

# Notice of Regular Meeting

## The Board of Trustees Celina Independent School District

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A Regular Meeting of the Board of Trustees of Celina Independent School District will be held Monday, December 14, 2015, beginning at 6:15 PM in the Celina ISD Administration Office, 205 S Colorado Dr, Celina, TX 75009.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. CALL TO ORDER DINNER/DISCUSSION
  - 1.A. Discuss Agenda Items
  - 1.B. Discuss Update 103
2. CALL TO ORDER & ESTABLISH QUORUM
  - 2.A. Pledge of Allegiance
  - 2.B. Invocation
3. OPEN FORUM
  - 3.A. Comments from Visitors Who Wish to Address Board Members on Agenda or Non-Agenda Topics
4. CONSENT/CONFIRMATION AGENDA ITEMS
  - 4.A. Minutes of the November 16, 2015 Regular Board Meeting
  - 4.B. Monthly Cash Distributions/Cash Balance/Investment Report/Budget Amendments
5. INFORMATION/CONFIRMATION AGENDA ITEMS:
  - 5.A. Report on School Board Hours
  - 5.B. Presentation of Check from Alla Hubbard Board
6. ACTION/BRIEFING AGENDA ITEMS
  - 6.A. Consider All Matters Incident and Related to the Issuance and Sale of "Celina Independent School District Unlimited Tax School Building and Refunding Bonds, Series 2016", Including the Adoption of an Order Authorizing the Issuance of Such Bonds, Establishing Parameters for the Sale and Issuance of Such Bonds and Delegating Certain Matters to Authorized Officials of the District.
  - 6.B. Approve Highly Qualified Report
  - 6.C. **PUBLIC HEARING - OPPORTUNITY FOR PUBLIC INPUT REGARDING THE 2014-2015 FINANCIAL INTEGRITY REPORT**
  - 6.D. Discuss and Approve Update 103
7. **CLOSED MEETING - Pursuant to Texas Government Code, Chapter 551, including, but not limited to Section 551.074 - Personnel, to deliberate regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, or to hear a complaint or charge against an officer or employee.**
  - 7.A. Personnel
    - 7.A.1. Superintendent Contract
    - 7.A.2. Professional Personnel
8. **RECONVENE - Open meeting to vote on matters considered in closed session in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, to take action necessary regarding personnel.**

8.A. Action Taken on Items in Closed Session  
9. ADJOURNMENT

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If, during the course of the meeting, discussion of any items on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the preside officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC(LEGAL)]

Friday, December 11, 2015 at 12:00 PM

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For the Board of Trustees

**REGULAR BOARD MEETING**

**November 16, 2015**

The Celina Independent School District’s Board of Trustees met in regular session on Monday, November 16, 2015 at the Celina Independent School District Administration Offices at 205 S Colorado, Celina, TX 75009 in the Board Room.

At 6:15 PM Chuck Hansen called the dinner session to order. Kelly Juergens arrived at 6:21 PM. Agenda items were discussed.

At 7:00 PM Kelly Juergens closed the dinner session.

At 7:03 PM Board President Kelly Juergens called the regular meeting of the Celina Independent School District’s Board of Trustees to order in the Board Room of the CISD Administration Offices. Tracey Balsamo led the pledge and Brooks Barr gave the invocation.

**MEMBERS PRESENT:** Choc Christopher, Jeff Gravley, Kelly Juergens, Tracey Balsamo, Chuck Hansen, and Brooks Barr.

**MEMBERS ABSENT:** Todd Snyder

**SCHOOL OFFICIALS & VISITORS PRESENT:** Donny O’Dell, Rick DeMasters, Starlynn Wells, Lori Sitzes, Starla Martin, Stacy Ceci, Lew Kennedy, John Mathews, Bill Hemby, and Lana Brooks. A complete list of visitors is attached.

**OPEN FORUM:** No one spoke on agenda or non-agenda items.

**CONSENT/CONFIRMATION AGENDA ITEMS.**

Choc Christopher moved and Chuck Hansen seconded the motion to approve the minutes of the October 19, 2015 Regular Board Meeting and the October 26, 2015 Special Meeting along with the Monthly Cash Distributions/Cash Balance/Investment Report and Budget Amendments. Motion Carried 6-0.

**INFORMATION/CONFIRMATION AGENDA ITEMS:**

Mr. O’Dell and the campus Principals presented the Fall Superintendent Award Winners to the Board.

Elementary – Paulia Galicia – PK  
Maggie Tingle – K  
Sadie Lambert – 1st  
Annabelle Forner – 2<sup>nd</sup>

Intermediate – Ryan Reemts – 4<sup>th</sup>  
Evi Petrazio – 4<sup>th</sup>

Middle School – Jasmine Lott – 5<sup>th</sup>  
Bradley Plunkett – 5<sup>th</sup>

Junior High – Emma Fortenberry – 7<sup>th</sup>  
Hanna Thompson – 8<sup>th</sup>

High School – Aubrey Duffield – 11<sup>th</sup>  
Trenton Ehrhart – 11<sup>th</sup>  
Maria Quiroz – 12<sup>th</sup>  
Braydon Watson – 12<sup>th</sup>

**ACTION/BRIEFING AGENDA ITEMS:**

Steve Davis presented the Audit Report for the 2014-2015 Fiscal Year to the Board. Chuck Hansen moved and Brooks Barr seconded the motion to approve as presented. Motion Carried 6-0. After some discussion Jeff Gravley moved and Tracey Balsamo seconded the motion to approve the Building Design Development for the new Elementary Campus. Motion Carried 6-0.

Jeff Gravley moved and Tracey Balsamo seconded the motion to approve North Star as Construction Manager at Risk (CMR). Motion Carried 6-0.

Choc Christopher moved and Brooks Barr seconded the motion to approve the Collin County Tax Roll as presented. Motion Carried 6-0.

After discussing Update 103, Jeff Gravley moved and Tracey Balsamo seconded the motion to table until the December Board Meeting. Motion Carried 6-0.

Chuck Hansen moved and Brooks Barr seconded the motion to designate votes for the Collin and Denton County Board of Directors for the Appraisal District as follows: For Collin County: 10 Votes for Wayne Mayo, 10 Votes for John Politz, and 10 votes for Gary Rodenbaugh. For Denton County: 1 Vote for Robert Gallagher. Motion Carried 6-0.

Choc Christopher moved and Jeff Gravley seconded the motion to approve Kathryn Brooks as the Designated Local Government Records Management Officer. Motion Carried 6-0.

**THE BOARD DID NOT RECESS INTO CLOSED SESSION.**

**At \_\_\_\_ PM Kelly Juergens recessed the open session and convened the Board in closed session, pursuant to Texas Government code, Chapter 551, including, but not limited to Section 551.074 – Personnel.**

**A. Personnel**

**At \_\_\_\_\_ PM Kelly Juergens recessed the closed session and reconvened in open session to vote on matters considered in closed session in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, to take action necessary regarding personnel.**

**ACTION TAKEN ON ITEMS IN CLOSED SESSION:**

**ADJOURNMENT:**

Brooks Barr moved and Chuck Hansen seconded the motion to adjourn the meeting. The motion carried 6-0.

The meeting adjourned at 9:34 PM.

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Kelly Juergens, President

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Todd Snyder, Secretary

CELINA INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND (INCLUDES ATHLETIC, HUBBARD, OPERATING)  
MONTHLY FINANCIAL REPORT  
NOVEMBER 30, 2015

	RECEIVED TO			PERCENT
	BUDGET	DATE	REMAINING	REMAINING
<b>REVENUES:</b>				
5700 OTHER LOCAL REVENUE	\$ 1,061,127.00	\$ 233,525.97	\$ 827,601.03	77.99%
5711 PROPERTY TAXES, CURRENT YEAR	\$ 8,552,635.00	\$ 495,816.85	\$ 8,056,818.15	94.20%
5712 PROPERTY TAXES, PRIOR YEAR	\$ 200,000.00	\$ 13,320.09	\$ 186,679.91	93.34%
5719 PENALTY & INTEREST	\$ 50,000.00	\$ 16,629.47	\$ 33,370.53	66.74%
5800 STATE PROGRAM REVENUES	\$ 10,590,364.47	\$ 4,822,853.88	\$ 5,767,510.59	54.46%
5900 FEDERAL PROGRAM REVENUE	\$ 25,001.00	\$ 27,497.69	\$ (2,496.69)	-9.99%
7900 FLOW-THROUGH REVENUE	\$ 152,000.00	\$ 76,719.00	\$ 75,281.00	49.53%
TOTAL REVENUES	\$ 20,631,127.47	\$ 5,686,362.95	\$ 14,944,764.52	72.44%
	EXPENDED TO			PERCENT
	BUDGET	DATE	REMAINING	REMAINING
<b>EXPENDITURES:</b>				
11 INSTRUCTION	\$ 10,954,982.00	\$ 4,373,184.39	\$ 6,581,797.61	60.08%
12 LIBRARY SERVICES	\$ 185,626.00	\$ 79,649.15	\$ 105,976.85	57.09%
13 CURRICULUM	\$ 334,838.00	\$ 140,334.92	\$ 194,503.08	58.09%
21 INSTRUCTIONAL LEADERSHIP	\$ 78,689.00	\$ 33,608.72	\$ 45,080.28	57.29%
23 SCHOOL ADMIMISTRATION	\$ 1,496,216.00	\$ 625,627.85	\$ 870,588.15	58.19%
31 GUIDANCE AND COUNSELING	\$ 480,754.00	\$ 194,981.73	\$ 285,772.27	59.44%
32 SOCIAL WORK SERVICES	\$ 52,791.00	\$ 594.19	\$ 52,196.81	98.87%
33 HEALTH SERVICES	\$ 219,848.00	\$ 75,934.64	\$ 143,913.36	65.46%
34 PUPIL TRANSPORTATION	\$ 1,208,983.00	\$ 417,810.49	\$ 791,172.51	65.44%
36 EXTRA CURRICULAR ACTIVITIES	\$ 1,052,146.00	\$ 465,905.08	\$ 586,240.92	55.72%
41 GENERAL ADMINISTRATION	\$ 722,879.00	\$ 478,645.58	\$ 244,233.42	33.79%
51 PLANT MAINTENANCE & OPERATION	\$ 2,649,664.00	\$ 1,114,205.35	\$ 1,535,458.65	57.95%
52 SECURITY & MONITORING	\$ 200,093.00	\$ 126,322.04	\$ 73,770.96	36.87%
53 DATA PROCESSING	\$ 596,433.00	\$ 364,227.56	\$ 232,205.44	38.93%
71 DEBT SERVICE	\$ 203,863.00	\$ 101,931.06	\$ 101,931.94	50.00%
81 FACILITY IMPROVEMENT	\$ 70,000.00	\$ 60,115.00	\$ 9,885.00	14.12%
93 PAYMENT TO FISCAL AGENTS	\$ 382,995.00	\$ 91,048.25	\$ 291,946.75	76.23%
95 PAYMENT TO JJAEP	\$ 16,000.00		\$ 16,000.00	100.00%
99 TAX APPRAISAL	\$ 73,000.00	\$ 41,693.28	\$ 31,306.72	42.89%
TRANSFER OUT (HUBBARD)			\$ -	#DIV/0!
TRANSFER TO CONSTRUCTION			\$ -	#DIV/0!
TOTAL EXPENDITURES	\$ 20,979,800.00	\$ 8,785,819.28	\$ 12,193,980.72	58.12%

