

**NOTICE OF REGULAR OF THE BOARD OF TRUSTEES  
PORT ARANSAS INDEPENDENT SCHOOL DISTRICT  
Wednesday, December 11, 2024  
6:00 PM**

Notice is hereby given that a Regular Meeting of the Board of Trustees of the Port Aransas Independent School District will be held on Wednesday, December 11, 2024 at 6:00 PM. The Board will meet in the Board Room of the Port Aransas Independent School District Administration Building  
100 S Station St  
Port Aransas, TX 78373.

I. CALL TO ORDER	
A. Moment of Silence and Pledge of Allegiance	4
II. COMMENTS	
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A. Marlin PRIDE Gold Medalists	
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A. Consider/Take Possible Action to Approve the Annual 2023-2024 Financial Audit.	8
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B. Consider/Take Possible Action to Designate Election Filing Authority.	30
VIII. DISCUSSION AND/ OR ACTION ITEM	

A. Consider/Take Possible Action to Approve Increase of Retention Stipend for Regular/Permanent Employees.	31
B. Consider/Take Possible Action to Approve Electricity Contract.	32
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If, during the course of the meeting covered by this Notice, the Board of Trustees should determine that a closed session of the Board of Trustees is required, then such closed session as authorized by the Texas Open Meetings, Act, Texas Government Coded Section 551.001 et seq., will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed session concerning any and all purposes permitted by the Act, including, but not limited to the following sections and purposes:

Texas Government Code Section

- 551.071 Private consultation with the board's attorney
- 551.072 Discussing purchase, exchange, lease, or value of real property.
- 771.073 Discussing negotiated contracts for prospective gifts or donations.
- 551.074 Discuss:
  - (1) To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or
  - (2) To hear a complaint or charge against an officer or employee.
- 551.076 Considering the deployment, specific occasions for, or implementation of security personnel or devices.
- 551.082 Considering discipline of a public school child, or complaint or charge against personnel.
- 551.083 Considering the standards, guidelines, terms, or conditions the board will follow, or will instruct its representatives to follow, in consultation with representatives of employee groups.

Should any final action, final decision, or final vote be required in the opinion of the school Board with regard to any matter considered in such closed session, then the final action, final decision, or final vote shall be either:

- (a) in the open meeting covered by the Notice upon reconvening of the public meeting; or
- (b) at a subsequent public meeting of the School Board upon notice hereof, as the School Board shall determine pursuant to applicable laws and policies.

On this , this notice was posted on a bulletin board located at a place readily accessible and convenient to the public at the Port Aransas Independent School District Administration Building, 100 S. Station Street, Port Aransas, Texas.

Respectfully submitted,

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Sharon McKinney, Superintendent

## **CALL TO ORDER**

### **Non-Action Item**

Board President, Daniel Johnson will call meeting to order.

A. Moment of Silence and Pledge of Allegiance

## **PUBLIC TESTIMONY**

Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the designee, Rosalie Johnson before the meeting begins as specified in the Board's procedures on public comment and shall indicate the item or topic on which they wish to address the Board.

Should individuals elect to sign up to address the board prior to the board meeting they must email Rosalie Johnson, [rosalie@paisd.net](mailto:rosalie@paisd.net). Include the following information in the body of the email: First Name, Last Name, phone number and indicate item or topic they wish to address.

## **BOARD OF TRUSTEES' ACKNOWLEDGEMENTS AND/OR PRESENTATIONS**

### **B. Non-Action Item:**

At this time, Board Members may make acknowledgements; receive Board committee reports and/or present reports to audience.

# PRESENTATIONS INFORMATION

## PRESENTATIONS:

- A. Marlin PRIDE Gold Medalists
- B. Port Aransas Education Foundation (PAEF)
- C. Port Aransas Art Show Winners
- D. UTMSI Science Fair Winners

**DISCUSSION AND/OR ACTION ITEMS**  
**Consider/Take Possible Action to Approve Annual Financial Audit Report**

Action Item:

In compliance with Board Policy CFC (Legal), updated January 20, 2023, an external audit is required for Texas public school districts in accordance with the Texas Administrative Code, Section 109.41. The district contracts with an external audit firm for the purpose of auditing the district’s financial operations and procedures. The district used the firm of Gowland, Morales & Smith, PLLC to conduct the audit for the fiscal year ending August 31, 2024.

A representative from Gowland, Morales & Smith, PLLC will be present at the board meeting to present highlights of the audit report.

RATIONALE:	CFC(Legal)
BUDGET:	None
RECOMMENDATION:	Accept the superintendent’s recommendation to approve the annual financial audit as presented.

