingrich

December EOC 2023

Tornillo High School

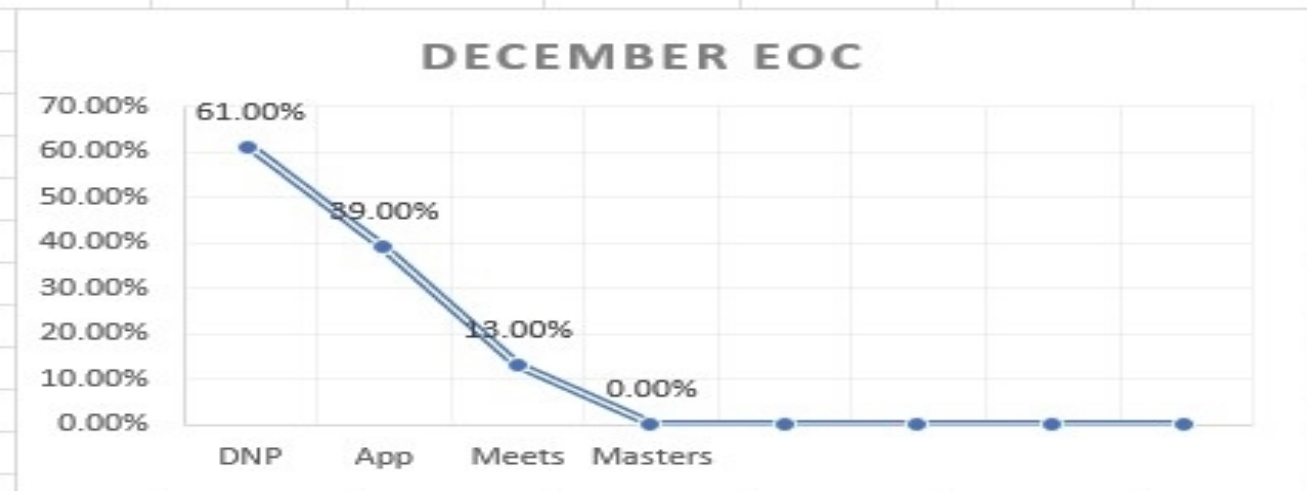
Monitoring Report

Date: 1/12/2024

Goal: TISD 1.3 outcomes: The percentage of English I and English II students performing at the meets level in EOC English release will increase from 24% in 2019 to 45% by June 2024.

Overall Progress: English I

Goal Progress Measure:



Student Group Targets		
	Current	Target
N/A		

28

Evidence and Future Plans



We are currently on track based on our initial projection for Fall 2023. There are a total of 23 re-testers that need to pass in Spring of 2024.

Monitoring Report

Date: 1/12/2024

Goal: TISD 1.3 outcomes: The percentage of English I and English II students performing at the meets level in EOC English release will increase from 24% in 2019 to 45% by June 2024.

Overall Progress: English II

Goal Progress Measure:



Student Group Targets		
	Current	Target
N/A		

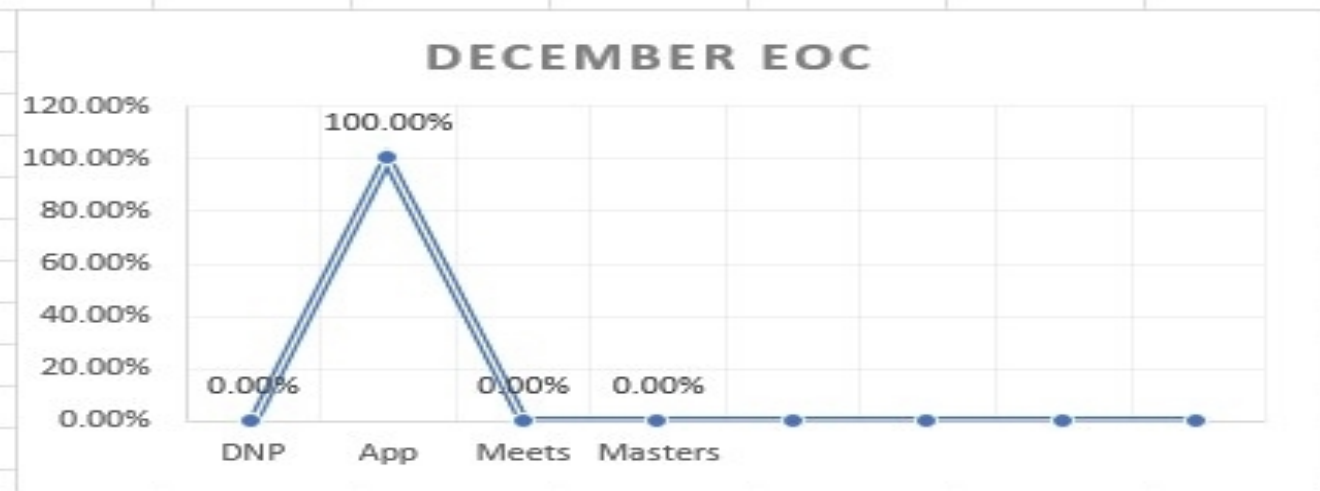
29

Evidence and Future Plans



We are currently on track based on our initial projection for Fall 2023. There are a total of 20 re-testers that need to pass in Spring of 2024.

Goal Progress Measure:



Student Group Targets		
	Current	Target

30

Evidence and Future Plans

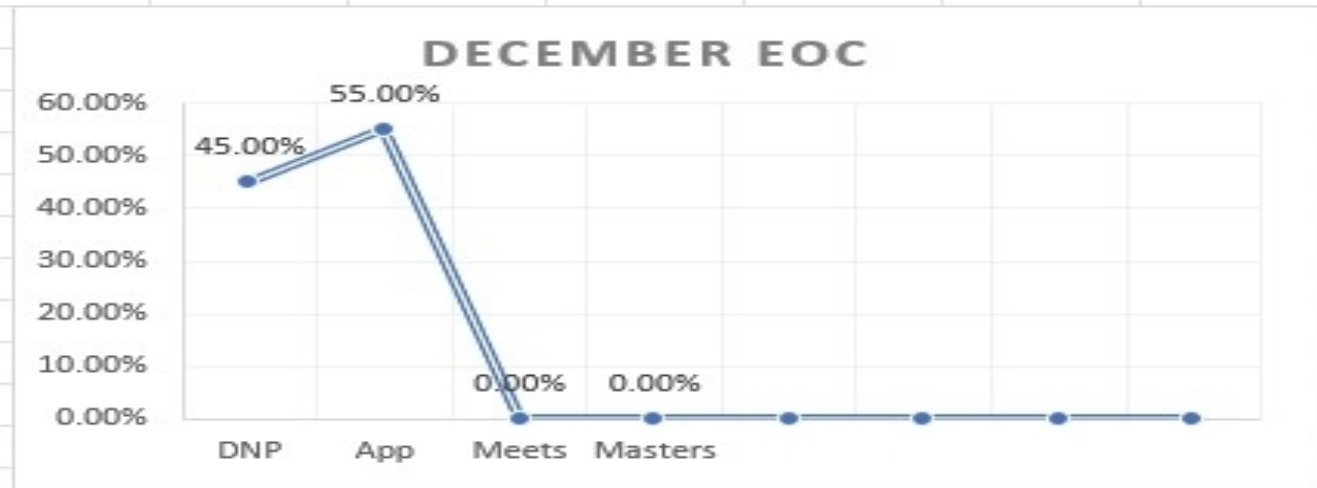


We are currently on track based on our initial projection for Fall 2023. No Re-testers for US History in Spring. We will focus on Meets and Masters performance.

Goal:

Overall Progress: **Biology**

Goal Progress Measure:



Student Groups		
	Current	Target
N/A		

31

Evidence and Future Plans



We are currently on track based on our initial projection for Fall 2023. There are a total of 5 re-testers that need to pass in Spring of 2024. We will focus on the 9th grade students for Meets and Masters.

Monitoring Report

Date: 1/12/2024

Goal: The percentage of Algebra I students performing at the meets level in EOC Algebra release will increase from 35% in 2019 to 50% by June 2024.

Overall Progress: Algebra I

Goal Progress Measure:



Student Group Targets		
	Current	Target
N/A		

32

Evidence and Future Plans



We are currently on track based on our initial projection for Fall 2023. There are a total of 20 students that need to pass in Spring of 2024.



Q & A

Thank you!



TORNILLO

**EARLY COLLEGE
DISTRICT**

**Tornillo PK-8
January 2024 Academic Reporting
December STAAR Interim Results**

Lone Star Governance

6th-8th Grade Math & Reading

Grade	Math Predicted Score Performance	Reading Predicted Score Performance																							
8 th Grade	Did Not Meet Approaches Meets Masters																								
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4th & 5th Math & Reading (English & Spanish)

Grade	Math Predicted Score Performance				Reading Predicted Score Performance			
5 th Grade English	Did Not Meet Approaches Meets Masters							
	ESC	Student Count 6363	Average Scale Score 1520 <i>i</i>	Percent Count 32% 2.1K 16% 1K 20% 1.3K 32% 2K	Student Count 6316	Average Scale Score 1515 <i>i</i>	Percent Count 30% 1.9K 17% 1.1K 16% 1K 36% 2.3K	
Campus	39	1477 <i>i</i>	Percent Count 46% 18 13% 5 18% 7 23% 9	24	1508 <i>i</i>	Percent Count 29% 7 25% 6 17% 4 29% 7		
5 th Grade Spanish	Did Not Meet Approaches Meets Masters							
	ESC	Student Count 250	Average Scale Score 1428 <i>i</i>	Percent Count 68% 169 14% 35 10% 25 8% 21	Student Count 315	Average Scale Score 1442 <i>i</i>	Percent Count 50% 157 9% 28 16% 49 26% 81	
Campus	1	1376 <i>i</i>	Percent Count 100% 1	17	1409 <i>i</i>	Percent Count 59% 10 12% 2 24% 4 6% 1		
4 th Grade English	Did Not Meet Approaches Meets Masters							
	ESC	Student Count 6063	Average Scale Score 1426 <i>i</i>	Percent Count 38% 2.3K 12% 747 18% 1.1K 32% 1.9K	Student Count 5983	Average Scale Score 1471 <i>i</i>	Percent Count 25% 1.5K 16% 950 19% 1.1K 41% 2.4K	
Campus	50	1382 <i>i</i>	Percent Count 48% 24 12% 6 24% 12 16% 8	27	1390 <i>i</i>	Percent Count 41% 11 19% 5 33% 9 7% 2		
4 th Grade Spanish	Did Not Meet Approaches Meets Masters							
	ESC	Student Count 450	Average Scale Score 1398 <i>i</i>	Percent Count 49% 222 13% 58 14% 64 24% 106	Student Count 496	Average Scale Score 1392 <i>i</i>	Percent Count 41% 203 8% 41 13% 65 38% 187	
Campus	1	1222 <i>i</i>	Percent Count 100% 1	24	1365 <i>i</i>	Percent Count 58% 14 4% 1 17% 4 21% 5		

Next Steps...



Areas of Strength

- 8th Grade Math – exceeds Region Performance
- 5th Grade English Reading – a few % points away from Region Performance

• Areas of Concern

- 7th Grade Reading & Math Student Performance

• Plan for Acceleration

- After-School Tutoring (PK-8th grade) → Jan. 23
- Saturday Camps will begin in February
- Direct Intervention of Classrooms (Co-teach & Small Group)
- Carnegie Math Curriculum in 6th & 7th grade
- Amplify ELAR Curriculum Kinder-8th grade
- Student Goal Setting

**Tornillo Independent School District
2023 Fall Semester Migrant Education Program Report
Education Service Center Region 19**

Migrant Education Staff

Barbara Amaya, *Migrant Education Director*
 Laura Zuniga, *Migrant Specialist*
 Mayra Ojeda, *Migrant NGS Specialist*
 Sonia Ornelas, *Migrant Recruiter*

Gabby Camacho, *Migrant Instructional Officer*
 Elizabeth Haro, *Migrant Instructional Specialist*
 Olga Fernandez, *Migrant Administrative Assistant*
 Manuel Aldaco, *Migrant Lead*

2023 – 2024 Migrant Student Count by Campus

School	Student Count
Intermediate School	10
Junior High	2
High School	7
TOTAL Students	19

2023 – 2024 Migrant Student Count by Grade Level

Grade Level	Student Count	Priority for Service (PFS)
Pre-kindergarten	1	0
Kindergarten	1	0
1 st Grade	0	0
2 nd Grade	1	0
3 rd Grade	2	1
4 th Grade	1	1
5 th Grade	2	0
6 th Grade	2	1
7 th Grade	1	1
8 th Grade	1	1
9 th Grade	3	1
10 th Grade	1	0
11 th Grade	3	0
12 th Grade	0	0
OSY	0	0
TOTAL	19	6

TISD ISD Budget Allocation Breakdown

Final Planning Amount & Reallocation	21586
Indirect 6.246%	1269
Payroll	12969
6200	280
6300	1000
6400	6071

MEP STAFF	TISD ISD SSA	ESC FUNDED
Barbara Amaya, MEP Director		x
Laura Zuniga, MEP Specialist		x
Mayra Ojeda, MEP NGS Spec		x
Olga Fernandez, Admin Asst		x
Sonia Ornelas, MEP Recruiter	20%	
Manuel Aldaco, MEP Lead		x

2023 Fidelity of Strategy Implementation (FSI)

- Goal Area 1:** Reading and Math
- Goal Area 2:** School Readiness
- Goal Area 3:** High School Graduation/OSY
- Goal Area 4:** Non-Instructional Support Services

Initial meeting with district and campus leaders identified the following as first semester goals:

Goal Area 1: Reading and Mathematics	Implementation
1.1: Coordinate/provide needs-based supplemental reading and or mathematics instruction to migratory students in grades K-12 using results of disaggregated formal/informal assessments during regular and summer terms	<ul style="list-style-type: none"> ● Coordination with counselors/teachers ● Grade checks ● Information for parents/students on MEP supplemental instruction ● Parent contacts ● Progress monitoring ● Student meetings ● Classroom schedules ● Reading/math assessment results ● Texas reading and math standards ● Pre-Test math/reading ● Differentiated instruction based on student learning needs. ● Homework dictionary ● Materials/resources for use in the home ● Parent/teacher conferences ● Supplemental instruction in person during school day.
1.2: Coordinate/provide training/support to migratory students on the use of academic tools and resources to increase success in reading and mathematics	<ul style="list-style-type: none"> ● Coordination with teachers ● Grade checks ● Materials/resources for use in home ● Student meetings ● Supplemental instructional support (tutoring on an individual and/or small group basis) ● Supplies/materials to support literacy/math ● Classroom schedules ● Reading/math assessment results ● Service records ● Texas reading and math standards ● Books/bilingual books ● Information for parents/students on MEP supplemental instruction

Goal Area 2: School Readiness	Implementation
2.1: Coordinate with LEA and/or community-based school readiness programs to provide migratory children ages 3-5 (who are not in kindergarten) with access to school readiness services.	<ul style="list-style-type: none"> ● Promote early learning initiatives/programs ● Support parents with enrolling their children in early childhood programs ● Support early reading
Goal Area 3: High School Graduation/OSY	Implementation
3.2: Coordinate/provide appropriate and targeted supplemental instruction to migratory students in grades 9-12 and OSY including late enrollments and early withdrawal students.	<ul style="list-style-type: none"> ● Academic review with student discussion ● Advocate on behalf of migratory students with school staff to make up coursework ● Counseling/counselor visits ● Field trips/enrichment activities ● Student meetings/support ● Tutoring ● Transcripts recording of data ● Parent/family communication ● Provide state assessment test prep/tutoring ● Supplies/materials
Goal Area 4: Non-Instructional Support Services	Implementation
4.2: Coordinate/provide training for parents to empower them to access and use resources/services to address the identified needs to their child	<ul style="list-style-type: none"> ● Collaboration with community agencies ● Coordinate with school/district programs and other service providers to provide training to migratory parents to address the identified needs of their children ● Face-to-face meetings with liaison/MEP staff ● Home visits ● MEP/LEA staff attend scheduled events to offer support/advocacy for parents ● Parent Flyers ● Parent information sessions ● Parent Liaison ● Parent meetings ● Parent nights ● Phone calls ● Provide information and training to parents about resources/services to address the identified needs to the child ● Resources provided to parents ● Parent liaison call/home visit log ● Parent survey ● Parent training evaluations ● Parent training materials ● Parent training schedules, agendas, sign-in sheets ● Participation records ● Service records/documentation ● Student progress reports ● AMET State Development

Instructional Support: Student Learning Documentation

MEP Instructional Officers provide supplemental instruction based on MEP goals. As noted in the MEP Fidelity of Strategy Implementation (FSI) rubric, math, reading and integrated writing have been a center of focus. Instructional officers have prioritized this area and continue to use data-driven resources to provide intervention sessions. A combination of push-in and pull-out models have been implemented throughout the district.

Instructional Activities

Tornillo ISD Open House

The Migrant Education team attended Tornillo ISD Report Card Night, respectively. Parents were contacted and informed to partake in a conference with MEP representatives for the purposes of assessing grades and creating action steps for students to ensure student success. Collaboration with administration to be present with table information about the MEP program.

Continuous Progress Monitoring

The Migrant Education team continually progress monitors students' grades, absences, and discipline reports. This is a fundamental practice in the everyday processes of the program. Wraparound services are coordinated when required. Circles of support are created to ensure students are progressing effectively throughout the school year.

Regional Student Leadership Conference

On December 1st, the ESC hosted an all-day event for high school students in the region receiving migrant education services. The day launched off with a welcome from Manuel Aldaco, assistant director for MEP. Mr. Fabian Ramirez, keynote speaker, presented on the theme "Be Present", where he provided insight and strategies to students on how to create an "I must" mindset. Mr. Jesus Teran also shared a session titled "Killing A.N.T's", sharing with students the power of having a positive mindset and pushing out negative thoughts when they invade our space. Mr. Aldaco shared a session on having the mindset of a fighter in his session titled, "La Lucha". Students were engaged and participated in a "Student Showcase" where a student representative from several districts showcased their talents on stage. Students walked away empowered to develop critical thinking and leadership skills.

Continuous Supplemental Instructional Support

Continuous opportunities for academic student support and family services/resources are provided by the program. Our students in the migratory program received continuous supplemental instruction and progress monitoring throughout the fall semester.

Intersession Academic Supplemental Support (First week of October 2023)

- Elementary Schools and Middle Schools: A three-day Zoo Camp was created for students. A series of lessons integrating reading and math structures culminated with a visit and tour of the El Paso Zoo, where workshops were provided.
- High School: A three-day college and career readiness camp was created for high school students. The theme was "Your Potential is Endless!" Students participated in a TSI camp, financial literacy workshop, a literary analysis workshop, and a discussion on what it took Richard Montañez to be successful after watching *Flamin' Hot*. A group of selected students were able to meet Richard Montañez, creator of Flaming Hot Cheetos, at a local event where he keynoted. Each session was focused on elevating our students' academic and leadership skills.

MENTE Symposium

Tornillo ISD middle and high school students receiving migrant services participated in the 2023 MENTE Symposium hosted by the University of Texas at El Paso. The symposium aims to provide migrant students an opportunity to engage in envisioning connections through informative presentations, dialogues, and university-based excursions. A network of personal, academic, financial, and empowering

support is made accessible to students through a diverse range of stakeholders involved in the symposium.

MENTE Symposium Scholarship Essay Contest

MEP Instructional Officers provided students the opportunity to participate in the MENTE Symposium Essay Contest. Students were provided one on one support through the writing process (i.e prewriting, drafting, revision, and editing) to write and workshop their essays before submissions were made. This year, the essay contest question revolved around the idea “To Be Extraordinary”, asking students to write about a person or time when someone was ordinary and became extraordinary. Tornillo ISD had a winner in the middle school grade level!

Social-Emotional Support

Instructional sessions provided by MEP Instructional Officers embeds a social-emotional support structure to their lessons. The aim is to continue to fuse instructional expectations with lessons that address the mental well-being of students. This best practice has served to provide multiple opportunities for student academic growth and positive relationship-building.

High School Preparation

One-on-one support for each senior student with application processes for FSA ID, FAFSA application, and college applications. Serve as a liaison between student and counselor to ensure on time graduation. For the 2023-2024 school year there are no MEP high school seniors. High school students were invited to College and Career night, December 5th. Students and parents were assisted with applying for FSA ID, received information from community college and career vendors to help support higher education.

College and Career Fair

A region-wide college and career fair was hosted at the ESC Region 19 Education Service Center in collaboration with the Borderplex Workforce Solutions on December 5th. Service providers, community agencies, institutions of higher education, local trades, and law enforcement agencies shared information with students and parents/guardians. The evening provided a range of opportunities for our students to engage with potential next-steps and career planning.

Technical Support

The MEP team provides technical support to the district and families being served under the program. Supporting district policies and procedures, our MEP team conducts ‘check-ins’ with families to ensure any barriers that may arise are addressed and action planned by all stakeholders.

Texas New Generation System (TX-NGS) and Identification and Recruitment (ID&R)

The implementation of required data procedures and quality assurance are aligned with the requirements of the Elementary and Secondary Education Act (ESSA), as amended by the Every Student Succeeds Act (ESSA) of 2015, Title I, Part C. ESCs that operate a Shared Service Agreement (SSA) are responsible for TX-NGS and MSIX required activities.

Required Activities (completed)

- Residency Verification (September 1 - November 1)
- Student data entered into TX-NGS
- New/Renew COEs
- Follow-up on family and student updates

Migrant Education Parental Involvement

Parent Advisory Council (PAC)

The role of the PAC is to lead the planning, implementing, and assessment of the Tornillo ISD’s Migrant Education Program for the empowerment of migrant students and families. Educational resources and services are brought forth to all PAC meetings in the quest for equity and sustainability. The Tornillo ISD

PAC focuses their efforts on representing the needs of all community migrant families as well as the strengths these families can bring to the school community.

TORNILLO ISD PAC Elected Officials

PAC President: Ms. Luz Salazar

PAC meetings

- August 22, 2023: Instructor/Tutors Introduction in Tornillo ISD: *What is the Migrant Education Program? Election of MEP Parent Advisory Council Officers, PAC bylaws process, identify barriers and best practices. Meaningful Consultation: Need assessments and Building Capacity Topics.*
- November 7, 2023: *Project Vida Topics: Free assistance in business licenses, taxes, and free tax preparation course, informed making a will designating rights legally by attorney. MEP Topics: STAAR, Graduation Plan/Credits, Attendance Policy and Social-emotional literacy piece and session conducted on reading strategies that can be integrated at home.*
- November 28, 2023: *PAC officers training (positions; duties and responsibilities); Building Capacity; Parent Empowerment.*
- December 7, 2023: *Christmas Dinner/Gifts*

Parent Activities

The following activities/services have taken place at Tornillo ISD:

- PLACE Network Health Fair (July 22, 2023)
- School supplies distribution (July 25, 2023)
- Sembrando El Futuro Conference (September 15, 2023)
- Tornillo Open House (September 20-21, 2023)
- Intersession camps (October 4-6, 2023)
- Recruitment and identification protocols at Tornillo agricultural sites (ongoing)
- Thanksgiving Food Basket Distribution (November 21, 2023)

School Readiness

Coordinate with Head Start personnel and parents of eligible children with facility tours. Support parents with enrolling their children in early childhood programs.

Referrals and Support Services

Referrals are made to MEP staff regarding students and families experiencing hardship/challenges. For students, academic and/or behavioral challenges are intervened with the goal of finding solutions that will eliminate academic barriers. For households experiencing hardship, referrals are made to community agencies and/or educational stakeholders to assist families.

Next Steps (second semester)

- **Instructional Support**
 - Continuous opportunities for academic student support and family services/resources
 - Continuous supplemental instruction and progress monitoring
 - March Intersession
 - *Elementary School Students:* STEAM; family engagement activities
 - *Middle School Students:* STEAM; family engagement activities
 - *High School Students:* College and career readiness focused workshop
 - Scholarships: Assistance for completion of (CAMP) College Assistance Migrant Program application. Senior Scholarship applications completion assistance: Association Migrant Educators of Texas (AMET), Association for Compensatory Educators of Texas (ACET), National Association for Directors of Migrant Educators (NASDME).
- **Parental Support**

Continuous support for growth of the PAC elected officials, and opportunities for our parents to attend relevant parental empowerment conferences.
- **Identification and Recruitment**

43
Ongoing recruitment and identification efforts in place.

TIME USE TRACKER

Date: 11/30/2023

Framework	Student Outcome Minutes	The Board tracks its time invested during public authorized meetings	Other Topic Minutes
Vision & Goals	17	← 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 →	60
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	44
		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 →	2
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 →	3
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 →	2
TOTALS	18		67

Use For Student Outcome Minutes Percentage Calculation:

18

÷

85

× 100 =

21

% Student Outcome Minutes



FINANCIAL REPORTS

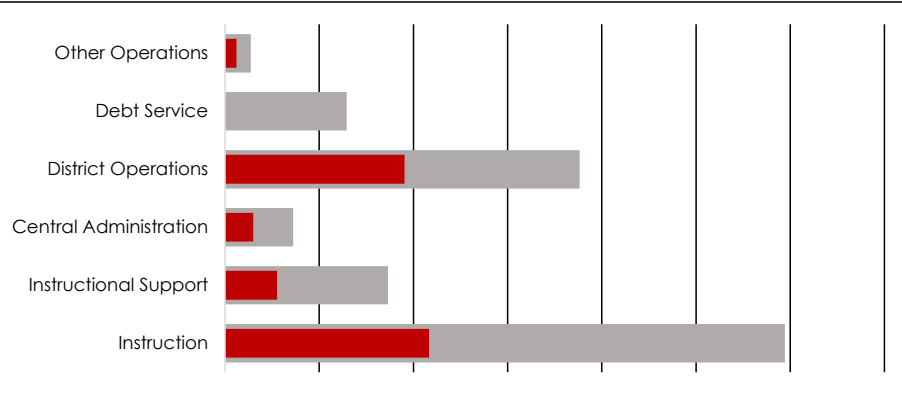
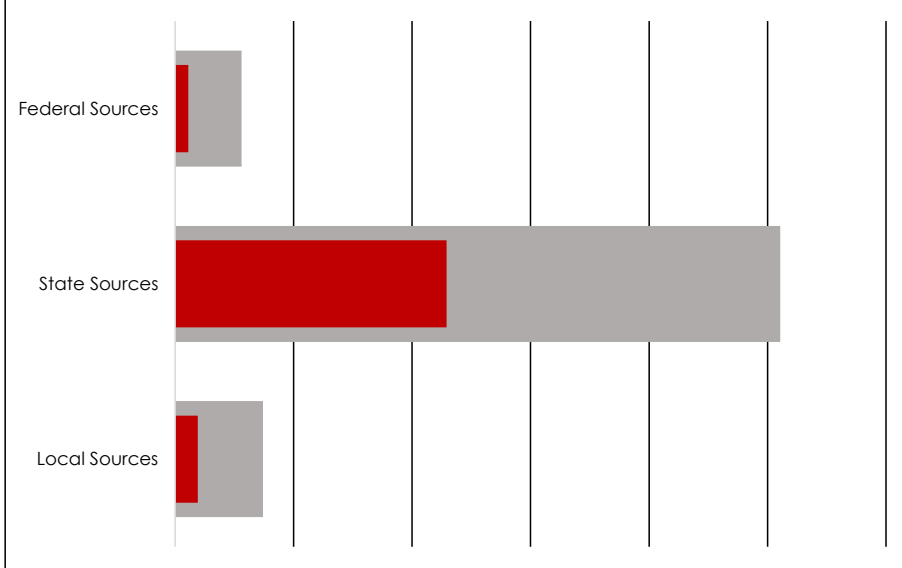
FOR THE MONTH ENDING DECEMBER, 2023

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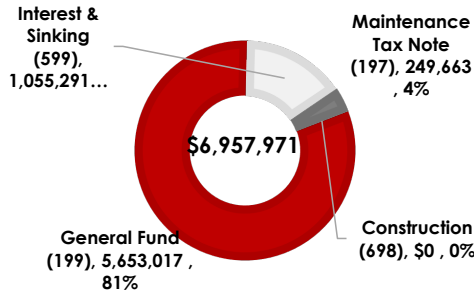
**TORNILLO INDEPENDENT SCHOOL DISTRICT
BOARD FINANCIAL REPORT SUMMARY
As of December 31, 2023**

Board Adopted Revenue and Expenditures

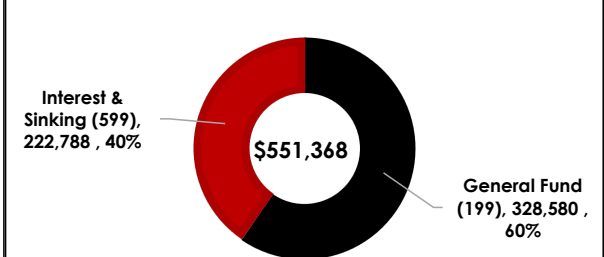


Banking and Investment Pools

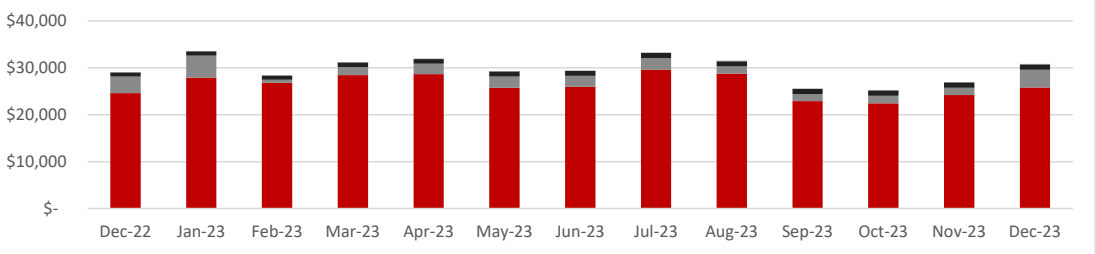
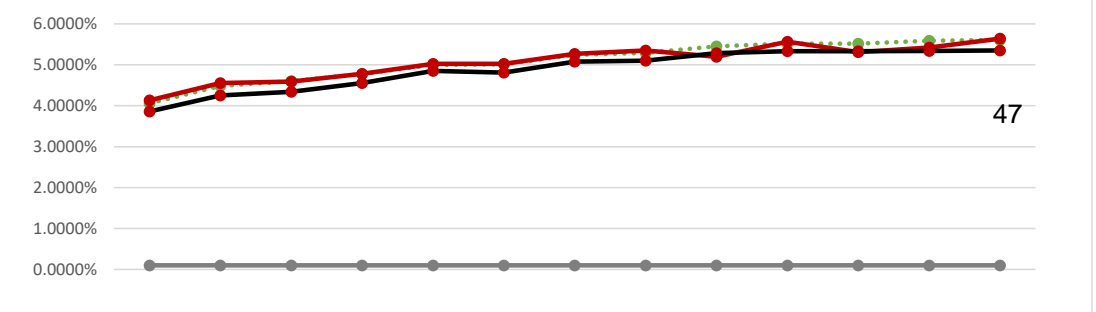
LONE STAR INVESTMENTS



WESTSTAR BANK

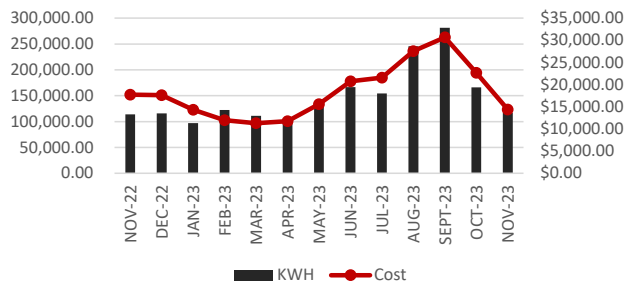


Investment Rate and Interest Revenue Trends

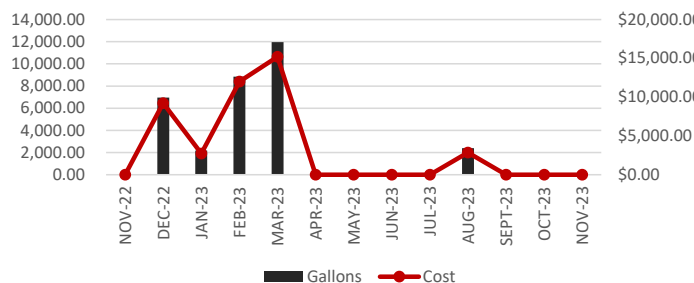


Utilities

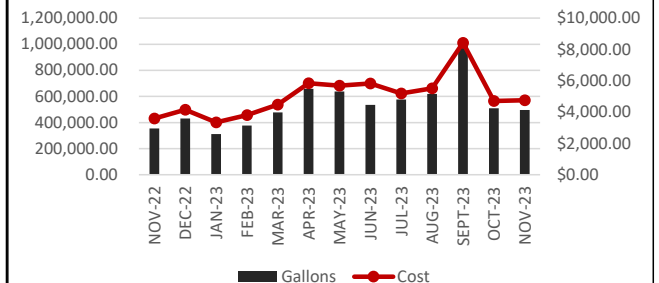
ELECTRICITY



PROPANE



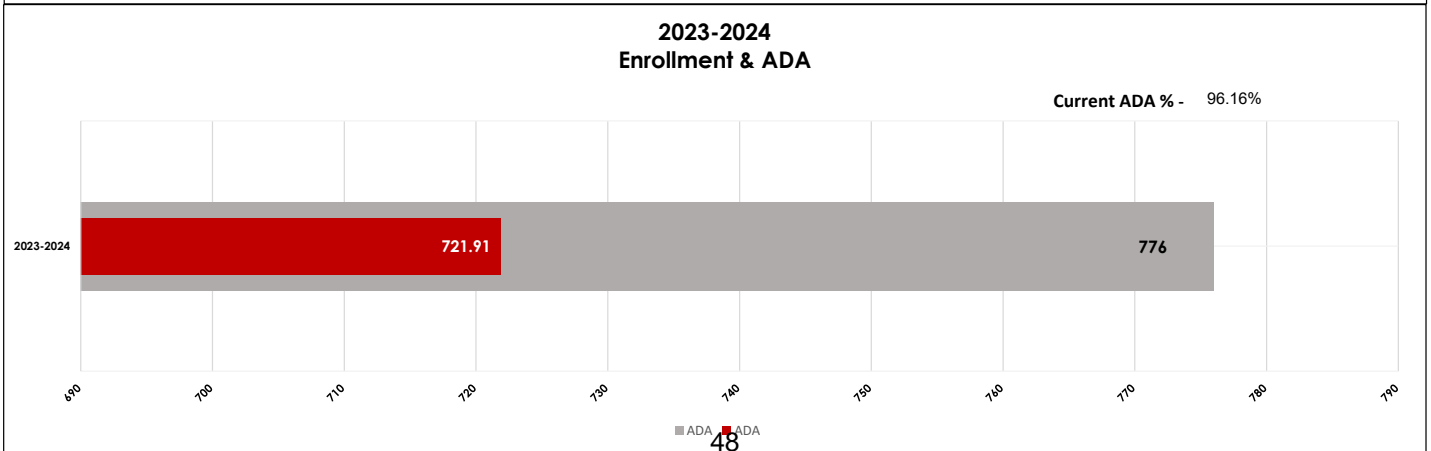
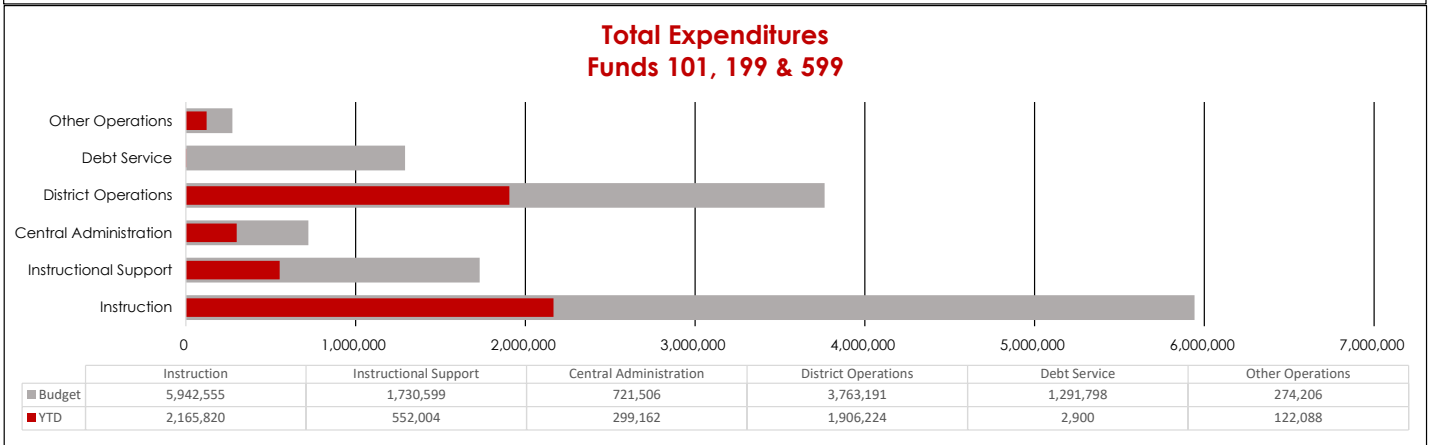
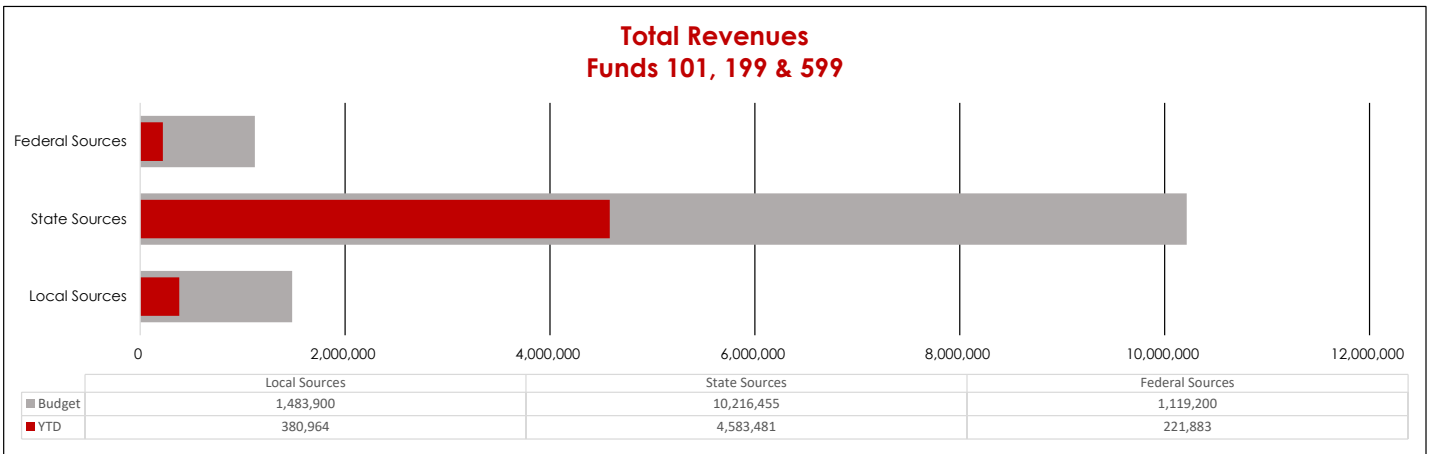
WATER



TORNILLO INDEPENDENT SCHOOL DISTRICT

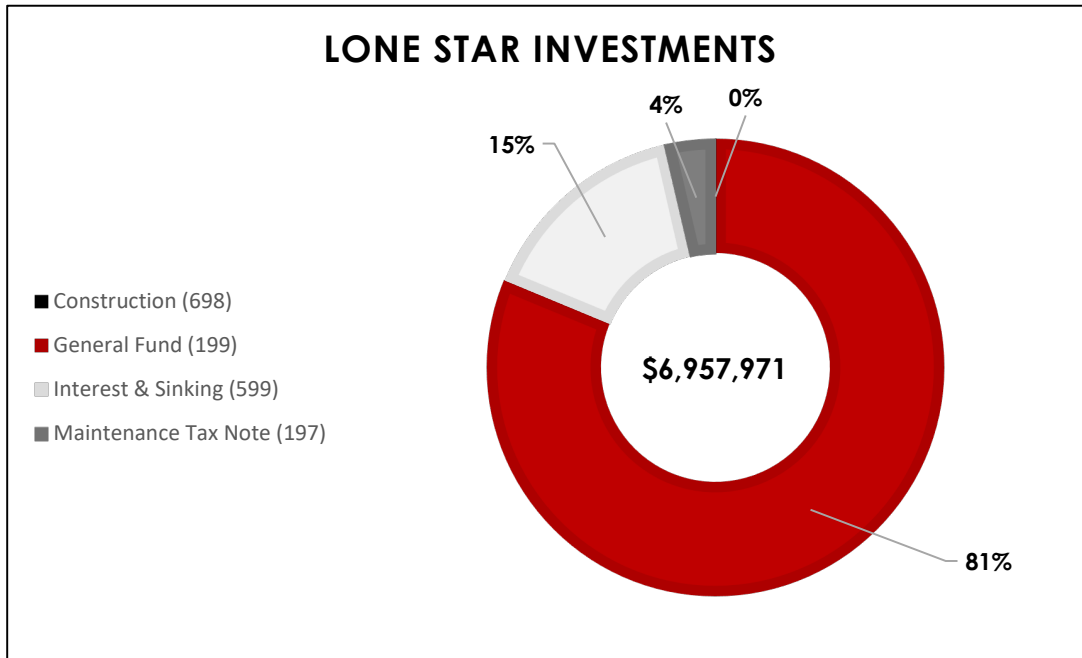
Revenues & Expenditures As of December 31, 2023

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	66,400	8,575	57,825	978,000	259,581	718,419	439,500	112,808	326,692	1,483,900	380,964	1,102,936
State Sources	2,400	0	2,400	9,364,757	3,866,078	5,498,679	849,298	717,403	131,895	10,216,455	4,583,481	5,632,974
Federal Sources	744,200	188,660	555,540	375,000	33,223	341,777	0	0	0	1,119,200	221,883	897,317
Total Revenue:	813,000	197,235	615,765	10,717,757	4,158,882	6,558,875	1,288,798	830,211	458,587	12,819,555	5,186,328	7,633,227
EXPENSES												
Instruction	0	0	0	5,942,555	2,165,820	3,776,735	0	0	0	5,942,555	2,165,820	3,776,735
Instructional Support	0	0	0	1,730,599	552,004	1,178,595	0	0	0	1,730,599	552,004	1,178,595
Central Administration	0	0	0	721,506	299,162	422,344	0	0	0	721,506	299,162	422,344
District Operations	813,000	481,597	331,403	2,950,191	1,424,627	1,525,564	0	0	0	3,763,191	1,906,224	1,856,967
Debt Service	0	0	0	3,000	0	3,000	1,288,798	2,900	1,285,898	1,291,798	2,900	1,288,898
Other Operations	0	0	0	274,206	122,088	152,118	0	0	0	274,206	122,088	152,118
Total Expenses:	813,000	481,597	331,403	11,622,057	4,563,702	7,058,355	1,288,798	2,900	1,285,898	13,723,855	5,048,198	8,675,657

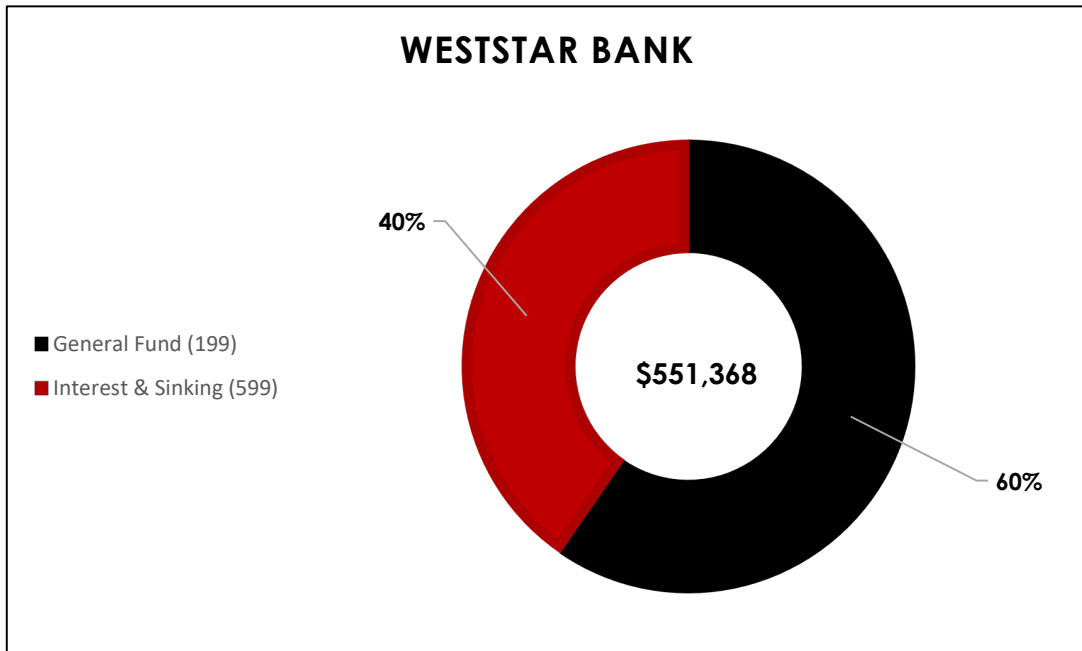


TORNILLO INDEPENDENT SCHOOL DISTRICT

As of December 31, 2023



Account	Beg. Bal.	End. Bal.	Change
Construction (698)	\$0	\$0	\$0
General Fund (199)	5,870,638	5,653,017	(217,620)
Interest & Sinking (599)	334,100	1,055,291	721,191
Maintenance Tax Note (197)	248,482	249,663	1,182
Lone Star Investment Pool	\$6,453,219	\$6,957,971	\$504,752



Account	Beg. Bal.	End. Bal.	Change
General Fund (199)	203,399	328,580	125,181
Interest & Sinking (599)	148,624	222,788	74,164
WestStar Bank	\$352,023	\$551,368	\$199,345

TORNILLO INDEPENDENT SCHOOL DISTRICT

GENERAL FUND - CASH FLOW

As of December 31, 2023

Beginning Balance \$ 203,399

Day	Taxes	Deposits	Interest	Transfers	IRS	TRS	Payroll	Checks Cleared	Fees	Balance
01		420						(8,061)		\$ 195,758
02										\$ 195,758
03										\$ 195,758
04	7,846							(1,045)		\$ 202,559
05								(1,811)		\$ 200,748
06		684				(109,191)		(28,862)		\$ 63,379
07		228		500,000				(3,570)		\$ 560,037
08		529					(316,605)	(2,488)		\$ 241,472
09										\$ 241,472
10										\$ 241,472
11		101						(8,925)		\$ 232,649
12	15,377	4,709		170,000		(43,905)	(157,817)	(39,420)		\$ 181,593
13								(21,166)		\$ 160,428
14		579			(11,604)			(9,782)		\$ 139,620
15		396		400,000	(43,227)		(299,875)	(31,163)	(708)	\$ 165,043
16										\$ 165,043
17										\$ 165,043
18	2,052			300,000			(901)	(15,360)		\$ 450,834
19								(29,035)		\$ 421,799
20	4,395	475						(18,058)		\$ 408,612
21	59,025							(24,398)		\$ 443,240
22								(45,651)		\$ 397,589
23										\$ 397,589
24										\$ 397,589
25										\$ 397,589
26								(11,359)		\$ 386,230
27	13,848							(7,359)		\$ 392,719
28	5,105							(31,565)		\$ 366,259
29					(36,893)		(579)	(231)		\$ 328,556
30										\$ 328,556
31			25							\$ 328,580
Ending Balance									\$	328,580

Tornillo Independent School District

Monthly Summary of Investments As of December 31, 2023

Fnd-Obj	ACCOUNT NAME	BEGINNING BALANCE	DEPOSITS	CHECKS	INTEREST	ENDING BALANCE	INTEREST RATE
		12/1/2023				12/31/2023	
199-1110	General Operating	\$ 203,399.13	1,485,768.44	1,360,611.83	24.64	\$ 328,580.38	0.10%
197-1107	Maintenance Tax Note	\$ 248,481.65	0.00	0.00	1,181.66	\$ 249,663.31	5.6074%
199-1107	Lone Star Inv. Pool#1	\$ 5,870,637.73	1,126,592.01	1,370,000.00	25,787.56	\$ 5,653,017.30	5.6074%
599-1110	Interest and Sinking	\$ 148,624.14	74,648.58	500.00	15.15	\$ 222,787.87	0.10% ⁵¹
599-1107	Lone Star Inv. Pool/Int.&Sinking	\$ 334,097.88	717,403.00	0.00	3,787.87	\$ 1,055,288.75	5.6074%
599-1107	Lone Star Inv. Pool/I&S Government	\$ 1.81	0.00	0.00	0.01	\$ 1.82	5.3507%

Statement of Compliance:

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

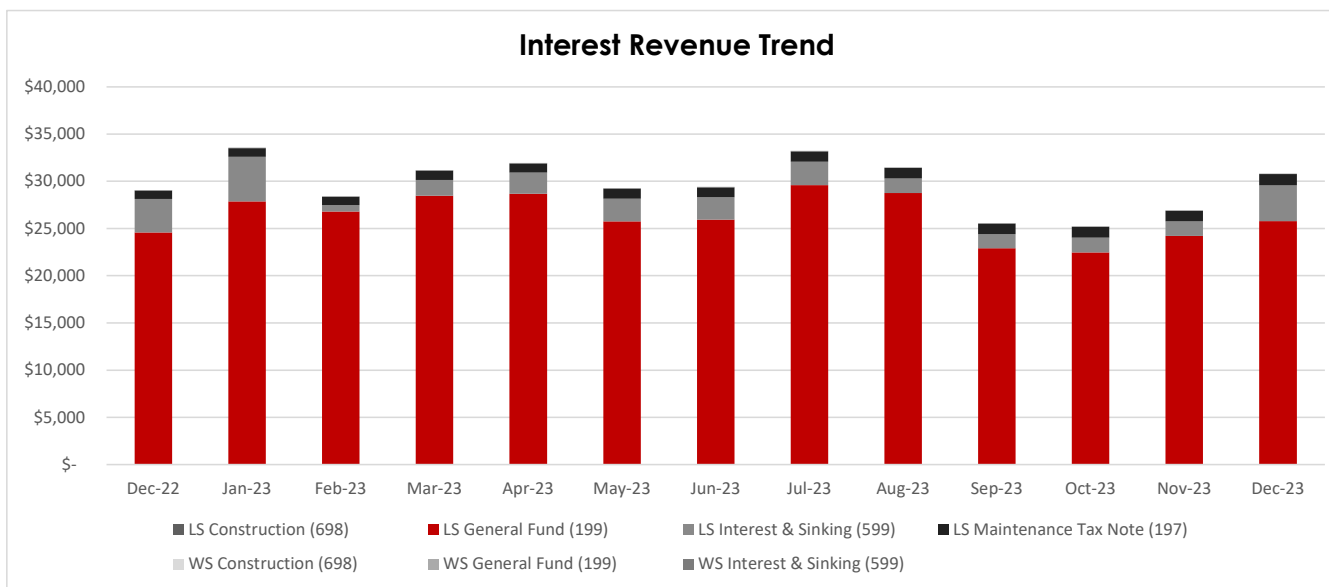
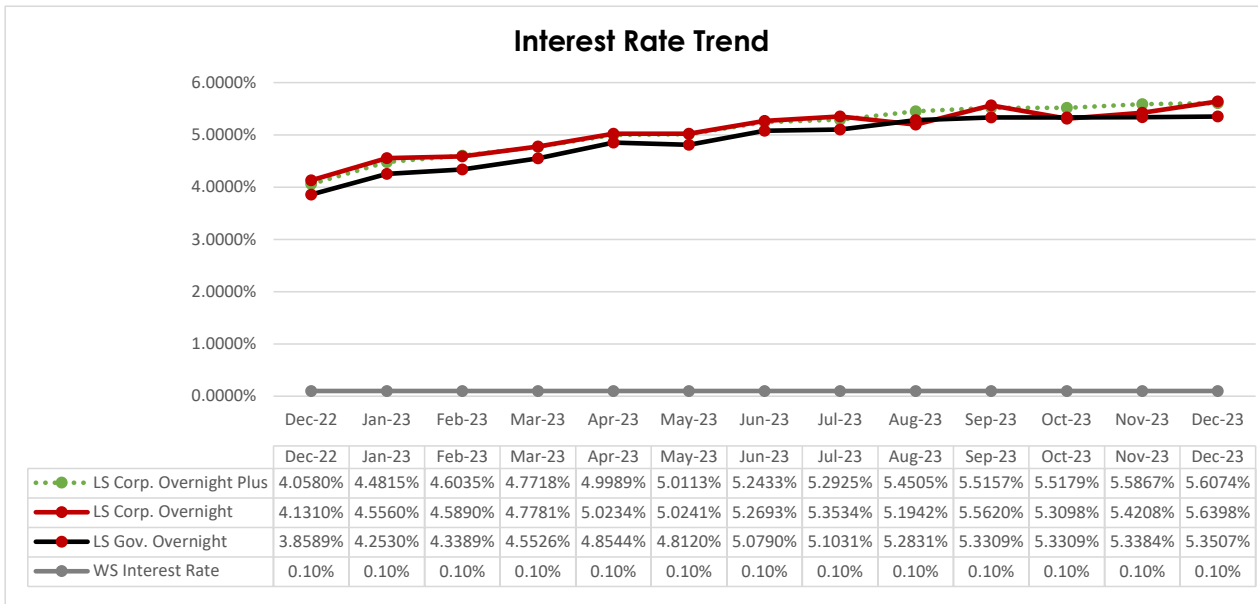