Celina Independent School District  
Operating Cash Flow Statement  
2015-2016

	September, 2015 Actual	October, 2015 Actual	November, 2015 Actual
<i>Beginning Cash Balance</i>	\$ 1,563,407.94	2,159,507.64	2,402,939.46
<b>RECEIPTS</b>			
Tax Collections	\$ 40,224.51	59,332.01	349,381.18
Interest	\$ 766.68	1,213.49	1,115.38
Other Local Revenue	\$ 49,105.13	32,414.07	17,027.96
State Revenue - Available School	\$	\$	\$
State Revenue -Foundation	\$ 1,990,627.00	1,631,421.00	858,099.00
State Revenue - Prior Year	\$ 397,204.00	\$	\$
State Revenue - Misc	\$ 83,689.43	95,449.74	2,623.00
Federal Program Revenue	\$ 13,252.23	\$	30,022.69
Breakfast/Lunch Revenue - Local/Fed	\$ 58,045.78	92,300.05	82,840.24
Transfers From Texpool/Hubbard	\$	\$	\$
<b>Total Revenue</b>	<b>\$ 2,632,914.76</b>	<b>1,912,130.36</b>	<b>1,341,109.45</b>
<b>DISBURSEMENTS</b>			
Payroll Net Checks	\$ -865,469.32	-873,173.53	-1,002,931.12
Payroll Deductions	\$ -47,362.05	-47,893.83	-47,896.56
TRS Deposit	\$ -270,260.98	-245,147.70	-259,584.15
IRS Deposit	\$ -120,082.04	-121,831.15	-148,308.30
<b>Total Payroll</b>	<b>\$ -1,303,174.39</b>	<b>-1,288,046.21</b>	<b>-1,458,720.13</b>
Transfers to Texpool	\$	\$	\$
Transfer to Ind Bank MMA	\$	\$	\$
Account Payable Expenditures	\$ -733,640.67	-380,652.33	-456,283.14
<b>Total Expenditures</b>	<b>\$ -2,036,815.06</b>	<b>-1,668,698.54</b>	<b>-1,915,003.27</b>
Net Change in Cash	\$ 596,099.70	243,431.82	-573,893.82
<b>Ending Cash Balance</b>	<b>\$ 2,159,507.64</b>	<b>2,402,939.46</b>	<b>1,829,045.64</b>
Beginning Cash Balance at Texpool	\$ 803.80	803.80	803.80
Deposits - Transfers In	\$ 0.00	0.00	0.00
Interest Earned	\$ 0.00	0.00	0.00
Transfers out	\$ 0.00	0.00	0.00
<b>Ending Cash Balance at Texpool</b>	<b>\$ 803.80</b>	<b>803.80</b>	<b>803.80</b>
Beginnin Cash Balance-Ind Bank MMA	2,009,780.95	2,010,854.67	2,011,964.77
Deposits - Transfer In	0.00	0.00	0.00
Interest Earned	1,073.72	1,110.10	1,074.88
Transfers out	0.00	0.00	0.00
Ending Cash Balance-Ind Bank MMA	<b>2,010,854.67</b>	<b>2,011,964.77</b>	<b>2,013,039.65</b>
<b>TOTAL CASH AVAILABLE</b>	<b>\$ 4,171,166.11</b>	<b>4,415,708.03</b>	<b>3,842,889.09</b>

CELINA INDEPENDENT SCHOOL DISTRICT  
INTEREST AND SINKING FUND 599  
MONTHLY FINANCIAL REPORT  
AS OF  
NOVEMBER 30, 2015

	BUDGET	RECEIVED TO DATE	REMAINING	PERCENT REMAINING
<b>REVENUES:</b>				
5700 TAXES CURRENT YEAR	\$ 3,770,805.00	\$ 217,463.29	\$ 3,553,341.71	94.23%
5700 TAXES PRIOR YEAR	\$ 75,000.00	\$ 5,842.21	\$ 69,157.79	92.21%
5700 PENALTY AND INTEREST	\$ 15,000.00	\$ 7,130.09	\$ 7,869.91	52.47%
5700 LOCAL REVENUE	\$ 12,000.00	\$ 3,972.37	\$ 8,027.63	66.90%
5700 BOND PROCEEDS	\$ 9,300,301.46	\$ 9,300,301.46	\$ -	0.00%
7900 BOND PROCEEDS/PREMIUMS	\$ 627,915.69	\$ 627,915.69	\$ -	0.00%
5800 STATE REVENUE		\$ 120,823.00	\$ (120,823.00)	#DIV/0!
TOTAL REVENUES	\$ 13,801,022.15	\$ 10,283,448.11	\$ 3,517,574.04	25.49%

	BUDGET	EXPENDED TO DATE	REMAINING	PERCENT REMAINING
<b>EXPENDITURES:</b>				
6511 BOND PRINCIPAL	\$ 1,270,122.00	\$ 1,270,121.60	\$ 0.40	0.00%
6521 BOND INTEREST	\$ 2,441,140.00	\$ 1,367,405.29	\$ 1,073,734.71	43.98%
6599 OTHER DEBT SERVICE FEES	\$ 108,000.00	\$ 102,825.00	\$ 5,175.00	4.79%
8900 FLOW THRU	\$ 9,928,217.15	\$ 9,928,217.15	\$ -	0.00%
TOTAL EXPENDITURES	\$ 13,747,479.15	\$ 12,668,569.04	\$ 1,078,910.11	\$ 0.49

Interest & Sinking Cash Flow Statement  
2015-2016

	September, 2015 Actual	October, 2015 Actual	November, 2015 Actual
<i>Beginning Cash Balance-Independent Bk</i> \$	211,500.75	228,409.27	253,280.73
<b>RECEIPTS</b>			
Tax Collections \$	17,616.62	25,992.61	153,121.86
Interest \$	116.90	128.85	179.89
Transfer from Texpool \$	0.00	0.00	0.00
State Revenue - IFA \$	0.00	0.00	120,823.00
<b>Total Revenue</b> \$	<b>17,733.52</b>	<b>26,121.46</b>	<b>274,124.75</b>
<b>DISBURSEMENTS</b>			
Bond Payments \$	0.00	0.00	0.00
Transfers to Texpool \$	0.00	0.00	0.00
Transfers to MMA Independent Bank	-825.00	-1,250.00	
<b>Total Expenditures</b> \$	<b>-825.00</b>	<b>-1,250.00</b>	<b>0.00</b>
Net Change in Cash	16,908.52	24,871.46	274,124.75
<b>Ending Cash Balance - Independent Bk</b> \$	<b>228,409.27</b>	<b>253,280.73</b>	<b>527,405.48</b>
Beginning Cash Balance at Texpool \$	36,308.47	36,311.04	36,314.03
Deposits - Transfers In/Int Sale of Bond \$	0.00	0.00	0.00
Interest Earned \$	2.57	2.99	3.03
Transfers out \$	0.00	0.00	0.00
<b>Ending Cash Balance at Texpool</b> \$	<b>36,311.04</b>	<b>36,314.03</b>	<b>36,317.06</b>
Independent Bank - MMA Investment			
Beginning Balance	100,489.06	100,542.75	100,598.25
Deposits	0.00	0.00	0.00
Interest	53.69	55.50	53.75
Transfers out	0.00	0.00	0.00
<b>Ending Cash Balance - Ind Bank MMA</b>	<b>100,542.75</b>	<b>100,598.25</b>	<b>100,652.00</b>
<b>TOTAL CASH AVAILABLE</b> \$	<b>365,263.06</b>	<b>390,193.01</b>	<b>664,374.54</b>

Celina Independent School District  
Construction Cash Flow Statement  
2015-2016

	September, 2015 Actual	October, 2015 Actual	November, 2015 Actual
<i>Beginning Cash Balance</i>	\$ 170,331.94	121,898.02	121,966.37
<b>RECEIPTS</b>			
Interest	\$ 85.72	68.35	61.71
Additional Revenue Trans from Operating	0.00	0.00	0.00
Transfers from Logic	\$ 0.00	0.00	0.00
Transfers from Texpool	0.00	0.00	0.00
<b>Total Revenue</b>	<b>\$ 85.72</b>	<b>68.35</b>	<b>61.71</b>
<b>DISBURSEMENTS</b>			
Transfers to Texpool/Logic	\$ 0.00	0.00	0.00
Construction Payables	\$ -48,519.64		-9,237.38
<b>Total Expenditures</b>	<b>\$ -48,519.64</b>	<b>0.00</b>	<b>-9,237.38</b>
Net Change in Cash	\$ -48,433.92	68.35	-9,175.67
 <b>Ending Cash Balance**</b>	 <b>\$ 121,898.02</b>	 <b>121,966.37</b>	 <b>112,790.70</b>
Beginning Cash Balance at Texpool	\$ 102.23	102.23	102.23
Deposits - Transfers In	\$ 0.00	0.00	0.00
Interest Earned	\$ 0.00	0.00	0.00
Transfers out	\$ 0.00	0.00	0.00
<b>Ending Cash Balance at Texpool</b>	<b>\$ 102.23</b>	<b>102.23</b>	<b>102.23</b>
Logic Beginning Balance	\$ 122.99	122.99	122.99
Deposits - Transfers In	0.00	0.00	0.00
Interest Earned	\$ 0.00	0.00	0.00
Transfer to checking	\$ 0.00	0.00	0.00
<b>Ending Balance at Logic</b>	<b>\$ 122.99</b>	<b>122.99</b>	<b>122.99</b>
 <b>TOTAL CASH AVAILABLE</b>	 <b>\$ 122,123.24</b>	 <b>122,191.59</b>	 <b>113,015.92</b>