RATING YEAR

2023-2024

DISTRICT NUMBER

district #

Select An Option

Help

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### Financial Integrity Rating System of Texas

## 2023-2024 RATINGS BASED ON SCHOOL YEAR 2022-2023 DATA - DISTRICT STATUS DETAIL

<b>Name:</b> PORT ARANSAS ISD(178908)	<b>Publication Level 1:</b> 8/8/2024 6:33:40 PM
<b>Status:</b> Passed	<b>Publication Level 2:</b> 8/8/2024 6:33:40 PM
<b>Rating:</b> A = Superior Achievement	<b>Last Updated:</b> 8/20/2024 1:58:20 PM
<b>District Score:</b> 92	<b>Passing Score:</b> 70

#	Indicator Description	Updated	Score
1	<a href="#">Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</a>	4/19/2024 6:26:26 PM	Yes
2	<a href="#">Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</a>	4/19/2024 6:26:26 PM	Yes
3	<a href="#">Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</a>	4/19/2024 6:26:26 PM	Yes
4	<a href="#">Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</a>	4/19/2024 6:26:26 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	<a href="#">Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the</a>	4/19/2024 6:26:26 PM	Ceiling Passed

	<u>maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>		
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/19/2024 6:26:26 PM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	4/19/2024 6:26:26 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	4/19/2024 6:26:26 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	4/19/2024 6:26:26 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	4/19/2024 6:26:26 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	8/20/2024 1:58:19 PM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	8/20/2024 1:58:19 PM	2
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	4/19/2024 6:26:26 PM	10
15	This indicator is not being evaluated.		5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/19/2024 6:26:26 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	4/19/2024 6:26:26 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	4/19/2024 6:26:26 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	4/19/2024 6:26:26 PM	5

20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	4/19/2024 6:26:26 PM	Ceiling Passed
21	<u>Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?</u>	4/19/2024 6:26:26 PM	Ceiling Passed
			92 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			92 Score

## DETERMINATION OF RATING

<b>A.</b>	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned.	
<b>B.</b>	Determine the rating by the applicable number of points.	
	<b>A = Superior Achievement</b>	90-100
	<b>B = Above Standard Achievement</b>	80-89
	<b>C = Meets Standard Achievement</b>	70-79
	<b>F = Substandard Achievement</b>	<70
<p><b>No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.</b></p> <p>The school district receives an <b>F</b> if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.</p>		

## CEILING INDICATORS

<p>Did the school district meet the criteria for any of the following <b>ceiling indicators</b> 4, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.</p>		
<b>Determination of rating based on meeting ceiling criteria.</b>	<b>Maximum Points</b>	<b>Maximum Rating</b>
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
<b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

<b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 17</b> (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
<b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 21</b> (FSP Repayment Plan) - Response to indicator is <i>Yes</i> .	70	C = Meets Standard Achievement

Home Page: [Financial Compliance | Texas Education Agency](#) | Send comments or suggestions to [FinancialAccountability@tea.texas.gov](mailto:FinancialAccountability@tea.texas.gov)

**THE TEXAS EDUCATION AGENCY**

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

FIRST 5.15.7.0

# REPORTS

## A. Business Reports

Brittany Canales will present to the Board the following information:

1. Account Balances
2. YTD Revenues & Expenditures
3. Bond Expenditures
4. Activity Account Expenditures
5. Tax Collections

**PORT ARANSAS ISD**

Account Balances

**OCTOBER 2024 - ACCOUNT BALANCES 2024-2025**

**AMERICAN BANK**

GENERAL FUND	\$658,870.91
SCHOLARSHIP	\$559,870.48
FEMA	\$39,763.90
DEBT SERVICE	\$57,271.36
DONATION/DISASTER RELIEF	\$184,189.36
<b>TOTAL</b>	<b>\$1,499,966.01</b>

**LONESTAR INVESTMENT ACCOUNT**

CONSTRUCTION-23 EMPLOY HOUS	\$758,936.65
CONSTRUCTION BOND 2021	\$1,069,180.98
CONSTRUCTION BOND 2023A	\$10,314,140.10
GENERAL FUND	\$13,993,307.78
INTEREST & SINKING FUND	\$614,957.49
WORKERS COMPENSATION FUND	\$33,714.28
<b>TOTAL</b>	<b>\$26,784,237.28</b>

**TEXAS RANGE**

Texas DAILY	\$1,247.17
TEXAS TERM Inv.	\$19,197,086.54
TEXAS CD PROGRAM	\$700,000.00
TEXASDAILY SELECT	\$12,986,447.62
<b>TOTAL</b>	<b>\$32,884,781.33</b>

<b>TOTAL</b>	<b>\$61,168,984.62</b>
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**PORT ARANSAS I.S.D. STATEMENT OF REVENUES, EXPENDITURES YEAR-TO-DATE**