Luis Guerra, Director of Finance



TORNILLO INDEPENDENT SCHOOL DISTRICT

INTEREST RATE TRENDS





Participant #: 71908

Lone Star™ December 2023
Investment Pool **Monthly Statement**

Statement Period: 12/01/2023 to 12/31/2023

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	5,653,017.30	1.00	5,653,017.30	81.25%
Totals:				5,653,017.30	

Account	Fund	Number of Shares	Price Per Share	Account Balance	% Port.
Interest & Sinking Account	Corporate Overnight Fund	1,055,288.75	1.00	1,055,288.75	15.17%
	Government Overnight Fund	1.82	1.00	1.82	0.00%
Totals:				1,055,290.57	

Account	Fund	Number of Shares	Price Per Share	Account Balance	% Port.
Maintenance Tax Note 2008 - Fund 197	Corporate Overnight Fund	249,663.31	1.00	249,663.31	3.59%
Totals:				249,663.31	

Totals

Fund	Yield	Share Quantity	Price Per Share	Fund Balance (USD)	% Port.
Corporate Overnight Fund	5.60 %	6,957,969.36	1.00	6,957,969.36	100.00 %
Government Overnight Fund	0.00 %	1.82	1.00	1.82	0.00 %
Corporate Overnight Plus Fund	0.00 %	0.00	1.00	0.00	0.00 %
Total Value:				6,957,971.18	100.00 %

Portfolio Transactions

General Fund - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/01/2023	Starting Balance	5,870,637.73			5,870,637.73
12/04/2023	Deposit	5,879,420.98	8,783.25	1.00	8,783.25
12/07/2023	Withdrawal	5,379,420.98	-500,000.00	1.00	-500,000.00
12/12/2023	Deposit	5,466,378.38	86,957.40	1.00	86,957.40
12/12/2023	Deposit	5,926,624.38	460,246.00	1.00	460,246.00
12/12/2023	Deposit	6,183,781.38	257,157.00	1.00	257,157.00
12/12/2023	Transfer Out	5,466,378.38	-717,403.00	1.00	-717,403.00



General Fund - Corporate Overnight Fund (Continued)

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/12/2023	Withdrawal	5,296,378.38	-170,000.00	1.00	-170,000.00
12/15/2023	Withdrawal	4,896,378.38	-400,000.00	1.00	-400,000.00
12/18/2023	Withdrawal	4,596,378.38	-300,000.00	1.00	-300,000.00
12/19/2023	Deposit	4,605,317.60	8,939.22	1.00	8,939.22
12/19/2023	Deposit	4,623,587.11	18,269.51	1.00	18,269.51
12/19/2023	Deposit	4,637,624.62	14,037.51	1.00	14,037.51
12/19/2023	Deposit	4,676,807.25	39,182.63	1.00	39,182.63
12/19/2023	Deposit	4,688,467.52	11,660.27	1.00	11,660.27
12/19/2023	Deposit	4,691,044.12	2,576.60	1.00	2,576.60
12/19/2023	Deposit	4,691,800.63	756.51	1.00	756.51
12/19/2023	Deposit	4,725,180.33	33,379.70	1.00	33,379.70
12/19/2023	Deposit	4,835,772.74	110,592.41	1.00	110,592.41
12/22/2023	Deposit	5,627,229.74	791,457.00	1.00	791,457.00
12/29/2023	Interest	5,653,017.30	25,787.56	1.00	25,787.56
12/31/2023	Ending Balance	5,653,017.30			5,653,017.30

Interest & Sinking Account - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/01/2023	Starting Balance	334,097.88			334,097.88
12/12/2023	Deposit	434,097.88	100,000.00	1.00	100,000.00
12/12/2023	Transfer In	1,151,500.88	717,403.00	1.00	717,403.00
12/13/2023	Adjustment Deduct Shares Effective as of 12/12/2023	1,051,500.88	-100,000.00	1.00	-100,000.00
12/29/2023	Interest	1,055,288.75	3,787.87	1.00	3,787.87
12/31/2023	Ending Balance	1,055,288.75			1,055,288.75

Interest & Sinking Account - Government Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/01/2023	Starting Balance	1.81			1.81
12/29/2023	Interest	1.82	0.01	1.00	0.01
12/31/2023	Ending Balance	1.82			1.82

Maintenance Tax Note 2008 - Fund 197 - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/01/2023	Starting Balance	248,481.65			248,481.65
12/29/2023	Interest	249,663.31	1,181.66	1.00	1,181.66
12/31/2023	Ending Balance	249,663.31			249,663.31

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	\$ -	\$ -	\$ -	\$ -	\$ -
Write off contract expired	\$ 22,207.50		\$ 10,542.21		
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
159870	\$35,910.60	First Financial	Consisted of multiple invoices
10002309	\$27,368.23	Commerce	Consisted of multiple 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

632	12/01/2023	500837	Lizeth Carroll	Issued	\$175.00	Employee Reimbursement Direct Deposit
633	12/01/2023	501226	Luis Garcia	Issued	\$105.00	Employee Reimbursement Direct Deposit
634	12/01/2023	500900	Sandra Garcia	Issued	\$175.00	Employee Reimbursement Direct Deposit
159707	12/01/2023	10033	Apple, Inc.	Issued	\$11,700.00	Paper Check
159708	12/01/2023	10050	Barnes & Noble	Issued	\$461.36	Paper Check
159709	12/01/2023	10080	Ced-Triangle Electric -El Paso	Issued	\$14,037.38	Paper Check
159710	12/01/2023	10190	Fabens Oil Co.	Issued	\$204.68	Paper Check
159711	12/01/2023	10220	Flick's	Issued	\$119.00	Paper Check
159712	12/01/2023	10224	Flowers Baking Co.	Issued	\$110.70	Paper Check
159713	12/01/2023	10361	Home Depot Credit Services	Issued	\$585.94	Paper Check
159714	12/01/2023	10601	Office Depot	Issued	\$2,395.70	Paper Check
159715	12/01/2023	10617	Pitneybowes	Issued	\$517.05	Paper Check
159716	12/01/2023	10867	West Texas County Courier	Issued	\$320.00	Paper Check
159717	12/01/2023	10870	Windstream	Issued	\$1,957.40	Paper Check
159718	12/01/2023	20022	Citibank	Issued	\$272.98	Paper Check
159719	12/01/2023	20022	Citibank	Issued	\$23.17	Paper Check
159720	12/01/2023	20022	Citibank	Issued	\$150.52	Paper Check
159721	12/01/2023	20022	Citibank	Issued	\$1,928.56	Paper Check
159722	12/01/2023	20022	Citibank	Issued	\$522.10	Paper Check
159723	12/01/2023	20022	Citibank	Issued	\$150.27	Paper Check
159724	12/01/2023	20022	Citibank	Issued	\$861.92	Paper Check
159725	12/01/2023	20022	Citibank	Issued	\$375.92	Paper Check
159726	12/01/2023	20022	Citibank	Issued	\$2,595.84	Paper Check
159727	12/01/2023	20022	Citibank	58 Issued	\$56.99	Paper Check
159728	12/01/2023	20022	Citibank	Issued	\$543.95	Paper Check

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159729	12/01/2023	20022	Citibank	Issued	\$51.96	Paper Check
159730	12/01/2023	20022	Citibank	Issued	\$219.98	Paper Check
159731	12/01/2023	20038	wholesale Lumber	Issued	\$35.89	Paper Check
159732	12/01/2023	20206	Texas Excavation Safety System,	Issued	\$19.95	Paper Check
159733	12/01/2023	20215	Spectrum Paper Co, Inc.	Issued	\$271.42	Paper Check
159734	12/01/2023	20254	Texas Association of School Pers	Issued	\$205.00	Paper Check
159735	12/01/2023	20297	The Sherwin Williams Company	Issued	\$694.97	Paper Check
159736	12/01/2023	20314	R.T.C., Inc.	Issued	\$360.00	Paper Check
159737	12/01/2023	20353	Barnes and Noble Book Store	Issued	\$291.69	Paper Check
159738	12/01/2023	20389	Mountain Desert Water LLC	Issued	\$923.16	Paper Check
159739	12/01/2023	20812	Western States Fire Protection Co	Issued	\$1,520.00	Paper Check
159740	12/01/2023	20953	Mesilla Valley Maze, LLC	Issued	\$423.00	Paper Check
159741	12/01/2023	20979	Ruly's Mobile Welding	Issued	\$875.00	Paper Check
159742	12/01/2023	20987	Alvaro Elias	Issued	\$6,000.00	Paper Check
159743	12/01/2023	20994	Galls, LLC	Issued	\$324.16	Paper Check
159744	12/01/2023	21011	Adrian Castaneda	Issued	\$500.00	Paper Check
159745	12/01/2023	21012	Sandra I Gonzalez	Issued	\$500.00	Paper Check
159746	12/01/2023	21019	Rosalinda Hernandez	Issued	\$840.00	Paper Check
159747	12/01/2023	500887	Daniel Hicks	Issued	\$1,134.00	Paper Check
159748	12/01/2023	500544	Luis Vega	Issued	\$784.00	Paper Check
159751	12/01/2023	10724	Texas AFT- Associate Membership Program	Issued	\$157.50	Paper Check
159752	12/01/2023	10848	United Way Of El Paso County	Issued	\$45.00	Paper Check
159753	12/01/2023	20008	Texas State Teacher Association	Issued	\$96.16	Paper Check
159754	12/01/2023	20009	Association of Texas Professional Educator	Issued	\$89.78	Paper Check
159755	12/01/2023	20009	Association of Texas Professional Educator	Issued	\$89.78	Paper Check
159756	12/01/2023	20010	LegalShield	Issued	\$119.56	Paper Check

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159757	12/01/2023	20011	First Financial Group of America	Issued	\$29,053.35	Paper Check
159758	12/04/2023	20963	Martin Olivas	Issued	\$900.00	Paper Check
159759	12/04/2023	10224	Flowers Baking Co.	Issued	\$83.25	Paper Check
159760	12/04/2023	10543	Labatt Food Service	Issued	\$12,673.90	Paper Check
159761	12/04/2023	10657	Segovia'S Distributing, Inc.	Issued	\$1,037.74	Paper Check
159762	12/04/2023	20114	Quinteros Meat Company Inc	Issued	\$365.92	Paper Check
159763	12/04/2023	20254	Texas Association of School Pers	Issued	\$295.00	Paper Check
159764	12/04/2023	20876	GH Dairy El Paso	Issued	\$807.88	Paper Check
159765	12/05/2023	20254	Texas Association of School Pers	Issued	\$295.00	Paper Check
159766	12/07/2023	10050	Barnes & Noble	Issued	\$436.87	Paper Check
159767	12/07/2023	10080	Ced-Triangle Electric -El Paso	Issued	\$2,078.24	Paper Check
159768	12/07/2023	10128	El Paso Central Appraisal District	Issued	\$2,633.62	Paper Check
159769	12/07/2023	10134	El Paso County	Issued	\$7,297.58	Paper Check
159770	12/07/2023	10138	El Paso Disposal, LP	Issued	\$1,922.98	Paper Check
159771	12/07/2023	10190	Fabens Oil Co.	Issued	\$3,070.24	Paper Check
159772	12/07/2023	10543	Labatt Food Service	Issued	\$14,007.76	Paper Check
159773	12/07/2023	10601	Office Depot	Issued	\$8.99	Paper Check
159774	12/07/2023	10657	Segovia'S Distributing, Inc.	Issued	\$1,166.69	Paper Check
159775	12/07/2023	10864	Walmart Community/Capital One	Issued	\$604.27	Paper Check
159776	12/07/2023	20022	Citibank	Issued	\$105.00	Paper Check
159777	12/07/2023	20022	Citibank	Issued	\$349.90	Paper Check
159778	12/07/2023	20022	Citibank	Issued	\$420.00	Paper Check
159779	12/07/2023	20022	Citibank	Issued	\$264.90	Paper Check
159780	12/07/2023	20022	Citibank	Issued	\$415.92	Paper Check
159781	12/07/2023	20022	Citibank	Issued	\$7.35	Paper Check
159782	12/07/2023	20022	Citibank	Issued	\$1,178.44	Paper Check

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159783	12/07/2023	20022	Citibank	Issued	\$13.59	Paper Check
159784	12/07/2023	20028	Amplify Education, Inc	Issued	\$9,600.00	Paper Check
159785	12/07/2023	20038	wholesale Lumber	Issued	\$116.68	Paper Check
159786	12/07/2023	20215	Spectrum Paper Co, Inc.	Issued	\$895.87	Paper Check
159787	12/07/2023	20389	Mountain Desert Water LLC	Issued	\$394.98	Paper Check
159788	12/07/2023	20488	Joe Morales	Issued	\$640.00	Paper Check
159789	12/07/2023	20642	Faben's Quick Lube	Issued	\$77.00	Paper Check
159790	12/07/2023	20662	Citibank	Issued	\$89.69	Paper Check
159791	12/07/2023	20762	Mexican American School Boards Members Association	Issued	\$500.00	Paper Check
159792	12/07/2023	20806	Valley Speech Language and Learning Center	Issued	\$445.00	Paper Check
159793	12/07/2023	20821	Winsupply of West El Paso	Issued	\$573.26	Paper Check
159794	12/07/2023	20869	Rhema Cont	Issued	\$980.00	Paper Check
159795	12/07/2023	20876	GH Dairy El Paso	Issued	\$1,579.05	Paper Check
159796	12/07/2023	20902	El paso Vacuum	Issued	\$230.00	Paper Check
159797	12/07/2023	20922	Ana Maria Quintero Munoz	Issued	\$270.00	Paper Check
159798	12/07/2023	20928	Calian Corp	Issued	\$700.00	Paper Check
159799	12/07/2023	21027	LEAF Capital Funding LLC	Issued	\$4,931.74	Paper Check
159800	12/08/2023	10190	Fabens Oil Co.	Issued	\$1,889.20	Paper Check
159801	12/08/2023	10361	Home Depot Credit Services	Issued	\$125.46	Paper Check
159802	12/08/2023	10630	Region 19 Education Service Center	Issued	\$5,250.00	Paper Check
159803	12/08/2023	10864	Walmart Community/Capital One	Issued	\$189.87	Paper Check
159804	12/08/2023	20022	Citibank	Issued	\$490.00	Paper Check
159805	12/08/2023	20022	Citibank	Issued	\$135.94	Paper Check
159806	12/08/2023	20169	El Paso County Water Improvement	Issued	\$4,758.58	Paper Check
159807	12/08/2023	20301	El Paso County Tax Assessor-Coll	Issued	\$8.25	Paper Check
159808	12/08/2023	20301	El Paso County Tax Assessor-Coll	Issued	\$8.25	Paper Check

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159809	12/08/2023	20301	El Paso County Tax Assessor-Coll	Issued	\$8.25	Paper Check
159810	12/08/2023	20389	Mountain Desert Water LLC	Issued	\$36.32	Paper Check
159811	12/08/2023	20650	City of El Paso Texas	Issued	\$2,294.95	Paper Check
159812	12/13/2023	501206	Alejandro Olvera	Issued	\$200.00	Paper Check
159813	12/15/2023	10134	El Paso County	Issued	\$7,547.75	Paper Check
159814	12/15/2023	10268	Gibson,Ruddock,Patterson, Llc.	Issued	\$4,000.00	Paper Check
159815	12/15/2023	10279	Govconnection, Inc.	Issued	\$799.50	Paper Check
159816	12/15/2023	10543	Labatt Food Service	Issued	\$3,291.33	Paper Check
159817	12/15/2023	10657	Segovia'S Distributing, Inc.	Issued	\$790.67	Paper Check
159818	12/15/2023	10864	Walmart Community/Capital One	Issued	\$239.28	Paper Check
159819	12/15/2023	20022	Citibank	Issued	\$445.50	Paper Check
159820	12/15/2023	20022	Citibank	Issued	\$139.75	Paper Check
159821	12/15/2023	20022	Citibank	Issued	\$114.90	Paper Check
159822	12/15/2023	20022	Citibank	Issued	\$809.00	Paper Check
159823	12/15/2023	20022	Citibank	Issued	\$29.99	Paper Check
159824	12/15/2023	20022	Citibank	Issued	\$170.97	Paper Check
159825	12/15/2023	20022	Citibank	Issued	\$159.16	Paper Check
159826	12/15/2023	20022	Citibank	Issued	\$183.60	Paper Check
159827	12/15/2023	20022	Citibank	Issued	\$59.97	Paper Check
159828	12/15/2023	20114	Quinteros Meat Company Inc	Issued	\$690.45	Paper Check
159829	12/15/2023	20215	Spectrum Paper Co, Inc.	Issued	\$5,187.28	Paper Check
159830	12/15/2023	20572	Dell Marketing L.P.	Issued	\$231.20	Paper Check
159831	12/15/2023	20766	STEAM Investments LLC	Issued	\$1,216.72	Paper Check
159832	12/15/2023	20876	GH Dairy El Paso	Issued	\$332.97	Paper Check
159833	12/15/2023	10622	Power School	Issued	\$17,851.58	Paper Check
159834	12/15/2023	20022	Citibank	Issued	\$195.63	Paper Check

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159835	12/15/2023	20028	Amplify Education, Inc	Issued	\$6,400.00	Paper Check
159836	12/15/2023	20255	Mentru Enterprises	Issued	\$6,726.00	Paper Check
159837	12/15/2023	20914	Insect Lore Products	Issued	\$116.83	Paper Check
159838	12/15/2023	10224	Flowers Baking Co.	Issued	\$110.25	Paper Check
159839	12/15/2023	10230	Forde-Ferrier, LLC.	Issued	\$8,925.00	Paper Check
159840	12/15/2023	10543	Labatt Food Service	Issued	\$14,478.95	Paper Check
159841	12/15/2023	10657	Segovia'S Distributing, Inc.	Issued	\$1,505.63	Paper Check
159842	12/15/2023	20028	Amplify Education, Inc	Issued	\$4,566.24	Paper Check
159843	12/15/2023	20114	Quinteros Meat Company Inc	Issued	\$248.12	Paper Check
159844	12/15/2023	20297	The Sherwin Williams Company	Issued	\$153.90	Paper Check
159845	12/15/2023	20353	Barnes and Noble Book Store	Issued	\$7,952.04	Paper Check
159846	12/15/2023	20488	Joe Morales	Issued	\$520.00	Paper Check
159847	12/15/2023	20614	Lowman Consulting LLC	Issued	\$1,200.00	Paper Check
159848	12/15/2023	20662	Citibank	Issued	\$48.40	Paper Check
159849	12/15/2023	20876	GH Dairy El Paso	Issued	\$1,383.79	Paper Check
159850	12/15/2023	21019	Rosalinda Hernandez	Issued	\$480.00	Paper Check
159851	12/15/2023	10139	El Paso Electric Co.	Issued	\$13,460.26	Paper Check
159852	12/15/2023	20022	Citibank	Issued	\$101.92	Paper Check
159853	12/15/2023	20022	Citibank	Issued	\$149.53	Paper Check
159854	12/15/2023	20022	Citibank	Issued	\$94.57	Paper Check
159855	12/15/2023	20022	Citibank	Issued	\$143.40	Paper Check
159856	12/15/2023	20662	Citibank	Issued	\$299.44	Paper Check
159857	12/15/2023	20914	Insect Lore Products	Issued	\$368.83	Paper Check
159858	12/15/2023	20963	Martin Olivas	Issued	\$750.00	Paper Check
159859	12/15/2023	20993	West Michigan Warehouse Outfitters, Inc.	Issued	\$4,275.00	Paper Check
159860	12/15/2023	21011	Adrian Castaneda	Issued	\$500.00	Paper Check

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159861	12/15/2023	21012	Sandra I Gonzalez	Issued	\$500.00	Paper Check
159864	12/15/2023	10724	Texas AFT- Associate Membership Program	Issued	\$157.50	Paper Check
159865	12/15/2023	10848	United Way Of El Paso County	Issued	\$45.00	Paper Check
159866	12/15/2023	20008	Texas State Teacher Association	Issued	\$96.16	Paper Check
159867	12/15/2023	20009	Association of Texas Professional Educator	Issued	\$89.78	Paper Check
159868	12/15/2023	20009	Association of Texas Professional Educator	Issued	\$89.78	Paper Check
159869	12/15/2023	20010	LegalShield	Issued	\$119.56	Paper Check
159870	12/15/2023	20011	First Financial Group of America	Issued	\$35,910.60	Paper Check
159871	12/15/2023	10601	Office Depot	Issued	\$12.99	Paper Check
159872	12/15/2023	20369	Hot Shots by: Lomeli's Photo	Issued	\$1,200.00	Paper Check
10002298	12/01/2023	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002299	12/01/2023	20012	Texas Child Support Disbursement Unit	Issued	\$265.00	ACH
10002300	12/01/2023	20012	Texas Child Support Disbursement Unit	Issued	\$311.00	ACH
10002301	12/01/2023	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002302	12/01/2023	20012	Texas Child Support Disbursement Unit	Issued	\$265.00	ACH
10002303	12/01/2023	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002304	12/01/2023	20012	Texas Child Support Disbursement Unit	Issued	\$311.00	ACH
10002305	12/01/2023	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002306	12/01/2023	20765	Commerce Bank	Issued	\$1,107.60	ACH
10002308	12/07/2023	20765	Commerce Bank	Issued	\$170.11	ACH
10002309	12/15/2023	20765	Commerce Bank	Issued	\$27,368.23	ACH
10002310	12/15/2023	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002311	12/15/2023	20012	Texas Child Support Disbursement Unit	Issued	\$265.00	ACH
10002312	12/15/2023	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002313	12/15/2023	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002314	12/15/2023	20012	Texas Child Support Disbursement Unit	Issued	\$311.00	ACH

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10002315	12/15/2023	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002316	12/15/2023	20012	Texas Child Support Disbursement Unit	Issued	\$311.00	ACH
10002317	12/15/2023	20012	Texas Child Support Disbursement Unit	Issued	\$265.00	ACH
200001275	12/01/2023	10027	Amerigas Propane, L.P.	Issued	\$637.37	Vendor Credit Card
200001276	12/01/2023	10603	Oriental Trading Co., Inc.	Issued	\$73.15	Vendor Credit Card
200001277	12/01/2023	10669	Sonitrol Of El Paso	Issued	\$201.25	Vendor Credit Card
200001278	12/01/2023	10687	Staples Advantage	Issued	\$131.60	Vendor Credit Card
200001279	12/01/2023	10703	TASB	Issued	\$1,200.00	Vendor Credit Card
200001280	12/01/2023	10859	Verizon Wireless	Issued	\$340.32	Vendor Credit Card
200001281	12/01/2023	20036	Johnstone Supply	Issued	\$10,779.88	Vendor Credit Card
200001282	12/01/2023	20263	TCEA	Issued	\$349.00	Vendor Credit Card
200001283	12/01/2023	20635	Stewart & Stevenson LLC	Issued	\$390.92	Vendor Credit Card
200001284	12/07/2023	10603	Oriental Trading Co., Inc.	Issued	\$249.61	Vendor Credit Card
200001285	12/07/2023	10669	Sonitrol Of El Paso	Issued	\$5,325.50	Vendor Credit Card
200001286	12/07/2023	10707	TASBO	Issued	\$2,070.00	Vendor Credit Card
200001287	12/07/2023	20135	William V. MacGill & Co	Issued	\$739.86	Vendor Credit Card
200001288	12/07/2023	20263	TCEA	Issued	\$349.00	Vendor Credit Card
200001289	12/07/2023	20470	O'Reilly Auto Enterprises LLC	Issued	\$203.99	Vendor Credit Card
200001290	12/07/2023	20647	AVID Center	Issued	\$22,408.00	Vendor Credit Card
200001291	12/15/2023	10308	Guitar Center	Issued	\$1,549.95	Vendor Credit Card
200001292	12/15/2023	10542	La Estrella	Issued	\$309.00	Vendor Credit Card
200001293	12/15/2023	10595	NCS Pearson, Inc	Issued	\$10,610.75	Vendor Credit Card
200001294	12/15/2023	10603	Oriental Trading Co., Inc.	Issued	\$417.97	Vendor Credit Card
200001295	12/15/2023	20021	Curriculum Associates, LLC	Issued	\$1,782.00	Vendor Credit Card
200001296	12/15/2023	20036	Johnstone Supply	Issued	\$509.31	Vendor Credit Card
200001297	12/15/2023	20286	Vex Robotics	Issued	\$899.00	Vendor Credit Card

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200001298	12/15/2023	20470	O'Reilly Auto Enterprises LLC	Issued	\$134.58	Vendor Credit Card
200001299	12/15/2023	20490	Blanco Ordonez Mata & Wallace P.	Issued	\$1,190.00	Vendor Credit Card
200001300	12/15/2023	20635	Stewart & Stevenson LLC	Issued	\$6,217.73	Vendor Credit Card
200001301	12/15/2023	20807	Savvas Learning Company LLC	Issued	\$4,863.44	Vendor Credit Card

Total Checks: 211

Total Amount: 438,392.90

<u>Payee Name</u>	<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Invoice Description</u>	<u>Account Number</u>	<u>Pgm Year</u>	<u>Invoice Amount</u>	<u>Doc ID</u>
Citibank	112-0789416-1993816	11/10/2023	159718	12/01/2023	Instructional supplies for Law Enforcement	244-11-6399-00-001-22-0-00	2024	272.98	153870
Citibank	113-9438688-6823422	11/27/2023	159719	12/01/2023	After school enrichment program	282-11-6399-11-999-11-0-00	2022	23.17	154080
Citibank	662905084	11/05/2023	159720	12/01/2023	Flight, hotel, and rental for 2023 Texas	279-13-6411-01-916-11-0-00	2022	150.52	153905
Citibank	112-0480698-6253804	11/10/2023	159721	12/01/2023	Instructional supplies for Law Enforcement	244-11-6399-00-001-22-0-00	2024	1,928.56	153870
Citibank	303-Garcia	11/05/2023	159722	12/01/2023	Flight, hotel, and rental for 2023 Texas	279-13-6411-01-916-11-0-00	2022	522.1	153905
Citibank	641092561	11/06/2023	159723	12/01/2023	School visits to observe HQIM	429-13-6411-02-999-11-0-00		150.27	154029
Citibank	3UO5CR	10/12/2023	159724	12/01/2023	ACET Fall Conference -L.Guerra	199-41-6411-00-750-99-0-00		861.92	153873
Citibank	3WAOZM	11/17/2023	159725	12/01/2023	TCEA Convention and Exposition 2024	199-53-6411-00-953-99-0-00		375.92	154077
Citibank	4EGOKQ	11/02/2023	159726	12/01/2023	School visits to observe HQIM	429-13-6411-02-999-11-0-00		2,595.84	154029
Citibank	112-3138294-2878656	11/10/2023	159727	12/01/2023	Instructional supplies for Law Enforcement	244-11-6399-00-001-22-0-00	2024	56.99	153870
Citibank	4ZJCVX	10/19/2023	159728	12/01/2023	LSSSCA Conference	211-13-6411-22-044-11-0-00	2023	543.95	154021
Citibank	113-7648287-2178646	11/28/2023	159729	12/01/2023	TISD Annual Luminaria Event	199-41-6499-00-727-99-0-00		51.96	154107
Citibank	3UP5P2	10/12/2023	159730	12/01/2023	ACET Fall Conference -L.Guerra	199-41-6411-00-750-99-0-00		219.98	153873
Citibank	13	11/30/2023	159776	12/07/2023	Purchase misc. items for employee	461-41-6499-00-727-99-0-00		105	154121
Citibank	3ADCQS	12/01/2023	159777	12/07/2023	IMCAT Conference Travel Expenses -	199-13-6411-00-916-11-0-00		349.9	154123
Citibank	4685	10/19/2023	159778	12/07/2023	IMCAT Conference Travel Expenses -	199-13-6411-00-916-11-0-00		420	154123
Citibank	3ADO2P	12/01/2023	159779	12/07/2023	IMCAT Conference Travel Expenses -	199-13-6411-00-916-11-0-00		264.9	154123
Citibank	37OXY8	10/26/2023	159780	12/07/2023	2023 TASP Winter Conference &	199-41-6411-00-727-99-0-00		415.92	153997
Citibank	T106210150	11/03/2023	159781	12/07/2023	ACET Fall Conference -L.Guerra	199-41-6411-00-750-99-0-00		7.35	153873
Citibank	9002959150	11/02/2023	159782	12/07/2023	Deluxe - cash receipts books color design 3	199-41-6399-00-750-99-0-00		1,178.44	153867
Citibank	INV229430212	11/30/2023	159783	12/07/2023	Zoom subscription for superintendent	199-41-6499-00-701-99-0-00		13.59	153921
Citibank	2023 Personnel Law	11/27/2023	159804	12/08/2023	Personnel Law Conference for	199-41-6411-00-727-99-0-00		490	154076

Citibank	20231204193200013 302033516	12/04/2023	159805	12/08/2023	Purchase misc. items for employee	461-41-6499-00-727- 99-0-00		135.94	154121
Citibank	187	12/08/2023	159819	12/15/2023	employee appreciation	199-51-6499-00-951- 99-0-00		445.5	154141
Citibank	113-1813736- 6590664	12/04/2023	159820	12/15/2023	Items for student perfect attendance	282-11-6499-00-001- 30-0-00	2021	27.95	154116
Citibank	113-1813736- 6590664	12/04/2023	159820	12/15/2023	Items for student perfect attendance	282-11-6499-00-044- 30-0-00	2021	97.82	154116
Citibank	113-1813736- 6590664	12/04/2023	159820	12/15/2023	Items for student perfect attendance	282-11-6499-00-041- 30-0-00	2021	13.98	154116
Citibank	2-3345-2216-0084- 7659-6	12/11/2023	159821	12/15/2023	Central Office 12 Days of Christmas	199-41-6499-00-727- 99-0-00		114.9	154122
Citibank	55-1	12/06/2023	159822	12/15/2023	Jalapenos	199-11-6499-00-044- 11-0-00		12	154101
Citibank	55-1	12/06/2023	159822	12/15/2023	Dinner Roll	199-11-6499-00-044- 11-0-00		14	154101
Citibank	55-1	12/06/2023	159822	12/15/2023	Ranch Beans	199-11-6499-00-044- 11-0-00		47.88	154101
Citibank	55-1	12/06/2023	159822	12/15/2023	Coleslaw	199-11-6499-00-044- 11-0-00		52.8	154101
Citibank	55-1	12/06/2023	159822	12/15/2023	BBQ Sauce	199-11-6499-00-044- 11-0-00		46.72	154101
Citibank	55-1	12/06/2023	159822	12/15/2023	40 lbs. Brisket	199-11-6499-00-044- 11-0-00		635.6	154101
Citibank	111-4772832- 5917010	12/07/2023	159823	12/15/2023	Annual Luminarias Christmas Parent	211-61-6499-00-999- 30-0-00	2024	29.99	154140
Citibank	113-4657780- 0157806	11/27/2023	159824	12/15/2023	After school enrichment program	282-11-6399-11-999- 11-0-00	2022	170.97	154080
Citibank	111-7961817- 5426657	12/07/2023	159825	12/15/2023	Annual Luminarias Christmas Parent	211-61-6499-00-999- 30-0-00	2024	159.16	154140
Citibank	113-2322328- 2121826	11/28/2023	159826	12/15/2023	After school enrichment program	282-11-6399-11-999- 11-0-00	2022	183.6	154109
Citibank	112-0034395- 9109840	12/08/2023	159827	12/15/2023	Items for student perfect attendance	282-11-6499-00-041- 30-0-00	2021	6	154116
Citibank	112-0034395- 9109840	12/08/2023	159827	12/15/2023	Items for student perfect attendance	282-11-6499-00-001- 30-0-00	2021	11.99	154116
Citibank	112-0034395- 9109840	12/08/2023	159827	12/15/2023	Items for student perfect attendance	282-11-6499-00-044- 30-0-00	2021	41.98	154116
Citibank	S006820	12/12/2023	159834	12/15/2023	901 PK-8 Catering/Hospitality/	101-35-6399-00-901- 99-0-00		195.63	153770
Citibank	113-1585438- 5629814	11/28/2023	159852	12/15/2023	TISD Annual Luminaria Event	199-41-6499-00-727- 99-0-00		101.92	154107
Citibank	3651880142	10/03/2023	159853	12/15/2023	Finance Charges	199-41-6499-00-750- 99-0-00		149.53	91806
Citibank	3651880143	11/03/2023	159854	12/15/2023	Finance Charges Oct 2023	199-41-6499-00-750- 99-0-00		94.57	91807

Citibank	3651880144	12/04/2023	159855	12/15/2023	Finance Charges Nov 2023	199-41-6499-00-750-99-0-00		143.4	91808
Citibank Sams Club	10113445316	11/01/2023	159749	12/01/2023	Purchase concessions items	865-00-2191-01-999-01-0-00		441.57	153984
Citibank Sams Club	10121795248	11/28/2023	159750	12/01/2023	Purchase concessions items	865-00-2191-01-999-01-0-00		317.28	153984
Citibank Sams Club	10117502636	11/14/2023	159790	12/07/2023	Bilingual/Migrant Parent Meeting	263-61-6499-00-999-25-0-00	2024	89.69	154091
Citibank Sams Club	10126051077	12/11/2023	159848	12/15/2023	901 PK-8 Catering/Hospitality/	101-35-6341-00-901-99-0-00		48.4	153778
Citibank Sams Club	87085866589996434 6358	09/01/2023	159856	12/15/2023	Community event Math Family night	281-61-6499-00-101-30-0-00	2021	299.44	153687
Citibank Total								15129.47	

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	
1147039	11/17/2023	181-00-2110-02-000-00-0-00	2024	000	-302.50	200001270	AP Check	200001270	AP Check	10068	Bsn Sports Collegiate		11/17/2023	200001270		
1141093	11/2/2023	181-00-2110-02-000-00-0-00	2024	000	-364.00	200001259	AP Check	200001259	AP Check	10542	La Estrella		11/2/2023	200001259		
1147048	11/17/2023	199-00-2110-02-000-00-0-00	2024	000	-118.17	200001272	AP Check	200001272	AP Check	20017	School Specialty		11/17/2023	200001272		
1141091	11/2/2023	199-00-2110-02-000-00-0-00	2024	000	-170.11	200001261	AP Check	200001261	AP Check	10859	Verizon Wireless		11/2/2023	200001261		
1152253	12/7/2023	199-00-2110-02-000-00-0-00	2024	000	-203.99	200001289	AP Check	200001289	AP Check	20470	O'Reilly Auto Enterprises LLC		12/7/2023	200001289		
1150204	12/1/2023	199-00-2110-02-000-00-0-00	2024	000	-201.25	200001277	AP Check	200001277	AP Check	10669	Sonitrol Of El Paso		12/1/2023	200001277		
1150183	12/1/2023	199-00-2110-02-000-00-0-00	2024	000	-390.92	200001283	AP Check	200001283	AP Check	20635	Stewart & Stevenson LLC		12/1/2023	200001283		
1150199	12/1/2023	199-00-2110-02-000-00-0-00	2024	000	-1200.00	200001279	AP Check	200001279	AP Check	10703	TASB		12/1/2023	200001279		
1152228	12/7/2023	199-00-2110-02-000-00-0-00	2024	000	-2070.00	200001286	AP Check	200001286	AP Check	10707	TASBO		12/7/2023	200001286		
1150181	12/1/2023	199-00-2110-02-000-00-0-00	2024	000	-349.00	200001282	AP Check	200001282	AP Check	20263	TCEA		12/1/2023	200001282		
1150186	12/1/2023	199-00-2110-02-000-00-0-00	2024	000	-340.32	200001280	AP Check	200001280	AP Check	10859	Verizon Wireless		12/1/2023	200001280		
1152248	12/7/2023	211-00-2110-02-000-00-0-00	2024	000	-22408.00	200001290	AP Check	200001290	AP Check	20647	AVID Center		12/7/2023	200001290		
1147046	11/17/2023	429-00-2110-02-000-00-0-00	2024	000	-322.93	200001271	AP Check	200001271	AP Check	10546	Lakeshore Learning Materials		11/17/2023	200001271		
1150197	12/1/2023	429-00-2110-02-000-00-0-00	2024	000	-131.60	200001278	AP Check	200001278	AP Check	10687	Staples Advantage		12/1/2023	200001278		
1150201	12/1/2023	461-00-2110-02-000-00-0-00	2024	000	-73.15	200001276	AP Check	200001276	AP Check	10603	Oriental Trading Co., Inc.		12/1/2023	200001276		
1132566	9/29/2023	865-00-2110-02-000-00-0-00	2024	000	-164.94	200001231	AP Check	200001231	AP Check	20414	Taymark		9/29/2023	200001231		
1147050	11/17/2023	865-00-2110-02-000-00-0-00	2024	000	-1006.33	200001274	AP Check	200001274	AP Check	10542	La Estrella		11/17/2023	200001274		
Commerce Total					-29817.21											



MEMORANDUM

To: Members of the Board of Trustees
From: Luis M. Guerra, Director of Finance
Subject: Quarterly Investment Report – Quarter Ending December 31, 2023
Date: January 31, 2024

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, 2023. 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, 2023, 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, 2023.

The TISD began the quarter with \$6,453,098 in invested funds. This amount increased to \$7,509,339 mainly resulting from foundation revenue and grant reimbursements.

The majority of TISD invested funds are invested in corporate overnight funds. The quarter began with the corporate overnight fund yield of 5.4196% and ended with a corporate overnight fund yield of 5.5707%.

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 \$5,752,679 in invested funds and ended the quarter with a balance of \$5,981,597. The increase mainly due in receiving grant drawdowns.

Investment	Jul-Sept	Oct-Dec	Change
Lone Star	\$5,594,633	\$5,653,017	\$58,384
WestStar	158,046	328,580	170,534
Total	\$5,752,679	\$5,981,597	\$228,918

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 \$454,241 in invested funds and ended the quarter with a balance of \$1,278,077. The increase in invested funds is attributed to foundation, property tax revenue and interest revenue during the quarter. Tornillo will make a bond payment in the amount of \$1,073,292 on February 1, 2024.

Investment	Jul-Sept	Oct-Dec	Change
Lone Star	\$330,999	\$1,055,289	\$724,290
WestStar	123,242	222,788	99,546
Total	\$454,241	\$1,278,077	\$823,836

Maintenance Tax Note – Corporate Overnight Fund

The Maintenance Tax Note Fund began the quarter with an invested balance of \$249,663 and ended the quarter with a balance of \$249,663. The increase in invested funds is attributed to interest earnings of \$3,487 received during the quarter.

Conclusion

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, 2023

Description	Maturity Date	9/30/2023 Interest Rate*	9/30/2023 Book Value	12/31/2023 Book Value	9/30/2023 Market Value	12/31/2023 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	5.5707%	\$5,594,632.64	\$5,653,017.30	\$5,594,607.34	\$5,653,772.50	1.04%	1.06%	\$ 72,457.84
M & O Tax Note 2008 (197-1107)	On Demand	5.5707%	\$246,176.64	\$249,663.31	\$246,175.53	\$249,696.66	1.42%	1.43%	\$ 3,486.67
Interest & Sinking Fund (599-1107)	On Demand	5.5707%	\$330,998.66	\$1,055,288.78	\$330,997.16	\$1,055,431.55	218.82%	218.86%	\$ 6,887.09
Interest & Sinking Fund (599-1107)	On Demand	5.3330%	\$1.79	\$1.82	\$1.76	\$0.00	1.68%	-100.00%	\$ 0.03
Total Lone Star Investment Pool:			\$6,171,809.73	\$6,957,971.21	\$6,171,781.79	\$6,958,900.71			\$82,831.63
* Average Interest Rate for the quarter									
WestStar Bank (Cash)									
General Fund (199-1110)	On Demand	0.10%	\$158,046.09	\$328,580.38	\$158,046.09	\$328,580.38	107.90%	107.90%	\$ 58.96
Interest & Sinking Fund (599-1110)	On Demand	0.10%	\$123,241.84	\$222,787.87	\$123,241.84	\$222,787.87	80.77%	80.77%	\$ 37.00
Total WestStar Bank:			\$281,287.93	\$551,368.25	\$281,287.93	\$551,368.25			\$95.96
Total Investments:			\$6,453,097.66	\$7,509,339.46	\$6,453,069.72	\$7,510,268.96			\$82,927.59

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

Asset	Portfolio Weight Average Maturity (WAM)			
	Book Value	Days to Maturity	Maturity Date	WAM
Lonestar Investment Pool	\$6,957,971.21	1.00	9/1/2023	0.9266
WestStar Bank	\$551,368.25	1.00	9/1/2023	0.0734
Total	\$7,509,339.46			1.0000

Investment Objectives (Priority Order):

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



Luis M. Guerra, Investment Officer





Participant #: 71908

Lone Star™ 2023 1st Quarter
Investment Pool **Quarterly Statement**

Statement Period: 10/01/2023 to 12/31/2023

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	5,653,017.30	1.00	5,653,017.30	5,653,772.50	81.25%
Totals:				5,653,017.30	5,653,772.50	

Account	Fund	Number of Shares	Price Per Share	Account Book Value (USD)	Account Market Value (USD)	% Port.
Interest & Sinking Account	Corporate Overnight Fund	1,055,288.75	1.00	1,055,288.75	1,055,429.73	15.17%
	Government Overnight Fund	1.82	1.00	1.82	1.82	0.00%
Totals:				1,055,290.57	1,055,431.55	

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	249,663.31	1.00	249,663.31	249,696.66	3.59%
Totals:				249,663.31	249,696.66	

Totals

Fund	Number of Shares	Price Per Share	Fund Balance (USD)	% Port.
Corporate Overnight Fund	6,957,969.36	1.00	6,957,969.36	100.00 %
Government Overnight Fund	1.82	1.00	1.82	0.00 %
Corporate Overnight Plus Fund	0.00	1.00	0.00	0.00 %
Total Value:			6,957,971.18	100.00 %

Portfolio Transactions

General Fund - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
10/01/2023	Starting Balance	5,594,632.64			5,594,632.64
10/02/2023	Withdrawal	5,244,632.64	-350,000.00	1.00	-350,000.00
10/05/2023	Withdrawal	4,764,632.64	-480,000.00	1.00	-480,000.00
10/13/2023	Withdrawal	4,564,632.64	-200,000.00	1.00	-200,000.00
10/19/2023	Withdrawal	4,384,632.64	-180,000.00	1.00	-180,000.00
10/24/2023	Deposit	4,388,450.62	3,817.98	1.00	3,817.98



General Fund - Corporate Overnight Fund (Continued)

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
10/24/2023	Deposit	4,485,925.42	97,474.80	1.00	97,474.80
10/24/2023	Withdrawal	4,111,925.42	-374,000.00	1.00	-374,000.00
10/25/2023	Deposit	4,904,623.42	792,698.00	1.00	792,698.00
10/31/2023	Deposit	4,912,575.46	7,952.04	1.00	7,952.04
10/31/2023	Deposit	4,912,639.52	64.06	1.00	64.06
10/31/2023	Deposit	4,966,616.50	53,976.98	1.00	53,976.98
10/31/2023	Deposit	4,999,484.63	32,868.13	1.00	32,868.13
10/31/2023	Deposit	5,019,163.03	19,678.40	1.00	19,678.40
10/31/2023	Deposit	5,019,839.63	676.60	1.00	676.60
10/31/2023	Deposit	5,027,936.55	8,096.92	1.00	8,096.92
10/31/2023	Interest	5,050,396.59	22,460.04	1.00	22,460.04
11/01/2023	Deposit	5,070,889.13	20,492.54	1.00	20,492.54
11/02/2023	Deposit	5,427,594.13	356,705.00	1.00	356,705.00
11/03/2023	Withdrawal	5,227,594.13	-200,000.00	1.00	-200,000.00
11/06/2023	Deposit	5,232,022.13	4,428.00	1.00	4,428.00
11/06/2023	Deposit	5,232,442.79	420.66	1.00	420.66
11/09/2023	Deposit	5,239,796.60	7,353.81	1.00	7,353.81
11/09/2023	Withdrawal	5,039,796.60	-200,000.00	1.00	-200,000.00
11/10/2023	Deposit	5,040,008.61	212.01	1.00	212.01
11/10/2023	Withdrawal	4,665,008.61	-375,000.00	1.00	-375,000.00
11/13/2023	Deposit	4,777,269.61	112,261.00	1.00	112,261.00
11/14/2023	Deposit	4,777,689.61	420.00	1.00	420.00
11/15/2023	Deposit	4,814,256.43	36,566.82	1.00	36,566.82
11/15/2023	Deposit	4,980,789.83	166,533.40	1.00	166,533.40
11/16/2023	Deposit	4,980,939.91	150.08	1.00	150.08
11/16/2023	Deposit	4,984,353.21	3,413.30	1.00	3,413.30
11/17/2023	Withdrawal	4,834,353.21	-150,000.00	1.00	-150,000.00
11/22/2023	Deposit	4,838,761.21	4,408.00	1.00	4,408.00
11/22/2023	Deposit	5,035,518.34	196,757.13	1.00	196,757.13
11/24/2023	Deposit	5,846,109.34	810,591.00	1.00	810,591.00
11/24/2023	Deposit	6,207,564.83	361,455.49	1.00	361,455.49
11/29/2023	Withdrawal	5,807,564.83	-400,000.00	1.00	-400,000.00
11/30/2023	Deposit	5,846,427.49	38,862.66	1.00	38,862.66
11/30/2023	Interest	5,870,637.73	24,210.24	1.00	24,210.24
12/04/2023	Deposit	5,879,420.98	8,783.25	1.00	8,783.25
12/07/2023	Withdrawal	5,379,420.98	-500,000.00	1.00	-500,000.00
12/12/2023	Deposit	5,839,666.98	460,246.00	1.00	460,246.00
12/12/2023	Deposit	6,096,823.98	257,157.00	1.00	257,157.00
12/12/2023	Deposit	6,183,781.38	86,957.40	1.00	86,957.40
12/12/2023	Transfer Out	5,466,378.38	-717,403.00	1.00	-717,403.00
12/12/2023	Withdrawal	5,296,378.38	-170,000.00	1.00	-170,000.00
12/15/2023	Withdrawal	4,896,378.38	-400,000.00	1.00	-400,000.00
12/18/2023	Withdrawal	4,596,378.38	-300,000.00	1.00	-300,000.00
12/19/2023	Deposit	4,605,317.60	8,939.22	1.00	8,939.22
12/19/2023	Deposit	4,619,355.11	14,037.51	1.00	14,037.51
12/19/2023	Deposit	4,620,111.62	756.51	1.00	756.51
12/19/2023	Deposit	4,622,688.22	2,576.60	1.00	2,576.60
12/19/2023	Deposit	4,634,348.49	11,660.27	1.00	11,660.27
12/19/2023	Deposit	4,667,728.19	33,379.70	1.00	33,379.70
12/19/2023	Deposit	4,778,320.60	110,592.41	1.00	110,592.41
12/19/2023	Deposit	4,817,503.23	39,182.63	1.00	39,182.63
12/19/2023	Deposit	4,835,772.74	18,269.51	1.00	18,269.51
12/22/2023	Deposit	5,627,229.74	791,457.00	1.00	791,457.00
12/29/2023	Interest	5,653,017.30	25,787.56	1.00	25,787.56
12/31/2023	Ending Balance	5,653,017.30			5,653,017.30



Interest & Sinking Account - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
10/01/2023	Starting Balance	330,998.66			330,998.66
10/31/2023	Interest	332,563.06	1,564.40	1.00	1,564.40
11/30/2023	Interest	334,097.88	1,534.82	1.00	1,534.82
12/12/2023	Deposit	434,097.88	100,000.00	1.00	100,000.00
12/12/2023	Transfer In	1,151,500.88	717,403.00	1.00	717,403.00
12/13/2023	Adjustment Deduct Shares Effective as of 12/12/2023	1,051,500.88	-100,000.00	1.00	-100,000.00
12/29/2023	Interest	1,055,288.75	3,787.87	1.00	3,787.87
12/31/2023	Ending Balance	1,055,288.75			1,055,288.75

Interest & Sinking Account - Government Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
10/01/2023	Starting Balance	1.79			1.79
10/31/2023	Interest	1.80	0.01	1.00	0.01
11/30/2023	Interest	1.81	0.01	1.00	0.01
12/29/2023	Interest	1.82	0.01	1.00	0.01
12/31/2023	Ending Balance	1.82			1.82

Maintenance Tax Note 2008 - Fund 197 - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
10/01/2023	Starting Balance	246,176.64			246,176.64
10/31/2023	Interest	247,340.14	1,163.50	1.00	1,163.50
11/30/2023	Interest	248,481.65	1,141.51	1.00	1,141.51
12/29/2023	Interest	249,663.31	1,181.66	1.00	1,181.66
12/31/2023	Ending Balance	249,663.31			249,663.31

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, 2023

Comments by Mellon, Investment Manager

Custodian Bank: State Street Bank
Investment Managers:
American Beacon Advisors and
Mellon Investments Corp (Dreyfus)

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

U.S. Treasury bond yields moved sharply lower in December due to a dovish Federal Open Market Committee (FOMC) meeting. Yields fell as much as 49 basis points during the month, with the largest declines occurring in bonds maturing beyond one year. The equity markets rallied on the notion of lower interest rates as the S&P 500 Index gained over 4% in December. For 2023, the S&P 500 Index rose by over 24%. Both the inflation and labor data released during the month were in line with expectations as the labor market remained resilient and inflation was just above 3%. The market mover in December was the surprisingly dovish Federal Reserve (Fed) meeting. The policy range was held steady at 5.25-5.50%, but the statement noted that growth of economic activity “had slowed from its strong pace in the third quarter,” while inflation “had eased over the past year but remains elevated.” These changes would not have been too dovish, but the dot plot moved sharply lower. From September’s Summary of Economic Projections, the median dot for the end of 2024 fell from 5.1% to 4.6%, indicating 75 basis points of cuts during the year. These changes caused an immediate downward move in yields across the curve. The market pricing is much more aggressive than the Fed dots indicated. At the end of December, the future market was pricing in six rate cuts of 25 basis points in 2024.

Active Participants This Month

Schools and Colleges	587
Other Governmental Entities	90
<i>Total</i>	<i>677</i>

Government Overnight Fund

Return Information

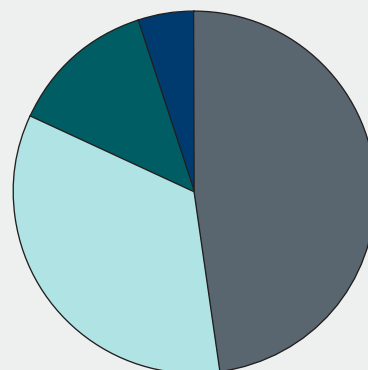
December 31, 2023

Average Monthly Return (a)	5.35%
SEC 7-day Fund Yield (b)	5.37%
Weighted Average Maturity One (c)	41 days
Weighted Average Maturity Two (c)	103 days
Portfolio Maturing beyond One Year	8%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	2,128,234,497.66	2,128,234,497.66
US Treasuries	817,028,808.95	817,381,304.90
Agencies	3,027,784,347.65	3,028,101,193.31
Money Market Funds	351,751,404.58	351,751,404.58
Total Assets	6,324,799,058.84	6,325,468,400.45

Investment Distribution



Agencies	48%
Cash Repo	34%
Treasuries	13%
Money Market	5%

(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

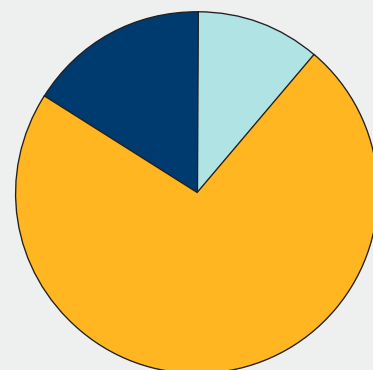
December 31, 2023

Average Monthly Return (a)	5.60%
SEC 7-day Fund Yield (b)	5.59%
Weighted Average Maturity One (c)	50 days
Weighted Average Maturity Two (c)	72 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	384,363,549.99	384,363,549.99
US Treasuries	-	-
Agencies	-	-
Commercial Paper	2,481,807,317.66	2,482,238,575.15
Money Market Funds	530,475,422.20	530,497,929.18
Total Assets	3,396,646,289.85	3,397,100,054.32

Investment Distribution



Commercial Paper	73%
Money Market	16%
Cash/Repo	11%

(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

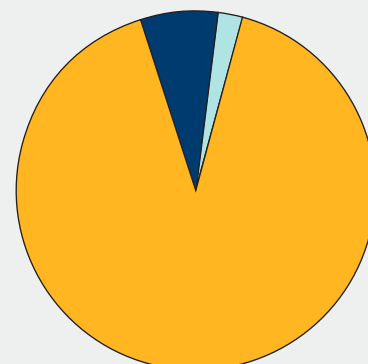
December 31, 2023

Average Monthly Return (a)	5.65%
SEC 7-day Fund Yield (b)	5.65%
Weighted Average Maturity One (c)	68 days
Weighted Average Maturity Two (c)	91 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	250,597,931.66	250,597,931.66
US Treasuries	-	-
Agencies	-	-
Commercial Paper	9,256,917,072.04	9,258,268,979.17
Money Market Funds	664,591,596.16	664,593,643.10
Total Assets	10,172,106,599.86	10,173,460,553.93

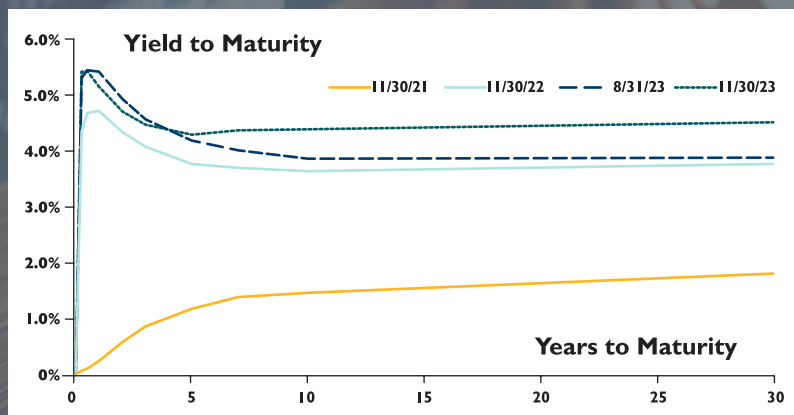
Investment Distribution



Commercial Paper	91%
Money Market	7%
Cash/Repo	2%

(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.