Celina Independent School District  
Hubbard Cash Flow Statement  
2015-2016

	September, 2015 Actual	October, 2015 Actual	November, 2015 Actual
<i>Beginning Cash Balance</i>	\$ 204,481.10	204,590.35	204,703.29
<b>RECEIPTS</b>			
Interest	\$ 109.25	112.94	109.36
Payments from Hubbard TR	\$ 0.00	0.00	
<b>Total Revenue</b>	<b>\$ 109.25</b>	<b>112.94</b>	<b>109.36</b>
<b>DISBURSEMENTS</b>			
Transfers to Operating	0.00	0.00	0.00
Transfers to Texpool	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>0.00</b>
Net Change in Cash	109.25	112.94	109.36
<b>Ending Cash Balance</b>	<b>\$ 204,590.35</b>	<b>204,703.29</b>	<b>204,812.65</b>

## Budgeted/Expended Comparison Summary

NOVEMBER, 2015

Page 1 of 4  
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	Original Budget	Amended Budget	Total Expended YTD	Current Month Expenditure	Encumbered	Balance	Available to Use
<b>Funds 181-191-199 General Operating</b>							
<b>11 Instruction</b>							
6100 Payroll Costs	10,012,432.00	10,012,432.00	3,898,139.88	1,041,312.87		6,114,292.12	61.07%
6200 Professional Services	487,000.00	502,383.00	280,801.51	278,486.48	375.75	221,205.74	44.03%
6300 Supplies and Materials	335,019.00	335,019.00	131,908.32	16,116.08	9,291.49	193,819.19	57.85%
6400 Other Operating	82,398.00	82,398.00	29,336.20	8,193.02	9,739.28	43,322.52	52.58%
6600 Capital Outlay	22,750.00	22,750.00	4,574.20	1,525.00	9,017.76	9,158.04	40.26%
Total Instruction	10,939,599.00	10,954,982.00	4,344,760.11	1,345,633.45	28,424.28	6,581,797.61	60.08%
<b>12 Library</b>							
6100 Payroll Costs	146,806.00	146,806.00	64,972.21	16,421.67		81,833.79	55.74%
6200 Professional Services	4,025.00	4,025.00	295.00			3,730.00	92.67%
6300 Supplies and Materials	6,108.00	6,108.00	417.74		99.95	5,590.31	91.52%
6400 Other Operating	6,450.00	6,450.00	5,717.07			732.93	11.36%
6600 Capital Outlay	22,237.00	22,237.00	5,961.76		2,185.42	14,089.82	63.36%
Total Library	185,626.00	185,626.00	77,363.78	16,421.67	2,285.37	105,976.85	57.09%
<b>13 Curriculum</b>							
6100 Payroll Costs	200,990.00	200,990.00	80,654.80	17,874.70		120,335.20	59.87%
6200 Contracted Services	64,208.00	64,208.00	28,658.10	3,151.25	9,453.75	26,096.15	40.64%
6300 Supplies and Materials	57,750.00	57,750.00	17,064.34	47.16	2,224.19	38,461.47	66.60%
6400 Other Operating	11,890.00	11,890.00	2,279.74	489.00		9,610.26	80.83%
Total Library	334,838.00	334,838.00	128,656.98	21,562.11	11,677.94	194,503.08	58.09%
<b>21 Instructional Leadership</b>							
6100 Payroll Costs	78,689.00	78,689.00	33,608.72	6,676.19		45,080.28	57.29%
Total Inst Leadership	78,689.00	78,689.00	33,608.72	6,676.19	-	45,080.28	57.29%
<b>23 School Leadership</b>							
6100 Payroll Costs	1,469,034.00	1,469,034.00	618,186.44	138,571.21		850,847.56	57.92%
6200 Professional Services	1,213.00	1,213.00			-	1,213.00	100.00%
6300 Supplies and Materials	7,120.00	7,120.00	1,717.26		1,067.40	4,335.34	60.89%
6400 Other Operating	14,949.00	14,949.00	1,487.57	63.83	267.84	13,193.59	88.26%
6600 Capital Outlay	3,900.00	3,900.00	2,901.34			998.66	25.61%
Total School Leadershi	1,496,216.00	1,496,216.00	624,292.61	138,635.04	1,335.24	870,588.15	58.19%

## Budgeted/Expended Comparison Summary

NOVEMBER, 2015

Page 2 of 4  
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	Original Budget	Amended Budget	Total Expended YTD	Current Month Expenditure	Encumbered	Balance	Available to Use
<b>Funds 181-191-199 General Operating</b>							
<b>31 Guidance &amp; Counseling</b>							
6100 Payroll Costs	459,418.00	459,418.00	188,416.64	40,870.24		271,001.36	58.99%
6200 Professional Services	6,800.00	6,800.00	4,000.00			2,800.00	41.18%
6300 Supplies and Materials	8,363.00	8,363.00	1,134.48	391.17	499.44	6,729.08	80.46%
6400 Other Operating	5,423.00	5,423.00	533.17	121.00	398.00	4,491.83	82.83%
6600 Capital Outlay	750.00	750.00				750.00	100.00%
Total Counseling	480,754.00	480,754.00	194,084.29	41,382.41	897.44	285,772.27	59.44%
<b>32 SOCIAL WORK</b>							
6100 Payroll Costs	52,541.00	52,541.00	594.19	297.08		51,946.81	98.87%
6300 Supplies and Materials	250.00	250.00				250.00	100.00%
Total Social Work	52,791.00	52,791.00	594.19	297.08	0.00	52,196.81	98.87%
<b>33 Health Services</b>							
6100 Payroll Costs	209,966.00	209,966.00	73,079.57	19,531.24		136,886.43	65.19%
6200 Professional Services	842.00	842.00				842.00	100.00%
6300 Supplies and Materials	5,240.00	5,240.00	2,057.57	(285.00)		3,182.43	60.73%
6400 Other Operating	2,500.00	2,500.00	797.50			1,702.50	68.10%
6600 Capital Outlay	1,300.00	1,300.00				1,300.00	100.00%
Total Health Services	219,848.00	219,848.00	75,934.64	19,246.24	-	143,913.36	65.46%
<b>34 Pupil Transportation</b>							
6100 Payroll Costs	773,111.00	773,111.00	319,322.90	91,046.49		453,788.10	58.70%
6200 Professional Services	14,000.00	14,000.00	16,350.96	11.71		(2,350.96)	-16.79%
6300 Supplies and Materials	205,500.00	205,500.00	37,809.74	6,701.09	7,028.89	160,661.37	78.18%
6400 Other Operating	28,500.00	28,500.00	403.00		160.00	27,937.00	98.02%
6600 Capital Outlay	187,872.00	187,872.00	36,735.00			151,137.00	80.45%
Total Pupil Transport	1,208,983.00	1,208,983.00	410,621.60	97,759.29	7,188.89	791,172.51	65.44%
<b>36 Extra Curricular</b>							
6100 Payroll Costs	651,122.00	651,122.00	261,430.91	61,622.29		389,691.09	59.85%
6200 Professional Services	111,560.00	111,560.00	58,451.68	1,918.19	801.28	52,307.04	46.89%
6300 Supplies and Materials	110,190.00	109,590.00	34,264.18	4,742.16	14,611.23	60,714.59	55.40%
6400 Other Operating	160,074.00	160,674.00	72,435.28	6,664.67	9,307.39	78,931.33	49.13%
6600 Capital Outlay	19,200.00	19,200.00	13,774.77		828.36	4,596.87	23.94%
Total Extra Curricular	1,052,146.00	1,052,146.00	440,356.82	74,947.31	25,548.26	586,240.92	55.72%

## Budgeted/Expended Comparison Summary

NOVEMBER, 2015

Page 3 of 4  
%

	Original Budget	Amended Budget	Total Expended YTD	Current Month Expenditure	Encumbered	Balance	Available to Use
<b>Funds 181-191-199 General Operating</b>							
<b>41 General Administration</b>							
6100 Payroll Costs	556,101.00	556,101.00	269,434.45	64,286.43		286,666.55	51.55%
** 6200 Professional Services	84,573.00	84,573.00	178,917.40	148,929.48		(94,344.40)	-111.55%
6300 Supplies and Materials	16,500.00	16,500.00	5,256.67	739.23		11,243.33	68.14%
6400 Other Operating	63,625.00	63,625.00	25,037.06	6,119.30		38,587.94	60.65%
6600 Capital Outlay	2,080.00	2,080.00				2,080.00	100.00%
Total General Admin	722,879.00	722,879.00	478,645.58	220,074.44	-	244,233.42	33.79%
**	Prof Services include Claycomb bill to be transferred when Bonds are sold.						
<b>51 Plant Maintenance</b>							
6100 Payroll Costs	1,111,164.00	1,111,164.00	479,377.46	108,475.76		631,786.54	56.86%
6200 Professional Services	1,130,500.00	1,130,500.00	463,767.00	47,087.57	585.00	666,148.00	58.93%
6300 Supplies and Materials	297,000.00	297,000.00	150,335.40	21,130.10	225.79	146,438.81	49.31%
6400 Other Operating	78,000.00	78,000.00	447.50	70.00		77,552.50	99.43%
6600 Maintenance Vehicle	33,000.00	33,000.00	19,467.20			13,532.80	41.01%
Total Plant Maintenan	2,649,664.00	2,649,664.00	1,113,394.56	176,763.43	810.79	1,535,458.65	57.95%
<b>52 Security and Monitoring</b>							
6100 Payroll Costs	10,134.00	10,134.00	4,730.45	1,400.70		5,403.55	53.32%
6200 Professional Services	161,459.00	161,459.00	110,096.09	10,115.94		51,362.91	31.81%
6400 Other Operating	28,500.00	28,500.00	11,495.50			17,004.50	59.66%
Total Security	200,093.00	200,093.00	126,322.04	11,516.64	0.00	73,770.96	36.87%
<b>53 Data Processing</b>							
6100 Payroll Costs	242,325.00	242,325.00	108,249.51	23,913.30		134,075.49	55.33%
6200 Professional Services	124,983.00	125,755.00	20,291.07	1,725.45	36,842.00	68,621.93	54.57%
6300 Supplies and Materials	107,125.00	106,353.00	84,992.57	4,421.03	303.08	21,057.35	19.80%
6400 Other Operating	13,000.00	13,000.00	2,480.49	2,400.00	2,957.00	7,562.51	58.17%
6600 Capital Outlay	109,000.00	109,000.00	108,111.84			888.16	0.81%
Total Data Processing	596,433.00	596,433.00	324,125.48	32,459.78	40,102.08	232,205.44	38.93%
<b>71 Debt Service</b>							
6500 Debt Service	203,863.00	203,863.00	101,931.06	50,965.53		101,931.94	50.00%
Total Debt Service	203,863.00	203,863.00	101,931.06	50,965.53	-	101,931.94	50.00%
<b>81 Facilities and Acquisition</b>							
6600 Capital Outlay		70,000.00	60,115.00			9,885.00	14.12%
Total Facilities	0.00	70,000.00	60,115.00	-	-	9,885.00	14.12%