		FOR MONTH ENDED			Percent of the Year :			16.67%		
		10/31/2024								
		GENERAL FUND			FOOD SERVICE			DEBT SERVICE		
		BUDGET	ACTUAL	% of	BUDGET	ACTUAL	% of	BUDGET	ACTUAL	% of
		(12 Months)	(12 Month)		(12 Months)	(12 Month)		(12 Months)	(12 Month)	
		2024-2025	2024-2025		2024-2025	2024-2025		2024-2025	2024-2025	
<b>REVENUES:</b>										
5700	Local, Intermediate & Out-of-State	39,699,349.00	12,693,831.27	31.97%	161,116.72	38,917.75	24.16%	4,219,107.00	1,350,528.87	32.01%
5800	State Program Revenues	812,914.00	110,339.52	13.57%	45,804.70	0	0.00%	40,000.00	-	0.00%
5900	Federal Program Revenues	25,000.00	0	0.00%	149,594.88	19132.41	0.00%	0	-	0.00%
	<b>Revenues</b>	<b>40,537,263.00</b>	<b>12,804,170.79</b>	<b>31.59%</b>	<b>356,516.30</b>	<b>58,050.16</b>	<b>16.28%</b>	<b>4,259,107.00</b>	<b>1,350,528.87</b>	<b>31.71%</b>
<b>EXPENDITURES:</b>										
11	Instruction	-4,835,480.30	709,907.76	-14.68%						
12	Instructional Resources & Media Services	-94,185.84	15,102.15	-16.03%						
13	Curriculum & Instructional Staff Development	-21,700.00	4280.50	-19.73%						
21	Instructional Development	-390,821.50	64,315.00	-16.46%						
23	School Leadership	-563,680.06	96,591.21	-17.14%						
31	Guidance, Counseling, and Evaluation Services	-295,991.09	33,198.44	-11.22%						
33	Health Services	-76,931.18	11,806.08	-15.35%						
34	Student Transportation	-140,752.61	19,096.85	-13.57%						
35	Food Service	-22,488.40	5,886.19	-26.17%	-441,172.75	-86,290.27	19.56%			
36	Extracurricular Activities	-551,414.49	71,759.55	-13.01%						
41	General Administration	-635,061.23	120,031.45	-18.90%						
51	Facilities Maintenance and Operations	-2,322,913.82	322,079.00	-13.87%						
52	Security & Monitoring Services	-75,410.59	5,657.96	-7.50%						
53	Data Processing Services	-99,646.34	48,408.45	-48.58%						
61	Community Service	-	-	0.00%						
71	Debt Service	-	-	0.00%				-4,247,279.00	2199	-0.05%
81	Construction - Art Lab	-	-	0.00%						
91	Chapter 49 Payments	-30,048,897.00	506,573.00	-1.69%						
95	JJAEP	-2,000.00	-	0.00%						
99	Tax Appraisal District	-580,000.00	-	0.00%						
6XXX	<b>Total Expenditures</b>	<b>-40,757,374.45</b>	<b>2,034,693.59</b>	<b>-4.99%</b>	<b>-441,172.75</b>	<b>-86,290.27</b>	<b>19.56%</b>	<b>-4,247,279.00</b>	<b>2199.00</b>	<b>-0.05%</b>
	Other Resources and Uses	-	-	-						
7010	Other Resources	-	-	-						
8010	Other Uses	-	-	-						
	<b>Resources over Expenditures &amp; Other Uses</b>									

## OCTOBER 2024 - 699 BOND EXPENDITURES

FUND	CHECK NO.	DATE	VENDOR	AMOUNT	FUND DESCRIPTION
699	82145	20241010	MALEK, INC	\$764.30	2021 Bond
699	82189	20241017	MALEK, INC	\$651.68	2021 Bond
699	82189	20241017	MALEK, INC	\$11,545.00	2021 Bond
699	82189	20241017	MALEK, INC	\$4,447.00	2021 Bond
699	82205	20241024	PROTECH MECHANICAL, INC.	\$4,765.00	2021 Bond
699	82244	20241030	INSIGHT PUBLIC SECTOR,	\$840.00	2021 Bond
699	82283	20241106	Savvas Learning Company LLC	\$840.00	2021 Bond
				<b>\$23,852.98</b>	

## OCTOBER 2024 - 698 BOND EXPENDITURES

Fund	Check No.	Date	Vendor	Amount	Fund Description
698	71073	20241017	Weaver & Jacobs Constructors	535,130.24	2023 Bond
698	71088	20241030	Weaver & Jacobs Constructors	26,729.20	2023 Bond
698	82153	20241010	WAYNE JOSEPH URBAN	154.92	2023 Bond
698	82175	20241017	TAGGART MOTOR CO.	4,500.00	2023 Bond
698	82175	20241017	TAGGART MOTOR CO.	179.59	2023 Bond
698	82178	20241017	SUNSET MUSTANG - ACE	298.88	2023 Bond
698	82179	20241017	PROFIRE PROTECTION	535.00	2023 Bond
698	82179	20241017	PROFIRE PROTECTION	1,474.00	2023 Bond
698	82185	20241017	CORPUS CHRISTI CYCLE	10,277.89	2023 Bond
698	82187	20241017	TARI, INC.	1,886.50	2023 Bond
698	82191	20241017	DISCOUNT AUTO PARTS #2	65.99	2023 Bond
698	82204	20241024	SUNSET MUSTANG - ACE	35.99	2023 Bond
698	82208	20241024	TEXAS MULTI-CHEM, LTD.	750.00	2023 Bond
698	82210	20241024	COASTAL BEND LAWN &	11,841.33	2023 Bond
698	82214	20241024	DEALER'S ELECTRIC	409.15	2023 Bond
698	82217	20241024	JUAN LEAL	180.00	2023 Bond
698	82218	20241024	DISCOUNT AUTO PARTS #2	33.00	2023 Bond
698	82225	20241024	MASTER'S TRANSPORTATION	105,900.00	2023 Bond
698	82228	20241030	GULF COAST PAPER CO	367.86	2023 Bond
698	82228	20241030	GULF COAST PAPER CO	2,145.57	2023 Bond
698	82234	20241030	PROFIRE PROTECTION	310.00	2023 Bond
698	82239	20241030	LOWE'S BUSINESS ACCT.	293.32	2023 Bond
698	82241	20241030	AL WILLEFORD CHEVROLET	4,009.17	2023 Bond
698	82256	20241031	CARD SERVICE CENTER	2,126.35	2023 Bond
698	82263	20241106	MARK'S PLUMBING	110.33	2023 Bond
698	82263	20241106	MARK'S PLUMBING	339.36	2023 Bond
698	82263	20241106	MARK'S PLUMBING	624.83	2023 Bond
698	82283	20241106	Savvas Learning Company LLC	1,307.00	2023 Bond
				<b>\$712,015.47</b>	