Quarterly Position Report November 30, 2023

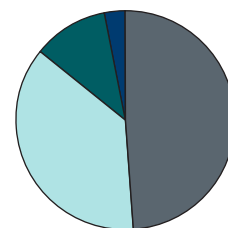


US Treasury bond yields experienced significant volatility during the three-month period ending November 30. By the end of the period, the curve had steepened, (i.e., became less inverted), as longer-maturing bond yields rose by as much as 28 basis points while shorter bond yields fell by as much as 27 basis points. The equity markets were volatile as well. The S&P 500 Index was down by nearly 9% at one point but ended the period with a gain of more than 1%. There were two Federal Open Market Committee (FOMC) meetings during the period. Neither meeting resulted in a change in the target rate, but the messaging that accompanied the meetings was different. At the FOMC meeting on September 20, the Federal Reserve (Fed) had a "hawkish pause." The committee left the target unchanged at a range of 5.25-5.50%. The dot plot, however, shifted higher for 2024 as two rate cuts were removed from the previous forecast. This pushed rates across the curve significantly higher. At the FOMC meeting on November 1, the messaging was perceived as dovish by the market. The Fed highlighted tightening financial conditions as higher bond yields have been doing the work for the Fed. The Fed also raised its macro assessment of the US economy from "solid" to "strong." This pushed yields sharply lower. The most recent jobs report was below expectations with the unemployment rate increasing to 3.9%. The consumer price index (CPI) was slightly below consensus expectations as was retail sales. The consumer appears to be taking a breather after a summer spending spree. As of the end of November, the Fed funds futures market was pricing in a possible rate cut as early as March 2024.

Government Overnight Fund Duration 0.09154

	Participant Assets	Market Value
Beginning of Quarter Balance	5,516,629,799.28	5,516,603,160.69
Deposits	2,350,803,781.06	
Withdrawals	(2,361,462,315.24)	
End of Quarter Balance	5,505,971,265.10	5,507,119,518.77

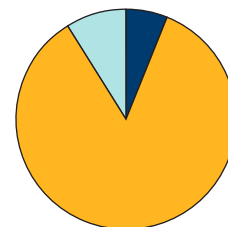
Agencies	49%
Cash/Repo	37%
Treasuries	11%
MM Funds	3%



Corporate Overnight Fund Duration 0.22865

	Participant Assets	Market Value
Beginning of Quarter Balance	3,446,282,570.87	3,446,295,110.04
Deposits	1,317,170,942.30	
Withdrawals	(1,800,044,779.59)	
End of Quarter Balance	2,963,408,733.58	2,963,971,145.93

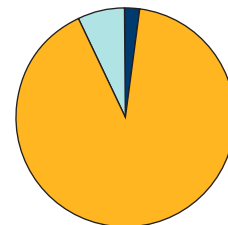
Commercial Paper	86%
Cash/Repo	9%
MM Funds	5%



Corporate Overnight Plus Fund Duration 0.25014

	Participant Assets	Market Value
Beginning of Quarter Balance	9,678,115,695.60	9,678,155,562.27
Deposits	4,282,976,721.64	
Withdrawals	(4,295,790,955.28)	
End of Quarter Balance	9,665,301,461.96	9,667,455,265.41

Commercial Paper	91%
Cash/Repo	7%
MM Funds	2%



Returns

	September		October		November	
	Average Rate	7-day SEC Yield	Average Rate	7-day SEC Yield	Average Rate	7-day SEC Yield
Govt Overnight Fund	5.32%	5.32%	5.32%	5.33%	5.35%	5.36%
Corp Overnight Fund	5.53%	5.54%	5.57%	5.59%	5.62%	5.63%
Corp Overnight Plus Fund	5.58%	5.59%	5.61%	5.63%	5.65%	5.66%

William Mastrodicasa
William Mastrodicasa

Lone Star Investment Pool Investment Officers

Tammy Davis
Tammy Davis

LASO GRANT PLANNING YEAR

UPDATE



CREATE DAYS

84

On November 8th and 9th we held our Create Days with the BLG Design Team. Students, parents, and educators came together to create our framework graphic, call to action, mission, goals, and learner profile in addition to other items.



FRAMEWORK GRAPHIC

Tornillo Learning Framework (TLC)

- Engage, Empower, Vision
- Critical Thinking
- Social Emotional Learning
- Blended Learning
- College & Career Readiness



CALL TO ACTION

While at our schools, all students are provided differentiated experiences to make informed choices about their futures and have the knowledge and skills necessary to achieve their life goals.



MISSION

Our mission is to empower every student in our school through tailored experiences in blended learning and STEM-H that enable them to make informed decisions about their futures, equipping them with the knowledge and skills needed to attain their life goals.



GOALS



By August 2024, we will empower stakeholders by clearly communicating the vision and action steps so they fully internalize and work towards the goal. This will be measured by an increase of 80% in stakeholder's understanding of the plan and vision through surveys and feedback.

88



By May 2026, we will maximize student enrollment and attendance rate by engaging students through blended learning and offering all students the opportunity to participate in a variety of courses.









We will increase student academic and social language skills by providing the necessary support and resources for students to reach higher academic achievement through second language acquisition. By May 2024, students will increase in the "Advanced" or "Advanced High" areas on TELPAS by at least 15% every year.



Starting in 2024 we will begin to use aligned, targeted instruction to identify and address student learning gaps to provide individualized support through HQIM, so students acquire the skills necessary to achieve their life goals which will be shown by achievement of 50% in the "Meets" STAAR scores in Reading and Math.

NEXT STEPS



-  **Executive Coaching Onsite**
-  **Depth & Complexity Training**
-  **Gate 3**
-  **Action Plan**
-  **Blended Learning Training**
- 

EDTECH THOUGHTS

We need technology in every classroom and in every student and teacher's hand, because it is the pen and paper of our time, and it is the lens through which we experience much of our world.

David Warlick



Questions

?

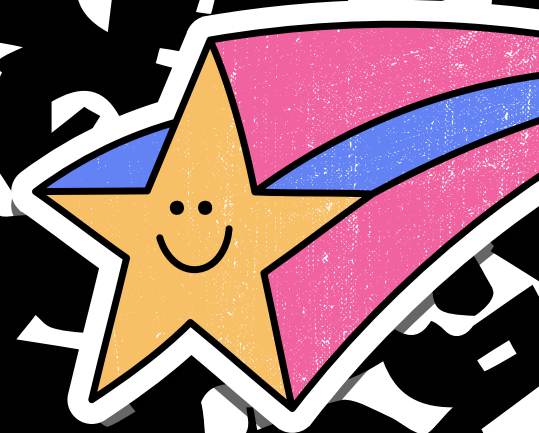


THANK YOU

SCHOOL COUNSELING
2ND 9 WEEKS
23-24 DATA

PK-12th Grade

TORNILLO ISD



TORNILLO ISD

School Counseling Program

2nd 9 weeks - 2023-2024

Counselors/Population:

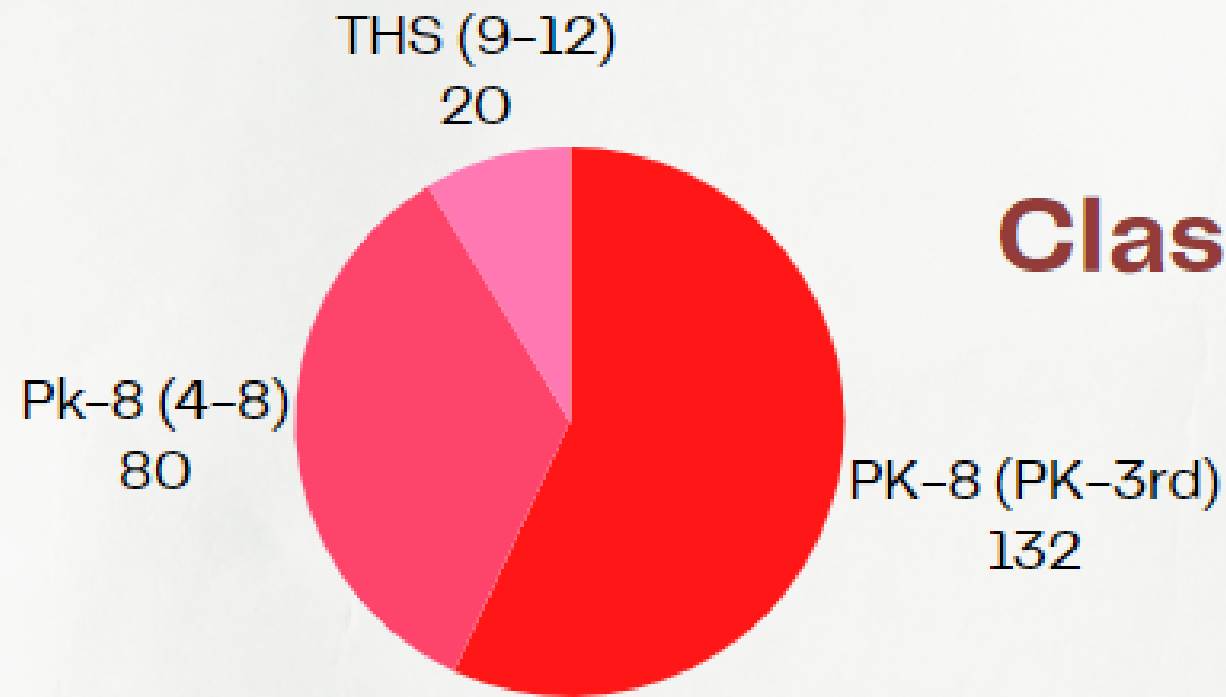
TES - Maria Hernandez - (223) Pk-3rd & 7&8

TIS - Alicia Alvarado 4th-8th (251) THS - Claudia Beaney (280)



232

Classroom Lessons



Data Includes

SEL, Mental Health, Mandated School Counseling
Classroom Lessons



INDIVIDUAL COUNSELING

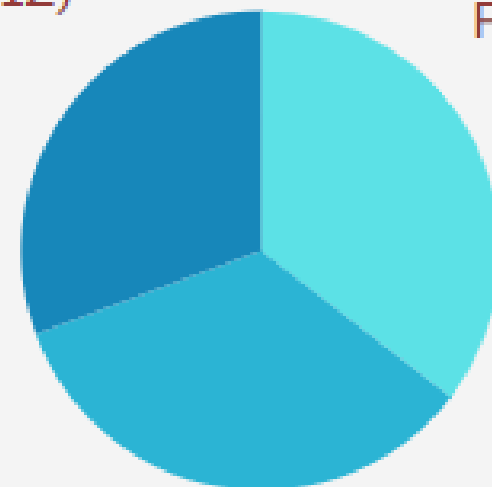
390

Data Includes

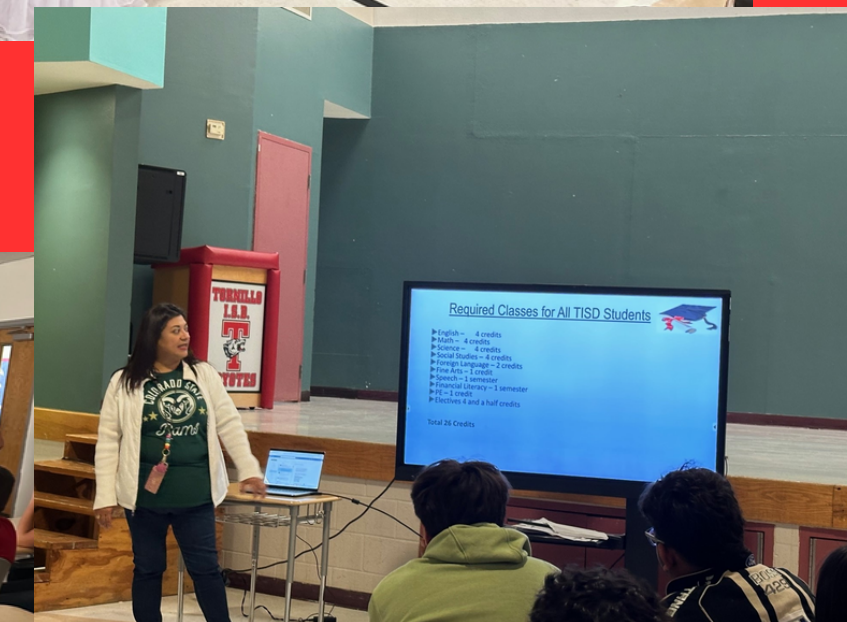
Focus on : Emotional, Academic, College/
Career Advising Individual Counseling

THS (9-12) 121

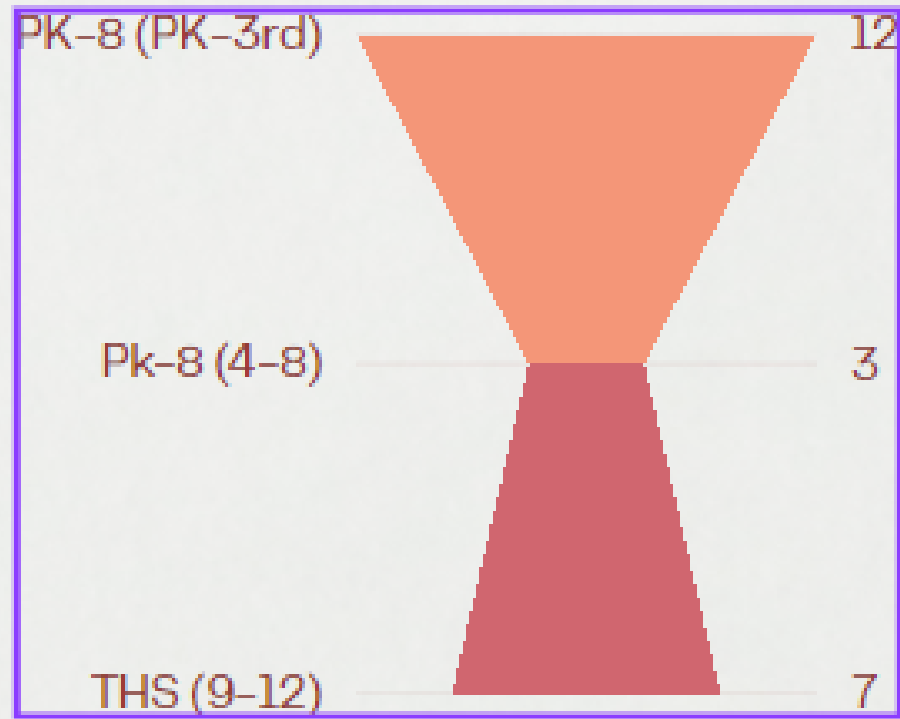
PK-8 (PK-3rd) 140



PK-8 (4-8) 134



SMALL GROUP COUNSELING



22

Small Groups

Includes - Grief & Loss
Anger Management, Attendance,

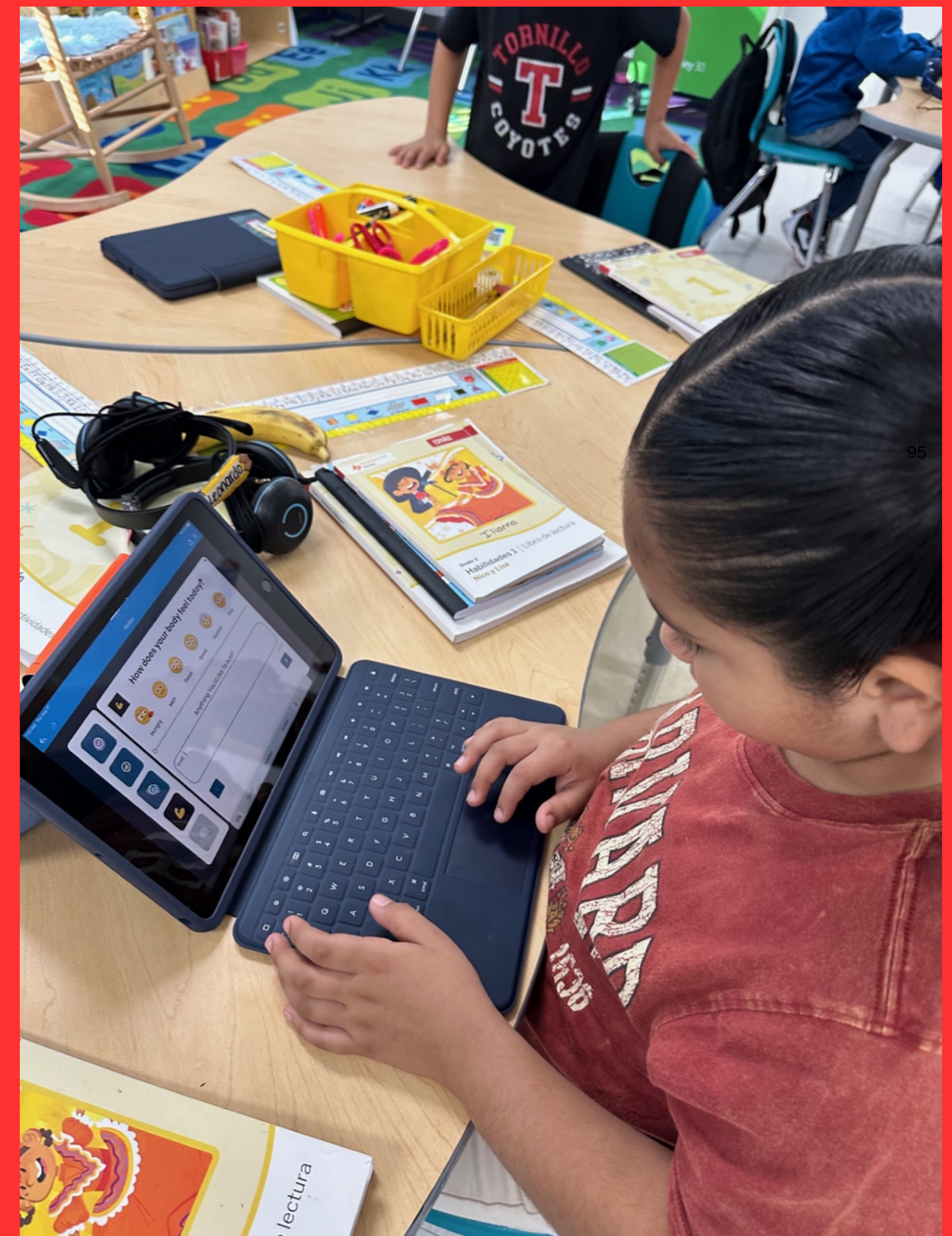
RHYTHM STUDENT CHECK INS

SEL CHECK IN ARE IN THE MORNINGS
COUNSELOR INTERVENTION CONSIST OF
FOLLOWING UP WITH STUDENTS THAT ARE
SEEKING IMMEDIATE HELP.

Pk-8 (4-8)
4878



PK-8 (PK-3rd)
5581



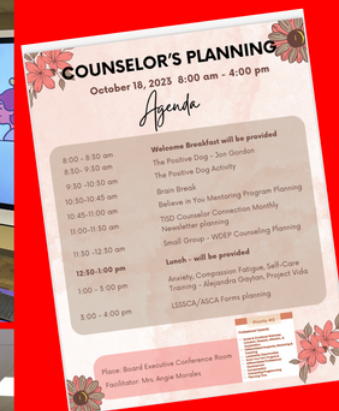
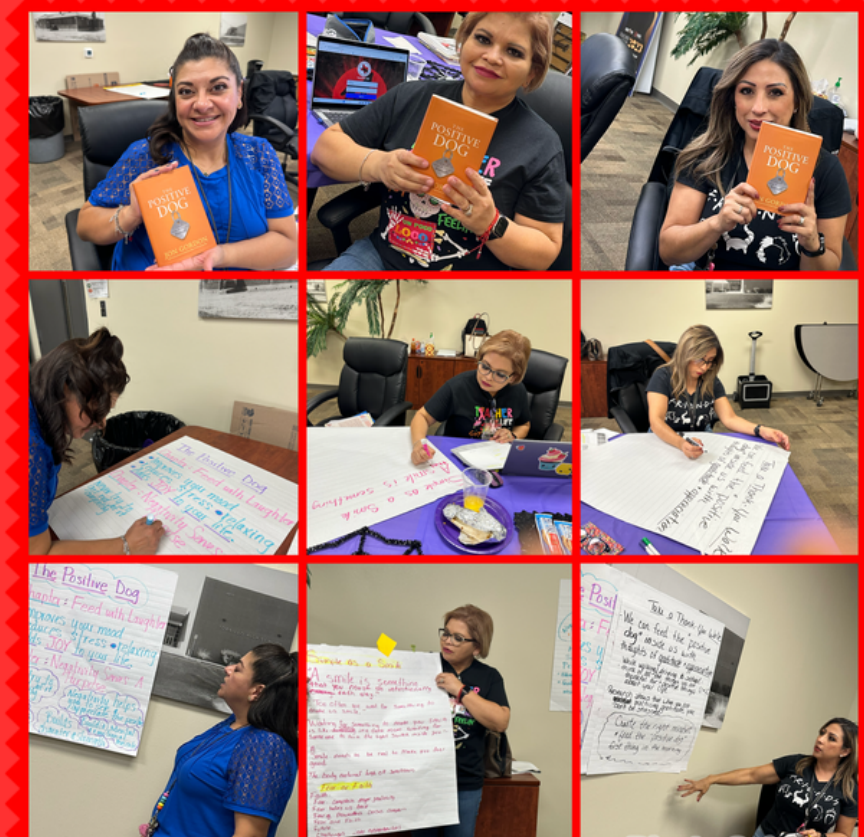
Other Data Collected includes district wide

Staff Development for Teachers: PK-8th= 1 HS = 7
 Staff Development for Parents: PK-8th= 4 HS = 7
 Total Agency Contacts: PK-8th= 5 HS = 6
 Parent Conferences: PK-8th= 44 HS = 63

Meetings:

504s: PK-8th= 4 HS = 8
 ARDs: PK-8th= 0 HS = 2
 RTIs: PK-8th= 1 HS = 1

Suicide Outcries- PK-8th= 1 HS = 1
 CPS Reports - PK-8th= 2 HS = 0





Tornillo ISD

Survey Information Informs our

- Implementation of Social-Emotional Learning (SEL) practices
- Discussions about areas of general strength and need and
- Efforts to better understand the experiences of students by subgroups

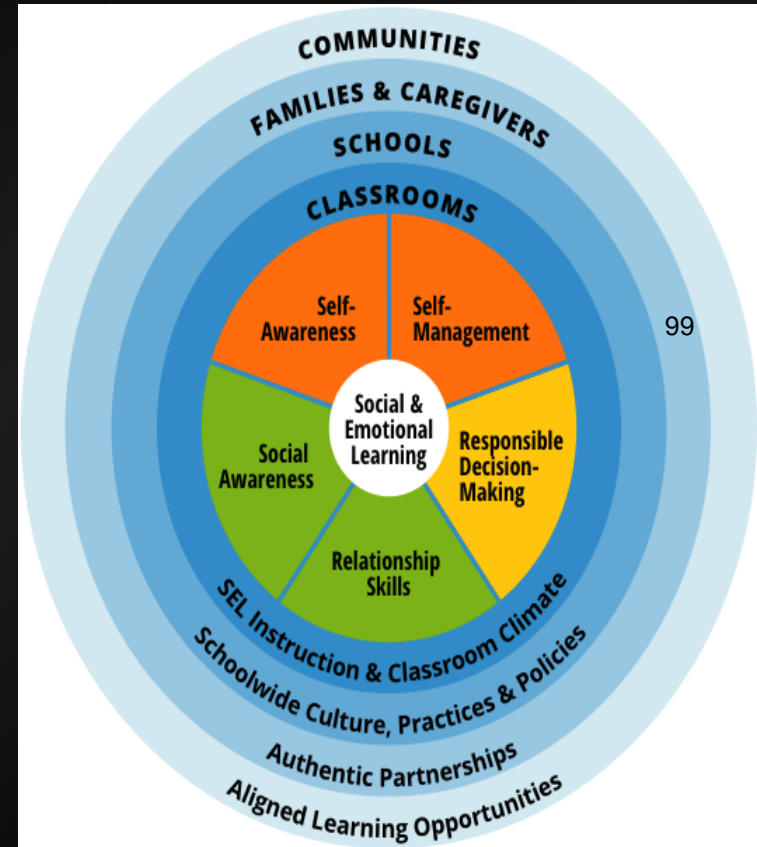
Why Now? Why This Survey Tool?

- Our goals include:
 - Improving experiences for students
 - Strengthening relationships between students and educators and educators and families
 - Supporting strong cultures

98

SEL Competencies

- The Total Score is an overall indicator of Social and Emotional Learning (SEL) competency
- Relationship Skills,
- Responsible Decision Making
- Self-Awareness
- Self-Management and
- Social Awareness
- SEL skills help students deal effectively and ethically with daily tasks and challenges.



3rd-6th Grade Results



Total Students – 196
Very Low – 39 students
Low – 85 students
Average – 63 students
High – 9 students

Very Low – Self-Management
Low – Social Awareness
& Relationship Skills
Average/High – Self-Awareness

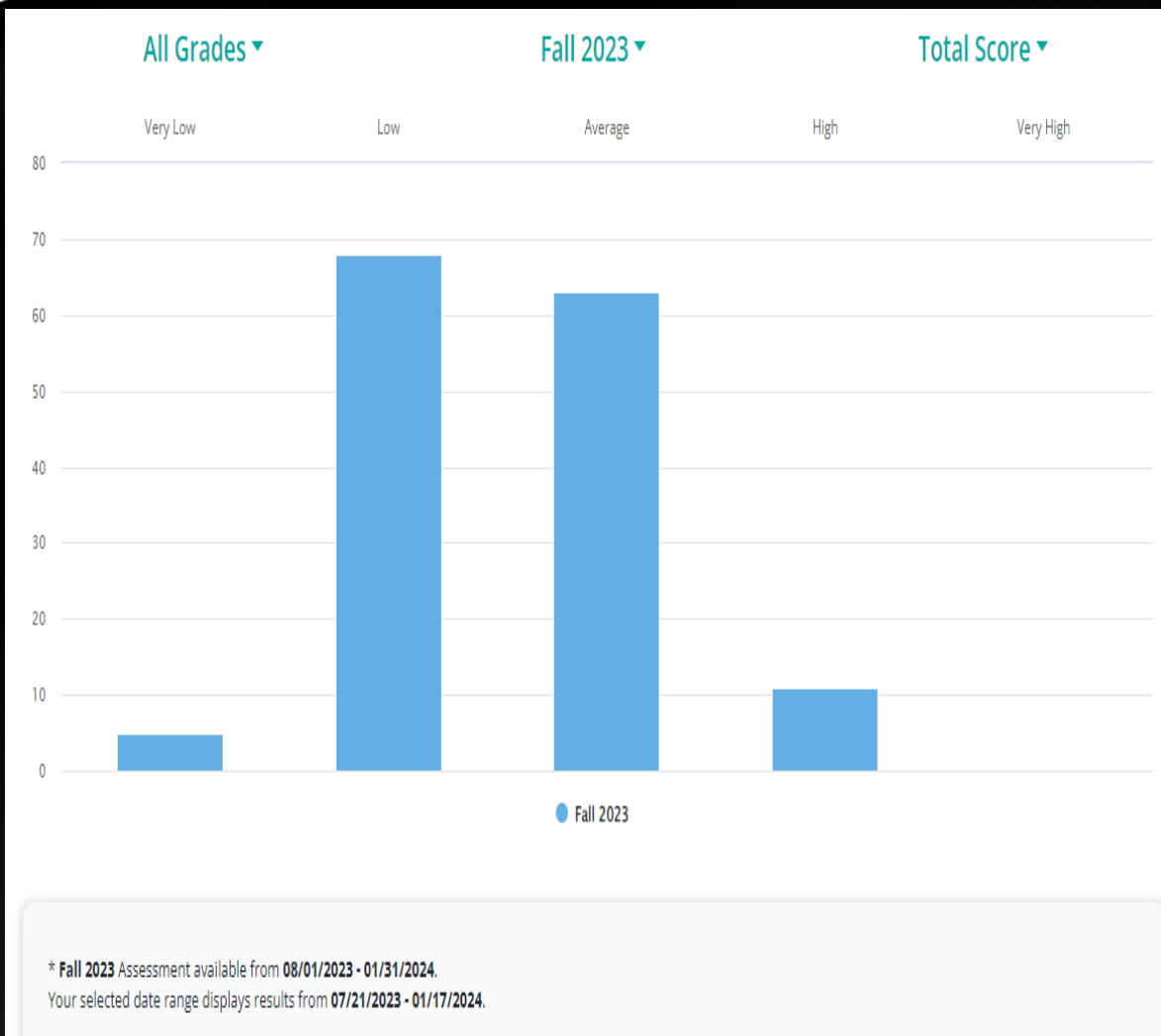
7 & 8th grade Junior High SEL Results



Total Students – 100
Very Low – 15 students
Low – 29 students
Average – 25 students
High – 1 student
Very High - 1

Very Low – Relationship skills
Low – Responsible Decision Making, Social Awareness & Self-Awareness

High School SEL Results



Total Students – 147
Very Low – 5 students
Low – 68 students
Average – 63 students
High – 11 students

102

Very Low – Self-Management, Relationship Skills
Low – Self Management, Relationship Skills
Average/High – Making, Self-Awareness

Next Steps

- Very low response – Tier 3 Individual Counseling – possible outside counseling referral – TCHATT, Project Vida, Emerge Health Network
- Low responses – Tier 2 & Tier 3 -Students are identified & counselor will conduct groups – social skills, social awareness
- All – Tier 1 - Continue with SEL lessons – all week – Counselor Counseling Classroom Lessons modify to meet the survey results – Social Awareness and Self Management topics
- Calendar curriculum calendar to continue with all year lessons.
- Continue to attend more SEL trainings, webinars, PLC's.

Next Steps

- Continue to provide support with SEL weekly Smore letter
- Continue to provide SEL Instructional Scope & Sequence
- Visit teacher classrooms to provide support and role model the lessons.
- More training on restorative practice, circle time, morning meetings.
- Provide more training on RethinkED where teachers can assign homework to students.
- Provide more SEL training during PLC's.

Support

TORNILLO ISD
SEL INSTRUCTIONAL SCOPE AND SEQUENCE



2022-2023

Week 1	Week 2	Week 3	Week 4	Week 5
8/1-8/5	8/9-8/12	8/15-8/19	8/22-8/26	8/29-9/2
Awareness of Self and Others	Awareness of Self and Others	Social Skills	Awareness of Self and Others	Self-Management
Learning Skills	Growth Mindset	Respect	Emotions	Goal Setting
PK-K: "Learning with Our Senses"	PK-K: "I'm Growing!"	PK-K: "Spreading Kindness"	PK-K: "it's A Feeling"	PK-K: "Say the Goal!"
1st: "Whole Body Listening"	1st: "I Can Do It!"	1st: "Mind Your Manners"	1st: "My Feelings Monster"	1st: "Steps to the Goal"
2nd: "How We Learn"	2nd: "Mistake Masterpieces"	2nd: "Show Some Respect!"	2nd: "Feeling Detectives"	2nd: "Set a Goal"
3rd: "My Best Brain"	3rd: "My Curious Mind"	3rd: "Say it With a Smile!"	3rd: "Super Emotions!"	3rd: "Make a Plan"
4th: "Remember This!"	4th: "Hard Work Pays Off"	4th: "Actions Speak Louder Than Words"	4th: "Emotions: Actions!"	4th: "Planning for Success"
5th: "Let's CREATE!"	5th: "Beyond Boredom!"	5th: "Social Cues"	5th: "Expressing Emotions"	5th: "Reach Your Goals"
6th: "ASK Quality Questions"	6th: "A Tale of Two Brains"	6th: "Ripple of Respect"	6th: "Sp	
7th: "Attention to Learning"	7th: "Growing from Feedback"	7th: "Let's Communicate"	7th: "My	
8th: "My Study Skills"	8th: "A Good Mistake"	8th: "The 7 C's"	8th: "My	
9th: "Getting Organized"	9th: "Failure is an Option"	9th: "Respect Yourself"	9th: "W	
10th: "Study Smarter"	10th: "Beyond Failure"	10th: "SALT Shaker"	10th: "S	
11th: "Cure a Negative Mindset"	11th: "From Failures to Inventions"	11th: "Roles and Respect"	11th: "A	
12th: "Lifelong Learning"	12th: "Mind Your Mindset"	12th: "Respect, Relationships, and You"	12th: "M	

105

Morales, Maria

To: 01 Elementary Teachers; 02 Intermediate Teachers; 03 Junior High Teachers; 04 High School Teachers; 01 Elementary Staff; 03 Junior High Staff +1 other
Cc: ○ Vega-Barrio, Rosa; ○ Portillo, Rodrigo; ○ Carroll, Lizeth; ● Guerra, Luis; ○ Miramontes, Georgina; ○ Aguirre, Norma; ○ Estrada, Rene +4 others
Sun 4/16/2023 6:44 PM

Hello Amazing Teachers,

Attached please find Week 5 SEL Newsletter. This week's topic is SELF-ADVOCACY, but I also included Testing Anxiety Strategies. If you need to conduct a short lesson on Test Anxiety you may do so by log in to RethinkED
click on LESSON TYPE: Mental Health
click on DOMAINS - Anxiety
click on Mental Health lesson topic by grade level.

Thank you for conducting your SEL lessons and making connections with your students.

<https://www.smore.com/gajw6>

Weekly SEL Newsletter Wk 5
Weekly SEL Newsletter Wk 5 Wk 4/17-4/21-23 - Topic SELF-ADVOCACY
www.smore.com

Thank you

QUESTIONS





TORNILLO

EARLY COLLEGE
DISTRICT

Student Outcomes

BOY

Staff & Student Climate Survey

Introduction & Purpose

- Title 1 & TISD Positive Behavioral Interventions & Supports (PBIS): The School Climate Survey is a survey to measure student, teacher, administrator, and faculty perceptions of school climate at the beginning of the year to inform district and campus improvement teams the areas of strength and areas of focus for the year that will be progressed monitored throughout the year and measured once more at the end of the year.

108

School Climate Survey

- The school climate survey is only required and recommended to be given to 3rd-12 Grade students. TISD included PK-2nd.
- A survey to provide schools with an overall understanding of how students perceive school climate along four dimensions: school connectedness, school safety, school orderliness, and peer and adult relations.
- A survey to provide school with an overall understanding of how staff perceive school climate along six dimensions: Staff connectedness, structure for learning, school safety, physical environment, Peer/adult relations, and parental involvement.

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Tornillo PK-8th

Student 2 Areas of Strength

Question #11

“If another student was bullying me, I would tell one of the teachers or staff in my school.”

161 out of 291 students

55.33% Strongly Agree

	Count	Percentage
Strongly Agree (Totalmente de acuerdo)	161	55.33%
Agree (De acuerdo)	89	30.58%

Question #12

“I feel that my teachers make it clear to all students that bullying is not tolerated.”

155 out of 291 students

53.26% Strongly Agree

	Count	Percentage
Strongly Agree (Totalmente de acuerdo)	155	53.26%
Agree (De acuerdo)	99	34.02%

Student 2 Areas of Focus & Next Steps

Question # 7

“At my school, students interact respectfully with peers and adults.”

31 out of 291

10.65% Strongly Disagree

Disagree (Desacuerdo)	52	17.87%
Strongly Disagree (Muy Desacuerdo)	31	10.65%
Total	291	100%

Question #4

“I am treated fairly, and clear rules are set by adults on my campus.”

24 out of 291

8.25% Strongly Agree

Disagree (Desacuerdo)	21	7.22%
Strongly Disagree (Muy Desacuerdo)	24	8.25%
Total	291	100%

Tornillo PK-8th

Staff 2 Areas of Strength

Question # 12

“I feel that teachers make it clear to student That bullying in not tolerated.”

32 out of 50 staff members

64% Strongly Agree

	Count	Percentage
Strongly Agree (Totalmente de acuerdo)	32	64%
Agree (De acuerdo)	16	32%

Staff 2 Areas of Strength

Question # 3

“My position allows me to make a positive contribution to student outcomes.”

31 out of 50 staff members

62% Strongly Agree

	Count	Percentage
Strongly Agree (Totalmente de acuerdo)	31	62%
Agree (De acuerdo)	16	32%

Staff 2 Areas of Focus & Next Steps

Question # 7

“In my workplace, students interact respectfully with peers and adults.”

8 out of 50 staff members

16% Disagree

Disagree (Desacuerdo)	8	16%
Strongly Disagree (Muy desacuerdo)	1	2%

Staff 2 Areas of Focus & Next Steps

Question # 6

“In my workplace, I have a sense of belonging and unity.”

5 out of 50 staff members

10% Disagree

Disagree (Desacuerdo)	5	10%
Strongly Disagree (Muy desacuerdo)	1	2%
Not Applicable (No Aplica)	1	2%

Tornillo PK-8th

Student Next Steps

Question #7: Counselors will continue to work with students on social skills, emotional management and coping strategies, and self-regulation. SEL lessons will continue everyday to continue building student/teacher relationship.

Question #3: We will continue to promote our PBIS so students are aware of the rules and expectations in our campus. A survey will be provided to students so we can determine which students feel they are not being treated fairly. We will then use the data to form our small groups and work with these individuals.



Staff Next Steps

Question #7: Classes will continue with students to relay the expectations of respectful behavior towards their peers and adults. We will also intervene with individual students that need additional support.

Question #6: Continue having SEL and team building activities during our faculty meetings. Include circles during teacher meetings so we can build relationships between staff members. Encourage open communication and honesty.



QUESTIONS





TORNILLO

EARLY COLLEGE
DISTRICT

Tornillo High School

Staff & Student Climate Survey
January 17, 2024

High School Staff

Areas of need

In my workplace, students interact respectfully with peers and adults.

Strongly Agree 21.43

Agree 42.86

Disagree 7.14

Strongly Disagree 21.43

If another student was bullying another student, students would tell one of the teachers or staff in my school.

Strongly Agree 14.29

Agree 50.0

Disagree 21.43

Strongly Disagree 7.14

Areas of Focus & Next Steps

- Question requires clarification
- We will continue with the SEL lessons on respect through Re-Think Ed.
- We will continue to reinforce No Bullying on our campus.
- Utilization of anonymous reports
- Create campus-specific lessons for our student body.

High School Staff

Areas of Strength

I feel Secure and secure at work

Strongly Agree 64.29

Agree 28.57

Disagree 7.14

Strongly Disagree 0

I am provided with opportunities to grow professionally.

Strongly Agree 57.14

Agree 35.71

Disagree 7.14

Strongly Disagree 0

My position allows me to make positive contribution to student outcomes.

Strongly Agree 50.0

Agree 50.0

Disagree 0

Strongly Disagree 0

Areas of Focus & Next Steps

- Continue with safety updates
- Officer Placencia will continue to be visible and walk the building to ensure lockdown measures.
- Transitions and lunch duty is continuously covered.
- PD is provided during planning days
- Targeted PD based on need
- PD is delivered to support ALL teachers and instructional staff
- 2023 campus data has shown academic gains and improved student outcomes.

Student Survey

Areas of need

I feel that my campus is well maintained and the adults in my school makes me feel welcome.

Strongly agree 10.09%

Agree 60.55%

Disagree 23.85%

Strongly Disagree 5.5%

I feel that my school encourages all students to care and understand about how others think and feel.

Strongly agree 9.17%

Agree 60.55%

Disagree 22.94%

Strongly Disagree 7.34%

Areas of Focus & Next Steps

- Campus walks will be conducted in order to check for cleanliness in common areas.
- Will create morning activities for students as they arrive to the classrooms in the morning.
- We will continue to promote School Pulse with student body.
- We will create additional clubs that are inclusive of all students.
- We will send out a survey to see what additional activities/clubs students are interested in.

Student Survey

Areas of Strength

I feel there are opportunities at my campus to be involved in clubs, sports, and extra-curricular activities.

21.1

66.06

9.17

3.67

I feel safe at my school

15.6

70.64

9.17

4.59

I am aware of the resources available such as tutoring, mentoring, library, and technology that allow me to make a positive contribution to my learning outcomes.

13.76

71.56

11.01

3.67

Areas of Focus and next steps

- Continue with providing opportunities to get involved in campus activities.
- Students have shown interest in E-sports and The Law program activities
- Students have adults monitoring transitions and lunch, SRO officer, and campus communication.
- Encourage students to use School Pulse.
- Go-Center provides students with all the available resources. It includes district opportunities and post-secondary options that are available after graduation.

QUESTIONS





Human
Resources
Department
Update

120

2023-2024

Employees

- ▶ Total Number of Employees: 176
 - ▶ Auxiliary: 44
 - ▶ Paraprofessionals: 44
 - ▶ Professional/ Administration: 88

Employees
Auxiliary

12 Child Nutrition Services

14 Custodians

7 Facilities

122

3 Crossing Guards

4 Security Guards

4 Transportation



Employees Parapros

9 After School Student Tutors

1 Business Dept.

18 Campus Aides

6 Campus Clerical

1 Parent Liaison

123

1 Secretary to Superintendent

2 General Office Clerks

1 HR Specialist

3 Information Technology

2 Wellness

Employees Professional/ Administration

1 Superintendent

1 Finance Coordinator

5 Campus Administrators

3 Counselors

57 Teachers

1 CNS Manager

1 CTE Coordinator

3 Directors (Finance, HR, IT)

1 Lead Librarian

124

1 PEIMS /Attendance Coordinator

1 Facilities Manager

2 Information Technology

7 Instructional Specialists

1 SPED Diagnostician

1 Speech Therapist

1 Wellness

1 Adult Education Program Administrator

2023-2024 Fall New Hires and Separations

New Hires	Number	Category
July, 2024	2	2 Classroom Teachers
September, 2024	1	Clerical

Separations	Number	Category
July, 2024	3	1 Aide, 1 Classroom Teacher, 1 Clerical ¹²⁵
September, 2024	1	Clerical
November, 2024	1	Custodial
December, 2024	3	1 Aide, 1 Transportation 1 Retirement

Current Openings

Bus Driver

PreK-8 Instructional
Specialist

All Types of Substitutes (Bus
Driver, Custodian, Food
Service, Teacher, Wellness)



District Total: 23

Elementary: 21

Junior High: 21

High School: 23

127

Active Substitutes

Current Employees in Extended Leave



FMLA: 2



Workers
Compensation: 1

Tornillo HR Partnerships/ Memberships

- ▶ Texas Association of School Boards HR (TASB HR)
- ▶ Texas Association of School Personnel Administrators (TASPA)
- ▶ Personnel Administrators of Region 19 (PAR 19)
- ▶ UTEP Teacher Residency Program
- ▶ El Paso Regional Educator Community of Pipeline
- ▶ ActivatED Partners

2023-2024 Spring Semester Projects

- ▶ 2023-2024 Teacher of the Year
- ▶ Employee Appreciation Luncheon in May 2024
- ▶ Affordable Care Act (ACA) Submission
- ▶ Staffing projections for next School Year
- ▶ Participation in the 50K4Life Study in collaboration with UTEP
- ▶ Continue with recognitions of different departments
- ▶ Issuance of Contracts for 2024-2025 SY
- ▶ **Introduction of Teachers Fit Program.** TeacherFit is an engaging mindfulness, fitness, yoga, and nutrition program inside a social media platform designated specifically for education professionals that provides them with resources to care for their mental, physical and emotional help.

Thank you!

Tornillo Independent School District



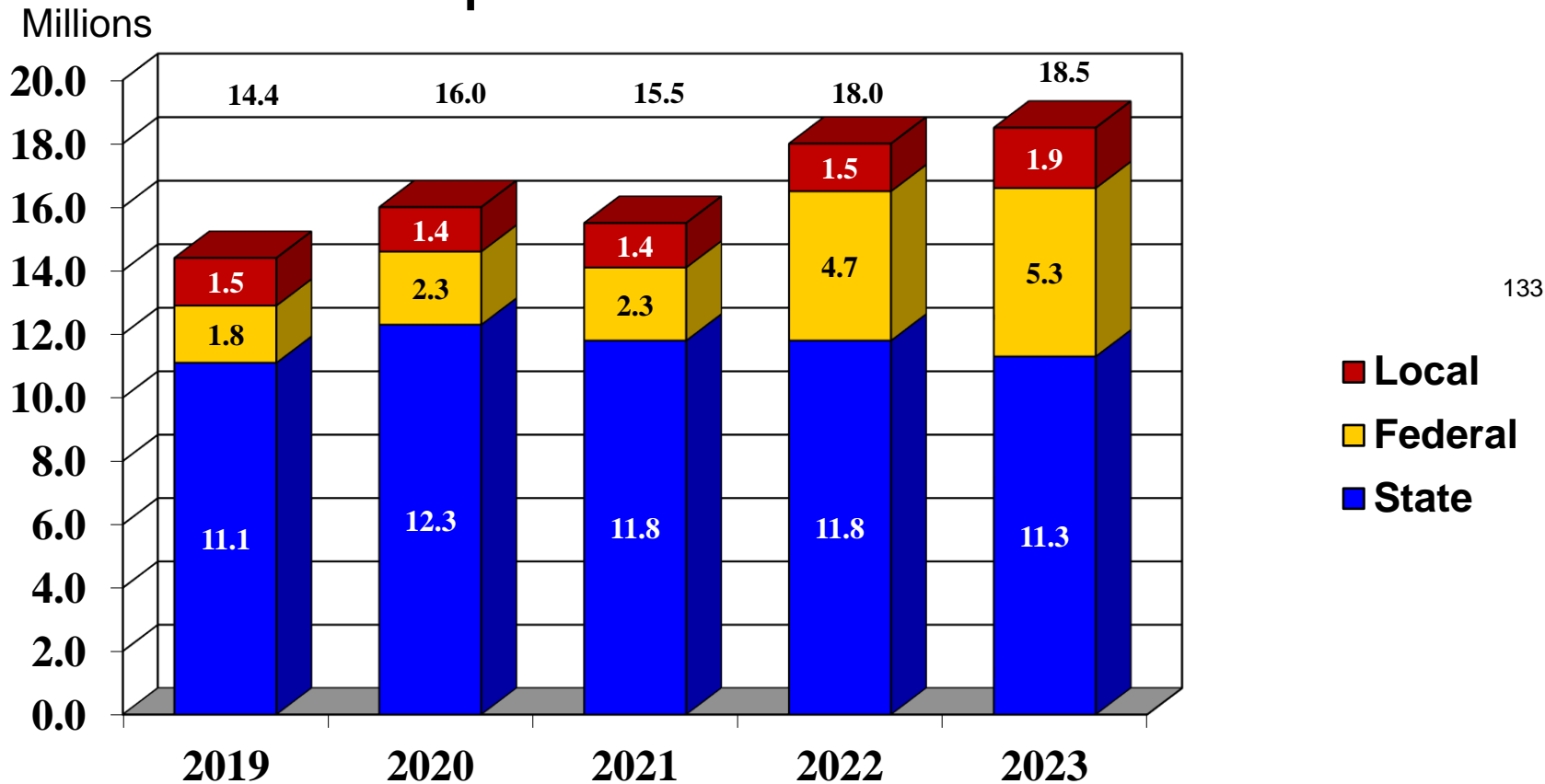
132

Annual Financial Report
August 31, 2023



Tornillo Independent School District

Comparison of District Revenue

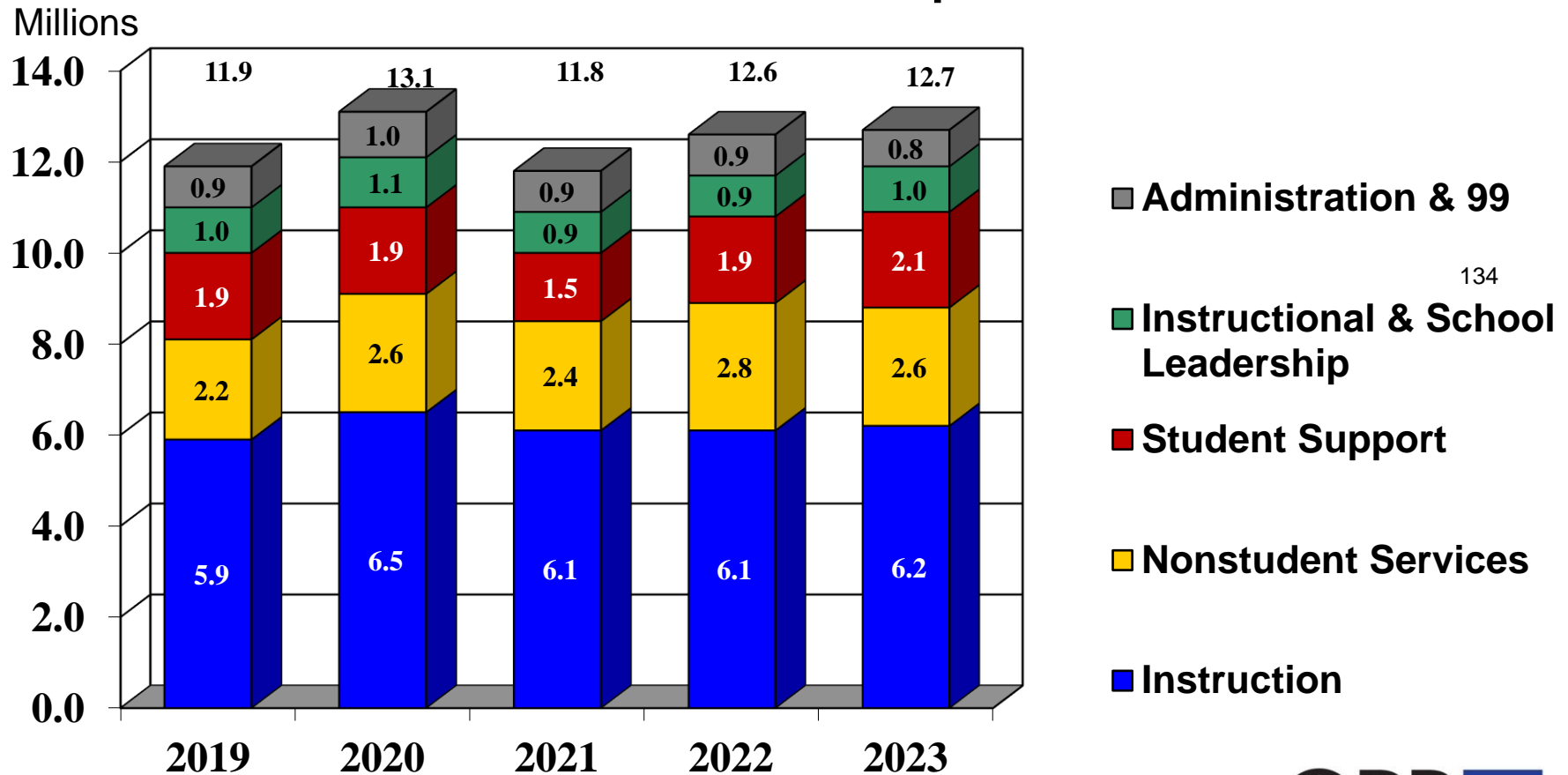


This information is based on extracts from the annual reports and is not intended to present complete financial information



Tornillo Independent School District

General Fund Expenditures*



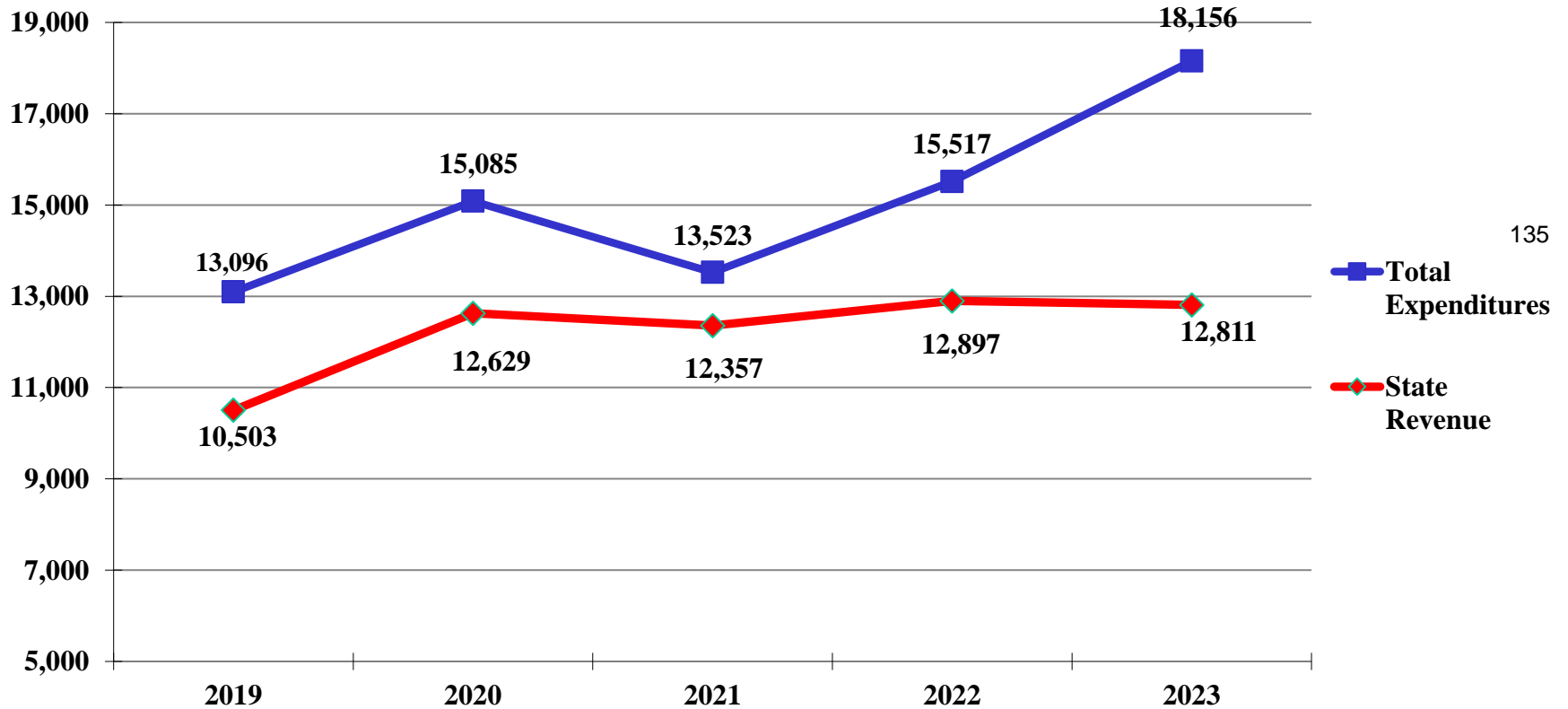
This information is based on extracts from the annual reports and is not intended to present complete financial information