## Budgeted/Expended Comparison Summary

NOVEMBER, 2015

Page 4 of 4

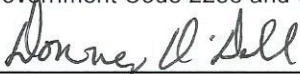
	Original Budget	Amended Budget	Total Expended YTD	Current Month Expenditure	Encumbered	Balance	Available to Use %
<b>Funds 181-191-199 General Operating</b>							
<b>93 Payment to Fiscal Agent</b>							
6400 Other Operating	382,995.00	382,995.00	91,048.25			291,946.75	76.23%
Total Fiscal Agent	382,995.00	382,995.00	91,048.25		-	291,946.75	76.23%
<b>95 Payment to JJAEP</b>							
6400 Other Operating	16,000.00	16,000.00				16,000.00	100.00%
Total Fiscal Agent	16,000.00	16,000.00	-		-	16,000.00	100.00%
<b>99 Other Govt Charges</b>							
6200 Contracted Services	73,000.00	73,000.00	41,693.28	21,905.25		31,306.72	42.89%
Total Oter Govt Chgs	73,000.00	73,000.00	41,693.28	21,905.25	-	31,306.72	42.89%

Celina Independent School District  
Investment Statement  
2015-2016

	September, 2015 Actual	October, 2015 Actual	November, 2015 Actual
<b>Construction Account</b>			
Beginning Cash Balance at Texpool	\$ 102.23	102.23	102.23
Deposits - Transfers In	\$ 0.00	0.00	0.00
Interest Earned	\$ 0.00	0.00	0.00
Transfers out	\$ 0.00	0.00	0.00
<b>Ending Cash Balance at Texpool</b>	<b>\$ 102.23</b>	<b>102.23</b>	<b>102.23</b>
Beginning Cash Balance at Logic	\$ 122.99	122.99	122.99
Deposits - Transfers In	\$ 0.00	0.00	0.00
Interest Earned	\$ 0.00	0.00	0.00
Transfers out	\$ 0.00	0.00	0.00
<b>Ending Cash Balance at Logic</b>	<b>\$ 122.99</b>	<b>122.99</b>	<b>122.99</b>
Beginning Cash Balance at Ind Bank	\$ 170,331.94	121,898.02	121,966.37
Deposits - Transfers In	\$ 0.00	0.00	0.00
Interest Earned	\$ 85.72	68.35	61.71
Transfers out	\$ -48,519.64		-9,237.38
<b>Ending Cash Balance at Ind Bank</b>	<b>\$ 121,898.02</b>	<b>121,966.37</b>	<b>112,790.70</b>
<b>Operating</b>			
<b>General Operating</b>			
Beginning Cash Balance at Texpool	\$ 803.80	803.80	803.80
Deposits - Transfers In	\$ 0.00	0.00	0.00
Interest Earned	\$ 0.00	0.00	0.00
Transfers out	\$ 0.00	0.00	0.00
<b>Ending Cash Balance at Texpool</b>	<b>\$ 803.80</b>	<b>803.80</b>	<b>803.80</b>
Beginning MMA - Independent Bank-Hubbard	\$ 204,481.10	204,590.35	204,703.29
Deposits - Transfers In	\$ 0.00	0.00	0.00
Interest Earned	\$ 109.25	112.94	109.36
Transfers out	\$ 0.00	0.00	0.00
<b>Ending MMA - Independent Bank</b>	<b>\$ 204,590.35</b>	<b>204,703.29</b>	<b>204,812.65</b>
Beginning MMA - Independent Bank-Operating	\$ 2,009,780.95	2,010,854.67	2,011,964.77
Deposits - Transfers In	\$ 0.00	0.00	0.00
Interest Earned	\$ 1,073.72	1,110.10	1,074.88
Transfers out	\$ 0.00	0.00	0.00
<b>Ending MMA - Independent Bank</b>	<b>\$ 2,010,854.67</b>	<b>2,011,964.77</b>	<b>2,013,039.65</b>
Beginning Cash Balance at Ind Bank	\$ 1,563,407.94	2,159,507.64	2,402,939.46
Deposits	\$ 2,632,148.08	1,910,916.87	1,339,994.07
Interest Earned	\$ 766.68	1,213.49	1,115.38
Expenditures	\$ -2,036,815.06	-1,668,698.54	-1,915,003.27
<b>Ending Cash Balance at Ind Bank</b>	<b>\$ 2,159,507.64</b>	<b>2,402,939.46</b>	<b>1,829,045.64</b>
<b>Interest and Sinking</b>			
Beginning Cash Balance at Texpool	\$ 36,308.47	36,311.04	36,314.03
Deposits - Transfers In	\$ 0.00	0.00	0.00
Interest Earned	\$ 2.57	2.99	3.03
Transfers out	\$ 0.00	0.00	
<b>Ending Cash Balance at Texpool</b>	<b>\$ 36,311.04</b>	<b>36,314.03</b>	<b>36,317.06</b>

Beginning Cash Balance at Ind Bank	\$	211,500.75	228,409.27	253,280.73
Deposits	\$	17,616.62	25,992.61	273,944.86
Interest Earned	\$	116.90	128.85	179.89
Expenditures/Transfers Out	\$	-825.00	-1,250.00	
<b>Ending Cash Balance at Ind Bank</b>	<b>\$</b>	<b>228,409.27</b>	<b>253,280.73</b>	<b>527,405.48</b>
Beginning MMA - Independent Bank-I & S	\$	100,489.06	100,542.75	100,598.25
Deposits - Transfers In	\$	0.00	0.00	0.00
Interest Earned	\$	53.69	55.50	53.75
Transfers out	\$	0.00	0.00	0.00
<b>Ending MMA - Independent Bank</b>	<b>\$</b>	<b>100,542.75</b>	<b>100,598.25</b>	<b>100,652.00</b>

Code Title 10 Section 2256.023. The below signed hereby certify that, to the best of their knowledge on the date this report was created, Celina ISD is in compliance with the provisions of Government Code 2256 and with the policies and strategies of Celina



Donny O'Dell, Investment Officer



Sarabeth McCarter, Investment Designee

**RATE INFORMATION**

DEPOSITORY CONTRACT WITH INDEPENDENT BANK LOCKED IN .65% FIXED RATE FOR TWO YEARS  
 MONEY MARKET INVESTMENT ACCTS AT INDEPENDENT BANK .55% FOR 12 MONTHS

November, 2015

**LOGIC INVESTMENT POOL**

**Monthly Averages**

INTEREST RATE: 0.1637%  
 ALLOCATION FACTOR: 0.000004484  
 AVERAGE MONTHLY POOL BALANCE: 3,370,442,448.95  
 WEIGHTED AVERAGE MATURITY: 41  
 BOOK VALUE 3,408,876,009.37  
 MARKET VALUE 3,408,877,369.21  
 MARKET VALUE PER SHARE: 1.000037  
 NUMBER OF PARTICIPANTS 483

**LOGIC PORTFOLIO ASSET SUMMARY AS OF November, 2015**

	BOOK VALUE	MARKET VALUE
Uninvested Balance	(1,033.22)	(1,033.22)
Accrual of Interet Income	542,025.73	542,025.73
Interest and Management Fees Payable	(721,030.44)	(721,030.44)
Payable for Investment Purchased		
Accrued Expenses & Taxes		
Receivable for Investment Sold		
Repurchase Agreements	702,345,999.91	702,345,999.91
Commercial Paper	2,344,272,621.22	2,344,361,249.23
Government Securities	362,437,426.17	362,350,158.00
US Treasury Notes		0.00
Total	3,408,876,009.37	3,408,877,369.21

**TEXPOOL INVESTMENT POOL - NOVEMBER 2015**

**Monthly Averages**

INTEREST RATE: 0.1105%  
 ALLOCATION FACTOR: 0.000003026  
 AVERAGE MONTHLY POOL BALANCE: 12,068,354,431.46  
 WEIGHTED AVERAGE MATURITY: 46  
 BOOK VALUE 12,046,105,287.35  
 MARKET VALUE 12,045,039,277.97  
 MARKET VALUE PER SHARE: 0.999960  
 NUMBER OF PARTICIPANTS 2345

**TEXPOOL PORTFOLIO ASSET SUMMARY AS OF NOVEMBER, 2015**

	BOOK VALUE	MARKET VALUE
Uninvested Balance	697,748.61	697,748.61
Accrual of Interet Income	1,570,284.27	1,570,284.27
Interest and Management Fees Payable	(1,091,696.74)	(1,091,696.74)
Payable for Investment Purchased	0.00	0.00
Accrued Expenses & Taxes	(15,046.49)	0.00
Receivable for Investment Sold	0.00	
Repurchase Agreements	2,544,241,000.00	2,544,213,859.25
Mutual Fund Investments	0.00	0.00
Government Securities	6,098,418,971.67	6,097,846,241.17
US Treasury Bills	1,689,944,247.25	1,689,944,550.00
US Treasury Notes	1,712,339,778.78	1,711,858,291.41
Total	12,046,105,287.35	12,045,039,277.97

CELINA INDEPENDENT SCHOOL DISTRICT  
 FOOD SERVICE FUND 240  
 MONTHLY FINANCIAL REPORT  
 AS OF  
 NOVEMBER 30, 2015

	BUDGET	RECEIVED TO DATE	REMAINING	PERCENT REMAINING
<b>REVENUES:</b>				
5751 REVENUE FROM MEALS SERVED	\$ 469,362.00	\$ 168,718.52	\$ 300,643.48	64.05%
5800 STATE REVENUE	\$ 24,427.00	\$ 8,183.89	\$ 16,243.11	66.50%
5900 NATL CHILD NUTRITION	\$ 429,040.00	\$ 87,051.82	\$ 341,988.18	79.71%
TOTAL REVENUES	\$ 922,829.00	\$ 263,954.23	\$ 658,874.77	71.40%

	BUDGET	EXPENDED TO DATE	REMAINING	PERCENT REMAINING
<b>EXPENDITURES:</b>				
35 FOOD SERVICES	\$ 922,829.00	\$ 284,702.98	\$ 638,126.02	69.15%



October 22, 2015

**To the Administrator Addressed:**

**Subject:** 2014–2015 Final FIRST Ratings

*Final* 2014–2015 Financial Integrity Rating System of Texas (FIRST) ratings based on fiscal year 2014 are now publicly available. You can find ratings for both school districts and open-enrollment charter schools on the Texas Education Agency (TEA) website:

- [school district ratings](#)
- [charter school ratings](#)

A previous "To the Administrator Addressed" letter dated August 7, 2015, instructed your school district or charter school (local education agency [LEA]) to view its *preliminary* FIRST rating. The letter also provided information about the data the TEA analyzes to produce the rating and described the appeals process available to your LEA. This appeals process is now complete, and all FIRST ratings are final.

#### **Required Reporting**

Within two months of the release of its final FIRST rating, your LEA must announce and hold a public meeting to distribute a financial management report that explains the LEA's rating and its performance under each indicator for the current and previous year's ratings. The report also must provide the financial information described in 19 Texas Administrative Code (TAC) [§109.1001\(o\)\(3\)](#). We encourage your LEA to include in the report additional information that will be beneficial to stakeholders, especially information explaining any special circumstances that may have affected the LEA's performance under one or more of the indicators.

The first of two required newspaper notices to inform stakeholders of the meeting must be published no more than 30 days and no fewer than 14 days before the public meeting. Your LEA may combine the meeting with a scheduled regular meeting of its governing board.

For full requirements related to the report and meeting, see 19 TAC [§109.1001\(o\)](#). For a template that your LEA can use in developing its financial management report, see the TEA [FIRST](#) web page or [FIRST Rating for Charter Schools](#) web page.

#### **Accreditation Status**

Please note that the TEA considers an LEA's FIRST rating when assigning an accreditation status, as required by the accreditation status rules in 19 TAC [§97.1055](#).

#### **Contact for Further Information**

If you have questions about your LEA's FIRST rating, please contact me by telephone at (512) 463-0947 or by email at [Yolanda.Walker@tea.texas.gov](mailto:Yolanda.Walker@tea.texas.gov).

Sincerely,

Yolanda Walker  
Manager of Financial Accountability  
Division of Financial Compliance



## TEA releases final 2014-2015 financial accountability ratings

AUSTIN – The Texas Education Agency (TEA) today released final financial accountability ratings for more than 1,200 school districts and charters across the state, with almost 98 percent of all Texas school districts and charters earning a successful final rating for 2014-2015.

Created by the 77th Texas Legislature in 2001, the School Financial Integrity Rating System of Texas (FIRST) is designed to encourage public schools to better manage their financial resources in order to provide the maximum allocation possible for direct instructional purposes.

The 2014-2015 ratings are based on annual financial reports provided to TEA by districts and charters from the 2014 fiscal year. The financial accountability system requires TEA to review the audited financial reports from all districts and charters.

This year, the FIRST ratings are based on seven financial indicators, such as administrative cost expenditures; the accuracy of a district or charter’s financial information submitted to TEA; and any financial vulnerabilities or material weaknesses in internal controls as determined by an external auditor. Based on the submitted information, one of two financial management ratings – Pass or Substandard Achievement – is then assigned. For 2014-2015, the final FIRST ratings are as follows:

Final Rating	Districts	%	Charters	%	Total	%
Pass	1,012	98.83%	167	91.76%	1,179	97.76%
Substandard Achievement	12	1.17%	15	8.24%	27	2.24%
Total	1,024	100.00%	182	100.00%	1,206	100.00%

All school districts and charters are required to report information and financial accountability ratings to parents and taxpayers. In addition, school districts and charters must hold a public discussion or hearing regarding its financial report.

TEA formally notified school districts and charters of their preliminary FIRST rating in August. At that time, any district or charter that wished to appeal its rating had an opportunity to submit a written appeal with supporting evidence. Four school districts and eight charters submitted a request for an appeal of their preliminary FIRST rating. After a review of the submitted information, no appeals were granted.

To review the final 2014-2015 FIRST ratings for all districts and charters (plus view final FIRST ratings from previous years), visit the TEA website at <http://tea.texas.gov/index4.aspx?id=3864>.

RATING YEAR

2014-2015

Select An Option

Help

Home

FIRST

## Financial Integrity Rating System of Texas

2014-2015 RATINGS BASED ON SCHOOL YEAR 2013-2014 DATA -  
DISTRICT STATUS DETAIL

Name: <b>CELINA ISD(043903)</b>	Publication Level 1: 8/20/2015 11:24:40 AM
Status: <b>Passed</b>	Publication Level 2: 8/20/2015 11:24:40 AM
Rating: Pass	Last Updated: 8/20/2015 11:24:40 AM
District Score: 30	Passing Score: 16

#	Indicator Description	Updated	Score
1	<u>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?</u>	4/6/2015 2:33:53 PM	Yes
2	<u>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.)</u>	4/6/2015 2:33:54 PM	Yes
3	<u>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.)</u>	4/6/2015 2:33:54 PM	Yes
4	<u>Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)</u>	7/30/2015 12:14:22 PM	Yes
			1 Multiplier Sum
5	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u>	7/15/2015 11:47:53 AM	10
6	<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?</u>	8/17/2015 5:43:48 PM	10

7	<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? (The AICPA defines material weakness.)</u>	4/6/2015 2:33:55 PM	10
			30 Weighted Sum
			1 Multiplier Sum
			30 Score

**DETERMINATION OF RATING**

<b>A.</b>	Did The District Answer 'No' To Indicators 1, 2, 3, Or 4? If So, The District's Rating Is <b>Substandard Achievement</b> .	
<b>B.</b>	Determine Rating By Applicable Range For Summation of the Indicator Scores (Indicators 5-7)	
	<b>Pass</b>	16-30
	<b>Substandard Achievement</b>	<16

Home Page: [Financial Accountability](#) | Send comments or suggestions to [FinancialAccountability@tea.state.tx.us](mailto:FinancialAccountability@tea.state.tx.us)

**THE TEXAS EDUCATION AGENCY**

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


**Financial Integrity Rating System of Texas**
**2014-2015 RATINGS BASED ON 2013-2014 SCHOOL YEAR DATA  
INDICATOR TEST 1**

<b>Name:</b>	<b>CELINA ISD (043903)</b>
<b>Indicator:</b>	<b>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?</b>
<b>Status</b>	Passed
<b>Last Updated:</b>	4/6/2015 2:33:53 PM

**FORMULA**

Field	Value
Date Received	2014/11/18
<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2014/12/28

**RESULT DETERMINATION REFERENCE**

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

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**Financial Integrity Rating System of Texas**
**2014-2015 RATINGS BASED ON 2013-2014 SCHOOL YEAR DATA  
INDICATOR TEST 2**

<b>Name:</b>	<b>CELINA ISD (043903)</b>
<b>Indicator:</b>	<b>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.)</b>
<b>Status</b>	Passed
<b>Last Updated:</b>	4/6/2015 2:33:54 PM

**FORMULA**

Field	Value
Clean Audit	true

**RESULT DETERMINATION REFERENCE**

This indicator will be considered PASSED if the district received a "clean audit" (unmodified opinion).

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**Financial Integrity Rating System of Texas**

**2014-2015 RATINGS BASED ON 2013-2014 SCHOOL YEAR DATA  
INDICATOR TEST 3**

<b>Name:</b>	<b>CELINA ISD (043903)</b>
<b>Indicator:</b>	<b>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.)</b>
<b>Status</b>	Passed
<b>Last Updated:</b>	4/6/2015 2:33:54 PM

**FORMULA**

Field	Value
Not Default Disclosures	false

**RESULT DETERMINATION REFERENCE**

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on bonded indebtedness obligations.

The district was able to make all bond payments.

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**Financial Integrity Rating System of Texas**
**2014-2015 RATINGS BASED ON 2013-2014 SCHOOL YEAR DATA  
INDICATOR TEST 4**

Name:	<b>CELINA ISD (043903)</b>
Indicator:	<b>Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)</b>
Status	Passed
Last Updated:	7/30/2015 12:14:22 PM

**FORMULA**

Field	Value
(	
(	
2014 Total Students	<b>2,071</b>
- 2010 Total Students	<b>1,901</b>
)	
/ 2010 Total Students	<b>1,901</b>
)	
>= Threshold for Five-Year Percent Change in Students	<b>0.1</b>
Or	
(	
(	
Total Unrestricted Net Asset Balance	<b>5,901,309</b>
+ Accretion of Interest for Capital Appreciation Bonds	<b>1,224,247</b>
+ Pension Expense and Net Pension Liability	<b>0</b>
)	
> 0	
)	
<b>Mathematical Breakdown: 0.0894 &gt;= 0.1 Or 7,125,556 &gt; 0</b>	

**RESULT DETERMINATION REFERENCE**

This Indicator will be considered PASSED if EITHER of the following CONDITIONS is TRUE:

1. The District's Five-Year Percent Change in Students was 10% or MORE.

---- OR ----

2. The sum of Total Unrestricted Net Asset Balance in the governmental activities column in the Statement of Net Assets, Accretion of Interest for Capital Appreciation Bonds, and Pension Expense and Net Pension Liability, as applicable, was GREATER THAN ZERO.