## October 2024 ACTIVITY ACCOUNT EXPENDITURES

FUND	CHECK NO.	DATE	VENDOR	AMOUNT	Check Description	FUND DESCRIPTION
865	82193	20241017	FUN IN THE SUN PARTY	425.00	FALL FESTIVAL DANCE DUNK	STUDENT ACTIVITY FUND
865	82215	20241024	VARSITY SPIRIT FASHIONS &	356.20	CHEER SUPPLIES	STUDENT ACTIVITY FUND
865	82256	20241031	CARD SERVICE CENTER	143.50	REWARD PIZZA PARTY	STUDENT ACTIVITY FUND
				<b>924.70</b>		
FUND	CHECK NO.	DATE	VENDOR	AMOUNT	Check Description	FUND DESCRIPTION
491	82248	20241030	BRETT GIPS	85.00	REIMB. FOR PINK BANNER	PRIVITE DONATIONS-
491	82197	20241009	MARLIN BOOSTER CLUB	68.00	BOOSTER CLUB DINNER	PRIVITE DONATIONS-
491	82251	20241030	FLY IT PORT A	400.00	CATCH THEME WEEK III	PRIVITE DONATIONS-
				<b>553.00</b>		
FUND	CHECK NO.	DATE	VENDOR	AMOUNT	Check Description	FUND DESCRIPTION
461	82142	20241010	STEVE REAVES	500.00	MEAL MONEY XC	CAMPUS ACTIVITY FUND
461	71082	20241017	AMAZON	103.65	NATURAL HELPERS SUPPLIES	CAMPUS ACTIVITY FUND
461	82144	20241010	GP FORD INVESTMENTS/PA	210.00	NATURAL HELPERS SUPPLIES	CAMPUS ACTIVITY FUND
461	82170	20241017	FAMILY CENTER	10.98	WATER XC	CAMPUS ACTIVITY FUND
461	82170	20241017	FAMILY CENTER	10.98	WATER XC	CAMPUS ACTIVITY FUND
461	82170	20241017	FAMILY CENTER	16.47	WATER XC	CAMPUS ACTIVITY FUND
461	82178	20241017	SUNSET MUSTANG - ACE	23.97	SPRAY PAINT	CAMPUS ACTIVITY FUND
461	82222	20241024	IMAGE MAKER 4U	45.00	LOCKER TABS	CAMPUS ACTIVITY FUND
461	82233	20241030	STEVE REAVES	63.41	MEALS FOR REG XC MEET	CAMPUS ACTIVITY FUND
461	82238	20241030	STEPHANIE COWEN	1,343.10	MEAL MONEY/LODGING	CAMPUS ACTIVITY FUND
461	82266	20241106	STEVE REAVES	252.03	MEAL MONEY FOR STATE XC	CAMPUS ACTIVITY FUND
461	82274	20241106	GINGER JONES	250.00	MEAL MONEY	CAMPUS ACTIVITY FUND
461	82399	20241121	SPORT SUPPLY GROUP, INC,	991.24	MS PRACTICE GEAR	CAMPUS ACTIVITY FUND
461	82400	20241121	DAVID SWARTWOUT	1,073.16	CTMUN 2024	CAMPUS ACTIVITY FUND
				<b>4,893.99</b>		

**PAISDSCHOLARSHIPS**  
**Transaction List by Date**  
November 2024

Type	Date	Num	Name	Memo	Split	Amount
Check	11/12/2024	5818	ETHAN DELAY	TUITION FALL 2024	240124 ETHAN DELAY	-9,345.00

Nov 24

**Port Aransas ISD**

Jurisdiction # 29

**Tax Collection Report Through 10/31/2024**

	Tax Year 2024	Tax Year 2023	Change from Prior Year	Percent Change
<b>CURRENT TAX LEVY:</b>				
Gross Tax Levy as of October 1, 2024	47,630,612.81	44,981,561.69	2,649,051.12	5.89%
Adjustments and Transfers to Inactives	(91,813.06)	(512,577.84)	420,764.78	-82.09%
<b>ADJUSTED TAX LEVY</b>	47,538,799.75	44,468,983.85	3,069,815.90	6.90%
Cumulative Collections this month	14,279,684.40	10,401,787.70	3,877,896.70	37.28%
Cumulative Collections last month	0.00	0.00	0.00	0.00%
Current Collections This Month	14,279,684.40	10,401,787.70	3,877,896.70	37.28%
<b>*TAX LEVY OUTSTANDING ON 10/31/2024</b>	33,259,115.35	34,067,196.15	(808,080.80)	-2.37%
<b>DELINQUENT TAX LEVY:</b>				
Delinquent Tax Roll as of September 30, 2024	1,045,091.09	894,400.55	150,690.54	16.85%
Adjustments and Transfers to Inactives	(112,050.17)	(75,702.35)	(36,347.82)	48.01%
<b>NET COLLECTABLE</b>	933,040.92	818,698.20	114,342.72	13.97%
Cumulative Collections this month	(23,584.26)	(19,742.83)	(3,841.43)	19.46%
Cumulative Collections last month	0.00	0.00	0.00	0.00%
Delinquent Collections This Month	(23,584.26)	(19,742.83)	(3,841.43)	19.46%
<b>*TAX LEVY OUTSTANDING ON 10/31/2024</b>	956,625.18	838,441.03	118,184.15	14.10%