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



Tornillo Independent School District

General Fund Per Pupil Expenditures & State Revenue

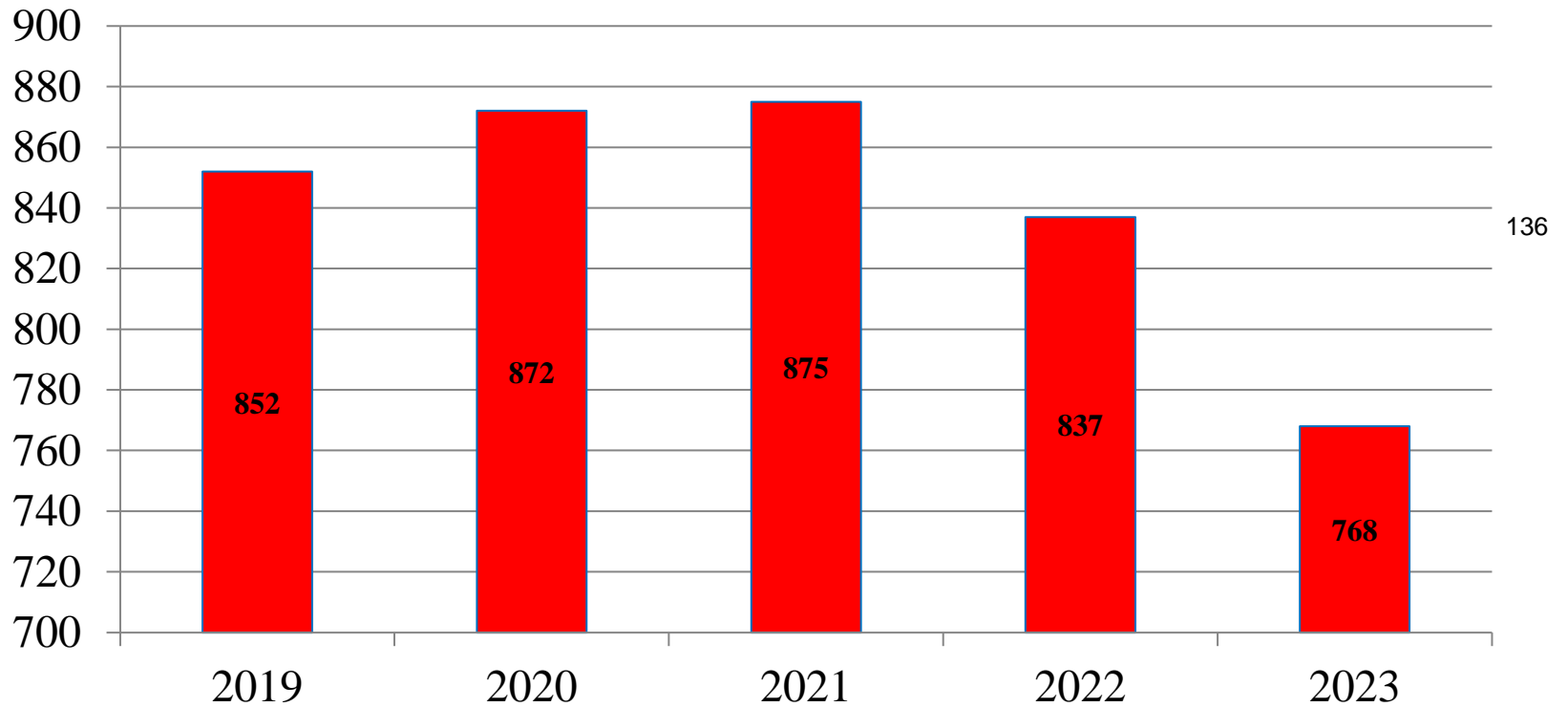


135



Tornillo Independent School District

Average Daily Attendance

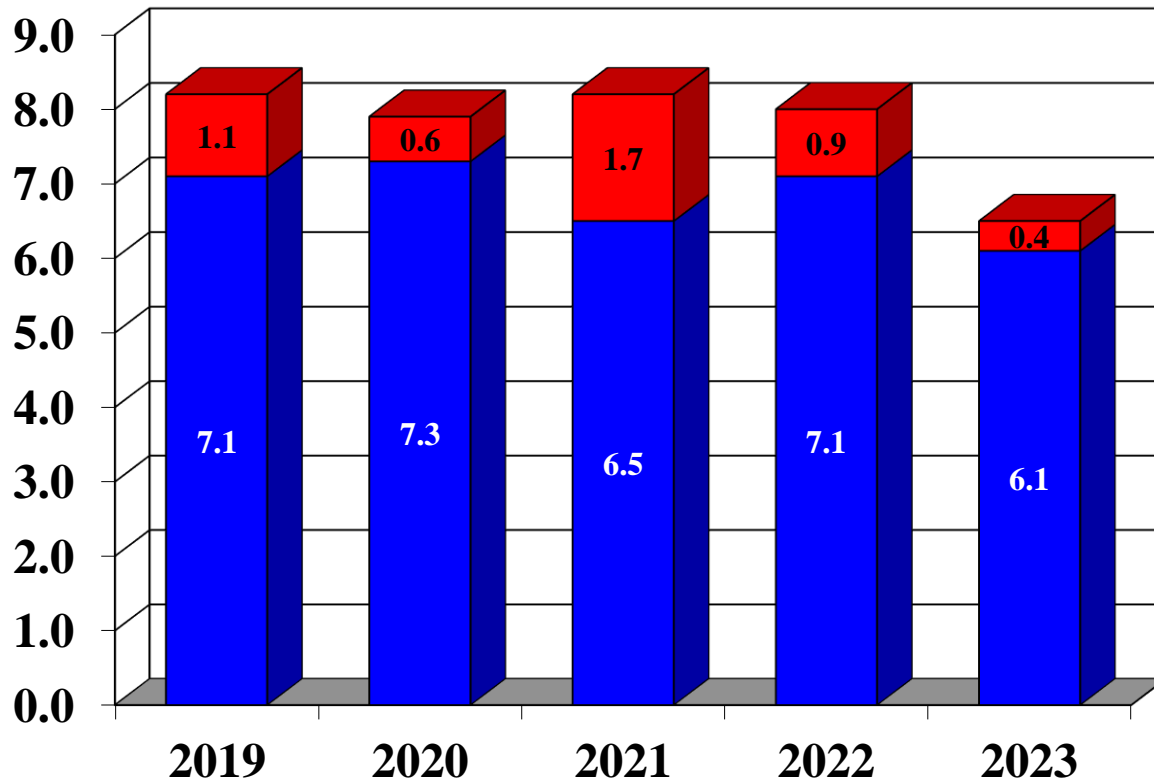




Tornillo Independent School District

General Fund - Fund Balance

Millions



137

- Other
- Unassigned

**TORNILLO INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL AND COMPLIANCE REPORTS
FOR THE YEAR ENDED AUGUST 31, 2023**

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL AND COMPLIANCE REPORTS
FOR THE YEAR ENDED AUGUST 31, 2023

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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, 2023, at a meeting of the board of trustees of such school district on the XXth day of January 2024.

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

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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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the 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, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 78 through 88 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 __, 2024, 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
January __, 2024

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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, 2023. 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, 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, non-financial factors should be considered, such as changes in the District's average daily attendance or the 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 and 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 2023 by \$11,470,374 (net position). Total Net Position of the District increased from \$10,896,361 in fiscal year 2022 to \$11,470,374 at year- end 2023. Of this total amount, unrestricted decreased by \$1,257,503 from (\$618,926) to (\$1,876,429).

Total revenues increased \$723,839 from \$17,350,744 in fiscal year 2022, to \$18,074,583 in fiscal year 2023. Total expenses increased \$531,600 from \$16,968,970 to \$17,500,570. Revenues increased due to increase in interest rates, property values and indirect cost charged to grants. Increase in expenditures are due to assigned fund balance expenditures incurred during the fiscal year.

The District's governmental funds financial statements reported a combined ending fund balance in fiscal year 2023 of \$6.8 million. The combined ending fund balance of the District decreased from \$8.2

million in fiscal year 2022 to \$6.8 million in fiscal year 2023. Of this total amount, \$16,992 is Nonspendable, \$458,552 is Restricted, \$84,072 is Committed, \$205,148 is Assigned and \$6,080,114 is Unassigned and is available for spending at the District's discretion.

The fund balance in the Debt Service Fund is \$183,898. For fiscal year 2023, a combined tax rate of \$1.3684 per \$100 valuation is comprised of an Interest and Sinking tax rate of \$0.4689 and a Maintenance and Operations tax rate of \$0.8995.

At the end of fiscal year 2022, assigned balance increased \$933,483 from \$589,117 to a total of \$1,522,600. The assignment was done to continue funding the elementary parking lot in the amount of \$117,222, exterior and interior wall repairs at the junior high School and intermediate school in the amount of \$274,546, intermediate roof repairs in the amount of \$75,205, security rock walls and fencing perimeter at the high school in the amount of \$359,667, LED light conversion at the Intermediate school in the amount of \$24,956, security entry vestibules all schools \$30,805, COPS grant cash match in the amount of \$2,876, School Resource Officer in the amount of \$58,381, intermediate playground canopy and turf in the amount of \$29,319 and the gym to cafeteria conversion project in the amount of \$344,474. As of August 31, 2023, the assigned fund balance was \$205,149.

On August 31, 2023, the committed fund balance was \$84,072, no expenditures were paid out of committed funds in fiscal year 2023.

The District scored 96 out of 100 possible points for 2022-2023 Financial Integrity Rating System of Texas (FIRST) based on 2021-2022 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 \$10,896,361 in fiscal year 2022 to \$11,470,374 in 2023.

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

Governmental & Other
Business-Type Activities

	2022	2023
Current and Other Assets	\$9,953	\$9,890
Capital Assets	<u>27,250</u>	<u>28,156</u>
Total Assets	37,203	38,047
Deferred Outflows of Resources	<u>2,659</u>	<u>4,455</u>
Total Assets and Deferred Outflows	<u>39,862</u>	<u>42,502</u>
Current Liabilities	1,547	2,888
Long Term Liabilities	<u>21,842</u>	<u>23,102</u>
Total Liabilities	23,389	25,990
Deferred Inflows of Resources	<u>5,577</u>	<u>5,042</u>
Total Liabilities and Deferred Inflows	<u>28,966</u>	<u>31,032</u>
Net Positions:		
Invested in capital assets, net of related debt	11,115	12,922
Restricted	400	424
Unrestricted*	<u>(619)</u>	<u>(1,876)</u>
Total Net Position	<u><u>\$10,896</u></u>	<u><u>\$11,470</u></u>

Changes in Net Position

The District's total revenues were \$18 million. A significant portion, 51 percent, of the district's revenues comes from state aid formula grants. Approximately 7 percent comes from taxes. The remaining 42 percent comes from investment earnings, federal grants and miscellaneous services. (See figure A-1 below.)

Figure A-1 Sources of Revenues for Fiscal Year 2023

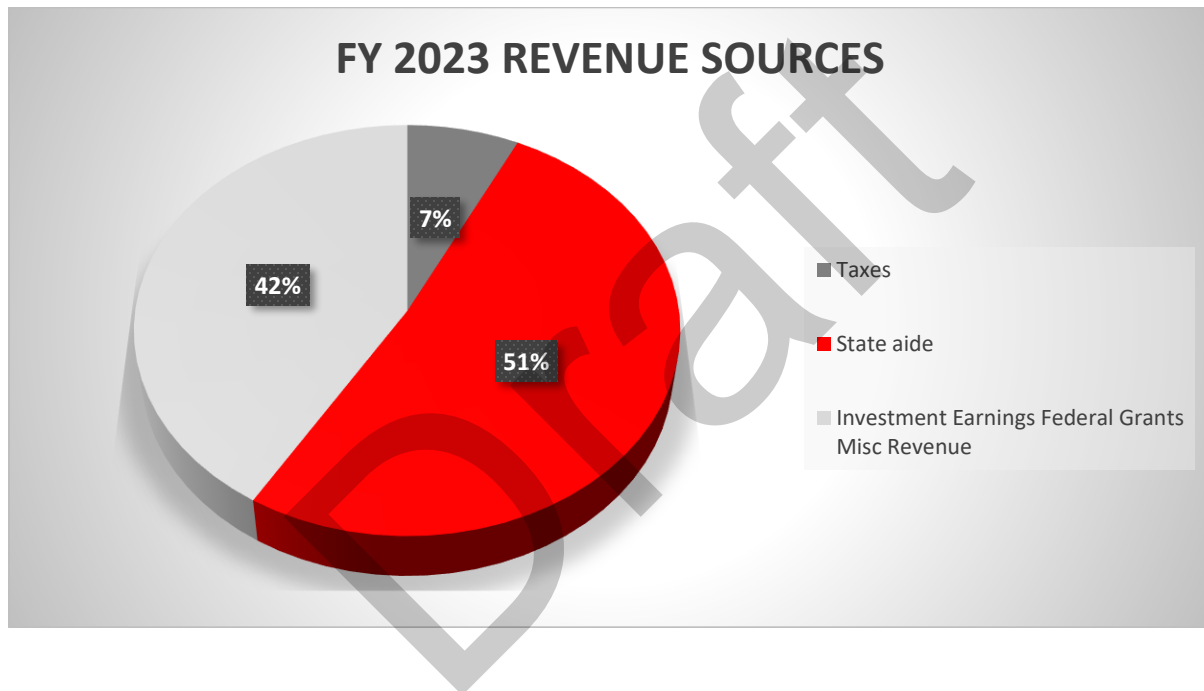
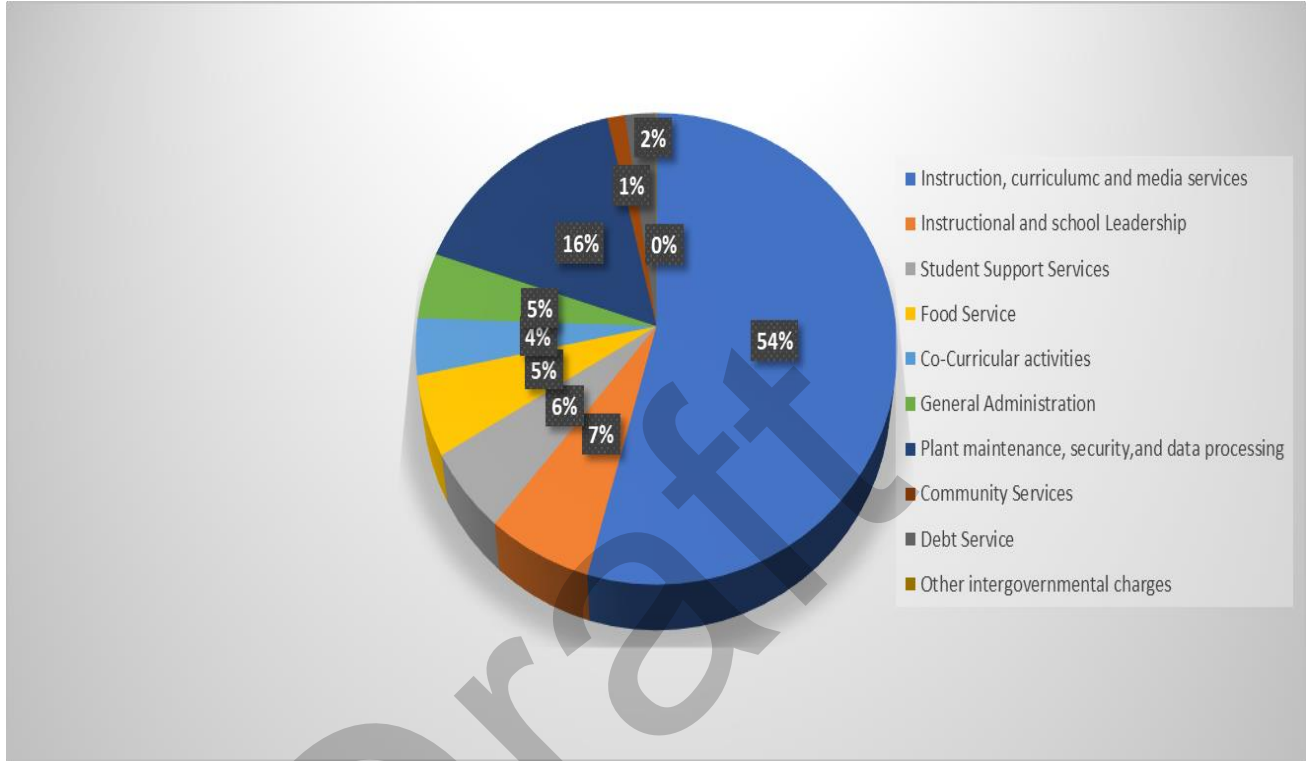


Table II
Changes In Net Position
(in thousands)
Governmental
Activities

Revenues:	2022	2023
<u>Program Revenues:</u>		
Charges for Services	\$126	\$153
Operating Grants and Contributions	5,637	6,955
Capital Grants and Contributions	0	49
<u>General Revenues:</u>		
Maintenance & Operations Taxes	869	884
Debt Service Taxes	404	418
State Aid-Formula Grants	10,246	9,218
Investment Earnings	47	335
Miscellaneous Revenue	<u>22</u>	<u>62</u>
Total Revenues	<u>17,351</u>	<u>18,074</u>
Expenses:		
Instruction, curriculum and media services	9,125	9,486
Instructional and school leadership	1,087	1,141
Student support services	904	960
Food Services	883	956
Co-curricular activities	674	679
General Administration	863	803
Plant maintenance, security, and data processing	2,791	2,841
Community services	242	228
Debt service	382	387
Other Intergovernmental Charges	<u>18</u>	<u>19</u>
Total Expenses	<u>16,969</u>	<u>17,500</u>
Increase (decrease) in net position	382	574
Beginning net position	<u>10,514</u>	<u>10,896</u>
Ending Net Position	<u><u>\$10,896</u></u>	<u><u>\$11,470</u></u>

The total cost of all programs and services was \$17.5 million. 54 percent of these costs were for instructional student services. 7 percent for all programs and services cost was for instructional and school leadership and 16 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 \$6.8 million which decreased from last year's total of \$8.2 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2023, the District had \$28,156,525 invested in a broad range of capital assets. Current year capital assets additions were perimeter rockwall and fencing at the Tornillo High School, Elementary canopy and turf, Elementary parking lot, and the gym to cafeteria conversion and cafeteria equipment.

Debt

At year-end, the District had \$14.6 million in bonds outstanding versus \$15.4 million last year. Debt Service requirements are normally due in February (Principal) and August (Interest) of every year. For the period ending August 31, 2023, the bond debt payments made were in the amount of \$1,298,130. The principal portion paid for the year was \$838,500 and interest paid was \$459,630.

GASB 96

The District implemented GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA). A SBITA is defined as a subscription-based information technology arrangement which establishes a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability ; provides the capitalization criteria for outlays other than subscription payment, including implementation costs and thus requiring note disclosures. The implementation of GASB Statement No. 96 did not result in an effect on the amounts reported in the financial statements or disclosures for the District. The District adopted a \$50,000 SBITA threshold. At the end of fiscal year 2023, there were no SBITA that were over the threshold amount.

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 2023 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 Teacher Incentive Allotment (\$35,396);
- Function 13- Budget amendment in function 13 reclassification of personnel, professional development costs and TRS on behalf payments (\$376,230);
- Function 21 – Budget amendment to cover short fall in salary and fringe benefits under-budgeting (\$9,690);
- Function 23 – TRS on behalf payments (\$6,911);
- Function 35 – Increase due to the awarded equipment grant and chain supply grant (\$132,904);
- Function 51- Increase due to assigned fund balance expenditures in security vestibules and remodeling of wall at the Junior High and Intermediate Schools (158,000)
- Function 52 – The allocation for a contract School Resource Officer, COPS grant match and TRS on behalf payments (\$124,396);
- Function 81 – Amendment related to various construction projects districtwide from assigned fund balance (1,522,000).

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 the variance as compared to the final budget.

At the end of the fiscal year, the District's actual revenues of \$12,498,086 were in line with initial projected revenues of \$12,931,907.

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

- Function 13- Instructional Resources and Media Services - Underestimation for TRS on Behalf and fringe benefits throughout the year (\$3,135).
- Function 33 - Nursing- underestimation of TRS on Behalf costs (\$562).
- Function 35 – Child Nutrition-Year end inventory adjustments by (\$2,423)

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

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 2023-2024 began with District facing additional challenges in the labor market, supply chain, and inflation due to the post pandemic normal. Overall labor force and 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. For 2023-2024 the district lowered its local Maintenance and Operations tax rate to \$0.6688 due to state tax rate compression after passing Senate Bill 2 . Increasing homestead exemption from \$40,000 to \$100,000 and tax rate compression shifted funding from local to state share from which the District currently qualifies for approximately 93% funding by the state foundation and with the remaining 7% satisfied through the property 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 Senate Bill 2 tax compression to \$0.6688 per every hundredth valuation for a combined tax rate of \$1.1377.

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.

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

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TORNILLO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2023

EXHIBIT A-1

Data Control Codes	Primary Government Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 6,272,329
1220 Property Taxes - Delinquent	225,076
1230 Allowance for Uncollectible Taxes	(11,244)
1240 Due from Other Governments	3,356,265
1267 Due from Fiduciary Funds	1,110
1290 Other Receivables, Net	15,480
1300 Inventories	17,852
1410 Prepayments	13,245
Capital Assets:	
1510 Land	7,243
1520 Buildings and Improvements, Net	27,529,939
1530 Furniture and Equipment, Net	616,133
1550 Right-to-Use Lease Assets, Net	3,210
1000 Total Assets	38,046,638
DEFERRED OUTFLOWS OF RESOURCES	
1701 Deferred Charge for Refunding	354,332
1705 Deferred Outflow Related to TRS Pension	2,543,181
1706 Deferred Outflow Related to TRS OPEB	1,558,168
1700 Total Deferred Outflows of Resources	4,455,681
LIABILITIES	
2110 Accounts Payable	782,279
2140 Interest Payable	37,265
2150 Payroll Deductions and Withholdings	99,092
2160 Accrued Wages Payable	339,363
2180 Due to Other Governments	16,964
2190 Due to Student Groups	710
2300 Unearned Revenue	1,612,650
Noncurrent Liabilities:	
2501 Due Within One Year: Bonds and Leases	850,932
Due in More than One Year:	
2502 Bonds, Leases and Unamortized Premium	14,613,760
2540 Net Pension Liability (District's Share)	5,148,406
2545 Net OPEB Liability (District's Share)	2,489,085
2000 Total Liabilities	25,990,506
DEFERRED INFLOWS OF RESOURCES	
2602 Deferred Gain on Refundings	176,586
2605 Deferred Inflow Related to TRS Pension	461,401
2606 Deferred Inflow Related to TRS OPEB	4,403,452
2600 Total Deferred Inflows of Resources	5,041,439
NET POSITION	
3200 Net Investment in Capital Assets	12,922,409
Restricted:	
3820 Restricted for Federal and State Programs	214,873
3850 Restricted for Debt Service	197,478
3870 Restricted for Campus Activities	12,043
3900 Unrestricted	(1,876,429)
3000 Total Net Position	\$ 11,470,374

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, 2023

Data Control Codes	1	Program Revenues	
		3	4
	Expenses	Charges for Services	Operating Grants and Contributions
Primary Government:			
GOVERNMENTAL ACTIVITIES:			
11 Instruction	\$ 7,943,130	\$ 31,027	\$ 1,980,661
12 Instructional Resources and Media Services	212,865	-	56,316
13 Curriculum and Instructional Staff Development	1,330,892	-	1,048,941
21 Instructional Leadership	223,109	-	117,117
23 School Leadership	918,166	8,769	132,522
31 Guidance, Counseling, and Evaluation Services	396,287	-	76,427
32 Social Work Services	32,954	-	34,001
33 Health Services	185,206	-	158,540
34 Student (Pupil) Transportation	345,173	-	9,764
35 Food Services	956,035	80,792	876,697
36 Extracurricular Activities	678,983	4,477	-
41 General Administration	802,929	24,957	345,432
51 Facilities Maintenance and Operations	1,853,748	2,698	242,659
52 Security and Monitoring Services	531,542	-	197,752
53 Data Processing Services	456,154	-	13,610
61 Community Services	227,952	-	171,842
72 Debt Service - Interest on Long-Term Debt	384,685	-	853,066
73 Debt Service - Bond Issuance Cost and Fees	2,000	-	-
81 Capital Outlay	-	-	639,399
99 Other Intergovernmental Charges	18,760	-	-
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 17,500,570	\$ 152,720	\$ 6,954,746

Data
Control
Codes

General Revenues:

Taxes:

MT	Property Taxes, Levied for General Purposes
DT	Property Taxes, Levied for Debt Service
SF	State Aid - Formula Grants
IE	Investment Earnings
MI	Miscellaneous Local and Intermediate Revenue
TR	Total General Revenues
CN	Change in Net Position
NB	Net Position - Beginning
NE	Net Position - Ending

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

Net (Expense) Revenue and Changes in Net Position	
5	6
Capital Grants and Contributions	Governmental Activities

\$ -	\$ (5,931,442)
-	(156,549)
-	(281,951)
-	(105,992)
-	(776,875)
-	(319,860)
-	1,047
-	(26,666)
-	(335,409)
49,418	50,872
-	(674,506)
-	(432,540)
-	(1,608,391)
-	(333,790)
-	(442,544)
-	(56,110)
-	468,381
-	(2,000)
-	639,399
-	(18,760)
<u>\$ 49,418</u>	<u>(10,343,686)</u>

884,471
418,479
9,217,776
335,210
61,763
<u>10,917,699</u>
574,013
<u>10,896,361</u>
<u>\$ 11,470,374</u>

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

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TORNILLO INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2023

Data Control Codes	General Fund	Other Funds	Total Governmental Funds
ASSETS			
1110 Cash and Cash Equivalents	\$ 5,823,461	\$ 448,868	\$ 6,272,329
1220 Property Taxes - Delinquent	164,588	60,488	225,076
1230 Allowance for Uncollectible Taxes	(8,223)	(3,021)	(11,244)
1240 Due from Other Governments	1,683,090	1,673,175	3,356,265
1260 Due from Other Funds	1,252,796	209,191	1,461,987
1290 Other Receivables	15,480	-	15,480
1300 Inventories	17,852	-	17,852
1410 Prepayments	2,701	10,544	13,245
1000 Total Assets	<u>\$ 8,951,745</u>	<u>\$ 2,399,245</u>	<u>\$ 11,350,990</u>
LIABILITIES			
2110 Accounts Payable	\$ 202,536	\$ 579,743	\$ 782,279
2150 Payroll Deductions and Withholdings Payable	99,092	-	99,092
2160 Accrued Wages Payable	328,180	11,183	339,363
2170 Due to Other Funds	187,028	1,273,849	1,460,877
2180 Due to Other Governments	157	16,807	16,964
2190 Due to Student Groups	710	-	710
2300 Unearned Revenue	1,451,132	161,518	1,612,650
2000 Total Liabilities	<u>2,268,835</u>	<u>2,043,100</u>	<u>4,311,935</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	143,332	50,845	194,177
2600 Total Deferred Inflows of Resources	<u>143,332</u>	<u>50,845</u>	<u>194,177</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3410 Inventories	16,992	-	16,992
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	153,252	44,629	197,881
3470 Capital Acquisition and Contractual Obligation	-	64,730	64,730
3480 Retirement of Long-Term Debt	-	183,898	183,898
3490 Other Restricted Fund Balance	-	12,043	12,043
Committed Fund Balance:			
3530 Capital Expenditures for Equipment	15,920	-	15,920
3545 Other Committed Fund Balance	68,152	-	68,152
Assigned Fund Balance:			
3550 Construction	155,526	-	155,526
3590 Other Assigned Fund Balance	49,622	-	49,622
3600 Unassigned Fund Balance	6,080,114	-	6,080,114
3000 Total Fund Balances	<u>6,539,578</u>	<u>305,300</u>	<u>6,844,878</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 8,951,745</u>	<u>\$ 2,399,245</u>	<u>\$ 11,350,990</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, 2023

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$	6,844,878
1 Capital assets and Right-to-Use Lease 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 \$45,613,156 and the accumulated depreciation/amortization was (\$18,363,413). 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 amortization) and long-term debt in the governmental activities is to increase net position.		11,050,162
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 capital outlays and debt principal payments is to increase net position. Similarly, the principal payments on Right-to-Use Lease Assets are not expenses, rather they are decreases in the Right-to-Use Lease Liabilities. These payments must be reclassified and shown as reductions to these liabilities increasing Net Position.		3,043,087
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 \$2,543,181, a deferred resource inflow in the amount of \$461,401, and a net pension liability in the amount of \$5,148,406. This resulted in a decrease in net position.		(3,066,626)
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 \$1,558,168, a deferred resource inflow in the amount of \$4,403,452, and a net OPEB liability in the amount of \$2,489,085. This resulted in a decrease in net position.		(5,334,369)
5 The current year 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.		(1,260,935)
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, reclassifying the proceeds of bond sales as an increase in bonds payable, 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.		194,177
19 Net Position of Governmental Activities	\$	11,470,374

TORNILLO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023

Data Control Codes	General Fund	Other Funds	Total Governmental Funds
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 1,320,251	\$ 569,428	\$ 1,889,679
5800 State Program Revenues	9,838,945	1,494,790	11,333,735
5900 Federal Program Revenues	1,338,890	3,994,280	5,333,170
5020 Total Revenues	<u>12,498,086</u>	<u>6,058,498</u>	<u>18,556,584</u>
EXPENDITURES:			
Current:			
0011 Instruction	5,687,559	1,940,207	7,627,766
0012 Instructional Resources and Media Services	154,970	54,619	209,589
0013 Curriculum and Instructional Staff Development	329,365	1,044,858	1,374,223
0021 Instructional Leadership	119,321	115,287	234,608
0023 School Leadership	836,110	130,105	966,215
0031 Guidance, Counseling, and Evaluation Services	344,497	72,349	416,846
0032 Social Work Services	-	34,001	34,001
0033 Health Services	173,169	19,247	192,416
0034 Student (Pupil) Transportation	237,386	7,102	244,488
0035 Food Services	995,827	26,377	1,022,204
0036 Extracurricular Activities	360,830	-	360,830
0041 General Administration	803,601	31,739	835,340
0051 Facilities Maintenance and Operations	1,781,416	233,018	2,014,434
0052 Security and Monitoring Services	330,089	195,325	525,414
0053 Data Processing Services	448,078	10,419	458,497
0061 Community Services	59,542	170,618	230,160
Debt Service:			
0071 Principal on Long-Term Liabilities	1,218	838,500	839,718
0072 Interest on Long-Term Liabilities	47	459,630	459,677
0073 Bond Issuance Cost and Fees	-	2,000	2,000
Capital Outlay:			
0081 Facilities Acquisition and Construction	1,261,718	639,399	1,901,117
Intergovernmental:			
0099 Other Intergovernmental Charges	18,760	-	18,760
6030 Total Expenditures	<u>13,943,503</u>	<u>6,024,800</u>	<u>19,968,303</u>
1200 Net Change in Fund Balances	(1,445,417)	33,698	(1,411,719)
0100 Fund Balance - September 1 (Beginning)	<u>7,984,995</u>	<u>271,602</u>	<u>8,256,597</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 6,539,578</u>	<u>\$ 305,300</u>	<u>\$ 6,844,878</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, 2023

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$ (1,411,719)
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 current year capital outlays and debt principal payments is to decrease the change net position. Similarly, current year principal payments on Right-to-Use Leases are also reclassified as reductions to the Right-To-Use Lease Liability which will results in an increase in the change in Net Position.	3,082,427
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 the change in net position.	(1,260,935)
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, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase the change in net position.	5,087
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 \$453,368. 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 \$404,437. Finally, the proportionate share of the TRS pension expense on the plan as whole had to be recorded. The net pension expense decreased the change in net position by \$271,402. The net result is a decrease in the change in net position.	(222,471)
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 \$90,702. 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 \$86,850. Finally, the proportionate share of the TRS OPEB expense on the plan as whole had to be recorded. The net OPEB expense increased the change in net position by \$377,772. The net result is an increase in the change in net position.	381,624
Change in Net Position of Governmental Activities	\$ 574,013

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FIDUCIARY FUND FINANCIAL STATEMENTS

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TORNILLO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 AUGUST 31, 2023

	Custodial Fund
ASSETS	
Cash and Cash Equivalents	\$ 49,987
Total Assets	49,987
LIABILITIES	
Accounts Payable	6,413
Due to Other Funds	1,110
Total Liabilities	7,523
NET POSITION	
Restricted for Individuals and Organization	42,464
Total Net Position	\$ 42,464

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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, 2023

	Custodial Fund
ADDITIONS:	
Contributions to Student Groups	\$ 53,172
Total Additions	<u>53,172</u>
DEDUCTIONS:	
Supplies and Materials	51,346
Total Deductions	<u>51,346</u>
Change in Fiduciary Net Position	1,826
Total Net Position - September 1 (Beginning)	<u>40,638</u>
Total Net Position - August 31 (Ending)	<u><u>\$ 42,464</u></u>

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, 2023

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, 2023

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, 2023

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, 2023

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, leases, and subscription-based information technology arrangements (SBITAs) 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, 2023

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.

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TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

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.

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TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

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, 2023, 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, 2023

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, subscription-based information technology arrangements (SBITAs), 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. The right-to-use lease and SBITA liability is calculated as the present value of the reasonably certain expected payments to be made over the term of the lease or the SBITA and the interest in the lease or SBITA payment is recorded as an expense.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs and new right-to-use lease arrangements and new SBITAs, 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 and SBITAs, the initial measurement is reported in governmental fund types as an other financing source during the current period. Payments are reported as principal and interest payments during the reporting period in the fund financial statements.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

11. Capital assets, which include land, buildings and improvements, furniture and equipment, library books and media, right-to-use lease assets, and subscription-based information technology arrangements (SBITAs), are reported in the government-wide financial statements. Capital assets, excluding SBITAs, are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life (or lease term) in excess of one year. The District capitalizes SBITAs with a present value that is equal to or greater than \$50,000 and an estimated useful life (SBITA term) in excess of one year. 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.

All individual federally funded assets with a cost of \$5,000 or more shall be capitalized in accordance with the aforementioned policies.

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

Right-to-use 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.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

- F. The District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement (1) defines a subscription-based information technology arrangement (SBITA); (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payment, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The District did not have any qualifying arrangements that met the threshold discussed in the capital asset policy in Note I. E.11.

The District implemented GASB Statement No. 99, *Omnibus 2022*. This statement enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified in previous GASB statements, and (2) adding guidance on accounting and financial reporting for financial guarantees.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

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, SBITA 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 Exhibit C-4 described as "various other reclassifications and eliminations" is necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. This includes recognizing property tax revenue considered available, recognizing accruals of interest on long-term debt, and recognizing internal service fund activity. In addition, certain pension and OPEB expenditures were de-expended, and the District recorded their 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, 2023

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

At August 31, 2023, the carrying amount of the District's deposits (cash, and interest-bearing savings accounts including fiduciary funds cash) was \$170,705 and the bank balance was \$394,284. The District's cash deposits at August 31, 2023 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 \$1,555,235.
- c. The highest combined balances of cash, savings, and time deposit accounts amounted to \$1,083,021 and occurred during the month of February 2023.
- 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, 2023, and include the following:

	<u>Account Balance</u>
Lone Star: Corporate and Government Overnight Fund (amortized cost)	<u>\$ 6,151,611</u>
	<u><u>\$ 6,151,611</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.

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

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, 2023 are summarized below.

	General Fund	Nonmajor Governmental Funds	Total
Federal and State Grants	\$ 169,195	\$ 1,673,175	\$ 1,842,370
State Support	1,471,776	-	1,471,776
Others	42,119	-	42,119
Total	\$ 1,683,090	\$ 1,673,175	\$ 3,356,265

C. Interfund Balances

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

Interfund balances at August 31, 2023 consisted of the following individual fund amounts:

	Due From Other Funds	Due To Other Funds
General Fund		
Nonmajor Governmental Funds	\$ 1,251,686	\$ 187,028
Fiduciary Funds	1,110	-
Total General Fund	1,252,796	187,028
Nonmajor Governmental Funds		
General Fund	187,028	1,251,686
Nonmajor Governmental Funds	22,163	22,163
Total Nonmajor Governmental Funds	209,191	1,273,849
Fiduciary Funds		
General Fund	-	1,110
Total	\$ 1,461,987	\$ 1,461,987

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Asset Activity

Capital asset activity for the District for the year ended August 31, 2023, was as follows:

	Primary Governments			
	Beginning Balance	Additions	Deletion, Reclassification and Adjustment	Ending Balance
<u>Governmental activities:</u>				
Capital Assets:				
Non-depreciable Assets:				
Land	\$ 7,243	\$ -	\$ -	\$ 7,243
Construction in progress	19,720	-	(19,720)	-
Total Non-depreciable Assets	26,963	-	(19,720)	7,243
Depreciable Assets:				
Buildings and improvements	42,613,941	2,078,871	19,720	44,712,532
Furniture and equipment	2,863,983	88,846	-	2,952,829
Library books and media	102,723	-	-	102,723
Total Depreciable Assets	45,580,647	2,167,717	19,720	47,768,084
Totals at Historic Cost	45,607,610	2,167,717	-	47,775,327
Right-to-Use Lease Assets:				
Equipment	5,546	-	-	5,546
Less Accumulated Depreciation for:				
Buildings and Improvements	16,078,960	1,103,633	-	17,182,593
Furniture and Equipment	2,180,562	174,039	(17,905)	2,336,696
Library Books and Media	102,723	-	-	102,723
Total Accumulated Depreciation	18,362,245	1,277,672	(17,905)	19,622,012
Less Accumulated Amortization for:				
Right-to-Use Lease Assets:				
Equipment	1,168	1,168	-	2,336
Governmental Activities Capital Assets, net	\$ 27,249,743	\$ 888,877	\$ 17,905	\$ 28,156,525

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, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

Instruction	\$	689,307
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		112,655
Food services		31,178
Cocurricular/extracurricular activities		320,849
General administration		4,425
Facilities maintenance and operations		62,371
Security and monitoring services		17,148
Data processing services		10,001
Community services		7,483
		1,278,840
Total depreciation expense	\$	1,278,840

E. Unearned Revenue

Unearned revenue at year end consisted of the following:

	General Fund	Non Major Governmental Funds	Total
Federal, State, and Local Grants	\$ 25,321	\$ 58,954	\$ 84,275
State Support	1,424,952	102,564	1,527,516
USDA Commodities	859	-	859
	\$ 1,451,132	\$ 161,518	\$ 1,612,650
Total Unearned Revenue	\$ 1,451,132	\$ 161,518	\$ 1,612,650

F. Deferred Outflows and Inflows of Resources

Deferred charge for refunding of bonds for the year ended August 31, 2023, presented as deferred outflows of resources, were as follows:

	Beginning Balance	New Issues	Amortization	Ending Balance
Series 2013	\$ 250,870	\$ -	\$ 19,823	\$ 231,047
Series 2020 Refunding of Series 2012	147,324	-	24,039	123,285
	\$ 398,194	\$ -	\$ 43,862	\$ 354,332
	\$ 398,194	\$ -	\$ 43,862	\$ 354,332

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

Deferred gain on refunding of bonds for the year ended August 31, 2023, presented as deferred inflows of resources, was as follow:

	Beginning Balance	New Issues	Amortization	Ending Balance
Series 2015	\$ 34,121	\$ -	\$ 4,044	\$ 30,077
Series 2020	84,294	-	11,344	72,950
Series 2020A	81,359	-	7,800	73,559
	\$ 199,774	\$ -	\$ 23,188	\$ 176,586

G. Changes in Long-Term Liabilities

A summary of changes in general long-term liabilities for the year ended August 31, 2023 is as follows:

	Funded by:	Beginning Balance	Addition	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities:</u>						
<u>Bonds Payable:</u>						
	Debt Service Fund	\$ 6,170,000	\$ -	\$ 705,000	\$ 5,465,000	\$ 715,000
Refunding Series						
	Debt Service Fund	8,975,000	-	85,000	8,890,000	85,000
Unlimited Tax Building Bonds						
	Debt Service Fund	255,000	-	48,500	206,500	49,700
Unlimited Tax Building Bond - Private Placement						
Total Bonds Payable		15,400,000	-	838,500	14,561,500	849,700
<u>Right-to-Use Lease Arrangements:</u>						
Postage machine	General Fund	4,343	-	1,218	3,125	1,232
<u>Other Liabilities:</u>						
Unamortized Premium/ Discount on Debt		993,658	-	93,591	900,067	-
Total Governmental Long-term Liabilities		\$ 16,398,001	\$ -	\$ 933,309	\$ 15,464,692	\$ 850,932

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Bonds Payable

A summary of changes in the bonds payable for the year ended August 31, 2023 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 2013								
Current interest bonds	2% - 3.5% 02/01/2023	2,740,000	3,150	210,000	-	210,000	-	-
Refunding Series 2015								
Current interest serial bonds	2% - 3% 02/01/2025	1,850,000	59,500	655,000	-	210,000	445,000	220,000
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	267,975	5,310,000	-	85,000	5,225,000	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	5,676	255,000	-	48,500	206,500	49,700
Unlimited Tax Refunding Bonds, Series 2020								
	2% - 3.5% 02/01/2030	1,770,000	43,225	1,745,000	-	285,000	1,460,000	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	210,000
		<u>\$19,730,000</u>	<u>\$ 459,630</u>	<u>\$ 15,400,000</u>	<u>\$ -</u>	<u>\$ 838,500</u>	<u>\$ 14,561,500</u>	<u>\$ 849,700</u>

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

Unamortized Premiums/Discounts on Debt for the year ended August 31, 2023 are as follows:

Description	Beginning Balance	Premiums and Discounts on New Issues	Net Amortization Recognized	Outstanding 8/31/23
Refunding Series 2013	\$ 13,073	\$ -	\$ 13,073	\$ -
Refunding Series 2015	149,243	-	17,706	131,537
Unlimited Tax Building Bond Series 2016	477,149	-	23,345	453,804
Refunding Series 2020	142,043	-	19,126	122,917
Refunding Series 2020A	212,150	-	20,341	191,809
	<u>\$ 993,658</u>	<u>\$ -</u>	<u>\$ 93,591</u>	<u>\$ 900,067</u>

Debt service requirements are as follows:

Year Ended August 31,	Principal (Private Placement)	Interest (Private Placement)	Principal	Interest	Total Requirements
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	-	-	910,000	319,979	1,229,979
2029 - 2033	-	-	5,075,000	1,125,791	6,200,791
2034 - 2038	-	-	2,320,000	582,450	2,902,450
2039 - 2043	-	-	2,695,000	206,925	2,901,925
	<u>\$ 206,500</u>	<u>\$ 10,319</u>	<u>\$14,355,000</u>	<u>\$3,808,836</u>	<u>\$ 18,380,655</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, 2023. For the year ended August 31, 2023, the District paid \$459,630 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, 2023.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. Right-to-Use Lease Liability

In May 2021, the District entered into a lease agreement as lessee to lease office equipment for a term of five years with quarterly payments of \$316. Management utilized an interest rate of 3.6% to calculate the net present value of the lease. The right-to-use lease asset is being amortized over the term of the lease using the straight-line method. During the fiscal year ending August 31, 2023, total principal paid by the District was \$1,218 and total interest paid by the District was \$47 related to this lease agreement.

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

Year Ending August 31,	Principal	Interest	Total Requirements
2024	\$ 1,232	\$ 32	\$ 1,264
2025	1,247	17	1,264
2026	646	3	649
Total	\$ 3,125	\$ 52	\$ 3,177

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%20Documents/acfr-2022.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, 2023

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.

	<u>Contribution Rates</u>	
	<u>Plan Fiscal Year</u>	
	<u>2022</u>	<u>2023</u>
Member	8.00%	8.00%
Non-Employer Contributing Entity (State)	7.75%	8.00%
Employers	7.75%	8.00%

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

Contributions Required and Made

2023 Employer Contributions	\$	453,368
2023 Member Contributions		757,876
2022 Plan Year NECE On-Behalf Contributions (State)		400,675

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 2023, the District paid \$16,244 in retiree surcharges and \$124,694 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 1.7 percent of the member's salary beginning in fiscal year 2022, gradually increasing to 2 percent in fiscal year 2025.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

Actuarial Assumptions: The actuarial valuation was performed as of August 31, 2021. Update procedures were used to roll forward the total pension liability to August 31, 2022. 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, 2021 and were adopted in July 2022. The following table discloses the assumptions that were applied to this measurement period:

Valuation Date	August 31, 2021 rolled forward to August 31, 2022
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Mortality Assumption	The active mortality rates were based on the PUB (2010), Amount-Weighted, Below-Median Income, Teacher, Male and Female tables, with a 2-year set forward for male. The rates are projected on a fully generational basis by the long-term rates of scale UMP 2021 to account for future mortality improvements. The post-retirement mortality rates were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates are projected on a fully generational basis by Scale UMP 2021, but with immediate convergence, to account for future mortality improvements.
Long-term expected Investment Rate of Return	7.00%
Municipal Bond Rate as of August 2022	3.91%. - 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)	2121
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Ad hoc post-employment benefit changes	None

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

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, 2021. For a full description of these assumptions please see the actuarial valuation report dated November 12, 2021.

Discount Rate: A single discount rate used to measure the total pension liability was 7.00 percent. There was a decrease of 0.25 percent in the discount rate since the previous year. The single discount rate was based on the expected rate of return on pension plan investments of 7.00 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.

The long-term expected rate of return on pension plan investments is 7.00 percent and was determined using a building-block method in which best-estimate 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.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

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, 2022 are summarized below:

Asset Class*	Target Allocation %**	Long-Term Expected Geometric Real Rate of Return***	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.00%	4.60%	1.12%
Non-U.S. Developed	13.00%	4.90%	0.90%
Emerging Markets	9.00%	5.40%	0.75%
Private Equity*	14.00%	7.70%	1.55%
Stable Value			
Government Bonds	16.00%	1.00%	0.22%
Absolute Return*	0.00%	3.70%	0.00%
Stable Value Hedge Funds	5.00%	3.40%	0.18%
Real Return			
Real Estate	15.00%	4.10%	0.94%
Energy, Natural Resources and Infrastructure	6.00%	5.10%	0.37%
Commodities	0.00%	3.60%	0.00%
Risk Parity			
Asset Allocation Leverage	8.00%	4.60%	0.43%
Asset Allocation Leverage			
Cash	2.00%	3.00%	0.01%
Asset Allocation Leverage	-6.00%	3.60%	-0.05%
Inflation Expectation			2.70%
Volatility Drag****			-0.91%
Total	100.00%		8.19%

*Absolute Return includes Credit Sensitive Investments

**Target allocations are based on the FY2022 policy model

***Capital Market Assumptions come from Aon Hewitt (as of 8/31/2022)

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

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

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 7.00 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate.

	1% Decrease 6.00%	Current Single Discount Rate 7.00%	1% Increase 8.00%
District's proportionate share of the net pension liability	\$ 8,008,968	\$ 5,148,406	\$ 2,829,787

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At August 31, 2023, the District reported a liability of \$5,148,406 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	\$ 5,148,406
State's proportionate share that is associated with the District	<u>5,097,630</u>
Total	<u><u>\$ 10,246,036</u></u>

The net pension liability was measured as of August 31, 2021 and rolled forward to August 31, 2022 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, 2021 through August 31, 2022.

At August 31, 2022 the employer's proportion of the collective net pension liability was 0.0086721060% which was an increase of 0.0012244498% from its proportion measured as of August 31, 2021.

Changes since the Prior Actuarial Valuation: The actuarial assumptions and methods have been modified since the determination of the prior year's Net Pension Liability. These new assumptions were adopted in conjunction with an actuarial experience study. The primary assumption change was lowering of the discount rate from 7.25 percent to 7.00 percent.

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, 2023, the District recognized pension expense of \$487,276 and revenue of \$487,276 for support provided by the State.

The amount of pension expense recognized by the District in the reporting period was \$1,163,115.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

At August 31, 2023, 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	\$ 74,651	\$ 112,245
Changes in actuarial assumptions	959,316	239,088
Net difference between projected and actual investment earnings	508,647	-
Changes in proportion and difference between District's contributions and proportionate share of contributions	547,199	110,068
District contributions to TRS subsequent to the measurement date	453,368	-
Total	\$ 2,543,181	\$ 461,401

The \$453,368 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, 2024.

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
2024	\$ 381,783
2025	266,243
2026	146,661
2027	686,269
2028	147,455
Thereafter	1
	\$ 1,628,412

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

Changes in Net Pension Liability:

	Beginning Balance	Additions	Reductions	Ending Balance
Net Pension Liability	\$ 1,896,654	\$ 3,656,418	\$ 404,666	\$ 5,148,406

Payable to the Pension Plan: At August 31, 2023, the District reported a payable of \$87,332 to the pension plan for the outstanding amount of contractually required contributions related to past service costs. Member contributions included in this payable were \$58,413.

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-2022.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.

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

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.

	Contributions Rates	
	2022	2023
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%
2023 Employer Contributions	\$ 90,702	
2023 Member Contributions	61,579	
2022 Plan Year NECE On-behalf Contributions (State)	104,153	

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 June 30, 2023, the District did not employ TRS retirees and therefore did not pay any surcharge amounts to TRS-Care.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

Actuarial Assumptions: The actuarial valuation was performed as of August 31, 2021. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2022. The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The 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, 2021 pension actuarial valuation that was rolled forward to August 31, 2022:

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, 2021 rolled forward to August 31, 2022
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	3.91% as of August 31, 2022
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.

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

Health Care Trend Rates	Initial medical trend rates of 8.25% for Medicare retirees and 7.25% for non-Medicare retirees. Initial prescription drug trend rate of 8.25% for all retirees. Initial trend rates decrease to an ultimate trend rate of 4.25 over a period of 13 years.
Election Rates	Normal Retirement: 62% participation prior to age 65 and 25% participation after age 65; 30% 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 1.95% as of August 31, 2021 to 3.91% as of August 31, 2022, lower participation rates, and updates to the health care trend assumptions.

Discount Rate: A single discount rate of 3.91 percent was used to measure the Total OPEB Liability. There was an increase of 1.96 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, 2022 using the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax exempt municipal bonds.

Discount Rate Sensitivity Analysis: The following schedule shows the impact of 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.

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

	1% Decrease in Discount Rate 2.91%	Current Single Discount Rate 3.91%	1% Increase in Discount Rate 4.91%
District’s proportionate share of the Net OPEB Liability:	\$ 2,934,829	\$ 2,489,085	\$ 2,127,975

Healthcare Cost Trend Rates Sensitivity Analysis: The following schedule shows the impact of 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:	\$ 2,051,017	\$ 2,489,085	\$ 3,056,983

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs: At August 31, 2023, the District reported a liability of \$2,489,085 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	\$ 2,489,085
State’s proportionate share that is associated with the District	3,036,293
Total	\$ 5,525,378

The Net OPEB Liability was measured as of August 31, 2021 and rolled forward to August 31, 2022 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, 2021 through August 31, 2022.

At August 31, 2022 the employer’s proportion of the collective Net OPEB Liability was 0.0103954409%, which was an increase of 0.0011996515% from its proportion measured as of August 31, 2021.

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

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 1.95 percent as of August 31, 2021 to 3.91 percent as of August 31, 2022. This change decreased the Total OPEB Liability.

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

For the year ended August 31, 2023, the District recognized OPEB expense of \$(430,874) and revenue of \$(430,874) for support provided by the State.

The amount of OPEB expense recognized by the District in the reporting period was \$(721,796).

At August 31, 2023, 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	\$ 138,384	\$ 2,073,631
Changes in actuarial assumptions	379,137	1,729,268
Difference between projected and actual investment earnings	7,414	-
Changes in proportion and difference between the District’s contributions and the proportionate share of contributions	942,531	600,553
Contributions paid to TRS-Care subsequent to the measurement date	90,702	-
Total	\$ 1,558,168	\$ 4,403,452

The \$90,702 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, 2024.

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

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
2024	\$ (575,948)
2025	(575,922)
2026	(470,369)
2027	(327,467)
2028	(348,988)
Thereafter	(637,292)
	\$ (2,935,986)

Changes in Net OPEB Liability:

	Beginning Balance	Additions	Reductions	Ending Balance
Net OPEB Liability	\$ 3,547,227	\$ -	\$ 1,058,142	\$ 2,489,085

Payable to the OPEB Plan: At August 31, 2023, the District reported a payable of \$11,037 to the OPEB plan for the outstanding amount of contractually required contributions related to past service costs. Member contributions included in this payable were \$5,476.