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FIRST

## Financial Integrity Rating System of Texas

2014-2015 RATINGS BASED ON 2013-2014 SCHOOL YEAR DATA  
INDICATOR TEST 5

Name:	CELINA ISD (043903)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)
Result/Points	10
Last Updated:	7/15/2015 11:47:53 AM

## FORMULA

Field	Value
District Administrative Cost Ratio	0.0698
And	
ADA	1,988.012
Or	
Sparse	false

## RESULT DETERMINATION REFERENCE

## DETERMINATION OF POINTS

ADA Size	10	8	6	4	2	0
10,000 and Above	<= 0.0855	> 0.0855 <= 0.1105	> 0.1105 <= 0.1355	> 0.1355 <= 0.1605	> 0.1605 <= 0.1855	> 0.1855
5,000 to 9,999	<= 0.1000	> 0.1000 <= 0.1250	> 0.1250 <= 0.1500	> 0.1500 <= 0.1750	> 0.1750 <= 0.2000	> 0.2000
1,000 to 4,999	<= 0.1151	> 0.1151 <= 0.1401	> 0.1401 <= 0.1651	> 0.1651 <= 0.1901	> 0.1901 <= 0.2151	> 0.2151
500 to 999	<= 0.1311	> 0.1311 <= 0.1561	> 0.1561 <= 0.1811	> 0.1811 <= 0.2061	> 0.2061 <= 0.2311	> 0.2311
Less than 500	<= 0.2404	> 0.2404 <= 0.2654	> 0.2654 <= 0.2904	> 0.2904 <= 0.3154	> 0.3154 <= 0.3404	> 0.3404
Sparse	<= 0.3364	> 0.3364 <= 0.3614	> 0.3614 <= 0.3864	> 0.3864 <= 0.4114	> 0.4114 <= 0.4364	> 0.4364


**Financial Integrity Rating System of Texas**
**2014-2015 RATINGS BASED ON 2013-2014 SCHOOL YEAR DATA  
INDICATOR TEST 6**

Name:	<b>CELINA ISD (043903)</b>
Indicator:	<b>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?</b>
Result/Points	10
Last Updated:	8/17/2015 5:43:48 PM

**FORMULA**

Field	Value
Sum of Differences	37
/ Denominator	17,706,220
< Acceptable Level of Variance	0.03

Mathematical Breakdown:  $0 < 0.03$

**RESULT DETERMINATION REFERENCE**

DETERMINATION OF POINTS	
<b>10</b>	<b>0</b>
<b>&lt; 3%</b>	<b>&gt;= 3%</b>

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**Financial Integrity Rating System of Texas**

**2014-2015 RATINGS BASED ON 2013-2014 SCHOOL YEAR DATA  
INDICATOR TEST 7**

<b>Name:</b>	<b>CELINA ISD (043903)</b>
<b>Indicator:</b>	<b>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? (The AICPA defines material weakness.)</b>
<b>Result/Points</b>	10
<b>Last Updated:</b>	4/6/2015 2:33:55 PM

**FORMULA**

Field	Value
Not Weak Internal Controls	false

**RESULT DETERMINATION REFERENCE**

DETERMINATION OF POINTS	
<b>10</b>	<b>0</b>
<b>Yes</b>	<b>No</b>

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# Vantage Points

## A Board Member's Guide to Update 103

**Please note:** *Vantage Points* is an executive summary, prepared specifically for board members, of the TASB Localized Update. The topic-by-topic outline and the thumbnail descriptions focus attention on key issues to assist local officials in understanding changes found in the policies. **The description of policy changes in *Vantage Points* is highly summarized and should not substitute for careful attention to the more detailed, district-specific Explanatory Notes and the policies within the localized update packet.**

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This information is provided for educational purposes only to facilitate a general understanding of the law or other regulatory matter. This information is neither an exhaustive treatment on the subject nor is this intended to substitute for the advice of an attorney or other professional adviser. Consult with your attorney or professional adviser to apply these principles to specific fact situations.

We welcome your comments or suggestions for improving *Vantage Points*. Please write to us at TASB Policy Service, P.O. Box 400, Austin, TX 78767-0400, e-mail us at [policy.service@tasb.org](mailto:policy.service@tasb.org), or call us at 800-580-7529 or 512-467-0222.

For more information about Policy Service, visit our website at <http://policy.tasb.org>.

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Update 103 is the first of two post-legislative updates, and it encompasses changes in law from the 84th Legislative Session that have an immediate effect on the governance and management of school districts. Local policies included in Update 103 address topics including training requirements for district peace officers, the use of prepaid meal cards/accounts for students, employee conflicts of interest and standards of conduct, harassment and discrimination, e-cigarettes, and student attendance. In addition to the local policies affected by the legislative session, Update 103 includes local policy recommendations to address new federal regulations governing federal grants and awards as well as recommendations to clarify the structure of the policy manual and the application of policy in relation to the award of credit or a final grade.

Throughout this document, House Bill is abbreviated as HB and Senate Bill as SB. For more information about the bills described below, download the TASB *2015 Legislative Summary for TASB Members* (PDF), available free from the online TASB Store at <http://store.tasb.org>.

## **Accountability**

HB 1842 prompts several changes to the A Section of the policy manual, covering accountability:

- New code AF(LEGAL) describes provisions for districts of innovation.
- Revisions to AIC(LEGAL) address TEA monitoring reviews and special accreditation investigations, as well as significant changes related to the sanctions applied when a campus does not meet accountability standards.

Also added at AIC(LEGAL) are provisions from HB 3106 allowing the Commissioner of Education to extend the term of a district's board of managers.

## **Governance Issues**

Edits to improve organization, better reflect statutory wording, and delete unnecessary provisions related to elections have been made at BBA(LEGAL), BBB(LEGAL), and BBC(LEGAL). Legislative changes include the following:

### **Qualifications for Office**

- HB 484 requires that a person be registered to vote to qualify for an elected office, as reflected at BBA(LEGAL).

### **Elections**

- At BBB(LEGAL):
  - HB 2027 requires, with certain exceptions, county election precincts to be used as the precincts in a school district election.

- SB 1703 establishes a deadline of no later than 78 days prior to an election day to call for an election and to file for a place on the ballot, as well as a 74-day deadline for write-in candidates regardless of the uniform election date used. Note that the 78-day deadline also applies to bond elections and tax ratification elections. See also CCA(LEGAL) and CCG(LEGAL), respectively.
- HB 2721 requires an election notice to be posted on the district website.
- SB 1073 also requires the disclosure of a public mailing address and e-mail address on a candidate's application.

**Board Meetings**

HB 283 requires school districts with a student enrollment of 10,000 or more to make a video and audio recording of regularly scheduled open meetings. This requirement is reflected at BE(LEGAL) and is effective January 1, 2016.

**Policy Development**

***BF(LOCAL) POLICY CONSIDERATIONS***

Recommended revisions to this policy, which lays out the structure and protocol of the local policy manual, include new text:

- Reminding readers that at each policy code the legally referenced policy must be read together with the local policy to further a full understanding of a topic.
- Explaining that "board member" and "trustee" are used interchangeably throughout the local policy manual, without any intent to distinguish between the terms. Both terms reflect all the duties and obligations of the position.
- Explaining that newly enacted law is applicable when effective.

**District Operations**

Multiple bills affect district operations from a safety and conduct perspective, including what is allowed or prohibited on district property:

**Safety and Conduct**

- HB 2684 mandates that districts with a student enrollment of 30,000 or more adopt a policy to require school district peace officers and school resource officers to complete a model training curriculum developed by the Texas Commission on Law Enforcement. This requirement has been incorporated at CKE(LEGAL); see also the recommended revisions for CKE(LOCAL), described below.

- SB 158 requires a policy if a law enforcement agency operates a body-worn camera program. Districts that have a police department and are contemplating this type of program will need to review the entire bill closely and may contact TASB Policy Service for sample local policy language. The relevant provisions are addressed at CKE(LEGAL), with a provision also added at GBA(LEGAL) indicating that these recordings are generally considered public information.
- SB 996 requires districts to provide to a parent, upon request, written notice indicating whether any district employee is currently appointed as a school marshal. This change is also reflected at CKE(LEGAL). The identity of a school marshal may not be disclosed, as reflected at GBA(LEGAL).
- HB 1396 provides that a peace officer may not search a person's cell phone or other wireless communications device pursuant to a lawful arrest of the person without obtaining a warrant, subject to several exceptions. See FNF(LEGAL).
- HB 910, effective January 1, 2016, authorizes open carry of handguns by license holders. Among other provisions, this bill changes the reference from "license to carry a concealed handgun" to "license to carry a handgun." Corresponding revisions are reflected at CKE(LEGAL) and GKA(LEGAL).
- SB 273 prohibits a school district from posting signs barring a handgun license holder from having a concealed handgun where the license holder is not otherwise prohibited by law from having a handgun. See GKA(LEGAL), as well as the recommended revisions for DH(LOCAL), described below.
- SB 97 requires a school district to prohibit anyone from using e-cigarettes at a school-related or school-sanctioned activity on or off school property. The district must publish in the student handbook and on the district's website a statement as to whether the district has policies and procedures that prescribe penalties for such use. See BDF(LEGAL), DH(LEGAL), FNCD(LEGAL), and GKA(LEGAL), as well as the recommended revisions for DH(LOCAL) and GKA(LOCAL), described below.
- SB 339 prohibits a district from enacting, adopting, or enforcing a rule or regulation that prohibits the possession of low-THC (non-intoxicating) cannabis as authorized by Chapter 487 of the Health and Safety Code, which permits possession in limited circumstances. Relevant provisions

have been added at DH(LEGAL), and a recommended change at DH(LOCAL) is described below.

- SB 1574 clarifies procedures for exposure to infectious diseases and explains when a district must designate an infection control officer. See DBB(LEGAL) and GRC(LEGAL).