<b>TOTAL COLLECTIONS - MONTH TO DATE</b>				
Current*	14,279,684.40	10,401,787.70	3,877,896.70	37.28%
Discount	(424,441.01)	(309,197.97)	(115,243.04)	37.27%
Delinquent*	(23,584.26)	(19,742.83)	(3,841.43)	19.46%
Penalty & Interest	17,563.88	11,877.27	5,686.61	47.88%
Ag Rollback Taxes	0.00	0.00	0.00	0.00%
Remitted to Reinvestment Zone	0.00	0.00	0.00	0.00%
<b>Current Year: *</b>				
Rendition Penalty	0.00	0.00	0.00	0.00%
Penalty & Interest on Rendition Penalty	0.00	0.00	0.00	0.00%
Appraisal Commission from Rendition Penalty	0.00	0.00	0.00	0.00%
<b>Delinquent Years: *</b>				
Rendition Penalty	150.27	158.52	(8.25)	-5.20%
Penalty & Interest on Rendition Penalty	19.42	49.17	(29.75)	-60.50%
Appraisal Commission from Rendition Penalty	(8.48)	(10.38)	1.90	-18.30%
<b>Total</b>	13,849,384.22	10,084,921.48	3,764,462.74	37.33%
<b>TOTAL COLLECTIONS - YEAR TO DATE</b>				
Current*	14,279,684.40	10,401,787.70	3,877,896.70	37.28%
Discount	(424,441.01)	(309,197.97)	(115,243.04)	37.27%
Delinquent*	(23,584.26)	(19,742.83)	(3,841.43)	19.46%
Penalty & Interest	17,563.88	11,877.27	5,686.61	47.88%
Ag Rollback Taxes	0.00	0.00	0.00	0.00%
Remitted to Reinvestment Zone	0.00	0.00	0.00	0.00%
<b>Current Year: *</b>				
Rendition Penalty	0.00	0.00	0.00	0.00%
Penalty & Interest on Rendition Penalty	0.00	0.00	0.00	0.00%
Appraisal Commission from Rendition Penalty	0.00	0.00	0.00	0.00%
<b>Delinquent Years: *</b>				
Rendition Penalty	150.27	158.52	(8.25)	-5.20%
Penalty & Interest on Rendition Penalty	19.42	49.17	(29.75)	-60.50%
Appraisal Commission from Rendition Penalty	(8.48)	(10.38)	1.90	-18.30%
<b>Total</b>	13,849,384.22	10,084,921.48	3,764,462.74	37.33%

\*(For purposes of this report, Collections in July, August, and September are delinquent.)

<b>PERCENT OF NET COLLECTABLE COLLECTED - MONTH TO DATE</b>				
Current Levy / Adjusted Current Tax Levy	30.04%	23.39%	6.65%	28.42%
Delinquent Levy / Adjusted Current Tax Levy	-0.05%	-0.04%	-0.01%	11.74%
Levy-Discount+P&I / Adjusted Current Tax Levy	29.13%	22.68%	6.45%	28.46%

<b>PERCENT OF NET COLLECTABLE COLLECTED - YEAR TO DATE</b>				
Current Levy / Adjusted Current Tax Levy	30.04%	23.39%	6.65%	28.42%
Delinquent Levy / Adjusted Current Tax Levy	-0.05%	-0.04%	-0.01%	11.74%
Levy-Discount+P&I / Adjusted Current Tax Levy	29.13%	22.68%	6.45%	28.46%

**NUECES COUNTY - DISTRIBUTION REPORT**  
**DEPOSIT DISTRIBUTION REPORT**  
**From 10/01/2024 to 10/31/2024 INCLUDES AG ROLLBACK**