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, 2023, 2022 and 2021 were \$52,810, \$35,395, and \$39,901, respectively. These amounts are recorded as equal revenues and expenditures in the governmental fund financial statements of the District.

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

L. Health Care Coverage

During the year ended August 31, 2023, Tornillo Independent School District participated in the TRS - Active Care Health Insurance Program. During the year ended August 31, 2023, 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, 2023, 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, 2023, 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, 2022, 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 170 full-time and part-time employees. The District paid \$58,944 in worker's compensation premium for the plan year 2022-2023. 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, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

O. Fund Balance

As of August 31, 2023, fund balances are composed of the following:

	General Fund	Non Major Governmental Funds	Total
Nonspendable:			
Inventories	\$ 16,992	\$ -	\$ 16,992
Restricted:			
Food Service	153,252	-	153,252
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	-	183,898	183,898
Campus Activities	-	12,043	12,043
Committed:			
Capital Expenditures for Equipment	15,920	-	15,920
Other Committed	68,152	-	68,152
Assigned:			
Construction	155,526	-	155,526
Other Assigned	49,622	-	49,622
Unassigned	6,080,114	-	6,080,114
Total	\$ 6,539,578	\$ 305,300	\$ 6,844,878

As discussed in Note P, as of August 31, 2023, the District has \$45,710 of encumbrances of operating funds 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, 2023, certain amounts which were previously restricted or assigned for specific purposes have been encumbered in the governmental funds as follows:

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

	Encumbrances Included in:		
	Restricted	Assigned	Total
	Fund Balance	Fund Balance	
General Fund	\$ -	\$ 44,850	\$ 44,850
Nonmajor Governmental Funds	860	-	860
	\$ 860	\$ 44,850	\$ 45,710

Q. Revenue from Local and Intermediate Sources

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

	Non Major Governmental		Total
	General Fund	Funds	
Property Taxes	\$ 855,043	\$ 442,820	\$ 1,297,863
Penalties and Interest on Taxes	32,345	13,865	46,210
Investment Income	310,266	24,944	335,210
Food Sales	80,792	-	80,792
Co-curricular Student Activities	4,477	-	4,477
Local Grants	-	42,123	42,123
Other	37,328	45,676	83,004
Total	\$ 1,320,251	\$ 569,428	\$ 1,889,679

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.

SHARS revenue recorded in the current year period related to prior year's settle-up amounts was \$66,959. As of August 31, 2023, the SHARS receivable was \$42,119 and is included in "Due from Other Governments."

S. Litigation

During the normal course of business the District is subject to various legal claims. As of August 31, 2023, 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, 2023

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, 2023

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, 2023, Tornillo Independent School District carried insurance for building and contents in the amount of \$65,783,069 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 \$25,000. 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 2022-2023 fiscal year.

W. 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, 2023, the District had 25 employees participating in these Plans. Employee contributions to the Plans totaled \$52,410.

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, 2023

III. DETAILED NOTES ON ALL FUNDS (Continued)

X. 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. 100, *Accounting Changes and Error Corrections - an amendment of GASB No. 62*, effective for fiscal years beginning after June 15, 2023. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections, to provide more understandable, reliable, relevant, consistent, and comparable information for making or assessing accountability.
- GASB No. 101, *Compensated Absences*, effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

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, 2023

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	\$ 1,059,194	\$ 1,059,194	\$ 1,320,251	\$ 261,057
5800	State Program Revenues	10,570,709	10,613,909	9,838,945	(774,964)
5900	Federal Program Revenues	1,125,900	1,258,804	1,338,890	80,086
5020	Total Revenues	12,755,803	12,931,907	12,498,086	(433,821)
EXPENDITURES:					
Current:					
0011	Instruction	5,836,933	5,902,329	5,687,559	214,770
0012	Instructional Resources and Media Services	166,671	166,671	154,970	11,701
0013	Curriculum and Instructional Staff Development	213,541	326,230	329,365	(3,135)
0021	Instructional Leadership	126,435	136,135	119,321	16,814
0023	School Leadership	857,926	864,837	836,110	28,727
0031	Guidance, Counseling, and Evaluation Services	362,192	368,692	344,497	24,195
0033	Health Services	171,607	172,607	173,169	(562)
0034	Student (Pupil) Transportation	271,508	274,508	237,386	37,122
0035	Food Services	860,500	993,404	995,827	(2,423)
0036	Extracurricular Activities	428,323	428,323	360,830	67,493
0041	General Administration	916,287	833,064	803,601	29,463
0051	Facilities Maintenance and Operations	1,685,546	1,843,546	1,781,416	62,130
0052	Security and Monitoring Services	273,164	397,560	330,089	67,471
0053	Data Processing Services	504,170	463,374	448,078	15,296
0061	Community Services	62,000	64,000	59,542	4,458
Debt Service:					
0071	Principal on Long-Term Liabilities	-	2,500	1,218	1,282
0072	Interest on Long-Term Liabilities	-	500	47	453
Capital Outlay:					
0081	Facilities Acquisition and Construction	-	1,522,000	1,261,718	260,282
Intergovernmental:					
0099	Other Intergovernmental Charges	19,000	19,000	18,760	240
6030	Total Expenditures	12,755,803	14,779,280	13,943,503	835,777
1200	Net Change in Fund Balances	-	(1,847,373)	(1,445,417)	401,956
0100	Fund Balance - September 1 (Beginning)	7,984,995	7,984,995	7,984,995	-
3000	Fund Balance - August 31 (Ending)	\$ 7,984,995	\$ 6,137,622	\$ 6,539,578	\$ 401,956

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION BUDGET AND ACTUAL GENERAL FUND

FOR THE YEAR ENDED AUGUST 31, 2023

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, 2022, the 2022-2023 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 13 - Curriculum and Instructional Staff Development and in function 33 - Health Services due to underestimation of TRS on behalf and fringe benefits and in function 35 - Food Service due to underestimation of inventory adjustment at year end. Overall, the general fund budget reported a favorable budget variance of \$835,777.

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, 2023

	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020
District's Proportion of the Net Pension Liability (Asset)	0.008672106%	0.007447656%	0.007303199%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 5,148,406	\$ 1,896,654	\$ 3,911,445
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	5,097,630	2,578,895	5,848,596
Total	<u>\$ 10,246,036</u>	<u>\$ 4,475,549</u>	<u>\$ 9,760,041</u>
District's Covered Payroll	\$ 8,879,207	\$ 8,415,190	\$ 8,521,925
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	57.98%	22.54%	45.90%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.62%	88.79%	75.54%

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, 2022 for year 2023, 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 2020 Plan Year 2019	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
0.0074622%	0.00702745%	0.007518392%	0.008308592%	0.0076823%	0.0055566%
\$ 3,879,085	\$ 3,868,079	\$ 2,403,977	\$ 3,139,693	\$ 2,715,591	\$ 1,484,245
6,072,243	5,750,937	3,878,395	4,232,506	4,208,755	3,644,005
\$ 9,951,328	\$ 9,619,016	\$ 6,282,372	\$ 7,372,199	\$ 6,924,346	\$ 5,128,250
\$ 7,810,067	\$ 7,815,556	\$ 7,891,834	\$ 7,563,210	\$ 7,198,540	\$ 6,956,232
49.67%	49.49%	30.46%	41.51%	37.72%	21.34%
75.24%	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 2023

	2023	2022	2021
Contractually Required Contribution	\$ 453,368	\$ 404,437	\$ 318,353
Contribution in Relation to the Contractually Required Contribution	(453,368)	(404,437)	(318,353)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 9,465,658	\$ 8,879,207	\$ 8,415,190
Contributions as a Percentage of Covered Payroll	4.79%	4.55%	3.78%

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

	2020	2019	2018	2017	2016	2015
\$	318,416	\$ 260,751	\$ 234,824	\$ 238,898	\$ 233,325	\$ 181,259
	(318,416)	(260,751)	(234,824)	(238,898)	(233,325)	(181,259)
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
\$	8,521,925	\$ 7,810,067	\$ 7,815,556	\$ 7,891,834	\$ 7,563,210	\$ 7,198,540
	3.74%	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, 2023

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

The Board adopted new assumptions on July 15, 2022 based on recommendations from the experience study for the period ending August 31, 2021. The primary assumption change was lowering of the discount rate from 7.25 percent to 7.00 percent. Please see the experience study report for a detailed list of changes with the rationale for each. The report is available at: https://www.trs.texas.gov/TRS%20Documents/actuarial_experience_study_2022.pdf.pdf

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, 2023

	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.010395441%	0.009195789%	0.009294409%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 2,489,085	\$ 3,547,227	\$ 3,533,224
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	3,036,293	4,752,494	4,747,807
Total	<u>\$ 5,525,378</u>	<u>\$ 8,299,721</u>	<u>\$ 8,281,031</u>
District's Covered Payroll	\$ 8,879,207	\$ 8,415,190	\$ 8,521,925
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	28.03%	42.15%	41.46%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	11.52%	6.18%	4.99%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. The amounts for FY 2023 are for the measurement date of August 31, 2022. 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 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
0.010379962%	0.009494575%	0.009842449%
\$ 4,908,811	\$ 4,740,728	\$ 4,280,112
6,522,712	6,139,670	5,919,200
<u>\$ 11,431,523</u>	<u>\$ 10,880,398</u>	<u>\$ 10,199,312</u>
\$ 7,810,067	\$ 7,815,556	\$ 7,891,834
62.85%	60.66%	54.23%
2.66%	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 2023

	2023	2022	2021
Contractually Required Contribution	\$ 90,702	\$ 86,850	\$ 65,803
Contribution in Relation to the Contractually Required Contribution	(90,702)	(86,850)	(65,803)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 9,465,460	\$ 8,879,207	\$ 8,415,190
Contributions as a Percentage of Covered Payroll	0.96%	0.98%	0.78%

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

	2020	2019	2018
\$	74,082	\$ 71,896	\$ 65,739
	(74,802)	(71,896)	(65,739)
\$	(720)	\$ -	\$ -
\$	8,521,925	\$ 7,810,067	\$ 7,815,556
	0.87%	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, 2023

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 1.95 percent as of August 31, 2021 to 3.91 percent as of August 31, 2022. This change decreased the total OPEB liability.
- The participation rate for pre-65 retirees was lowered from 65% to 62%, and the participation rate for post-65 retirees was lowered from 40% to 25%. The rate of pre-65 retirees who are assumed to discontinue their coverage at age 65 was increased from 25% to 30%. These changes lowered the total OPEB liability.
- The trend rates were reset to better reflect the plan's anticipated experience. This change increased the total OPEB liability.

Difference Between Expected and Actual Experience

The primary driver of the \$4.5 billion experience gain was favorable claims experience, which resulted in lower overall 2023 retiree claims estimates than previously assumed.

SUPPLEMENTARY INFORMATION

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2023

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	242 Summer Feeding Program
ASSETS				
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1220 Property Taxes - Delinquent	-	-	-	-
1230 Allowance for Uncollectible Taxes	-	-	-	-
1240 Due from Other Governments	189,190	84,077	165	-
1260 Due from Other Funds	-	-	-	42,974
1410 Prepayments	-	-	-	-
1000 Total Assets	<u>\$ 189,190</u>	<u>\$ 84,077</u>	<u>\$ 165</u>	<u>\$ 42,974</u>
LIABILITIES				
2110 Accounts Payable	\$ 31,308	\$ -	\$ -	\$ -
2160 Accrued Wages Payable	1,428	6,027	-	-
2170 Due to Other Funds	156,454	75,413	165	-
2180 Due to Other Governments	-	-	-	-
2300 Unearned Revenue	-	2,637	-	-
2000 Total Liabilities	<u>189,190</u>	<u>84,077</u>	<u>165</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	-	-	-	42,974
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>42,974</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 189,190</u>	<u>\$ 84,077</u>	<u>\$ 165</u>	<u>\$ 42,974</u>

244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	270 ESEA V, B,2 Rural & Low Income	279 ESSER III TCLAS ARP Act	280 ESSER III Homelss Children	281 ESSER II CRRSA Act Supplemental	282 ESSER III ARP Act
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	18,744	10,169	30,150	356,705	10,506	361,637	229,784
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ 18,744	\$ 10,169	\$ 30,150	\$ 356,705	\$ 10,506	\$ 361,637	\$ 229,784
\$ -	\$ 5,212	\$ 101	\$ 4,848	\$ 312,000	\$ -	\$ 38,872	\$ 14,462
-	1,435	386	-	-	-	-	1,289
-	12,097	9,682	25,302	44,705	10,506	322,765	214,033
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	18,744	10,169	30,150	356,705	10,506	361,637	229,784
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ 18,744	\$ 10,169	\$ 30,150	\$ 356,705	\$ 10,506	\$ 361,637	\$ 229,784

TORNILLO INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2023

Data Control Codes	284 IDEA B Formula ARP Act	285 IDEA B Preschool ARP Act	288 Emergency Impact Aid	289 Other Federal Special Revenue Funds
ASSETS				
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1220 Property Taxes - Delinquent	-	-	-	-
1230 Allowance for Uncollectible Taxes	-	-	-	-
1240 Due from Other Governments	3,873	146	-	11,269
1260 Due from Other Funds	-	-	339	2,973
1410 Prepayments	-	-	-	-
1000 Total Assets	<u>\$ 3,873</u>	<u>\$ 146</u>	<u>\$ 339</u>	<u>\$ 14,242</u>
LIABILITIES				
2110 Accounts Payable	\$ -	\$ -	\$ -	\$ -
2160 Accrued Wages Payable	-	-	-	-
2170 Due to Other Funds	814	146	-	2,537
2180 Due to Other Governments	3,059	-	-	-
2300 Unearned Revenue	-	-	339	11,705
2000 Total Liabilities	<u>3,873</u>	<u>146</u>	<u>339</u>	<u>14,242</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>\$ 3,873</u>	<u>\$ 146</u>	<u>\$ 339</u>	<u>\$ 14,242</u>

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	599 Debt Service Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 448,868
-	-	-	-	-	-	-	60,488
-	-	-	-	-	-	-	(3,021)
-	-	-	366,760	-	-	1,673,175	-
1,989	13,748	32,053	-	16,650	44,279	155,005	-
-	-	-	-	-	-	-	-
<u>\$ 1,989</u>	<u>\$ 13,748</u>	<u>\$ 32,053</u>	<u>\$ 366,760</u>	<u>\$ 16,650</u>	<u>\$ 44,279</u>	<u>\$ 1,828,180</u>	<u>\$ 506,335</u>
\$ -	\$ -	\$ -	\$ 168,333	\$ 4,607	\$ -	\$ 579,743	\$ -
-	-	-	618	-	-	11,183	-
-	-	-	197,809	-	340	1,072,768	201,081
-	13,748	-	-	-	-	16,807	-
334	-	32,053	-	-	43,939	91,007	70,511
<u>334</u>	<u>13,748</u>	<u>32,053</u>	<u>366,760</u>	<u>4,607</u>	<u>44,279</u>	<u>1,771,508</u>	<u>271,592</u>
-	-	-	-	-	-	-	50,845
-	-	-	-	-	-	-	50,845
1,655	-	-	-	-	-	44,629	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	183,898
-	-	-	-	12,043	-	12,043	-
<u>1,655</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,043</u>	<u>-</u>	<u>56,672</u>	<u>183,898</u>
<u>\$ 1,989</u>	<u>\$ 13,748</u>	<u>\$ 32,053</u>	<u>\$ 366,760</u>	<u>\$ 16,650</u>	<u>\$ 44,279</u>	<u>\$ 1,828,180</u>	<u>\$ 506,335</u>

TORNILLO INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2023

Data Control Codes	698 Capital Projects Fund	Total Nonmajor Governmental Funds
ASSETS		
1110 Cash and Cash Equivalents	\$ -	\$ 448,868
1220 Property Taxes - Delinquent	-	60,488
1230 Allowance for Uncollectible Taxes	-	(3,021)
1240 Due from Other Governments	-	1,673,175
1260 Due from Other Funds	54,186	209,191
1410 Prepayments	10,544	10,544
1000 Total Assets	<u>\$ 64,730</u>	<u>\$ 2,399,245</u>
LIABILITIES		
2110 Accounts Payable	\$ -	\$ 579,743
2160 Accrued Wages Payable	-	11,183
2170 Due to Other Funds	-	1,273,849
2180 Due to Other Governments	-	16,807
2300 Unearned Revenue	-	161,518
2000 Total Liabilities	<u>-</u>	<u>2,043,100</u>
DEFERRED INFLOWS OF RESOURCES		
2601 Unavailable Revenue - Property Taxes	-	50,845
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>50,845</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	-	183,898
3490 Other Restricted Fund Balance	-	12,043
3000 Total Fund Balances	<u>64,730</u>	<u>305,300</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 64,730</u>	<u>\$ 2,399,245</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, 2023

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	242 Summer Feeding Program
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	582,627	167,754	767	-
5020 Total Revenues	582,627	167,754	767	-
EXPENDITURES:				
Current:				
0011 Instruction	113,924	91,162	767	-
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	363,267	-	-	-
0021 Instructional Leadership	26,940	-	-	-
0023 School Leadership	26,094	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	44,620	-	-
0032 Social Work Services	-	31,972	-	-
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	52,402	-	-	-
Debt Service:				
0071 Principal on Long-Term Liabilities	-	-	-	-
0072 Interest on Long-Term Liabilities	-	-	-	-
0073 Bond Issuance Cost and Fees	-	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	582,627	167,754	767	-
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	42,974
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ 42,974

244	255	263	270	279	280	281	282
Career and Technical - Basic Grant	ESEA II,A Training and Recruiting	Title III, A English Lang. Acquisition	ESEA V, B,2 Rural & Low Income	ESSER III TCLAS ARP Act	ESSER III Homelss Children	ESSER II CRRSA Act Supplemental	ESSER III ARP Act
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
20,359	57,509	49,297	30,150	638,219	10,506	902,215	1,493,164
20,359	57,509	49,297	30,150	638,219	10,506	902,215	1,493,164
20,359	17,002	26,162	14,282	503,608	10,506	251,101	619,685
-	-	-	-	-	-	1,193	53,426
-	33,518	15,000	15,868	96,978	-	4,299	229,042
-	-	-	-	-	-	-	88,347
-	4,651	-	-	37,633	-	1,268	52,748
-	2,338	-	-	-	-	-	6,391
-	-	-	-	-	-	-	2,029
-	-	-	-	-	-	-	19,247
-	-	-	-	-	-	-	7,102
-	-	-	-	-	-	-	26,377
-	-	-	-	-	-	-	17,044
-	-	-	-	-	-	-	233,018
-	-	-	-	-	-	-	23,163
-	-	-	-	-	-	-	10,419
-	-	8,135	-	-	-	4,955	105,126
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	639,399	-
20,359	57,509	49,297	30,150	638,219	10,506	902,215	1,493,164
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TORNILLO INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

Data Control Codes	284 IDEA B Formula ARP Act	285 IDEA B Preschool ARP Act	288 Emergency Impact Aid	289 Other Federal Special Revenue Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	3,873	146	-	37,694
5020 Total Revenues	<u>3,873</u>	<u>146</u>	<u>-</u>	<u>37,694</u>
EXPENDITURES:				
Current:				
0011 Instruction	3,873	146	-	14,835
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	-	-	-	-
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	-	-	19,000
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	3,859
0053 Data Processing Services	-	-	-	-
0061 Community Services	-	-	-	-
Debt Service:				
0071 Principal on Long-Term Liabilities	-	-	-	-
0072 Interest on Long-Term Liabilities	-	-	-	-
0073 Bond Issuance Cost and Fees	-	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	<u>3,873</u>	<u>146</u>	<u>-</u>	<u>37,694</u>
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	-
3000 Fund Balance - August 31 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	599 Debt Service Fund
\$ -	\$ -	\$ -	\$ -	\$ 45,677	\$ 42,123	\$ 87,800	\$ 481,628
-	-	12,108	629,616	-	-	641,724	853,066
-	-	-	-	-	-	3,994,280	-
-	-	12,108	629,616	45,677	42,123	4,723,804	1,334,694
-	-	12,108	174,427	24,137	42,123	1,940,207	-
-	-	-	-	-	-	54,619	-
-	-	-	286,886	-	-	1,044,858	-
-	-	-	-	-	-	115,287	-
-	-	-	-	7,711	-	130,105	-
-	-	-	-	-	-	72,349	-
-	-	-	-	-	-	34,001	-
-	-	-	-	-	-	19,247	-
-	-	-	-	-	-	7,102	-
-	-	-	-	-	-	26,377	-
-	-	-	-	14,695	-	31,739	-
-	-	-	-	-	-	233,018	-
-	-	-	168,303	-	-	195,325	-
-	-	-	-	-	-	10,419	-
-	-	-	-	-	-	170,618	-
-	-	-	-	-	-	-	838,500
-	-	-	-	-	-	-	459,630
-	-	-	-	-	-	-	2,000
-	-	-	-	-	-	639,399	-
-	-	12,108	629,616	46,543	42,123	4,724,670	1,300,130
-	-	-	-	(866)	-	(866)	34,564
1,655	-	-	-	12,909	-	57,538	149,334
\$ 1,655	\$ -	\$ -	\$ -	\$ 12,043	\$ -	\$ 56,672	\$ 183,898

TORNILLO INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

Data Control Codes	698 Capital Projects Fund	Total Nonmajor Governmental Funds
REVENUES:		
5700 Total Local and Intermediate Sources	\$ -	\$ 569,428
5800 State Program Revenues	-	1,494,790
5900 Federal Program Revenues	-	3,994,280
5020 Total Revenues	-	6,058,498
EXPENDITURES:		
Current:		
0011 Instruction	-	1,940,207
0012 Instructional Resources and Media Services	-	54,619
0013 Curriculum and Instructional Staff Development	-	1,044,858
0021 Instructional Leadership	-	115,287
0023 School Leadership	-	130,105
0031 Guidance, Counseling, and Evaluation Services	-	72,349
0032 Social Work Services	-	34,001
0033 Health Services	-	19,247
0034 Student (Pupil) Transportation	-	7,102
0035 Food Services	-	26,377
0041 General Administration	-	31,739
0051 Facilities Maintenance and Operations	-	233,018
0052 Security and Monitoring Services	-	195,325
0053 Data Processing Services	-	10,419
0061 Community Services	-	170,618
Debt Service:		
0071 Principal on Long-Term Liabilities	-	838,500
0072 Interest on Long-Term Liabilities	-	459,630
0073 Bond Issuance Cost and Fees	-	2,000
Capital Outlay:		
0081 Facilities Acquisition and Construction	-	639,399
6030 Total Expenditures	-	6,024,800
1200 Net Change in Fund Balance	-	33,698
0100 Fund Balance - September 1 (Beginning)	64,730	271,602
3000 Fund Balance - August 31 (Ending)	\$ 64,730	\$ 305,300

OTHER INFORMATION - REQUIRED TEA SCHEDULES

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TORNILLO INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED AUGUST 31, 2023

Last 10 Years Ended August 31	Tax Rates		(3) Assessed/Appraised Value for School Tax Purposes
	(1) Maintenance	(2) Debt Service	
2014 and prior years	Various	Various	\$ Various
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	0.931500	0.468900	95,326,121
2023 (School year under audit)	0.899500	0.468900	98,491,952
1000 TOTALS			
8000 Total Taxes Refunded Under Section 26.115, Tax Code			

(10) Beginning Balance 9/1/2022	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2023
\$ 68,877	\$ -	\$ 2,528	\$ 546	\$ (10,322)	\$ 55,481
6,516	-	1,021	200	-	5,295
6,456	-	1,361	267	-	4,828
5,340	-	929	265	-	4,146
8,399	-	1,037	296	-	7,066
10,936	-	2,103	600	-	8,233
16,508	-	3,756	1,420	1,179	12,511
26,375	-	4,217	1,972	(2,262)	17,924
72,944	-	24,279	12,221	(4,311)	32,133
-	1,319,465	816,417	425,589	-	77,459
<u>\$ 222,351</u>	<u>\$ 1,319,465</u>	<u>\$ 857,648</u>	<u>\$ 443,376</u>	<u>\$ (15,716)</u>	<u>\$ 225,076</u>
		<u>\$ 792</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, 2023

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	\$ 51,000	\$ 51,000	\$ 80,792	\$ 29,792
5800 State Program Revenues	3,600	3,600	3,004	(596)
5900 Federal Program Revenues	805,900	938,804	896,734	(42,070)
5020 Total Revenues	860,500	993,404	980,530	(12,874)
EXPENDITURES:				
Current:				
0035 Food Services	860,500	993,404	995,827	(2,423)
6030 Total Expenditures	860,500	993,404	995,827	(2,423)
1200 Net Change in Fund Balances	-	-	(15,297)	(15,297)
0100 Fund Balance - September 1 (Beginning)	185,541	185,541	185,541	-
3000 Fund Balance - August 31 (Ending)	\$ 185,541	\$ 185,541	\$ 170,244	\$ (15,297)

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, 2023

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	\$ 422,191	\$ 422,191	\$ 481,628	\$ 59,437
5800 State Program Revenues	878,840	878,840	853,066	(25,774)
5020 Total Revenues	1,301,031	1,301,031	1,334,694	33,663
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Liabilities	838,500	838,500	838,500	-
0072 Interest on Long-Term Liabilities	459,631	459,631	459,630	1
0073 Bond Issuance Cost and Fees	2,900	2,900	2,000	900
6030 Total Expenditures	1,301,031	1,301,031	1,300,130	901
1200 Net Change in Fund Balances	-	-	34,564	34,564
0100 Fund Balance - September 1 (Beginning)	149,334	149,334	149,334	-
3000 Fund Balance - August 31 (Ending)	\$ 149,334	\$ 149,334	\$ 183,898	\$ 34,564

TORNILLO INDEPENDENT SCHOOL DISTRICT
STATE COMPENSATORY EDUCATION AND BILINGUAL EDUCATION PROGRAM EXPENDITURES
FOR THE YEAR ENDED AUGUST 31, 2023

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.	1,205,711
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year.	727,194

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.	266,469
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year.	156,888

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January __, 2024.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-001.

Tornillo Independent School District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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
January __, 2024

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, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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
January __, 2024

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2023

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? Yes, finding 2023-001

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: **Child Nutrition Cluster**
Assistance Listing No. 10.553 and 10.555
Education Stabilization Fund
Assistance Listing No. 84.425

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, 2023

FINANCIAL STATEMENT FINDINGS

2023-001 - State Procurement Compliance

Criteria: Texas Education Code 44.031 requires school districts to procure goods and services over \$50,000.

Condition Found: The District did not properly procure services for a project costing over \$50,000.

Effect: The District has not complied with Texas Education Code 44.031.

Cause: The District utilized a Board approved co-operative vendor to provide services to the District for phase I of a project. Unfortunately, when the District moved to begin phase II of the project, the vendor was no longer in business due to the death of the owner. To move forward with the project to phase II, the District erroneously utilized a quote from a business not in the co-operative instead of using another co-operative vendor. As such, services were procured in excess of \$50,000 from a vendor that was not part of the co-operative. The District should have gone through the bidding process if a co-operative vendor was not going to be utilized.

Recommendation: In order to be in compliance with Texas Education Code 44.031, we recommend the District ensure goods and services over \$50,000 are properly procured.

Management Response: See Corrective Action Plan

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no current year findings or questioned costs.

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF STATUS OF **PRIOR AUDIT FINDINGS**
FOR THE YEAR ENDED AUGUST 31, 2023

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



January __, 2024

The following is the Tornillo Independent School District Corrective Action Plan:

2023-001 -State Procurement Compliance

Finding: The District did not properly procure services for a project costing over \$50,000

Correction Plan: The district will follow Texas Education Code 44.031 by ensuring that all goods and services in excess of \$50,000 be properly procured.

Responsible Parties: TISD Cabinet and Board of Directors

Anticipated Completion Date: January 2024

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2023

(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	84.010 A	22610101071908	\$ 5,007
ESEA, Title I, Part A - Improving Basic Programs	84.010 A	23610101071908	503,505
2022-2024 School Action Fund Continuation	84.010 A	23610162711003	118,506
Total Assistance Listing Number 84.010			627,018
*IDEA - Part B, Formula	84.027 A	226600010719086600	9,473
*IDEA - Part B, Formula	84.027 A	236600010719086600	174,758
*COVID-19 -IDEA-B Formula - ARP	84.027 X	225350020719085350	4,222
Total Assistance Listing Number 84.027			188,453
*IDEA - Part B, Preschool	84.173 A	236610010719086610	841
*COVID-19 IDEA-B Preschool - ARP	84.173 X	225360020719085360	159
Total Assistance Listing Number 84.173			1,000
Total Special Education Cluster (IDEA)			189,453
22-23 Perkins V: Strengthening CTE for 21st Century	84.048 A	23420006071908	20,480
ESEA, Title V, Part B,2 - Rural & Low Income Prog.	84.358 A	23696001071908	32,868
Title III, Part A - English Language Acquisition	84.365 A	22671001071908	674
Title III, Part A - English Language Acquisition	84.365 A	23671001071908	49,610
Total Assistance Listing Number 84.365			50,284
ESEA, Title II, Part A, Teacher Principal Training	84.367 A	22694501071908	2,678
ESEA, Title II, Part A, Teacher Principal Training	84.367 A	23694501071908	60,444
Total Assistance Listing Number 84.367			63,122
Title IV, Part A, Subpart 1	84.424 A	22680101071908	150
Title IV, Part A, Subpart 1	84.424 A	23680101071908	36,936
Total Assistance Listing Number 84.424			37,086
COVID-19 CRRSA ESSER II	84.425 D	21521001071908	902,215
COVID-19 ARP ESSER III	84.425 D	21528001071908	1,336,802
COVID-19 TCLAS High-Quality After-School	84.425 D	215280587110153	284,824
COVID-19 TCLAS ESSER - III	84.425 U	21528042071908	638,219
COVID-19 ARP Homeless II	84.425 W	21533002071908	11,530
Total Assistance Listing Number 84.425			3,173,590
Total Passed Through Texas Education Agency			4,193,901
TOTAL U.S. DEPARTMENT OF EDUCATION			4,193,901
U.S. DEPARTMENT OF JUSTICE			
<u>Passed Through the Office of Community Oriented Policing Servs</u>			
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-22-GG-04205-	3,859
Total Passed Through the Office of Community Oriented Policing Servs			3,859
TOTAL U.S. DEPARTMENT OF JUSTICE			3,859
U.S. DEPARTMENT OF AGRICULTURE			
<u>Passed Through the Texas Department of Agriculture</u>			
**School Breakfast Program	10.553	806780706	298,541

TORNILLO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2023

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
**National School Lunch Program - Cash Assistance	10.555	806780706	502,050
**National School Lunch Prog. - Non-Cash Assistance	10.555	806780706	62,191
**Supply Chain Assistance Funds	10.555	806780706	43,123
Total Assistance Listing Number 10.555			607,364
Total Child Nutrition Cluster			905,905
NSLP Equipment Assistance Grant	10.579	806780706	49,418
Child & Adult Care Food Program - Cash Assistance	10.558	806780706	42,752
Total Passed Through the Texas Department of Agriculture			998,075
TOTAL U.S. DEPARTMENT OF AGRICULTURE			998,075
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 5,195,835

*, ** Clustered Programs

Draft

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED AUGUST 31, 2023

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, 2023, 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, 2023. 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 - May 2023.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED AUGUST 31, 2023

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 \$80,792 for the year ended August 31, 2023.

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	\$ 44,391
IDEA - Part B, Formula	84.027A	16,477
COVID-19 IDEA - Part B, Formula - American Rescue Act	84.027X	349
IDEA - Part B, Preschool	84.173A	74
COVID-19 IDEA - Part B, Preschool - American Rescue Act	84.173X	13
Carl D. Perkins Basic Formula Grant	84.048A	121
Title II, Part A, Supporting Effective Instruction	84.367A	5,613
Title III, Part A - LEP/LEA	84.365A	987
Title V. B SP 2 - Rural & Low Income School	84.358B	2,718
COVID-19 ARP ESSER III	84.425D	103,256
COVID-19 TCLAS High-Quality After-School	84.425U	25,206
COVID-19 ARP Homeless II	84.425W	1,024
Title IV, Part A, Subpart 1	84.424A	3,251
School Breakfast Program	10.553	37,790
National School Lunch Program	10.555	63,551
Total Indirect Costs		\$ 304,821

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED AUGUST 31, 2023

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	\$ 260,751
National School Lunch Program - Cash Assistance	10.555	438,499
National School Lunch Program - Non-Cash Assistance	10.555	62,191
Supply Chain Assistance Grant	10.555	43,123
Child & Adult Care Food Program	10.558	42,752
NSLP Equipment Assistance Grant	10.579	49,418
Indirect Costs	Various	304,821
		1,201,555
SHARS (not included in Exhibit K-1)		137,335
Total General Fund federal revenue per Exhibit C-3		\$ 1,338,890

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	\$ 5,195,835
School Health and Related Services (SHARS) reimbursements	137,335
Total federal revenue per Exhibit C-3	\$ 5,333,170

January __, 2024

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, 2023. 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 May 19, 2023. 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. 96, *Subscription- Based Information Technology Arrangement (SBITAs)*, which requires recognition of SBITA assets and liabilities. 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 2022-2023 school year is based upon the projected 2023-2024 Foundation allotment and the number of school days in August 2023.
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.
8. Management's estimate for SBITA assets and related liabilities is based upon a present value calculation of the future payments. Amortization of the SBITA assets is based upon the shorter of the SBITA 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. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. 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 __, 2024.

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 __, 2024. These comments do not affect our reported dated January __, 2024 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: 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. We recommended 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.

Status: Commerce statements are being posted on a monthly basis to ensure invoices are not listed as outstanding. No similar instances were noted during this year's testwork.

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

Status: The Director of Finance provided training to the A/P Payable Clerk during the year on accruing expenditures at the end of the year.

3. Observation: It was noted that the District had balances past due from employees for health insurance payments not withheld from their paychecks as these employees were out on FMLA during the year. We recommended management ensure that amounts due from employees are collected on a timely basis.

Status: The District implemented procedures to have the HR Specialist reconcile and try to obtain payment from employee or credit from third party vendor. At the end of fiscal year if attempts to collect are unsuccessful then Director of Finance will write off such expenses. No similar instances were noted during this year's testwork.

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

Status: Procedures have been implemented for staff to use local funding for excess hotel cost over the GSA rates. No similar instances were noted during this year's testwork.

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. We recommended 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.

Status: The District implemented procedures to ensure emergency purchase orders are only for such occurrences that warrant them. No similar instances were noted during this year's testwork.

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

Status: The District implemented procedures and training to avoid invoices getting paid more than once. No similar instances were noted during this year's testwork.

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

Status: The District implemented procedures to ensure Function/supplemental Authorization are properly approved. No similar instances were noted during this year's testwork.

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.

We recommended 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.

Status: Master schedule reviews are conducted twice a year to ensure that the coding follows TEA guidelines and the allocation of any stipends are properly calculated and agree to the allocation of the base pay. No similar instances were noted during this year's testwork.

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. We recommended 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.

Status: The budget for program intent code 30 - State Compensatory Education will be attached to the District Improvement Plan for fiscal year 2023-2024. No similar instances were noted during this year's testwork.

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. We recommended 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.

Status: The Director of Finance is closely working with the bilingual team to ensure that funds are spent as required. No similar instances were noted during this year's testwork.

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. We recommended 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.

Status: Management implemented procedures to ensure the District follows the IDEA B Excess Cost Calculation Handbook when completing the calculation. However, the local methodology for the allocation of students with disabilities served in mainstream classroom settings was not documented in the District's EDGAR manual. See current year comment.

Draft

Current Year Comments

Accounting

1. Observation: While going over the District's accounts payable procedures, we noted that changes to vendors only require one level of approval. Information Technology is unable to produce a report showing changes made to vendors. Therefore, once a change is made to a vendor, there is no evidence of review and approval.

Recommendation: Since a report can be run showing the vendors that were modified along with the date and the person that made the change, we recommend the Finance Director generate this report periodically and review the vendors listed to ensure the changes were valid and sign off as evidence of his approval.

Cash Disbursements

2. Observation: While conducting a review of nonpayroll transactions for the Child Nutrition program, it was noted that on two instances the invoices were issued before the purchase orders were created and approved.

Recommendation: We recommend management ensure that purchase requisitions are created and approved before the purchase takes place.

3. Observation: While conducting our nonpayroll test over expenditures charged to the ESSER program, we noted several instances where out-of-state travel was paid with program funds; however, out-of-state travel was not included in the grant applications. In another instance, we noted an expenditure was paid against the incorrect purchase order and therefore, it should not have been paid with program funds. Both of these types of expenditures were moved to the general fund.

Recommendation: We recommend management ensure the grant applications are completed correctly to ensure they reflect the District's plan for using grant funds. In addition, we recommend management verify only allowable expenditures are charged to the programs.

Payroll

4. Observation: While conducting our payroll test for the ESSER program, we noted two instances where an employee was paid the incorrect rate for tutoring resulting in an overpayment of \$118.

Recommendation: We recommend that HR personnel review all Function/Supplemental Authorization Request forms to ensure both the employees and the rates attached to the function code are correct.

Compliance

5. Observation: While conducting our review of the District improvement plan, we noted that the plan did not include the approximate dollar amounts for each activity and/or strategies.

Recommendation: We recommend management ensure the district improvement plan includes all of the information as required by Texas Education Code 11.251 to 11.253 and TEA's FASRG Module 6 - SCE.

6. Observation: During our review of a sample of economically disadvantaged students, two instances were noted where the household income for the students exceeded the reduced income threshold. Therefore, these students should not have been reported as economically disadvantaged. In another instance, we noted that the incorrect census block group was reported for one student.

Recommendation: We recommend additional training be provided in calculating income and determining eligibility for economically disadvantaged classification. We also recommend management ensure that the correct census block group is reported for students.

7. Observation: Per TAC 89.1207, the Districts that apply for a Bilingual Education exception and/or an English as a Second Language waiver must develop a comprehensive professional development plan and must assure that they will spend a minimum of 10% of the Bilingual Education allotment for professional development. The District was granted both a Bilingual Exception and an English as a Second Language Waiver for FY 23 but did not spend the full 10% of the allotment in professional development.

Recommendation: We recommend the District spend the required amount of the Bilingual Education Allotment on their Comprehensive Professional Development plan as established by TAC 89.1207 whenever the District is granted an exception and/or a waiver.

8. Observation: In the prior year, the Finance Director developed a methodology to allocate a portion of the instructional costs associated to SPED students in mainstream classroom settings to include in the calculation of the funds used for children with disabilities before using IDEA B funds. However, the methodology was not included in this year's revision of the District's EDGAR manual.

Recommendation: We recommend that the local methodology for the allocation of students with disabilities served in mainstream classroom settings be documented in the next revision of the District's EDGAR manual.

Capital Assets

9. Observation: While going over the procedures for capital assets, it was noted that capital assets purchased are not always tagged when received as the District sometimes waits until RCI conducts the inventory count for them to tag them. In addition, it was noted that RCI has not been provided with updates/corrections from several years and as such, a reconciliation is necessary to agree the RCI reports to the amounts reported in the financial statements.

Recommendation: We recommend management ensure capital assets purchased are tagged as soon as they are received and that all corrections/updates be provided to RCI so that their schedule accurately reflect the assets of the District.

Draft

Tornillo Independent School District

Passed Adjustments Schedule
8/31/2023

Description	Acct	Statement of Net Position/Balance Sheet		Statement of Activities/Statement of Revenues, Expenditures, and Changes in Fund Balance	
		Dr	Cr	Dr	Cr
1 Accumulated Depreciation - beginning	1573	17,904			
Prior Period Adjustment	3200		17,904		
To remove accumulated depreciation of prior year fixed asset disposals from beginning accumulated depreciation.					
2 Teacher Retirement/TRS Care	6146				5,059
TRS/TRS Care Withheld	2150	5,059			
To adjust District's contribution for retirement and health care.					
3 Furniture and Equipment	1530	599,397			
Accumulated Depreciation - beginning	1573		559,438		
Prior Period Adjustment	3200		39,959		
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.					
		<u>22,963</u>	<u>17,904</u>	<u>-</u>	<u>5,059</u>

Draft



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:

REDGEAR LLC
 123 W Mills Ave Suite 503
 El Paso, TX 79901 US
 (915) 245-0000
 ap@redgear.com
 www.redgear.com

Quote



Business Technology Solutions

ADDRESS
Carlos Garcia Tornillo ISD 19200 Cobb Ave. PO Box 170 Tornillo, TX 79853 USA

SHIP TO
Carlos Garcia Tornillo ISD 19200 Cobb Ave. PO Box 170 Tornillo, TX 79853 USA

QUOTE #	DATE	EXPIRATION DATE
4126	01/09/2024	03/09/2024

ACTIVITY	QTY	RATE	AMOUNT
Hardware:Audio/Video I-PRO AMERICAS INC.:3X4MP(12MP) MULTI-SENSOR 2.9-7.3MM 2.5X MOTORIZED ZOOM LENS, IR LED, IP66, IP67, IK10, 5 YEAR WARRANTY WV-S8543L	6	1,765.16	10,590.96
Hardware:Audio/Video I-PRO AMERICAS INC.:4X4MP(16MP) MULTI-SENSOR, 2.9-7.3MM 2.5X MOTORIZED ZOOM, IR LED, IP66, IP67, IK10, 5 YEAR WARRANTY WV-S8544L	1	2,027.06	2,027.06
Hardware:Audio/Video I-PRO AMERICAS INC.:5MP INDOOR VANDAL RESISTANT DOME CAMERA WITH AI ENGINE, H.265/H.264/MJPEG, 2.9-9MM 3.1X MOTORIZED ZOOM LENS WV-S22500-V3L	18	672.54	12,105.72
Hardware:Audio/Video I-PRO AMERICAS INC.:3X4MP(12MP) MULTI-SENSOR 2.9-7.3MM 2.5X MOTORIZED ZOOM LENS, IR LED, IP66, IP67, IK10, 5 YEAR WARRANTY WV-S8543L (Used Indoors)	12	1,765.16	21,181.92
Hardware:Audio/Video I-PRO AMERICAS INC.:SHROUD BRACKET (ANSI Female Thread), COMPATIBLE WITH WV-S857X/S856X/S854X, AND PWM40W, PWM25W, PPRM35W, WHITE WV-QSR503F1-W (Used Indoors)	12	38.38	460.56
Hardware:Audio/Video I-PRO AMERICAS INC.:WALL MOUNT FOR LIGHT WEIGHT OUTDOOR DOME CAMERA. 1-1/2INNPT ANSI MALE THREAD. COMPATIBLE WITH PS485AW, WV-QSR501F1, QSR503F1, AND QSR507F1. WHITE PWM40W (Used Indoors)	12	38.81	465.72
Hardware:Audio/Video I-PRO AMERICAS INC.:3X 5MP MULTI-SENSOR + 2MP(1080p) OUTDOOR PTZ WITH AI ENGINE. MULTISENSOR PART : H.265/H.264/MJPEG. 3.1MM FIXED LENS. 3072 X 2304 AND 3072 X 1728 PIXEL UP TO 15FPS, TILT ADJUTABLE. PTZ PART: H.265/H.264/MJPEG. 4.0-84.6MM 21X OPTICAL ZOOM LENS, ENDLESS PAWV-X86530-Z2 (Used Outdoors)	3	3,292.48	9,877.44
Hardware:Audio/Video	276	3	82.26
			246.78

Thank you for your business.

ACTIVITY	QTY	RATE	AMOUNT
I-PRO AMERICAS INC.:SHROUD BRACKET FOR MULTI-DIRECTIONAL+PTZ, ANSI FEMALE THREAD(WHITE) WV-QSR508F1-W (Used Outdoors)			
Hardware:Audio/Video	3	59.13	177.39
I-PRO AMERICAS INC.:WALL MOUNT. 1-1/2IN NPT ANSI MALE THREAD. COMPATIBLE WITH WV-QSR5XXF1 AND WV-QAT501. WHITE PWM25W (Used Outdoors)			
Shipping	1	149.00	149.00
Standard Ground Shipping - 3-5 Business Days			

i-PRO Panasonic Surveillance	SUBTOTAL	57,282.55
ESC Region19- Allied States Cooperative (ASC)	TAX	0.00
Contract No. 19-7351	TOTAL	\$57,282.55

Accepted By

Accepted Date

Active			Inactive													
Servers	7	Cameras	150	Servers	0	Cameras	8									
Server Name ↑	Status	Drive Status	Version	IP Address	Processor %	Memory Available	Total Memory	Serial Number	Maximum Cameras	Cameras Available	Cameras Used	OS Bit Type	Bundled Licenses			
CC-CAM-01	Online	Active	7.9.5.248	10.3.230.2	0	5056 MB	8035 MB	9E784	10	10	17	x64	17			
CO-CAM-01	Online	Active	7.9.5.248	10.2.230.2	80	19509 MB	32483 MB	GVD8D	10	9	16	x64	15			
EL-CAM-01	Online	Active	7.9.5.248	10.4.230.2	2	25039 MB	32483 MB	17D81	10	9	21	x64	20			
HS-CAM-01	Online	Active	7.9.5.248	10.7.230.2	3	23889 MB	32483 MB	4160C	20	20	30	x64	30			
HS-CAM-02	Online	Active	7.9.5.248	10.7.230.3	2	22471 MB	32483 MB	BC337	20	19	23	x64	22			
IS-CAM-01	Online	Active	7.9.5.248	10.5.230.2	1	29469 MB	32483 MB	580EF	10	9	24	x64	23			
JH-CAM-01	Online	Active	7.9.5.248	10.6.230.2	0	0 MB	32598 MB	F0EE5	10	9	27	x64	26			

School Violence Prevention Program Grant (SVPP)

Deadline	6/17/2022
Submitted	6/13/2022
Awarded	10/14/2022
Accepted	12/6/2022

Grant Breakdown	Portion	Amount
District Match Amount	25%	\$ 33,600.00
Federal Funds	75%	\$ 100,800.00
Total		\$ 134,400.00

Estimated Cost Breakdown - Before 6/2022

Project	Qty	Cost	Extended Cost	Project Sum
Surveillance Camera - Outdoor PTZ	6	\$ 3,375.00	\$ 20,250.00	
Surveillance Camera - Indoor/Outdoor	65	\$ 385.00	\$ 25,025.00	
Surveillance Camera - Mount Brackets	20	\$ 75.00	\$ 1,500.00	
Surveillance Camera - NVR Servers	2	\$ 3,000.00	\$ 6,000.00	\$ 52,775.00
Access Control System Expansion	16	\$ 2,875.00	\$ 46,000.00	\$ 46,000.00
Public Announcement System Expansion	95	\$ 375.00	\$ 35,625.00	\$ 35,625.00
Total			\$ 134,400.00	\$ 134,400.00

Updated Cost Breakdown - As of 1/2023

Project	Solution	Vendor	Location	Qty	Cost	Extended Cost
Surveillance Cameras - Own (73 Cameras)	Panasonic	RedGear	All	0	\$ 52,478.21	\$ 80,400.00
Surveillance Camera NVR - Own	Dell	Dell		0	\$ 3,574.81	\$ -
Surveillance Camera - Lease	Verkada	Calian	All	0		\$ -
Access Control System Expansion	Isonas	EP Techworks	All	1	\$ 36,000.00	\$ 36,000.00
Public Announcement System	Velcom	EP Techworks	Central Office	0	\$ 15,763.64	\$ -
Two-Way Radio System Expansion	Motorola	RTC		0	\$ 18,155.40	\$ -
Door Alarm System (36 exterior doors)	Alarmlock	Mentru		1	\$ 18,000.00	\$ 18,000.00
						\$ -
						\$ -
Total						\$ 134,400.00
Full Video Insight NVR/Isonas Access Control integration services						\$ 600.00

Actual Expenses Breakdown	Start Balance	PO Amount	PO Number	Account 1	Account 2
Surveillance Cameras	\$ 80,400.00	\$ 57,828.55			
Surveillance NVR Servers		\$ 7,840.00			
Surveillance Contracted Services					
Access Control System	\$ 36,000.00	\$ 35,076.74	153429	199-52-6299-00-952-99-0-18 / 25%	289-52-6299-05-952-99-0-00 / 75%
Door Alarm System	\$ 18,000.00	\$ 17,910.88	153543	199-52-6299-00-952-99-0-18 / 25%	289-52-6299-05-952-99-0-00 / 75%
	\$ 134,400.00	\$ 118,656.17			

Procurement Contracts

Item	Description	Consultant	Country	State/U.S. Territory	City	Total Cost	
1	Surveillance Cameras	Surveillance Cameras System Upgrades	No	United States	Texas	Tornillo	\$80,400.00
2	Access Control System	Access Control System Expansion	No	United States	Texas	Tornillo	\$36,000.00
3	Door Alarm System	Door Alarm System Installation	No	United States	Texas	Tornillo	\$18,000.00

Procurement Cost
\$134,400.00

Consultant Travel Required
No

Due to changes in safety needs assessment and projects completed between the time this grant was submitted and and the time it was awarded, the Public Announcement system previously requested has already been completed using local funding. We will now need to re-purpose those funds as follows:

1. Surveillance cameras - increase from the initial combined total \$52,775 to \$80,400 to upgrade additional cameras.
2. Access Control System Expansion - decrease from the initial \$46,000 to \$36,000.
3. Door Alarm System - new safety project initiative which will cost approximately \$18,000.

Initially, the total \$134,400 was incorrectly entered under "Equipment". As per local purchasing policy and guidelines, all item(s) sought on these proposals would fall under Contracted Services as far as District finance guidelines are concerned. District will seek RFP/cooperative contracts and board approval as needed.



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:

CALDWELL COUNTRY CHEVROLET
800 HWY. 21 E. CALDWELL, TEXAS 77836
BUYBOARD 724-23

End User: TORNILLO ISD **Caldwell Rep:** MARCUS SHAW #1901
Contact: RENE ESTRADA **Phone:** (979) 567-1500
Phone/ Email: 9157653060/ESTRADARE@TISD.US **Date:** Tuesday, January 9, 2024
Product Description: 2024 Chevrolet Express Passenger (CG33706) RWD 3500 155" LS **Email:** MSHAW@USAAUTOMOTIVEPARTNE
A. Bid Series: 39-EXPRESS PASSENGER VAN **A. Base Price:** \$ 50,255.00

B. Published Options [Itemize each below]

Code	Model Vehicle				
CG33706	2024 Chevrolet Express Passenger (CG33706) RWD 3500 155" LS				
Code	Options	Bid Price	Code	Options	Bid Price
UD7	Rear Park Assist	\$0.00	FE9	Emissions, Federal requirements	\$0.00
UEU	Forward Collision Alert	\$0.00	GAZ	Summit White	\$0.00
UFT	Side Blind Zone Alert	\$0.00	GU6	Rear axle, 3.42 ratio	\$0.00
ZP3	Seating, 15-passenger, (2-3-3-3-4 seating co	\$0.00	LV1	Engine, 4.3L V6 with Direct Injection	\$0.00
1LS	LS Preferred Equipment Group	\$0.00	MTH	Transmission, 8-speed automatic, electronically	\$0.00
93W	Medium Pewter, Custom Vinyl	\$0.00	U0F	Audio system, AM/FM stereo with MP3 player	\$0.00
AR7	Seats, front bucket with vinyl trim	\$0.00	UFL	Lane Departure Warning	\$0.00
C6Y	GVWR, 9600 lbs. (4354 kg)	\$0.00	ZY1	Paint, solid	\$0.00
E24	Door, swing-out passenger-side, 60/40 split	\$0.00			
Total of B. Published Options					\$ -

C. Unpublished Options [Itemize each below, not to exceed 25%]

Unpublished Options	Bid Price	Unpublished Options	Bid Price
Total of C. Unpublished Options:			\$ -

D. Registration, Inspection, Paperwork, Postage cost, Courthouse time, & Runner time:

E. Upfitter/Quote Number:

F. Delivery ETA: 2024 AVAILABILITY

G. Floor Plan Interest (for in-stock and/or equipped vehicles):

H. Lot Insurance (for in-stock and/or equipped vehicles):

I. Contract Price Adjustment:

J. Additional Delivery Charge 621 miles \$ 1,863.00

K. Subtotal \$ 52,118.00

L. Quantity Ordered 1 x K = \$ 52,118.00

M. Trade in:

N. Coop Fee per purchase order \$ 400.00

O. Total purchase price with coop fee (Prices and availability are subject to change without notice) \$ 52,518.00

DISCLAIMER

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PRICES AND AVAILABILITY CAN CHANGE AT ANY TIME WITHOUT FURTHER NOTICE DUE TO SUPPLY CHAIN CHALLENGES. REVERIFY PRICING BEFORE ISSUING A PURCHASE ORDER. FINAL PRICE IS NOT CONFIRMED UNTIL VEHICLE ORDER IS ACCEPTED BY THE MANUFACTURER. ACKNOWLEDGE BY EMAIL RECEIPT THAT THE PURCHASE ORDER WAS RECEIVED BY USA AUTOMOTIVE PARTNERS, LLC. (CALDWELL COUNTRY CHEVROLET, ROCKDALE COUNTRY FORD dba CALDWELL COUNTRY FORD, CAMERON COUNTRY CDJR)



TORNILLO INDEPENDENT SCHOOL DISTRICT

INNOVATING – EMPOWERING – THRIVING

MINUTES OF REGULAR BOARD MEETING

W.E. Neill Service Center, 19210 Cobb, Tornillo, Texas

Thursday, November 30, 2023

1. (OTHER) First Order of Business

5:30PM –
5:32PM

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 Saldaña
Enrique Vega

MEMBERS ABSENT:

Daniel Dozal
Hector Lopez

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.

C. District Mission and Vision

Ofelia Bosquez, Board Secretary, read the district vision and mission.

5:32PM –
5:35PM

2. (OTHER) Superintendent's Report

Mrs. Rosa Vega-Barrio, Superintendent, presented the Board of Trustees with the Superintendent's Report.