#### ***CKE(LOCAL) POLICY CONSIDERATIONS***

For districts that have provisions at CKE(LOCAL) addressing commissioned district police officers or an agreement for the presence of school resource officers, recommended revisions to this local policy correspond to the training provisions of HB 2684, described above. The recommended language is broadly drafted to be suitable for districts of any size.

#### ***DH(LOCAL) AND GKA(LOCAL) POLICY CONSIDERATIONS***

Provisions from HB 910 and SB 273 regarding licensed carrying of handguns, described above, prompted recommended changes at DH(LOCAL) and GKA(LOCAL). Based on the employment relationship, TASB Legal Services believes that a district can continue to prohibit employees from possessing firearms on district property. Recommended text at DH(LOCAL), previously at GKA(LOCAL), prohibits employees from using, possessing, or displaying weapons, including firearms, on district property except at certain district-approved activities. The existing provision at GKA(LOCAL), applicable to community members, is recommended for revision to conform with the changes in law and prohibit the "unlawful" use, possession, or display of weapons, including firearms.

Prompted by SB 97, a recommended revision at both DH(LOCAL) and GKA(LOCAL) prohibits the use of e-cigarettes by employees and other individuals at school-related activities on or off school property.

In addition to these changes, new exceptions to a district's drug prohibitions at DH(LOCAL) are recommended to reflect provisions from SB 339 regarding low-THC cannabis, or any other controlled substance or drug, prescribed by a licensed physician.

**Business and  
Funding Issues**

**State and  
Federal Awards  
and Grants**

New federal regulations governing all federal grants and awards, known as the new Education Department General Administrative Regulations (EDGAR), prompted changes to legally referenced policies and recommendations for local policy changes. Relevant provisions have been added to CBB(LEGAL). See TEA's website at [http://tea.texas.gov/Finance and Grants/Grants/Administering a Grant/The New EDGAR/](http://tea.texas.gov/Finance_and_Grants/Grants/Administering_a_Grant/The_New_EDGAR/) for more information related to the EDGAR requirements.

**CAA(LOCAL) AND CB(LOCAL) POLICY CONSIDERATIONS**

At CAA(LOCAL), recommended revisions extend financial ethics standards of conduct to include "agents," as referred to in the EDGAR conflict of interest provisions. In addition, new recommended text clarifies that "fraud and financial impropriety" includes the failure to provide financial records as required by federal entities and the failure to comply with requirements for state and federal awards. A recommended statement reiterates the legal requirement for a district to disclose in writing to the federal awarding agency or pass-through entity (TEA) any violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a federal grant award.

Also as a result of EDGAR, a new local policy on state and federal revenue sources is recommended for inclusion at CB(LOCAL). The new policy clarifies the superintendent's authority regarding state and federal grants and awards and provides for development of relevant administrative procedures as required by EDGAR. In addition, the policy includes provisions concerning conflicts of interest and gifts and aligns these federally required provisions with the disclosure amounts established in Chapter 176 of the Local Government Code applicable to state law disclosures.

**Fiscal Issues**

Legislation and other rule amendments prompted changes to numerous policies dealing with revenue sources, investments, and other fiscal management issues:

- HB 114 prohibits the issuance of capital appreciation bonds except when a district complies with extensive requirements. See CCA(LEGAL).
- HB 1933 revised the deadlines associated with installment payments of ad valorem taxes. See CCG(LEGAL).
- HB 870 reduced the hours of ongoing training required for districts' chief financial officers and investment officers. See CDA(LEGAL).

- SB 810 adds an exception to the prohibition against a school district using district resources for improvements to real property not owned or leased by the district, allowing a district to use its resources on certain projects with a municipality. See CE(LEGAL) and CX(LEGAL), as well as the existing prohibition at BAA(LEGAL).
- New state rules regarding audit requirements have been incorporated at CFC(LEGAL).
- SB 1812 requires districts to submit information by February 1 of each year to the comptroller for maintenance of an eminent domain database. See CHG(LEGAL).
- HB 473 prohibits a district from selling or transferring a marked patrol car or other law enforcement vehicle to the public unless the district first removes all law enforcement equipment and insignias. See CI(LEGAL).
- HB 1474 changes the payment cycle of a school district's instructional materials allotment from annual to biennial. See CMD(LEGAL).
- HB 2812 allows a district to include for purposes of ADA funding students who attend approved off-campus instructional programs pursuant to Commissioner rules. See EHDD(LEGAL).

## **Food Service**

Two bills affect the operation of district school food programs:

- HB 1305 allows a district to choose, on a campus-by-campus basis, whether to participate in the national school breakfast program or in a locally funded and developed program to provide free meals, including breakfast and lunch. This bill also changes the way that educationally disadvantaged students will be calculated for purposes of compensatory education funding. Applicable changes have been made at COB(LEGAL) and EHBC(LEGAL). Also reflected at EHBC(LEGAL) is the requirement, as a result of HB 2660, that the Commissioner base funding for optional flexible school day programs on the same instructional hour requirements as the regular program.
- HB 3562 prompted changes at CO(LEGAL) to address policy requirements associated with insufficient meal card balances. Also incorporated at that code are recent federal rules addressing requirements for nutrition program directors as well as newly adopted Texas Department of Agriculture rules allowing schools to establish fundraisers exempt from the competitive food standards.

### **CO(LOCAL) POLICY CONSIDERATIONS**

To comply with provisions from HB 3562 regarding insufficient meal card balances, we recommend inclusion of a new local policy at CO(LOCAL) on food services management. The new recommended text requires the superintendent to develop administrative regulations, specifying the length of the grace period during which a student may continue to purchase meals when a card or account is exhausted and addressing parental notification, including a schedule of repayment.

#### **Purchasing and Construction-Related Issues**

Several bills affect policy text relating to purchasing and construction:

- HB 744 extends the coverage of insurance that school districts may obtain for students participating in athletic competitions or school-sponsored activities by deleting the requirement that the activity must occur on a school campus. See FFD(LEGAL).
- CH(LEGAL) has been adjusted to address SB 1281, clarifying that a district can participate in a cooperative purchasing program in this state or another state.
- Changes from HB 2049 and HB 2634 relating to architect and engineer services have been incorporated at CV(LEGAL) and CVD(LEGAL).

#### **Transparency and Conflict of Interest Disclosures**

In addition to a number of new required Internet postings incorporated at CQA(LEGAL), legislative changes related to transparency and conflict of interest are also addressed at other codes:

- HB 1295 requires a business entity to file a disclosure of interested parties, developed by the Texas Ethics Commission, before a district may enter into a contract that requires board action or is valued at \$1 million or more. See CH(LEGAL).
- HB 3683 requires electronic filing of a trustee financial statement with the Ethics Commission, and HB 3680 makes confidential an electronic report or any financial statement data that is temporarily stored with the Ethics Commission pending official filing. See BBFA(LEGAL).
- HB 23 made significant changes to the conflict disclosure statement provisions in Chapter 176 of the Local Government Code, including:
  - Adding a requirement for a local government officer to report a family relationship, within the third degree by blood and the second degree

by marriage, with a vendor and adding the same requirements for a vendor related to a local government officer.

- Reducing the threshold for disclosing gifts from \$250 to \$100 in a 12-month period.
- Redefining a local government officer to include a district agent, which is defined to include an employee who exercises discretion in the planning, recommending, selecting, or contracting of a vendor.
- Revising the violations for failing to file the required disclosure.
- Deleting existing provisions that authorized a district to extend the Chapter 176 requirements to employees with authority to approve contracts for the district (based on the broadening of general disclosure requirements of agents).

These changes have been incorporated at BBFA(LEGAL) and (EXHIBIT), CHE(LEGAL), and DBD(LEGAL) and (EXHIBIT).

#### ***DBD(LOCAL) POLICY CONSIDERATIONS***

Recommended revisions at this local policy on conflict of interest correspond to changes from HB 23 regarding Local Government Code Chapter 176 disclosure requirements. Text requiring only the superintendent to file a conflicts disclosure statement is recommended for deletion, as the law now requires any employee who exercises discretion in the planning, recommending, selecting, or contracting of a vendor to file a disclosure statement.

#### ***EFAA(LOCAL) POLICY CONSIDERATIONS***

At its July 2015 meeting, the State Board of Education passed a resolution encouraging local school boards and administrators to adopt policies, procedures, and practices that guarantee transparency and public access by providing:

- Public notice to parents of instructional materials under consideration;
- Access to parents for review of materials prior to adoption and, to the extent possible, during a comment period; and

- At least one public meeting that allows for public comment before materials used to certify 100 percent TEKS coverage are adopted by the board.

Although no EFAA(LOCAL) policy is included with Update 103, a district that decides to change its practice should have the superintendent contact TASB Policy Service for appropriate revisions.

## Personnel Issues

### Employment Practices and Requirements

Legislative changes related to employment practices and requirements include the following:

- SB 168 allows the Commissioner to waive the requirement for certification of a superintendent if requested by a district. See BJA(LEGAL).
- HB 2205 establishes new criteria for the issuance of a school district teaching permit for individuals who will teach only noncore academic career and technical (CTE) education courses. See DBA(LEGAL).
- SB 664 provides for the discharge of a contract employee if the district determines the employee falsified a military record. See DF(LEGAL).
- HB 1783 prompted changes to several legally referenced policies:
  - DBAA(LEGAL) reflects that if a district learns about an employee's criminal record through the Texas Department of Public Safety clearinghouse, the district does not need to notify the State Board for Educator Certification (SBEC), since TEA would have already received this information from the clearinghouse.
  - At DFE(LEGAL) are revised investigation standards regarding an educator's alleged abuse of or other unlawful act with a minor.
  - Provisions at DG(LEGAL) reflect an employee's right to report a crime witnessed at school to any peace officer with authority to investigate a crime. A district is prohibited from adopting a policy requiring an employee to report a crime witnessed at school only to certain persons or peace officers or to refrain from reporting a crime witnessed at school.
  - A new legally referenced policy at DHB incorporates all relevant provisions on required reports to SBEC. Material has been pulled from DF(LEGAL), DH(LEGAL), and DFE(LEGAL) and modified as a result of HB 1783.

- HB 218 updated the certification requirements for bilingual and dual language programs. See EHBE(LEGAL).
- HB 786 requires districts to develop a policy on the expression of breast milk by employees. See the *2015–16 Model Employee Handbook* for language to address the requirement. DG(LEGAL) incorporates these provisions and existing federal provisions on breaks for nursing mothers who are nonexempt employees, previously at DEAB(LEGAL).
- HB 2186 requires that staff development for educators include suicide prevention training. See DMA(LEGAL).

***DIA(LOCAL) AND DIA(EXHIBIT) POLICY CONSIDERATIONS***

A recommended revision to the local policy on freedom from harassment, discrimination, and retaliation is in response to HB 1151, which prohibits sexual harassment of unpaid interns. Solely for the purposes of this policy, unpaid interns are included in the definition of "employee" and are thereby required to report any alleged harassment and comply with the other procedural elements of the policy.

In addition, to eliminate the need for the board to readopt DIA(LOCAL) every time the district's Title IX or ADA/Section 504 coordinator changes, we have moved the contact information for those positions to DIA(EXHIBIT), which is not a board-adopted document.

**Compensation and Benefits**

Policies related to compensation and benefits were affected by the legislature as follows:

- HB 2974 modifies the method for determining the health insurance contributions surcharge imposed on a district that hires a retiree. See DEA(LEGAL).
- As a result of SB 925, SB 934, and SB 972, certain stipends cannot be considered in determining whether a district is paying an educator the state minimum monthly salary. See DEAA(LEGAL).
- HB 445 requires a district to provide written notice of the number of workdays of paid leave available to a member of the Texas military forces. See DECB(LEGAL).

In addition, provisions at DECA(LEGAL) have been revised in accordance with the June 2015 U.S. Supreme Court ruling in *Obergefell v. Hodges* and the Department of Labor's new definition of "spouse."

## Curriculum and Instruction

In addition to amended Commissioner rules related to the Texas Virtual School Network incorporated at EHDE(LEGAL), numerous changes from the 84th Legislature affected legally referenced policies regarding curriculum and instruction:

- The definitions of school year and school day, now measured in minutes, have been modified as a result of HB 2610. A district may add minutes to the end of normal school hours as necessary to compensate for minutes of instruction lost due to school closures. HB 2610 also prohibits a district from scheduling the last day of school before May 15. See EB(LEGAL) and EC(LEGAL).
- HB 4 prescribes the requirements for a district that wishes to participate in a grant for a high-quality prekindergarten program. Provisions from this bill have been added at EC(LEGAL), EEB(LEGAL), EHBG(LEGAL), and FD(LEGAL).
- HB 18 requires districts to provide to students, at least once in seventh or eighth grade, instruction in high school, college, and career preparation. See EHAC(LEGAL).
- HB 3987 allows a district to establish a school-based savings program to facilitate personal financial literacy instruction. See EHAD(LEGAL).
- HB 1613 provides that a student in a college preparatory English or math course under Education Code 28.014 who satisfies the college readiness benchmarks of the Texas Success Initiative assessment is exempt from the relevant end-of-course (EOC) assessment. See EHBC(LEGAL).
- SB 453 prompted changes at EHDC(LEGAL) to reflect that a score of 50, rather than 60, on a College-Level Examination Program (CLEP) exam is sufficient to receive credit by examination for acceleration/advancement purposes.
- At EHDD(LEGAL), changes regarding dual credit result from the following legislation:
  - HB 505 and HB 2812 repealed a provision that prohibited a student from enrolling in more than three dual credit courses at a college if the

college did not have a service area that included the student's high school.

- HB 18 mandates certain requirements for instructors of courses for joint high school and college credit.
- HB 181 prompted changes at EI(LEGAL) and EIF(LEGAL), deleting the requirement that diplomas carry information related to endorsements, performance acknowledgments, and the distinguished level of achievement. This information is now only required on a student's academic achievement record (transcript).
- HB 1993 allows a district to permit parents to acknowledge and sign required progress reports that are sent electronically, but the district must continue to offer parents the option of providing a handwritten signature. See EIA(LEGAL).
- SB 149 added provisions on the use of an individual graduation committee when a student has not passed up to two EOC assessments required for graduation. See EIF(LEGAL) and EKB(LEGAL).
- SB 1494 required changes at EIF(LEGAL) to reflect that a homeless student in 11th or 12th grade who transfers to a different district and does not meet the graduation requirements of the new district is entitled to graduate from the previous district if the student meets that district's graduation requirements.
- HB 2349 prompted additional changes related to state assessment at EKB(LEGAL) to clarify that a student must meet satisfactory performance on EOC assessments only for courses in which the student is enrolled. The bill repealed the required college prep courses for students who appeared unlikely to pass all required EOCs at the completion of 11th grade.

## **Student Issues**

Legislative changes related to admissions and attendance include the following:

### **Admissions and Attendance**

- SB 206 clarifies that students in foster care are entitled to continued enrollment regardless of whether a relocation is because of an initial placement or a change in placement. See FD(LEGAL). SB 206 also prompted changes at FEA(LEGAL) and FEB(LEGAL) regarding excused absences of students in foster care for compulsory attendance and funding purposes.

- **HB 1559 requires a campus to post information on the campus website about local programs and services available to assist homeless students. This requirement applies when a campus is within a district with 3,000 or more students and located in a county with at least 50,000 people. See FDC(LEGAL).**
- **HB 2398 necessitated changes to multiple policy codes, including FEA(LEGAL), FED(LEGAL), and DEC(LEGAL). Significant provisions from HB 2398 include:**
  - **Extending compulsory attendance through age 18, rather than through age 17.**
  - **Changing the procedures related to a student who voluntarily enrolls after his or her 19th (rather than 18th) birthday.**
  - **Removing the criminal offense of "failure to attend school" for students under Education Code 25.094 and adding the option to refer a student in a civil case to a specific truancy court.**
  - **Revising the requirements for the written notices a district sends to students and their parents after a student reaches a certain number of absences.**
  - **Mandating that certain truancy prevention measures be applied.**
  - **Defining truant conduct as failing to attend on ten or more days or parts of days within a six-month period.**
  - **Modifying the definition of "child," in terms of a referral to truancy court, as one who is 12 years of age or older and younger than 19 years of age.**
  - **Allowing a district to delay a referral to truancy court under certain circumstances.**
  - **Prohibiting a truancy referral when a student is pregnant, in foster care, is homeless, or is the principal income earner for the student's family.**
  - **Requiring the employment or designation of a truancy prevention facilitator.**
  - **Prohibiting termination of an employee who is required to attend a truancy court hearing with his or her child.**

### ***FEA(LOCAL) POLICY CONSIDERATIONS***

Recommended changes to this local policy on compulsory attendance correspond with provisions from HB 2398. Because the law now extends compulsory attendance to students through age 18 and requires a student who voluntarily attends or enrolls after his or her 19th birthday to attend school for the entire period the program of instruction is offered, we recommended deletion of the local policy provision to the same effect. Provisions regarding withdrawal for nonattendance are also recommended for revision to make them applicable to students under the age of 19.

### ***FEG(LOCAL) POLICY CONSIDERATIONS***

Recommended revisions to this policy on attendance committees are to improve the structure and to clarify that the policy applies when a student has not been in attendance for 90 percent of the days that the class is offered. In addition, text regarding the attendance committee appeal process has been simplified to give the district more flexibility by deleting the reference to the specific level at which the appeal of the attendance committee's decision must begin.

## **Health and Wellness**

Several pieces of legislation address student health and wellness issues:

- SB 66 addresses school district administration of district-provided epinephrine auto-injectors to individuals reasonably believed to be experiencing anaphylaxis on a school campus, at an off-campus school event, or while in transit to or from a school event. A district that chooses to authorize trained volunteers and school personnel to administer epinephrine as permitted by SB 66 must adopt a policy that meets certain requirements and must provide written notice to parents before the policy is implemented and before the start of each school year. FFAC(LEGAL) contains the statutory requirements of SB 66. Also see FFAF(LEGAL) for related provisions. TASB Policy Service has sample materials available for districts that choose to implement an epinephrine program.
- SB 265 requires that districts permit students to possess and use over-the-counter sunscreen products on school property or at school-related events. See FFAC(LEGAL).
- SB 206 requires that if the Department of Family and Protective Services conducts an investigation of child abuse or neglect involving a district employee, the agency must provide, on request, a copy of the completed

report to the board, superintendent, and principal. See FFG(LEGAL).

## **Discipline**

SB 107 prompted changes to several legally referenced policies concerning student discipline:

- The bill creates the position of campus behavior coordinator (CBC), which is addressed in detail at FO(LEGAL). Each campus must designate a CBC, who may be the principal or any other campus administrator selected by the principal. The CBC is responsible for maintaining student discipline and implementing any duties assigned by law and as established by campus or district policy. Changes from SB 107 specifically referencing the CBC are also addressed at FOA(LEGAL), FOC(LEGAL), FOD(LEGAL), and the *2015 Model Student Code of Conduct*.
- SB 107 also deleted from statute a detailed list of prohibited weapons and instead now references Penal Code 46.02, Unlawful Carrying of Weapons, and 46.05, Prohibited Weapons. These changes affect mandatory expulsions of students. See FNCG(LEGAL) and FOD(LEGAL).

### ***GRA(LOCAL) POLICY CONSIDERATIONS***

At this local policy on state and governmental authorities, we recommend the addition of a cross-reference to policy code FO as a reminder of the CBC's obligation to provide written notice to a parent when a student is taken into custody by law enforcement under Chapter 37 of the Education Code.

## **Public Information Program**

At GBA(LEGAL), HB 4046 modified provisions on public information regarding the confidentiality of student records. Changes reflecting HB 2160 provide that e-mail addresses and phone numbers of election judges or clerks are confidential.

At GBAA(LEGAL), provisions from HB 685 have been added to permit a public information officer to comply with a request by referring the requestor to an exact Internet location or URL address on a website maintained by the district. As a result of HB 2134, provisions have been revised to allow a district to e-mail any request to narrow or clarify a request for public information originally sent by e-mail.

## **More Information**

For more information on these and other policy changes, refer to the policy-by-policy Explanatory Notes—customized for each district's policies—and the policies themselves, found in your district's localized update packet.