**Jurisdiction: 29 PORT ARANSAS ISD**

Tax Unit Page: 1 of 1

Year	Fund	Tax Rate	Levy Paid	Discount	Penalty & Interest	TIF Amount	Disburse Total	Attorney	Other Fees	Refund Amount	Payment Amount
2024	M & O	0.666900	12,887,875.13	-384,576.56	0.00	0.00	12,503,298.57	0.00	0.00	0.00	12,503,298.57
	I & S	0.072021	1,391,809.27	-41,531.85	0.00	0.00	1,350,277.42	0.00	0.00	0.00	1,350,277.42
	TOTAL	0.738921	14,279,684.40	-426,108.41	0.00	0.00	13,853,575.99	0.00	0.00	0.00	13,853,575.99
2023	M & O	0.669200	-22,842.41	1,454.19	14,597.96	0.00	-6,790.26	17,052.11	0.00	0.00	10,261.85
	I & S	0.074000	-2,525.87	160.78	1,614.27	0.00	-750.82	0.00	0.00	0.00	-750.82
	TOTAL	0.743200	-25,368.28	1,614.97	16,212.23	0.00	-7,541.08	17,052.11	0.00	0.00	9,511.03
2022	M & O	0.854600	1,026.04	48.21	848.53	0.00	1,922.78	757.18	0.00	0.00	2,679.96
	I & S	0.074660	89.63	4.22	74.14	0.00	167.99	0.00	0.00	0.00	167.99
	TOTAL	0.929260	1,115.67	52.43	922.67	0.00	2,090.77	757.18	0.00	0.00	2,847.95
2021	M & O	0.872000	378.84	0.00	170.47	0.00	549.31	117.71	0.00	0.00	667.02
	I & S	0.062260	27.05	0.00	12.18	0.00	39.23	0.00	0.00	0.00	39.23
	TOTAL	0.934260	405.89	0.00	182.65	0.00	588.54	117.71	0.00	0.00	706.25
2020	M & O	0.932100	404.95	0.00	230.83	0.00	635.78	135.70	0.00	0.00	771.48
	I & S	0.062600	27.20	0.00	15.50	0.00	42.70	0.00	0.00	0.00	42.70
	TOTAL	0.994700	432.15	0.00	246.33	0.00	678.48	135.70	0.00	0.00	814.18
ALL	M & O		12,866,842.55	-383,074.16	15,847.79	0.00	12,499,616.18	18,062.70	0.00	0.00	12,517,678.88
ALL	I & S		1,389,427.28	-41,366.85	1,716.09	0.00	1,349,776.52	0.00	0.00	0.00	1,349,776.52
ALL	TOTAL		14,256,269.83	-424,441.01	17,563.88	0.00	13,849,392.70	18,062.70	0.00	0.00	13,867,455.40
DLQ	M & O		-21,032.58	1,502.40	15,847.79	0.00	-3,682.39	18,062.70	0.00	0.00	14,380.31
	I & S		-2,381.99	165.00	1,716.09	0.00	-500.90	0.00	0.00	0.00	-500.90
	TOTAL		-23,414.57	1,667.40	17,563.88	0.00	-4,183.29	18,062.70	0.00	0.00	13,879.41
CURR	M & O		12,887,875.13	-384,576.56	0.00	0.00	12,503,298.57	0.00	0.00	0.00	12,503,298.57
	I & S		1,391,809.27	-41,531.85	0.00	0.00	1,350,277.42	0.00	0.00	0.00	1,350,277.42
	TOTAL		14,279,684.40	-426,108.41	0.00	0.00	13,853,575.99	0.00	0.00	0.00	13,853,575.99

# REPORTS

## **B. Superintendent's Report**

The Superintendent will present to the Board the following information:

1. Enrollment/Attendance
2. Arbitrage
3. Team of Eight Training
4. Set Superintendent Evaluation Dates
5. Campus/Department Reports

Enrollment/Attendance Report  
To  
Port Aransas ISD Board of Trustees

**District Update: 12-4-2024**

PAISD Enrollment = **583**

Out-Of-District Transfers = **152** (26.07%)

Out-Of-District Transfers by Campus: OES=61 BMS=37 PHS=54  
(CCISD/3 FBISD/83 APISD/33 RFISD/15 IISD/17 GPISD/1)

District ADA as of December 4, 2024 **95.90%**

	Olsen Elementary		Brundrett Middle School		Port Aransas High School		District Total
<b>Total Enrollment</b>	<b>262</b>		<b>120</b>		<b>201</b>		<b>583</b>
% by grade level	EE	0 / 0.00	6	39 / 96.24	9	60 / 95.39	
	PK	23 / 92.88	7	43 / 96.52	10	45 / 96.71	
	KG	36 / 95.47	8	36 / 97.44	11	49 / 96.90	
	1	35 / 94.55			12	47 / 95.39	
	2	43 / 95.40					
	3	45 / 95.97					
	4	38 / 96.45					
	5	42 / 95.03					
<b>Total Campus % Attendance</b>	<b>95.38%</b>		<b>96.71%</b>		<b>96.06%</b>		<b>95.88%</b> (Dec 2023 = 96.01%)
Attendance percentage data: 12-04-2024 73 days in membership							

*Comparison (2021-2022) / (2022-2023) / (2023 – 2024) / (2024-2025)*

2021-2022			2022-2023			2023-2024			2024-2025		
August	505	8/17/2021	August	527	8/16/2022	August	508	8-15-2023	August	566	08-13-2024
September	531	9/2/2021	September	548	9/8/2022	September	525	9-5-2023	September	582	9-16-2024
October	529	10/6/2021	October	542	10-5-2022	October	525	10-11-2023	October	585	Snapshot
November	526	11/4/2021	November	551	11-3-2022	November	527	11-8-2023	November	585	11-14-2024
December	523	12/1/2021	December	555	12-7-2022	December	529	12-05-2023	December	581	12-04-2024
January	519	1/12/2022	January	558	1-12-2023	January	537	1-11-2024			
February	521	2/2/2022	February	560	2-2-2023	February	533	2-12-2024			
March	523	3/23/2022	March	560	3-3-2023	March	531	3-5-2024			
April	524	4/6/2022	April	548	4-11-2023	April	528	4-3-2024			
May	529	5/5/2022	May	549	5-3-2023	May	530	5-8-2024			
June	528	5/26/2022	June	546	5-25-2023	June	529	5-23-2024			