No Action Necessary.

3. District Recognitions

5:35PM –
5:38PM

A. TISD November Hard Hat Award

Mrs. Rosa Vega-Barrio, Superintendent, announced Ms. Lizeth Carroll and K-12 Summit teachers as the TISD November Hard Hat Award Winner.

No Action Necessary.

5:38PM –
5:39PM

4. (OTHER) Open Forum – None

5. Lone Star Governance

5:58PM –
6:14PM

A. Student Outcome Monitoring

1. Bilingual Program Update

Ms. Lizeth Carroll, HR / Compliance Director, presented the Board of Trustees with the Bilingual Program Update.

No Action Necessary.

6:14PM –
6:15PM

B. (Accountability 1) Review Board's Time Use Tracker

Ms. Marlene Bullard, Board President, facilitated the review of the board's time use tracker.

No Action Necessary.

6:15PM – 6. (ADVOCACY) Community Engagement on Student Outcome Goals – None

6:16PM

7. (VISION Y) Information / Reports / Presentations

5:39PM – *Marlene Bullard made the motion and Ofelia Bosquez seconded the motion to move item 7.A.*

5:40PM *Ilumina Public Digital Library ahead of items 5. Lone Star Governance.*

Motion Passed Unanimously.

5:40PM – A. Ilumina Public Digital Library

5:49PM Iliana Holguin, County Commissioner, presented the Board of Trustees with the Ilumina Public Digital Library.

No Action Necessary.

B. Financial Reports – Information Only

6:16PM – Mr. Luis M. Guerra, Director of Finance, presented the Board of Trustees with the

6:18PM Financial Reports for October 2023.

No Action Necessary.

C. Public Hearing on FIRST Ratings

6:18PM – Mr. Luis M. Guerra, Director of Finance, presented the Board of Trustees with the Public

6:27PM Hearing on FIRST Ratings.

No Action Necessary.

D. Maintenance Department Updates

6:27PM – Mr. Rene Estrada, Maintenance / Transportation Director, presented the Board of

6:39PM Trustees with Maintenance Department Updates.

No Action Necessary.

E. 2023-2024 Annual Immunization Report

6:39PM – Mrs. Rosa Vega-Barrio, Superintendent, presented the Board of Trustees with the 2023-

6:40PM 2024 Annual Immunization Report.

No Action Necessary.

8. (STRUCTURE) Board Items

Marlene Bullard made the motion and Maria Saldaña seconded the motion to move item 8.A.

5:49PM – *Discussion and Possible Action Regarding Resolution in Solidarity with the Take Charge Group of*

5:50PM *Fabens up on the agenda.*

Motion Passed 4:0:0; Ofelia Bosquez was not present to vote.

A. Discussion and Possible Action Regarding Resolution in Solidarity with the Take Charge Group of Fabens

5:50PM – Take Charge Group of Fabens presented the Board of Trustees with the Resolution in

5:58PM Solidarity with the Take Charge Group of Fabens.

Ofelia Bosquez made the motion and Enrique Vega seconded the motion to approve the Resolution in Solidarity with the Take Charge Group of Fabens, as presented.

Motion Passed Unanimously.

6:40PM –
6:42PM

- B. Purchases > \$25,000 threshold – Authorization
1. Consider Approval of Cafetorium Fire Lane Construction
Mr. Rene Estrada, Maintenance / Transportation Director, presented the Board of Trustees with the Cafetorium Fire Lane Construction.
Ofelia Bosquez made the motion and Enrique Vega seconded the motion to approve the Cafetorium Fire Lane Construction, as presented.
Motion Passed Unanimously.

6:42PM –
6:44PM

- C. Consider Approval of 2023-2024 Application for Bilingual Exemption / ESL Waiver
- Ms. Lizeth Carroll, HR / Compliance Director, presented the Board of Trustees with the 2023-2024 Application for Bilingual Exemption / ESL Waiver.
Ofelia Bosquez made the motion and Ida Estrada seconded the motion to approve the 2023-2024 Application for Bilingual Exemption / ESL Waiver, as presented.
Motion Passed Unanimously.

6:44PM –
6:47PM

- D. Consider Approval of Early Graduation for B.R.
- Mr. Alejandro Olvera, THS Principal, presented the Board of Trustees with the Early Graduation for B.R..
Ofelia Bosquez made the motion and Ida Estrada seconded the motion to approve the Early Graduation for B.R., as presented.
Motion Passed Unanimously.

6:47PM –
6:53PM

- E. Consider Approval of Updates to HQIM Stipends
- Ms. Karina Schulte, District Instructional Specialist, presented the Board of Trustees with the Updates to HQIM Stipends.
Ofelia Bosquez made the motion and Enrique Vega seconded the motion to approve Updates to HQIM Stipends, as presented.
Motion Passed Unanimously.

9. (STRUCTURE) Consent Agenda

6:53PM –
6:54PM

- A. Consider Approval of Minutes from Previous Meetings:
1. Regular Board Meeting Minutes – October 26, 2023
 2. Board Workshop Minutes – November 10, 2023
 3. Board Workshop Minutes – November 11, 2023
- B. Consider Approval of Donations
- C. Consider Approval of 2023-2024 COVID-19 Relief Payment
- D. Consider Approval of School Board Member / Superintendent Continuing Education Services Agreement with ESC Region 19 2023-2024
- E. Consider Approval of TASB Policy Manual Update 122 (1st Reading) affecting the following (LOCAL) Policies:
1. CQB(LOCAL): TECHNOLOGY RESOURCES – CYBERSECURITY
 2. CSA(LOCAL): FACILITY STANDARDS – SAFETY AND SECURITY
 3. DC(LOCAL): EMPLOYMENT PRACTICES
 4. EHB(LOCAL): CURRICULUM DESIGN – SPECIAL PROGRAMS
 5. EHBC(LOCAL): SPECIAL PROGRAMS – COMPENSATORY SERVICES AND INTENSIVE PROGRAMS

- 6. EHBCA(LOCAL): COMPENSATORY SERVICES AND INTENSIVE PROGRAMS – ACCELERATED INSTRUCTION
- 7. FEA(LOCAL): ATTENDANCE – COMPULSORY ATTENDANCE
- 8. FFAC(LOCAL): WELLNESS AND HEALTH SERVICES – MEDICAL TREATMENT
- 9. FFB(LOCAL): STUDENT WELFARE – CRISIS INTERVENTION
- 10. FL(LOCAL): STUDENT RECORDS

Ofelia Bosquez made the motion and Enrique Vega seconded the motion to approve ALL consent agenda items, as presented.

Motion Passed Unanimously.

6:54PM – 10. Next Meeting Tentative Date: January 25, 2024

6:55PM *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 6:55 PM.*

Marlene Bullard Date
 President, Board of Trustees

Ofelia Bosquez Date
 Secretary, Board of Trustees



(LOCAL) Policies Packet

For your convenience, this file contains *only* **the** local policies from your school district's TASB update packet.

What is 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, log in to Policy Online® and visit My Policy Manual > Local Manual Updates > Numbered Updates.

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) policies
- 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

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Instruction Sheet
TASB Localized Policy Manual Update 122

Tornillo ISD

Code	Type	Action To Be Taken	Note
ATTN	(NOTE)	No policy enclosed	See explanatory note
CQB	(LOCAL)	Replace policy	Revised policy
CSA	(LOCAL)	ADD policy	See explanatory note
DC	(LOCAL)	Replace policy	Revised policy
DP	(LOCAL)	No policy enclosed	See explanatory note
EHB	(LOCAL)	Replace policy	Revised policy
EHBC	(LOCAL)	DELETE policy	See explanatory note
EHBCA	(LOCAL)	ADD policy	See explanatory note
EIC	(LOCAL)	No policy enclosed	See explanatory note
FEA	(LOCAL)	Replace policy	Revised policy
FFAC	(LOCAL)	Replace policy	Revised policy
FFB	(LOCAL)	Replace policy	Revised policy
FL	(LOCAL)	Replace policy	Revised policy

Explanatory Notes

TASB Localized Policy Manual Update 122

Tornillo ISD

ATTN(NOTE)

GENERAL INFORMATION ABOUT THIS UPDATE

Please note:

Changes at Update 122 are based almost exclusively on legislation from the 88th Regular Legislative Session.

Unless otherwise noted, references to legislative bills throughout these explanatory notes refer to Senate Bills (SB) or House Bills (HB) from the 88th Regular Legislative Session. All referenced bills have already gone into effect unless otherwise noted.

Each regular legislative session, legislation is passed that makes nonsubstantive additions, revisions, or corrections to existing statutes. HB 4595 was passed for this purpose in the 88th Regular Legislative Session. Minor nonsubstantive changes throughout Update 122 result from HB 4595 and are not otherwise mentioned in the explanatory notes.

For more information about the bills mentioned throughout and other changes from the 88th Legislative Session, download the free [2023 Legislative Summary for TASB Members](#) PDF from the TASB store.

The *Local Policy Overview* for Update 122, available with your Update 122 materials under [Local Manual Updates](#) on Policy Online® (TASB login required), provides a general, high-level overview of the changes to the local policies included in the update. **Legal policies provide the legal framework for key areas of district operations and are not adopted by the board.**

Changes to the policy manual based on bills from the special called sessions will be included in Update 123.

QCB(LOCAL)

TECHNOLOGY RESOURCES: CYBERSECURITY

Based on the new notification requirements imposed by SB 271, the security breach notification provisions have been revised to include security incidents.

CSA(LOCAL)

FACILITY STANDARDS: SAFETY AND SECURITY

This new local policy on facility safety and security includes recommended provisions addressing audits of building access control to comply with the commissioner's new school safety rules for facilities, effective May 31, 2023.

DC(LOCAL)

EMPLOYMENT PRACTICES

HB 1789 creates a nepotism exception for hiring bus drivers, regardless of county population, if the *board* approves employment. We recommend adding a note referring to DBE(LEGAL) (concerning nepotism) to this policy that delegates hiring authority for noncontractual employees to the superintendent as a reminder of the special requirements related to this nepotism exception for bus drivers.

Recommended revisions regarding contractual personnel are for clarity and consistency with policy style. Please contact your policy consultant if you have any questions.

The [Legal Issues in Update 122](#) memo describes common legal concerns and best practices specific to this policy's topic.

DP(LOCAL)

PERSONNEL POSITIONS

SB 763 authorizes districts to employ chaplains or accept chaplains as volunteers to provide support, services, and programs for students as assigned by the board. These provisions apply beginning with the 2023-24 school year. While your district currently may allow chaplains along with other visitors or volunteers on campus, SB 763 requires each board to take a record vote not later than six months after the effective date, September 1, 2023, on whether to adopt a policy authorizing a campus to employ or accept

Explanatory Notes

TASB Localized Policy Manual Update 122

Tornillo ISD

as a volunteer a chaplain. To facilitate this record vote, TASB Policy Service sent a draft resolution with the [2023 Post-Legislative Policy Changes Policy Alert](#), available in the Policy Online® Governance and Management Library (TASB login required), for consideration by the board between September 1, 2023, and March 1, 2024. If the board approves the option to adopt a policy to authorize district campuses to employ or accept as a volunteer a chaplain, send your TASB policy consultant a copy of the resolution for TASB to update the district's DP(LOCAL) policy to reflect the board's decision. If the board would prefer only to accept chaplains as volunteers like other district or campus volunteers, contact your policy consultant for assistance with language at GKG(LOCAL).

EHB(LOCAL) CURRICULUM DESIGN: SPECIAL PROGRAMS

New provisions are recommended to comply with HB 3928, which requires the board to adopt and implement a policy requiring the district to comply with all rules and standards adopted by the SBOE and guidance published by the commissioner to implement the program to test students for dyslexia and related disorders.

EHBC(LOCAL) SPECIAL PROGRAMS: COMPENSATORY SERVICES AND INTENSIVE PROGRAMS

This local policy containing provisions on accelerated instruction has been moved to EHBCA(LOCAL) (see below) to align with the legal policy created at that code in Update 121.

EHBCA(LOCAL) COMPENSATORY SERVICES AND INTENSIVE PROGRAMS: ACCELERATED INSTRUCTION

This local policy has been recoded from EHBC(LOCAL) to align with EHBCA(LEGAL) created in Update 121. HB 1416 made several changes to the requirements for accelerated instruction. Recommended changes to this local policy reflect that a parent's ability to request a particular teacher after a student fails to perform satisfactorily on a state assessment is no longer limited to students in grades 3, 5, and 8. Other changes delete references to the accelerated learning committee, which has been eliminated. A district now must develop an accelerated learning plan for certain students, and parents still may file a complaint about the plan in accordance with FNG.

EIC(LOCAL) ACADEMIC ACHIEVEMENT: CLASS RANKING

HB 3803 permits parents to elect to have their student repeat a high school course in which the student was enrolled during the previous school year unless the district determines the student has met all requirements for graduation. Absent local policy, TEA guidance provides that the original passing grade must be retained.

Contact your policy consultant for assistance with policy language that reflects the district's option regarding the use of grades from retaken courses in the calculation of class rank and on the transcript.

FEA(LOCAL) ATTENDANCE: COMPULSORY ATTENDANCE

SB 68 allows a district to excuse a student from attending school for career investigation days to visit a professional's workplace during the student's junior and senior years to determine the student's interest in a career in the professional's field. Districts that choose to excuse students for absences to visit a professional's workplace to explore a career in that professional's field must adopt a policy to determine when an absence will be excused for this purpose and a procedure to verify the visit. A new provision offered for the board's consideration at Career Investigation permits such absences for the maximum amount allowed in law — up to two days during a student's junior year and up to two days during the student's senior year. Contact your policy consultant for revisions if the district will allow fewer excused absences or will not allow any excused absences for this purpose.

Explanatory Notes

TASB Localized Policy Manual Update 122

Tornillo ISD

The [Legal Issues in Update 122](#) memo describes common legal concerns and best practices specific to this policy's topic.

FFAC(LOCAL) WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT

Recommended revisions to this policy are based on SB 629, which requires a district to adopt a policy regarding maintenance, administration, and disposal of opioid antagonists at each campus that serves students in grades 6 through 12. The enclosed policy reflects the grade levels to which this new provision will apply based on information recently received from the district.

The [Legal Issues in Update 122](#) memo describes common legal concerns and best practices specific to this policy's topic.

FFB(LOCAL) STUDENT WELFARE: CRISIS INTERVENTION

Recommended revisions to this local policy on crisis intervention include the following:

- In accordance with HB 3, provisions have been added at Student Reports to require each campus to establish a clear procedure for students to report concerning behavior by another student.
- Revisions at Employee Confidentiality are based on SB 1720 and allow employees who report a potential threat to elect to keep their identities confidential.

FL(LOCAL) STUDENT RECORDS

HB 1416 repeals provisions related to accelerated learning committees. The references to the accelerated learning committee have been replaced with references to the accelerated education plan that now must be created for certain students who fail to perform satisfactorily on state assessments.

The [Legal Issues in Update 122](#) memo describes common legal concerns and best practices specific to this policy's topic.

Plan The District shall develop a cybersecurity plan to secure the District's cyberinfrastructure against a cyberattack or any other cybersecurity incidents, determine cybersecurity risk, and implement appropriate mitigation planning.

Coordinator The Superintendent shall designate a cybersecurity coordinator. The cybersecurity coordinator shall serve as the liaison between the District and the Texas Education Agency in cybersecurity matters.

Training The Board delegates to the Superintendent the authority to:

1. Determine the cybersecurity training program to be used in the District;
2. Verify and report compliance with training requirements in accordance with guidance from the Department of Information Resources; and
3. Remove access to the District's computer systems and databases for noncompliance with training requirements as appropriate.

The District shall complete periodic audits to ensure compliance with the cybersecurity training requirements.

Security Breach Notifications Upon discovering or receiving notification of a breach of system security or a security incident, as defined by law, the District shall disclose the breach or incident to affected persons or entities in accordance with the time frames established by law. The District shall give notice by using one or more of the following methods:

1. Written notice.
2. Email, if the District has email addresses for the affected persons.
3. Conspicuous posting on the District's websites.
4. Publication through broadcast media.

The District shall disclose a breach or incident involving sensitive, protected, or confidential student information as required by law.

**Building Access
Control**

Audits of building access control shall include weekly inspections of instructional facilities during school hours to certify all exterior doors are, by default, set to closed, latched, and locked status and cannot be opened from the outside without a key.

The Superintendent shall ensure that the findings of the weekly inspections are:

1. Reported to the District safety and security committee; and
2. Reported to the campus principal or lead administrator of the instructional facility to ensure awareness of any deficiencies identified.

The campus principal or lead administrator shall assign appropriate staff to take action to reduce the likelihood of similar deficiencies in the future.

The results of the weekly reports shall be kept for review as part of the required safety and security audit.

The District's building access control procedures shall not be interpreted as discouraging parents or guardians who have been properly verified as authorized visitors from visiting their student's campus. [See GKC]

Personnel Duties	The Superintendent shall define the qualifications, duties, and responsibilities of all positions and shall ensure that job descriptions are current and accessible to employees and supervisors.
Posting Vacancies	The Superintendent or designee shall establish guidelines for advertising employment opportunities and posting notices of vacancies. These guidelines shall advance the Board's commitment to equal opportunity employment and to recruiting well-qualified candidates. Current District employees may apply for any vacancy for which they have appropriate qualifications.
Applications	<p>All applicants shall complete the application form supplied by the District. Information on applications shall be confirmed before a contract is offered for a contractual position and before hiring or as soon as possible thereafter for a noncontractual position.</p> <p>[For information related to the evaluation of criminal history records, see DBAA.]</p>
Employment of Contractual Personnel	<p>The Superintendent has sole authority to make recommendations to the Board regarding the selection of contractual personnel in positions of coordinator and above.</p> <p>The Board delegates to the Superintendent authority to employ contractual personnel in positions below coordinator and shall inform the Board of any person hired under this authority. The Board retains final authority for the employment of contractual personnel at the level of coordinator or above.</p> <p>[See DCA, DCB, DCC, and DCE as appropriate]</p>
Employment of Noncontractual Personnel	<hr/> <p>Note: For employment of a bus driver related to a Board member or the Superintendent, see DBE(LEGAL).</p> <hr/> <p>The Board delegates to the Superintendent final authority to employ and dismiss noncontractual employees on an at-will basis; however, the Board retains final authority to employ noncontractual employees on an at-will basis when the Superintendent is prohibited from employing in accordance with DBE(LEGAL). [See DCD]</p>
Employment Assistance Prohibited	No District employee shall assist another employee of the District or of any school district in obtaining a new job if the employee knows, or has probable cause to believe, that the other employee engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative or personnel file does not violate this prohibition. [See CJ for prohibitions relating to contractors and agents and DH(EXHIBIT) for the Educators' Code of Ethics.]

Dyslexia and Related Disorders

The District shall comply with all rules and standards adopted by the State Board of Education and guidance published by the commissioner of education to implement the program to test students for dyslexia and related disorders.

In accordance with administrative procedures, the District shall provide regular training opportunities for teachers of students with dyslexia that include new research and practices for educating students with dyslexia.

COMPENSATORY SERVICES AND INTENSIVE PROGRAMS
ACCELERATED INSTRUCTION

EHBCA
(LOCAL)

Each student who has been identified as being at risk of dropping out of school, who is not performing at grade level, or who did not perform satisfactorily on a state-mandated assessment shall be provided accelerated and/or compensatory educational services.

**Accelerated
Instruction**

The District shall provide accelerated instruction in accordance with law if a student fails to perform satisfactorily on a state-mandated assessment.

Parent Request

If a student fails to perform satisfactorily on a state-mandated assessment, a parent's request that the student be assigned to a particular teacher the following school year shall be addressed in accordance with the District's administrative procedures.

**Accelerated
Education Plan**

Appropriate District staff shall develop an accelerated education plan for a student who fails to perform satisfactorily on the same state-mandated assessment for two or more consecutive years.

A parent complaint about the content or implementation of the accelerated education plan shall be filed in accordance with FNG.

Students in violation of the compulsory attendance law shall be reported to the District attendance officer, who may institute court action as provided by law.

Excused Absences

In addition to excused absences required by law, the District shall excuse absences for the following purposes. A student shall be required to submit verification of these absences in accordance with administrative regulations.

Higher Education Visits

The District shall excuse a student for up to two days during the student's junior year and up to two days during the student's senior year to visit an accredited institution of higher education.

Career Investigation

The District shall excuse a student for up to two days during the student's junior year and up to two days during the student's senior year to visit a professional's workplace for purposes of exploring the student's interest in pursuing a career in that professional's field.

Armed Services Enlistment

The District shall excuse a student 17 years of age or older for up to four days during his or her enrollment in high school for activities related to pursuing enlistment in a branch of the U.S. Armed Services or Texas National Guard.

Early Voting or Election Clerk

The District shall excuse a student for up to two days per school year to serve as an early voting or election clerk.

Learner or Driver's License

The District shall excuse a student 15 years of age or older for one day during his or her enrollment in high school for each of the following:

- Visiting a driver's license office to obtain a learner license; or
- Visiting a driver's license office to obtain a driver's license.

[For extracurricular activity absences, see FM.]

Withdrawal for Nonattendance

The District may initiate withdrawal of a student under the age of 19 for nonattendance under the following conditions:

1. The student has been absent 10 consecutive school days; and
2. Repeated efforts by the attendance officer and/or principal to locate the student have been unsuccessful.

[For District-initiated withdrawal of students 19 or older, see FEA(LEGAL).]

Students Attending Homeschools

Students who are homeschooled are exempt from the compulsory attendance law to the same extent as students enrolled in other private schools.

Adequate documentation of homeschooling for withdrawal shall consist of either a statement of withdrawal in accordance with FD(LOCAL) indicating the date homeschooling began, or a signed and dated letter from a parent or guardian indicating that his or her child is being homeschooled and the date the homeschooling began.

The District may request from a parent or guardian a letter of assurance that a child is being educated using a curriculum designed to meet basic education goals of reading, spelling, grammar, mathematics, and a study of good citizenship.

Enforcing
Compulsory
Attendance

If a parent or guardian refuses to submit a requested statement or letter, or if the District has evidence that a school-aged child is not being homeschooled within legal requirements, the District may investigate further and, if warranted, shall pursue legal action to enforce the compulsory attendance law.

No employee shall give any student prescription medication, non-prescription medication, herbal substances, anabolic steroids, or dietary supplements of any type, except as authorized by this or other District policy.

Medication Provided by Parent

The Superintendent shall designate the employees who are authorized to administer medication that has been provided by a student's parent. An authorized employee is permitted to administer the following medication in accordance with administrative regulations:

1. Prescription medication in accordance with legal requirements.
2. Nonprescription medication, upon a parent's written request, when properly labeled and in the original container.
3. Herbal substances or dietary supplements provided by the parent and only if required by the individualized education program or Section 504 plan for a student with disabilities.

Medication Provided by District

Except as required by law and provided by this policy, the District shall not purchase medication to administer to a student.

Epinephrine

The District authorizes school personnel who have agreed in writing and been adequately trained to administer an unassigned epinephrine auto-injector in accordance with law and this policy. Administration of epinephrine shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing anaphylaxis.

On Campus

Authorized and trained individuals may administer an unassigned epinephrine auto-injector at any time to a person experiencing anaphylaxis on a school campus.

The District shall ensure that at each campus a sufficient number of authorized individuals are trained to administer epinephrine so that at least one trained individual is present on campus during all hours the campus is open. In accordance with state rules, the campus shall be considered open for this purpose during regular on-campus school hours and whenever school personnel are physically on site for school-sponsored activities.

Maintenance, Availability, and Training

The Superintendent shall develop administrative regulations designating a coordinator to manage policy implementation and addressing annual training of authorized individuals in accordance with law; procedures for auto-injector use; and acquisition or purchase, maintenance, expiration, disposal, and availability of unassigned epinephrine auto-injectors at each campus.

WELLNESS AND HEALTH SERVICES
MEDICAL TREATMENT

FFAC
(LOCAL)

<i>Notice to Parents</i>	In accordance with law, the District shall provide notice of the policy to parents regarding the epinephrine program, including notice of any change to or discontinuation of this program.
Opioid Antagonist	This provision shall be applicable to every campus.
<i>On Campus</i>	<p>The District authorizes school personnel who have been adequately trained to administer an opioid antagonist in accordance with law and this policy. Administration of an opioid antagonist shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing an opioid-related overdose.</p> <p>Each applicable campus shall have at least one individual who is authorized and trained to administer an opioid antagonist present during regular school hours.</p>
<i>Maintenance, Availability, Training, and Reporting</i>	<p>Each applicable campus shall have at least two unused, unexpired opioid antagonist doses available.</p> <p>All opioid antagonists shall be stored in a secure location and shall be easily accessible by individuals who are authorized and trained to administer an opioid antagonist.</p> <p>The Superintendent shall develop administrative regulations addressing acquisition, maintenance, expiration, and disposal of opioid antagonists in the District, as well as reporting, employee training, and emergency notification requirements.</p>
Psychotropics	<p>Except as permitted by law, an employee shall not:</p> <ol style="list-style-type: none">1. Recommend to a student or a parent that the student use a psychotropic drug;2. Suggest a particular diagnosis; or3. Exclude the student from a class or a school-related activity because of the parent's refusal to consent to psychiatric evaluation or examination or treatment of the student.
Medical Treatment	<p>A student's parent, legal guardian, or other person having lawful control shall annually complete and sign a form that provides emergency information and addresses authorization regarding medical treatment. A student who has reached age 18 shall be permitted to complete this form.</p> <p>The District shall seek appropriate emergency care for a student as required or deemed necessary.</p>

**Threat Assessment
and Safe and
Supportive Team**

In compliance with law, the Superintendent shall ensure that a multidisciplinary threat assessment and safe and supportive team is established to serve each campus. The Superintendent shall appoint team members. The team shall be responsible for developing and implementing a safe and supportive school program at each campus served by the team and shall support the District in implementing its multi-hazard emergency operations plan.

Training

Each team shall complete training provided by an approved provider on evidence-based threat assessment programs.

Student Reports

Each campus shall establish a clear procedure for a student to report concerning behavior exhibited by another student for assessment by the team or other appropriate District employee.

Employee
Confidentiality

A District employee who reports a potential threat may elect for the employee's identity to remain confidential and not be subject to disclosure under the state's public information law. The employee's identity shall only be revealed when necessary for the team, the District, or law enforcement to investigate the reported threat.

The District shall maintain a record of the identity of a District employee who elects for the employee's identity to remain confidential.

Imminent Threats or
Emergencies

A member of the team or any District employee may act immediately to prevent an imminent threat or respond to an emergency, including contacting law enforcement directly.

Threat Assessment
Process

The District shall develop procedures as recommended by the Texas School Safety Center. In accordance with those procedures, the threat assessment and safe and supportive team shall conduct threat assessments using a process that includes:

1. Identifying individuals, based on referrals, tips, or observations, whose behavior has raised concerns due to threats of violence or exhibition of behavior that is harmful, threatening, or violent.
2. Conducting an individualized assessment based on reasonably available information to determine whether the individual poses a threat of violence or poses a risk of harm to self or others and the level of risk.
3. Implementing appropriate intervention and monitoring strategies, if the team determines an individual poses a threat of harm to self or others. These strategies may include referral of a student for a mental health assessment and escalation procedures as appropriate.

For a student or other individual the team determines poses a serious risk of violence to self or others, the team shall immediately report to the Superintendent, who shall immediately attempt to contact the student's parent or guardian. Additionally, the Superintendent shall coordinate with law enforcement authorities as necessary and take other appropriate action in accordance with the District's multihazard emergency operations plan.

For a student the team identifies as at risk of suicide, the team shall follow the District's suicide prevention program.

For a student the team identifies as having a substance abuse issue, the team shall follow the District's substance abuse program.

For a student whose conduct may constitute a violation of the District's Student Code of Conduct, the team shall make a referral to the campus behavior coordinator or other appropriate administrator to consider disciplinary action.

As appropriate, the team may refer a student:

1. To a local mental health authority or health-care provider for evaluation or treatment; or
2. For a full individualized and initial evaluation for special education services.

The team shall not provide any mental health-care services, except as permitted by law.

Guidance to School
Community

The team shall provide guidance to students and District employees on recognizing harmful, threatening, or violent behavior that may pose a threat to another person, the campus, or the community and methods to report such behavior to the team, including through anonymous reporting.

Reports

The team shall provide reports to the Texas Education Agency as required by law.

Comprehensive System

The Superintendent shall develop and maintain a comprehensive system of student records and reports dealing with all facets of the school program operation and shall ensure through reasonable procedures that records are accessed by authorized persons only, as allowed by this policy. These data and records shall be stored in a safe and secure manner and shall be conveniently retrievable for use by authorized school officials.

Cumulative Record

A cumulative record shall be maintained for each student from entrance into District schools until withdrawal or graduation from the District.

This record shall move with the student from school to school and be maintained at the school where currently enrolled until graduation or withdrawal. Records for nonenrolled students shall be retained for the period of time required by law. No permanent records may be destroyed without explicit permission from the Superintendent. [See CPC]

Custodian of Records

The principal is custodian of all records for currently enrolled students. The Superintendent is the custodian of records for students who have withdrawn or graduated. The student handbook made available to all students and parents shall contain a listing of the addresses of District schools, as well as the Superintendent's business address.

Types of Education Records

The record custodian shall be responsible for the education records of the District. These records may include:

1. Admissions data, personal and family data, including certification of date of birth.
2. Standardized test data, including intelligence, aptitude, interest, personality, and social adjustment ratings.
3. All achievement records, as determined by tests, recorded grades, and teacher evaluations.
4. All documentation regarding a student's testing history and any accelerated instruction he or she has received, including any accelerated education plan developed for the student.
5. Health services record, including:
 - a. The results of any tuberculin tests required by the District.
 - b. The findings of screening or health appraisal programs the District conducts or provides. [See FFAA]
 - c. Immunization records. [See FFAB]

STUDENT RECORDS

FL
(LOCAL)

6. Attendance records.
7. Student questionnaires.
8. Records of teacher, school counselor, or administrative conferences with the student or pertaining to the student.
9. Verified reports of serious or recurrent behavior patterns.
10. Copies of correspondence with parents and others concerned with the student.
11. Records transferred from other districts in which the student was enrolled.
12. Records pertaining to participation in extracurricular activities.
13. Information relating to student participation in special programs.
14. Records of fees assessed and paid.
15. Records pertaining to student and parent complaints.
16. Other records that may contribute to an understanding of the student.

Access by Parents

The District shall make a student's records available to the student's parents, as permitted by law. The records custodian or designee shall use reasonable procedures to verify the requester's identity before disclosing student records containing personally identifiable information.

Records may be reviewed in person during regular school hours without charge upon written request to the records custodian. For in-person viewing, the records custodian or designee shall be available to explain the record and to answer questions. The confidential nature of the student's records shall be maintained at all times, and records to be viewed shall be restricted to use only in the Superintendent's, principal's, or school counselor's office, or other restricted area designated by the records custodian. The original copy of the record or any document contained in the cumulative record shall not be removed from the school.

Copies of records are available at a per copy cost, payable in advance. Copies of records must be requested in writing. Parents may be denied copies of records if they fail to follow proper procedures or pay the copying charge. If the student qualifies for free or reduced-price lunches and the parents are unable to view the records during regular school hours, upon written request of a parent, one copy of the record shall be provided at no charge.

A parent may continue to have access to his or her child's records under specific circumstances after the student has attained 18 years of age or is attending an institution of postsecondary education. [See FL(LEGAL)]

Access by School Officials

A school official shall be allowed access to student records if he or she has a legitimate educational interest in the records.

For the purposes of this policy, "school officials" shall include:

1. An employee, Board member, or agent of the District, including an attorney, a consultant, a contractor, a volunteer, a school resource officer, and any outside service provider used by the District to perform institutional services.
2. An employee of a cooperative of which the District is a member or of a facility with which the District contracts for placement of students with disabilities.
3. A contractor retained by a cooperative of which the District is a member or by a facility with which the District contracts for placement of students with disabilities.
4. A parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks.
5. A person appointed to serve on a team to support the District's safe and supportive school program.

All contractors provided with student records shall follow the same rules as employees concerning privacy of the records and shall return the records upon completion of the assignment.

A school official has a "legitimate educational interest" in a student's records when he or she is:

1. Working with the student;
2. Considering disciplinary or academic actions, the student's case, or an individualized education program for a student with disabilities;
3. Compiling statistical data;
4. Reviewing an education record to fulfill the official's professional responsibility; or
5. Investigating or evaluating programs.

Transcripts and Transfers of Records

The District may request transcripts from previously attended schools for students transferring into District schools; however, the

ultimate responsibility for obtaining transcripts from sending schools rests with the parent or student, if 18 or older.

For purposes of a student's enrollment or transfer, the District shall promptly forward in accordance with the timeline provided in law education records upon request to officials of other schools or school systems in which the student intends to enroll or enrolls. [See FD(LEGAL), Required Documentation] The District may return an education record to the school identified as the source of the record.

**Records
Responsibility for
Students in Special
Education**

The special education director shall be responsible for ensuring the confidentiality of any personally identifiable information in records of students in special education.

A current listing of names and positions of persons who have access to records of students in special education is maintained at the special education administration office.

**Procedure to Amend
Records**

Within 15 District business days of the record custodian's receipt of a request to amend records, the District shall notify the parents in writing of its decision on the request and, if the request is denied, of their right to a hearing. If a hearing is requested, it shall be held within 10 District business days after the request is received.

Parents shall be notified in advance of the date, time, and place of the hearing. An administrator who is not responsible for the contested records and who does not have a direct interest in the outcome of the hearing shall conduct the hearing. The parents shall be given a full and fair opportunity to present evidence and, at their own expense, may be assisted or represented at the hearing.

The parents shall be notified of the decision in writing within 10 District business days of the hearing. The decision shall be based solely on the evidence presented at the hearing and shall include a summary of the evidence and reasons for the decision. If the decision is to deny the request, the parents shall be informed that they have 30 District business days within which to exercise their right to place in the record a statement commenting on the contested information and/or stating any reason for disagreeing with the District's decision.

**Directory
Information**

The District has designated the following categories of information as directory information: student name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; degrees, honors, and awards received; dates of attendance; grade level; most recent educational institution attended; participation in officially recognized activities and sports; and weight and height of members of athletic teams.



(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 make 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	800.580.1488

Plan The District shall develop a cybersecurity plan to secure the District's cyberinfrastructure against a cyberattack or any other cybersecurity incidents, determine cybersecurity risk, and implement appropriate mitigation planning.

Coordinator The Superintendent shall designate a cybersecurity coordinator. The cybersecurity coordinator shall serve as the liaison between the District and the Texas Education Agency in cybersecurity matters.

Training The Board delegates to the Superintendent the authority to:

1. Determine the cybersecurity training program to be used in the District;
2. Verify and report compliance with training requirements in accordance with guidance from the Department of Information Resources; and
3. Remove access to the District's computer systems and databases for noncompliance with training requirements as appropriate.

The District shall complete periodic audits to ensure compliance with the cybersecurity training requirements.

Security Breach Notifications Upon discovering or receiving notification of a breach of system security or a security incident, as defined by law, the District shall disclose the breach or incident to affected persons or entities in accordance with the time frames established by law. The District shall give notice by using one or more of the following methods:

1. Written notice.
2. Email, if the District has email addresses for the affected persons.
3. Conspicuous posting on the District's websites.
4. Publication through broadcast media.

The District shall disclose a breach or incident involving sensitive, protected, or confidential student information as required by law.

**Building Access
Control**

Audits of building access control shall include weekly inspections of instructional facilities during school hours to certify all exterior doors are, by default, set to closed, latched, and locked status and cannot be opened from the outside without a key.

The Superintendent shall ensure that the findings of the weekly inspections are:

1. Reported to the District safety and security committee; and
2. Reported to the campus principal or lead administrator of the instructional facility to ensure awareness of any deficiencies identified.

The campus principal or lead administrator shall assign appropriate staff to take action to reduce the likelihood of similar deficiencies in the future.

The results of the weekly reports shall be kept for review as part of the required safety and security audit.

The District's building access control procedures shall not be interpreted as discouraging parents or guardians who have been properly verified as authorized visitors from visiting their student's campus. [See GKC]

Personnel Duties The Superintendent shall define the qualifications, duties, and responsibilities of all positions and shall ensure that job descriptions are current and accessible to employees and supervisors.

Posting Vacancies The Superintendent or designee shall establish guidelines for advertising employment opportunities and posting notices of vacancies. These guidelines shall advance the Board's commitment to equal opportunity employment and to recruiting well-qualified candidates. Current District employees may apply for any vacancy for which they have appropriate qualifications.

Applications All applicants shall complete the application form supplied by the District. Information on applications shall be confirmed before a contract is offered for a contractual position and before hiring or as soon as possible thereafter for a noncontractual position.

[For information related to the evaluation of criminal history records, see DBAA.]

Employment of Contractual Personnel The Superintendent has sole authority to make recommendations to the Board regarding the selection of contractual personnel in positions of coordinator and above.

The Board delegates to the Superintendent authority to employ contractual personnel in positions below coordinator and shall inform the Board of any person hired under this authority. The Board retains final authority for the employment of contractual personnel at the level of coordinator or above.

~~The Board delegates to the Superintendent final authority for the employment of contractual personnel at the level below coordinator (including teachers).~~ [See DCA, DCB, DCC, and DCE as appropriate]

Employment of Noncontractual Personnel **Note:** For employment of a bus driver related to a Board member or the Superintendent, see DBE(LEGAL).

The Board delegates to the Superintendent final authority to employ and dismiss noncontractual employees on an at-will basis; however, the Board retains final authority to employ noncontractual employees on an at-will basis ~~that~~when the Superintendent is prohibited from employing in accordance with DBE(LEGAL). [See DCD]

Employment Assistance Prohibited No District employee shall assist another employee of the District or of any school district in obtaining a new job if the employee knows, or has probable cause to believe, that the other employee engaged in sexual misconduct regarding a minor or student in vio-

lation of the law. Routine transmission of an administrative or personnel file does not violate this prohibition. [See CJ for prohibitions relating to contractors and agents and DH(EXHIBIT) for the Educators' Code of Ethics.]

Dyslexia and Related Disorders

The District shall comply with all rules and standards adopted by the State Board of Education and guidance published by the commissioner of education to implement the program to test students for dyslexia and related disorders.

In accordance with administrative procedures, the District shall provide regular training opportunities for teachers of students with dyslexia that include new research and practices for educating students with dyslexia.

SPECIAL PROGRAMS
COMPENSATORY SERVICES AND INTENSIVE PROGRAMS

EHBC
(LOCAL)

~~Each student who has been identified as being at risk of dropping out of school, who is not performing at grade level, or who did not perform satisfactorily on a state-mandated assessment shall be provided accelerated and/or compensatory educational services.~~

**Accelerated
Instruction**

~~The District shall provide accelerated instruction in accordance with law if a student fails to perform satisfactorily on a state-mandated assessment.~~

**Accelerated
Learning Committee**

~~When a student fails to perform satisfactorily on a math or reading state-mandated assessment in grades 3, 5, or 8, an accelerated learning committee shall develop a written educational plan in accordance with law. If a parent requests that the student be assigned to a particular teacher the following school year, the request shall be addressed in accordance with the District's administrative procedures.~~

~~A parent complaint about the content or implementation of the educational plan shall be filed in accordance with FNG.~~

COMPENSATORY SERVICES AND INTENSIVE PROGRAMS
ACCELERATED INSTRUCTION

EHBCA
(LOCAL)

Each student who has been identified as being at risk of dropping out of school, who is not performing at grade level, or who did not perform satisfactorily on a state-mandated assessment shall be provided accelerated and/or compensatory educational services.

**Accelerated
Instruction**

The District shall provide accelerated instruction in accordance with law if a student fails to perform satisfactorily on a state-mandated assessment.

Parent Request

If a student fails to perform satisfactorily on a state-mandated assessment, a parent's request that the student be assigned to a particular teacher the following school year shall be addressed in accordance with the District's administrative procedures.

**Accelerated
Education Plan**

Appropriate District staff shall develop an accelerated education plan for a student who fails to perform satisfactorily on the same state-mandated assessment for two or more consecutive years.

A parent complaint about the content or implementation of the accelerated education plan shall be filed in accordance with FNG.

Students in violation of the compulsory attendance law shall be reported to the District attendance officer, who may institute court action as provided by law.

Excused Absences

In addition to excused absences required by law, the District shall excuse absences for the following purposes. A student shall be required to submit verification of these absences in accordance with administrative regulations.

Higher Education Visits

The District shall excuse a student for up to two days during the student's junior year and up to two days during the student's senior year to visit an accredited institution of higher education.

Career Investigation

The District shall excuse a student for up to two days during the student's junior year and up to two days during the student's senior year to visit a professional's workplace for purposes of exploring the student's interest in pursuing a career in that professional's field.

Armed Services Enlistment

The District shall excuse a student 17 years of age or older for up to four days during his or her enrollment in high school for activities related to pursuing enlistment in a branch of the U.S. Armed Services or Texas National Guard.

Early Voting or Election Clerk

The District shall excuse a student for up to two days per school year to serve as an early voting or election clerk.

Learner or Driver's License

The District shall excuse a student 15 years of age or older for one day during his or her enrollment in high school for each of the following:

- Visiting a driver's license office to obtain a learner license; or
- Visiting a driver's license office to obtain a driver's license.

[For extracurricular activity absences, see FM.]

Withdrawal for Nonattendance

The District may initiate withdrawal of a student under the age of 19 for nonattendance under the following conditions:

1. The student has been absent ~~ten~~10 consecutive school days; and
2. Repeated efforts by the attendance officer and/or principal to locate the student have been unsuccessful.

[For District-initiated withdrawal of students 19 or older, see FEA(LEGAL).]

Students Attending Homeschools

Students who are homeschooled are exempt from the compulsory attendance law to the same extent as students enrolled in other private schools.

ATTENDANCE
COMPULSORY ATTENDANCE

FEA
(LOCAL)

Adequate documentation of homeschooling for withdrawal shall consist of either a statement of withdrawal in accordance with FD(LOCAL) indicating the date homeschooling began, or a signed and dated letter from a parent or guardian indicating that his or her child is being homeschooled and the date the homeschooling began.

The District may request from a parent or guardian a letter of assurance that a child is being educated using a curriculum designed to meet basic education goals of reading, spelling, grammar, mathematics, and a study of good citizenship.

Enforcing
Compulsory
Attendance

If a parent or guardian refuses to submit a requested statement or letter, or if the District has evidence that a school-aged child is not being homeschooled within legal requirements, the District may investigate further and, if warranted, shall pursue legal action to enforce the compulsory attendance law.

No employee shall give any student prescription medication, non-prescription medication, herbal substances, anabolic steroids, or dietary supplements of any type, except as authorized by this or other District policy.

**Medication Provided
by Parent**

The Superintendent shall designate the employees who are authorized to administer medication that has been provided by a student's parent. An authorized employee is permitted to administer the following medication in accordance with administrative regulations:

1. Prescription medication in accordance with legal requirements.
2. Nonprescription medication, upon a parent's written request, when properly labeled and in the original container.
3. Herbal substances or dietary supplements provided by the parent and only if required by the individualized education program or Section 504 plan for a student with disabilities.

**Medication Provided
by District**

Except as [required by law and](#) provided by this policy, the District shall not purchase medication to administer to a student.

Epinephrine

The District authorizes school personnel who have agreed in writing and been adequately trained to administer an unassigned epinephrine auto-injector in accordance with law and this policy. Administration of epinephrine shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing anaphylaxis.

On Campus

Authorized and trained individuals may administer an unassigned epinephrine auto-injector at any time to a person experiencing anaphylaxis on a school campus.

The District shall ensure that at each campus a sufficient number of authorized individuals are trained to administer epinephrine so that at least one trained individual is present on campus during all hours the campus is open. In accordance with state rules, the campus shall be considered open for this purpose during regular on-campus school hours and whenever school personnel are physically on site for school-sponsored activities.

*Maintenance,
Availability, and
Training*

The Superintendent shall develop administrative regulations designating a coordinator to manage policy implementation and addressing annual training of authorized individuals in accordance with law; procedures for auto-injector use; and acquisition or purchase, maintenance, expiration, disposal, and availability of unassigned epinephrine auto-injectors at each campus.

<i>Notice to Parents</i>	In accordance with law, the District shall provide notice of the policy to parents regarding the epinephrine program, including notice of any change to or discontinuation of this program.
Opioid Antagonist	This provision shall be applicable to every campus.
<i>On Campus</i>	The District authorizes school personnel who have been adequately trained to administer an opioid antagonist in accordance with law and this policy. Administration of an opioid antagonist shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing an opioid-related overdose. Each applicable campus shall have at least one individual who is authorized and trained to administer an opioid antagonist present during regular school hours.
<i>Maintenance, Availability, Training, and Reporting</i>	Each applicable campus shall have at least two unused, unexpired opioid antagonist doses available. All opioid antagonists shall be stored in a secure location and shall be easily accessible by individuals who are authorized and trained to administer an opioid antagonist. The Superintendent shall develop administrative regulations addressing acquisition, maintenance, expiration, and disposal of opioid antagonists in the District, as well as reporting, employee training, and emergency notification requirements.
Psychotropics	Except as permitted by law, an employee shall not: <ol style="list-style-type: none">1. Recommend to a student or a parent that the student use a psychotropic drug;2. Suggest a particular diagnosis; or3. Exclude the student from a class or a school-related activity because of the parent's refusal to consent to psychiatric evaluation or examination or treatment of the student.
Medical Treatment	A student's parent, legal guardian, or other person having lawful control shall annually complete and sign a form that provides emergency information and addresses authorization regarding medical treatment. A student who has reached age 18 shall be permitted to complete this form. The District shall seek appropriate emergency care for a student as required or deemed necessary.

**Threat Assessment
and Safe and
Supportive Team**

In compliance with law, the Superintendent shall ensure that a multidisciplinary threat assessment and safe and supportive team is established to serve each campus. The Superintendent shall appoint team members. The team shall be responsible for developing and implementing a safe and supportive school program at each campus served by the team and shall support the District in implementing its multi-hazard emergency operations plan.

Training

Each team shall complete training provided by an approved provider on evidence-based threat assessment programs.

Student Reports

Each campus shall establish a clear procedure for a student to report concerning behavior exhibited by another student for assessment by the team or other appropriate District employee.

Employee
Confidentiality

A District employee who reports a potential threat may elect for the employee's identity to remain confidential and not be subject to disclosure under the state's public information law. The employee's identity shall only be revealed when necessary for the team, the District, or law enforcement to investigate the reported threat.

The District shall maintain a record of the identity of a District employee who elects for the employee's identity to remain confidential.

Imminent Threats or
Emergencies

A member of the team or any District employee may act immediately to prevent an imminent threat or respond to an emergency, including contacting law enforcement directly.

Threat Assessment
Process

The District shall develop procedures as recommended by the Texas School Safety Center. In accordance with those procedures, the threat assessment and safe and supportive team shall conduct threat assessments using a process that includes:

1. Identifying individuals, based on referrals, tips, or observations, whose behavior has raised concerns due to threats of violence or exhibition of behavior that is harmful, threatening, or violent.
2. Conducting an individualized assessment based on reasonably available information to determine whether the individual poses a threat of violence or poses a risk of harm to self or others and the level of risk.
3. Implementing appropriate intervention and monitoring strategies, if the team determines an individual poses a threat of harm to self or others. These strategies may include referral of a student for a mental health assessment and escalation procedures as appropriate.

For a student or other individual the team determines poses a serious risk of violence to self or others, the team shall immediately report to the Superintendent, who shall immediately attempt to contact the student's parent or guardian. Additionally, the Superintendent shall coordinate with law enforcement authorities as necessary and take other appropriate action in accordance with the District's multihazard emergency operations plan.

For a student the team identifies as at risk of suicide, the team shall follow the District's suicide prevention program.

For a student the team identifies as having a substance abuse issue, the team shall follow the District's substance abuse program.

For a student whose conduct may constitute a violation of the District's Student Code of Conduct, the team shall make a referral to the campus behavior coordinator or other appropriate administrator to consider disciplinary action.

As appropriate, the team may refer a student:

1. To a local mental health authority or health-care provider for evaluation or treatment; or
2. For a full individualized and initial evaluation for special education services.

The team shall not provide any mental health-care services, except as permitted by law.

Guidance to School
Community

The team shall provide guidance to students and District employees on recognizing harmful, threatening, or violent behavior that may pose a threat to another person, the campus, or the community and methods to report such behavior to the team, including through anonymous reporting.

Reports

The team shall provide reports to the Texas Education Agency as required by law.

Comprehensive System

The Superintendent shall develop and maintain a comprehensive system of student records and reports dealing with all facets of the school program operation and shall ensure through reasonable procedures that records are accessed by authorized persons only, as allowed by this policy. These data and records shall be stored in a safe and secure manner and shall be conveniently retrievable for use by authorized school officials.

Cumulative Record

A cumulative record shall be maintained for each student from entrance into District schools until withdrawal or graduation from the District.

This record shall move with the student from school to school and be maintained at the school where currently enrolled until graduation or withdrawal. Records for nonenrolled students shall be retained for the period of time required by law. No permanent records may be destroyed without explicit permission from the Superintendent. [See CPC]

Custodian of Records

The ~~principal~~principal is custodian of all records for currently enrolled students. ~~The Superintendent~~The Superintendent is the custodian of records for students who have withdrawn or graduated. The student handbook made available to all students and parents shall contain a listing of the addresses of District schools, as well as the Superintendent's business address.

Types of Education Records

The record custodian shall be responsible for the education records of the District. These records may include:

1. Admissions data, personal and family data, including certification of date of birth.
2. Standardized test data, including intelligence, aptitude, interest, personality, and social adjustment ratings.
3. All achievement records, as determined by tests, recorded grades, and teacher evaluations.
4. All documentation regarding a student's testing history and any accelerated instruction he or she has received, including any ~~documentation of discussion or action by an accelerated learning committee convened~~education plan developed for the student.
5. Health services record, including:
 - a. The results of any tuberculin tests required by the District.
 - b. The findings of screening or health appraisal programs the District conducts or provides. [See FFAA]

- c. Immunization records. [See FFAB]
6. Attendance records.
7. Student questionnaires.
8. Records of teacher, school counselor, or administrative conferences with the student or pertaining to the student.
9. Verified reports of serious or recurrent behavior patterns.
10. Copies of correspondence with parents and others concerned with the student.
11. Records transferred from other districts in which the student was enrolled.
12. Records pertaining to participation in extracurricular activities.
13. Information relating to student participation in special programs.
14. Records of fees assessed and paid.
15. Records pertaining to student and parent complaints.
16. Other records that may contribute to an understanding of the student.

Access by Parents

The District shall make a student's records available to the student's parents, as permitted by law. The records custodian or designee shall use reasonable procedures to verify the requester's identity before disclosing student records containing personally identifiable information.

Records may be reviewed in person during regular school hours without charge upon written request to the records custodian. For in-person viewing, the records custodian or designee shall be available to explain the record and to answer questions. The confidential nature of the student's records shall be maintained at all times, and records to be viewed shall be restricted to use only in the Superintendent's, principal's, or school counselor's office, or other restricted area designated by the records custodian. The original copy of the record or any document contained in the cumulative record shall not be removed from the school.

Copies of records are available at a per copy cost, payable in advance. Copies of records must be requested in writing. Parents may be denied copies of records if they fail to follow proper procedures or pay the copying charge. If the student qualifies for free or

reduced-price lunches and the parents are unable to view the records during regular school hours, upon written request of a parent, one copy of the record shall be provided at no charge.

A parent may continue to have access to his or her child's records under specific circumstances after the student has attained 18 years of age or is attending an institution of postsecondary education. [See FL(LEGAL)]

Access by School Officials

A school official shall be allowed access to student records if he or she has a legitimate educational interest in the records.

For the purposes of this policy, "school officials" shall include:

1. An employee, Board member, or agent of the District, including an attorney, a consultant, a contractor, a volunteer, a school resource officer, and any outside service provider used by the District to perform institutional services.
2. An employee of a cooperative of which the District is a member or of a facility with which the District contracts for placement of students with disabilities.
3. A contractor retained by a cooperative of which the District is a member or by a facility with which the District contracts for placement of students with disabilities.
4. A parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks.
5. A person appointed to serve on a team to support the District's safe and supportive school program.

All contractors provided with student records shall follow the same rules as employees concerning privacy of the records and shall return the records upon completion of the assignment.

A school official has a "legitimate educational interest" in a student's records when he or she is:

1. Working with the student;
2. Considering disciplinary or academic actions, the student's case, or an individualized education program for a student with disabilities;
3. Compiling statistical data;
4. Reviewing an education record to fulfill the official's professional responsibility; or

5. Investigating or evaluating programs.

**Transcripts and
Transfers of Records**

The District may request transcripts from previously attended schools for students transferring into District schools; however, the ultimate responsibility for obtaining transcripts from sending schools rests with the parent or student, if 18 or older.

For purposes of a student's enrollment or transfer, the District shall promptly forward in accordance with the timeline provided in law education records upon request to officials of other schools or school systems in which the student intends to enroll or enrolls. [See FD(LEGAL), Required Documentation] The District may return an education record to the school identified as the source of the record.

**Records
Responsibility for
Students in Special
Education**

The ~~special education director~~ special education director shall be responsible for ensuring the confidentiality of any personally identifiable information in records of students in special education.

A current listing of names and positions of persons who have access to records of students in special education is maintained at ~~the special education administration office~~ the special education administration office.

**Procedure to Amend
Records**

Within 15 District business days of the record custodian's receipt of a request to amend records, the District shall notify the parents in writing of its decision on the request and, if the request is denied, of their right to a hearing. If a hearing is requested, it shall be held within ~~ten~~10 District business days after the request is received.

Parents shall be notified in advance of the date, time, and place of the hearing. An administrator who is not responsible for the contested records and who does not have a direct interest in the outcome of the hearing shall conduct the hearing. The parents shall be given a full and fair opportunity to present evidence and, at their own expense, may be assisted or represented at the hearing.

The parents shall be notified of the decision in writing within ~~ten~~10 District business days of the hearing. The decision shall be based solely on the evidence presented at the hearing and shall include a summary of the evidence and reasons for the decision. If the decision is to deny the request, the parents shall be informed that they have 30 District business days within which to exercise their right to place in the record a statement commenting on the contested information and/or stating any reason for disagreeing with the District's decision.

**Directory
Information**

The District has designated the following categories of information as directory information: ~~student name; address; telephone listing; electronic mail address; photograph; date and place of birth; major~~

~~field of study; degrees, honors, and awards received; dates of attendance; grade level; most recent educational institution attended; participation in officially recognized activities and sports; and weight and height of members of athletic teams~~ student name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; degrees, honors, and awards received; dates of attendance; grade level; most recent educational institution attended; participation in officially recognized activities and sports; and weight and height of members of athletic teams.



**Board of Trustees Calendar of Meetings Dates
 2023 – 2024**

Date	Location	Time	Type	Notes
Wednesday, August 30, 2023	W.E. Neil Building	5:30 PM	Regular	
Wednesday, September 27, 2023	W.E. Neil Building	5:30 PM	Regular	
Wednesday, October 25, 2023	W.E. Neil Building	5:30 PM	Regular	
Wednesday, November 29, 2023	W.E. Neil Building	5:30 PM	Regular	
Wednesday, January 24, 2024	W.E. Neil Building	5:30 PM	Regular	
Wednesday, February 28, 2024	W.E. Neil Building	5:30 PM	Regular	
Wednesday, March 27, 2024	W.E. Neil Building	5:30 PM	Regular	
Wednesday, April 24, 2024	W.E. Neil Building	5:30 PM	Regular	Formative Evaluation of Superintendent
Wednesday, May 29, 2024	W.E. Neil Building	5:30 PM	Regular	
Wednesday, June 19, 2024	W.E. Neil Building	5:30 PM	Regular	
Wednesday, July 31, 2024	W.E. Neil Building	5:30 PM	Regular	

***Any changes to the schedule will be done with the guidelines allowable by BE (LOCAL).**



MEMORANDUM

To: Board of Trustees
From: Rosy Vega-Barrio, Superintendent
Subject: 2024 – 2025 Academic Calendar
Date: January 24, 2024

HISTORY:

The academic calendar is adapted each year to provide the best learning structure for teachers and students.

RATIONALE:

Both calendars were provided to stakeholders for review. A survey was created for staff, parents, and students to determine the preferred calendar.

77.78% of staff, 70.2% of students, and 50% of parents voted for option A.

BUDGET IMPACT:

None

ADMINISTRATIVE RECOMMENDATION:

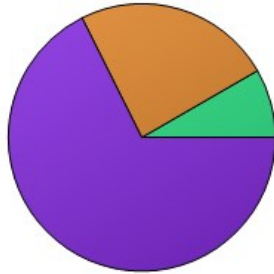
Administration is recommending the Board of Trustees approve calendar A for the 2024-2025 school year, as presented.

Faculty & Staff Summary Report

All

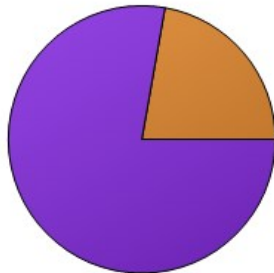
January 17, 2024 3:07 PM

Please select your respective campus. If you are a department or district level employee, please select District.



	Count	Percentage
PK-8	73	67.59%
High School	26	24.07%
District	9	8.33%
Total	108	100%

Please select one out of the two calendar options and submit.



	Count	Percentage
Calendar A	84	77.78%
Calendar B	24	22.22%
Total	108	100%

Campus/Department Staff Count:

PK-8: 60

THS: 36

District: 71

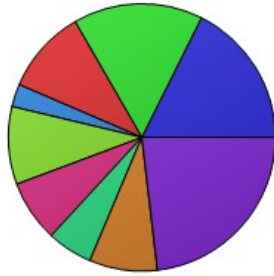
Total: 167

Student Summary Report

All

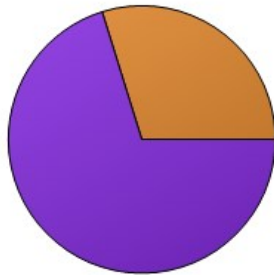
January 17, 2024 3:07 PM

Please select your grade level.



	Count	Percentage
3rd	59	23.14%
4th	21	8.24%
5th	14	5.49%
6th	19	7.45%
7th	24	9.41%
8th	7	2.75%
9th	26	10.2%
10th	40	15.69%
11th	45	17.65%
Total	255	100%

Please select one out of the two calendar options and submit.



	Count	Percentage
Calendar A	179	70.2%
Calendar B	76	29.8%
Total	255	100%

Student Enrollment (as of 1/19/2024):

3rd - 56
4th - 50
5th - 42
6th - 57
7th - 55
8th - 45
9th - 67
10th - 68
11th - 71
12th - 74

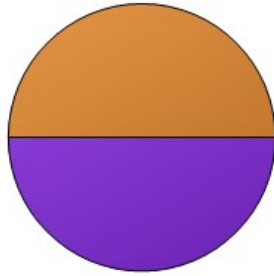
Total - 585

Parent Summary Report

All

January 17, 2024 3:07 PM

Please select one out of the two calendar options and submit.



	Count	Percentage
Calendar A	25	50%
Calendar B	25	50%
Total	50	100%



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:

Internet Access Services

Discount Rate	90%
---------------	-----

Price Comparison	1 Year Contract				3 Year Contract			
	Month (1)	District Monthly Portion (1)	Year (1)	District Yearly Portion (1)	Month (3)	District Monthly Portion (3)	Year (3)	District Yearly Portion (3)
1 GB Bandwidth								
Charter Communications (Spectrum)	\$1,265.00	\$126.50	\$15,180.00	\$1,518.00	\$650.00	\$65.00	\$7,800.00	\$780.00
Windstream Services (Kinetic)	\$990.00	\$99.00	\$11,880.00	\$1,188.00	\$805.00	\$80.50	\$9,660.00	\$966.00

Existing Contract	3-Year Contract			
1 GB Bandwidth	Month	District Monthly Portion	Year	District Yearly Portion
Spectrum	\$ 840.00	\$ 84.00	\$ 10,080.00	\$ 1,008.00



E-rate Service Provider Evaluation Worksheet

Application Information	
Description	Information
Type of Service	Category 1 - Internet Access
Funding Year	FY24 : 7/1/2024 - 6/30/2025
Form 470 Number	240006370
Form 470 Form ID:	470-FY24-25TL
Bidding Number	TISDFY24-25IA
Scope of Work	1 GB Lit Fiber Internet Access

Factor Points		
Description	Factor	Max
Price	A	30
Prior Experience	B	25
Qualifications	C	20
Walkthrough	D	15
Bill Methods	E	5
E-rate Experience	F	5
Total		100

Factor Rating	
Score	Description
0	Very Poor
1	Poor
2	Fair
3	Very Good
4	Excellent

Vendor Name	Factor A		Factor B		Factor C		Factor D		Factor E		Factor F		Points
	Score A	Pts A	Score B	Pts B	Score C	Pts C	Score D	Pts D	Score E	Pts E	Score F	Pts F	
Spectrum	4.00	30	4.00	25	4.00	20	4.00	15	4.00	5	4.00	5	100.00
Windstream	3.26	24.469	2.75	17.188	3.75	18.75	3.50	13.125	3.25	4.0625	3.25	4.0625	81.66
													0.00
													0.00
													0.00
													0.00
													0.00
													0.00
													0.00



E-rate Service Provider Evaluation Worksheet

E-rate Information	
	Application
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Vendor Name	Factor A		Factor B		Factor C		Factor D		Factor E		Factor F		Points
	Score A	Pts A	Score B	Pts B	Score C	Pts C	Score D	Pts D	Score E	Pts E	Score F	Pts F	
Spectrum	4.00	30	4.00	25	4.00	20	4.00	15	4.00	5	4.00	5	100.00
Windstream	4.00	30	4.00	25	4.00	20	4.00	15	3.00	3.75	3.00	3.75	97.50
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00

Evaluator:

Job Title:

Date:

Signature: 



E-rate Service Provider Evaluation Worksheet

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Vendor Name	Factor A		Factor B		Factor C		Factor D		Factor E		Factor F		Points
	Score A	Pts A	Score B	Pts B	Score C	Pts C	Score D	Pts D	Score E	Pts E	Score F	Pts F	
Spectrum	4.00	30	4.00	25	4.00	20	4.00	15	4.00	5	4.00	5	100.00
Windstream	2.00	15	2.00	12.5	3.00	15	2.00	7.5	3.00	3.75	3.00	3.75	57.50
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00

Evaluator: Christopher Escarsega

Job Title: Network Administrator

Date: 1/12/2024

Signature: *Christophwe Escarsega*



E-rate Service Provider Evaluation Worksheet

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Vendor Name	Factor A		Factor B		Factor C		Factor D		Factor E		Factor F		Points
	Score A	Pts A	Score B	Pts B	Score C	Pts C	Score D	Pts D	Score E	Pts E	Score F	Pts F	
Spectrum	4.00	30	4.00	25	4.00	20	4.00	15	4.00	5	4.00	5	100.00
Windstream	3.05	22.875	2.00	12.5	4.00	20	4.00	15	4.00	5	4.00	5	80.38
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00

Evaluator:
Job Title:
Date:

Signature: 



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Vendor Name	Factor A		Factor B		Factor C		Factor D		Factor E		Factor F		Points
	Score A	Pts A	Score B	Pts B	Score C	Pts C	Score D	Pts D	Score E	Pts E	Score F	Pts F	
Spectrum	4.00	30	4.00	25	4.00	20	4.00	15	4.00	5	4.00	5	100.00
Windstream	4.00	30	3.00	18.75	4.00	20	4.00	15	3.00	3.75	3.00	3.75	91.25
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00
		0		0		0		0		0		0	0.00

Evaluator: Luis Guerra

Job Title: Finance Director

Date: 1/19/2024

Signature: 

El Paso Times

PART OF THE USA TODAY NETWORK

Affidavit of Publication

Ad # 0005862833

This is not an invoice

Tornillo ISD is seeking request for proposals for Internet Access. The service timeframe is for Funding Year 24, (July 1, 2024 – June 30, 2025) and is CONTINGENT upon E-rate funding. Only service providers with a valid E-Rate SPIN may submit proposals. Deadline for RFP is January 3, 2024 at 12:00 PM MST. Please visit our website at <https://www.tisd.us/ErateC1> for instructions. All questions should be directed to Erate@tisd.us.
#5862833, December 11, 18, 26, 2023

TORNILLO I.S.D.
POBOX 170

TORNILLO, TX 79853

I, being duly sworn say: **El Paso Times**, a daily newspaper of general circulation published in the City and County El Paso, State of Texas, which is a newspaper of general circulation and which has been continuously and regularly published for the period of not less than one year in the said County of El Paso, and that he/she was upon the dates herein mentioned in the EL PASO TIMES.

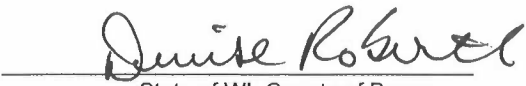
That the LEGAL copy was published in the EL PASO TIMES for the date(s) of such follows DAY(s) to wit

12/11/2023, 12/18/2023, 12/26/2023



Legal Clerk

Subscribed and sworn before me this December 26,
2023:



State of WI, County of Brown
NOTARY PUBLIC
4-6-27

My commission expires

DENISE ROBERTS
Notary Public
State of Wisconsin

Ad # 0005862833
PO #: Internet Access RFP
of Affidavits 1

This is not an invoice



TORNILLO

Independent School District

Tornillo Independent School District
 19200 Cobb Ave
 Tornillo, TX 79853

RFP Acknowledgement Form

“The undersigned affirms that he/she is duly authorized to execute this contract, that this company, corporation, firm, partnership or individual has not prepared this proposal in collusion with any other Bidder, and that the contents of this proposal as to prices, terms or conditions of said proposal have not been communicated by the undersigned nor by any employee or agent to any other person engaged in this type of business prior to the official opening of this RFP.”

Company Name:	Charter Communications	Phone Number:	(915)491-0250
Mailing Address	Operating, LLC	Fax Number:	N/A
Physical Address	Various Addresses	E-mail:	julio.c.samble@charter.com
City		Web Page:	enterprise.spectrum.com
State		E-rate SPIN:	143050436
Zip			

Bidder (Print Name) **Julio C. Samble**

Bidder’s Position with Company: **Major Account Executive**

Company Official (Print Name) **Rick Brackeen**

Official’s Position with Company: **Director, Sales Vertical Accounts**

Signature of Company Official Authorizing this Bid: DocuSigned by:

 FDE49BDA87D94B2...

***Notwithstanding any pre-printed statements to the contrary in this form, Spectrum has taken exceptions throughout and the bid is based on the Terms of Offer Section of this proposal**



Tornillo Independent School District

E-rate RFP Form

FOR VENDOR USE ONLY			
Bidding Number:	TISDFY24-25IA	Vendor Name:	Charter Communications Operating, LLC.
SLD Entity:	142108	E-rate SPIN:	143050436
Form 470 App No:	240006370		
Form 470 Form ID:	470-FY24-25TL		
Phone:	(915) 765-3035	Phone:	(915)491-0250
E-mail:	Erate@tisd.us	E-mail:	Julio.c.samble@charter.com
Address:	19200 Cobb Ave	Address:	12405 Powerscourt Dr.
State:	Texas	State:	MO.
Zip:	79853	Zip:	63131
Notes: Select Yes/No if E-rate eligible. Qty is the # of months. Enter monthly cost under Unit Cost. Extended price will be calculated automatically. Additional Services/qty/cost may be added if required for services sought.			

Product/Service	Description	E-rate Eligible	Qty	Unit Cost	Extended Price
1 GB Dedicated Internet Access - 1 Year	19200 Cobb Ave. Tornillo, TX 79853	Yes	12	\$1,265.00	\$15,180.00
1 GB Dedicated Internet Access - 3 Years	19200 Cobb Ave. Tornillo, TX 79853	Yes	36	\$650.00	\$23,400.00
		Select			\$ 0.00
		Select			\$ 0.00
		Select			\$ 0.00
		Select			\$ 0.00
		Select			\$ 0.00
		Select			\$ 0.00
		Select			\$ 0.00
		Select			\$ 0.00
		Select			\$ 0.00
		Select			\$ 0.00
		Select			\$ 0.00
		Select			\$ 0.00
		Select			\$ 0.00
Installation/Construction Cost (if any)		Select			\$ 0.00
	Shipping & Handling				
Total:					\$ 0.00

Spectrum Enterprise

Proposal for Tornillo Independent School District

Form 470 Number: 240006370

Presented To:
Carlos Garcia
IT Director
19200 Cobb Ave.
Tornillo, TX 79853
garciaac@tisd.us

Presented By:
Julio Samble
Major Account Executive
7010 Airport Rd.
El Paso, TX 79906
(915)491-0250
julio.c.samble@charter.com



Tuesday, January 3, 2023

Carlos Garcia
IT Director
Tornillo Independent School District
19200 Cobb Ave.
Tornillo, TX 79853
garciac@tisd.us

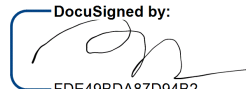
Dear Carlos:

Spectrum Enterprise¹ ("Spectrum") is pleased to submit the enclosed proposal in response to your Request for Proposal ("RFP"). Our response demonstrates Spectrum's ability to provide network solutions that will enable Tornillo Independent School District to satisfy its technology needs.

Continuing our partnership ensures Tornillo Independent School District will continue to benefit from a strong telecommunications foundation and maximizes your ability to create new opportunities and drive innovation without incurring the extra costs associated with service transitions and unknown fees. Spectrum provides advanced broadband services to more than 16,000 schools and libraries representing over 2,500 school districts across the country, making us one of the top service providers within the E-Rate program.

Thank you for the opportunity to respond to your RFP. Julio Samble is leading Spectrum's effort. Please do not hesitate to contact Julio at (915)491-0250 or julio.c.samble@charter.com.

Sincerely,

A blue DocuSigned signature box containing a handwritten signature in black ink.

FDE49BDA87D94B2...

Rick Brackeen
Director, Sales Vertical Accounts

¹ Spectrum Enterprise is a commercial brand of Charter Communications, Inc. The legal entity submitting this proposal is Charter Communications Operating, LLC, a subsidiary of Charter Communications, Inc.



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TERMS OF OFFER

This proposal alone shall not be considered an acceptance of an offer by Tornillo Independent School District ("Customer") or otherwise be sufficient to create a binding contract between Tornillo Independent School District and Spectrum.

Spectrum's bid is based upon services being delivered under the terms of the Spectrum Enterprise Service Agreement which incorporates the Spectrum Commercial Terms of Service (available at <https://enterprise.spectrum.com/legal/terms-and-conditions.html> or any successor URL) plus any related attachments, Service Level Agreements and applicable Service Order(s) (collectively, the "Agreement").

Spectrum remains open to negotiating the Agreement, and once a mutually negotiated contract is entered into by the parties, it shall supersede and replace any terms and conditions of the RFP.

In the event only a portion of Spectrum's proposal is accepted, Spectrum reserves the right to further negotiate the terms of such partial acceptance prior to final bid award acceptance by Spectrum.

In the event of a bid award to Spectrum by Tornillo Independent School District based on this proposal, if the full Agreement is not executed by the applicable Federal Communications Commission ("FCC") submission deadline due to delays in negotiation, and the parties have not terminated such negotiations, then for purposes of FCC rules and related Universal Service Administrative Company ("USAC") requirements, an agreement incorporating the terms of the Spectrum Enterprise Service Agreement and the bid locations, services, bandwidth capacities, and pricing contained in this proposal will be deemed to exist.

The terms of this proposal are confidential and should not be disclosed directly or indirectly to any third party, except as may be required by law.

The qualifications stated herein apply to all parts, provisions, and documents of the RFP and Spectrum's response, regardless of whether an explicit exception or qualification is taken thereto by Spectrum.



TERMS AND ABBREVIATIONS

Technology evolves at a rapid pace and Spectrum stays on the cutting edge of that evolution. The terms used to describe specific technologies or services are sometimes cumbersome and become abbreviated for colloquial use. We have provided a list of the terms used throughout this proposal and their corresponding abbreviations for your convenience. Capitalized terms used but not defined herein shall have the meanings assigned in the Agreement.

GENERAL TERMS	ABBREVIATION
INFORMATION TECHNOLOGY	IT
SERVICE PROPOSAL TERMS	ABBREVIATION
MONTHLY RECURRING CHARGE	MRC
ONE-TIME CHARGE	OTC
QUANTITY	QTY
INTERNET PROTOCOL	IP
ETHERNET SERVICES TERMS	ABBREVIATION
CUSTOMER PREMISE EQUIPMENT	CPE
ETHERNET PRIVATE LINE	EPL
ETHERNET PRIVATE LOCAL AREA NETWORK	EP-LAN
ETHERNET VIRTUAL PRIVATE LINE	EVPL
METRO ETHERNET FORUM	MEF
USER-TO-NETWORK INTERFACE	UNI
WIDE AREA NETWORK	WAN
FIA TERMS	ABBREVIATION
FIBER INTERNET ACCESS	FIA
LOCAL AREA NETWORK	LAN
ENTERPRISE NETWORK OPERATIONS CENTER	ENOC
SERVICE LEVEL AGREEMENT	SLA



EXECUTIVE SUMMARY

Spectrum is pleased to provide this response illustrating our ability to provide Tornillo Independent School District with network solutions. We take pride in being an innovative resource for businesses, schools and communities. Our reliable and economical service is a natural fit with your mission.

Bring Advanced and Affordable Technology to Your Schools and Libraries

Advanced network solutions and computing technologies in the classroom have become vital to education. Unfortunately, today's challenging economic environment has put education and technology budgets under tremendous pressure. It is a challenge for schools to get access to technologies that help drive greater student achievements.

The Federal Government created the E-Rate program to help fund communications services for schools and libraries. This program offers 20-90 percent off standard retail rates on qualified communications services to eligible schools, libraries, and their districts. Technology and education have converged, and your communications needs are growing rapidly.

Spectrum's Solution

Since 1998, Spectrum has worked with thousands of E-Rate accounts. Our experience in this area will provide E-Rate specialists who understand:

- ▶ rules and regulations to participate in the program
- ▶ billing and standard discounts

Federally funded E-Rate discounts have made today's technology more affordable.

Get Powerful Services with the Financial Benefits of E-Rate

Research shows that technology use is a top-five indicator of better discipline, better attendance, and increases in college enrollment. Educational organizations are leveraging E-Rate by partnering with Spectrum to reduce cost and implement technology for greater student achievement.

Unsurpassed Expertise and Customer Support

A network of specially trained, industry experts support Spectrum. We have around-the-clock, U.S.-based business support centers and knowledgeable, locally based technicians who are specifically trained to help with your unique needs. Our dedicated work ethic, shared knowledge, and proprietary systems allow us to ensure that the solutions we are proposing to Tornillo Independent School District will match your specific and discrete needs.

When you collaborate with Spectrum for network solutions, we assign a dedicated account team who will support your services:



- ▶ **Account Executive:** a dedicated, local market expert who is available for your consultation needs
- ▶ **Sales Engineering:** trained technical experts who customize designs based on your needs.
- ▶ **E-Rate Specialists:** experienced with E-Rate rules and regulations and are billing and standard discounts experts
- ▶ **Project Management:** customer focused experts who manage your build and communicate with you every step of the way
- ▶ **Account Manager:** your point of contact; responsible for providing you with accurate billing and consultation on future growth needs
- ▶ **Enterprise Network Operations Center:** 24/7 facilities that continuously monitors the network

Customers have direct access to our Government Subsidized Programs (“GSP”) department which specializes in government funded programs for eligible customers.

To support E-Rate program participation, Spectrum:

- ▶ Provides to the Customer an FCC Form 471 Funding Recommendation Letter after the FCC Form 470 and awarded Agreement review.
- ▶ Reviews FCC Form 471 for possible errors and omissions and distributes to the Customer accompanying Receipt Acknowledgement Letter (“RAL”) Modification recommendation necessary to maximize eligible funding.
- ▶ Monitors Service Provider Invoicing (“SPI”) invoice submissions and SPI discount application (FCC Form 474).
- ▶ Will be available to address program questions or concerns via email.

Continuity Plan

As your incumbent provider, Spectrum has developed this proposal based on our experience and understanding of your requirements. By choosing once again to collaborate with Spectrum, you will be choosing a vendor with the proven infrastructure and experienced team currently in place to support the provision of services under the E-Rate program. Spectrum’s objective is to continue our partnership with you while continuing to focus on responsiveness, transparency, and continuity of services. With that focus we have developed our response to the RFP.

FIBER INTERNET ACCESS FOR K-12 EDUCATION

Count on the reliability, bandwidth and speed of a dedicated internet connection.

Today's K-12 schools and districts depend on high-performing internet solutions to keep critical applications running and personalized and online learning operational. A dependable internet connection ensures high performance for your network resources, allowing you to better serve students, educators and staff.

Spectrum Enterprise Fiber Internet Access (FIA) is a dedicated service that offers reliable connectivity nationwide with performance and support you can count on. Delivering scalable internet access, we offer 99.99 percent service availability all the way to the equipment at your location.

Product highlights

- **Superior performance:** Improves productivity through a high-performing internet service that ensures reliable connectivity.
- **Scalability and reach:** Provides a scalable platform with national reach and dense metro coverage to support current and future bandwidth needs.
- **Business continuity:** Allows for optional solutions to support internet uptime in the event of a disruption.
- **End-to-end support:** Provides a single, nationwide contact point for services and support including in-building connections to your equipment.
- **Value:** Offers cost-effective, straightforward pricing.

Key features

- A dedicated connection that is not shared with others, delivered over a reliable, advanced fiber network.
- Service-level agreement (SLA) provides service availability while also assuring low latency, jitter and packet loss all the way into the client suite.
- Symmetrical access that scales up to 100 Gbps.
- 24/7/365 U.S.-based support and local technicians.
- Automatic wireless backup option provides seamless failover and failback functionality with battery backup and unlimited data.
- Multiple physical diversity and redundancy options to help protect your network.

FIA technical specifications

Network

- IP over IEEE 802.3-based, full-duplex, non-circuit switched services.
- Provisioned via our advanced fiber network from the client premises to one of many hub locations throughout the Spectrum Enterprise network footprint.
- Built-in network redundancy provides highly reliable and secure internet access.
- Fiber access circuits are unaffected by electromagnetic interference.

Routing

- Static or border gateway protocol (BGP) traffic routing options.

Internet access demarcation

- Fiber connections to the Spectrum Enterprise network are monitored 24/7/365 via a dedicated network interface device (NID).
- Traffic is securely routed over the Spectrum Enterprise IP network until it is delivered to the internet.
- Demarc extensions included for most buildings in footprint.

Static IP addresses:

- Initial IP block is included.
- Additional IP address space available upon request.
- Support for dual stacking of IPv4 and IPv6.

Optional services

Enhance FIA with a suite of technology services designed to protect, simplify and improve the performance of your network.

- **Wireless Internet Backup:** Get automatic wireless internet failover and failback service that is managed for you.
- **Wireless Internet:** Provide primary or secondary internet access over LTE Advanced technology with this all-inclusive wireless internet service.
- **Managed Network Edge:** Simplify the deployment and management of your network with this modular, all-in-one solution. Delivered over the Cisco Meraki platform, the solution offers security, routing, SD-WAN, WiFi, switching and cameras. Achieve flexibility and scalability with connectivity, equipment and network management from a single partner.
- **Managed SD-WAN:** Achieve greater visibility and control with a complete, virtualized WAN service that allows for application-aware routing while reducing network complexity and cost.
- **Managed Router Service:** Efficiently route traffic and improve bandwidth use without investing in hardware or day-to-day management.
- **Managed Security Services:** Protect your network with a fully managed solution that offers a firewall and unified threat management (UTM), intrusion detection and prevention, anti-malware, antivirus, event log management and more.
- **DDoS Protection:** Guard against malicious volumetric attacks designed to overload your network with world-class distributed denial of service (DDoS) threat identification and mitigation.
- **Managed WiFi:** Meet student, educator and staff demands for reliable connections to the internet with ubiquitous coverage across your buildings and 24/7/365 support.

Learn more

enterprise.spectrum.com/K12ed

SPECTRUM SERVICE PROPOSAL

Spectrum's proposal, including pricing, is subject to the following contingencies:

- ▶ Final engineering, design and site visits; and
- ▶ Acceptance of and entering into the Agreement (as may be negotiated by the parties as stated in the Terms of Offer section above), which shall govern the contractual relationship between the parties and the provision of the services under such contract.

Investment for Spectrum Services

Service Location	Service	Bandwidth / Product Description	Initial Order Term (Months)	QTY	MRC	OTC
19200 Cobb St, Tornillo, TX 79853	FIA	1 Gbps	12	1	\$1,265.00	\$0.00
19200 Cobb St, Tornillo, TX 79853	FIA	1 Gbps	36	1	\$650.00	\$0.00
19200 Cobb St, Tornillo, TX 79853	Static IP (13)	N/A	All Terms	1	\$0.00	\$0.00

Pricing is provided only for the sites shown in the Service Proposal. Pricing for additional sites shall be determined upon Spectrum's receipt of site information for the new service location, evaluation of the requested services, performance of surveys, and other information that may be required.

Pricing shown above is exclusive of taxes, fees and surcharges. The MRCs and OTCs are subject to taxes, fees and surcharges as described in Section 7(b) (Taxes, Surcharges and Fees) of the Agreement.

The "Tornillo Independent School District E-Rate RFP Form" shall be deemed part of and incorporated into Spectrum's bid response, and is subject to Spectrum's terms, conditions, qualifications, and any exceptions stated herein.

Customer's Service Order shall incorporate the following clause as it relates to funding:

E-Rate Funding Contingency

Customer may submit this Service Order and the Agreement to the Schools and Libraries Division of the Universal Service Administrative Company, (i.e., the entity appointed by the Federal Communications Commission to administer the Universal Service Program with respect to Schools and Libraries (E-Rate) funding) as part of any application seeking a federal subsidy or funding.

Customer is responsible for notifying Spectrum of its election of either the Service Provider Invoice (SPI) or Billed Entity Applicant Reimbursement (BEAR) discount method by May 15th prior to the applicable funding year. Customer must complete and return an E-Rate Discount Election Form to Spectrum prior to such date, or Customer will be deemed to have chosen the BEAR discount method for the funding year.

Upon Spectrum's receipt of appropriate notice that Customer is an approved E-Rate program participant for a Service, Spectrum will invoice Customer for the Service in accordance with E-Rate guidelines and/or rules. If Spectrum invoices Customer for a

Service pursuant to any E-Rate program rates, discounts or credits in advance of receiving such notice and Customer's request for E-Rate program funding is denied, limited or reduced, Spectrum will invoice Customer and Customer will pay the difference between such invoiced amount(s) and the actual amount of the charges for the Service as described in this Service Order. Notwithstanding anything herein to the contrary, Customer's obligations under this Service Order shall remain in full force and effect in the event Customer withdraws or is removed from the E-Rate program, receives E-Rate program funding that is less than Customer's requested funding amount, or is denied E-Rate program funding for any Service described in this Service Order. For the avoidance of doubt, Customer is solely responsible for all charges for services, as described in this Service Order, that were installed prior to the E-Rate program funding year start date.

Spectrum Enterprise

FIBER INTERNET ACCESS SERVICE LEVEL AGREEMENT

This document outlines the Service Level Agreement (“SLA”) for Fiber Internet Access (“FIA”) fiber-based service (the “Service”).

This SLA is a part of, and hereby incorporated by reference into the Spectrum Enterprise Service Agreement (including the terms and conditions, attachments, and Service Orders described therein, the “Agreement”). To the extent any provision of this SLA conflicts with the Agreement, this SLA shall control. All SLA Targets in the table below are measured from Customer’s Service Location to the location where Spectrum Enterprise has local access to the Internet (the Spectrum Enterprise “Point of Presence” or “POP”) at the individual circuit or service level, and any applicable credits are issued only for the affected FIA circuit or service (the “Affected Service”). Capitalized words used, but not defined herein, shall have the meanings given to them in the Agreement.

I. SLA Targets for FIA Services:

Service Availability	Mean Time To Restore (“MTTR”)	Latency / Frame Delay (Roundtrip)	Jitter / Frame Delay Variation	Packet Loss / Frame Loss
End to End: 99.99%	Priority 1 Outages within 4 hours	45ms	<2ms	<0.1%

II. Priority Classification:

A “Service Disruption” is defined as an outage, disruption, or severe degradation, other than an Excluded Disruption, that interferes with the ability of a Spectrum Enterprise network hub to: (i) transmit and receive network traffic on Customer’s dedicated access port at the Spectrum Enterprise network hub; or (ii) exchange network traffic with another Spectrum Enterprise network hub. The Service Disruption period begins when Customer reports a Service Disruption using Spectrum Enterprise’s trouble ticketing system by contacting Customer Care, Spectrum Enterprise acknowledges receipt of such trouble ticket, Spectrum Enterprise validates that the Service is affected, and Customer releases the Service for testing. The Service Disruption ends when the affected Service has been restored.

“Service Degradation” means a degradation of the Service that is not a Service Disruption or a result of an Excluded Disruption, such as failure of the Service to achieve the SLA Targets for Latency / Frame Delay, Jitter / Frame Delay Variation, or Packet / Frame Loss.

“Excluded Disruptions” means (i) planned outages, (ii) routine or urgent maintenance, (iii) time when Spectrum Enterprise is unable to gain access to Customer’s Service Location, if necessary, (iv) service issues arising from acts of omissions of Customer or Customer’s representatives or agents, (v) Customer equipment failures, (vi) Customer is not prepared to release the Service for testing, and (vii) Force Majeure Events.

Spectrum Enterprise will classify Service problems as follows:

Priority	Criteria
Priority 1	Each a “Priority 1 Outage”: <ul style="list-style-type: none"> Service Disruption resulting in a total loss of Service; or Service Degradation to the point where Customer is unable to use the Service and is prepared to release it for immediate testing
Priority 2	<ul style="list-style-type: none"> Service Degradation where Customer is able to use the Service and is not prepared to release it for immediate testing.
Priority 3	<ul style="list-style-type: none"> A service problem that does not impact the Service; or A single non-circuit specific quality of Service inquiry.

III. Service Availability

“Service Availability” is calculated as the total number of minutes in a calendar month less the number of minutes that the FIA Service is unavailable due to a Priority 1 Outage (“Downtime”), divided by the total number of minutes in a calendar month.

The following table contains examples of the percentage of Service Availability translated into minutes of Downtime for the 99.99% Service Availability Target:

Percentage by Days Per Month	Total Minutes / Month	Downtime Minutes
99.99% for 31 Days	44,640	4.5
99.99% for 30 Days	43,200	4.3
99.99% for 29 Days	41,760	4.2

99.99% for 28 Days	40,320	4
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IV. Mean Time to Restore (“MTTR”)

The MTTR measurement for Priority 1 Outages is the average time to restore Priority 1 Outages during a calendar month calculated as the cumulative length of time it takes Spectrum Enterprise to restore an FIA Service following a Priority 1 Outage in a calendar month divided by the corresponding number of trouble tickets for Priority 1 Outages opened during the calendar month for the FIA Service.

MTTR per calendar month is calculated as follows:

Cumulative length of time to restore Priority 1 Outage(s) per FIA Service
Total number of Priority 1 Outage trouble tickets per FIA Service

V. Latency / Frame Delay

Latency or Frame Delay is the average roundtrip network delay, measured every 5 minutes during a calendar month, unless measurement is not possible as a result of an Excluded Disruption, to adequately determine a consistent average monthly performance level for frame delay for each FIA Service. The roundtrip delay is expressed in milliseconds (ms).

Latency is calculated as follows:

Latency/Frame Delay = Sum of the roundtrip delay measurements for an FIA Service
Total # of measurements for an FIA Service

VI. Packet Loss / Frame Loss Ratio

Packet Loss or Frame Loss Ratio is defined as the percentage of frames that are not successfully received compared to the total frames that are sent in a calendar month, except where any packet or frame loss is the result of an Excluded Disruption. The percentage calculation is based on frames that are transmitted from a network origination point and received at a network destination point.

Packet Loss / Frame Loss Ratio is calculated as follows:

Packet Loss / Frame Loss (%) = 100 (%) - Frames Received (%)

VII. Jitter / Frame Delay Variation

Jitter or Frame Delay Variation is defined as the variation in delay for two consecutive frames that are transmitted (one-way) from a network origination point and received at a network destination point. Spectrum Enterprise measures a sample set of frames every 5 minutes during a calendar month, unless measurement is not possible as a result of an Excluded Disruption, and determines the average delay between consecutive frames within each sample set. The monthly Jitter / Frame Delay Variation is calculated as the average of all of the frame delay variation measurements during such calendar month and is expressed in milliseconds (ms).

Jitter / Frame Delay Variation is calculated as follows:

Jitter / Frame Delay Variation =
Sum of the Frame Delay Variation measurements for an FIA Service
Total # of measurements for an FIA Service

VIII. Network Maintenance

Maintenance Notice:

Customer understands that from time to time, Spectrum Enterprise will perform network maintenance for network improvements and preventive maintenance. In some cases, Spectrum Enterprise will need to perform urgent network maintenance, which will usually be conducted within the routine maintenance windows. Spectrum Enterprise will use reasonable efforts to provide advance notice of the approximate time, duration, and reason for any urgent maintenance outside of the routine maintenance windows.

Maintenance Windows:

Routine maintenance may be performed Monday – Friday 12 a.m. – 6 a.m. Local Time.

IX. Remedies

Service Credits:

If the actual performance of an FIA Service during any calendar month is less than the SLA Targets and Customer is in compliance with the terms of the Agreement and this SLA, then Customer may request credit equal to the corresponding percentage of monthly recurring charges for the Affected Service as set forth in the table below. Any credit to be applied will be off-set against amounts due from Customer to Spectrum Enterprise in the billing cycle following the date Spectrum Enterprise makes its credit determination. Credit requests must be submitted to Spectrum Enterprise within thirty (30) days of the calendar month in which the SLA Target was missed. Spectrum Enterprise will exercise commercially reasonable efforts to respond to such credit requests within thirty (30) days of receipt thereof.

Service Availability	Mean Time To Restore ("MTTR")		Latency / Frame Delay (Roundtrip)	Jitter / Frame Delay Variation	Packet Loss / Frame Loss
30%	> 4 hours ≤ 7:59:59 hours	4%	5%	5%	5%
	> 8 hours	10%			

All SLA Targets are monthly measurements, and Customer may request only one credit per SLA Target per month for the Affected Service. Should one event impact more than one SLA hereunder, Customer shall receive the single highest of the qualifying credits only. Except as set forth below, the credits described in this SLA shall constitute Customer's sole and exclusive remedy, and Spectrum Enterprise's sole and exclusive liability, with respect to any missed SLA Targets. Service Credits hereunder shall not be cumulative per Service.

Chronic Priority 1 Outages:

If Customer experiences and reports three (3) separate Priority 1 Outages where the Downtime exceeds four (4) hours during each Priority 1 Outage within three (3) consecutive calendar months, then Customer may terminate the Affected Service without charge or liability by providing at least thirty (30) days written notice to Spectrum Enterprise; provided, however, that (i) Customer may only terminate the Affected Service; (ii) Customer must exercise its right to terminate the Affected Service by providing written notice to Spectrum Enterprise within thirty (30) days after the event giving rise to Customer's termination right; (iii) Customer shall have paid Spectrum Enterprise all amounts due at the time of such termination for all Services provided by Spectrum Enterprise pursuant to the Agreement, and (iv) the foregoing termination right provides the sole and exclusive remedy of Customer and the sole and exclusive liability of Spectrum Enterprise for chronic Priority 1 Outages and Customer shall not be eligible for any additional credits. Termination will be effective forty-five (45) days after Spectrum Enterprise's receipt of such written notice of termination.



TORNILLO

Independent School District

Tornillo Independent School District
19200 Cobb Ave
Tornillo, TX 79853
E-rate@tisd.us

Deadline to submit proposals: Wednesday - 1/3/2024 at 12:00pm MST

Notice

RE: BID # TISDFY24-25IA

Tornillo ISD is soliciting non-sealed electronic competitive proposals for Category 1 – Internet Access services for funding year 07/01/2024 - 06/30/2025. All work pursuant to this contract shall be contingent upon E- Rate funding approval by the SLD. Any bid received later than the deadline time shall be automatically disqualified.

Please review the Service Proposal Section for pricing, Initial Order Term, Service Location(s), bandwidth information, and service offering.

Customer’s Service Order shall incorporate the following provision as it relates to funding:

E-RATE FUNDING CONTINGENCY.

Customer may submit this Service Order and the Agreement to the Schools and Libraries Division of the Universal Service Administrative Company, (i.e., the entity appointed by the Federal Communications Commission to administer the Universal Service Program with respect to Schools and Libraries (“E-Rate”) funding) as part of any application seeking a federal subsidy or funding.

Customer is responsible for notifying Spectrum of its election of either the Service Provider Invoice (“SPI”) or Billed Entity Applicant Reimbursement (“BEAR”) discount method by May 15th prior to the applicable funding year. Customer must complete and return an “E-Rate Discount Election Form” to Spectrum prior to such date, or Customer will be deemed to have chosen the BEAR discount method for the funding year.

Upon Spectrum’s receipt of appropriate notice that Customer is an approved E-Rate program participant for a Service, Spectrum will invoice Customer for the Service in accordance with E-Rate guidelines and/or rules. If Spectrum invoices Customer for a Service pursuant to any E-Rate program rates, discounts or credits in advance of receiving such notice and Customer’s request for E-Rate program funding is denied,

limited or reduced, Spectrum will invoice Customer and Customer will pay the difference between such invoiced amount(s) and the actual amount of the charges for the Service as described in this Service Order. Notwithstanding anything herein to the contrary, Customer's obligations under this Service Order shall remain in full force and effect in the event Customer withdraws or is removed from the E-Rate program, receives E-Rate program funding that is less than Customer's requested funding amount, or is denied E-Rate program funding for any Service described in this Service Order. For the avoidance of doubt, Customer is solely responsible for all charges for Services, as described in this Service Order, that were installed prior to the E-Rate program funding year start date.

General Conditions

Items listed below apply to and become a part of the terms and conditions of this bid unless superseded by any supplemental specifications or conditions enclosed or attached hereto; in which the case the attached or enclosed conditions will prevail.

Spectrum's bid is based upon services being delivered under the terms of the Spectrum Enterprise Service Agreement which incorporates the Spectrum Commercial Terms of Service (available at <https://enterprise.spectrum.com/legal/terms-and-conditions.html> or any successor URL) plus any related attachments, Service Level Agreements and applicable Service Order(s) (collectively, the "Agreement").

Spectrum remains open to negotiating the Agreement, and once a mutually negotiated contract is entered into by the parties, it shall supersede and replace any terms and conditions of the RFP.

- The District reserves the right to accept or reject all or any part of the proposal, waive minor technicalities and award the proposal that will best serve the interest of the District.

In the event only a portion of Spectrum's proposal is accepted, Spectrum reserves the right to further negotiate the terms of such partial acceptance prior to final bid award acceptance by Spectrum.

- The District reserves the right to procure these services based on the district's ability to fund their portion of the services.

Acknowledged, provided that in the event only a portion of Spectrum's proposal is accepted, Spectrum reserves the right to further negotiate the terms of such partial acceptance prior to final bid award acceptance by Spectrum.

- Service provider will provide a point of contact (POC) whom will respond to questions following proposal submission.

Acknowledged. Please contact Julio Samble at (915) 491-0250 or

julio.c.samble@charter.com.

- Service provider will provide a brief (one page) summary of the company’s background, including an outline of qualifications.

Please review Spectrum’s Executive Summary included on page 6 of this bid response for background on Spectrum. Please also review the FIA product overview for details about Spectrum’s proposed solution.

- Service provider must be registered as a service provider with the Schools and Libraries Division (SLD), have a Service Provider Identification Number (SPIN), and comply with all SLD service provider requirements. SPIN number must be provided in proposal.

Spectrum complies with all applicable USAC rules and regulations relating to its performance obligations.

Charter Communications Operating, LLC's SPIN is 143050436.

- Service provider must be able to process both type of invoicing methods, Billed Entity Applicant Reimbursement (BEAR) or Service Provider Invoice (SPI).

Spectrum will provide discounts via the Form 474 (SPI Form) if the funding has been approved through the E-Rate program, in which case discounts will be applied to the billing account via credit adjustments. Alternatively, funding may be obtained by filing a Form 472 (BEAR Form). Spectrum will only invoice USAC via Form 474 once funding has been committed and both the Form 486 and Receipt of Service Confirmation Form have been filed with USAC.

Instructions

- All proposals must be submitted electronically at [e Bid@tisd.usno](mailto:eBid@tisd.usno) later than the date and time specified. An e-mail confirmation will be provided to all final proposals.

Acknowledged.

- All proposals must include, attachments in Adobe PDF format preferred:
 1. Completed and signed RFP Acknowledgement Form - “02 RFP Akn Form.pdf” attached to the Form 470 and online – <http://www.tisd.us/ErateC1>

This form, “RFP Acknowledgement Form - “02 RFP Akn Form.pdf”, has been submitted with this bid response, as modified by Spectrum.

2. Proposal: for price comparison and evaluation purposes, must use Adobe proposal template "03 RFP Template.pdf" attached to the Form 470 and online: <http://www.tisd.us/ErateC1>
 - All fields under Service Provider Information - in "yellow" background must be filled out completely.
 - Enter unit price only, extended price & total will be calculated automatically. Empty lines are included to add other optional services if needed.

This form, "03 RFP Template.pdf" has been submitted with this bid response, as modified by Spectrum.

3. Other supporting documentation may be included, as necessary.

Acknowledged.

- All questions must be e-mailed to Erate@tisd.us. Responses will be provided via e-mail and posted in FAQ section of the RFP website.

Acknowledged.

Evaluation

- Each proposal will be evaluated according to the following factors and weights.

Factor	Weight
Price of Eligible Goods and Services	30%
Prior Experience	25%
Qualifications	20%
Walkthrough or Online Demo/WebEx	15%
Bill Methods	5%
E-rate Experience	5%

Acknowledged.

Contracts

- Contracts for purchase will be put into effect by means of purchase orders executed by the Finance department after proposals have been awarded and approved.

Customer shall request Services hereunder by submitting Service Orders in a manner required by Spectrum. All submitted Service Orders are subject to approval and acceptance by Spectrum.

- Award of this proposal is contingent upon the approval of funding from the Schools and Libraries Universal Service Administration Company (USAC).

Please review the E-Rate Funding Contingency clause in the Service Proposal.

- Service provider agrees to bill and receive a portion of the payment for the provisions of goods and services described herein directly from the Universal Service Administration Company (USAC).

Spectrum will provide discounts via the Form 474 (SPI Form) if the funding has been approved through the E-Rate program, in which case discounts will be applied to the billing account via credit adjustments. Alternatively, funding may be obtained by filing a Form 472 (BEAR Form). Spectrum will only invoice USAC via Form 474 once funding has been committed and both the Form 486 and Receipt of Service Confirmation Form have been filed with USAC.

- Contract will take effect on **July 1, 20XX**, and continue through **June 30, 20XX** of the funding year. Should an extension be permitted by the Schools and Libraries Service Administrative Company, the contract will be extended accordingly.

The Agreement shall be effective upon the earlier to occur of (a) the latest date of the signatures of the Parties; or (b) Spectrum's commencement of performance (the "Effective Date"). The Agreement shall remain in effect until the expiration or proper termination of the final existing Service Order entered into under this Agreement (the "Term").

The "Initial Order Term" is the time period starting on the date the Services are functional in all material respects and available for use (the "Billing Start Date") and continuing for the period of time specified in the Service Order(s).

So long as Customer properly performs all necessary site preparation and provides Spectrum with all required consents, Spectrum shall endeavor to meet the July 1 service activation date for USAC funding. However, due to time constraints which are required for construction, design, permits, and various other factors, Spectrum may not be able to meet the USAC funding date. Therefore, Spectrum encourages new customers to file for funding at the

earliest availability within USAC’s guidelines and obtain a Funding Commitment Decision Letter, to allow Spectrum as much time as possible to meet the July 1 service activation date. Additionally, it may be in the best interest of Spectrum’s new customers to file through USAC for temporary funding for their current provider for a period sufficient to cover Spectrum’s implementation timeline. Spectrum’s implementation goal is 90 to 120 days after full execution of the Agreement and applicable Service Order by the parties. However, upon award an updated timeline will be provided after a project team has been assigned.

- All contracts must have a clear clause that states “Contingent upon E-rate Approval”.

Please review the E-Rate Funding Contingency clause in the Service Proposal.

Services Required

Tornillo ISD is seeking to upgrade its Internet bandwidth capacity and is requesting Dedicated Internet Access (DIA) connection of a minimum of 1GB to a maximum of 1GB (upload and download). Physical address locations for Internet Access services and requirements for each are as follows:

Service Location # 1

Tornillo Administration
19200 Cobb Ave.
Tornillo, TX 79853

Bandwidth: 1GB (Fixed)
Public IP: 30

Existing Connection:

Fiber currently provided and owned by Charter Communications to demark location. Handoff RJ45/Ethernet directly to PaloAlto Networks PA-850 firewall.

Please review the Service Proposal for pricing, Initial Order Term, Service Location(s), bandwidth information, and service offering.

Contract Types

Proposal should include pricing for a 1–year and 3–year service contract as per RFP template provided, beginning on 7/1/2024 and ending on 6/30/2025 respectively.

Please review the Service Proposal for pricing, Initial Order Term, Service Location(s), bandwidth information, and service offering.

So long as Customer properly performs all necessary site preparation and provides Spectrum with all required consents, Spectrum shall endeavor to meet the July 1 service activation date for USAC funding. However, due to time constraints which are required for construction, design, permits, and various other factors, Spectrum may not be able to meet the USAC funding date. Therefore, Spectrum encourages new customers to file for funding at the earliest availability within USAC's guidelines and obtain a Funding Commitment Decision Letter, to allow Spectrum as much time as possible to meet the July 1 service activation date. Additionally, it may be in the best interest of Spectrum's new customers to file through USAC for temporary funding for their current provider for a period sufficient to cover Spectrum's implementation timeline. Spectrum's implementation goal is 90 to 120 days after full execution of the Agreement and applicable Service Order by the parties. However, upon award an updated timeline will be provided after a project team has been assigned.

RFP Publication

See website for all pertaining information. <http://www.tisd.us/ErateC1>

Acknowledged.



MEMORANDUM

To: Members of the Board of Trustees
From: Luis Guerra, Director of Finance
Subject: Consider Approval of 2024-2025 Budget Timeline
Date: January 31, 2024

TORNILLO INDEPENDENT SCHOOL DISTRICT

2024-2025 Budget Timeline

January 31, 2024	Board review of proposed budget timeline for 2024-2025
March 6, 2024	District Budget Training - Principals & Department Heads <ul style="list-style-type: none"> Budget Allocations Provided
March 22, 2024	Budget Allocations Submitted by Campuses and Departments
March 26-38, 2024	Campus & Department Budget and Personnel Need Reviews
April 01-30, 2024	Compile budgets, update projections, and receive preliminary property values from EPCAD
May 2024 (TBD)	Budget Workshop with Board of Trustees <ul style="list-style-type: none"> Personnel & Operational Budgets Compensation & Stipend Proposal Review Property values Proposed Tax Rate
July 25, 2024	Receive certified property tax values from EPCAD
August 28, 2024	Public Hearing on Proposed Budget Board Adopts Budget and Tax Rate for 2024-2025



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	Dell	OptiPlex 7070 SFF	1HPFB03	9018
Computer	HP	EliteDesk 800 G1 SFF	2UA504189J	7435
Computer	HP	ProDesk 400 G3 SFF	2UA6502F6S	7620
Computer	HP	EliteDesk 800 G3 DM	8CG729779T	8009
Computer	HP	EliteOne 800 G3 AIO	MXL7191XBZ	7559
Computer	HP	Pavilion e9180t	MXV9360101	4381
Document Camera	Elmo	TT-02	543630	4437
Document Camera	SMART Technologies	Document Camera 450	A102GW14A0025	6252
Document Camera	SMART Technologies	Document Camera 450	A102HW48A0339	7560
Document Camera	SMART Technologies	Document Camera 450	A102JW12A0902	7992
Interactive Table	SMART Technologies	442i	K012HW14E0109	377/11600
Mobile Hotspot	T-Mobile	T9	359785285390061	10671
Network Camera	Advidia	A-28-F	145514850	0
Network Camera	Advidia	A-28-F	243765492	0
Network Camera	Advidia	A-46-FW	E36860539	0
Printer	HP	LaserJet Pro 400 color M451nw	CNDG144989	9155
Printer	HP	Color LaserJet 4650hdn	JPHAB20128	3740
Printer	Zebra	P310	E273164	4910
Wireless Headset	Logitech	H820e	2022TF077668	10049
Wireless Headset	Logitech	H820e	2022TF077748	10039
Wireless Headset	Logitech	H820e	2022TF077758	10042
Wireless Headset	Logitech	H820e	2022TF079618	9338
Wireless Headset	Logitech	H820e	2022TF079868	10015
Wireless Headset	Logitech	H820e	2022TF081118	9359
Wireless Headset	Logitech	H820e	2022TF081298	9345
Wireless Headset	Logitech	H820e	2022TF081368	10032
Wireless Headset	Logitech	H820e	2022TF082328	9348
Wireless Headset	Logitech	H820e	2022TF082528	9357
Wireless Headset	Logitech	H820e	2022TF082578	9354
Wireless Headset	Logitech	H820e	2022TF082608	9352
Wireless Headset	Logitech	H820e	2022TF082958	9355
Wireless Headset	Logitech	H820e	2022TF084888	10044

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: 01/24/24

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.

Donor	Donation	Purpose / Occasion
El Paso Reprographics	\$200	12 Days of Giveaways
Ximena Talavera	Yeti & Coffee	12 Days of Giveaways
Cristina Terrazas	5 Free Yoga Classes	12 Days of Giveaways

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District

Contracting Entity (“Owner”): Tornillo Independent School District

Main Office Address: 19200 Cobb Avenue, Tornillo, Texas 79853

THIS POLLING PLACE AGREEMENT, (the “Agreement”) is entered into and effective the **1th** day of **February, 2024** between El Paso County, Texas (the “County”), a political subdivision of the State of Texas, and **Tornillo Independent School District** as “Owner” (“Owner”), individually the “Party” and, collectively with the County, the “Parties”). For purposes of this Agreement, “County” will specifically include the El Paso County Elections Administrator and her designees.

Owner and County agree that Owner will provide the County space (the “Polling Place”) located within **Tornillo Independent School District Attachment(s) 1-9** (the “Premises”) as a location for conducting public elections on the dates and during the times shown below.

In consideration of the mutual covenants and promises in this Agreement the Parties agree as follows:

1. Election Dates: Owner shall provide a room that is specified in Attachment(s) **1-9**, located at the Premises as a Polling Place for the **2024** elections indicated below. County will have access to the Polling Place on the dates noted in the Attachment(s) by way of the Premises each designated Voting Period for the purpose of conducting local, state and national elections as needed. For purposes of this Agreement, “Voting Period” shall mean the intervals in which votes are accepted pursuant to the Texas Elections Code and shall include the early voting period and the Election Day and any other periods as specified in the accompanying Attachment(s). The Polling Place will not be used for any other purpose during this time. Polling Place closing times during the Voting Period may be adjusted past 7:00 P.M. in the event that at 7:00 P.M. there are voters remaining in line to vote. The Polling Place will remain open until all voters who were in line to vote at 7:00 P.M. have had the opportunity to vote.