**SNAPSHOT ENROLLMENT: 10-25-2024 - 585**

\*PAISD 2024 - 2025 BUDGET = ENROLLMENT - 546<sup>23</sup> ATTENDANCE = 95.37%



BLX Group LLC

4925 Greenville Avenue, Suite 880

Dallas, Texas 75206

Ph 214 989 2700 Fx 214 989 2712

blxgroup.com

October 9, 2024

Port Aransas Independent School District  
100 S. Station Street  
Port Aransas, TX 78373

Re: Port Aransas Independent School District  
\$35,280,000 Unlimited Tax School Building Bonds, Series 2023A (PSF)  
\$720,000 Unlimited Tax School Building Bonds, Series 2023B (Non-PSF)  
Interim Arbitrage Rebate Analysis  
Computation Period: August 24, 2023 through August 31, 2024

24

Ladies and Gentlemen:

This report (the "Report"), which is being delivered to you pursuant to our engagement letter, consists of computations and the assumptions on which such computations are based with respect to the rebate liability of the Port Aransas Independent School District (the "Issuer") in connection with the above-captioned issue (the "Bonds") for the above-referenced period (the "Interim Computation Period").

The computations herein are based on an analysis of existing laws, regulations, and rulings. The Department of the Treasury ("Treasury") may publish additional regulations and supplement, amend, or interpret such laws, regulations, and rulings from time to time, with the result that the amount of rebate liability described in the Report may be subject to adjustment under such future pronouncements.

The scope of our engagement was limited to preparing the Report based on information supplied to us. In accordance with our engagement letter (which is incorporated herein by reference), our engagement did not include determination of whether securities allocable to proceeds of the Bonds were purchased at fair market value within the meaning of the Treasury Regulations, or an audit or review of the investments acquired with gross proceeds or the payment of debt service on the Bonds. With your permission, we have relied entirely on the information provided to us without independent verification, and we express no opinion as to the completeness, accuracy, or suitability of such information for purposes of calculating rebate liability with respect to the Bonds. We have undertaken no responsibility to audit or review the tax-exempt status of interest on the Bonds or any other aspect of the Bond program. We are under no obligation to consider any information obtained by us pursuant to this engagement for any purpose other than determining such rebate liability. Also, we have no obligation to update this Report because of any events occurring, changes in existing laws, regulations, or rulings or interpretations thereof, or data or information received, subsequent to the date hereof.



For the Interim Computation Period August 24, 2023 through August 31, 2024:

Allowable Yield on Investments:	3.411400%
Cumulative Rebate Liability:	<u>\$809,279.46</u>

Ninety percent (90%) of the Cumulative Rebate Liability (reduced by any applicable computation date credits) is required to be rebated to the United States no later than 60 days after August 24, 2028 (the end of the fifth Bond Year). Such Cumulative Rebate Liability is subject to change, however, pursuant to computations undertaken up to and including August 24, 2028. Additionally, should the Bonds be retired prior to August 24, 2028, 100% of the Cumulative Rebate Liability (reduced by any applicable computation date credits) as of such retirement date will become due and payable within 60 days.

This Report does not address or determine the amount of any penalty in lieu of rebate that may be payable with respect to the Bonds. 25

This Report is not to be used, circulated, quoted, referred to, or relied upon by any other person without our express written permission.

Very truly yours,

BLX Group LLC

# CONSENT AGENDA

## Action Item:

Consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. For each item listed as part of a consent agenda, the Board shall be furnished with background material. All such items shall be acted upon by one vote without separate discussion, unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote

**RATIONALE:** BE (LOCAL)

**BUDGET:** No Financial Impact

**RECOMMENDATION:** Accept the superintendent's recommendation to approve the consent agenda as presented.

# **CONSENT AGENDA**

## **Minutes of Previous Meetings**

**Action Item:**

The Board will consider approval of the Regular Board meeting minutes dated November 20, 2024. The minutes of the board meetings listed are enclosed. If you believe there are errors, please notify Rosalie Johnson before the meeting so that the necessary corrections can be made.

**RATIONALE:** According to BE (Local), minutes must be approved by the Board and entered as the legal record of Board action.

**BUDGET:** No Financial Impact

**RECOMMENDATION:** Accept the superintendent's recommendation to approve board meeting minutes as presented.

# The Board of Trustees Minutes

Port Aransas Independent School District

Port Aransas, Texas

## Regular Meeting

Regular Meeting date, time and place: November 20, 2024 at 6:00 P.M. in the Board Room of the PAISD Administration Building.

Members Present: Daniel Johnson, Cherrie Stunz, Marnie Pate, Brett Stawar, Kristi Littleton, Leslie Mills and Marc Hofhiens

Members Absent:

Administration: Dr. Sharon McKinney, Tisha Piwetz, Dr. David Swartwout, James Garrett, Steve Reaves, Brittany Canales and Larry Yarnall

- 
- I. The meeting was called to order by Board President, Daniel Johnson at **6:01 p.m.**
    - A. Moment of Silence and Pledge of Allegiance led Olsen Elementary 5<sup>th</sup> grade students Blu Magalhaes Castro and Lily Nhan-Tran
  - II. COMMENTS
    - A. Public Testimony- None
    - B. Board of Trustee's Acknowledgement – Marnie Pate acknowledged Lisa Shelton's service to PAISD as a trustee in previous years and shared thoughts and prayers for her and her family.
  - III. PRESENTATIONS
    - A. Marlin PRIDE Gold Medalists – presented by Tisha Piwetz
    - B. Cross Country Team Recognition – presented by Athletic Director, Steve Reaves
  - V. REPORTS
    - A. Business Reports presented by Brittany Canales
      1. Expenditure Summary
      2. YTD Revenues & Expenditures
      3. Bond Expenditures
      4. Activity Accounts Expenditures
      5. Tax Collection
    - A. Superintendent Reports presented by Dr. Sharon McKinney
      1. Enrollment/Attendance
      2. Snapshot Enrollment Data
      3. Campus/Department Reports
  - VI. CONSENT AGENDA

**Marnie Pate** made a motion, second by **Leslie Mills** approve the consent agenda as presented.

All board members present approved the motion; motion carried unanimously.

    - A. The board accepted the superintendent's recommendation to approve the regular board meeting minutes dated September 25, 2024 as presented.
    - B. The board accepted the superintendent's recommendation to approve the 2024 Certification of Tax Levy for the Port Aransas ISD as presented.

VII. DISCUSSION AND/OR ACTION ITEMS

A. **Kristi Littleton** made a motion, second by **Leslie Mills** to cast 25 votes for Susie Sullivan; 25 votes for DeeAnna Heavilin and 230 votes for Gabriele Hilpold for the Nueces County Appraisal District Board of Directors.

All board members present approved the motion; motion carried unanimously.

B. **Marnie Pate** made a motion, second by **Kristi Littleton** to accept the superintendent’s recommendation to approve a resolution authorizing a political subdivision to participate in Axion Interlocal Inc.

All board members present approved the motion; motion carried unanimously.

C. **Marc Hofhiens** made a motion, second by **Kristi Littleton** to accept the superintendent’s recommendation to approve legislative priorities as presented.

All board members present approved the motion; motion carried unanimously.

X. There being no further business meeting adjourned at **7:05 p.m.**

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Board Secretary

December 11, 2024  
Date Approved

## Consider/Take Possible Action to Designate Election Filing Authority

Action Item:

**School Board Elections:** Secretary of the school board or other person designated by the board. [\[Texas Election Code Sec. 144.004\]](#)

Rationale:	Texas Election Code Sec. 144.004
Budget:	None at this time.
Recommendation:	Board of Trustees designates executive assistant to the superintendent to serve as filing authority for PAISD Board of Trustees May 3, 2025 general election.

# DISCUSSION AND/OR ACTION ITEMS

## Consider/Take Possible Action to Approve Increase of Retention Stipend for Regular/Permanent Employees.

### Action Item:

The district received the Annual Audit report for the school year ended 2023-2024 in December. The financial information noted that PAISD had received increased interest income resulting in an increase in the district's fund balance.

According to the board policy DEA (Local) the Superintendent shall recommend to the Board compensation plans for all district employees. A retention stipend for all regular/permanent employees was included for all regular/permanent employees (\$1,000 for salaried/exempt, \$500 for hourly/non-exempt).

Compensation plans may include wage and salary structures, stipends, benefits, and incentives. With our current financial status resulting from the increased interest income in 2023-2024, it is the superintendent's recommendation to provide an additional \$1,000 for all permanent employees in the district. This would result in a total retention stipend of \$2,000 for all salaried/exempt employees and \$1,500 for all hourly/non-exempt employees (those who are eligible for overtime pay when working additional hours). Temporary employees nor substitutes are eligible. Total cost to the district is approximately \$201,000 (\$83,250 already included in the 2023-2024 budget and an additional \$98,500 for the increases as described above plus related benefits). The stipend increases would be funded by the unreserved fund balance. Payments would be subject to normal withholding deductions.

<b>RATIONALE:</b>	Funds are available and this enables the board and administration to fulfill their commitment to retaining employees.
<b>BUDGET:</b>	Unreserved Fund Balance - \$117,700
<b>RECOMMENDATION:</b>	Accept the superintendent's recommendation to increase the current budgeted retention stipend by \$1,000 to all permanent employees to be paid before December 20, 2024.

**DISCUSSION ITEM**

**Consider/Take Possible Action to Approve Electricity Contract**

Action Item:

Axeon Interlocal, which was approved by the board during the November 20th board meeting, recommended that we move quickly to execute an electricity contract before the end of the 2024 calendar year in order to receive better pricing than what is anticipated in 2025. As a result, Axeon has published the Request For Proposal to retail providers as of November 22, 2024. We anticipate having the bids analyzed and a contract ready for board approval at the December 11, 2024 school board meeting.

Rationale:	A new electricity agreement must be executed before our current agreement expires at the end of May 2025.
Budget:	Due to current prices in the private electricity market, we are anticipating a significant increase in electricity costs. Axeon will work to get us the best price possible for reliable electricity.
Recommendation:	Accept the superintendent’s recommendation to approve the contract with _____ as presented.

# ADJOURNMENT

## **Action Item**

There being no further business, Board President will adjourn the meeting.