Any attempt to change or move the Polling Place prior to or during Voting Periods may be viewed by the public as an attempt to confuse or mislead voters. As such, Owner shall take all reasonable steps to avoid any change in location of the Polling Place. Absent an Emergency, Owner shall obtain County’s written consent prior to changing or moving the Polling Place. An “Emergency” is defined as an event beyond the reasonable control of the Owner, including electricity outage, air conditioning unit malfunction, fire, flood, riots, or war, or any other cause which could not with reasonable diligence be foreseen, controlled, or prevented by Owner.

2. Access to Premises/Polling Place: Prior to Voting Period, Owner shall provide County election workers access to the Premises and the Polling Place for delivery and storage of election equipment needed to conduct the election. Access is limited to regular County election workers and does not include access by election judges, or election clerks. Access shall be granted to the County during each Voting Period. Owner will coordinate

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo Independent School District

with County on additional dates and times when County will be allowed to set up tables and chairs for election judges and clerks, electronic ballot machines, and related equipment necessary to conduct the elections. Equipment delivery date(s) and approximate delivery times for the **2024** elections are as specified on the Attachments(s).

- 2.1 Election equipment will be delivered to a storage area as agreed in Attachment(s) **1-9**. County and Owner acknowledge and agree that County employees shall be solely authorized to unload, load, move, or handle election equipment located on the Premises before, during, and after the Voting Period.
3. Voting Period Access: Owner or Owner's designee and County will coordinate in advance and Owner shall provide County access to the Polling Place by means specified in Attachment(s) **1-9**.
4. Post-Voting Period: Owner shall provide access to the Premises to the County between the hours of 8:00 A.M. and 5:00 P.M. for pick-up of the election equipment. Owner and County shall coordinate on dates for equipment pick-up by County Elections Department staff.
5. Owner Contacts: The Owner shall designate a primary, a secondary, and an emergency contact person for Voting Period to assure access to the premises on the applicable equipment delivery dates, Voting Period and election equipment pick-up dates. Contacts shall be as designated in Attachment(s) **1-9**.
6. County Contacts: The following persons are designated as the County's contacts to assure proper communication and access to the premises on the applicable equipment delivery dates, Voting Period and election equipment pick-up dates:
 - a. Primary Contact: Claudia Ramirez, Elections Generalist Intermediate
Email Address (if any): claramirez@epcounty.com
Phone Number: (915)546-2154.
 - b. Secondary Contact: Vanessa Ruiz, Election Administration Coordinator
Email Address (if any): vruiz@epcounty.com
Phone Number: (915)546-2154.
 - c. Emergency contact for Voting Period. Emergency contact will be available between 6:00 a.m. and approximately 11:00 p.m. on election day:
Emergency Contact: Vanessa Ruiz, Election Administration Coordinator
Email Address (if any): vruiz@epcounty.com
Phone Number: (915)546-2154.
 - d. Emergency Contact: Claudia Ramirez, Elections Generalist Intermediate
Email Address (if any): claramirez@epcounty.com
Phone Number: (915)546-2154.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo Independent School District

7. Polling Place Equipment: The Owner will endeavor to assist the County in providing tables and chairs for Voting Period judges and clerks. In the event Owner cannot provide the requested equipment, Owner will notify County no less than 30 days before each Voting Period.
8. Premise and Polling Place Conditions:
 - a. Owner is providing the Polling Place without charge to the County. There may be a reimbursement for actual expenses resulting from the use of a building in those instances specifically permitted under Election Code Chapter 43. In that event, the County and the Owner will state the specific purpose and amount for which the charge is incurred.
 - b. Owner will provide the Polling Place in a clean and orderly state. County will return the Polling Place in the same condition. Owner will coordinate with County to provide the Polling Place(s) with access to working electrical outlets. All electrical outlets inside the Polling Place shall be in good working order.
 - c. The parking lot or parking area at the Premises shall be clear of all obstructions which would impede voter access during Voting Period.
 - d. During the Voting Period, Owner will provide and reserve one (1) parking space as curbside voting parking that is not designated handicap parking space, as required by law (“Reserved Curbside Voting Parking”). The area for the Reserved Curbside Voting Parking space will be clearly marked with a sign: (1) indicating that the space is reserved for use by a voter who is unable to enter the polling place; and (2) displaying, in large font that is clearly readable from a vehicle, a telephone number that a voter may call or text to request assistance from an election officer at the polling place. As an alternative to displaying a telephone number, the area for the Reserved Curbside Voting Parking space may provide the voter with a button or intercom that the voter may use to request assistance from an election officer. The County will provide the required signs, button or intercom mentioned herein. Owner will comply with allowing the County to install such signs, button or intercom during the Voting Period.
 - e. Owner will endeavor to provide additional parking for disabled voters during the Voting Period, according to and in compliance with any State and Federal laws that may apply.
 - f. Owner will coordinate with County to ensure that in accordance with Texas law, each Polling Place is organized to prohibit electioneering within 100 feet of entrances to the Polling Places. Owner and County will coordinate to determine the limits of the required perimeter and placement of distance markers. Owner may allow electioneering materials to be displayed on the Premises from 7:00 A.M. to 7:00 P.M. during Voting Period based on Owner’s own policies and procedures provided that such displays do not conflict with Texas law.
 - g. Nothing in this Agreement imposes any duty on the County to maintain, repair, or improve the Premises or cure any premise defect of the property on which the Polling Place is located. Owner further agrees not to remove any electioneering material from the property until the election is completed. Owner understands that the organizations and persons placing the electioneering materials are responsible for their removal.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District

9. **Waiver.** A waiver of this Agreement, or any of its terms, shall not be valid unless the waiver is in writing and signed by the Party against which the enforcement of the waiver is sought. No failure or delay of any Party, in any one or more instances (i) in exercising any power, right or remedy under this Agreement or (ii) in insisting upon the strict performance by the other Party of such other Party's covenants, obligations or agreements under this Agreement, shall operate as a waiver, discharge or invalidation, nor shall any single or partial exercise of any right, power or remedy or insistence on strict performance, or any abandonment or discontinuance of steps to enforce such a right, power or remedy or to enforce strict performance, preclude any other or future exercise or insistence of the exercise of any other right, power or remedy.
10. **Other Services.** Nothing in this Agreement shall be deemed to create, by implication or otherwise, any duty or responsibility of either of the Parties to undertake or not to undertake any other service, or to provide or not to provide any service, except as specifically set forth in this Agreement or in a separate written instrument executed by both Parties.
11. **Governmental Immunity.** Nothing in this Agreement shall be deemed to waive, modify, or amend any legal defense available at law or in equity to either of the Parties nor to create any legal rights or claims on behalf of any third party. Neither of the Parties waives, modifies, or alters to any extent whatsoever the availability of the defense of governmental immunity under the laws of the State of Texas and of the United States.
12. **Amendments and Modifications.** This Agreement may not be amended or modified except in writing and executed by both Parties to this Agreement and authorized by their respective governing bodies.
13. **Venue.** For any and all disputes arising under this Agreement, venue shall be in El Paso County, Texas.
14. **Successors and Assigns.** This Agreement shall bind and inure to the benefit of the respective Parties and their legal successors, and shall not be assignable, in whole or in part, by any Party without first obtaining the written consent of the other Party.
15. **Severability.** If any provision of this Agreement is held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement, but rather this entire Agreement will be construed as if it did not contain the particular invalid or unenforceable provision(s), and the rights and obligations of the Parties shall be construed and enforced in accordance with this Agreement. The Parties acknowledge that if any provision of this Agreement is determined to be invalid or unenforceable, it is their desire and intention that such provision be reformed and construed in such a manner that it will, to the maximum extent practicable, give effect to the intent of this Agreement and be deemed to be validated and enforceable.
16. **No Agency.** Neither Owner nor any employee of Owner, and neither County nor any employee of County is an agent, or employee of one another. Both County and Owner understand and agree that neither Party is responsible or liable to each other for third party actions, or any other electioneering actions.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District

17. **No Extension of Benefits.** This Agreement does not and shall not be construed to entitle either Party or any of their respective employees, if applicable, to any benefit, privilege, or other amenities of employment by the other Party.
18. **Execution in Counterparts.** This Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall be considered fully executed as of the date first written above, when both Parties have executed an identical counterpart, notwithstanding that all signatures may not appear on the same counterpart.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District

Executed in duplicate in El Paso County, Texas, this _____, day of _____, 24.

By: _____
Lisa Wise
El Paso County Elections Administrator

By: _____
Betsy Keller
El Paso County Chief Administrator

By: _____
Signature of Authorized Representative
(Signor must have legal authority to bind entity)

Printed Name of Representative

Primary Phone Number

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District
ATTACHMENT 1

Type of Election: March 2024 Primary Election
Early Voting Period #1: Tuesday, February 20, 2024 through Friday February 23, 2024
Hours of Voting #1: 8:00 A.M. – 5:00 P.M.
Early Voting Period #2: Saturday, February 24, 2024 and Sunday February 25, 2024
Hours of Voting #2: 12:00 P.M. – 5:00 P.M.
Early Voting Period #3: Monday, February 26, 2024 through Friday March 1, 2024
Hours of Voting #3: 8:00 A.M. – 5:00 P.M.

The following persons are designated as the Owner’s contacts to assure access to the premises on the applicable equipment delivery dates, Voting Period and election equipment pick-up dates:

Premises Entity: Tornillo Independent School District
Physical Polling Location: (Early Voting Location) W.E. Neill Community Center
Physical Polling Location Address: 19210 Cobb Ave. Tornillo, Texas 79853

Primary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Secondary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Emergency contact for Voting Period. Emergency contact will be available between 6:00 A.M. and approximately 11:00 P.M. on Election Day.

Emergency Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Owner shall provide (specify room): _____ as the Polling Place. Election Equipment will be delivered to storage area (if different from Polling Place above): _____ on the **Wednesday, February 14, 2024 through Friday, February 16, 2024** between the hours of 8:00 A.M. to 5:00 P.M.

County will have access to the Polling Place by way of the Premises from **7:00 A.M. until 6:00 P.M.** each designated Voting Period for the purpose of conducting local, state and national elections as needed, provided however, that the times will be adjusted accordingly in the event the Polling Place remains open past 7:00 P.M. for reasons described in Section 1 of this Agreement.

Voting Period:
____ Owner will supply **two 8 foot tables and eight chairs.**
____ Facility cannot supply tables or chairs.

Voting Period Access:
____ Owner will open Polling Place by **7:00 A.M.**

**2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District**

____ No less than 72 hours prior to the designated Voting Period, Owner will provide County with a key, entry combination or other similar access to the Premises.

Parking Spaces:

____ Owner will provide and reserve at least 3 additional non-curbside parking spaces for voters only.

____ Owner cannot provide and reserve additional non-curbside parking spaces for voters.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District
ATTACHMENT 2

Type of Election: May 2024 Primary Runoff Election
Early Voting Period #1: Monday, May 20, 2024 through Friday May 24, 2024
Hours of Voting #1: 8:00 A.M. – 5:00 P.M.

The following persons are designated as the Owner’s contacts to assure access to the premises on the applicable equipment delivery dates, Voting Period and election equipment pick-up dates:

Premises Entity: Tornillo Independent School District
Physical Polling Location: (Early Voting Location) W.E. Neill Community Center
Physical Polling Location Address: 19210 Cobb Ave. Tornillo, Texas 79853

Primary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Secondary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Emergency contact for Voting Period. Emergency contact will be available between 6:00 A.M. and approximately 11:00 P.M. on Election Day.

Emergency Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Owner shall provide (specify room): _____ as the Polling Place. Election Equipment will be delivered to storage area (if different from Polling Place above): _____ on the **Wednesday, May 15, 2024** through **Friday, May 17, 2024** between the hours of 8:00 A.M. to 5:00 P.M.

County will have access to the Polling Place by way of the Premises from **7:00 A.M. until 6:00 P.M.** each designated Voting Period for the purpose of conducting local, state and national elections as needed, provided however, that the times will be adjusted accordingly in the event the Polling Place remains open past 7:00 P.M. for reasons described in Section 1 of this Agreement.

Voting Period:
____ Owner will supply **two 8 foot tables and eight chairs.**
____ Facility cannot supply tables or chairs.

Voting Period Access:
____ Owner will open Polling Place by **7:00 A.M.**
____ No less than 72 hours prior to the designated Voting Period, Owner will provide County with a key, entry combination or other similar access to the Premises.

Parking Spaces:
____ Owner will provide and reserve at least 3 additional non-curbside parking spaces for voters only.
____ Owner cannot provide and reserve additional non-curbside parking spaces for voters.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District

ATTACHMENT 3

Type of Election: March 2024 Primary Election
Date of Election: Tuesday, March 5, 2024
Hours of Voting: 7:00 A.M. – 7:00 P.M.

Type of Election: May 2024 Primary Runoff
Election, is contingent upon the
March 2024 Primary Election
Election results
Date of Election: Tuesday, May 28, 2024
Hours of Voting: 7:00 A.M. – 7:00 P.M.

The following persons are designated as the Owner’s contacts to assure access to the premises on the applicable equipment delivery dates, Voting Period and election equipment pick-up dates:

Premises Entity: Tornillo Independent School District
Physical Polling Location: W.E. Neill Community Center
Physical Polling Location Address: 19210 Cobb Ave. Tornillo, Texas 79853

Primary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Secondary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Emergency contact for Voting Period. Emergency contact will be available between 6:00 A.M. and approximately 11:00 P.M. on Election Day.
Emergency Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Owner shall provide (specify room): _____ as the Polling Place.
March 2024 Primary Election: Election Equipment will be delivered to storage area (if different from Polling Place above): _____ between the dates of **Thursday, February 29, 2024, Friday, March 1, 2024 or Monday, March 4, 2024** between the hours of 8:00 A.M. to 5:00 P.M.

May 2024 Primary Runoff Election: Election Equipment will be delivered to storage area (if different from Polling Place above): _____ between the dates of **Thursday, May 23, 2024, Friday, May 24, 2024 or Monday, May 27, 2024** between the hours of 8:00 A.M. to 5:00 P.M.

County will have access to the Polling Place by way of the Premises from **6:00 A.M. until 8:00 P.M.** each designated Voting Period for the purpose of conducting local, state and national elections as needed, provided however, that the times will be adjusted accordingly in the event the Polling Place remains open past 7:00 P.M. for reasons described in Section 1 of this Agreement.

Voting Period:
____ Owner will supply **two 8 foot tables and eight chairs.**
____ Facility cannot supply tables or chairs.

Voting Period Access:

**2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District**

_____ Owner will open Polling Place by **6:00 A.M.**

_____ No less than 72 hours prior to the designated Voting Period, Owner will provide County with a key, entry combination or other similar access to the Premises.

Parking Spaces:

_____ Owner will provide and reserve at least 3 additional non-curbside parking spaces for voters only.

_____ Owner cannot provide and reserve additional non-curbside parking spaces for voters.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District
ATTACHMENT 4

Type of Election: May 2024 Uniform Election
Early Voting Period #1: Monday, April 22, 2024 through Friday April 26, 2024
Hours of Voting #1: 8:00 A.M. – 5:00 P.M.
Early Voting Period #2: Saturday, April 27, 2024 and Sunday, April 28, 2024
Hours of Voting #2: 12:00 P.M. – 5:00 P.M.
Early Voting Period #3: Monday, April 29, 2024 and Tuesday April 30, 2024
Hours of Voting #3: 8:00 A.M. – 5:00 P.M.

The following persons are designated as the Owner’s contacts to assure access to the premises on the applicable equipment delivery dates, Voting Period and election equipment pick-up dates:

Premises Entity: Tornillo Independent School District
Physical Polling Location: (Early Voting Location) W.E. Neill Community Center
Physical Polling Location Address: 19210 Cobb Ave. Tornillo, Texas 79853

Primary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Secondary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Emergency contact for Voting Period. Emergency contact will be available between 6:00 A.M. and approximately 11:00 P.M. on Election Day.

Emergency Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Owner shall provide (specify room): _____ as the Polling Place. Election Equipment will be delivered to storage area (if different from Polling Place above): _____ between the dates of **Wednesday, April 17, 2024** through **Friday, April 19, 2024** between the hours of 8:00 A.M. to 5:00 P.M.

County will have access to the Polling Place by way of the Premises from **7:00 A.M. until 6:00 P.M.** each designated Voting Period for the purpose of conducting local, state and national elections as needed, provided however, that the times will be adjusted accordingly in the event the Polling Place remains open past 7:00 P.M. for reasons described in Section 1 of this Agreement.

Voting Period:
____ Owner will supply **two 8 foot tables and eight chairs.**
____ Facility cannot supply tables or chairs.

Voting Period Access:
____ Owner will open Polling Place by **7:00 A.M.**

**2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District**

____ No less than 72 hours prior to the designated Voting Period, Owner will provide County with a key, entry combination or other similar access to the Premises.

Parking Spaces:

____ Owner will provide and reserve at least 3 additional non-curbside parking spaces for voters only.

____ Owner cannot provide and reserve additional non-curbside parking spaces for voters.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District
ATTACHMENT 5

Type of Election: June 2024 Runoff Election
Early Voting Period #1: Monday, June 3, 2024 through Friday June 7, 2024
Hours of Voting #1: 8:00 A.M. – 5:00 P.M.
Early Voting Period #2: Saturday, June 8, 2024 and Sunday, June 9, 2024
Hours of Voting #2: 12:00 P.M. – 5:00 P.M.
Early Voting Period #3: Monday, June 10, 2024 and Tuesday June 11, 2024
Hours of Voting #3: 8:00 A.M. – 5:00 P.M.

The following persons are designated as the Owner’s contacts to assure access to the premises on the applicable equipment delivery dates, Voting Period and election equipment pick-up dates:

Premises Entity: Tornillo Independent School District
Physical Polling Location: (Early Voting Location) W.E. Neill Community Center
Physical Polling Location Address: 19210 Cobb Ave. Tornillo, Texas 79853

Primary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Secondary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Emergency contact for Voting Period. Emergency contact will be available between 6:00 A.M. and approximately 11:00 P.M. on Election Day.

Emergency Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Owner shall provide (specify room): _____ as the Polling Place. Election Equipment will be delivered to storage area (if different from Polling Place above): _____ between the dates of **Wednesday, May 29, 2024** through **Friday, May 31, 2024** between the hours of 8:00 A.M. to 5:00 P.M.

County will have access to the Polling Place by way of the Premises from **7:00 A.M. until 6:00 P.M.** each designated Voting Period for the purpose of conducting local, state and national elections as needed, provided however, that the times will be adjusted accordingly in the event the Polling Place remains open past 7:00 P.M. for reasons described in Section 1 of this Agreement.

Voting Period:
____ Owner will supply **two 8 foot tables and eight chairs.**
____ Facility cannot supply tables or chairs.

Voting Period Access:
____ Owner will open Polling Place by **7:00 A.M.**

**2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District**

____ No less than 72 hours prior to the designated Voting Period, Owner will provide County with a key, entry combination or other similar access to the Premises.

Parking Spaces:

____ Owner will provide and reserve at least 3 additional non-curbside parking spaces for voters only.

____ Owner cannot provide and reserve additional non-curbside parking spaces for voters.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District
ATTACHMENT 6

Type of Election: May 2024 Uniform Election
Date of Election: Saturday, May 4, 2024
Hours of Voting: 7:00 A.M. – 7:00 P.M.

Type of Election: June 2024 Runoff Election
is contingent upon the May
2024 Uniform Election
Election results
Date of Election: Saturday, June 15, 2024
Hours of Voting: 7:00 A.M. – 7:00 P.M.

The following persons are designated as the Owner’s contacts to assure access to the premises on the applicable equipment delivery dates, Voting Period and election equipment pick-up dates:

Premises Entity: Tornillo Independent School District
Physical Polling Location: W.E. Neill Community Center
Physical Polling Location Address: 19210 Cobb Ave. Tornillo, Texas 79853

Primary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Secondary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Emergency contact for Voting Period. Emergency contact will be available between 6:00 A.M. and approximately 11:00 P.M. on Election Day.
Emergency Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Owner shall provide (specify room): _____ as the Polling Place.
May 2024 Uniform Election: Election Equipment will be delivered to storage area (if different from Polling Place above): _____ between the dates of **Wednesday, May 1, 2024** through **Friday, May 3, 2024** between the hours of 8:00 A.M. to 5:00 P.M.

June 2024 Runoff Election: Election Equipment will be delivered to storage area (if different from Polling Place above): _____ between the dates of **Wednesday, June 12, 2024** through **Friday, June 14, 2024** and between the hours of 8:00 A.M. to 5:00 P.M.

County will have access to the Polling Place by way of the Premises from **6:00 A.M. until 8:00 P.M.** each designated Voting Period for the purpose of conducting local, state and national elections as needed, provided however, that the times will be adjusted accordingly in the event the Polling Place remains open past 7:00 P.M. for reasons described in Section 1 of this Agreement.

Voting Period:
____ Owner will supply **two 8 foot tables and eight chairs.**
____ Facility cannot supply tables or chairs.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District

Voting Period Access:

Owner will open Polling Place by **6:00 A.M.**

No less than 72 hours prior to the designated Voting Period, Owner will provide County with a key, entry combination or other similar access to the Premises.

Parking Spaces:

Owner will provide and reserve at least 3 additional non-curbside parking spaces for voters only.

Owner cannot provide and reserve additional non-curbside parking spaces for voters.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District
ATTACHMENT 7

Type of Election: November 2024 General Election
Early Voting Period #1: Monday, October 21, 2024 through Friday October 25, 2024
Hours of Voting #1: 8:00 A.M. – 5:00 P.M.
Early Voting Period #2: Saturday, October 26, 2024 and Sunday, October 27, 2024
Hours of Voting #2: 12:00 P.M. – 5:00 P.M.
Early Voting Period #3: Monday, October 28, 2024 through Friday November 1, 2024
Hours of Voting #3: 8:00 A.M. – 5:00 P.M.

The following persons are designated as the Owner’s contacts to assure access to the premises on the applicable equipment delivery dates, Voting Period and election equipment pick-up dates:

Premises Entity: Tornillo Independent School District
Physical Polling Location: (Early Voting Location) W.E. Neill Community Center
Physical Polling Location Address: 19210 Cobb Ave. Tornillo, Texas 79853

Primary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Secondary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Emergency contact for Voting Period. Emergency contact will be available between 6:00 A.M. and approximately 11:00 P.M. on Election Day.

Emergency Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Owner shall provide (specify room): _____ as the Polling Place. Election Equipment will be delivered to storage area (if different from Polling Place above): _____ on the **Wednesday, October 16, 2024** through **Friday, October 18, 2024** between the hours of 8:00 A.M. to 5:00 P.M.

County will have access to the Polling Place by way of the Premises from **7:00 A.M. until 6:00 P.M.** each designated Voting Period for the purpose of conducting local, state and national elections as needed, provided however, that the times will be adjusted accordingly in the event the Polling Place remains open past 7:00 P.M. for reasons described in Section 1 of this Agreement.

Voting Period:
____ Owner will supply **two 8 foot tables and eight chairs.**
____ Facility cannot supply tables or chairs.

Voting Period Access:
____ Owner will open Polling Place by **7:00 A.M.**

**2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District**

____ No less than 72 hours prior to the designated Voting Period, Owner will provide County with a key, entry combination or other similar access to the Premises.

Parking Spaces:

____ Owner will provide and reserve at least 3 additional non-curbside parking spaces for voters only.

____ Owner cannot provide and reserve additional non-curbside parking spaces for voters.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District
ATTACHMENT 8

Type of Election: December 2024 Runoff Election
Early Voting Period #1: Monday, December 2, 2024 through Friday December 6, 2024
Hours of Voting #1: 8:00 A.M. – 5:00 P.M.
Early Voting Period #2: Saturday, December 7, 2024 and Sunday, December 8, 2024
Hours of Voting #2: 12:00 P.M. – 5:00 P.M.
Early Voting Period #3: Monday, December 9, 2024 and Tuesday December 10, 2024
Hours of Voting #3: 8:00 A.M. – 5:00 P.M.

The following persons are designated as the Owner’s contacts to assure access to the premises on the applicable equipment delivery dates, Voting Period and election equipment pick-up dates:

Premises Entity: Tornillo Independent School District
Physical Polling Location: (Early Voting Location) W.E. Neill Community Center
Physical Polling Location Address: 19210 Cobb Ave. Tornillo, Texas 79853

Primary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Secondary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Emergency contact for Voting Period. Emergency contact will be available between 6:00 A.M. and approximately 11:00 P.M. on Election Day.

Emergency Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Owner shall provide (specify room): _____ as the Polling Place. Election Equipment will be delivered to storage area (if different from Polling Place above): _____ on the **Monday, November 25, 2024, Tuesday, November 26, 2024 or Wednesday, November 27, 2024** between the hours of 8:00 A.M. to 5:00 P.M.

County will have access to the Polling Place by way of the Premises from **7:00 A.M. until 6:00 P.M.** each designated Voting Period for the purpose of conducting local, state and national elections as needed, provided however, that the times will be adjusted accordingly in the event the Polling Place remains open past 7:00 P.M. for reasons described in Section 1 of this Agreement.

Voting Period:
____ Owner will supply **two 8 foot tables and eight chairs.**
____ Facility cannot supply tables or chairs.

Voting Period Access:
____ Owner will open Polling Place by **7:00 A.M.**

**2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District**

____ No less than 72 hours prior to the designated Voting Period, Owner will provide County with a key, entry combination or other similar access to the Premises.

Parking Spaces:

____ Owner will provide and reserve at least 3 additional non-curbside parking spaces for voters only.

____ Owner cannot provide and reserve additional non-curbside parking spaces for voters.

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District
ATTACHMENT 9

Type of Election: November 2024 General Election
Date of Election: Tuesday, November 5, 2024
Hours of Voting: 7:00 A.M. – 7:00 P.M

Type of Election: December 2024 Runoff
Election is contingent upon
the November 2024 General
Election.
Election results
Date of Election: Saturday, December 14,
2024
Hours of Voting: 7:00 A.M. – 7:00 P.M.

The following persons are designated as the Owner’s contacts to assure access to the premises on the applicable equipment delivery dates, Voting Period and election equipment pick-up dates:

Premises Entity: Tornillo Independent School District
Physical Polling Location: W.E. Neill Community Center
Physical Polling Location Address: 19210 Cobb Ave. Tornillo, Texas 79853

Primary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Secondary Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Emergency contact for Voting Period. Emergency contact will be available between 6:00 A.M. and approximately 11:00 P.M. on Election Day.

Emergency Contact & Title: _____
Email Address: _____
Phone Number: _____
Cell Phone Number: _____

Owner shall provide (specify room): _____ as the Polling Place.

November 2024 General Election: Election Equipment will be delivered to storage area (if different from Polling Place above): _____ between the dates of **Thursday, October 31, 2024, Friday, November 1, 2024, or Monday, November 4, 2024** between the hours of 8:00 A.M. to 5:00 P.M.

December 2024 Runoff Election: Election Equipment will be delivered to storage area (if different from Polling Place above): _____ between the dates of **Wednesday, December 11, 2024 through Friday, December 13, 2024** and between the hours of 8:00 A.M. to 5:00 P.M.

County will have access to the Polling Place by way of the Premises from **6:00 A.M. until 8:00 P.M.** each designated Voting Period for the purpose of conducting local, state and national elections as needed, provided however, that the times will be adjusted accordingly in the event the Polling Place remains open past 7:00 P.M. for reasons described in Section 1 of this Agreement.

Voting Period:
_____ Owner will supply **two 8 foot tables and eight chairs.**

2024 POLLING PLACE AGREEMENT Between El Paso County and Tornillo
Independent School District

___ Facility cannot supply tables or chairs.

Voting Period Access:

___ Owner will open Polling Place by **6:00 A.M.**

___ No less than 72 hours prior to the designated Voting Period, Owner will provide County with a key, entry combination or other similar access to the Premises.

Parking Spaces:

___ Owner will provide and reserve at least 3 additional non-curbside parking spaces for voters only.

___ Owner cannot provide and reserve additional non-curbside parking spaces for voters.



Graduation Trip Information

Thank you for considering Adventure Student Travel for your upcoming graduation trip! I am excited to have the opportunity to work with your group.

Our company was founded in 1998 by educators looking to create educational tours outside of the classroom to some of the most exciting destinations in the world. We have expanded to also build fun graduation trips to destinations such as New York City, Orlando, Los Angeles, Hawaii, and more! We specialize in large group travel, taking care of the reservations for hotels, meals, transportation, theme parks, and other fun activities. All of our tours are customized, so if you have any special requests we would be happy to build them into your trip!

We are members of the American Bus Association (ABA), and the Student & Youth Travel Association (SYTA). These organizations keep the travel industry safe and affordable. We maintain high standards, so you can count on us for your school trips and student travel.

At Adventure Student Travel, we realize that our trips are usually a once in a lifetime experience. That being said, our goal is customer satisfaction! We customize all of our trips to meet your group needs while maintaining a high level of quality at a reasonable price. We offer personalized service, even an emergency contact 24/7 while you are on your trip. Please let us know if you have any questions!

Adventure Student Travel

877-397-5700

info@adventurestudenttravel.com



Our Credentials:

Adventure Student Travel, LLC & our Family of Businesses have qualified for the following:



Better Business Bureau

Our family of companies has been an active member of the Kansas City Branch of the Better Business Bureau since 2003. In order to be a member of the BBB, a company must meet a list minimum standard and agree to hold to ethical business practices.



Student Youth Travel Association

SYTA is a non-profit, professional trade association whose mission is to promote and support integrity and professionalism among student and youth travel service providers and to promote quality student/youth travel services that enhance social, cultural, and educational growth.



American Bus Association

The American Bus association represents approximately 1,000 motor coach and tour companies in the United States and Canada. ABA facilitates relationships between the North American motor coach industry and all related segments of the travel and supplier industry.

Accredited by



International Airlines Travel Agent Network

IATAN's mission is to promote professionalism, administer meaningful and impartial business standards, and to provide cost effective products, services and educational programs that benefit the travel industry.



Tour Liability Insurance

We are insured with \$2 Million Tour Liability Insurance for our student travel groups. This insurance is renewed annually.

Just a Few of our Popular Destinations:



Orlando



New York City



Virginia Beach



Boston



Chicago



St. Louis



Hawaii



Los Angeles



San Antonio



Myrtle Beach



San Francisco



Cruise

Additional Information:

100% Private Custom Tours – Your group will never be combined with any of our other groups.

24 Hour Customer Service – While your group is on the road, our customer service representatives are on call 24/7 to meet any needs you may have.

Customized Itinerary – Choose the sites and activities YOUR group is interested in, and we can work them into your trip.

Licensed Local Tour Guides – All of our tour guides are local to your destination and possess a wealth of knowledge about the city and its sights. (Check with your Group Travel Coordinator to see if a guide is offered for your destination.)

Optional Traveler's Insurance – Groups or individuals can sign up for traveler's insurance to receive maximum protection in case of cancellation, delay, baggage loss, or other mishaps. Or choose Cancel for Any Reason Insurance to be certain that your investment will not be lost.

Optional Night Security at the Hotel – If you opt for a security guard, chaperones can enjoy the peace of mind of knowing their students are well watched over.

Students & Adults Pay the Same – We love our chaperones and will not charge them any extra.

Payment Plan – After your deposit, the trip cost will be broken up into monthly payments (see your Group Travel Coordinator for more information and a payment schedule).



Reviews:

Using AST was the best for our group. We were able to plan activities our group would enjoy and make the most out of our days in San Francisco. Liz, our coordinator was awesome. She was flexible, always quick to reply, and extremely nice. During our trip we didn't have to worry about anything because it was already planned. This let us enjoy our trip that much more. It was perfect and our students have so many memories that will last their lifetime.

- Caitlyn

We have had bad experiences with tour companies in the past so working with AST was a complete treat. It was easy to get in contact with them whenever we needed them, they were always friendly and receptive to what we were saying, and got everything done for us in a timely manner.

- Caitlin

Having never been to Ocean City, Maryland I had no idea where to stay or what to plan. Liz took care of everything within the budget we had. Fantastic trip - thanks!

- Kathy

Corey did a ton of work for us and really took over the process of our second leg of the trip. We had wonderful restaurants and bus drivers. All of our activities were age appropriate and the lodging and motor coach were both very nice. JJ, our coach driver, was wonderful. She was extremely helpful and very flexible when it came to our schedule. She allowed us to stop at a Red Box and rent movies for the trip and she helped us run necessary errands for the trip along with the scheduled stops. She was good at making recommendations in the area because she knew both Colorado Springs and Denver. We learned a lot on our tours and also got to have fun playing laser tag and eating at two AWESOME restaurants. One with cliff divers and one inside an airplane. It was great!. I didn't even ask for fun restaurants, he took it upon himself to find us the best around. Every location we went to knew that we were coming and were prepared for our group. Corey really took care of everything so that we did not have to worry about anything. He even made sure that we were able to get in touch with him at any time, even on the weekends to ask questions. Thank you AST!!!

- Kathleen

Excellent service! Worth every penny! For well-planned, no-hassle Senior Trip, choose AST!

- Jerry

Frequently Asked Questions:

Q: What does your company actually do for my group?

A: We organize all of the details for your trip, saving you countless hours of researching, planning, and finalizing all aspects of your trip. We specialize in getting our groups several group benefits, such as group pricing and custom itineraries. We also have the added benefit of a \$2,000,000 general liability insurance policy.

Q: This is my first time planning a trip for a group, what do I need to know?

A: Being a group leader can be a fun and rewarding experience, but organization is the key to success. Be aware of your districts' rules and regulations concerning travel with students. We could spend a lot of time planning the perfect trip just to be told by your administration that they don't allow overnight trips. Check with the powers that be before getting really involved in the planning process. Always remember that we are here to help you every step along the way. Ask lots of questions and keep in good contact with your Group Travel Coordinator. Update them often. If you see a potential problem with the process, please notify us right away. Rest assured that you will be a seasoned travel planner by the end of the process.

Q: Do you join us up with other groups or are all your tours private?

A: AST will never combine your group with another, period. We will not sacrifice your groups' desires or quality of your tour just so we can make a little more profit by meeting arbitrary minimums like many of our competitors.

Q: What is an approved vendor list and how do I know if my school has one?

A: An approved vendor list is a list of service providers that are pre-approved by your district and are already known to meet the standards set by your district's administrators. Adventure Student Travel is happy to work within these parameters. If needed, we can select from only bus companies that are on your district's vendor list, or if necessary we will do what it takes to get on your district's list ourselves. To find out if your school has an approved vendor list, contact your district's administration or purchasing department.

Q: I just received a proposal, what does quad, triple, double, and single pricing mean?

A: "Quad, Triple, Double and Single" refer to hotel room occupancy. The "Quad" price is the price per person if there were four to a room. The "Triple" price is per person if there were three to a room, etc.

Q: Do you offer night security at the hotel?

A: Adventure Student Travel works exclusively with a world accredited security company and we can provide this for your group upon request.

Q: *What type of transportation can you provide to accommodate our group?*

A: We can arrange for your group to travel in any way you request and that fits your schedule and budget, whether that is airfare, motorcoach, train, or subway.

Q: *What happens if members of my group drop out of the trip or if our groups want to add travelers?*

A: If your group numbers change there is risk of the price changing. It is very important to be as accurate as possible when completing the agreement. Also, inform parents at the initial meeting of the risks in canceling. It not only affects their deposit and the possibility of being responsible for additional payments for applicable vendor fees, but lowering the number of travelers could cause all the other travelers' price to increase.

Q: *What happens if my group decides to cancel the trip all together?*

A: If your group cancels, you will still be responsible for some or all of the package price depending on applicable vendor fees and the length of time between the date you cancel and your expected travel date.

Q: *Why is it important to fill out a rooming list?*

A: The rooming list is very important. It is how we calculate your final payment, and it lets the hotel know the room configurations in case of an emergency.

Q: *What happens if I need to change the rooming list configurations?*

A: If you change your rooming list configuration, you will more than likely change the final amount due. Since our rates are based on the rooming configuration (quad, triple, double and single rooms), your final cost may differ depending on the number of rooms you need.

Q: *What if we want to change the itinerary after the trip is booked?*

A: We will make any changes that you would like if possible, however sometimes an event or attraction becomes unavailable and in that case a change is not possible.

Q: *What is included in the "free chaperone" trip?*

A: All aspects of the package are included for the free travelers. Free trips are quoted at the double rate, so if a free chaperone would like to upgrade to a single room, an upgrade fee (difference between the double and single rate) will be charged with the final invoice. If the free traveler stays in a quad or triple room, a credit for the difference will be applied to your group's final invoice.

Q: *What if my school / organization requests to be listed on Adventure Student Travel's general liability insurance?*

A: If your school wants to be listed as a beneficiary, there is a one-time \$50 fee assessed by the insurance company.

Q: *What if I don't get the rooming list 60 days prior to travel?*

A: Additional fees might be assessed. We reserve a block of rooms and have a cut-off date established by the hotel to reduce the number of rooms without a penalty. We need the rooming list to know exactly how many rooms to reserve. If we do not get the rooming list, the hotel might still charge for all the rooms reserved.

Q: *What form of payment do you accept?*

A: For payments we will accept a company check, cashier's check or money order (most credit cards are accepted with a 5% processing fee). For an additional fee, we can create an individual payment plan for your group where parents pay AST directly.



Group Leader Checklist:

Planning Stages

- Decide on a travel package (Your group travel coordinator is willing adjust the package until the trip includes exactly what you are looking for!)
- Discuss plans with administrators to be sure that there are no specifications that need to be followed, such as the use of a district-approved vendor or being listed as a beneficiary on the general liability policy.
- Review itinerary, specifically verify departure / arrival times.
- Set a meeting date and establish a due dates for deposits and release forms.
- Hold a meeting (invite parents, students and administrators).
- Hand out permission/ release forms
- Go over details with your group (trip details, payment options, terms and conditions, etc).
- Collect deposits and forms
- Make sure you know your final number of travelers and travel dates
- Start preparing a rooming list and airline roster
- You are ready to book!

Booking Your Trip

- Ask your agent for a travel agreement
- Check the travel agreement to make sure everything meets your specifications.
- Read the terms and conditions (contact your agent with any questions.)
- Have an authorized of the school sign and date both documents then fax to 660-677-4045.
- Your trip is booked!

Preparing for Travel

- Send in your deposit, scheduled payments and travel forms by the deadlines stated on the agreement
- Hold a chaperone meeting to discuss your role in this trip and go over the itinerary (2-4 weeks prior to traveling)
- Start getting EXCITED!!!

Time to Travel!

- Follow your itinerary
- HAVE FUN!!!**

Post - Trip

- Fill out the post-travel survey and let your travel coordinator know if there is anything you would like to do differently next time
- Start planning for next year's trip!



EXPLORE *The World*

ANAHEIM



LET'S PLAN FOR YOUR 2025 SENIOR ADVENTURE

What is the Cost?

The per person estimated cost with 30 students attending is \$1799.

How do I pay?

Adventure Student Travel offers families to make monthly payments towards their trip directly through their website.

What will I get to do?

Your student will get to visit Disneyland, Universal Studios, and Santa Monica Pier. All of the meals will be included in this cost along with transportation and a hotel.



Please Reach out to Claudia Soto with any questions!

March 2025



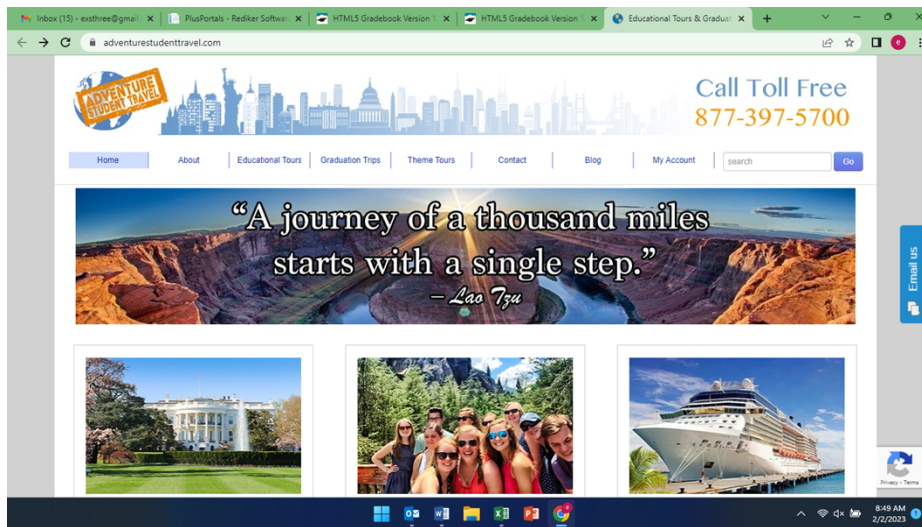
We are very excited to be planning a trip for Tornillo High School in March of 2025

Please pay the non-refundable \$100 deposit to your group leader by December 8th, 2023.

You will need to Register on Adventure Student Travel's website. Please follow the Step By Step Instructions below!

Click on the link to the right: www.adventurestudenttravel.com

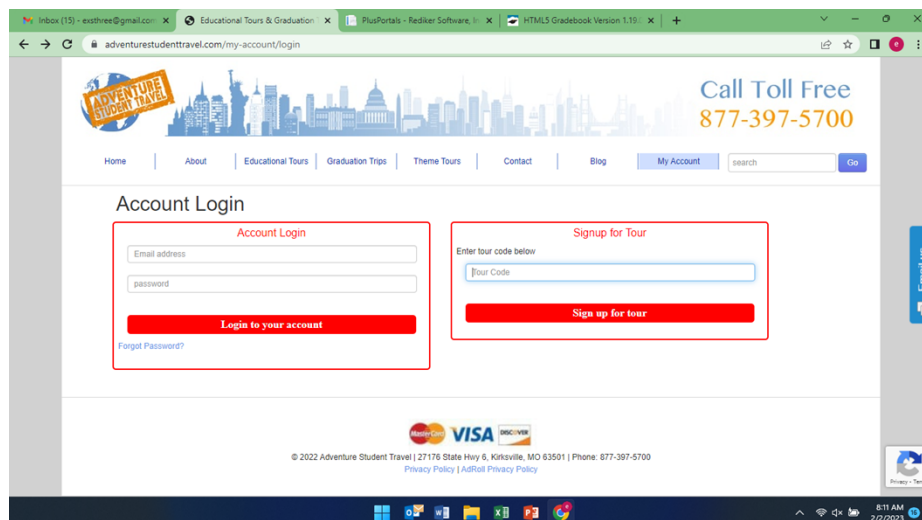
The screen below should come up.



On the right hand side of the screen, click on "My Account"

If you are Registering from your phone, the screen will appear different and you will need to click on the drop down menu at the time where it says "Home", scroll to the very bottom of the list and click " My Account"

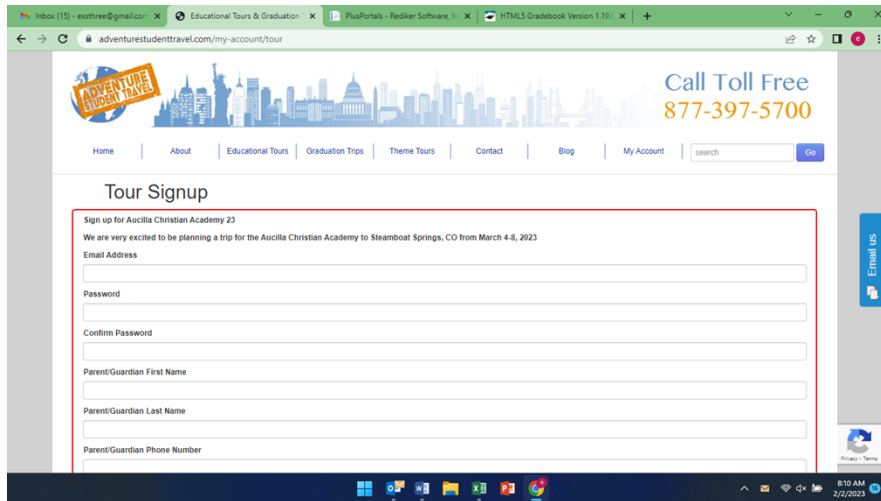
The screen below should come up.



Go to the box on the right where it asks you to enter a code for a tour and enter **Tour Code THS25**

Press – Sign up for tour button.

The screen below should come up.



Complete all the fields.

***Be sure when entering Date of Birth, you are changing the year to the proper year of birth.

***If you are registering more than one traveler, be sure you click on Additional Traveler after you have entered the information for the first traveler.

At the bottom there is a Travel Protection drop down box...this is an **OPTIONAL Protection Plan-CFAR through Travel Insured.**

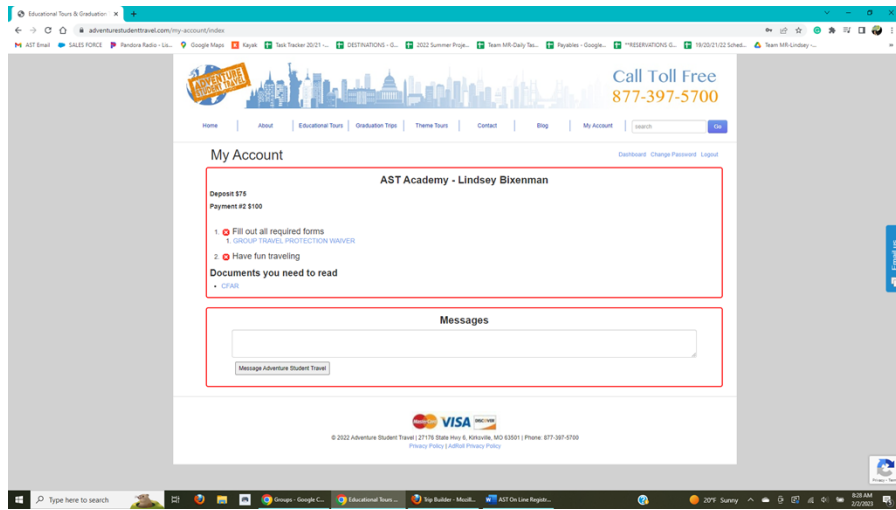
Please NOTE: If your School is in NY, you are not eligible for added Protection Plan, so please just opt out.

You can click on the (more info) or for questions on the plan, coverage or procedures, please contact the Group Desk at Travel Insured 844-440-8113. The link to sign up for coverage is:

<https://www.travelinsured.com/group.signup?group=155907&guid=fbf712a2718a4b5c8d78e69de2441467>

When finished click the Sign up for tour button at the bottom.

The screen below should appear.

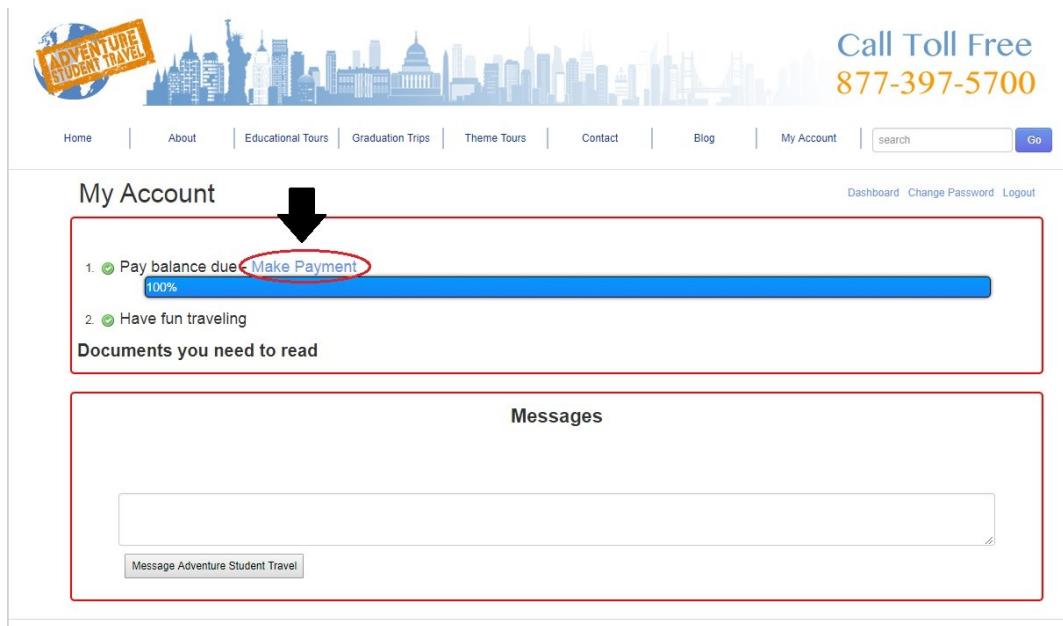


Fill out any requested forms. If you choose to **NOT** get the added Protection Plan, you must complete a waiver. Click the “Group Travel Protection Waiver” and it will take you to a screen to enter your name, students name, opt out button and signature.

If you **DO WANT** the added Protection Plan, you will need to go to the link provided above and pay for this through Travel Insured’s Website direct. You are not able to pay for this from Adventure Student Travel’s website.

Once you complete all the required forms you are all set and **REGISTERD!!!**

You will now Proceed with Payment Information



After clicking on that, you will receive two options, pay amount due or pay partial amount due. Click pay partial amount due and enter the amount you want to pay. Make sure you are not entering a dollar sign in front of numbers in this field. i.e. enter 250.00, not \$250.00:



Call Toll Free
877-397-5700

- Home
- About
- Educational Tours
- Graduation Trips
- Theme Tours
- Contact
- Blog
- My Account
- search
- Go

Make a Payment

[Dashboard](#) [Change Password](#) [Logout](#)

You are making a payment to the

Pay amount due \$0.00
 Pay partial amount due

←

! Please click the make payment button only once. Clicking the button more than once could result in multiple payments being charged.

YourBank

XXXXXXXXXXXXXXXXXXXX

After entering the amount you want to pay, you will need to fill out the card below with your debit or credit card information. You do this by clicking on the row of X's below where it says Your Card:



Call Toll Free
877-397-5700

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- Go

Make a Payment

[Dashboard](#) [Change Password](#) [Logout](#)

You are making a payment to the

Pay amount due \$0.00
 Pay partial amount due

! Please click the make payment button only once. Clicking the button more than once could result in multiple payments being charged.

YourBank

Click here to fill in the other side. ✖ **← #4**

#1 →

#2 → /

#3 → **VISA**

- #1 - Enter your debit or credit card number**
- #2 - Enter the card's expiration date**
- #3 - Enter the name as it appears on the card**
- #4 - Click this button**

After you have entered all the information and have clicked to fill in the other side, enter your card's security code and click make payment. Please note, the button, as indicated in step #4 above, will appear asking you to flip the card over to enter the security code, as shown below:

The screenshot shows the 'Make a Payment' page on the Adventure Student Travel website. The page header includes the Adventure Student Travel logo, a city skyline, and the toll-free number 877-397-5700. The navigation menu includes Home, About, Educational Tours, Graduation Trips, Theme Tours, Contact, Blog, and My Account. The main content area is titled 'Make a Payment' and includes a 'Dashboard Change Password Logout' link. The payment form shows 'You are making a payment to the' with two radio button options: 'Pay amount due \$0.00' and 'Pay partial amount due 1.00'. A warning message states: 'Please click the make payment button only once. Clicking the button more than once could result in multiple payments being charged.' A red button with a white 'X' icon and the text 'Click here to fill in the other side.' is visible. Below this is a card image with a security code field containing 'XXX'. An arrow points to this field with the text 'Enter card's three digit security code'. The 'Make payment' button is circled in red.

Please repeat these steps for each traveler on your account. Each traveler's section has a different Make Payment section.

Thank you for traveling with Adventure Student Travel!



Tornillo High School

5-Day Anaheim Adventure

DAY 1: **March 2025**

4:30 AM Depart on Motor coach from Tornillo, TX

All Meals on Own enroute

8:00 PM Arrive in Anaheim, CA

Depart for Hotel

Pizza Party at Hotel

Hotel Check In

DAY 2: **March 2025**

Breakfast at Hotel

9:00AM Depart on Motor Coach from Hotel

Disney's California Adventure

Lunch Included (Meal Vouchers)

Disneyland

Dinner Included (Meal Vouchers)

9:00 PM Depart for Hotel on Motor Coach

Arrive at Hotel

DAY 3: **March 2025**

Breakfast at Hotel

9:00 AM Depart from Hotel on Motor Coach

Santa Monica Beach



Santa Monica Pier (Unlimited Ride Wristband)

Lunch and Dinner Included

9:00 PM Depart for Hotel on Motor Coach

Arrive at Hotel

DAY 4: March 2025

Breakfast at Hotel

9:00 AM Depart from Hotel on Motor Coach

Universal Studios Hollywood

Lunch Included (Meal Voucher)

Dinner Included

9:00 PM Depart for Hotel on Motor Coach

Arrive at Hotel

DAY 5: March 2025

Breakfast at Hotel

Hotel Check Out

8:00 AM Depart for Home on Motor Coach

All Meals on Own enroute

11:30 PM Arrive at Home

Itineraries are subject to change including, but not limited to traffic, crowds, Covid-related restrictions, and weather conditions.



Trip Pricing:

Paying	Free	Quad	Triple	Double	Single
30	3	\$1829	\$1921	\$2105	\$2657

INCLUDED:

- ❖ All Gratuities are Included.
- ❖ All Admission fees & meals (per itinerary)
- ❖ 4 Night Hotel Accommodations
- ❖ Free Trips are Credited at the Double Rate
- ❖ Prices Listed are Per Person
- ❖ Round trip Motor Coach with Driver Room & Gratuity
- ❖ Individual Payment Plan

OPTIONAL (Not included but can be added):

- ❖ Student Deluxe Protection Plan Purchase on own (see attachment)
- ❖ Night Security
- ❖ Tour Guide

Why Choose Adventure Student Travel?

- Customized trips that will give students and parents the best experience.
- A team that cares about you and your experience.
- 24 Hour Customer Service while you are on your trip.

Adventure Student Travel is a Proud Member of these Associations:

