

**The Board of Trustees  
Aledo ISD  
Agenda of Regular Meeting**

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A Regular Meeting of the Board of Trustees of Aledo ISD will be held January 18, 2022, beginning at 6:00 PM in the Aledo ISD Administration Board Room, 1008 Bailey Ranch Rd, Aledo, TX 76008.

**Aledo Independent School District Vision  
Growing Greatness through exceptional experiences that empower learners for life**

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

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

If, during the course of the meeting covered by this agenda, the Board should determine that a closed session of the Board should be held or is required in relation to any item included on this agenda, then such closed session as authorized by Section 551.001 et seq of the Texas Government Code (the Open Meetings Act) will be held by the Board at that date, hour and place given in this agenda or as soon after the commencement of the meeting covered by this agenda as the Board may conveniently meet in such closed session concerning any and all subjects and for any and all purposes permitted by Sections 551.071 – 551.084, inclusive, of the Open Meetings Act.

I. Call To Order

Hoyt Harris, President

II. Determine a Quorum

III. Pledge of Allegiance to the United States and Texas Flags

IV. Moment of Silent Prayer or Reflection

Hoyt Harris, President

V. Board Member Reports

A. President's Report

Hoyt Harris, President

B. Superintendent's Report

Susan K. Bohn, Superintendent

C. Strategic Partners - Aledo Education Foundation, Aledo ISD PTO, AdvoCats Report

Jennifer Taylor, Trustee

D. Legislative Subcommittee Report

Forrest Collins, Secretary

E. Bond Subcommittee Report

Jessica Brown, Vice President

F. Long-Range Facility Planning Subcommittee Report

David Lear, Trustee

VI. Campus Presentation- Annetta Elementary and Aledo Learning Center

Holly Elgin, Annetta Elementary Principal; Cheryl Jones, Aledo Learning Center Principal

## VII. Commendations

### A. School Board Recognition Month

B. Aledo Bearcats of Character Honorees- Kindness: Texas Ray, Aledo High School; Brittney YellowEyes-Jones, Aledo Learning Center; Aiden Thomas, Daniel Ninth Grade; Itzel Varela, Aledo Middle School; Keaton Smith, McAnally Intermediate School; Harper Harbuck, Annetta Elementary School; Jacob Hekele, Coder Elementary School; Draven Dorn, McCall Elementary School; Honor Ramos, Stuard Elementary School; Ashley Petrazio, Vandagriff Elementary School; Julian Cancino, Walsh Elementary School

C. Aledo FFA State LDE Competition Qualifiers from Aledo High School: Dylan Sweatt (Job Interview (State Semi-Finalist), Public Relations (7th)), Jayda Schwartz (Public Relations (7th)), and Kaylee Hopkins (Public Relations (7th))

D. Career and Technical Educators of North Texas (CTENT) Teacher of the Year: Krysti Kelley, Aledo High School

## VIII. Public Comment on Non-Agenda Item

Hoyt Harris, President

## IX. Public Comment on Agenda Item

Hoyt Harris, President

## X. Consent Agenda

Hoyt Harris, President

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| A. Consider Approval of Board Meeting Minutes                                                                               | 4  |
| B. Consider Approval of Monthly Financial Reports                                                                           | 13 |
| C. Consider Approval of Interlocal Agreement to Join Region 10 Education Service Center Multi-Region Purchasing Cooperative | 65 |

## XI. Communication Items

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| A. District Instructional Focus | 80 |
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Amber Crissey, Assistant Superintendent of Curriculum and Instruction; Mary Smith, Director of Career & Technical Education

1. Featured Collaborative Team: Walsh Elementary Second Grade- Brittany Burns; Jennifer Watkins; Katelyn Patterson; Sarah Handley, Teachers

- |                     |    |
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| B. 2019 Bond Update | 98 |
|---------------------|----|

Tyler Boswell, Director of Construction and Facilities

- |                            |     |
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| C. Student Device Purchase | 133 |
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Brooks Moore, Director of Technology; Earl Husfeld, Chief Financial Officer

- |                                                                  |     |
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| D. 2022-2023 Fiscal Year Budget Development Process and Calendar | 134 |
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Earl Husfeld, Chief Financial Officer

- |                                                                                                       |     |
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| E. Purchase of Performing Arts Equipment/Furniture for McAnally Middle School and Aledo Middle School | 137 |
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Earl Husfeld, Chief Financial Officer; Tyler Boswell, Director of Construction and Facilities

## XII. Action Items

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| A. Consider Approval of the Annual Financial Audit for the Year Ended August 31, 2021 | 138 |
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Earl Husfeld, Chief Financial Officer

- |                                                      |     |
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| B. Consider Approval of TASB Board Policy Update 118 | 234 |
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- CFD (LOCAL)- Accounting: Activity Funds Management
- CQB (LOCAL)- Technology Resources: Cybersecurity
- DFE (LOCAL)- Termination of Employment: Resignation

- DP (LOCAL)- Personnel Positions
- EHAA (LOCAL)- Basic Instructional Program: Required Instruction
- EHBC (LOCAL)- Special Programs: Compensatory/Accelerated Services
- EIE (LOCAL)- Academic Achievement: Retention and Promotion
- FDE (LOCAL)- Admissions: School Safety Transfers
- FEA (LOCAL)- Attendance: Compulsory Attendance
- FEC (LOCAL)- Attendance: Attendance for Credit
- FFG (LOCAL)- Student Welfare: Child Abuse and Neglect
- FL (LOCAL)- Student Records

Lynn McKinney, Deputy Superintendent

C. Consider Approval of Purchase of Playground Equipment for New Vandagriff Elementary School 263

Earl Husfeld, Chief Financial Officer; Tyler Boswell, Director of Construction and Facilities

D. Consideration and Possible Action Granting the Superintendent the Authority to Extend and Administer Additional COVID-19 Leave 280

Sherry Taylor, Executive Director of Human Resources

E. Consider Approval of Agreement Between Aledo ISD and Population and Survey Analysts (PASA) 282

Earl Husfeld, Chief Financial Officer

F. Consider Approval of Calling May 7, 2022 Board of Trustee Election 287

Earl Husfeld, Chief Financial Officer

### XIII. Executive Session

Hoyt Harris, President

A. Section 551.074 - Personnel Matters- The Board will discuss the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees or officials. (This may involve consultation with attorney as permitted under Section 551.071)

1. Superintendent Performance Update

B. Section 551.071 - Consultation with Attorney- The Board will discuss and receive legal advice from its attorney on matters which should be confidential under Texas Government Code Section 551.071

C. Section 551.072 - Deliberation Regarding Real Property- The Board will discuss the purchase, exchange, lease or value of real property. (This may involve consultation with attorney as permitted under section 551.071)

D. Section 551.0821 - School Board- The Board will discuss personally identifiable information about a public school student.

### XIV. Trustee Comments/Acknowledgments

Hoyt Harris, President

### XV. Adjourn

Hoyt Harris, President



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** Consider Approval of Board Meeting Minutes

**PRESENTER:** Dr. Susan K. Bohn, Superintendent

**BACKGROUND INFORMATION:**

- During each meeting of the Board of Trustees, minutes are taken to highlight the main points of the meeting.

**FISCAL INFORMATION:**

None

**ATTACHMENTS:**

December 13, 2021 Regular Board Meeting Minutes

January 10, 2022 Board Workshop Meeting Minutes

**ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends approval of the December 13, 2021 and January 10, 2022 Board Minutes

## Regular Meeting

Monday, December 13, 2021 7:00 PM

Aledo ISD Administration Board Room, 1008 Bailey Ranch Rd, Aledo, TX 76008

I. **Call To Order-** 7:00 p.m.

**Presenter:** Hoyt  
Harris, President

II. **Determine a Quorum-** There was a quorum of Board members present including Trustee: Harris, Brown, Turner, Collins, Lear, Taylor, and Loftin.

III. **Pledge of Allegiance to the United States and Texas Flags**

IV. **Moment of Silent Prayer or Reflection**

**Presenter:** Hoyt  
Harris, President

V. **Aledo High School Treble Choir Performance-** The Aledo Treble Choir sang a collaboration of holiday music for the Board and community attendees.

VI. **Board Member Reports**

A. **President's Report-** President Harris shared the Summer Leadership Institute Board conference will be coming up this summer.

**Presenter:** Hoyt  
Harris, President

1. **Long Range Facility Planning Board Subcommittee-** President Harris discussed the members that will be appointed to the Long Range Facility Planning Board Subcommittee which will include himself, Hoyt Harris, as well as David Lear and Jennifer Loftin.

B. **Superintendent's Report-** Dr. Bohn shared how special the meeting is given how many students and staff are present to be recognized and celebrated, including those students receiving the new Aledo Bearcats of Character award.

**Presenter:** Susan K.  
Bohn, Superintendent

C. **Strategic Partners - Aledo Education Foundation, Aledo ISD PTO, AdvoCats Report-** Trustee Taylor thanked the three strategic partners for their constant support and partnership. The PTO will be presenting a donation to the Board in January and continue to support the staff of AISD

**Presenter:** Jennifer  
Taylor, Trustee

at each campus. The AdvoCats are finishing up their Angel Project.

D. Legislative Subcommittee Report- Trustee Forrest shared that many changes will come to the Texas legislature through the election season. He also shared the upcoming advocacy events for Parker County. **Presenter:** Forrest Collins, Secretary

E. Bond Subcommittee Report- Trustee Brown shared a brief overview of the 2019 Bond Projects. **Presenter:** Jessica Brown, Vice President

VII. **Campus Presentation- McCall Elementary School-** McCall Elementary leadership, including Principal Amy Sadler and Assistant Principal Jake Bean, introduced their fourth grade teaching team and several students who shared how project based learning has helped students take ownership of their learning. **Presenter:** Amy Sadler, McCall Elementary Principal

VIII. **Commendations-** The Board acknowledged and commended the many students, partners, and staff members listed below.

A. Aledo Bearcats of Character Honorees- Connection and Belonging: Miranda Tinoco, Aledo High School; Catherine Gartner, Aledo Learning Center; Marin McCarthy, Daniel Ninth Grade; Aiden Dobbs, Aledo Middle School; Asher Moore, McAnally Intermediate School; Tyson Harvey, Annetta Elementary School; Cana Keen, Coder Elementary School; Weston Hogan, McCall Elementary School; Mary-Kate Parmenter, Stuard Elementary School; Axel Melo, Vandagriff Elementary School; Charles Hughes, Walsh Elementary School

B. Aledo ISD "A: Superior Achievement" Rating Under the Texas School FIRST Financial Accountability Rating System

C. Aledo Education Foundation Grant Recipient Presentation

D. Charles McAnally Middle School Principal- Josh Jenkins

E. Special Recognition of Aledo ISD Superintendent, Dr. Susan Bohn, by Texas Association of Community Schools Deputy Executive Director, Crystal Dockery

IX. **Public Comment on Non-Agenda Item-** no comment **Presenter:** Hoyt Harris, President

X. **Public Comment on Agenda Item-** no comment **Presenter:** Hoyt Harris, President

XI. **Consent Agenda-** Trustee Brown made a motion to approve the consent agenda and Trustee Taylor seconded the motion. The motion passed 7-0. **Presenter:** Hoyt Harris, President

A. Consider Approval of Board Minutes

B. Consider Approval of Monthly Financial Reports

C. Consider Approval of 2021-2022 Class Size Exception Waivers

D. Consider Approval of 2021-2022 General Fund Budget Amendment

E. Consider Approval of Memorandum of Understanding Between Aledo Independent School District and the Aledo Education Foundation

XII. **Communication Items**

A. District Instructional Focus- Dr. Crissey, Assistant Superintendent of Curriculum and Instruction, reviewed the monthly look for data across the district and showed examples of student driven learning. **Presenter:** Amber Crissey, Assistant Superintendent of Curriculum and Instruction; Mary Smith, Director of Career & Technical Education

1. Featured Collaborative Team: Annetta Kindergarten Team- Cynthia Smith, Jessica LaRoque, Deborah Carney, Madelyn Gabbert, Kimberly Riser, Kelly Price; Teachers- Principal of Annetta Elementary School, Holly Elgin, introduced the Annetta Elementary Kindergarten team as the featured collaborative team for the month. Teachers, Cynthia Smith, Jessica LaRoque, Deborah Carney, Madelyn Gabbert, Kimberly Riser, and Kelly Price, shared how they prioritized the learning growth opportunities for their students and how collaborating together has helped them achieve their goals as a team with their students.

B. 2019 Bond Update- Tyler Boswell, Director of Facilities and Construction, shared an in-depth review of the progress of each 2019 Bond Project. **Presenter:** Tyler Boswell, Director of Construction and Facilities

C. TASB Board Policy Update 118- Deputy Superintendent, Lynn McKinney, presented TASB Board policy update 118 and the recommended changes to policy. **Presenter:** Lynn McKinney, Deputy Superintendent

- CFD (LOCAL)- Accounting: Activity Funds Management
- CQB (LOCAL)- Technology Resources: Cybersecurity
- DFE (LOCAL)- Termination of Employment: Resignation
- DP (LOCAL)- Personnel Positions
- EHAA (LOCAL)- Basic Instructional Program: Required Instruction
- EHBC (LOCAL)- Special Programs: Compensatory/Accelerated Services
- EIE (LOCAL)- Academic Achievement: Retention and Promotion
- FDE (LOCAL)- Admissions: School Safety Transfers
- FEA (LOCAL)- Attendance: Compulsory Attendance
- FEC (LOCAL)- Attendance: Attendance for Credit
- FFG (LOCAL)- Student Welfare: Child Abuse and Neglect
- FL (LOCAL)- Student Records

D. School FIRST (Financial Integrity Rating System of Texas) Rating Report- Earl Husfeld, Chief Financial Officer, reviewed the School FIRST Rating Report for Aledo ISD. Mr. Husfeld reported that Aledo ISD received a Superior Rating (the highest rating) for the nineteenth year in a row. **Presenter:** Earl Husfeld, Chief Financial Officer

E. 2021-2022 General Fund Budget Update- Mr. Husfeld presented an update on the 2021-2022 budget that compared the actual budgeting factors such as enrollment and tax collection to the projected assumptions. **Presenter:** Earl Husfeld, Chief Financial Officer

F. Interlocal Agreement to Join Region 10 Education Service Center Multi-Region Purchasing Cooperative- Mr. Husfeld explained that the Child Nutrition Department has participated in the multi-region cooperative, and how that participation benefits the school district, and that participation requires Board approval. **Presenter:** Earl Husfeld, Chief Financial Officer

G. Purchase of Playground Equipment for New Vandagriff Elementary- Mr. Husfeld and Mr. Boswell reviewed the need to purchase playground equipment for the New Vandagriff Elementary earlier in the construction process.

**Presenter:** Earl Husfeld, Chief Financial Officer; Tyler Boswell, Director of Construction and Facilities

#### XIII. Action Items

A. Consider Approval of Purchase of Furniture for McAnally Middle School and New Vandagriff Elementary School- Mr. Husfeld and Mr. Boswell sought Board approval for the purchase of furniture for McAnally Middle School and New Vandagriff Elementary School. Trustee Collins made a motion to approve the purchase, and Trustee Brown seconded the motion. The motion passed 7-0.

**Presenter:** Earl Husfeld, Chief Financial Officer; Tyler Boswell, Director of Construction and Facilities

B. Consider Approval of Contingency Allowance Expenditure Authorizations for 2019 Bond Project Annetta Elementary School- Mr. Husfeld and Mr. Boswell sought Board approval of the contingency allowance expenditure authorizations for Annetta Elementary School. Trustee Collins made a motion to approve the expenditure authorization, and Trustee Loftin seconded the motion. The motion passed 7-0.

**Presenter:** Earl Husfeld, Chief Financial Officer; Tyler Boswell, Director of Construction and Facilities

C. Consider Approval of Technology Purchases for McAnally Middle School and Aledo Middle School- Mr. Husfeld and Director of Technology, Brooks Moore, sought Board approval for the technology purchases for McAnally Middle School and Aledo Middle School. Trustee Harris made a motion to approve the purchase, and Trustee Lear seconded the motion. The motion passed 7-0.

**Presenter:** Brooks Moore, Director of Technology; Earl Husfeld, Chief Financial Officer

#### XIV. Executive Session- 9:38 p.m.

**Presenter:** Hoyt Harris, President

A. Section 551.074 - Personnel Matters- The Board will discuss the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees or officials. (This may involve consultation with attorney as permitted under Section 551.071)

1. Superintendent Performance Update

2. Superintendent Evaluation Instrument

B. Section 551.071 - Consultation with Attorney- The Board will discuss and receive legal advice from its attorney on matters which should be confidential under Texas Government Code Section 551.071

C. Section 551.072 - Deliberation Regarding Real Property- The Board will discuss the purchase, exchange, lease or value of real property. (This may involve consultation with attorney as permitted under section 551.071)

D. Section 551.0821 - School Board- The Board will discuss personally identifiable information about a public school student.

XV. **Trustee Comments/Acknowledgments**

**Presenter:** Hoyt Harris, President

XVI. **Adjourn- 11:20 p.m.**

**Presenter:** Hoyt Harris, President

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Board Secretary

## Board Workshop

Monday, January 10, 2022 4:00 PM

Aledo ISD Administration Board Room, 1008 Bailey Ranch Rd, Aledo, TX 76008

**I. Call to Order - 4:00 p.m.**

**Presenter:** Hoyt  
Harris, President

**II. Determine a Quorum-** There was a quorum of Board members present including Trustee: Harris, Collins, Turner, Brown, Lear, and Taylor.

**Presenter:** Hoyt  
Harris, President

**III. Public Comment on Agenda Item**

**Presenter:** Hoyt  
Harris, President

**IV. Long-Range Facilities Planning-** The Board and Administration discussed long-range facilities planning for the district.

**V. Student Technology Devices-** The Board and Administration discussed student technology devices for the district.

**VI. Long-Term Planning for District Vehicles-** The Board and Administration discussed long-range planning for district vehicles.

**VII. 2022-2023 Staffing Discussion-** The Board and Administration discussed 2022-2023 staffing for the district.

**VIII. Executive Session- 6:00 p.m.**

**Presenter:** Hoyt  
Harris, President

**A.** Section 551.074 - Personnel Matters- The Board will discuss the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees or officials. (This may involve consultation with attorney as permitted under Section 551.071)

**B.** Section 551.071- Consultation with Attorney- The Board will discuss and receive legal advice from its attorney on matters which should be confidential under Texas Government Code Section 551.071

**C.** Section 551.072 - Deliberation Regarding Real Property- The Board will discuss the purchase, exchange, lease or value of real property. (This

may involve consultation with attorney as permitted under section 551.071)

D. Section 551.0821 - School Board- The Board will discuss personally identifiable information about a public school student.

IX. **Adjourn- 6:15 p.m.**

**Presenter:** Hoyt  
Harris, President

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Board Secretary



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** Consider Approval of Monthly Financial Reports

**PRESENTER:** Earl Husfeld, Chief Financial Officer

**BACKGROUND INFORMATION:**

- During each regular meeting of the Board of Trustees, the following month-end reports are presented for review: Revenue and Expenditure Fund Summary, Budget Status Report – General Fund, Cash Balances by Account, Portfolio Investment Report, Property Tax Collection Report, and Check Payment List.
- The Monthly Financial Reports as of and for the month ended December 31, 2021, are presented for your review.

**FISCAL INFORMATION:**

None

**ATTACHMENTS:**

Monthly Financial Reports

**ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends approval of the December 2021 Monthly Financial Reports as presented.

**ALEDO INDEPENDENT SCHOOL DISTRICT  
REVENUE AND EXPENDITURE FUND SUMMARY  
As of December 31, 2021**

<u>Description</u>	<u>Fund</u>	<u>Revenue Budget</u>	<u>Revenue Received</u>	<u>Revenue Balance</u>	<u>Revenue % Received</u>	<u>Expenditure Budget</u>	<u>Encumbrances Outstanding</u>	<u>Expenditure Spent</u>	<u>Expenditure Balance</u>	<u>Expenditure % Spent</u>
CO-CURRICULAR FUND	184	\$ 552,586	\$ 302,522	\$ 250,064	54.75%	\$ 2,062,182	\$ 74,983	\$ 662,341	\$ 1,324,858	35.75%
GENERAL FUND	199	\$ 67,937,887	\$ 28,565,815	\$ 39,372,072	42.05%	\$ 69,187,554	\$ 769,659	\$ 19,589,612	\$ 48,828,284	29.43%
ESEA TITLE I-A IMPROVING BASIC	211	\$ 151,069	\$ -	\$ 151,069	0.00%	\$ 151,069	\$ -	\$ 55,458	\$ 95,611	36.71%
IDEA-B FORMULA	224	\$ 935,165	\$ -	\$ 935,165	0.00%	\$ 935,165	\$ -	\$ 296,705	\$ 638,460	31.73%
IDEA-B PRESCHOOL	225	\$ 9,934	\$ -	\$ 9,934	0.00%	\$ 9,934	\$ -	\$ 2,765	\$ 7,169	27.84%
NATIONAL BREAKFAST/LUNCH PROGRAM	240	\$ 3,004,821	\$ 1,604,818	\$ 1,400,003	53.41%	\$ 3,004,821	\$ 189,830	\$ 925,767	\$ 1,889,223	37.13%
TITLE I PART C CARL D PERKINS	244	\$ 29,920	\$ -	\$ 29,920	0.00%	\$ 29,920	\$ -	\$ 7,955	\$ 21,965	26.59%
TITLE II PART A TPTR	255	\$ 80,405	\$ -	\$ 80,405	0.00%	\$ 80,405	\$ 4,966	\$ 23,723	\$ 51,716	35.68%
TITLE III LEP	263	\$ 17,189	\$ -	\$ 17,189	0.00%	\$ 17,189	\$ -	\$ 4,049	\$ 13,140	23.56%
ESSER II FUND	281	\$ 977,867	\$ -	\$ 977,867	0.00%	\$ 977,867	\$ -	\$ -	\$ 977,867	14 0.00%
ESSER III FUND	282	\$ 1,246,929	\$ -	\$ 1,246,929	0.00%	\$ 1,246,929	\$ -	\$ 212,240	\$ 1,034,689	17.02%
ESSER SUPPLEMENTAL	283	\$ 1,738,150		\$ 1,738,150	0.00%	\$ 1,738,150	\$ -	\$ 112,095	\$ 1,626,055	6.45%
LEP SUMMER SCHOOL	288	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	0.00%
TITLE IV, PART A	289	\$ 21,328	\$ 1,475	\$ 19,853	6.92%	\$ 21,328	\$ -	\$ -	\$ 21,328	0.00%
ADVANCED PLACEMENT INCENTIVES	397	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	0.00%
INSTRUCTIONAL MATERIALS FUND	410	\$ 210,615	\$ -	\$ 210,615	0.00%	\$ 210,615	\$ 3,625	\$ 22,400	\$ 184,590	12.36%
CAMPUS ACTIVITY FUNDS	461	\$ 184,873	\$ 142,893	\$ 41,981	77.29%	\$ 782,274	\$ 44,828	\$ 142,516	\$ 594,931	23.95%
EDUCATION FOUNDATION GRANT AWARDS	490	\$ 9,830	\$ 9,830	\$ -	100.00%	\$ 9,830	\$ -	\$ 9,830	\$ -	100.00%
DEBT SERVICE FUND	511	\$ 20,451,575	\$ 9,732,140	\$ 10,719,435	47.59%	\$ 20,451,575	\$ -	\$ -	\$ 20,451,575	0.00%
2015 CAPITAL PROJECTS FUND	615	\$ 2,500	\$ 989	\$ 1,511	39.56%	\$ 150,000	\$ 5,000	\$ 39,798	\$ 105,202	29.87%
2019 CAPITAL PROJECTS FUND	619	\$ 50,000	\$ 18,717	\$ 31,283	37.43%	\$ 85,000,000	\$ 54,095,293	\$ 15,800,520	\$ 15,104,187	82.23%
ALEDO ISD PRE-K ACADEMY	715	\$ 65,525	\$ 41,650	\$ 23,875	63.56%	\$ 65,525	\$ -	\$ 15,876	\$ 49,649	24.23%

**ALEDO INDEPENDENT SCHOOL DISTRICT  
REVENUE AND EXPENDITURE FUND SUMMARY  
As of December 31, 2021**

<u>Description</u>	<u>Fund</u>	<u>Revenue Budget</u>	<u>Revenue Received</u>	<u>Revenue Balance</u>	<u>Revenue % Received</u>	<u>Expenditure Budget</u>	<u>Encumbrances Outstanding</u>	<u>Expenditure Spent</u>	<u>Expenditure Balance</u>	<u>Expenditure % Spent</u>
BEARCAT STORE	730	\$ 50,000	\$ 37,332	\$ 12,668	74.66%	\$ 72,400	\$ -	\$ 29,870	\$ 42,530	41.26%
COMMUNITY PARTNERS	732	\$ -	\$ -	\$ -	0.00%	\$ 9,338	\$ -	\$ -	\$ 9,338	0.00%
STADIUM ADVERTISING	733	\$ 139,600	\$ 32,857	\$ 106,743	23.54%	\$ 139,600	\$ -	\$ 139,601	\$ (1)	100.00%
DON R DANIEL ENDOWMENT FUND	816	\$ 25	\$ 10	\$ 15	38.76%	\$ 10,500	\$ -	\$ -	\$ 10,500	0.00%
DAN MANNING ENDOWMENT FUND	817	\$ 25	\$ 7	\$ 18	26.04%	\$ 2,500	\$ -	\$ -	\$ 2,500	0.00%
FG ALEDO DEVELOPMENT FUND	819	\$ 25	\$ 2	\$ 23	6.96%	\$ 1,000	\$ -	\$ -	\$ 1,000	0.00%
JULIE CHOATE HIGHER EDUCATION FUND	820	\$ 25	\$ 9	\$ 16	36.08%	\$ 1,000	\$ -	\$ -	\$ 1,000	0.00%
ANGLER CLUB SCHOLARSHIP FUND	821	\$ 25	\$ 4	\$ 21	15.84%	\$ 5,000	\$ -	\$ 2,000	\$ 3,000	40.00%

**ALEDO INDEPENDENT SCHOOL DISTRICT  
BUDGET STATUS REPORT - GENERAL FUND  
As of December 31, 2021**

<b>REVENUES</b>						
<b>FUND</b>	<b>DESCRIPTION</b>	<b>2021-2022</b>				<b>2020-2021</b>
		<b>BUDGET</b>	<b>YTD REVENUE</b>	<b>BALANCE</b>	<b>YTD %</b>	<b>YTD %</b>
	<b>5700 REVENUE FROM LOCAL SOURCES</b>					
199	5711 TAXES, CURRENT YEAR M&O	\$ 45,500,580.00	\$ 21,246,824.61	\$ 24,253,755.39	46.70%	23.90%
199	5712 TAXES, PRIOR YEAR	275,000.00	308,352.92	(33,352.92)	112.13%	29.87%
199	5719 PENALTY/INTEREST	180,000.00	39,411.43	140,588.57	21.90%	17.62%
	<b>TOTAL REAL AND PERSONAL PROPERTY TAXES</b>	<b>\$ 45,955,580.00</b>	<b>\$ 21,594,588.96</b>	<b>\$ 24,360,991.04</b>	<b>46.99%</b>	<b>23.92%</b>
199	5742 INTEREST FROM INVESTMENTS - BANK	\$ 3,000.00	\$ 979.84	\$ 2,020.16	32.66%	55.42%
199	5742 INTEREST FROM INVESTMENTS - TEXPOOL	42,500.00	6,868.61	35,631.39	16.16%	12.46%
199	5743 FACILITY USE RENT/FEES	35,000.00	-	35,000.00	0.00%	25.90%
184	5749 FACILITY USE RENT/PARKING - STADIUM	42,500.00	19,457.00	23,043.00	45.78%	0.00%
199	5749 MISCELLANEOUS REVENUE	45,000.00	32,598.19	12,401.81	72.44%	37.07%
199	5749 EXAM FEES/TESTING FEES/STUDENT PARKING	41,000.00	55,085.90	(14,085.90)	134.36%	97.99%
184	5752 ATHLETIC RECEIPTS/CONCESSIONS - STADIUM	436,000.00	283,065.19	152,934.81	64.92%	16321.27%
199	5753 BAND STUDENT PARTICIPATION	150,000.00	32,380.00	117,620.00	21.59%	33.89%
	<b>TOTAL OTHER REVENUE LOCAL SOURCES</b>	<b>\$ 795,000.00</b>	<b>\$ 430,434.73</b>	<b>\$ 364,565.27</b>	<b>54.14%</b>	<b>75.92%</b>
	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$ 46,750,580.00</b>	<b>\$ 22,025,023.69</b>	<b>\$ 24,725,556.31</b>	<b>47.11%</b>	<b>24.40%</b>
	<b>5800 REVENUE FROM STATE SOURCES</b>					
199	5810 PER CAPITA/FOUNDATION SCHOOL PROGRAM	\$ 18,080,095.00	\$ 6,839,515.00	\$ 11,240,580.00	37.83%	79.31%
184/199	5831 TRS/TRS CARE ON-BEHALF BENEFITS	3,276,798.00	-	3,276,798.00	0.00%	0.00%
	<b>TOTAL STATE PROGRAM REVENUES</b>	<b>\$ 21,356,893.00</b>	<b>\$ 6,839,515.00</b>	<b>\$ 14,517,378.00</b>	<b>32.02%</b>	<b>66.10%</b>
	<b>5900 REVENUE FROM FEDERAL SOURCES</b>					
199	5931 SCHOOL HEALTH/SHARS	\$ 375,000.00	\$ 971.41	\$ 374,028.59	0.26%	6.51%
	<b>TOTAL FEDERAL PROGRAM REVENUES</b>	<b>\$ 375,000.00</b>	<b>\$ 971.41</b>	<b>\$ 374,028.59</b>	<b>0.26%</b>	<b>6.51%</b>
	<b>7900 OTHER SOURCES</b>					
199	7910 SALE OF PROPERTY/SPECIAL ITEMS	\$ 500.00	\$ -	\$ 500.00	0.00%	105.13%
199	7940 GAS LEASE RECEIPTS & OTHER RESOURCES	7,500.00	2,827.05	4,672.95	37.69%	24.78%
	<b>TOTAL OTHER RESOURCES</b>	<b>\$ 8,000.00</b>	<b>\$ 2,827.05</b>	<b>\$ 5,172.95</b>	<b>35.34%</b>	<b>100.03%</b>
	<b>TOTAL REVENUES</b>	<b>\$ 68,490,473.00</b>	<b>\$ 28,868,337.15</b>	<b>\$ 39,622,135.85</b>	<b>42.15%</b>	<b>35.91%</b>

**ALEDO INDEPENDENT SCHOOL DISTRICT  
BUDGET STATUS REPORT - GENERAL FUND  
As of December 31, 2021**

<b>EXPENDITURES</b>								
<b>FUND</b>	<b>FUNCTION/DESCRIPTION</b>	<b>2021-2022</b>					<b>2020-2021</b>	
		<b>BUDGET</b>	<b>ENCUMBRANCES</b>	<b>YTD EXPENSE</b>	<b>BALANCE</b>	<b>YTD %</b>	<b>YTD %</b>	
199	11 CLASSROOM INSTRUCTION	\$ 38,704,960.00	\$ 138,264.55	\$ 9,588,286.89	\$ 28,978,408.56	25.13%	25.58%	
199	12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES	857,683.00	7,782.46	210,662.95	639,237.59	25.47%	23.98%	
199	13 CURRICULUM/INSTRUCTIONAL STAFF DEVELOPMENT	767,546.00	15,990.55	184,741.41	566,814.04	26.15%	21.26%	
199	21 INSTRUCTIONAL LEADERSHIP	935,185.00	6,270.44	288,487.32	640,427.24	31.52%	32.91%	
199	23 SCHOOL LEADERSHIP	3,569,417.00	5,976.85	1,115,200.02	2,448,240.13	31.41%	30.06%	
199	31 GUIDANCE, COUNSELING, & EVALUATION SERVICES	2,386,550.00	4,948.01	590,126.15	1,791,475.84	24.93%	25.02%	
199	33 HEALTH SERVICES	681,996.00	459.85	165,438.38	516,097.77	24.33%	23.56%	
199	34 STUDENT (PUPIL) TRANSPORTATION	3,402,217.00	56,549.07	1,036,808.84	2,308,859.09	32.14%	31.30%	
199	35 FOOD SERVICES	3,000.00	-	-	3,000.00	0.00%	0.00%	
184	36 CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES	2,062,182.00	74,982.64	662,340.93	1,324,858.43	35.75%	32.38%	
199	36 CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES	891,049.00	27,116.97	300,671.63	563,260.40	36.79%	12.60%	
199	41 GENERAL ADMINISTRATION	2,921,916.00	20,976.89	835,162.04	2,065,777.07	29.30%	30.90%	
199	51 PLANT MAINTENANCE & OPERATIONS	8,269,913.00	297,631.04	3,073,306.47	4,898,975.49	40.76%	32.37%	
199	52 SECURITY & MONITORING SERVICES	840,543.00	62,891.13	233,646.98	544,004.89	35.28%	27.41%	
199	53 DATA PROCESSING SERVICES	1,739,935.00	124,800.76	830,969.67	784,164.57	54.93%	151.36%	
199	81 FACILITIES ACQUISITION & CONSTRUCTION	1,985,644.00	-	906,091.24	1,079,552.76	45.63%	93.28%	
199	91 CHAPTER 41 PAYMENT TO STATE	410,000.00	-	-	410,000.00	0.00%	0.00%	
199	99 OTHER INTERGOVERNMENTAL CHARGES	820,000.00	-	230,011.54	589,988.46	28.05%	50.84%	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 71,249,736.00</b>	<b>\$ 844,641.21</b>	<b>\$ 20,251,952.46</b>	<b>\$ 50,153,142.33</b>	<b>29.61%</b>	<b>28.32%</b>	

**ALEDO INDEPENDENT SCHOOL DISTRICT  
CASH BALANCES BY ACCOUNT  
As of December 31, 2021**

Month end reconciled cash balances at First Financial Bank are the following:

<u>Fund/Description</u>	<u>Amount</u>
<b>General Fund:</b>	
First Financial Bank	<u>\$ 945,702.87</u>
<b>Total General Fund</b>	<b><u>\$ 945,702.87</u></b>
<b>Debt Service Fund:</b>	
First Financial Bank	<u>\$ 5,878.94</u>
<b>Total Debt Service Fund</b>	<b><u>\$ 5,878.94</u></b>
<b>2015 Capital Projects Fund:</b>	
First Financial Bank	<u>\$ 1,643.61</u>
<b>Total 2015 Capital Projects Fund</b>	<b><u>\$ 1,643.61</u></b>
<b>2019 Capital Projects Fund:</b>	
First Financial Bank	<u>\$ 20,745.47</u>
<b>Total 2019 Capital Projects Fund</b>	<b><u>\$ 20,745.47</u></b>
<b>Campus/Student Activity Funds:</b>	
First Financial Bank	<u>\$ 1,010,630.91</u>
<b>Total Campus/Student Activity Funds</b>	<b><u>\$ 1,010,630.91</u></b>
<b>Endowments/Awards Funds:</b>	
First Financial Bank	<u>\$ 5,026.82</u>
<b>Total Endowments/Awards Funds</b>	<b><u>\$ 5,026.82</u></b>
<b>Grand Total Cash Balances</b>	<b><u><u>\$ 1,989,628.62</u></u></b>
<b>Collateral Pledged by First Financial Bank</b>	<b><u><u>\$ 24,188,693.19</u></u></b>

**ALEDO INDEPENDENT SCHOOL DISTRICT  
PORTFOLIO INVESTMENT REPORT  
December 1, 2021 through December 31, 2021**

<u>Fund/Description</u>	<u>Book Value 12/01/2021</u>	<u>Deposits/ Purchases</u>	<u>Withdrawals/ Maturities</u>	<u>Interest</u>	<u>Book Value 12/31/2021</u>	<u>Average Yield</u>	<u>Market Value 12/31/2021</u>
<b>General Fund:</b>							
TexPool	\$ 25,308,530.03	\$ 17,710,000.00	\$ (2,183,719.31)	\$ 2,295.58	\$ 40,837,106.30	0.0904%	\$ 40,837,106.30
<b>General Fund Totals</b>	<b>\$ 25,308,530.03</b>	<b>\$ 17,710,000.00</b>	<b>\$ (2,183,719.31)</b>	<b>\$ 2,295.58</b>	<b>\$ 40,837,106.30</b>		<b>\$ 40,837,106.30</b>
<b>Debt Service Fund:</b>							
TexPool	\$ 4,515,924.52	\$ 8,365,000.00	\$ -	\$ 585.89	\$ 12,881,510.41	0.0904%	\$ 12,881,510.41
<b>Debt Service Fund Totals</b>	<b>\$ 4,515,924.52</b>	<b>\$ 8,365,000.00</b>	<b>\$ -</b>	<b>\$ 585.89</b>	<b>\$ 12,881,510.41</b>		<b>\$ 12,881,510.41</b>
<b>Capital Projects Fund 2015:</b>							
TexPool	\$ 4,189,926.79	\$ -	\$ -	\$ 321.51	\$ 4,190,248.30	0.0904%	\$ 4,190,248.30
<b>Capital Projects Fund 2019:</b>							
TexPool	\$ 75,602,439.40	\$ -	\$ (9,235,996.14)	\$ 5,327.27	\$ 66,371,770.53	0.0904%	\$ 66,371,770.53
<b>Endowments/Awards Funds:</b>							
TexPool	\$ 125,024.80	\$ -	\$ (2,000.00)	\$ 9.46	\$ 123,034.26	0.0904%	\$ 123,034.26
<b>Investment Pool Totals:</b>							
TexPool	\$ 109,741,845.54	\$ 26,075,000.00	\$ (11,421,715.45)	\$ 8,539.71	\$ 124,403,669.80	0.0904%	\$ 124,403,669.80
<b>Portfolio Totals</b>	<b>\$ 109,741,845.54</b>	<b>\$ 26,075,000.00</b>	<b>\$ (11,421,715.45)</b>	<b>\$ 8,539.71</b>	<b>\$ 124,403,669.80</b>		<b>\$ 124,403,669.80</b>

This Portfolio Investment Report of the Aledo Independent School District for the month ended December 31, 2021, is in full compliance with the District's investment policy and strategy as established by the District and the Public Funds Investment Act, Chapter 2256, of the Government Code.

  
Earl H. Husfeld, CPA, Chief Financial Officer

  
Beverly Hanson, Business Manager

**ALEDO INDEPENDENT SCHOOL DISTRICT  
PROPERTY TAX COLLECTION REPORT**

**As of December 31, 2021**

Description	Current Year Collections		Delinquent Years Collections	
	Month	Year-to-Date	Month	Year-to-Date
Original Tax Levy/Balance	\$66,085,058.87	\$65,884,999.22	\$1,043,694.33	\$950,194.59
Levy Adjustments	15,694.66	215,754.31	57,004.52	150,504.26
Adjusted Tax Levy/Balance	\$66,100,753.53	\$66,100,753.53	\$1,100,698.85	\$1,100,698.85
Tax Collections	\$36,859,945.93	\$41,973,793.31	\$10,535.28	\$436,255.49
Penalty & Interest	0.00	0.00	4,644.54	57,210.82
Total Collections	\$36,859,945.93	\$41,973,793.31	\$15,179.82	\$493,466.31
Tax Collection Percent	55.76%	63.50%	0.96%	39.63%
Tax Collection Percent Prior Year	45.01%	52.60%	2.17%	15.87%
Unpaid Tax Balance at Month End	\$24,126,960.22		\$664,443.36	
Percent of Total Collections to Adjusted Levy	64.25%			

This report is prepared in accordance with Chapter 31, Section 31.10 of the Texas Property Tax Code.

Earl H. Husfeld, CPA

Chief Financial Officer

For the Month of December

Check Nbr	Check Date	Payee	Organization	Fnd-Fnc-Obj.S0-Org-Prog	Reason	Amount
					Totals for Fund 184 / 2	95,163.47
					Totals for Fund 199 / 2	1,573,023.72
					Totals for Fund 224 / 2	27,376.25
					Totals for Fund 240 / 2	214,479.28
					Totals for Fund 244 / 2	1,565.92
					Totals for Fund 255 / 2	2,789.00
					Totals for Fund 263 / 2	1,990.50
					Totals for Fund 282 / 2	34,155.00
					Totals for Fund 410 / 2	40,400.00
					Totals for Fund 461 / 2	45,736.44
					Totals for Fund 619 / 2	9,233,732.86
					Totals for Fund 715 / 2	173.39
					Totals for Fund 730 / 2	6,663.24
					Totals for Fund 821 / 2	2,000.00
					Totals for Fund 865 / 2	78,633.77
					<b>Totals For Checks</b>	<b>11,357,882.84</b>

Estimated Number Of Unpaid Checks To Print:0

End of Report

## For the Month of December

Check Nbr	Trans Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
		SOUTHWEST INTL TRUC		02P85075	199-34-6319.00-930-299930	PO 202158 CORE CREDIT	-172.50	N
001198	12-15-2021	UNIVERSITY OF ARKAN	202374	SID #010974672	821-11-6499.00-001-211000	SCHOLARSHIP AWARD	2,000.00	N
002212	12-01-2021	LONE STAR FURNISHIN	074686	20210800	619-00-2110.00-000-200000	PO 104994	54,128.08	N
002213	12-01-2021	RAPTOR TECHNOLOGIE	201136	INV24457	619-11-6398.00-999-299300	EQUIPMENT/ELEMENTARY #6	634.00	N
002214	12-01-2021	TEAGUE, NALL AND PER	074691	20090-14	619-00-2110.00-000-200000	PO 101196	1,625.00	N
002215	12-01-2021	TEAGUE, NALL AND PER	074692	20091-19	619-00-2110.00-000-200000	PO 101200	3,500.00	N
002216	12-01-2021	TOWN OF ANNETTA	074681	018	619-81-6629.00-999-299100	HALFF ASSOCIATES	2,553.87	N
			074681	018	619-81-6629.00-999-299100	HARKINS ENGINEERING	1,007.50	N
						<b>Totals for Check 002216</b>	<b>3,561.37</b>	
002217	12-15-2021	ALPHA TESTING, INC	074791	137733	619-00-2110.00-000-200000	PO 104498	1,470.00	N
			074791	138734	619-00-2110.00-000-200000	PO 104498	10,562.63	N
						<b>Totals for Check 002217</b>	<b>12,032.63</b>	
002218	12-15-2021	ALPHA TESTING, INC	074792	136716	619-00-2110.00-000-200000	PO 104499	18,002.88	N
			074792	137732	619-00-2110.00-000-200000	PO 104499	14,498.75	N
			074792	138733	619-00-2110.00-000-200000	PO 104499	15,396.25	N
						<b>Totals for Check 002218</b>	<b>47,897.88</b>	
002219	12-15-2021	CMJ ENGINEERING & TE	074793	21-11-000045	619-00-2110.00-000-200000	PO 105918	3,278.00	N
002220	12-15-2021	LONE STAR FURNISHIN	074794	20210811	619-00-2110.00-000-200000	PO 107037	7,115.00	N
002221	12-15-2021	NETSYNC NETWORK SO	074797	2024103171	619-00-2110.00-000-200000	PO 104635	37,544.10	N
002222	12-15-2021	TEAGUE, NALL AND PER	074798	20471-04	619-00-2110.00-000-200000	PO 105071	2,000.00	N
			074799	20105-04	619-00-2110.00-000-200000	PO 007105	5,000.00	N
						<b>Totals for Check 002222</b>	<b>7,000.00</b>	
002223	12-17-2021	LONE STAR FURNISHIN	074818	20210882	619-00-2110.00-000-200000	PO 104287	104,709.22	N
002224	12-17-2021	TEAGUE, NALL AND PER	074817	20152-14	619-81-6629.00-999-299300	PO 005672	3,236.44	N
002225	12-17-2021	TEAGUE, NALL AND PER	074819	20090-15	619-00-2110.00-000-200000	PO 101196	2,975.00	N
002226	12-17-2021	TEAGUE, NALL AND PER	074820	20091-20	619-00-2110.00-000-200000	PO 101200	3,500.00	N
031583	12-01-2021	ALEDO ISD CHILD NUTRI	201981	2112	461-11-6399.01-041-211000	SUPPLIES	136.95	N
			201913	2107	461-11-6399.01-106-211000	MEETING EXPENSE	57.00	N
						<b>Totals for Check 031583</b>	<b>193.95</b>	
031584	12-01-2021	ALEDO ISD EDUCATION	202091	PLATINUM	461-41-6499.01-750-299002	BEARCAT BACKERS	3,000.00	N
031585	12-01-2021	AMERICAN AGRO PROD	201701	1880440	461-11-6499.03-001-222972	FLORAL DESIGN AHS	331.40	N
			201701	1959068	461-11-6499.03-001-222972	FLORAL DESIGN AHS	180.40	N
			201701	1966262	461-11-6499.03-001-222972	FLORAL DESIGN AHS	499.00	N
			201701	1966852	461-11-6499.03-001-222972	FLORAL DESIGN AHS	563.60	N
			201701	1967014	461-11-6499.03-001-222972	FLORAL DESIGN AHS	468.00	N
						<b>Totals for Check 031585</b>	<b>2,042.40</b>	
031586	12-01-2021	DOSS HERITAGE AND C	201847	CODER ELEM	461-11-6499.02-102-211000	PRESENTATION	50.00	N

For the Month of December

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
031587	12-01-2021	ESPERANZA'S BAKERY	202148	4625889	461-11-6399.01-041-211000	SUPPLIES	2,158.92	N
031588	12-01-2021	EWELL EDUCATIONAL S	202012	12-13079	461-11-6499.03-001-222972	FEES/DUES	325.00	N
031589	12-01-2021	FORT WORTH ZOO	202120	STUARD ELEM	461-11-6499.02-103-211000	FIELD TRIP	1,260.00	N
031590	12-01-2021	LEGENDS HOSPITALITY,	202025	WALSH ELEM	461-11-6399.01-105-211000	FIELD TRIP	317.36	N
			202025	WALSH ELEM	461-11-6499.02-105-211000	FIELD TRIP	1,107.64	N
<b>Totals for Check 031590</b>							<b>1,425.00</b>	
031591	12-01-2021	MAINSTAY FARM	201671	RY0X70L	461-11-6499.02-102-211000	FIELD TRIP	770.00	N
031592	12-01-2021	MAINSTAY FARM	201745	RZDAZVU	461-11-6499.02-102-211000	FIELD TRIP	710.00	N
031593	12-01-2021	PRESSMAN PRINTING, I	201249	17579	461-11-6499.01-001-222972	SUPPLIES	78.28	N
031594	12-01-2021	RACHEL'S CHALLENGE	201118	INV-14691-0	461-11-6399.03-009-211000	STUDENT ASSEMBLY	3,600.00	N
031595	12-01-2021	ROSA'S CAFE & TORTILL	201749	VANDAGRIFF	461-11-6399.01-101-211000	SUPPLIES	167.94	N
031596	12-01-2021	SCHOLASTIC BOOK FAI	201833	W4893773BF	461-12-6399.01-105-211000	BOOK FAIR	3,065.31	N
031597	12-01-2021	YESTERDAY'S SANDWIC	201624	MCCALL ELEM	461-11-6399.01-104-211000	SUPPLIES	100.00	N
			201573	ANNETTA ELEM	461-11-6399.01-106-211000	SUPPLIES	40.00	N
<b>Totals for Check 031597</b>							<b>140.00</b>	
031598	12-01-2021	BSN SPORTS, LLC	200875	914101307	865-00-2191.02-001-200000	SUPPLIES	3,160.00	N
031599	12-01-2021	FIRST FINANCIAL BANK	202146	CHRISTMAS	865-00-2191.33-041-200000	START UP/THEATRE	200.00	N
031600	12-01-2021	THE FLOWER SHOP	201740	3 PLANTS	865-00-2191.70-041-200000	FLOWERS	135.00	N
031601	12-01-2021	HARTNESS PRINT CENT	201914	21684	865-00-2191.33-001-200000	PRINTING	74.00	N
031602	12-01-2021	HOMETOWN TEES	201875	21286	865-00-2191.14-001-200000	SUPPLIES	748.50	N
031603	12-01-2021	MAKEMUSIC, INC	201629	INV-MM6865283	865-00-2191.31-110-200000	SUBSCRIPTION/MCANALLY BAND	1,550.91	N
031604	12-01-2021	MR. JIM'S PIZZA-#9	201608	009-6134864	865-00-2191.32-110-200000	SUPPLIES	99.13	N
031605	12-01-2021	NATIONAL FFA	200832	MDS247502	865-00-2191.36-001-200000	SUPPLIES	61.00	N
031606	12-01-2021	NTX GRAPHICS, LLC	201822	3699	865-00-2191.33-001-200000	SUPPLIES	1,012.24	N
031607	12-01-2021	OTC BRANDS, INC.	201919	713270067-01	865-00-2191.45-104-200000	SUPPLIES	61.35	N
031608	12-01-2021	SCHOOL SPECIALTY, LL	201339	308103904229	865-00-2191.45-001-200000	SUPPLIES/AHS STUDENT COUNC	416.10	N
031609	12-01-2021	SLADE & NASH SUPPLY	201558	D119	865-00-2191.45-105-200000	SUPPLIES	1,039.04	N
031610	12-07-2021	HOBBY LOBBY STORES,	202112	HOBBY LOBBY	461-11-6399.01-106-211000	SUPPLIES	131.53	N
			202127	HOBBY LOBBY	461-11-6499.03-001-222972	SUPPLIES	71.79	N
<b>Totals for Check 031610</b>							<b>203.32</b>	
031611	12-07-2021	CAPITAL ONE	201905	WALMART	461-11-6399.01-001-211000	SUPPLIES	180.95	N
			201905	WALMART	461-11-6399.01-001-211000	SUPPLIES	126.70	N
			201733	WALMART	461-11-6399.01-101-211000	SUPPLIES	186.49	N
			202009	WALMART	461-11-6399.01-101-211000	SUPPLIES	29.94	N
			201940	WALMART	461-11-6399.01-102-211000	SUPPLIES	79.52	N
			201742	SAM'S	461-11-6399.01-103-211000	SUPPLIES	231.88	N
			201618	WALMART	461-11-6399.01-106-211000	FOOD SUPPLIES	75.75	N
			201964	WALMART	461-11-6399.03-001-211000	SUPPLIES	62.27	N

## For the Month of December

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			201619	WALMART	461-11-6399.03-009-211000	SUPPLIES	100.00	N
			201570	SAM'S	461-11-6399.03-009-211000	SUPPLIES	5.24	N
						<b>Totals for Check 031611</b>	<b>1,078.74</b>	
031612	12-07-2021	MARCUS THEATRES CO	202244	EVENT ORDER	865-00-2191.32-001-200000	FIELD TRIP/CHOIR	939.80	N
			202244	EVENT ORDER	865-00-2191.32-041-200000	FIELD TRIP/CHOIR	1,778.00	N
			202244	EVENT ORDER	865-00-2191.32-110-200000	FIELD TRIP/CHOIR	1,143.00	N
						<b>Totals for Check 031612</b>	<b>3,860.80</b>	
031613	12-07-2021	CAPITAL ONE	201270	SAM'S	865-00-2191.31-001-200000	STUDENT MEALS/AHS BAND	595.32	N
			201521	SAM'S	865-00-2191.31-001-200000	STUDENT MEALS/AHS BAND	466.66	N
			201690	SAM'S	865-00-2191.31-001-200000	STUDENT MEALS/AHS BAND	161.62	N
			201824	SAM'S	865-00-2191.31-001-200000	STUDENT MEALS	371.28	N
			201091	WALMART	865-00-2191.33-001-200000	MATERIALS/ MUSICAL	38.60	N
			201091	WALMART	865-00-2191.33-001-200000	MATERIALS/ MUSICAL	123.93	N
			200751	WALMART	865-00-2191.45-001-200000	SUPPLIES	160.00	N
			201839	WALMART	865-00-2191.45-105-200000	SUPPLIES	79.67	N
			201880	WALMART	865-00-2191.45-105-200000	SUPPLIES	34.34	N
			201880	WALMART	865-00-2191.45-105-200000	SUPPLIES	168.00	N
			201880	SAM'S	865-00-2191.45-105-200000	SUPPLIES	45.96	N
			201880	SAM'S	865-00-2191.45-105-200000	SUPPLIES	29.98	N
			201600	WALMART	865-00-2191.70-102-200000	SUPPLIES	49.05	N
						<b>Totals for Check 031613</b>	<b>2,324.41</b>	
031614	12-08-2021	HOSA-FUTURE HEALTH	202010	33345	865-00-2191.55-001-200000	FEES/DUES	1,375.00	N
			202010	33643	865-00-2191.55-001-200000	FEES/DUES	1,150.00	N
			202010	33729	865-00-2191.55-001-200000	FEES/DUES	1,025.00	N
			202010	33680	865-00-2191.55-001-200000	FEES/DUES	1,400.00	N
			202010	35426	865-00-2191.55-001-200000	FEES/DUES	50.00	N
			202010	35430	865-00-2191.55-001-200000	FEES/DUES	25.00	N
			202010	35427	865-00-2191.55-001-200000	FEES/DUES	25.00	N
						<b>Totals for Check 031614</b>	<b>5,050.00</b>	
031615	12-08-2021	HEALTH OCCUPATIONS	202124	99493569	865-00-2191.55-001-200000	ENTRY FEE	125.00	N
			202124	99495895	865-00-2191.55-001-200000	ENTRY FEE	90.00	N
			202124	99495985	865-00-2191.55-001-200000	ENTRY FEE	145.00	N
			202124	99496217	865-00-2191.55-001-200000	ENTRY FEE	90.00	N
						<b>Totals for Check 031615</b>	<b>450.00</b>	
031616	12-15-2021	ALEDO BRANDING CO	202159	2693	461-11-6399.04-041-291000	SUPPLIES	319.00	N
031617	12-15-2021	ALEDO ISD CHILD NUTRI	202083	2111	461-11-6399.01-110-211000	SUPPLIES	124.50	N
			202083	2110	461-11-6499.02-110-211000	SUPPLIES	236.55	N
						<b>Totals for Check 031617</b>	<b>361.05</b>	
031618	12-15-2021	AMAZON CAPITAL	201770	14L7-JLF9-	461-11-6329.01-001-211000	SUPPLIES	278.89	N
			201167	1C9P-K7TY-	461-11-6399.01-001-211000	SUPPLIES	37.48	N
			201807	16GT-MGG3-	461-11-6399.01-001-211000	SUPPLIES	56.97	N
			202161	1WKC-HYQK-	461-11-6399.01-001-211000	SUPPLIES	762.07	N
			201936	1L9F-QNDY-	461-11-6399.01-102-211000	SUPPLIES	25.89	N
			202130	1J41-Q9YK-	461-11-6399.01-102-211000	SUPPLIES	383.69	N

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			201560	1GGY-9DGY-	461-11-6399.01-105-211000	SUPPLIES	196.00	N
			201480	1YM4-YFKN-	461-11-6399.01-106-211000	SUPPLIES	27.98	N
			202041	19FC-H9Q1-	461-11-6399.04-102-211000	SUPPLIES	140.57	N
						<b>Totals for Check 031618</b>	<b>1,909.54</b>	
031619	12-15-2021	ATPI	202307	ALEDO ISD	461-11-6329.01-001-211000	ENTRY FEE	22.00	N
031620	12-15-2021	CAMPISI'S RESTAURAN	202223	ALEDO ISD	461-41-6499.01-750-299002	CATERING EXPENSE	6,926.00	N
031621	12-15-2021	DELL, INC.	201947	10536349925	461-11-6399.01-041-211000	SUPPLIES	39.95	N
031622	12-15-2021	GRAFXPROMOTIONS, LL	201582	I1007861	461-11-6399.01-103-211000	SUPPLIES	300.00	N
031623	12-15-2021	GRAPHICS STORE	201934	N40847	461-11-6399.01-102-211000	SUPPLIES	1,213.00	N
031624	12-15-2021	LOS VAQUEROS RESTA	202419	ALEDO ISD	461-11-6399.03-001-211000	MEETING EXPENSE	1,116.80	N
			202419	GRATUITY	461-11-6399.03-001-211000	MEETING EXPENSE	223.36	N
			202419	GARDEN FEE	461-11-6399.03-001-211000	MEETING EXPENSE	250.00	N
						<b>Totals for Check 031624</b>	<b>1,590.16</b>	
031625	12-15-2021	MASTERCARD - JP MOR	201972	BROOKSHIRES	461-11-6399.01-041-211000	SUPPLIES	149.34	N
			202095	BROOKSHIRES	461-11-6399.01-041-211000	SUPPLIES	501.31	N
			200586	BROOKSHIRES	461-11-6399.01-041-211000	SUPPLIES	94.16	N
			202008	BROOKSHIRES	461-11-6399.01-101-211000	SUPPLIES	50.96	N
			202141	BEARCAT	461-11-6399.01-101-211000	SUPPLIES	78.00	N
			201762	SONIC	461-11-6399.01-101-211000	SUPPLIES	30.00	N
			201762	KROGER	461-11-6399.01-101-211000	SUPPLIES	120.00	N
			201762	SONIC	461-11-6399.01-101-211000	SUPPLIES	220.50	N
			201646	SONIC	461-11-6399.01-101-211000	SUPPLIES	67.50	N
			201652	SONIC	461-11-6399.01-101-211000	SUPPLIES	49.50	N
			201645	SONIC	461-11-6399.01-101-211000	SUPPLIES	45.00	N
			201589	STARBUCKS	461-11-6399.01-102-211000	SUPPLIES	17.95	N
			201589	RANCH HOUSE	461-11-6399.01-102-211000	SUPPLIES	32.67	N
			202094	RANCH HOUSE	461-11-6399.01-102-211000	SUPPLIES	118.86	N
			201569	SONIC	461-11-6399.03-009-211000	AWARDS	50.00	N
			201568	STARBUCKS	461-11-6399.03-009-211000	AWARDS	50.00	N
			201872	RANCH HOUSE	461-11-6399.03-009-211000	AWARDS	32.67	N
			202011	HOME DEPOT	461-11-6499.01-001-222972	SUPPLIES	2,570.62	N
			202011	HOME DEPOT	461-11-6499.01-001-222972	SUPPLIES	20.98	N
				HOME DEPOT	461-11-6499.01-001-222972	PO 202011 OUT OF STOCK ITEMS	-168.32	N
			202057	BATH & BODY	461-11-6499.04-001-211000	SUPPLIES	40.50	N
			202057	FIVE BELOW	461-11-6499.04-001-211000	SUPPLIES	127.00	N
			202057	TJ MAXX	461-11-6499.04-001-211000	SUPPLIES	51.92	N
			202057	TARGET	461-11-6499.04-001-211000	SUPPLIES	185.62	N
			202057	KOHL'S	461-11-6499.04-001-211000	SUPPLIES	89.91	N
			201708	BROOKSHIRES	461-36-6399.01-001-291001	SUPPLIES	198.24	N
			201676	RAILHEAD BBQ	461-36-6399.01-001-291001	MEETING EXPENSE	288.76	N
			201757	RAILHEAD BBQ	461-36-6399.01-001-291001	MEETING EXPENSE	916.00	N
						<b>Totals for Check 031625</b>	<b>6,029.65</b>	

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031626	12-15-2021	PURA VIDA MEXICAN BA	202221	ALEDO ISD	461-11-6399.01-103-211000	SUPPLIES	418.50	N
031627	12-15-2021	R & R BOTTLED WATER	202142	64975	461-11-6399.01-041-211000	SUPPLIES	111.00	N
			202277	65407	461-11-6399.01-101-211000	SUPPLIES	149.50	N
			202318	65395	461-11-6399.01-103-211000	SUPPLIES	160.50	N
			202262	65383	461-11-6399.01-106-211000	SUPPLIES	34.00	N
			201218	65396	461-11-6399.01-110-211000	SUPPLIES	78.00	N
<b>Totals for Check 031627</b>							<b>533.00</b>	
031628	12-15-2021	SLADE & NASH SUPPLY	201967	D120	461-11-6399.01-105-211000	SUPPLIES	1,811.29	N
031629	12-15-2021	SUNNY STREET CAFE	202372	ALEDO ISD	461-41-6499.01-750-299002	CATERING EXPENSE	1,258.44	N
031630	12-15-2021	YEP! PRODUCTIONS	202089	MCNL0069	461-11-6399.01-110-211000	SUPPLIES	2,736.00	N
031631	12-15-2021	AMAZON CAPITAL	202063	1RYL-JPNL-	865-00-2191.26-001-200000	SUPPLIES	439.90	N
			201632	19CX-VRCL-	865-00-2191.33-001-200000	SUPPLIES	488.95	N
			201771	1JG9-LQ33-	865-00-2191.33-001-200000	SUPPLIES	22.86	N
			201771	11YX-4MDD-	865-00-2191.33-001-200000	SUPPLIES	1,536.38	N
			201772	1QYR-MLHJ-	865-00-2191.33-001-200000	SUPPLIES	1,331.20	N
			201808	13G6-M34N-	865-00-2191.33-001-200000	SUPPLIES	1,567.77	N
			201915	1TF1-H93Y-	865-00-2191.33-001-200000	SUPPLIES	1,272.24	N
			201916	1M3J-T4G1-	865-00-2191.33-001-200000	SUPPLIES	594.87	N
			201959	1LJN-PLRQ-	865-00-2191.33-001-200000	SUPPLIES	1,276.42	N
			202048	1J6H-HX4K-	865-00-2191.46-001-200000	ROBOTICS CLUB	50.85	N
			201735	11MF-YMCW-	865-00-2191.70-041-200000	SUPPLIES	16.99	N
<b>Totals for Check 031631</b>							<b>8,598.43</b>	
031632	12-15-2021	CLINT BEHRENS	202245	BRYCEN	865-00-2191.36-001-200000	AWARDS/AG MECH	956.25	N
031633	12-15-2021	BLICK ART MATERIALS	201670	7425926	865-00-2191.41-001-200000	SUPPLIES	166.02	N
031634	12-15-2021	BRAZOS LOGO SHOP, L	201256	12638	865-00-2191.36-001-200000	SUPPLIES	1,266.60	N
			201293	12761	865-00-2191.45-001-200000	SUPPLIES	550.00	N
<b>Totals for Check 031634</b>							<b>1,816.60</b>	
031635	12-15-2021	CONCORD THEATRICAL	201505	10601623	865-00-2191.33-041-200000	SUPPLIES	273.04	N
031636	12-15-2021	KEVIN DALTON	202246	LOGAN DALTON	865-00-2191.36-001-200000	AWARDS/AG MECH	956.25	N
031637	12-15-2021	FIRST FINANCIAL BANK	202437	S DONNELL	865-00-2191.31-041-200000	TRAVEL EXPENSE/AMS BAND	252.00	N
			202437	L MIRAMONTES	865-00-2191.31-041-200000	TRAVEL EXPENSE/AMS BAND	252.00	N
<b>Totals for Check 031637</b>							<b>504.00</b>	
031638	12-15-2021	FLOWER MOUND GOLF	202407	ALEDO ISD	865-00-2191.06-001-200000	ENTRY FEE	550.00	N
031639	12-15-2021	GRAFXPROMOTIONS, LL	201582	11007861	865-00-2191.45-103-200000	SUPPLIES	1,500.00	N
031640	12-15-2021	MARK CUSTOM RECOR	202205	ALEDO ISD	865-00-2191.31-041-200000	CONTRACT SERVICE	1,566.00	N
031641	12-15-2021	KIMBERLY MARTIN	202247	AUSTIN MARTIN	865-00-2191.36-001-200000	AWARDS/AG MECH	956.25	N
031642	12-15-2021	MASTERCARD - JP MOR	201879	MCALISTERS	865-00-2191.04-001-200000	STUDENT TRAVEL	156.49	N
			201879	CHICK-FIL-A	865-00-2191.04-001-200000	STUDENT TRAVEL	107.29	N
			200715	RAISING CANES	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	52.98	N
			200715	ROSA'S	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	80.75	N

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			200719	IN-N-OUT	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	59.20	N
			200771	IHOP	865-00-2191.06-001-200000	STUDENT TRAVEL	65.71	N
			200771	CHUYS	865-00-2191.06-001-200000	STUDENT TRAVEL	107.52	N
			200771	TOP GOLF	865-00-2191.06-001-200000	STUDENT TRAVEL	52.75	N
			200771	EXXON	865-00-2191.06-001-200000	STUDENT TRAVEL	35.01	N
			200771	HOLIDAY INN	865-00-2191.06-001-200000	STUDENT TRAVEL	372.36	N
			200771	HOLIDAY INN	865-00-2191.06-001-200000	STUDENT TRAVEL	372.36	N
			200771	HOLIDAY INN	865-00-2191.06-001-200000	STUDENT TRAVEL	372.36	N
			200771	HOLIDAY INN	865-00-2191.06-001-200000	STUDENT TRAVEL	340.26	N
			200690	STARBUCKS	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	50.95	N
			200690	CHIPOTLE	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	71.00	N
			200690	OLIVE GARDEN	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	91.20	N
			200690	TEXAS	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	84.90	N
			200690	SHELL	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	65.60	N
			200690	POPEYES	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	31.97	N
			200690	TEXARKANA	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	100.00	N
			200690	HILTON	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	190.46	N
			200690	HILTON	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	190.46	N
			200690	HILTON	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	190.46	N
			200690	HILTON	865-00-2191.06-001-200000	STUDENT TRAVEL/AHS GOLF	95.23	N
			200235	RAILHEAD BBQ	865-00-2191.15-001-200000	STUDENT MEALS	950.00	N
			201691	JIMMY JOHNS	865-00-2191.31-001-200000	STUDENT MEALS/AHS BAND	916.25	N
			201845	LOWES	865-00-2191.33-001-200000	SUPPLIES	209.18	N
			201845	LOWES	865-00-2191.33-001-200000	SUPPLIES	174.77	N
			201845	LOWES	865-00-2191.33-001-200000	SUPPLIES	560.18	N
			201845	LOWES	865-00-2191.33-001-200000	SUPPLIES	733.97	N
			201846	HOME DEPOT	865-00-2191.33-001-200000	SUPPLIES	332.58	N
			201846	HOME DEPOT	865-00-2191.33-001-200000	SUPPLIES	46.96	N
			201089	LOWES	865-00-2191.33-001-200000	CONSTRUCTION MATERIALS MU	631.20	N
			201089	LOWES	865-00-2191.33-001-200000	CONSTRUCTION MATERIALS MU	50.16	N
			201089	LOWES	865-00-2191.33-001-200000	CONSTRUCTION MATERIALS MU	23.23	N
			201089	LOWES	865-00-2191.33-001-200000	CONSTRUCTION MATERIALS MU	339.79	N
			201090	HOME DEPOT	865-00-2191.33-001-200000	CONSTRUCTION MATERIALS MU	27.96	N
			201946	CONCORD	865-00-2191.33-041-200000	SUPPLIES	250.00	N
			201621	BEARCAT	865-00-2191.45-001-200000	SUPPLIES	107.97	N
			201070	SONIC	865-00-2191.70-041-200000	SUPPLIES	400.00	N
			201499	BROOKSHIRES	865-00-2191.70-041-200000	SUPPLIES	74.52	N
			201712	BROOKSHIRES	865-00-2191.70-041-200000	SUPPLIES	75.74	N
						<b>Totals for Check 031642</b>	<b>9,241.73</b>	
031643	12-15-2021	MEMORABLE MOMENTS	202061	4061	865-00-2191.26-001-200000	SUPPLIES	1,311.74	N
031644	12-15-2021	MR. JIM'S PIZZA-#9	202257	009-6224160	865-00-2191.32-110-200000	SUPPLIES	107.37	N
031645	12-15-2021	BRENNA SOUZA	202248	KEVIN SOUZA	865-00-2191.36-001-200000	AWARDS/AG MECH	956.25	N

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031646	12-15-2021	SSR JACKETS	202135	458155-C	865-00-2191.36-001-200000	LETTER JACKETS	25.00	N
031647	12-15-2021	TASC DISTRICT 3	200148	012	865-00-2191.45-001-200000	FEES/DUES	60.00	N
031648	12-15-2021	VARSITY SPIRIT FASHIO	200893	33303261	865-00-2191.25-001-200000	SUPPLIES	318.25	N
031649	12-15-2021	WAY 2 CUTE DESIGNS	201773	5566	865-00-2191.25-001-200000	SUPPLIES	194.94	N
031650	12-15-2021	WEISSMAN'S THEATRIC	201208	224074190	865-00-2191.26-001-200000	SUPPLIES	32.88	N
031651	12-17-2021	BUSINESS PROFESSION	202254	8901	865-00-2191.34-001-200000	FEES/DUES	60.00	N
031652	12-17-2021	UNIVERSAL CHEERLEA	202163	REG-	865-00-2191.25-001-200000	DEPOSIT/CHEER FEES	3,500.00	N
			202498	REG-	865-00-2191.25-001-200000	REGISTRATION/HOTEL	24,740.29	N
<b>Totals for Check 031652</b>							<b>28,240.29</b>	
120201	12-02-2021	ARBITERPAY TRUST AC	074827	ARBITERPAY	184-36-6299.00-001-291960	GAME OFFICIALS	8,000.00	N
120202	12-02-2021	SATTERFIELD & PONTIK	103660	APP #9	619-81-6629.00-999-299300	CONSTRUCTION/MIDDLE SCHOO	2,688,738.20	N
120601	12-06-2021	FRONTSTREAM	074825	#INV3011402	199-41-6499.01-750-299750	CC PROCESSING FEE	253.70	N
121001	12-10-2021	FIRST FINANCIAL BANK	074826	630006	199-41-6499.01-750-299750	CC PROCESSING FEE	1,793.49	N
121002	12-10-2021	CONSTRUCTION ZONE o	106103	4ALE01-005	619-81-6629.00-999-299400	RENOVATION/INTERMEDIATE	440,616.83	N
121003	12-10-2021	SATTERFIELD & PONTIK	101470	APP #13	619-81-6629.00-999-299100	CONSTRUCTION/ELEMENTARY #	315,140.70	N
			074833	APP #13	619-81-6629.01-999-299100	ELEM #6/ PUBLIC RD	14,324.10	N
<b>Totals for Check 121003</b>							<b>329,464.80</b>	
121004	12-10-2021	IMPERIAL CONSTRUCTI	105510	APP #8	619-81-6629.00-041-299200	ADDITION/RENOVATION-AMS	1,749,058.73	N
121701	12-17-2021	TEXAS COMPTROLLER	074824	NOVEMBER	730-61-6499.00-999-299000	SALES AND USE TAX PMT	507.96	N
122001	12-20-2021	ARBITERPAY TRUST AC	074828	ARBITERPAY	184-36-6299.00-001-291960	GAME OFFICIALS	10,000.00	N
122002	12-20-2021	CONSTRUCTION ZONE o	106103	4ALE01-006	619-81-6629.00-999-299400	RENOVATION/INTERMEDIATE	799,433.60	N
122003	12-20-2021	SATTERFIELD & PONTIK	103660	APP #10	619-81-6629.00-999-299300	CONSTRUCTION/MIDDLE SCHOO	2,341,901.11	N
122004	12-20-2021	SATTERFIELD & PONTIK	101470	APP #14	619-81-6629.00-999-299100	CONSTRUCTION/ELEMENTARY #	371,434.75	N
			074835	APP #14	619-81-6629.01-999-299100	ELEM #6/ PUBLIC RD	950.00	N
<b>Totals for Check 122004</b>							<b>372,384.75</b>	
122201	12-22-2021	PARAGON SPORTS CON	074836	APP #4	199-81-6619.00-999-299999	AHS BB/SB COMPLEX TURF PROJ	183,719.31	N
122202	12-22-2021	HUCKABEE & ASSOCIAT	074837	INVOICE #20	619-81-6629.00-041-299200	ARCH FEES/PROJECT #01865-01-	25,982.77	N
122203	12-22-2021	HUCKABEE & ASSOCIAT	074838	INVOICE #14	619-81-6629.00-999-299300	ARCH FEES/PROJECT #01865-02-	72,217.88	N
122204	12-22-2021	HUCKABEE & ASSOCIAT	074839	INVOICE #21	619-81-6629.00-041-299200	ARCH FEES/PROJECT #01865-01-	29,891.06	N
122205	12-22-2021	HUCKABEE & ASSOCIAT	074840	INVOICE #15	619-81-6629.00-999-299300	ARCH FEES/PROJECT #01865-02-	34,754.39	N
122206	12-22-2021	PBK ARCHITECTS, INC	074841	532560	619-81-6629.00-999-299100	ARCHITECT FEE/PROJECT #0002	5,135.47	N
122207	12-22-2021	HUCKABEE & ASSOCIAT	074842	532561	619-81-6629.00-999-299400	ARCHITECT FEE/PROJECT #0020	6,633.00	N
			074842	532561	619-81-6629.00-999-299400	ARCHITECT FEE/PROJECT #0020	-6,633.00	N
<b>Totals for Check 122207</b>							<b>.00</b>	
122208	12-22-2021	PBK ARCHITECTS, INC	074843	53261	619-81-6629.00-999-299400	ARCHITECT FEE/PROJECT #0020	6,633.00	N

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122209	12-22-2021	PBK ARCHITECTS, INC	074844	532816	619-81-6629.00-999-299500	ARCHITECT FEE/PROJECT #0020	35,594.88	N
122210	12-22-2021	PBK ARCHITECTS, INC	074845	532818	619-81-6629.00-999-299100	ARCHITECT FEE/PROJECT #0002	5,135.47	N
122211	12-22-2021	PBK ARCHITECTS, INC	074846	532819	619-81-6629.00-999-299400	ARCHITECT FEE/PROJECT #0020	2,653.20	N
122301	12-23-2021	PBK ARCHITECTS, INC	074847	532559	619-81-6629.00-999-299100	ARCHITECT FEE/PROJECT #0002	1,400.00	N
139726	12-01-2021	4 IMPRINT, INC.	201463	9462031	199-41-6399.01-731-299731	CIRCLE OF GREATNESS SUPPLIE	483.98	N
139727	12-01-2021	ABECEDARIAN ABC, LLC	201552	3493	199-11-6399.00-106-211106	SUPPLIES	77.00	N
139728	12-01-2021	ADVANCED GLASS SYS	201992	1067156	199-51-6299.00-910-299910	CONTRACT SERVICE	159.50	N
139729	12-01-2021	AGENCY 405-TX DEPT O	074683	CRS2021102257	199-41-6299.01-731-299731	BACKGROUND CHECKS	12.00	N
139730	12-01-2021	ASSETGENIE, INC.	201663	1602595	199-11-6399.03-110-211110	SUPPLIES	332.50	N
139731	12-01-2021	ALEDO ISD ACTIVITY FU	201976	SENIOR	199-00-2311.00-000-200000	RSVD PARKING	9,288.00	N
139732	12-01-2021	ALERT SERVICES, INC.	201799	5075314	184-36-6399.14-001-291960	SUPPLIES	149.90	N
139733	12-01-2021	APPLE, INC.	201550	AG20963749	199-11-6399.00-041-211041	SUPPLIES	178.00	N
			201332	AG20702176	199-41-6399.00-735-299735	TECH EQUIPMENT/COMMUNICAT	2,362.00	N
			201996	AG26705033	199-52-6399.00-980-299980	POLICE SUPPLIES	299.00	N
			201332	AG20702176	199-53-6398.00-990-299990	TECH EQUIPMENT/COMMUNICAT	1,000.00	N
<b>Totals for Check 139733</b>							<b>3,839.00</b>	
139734	12-01-2021	AT&T	074649	8310009734634	199-51-6259.01-999-299999	TELEPHONE	1,010.30	N
139735	12-01-2021	AT&T MOBILITY	074650	287304094454	199-51-6259.01-999-299999	AIR CARD/HOTSPOT	20.00	N
139736	12-01-2021	ATHLETIC SERVICES	201876	2122421	184-36-6249.00-001-291960	EQUIPMENT REPAIRS	1,396.95	N
139737	12-01-2021	ATTAINMENT CO., INC.	201890	341092A	199-11-6399.02-001-223940	SUPPLIES	366.45	N
139738	12-01-2021	AXON ENTERPRISES, IN	074669	INUS008197	199-52-6299.00-980-299980	EVIDENCE.COM LICENSES	4,041.00	N
				FTC 107870	199-52-6398.01-980-299980	PO 003021 TAX CREDIT	-4.72	N
<b>Totals for Check 139738</b>							<b>4,036.28</b>	
139739	12-01-2021	BETTER SIGNS &	201873	78047	184-36-6499.04-001-291960	STADIUM EXPENSE	1,710.10	N
139740	12-01-2021	BIO-RAD LABORATORIE	200888	905100341	199-11-6399.06-001-238001	SUPPLIES	513.82	N
139741	12-01-2021	BIRDVILLE HIGH SCHOO	202110	VARSITY BOYS	184-36-6412.02-001-291960	ENTRY FEE	375.00	N
			202110	JV BOYS	184-36-6412.02-001-291960	ENTRY FEE	200.00	N
<b>Totals for Check 139741</b>							<b>575.00</b>	
139742	12-01-2021	TONY BIXEL	074663	CURTIS BIXEL	240-00-5751.00-041-200000	REFUND-NOT USING CAFETERIA	65.95	N
139743	12-01-2021	EDWARD J. BRATCHER	074651	HILLCREST	184-36-6299.00-001-291965	11/11 CHAIN CREW-PLAYOFF	75.00	N
			074651	GRAHAM V	184-36-6299.00-001-291965	11/12 CHAIN CREW-PLAYOFF	75.00	N
<b>Totals for Check 139743</b>							<b>150.00</b>	
139744	12-01-2021	THE BREAKTHROUGH C	201024	INV-7388	199-23-6411.00-106-211106	STAFF DEVELOPMENT	825.00	N
139745	12-01-2021	BUCK'S WHEEL & EQUIP	074685	110118	199-00-2110.00-000-200000	PO 107056	1,950.00	N
			201355	110889	199-34-6249.00-930-299930	VEHICLE REPAIR/BUS FLEET	1,089.46	N
<b>Totals for Check 139745</b>							<b>3,039.46</b>	

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139746	12-01-2021	BUREAU OF	201491	5054708	199-13-6411.02-940-223940	STAFF DEVELOPMENT	558.00	N
139747	12-01-2021	C.D. HARTNETT	201877	701413	184-36-6343.00-999-299965	CONCESSION SUPPLIES	826.26	N
			202066	701859	184-36-6343.00-999-299965	CONCESSION SUPPLIES	603.00	N
			202099	700785	184-36-6343.00-999-299965	CONCESSION SUPPLIES	1,008.41	N
			202101	699729	184-36-6343.00-999-299965	CONCESSION SUPPLIES	18.42	N
			202101	699728	184-36-6343.00-999-299965	CONCESSION SUPPLIES	571.41	N
<b>Totals for Check 139747</b>							<b>3,027.50</b>	
139748	12-01-2021	CAROLINA BIOLOGICAL	201140	51585848 RI	199-11-6399.12-001-222972	SUPPLIES	197.59	N
139749	12-01-2021	CASTLEBERRY ISD	202109	ALEDO ISD	184-36-6412.02-001-291960	ENTRY FEE	275.00	N
139750	12-01-2021	CAVALLO ENERGY	074670	21326001632085	199-51-6259.00-999-299999	UTILITIES	79,097.27	N
139751	12-01-2021	CDW GOVERNMENT, IN	201299	N080409	199-23-6399.01-106-211106	SUPPLIES	338.53	N
139752	12-01-2021	CHANCE TO SOAR	200169	VANDA	255-13-6411.00-101-211000	STAFF DEVELOPMENT	850.00	N
139753	12-01-2021	KESHIA CHANEY	201590	GCASE PER	199-21-6411.00-940-223940	Per Diem	36.00	N
139754	12-01-2021	CHHS WRESTLING BOO	202050	VARSITY BOYS	184-36-6412.02-001-291960	ENTRY FEE	200.00	N
			202050	VARSITY GIRLS	184-36-6412.02-001-291960	ENTRY FEE	150.00	N
			202050	JV BOYS	184-36-6412.02-001-291960	ENTRY FEE	350.00	N
<b>Totals for Check 139754</b>							<b>700.00</b>	
139755	12-01-2021	CHICK-FIL-A HUDSON O	201973	2694559	184-36-6341.00-999-299965	CONCESSION SUPPLIES	277.30	N
			201973	2690649	184-36-6341.00-999-299965	CONCESSION SUPPLIES	533.20	N
			202035	2690656	184-36-6341.00-999-299965	CONCESSION SUPPLIES	455.40	N
			202037	2678284	184-36-6341.00-999-299965	CONCESSION SUPPLIES	59.92	N
			202039	2669532	184-36-6341.00-999-299965	CONCESSION SUPPLIES	365.60	N
			202059	2669490	184-36-6341.00-999-299965	CONCESSION SUPPLIES	44.94	N
			202097	2720056	184-36-6341.00-999-299965	CONCESSION SUPPLIES	74.90	N
			202098	2723309	184-36-6341.00-999-299965	CONCESSION SUPPLIES	74.90	N
			201973	2690649	184-36-6343.00-999-299965	CONCESSION SUPPLIES	2,354.00	N
			202035	2690656	184-36-6343.00-999-299965	CONCESSION SUPPLIES	1,765.50	N
			202037	2678284	184-36-6343.00-999-299965	CONCESSION SUPPLIES	194.50	N
			202039	2669532	184-36-6343.00-999-299965	CONCESSION SUPPLIES	3,331.50	N
			202059	2669490	184-36-6343.00-999-299965	CONCESSION SUPPLIES	291.75	N
			202097	2720056	184-36-6343.00-999-299965	CONCESSION SUPPLIES	194.50	N
			202098	2723309	184-36-6343.00-999-299965	CONCESSION SUPPLIES	194.50	N
<b>Totals for Check 139755</b>							<b>10,212.41</b>	
139756	12-01-2021	CINTAS FIRST AID & SAF	201711	5083749657	240-35-6399.00-001-299950	SUPPLIES	151.53	N
			201711	5083749657	240-35-6399.00-009-299950	SUPPLIES	141.93	N
			201711	5083749657	240-35-6399.00-041-299950	SUPPLIES	206.98	N
			201711	5083749657	240-35-6399.00-101-299950	SUPPLIES	233.21	N
			201711	5083749657	240-35-6399.00-102-299950	SUPPLIES	81.49	N
			201711	5083749657	240-35-6399.00-103-299950	SUPPLIES	284.67	N
			201711	5083749657	240-35-6399.00-104-299950	SUPPLIES	245.29	N
			201711	5083749657	240-35-6399.00-105-299950	SUPPLIES	238.14	N
			201711	5083749657	240-35-6399.00-106-299950	SUPPLIES	65.75	N

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			201711	5083749657	240-35-6399.00-110-299950	SUPPLIES	206.67	N
						<b>Totals for Check 139756</b>	<b>1,855.66</b>	
139757	12-01-2021	CITY OF FORT WORTH	074652	1523101-661474	199-51-6259.02-999-299999	UTILITIES	5,705.81	N
139758	12-01-2021	CITY OF WILLOW PARK	074671	002-0005000-001	199-51-6259.02-999-299999	UTILITIES	1,560.60	N
			074671	002-0005100-001	199-51-6259.02-999-299999	UTILITIES	368.82	N
						<b>Totals for Check 139758</b>	<b>1,929.42</b>	
139759	12-01-2021	AYR DATA, INC	201800	2021-00775	199-34-6311.00-930-299930	SUPPLIES	168.00	N
139760	12-01-2021	CMAC, LLC	201984	VARSIITY	184-36-6412.04-001-291960	CHARTER SERVICE	3,700.00	N
139761	12-01-2021	CROWN TROPHY - PLAN	202042	65870	199-11-6497.00-104-211104	AWARDS	44.20	N
139762	12-01-2021	D&L ENTERTAINMENT S	074672	1069998	184-36-6299.00-001-291965	STADIUM SECURITY	1,037.50	N
			074673	1070019	184-36-6299.00-001-291965	STADIUM SECURITY	1,279.38	N
						<b>Totals for Check 139762</b>	<b>2,316.88</b>	
139763	12-01-2021	DELTAMATH SOLUTION	200979	7915	199-11-6398.02-001-238001	SUBSCRIPTION	285.00	N
139764	12-01-2021	DENTON HIGH SCHOOL	202105	ALEDO ISD	184-36-6412.02-001-291960	ENTRY FEE	250.00	N
139765	12-01-2021	DESIGNS BY KING, INC.	201263	D-36591	199-36-6249.02-001-211200	EQUIPMENT REPAIRS/AHS BAND	343.00	N
139766	12-01-2021	DLR COUNSELING GRO	074694	ALEDO ISD	199-31-6299.01-921-211921	STUDENT FOCUS GROUP SESSI	2,500.00	N
139767	12-01-2021	DR PEPPER	201673	3734108839	240-35-6341.00-009-299950	FOOD SUPPLIES	204.00	N
139768	12-01-2021	ECOLAB FOOD SAFETY	201378	6264587010	240-35-6399.00-001-299950	SUPPLIES	32.28	N
			201744	6264909559	240-35-6399.00-041-299950	SUPPLIES	22.29	N
			201744	6264909559	240-35-6399.00-103-299950	SUPPLIES	195.00	N
						<b>Totals for Check 139768</b>	<b>249.57</b>	
139769	12-01-2021	EDUCATIONAL SERVICE	201862	SO-76334	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	179.00	N
			201721	SO-76203	199-53-6249.00-990-299990	TECH EQUIPMENT REPAIRS/DIST	160.00	N
						<b>Totals for Check 139769</b>	<b>339.00</b>	
139770	12-01-2021	EDUCATIONAL SERVICE	201344	SO-76451	199-11-6249.00-990-211999	INSTR TECH EQUIP REPAIR/DPP	114.00	N
139771	12-01-2021	ELLIOTT ELECTRIC SUP	201851	25-18229-01	199-51-6319.01-910-299910	SUPPLIES	2,266.70	N
			200210	25-05222-01	199-51-6319.03-910-299910	SUPPLIES	3,195.00	N
			201837	25-16989-01	199-51-6319.03-910-299910	ELECTRICAL SUPPLIES/AHS	435.00	N
						<b>Totals for Check 139771</b>	<b>5,896.70</b>	
139772	12-01-2021	EMBI TEC	201142	35263	199-11-6399.12-001-222972	SUPPLIES	517.00	N
139773	12-01-2021	EAN SERVICES, LLC	201575	850044962069	184-36-6412.08-001-291960	STUDENT TRAVEL	495.00	N
			074674	122889942	199-36-6412.01-001-211200	PO 201438 TOLL FEES	9.65	N
						<b>Totals for Check 139773</b>	<b>504.65</b>	
139774	12-01-2021	EPIC SPORTS, INC	201309	5860936	730-61-6399.00-999-299000	SUPPLIES	404.18	N
139775	12-01-2021	EWELL EDUCATIONAL S	202013	12-13012	199-36-6499.01-001-222972	FEES/DUES	350.00	N
139776	12-01-2021	REBECCA G FAULKNER	201591	GCASE PER	199-21-6411.00-940-223940	STAFF DEVELOPMENT	36.00	N
139777	12-01-2021	FEDEX CORPORATION	201813	7-570-03738	184-36-6499.04-001-291960	POSTAGE	111.27	N
			201813	7-566-50771	184-36-6499.04-001-291960	POSTAGE	65.08	N
						<b>Totals for Check 139777</b>	<b>176.35</b>	

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139778	12-01-2021	FIRETROL PROTECTION	201607	100753099	199-51-6249.02-910-299910	FIRE SYSTEM MAINTENANCE/ST	450.00	N
			202031	100752095	199-51-6249.02-910-299910	FIRE SYSTEM MAINTENANCE	385.00	N
			201268	100753762	199-51-6249.02-910-299910	FIRE SYSTEM MAINTENANCE/VA	920.00	N
<b>Totals for Check 139778</b>							<b>1,755.00</b>	
139779	12-01-2021	FIRST FINANCIAL BANK	202070	ROBOTICS	199-36-6412.00-001-222972	CTE CTSO TRAVEL	396.00	N
139780	12-01-2021	FIRST FINANCIAL BANK	074626	AMS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139781	12-01-2021	FIRST FINANCIAL BANK	074627	AMS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139782	12-01-2021	FIRST FINANCIAL BANK	074628	AMS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139783	12-01-2021	FIRST FINANCIAL BANK	074629	AMS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139784	12-01-2021	FIRST FINANCIAL BANK	074633	AHS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139785	12-01-2021	FIRST FINANCIAL BANK	074635	AHS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139786	12-01-2021	FIRST FINANCIAL BANK	074636	AHS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139787	12-01-2021	FIRST FINANCIAL BANK	074637	AHS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139788	12-01-2021	FIRST FINANCIAL BANK	201484	PTS TRIP	199-11-6399.03-940-223940	Petty Cash/Transition Supplies	50.00	N
139789	12-01-2021	FIRST IN TEXAS	201680	2021104	199-36-6499.02-001-222972	FEES/DUES	250.00	N
139790	12-01-2021	FLINN SCIENTIFIC, INC.	201559	2648603	199-11-6399.00-041-211041	SUPPLIES	131.99	N
			201137	2637785	199-11-6399.12-001-222972	SUPPLIES	217.22	N
<b>Totals for Check 139790</b>							<b>349.21</b>	
139791	12-01-2021	FOLLETT SCHOOL SOLU	201585	382190	199-12-6329.01-009-211009	LIBRARY BOOKS	68.64	N
139792	12-01-2021	GANDY INK	200863	731150	730-61-6399.00-999-299000	SUPPLIES	812.00	N
			202027	928448	730-61-6399.00-999-299000	SUPPLIES	776.50	N
<b>Totals for Check 139792</b>							<b>1,588.50</b>	
139793	12-01-2021	GANDY INK	200118	728089	730-61-6399.00-999-299000	SUPPLIES	537.60	N
139794	12-01-2021	GLADIATOR FENCE, LLC	201838	1009	199-51-6299.00-910-299910	CONTRACT SERVICE	4,202.00	N
139795	12-01-2021	GRAFXPROMOTIONS, LL	201586	1007876	730-61-6399.00-999-299000	SUPPLIES	1,031.00	N
139796	12-01-2021	GRAINGER	201516	9106465637	199-51-6319.00-910-299910	GENERAL SUPPLIES/MAINT DEPT	106.84	N
			201517	9106800296	199-51-6319.00-910-299910	GENERAL SUPPLIES/DIST SIGNS	496.10	N
			201994	9126000547	199-51-6319.05-910-299910	SUPPLIES	52.08	N
			201924	9122308712	199-53-6399.00-990-299990	OFFICE SUPPLIES/TECH DEPT	377.60	N
<b>Totals for Check 139796</b>							<b>1,032.62</b>	
139797	12-01-2021	GREATAMERICA	074653	30503597	199-11-6269.01-001-211999	XEROX	1,529.84	N
			074653	30503597	199-11-6269.01-001-226999	XEROX	176.52	N
			074653	30503597	199-11-6269.01-009-211999	XEROX	882.60	N
			074653	30503597	199-11-6269.01-041-211999	XEROX	470.72	N
			074653	30503597	199-11-6269.01-101-211999	XEROX	823.76	N
			074653	30503597	199-11-6269.01-102-211999	XEROX	470.72	N
			074653	30503597	199-11-6269.01-103-211999	XEROX	470.72	N
			074653	30503597	199-11-6269.01-104-211999	XEROX	529.56	N
			074653	30503597	199-11-6269.01-105-211999	XEROX	470.72	N

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			074653	30503597	199-11-6269.01-106-211999	XEROX	235.36	N
			074653	30503597	199-11-6269.01-110-211999	XEROX	353.04	N
			074653	30503597	199-11-6269.01-940-223999	XEROX	58.82	N
			074653	30503597	199-21-6269.00-970-299999	XEROX	58.82	N
			074653	30503597	199-41-6269.00-750-299999	XEROX	470.72	N
			074653	30503597	199-51-6269.01-999-299999	XEROX	117.68	N
			074653	30503597	199-51-6269.01-999-299999	XEROX	58.82	N
			074653	30503597	199-53-6269.01-990-299999	XEROX	176.52	N
					<b>Totals for Check 139797</b>		<b>7,354.94</b>	
139798	12-01-2021	HAIGOOD & CAMPBELL,	201811	241538	199-34-6311.00-930-299930	VEHICLE FUEL	4,564.98	N
			201811	241539	199-34-6311.00-930-299930	VEHICLE FUEL	1,956.20	N
			201811	241540	199-34-6311.00-930-299930	VEHICLE FUEL	6,504.94	N
			201811	241541	199-34-6311.00-930-299930	VEHICLE FUEL	7,185.36	N
					<b>Totals for Check 139798</b>		<b>20,211.48</b>	
139799	12-01-2021	HARTNESS PRINT CENT	201502	21699	199-23-6399.00-041-211041	SUPPLIES	275.70	N
139800	12-01-2021	HIGGINBOTHAM & ASSO	202068	71165	199-41-6399.00-750-299750	SUPPLIES	71.00	N
139801	12-01-2021	BD HOLT CO	200455	PIKF0099277	199-34-6319.00-930-299930	SUPPLIES	187.45	N
			200455	PIKF0098615	199-34-6319.00-930-299930	SUPPLIES	193.27	N
				PCKF0019780	199-34-6319.00-930-299930	PO 200455 RESTOCK FEE	-44.25	N
				PCKF0019745	199-34-6319.00-930-299930	PO 200455 RETURNED PARTS	-132.70	N
					<b>Totals for Check 139801</b>		<b>203.77</b>	
139802	12-01-2021	HOWIES ATHLETIC TAP	200427	INV081884	184-36-6399.14-001-291960	SUPPLIES	1,103.32	N
			200427	INV090759	184-36-6399.14-001-291960	SUPPLIES	257.80	N
			200427	INV094008	184-36-6399.14-001-291960	SUPPLIES	257.80	N
					<b>Totals for Check 139802</b>		<b>1,618.92</b>	
139803	12-01-2021	INTERACT PUBLIC SAFE	201856	CPSXT0000220	199-52-6399.02-980-299980	REPORT WRITINGSYSTEM/POLIC	930.00	N
139804	12-01-2021	ISI COMMERCIAL REFRI	074690	3847912	240-00-2110.00-000-200000	PO 106228	26,570.83	N
			074690	3856734	240-00-2110.00-000-200000	PO 106228	5,371.58	N
			074690	3869462	240-00-2110.00-000-200000	PO 106228	9,348.97	N
					<b>Totals for Check 139804</b>		<b>41,291.38</b>	
139805	12-01-2021	JASON'S DELI	202015	21111701006005	199-13-6399.00-001-211001	SUPPLIES	1,029.28	N
139806	12-01-2021	KURZ & COMPANY	200956	114062800019	240-35-6341.00-001-299950	FOOD SUPPLIES	134.55	N
			200966	114062870019	240-35-6341.00-001-299950	FOOD SUPPLIES	95.68	N
			201337	114063010017	240-35-6341.00-001-299950	BREAD	85.74	N
			200966	114062800018	240-35-6341.00-009-299950	FOOD SUPPLIES	15.16	N
			200966	114062870018	240-35-6341.00-009-299950	FOOD SUPPLIES	139.56	N
			201132	114062940015	240-35-6341.00-009-299950	FOOD SUPPLIES	127.60	N
			201337	114063010016	240-35-6341.00-009-299950	BREAD	111.05	N
			200956	114062800016	240-35-6341.00-041-299950	FOOD SUPPLIES	180.45	N
			200966	114062870015	240-35-6341.00-041-299950	FOOD SUPPLIES	180.45	N
			201132	114062940014	240-35-6341.00-041-299950	FOOD SUPPLIES	188.24	N
			201132	114062940013	240-35-6341.00-101-299950	FOOD SUPPLIES	101.68	N
			200956	114062800015	240-35-6341.00-102-299950	FOOD SUPPLIES	245.40	N

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			200966	114062870016	240-35-6341.00-103-299950	FOOD SUPPLIES	104.60	N
			201337	114063010015	240-35-6341.00-103-299950	BREAD	157.40	N
			201337	114063010018	240-35-6341.00-104-299950	BREAD	89.70	N
			200966	114062870020	240-35-6341.00-105-299950	FOOD SUPPLIES	59.80	N
			200956	114062800020	240-35-6341.00-106-299950	FOOD SUPPLIES	15.03	N
			200966	114062870021	240-35-6341.00-106-299950	FOOD SUPPLIES	113.62	N
			201132	114062940016	240-35-6341.00-106-299950	FOOD SUPPLIES	34.11	N
			201337	114063010019	240-35-6341.00-106-299950	BREAD	125.58	N
			200956	114062800017	240-35-6341.00-110-299950	FOOD SUPPLIES	45.48	N
			200966	114062870017	240-35-6341.00-110-299950	FOOD SUPPLIES	45.48	N
						<b>Totals for Check 139806</b>	<b>2,396.36</b>	
139807	12-01-2021	LADY PIRATE ATHLETIC	201990	ALEDO ISD	184-36-6412.02-001-291960	ENTRY FEE	400.00	N
139808	12-01-2021	LEGACY HIGH SCHOOL	201874	ALEDO ISD	184-36-6412.02-001-291960	ENTRY FEE	400.00	N
139809	12-01-2021	LRP PUBLICATIONS	201797	4530348	199-21-6399.00-940-223940	SUPPLIES	294.50	N
139810	12-01-2021	MAJORCLARITY, INC	074654	2145	199-31-6299.00-921-211999	TRANSCRIPT FULFILLMENT	224.20	N
			074655	2134	199-31-6299.00-921-211999	PROFESSIONAL LEARNING	2,420.00	N
						<b>Totals for Check 139810</b>	<b>2,644.20</b>	
139811	12-01-2021	MANSFIELD ISD AQUATI	202117	ALEDO ISD	184-36-6412.02-001-291960	ENTRY FEE	120.00	N
139812	12-01-2021	MATTHEW'S OFFICE CIT	201747	41229-0	199-11-6399.00-101-211101	SUPPLIES	217.20	N
139813	12-01-2021	MHC TRUCK LEASING, I	074656	K0503000001242	199-36-6412.03-001-211999	TRUCK LEASING	1,438.73	N
139814	12-01-2021	MICHAELS STORE, INC	201642	49006	199-41-6399.01-731-299731	CIRCLE OF GREATNESS SUPPLIE	71.92	N
139815	12-01-2021	HUFFMAN EQUIPMENT	202036	39369	199-51-6299.00-910-299910	REPAIR FUEL SYSTEM S TRANSP	259.34	N
139816	12-01-2021	NATIONAL WHOLESALE	201726	S3687266.001	199-51-6319.02-910-299910	PLUMBING SUPPLIES/ALC	91.00	N
			202032	S3700794.001	199-51-6319.02-910-299910	PLUMBING SUPPLIES/DISTRICT	237.00	N
						<b>Totals for Check 139816</b>	<b>328.00</b>	
139817	12-01-2021	NATIONAL WHOLESALE	201609	S3670408.002	199-51-6319.02-910-299910	PLUMBING SUPPLIES/DISTRICT	2,047.36	N
			201609	S3670408.003	199-51-6319.02-910-299910	PLUMBING SUPPLIES/DISTRICT	2,006.60	N
						<b>Totals for Check 139817</b>	<b>4,053.96</b>	
139818	12-01-2021	NEWBART PRODUCTS, I	201598	295846	199-52-6399.00-980-299980	POLICE SUPPLIES	7.00	N
139819	12-01-2021	NORTHWEST GIRLS SO	202044	ALEDO ISD	184-36-6412.02-001-291960	ENTRY FEE	600.00	N
139820	12-01-2021	OFFICE DEPOT, INC.	200914	202837687001	199-11-6399.02-001-211999	COPY PAPER/DISTRICT	2,520.60	N
			200914	202837687001	199-11-6399.02-009-211999	COPY PAPER/DISTRICT	2,519.00	N
			200914	202837687001	199-11-6399.02-041-211999	COPY PAPER/DISTRICT	2,519.00	N
			200914	202837687001	199-11-6399.02-101-211999	COPY PAPER/DISTRICT	2,519.00	N
			200914	202837687001	199-11-6399.02-102-211999	COPY PAPER/DISTRICT	2,519.00	N
			200914	202837687001	199-11-6399.02-103-211999	COPY PAPER/DISTRICT	2,519.00	N
			200914	202837687001	199-11-6399.02-104-211999	COPY PAPER/DISTRICT	2,519.00	N
			200914	202837687001	199-11-6399.02-105-211999	COPY PAPER/DISTRICT	2,519.00	N
			200914	202837687001	199-11-6399.02-106-211999	COPY PAPER/DISTRICT	2,519.00	N
			200914	202837687001	199-11-6399.02-110-211999	COPY PAPER/DISTRICT	2,519.00	N
						<b>Totals for Check 139820</b>	<b>25,191.60</b>	

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139821	12-01-2021	PASCO BROKERAGE, IN	200209	21-2435	199-51-6398.03-910-299910	EQUIPMENT	4,006.00	N
139822	12-01-2021	PBS of TEXAS, LLC	074687	7450100868	199-00-2110.00-000-200000	FURNITURE MOVE/CLEANING/FIE	16,450.00	N
			074675	7450100875	199-51-6249.02-999-299999	FURNITURE MOVE PORTABLES	4,525.00	N
			074675	7450100921	199-51-6249.02-999-299999	FURNITURE MOVE AMS	625.00	N
			074684	7450100872	199-51-6319.00-910-299910	JRT TORK TT DISPENSERS (50)	750.00	N
			074676	7450100975	199-51-6399.19-999-299999	7 C'S ENVIROX	1,211.93	N
						<b>Totals for Check 139822</b>	<b>23,561.93</b>	
139823	12-01-2021	NCS PEARSON, INC	200938	16368986	199-11-6398.00-940-223940	TEST KITS/SPED	945.00	N
			201488	16420055	199-11-6398.00-940-223940	TESTING	1,075.00	N
			201488	16420054	199-11-6398.00-940-223940	TESTING	1,126.50	N
						<b>Totals for Check 139823</b>	<b>3,146.50</b>	
139824	12-01-2021	PORTIONPAC CHEMICA	201741	IN234890	240-35-6399.00-102-299950	SUPPLIES	120.00	N
			201741	IN234890	240-35-6399.00-104-299950	SUPPLIES	120.00	N
			201741	IN234890	240-35-6399.00-105-299950	SUPPLIES	120.00	N
			201741	IN234890	240-35-6399.00-106-299950	SUPPLIES	120.00	N
						<b>Totals for Check 139824</b>	<b>480.00</b>	
139825	12-01-2021	PRECISION BUSINESS M	201775	105089	199-11-6399.00-106-211106	SUPPLIES	1,914.34	N
			201658	105004	199-11-6399.00-110-211110	SUPPLIES	1,095.15	N
			201840	105053	199-11-6399.06-105-211105	SUPPLIES	641.68	N
						<b>Totals for Check 139825</b>	<b>3,651.17</b>	
139826	12-01-2021	CHARLES ERNEST PRIL	074657	HILLCREST	184-36-6299.00-001-291965	11/11 CHAIN CREW-PLAYOFF	75.00	N
			074657	GRAHAM V	184-36-6299.00-001-291965	11/12 CHAIN CREW-PLAYOFF	75.00	N
						<b>Totals for Check 139826</b>	<b>150.00</b>	
139827	12-01-2021	CHARLES ROBERT PRIL	074658	HILLCREST	184-36-6299.00-001-291965	11/11 CHAIN CREW-PLAYOFF	75.00	N
			074658	GRAHAM V	184-36-6299.00-001-291965	11/12 CHAIN CREW-PLAYOFF	75.00	N
						<b>Totals for Check 139827</b>	<b>150.00</b>	
139828	12-01-2021	PROJECT	201977	SENIOR	199-00-2311.00-000-200000	RSVD PARKING	13,932.00	N
139829	12-01-2021	PSYCHOLOGICAL ASSE	200720	IN-00019309	199-11-6398.00-940-223940	ASSESSMENTS/SPECIAL ED	648.00	N
139830	12-01-2021	PUBLIC WORKERS COM	074664	29	199-11-6143.00-999-211999	QTR 2 CONTRIBUTION	59,302.01	N
			074664	29	199-34-6143.00-999-299999	QTR 2 CONTRIBUTION	14,789.87	N
						<b>Totals for Check 139830</b>	<b>74,091.88</b>	
139831	12-01-2021	QUILL CORPORATION	201497	20817994	199-11-6399.00-041-211041	SUPPLIES	164.90	N
			201500	20837981	199-11-6399.00-041-211041	SUPPLIES	151.86	N
			201504	20817579	199-11-6399.00-041-211041	SUPPLIES	109.39	N
			201504	20875996	199-11-6399.00-041-211041	SUPPLIES	98.75	N
			201675	20781272	199-11-6399.00-106-211106	SUPPLIES	869.62	N
			201675	20801616	199-11-6399.00-106-211106	SUPPLIES	24.56	N
			201675	20874180	199-11-6399.00-106-211106	SUPPLIES	26.54	N
			201912	20980528	199-11-6399.00-106-211106	SUPPLIES	222.97	N
			201625	20781510	199-11-6399.00-110-211110	Office & Classroom Supplies	55.73	N
			201895	21017010	199-11-6399.02-001-223940	SUPPLIES	29.88	N
			201473	20669452	199-12-6399.00-001-211001	LIBRARY SUPPLIES	35.68	N
			201611	20874107	199-23-6399.00-001-211001	OFFICE SUPPLIES	12.34	N

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			201653	20815725	199-23-6399.00-001-211001	SUPPLIES	410.25	N
			201906	21018591	199-23-6399.00-001-211001	SUPPLIES	12.99	N
			201510	20813376	199-23-6399.00-041-211041	SUPPLIES	115.38	N
			201625	20781510	199-23-6399.00-110-211110	Office & Classroom Supplies	109.71	N
			201468	20649562	199-31-6399.00-001-211001	COLLEGE FAIR SUPP/ COUNS SU	12.86	N
			201468	20669298	199-31-6399.00-001-211001	COLLEGE FAIR SUPP/ COUNS SU	29.70	N
			201468	20669929	199-31-6399.00-001-211001	COLLEGE FAIR SUPP/ COUNS SU	34.19	N
			201468	20670075	199-31-6399.00-001-211001	COLLEGE FAIR SUPP/ COUNS SU	52.28	N
			201927	21010075	240-35-6399.00-001-299950	SUPPLIES	10.78	N
			201927	21010075	240-35-6399.00-009-299950	SUPPLIES	57.24	N
			201927	21010075	240-35-6399.00-041-299950	SUPPLIES	10.78	N
			201927	21010075	240-35-6399.00-101-299950	SUPPLIES	10.78	N
			201927	21010075	240-35-6399.00-102-299950	SUPPLIES	10.78	N
			201927	21010075	240-35-6399.00-103-299950	SUPPLIES	7.44	N
			201927	21015939	240-35-6399.00-103-299950	SUPPLIES	3.34	N
			201927	21015939	240-35-6399.00-104-299950	SUPPLIES	10.78	N
			201927	21015939	240-35-6399.00-105-299950	SUPPLIES	10.78	N
			201927	21015939	240-35-6399.00-106-299950	SUPPLIES	10.78	N
			201927	21015939	240-35-6399.00-110-299950	SUPPLIES	10.78	N
			201681	20815457	240-35-6399.01-950-299950	SUPPLIES/CN DEPT	179.13	N
						<b>Totals for Check 139831</b>	<b>2,912.97</b>	
139832	12-01-2021	R. CRAIG STEPHENS	201693	205912	240-35-6341.00-001-299950	FOOD SUPPLIES	1,324.46	N
			201933	206037	240-35-6341.00-001-299950	FOOD SUPPLIES	742.00	N
			201693	205914	240-35-6341.00-009-299950	FOOD SUPPLIES	555.05	N
			201933	206039	240-35-6341.00-009-299950	FOOD SUPPLIES	575.51	N
			201693	205913	240-35-6341.00-041-299950	FOOD SUPPLIES	532.37	N
			201933	206038	240-35-6341.00-041-299950	FOOD SUPPLIES	742.88	N
			201693	205920	240-35-6341.00-101-299950	FOOD SUPPLIES	625.68	N
			201933	206045	240-35-6341.00-101-299950	FOOD SUPPLIES	465.13	N
			201693	205917	240-35-6341.00-102-299950	FOOD SUPPLIES	611.40	N
			201933	206042	240-35-6341.00-102-299950	FOOD SUPPLIES	1,079.90	N
			201693	205919	240-35-6341.00-103-299950	FOOD SUPPLIES	531.20	N
			201933	206044	240-35-6341.00-103-299950	FOOD SUPPLIES	295.80	N
			201693	205918	240-35-6341.00-104-299950	FOOD SUPPLIES	322.40	N
			201933	206043	240-35-6341.00-104-299950	FOOD SUPPLIES	474.99	N
			201693	205921	240-35-6341.00-105-299950	FOOD SUPPLIES	572.73	N
			201933	206046	240-35-6341.00-105-299950	FOOD SUPPLIES	377.05	N
			201693	205916	240-35-6341.00-106-299950	FOOD SUPPLIES	487.67	N
			201933	206041	240-35-6341.00-106-299950	FOOD SUPPLIES	709.55	N
			201693	205915	240-35-6341.00-110-299950	FOOD SUPPLIES	543.87	N
			201933	206040	240-35-6341.00-110-299950	FOOD SUPPLIES	585.30	N
						<b>Totals for Check 139832</b>	<b>12,154.94</b>	
139833	12-01-2021	RALPH WRIGHT COMME	074688	23154	199-00-2110.00-000-200000	PO 107040	9,390.83	N
			074688	23155	199-00-2110.00-000-200000	PO 107040	9,310.43	N
						<b>Totals for Check 139833</b>	<b>18,701.26</b>	

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139834	12-01-2021	REGION 4 ESC	201718	F94348	199-11-6399.00-104-211104	SUPPLIES	1,632.00	N
			201244	F94160	199-11-6399.06-105-211105	SUPPLIES	816.00	N
<b>Totals for Check 139834</b>							<b>2,448.00</b>	
139835	12-01-2021	REGION 4 ESC	201812	F94393	199-11-6399.00-106-211106	SUPPLIES	867.00	N
139836	12-01-2021	ROSETTA STONE LTD.	201579	11590078	263-11-6399.00-999-225000	ESL SUPPLIES	1,650.00	N
139837	12-01-2021	ROTO-ROOTER PLUMBI	202084	27967	199-51-6299.00-910-299910	EMERGENCY PLUMBING ISSUE/A	735.00	N
139838	12-01-2021	ROUND ROCK ISD	202073	ALEDO ISD	199-41-6499.04-750-299750	ANNUAL MEMBERSHIP	150.00	N
139839	12-01-2021	INTERSTATE BILLING SE	201805	3025462622	199-34-6319.00-930-299930	SUPPLIES	68.81	N
139840	12-01-2021	STEVE RUTLEDGE	074659	HILLCREST	184-36-6299.00-001-291965	11/11 CHAIN CREW-PLAYOFF	75.00	N
			074659	GRAHAM V	184-36-6299.00-001-291965	11/12 CHAIN CREW-PLAYOFF	75.00	N
<b>Totals for Check 139840</b>							<b>150.00</b>	
139841	12-01-2021	SALUS EDUCATION, LLC	201819	947	199-13-6411.00-999-211999	STAFF DEVELOPMENT	450.00	N
139842	12-01-2021	SCHOLASTIC, INC.	201230	M7207792 8	199-11-6399.00-940-223940	SUPPLIES	156.59	N
139843	12-01-2021	SCHOOL SPECIALTY, LL	074689	208129075314	199-00-2110.00-000-200000	PO 106443	2,063.96	N
139844	12-01-2021	SCHOOL-LABELS.COM, I	201630	18229	199-52-6399.00-980-299980	SUPPLIES/POLICE DEPT	403.00	N
139845	12-01-2021	SCRIPPS NATIONAL SPE	201882	SK32-381031	199-11-6399.00-104-211104	SUPPLIES	182.50	N
139846	12-01-2021	SCRIPPS NATIONAL SPE	201834	SK32-380668	199-11-6399.06-105-211105	SUPPLIES	182.50	N
139847	12-01-2021	SIDELINE INTERACTIVE	200347	IN1775	184-36-6398.01-001-291960	EQUIPMENT	5,754.00	N
139848	12-01-2021	SOUTHWEST INTL TRUC	201707	02P80243	199-34-6319.00-930-299930	SUPPLIES	846.00	N
			201754	02P80244	199-34-6319.00-930-299930	SUPPLIES	162.00	N
			201798	02P80155	199-34-6319.00-930-299930	SUPPLIES	89.40	N
<b>Totals for Check 139848</b>							<b>1,097.40</b>	
139849	12-01-2021	SUPERIOR PEDIATRIC C	074660	NOV 1-15	224-11-6219.00-940-223000	PT/OT/ST/TOD SERVICES	7,915.00	N
			074660	NOV 1-15	224-33-6219.00-940-223000	LVN SERVICES	3,822.00	N
<b>Totals for Check 139849</b>							<b>11,737.00</b>	
139850	12-01-2021	TARRANT APPRAISAL DI	074678	ALEDO ISD	199-99-6213.00-703-299999	ANNUAL PROPERTY TAX	24,199.14	N
139851	12-01-2021	TASB, INC.	074679	620510	199-41-6299.00-701-299701	TASB MEMBERSHIP 2022	8,910.00	N
			074679	620510	199-41-6491.00-750-299750	TASB MEMBERSHIP 2022	2,090.00	N
<b>Totals for Check 139851</b>							<b>11,000.00</b>	
139852	12-01-2021	TASB, INC.	074680	600957	199-41-6299.00-701-299701	LEGAL ASSISTANCE FUND 2022	500.00	N
139853	12-01-2021	TEACHER SYNERGY, LL	201948	173670506	199-11-6399.00-101-211101	s	39.20	N
139854	12-01-2021	TEX-OMA BUILDERS SU	201327	781871	199-51-6299.00-910-299910	DOOR REPAIRS/DISTRICT	1,105.00	N
			201125	781940	199-51-6319.10-910-299910	ACCESS CONTROL	5,780.00	N
			201327	781871	199-51-6319.11-910-299910	DOOR REPAIRS/DISTRICT	109.00	N
			200618	782075	199-51-6319.11-910-299910	LOCKS & DOOR HARDWARE/DNG	330.00	N
<b>Totals for Check 139854</b>							<b>7,324.00</b>	
139855	12-01-2021	TEXAS COUNSELING AS	202076	TRISHA	199-31-6411.00-110-211110	STAFF DEVELOPMENT	340.00	N
			201982	LAURA LOWE	255-13-6411.00-041-211000	STAFF DEVELOPMENT	205.00	N
			201982	KARA	255-13-6411.00-041-211000	STAFF DEVELOPMENT	205.00	N
<b>Totals for Check 139855</b>							<b>750.00</b>	

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139856	12-01-2021	TEXAS HIGH SCHOOL C	201952	STACI HENYON	184-36-6495.05-001-291960	FEES/DUES	70.00	N
139857	12-01-2021	TEXAS POTTERY SUPPL	201666	76227	199-11-6399.00-001-211001	SUPPLIES	221.00	N
139858	12-01-2021	COMMUNITY NEWS	202096	27565	199-41-6491.01-750-299750	LEGAL NOTICE	47.00	N
139859	12-01-2021	THE POSITIVITY PROJE	074677	SPM-00178A	282-31-6321.00-999-211999	ANNUAL P2 SCHOOL PARTNERS	34,155.00	N
139860	12-01-2021	THE PRINCETON REVIE	074693	611809	199-00-5749.10-000-200000	PO 201989	2,376.00	N
139861	12-01-2021	THOMPSON & HORTON,	074665	46789	199-41-6211.00-701-223940	SPECIAL EDUCATION	247.50	N
			074665	46790	199-41-6211.00-701-223940	MORGAN B (SPED MEDIATION)	1,398.50	N
<b>Totals for Check 139861</b>							<b>1,646.00</b>	
139862	12-01-2021	ANGELA RENEE TIMS	201541	STATE PER	199-36-6411.02-001-211001	UIL ADMIN TRAVEL	36.00	N
139863	12-01-2021	TOWN OF ANNETTA	074681	018	199-51-6259.04-999-299999	TRI-COUNTY ELECTRIC	377.53	N
			074681	018	199-51-6259.04-999-299999	LOWER COLORADO RIVER AUTH	1,101.88	N
<b>Totals for Check 139863</b>							<b>1,479.41</b>	
139864	12-01-2021	TRANSLATION & INTERP	074661	33588	199-11-6299.00-940-223940	TRANSLATION SERVICES	654.00	N
139865	12-01-2021	TRI-COUNTY ELECTRIC	074662	800926955	199-51-6259.00-999-299999	UTILITIES	32.84	N
139866	12-01-2021	TRI-LAM ROOFING & WA	200929	5152	199-51-6299.00-910-299910	PROF SERVICES/MAINT DEPT-DI	5,000.00	N
139867	12-01-2021	UNIFIRST HOLDINGS, IN	074682	829 3212483	199-34-6299.00-930-299930	LAUNDRY SERVICES	76.05	N
139868	12-01-2021	UNITED REFRIGERATIO	202029	82027866-00	199-51-6319.00-950-299910	REPAIRS/AHS KITCHEN	13.04	N
			201441	81653566-00	199-51-6319.05-910-299910	HVAC SUPPLIES/DISTRICT	152.80	N
			201442	81654044-00	199-51-6319.05-910-299910	HVAC SUPPLIES/DISTRICT	89.49	N
			201863	81916358-00	199-51-6319.05-910-299910	HVAC SUPPLIES/VANDAGRIFF	88.12	N
<b>Totals for Check 139868</b>							<b>343.45</b>	
139869	12-01-2021	UNIVERSITY INTERSCH	074666	DALLAS	184-00-5752.07-000-200000	UIL FEE 11/11/21	2,327.04	N
			074667	SANGER	184-00-5752.07-000-200000	UIL FEE 11/12/21	860.16	N
<b>Totals for Check 139869</b>							<b>3,187.20</b>	
139870	12-01-2021	WATCH D.O.G.S. USA, IN	200848	W2007398	199-11-6399.00-106-211106	SUPPLIES	487.33	N
139871	12-01-2021	XEROX CORPORATION	074668	014847035	199-11-6269.01-105-211999	SER #HHZ-169437 9/30-10/30	375.47	N
139872	12-01-2021	YOUR PERSONAL CHEF,	201809	001024	184-36-6499.04-001-291960	CONCESSION SUPPLIES	150.00	N
139873	12-07-2021	ADVANCED CONNECTIO	074715	37728	199-00-2110.00-000-200000	PO 106322	13,803.00	N
139874	12-07-2021	AT&T	074720	0745370370-	199-51-6259.01-999-299999	MONTHLY ACCESS CHARGES	3,950.65	N
139875	12-07-2021	AT&T	074721	0740825825-	199-51-6259.01-999-299999	MONTHLY ACCESS CHARGES	1,248.19	N
139876	12-07-2021	AT&T MOBILITY	074695	287309389757	199-11-6499.19-999-299999	HOTSPOTS	1,391.52	N
139877	12-07-2021	ATMOS ENERGY	074696	4022842271	199-51-6259.03-999-299999	UTILITIES	163.11	N
139878	12-07-2021	BRACKETT & ELLIS, PC	074716	190694	199-41-6211.00-701-299701	CONSTRUCTION CONTRACTS	4,466.64	N
139879	12-07-2021	MIRANDA L. BROWN	074722	CRAWFORD/WI	184-36-6299.00-001-291960	AREA OFFICIAL	199.75	N
139880	12-07-2021	BURLESON CENTENNIA	202225	VARSITY BOYS	184-36-6412.02-001-291960	ENTRY FEE	250.00	N
			202225	VARSITY GIRLS	184-36-6412.02-001-291960	ENTRY FEE	200.00	N
			202225	JV BOYS	184-36-6412.02-001-291960	ENTRY FEE	240.00	N
<b>Totals for Check 139880</b>							<b>690.00</b>	

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139881	12-07-2021	MELISSA JEAN CAIN	074723	CRAWFORD/WI	184-36-6299.00-001-291960	AREA LINE JUDGE	156.74	N
139882	12-07-2021	CITY OF ALEDO	074697	05-0000500-01	199-51-6259.02-999-299999	UTILITIES	247.18	N
			074697	05-0001100-01	199-51-6259.02-999-299999	UTILITIES	247.88	N
			074697	05-0001000-01	199-51-6259.02-999-299999	UTILITIES	1,478.13	N
			074697	05-0000300-01	199-51-6259.02-999-299999	UTILITIES	1,017.48	N
			074697	02-0004300-01	199-51-6259.02-999-299999	UTILITIES	247.18	N
			074697	05-0000600-01	199-51-6259.02-999-299999	UTILITIES	283.86	N
			074697	03-0000200-01	199-51-6259.02-999-299999	UTILITIES	340.55	N
			074697	02-0004600-01	199-51-6259.02-999-299999	UTILITIES	249.10	N
			074697	02-0004900-01	199-51-6259.02-999-299999	UTILITIES	264.91	N
			074697	02-0004700-01	199-51-6259.02-999-299999	UTILITIES	30.00	N
			074697	02-0004800-01	199-51-6259.02-999-299999	UTILITIES	30.00	N
			074697	02-0004500-01	199-51-6259.02-999-299999	UTILITIES	30.00	N
			074697	05-0000375-01	199-51-6259.02-999-299999	UTILITIES	247.18	N
			074697	05-0000800-01	199-51-6259.02-999-299999	UTILITIES	437.22	N
			074697	05-0000200-01	199-51-6259.02-999-299999	UTILITIES	434.73	N
			074697	05-0001200-01	199-51-6259.02-999-299999	UTILITIES	312.67	N
			074697	05-0000575-01	199-51-6259.02-999-299999	UTILITIES	247.18	N
			074697	05-0000750-02	199-51-6259.02-999-299999	UTILITIES	57.15	N
			074697	05-0000350-01	199-51-6259.02-999-299999	UTILITIES	165.74	N
			074697	05-0000400-01	199-51-6259.02-999-299999	UTILITIES	269.84	N
			074697	05-0000900-01	199-51-6259.02-999-299999	UTILITIES	577.44	N
			074697	05-0001300-01	199-51-6259.02-999-299999	UTILITIES	165.74	N
			074697	02-0005200-01	199-51-6259.02-999-299999	UTILITIES	1,148.04	N
						<b>Totals for Check 139882</b>	<b>8,529.20</b>	
139883	12-07-2021	EPC CHAMBER OF COM	074698	20392	199-41-6495.00-750-299750	BUSINESS MEMBERSHIP INVEST	280.00	N
139884	12-07-2021	ETC LITE, INC	074699	L26412	199-41-6499.06-750-299750	DEC CONSULTING SERVICES	735.00	N
139885	12-07-2021	FIRST FINANCIAL BANK	074718	WRESTLING	184-00-5752.11-000-200000	STARTUP CASH	400.00	N
139886	12-07-2021	FIRST FINANCIAL BANK	074719	WRESTLING	184-00-5752.11-000-200000	STARTUP CASH	400.00	N
139887	12-07-2021	FORT WORTH BASKETB	074700	3243	184-36-6299.00-001-291960	SCRIMMAGE FEES	200.00	N
139888	12-07-2021	GENERATION GENIUS, I	201006	GG106184	199-11-6399.00-103-211103	SUPPLIES	1,495.00	N
139889	12-07-2021	JOHN B. HENDERSON	074701	WINDTHORST/C	184-36-6299.00-001-291960	LINE JUDGE	100.00	N
139890	12-07-2021	JD PALATINE, LLC	074702	66543	199-41-6299.01-731-299731	BACKGROUND CHECKS	315.00	N
139891	12-07-2021	KENNEDALE ATHLETIC	202202	7TH A/B BOYS	184-36-6412.02-001-291960	ENTRY FEE	400.00	N
			202202	8TH A/B BOYS	184-36-6412.02-001-291960	ENTRY FEE	400.00	N
						<b>Totals for Check 139891</b>	<b>800.00</b>	
139892	12-07-2021	JASEUDIA KILLION	074717	NOVEMBER	199-33-6299.19-999-211921	CONTACT TRACING - COVID 19	390.00	N
139893	12-07-2021	LABATT FOOD SERVICE	201763	11098136	184-36-6343.00-999-299965	CONCESSION SUPPLIES	1,875.35	N
			202045	11160067	184-36-6343.00-999-299965	CONCESSION SUPPLIES	158.32	N
			202100	11024370	184-36-6343.00-999-299965	CONCESSION SUPPLIES	161.71	N
			201617	11024377	240-35-6341.00-001-299950	FOOD/NON-FOOD	323.94	N

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			201617	11024375	240-35-6341.00-001-299950	FOOD/NON-FOOD	8,281.45	N
			201750	11098142	240-35-6341.00-001-299950	FOOD/NON-FOOD	323.94	N
			201750	11098140	240-35-6341.00-001-299950	FOOD/NON-FOOD	6,616.44	N
			201941	11160072	240-35-6341.00-001-299950	FOOD/NON-FOOD	411.04	N
			201941	11160076	240-35-6341.00-001-299950	FOOD/NON-FOOD	74.98	N
			201941	11160073	240-35-6341.00-001-299950	FOOD/NON-FOOD	215.96	N
			201941	11160075	240-35-6341.00-001-299950	FOOD/NON-FOOD	6,071.05	N
				11024375	240-35-6341.00-001-299950	PO 201617 FOOD CREDIT	-43.41	N
			201617	11024371	240-35-6341.00-009-299950	FOOD/NON-FOOD	3,437.64	N
			201617	11024373	240-35-6341.00-009-299950	FOOD/NON-FOOD	161.97	N
			201750	11098137	240-35-6341.00-009-299950	FOOD/NON-FOOD	3,220.35	N
			201750	11098138	240-35-6341.00-009-299950	FOOD/NON-FOOD	161.97	N
			201941	11160068	240-35-6341.00-009-299950	FOOD/NON-FOOD	316.56	N
			201941	11160069	240-35-6341.00-009-299950	FOOD/NON-FOOD	107.98	N
			201941	11160071	240-35-6341.00-009-299950	FOOD/NON-FOOD	2,637.69	N
			201617	11024378	240-35-6341.00-041-299950	FOOD/NON-FOOD	5,126.98	N
			201617	11024380	240-35-6341.00-041-299950	FOOD/NON-FOOD	269.95	N
			201750	11098143	240-35-6341.00-041-299950	FOOD/NON-FOOD	6,282.51	N
			201750	11098144	240-35-6341.00-041-299950	FOOD/NON-FOOD	269.95	N
			201941	11161852	240-35-6341.00-041-299950	FOOD/NON-FOOD	440.31	N
			201941	11161853	240-35-6341.00-041-299950	FOOD/NON-FOOD	53.99	N
			201941	11161855	240-35-6341.00-041-299950	FOOD/NON-FOOD	6,009.12	N
				11098143	240-35-6341.00-041-299950	PO 201750 FOOD CREDIT	-58.62	N
				11161855	240-35-6341.00-041-299950	PO 201941 FOOD CREDIT	-81.82	N
				11161852	240-35-6341.00-041-299950	PO 201941 FOOD CREDIT	-102.76	N
			201617	11024382	240-35-6341.00-101-299950	FOOD/NON-FOOD	2,536.09	N
			201617	11024384	240-35-6341.00-101-299950	FOOD/NON-FOOD	215.96	N
			201750	11098147	240-35-6341.00-101-299950	FOOD/NON-FOOD	2,009.34	N
			201750	11098148	240-35-6341.00-101-299950	FOOD/NON-FOOD	215.96	N
			201941	11160077	240-35-6341.00-101-299950	FOOD/NON-FOOD	616.56	N
			201941	11160079	240-35-6341.00-101-299950	FOOD/NON-FOOD	2,388.44	N
				11098147	240-35-6341.00-101-299950	PO 201750 FOOD CREDIT	-106.89	N
			201617	11024369	240-35-6341.00-102-299950	FOOD/NON-FOOD	161.97	N
			201617	11024367	240-35-6341.00-102-299950	FOOD/NON-FOOD	2,713.29	N
			201750	11098132	240-35-6341.00-102-299950	FOOD/NON-FOOD	178.81	N
			201750	11098133	240-35-6341.00-102-299950	FOOD/NON-FOOD	2,453.39	N
			201750	11098135	240-35-6341.00-102-299950	FOOD/NON-FOOD	161.97	N
			201941	11160065	240-35-6341.00-102-299950	FOOD/NON-FOOD	3,237.74	N
				11098133	240-35-6341.00-102-299950	PO 201750 FOOD CREDIT	-58.62	N
			201617	11024388	240-35-6341.00-103-299950	FOOD/NON-FOOD	2,102.90	N
			201617	11024390	240-35-6341.00-103-299950	FOOD/NON-FOOD	161.97	N
			201750	11098152	240-35-6341.00-103-299950	FOOD/NON-FOOD	1,553.30	N
			201750	11098153	240-35-6341.00-103-299950	FOOD/NON-FOOD	161.97	N
			201941	11160084	240-35-6341.00-103-299950	FOOD/NON-FOOD	411.04	N
			201941	11160085	240-35-6341.00-103-299950	FOOD/NON-FOOD	107.98	N

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			201941	11160086	240-35-6341.00-103-299950	FOOD/NON-FOOD	2,858.52	N
			201617	11024149	240-35-6341.00-104-299950	FOOD/NON-FOOD	161.97	N
			201617	11024147	240-35-6341.00-104-299950	FOOD/NON-FOOD	2,081.70	N
			201750	11098130	240-35-6341.00-104-299950	FOOD/NON-FOOD	1,304.97	N
			201750	11098131	240-35-6341.00-104-299950	FOOD/NON-FOOD	161.97	N
			201941	11160062	240-35-6341.00-104-299950	FOOD/NON-FOOD	411.04	N
			201941	11160063	240-35-6341.00-104-299950	FOOD/NON-FOOD	1,865.98	N
			201617	11024150	240-35-6341.00-105-299950	FOOD/NON-FOOD	87.07	N
			201617	11024153	240-35-6341.00-105-299950	FOOD/NON-FOOD	107.98	N
			201617	11024152	240-35-6341.00-105-299950	FOOD/NON-FOOD	1,991.61	N
			201750	11098127	240-35-6341.00-105-299950	FOOD/NON-FOOD	1,860.28	N
			201750	11098128	240-35-6341.00-105-299950	FOOD/NON-FOOD	107.98	N
			201941	11160058	240-35-6341.00-105-299950	FOOD/NON-FOOD	411.04	N
			201941	11160059	240-35-6341.00-105-299950	FOOD/NON-FOOD	107.98	N
			201941	11160061	240-35-6341.00-105-299950	FOOD/NON-FOOD	1,465.95	N
				11024152	240-35-6341.00-105-299950	PO 201617 FOOD CREDIT	-11.52	N
				11098127	240-35-6341.00-105-299950	PO 201750 FOOD CREDIT	-61.18	N
			201617	11024391	240-35-6341.00-106-299950	FOOD/NON-FOOD	2,767.21	N
			201617	11024393	240-35-6341.00-106-299950	FOOD/NON-FOOD	215.96	N
			201750	11098156	240-35-6341.00-106-299950	FOOD/NON-FOOD	215.96	N
			201750	11098155	240-35-6341.00-106-299950	FOOD/NON-FOOD	2,401.93	N
			201941	11160089	240-35-6341.00-106-299950	FOOD/NON-FOOD	107.98	N
			201941	11160090	240-35-6341.00-106-299950	FOOD/NON-FOOD	2,075.02	N
			201941	11160088	240-35-6341.00-106-299950	FOOD/NON-FOOD	616.56	N
				11024391	240-35-6341.00-106-299950	PO 201617 FOOD CREDIT	-26.75	N
			201617	11024386	240-35-6341.00-110-299950	FOOD/NON-FOOD	3,451.37	N
			201617	11024387	240-35-6341.00-110-299950	FOOD/NON-FOOD	161.97	N
			201750	11098150	240-35-6341.00-110-299950	FOOD/NON-FOOD	161.97	N
			201750	11098151	240-35-6341.00-110-299950	FOOD/NON-FOOD	2,574.88	N
			201941	11160080	240-35-6341.00-110-299950	FOOD/NON-FOOD	308.28	N
			201941	11160081	240-35-6341.00-110-299950	FOOD/NON-FOOD	161.97	N
			201941	11160083	240-35-6341.00-110-299950	FOOD/NON-FOOD	3,749.26	N
				11098151	240-35-6341.00-110-299950	PO 201750 FOOD CREDIT	-29.31	N
			201617	11024376	240-35-6342.00-001-299950	FOOD/NON-FOOD	621.94	N
			201750	11098141	240-35-6342.00-001-299950	FOOD/NON-FOOD	1,064.51	N
			201941	11160074	240-35-6342.00-001-299950	FOOD/NON-FOOD	769.96	N
			201617	11024372	240-35-6342.00-009-299950	FOOD/NON-FOOD	108.56	N
			201750	11098139	240-35-6342.00-009-299950	FOOD/NON-FOOD	739.23	N
			201941	11160070	240-35-6342.00-009-299950	FOOD/NON-FOOD	197.79	N
			201617	11024379	240-35-6342.00-041-299950	FOOD/NON-FOOD	328.95	N
			201750	11098145	240-35-6342.00-041-299950	FOOD/NON-FOOD	523.09	N
			201941	11161854	240-35-6342.00-041-299950	FOOD/NON-FOOD	141.10	N
			201617	11024381	240-35-6342.00-101-299950	FOOD/NON-FOOD	42.33	N
			201617	11024383	240-35-6342.00-101-299950	FOOD/NON-FOOD	153.50	N
			201750	11098146	240-35-6342.00-101-299950	FOOD/NON-FOOD	125.44	N

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			201941	11160078	240-35-6342.00-101-299950	FOOD/NON-FOOD	595.95	N
				11160078	240-35-6342.00-101-299950	PO 201941 FOOD CREDIT	-115.36	N
			201617	11024368	240-35-6342.00-102-299950	FOOD/NON-FOOD	231.98	N
			201750	11098134	240-35-6342.00-102-299950	FOOD/NON-FOOD	58.29	N
			201941	11160066	240-35-6342.00-102-299950	FOOD/NON-FOOD	166.34	N
			201617	11024389	240-35-6342.00-103-299950	FOOD/NON-FOOD	56.59	N
			201750	11098154	240-35-6342.00-103-299950	FOOD/NON-FOOD	710.03	N
			201941	11160087	240-35-6342.00-103-299950	FOOD/NON-FOOD	279.93	N
			201617	11024148	240-35-6342.00-104-299950	FOOD/NON-FOOD	237.66	N
			201750	11098129	240-35-6342.00-104-299950	FOOD/NON-FOOD	154.88	N
			201941	11160064	240-35-6342.00-104-299950	FOOD/NON-FOOD	145.97	N
			201617	11024151	240-35-6342.00-105-299950	FOOD/NON-FOOD	146.14	N
			201750	11098126	240-35-6342.00-105-299950	FOOD/NON-FOOD	74.12	N
			201941	11160060	240-35-6342.00-105-299950	FOOD/NON-FOOD	149.12	N
			201617	11024392	240-35-6342.00-106-299950	FOOD/NON-FOOD	179.94	N
			201750	11098157	240-35-6342.00-106-299950	FOOD/NON-FOOD	254.28	N
			201941	11160091	240-35-6342.00-106-299950	FOOD/NON-FOOD	146.26	N
			201617	11024385	240-35-6342.00-110-299950	FOOD/NON-FOOD	152.94	N
			201750	11098149	240-35-6342.00-110-299950	FOOD/NON-FOOD	448.95	N
			201941	11160082	240-35-6342.00-110-299950	FOOD/NON-FOOD	303.49	N
<b>Totals for Check 139893</b>							<b>116,969.21</b>	
139894	12-07-2021	MHC TRUCK LEASING, I	074703	K0503000001252	199-36-6412.03-001-211999	TRUCK LEASING	1,459.58	N
			074703	K0503000001254	199-36-6412.03-001-211999	TRUCK LEASING	810.27	N
<b>Totals for Check 139894</b>							<b>2,269.85</b>	
139895	12-07-2021	MISSEY HEAD CONSULT	074704	2078	199-11-6299.00-999-211999	NOV CONSULTING SERVICES	5,000.00	N
			074704	2079	199-11-6299.00-999-211999	DEC CONSULTING SERVICES	5,000.00	N
			074704	2079	199-11-6299.00-999-211999	FALL 2021-2022 TRAVEL STIPEND	1,250.00	N
<b>Totals for Check 139895</b>							<b>11,250.00</b>	
139896	12-07-2021	PROPERTY CASUALTY	074705	D18490722A	199-34-6429.01-930-299999	AUTO PROPERTY DAMAGE	291.74	N
139897	12-07-2021	REPUBLIC SERVICES	074725	0794-014967832	199-51-6259.05-999-299999	WASTE COLLECTION	13,052.44	N
139898	12-07-2021	SARAH MOORE	074706	OCTOBER 2021	224-11-6299.00-940-223000	CONSULTING SERVICES	617.50	N
			074706	NOVEMBER	224-11-6299.00-940-223000	CONSULTING SERVICES	1,353.75	N
<b>Totals for Check 139898</b>							<b>1,971.25</b>	
139899	12-07-2021	THERESA ANNE KOHLE	074714	150	715-61-6299.00-999-232000	ECA WALKTHROUGH	85.00	N
			074714	150	715-61-6299.00-999-232000	MILEAGE	24.64	N
			074714	150	715-61-6299.00-999-232000	PHONE CONSULATION	63.75	N
<b>Totals for Check 139899</b>							<b>173.39</b>	
139900	12-07-2021	THOMPSON & HORTON,	074708	47347	199-41-6211.00-701-223940	SPECIAL EDUCATION	990.00	N
			074708	47394	199-41-6211.00-701-223940	MORGAN B (SPED MEDIATION)	742.50	N
<b>Totals for Check 139900</b>							<b>1,732.50</b>	
139901	12-07-2021	TOWN OF ANNETTA	074709	14-0050-00	199-51-6259.02-999-299999	UTILITIES	1,573.21	N

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139902	12-07-2021	TRANSLATION & INTERP	074710	33726	199-11-6299.00-940-223940	TRANSLATION SERVICES	130.80	N
139903	12-07-2021	UNIFIRST HOLDINGS, IN	074711	829 3216397	199-34-6299.00-930-299930	LAUNDRY SERVICES	63.10	N
139904	12-07-2021	STEPHANIE VEITENHEI	074724	WINDTHORST/C	184-36-6299.00-001-291960	AREA OFFICIAL	248.28	N
139905	12-07-2021	CAPITAL ONE	201641	SAM'S	184-36-6343.00-999-299965	CONCESSION SUPPLIES	74.40	N
			201423	WALMART	199-11-6399.00-001-211001	SUPPLIES	254.39	N
			201790	WALMART	199-11-6399.00-999-225920	SUPPLIES	48.84	N
			201232	WALMART	199-11-6399.01-940-223940	SUPPLIES	22.50	N
			201204	WALMART	199-11-6399.02-001-222972	SUPPLIES AG SCIENCE	97.50	N
			201383	WALMART	199-11-6399.03-940-223940	SUPPLIES	99.27	N
			201842	WALMART	199-11-6399.03-940-223940	TRANSLATION SERVICES	90.77	N
			201082	WALMART	199-11-6399.06-105-211105	SUPPLIES	9.31	N
			201321	WALMART	199-11-6399.07-101-211101	SUPPLIES	98.72	N
			201536	WALMART	199-11-6399.14-001-222972	SUPPLIES FLORAL	95.17	N
			201472	WALMART	199-12-6399.00-001-211001	PRIZES FOR ALEDO READS DAY	30.00	N
			201619	WALMART	199-13-6399.00-009-211009	SUPPLIES	69.68	N
			201619	WALMART	199-13-6399.00-009-211009	SUPPLIES	82.17	N
			201570	SAM'S	199-13-6399.00-009-211009	SUPPLIES	99.81	N
			201350	SAM'S	199-13-6499.01-970-211970	MEETING EXPENSE/STAFF DEVE	288.06	N
			200678	SAM'S	199-23-6399.00-001-211001	SUPPLIES	588.98	N
			201964	WALMART	199-31-6399.00-001-211001	SUPPLIES	62.26	N
			200028	WALMART	199-33-6399.00-105-211105	SUPPLIES	59.08	N
			200028	WALMART	199-33-6399.00-105-211105	SUPPLIES	5.98	N
			201899	SAM'S	199-34-6399.00-930-299930	SUPPLIES	312.56	N
			201699	SAM'S	199-41-6399.00-735-299735	SUPPLIES	22.26	N
						<b>Totals for Check 139905</b>	<b>2,511.71</b>	
139906	12-07-2021	WALSH, GALLEGOS, TR	074712	619743	199-41-6211.00-701-299701	GENERAL SERVICES	608.64	N
			074712	619744	199-41-6211.00-701-299701	IND ANNUAL RETAINER	1,000.00	N
						<b>Totals for Check 139906</b>	<b>1,608.64</b>	
139907	12-07-2021	JOLETTE WINE	074713	907	199-36-6299.00-001-211200	MARCHING BAND CLINICIAN	800.00	N
			074713	908	199-36-6299.00-001-211200	CONCERT BAND CLINICIAN	400.00	N
						<b>Totals for Check 139907</b>	<b>1,200.00</b>	
139908	12-15-2021	A.T.P.E.	DEDCH		199-00-2159.00-005-200000	DEC DED UNION DUES	413.20	N
139909	12-15-2021	ALEDO ISD GENERAL O	DEDCH		199-00-2159.00-125-200000	DEC DED MISCELLANEOUS	10,718.68	N
139910	12-15-2021	EDUC. EMPLOYEES CRE	DEDCH		199-00-2154.00-004-200000	DEC DED CREDIT UNION	2,385.50	N
			DEDCH		199-00-2159.00-164-200000	DEC DED HSA	25,221.81	N
						<b>Totals for Check 139910</b>	<b>27,607.31</b>	
139911	12-15-2021	FCSTAT	DEDCH		199-00-2159.00-105-200000	DEC DED UNION DUES	17.50	N
139912	12-15-2021	FINANCIAL BENEFIT SE	DEDCH		199-00-2153.00-014-200000	DEC DED LIFE INSURANCE	95.88	N
			DEDCH		199-00-2153.00-018-200000	DEC DED LIFE INSURANCE	2,079.50	N
			DEDCH		199-00-2153.00-021-200000	DEC DED HEALTH INSURANCE	38.00	N
			DEDCH		199-00-2153.00-152-200000	DEC DED HEALTH INSURANCE	1,405.25	N
			DEDCH		199-00-2153.00-153-200000	DEC DED HEALTH INSURANCE	2,426.28	N

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			DEDCH		199-00-2153.00-154-200000	DEC DED LIFE INSURANCE	8,418.45	N
			DEDCH		199-00-2153.00-158-200000	DEC DED HEALTH INSURANCE	24,172.21	N
			DEDCH		199-00-2153.00-165-200000	DEC DED HEALTH INSURANCE	3,088.99	N
			DEDCH		199-00-2159.00-101-200000	DEC DED MISCELLANEOUS	222.60	N
			DEDCH		199-00-2159.00-141-200000	DEC DED MISCELLANEOUS	1,047.95	N
			DEDCH		199-00-2159.00-150-200000	DEC DED MISCELLANEOUS	1,503.00	N
			DEDCH		199-00-2159.00-155-200000	DEC DED INCOME REPLACEMEN	10,636.06	N
			DEDCH		199-00-2159.00-160-200000	DEC DED MISCELLANEOUS	1,600.00	N
			DEDCH		199-00-2159.00-163-200000	DEC DED MISCELLANEOUS	1,324.60	N
					<b>Totals for Check 139912</b>		<b>58,058.77</b>	
139913	12-15-2021	HIGGINBOTHAM & ASSO	DEDCH		199-00-2159.00-008-200000	DEC DED MISCELLANEOUS	9,897.66	N
			DEDCH		199-00-2159.00-099-200000	DEC DED DEPENDENT CHILD CA	1,769.98	N
					<b>Totals for Check 139913</b>		<b>11,667.64</b>	
139914	12-15-2021	PAM BASSEL, CHAPTER	DEDCH		199-00-2159.00-144-200000	DEC DED MISCELLANEOUS	963.00	N
139915	12-15-2021	JNT RESOURCE PARTN	DEDCH		199-00-2159.00-166-200000	DEC DED 457 DEFERRED COMP.	5,211.25	N
			DEDCH		199-00-2159.00-167-200000	DEC DED TAX SHEL. ANNUITY	35,960.43	N
			DEDCH		199-00-2159.00-168-200000	DEC DED ROTH ANNUITY	2,855.00	N
			DEDCH		199-00-2159.00-169-200000	DEC DED 457 DEFERRED COMP.	5,228.40	N
					<b>Totals for Check 139915</b>		<b>49,255.08</b>	
139916	12-15-2021	TEXAS AFT AMP	DEDCH		199-00-2159.00-078-200000	DEC DED UNION DUES	17.50	N
139917	12-15-2021	TEXAS CLASSROOM TE	DEDCH		199-00-2159.00-007-200000	DEC DED UNION DUES	43.75	N
139918	12-15-2021	TEXAS STATE TEACHER	DEDCH		199-00-2159.00-006-200000	DEC DED TSTA DUES	165.00	N
139919	12-15-2021	UNITED EDUCATORS AS	DEDCH		199-00-2159.00-016-200000	DEC DED UNION DUES	4,591.48	N
139920	12-15-2021	A-1 AUTO GLASS	201861	10305025	199-51-6319.00-910-299930	VEHICLE SUPPLIES/WHITE FLEET	248.62	N
139921	12-15-2021	ADVANCED CONNECTIO	201217	38461	199-53-6299.03-990-299990	PROF SERVICES/TECH-DNG	834.00	N
			201265	38462	199-53-6299.03-990-299990	CONTRACT SERVICE/AHS	838.00	N
					<b>Totals for Check 139921</b>		<b>1,672.00</b>	
139922	12-15-2021	ALEDO ATHLETIC BOOS	202166	MATBOSS	184-36-6299.07-001-291960	REIMB/EXPENSE	599.00	N
			202234	TEAMBUILDER	184-36-6399.17-001-291960	REIMB/EXPENSE	600.00	N
			202234	TEAMBUILDER	184-36-6399.18-001-291960	REIMB/EXPENSE	600.00	N
					<b>Totals for Check 139922</b>		<b>1,799.00</b>	
139923	12-15-2021	ALEDO BRANDING CO	201308	2694	730-61-6399.00-999-299000	SUPPLIES	390.00	N
139924	12-15-2021	ALEDO ISD GENERAL O	202222	CONVOCAION	199-13-6399.00-999-211735	SUPPLIES	50.00	N
			202222	C&I BLT	199-13-6499.02-970-299970	SUPPLIES	150.00	N
			202222	C&I ALEDO	199-21-6399.00-970-211970	SUPPLIES	200.00	N
			202222	HR GUEST	199-41-6499.01-731-299731	SUPPLIES	950.00	N
			202222	CN EMPLOYEE	240-35-6399.04-999-299950	SUPPLIES	1,100.00	N
					<b>Totals for Check 139924</b>		<b>2,450.00</b>	
139925	12-15-2021	AMAZON CAPITAL	201531	1NRL-PHCL-	184-36-6399.28-001-291960	SUPPLIES	249.99	N
			201765	1CGT-NDKR-	199-11-6398.02-106-211106	SUPPLIES	72.98	N
			201474	1LJK-TDV7-	199-11-6398.03-001-211001	DANCE SUPPLIES	177.81	N
			201474	1LV7-479L-	199-11-6398.03-001-211001	DANCE SUPPLIES	13.99	N

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			201891	1YKW-D4GY-	199-11-6398.99-940-223940	SUPPLIES	48.89	N
			201184	1KRX-H1NG-	199-11-6399.00-001-211001	ADMIN SUPPLIES	115.98	N
			201184	16XN-DK4W-	199-11-6399.00-001-211001	ADMIN SUPPLIES	57.99	N
			201664	1NTT-4FWX-	199-11-6399.00-001-211001	SUPPLIES	99.98	N
			201987	1RRQ-N69L-	199-11-6399.00-001-211001	OUTDOOR ED SUPPLIES	181.59	N
			201987	1RVR-3NC7-	199-11-6399.00-001-211001	OUTDOOR ED SUPPLIES	393.17	N
			201035	17KY-CMTQ-	199-11-6399.00-041-211041	SUPPLIES	965.61	N
			201509	1HNM-VCHG-	199-11-6399.00-041-211041	SUPPLIES	76.14	N
			201734	1FFG-GDNL-	199-11-6399.00-041-211041	SUPPLIES	252.01	N
			201867	1KYY-DC93-	199-11-6399.00-041-211041	SUPPLIES	146.69	N
			201867	1WCC-7X6C-	199-11-6399.00-041-211041	SUPPLIES	137.97	N
			201489	1HYC-3VHJ-	199-11-6399.00-101-211101	SUPPLIES	72.74	N
			201587	1XG6-7FM1-	199-11-6399.00-101-211101	SUPPLIES	69.93	N
			201667	1RTC-KJLY-	199-11-6399.00-101-211101	SUPPLIES	26.06	N
			201751	1KDM-NP74-	199-11-6399.00-101-211101	SUPPLIES	23.39	N
			201945	1V34-HHVH-	199-11-6399.00-101-211101	SUPPLIES	135.74	N
			201975	1D6L-Y7TM-	199-11-6399.00-101-211101	SUPPLIES	29.94	N
			202033	1WTF-FQRN-	199-11-6399.00-101-211101	SUPPLIES	122.24	N
			202072	1J3K-MVXW-	199-11-6399.00-101-211101	SUPPLIES	39.00	N
			202080	16TR-171Y-	199-11-6399.00-101-211101	SUPPLIES	71.94	N
			201495	1GFK-YLPQ-	199-11-6399.00-102-211102	SUPPLIES	19.98	N
			201581	1L9W-663X-	199-11-6399.00-102-211102	SUPPLIES	318.83	N
			201794	14L7-JLF9-	199-11-6399.00-102-211102	SUPPLIES	18.06	N
			201944	1TH7-G16H-	199-11-6399.00-102-211102	SUPPLIES	380.28	N
			201909	16F9-V1CJ-	199-11-6399.00-104-211104	SUPPLIES	15.26	N
			201909	1J6H-HX4K-	199-11-6399.00-104-211104	SUPPLIES	59.98	N
			201779	1RTD-1MM3-	199-11-6399.00-106-211106	SUPPLIES	614.12	N
			202082	133W-NP31-	199-11-6399.00-106-211106	SUPPLIES	59.84	N
			201650	1HFT-FVFP-	199-11-6399.00-110-211110	SUPPLIES	176.68	N
			202043	16F9-V1CJ-3LJT	199-11-6399.00-110-211110	SUPPLIES	76.32	N
			201951	1F7J-7MPX-	199-11-6399.01-106-211106	SUPPLIES	59.84	N
			201330	1MDD-NLDD-	199-11-6399.02-001-211001	SUPPLIES	5.99	N
			201330	1HFT-FVFP-	199-11-6399.02-001-211001	SUPPLIES	1,433.65	N
			201892	1LQT-V916-	199-11-6399.02-110-223940	SUPPLIES	59.99	N
			201421	1LN6-JCPL-	199-11-6399.06-105-211105	SUPPLIES	132.67	N
			201555	1KR4-CQFH-	199-11-6399.06-105-211105	SUPPLIES	88.06	N
			201831	1CFM-GRC4-	199-11-6399.06-105-211105	SUPPLIES	68.98	N
			201974	11YW-6MCG-	199-11-6399.06-105-211105	SUPPLIES	351.78	N
			201910	17C6-6JNM-	199-11-6399.07-101-211101	SUPPLIES	342.06	N
			201421	1LN6-JCPL-	199-11-6399.07-105-211105	SUPPLIES	1,000.00	N
				1HKM-J36Y-	199-11-6399.10-001-222972	PO 200878 RETURNED ITEMS	-48.77	N
			201795	16VQ-Q6FX-	199-11-6399.14-001-222972	SUPPLIES FLORAL	44.97	N
			201475	1G4J-3RXD-	199-12-6399.00-001-211001	SUPPLIES FOR ALEDO READS DA	142.32	N
			201661	1RTC-KJLY-	199-12-6399.00-001-211001	SUPPLIES	49.99	N
			201823	1CFM-GRC4-	199-12-6399.00-009-211009	SUPPLIES	121.08	N

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			201501	1FPM-1CP6-	199-12-6399.00-041-211041	SUPPLIES	87.76	N
			201737	1G1G-TVC6-	199-12-6399.00-041-211041	SUPPLIES	122.60	N
			201667	1RTC-KJLY-	199-12-6399.00-101-211101	SUPPLIES	135.96	N
			201743	11F1-1N63-	199-12-6399.00-103-211103	SUPPLIES	45.48	N
			202022	133W-NP31-	199-12-6399.00-103-211103	SUPPLIES	65.25	N
			201883	1GRD-X6M4-	199-13-6399.01-970-211970	SUPPLIES	50.03	N
			201525	17KW-DXF1-	199-13-6499.01-970-211970	MEETING EXPENSE	225.38	N
			201860	1JG9-LQ33-	199-21-6399.00-940-223940	Admin Office Supplies	15.99	N
			201893	1VJN-V17C-JJ9L	199-21-6399.00-940-223940	SUPPLIES	98.94	N
			201635	1L1X-Q7LW-	199-23-6399.00-001-211001	OFFICE SUPPLIES	18.20	N
			201844	1DR7-FDYV-	199-23-6399.00-001-211001	OFFICE SUPPLIES	29.98	N
			201823	1CFM-GRC4-	199-23-6399.00-009-211009	SUPPLIES	57.16	N
			201553	11F4-LN79-	199-23-6399.00-106-211106	SUPPLIES	87.60	N
			201657	1FKM-Y6GT-	199-23-6399.01-103-211103	SUPPLIES	61.99	N
				1KT3-1CQM-	199-23-6399.01-103-211103	PO 200815 UNDELIVERED ITEMS	-42.98	N
			201668	1YLF-W1LD-	199-31-6399.00-106-211106	SUPPLIES	101.30	N
			201561	1KR4-CQFH-	199-33-6399.00-009-211009	SUPPLIES	87.34	N
			201478	1XLJ-D9F1-	199-34-6319.00-930-299930	SUPPLIES	97.00	N
			201427	1LJK-TDV7-	199-34-6399.00-930-299930	SUPPLIES	15.68	N
			201904	1XFP-KWLX-	199-36-6399.00-001-291001	SUPPLIES	245.47	N
			201651	1QCT-WV44-	199-36-6399.01-106-211106	SUPPLIES	57.61	N
			201599	17YN-TM6L-	199-41-6399.01-731-299731	CIRCLE OF GREATNESS SUPPLIE	94.74	N
			200883	17YN-TM6L-	199-41-6499.04-750-299750	FEES/DUES	779.00	N
			201853	1JQH-DYDX-	199-51-6319.00-910-299910	GENERAL SUPPLIES/MAINT DEPT	192.57	N
			201424	1QW9-1RM4-	199-52-6399.00-980-299980	SUPPLIES	44.61	N
			201597	1NRL-PHCL-	199-52-6399.00-980-299980	POLICE SUPPLIES	19.79	N
			201604	134C-PCHP-	199-52-6399.00-980-299980	POLICE SUPPLIES	143.82	N
			201551	1VTW-RG6Y-	199-53-6399.00-990-299990	OFFICE SUPPLIES/TECH DEPT	55.91	N
			202002	1PX6-MHKD-	199-53-6399.00-990-299990	SUPPLIES/TECH DEPT	17.48	N
			201623	1XLP-RVWP-	240-35-6342.00-001-299950	FOOD/NON-FOOD	710.40	N
			201920	1KG4-M1L1-	240-35-6342.00-001-299950	NON-FOOD	186.60	N
			201929	1KCX-XTRY-	240-35-6342.00-001-299950	SUPPLIES	128.92	N
			201623	1XLP-RVWP-	240-35-6342.00-009-299950	FOOD/NON-FOOD	710.40	N
			201623	1XLP-RVWP-	240-35-6342.00-041-299950	FOOD/NON-FOOD	710.40	N
			201623	1XLP-RVWP-	240-35-6342.00-101-299950	FOOD/NON-FOOD	710.40	N
			201623	1XLP-RVWP-	240-35-6342.00-102-299950	FOOD/NON-FOOD	710.40	N
			201623	1XLP-RVWP-	240-35-6342.00-103-299950	FOOD/NON-FOOD	710.40	N
			201920	1KG4-M1L1-	240-35-6342.00-103-299950	NON-FOOD	186.60	N
			201623	1XLP-RVWP-	240-35-6342.00-104-299950	FOOD/NON-FOOD	710.40	N
			201623	1XLP-RVWP-	240-35-6342.00-105-299950	FOOD/NON-FOOD	710.40	N
			201920	1KG4-M1L1-	240-35-6342.00-105-299950	NON-FOOD	186.60	N
			201623	1XLP-RVWP-	240-35-6342.00-106-299950	FOOD/NON-FOOD	710.40	N
			201623	1XLP-RVWP-	240-35-6342.00-110-299950	FOOD/NON-FOOD	710.40	N
			202058	16NR-DNK9-	240-35-6399.00-001-299950	SUPPLIES	474.10	N
			202058	1V4W-YVWJ-	240-35-6399.00-001-299950	SUPPLIES	25.14	N

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			200991	1JNP-TKJT-	240-35-6399.00-009-299950	SUPPLIES/CHILD NUTRITION	40.98	N
			201643	1JDX-Y96C-	240-35-6399.00-009-299950	SUPPLIES	140.16	N
			201929	1KCX-XTRY-	240-35-6399.00-009-299950	SUPPLIES	113.98	N
			200991	1JNP-TKJT-	240-35-6399.00-041-299950	SUPPLIES/CHILD NUTRITION	84.97	N
			201643	1JDX-Y96C-	240-35-6399.00-105-299950	SUPPLIES	91.47	N
			201929	1KCX-XTRY-	240-35-6399.00-105-299950	SUPPLIES	69.20	N
			200991	1JNP-TKJT-	240-35-6399.00-110-299950	SUPPLIES/CHILD NUTRITION	33.99	N
			200991	1JNP-TKJT-	240-35-6399.01-950-299950	SUPPLIES/CHILD NUTRITION	8.50	N
			201382	17KW-DXF1-	244-11-6398.00-999-222000	SUPPLIES & EQUIPMENT	1,398.00	N
			201382	17KW-DXF1-	244-11-6399.00-999-222000	SUPPLIES & EQUIPMENT	101.95	N
			201382	1NTT-4FWX-	244-11-6399.00-999-222000	SUPPLIES & EQUIPMENT	65.97	N
			201709	1Q4C-LL93-	263-11-6399.00-999-225000	SUPPLIES	215.55	N
			201710	1PJP-YLLD-	263-11-6399.00-999-225000	SUPPLIES	124.95	N
						<b>Totals for Check 139925</b>	<b>22,967.02</b>	
139926	12-15-2021	AMPLIFIED IT, LLC	200995	36428	199-53-6399.01-990-299990	ANNUAL CLIENT LICENSE/DISTRI	750.00	N
			200995	36429	199-53-6399.01-990-299990	ANNUAL CLIENT LICENSE/DISTRI	2,700.00	N
						<b>Totals for Check 139926</b>	<b>3,450.00</b>	
139927	12-15-2021	CAROLYN ANSLEY	202164	STATE PER	199-36-6412.00-009-211009	REIMB/EXPENSE	108.00	N
139928	12-15-2021	APPLE, INC.	201782	AG21213982	199-23-6399.00-106-211106	SUPPLIES	267.00	N
			201782	AG30420620	199-23-6399.00-106-211106	SUPPLIES	1,347.00	N
						<b>Totals for Check 139928</b>	<b>1,614.00</b>	
139929	12-15-2021	AT&T	074739	81744151142358	199-51-6259.01-999-299999	TELEPHONE	886.73	N
139930	12-15-2021	AT&T	074740	81744151302341	199-51-6259.01-999-299999	TELEPHONE	1,157.32	N
139931	12-15-2021	AT&T	074741	817A8607418612	199-51-6259.01-999-299999	TELEPHONE	1,306.79	N
139932	12-15-2021	AT&T MOBILITY	074726	287293091517	199-11-6499.19-999-299999	HOTSPOTS	6,725.00	N
			074726	287293091517	199-51-6259.01-999-299999	MOBILE PHONES	1,963.57	N
						<b>Totals for Check 139932</b>	<b>8,688.57</b>	
139933	12-15-2021	JEFFERY J. AUSDEMOR	074745	ALEDO ISD	199-36-6299.00-001-211200	REHEARSALS/CONSULTING AHS	170.00	N
			074745	ALEDO ISD	199-36-6299.00-001-211200	REHEARSALS/CONSULTING AHS	450.00	N
						<b>Totals for Check 139933</b>	<b>620.00</b>	
139934	12-15-2021	AZLE ISD ATHLETICS	202232	ALEDO ISD	184-36-6412.02-001-291960	ENTRY FEE	200.00	N
139935	12-15-2021	BIO CORPORATION	201554	1030659	199-11-6399.02-001-222972	SUPPLIES	277.04	N
139936	12-15-2021	BLACKMON-MOORING	202014	ALEDOISD35978	199-51-6429.01-999-299999	RESTORATION/SERVICE/REMOD	5,502.03	N
139937	12-15-2021	BLICK ART MATERIALS	200323	7477253	199-11-6399.01-102-211102	SUPPLIES	50.75	N
139938	12-15-2021	BORDEN DAIRY	201612	465241288	240-35-6341.00-001-299950	FOOD SUPPLIES	357.24	N
			201612	465678242	240-35-6341.00-001-299950	FOOD SUPPLIES	202.28	N
			201679	466025422	240-35-6341.00-001-299950	FOOD SUPPLIES	282.84	N
			201679	466460380	240-35-6341.00-001-299950	FOOD SUPPLIES	210.16	N
			201930	466806906	240-35-6341.00-001-299950	FOOD SUPPLIES	262.71	N
			201930	467244771	240-35-6341.00-001-299950	FOOD SUPPLIES	170.76	N
			202286	468228626	240-35-6341.00-001-299950	FOOD SUPPLIES	328.38	N
				467244770	240-35-6341.00-001-299950	MILK RETURNS	-8.67	N

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			201612	465241289	240-35-6341.00-009-299950	FOOD SUPPLIES	29.77	N
			201612	465678243	240-35-6341.00-009-299950	FOOD SUPPLIES	172.51	N
			201679	466025421	240-35-6341.00-009-299950	FOOD SUPPLIES	198.78	N
			201679	46646381	240-35-6341.00-009-299950	FOOD SUPPLIES	52.55	N
			201930	466806907	240-35-6341.00-009-299950	FOOD SUPPLIES	157.62	N
			201930	467244773	240-35-6341.00-009-299950	FOOD SUPPLIES	78.82	N
			202286	468228627	240-35-6341.00-009-299950	FOOD SUPPLIES	223.30	N
				467244772	240-35-6341.00-009-299950	MILK RETURNS	-26.54	N
			201612	465241290	240-35-6341.00-041-299950	FOOD SUPPLIES	267.93	N
			201612	465678244	240-35-6341.00-041-299950	FOOD SUPPLIES	325.74	N
			201679	466025424	240-35-6341.00-041-299950	FOOD SUPPLIES	217.16	N
			201679	466460382	240-35-6341.00-041-299950	FOOD SUPPLIES	328.38	N
			201930	466806908	240-35-6341.00-041-299950	FOOD SUPPLIES	210.16	N
			201930	467244775	240-35-6341.00-041-299950	FOOD SUPPLIES	183.89	N
			202286	468228628	240-35-6341.00-041-299950	FOOD SUPPLIES	341.51	N
				467244774	240-35-6341.00-041-299950	MILK RETURNS	-86.82	N
			201612	465241291	240-35-6341.00-101-299950	FOOD SUPPLIES	197.03	N
			201612	465241292	240-35-6341.00-101-299950	FOOD SUPPLIES	7.20	N
			201612	465678245	240-35-6341.00-101-299950	FOOD SUPPLIES	433.46	N
			201679	466025425	240-35-6341.00-101-299950	FOOD SUPPLIES	197.04	N
			201679	466460383	240-35-6341.00-101-299950	FOOD SUPPLIES	394.05	N
			201930	466806909	240-35-6341.00-101-299950	FOOD SUPPLIES	223.30	N
			201930	467244777	240-35-6341.00-101-299950	FOOD SUPPLIES	183.89	N
			202286	468228629	240-35-6341.00-101-299950	FOOD SUPPLIES	394.06	N
				467244776	240-35-6341.00-101-299950	MILK RETURNS	-83.27	N
			201612	465241287	240-35-6341.00-102-299950	FOOD SUPPLIES	401.26	N
			201612	465678241	240-35-6341.00-102-299950	FOOD SUPPLIES	288.98	N
			201679	466025423	240-35-6341.00-102-299950	FOOD SUPPLIES	302.11	N
			201679	466460379	240-35-6341.00-102-299950	FOOD SUPPLIES	223.30	N
			201930	466806905	240-35-6341.00-102-299950	FOOD SUPPLIES	223.30	N
			201930	467244769	240-35-6341.00-102-299950	FOOD SUPPLIES	210.16	N
			202286	468228625	240-35-6341.00-102-299950	FOOD SUPPLIES	354.65	N
				467244768	240-35-6341.00-102-299950	MILK RETURNS	-62.52	N
			201612	465241294	240-35-6341.00-103-299950	FOOD SUPPLIES	197.03	N
			201612	465678247	240-35-6341.00-103-299950	FOOD SUPPLIES	183.89	N
			201679	466025427	240-35-6341.00-103-299950	FOOD SUPPLIES	240.03	N
			201679	466460385	240-35-6341.00-103-299950	FOOD SUPPLIES	236.43	N
			201930	466806911	240-35-6341.00-103-299950	FOOD SUPPLIES	174.36	N
			201930	467244780	240-35-6341.00-103-299950	FOOD SUPPLIES	183.89	N
			202286	468228632	240-35-6341.00-103-299950	FOOD SUPPLIES	220.96	N
				467244779	240-35-6341.00-103-299950	MILK RETURNS	-55.43	N
			201612	465241286	240-35-6341.00-104-299950	FOOD SUPPLIES	255.25	N
			201612	465678240	240-35-6341.00-104-299950	FOOD SUPPLIES	249.58	N
			201679	466025420	240-35-6341.00-104-299950	FOOD SUPPLIES	183.89	N
			201679	466460378	240-35-6341.00-104-299950	FOOD SUPPLIES	262.71	N

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			201930	466806904	240-35-6341.00-104-299950	FOOD SUPPLIES	157.62	N
			201930	467244767	240-35-6341.00-104-299950	FOOD SUPPLIES	183.89	N
			202286	468228624	240-35-6341.00-104-299950	FOOD SUPPLIES	236.44	N
				467244766	240-35-6341.00-104-299950	MILK RETURNS	-66.79	N
			201612	465241285	240-35-6341.00-105-299950	FOOD SUPPLIES	249.57	N
			201612	465678239	240-35-6341.00-105-299950	FOOD SUPPLIES	210.17	N
			201679	466025419	240-35-6341.00-105-299950	FOOD SUPPLIES	210.17	N
			201679	466460377	240-35-6341.00-105-299950	FOOD SUPPLIES	197.03	N
			201930	466806903	240-35-6341.00-105-299950	FOOD SUPPLIES	170.76	N
			201930	467244765	240-35-6341.00-105-299950	FOOD SUPPLIES	157.62	N
			202286	468228623	240-35-6341.00-105-299950	FOOD SUPPLIES	236.44	N
				467244764	240-35-6341.00-105-299950	MILK RETURNS	-19.97	N
			201612	465241295	240-35-6341.00-106-299950	FOOD SUPPLIES	367.78	N
			201612	465678248	240-35-6341.00-106-299950	FOOD SUPPLIES	394.05	N
			201679	466025428	240-35-6341.00-106-299950	FOOD SUPPLIES	302.11	N
			201679	466460386	240-35-6341.00-106-299950	FOOD SUPPLIES	315.25	N
			201930	466806912	240-35-6341.00-106-299950	FOOD SUPPLIES	262.71	N
			201930	467244782	240-35-6341.00-106-299950	FOOD SUPPLIES	141.07	N
			202286	468228632	240-35-6341.00-106-299950	FOOD SUPPLIES	459.73	N
			201612	465241293	240-35-6341.00-110-299950	FOOD SUPPLIES	170.77	N
			201612	465678246	240-35-6341.00-110-299950	FOOD SUPPLIES	157.62	N
			201679	466025426	240-35-6341.00-110-299950	FOOD SUPPLIES	197.03	N
			201679	466460384	240-35-6341.00-110-299950	FOOD SUPPLIES	105.09	N
			201930	466806910	240-35-6341.00-110-299950	FOOD SUPPLIES	91.96	N
			201930	467244778	240-35-6341.00-110-299950	FOOD SUPPLIES	131.35	N
			202286	468228631	240-35-6341.00-110-299950	FOOD SUPPLIES	183.89	N
				468228630	240-35-6341.00-110-299950	MILK RETURNS	-5.25	N
						<b>Totals for Check 139938</b>	<b>15,899.16</b>	
139939	12-15-2021	BRANNON SEPTIC	201610	10144	199-51-6259.04-999-299999	UTILITIES/ANNETTA	8,640.00	N
139940	12-15-2021	BRENNTAG LUBRICANT	202229	JAM21-834123	199-34-6311.00-930-299930	SUPPLIES	1,164.40	N
			201785	JAM21-825980	199-34-6319.00-930-299930	SUPPLIES	68.50	N
			201785	JAM21-011000	199-34-6319.00-930-299930	SUPPLIES	1,079.60	N
						<b>Totals for Check 139940</b>	<b>2,312.50</b>	
139941	12-15-2021	DAN R. BRISTOW	074768	GRAHAM/KRUM	184-36-6299.00-001-291960	AREA OFFICIAL	236.80	N
139942	12-15-2021	BUCK'S WHEEL & EQUIP	201756	111684	199-34-6319.00-930-299930	SUPPLIES	197.74	N
			202157	111683	199-34-6319.00-930-299930	SUPPLIES	1,258.25	N
			202230	111640	199-34-6319.00-930-299930	SUPPLIES	117.20	N
			202016	111812	199-36-6399.01-001-211999	SUPPLIES	103.98	N
						<b>Totals for Check 139942</b>	<b>1,677.17</b>	
139943	12-15-2021	BURLESON HIGH SCHO	202119	470053	199-36-6499.04-001-211001	ENTRY FEE	165.00	N
139944	12-15-2021	CARDINAL'S SPORT CE	202107	O789799-01	184-36-6399.01-001-291960	SUPPLIES	222.00	N

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139945	12-15-2021	CARENOW	074769	CN2430-4112564	199-34-6299.00-930-299930	DRUG SCREEN	95.00	N
139946	12-15-2021	CARIBOU COFFEE	201385	41049	240-35-6398.00-001-299950	CAFE EQUIP	152.44	N
				40296	240-35-6398.00-001-299950	PO 201385 SALES TAX	-7.43	N
<b>Totals for Check 139946</b>							<b>145.01</b>	
139947	12-15-2021	CAROLINA BIOLOGICAL	202020	51596829 RI	199-11-6399.08-001-222972	SUPPLIES	352.51	N
139948	12-15-2021	CAVALLO ENERGY	074770	21343001642564	199-51-6259.00-999-299999	UTILITIES	288.59	N
139949	12-15-2021	CDW GOVERNMENT, IN	201376	N994919	199-52-6399.00-990-299990	SUPPLIES/STUDENT IDS	1,102.00	N
			201160	M800217	199-53-6399.01-990-299990	ANNUAL CLIENT LICENSE/DISTRI	18,333.00	N
			201209	N157117	199-53-6399.01-990-299990	ANNUAL CLIENT LICENSE/DISTRI	8,645.00	N
			201214	P241475	199-53-6399.01-990-299990	ANNUAL CLIENT LICENSE/DISTRI	33,760.27	N
<b>Totals for Check 139949</b>							<b>61,840.27</b>	
139950	12-15-2021	CENTURY MECHANICAL	201606	M4381	199-51-6299.00-910-299910	PROF SERVICES/MAINT-MCCALL	750.00	N
			201858	M4383	199-51-6299.00-910-299910	GEO THERMAL REPAIRS/MCCALL	700.00	N
			202204	M4390	199-51-6299.00-910-299910	CONTRACT SERVICE	1,157.00	N
<b>Totals for Check 139950</b>							<b>2,607.00</b>	
139951	12-15-2021	CHICK-FIL-A HUDSON O	201957	2690677	184-36-6341.00-999-299965	CONCESSION SUPPLIES	112.35	N
			202194	2705982	184-36-6341.00-999-299965	CONCESSION SUPPLIES	59.92	N
			202367	2744262	184-36-6341.00-999-299965	CONCESSION SUPPLIES	75.30	N
			201957	2690677	184-36-6343.00-999-299965	CONCESSION SUPPLIES	389.00	N
			202194	2705982	184-36-6343.00-999-299965	CONCESSION SUPPLIES	194.50	N
			202367	2744262	184-36-6343.00-999-299965	CONCESSION SUPPLIES	466.80	N
			201622	2755225	199-13-6399.00-001-211001	SUPPLIES	48.50	N
			202176	2734444	199-41-6499.01-701-299701	MEETING EXPENSE/SSAC	233.10	N
<b>Totals for Check 139951</b>							<b>1,579.47</b>	
139952	12-15-2021	CLASS CREATOR	202391	INV-CC1022	199-11-6399.00-106-211106	SUPPLIES	1,043.00	N
			202332	INV-CC1004	199-11-6399.06-105-211105	ANNUAL RENEWAL	980.00	N
<b>Totals for Check 139952</b>							<b>2,023.00</b>	
139953	12-15-2021	CLEC DISTRIBUTION	200556	122814	184-36-6638.00-001-291960	EQUIPMENT/ATHLETICS	6,585.12	N
			200556	122814	199-51-6638.00-999-299999	EQUIPMENT/ATHLETICS	6,585.12	N
<b>Totals for Check 139953</b>							<b>13,170.24</b>	
139954	12-15-2021	COLLEGE BOARD	074805	EA00098411	410-00-2110.00-000-200000	PO 105804	18,000.00	N
139955	12-15-2021	COLLEYVILLE HERITAG	202214	ALEDO VARSITY	184-36-6412.02-001-291960	ENTRY FEE	350.00	N
			202214	ALEDO JV/JVII	184-36-6412.02-001-291960	ENTRY FEE	600.00	N
<b>Totals for Check 139955</b>							<b>950.00</b>	
139956	12-15-2021	CUSTOMINK	201662	52892623	199-36-6399.01-001-211001	SUPPLIES	851.80	N
139957	12-15-2021	DBP AUDIO, LLC	202463	1150	199-36-6299.00-001-211200	CONCERT RECORDING/BAND	250.00	N
			202469	1155	199-36-6299.00-041-211200	CONCERT RECORDING/AMS BAN	300.00	N
<b>Totals for Check 139957</b>							<b>550.00</b>	
139958	12-15-2021	DELCOM GROUP LP	200918	25487	199-53-6399.01-990-299990	ANNUAL CLIENT LICENSE/DISTRI	9,600.00	N
139959	12-15-2021	DELL, INC.	200006	10541249026	199-53-6398.00-990-299990	TECH EQUIPMENT/DISTRICT	5,105.00	N
			200529	10525288995	199-53-6398.00-990-299990	TECH EQUIPMENT/DIST	2,435.63	N
				60129446677	199-53-6398.00-990-299990	PO 200529 SALES TAX	-185.63	N
<b>Totals for Check 139959</b>							<b>7,355.00</b>	

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139960	12-15-2021	DEMCO, INC	201182	7042779	199-12-6399.00-041-211041	SUPPLIES	181.81	N
139961	12-15-2021	DORIAN BUSINESS SYS	202024	INV00085725	199-36-6399.00-001-211200	SUPPLIES/AHS BAND	349.00	N
139962	12-15-2021	BRIAN DUTTON	074746	AHS2022.1	199-36-6299.01-001-211200	2022 WINTER GUARD SHOW	3,500.00	N
139963	12-15-2021	ED311	202421	18170	199-21-6411.00-940-223940	STAFF DEVELOPMENT	1,295.00	N
139964	12-15-2021	EDGENUITY INC.	201802	849096	410-11-6399.00-920-211920	INSTRUCTIONAL MATERIALS	22,400.00	N
139965	12-15-2021	EDUCATIONAL SERVICE	201720	SO-76212	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76213	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	69.00	N
			201720	SO-76214	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76215	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76216	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76217	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76219	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76220	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76221	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76222	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76226	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76227	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76228	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76229	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76230	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76231	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76232	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76233	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76330	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76331	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	129.00	N
			201720	SO-76450	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76452	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76453	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76454	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76455	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76456	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76457	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76458	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76459	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76460	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76461	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76462	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76463	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76464	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76465	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76716	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76717	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76718	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N

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			201720	SO-76719	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76720	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201720	SO-76721	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	114.00	N
			201995	SO-76649	199-11-6249.01-990-211999	EQUIPMENT REPAIRS	179.00	N
			202260	SO-76786	199-11-6249.01-990-211999	EQUIPMENT REPAIRS	179.00	N
			201720	SO-76233	199-11-6249.01-990-211999	INSTR TECHNOLOGY EQUIP REP	69.00	N
			202172	SO-76724	199-11-6399.00-990-211999	INSTR TECHNOLOGY EQUIP REP	179.00	N
			202261	SO-76785	199-11-6399.00-990-211999	EQUIPMENT REPAIRS	179.00	N
			202180	SO-76713	199-53-6249.00-990-299990	EQUIPMENT REPAIR	160.00	N
			202177	SO-76725	199-53-6249.00-990-299990	EQUIPMENT REPAIR/TECH	179.00	N
						<b>Totals for Check 139965</b>	<b>6,038.00</b>	
139966	12-15-2021	EDUCATIONAL SERVICE	201344	SO-76714	199-11-6249.00-990-211999	INSTR TECH EQUIP REPAIR/DPP	114.00	N
139967	12-15-2021	ADRIAN EDWARDS	074727	NOVEMBER	224-31-6219.07-940-223000	EVALUATION SERVICES	2,227.50	N
139968	12-15-2021	ELLIOTT ELECTRIC SUP	202003	25-18724-01	199-51-6319.01-910-299910	LIGHTING/BULBS & BALLASTS-AH	11.50	N
139969	12-15-2021	EAN SERVICES, LLC	201438	800046106935	199-36-6412.01-001-211200	BAND TRAVEL/BOA-STATE	1,065.14	N
139970	12-15-2021	EWELL EDUCATIONAL S	202126	12-13619	199-36-6499.01-001-222972	FEES/DUES	190.00	N
139971	12-15-2021	FIRETROL PROTECTION	201725	100754732	199-51-6249.02-910-299910	ANNUAL FIRE ALARM INSPECTIO	2,000.00	N
			201725	100755115	199-51-6249.02-910-299910	ANNUAL FIRE ALARM INSPECTIO	750.00	N
						<b>Totals for Check 139971</b>	<b>2,750.00</b>	
139972	12-15-2021	FIRST FINANCIAL BANK	074750	AHS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139973	12-15-2021	FIRST FINANCIAL BANK	074751	AHS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139974	12-15-2021	FIRST FINANCIAL BANK	074753	SOCCER	184-00-5752.04-000-200000	STARTUP CASH	600.00	N
139975	12-15-2021	FIRST FINANCIAL BANK	074754	SOCCER	184-00-5752.04-000-200000	STARTUP CASH	600.00	N
139976	12-15-2021	FIRST FINANCIAL BANK	074756	AHS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139977	12-15-2021	FIRST FINANCIAL BANK	074757	AHS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139978	12-15-2021	FIRST FINANCIAL BANK	074759	AMS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139979	12-15-2021	FIRST FINANCIAL BANK	074760	AMS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139980	12-15-2021	FIRST FINANCIAL BANK	074762	SOCCER	184-00-5752.04-000-200000	STARTUP CASH	600.00	N
139981	12-15-2021	FIRST FINANCIAL BANK	074763	SOCCER	184-00-5752.04-000-200000	STARTUP CASH	600.00	N
139982	12-15-2021	FIRST FINANCIAL BANK	074764	AHS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139983	12-15-2021	FIRST FINANCIAL BANK	074765	AHS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139984	12-15-2021	FIRST FINANCIAL BANK	074766	AMS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139985	12-15-2021	FIRST FINANCIAL BANK	074767	AMS BB	184-00-5752.02-000-200000	STARTUP CASH	400.00	N
139986	12-15-2021	FOLLETT SCHOOL SOLU	201585	382190A	199-12-6329.01-009-211009	LIBRARY BOOKS	672.49	N
139987	12-15-2021	STEVEN FREEBAIRN	074804	GRAHAM/KRUM	184-36-6299.00-001-291960	AREA LINE JUDGE	135.40	N
139988	12-15-2021	FREEDOM CONSTRUCTI	202060	1393	199-51-6299.00-910-299910	FENCING REPAIRS/CODER	1,899.00	N
			202079	1395	199-51-5299.00-910-299910	VANDAGRIFF/FENCING REPAIRS	768.00	N
						<b>Totals for Check 139988</b>	<b>2,667.00</b>	

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139989	12-15-2021	FRONTLINE TECHNOLO	074771	INVUS150154	199-53-6499.00-940-223940	IEP PROGRAM MANAGEMENT	275.00	N
			074771	INVUS150154	199-53-6499.00-940-224940	SECTION 504 PROGRAM MANAN	68.75	N
<b>Totals for Check 139989</b>							<b>343.75</b>	
139990	12-15-2021	ANNIE ELIZABETH	074728	NOVEMBER	224-31-6219.07-940-223000	EVALUATION SERVICES	687.50	N
139991	12-15-2021	GANDY INK	201644	733954	730-61-6399.00-999-299000	SUPPLIES	540.00	N
139992	12-15-2021	GAS & SUPPLY NORTH	074735	36640502	199-11-6249.01-001-222972	CYLINDER LEASE	345.87	N
			074786	36562805	199-11-6399.01-001-222972	PO 200444 LINCOLN TIG TORCH	85.63	N
				07435270	199-11-6399.01-001-222972	PO 200444 LINCOLN TIG TORCH	-85.63	N
<b>Totals for Check 139992</b>							<b>345.87</b>	
139993	12-15-2021	GAS & SUPPLY NORTH	201371	36607074	199-11-6399.01-001-222972	CTE INSTRUCTIONAL SUPPLIES	7.29	N
			201371	36618299	199-11-6399.10-001-222972	CTE INSTRUCTIONAL SUPPLIES	523.25	N
<b>Totals for Check 139993</b>							<b>530.54</b>	
139994	12-15-2021	GOODSON SALES & LEA	201076	53789	184-36-6249.00-001-291960	REPAIRS CLUB CAR - ATHLETICS	120.00	N
			201076	53789	199-51-6299.00-910-299910	REPAIRS CLUB CAR - ATHLETICS	340.46	N
<b>Totals for Check 139994</b>							<b>460.46</b>	
139995	12-15-2021	GRAFXPROMOTIONS, LL	201582	11007861	199-31-6399.00-103-211103	SUPPLIES	500.00	N
139996	12-15-2021	GRAINGER	202278	9143709203	199-51-6319.05-910-299910	HVAC SUPPL/REPAIRS AMS	129.22	N
139997	12-15-2021	GRANBURY ISD	074800	ALEDO ISD	184-36-6495.00-001-291930	SWIM SCHOOL DUES 2021-2022	800.00	N
139998	12-15-2021	GUITAR CENTER, INC	200346	ARINV59982992	199-11-6398.02-106-211106	EQUIPMENT	160.00	N
			200346	ARINV60095909	199-11-6398.02-106-211106	EQUIPMENT	624.00	N
<b>Totals for Check 139998</b>							<b>784.00</b>	
139999	12-15-2021	HAIGOOD & CAMPBELL,	202224	241158	199-34-6311.00-930-299930	VEHICLE FUEL	3,543.81	N
			202224	241159	199-34-6311.00-930-299930	VEHICLE FUEL	1,607.30	N
			202224	241160	199-34-6311.00-930-299930	VEHICLE FUEL	6,615.63	N
			202224	241161	199-34-6311.00-930-299930	VEHICLE FUEL	8,299.76	N
<b>Totals for Check 139999</b>							<b>20,066.50</b>	
140000	12-15-2021	HARTNESS PRINT CENT	201580	21665	199-11-6299.01-102-211102	SUPPLIES	195.50	N
			201634	21679	199-23-6399.00-001-211001	SUPPLIES	244.96	N
			202090	21779	199-23-6399.00-106-211106	SUPPLIES	39.91	N
			201774	21705	199-33-6399.00-106-211106	SUPPLIES	234.30	N
			202006	21754	199-41-6399.01-731-299731	COG SUPPLIES	67.08	N
			202116	21762	199-41-6499.00-999-299999	BOARD EXPENSE	51.61	N
<b>Totals for Check 140000</b>							<b>833.36</b>	
140001	12-15-2021	HENRY SCHEIN, INC.	202092	13440187	199-33-6399.00-999-211921	SUPPLIES	2,235.25	N
140002	12-15-2021	HERITAGE WRESTLING	202203	ALEDO ISD	184-36-6412.02-001-291960	ENTRY FEE	350.00	N
140003	12-15-2021	ALLY HOLLAS	202291	FOOD	240-35-6411.00-001-299950	REIMB/EXPENSE	15.99	N
140004	12-15-2021	BD HOLT CO	201978	PIKF0099498	199-34-6319.00-930-299930	SUPPLIES	176.88	N
140005	12-15-2021	DANNY D HUCKABAY	202155	604	199-34-6319.00-930-299930	SUPPLIES	127.00	N
140006	12-15-2021	KIMBERLY J. HYDE	074729	NOVEMBER	199-11-6299.04-940-223940	AI CONTRACT	150.00	N

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140007	12-15-2021	MATTHEW RYAN JOHNS	074772	DECEMBER	199-36-6299.00-041-211200	MS BAND CLINICIAN	350.00	N
140008	12-15-2021	KLEMENT DISTRIBUTIO	201674	10309773	240-35-6341.00-001-299950	FOOD SUPPLIES	290.14	N
			201932	10309886	240-35-6341.00-009-299950	FOOD SUPPLIES	162.67	N
			201615	10309692	240-35-6341.00-041-299950	FOOD SUPPLIES	270.18	N
			201674	10309772	240-35-6341.00-041-299950	FOOD SUPPLIES	296.94	N
			201932	10309885	240-35-6341.00-041-299950	FOOD SUPPLIES	257.46	N
			202289	10309960	240-35-6341.00-041-299950	FOOD SUPPLIES	282.72	N
			201615	10309691	240-35-6341.00-110-299950	FOOD SUPPLIES	450.41	N
			201932	10309884	240-35-6341.00-110-299950	FOOD SUPPLIES	284.28	N
<b>Totals for Check 140008</b>							<b>2,294.80</b>	
140009	12-15-2021	KNOCK-OUT SPECIALTI	074742	22837-1	199-41-6399.01-731-299731	PO 106946	1,105.44	N
140010	12-15-2021	KURZ & COMPANY	201613	114063080020	240-35-6341.00-001-299950	FOOD SUPPLIES	90.12	N
			201672	114063150021	240-35-6341.00-001-299950	FOOD SUPPLIES	97.70	N
			201931	114063220015	240-35-6341.00-001-299950	FOOD SUPPLIES	120.23	N
			201613	114063080019	240-35-6341.00-009-299950	FOOD SUPPLIES	84.14	N
			201672	114063150020	240-35-6341.00-009-299950	FOOD SUPPLIES	107.64	N
			201931	114063220014	240-35-6341.00-009-299950	FOOD SUPPLIES	134.55	N
			201672	114063150018	240-35-6341.00-041-299950	FOOD SUPPLIES	113.70	N
			201931	114063220012	240-35-6341.00-041-299950	FOOD SUPPLIES	75.80	N
			201672	114063150017	240-35-6341.00-101-299950	FOOD SUPPLIES	187.40	N
			201613	114063080016	240-35-6341.00-102-299950	FOOD SUPPLIES	35.88	N
			202287	114063220011	240-35-6341.00-102-299950	FOOD SUPPLIES	105.30	N
			201613	114063080017	240-35-6341.00-103-299950	FOOD SUPPLIES	176.22	N
			201613	114063080022	240-35-6341.00-104-299950	FOOD SUPPLIES	89.70	N
			201672	114063150023	240-35-6341.00-104-299950	FOOD SUPPLIES	45.48	N
			201931	114063220017	240-35-6341.00-104-299950	FOOD SUPPLIES	135.18	N
			201613	114063080021	240-35-6341.00-105-299950	FOOD SUPPLIES	89.70	N
			201672	114063150022	240-35-6341.00-105-299950	FOOD SUPPLIES	75.80	N
			201931	114063220016	240-35-6341.00-105-299950	FOOD SUPPLIES	110.60	N
			201613	114063080023	240-35-6341.00-106-299950	FOOD SUPPLIES	182.43	N
			201672	114063150024	240-35-6341.00-106-299950	FOOD SUPPLIES	125.58	N
			201931	114063220018	240-35-6341.00-106-299950	FOOD SUPPLIES	224.25	N
			201613	114063080018	240-35-6341.00-110-299950	FOOD SUPPLIES	60.64	N
			201672	114063150019	240-35-6341.00-110-299950	FOOD SUPPLIES	60.64	N
			201931	114063220013	240-35-6341.00-110-299950	FOOD SUPPLIES	100.54	N
<b>Totals for Check 140010</b>							<b>2,629.22</b>	
140011	12-15-2021	LAMAR HIGH SCHOOL	202370	ALEDO ISD	184-36-6412.02-001-291960	ENTRY FEE	200.00	N
140012	12-15-2021	LEARNING A-Z, INC	201368	4494607	199-11-6399.00-103-211103	INSTRUCTIONAL SUPPLIES/STUA	648.00	N
140013	12-15-2021	LINDALE ISD	201465	458484	199-36-6499.04-001-211001	DEBATE	665.00	N
140014	12-15-2021	MADELEINE LOZANO	202134	TEA	199-41-6299.01-731-299731	REIMB/EXPENSE	57.25	N
140015	12-15-2021	LRP PUBLICATIONS	202065	4531856	199-11-6399.00-940-223940	SUPPLIES	50.45	N

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140016	12-15-2021	LUBBOCK ISD	202150	ALEDO-	184-36-6412.02-001-291960	ENTRY FEE	500.00	N
140017	12-15-2021	THE LUNCH BOX	201953	2493	199-13-6499.01-970-211970	MEETING EXPENSE	250.00	N
140018	12-15-2021	M-PAK, INC	201189	95762	199-52-6398.01-980-299980	POLICE EQUIPMENT	24.25	N
			201991	96935	199-52-6399.01-980-211980	UNIFORMS/POLICE DEPT	70.00	N
			201998	96936	199-52-6399.01-980-211980	UNIFORM/POLICE DEPT	21.20	N
<b>Totals for Check 140018</b>							<b>115.45</b>	
140019	12-15-2021	MASTERCARD - JP MOR	201640	BROOKSHIRES	184-36-6343.00-999-299965	CONCESSION SUPPLIES	158.82	N
			201958	HYATT PLACE	184-36-6411.01-001-291960	STAFF DEVELOPMENT	438.44	N
			201283	CIRCLE K	184-36-6411.01-001-291960	STAFF DEVELOPMENT	46.23	N
			201956	BOOMER JACKS	184-36-6411.02-001-291960	SCOUTING EXPENSE	56.50	N
			201869	MERCADO	184-36-6411.02-001-291960	SCOUTING EXPENSE	208.40	N
			201869	SHELL	184-36-6411.02-001-291960	SCOUTING EXPENSE	70.01	N
			202111	ROSA'S	184-36-6412.08-001-291960	STUDENT TRAVEL	411.64	N
			201406	TWISTED ROOT	184-36-6412.08-001-291960	STUDENT TRAVEL	177.45	N
			201406	MICROTEL	184-36-6412.08-001-291960	STUDENT TRAVEL	817.50	N
			201764	RAILHEAD BBQ	184-36-6412.08-001-291960	STUDENT MEALS	890.00	N
			202088	USPS	199-11-6398.00-940-223940	SUPPLIES	51.70	N
			202011	HOME DEPOT	199-11-6399.01-001-222972	SUPPLIES	214.51	N
			202151	SONIC	199-11-6497.00-001-211001	STUDENT INCENTIVES	112.50	N
			201803	QUIZIZZ	199-12-6329.00-001-211001	SUBSCRIPTION	96.00	N
			201803	QUIZIZZ	199-12-6329.00-001-211001	SUBSCRIPTION	96.00	N
			202040	TLA	199-12-6411.00-103-211103	STAFF DEVELOPMENT	515.00	N
			201092	RANCH HOUSE	199-13-6399.00-001-211001	SUPPLIES	26.85	N
			201588	BROOKSHIRES	199-13-6399.00-102-211102	SUPPLIES	34.83	N
			201588	GATHER &	199-13-6399.00-102-211102	SUPPLIES	132.00	N
			202021	PARTONS PIZZA	199-13-6411.00-001-226002	MEETING EXPENSE	49.33	N
			201759	FTW	199-13-6411.00-001-299001	STAFF DEVELOPMENT	18.00	N
			201759	ACE PARKING	199-13-6411.00-001-299001	STAFF DEVELOPMENT	12.00	N
			201760	FTW	199-13-6411.00-001-299001	CAST CONFERENCE PARKING	18.00	N
			201760	FTW	199-13-6411.00-001-299001	CAST CONFERENCE PARKING	18.00	N
			201776	FTW	199-13-6411.00-009-299009	STAFF DEVELOPMENT	18.00	N
			201776	FTW	199-13-6411.00-009-299009	STAFF DEVELOPMENT	18.00	N
			201777	FTW	199-13-6411.00-009-299009	STAFF DEVELOPMENT	18.00	N
			201777	FTW	199-13-6411.00-009-299009	STAFF DEVELOPMENT	18.00	N
			201778	PAYSTATION	199-13-6411.00-041-299041	STAFF DEVELOPMENT	18.00	N
			201778	PAYSTATION	199-13-6411.00-041-299041	STAFF DEVELOPMENT	18.00	N
			201778	PAYSTATION	199-13-6411.00-041-299041	STAFF DEVELOPMENT	18.00	N
				KALAHARI	199-13-6411.00-041-299041	PO 200741 SALES TAX	-10.74	N
			201254	HILTON HOTELS	199-13-6411.00-101-299101	STAFF DEVELOPMENT	369.63	N
			201229	HILTON HOTELS	199-13-6411.00-110-211110	STAFF DEVELOPMENT	538.46	N
			201229	HILTON HOTELS	199-13-6411.00-110-211110	STAFF DEVELOPMENT	568.93	N
			201908	CESD	199-13-6411.02-940-223940	STAFF DEVELOPMENT	560.00	N
			201791	RAILHEAD BBQ	199-13-6499.00-009-211009	MEETING EXPENSE	56.48	N
			201703	HEB	199-13-6499.01-970-211970	SUPPLIES FLORAL	34.98	N

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			201918	TARGET	199-13-6499.02-970-299970	MEETING EXPENSE	50.00	N
			201937	RAILHEAD BBQ	199-13-6499.02-970-299970	MEETING EXPENSE	1,307.00	N
			200167	COURTYARD	199-21-6411.00-940-223940	STAFF DEVELOPMENT	355.95	N
			201584	WESTIN	199-21-6411.00-940-223940	STAFF DEVELOPMENT	352.97	N
			201584	BUC-EES	199-21-6411.00-940-223940	STAFF DEVELOPMENT	24.90	N
					199-21-6411.00-940-223940	PO 200167 SALES TAX	-18.90	N
			201264	KALAHARI	199-21-6411.00-971-211970	STAFF DEVELOPMENT	462.67	N
			201264	BUC-EES	199-21-6411.00-971-211970	STAFF DEVELOPMENT	30.22	N
			201264	SHAMROCK	199-21-6411.00-971-211970	STAFF DEVELOPMENT	62.14	N
			201234	HILTON HOTELS	199-23-6411.00-102-211102	STAFF DEVELOPMENT	369.63	N
			202139	KALAHARI	199-31-6411.00-041-211041	STAFF DEVELOPMENT	159.00	N
			201103	HILTON HOTELS	199-31-6411.00-105-211105	STAFF DEVELOPMENT	366.68	N
			201647	PARKER CO	199-34-6249.02-930-299930	VEHICLE REGISTRATION	17.39	N
			201647	PARKER CO	199-34-6249.02-930-299930	VEHICLE REGISTRATION	32.71	N
			201626	LOVES	199-36-6411.02-001-211001	UIL ADMIN TRAVEL	38.63	N
			201396	RAISING CANES	199-36-6411.02-001-222972	STUDENT MEALS	48.00	N
			201789	CHICKEN	199-36-6411.02-001-222972	STUDENT/SPONSOR TRAVEL	48.00	N
			201817	ROSA'S	199-36-6412.00-001-211001	STUDENT MEALS	270.63	N
			201396	RAISING CANES	199-36-6412.00-001-222972	STUDENT MEALS	267.42	N
			201789	CHICKEN	199-36-6412.00-001-222972	STUDENT/SPONSOR TRAVEL	235.50	N
			201961	TORCHYS	199-36-6412.00-001-222972	STUDENT/SPONSOR TRAVEL	145.00	N
			202125	CITY HALL	199-36-6412.00-001-222999	STUDENT TRAVEL	90.00	N
			202125	CHEDDARS	199-36-6412.00-001-222999	STUDENT TRAVEL	98.24	N
			202125	SHSU PAW	199-36-6412.00-001-222999	STUDENT TRAVEL	48.55	N
			202125	POTATO SHACK	199-36-6412.00-001-222999	STUDENT TRAVEL	66.53	N
			202125	BUC-EES	199-36-6412.00-001-222999	STUDENT TRAVEL	57.72	N
			202125	BUC-EES	199-36-6412.00-001-222999	STUDENT TRAVEL	54.75	N
			202125	BUC-EES	199-36-6412.00-001-222999	STUDENT TRAVEL	57.07	N
			202125	HAMPTON INN	199-36-6412.00-001-222999	STUDENT TRAVEL	763.98	N
			074801	BROOKSHIRES	199-36-6412.00-009-211009	STATE TRAVEL	47.43	N
			201960	ACSL	199-36-6499.02-001-222972	ENTRY FEE	150.00	N
			201960	ACSL	199-36-6499.02-001-222972	ENTRY FEE	50.00	N
			201594	TEA	199-41-6299.01-731-299731	SBEC SERVICE	17.00	N
			201594	IDENTOGO	199-41-6299.01-731-299731	SBEC SERVICE	49.25	N
			202115	INFOGRAM	199-41-6399.00-735-299735	SUPPLIES	114.00	N
			201522	LOWES	199-41-6399.01-731-299731	CIRCLE OF GREATNESS	60.92	N
			201938	HOTELS.COM	199-41-6419.00-702-299702	BOARD EXPENSE/COLLINS-BRO	1,100.07	N
			074802	INDEED	199-41-6499.03-731-299731	PO 201638 ADVERTISING	22.81	N
			201768	BETTERTEAM.	199-41-6499.03-731-299731	ADVERTISING EXPENSE	1,254.00	N
			202136	FACEBOOK	199-41-6499.03-731-299731	ADVERTISING EXPENSE	21.74	N
			201954	KROGER	199-41-6499.04-731-299731	AWARDS	160.00	N
			201939	HEB	199-41-6499.08-750-299750	MEETING EXPENSE	145.98	N
			201595	KOETTER FIRE	199-51-6319.00-910-299910	ANNETTA KNOX BOXES	2,166.09	N
			200951	HOME DEPOT	199-51-6319.00-910-299910	REPAIRS IN DISTRICT	276.94	N
			200951	HOME DEPOT	199-51-6319.00-910-299910	REPAIRS IN DISTRICT	31.05	N

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			200951	LOWES	199-51-6319.00-910-299910	REPAIRS IN DISTRICT	32.45	N
			200951	HOME DEPOT	199-51-6319.00-910-299910	REPAIRS IN DISTRICT	37.31	N
			200951	HOME DEPOT	199-51-6319.00-910-299910	REPAIRS IN DISTRICT	448.49	N
			200951	HOME DEPOT	199-51-6319.00-910-299910	REPAIRS IN DISTRICT	38.45	N
			201850	TRACTOR	199-52-6399.01-980-211980	POLICE UNIFORMS	162.34	N
			201942	BROOKSHIRES	240-35-6341.00-001-299950	CATERING EXPENSE/BOARD ME	19.45	N
			201942	MCALISTERS	240-35-6341.00-950-299950	CATERING EXPENSE/BOARD ME	128.75	N
						<b>Totals for Check 140019</b>	<b>19,310.35</b>	
140020	12-15-2021	MATTHEW'S OFFICE CIT	202075	41584-0	199-11-6399.00-101-211101	SUPPLIES	82.30	N
			202075	295777-0	199-11-6399.00-101-211101	SUPPLIES	69.90	N
						<b>Totals for Check 140020</b>	<b>152.20</b>	
140021	12-15-2021	MATTHEW'S OFFICE CIT	201988	41512-0	199-11-6399.00-102-211102	SUPPLIES	218.75	N
140022	12-15-2021	MENTORING MINDS,	201832	246357	199-11-6399.06-105-211105	SUPPLIES	712.80	N
140023	12-15-2021	MHC TRUCK LEASING, I	074738	S0503000000455	199-36-6412.03-001-211999	TOLL FEES	68.42	N
140024	12-15-2021	LANCE EDWIN MILES	202197	REIMBURSEME	184-36-6495.05-001-291960	REIMB/STAFF DEV	104.00	N
140025	12-15-2021	MOHAWK LIFTS LLC	074795	55780	199-00-2110.00-000-200000	PO 107054	8,626.50	N
140026	12-15-2021	MORITZ OF FORT WORT	202019	CTCS776805	199-34-6299.00-930-299930	CONTRACT SERVICE	75.95	N
			201752	655360	199-34-6319.00-930-299930	SUPPLIES	3,067.57	N
			200802	654258	199-51-6319.00-910-299930	VEHICLE SUPPLIES/WHITE FLEET	45.52	N
			201935	654984	199-51-6319.00-910-299930	VEHICLE SUPPLIES/WHITE FLEET	279.84	N
			202028	CTCB778024	199-51-6319.00-910-299930	VEHICLE SUPPLIES/WHITE FLEET	437.50	N
			202170	655329	199-51-6319.00-910-299930	VEHICLE SUPPLIES/WHITE FLEET	78.69	N
						<b>Totals for Check 140026</b>	<b>3,985.07</b>	
140027	12-15-2021	N-TUNE MUSIC & SOUN	074796	J19963	199-00-2110.00-000-200000	PO 106904	878.00	N
			202017	J21924	199-11-6399.00-001-211200	SUPPLIES/AHS BAND	776.00	N
			202018	J21923	199-36-6249.00-001-211200	INSTRUMENT REPAIRS/AHS BAN	640.20	N
						<b>Totals for Check 140027</b>	<b>2,294.20</b>	
140028	12-15-2021	NATIONAL CENTER FOR	201287	CI0180672	255-13-6411.00-001-211000	STAFF DEVELOPMENT	170.00	N
140029	12-15-2021	NETSYNC NETWORK SO	201212	2024103251	199-53-6399.01-990-299990	ANNUAL CLIENT LICENSE/DISTRI	54,434.20	N
140030	12-15-2021	NEWBART PRODUCTS, I	201997	295959	199-52-6399.00-980-299980	POLICE SUPPLIES	7.00	N
140031	12-15-2021	NEXTLINK	074736	N125122833-37	199-53-6499.01-990-299999	VOIP LINE	183.74	N
140032	12-15-2021	NORTH TEXAS TOLLWA	074773	2010324486	199-34-6499.04-930-299999	BAND TRAILER	22.20	N
140033	12-15-2021	O'REILLY AUTO ENTERP	201911	4401-383613	199-34-6319.00-930-299930	SUPPLIES	219.96	N
			202240	4401-388158	199-34-6319.00-930-299930	SUPPLIES	133.92	N
			202283	4401-388610	199-34-6319.00-930-299930	SUPPLIES	389.97	N
			201857	4401-383490	199-51-6319.00-910-299930	VEHICLE SUPPLIES/WHITE FLEET	185.52	N
						<b>Totals for Check 140033</b>	<b>929.37</b>	
140034	12-15-2021	PAIGE MICHELE OAKES	202294	FOOD	240-35-6411.00-105-299950	REIMB/EXPENSE	7.00	N
140035	12-15-2021	BARRY L. ODELL	074774	GRAHAM/KRUM	184-36-6299.00-001-291960	AREA LINE JUDGE	135.40	N

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140036	12-15-2021	CHRISTIAN D PAARUP	074775	NOVEMBER	199-36-6299.00-001-211200	TROMBONE MASTERCLASS	350.00	N
140037	12-15-2021	PARADISO, INC	074730	NOVEMBER	224-11-6219.00-940-223000	SPEECH THERAPY-MCANALLY	1,270.00	N
			074730	NOVEMBER	224-11-6299.01-940-223000	PROP SHARE K-12	730.25	N
			074730	NOVEMBER	224-11-6299.01-940-223000	PROP SHARE ECSE	95.25	N
						<b>Totals for Check 140037</b>	<b>2,095.50</b>	
140038	12-15-2021	PARKER COUNTY	074776	2022-03	184-36-6299.05-001-291960	EMS STAND BY FOOTBALL 2021	1,260.00	N
140039	12-15-2021	PARTS TOWN, LLC	201698	28431648	199-51-6319.05-910-299910	HVAC SUPPLIES/DNGC	560.34	N
			201719	28324560	199-51-6319.05-910-299910	HVAC SUPPLIES/AHS STADIUM	173.29	N
				9038036	199-51-6319.05-910-299910	PO 201719 MOTOR RETURN	-11.34	N
						<b>Totals for Check 140039</b>	<b>722.29</b>	
140040	12-15-2021	PASCO BROKERAGE, IN	200664	21-2507	199-51-6319.05-910-299910	EQUIPMENT/MAINTENANCE	1,026.00	N
			200664	21-2507	199-51-6398.03-910-299910	EQUIPMENT/MAINTENANCE	3,054.00	N
						<b>Totals for Check 140040</b>	<b>4,080.00</b>	
140041	12-15-2021	PEAR DECK, INC.	200886	INV44428	199-11-6398.02-001-238001	SCHOOL SUBSCRIPTION	1,605.00	N
140042	12-15-2021	PENDER'S MUSIC COMP	201063	597520	199-36-6399.00-001-211200	SUPPLIES	147.94	N
140043	12-15-2021	PEP WEAR, LLC	201164	96469	199-36-6399.03-001-211200	UNIFORMS/COLOR/WINTER GUA	1,658.00	N
140044	12-15-2021	PERFORM AMERICA-TE	202467	INV-1436	199-36-6412.01-001-211200	BAND TRAVEL	4,240.00	N
140045	12-15-2021	PERMA-BOUND BOOKS	200850	1906628-00	199-12-6329.01-101-211101	LIBRARY BOOKS	1,865.51	N
			200850	1906628-01	199-12-6329.01-101-211101	LIBRARY BOOKS	132.80	N
						<b>Totals for Check 140045</b>	<b>1,998.31</b>	
140046	12-15-2021	PERMA-BOUND BOOKS	201003	1907338-00	199-12-6329.01-103-211103	LIBRARY BOOKS	169.04	N
140047	12-15-2021	PIRATE CROSS	202209	ALEDO XC	184-36-6412.02-001-291960	ENTRY FEE	150.00	N
140048	12-15-2021	PLANO ISD	202233	ALEDO-	184-36-6412.02-001-291960	ENTRY FEE	350.00	N
140049	12-15-2021	PORTIONPAC CHEMICA	074743	IN234204	240-35-6399.00-001-299950	OCTOBER SUPPLIES	360.00	N
140050	12-15-2021	POSITIVE PROOF, INC	201783	11179	199-11-6399.03-110-211110	SUPPLIES	95.95	N
140051	12-15-2021	PRECISION BUSINESS M	202133	105279	199-11-6399.00-103-211103	SUPPLIES	288.73	N
140052	12-15-2021	PREFERRED MECHANIC	201577	11161503	199-51-6299.00-910-299910	BOILER REPAIRS/MAINT AGREEM	13,602.00	N
			201577	11161585	199-51-6299.00-910-299910	BOILER REPAIRS/MAINT AGREEM	12,852.00	N
						<b>Totals for Check 140052</b>	<b>26,454.00</b>	
140053	12-15-2021	PURCHASE POWER	074777	80009000085500	199-23-6399.02-001-211999	POSTAGE	135.00	N
			074777	80009000085500	199-23-6399.02-001-226999	POSTAGE	45.00	N
			074777	80009000085500	199-23-6399.02-009-211999	POSTAGE	135.00	N
			074777	80009000085500	199-23-6399.02-041-211999	POSTAGE	135.00	N
			074777	80009000085500	199-23-6399.02-101-211999	POSTAGE	135.00	N
			074777	80009000085500	199-23-6399.02-102-211999	POSTAGE	135.00	N
			074777	80009000085500	199-23-6399.02-103-211999	POSTAGE	135.00	N
			074777	80009000085500	199-23-6399.02-104-211999	POSTAGE	135.00	N
			074777	80009000085500	199-23-6399.02-105-211999	POSTAGE	135.00	N
			074777	80009000085500	199-23-6399.02-106-211999	POSTAGE	135.00	N
			074777	80009000085500	199-23-6399.02-110-211999	POSTAGE	135.00	N

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			074777	80009000085500	199-41-6399.02-701-299999	POSTAGE	45.00	N
			074777	80009000085500	199-41-6399.02-750-299999	POSTAGE	60.00	N
						<b>Totals for Check 140053</b>	<b>1,500.00</b>	
140054	12-15-2021	QUILL CORPORATION	201738	21150562	199-11-6399.00-041-211041	SUPPLIES	505.83	N
			201780	21150584	199-11-6399.00-041-211041	SUPPLIES	396.65	N
			201780	21159227	199-11-6399.00-041-211041	SUPPLIES	4.81	N
			201780	21172666	199-11-6399.00-041-211041	SUPPLIES	4.56	N
			202078	21234428	199-11-6399.00-110-211110	SUPPLIES	70.08	N
			202001	21239954	199-11-6399.06-105-211105	SUPPLIES	1,001.63	N
			202001	21251672	199-11-6399.06-105-211105	SUPPLIES	120.56	N
			202001	21253985	199-11-6399.06-105-211105	SUPPLIES	44.80	N
			202001	21299518	199-11-6399.06-105-211105	SUPPLIES	48.84	N
			202160	21332110	199-23-6399.00-009-211009	SUPPLIES	124.48	N
			202160	21378974	199-23-6399.00-009-211009	SUPPLIES	33.56	N
			201868	21151419	199-23-6399.00-041-211041	SUPPLIES	170.81	N
			202081	21240960	199-23-6399.00-106-211106	SUPPLIES	157.35	N
			201830	20946992	199-23-6399.01-001-211001	SUPPLIES	125.49	N
				1579029	199-23-6399.01-001-211001	PO 201830 MERCH SHORTAGE	-71.22	N
			201963	21088669	199-41-6399.00-731-299731	HR SUPPLIES	119.10	N
			201963	21173993	199-41-6399.00-731-299731	HR SUPPLIES	49.23	N
				1579724	199-41-6399.00-731-299731	PO 201963 RETURNED ITEMS	-88.03	N
			202026	21123114	199-41-6399.00-750-299750	SUPPLIES	342.61	N
			202026	21123114	199-41-6399.01-750-299750	SUPPLIES	143.95	N
			202026	21127281	199-41-6399.01-750-299750	SUPPLIES	72.18	N
			202026	21132385	199-41-6399.01-750-299750	SUPPLIES	72.18	N
						<b>Totals for Check 140054</b>	<b>3,449.45</b>	
140055	12-15-2021	QUILL CORPORATION	200540	20688258	199-31-6339.00-106-211106	SUPPLIES	73.40	N
			200540	20696619	199-31-6339.00-106-211106	SUPPLIES	36.70	N
						<b>Totals for Check 140055</b>	<b>110.10</b>	
140056	12-15-2021	QUILL CORPORATION	201557	20682031	199-23-6399.00-105-211105	SUPPLIES	737.16	N
			201557	20738796	199-23-6399.00-105-211105	SUPPLIES	80.28	N
						<b>Totals for Check 140056</b>	<b>817.44</b>	
140057	12-15-2021	QUILL CORPORATION	202153	21304380	199-23-6399.00-001-211001	SUPPLIES	122.82	N
			202153	21311651	199-23-6399.00-001-211001	SUPPLIES	400.36	N
			202153	21320925	199-23-6399.00-001-211001	SUPPLIES	7.96	N
			202153	21342468	199-23-6399.00-001-211001	SUPPLIES	8.71	N
			202153	21380859	199-23-6399.00-001-211001	SUPPLIES	14.10	N
						<b>Totals for Check 140057</b>	<b>553.95</b>	
140058	12-15-2021	R. CRAIG STEPHENS	202288	206161	240-35-6341.00-001-299950	FOOD SUPPLIES	1,247.16	N
			202288	206163	240-35-6341.00-009-299950	FOOD SUPPLIES	599.41	N
			202288	206162	240-35-6341.00-041-299950	FOOD SUPPLIES	534.81	N
			202288	206169	240-35-6341.00-101-299950	FOOD SUPPLIES	678.33	N
			202288	206166	240-35-6341.00-102-299950	FOOD SUPPLIES	654.50	N
			202288	206168	240-35-6341.00-103-299950	FOOD SUPPLIES	445.78	N

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			202288	206167	240-35-6341.00-104-299950	FOOD SUPPLIES	557.09	N
			202288	206170	240-35-6341.00-105-299950	FOOD SUPPLIES	708.80	N
			202288	206165	240-35-6341.00-106-299950	FOOD SUPPLIES	783.80	N
			202288	206164	240-35-6341.00-110-299950	FOOD SUPPLIES	602.43	N
						<b>Totals for Check 140058</b>	<b>6,812.11</b>	
140059	12-15-2021	RAPTOR TECHNOLOGIE	074737	23491	199-52-6299.02-990-299990	VISITOR MANAGEMENT ANNUAL	5,750.00	N
140060	12-15-2021	REGION 4 ESC	202069	F94521	199-11-6399.00-101-211101	SUPPLIES	204.00	N
140061	12-15-2021	REGION 4 ESC	201812	G94393	199-11-6399.00-106-211106	SUPPLIES	357.00	N
140062	12-15-2021	EMILY ROBISON	202296	TDEA PER DIEM	199-13-6411.00-001-299001	STAFF DEVELOPMENT	144.00	N
140063	12-15-2021	ROMEO MUSIC	202251	31097	199-36-6399.05-001-211001	SUPPLIES	385.00	N
140064	12-15-2021	RONNIE WALTERS LAW	074778	3002	199-51-6299.04-999-299999	DECEMBER GROUNDS	26,496.75	N
140065	12-15-2021	INTERSTATE BILLING SE	200873	3025328511	199-34-6319.00-930-299930	SUPPLIES	109.58	N
			074744	3025681930	199-34-6319.00-930-299930	PO 200873 REORDERED	180.00	N
			201716	3025664892	199-34-6319.00-930-299930	SUPPLIES	1,430.67	N
			201896	3025710368	199-34-6319.00-930-299930	SUPPLIES	268.38	N
			201898	3025607751	199-34-6319.00-930-299930	SUPPLIES	445.56	N
			201898	3025746987	199-34-6319.00-930-299930	SUPPLIES	68.76	N
			201980	3025648167	199-34-6319.00-930-299930	SUPPLIES	250.00	N
			202322	3025850547	199-34-6319.00-930-299930	SUPPLIES	69.25	N
			202030	3025842793	199-34-6319.00-930-299930	SUPPLIES	509.27	N
			200421	3025857454	199-34-6319.00-930-299930	SUPPLIES	830.56	N
				3025631159	199-34-6319.00-930-299930	PO 200873 WRONG ITEMS	-109.58	N
						<b>Totals for Check 140065</b>	<b>4,052.45</b>	
140066	12-15-2021	SCHOOL NURSE SUPPL	201429	0862724-IN	199-33-6399.00-009-211009	SUPPLIES	312.18	N
140067	12-15-2021	SCHOOL SPECIALTY, LL	201859	208129109346	199-11-6399.00-106-211106	SUPPLIES	895.37	N
			201461	208129060039	199-36-6399.00-001-291001	SUPPLIES	334.42	N
						<b>Totals for Check 140067</b>	<b>1,229.79</b>	
140068	12-15-2021	SCIENCE TEACHERS AS	201728	191472	255-13-6411.00-001-211000	STAFF DEVELOPMENT	300.00	N
			201729	484506	255-13-6411.00-001-211000	STAFF DEVELOPMENT	300.00	N
			201730	256294	255-13-6411.00-001-211000	STAFF DEVELOPMENT	300.00	N
			201731	216008	255-13-6411.00-001-211000	STAFF DEVELOPMENT	300.00	N
						<b>Totals for Check 140068</b>	<b>1,200.00</b>	
140069	12-15-2021	SCRIPPS NATIONAL SPE	202074	SK32-378063	199-11-6399.00-041-211041	SUPPLIES	182.50	N
			202474	SK32-382855	199-11-6399.00-102-211102	REGISTRATION FEE	182.50	N
						<b>Totals for Check 140069</b>	<b>365.00</b>	
140070	12-15-2021	SIRIUS COMPUTER SOL	201605	INV-000856412	199-53-6399.01-990-299990	ANNUAL CLIENT LICENSE/DISTR	16,935.00	N
140071	12-15-2021	SKINNY ARMADILLO PRI	201821	11824	240-35-6399.00-950-299950	UNIFORMS/CHILD NUTRITION	162.50	N
			201821	11824	240-35-6399.04-999-299950	UNIFORMS/CHILD NUTRITION	2,225.00	N
						<b>Totals for Check 140071</b>	<b>2,387.50</b>	
140072	12-15-2021	THINK SOCIAL PUBLISHI	201889	234506	199-11-6398.01-940-223940	SUPPLIES	210.60	N

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140073	12-15-2021	SOUND STARTS, LLC	074731	1358	224-11-6219.01-940-223000	MUSIC THERAPY SERVICES	3,480.00	N
140074	12-15-2021	SOUTHWEST INTL TRUC	201753	02P80242	199-34-6319.00-930-299930	SUPPLIES	1,320.89	N
			201979	02P81174	199-34-6319.00-930-299930	SUPPLIES	40.29	N
			074787	02P80063	199-34-6319.00-930-299930	PO 107048	3,956.13	N
			074787	02P80064	199-34-6319.00-930-299930	PO 107048	164.20	N
			074787	02P78608	199-34-6319.00-930-299930	PO 107048	1,320.89	N
				02P82281	199-34-6319.00-930-299930	PO 107048 CORE CHARGE	-172.50	N
				02P82120	199-34-6319.00-930-299930	PO 107048 CORE CHARGE	-3,525.95	N
				02P80173	199-34-6319.00-930-299930	PO 107048 RETURN TUBE/EXHAU	-62.29	N
				02P82282	199-34-6319.00-930-299930	PO 200059 CORE CHARGES	-172.50	N
				02P81985	199-34-6319.00-930-299930	PO 201753 CORE CREDIT	-172.50	N
						<b>Totals for Check 140074</b>	<b>2,696.66</b>	
140075	12-15-2021	SSR JACKETS	201820	458174	184-36-6499.00-001-291960	AWARDS	775.00	N
140076	12-15-2021	STEPHENVILLE HIGH SC	202215	ALEDO XC	184-36-6412.02-001-291960	ENTRY FEE	300.00	N
140077	12-15-2021	STEWART & STEVENSO	201900	40112467	199-34-6319.00-930-299930	SUPPLIES	5,528.08	N
				40113579	199-34-6319.00-930-299930	PO 201900 CORE RETURN	-2,700.00	N
						<b>Totals for Check 140077</b>	<b>2,828.08</b>	
140078	12-15-2021	SUPERIOR PEDIATRIC C	074732	NOV 16-30	224-11-6219.00-940-223000	PT/OT/ST/TOD SERVICES	2,967.50	N
			074732	NOV 16-30	224-33-6219.00-940-223000	LVN SERVICES	2,210.00	N
						<b>Totals for Check 140078</b>	<b>5,177.50</b>	
140079	12-15-2021	SWANK MOVIE LICENSI	201571	3110194	199-11-6399.06-105-211105	ANNUAL RENEWAL	584.00	N
140080	12-15-2021	TAGT	200554	13819	199-21-6495.00-921-221921	FEES/DUES	70.00	N
			200554	N GARRETT	199-21-6495.00-921-221921	FEES/DUES	70.00	N
			200554	M PHIPPS	199-21-6495.00-921-221921	FEES/DUES	70.00	N
						<b>Totals for Check 140080</b>	<b>210.00</b>	
140081	12-15-2021	TCEA	202154	13226399	255-13-6411.00-001-211000	STAFF DEVELOPMENT	159.00	N
140082	12-15-2021	TEACHER SYNERGY, LL	202317	176367915	199-11-6399.00-101-211101	SUPPLIES	17.92	N
140083	12-15-2021	TEPSA	201656	300058528	199-23-6495.00-104-211104	FEES/DUES	399.00	N
140084	12-15-2021	TEX-OMA BUILDERS SU	200931	782135	199-51-6319.11-910-299910	LOCKS & DOOR HARDWARE/DIST	124.00	N
			201993	782143	199-51-6319.11-910-299910	LOCKS & DOOR HARDWARE/DIST	144.16	N
			202005	782141	199-51-6319.11-910-299910	LOCKS & DOOR HARDWARE/DIST	324.00	N
						<b>Totals for Check 140084</b>	<b>592.16</b>	
140085	12-15-2021	TEXAS GAS SERVICE	074779	126347364	199-51-6259.03-999-299999	UTILITIES	424.10	N
			074779	140556627	199-51-6259.03-999-299999	UTILITIES	2,006.56	N
			074779	142314845	199-51-6259.03-999-299999	UTILITIES	340.45	N
			074779	158249764	199-51-6259.03-999-299999	UTILITIES	585.08	N
			074779	149554391	199-51-6259.03-999-299999	UTILITIES	1,441.20	N
			074779	235750300	199-51-6259.03-999-299999	UTILITIES	1,978.60	N
			074779	236364973	199-51-6259.03-999-299999	UTILITIES	599.32	N
			074779	236364727	199-51-6259.03-999-299999	UTILITIES	201.14	N
			074779	234919582	199-51-6259.03-999-299999	UTILITIES	131.64	N
			074779	118929845	199-51-6259.03-999-299999	UTILITIES	138.29	N

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			074779	136588036	199-51-6259.03-999-299999	UTILITIES	796.18	N
			074779	156200791	199-51-6259.03-999-299999	UTILITIES	3,922.69	N
			074779	165220718	199-51-6259.03-999-299999	UTILITIES	251.79	N
			074779	233760409	199-51-6259.03-999-299999	UTILITIES	482.39	N
<b>Totals for Check 140085</b>							<b>13,299.43</b>	
140086	12-15-2021	TEXAS MUSIC FESTIVAL	201161	O1052962	199-36-6398.01-001-211200	UNIFORMS/AHS BAND	2,394.00	N
			200912	O1052231	199-36-6399.00-001-211200	SUPPLIES/AHS BAND	43.00	N
<b>Totals for Check 140086</b>							<b>2,437.00</b>	
140087	12-15-2021	TEXAS POTTERY SUPPL	200982	76271	199-11-6249.00-001-211001	KILN CHECK UP	95.00	N
140088	12-15-2021	TEXAS SPORTSWEAR	201324	26761	730-61-6399.00-999-299000	SUPPLIES	384.00	N
			201324	26697	730-61-6399.00-999-299000	SUPPLIES	1,280.00	N
<b>Totals for Check 140088</b>							<b>1,664.00</b>	
140089	12-15-2021	TFE CONNECT	200262	S103412-IN	199-53-6299.03-990-299990	CONTRACT SERVICES/TECH	297.50	N
			200262	S103976-IN	199-53-6299.03-990-299990	CONTRACT SERVICES/TECH	1,190.00	N
<b>Totals for Check 140089</b>							<b>1,487.50</b>	
140090	12-15-2021	TMEA	200442	CG210942	199-11-6411.00-103-211103	STAFF DEVELOPMENT	60.00	N
140091	12-15-2021	THRIVE RESPONSE, LLC	202123	26169	199-11-6499.00-001-222972	FEES/DUES	445.00	N
140092	12-15-2021	TRANSLATION & INTERP	074780	27015	199-11-6299.00-940-223940	TRANSLATION SERVICES 3/31/20	81.00	N
			074780	28377	199-11-6299.00-940-223940	TRANSLATION SERVICES 12/10/2	108.00	N
			074780	30521	199-11-6299.00-940-223940	TRANSLATION SERVICES 02/28/2	392.40	N
<b>Totals for Check 140092</b>							<b>581.40</b>	
140093	12-15-2021	TRI-COUNTY ELECTRIC	074781	8001215301	199-51-6259.00-999-299999	UTILITIES	5,766.78	N
140094	12-15-2021	UNIFIRST HOLDINGS, IN	074782	829 3220252	199-34-6299.00-930-299930	LAUNDRY SERVICES	118.20	N
			074783	829 3224057	199-34-6299.00-930-299930	LAUNDRY SERVICES	63.27	N
<b>Totals for Check 140094</b>							<b>181.47</b>	
140095	12-15-2021	UNITED REFRIGERATIO	201714	81821885-00	199-51-6249.00-950-299910	EQUIPMENT REPAIRS	520.07	N
			201514	81910140-00	199-51-6319.05-910-299910	HVAC SUPPLIES/MAINT	255.77	N
<b>Totals for Check 140095</b>							<b>775.84</b>	
140096	12-15-2021	UNIVERSITY INTERSCH	074733	SAINT JO V	184-00-5752.07-000-200000	11/19/21 UIL FEE	235.20	N
140097	12-15-2021	BSN SPORTS	202327	914487412	199-11-6399.00-103-211103	EQUIPMENT	309.92	N
140098	12-15-2021	VAN WALKER TOOL & E	202055	11162183075	199-34-6399.01-999-299930	SUPPLIES	108.00	N
140099	12-15-2021	VANDOREN MUSIC, LLC	074747	353	199-36-6299.03-001-211200	CUSTOM ARRANGEMENT	3,750.00	N
			074748	354	199-36-6299.03-001-211200	BREATH OF HEAVEN CONCERT	4,000.00	N
<b>Totals for Check 140099</b>							<b>7,750.00</b>	
140100	12-15-2021	VISA-PNC BANK	200976	WALMART.COM	199-31-6399.00-041-211041	SUPPLIES	409.41	N
				WALMART.COM	199-31-6399.00-041-211041	PO 200976 CANCELLED ITEMS	-27.68	N
				WALMART.COM	199-31-6399.00-041-211041	PO 200976 CANCELLED ITEMS	-17.99	N
			074788	NTTA	199-34-6499.04-930-299999	TOLLS	229.00	N
			074789	NTTA	199-34-6499.04-930-299999	TOLLS	229.00	N
			074790	NTTA	199-34-6499.04-930-299999	TOLLS	308.00	N
<b>Totals for Check 140100</b>							<b>1,129.74</b>	

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140101	12-15-2021	WEATHERFORD HIGH S	202378	ALEDO ISD	184-36-6412.02-001-291960	ENTRY FEE	900.00	N
140102	12-15-2021	WESTERN MARKETING	201786	W374577-IN	199-34-6319.00-930-299930	SUPPLIES	2,809.01	N
140103	12-15-2021	WESTERN PSYCHOLOGI	201796	SO49285	199-11-6398.00-940-223940	TEST KITS/SPED	1,129.70	N
				CM360395	199-11-6398.00-940-223940	PO 201796 RETURNED ITEMS	-1,040.00	N
<b>Totals for Check 140103</b>							<b>89.70</b>	
140104	12-15-2021	CYNTHIA LANSFORD W	074784	NOVEMBER	199-36-6299.00-041-211200	MS BAND CLINICIAN	300.00	N
140105	12-15-2021	BETH WILLS	074785	PARADISE/KEE	184-36-6299.00-001-291960	BI-DISTRICT OFFICIAL	105.00	N
140106	12-15-2021	XEROX CORPORATION	074749	800701126	184-36-6269.00-001-291999	XEROX	327.94	N
			074749	800701126	199-11-6269.01-001-211999	XEROX	3,524.43	N
			074749	800701126	199-11-6269.01-001-226999	XEROX	216.94	N
			074749	800701126	199-11-6269.01-009-211999	XEROX	1,221.43	N
			074749	800701126	199-11-6269.01-041-211999	XEROX	2,443.82	N
			074749	800701126	199-11-6269.01-101-211999	XEROX	2,616.37	N
			074749	800701126	199-11-6269.01-102-211999	XEROX	1,837.22	N
			074749	800701126	199-11-6269.01-103-211999	XEROX	2,663.96	N
			074749	800701126	199-11-6269.01-104-211999	XEROX	1,692.41	N
			074734	014953855	199-11-6269.01-105-211999	SER #8TB-622726 10/25-11/21	1,878.36	N
			074749	800701126	199-11-6269.01-106-211999	XEROX	4,544.44	N
			074749	800701126	199-11-6269.01-110-211999	XEROX	2,338.59	N
			074749	800701126	199-11-6269.01-940-223999	XEROX	552.97	N
			074749	800701126	199-31-6269.01-920-211999	XEROX	794.65	N
			074749	800701126	199-41-6269.00-701-299999	XEROX	279.30	N
			074749	800701126	199-41-6269.00-750-299999	XEROX	1,112.60	N
			074749	800701126	199-51-6269.01-999-299999	XEROX	759.68	N
			074749	800701126	199-53-6269.01-990-299999	XEROX	285.25	N
<b>Totals for Check 140106</b>							<b>29,090.36</b>	
140107	12-17-2021	AT&T	074814	81759960221656	199-51-6259.01-999-299999	UTILITIES	379.86	N
140108	12-17-2021	CAVALLO ENERGY	074821	21344001643158	199-51-6259.00-999-299999	UTILITIES	71.47	N
140109	12-17-2021	CITY OF ALEDO	202512	ALEDO HR	199-51-6249.02-999-299999	PERMIT FOR ADMIN HR PROJECT	571.13	N
140110	12-17-2021	AYR DATA, INC	202363	2021-00929	199-34-6311.00-930-299930	SUPPLIES	165.92	N
140111	12-17-2021	EAN SERVICES, LLC	074815	123381311	199-36-6412.01-001-211200	PO 201438 TOLL FEES	17.45	N
140112	12-17-2021	MTS PUBLICATIONS	200112	6511	199-11-6399.00-940-224940	SUPPLIES	4,460.49	N
140113	12-17-2021	NETSYNC NETWORK SO	201212	2024111427	199-53-6399.01-990-299990	ANNUAL CLIENT LICENSE/DISTRI	65,595.00	N
140114	12-17-2021	PBS of TEXAS, LLC	074806	7450101027	184-36-6249.00-999-299965	GYM/STADIUM HOST CLEANING	2,650.00	N
			074807	7450101016	199-51-6249.00-999-299999	DEC 2021 JANITORIAL SERVICES	140,590.00	N
			074808	7450101026	199-51-6299.19-999-299999	PORTER AMS 11/1-11/30	3,150.00	N
			074809	7450101025	199-51-6299.19-999-299999	RED SHIRT PORTERS 11/1-11/30	16,000.00	N
			074810	7450101024	199-51-6399.19-999-299999	CLOROX 360 11/25-11/27	10,000.00	N
			074811	7450101028	199-51-6399.19-999-299999	5Cs - ENVIROX	865.67	N
			074812	7450101033	199-51-6399.19-999-299999	CLOROX 360 12/6-10, 12/13-17	20,000.00	N
<b>Totals for Check 140114</b>							<b>193,255.67</b>	

For the Month of December

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
140115	12-17-2021	PRINCIPAL TECHNOLOG	201556	410537-01	199-51-6249.02-999-299999	CONTRACT SERVICE/ANNETTA	9,187.20	N
140116	12-17-2021	TEAGUE, NALL AND PER	074816	19495-04	199-81-6219.00-999-299999	PROFESSIONAL SERVICES	2,000.00	N
140117	12-17-2021	TRI-COUNTY ELECTRIC	074813	800914530	199-51-6259.00-999-299999	UTILITIES	5,698.56	N
			074813	800918132	199-51-6259.00-999-299999	UTILITIES	84.23	N
<b>Totals for Check 140117</b>							<b>5,782.79</b>	
140118	12-17-2021	TSPRA	201637	978	199-41-6495.00-735-299735	FEES/DUES	450.00	N
140119	12-17-2021	AT&T MOBILITY	074823	287309389757	199-11-6499.19-999-299999	HOTSPOTS	1,391.52	N
140120	12-17-2021	BRADLEY WAYNE WHIT	074822	ALEDO FALL	199-11-6299.01-999-211999	CHOIR CONSULTANT	4,929.40	N
140121	12-17-2021	UNIVERSAL CHEERLEA	202498	REG-	199-36-6411.01-001-211001	REGISTRATION/HOTEL	1,333.14	N
			202498	REG-	199-36-6411.02-001-211001	REGISTRATION/HOTEL	1,488.57	N
<b>Totals for Check 140121</b>							<b>2,821.71</b>	
<b>Total Checks</b>							<b>11,357,882.84</b>	

End of Report



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** Consider Approval of Interlocal Agreement to Join Region 10 Education Service Center Multi-Region Purchasing Cooperative

**PRESENTER:** Earl Husfeld, Chief Financial Officer

### **BACKGROUND INFORMATION:**

- As referenced in Board Policy CH (LEGAL) and Texas Government Code Chapter 791, Interlocal Cooperation Act, school districts may participate in a cooperative purchasing program to satisfy the laws requiring competitive procurement.
- As discussed during the December 13, 2021 board meeting, the District's Business and Child Nutrition Departments are recommending the District's membership and participation in the Region 10 Education Service Center (ESC) Multi-Region Purchasing Cooperative (Cooperative).
- The District's Child Nutrition program has utilized this purchasing cooperative in prior years. However, this year the Cooperative is requiring Board of Trustees approval of the membership and participation agreement rather than the Administrative approval allowed in prior years.
- All contracts in this purchasing cooperative are competitively bid and provide another avenue for the District to realize purchasing efficiencies and cost reductions. This Cooperative has historically provided great product prices to districts due to the large number of districts participating in the Cooperative.
- This purchasing cooperative does not require an annual fee from school districts, as it is funded through a Vendor Participation Fee.
- For your review and consideration, following is the completed Region 10 Education Service Center Multi-Region Purchasing Cooperative Interlocal Agreement.

### **FISCAL INFORMATION:**

None, as there is no annual fee to school districts.

### **ATTACHMENTS:**

Region 10 Education Service Center Multi-Region Purchasing Cooperative Interlocal Agreement

### **ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends the Board of Trustees approve the Interlocal Agreement between Region 10 Education Service Center and Aledo Independent School District allowing the District to join and participate in the Multi-Region Purchasing Cooperative as presented.

Region 10 Education Service Center  
Multi-Region Purchasing Cooperative  
**INTERLOCAL AGREEMENT**

***This Interlocal Agreement (hereinafter the “Agreement”) is entered into by and between the agencies shown below as contracting parties for a single-year term, in accordance with the section entitled “Membership Term” below. The Member Contracting Entity (CE) shall be responsible for paying any vendors invoices for goods and services purchased by CE through the effective termination date.***

**Contracting Parties**

<b>Region 10 Education Service Center</b> Fiscal Agent/Coordinating Entity	<b>057-950</b> County District Number	
<b>Aledo Independent School District</b> District/Contracting Entity (CE)	<b>184-907</b> CE County District Number	<b>00901</b> TX-UNPS CE ID

**STATEMENT OF SERVICE’S TO BE PERFORMED**

The Region 10 Multi-Region Purchasing Cooperative (hereinafter the “R10MRPC”) organizes and administers the child nutrition cooperative purchasing and commodity processing program for CEs located in the state of Texas. Authority for such service is granted by Section 8.053 of the Texas Education Code, Chapter 791 of the Texas Government Code, and Chapter 271, Subchapter F, of the Texas Local Government Code. The goal of the cooperative is to obtain substantial savings on food service items through volume purchasing. The R10MRPC does not charge a membership fee.

**MEMBERSHIP:**

Membership is a single-year term in the R10MRPC. The R10MRPC procures a variety of formal, competitive requests for proposals (RFP’s) to assist CEs with their fiscal budgetary needs. CEs have the option to commit to any bid(s) that best fits their needs. Members are required to select from a list of offered bids, which is seen as a commitment to purchase from the R10MRPC awarded vendor(s). Prior to the release of any formal solicitation, members are required to provide estimated quantities/forecast each product they plan to purchase on each bid selected, although R10MRPC makes no guarantees of quantities to any vendor. Currently the following formally procured bids are offered:

1. USDA Food for Further Processing (USDA Processed Commodities)
2. Full-Line Grocery Distributor (to include processed commodities)
3. Manufacturer Direct-to-District Delivery (commercial foods; approval required)
4. Small Wares
5. Kitchen Chemicals & Cleaning Products (products)
6. Sanitation System and Safety Training (services)
7. Fresh Meats and Produce
8. Fresh Bread
9. Milk-Full Service Delivery
10. Ice Cream Novelties
11. Chips and Snacks
12. Beverages (contained)
13. Dispensed Fruit Beverages

## **LIMITATION OF AGREEMENT:**

The R10MRPC reviews this Agreement each year to ensure compliance with United States Department of Agriculture (USDA) and Texas Department of Agriculture (TDA) regulations. If, following such review, the R10MRPC discovers that any provision contained herein is not in accordance with USDA and TDA regulation, R10MRPC will have 30 days to make all necessary updates and require that each CE sign a new Agreement. If R10MRPC does not amend the provision within the given timeframe, the CE may terminate this agreement on 10 days' written notice to R10MRPC. Child Nutrition Federal Funds are governed by USDA and TDA, therefore, if any conflicts between the procurement requirements set forth in EDGAR and those required by TDA/USDA exist, those required by TDA/USDA will apply to any solicitations when CN Federal Funds will be used for purchasing.

## **GENERAL PROVISIONS:**

1. The Parties agree to comply with all applicable federal, state, and local statutes, ordinances, rules, and regulations in connection with the procurement activities and programs contemplated under this Agreement. This Agreement is subject to all applicable present and future valid laws governing such programs.
2. This Agreement shall be governed by the law of the State of Texas and venue for any dispute resolution shall be in the county in which the administrative offices of Region 10 ESC are located, which is currently Dallas County, Texas.
3. The R10MRPC reserves the right, but is not obligated, to add additional members and allow participation, because adding a CE may "materially changes the existing contract(s)" and, thereby, require rebidding of said contract(s). Consequently, the CE may not be permitted to participate in those affected contracts to avoid rebidding and possibly negatively affecting the membership in place at the time of the current contract(s) award. The membership of a new CE may become effective upon any new bids or rebids being awarded or as permitted at the sole discretion of the R10MRPC.
4. This Agreement and any addenda executed by the parties contains the entire agreement of the Parties hereto with respect to the matters covered by its terms, and it may not be modified in any manner without the express written consent of both Parties. Modifications may be required by law or regulation, which shall require action by the R10MRPC and the CE. Failure to act by either party, within a reasonable period, on legally required modifications shall constitute good cause to terminate this Agreement effective upon written notification to the other party.
5. If any term(s) or provision(s) of this Agreement are held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions of this Agreement shall remain in full force and effect.
6. Before any Party may resort to litigation, any claims, disputes, or other matters in question between the Parties to this Agreement shall be submitted to nonbinding mediation. The selection of the mediator shall be mutually agreed upon, and the costs for such mediation borne equally between the Parties.
7. No Party to this Agreement waives or relinquishes any immunity or defense on behalf of itself, its trustees, directors, officers, employees, and agents, because of its execution of this Agreement or the performance of the functions and obligations set forth herein.

8. All parts of this Agreement, when executed by both Parties, are binding upon the Parties, and may be changed only by written agreement executed by authorized representatives of the Parties.

9. In accordance with USDA Federal Regulations and TDA Administrator's Reference Manual (ARM) Section 17, the R10MRPC is a Child Nutrition Program (CNP) Operator-Only Cooperative that is categorized as a "for profit cooperative". Per ARM Section 17, R10MRPC is required to return "unanticipated profits" to the CE. This Agreement allows R10MRPC to deduct the cost of services from the collected vendor fees and pay any remaining amount to members on a regular basis. The R10MRPC's "profit margin", for purposes of this Agreement, shall be defined as the revenue received by the R10MRPC through the charging of the vendor fees set forth in the "Membership Fees" section below minus the expenses to the R10MRPC to operate the cooperative. The Coordinating Entity shall retain the profit margin; however, any revenue received more than the profit margin ("unanticipated profit"), if any, shall be distributed to the R10MRPC's participating members by the Fiscal Agent.

10. This Agreement and any modification(s) may be executed in separate copies; however, the Agreement must be Board of Trustee approved and physically signed by both participating parties using a "physical signature." Electronic or typed signatures will not be accepted. This Agreement may be exchanged and/or transmitted electronically via fax or scanned email. Proof of Board approval acceptable to R10MRPC must be submitted along with completed and signed Agreement.

**Membership Term.** This Agreement shall be for a one-year term unless sooner terminated in accordance with the provisions of this Agreement. The conditions set forth in this Agreement shall apply to this single-year term. The Agreement year for each purchasing cooperative program commences on July 1<sup>st</sup> and will extend through June 30<sup>th</sup> of the following calendar year.

**Membership Fees.** No membership fee shall be directly charged to participating members of the R10MRPC.

The United States Department of Agriculture does not allow federal funds received by ESC Child Nutrition components to be used to support purchasing cooperatives. Therefore, the R10MRPC is a fully self-funded entity through a "Vendor Participation Fee" on all commercial sales. This fee is collected directly from the awarded vendors in the fixed amount of .0085 for every \$1.00 of revenue. R10MRPC "does not charge" any fees to the Commodity Processors. All fees are used to cover expenses related to the administration and direct operation of the Cooperative. CEs, even though they may incur these fees indirectly, pay no direct fee to R10MRPC for participation.

The parties agree that the payments under this Agreement and any related exhibits and documents are amounts that fairly compensate Coordinating Entity for the services or functions to be performed under the Agreement.

**Authorization to Participate.** The R10MRPC and each CE represents and warrants, by the execution and delivery of the Interlocal Agreement, that they have obtained all requisite authority through governing board action to enter and perform the terms of this Agreement. Proof of Board approval acceptable to R10MRPC is required.

**Cooperation and Access.** Each party agrees that it will cooperate with any reasonable requests for information and/or records made by the other party. Each party reserves the right to audit the relevant records of the other party during

normal working hours. Any breach of this Article shall be considered material and shall make the Agreement subject to termination on ten (10) days written notice to the CE.

**Primary and Secondary Contact.** The CE agrees to appoint a primary and secondary contact who shall have express authority to represent and bind the CE, and R10MRPC will not be required to contact any other individual regarding program matters. Any notice to a primary or secondary contact shall be binding upon the CE. The CE reserves the right to change the contacts as needed by giving written notice to R10MRPC. Such notice is not effective until actual receipt by R10MRPC.

**Defense and Prosecution of Claims.** The CE authorizes the Fiscal Agent, only with respect to matters arising out of or contemplated by this Agreement: (1) to control the commencement, defense, intervention or participation in a judicial, administrative or other governmental proceeding; (2) to represent the R10MRPC in an arbitration, mediation, or any other form of alternative dispute resolution; (3) to represent the R10MRPC in any other appearance necessary to protect the rights of the R10MRPC relating to actions concerning any past or current CE, including any appearances and actions in litigation, claim or dispute; and (4) to engage legal counsel and appropriate experts that, in the Fiscal Agent's sole discretion, will assist with such defense or prosecution of any action or claim in matters arising out of this Agreement. The CE does hereby agree that any suit brought against R10MRPC, the Fiscal Agent, or a R10MRPC or Fiscal Agent employee or agent may be defended in the name of R10MRPC, Region 10 Education Service Center, or the CE by the counsel selected by the Fiscal Agent, in its sole discretion, or its designee, on behalf of and at the expense of the R10MRPC as necessary for the prosecution or defense of any litigation or claim. Full cooperation by the CE shall be extended to supplying any information needed or requested by the Fiscal Agent or R10MRPC in such prosecution or defense. Subject to specific revocation, the CE hereby designates the Fiscal Agent to act as a class representative on its behalf in matters arising out of this Agreement.

**Governance.** R10MRPC shall be governed by the Fiscal Agent's Board of Trustees (hereinafter the "Board") in accordance with applicable law and regulation. Procurement processes and procedures are governed by applicable law and regulation.

**Limitations of Liability.** The Fiscal Agent, its endorsers and servicing contactors, do not warrant that the operation or use of R10MRPC services will be uninterrupted or error free. The Fiscal Agent, its endorsers and servicing contractors, hereby disclaim any and all warranties, express or implied, regarding any information, product or service furnished under this Agreement, including without limitation, any and all implied warranties of merchantability or fitness for a particular purpose. The Parties agree that regarding all causes of action arising out of or relating to this Agreement, neither Party shall be liable to the other under any circumstances for special, incidental, consequential, or exemplary damages, even if it has been advised of the possibility of such damages.

**Notice.** Any written notice to the R10MRPC or the Fiscal Agent shall be made by: first class mail, postage prepaid and delivered to the Multi-Region Purchasing Cooperative, Region 10 Education Service Center, 400 E Spring Valley Rd, Richardson, TX 75081-1300; faxed to 972 348-1449, Attn: Keri Warnick (contact person); or emailed to [keri.warnick@region10.org](mailto:keri.warnick@region10.org) with a copy to [sue.hayes@region10.org](mailto:sue.hayes@region10.org).

**Acceptance of USDA Foods Sent for Further Processing.** The R10MRPC, through the Fiscal Agent, is granted the right to issue a cooperative bid/proposal for the processing of selected commodity foods donated by participating members.

The R10MRPC, through the Fiscal Agent, is further granted the right to enter into a Contract for Services with the processor(s) receiving the processing award(s) for agreed upon processed end-products, for the purpose of executing a service agreement on behalf of participating members. Participating members will have the right and responsibility to accept the processed end-product(s) for the life of the contract between R10MRPC, through the Fiscal Agent, and the processor for all commodity foods donated to, and for which processing was subsequently procured through, the R10MRPC. Excess commodities may be distributed according to USDA or TDA regulation and guidance.

***Certificate of Authority/FND-101 Form.*** The Texas Department of Agriculture (TDA) now requires each participating Contracting Entity (CE)/School District that plans to commit entitlement to the USDA processed commodity program, to submit an FND-101 form to allow their purchasing co-op access to view and enter commodity pounds into the participating member's TX-UNPS Food Distribution Program (FDP) account. An FND-101 form must be signed by the Superintendent or Authorized Person of the CE for each employee of the co-op. An FND-101 form needed for each R10MRPC/Fiscal Agent employee will be included with the Interlocal Bid Participation Agreement. Previously signed FND-101 forms signed and currently held at TDA are still active until the R10MRPC employee is no longer employed. At that time, R10MRPC will send a form to remove that employee from the CE's TX-UNPS file.

***Payment for Goods.*** Each Party, paying for any goods or services under this Agreement or related to this Agreement, must pay for such goods and services from available current revenues only.

## **PARTY ROLES AND RESPONSIBILITIES:**

### ***Role of the R10MRPC, through the Fiscal Agent:***

1. Provide for the organizational and administrative structure of the program.
2. Provide staff time necessary for efficient operation of the program.
3. Provide procurement trainings as group or on an individual basis if requested.
4. Provide guidance and assistance or templates for the school's Procurement Procedures Manual and Code of Conduct Manual if requested.
5. The R10MRPC shall coordinate the Competitive Procurement Process for all Awarded Contracts through use of the Formal Procurement method of Requests For Proposals (RFP).
6. The R10MRPC shall follow the local, State, and Federal procurement guidelines as listed below:
  - a. United States Department (USDA) Code of Federal Regulations (2 CFR) parts 200.318-200.327 and Appendix II
  - b. Texas Department of Agriculture's (TDA) Administrator's Reference Manual (ARM) Sections 16 and 17, 17a, 17b, and 17c
  - c. Requiring Board of Directors' approval on all R10MRPC bid award recommendations.
  - d. Texas Education Code 44.031 relating to purchasing contracts.
  - e. Education Department General Administrative Regulations (EDGAR) as the guidelines pertain to Purchasing Cooperatives' procuring on behalf of its CEs. Currently EDGAR refers and requires Child Nutrition Food Purchasing Cooperatives to adhere to 2 CFR 200.318-200.327
  - f. Form 1295 will be required to be filled out and filed with the Texas Ethics Commission by all awarded vendors and will be managed by the Fiscal Agent's Business Office.
7. Send solicitations for the Further Processing of USDA foods to all companies found on the TDA "Approved List of Vendors" without limitations.
8. Enter into a detailed agreement with distributors that provide the distribution of processed end-products containing USDA Foods that includes language to ensure proper resolution of errors such as data, pricing, product, reports, etc.
9. Do the following regarding USDA Foods:
  - a. Track and assist CEs with management of their USDA Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements.
  - b. Assist CEs with Sales Verifications of end products sold through a distributor, including but not limited to verification of rebates, discounts, and credits.
  - c. Assist CEs with the utilization of carryover pounds to avoid swept inventory.
  - d. Provide CEs with information on commodity processing, including, but not limited to, anticipated delivery dates, product recalls or production issues, discontinued products, and replacement recommendations.
  - e. Make all surveys open to the CEs as surveys are opened by TDA.
  - f. Provide the list of commodity items to CEs for purposes of obtaining quantity requests. This is done using an online software program.
  - g. Receive quantity requests from CEs for commodity processing through district entries into the online software and prepare appropriate quantity totals by item.
  - h. Provide a delivery schedule, on behalf of each CE, for all selected USDA Foods for Further Processing to each processor and distributor based on information collected from each CE.

10. The R10MRPC assumes no responsibility for failure of delivery by vendors, however, the R10MRPC will assist all CEs with service and product quality issues to ensure all vendors adhere to the terms and conditions of the awarded contract.
11. Initiate and implement activities related to the bidding and vendor selection process. Competitive bidding procedures for Texas public schools using Child Nutrition federal funds will be strictly followed.
12. Provide CEs with procedures for ordering, delivery, and billing.
13. Mediate problems/concerns between vendors and CEs.
14. Provide CEs access to all records, reports, and documents to ensure rebates, discounts and other applicable credits will accrue to the CE.
15. Make available or provide easy access to all procurement documents created and received for each awarded RFP and vendor, as required and in compliance with State Agency Administrative and Procurement Reviews.
16. Act ethically always and in accordance with all federal, state, and local guidelines.

## ***Role of the CE:***

1. Commit to the General Provisions and Roles and Responsibilities of this Agreement by authorization of its governing body (School Board of Trustees) and by execution by an approved foodservice employee in the appropriate spaces on the attached form (physical signature copy must be provided to R10MRPC promptly following CE execution).
2. Designate a primary and secondary contact.
3. Commit to purchasing on selected bid categories on an as needed basis.
4. Provide an estimated quantity for each of the products desired through use of the online required software or as requested by the Program Coordinator during any single-year term of Participation.
5. Comply with all USDA and TDA regulations, including, but not limited to, Roles and Responsibilities for Further Processing of USDA Foods or any other Annual Agreement per USDA or TDA.
6. Prepare purchase orders issued to the appropriate vendor from the official award list provided by R10MRPC.
7. Accept shipments of products ordered from vendors in accordance with standard purchasing procedures.
8. Address product warranties and product qualities with manufacturer.
9. Pay vendors net amount due within agreed upon terms after receipt of a correct monthly statement.
10. Participate in bid evaluation committees for the bid's that the CE is utilizing. Evaluation committee meetings will include, but not be limited to, face-to-face group meetings, online voting, or any other form of participation as requested by the R10MRPC.
11. Act ethically always and in accordance with all Federal, State, and local guidelines, as well as R10MRPC Member Roles. The R10MRPC shares information with participating members that at times is considered confidential and proprietary. Members may be asked to sign Non-Disclosure Agreements and agree to adhere to the terms set forth in those agreements. Future membership in the R10MRPC may be jeopardized based on unethical handling of sensitive R10MRPC and/or vendor information.
12. Attend R10MRPC meetings and training classes to stay informed of the cooperative's processes and services offered. Training classes are specific to some of the "tools" offered by R10MRPC. Attending meetings and classes helps ensure your success as a CE in the R10MRPC.
13. Participates in a Member Advisory Committee through selection or appointment. The Member Advisory Committee is a small committee of R10MRPC participating members formed every 2 years. The Advisory Committee serves as the liaison for all participating members when a conflict or concern arises regarding R10MRPC, and annually reviews all procurement practices by the R10MRPC to ensure compliance in all areas.
14. The following roles will apply to participating members who commit entitlement dollars for the USDA processed commodity foods:
  - a. The CE shall access the Texas Unified Nutrition Program System (TX-UNPS) Food Distribution Program (FDP) Module on a regular basis to effectively manage USDA Foods entitlement, food requests, allocations, and as applicable, storage and delivery of USDA Foods from assigned state-contracted warehouse.
  - b. The CE shall track and manage USDA Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements, i.e., inventory levels shall not exceed a six (6) month supply at any given time; access processor tracking systems (K12, ProcessorLink, Lunchline Inc., or other) on a regular basis; and report inventory issues to R10MRPC.
  - c. The CE shall conduct Sales Verifications of end-products sold through a distributor, including but not limited to verification of rebates, discounts, and credits.

- d. The CE shall maintain copies of the original Child Nutrition (“CN”) Label from the product, carton; or a photograph of the CN Label as it appears on the original product carton if available.
- e. The CE shall attend and/or access online trainings provided by TDA on the management of the USDA Foods program to obtain the latest information on the program.

**BID PARTICIPATION SELECTIONS for SY 2022-2023**

The following Bid Participation agreement, as an integrated part of the Agreement, is entered into by and between the District/CE, as indicated below, and Region 10 Multi-Region Purchasing Cooperative (R10MRPC) for participation in one or more of the R10MRPC awarded bids. This agreement is a single-term agreement effective July 1, 2022, through June 30, 2023.

The R10MRPC formally procures several competitive RFPs (Request For Proposal) on behalf of all participating members. Each CE member is required to complete this Bid Participation Agreement and forecast all planned products if they wish to purchase from any MRPC awarded bid during the term of this agreement.

To help the R10MRPC represent the most accurate information to potential bidders, ***please place a check mark to the left of each bid listed below that you “plan” to use during the SY 2022-2023.*** Each RFP is explained on the next page to assist you in the best decision as to which bid(s) best fit your needs. The R10MRPC does not guarantee any vendor that any item will be purchased, however, CE members should seriously consider each selected bid as member forecasting of each product planned is required prior to each bid release.

<b>X</b>	Full-Line Grocery, NOI/FFS Distributor
	USDA Foods For Further Processing
<b>X</b>	Milk: Full-Service Delivery
<b>X</b>	Fresh Bread
<b>X</b>	Ice Cream Novelties
<b>X</b>	Beverages - Contained
	Manufacturer Direct-to-District (commercial foods) – requires MRPC approval

	Dispensed Fruit Beverages
<b>X</b>	Chips & Snacks
<b>X</b>	Fresh Meats and Produce
<b>X</b>	Small Wares
<b>X</b>	Kitchen Chemicals & Cleaning Supplies
<b>X</b>	Sanitation Systems & Safety Training

Please attach a complete list of all campus sites that will receive delivery:

1. Campus name
2. Campus Address
3. Campus Phone Number
4. Campus County

**Interlocal Agreement for SY 2022-2023  
Signature and Authorization Form**

By signing this page, the CE confirms entering into agreement with Region 10 Education Service Center, as the Fiscal Agent and Coordinating Entity for the R10MRPC, in accordance with all Agreement terms, Membership Roles and Responsibilities, and Bid Participation selection(s) as stated on pages 3-10 and indicated on page 11.

As of July 1, 2022, **Aledo Independent School District** and the Region 10 Education Service Center/Fiscal District Name/Contracting Entity (CE)

As the authorized Agent for the Board of Trustees of CE, I do hereby execute and enter into this Interlocal Agreement, including Bid Participation, on behalf of CE and intend CE to be bound by the provisions set forth herein for a single-year term, unless otherwise terminated by either party in accordance with the terms set forth in the Agreement. Physical signatures are required, typed or digital signatures will not be accepted.

<b>Aledo Independent School District</b>	<b>11</b>	<b>7,370</b>
District/CE Name	ESC Region	2021-2022 Enrollment
<b>11</b>	<b>Parker</b>	
# Of Participating Campuses	County/Countries in Which Campuses are Located	
<b>Patricia Willhite</b>	X	<b>January 18, 2022</b>
Printed Name: Primary Foodservice Contact	Signature: Primary Foodservice Contact	Date Signed
<b>pwillhite@aledoisd.org</b>	<b>817-235-4739</b>	
Email: Primary Contact	Phone: Primary Contact	
<b>Beverly Hanson</b>	<b>bhanson@aledoisd.org</b>	
Printed Name: Secondary Foodservice Contact	Email: Secondary Foodservice Contact	
<b>817-441-5111</b>		
Phone: Secondary Foodservice Contact		

**Board of Director Approval: Signature or Attached Meeting Minutes are acceptable.**

<b>Hoyt Harris</b>	
Printed Name: Authorized Board Director	
X	<b>January 18, 2022</b>
Signature: Authorized Board Director	Date Signed



		<b>Keri Warnick</b>
R10MRPC Authorized Signature		R10MRPC Contact Person
<b>Program Coordinator</b>		<b>972-348-1448</b>
Title of Contact Person		Office Phone

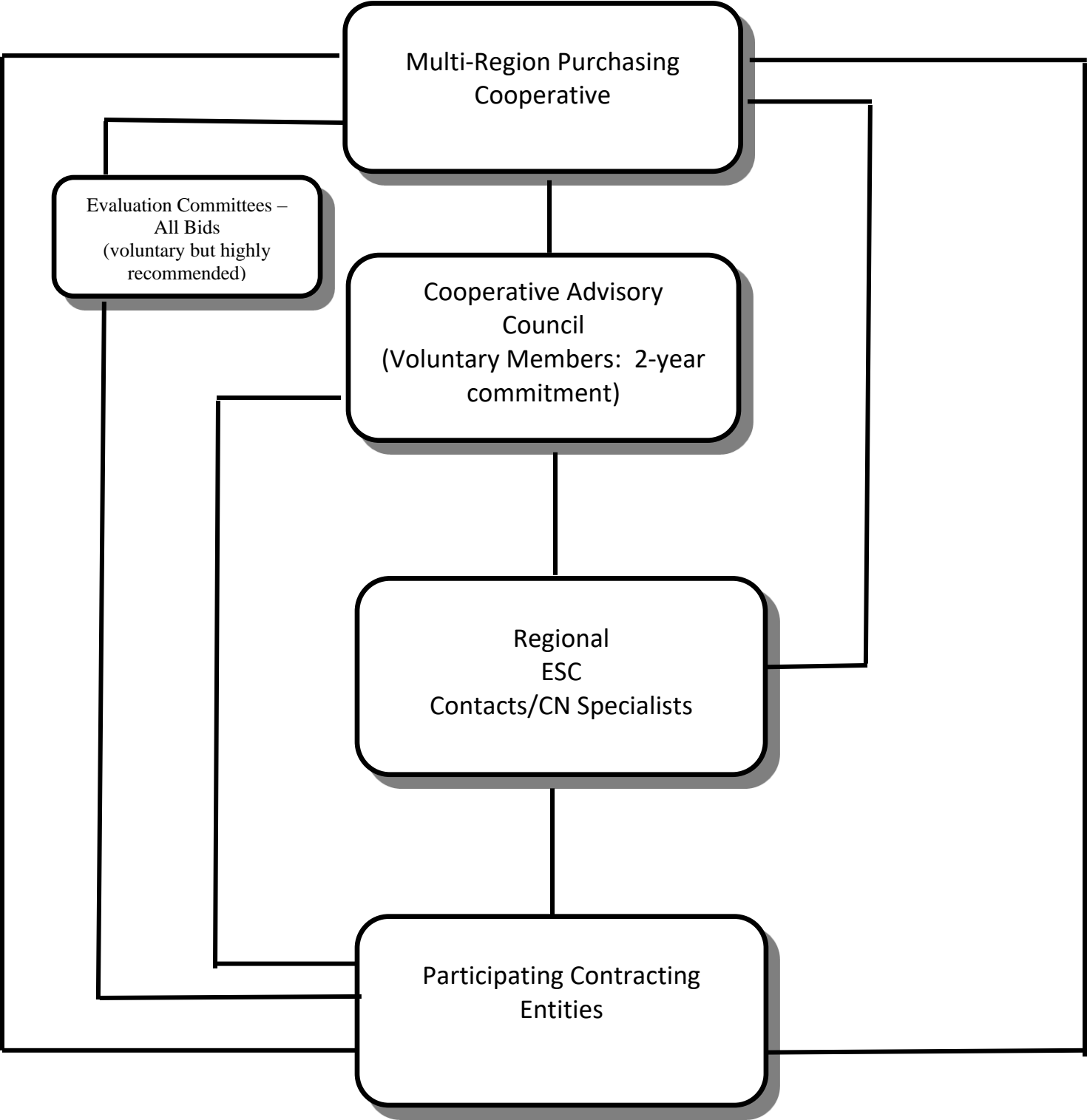
### Currently Awarded RFP's: Overview

Each year awarded bids are either renewed, if options are available, or released as new based on factors such as no remaining renewal options, material change in contract value, growth in cooperative membership participation, too many discontinuations or new items to consider, or restructuring of the areas to be serviced in the cooperative. The following is a current list of offered and awarded bids along with the description and plans for SY 2022-2023.

Bid Category	SY 21-22 RFP #	Bid Description	SY 21-22 Awarded Vendor(s)	Will this bid be renewed for SY 22-23	In which Contract Year will this RFP be in SY22-23
Beverages - Container	2018-01	Drinks in containers such as Coke, Dr Pepper, Gatorade, Water, etc....that meet Smart Snack and/or used for before or after school events if managed by foodservice	Coca Cola; Dr Pepper; Master's Distribution	No	1 of 5
Chips & Snacks	2018-04	Smart Snack approved chips and snacks for a' la carte sales	Master's Distribution	No	1 of 5
Small Wares	2018-06	All types of small wares for foodservice needs	Kirby; Pasco	No	1 of 5
Kitchen Chemicals & Cleaning Supplies	2019-02	Kitchen and cafeteria cleaning supplies such as chemicals, mops, gloves, as well as testing kits, etc....	EcoLab; Kirby	No	1 of 5
Full-Line Grocery, NOI & FFS	2021-02	Main-line distributor of commercial foods, processed commodity foods, fresh produce, and non-food foodservice items.	Labatt	Yes	2 of 5
Milk - Full Service Delivery	2021-03	Milk delivery, rotate and restock of needed products, milk boxes supplied if needed	Borden Dairy; Oak Farms	No	1 of 5
Fresh Produce & Raw Meats	2021-06	Fresh produce and raw meats; produce held to weekly market price	Brother's Food Service; Farmers Market Ft Worth; R Craig Stephens; Walnut Creek Farms	Yes	2 of 5

<b>Bid Category</b>	<b>SY 21-22 RFP #</b>	<b>Bid Description</b>	<b>SY 21-22 Awarded Vendor(s)</b>	<b>Will this bid be renewed for SY 22-23</b>	<b>In which Contract Year will this RFP be in SY22-23</b>
Manufacturer Direct-to-District	2021-08	Direct delivery in large quantities to approved CEs of commercial foods only. Must have a loading dock and ability to unload the truck and store large minimum drops of food product.		Yes	2 of 5
Dispensed Fruit Beverages	2021-11	100% dispensed fruit slush beverages, awarded company provides dispensing machine and product.	Trident Beverage	Yes	2 of 5
Sanitation Systems & Safety Training	2021-15	Sanitation System, monthly visit from rep to restock needed sanitation products; staff training and safety training classes available	SFS PortionPac; Sanitech	Yes	2 of 5

Region 10 Education Service Center  
Multi-Region Purchasing Cooperative





## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** District Instructional Focus

**PRESENTER:** Amber Crissey: Assistant Superintendent of Curriculum & Instruction  
and Mary Smith: Director of Career & Technical Education

### **BACKGROUND INFORMATION:**

- The district instructional data dashboard provides the district with a systematic process for gathering multiple data points to track implementation levels of the district focus areas and to monitor student progress data throughout the school year.
- In an effort to recognize and reinforce high-functioning collaborative teams, AISD will identify collaborative teams throughout the school year that engaging in PLC actions on a consistent basis. Recognition of the collaborative teams will take place at a school board meeting.
- The AISD CTE program offers a range of programs of study for students including: Agricultural Animal Science, Agricultural Engineering – Welding, Agricultural Plant Science, Business Management, Computer Science, Education & Training, Engineering, Graphic Design, Health Science, Journalism & Commercial Photography, and Law Enforcement & Forensic Science. Students also can participate in 6 Career Tech Student Organizations: Aledo Law Club, Bearcat Besties, Business Professionals of American (BPA) FFA, Health Occupations for Students Association (HOSA), and Robotics.
- The CTE Department will provide a programmatic update and will highlight successes found in a 5-year Analysis.
  - Contributing factors that have led to student success will be identified in the areas of instruction, industry-based certifications and Career Tech Student Organizations (CTSO's).
  - Next steps for continued success will be reviewed and testimonials from several of the CTE students and/or teachers will be provided.

**FISCAL INFORMATION:**

None

**ATTACHMENTS:**

Instructional Focus Presentation

**ADMINISTRATIVE RECOMMENDATION:**

None, communication item only



# 2021-2022 District Instructional Focus

# ALEDO ISD FOCUS DOCUMENT

2021-2022

## WHAT WE TEACH

Standards Driven  
Curriculum

Teaching to the Depth  
of the Standards

## HOW WE TEACH

Focus on 8 Cognitive Skills  
*Thinking Maps*

Fundamental  
Five

Rigor & Relevance

Workshop Model

## AUTHENTIC LITERACY

Cross-Disciplinary Literacy  
(listening, speaking, reading, writing, thinking)

Write From the Beginning &  
Beyond

Problem of Practice:  
*Students are not demonstrating  
yearly progress at expected levels  
and are not demonstrating  
proficiency in critical writing  
across all content areas.*



# Implementation Measures of District Instructional Focus

## PLC Goals

Reported Quarterly

### **Focus on Learning**

Goal 88% of CTs by June

### **Collaborative Culture**

Goal 93% of CTs by June

### **Focus on Results**

Goal 85% of CTs by June

## District Instructional Priorities

Reported Monthly

### **Lesson Frame**

Goal 100% of classrooms by June

### **Daily Critical Writing**

Goal 100% of classrooms by June

### **High-Yield Formative Assessment**

Goal 100% of classrooms by June

### **Student-Driven Learning**

\*Monthly report will consist of exemplars, rather than a percentage

## Progress Monitoring

Reported BOY, MOY & EOY

### **CIRCLE Progress Monitoring**

PK Reading / Math Screener

### **mCLASS Texas & DRA**

K-2 Reading Screener

### **IXL Math**

K-2 Math Screener

### **MAP Growth**

3-10 Reading Screener

3-10 Math Screener



# Aledo ISD

## Instructional Focus Implementation

Reporting Period 4  
December 13- January 14, 2022



# Student-Driven Learning

Stuard Elementary:  
4th RLA, Ms. Thorp



Students used Hexagonal Thinking to synthesize themes, character traits, topics, and ideas from a variety of sources including their class novel "Cryptid Hunters" and recent Texas History DBQ over Cabeza de Vaca's exploration. Students generated their own hexagons and labeled connections, explored ideas presented by other teams, and used their connections to generate questions on a Canvas discussion board.

Vandagriff Elementary:  
4th Science, Ms. Miller

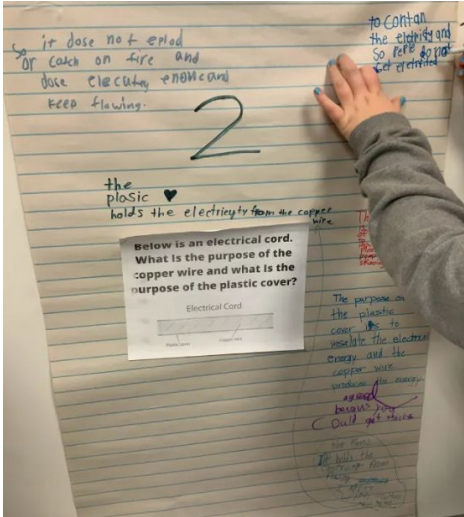


Students completed a science lab to discover how to make a circuit work and how to make a light bulb light up. Students received a basket with materials and they had to figure out how to put it all together to make the light bulb work.

# Student-Driven Learning

Coder Elementary:  
4th Science, Mr. Childress

Vandagriff Elementary:  
4th Science, Ms. Miller



Students engage in a chalk talk to review science concepts learned



# AISD Featured Collaborative Team

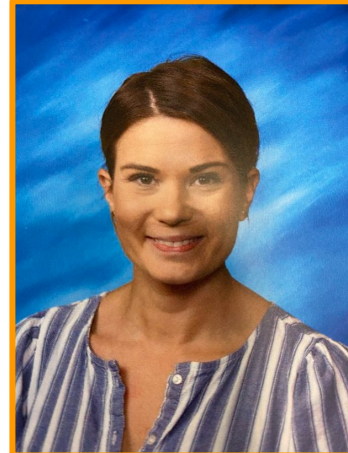
# AISD Featured Collaborative Team Walsh's Second Grade Team



Brittany Burns



Sarah Handley



Katelyn Patterson



Jennifer Watkins



# CTE Update

# Career & Technical Education



3 Endorsements for students to choose from.

- 1) Business & Industry
- 2) Public Services
- 3) STEM



15 -  
PROGRAMS  
OF STUDY

- AG – Vet Medical, Engineering/Welding, Plant Science
- Business Management
- Communications – Journalism / News Production
- Commercial Photo
- Computer Science
- Government
- Graphic Design
- Engineering
- Education & Training
- Health Science – C.M.A (EKG / Phlebotomy)
- Law Enforcement / Forensic Science
- Cosmetology – @Weatherford High School
- Transportation- @Weatherford High School



# Industry-Based Certification



**Adobe Certs**  
Photoshop,  
Illustrator, InDesign



**CCMA -  
EKG/Phlebotomy**  
CPR  
EKG  
Phlebotomy



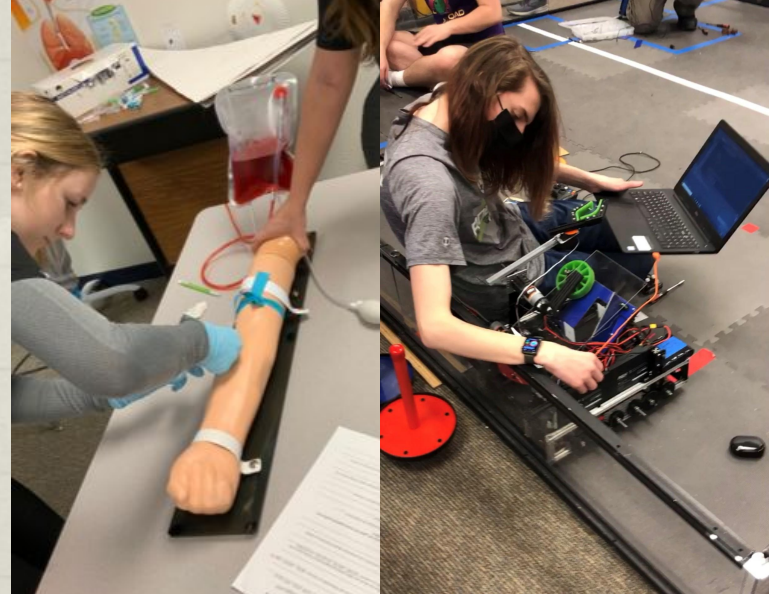
**Microsoft  
Office**  
Word,  
PowerPoint,  
Excel



**Floral - Level 1 & 2  
TX State Floral  
Design Cert.**  
Certified  
Vet  
Assistant  
Welding - D9.1  
Basica Welding

**CAREER TECH  
STUDENT  
ORGANIZATIONS  
(CTSO)**

**BPA  
FFA  
HOSA  
LAW  
ROBOTICS**





**CTE  
Courses**

**Clinical  
Rotations**

**\*Project  
Lead the  
Way -PLTW**

**\*Practicum of AG  
\*Practicum  
Graphic Design**

**AMS Courses :**  
Fundamentals of Comp.Sci.  
Design & Modeling, Fight & Space  
Principles of AG  
Principles of LAW  
Principles of Arch.  
College & Career Readiness





# Student Highlights

AG Programs - All 3 - Corbin Haber  
Business- Morgan Carter /Dillinger Stroud  
Computer Science-Ian Creed  
Education & Training-Hallie Dixon  
Engineering- Brandon Ferguson  
Graphic Design-Scarlett Grimes  
Health Science-Carson White  
Journalism/ Aledo Student Media-Faith Emmitte  
Law-Alexis Jorgensen

## 5 -Year Program Growth\*

	<b>2015-2016</b>	<b>2019-2020</b>	<b>Change</b>	<b>% Change</b>
Career & Tech FTE	217.749	371.440	153.691	<b>70.58</b>

	<b>2016-2017</b>	<b>2021-2022-Projected</b>	<b>Change</b>	<b>% Change</b>
Career & Tech FTE	228.478	453.351	224.873	<b>98.42</b>

96

Data from Summary of Finance\*

CTE

# Questions / Comments

Insert video link here





## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** 2019 Bond Update

**PRESENTER:** Tyler Boswell, Director of Construction and Facilities

**BACKGROUND INFORMATION:**

- On November 5, 2019, voters in Aledo ISD approved the District's 2019 Bond Proposal.
- Each month, at the regular meeting of the Board of Trustees, District staff and/or the design/construction teams for the 2019 Bond projects will discuss with the Board the work, timeline, and progress on the projects. In addition, the District will have a bond progress website, which will contain information about the projects and their progress, frequently asked questions, materials and minutes from meetings of the Bond Progress Committee, and other relevant information. The bond progress website will be continually updated with information for community members to access.
- This evening we will update the Board of Trustees and Aledo ISD Community with the current status of implementation of the 2019 Bond Program.

**FISCAL INFORMATION:**

None

**ATTACHMENTS:**

2019 Bond Update for January 2022

**ADMINISTRATIVE RECOMMENDATION:**

None

# ALEDO ISD 2019 BOND UPDATE



Board Meeting

January 18<sup>th</sup>, 2022

# ANNETTA ELEMENTARY SCHOOL COST SUMMARY TO DATE



Project: Annetta Elementary (Elementary School No. 6)

Grades: K-5

Capacity: 889

Bond 2019 Estimate: \$35,858,000.00

Budget: \$38,358,000.00 (Includes costs for Learners Lane – NCTCOG partnership)

Amount Obligated To Date: \$38,107,948.93

Phase Completion: **planning, design, procurement, construction**, warranty

Square Footage: 107,391

Date Open: August 2021

# ANNETTA ELEMENTARY SCHOOL SCHEDULE UPDATE



- Schedule Update:
  - Temporary Certificate of Occupancy (TCO) Issued – 8-17-21
  - TCO extended from 12-31-21 until 1-14-22
  - Water well punch work on-going
  - Hydromulch of lower field and play area re-scheduled for March
  - Punch list work on-going

# MCANALLY MIDDLE SCHOOL COST SUMMARY TO DATE



Project: McAnally Middle School (Middle School No. 2)

Grades: 6-8

Capacity: 1,449

Bond 2019 Estimate: \$62,501,000.00

Budget: \$53,747,575.25

Amount Obligated To Date: \$50,935,981.25

Phase Completion: **planning, design, procurement, construction**, warranty

Square Footage: 181,009

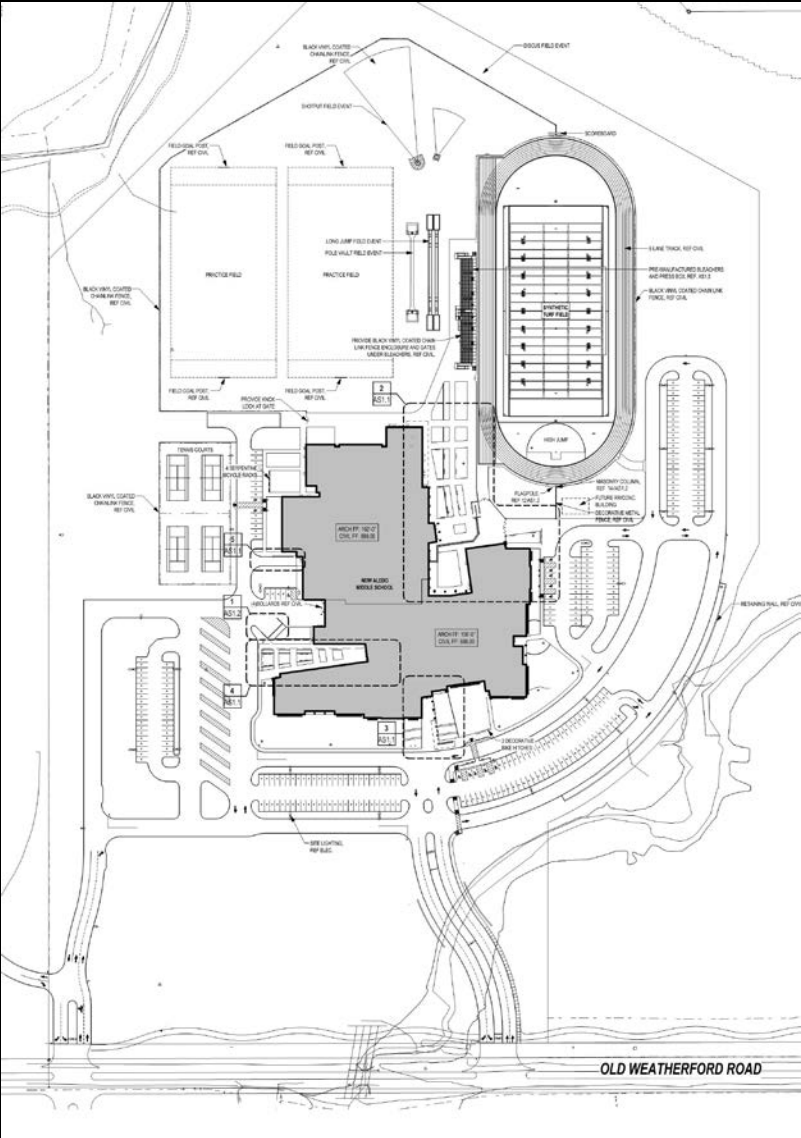
Date Open: August 2022

# MCANALLY MIDDLE SCHOOL SCHEDULE UPDATE



- Substantial completion date – 6-29-22
  - Critical path schedule ~25 days behind schedule\*
  - East classroom wing (areas 2 & 3) – sheetrock on-going
  - Interior masonry wrapping up in Athletics (area 5)
  - Parking lot concrete pours on-going
  - Roofing work on-going
  - All roof insulation will be on-site by 2-11-22
  
- \*Roof insulation deliveries have been delayed

# MCANALLY MIDDLE SCHOOL SITE PLAN – PLAN NORTH



MCANALLY MIDDLE SCHOOL  
AERIAL VIEW, FRONT – 1-5-22



MCANALLY MIDDLE SCHOOL  
AERIAL VIEW, BACK OF SCHOOL – 1-5-22



MCANALLY MIDDLE SCHOOL  
AERIAL VIEW, EAST OF SCHOOL – 1-5-22



MCANALLY MIDDLE SCHOOL  
AERIAL VIEW, WEST OF SCHOOL – 1-5-22



MCANALLY MIDDLE SCHOOL  
JOB TRAILER SUBSTANTIAL COMPLETION BANNER



**6-29-2022**

THE CONSTRUCTION SITE NOTICE  
FOR THE  
TYRIS GENERAL PERMIT EXEMPTION  
"PRIMARY OPERATOR" NOTICE

THE CONSTRUCTION SITE NOTICE  
FOR THE  
TYRIS GENERAL PERMIT EXEMPTION  
"SECONDARY OPERATOR" NOTICE

# ALEDO MIDDLE SCHOOL COST SUMMARY TO DATE



Project: Aledo Middle School Expansion/Renovation

Grades: 6-8

Capacity: 1,449

Bond 2019 Estimate: \$33,446,000.00

Budget: \$37,184,779.41

Amount Obligated To Date: \$35,784,430.17

Phase Completion: **planning, design, procurement, construction**, warranty

Square Footage: 183,927

Date Open: August 2022

# ALED0 MIDDLE SCHOOL SCHEDULE UPDATE



- Substantial completion date – 9-30-22
  - New Admin (area 3) – window installation on-going
  - Connector corridor (area 4) – fascia demo on-going
  - New CTE labs (area 6) – roof installation on-going
  - 8<sup>th</sup> grade pop-up (area 7e) – sheetrock installation on-going
  - New gym locker rooms (area 8) – CMU wrapping up
  - Athletics (area 9) concrete pour – 1-18 and 1-27
  - Storm Shelter – ventilation baffles installation on-going
  - Exterior masonry complete, moving into interior

ALEDO MIDDLE SCHOOL  
AREA 7E (8<sup>TH</sup> GRADE NEIGHBORHOOD) PROGRESS – 1-11-22



ALEDO MIDDLE SCHOOL  
NEW KITCHEN PROGRESS – 1-11-22



# ALEDO MIDDLE SCHOOL NEW ADMINISTRATION PROGRESS – 1-11-22

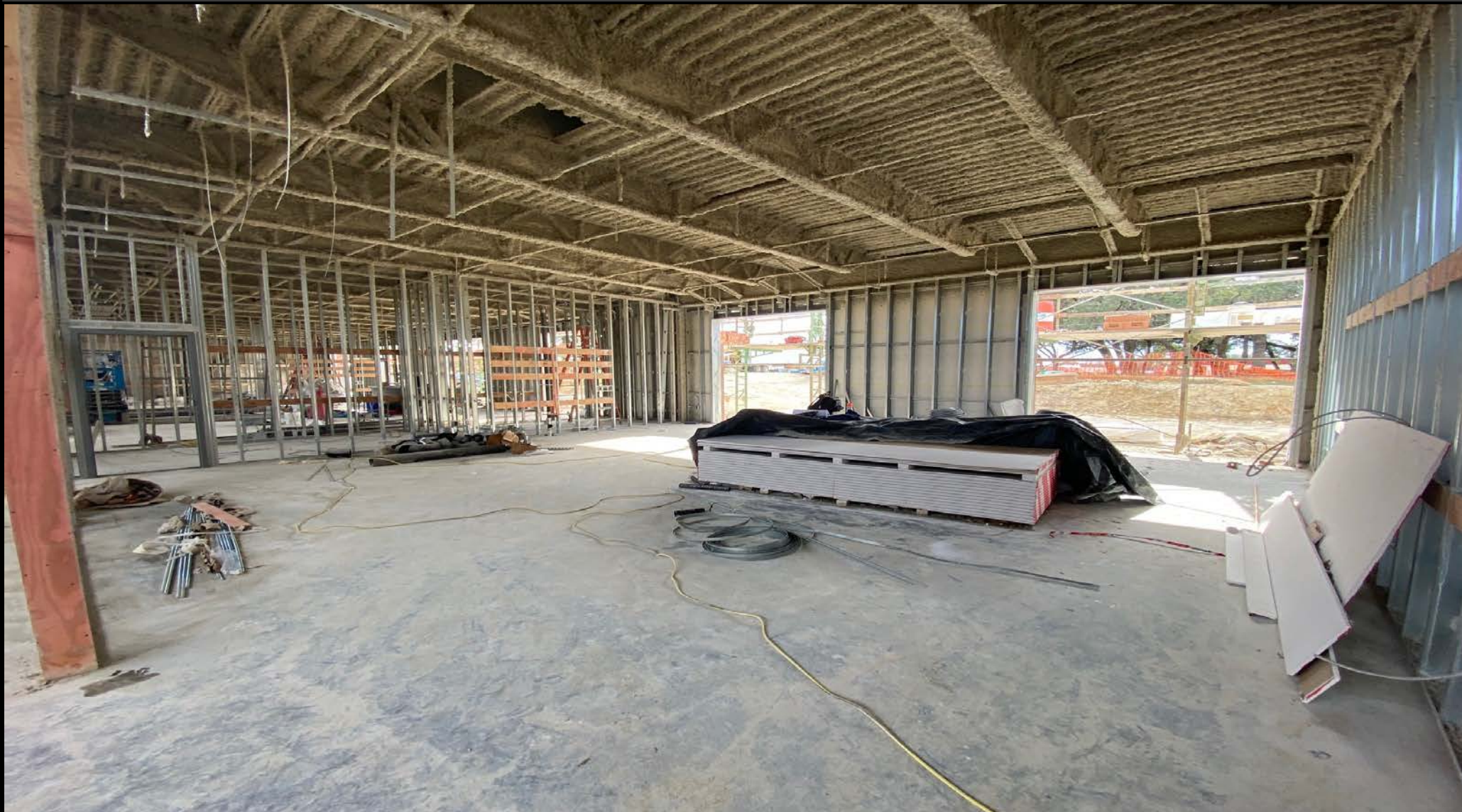


ALEDO MIDDLE SCHOOL

NEW ADMINISTRATION INTERIOR FRAMING PROGRESS – 1-11-22



# ALEDO MIDDLE SCHOOL NEW CTE LABS PROGRESS – 1-11-22



# ALEDO MIDDLE SCHOOL GYM LOCKER PROGRESS – 1-11-22



# ALEDO MIDDLE SCHOOL ATHLETICS AREA FOUNDATION PROGRESS – 1-11-22



# ALEDO MIDDLE SCHOOL CONNECTOR CORRIDOR PROGRESS – 1-11-22



(NEW) VANDAGRIFF ELEMENTARY SCHOOL  
COST SUMMARY TO DATE



Project: McAnally Intermediate Conversion to Elementary School

Grades: K-5

Capacity: 800

Bond 2019 Estimate: \$9,611,000.00

Budget: \$9,611,000.00

Amount Obligated To Date: \$9,521,869.46

Phase Completion: **planning, design, procurement, construction,** warranty

Square Footage: 103,866

Date Open: August 2022

# (NEW) VANDAGRIFF ELEMENTARY SCHOOL SCHEDULE UPDATE



- Area B (Former Locker Rooms) – punch work on-going
- Area D (Southwest Corner ) – will begin in January
- Storm shelter work ongoing
- Detention pond work to begin in January

# (NEW) VANDAGRIFF ELEMENTARY SCHOOL



# (NEW) VANDAGRIFF ELEMENTARY SCHOOL FLOOR PLAN



**PRK**



## LEGEND

- ADMINISTRATION
- CAFETERIA
- CIRCULATION
- CLASSROOM
- FOOD SERVICES
- LIBRARY
- MUSIC, FINE ARTS
- PE, ATHLETICS
- SPECIAL ED
- SUPPORT

**McANALLY INTERMEDIATE SCHOOL CONVERSION**  
**ALEDO INDEPENDENT SCHOOL DISTRICT**

**NEW COMPOSITE FLOOR PLAN**



(NEW) VANDAGRIFF ELEMENTARY SCHOOL  
NEW CORRIDOR TO CLASSROOM AREA – 1-3-22



(NEW) VANDAGRIFF ELEMENTARY SCHOOL  
NEW CLASSROOM AREA – 1-3-22



(NEW) VANDAGRIFF ELEMENTARY SCHOOL  
CLASSROOM AREA COLLABORATIVE SPACE – 1-3-22



(NEW) VANDAGRIFF ELEMENTARY SCHOOL  
NEW MUSIC AREA – 1-3-22



# (NEW) VANDAGRIFF ELEMENTARY SCHOOL WORK AREA PARTITION EXAMPLE, AREA 'D' – 1-3-22



# (NEW) VANDAGRIFF ELEMENTARY SCHOOL STORM SHELTER EXTERIOR PROGRESS – 1-3-22



# (NEW) VANDAGRIFF ELEMENTARY SCHOOL STORM SHELTER INTERIOR PROGRESS – 1-3-22



# EARLY CHILDHOOD ACADEMY (ECA) SCHEDULE



- PROJECT SCHEDULE
  - November 2021 – Design presentation to Board
  - January 2021 – Issue Drawings
  - January 2021 - Bidding
  - February 2022 – Board Approval (NTP)
  - February 2022 – August 2022 Construction

QUESTIONS?



Questions?



## ALEDO ISD BOARD MEETING TEMPLATE

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** Student Device Purchase

**PRESENTER:** Brooks Moore, Director of Technology and Earl Husfeld, Chief Financial Officer

**BACKGROUND INFORMATION:**

- Per Board Policy CH (Local), any single, budgeted purchase of goods or services that costs \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place.
- As discussed during the January 10, 2022 Board Workshop, the District has the need to purchase student Chromebooks for the 2022-2023 school year. The Chromebooks currently located at Coder Elementary and Stuard Elementary are at the end of their life cycle.
- Additionally, Chromebooks will need to be purchased to accommodate projected growth in the student population for 2022-2023.
- In consideration of potentially long lead times due to the COVID-19 pandemic, the District will present this as an item for your consideration/action at the February regular board meeting.
- Prior to the February board meeting, we will finalize quotes from approved vendors.

**FISCAL INFORMATION:**

The cost of these devices will be paid from remaining 2015 bond funds allocated for technology, Emergency Connectivity Fund (ECF) Grant, and, if needed, the 2021-2022 General Fund.

**ATTACHMENTS:**

None

**ADMINISTRATIVE RECOMMENDATION:**

None – Informational Report



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** 2022-2023 Fiscal Year Budget Development Process and Calendar

**PRESENTER:** Earl Husfeld, Chief Financial Officer

### **BACKGROUND INFORMATION:**

- Per Section 44.002 of the Texas Education Code, “the Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following fiscal year”.
- The budget must be prepared according to generally accepted accounting principles, rules adopted by the State Board of Education, and adopted policies of the Board of Trustees.
- Budgets for the General Fund, the Child Nutrition Fund, and the Debt Service Fund must be included in the official district budget and must be adopted by August 31.
- A Budget Development Process and Calendar has been created to illustrate the steps involved in the budget development process and to ensure timely adoption of the 2022-2023 fiscal year budget.
- Revisions may need to be made to the Budget Development Calendar to address issues that may arise as the 2022-2023 budget process develops over the ensuing months.

### **FISCAL INFORMATION:**

None

### **ATTACHMENTS:**

2022-2023 Budget Development Process and Calendar

### **ADMINISTRATIVE RECOMMENDATION:**

None



**ALEDO INDEPENDENT SCHOOL DISTRICT  
2022-2023 BUDGET DEVELOPMENT PROCESS AND CALENDAR**



Date	Action	Performed By
<b>Phase 1 - District Planning and Needs Assessment</b>		
September 2021 - May 2022	Monitor Student Average Daily Attendance (ADA) at the End of Each Six Week Period, Monitor Ad Valorem Tax Collection Percentage at Each Month End	Chief Financial Officer (CFO)
January - February 2022	Discuss with Principals Student Enrollment and Campus Staffing Projections and Department Staffing with Directors, etc.	Deputy Superintendent and Executive Director of HR
January 18, 2022	Present Budget Development Process and Calendar to School Board	Superintendent and CFO
February 2022	Refine/Finalize Student Enrollment and Campus Staffing Projections	Deputy Superintendent and Executive Director of HR
February 2022	Meetings with Principals, Directors, Executive Directors, and Others to Discuss Budget Instructions/Budget Worksheets	CFO
February 2022	Departments Finalize Additional Staffing Requests	Directors and Executive Directors
February 28, 2022	Regular Board Meeting - Present Additional Staffing Requests to Board of Trustees	Board of Trustees, Superintendent, Deputy Superintendent, and CFO
<b>Phase 2 - Campus/Department Planning and Needs Assessments</b>		
March 3, 2022	Budget/Staffing Workshop	Board of Trustees, Superintendent, Deputy Superintendent, Executive Director of HR, and CFO
March 21, 2022	Regular Board Meeting - Present Additional Staffing Requests to Board of Trustees	Board of Trustees, Superintendent, Deputy Superintendent, and CFO
April 15-25, 2022	Receive Chapter 49 Preliminary Notification Announcement	Texas Education Agency
April 19, 2022	Regular Board Meeting	Board of Trustees and Superintendent
May 1-15, 2022	Preliminary Property Tax Roll Valuations Received	Parker County Appraisal District and Tarrant Appraisal District
May 17, 2022	Regular Board Meeting	Board of Trustees and Superintendent
<b>Phase 3 - Near Final District Planning</b>		
May 21-31, 2022	Update Revenue Projections Based on Preliminary Property Tax Roll Valuations Received	CFO
June 3, 2022	Due Date for Requested Budgets to be Entered into TxEIS	Principals, Directors, Executive Directors, and Others
June 6, 2022	Budget/Staffing Workshop	Board of Trustees, Superintendent, Deputy Superintendent, Executive Director of HR, and CFO
June 1-16, 2022	Receive Student Average Daily Attendance (ADA) numbers for 2021-2022 school year	PEIMS Office
June 20, 2022	Regular Board Meeting	Board of Trustees and Superintendent



**ALEDO INDEPENDENT SCHOOL DISTRICT**  
**2022-2023 BUDGET DEVELOPMENT PROCESS AND CALENDAR**



Date	Action	Performed By
June 17-30, 2022	Update Revenue Projections and Their Effect on Budget and Any Other Budget Changes	CFO
<b>Phase 4 - Finalized District Planning and Decisions</b>		
July 15-25, 2022	Receive Chapter 49 Official Notification Announcement	Texas Education Agency
July 18, 2022	Regular Board Meeting	Board of Trustees and Superintendent
July 25, 2022	Certified Property Tax Roll Valuations Received	Parker County Appraisal District and Tarrant Appraisal District
July 26-31, 2022	Calculate Effective Tax Rate, Finalize Revenue Projections, and Their Effect on Budget and Any Other Budget Changes	Parker County Appraisal District, Tarrant Appraisal District, and CFO
August 8, 2022	Budget Workshop - Budget Update	Board of Trustees, Superintendent, and CFO
August 12, 2022	Publish in Newspaper Notice of Public Meeting to Discuss 2022-2023 District Budget and Proposed Tax Rate (Published 10 to 30 days before public meeting.)	CFO
August 22, 2022	Regular Board Meeting - Budget Update	Board of Trustees, Superintendent, and CFO
August 29, 2022	Called Board Meeting; Official Public Meeting on Budget and Proposed Tax Rate; Board Meeting to Adopt the Budget	Board of Trustees, Superintendent, and CFO
August 29, 2022	Called Board Meeting; Official Public Meeting of School Board to Set Tax Rate; Board Meeting to Adopt Tax Rate	Board of Trustees, Superintendent, and CFO



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** Purchase of Performing Arts Equipment/Furniture for McAnally Middle School and Aledo Middle School

**PRESENTER:** Earl Husfeld, Chief Financial Officer and Tyler Boswell, Director of Construction and Facilities

**BACKGROUND INFORMATION:**

- Per Board Policy CH (Local), any single, budgeted purchase of goods or services that costs \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place.
- As you are aware, construction of Middle School No. 2 (McAnally Middle School) (MMS) and renovations/additions to Aledo Middle School (AMS) were included within the District's 2019 Bond Program.
- Included within these bond project costs were funds allocated for the purchase of performing arts equipment/furniture for the new performing arts areas of these campuses.
- During the past several weeks, input has been received from staff in the performing arts programs regarding the items needed for their programs. These items include instruments, instrument storage, risers, chairs, chair racks, music stands, and music stand racks.
- In order to ensure timely delivery for these equipment/furniture purchases, this item will be presented to the Board of Trustees for consideration/action at the February 2022 regular board meeting.
- Prior to the February board meeting, we will continue to refine the quantities of equipment/furniture items needed and finalize quotes.

**FISCAL INFORMATION:**

The cost of these equipment/furniture purchases are included in the respective project costs of the 2019 Bond Program.

**ATTACHMENTS:**

None

**ADMINISTRATIVE RECOMMENDATION:**

None – Informational Report



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** Consider Approval of the Annual Financial Audit for the Year Ended August 31, 2021

**PRESENTER:** Earl Husfeld, Chief Financial Officer

### **BACKGROUND INFORMATION:**

- Pursuant to Education Code 44.008(a), (b), the District's fiscal accounts are required to be audited annually at District expense by a Texas certified or public accountant holding a permit from the State Board of Public Accountancy.
- The annual audit shall be completed following the close of each fiscal year and shall meet at least the minimum requirements and be in the format prescribed by the State Board of Education, subject to review and comment by the State Auditor.
- A copy of the annual audit report must be filed with the Texas Education Agency not later than the 150<sup>th</sup> day after the end of the fiscal year for which the audit was made.
- The District's annual financial audit for the year ended August 31, 2021 has been completed by the District's auditing firm, Pattillo, Brown & Hill, LLP.
- The Administration is pleased to note the annual financial audit report contains an unqualified or "clean" opinion.
- A representative of Pattillo, Brown & Hill, LLP is available to discuss the audit with the Board of Trustees. A short presentation will be made noting the highlights of the audit report.
- Attached for your review is a copy of the Annual Financial Report for the Year Ended August 31, 2021 and Management Letter to the Board of Trustees.

### **FISCAL INFORMATION:**

None

### **ATTACHMENTS:**

Annual Financial Report for the Year Ended August 31, 2021 and Management Letter to the Board of Trustees.

### **ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends the Board of Trustees approve the Annual Financial Report for the year ended August 31, 2021 as presented.

**ALEDO INDEPENDENT SCHOOL DISTRICT  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED AUGUST 31, 2021**

**ALEDO INDEPENDENT SCHOOL DISTRICT**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED AUGUST 31, 2021

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CERTIFICATE OF THE BOARD

Aledo Independent School District  
Name of School District

Parker  
County

184-907  
Co. - Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) \_\_\_\_ approved \_\_\_\_ disapproved for the year ended August 31, 2021, at a meeting of the board of trustees of such school district on the 18<sup>th</sup> day of January, 2022.

\_\_\_\_\_  
Signature of Board Secretary

\_\_\_\_\_  
Signature of Board President

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

## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Aledo Independent School District  
Aledo, Texas

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Aledo Independent School District as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the Aledo Independent School District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Aledo Independent School District, as of August 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### OFFICE LOCATIONS

### **Emphasis of Matter – Change in Accounting Principle**

As described in the notes to the financial statements, in fiscal year 2021 the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### *Required Supplementary Information*

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

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Aledo Independent School District's basic financial statements. The combining statements, required TEA schedules and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2022 on our consideration of Aledo Independent School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Aledo Independent School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Aledo Independent School District's internal control over financial reporting and compliance.

Waco, Texas  
January 18, 2022

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Aledo Independent School District (the "District"), we offer this narrative overview and analysis of the financial activities of the District for the fiscal year ended August 31, 2021. Please read this narrative in conjunction with the independent auditor's report and the District's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

- The liabilities and deferred inflows of resources of the District exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by \$59,235,778 (*net position*).
- The District's net position decreased by \$936,873 as a result of this year's operations which was a decrease of approximately 2%.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$117,313,812, a decrease of \$63,127,365 in comparison with the prior year. This decrease is primarily due to the district spending down bond funds in its capital projects fund.
- The General Fund ended the year with a fund balance of \$31,726,930, an increase of \$3,394,148 from prior year.
- The resources available for appropriation were \$2,882,748 more than budgeted for the General Fund, largely due to the changes in local revenues estimated to be allocated to the district.
- The total cost of the District's programs was \$88,729,634 in the 2021 fiscal year, compared to the previous year's cost of \$83,652,802, an increase of \$5,076,832.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The table below summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each statement.

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

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

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

The combining statements for nonmajor funds are presented immediately following the required supplementary information and contain even more information about the District's individual funds. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that provides a budgetary schedule for the General Fund. The sections labeled TEA Required Schedules and Federal Awards Section contain data used by monitoring or regulatory agencies.

<b>Type of Statements</b>	<b>Government-Wide</b>	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>
<b>Scope</b>	Entire Agency's government (except fiduciary funds) and the Agency's component units	The activities of the district that are not proprietary or fiduciary	Instances in which the district is the trustee or agent for someone else's resources
<b>Required Financial Statements</b>	Statement of net position, Statement of activities	Balance sheet, Statement of revenues, expenditures & changes in fund balance	Statement of fiduciary net position, Statement of changes in fiduciary net position
<b>Accounting basis and measurement focus</b>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<b>Type of asset/liability information</b>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; the Agency's funds do not currently contain capital assets, although they can
<b>Type of deferred outflows/inflows</b>	A consumption or acquisition of net position applicable to a future period	A consumption or acquisition of fund balance applicable to a future period	A consumption or acquisition of net position applicable to a future period
<b>Type of inflows/outflow information</b>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

**Reporting the District as a Whole**

***The Statement of Net Position and the Statement of Activities***

The analysis of the District's overall financial condition and operations begins with the statement of net position and statement of activities. Their primary objective is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets, deferred outflows (inflows) of resources and liabilities while the Statement of Activities includes all the revenue and expenses generated by the District's operations during the year. These apply the accrual basis of accounting, which is the same method used by most private sector companies.

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

These two statements report the District's net position and changes in them. The District's net position (the difference between assets, deferred outflows (inflows) of resources and liabilities) provide one measure of the District's financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider nonfinancial factors as well, such as changes in the District's average daily attendance or its property tax base and the condition of the District's facilities.

In the Statement of Net Position and the Statement of Activities, the District has two kinds of activity:

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

**Business-type Activities** – All of the District’s enterprise activities are reported here, including the Pre-K Academy, Bearcat Store, Community Partners, and Stadium/Gym Advertising.

## **Reporting the District’s Most Significant Funds**

### ***Fund Financial Statements***

The Fund financial statements begin on page 15 and provide detailed information about the most significant funds – not the District as a whole. Laws and contracts require the District to establish some funds, such as grants received under ESEA Title I from the U. S. Department of Education. The District’s administration establishes many other funds to help it control and manage money for particular purposes (like campus activities). The District has three fund types – governmental, proprietary, and fiduciary.

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

**Proprietary Funds** – Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. As mentioned above in the government-wide definition, the District uses the business-type activities or Enterprise Funds to report activities for the District’s Pre-K Academy, Bearcat Store, Community Partners Program, and Stadium/Gym Advertising.

**Fiduciary Funds** – The District is the trustee, or fiduciary, for money raised by student activities and scholarships. All of the District’s fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these resources from the District’s other financial statements because the District cannot use them to support its operations.

## **Notes to the Financial Statements**

The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements.

## **Required Supplementary Information**

The required supplementary information includes budgetary comparison information and pension and other postemployment benefits (OPEB) information.

## **FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

The following analysis focuses on the net position (Table 1) and changes in net position (Table 2) of the District’s governmental activities.

As noted earlier, net position over time may serve as a useful indicator of a government’s financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$59,235,778 at the close of the most recent fiscal year.

**TABLE 1**  
**CONDENSED SCHEDULE OF NET POSITION**

	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
<b>Assets:</b>						
Current and other assets	\$ 140,427,914	\$ 188,320,121	\$ 178,805	\$ 197,256	\$ 140,606,719	\$ 188,517,377
Capital assets	<u>172,604,513</u>	<u>116,270,900</u>	<u>-</u>	<u>-</u>	<u>172,604,513</u>	<u>116,270,900</u>
Total assets	<u>313,032,427</u>	<u>304,591,021</u>	<u>178,805</u>	<u>197,256</u>	<u>313,211,232</u>	<u>304,788,277</u>
<b>Deferred Outflows of Resources:</b>						
Deferred charges for refunding	10,025,748	11,820,808	-	-	10,025,748	11,820,808
Teach Retirement System	<u>14,505,258</u>	<u>14,524,706</u>	<u>-</u>	<u>-</u>	<u>14,505,258</u>	<u>14,524,706</u>
Total deferred outflows of resources	<u>24,531,006</u>	<u>26,345,514</u>	<u>-</u>	<u>-</u>	<u>24,531,006</u>	<u>26,345,514</u>
<b>Liabilities:</b>						
Long-term liabilities	360,437,542	371,073,140	-	-	360,437,542	371,073,140
Other liabilities	<u>23,108,187</u>	<u>8,109,497</u>	<u>8,571</u>	<u>4,944</u>	<u>23,116,758</u>	<u>8,114,441</u>
Total liabilities	<u>383,545,729</u>	<u>379,182,637</u>	<u>8,571</u>	<u>4,944</u>	<u>383,554,300</u>	<u>379,187,581</u>
<b>Deferred Inflows of Resources:</b>						
Teacher Retirement System	<u>13,423,716</u>	<u>10,245,115</u>	<u>-</u>	<u>-</u>	<u>13,423,716</u>	<u>10,245,115</u>
<b>Net position:</b>						
Net investment in capital assets	( 58,766,718)	( 72,796,505)	-	-	( 58,766,718)	( 72,796,505)
Restricted	3,127,104	26,080,348	-	-	3,127,104	26,080,348
Unrestricted	<u>( 3,766,398)</u>	<u>( 11,775,060)</u>	<u>170,234</u>	<u>192,312</u>	<u>( 3,596,164)</u>	<u>( 11,582,748)</u>
Total net position	<u>\$( 59,406,012)</u>	<u>\$( 58,491,217)</u>	<u>\$ 170,234</u>	<u>\$ 192,312</u>	<u>\$( 59,235,778)</u>	<u>\$( 58,298,905)</u>

A large portion of the District's deficit net position, (\$58,766,718), reflects the District's net investment in capital assets (e.g., land, buildings, furniture and equipment, and accumulated depreciation), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The District's net investment in capital assets is a deficit primarily due to the long-term debt used to finance some of the District's capital assets maturing after capital assets are depreciated.

An additional portion of the District's net position, \$3,127,104, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, (\$3,596,164), is a deficit. This is not an indication that the District has insufficient resources available to meet financial obligations next year, but rather the result of having long-term commitments that are more than currently available resources.

At the end of the current fiscal year, the District did not report positive balances in net investment in capital assets and unrestricted net position, and the same held true for the prior fiscal year.

**TABLE 2**  
**CONDENSED SCHEDULE OF CHANGES IN NET POSITION**

	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
<b>REVENUES</b>						
Program revenues:						
Charges for services	\$ 2,274,836	\$ 2,491,891	\$ 246,807	\$ 152,770	\$ 2,521,643	\$ 2,644,661
Operating grants and contributions	7,690,482	7,781,023	-	-	7,690,482	7,781,023
General revenues:						
Maintenance and operations taxes	44,461,004	42,559,547	-	-	44,461,004	42,559,547
Debt service taxes	17,912,120	17,018,701	-	-	17,912,120	17,018,701
State aid - formula grants	15,243,135	13,862,374	-	-	15,243,135	13,862,374
Grants and contributions not restricted	59,000	591,829	-	-	59,000	591,829
Investment earnings	227,345	770,638	-	-	227,345	770,638
Miscellaneous local & intermediate revenue	86,917	560,407	-	-	86,917	560,407
Extraordinary item - mediation agreement	-	( 249,000)	-	-	-	( 249,000)
Total revenues	<u>87,954,839</u>	<u>85,387,410</u>	<u>246,807</u>	<u>152,770</u>	<u>88,201,646</u>	<u>85,540,180</u>
<b>EXPENSES</b>						
Instruction	45,952,256	43,093,398	-	-	45,952,256	43,093,398
Instructional resources and media services	729,195	751,370	-	-	729,195	751,370
Curriculum and staff development	831,329	721,239	-	-	831,329	721,239
Instructional leadership	848,384	848,446	-	-	848,384	848,446
School leadership	3,946,715	4,154,346	-	-	3,946,715	4,154,346
Guidance, counseling, and evaluation services	2,789,795	2,561,026	-	-	2,789,795	2,561,026
Health services	692,194	660,233	-	-	692,194	660,233
Student (pupil) transportation	3,399,524	3,379,079	-	-	3,399,524	3,379,079
Food service	2,586,394	2,623,842	-	-	2,586,394	2,623,842
Extracurricular activities	2,592,160	3,087,747	-	-	2,592,160	3,087,747
General administration	2,885,016	3,135,937	-	-	2,885,016	3,135,937
Facilities maintenance and operations	7,267,324	6,725,142	-	-	7,267,324	6,725,142
Security and monitoring services	942,683	939,026	-	-	942,683	939,026
Data processing services	1,532,413	1,289,804	-	-	1,532,413	1,289,804
Community services	-	7,128	-	-	-	7,128
Debt Service	10,656,957	8,635,131	-	-	10,656,957	8,635,131
Contracted instructional services between schools	251,135	258,842	-	-	251,135	258,842
Other intergovernmental charges	826,160	781,066	-	-	826,160	781,066
Aledo ISD Pre-K Academy	-	-	83,074	-	-	-
Aledo ISD Bearcat Store	-	-	44,712	-	-	-
Community Partners	-	-	1,499	-	-	-
Stadium/gym advertising	-	-	139,600	248,402	139,600	248,402
Total expenses	<u>88,729,634</u>	<u>83,652,802</u>	<u>268,885</u>	<u>248,402</u>	<u>88,869,234</u>	<u>83,901,204</u>
<b>EXTRAORDINARY ITEM</b>	( 140,000)	-	-	-	( 140,000)	-
<b>CHANGE IN NET POSITION</b>	( 914,795)	1,734,608	( 22,078)	( 95,632)	( 936,873)	1,638,976
<b>NET POSITION, BEGINNING</b>	( 58,491,217)	( 60,225,825)	192,312	287,944	( 58,298,905)	( 59,937,881)
<b>NET POSITION, ENDING</b>	<u>\$( 59,406,012)</u>	<u>\$( 58,491,217)</u>	<u>\$ 170,234</u>	<u>\$ 192,312</u>	<u>\$( 59,235,778)</u>	<u>\$( 58,298,905)</u>

The District's net position decreased by \$936,873 from the prior fiscal year. This change is primarily due to an increase in the District's total other liabilities, as well as an increase in deferred inflows relating to pension and OPEB liabilities.

### GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

General Fund revenue increased \$3,633,165 from the prior year due to changes to state funding based on increased student attendance, and an increase in federal funding. General Fund expenditures increased by \$4,296,779 due primarily to an increase in step pay. The net increase to fund balance was \$3,394,148.

The Debt Service Fund had an increase in revenue of \$808,814 from the previous year due to increased value of taxable property. There was an increase of \$582,036 in expenditures from the previous year due to debt obligations. The net decrease to fund balance was \$108,775.

The Capital Projects Fund had a decrease in revenue of \$38,760. Expenditures in the Capital Projects Fund increased by \$56,879,401, primarily due to spending on multiple capital projects in progress. The net decrease to fund balance was \$66,486,208.

### GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the Board of Trustees revised the District's budget several times. These budget amendments fall into three categories:

- 1) Amendments and supplemental appropriations that were approved shortly after the beginning of the year and reflect the actual beginning balances (versus the amounts we originally estimated).
- 2) Amendments to reflect unanticipated costs when developing the original budget. This type of amendment added \$4,159,603 to the original budget.

- 3) Amendments to move funds from programs that did not need all the resources originally appropriated to programs with resource needs.

The District's actual General Fund balance of \$31,726,930 differs from the General Fund's budgetary fund balance of \$24,280,952. The difference of \$7,445,978 is primarily due to actual local and intermediate revenues exceeding budgeted revenues by \$1,090,793 and actual expenditures being less than budgeted expenditures by \$5,165,057.

## FUND BALANCES

Fund balance is the accumulated excess of revenues over expenditures during the life of a school District. At any given point, the amount in fund balance represents the difference between governmental fund assets and liabilities. Although fund balance may change drastically during the business cycle of a school District, the standard measuring point is at the fiscal year end.

The amount maintained in fund balance is critical. First, such balances indicate financial stability. This is especially important when the District issues bonds. Second, by maintaining this balance at August 31, operations can continue without requiring debt until state funds and taxes are received. State funds are generally received in the first three and last five months of the fiscal year. Local property taxes are received primarily from early October through the end of January. The Appraisal District mails tax statements in early October.

The District records five types of fund balance categories. The non-spendable portion of General fund balance may be comprised of inventories and prepaid items that cannot be converted to cash and spent. Restricted fund balance is the amount that is restricted to a specific purpose. The constraint on the use of these funds is externally imposed by creditors, grantors, contributors, laws and regulations. Committed fund balance is the amount that can only be used for specific purposes that the Board of Trustees determines through formal action. Assigned fund balance is the amount that the District intends to use on a specific purpose. The Superintendent or designee has the authority to assign fund balance and does not need formal board approval. The remaining fund balance is unassigned and may be used for any purpose without constraints.

The General Fund unassigned fund balance of \$28,812,968 is equivalent to approximately 5.7 months of expenditures. The unassigned fund balance minimizes the likelihood that the District would be required to enter the short-term debt market to pay for current operating expenditures.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

The District's investments in capital assets for its governmental activities at the end of this fiscal year amounts to \$172,604,513 (net of accumulated depreciation) for a net increase of \$56,333,613 from last year. This investment in capital assets includes land, buildings and improvements, furniture and equipment, and construction-in-progress.

More detailed information about the District's capital assets is presented in the notes to the financial statements.

	Governmental Activities	
	2021	2020
Land	\$ 7,733,537	\$ 7,725,812
Construction in progress	66,915,194	182,756,353
Buildings and improvements	182,901,030	12,900,210
Furniture and equipment	13,891,296	5,277,017
Less depreciation	( 98,836,544)	( 92,388,492)
Totals	<u>\$ 172,604,513</u>	<u>\$ 116,270,900</u>

## Debt

At year-end, the District had \$329,028,423 in long-term debt versus \$338,209,701 last year, for a net increase of \$9,181,278, primarily caused by a bond refunding that occurred in FY 21 as well as regular debt service payments.

	Governmental Activities	
	2021	2020
Bonds payable	\$ 291,346,676	\$ 286,308,275
Accreted interest	5,971,668	11,975,741
Unamortized premium/(discount)	<u>31,710,079</u>	<u>39,925,685</u>
Total bonds payable	<u>\$ 329,028,423</u>	<u>\$ 338,209,701</u>

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The District's 2020-2021 student attendance rate remained virtually the same as it increased to 96.37% from 96.36% in 2019-2020.
- The District's 2020-2021 student enrollment growth was 286 students, a 4.44% increase.
- The 2020 certified taxable value of all property in the District was \$4,332,304,026, an increase in value of \$153.37 million, or 3.67%, from the 2019 certified taxable value. As 2020 was not a re-appraisal year, all of this tax value increase was attributable to new construction and/or development.
- Following is the outlook for the 2021-2022 fiscal year:
  - The continued uncertainty to district operations created by the COVID-19 pandemic led the District to be somewhat conservative with some of the budget assumptions and/or projections used for the development of the District's 2021-2022 budget. For instance, the projected average daily attendance was reduced because of the anticipated impact of COVID-19 on student attendance rates. Also, the 2021-2022 General Fund budget expenditures include approximately \$500,000 of additional operational costs to address the COVID-19 pandemic.
  - The most recent demographic projection of student enrollment growth forecasts an additional 655 students, a 9.74% increase from the Fall 2020 PEIMS submission.
  - The 2021 certified taxable value of all property in the District was \$4,904,955,813, an increase in value of \$572.65 million, or 13.22% from the 2020 certified value. Approximately 50% of this tax value increase was attributable to new construction with the remaining 50% increase attributable to re-appraisal of existing property.
  - The 2021-2022 Maintenance and Operations tax rate was adopted at \$0.9679 per \$100 valuation, a decrease of \$0.0868 from the 2020-2021 rate of \$1.0547. The 2021-2022 Debt Service tax rate remained unchanged at \$0.4250 per \$100 valuation. The District's 2021-2022 total tax rate is \$1.3929 per \$100 valuation.
  - Due to the increase in taxable property values, 2021-2022 budgeted current year local tax revenues in the General Fund increased by \$2,408,439 to \$45,500,580. Budgeted state revenues and other revenue resources increased to \$22,644,015 primarily because of the public school finance changes in House Bill 3 and House Bill 1525, change in taxable property values, and projected student enrollment growth. This results in total 2021-2022 budgeted General Fund revenues of \$68,144,595 with General Fund expenditures budgeted at \$68,144,595.
  - Due to the increase in taxable property values, 2021-2022 budgeted local revenues in the Debt Service Fund increased to \$20,126,575 while budgeted state revenues increased to \$325,000. Budgeted Debt Service Fund expenditures increased to \$20,451,575. The fund balance in the Debt Service Fund is projected to remain stable at \$2,993,804.

- Due to the increase in the District's certified taxable value, while maintaining the same Debt Service tax rate, the District called for redemption prior to maturity \$1,860,000 of Aledo ISD Unlimited Tax Refunding Bonds Series 2016. This amount is included in the 2021-2022 Debt Service Fund budgeted expenditure amount stated in the item above.

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances as well as demonstrate accountability for funds the District receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Business Office, at Aledo ISD, 1008 Bailey Ranch Road, Aledo, Texas 76008.

## **BASIC FINANCIAL STATEMENTS**

## ALEDO INDEPENDENT SCHOOL DISTRICT

## STATEMENT OF NET POSITION

AUGUST 31, 2021

Data Control Codes	Primary Government			
	1 Governmental Activities	2 Business-type Activities	3 Total	
<b>ASSETS</b>				
1110	Cash and cash equivalents	\$ 138,284,459	\$ 163,045	\$ 138,447,504
1220	Property taxes receivable (delinquent)	950,195	-	950,195
1230	Allowance for uncollectible taxes	( 496,575)	-	( 496,575)
1240	Due from other governments	1,384,933	-	1,384,933
1260	Internal balances	19,146	( 19,146)	-
1290	Other receivables	73,800	27,857	101,657
1300	Inventories	97,994	7,049	105,043
1410	Prepaid items	113,962	-	113,962
	Capital assets:			
1510	Land	7,733,537	-	7,733,537
1520	Buildings and improvements, net	93,974,337	-	93,974,337
1530	Furniture and equipment, net	3,981,445	-	3,981,445
1580	Construction in progress	66,915,194	-	66,915,194
1000	Total assets	<u>313,032,427</u>	<u>178,805</u>	<u>313,211,232</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
1701	Deferred charge for refunding	10,025,748	-	10,025,748
1705	Deferred outflows related to NPL	7,530,412	-	7,530,412
1706	Deferred outflows related to OPEB	6,974,846	-	6,974,846
1700	Total deferred outflows of resources	<u>24,531,006</u>	<u>-</u>	<u>24,531,006</u>
<b>LIABILITIES</b>				
2110	Accounts payable	17,342,016	3,145	17,345,161
2140	Interest payable	447,705	-	447,705
2160	Accrued wages payable	3,223,248	5,309	3,228,557
2180	Due to other governments	1,861,658	-	1,861,658
2200	Accrued expenses	72,630	117	72,747
2300	Unearned revenue	160,930	-	160,930
	Noncurrent liabilities:			
2501	Due within one year	7,970,000	-	7,970,000
2502	Due in more than one year	321,058,423	-	321,058,423
2540	Net pension liability	15,881,517	-	15,881,517
2545	Net OPEB liability	15,527,602	-	15,527,602
2000	Total liabilities	<u>383,545,729</u>	<u>8,571</u>	<u>383,554,300</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
2605	Deferred inflows related to NPL	2,053,531	-	2,053,531
2606	Deferred inflows related to OPEB	11,370,185	-	11,370,185
2600	Total deferred inflows of resources	<u>13,423,716</u>	<u>-</u>	<u>13,423,716</u>
<b>NET POSITION</b>				
3200	Net investment in capital assets	( 58,766,718)	-	( 58,766,718)
	Restricted:			
3820	Federal and state programs	76,921	-	76,921
3850	Debt service	3,050,183	-	3,050,183
3900	Unrestricted	( 3,766,398)	170,234	( 3,596,164)
3000	Total net position	<u>\$( 59,406,012)</u>	<u>\$ 170,234</u>	<u>\$( 59,235,778)</u>

The accompanying notes are an integral part of this financial statement.

**ALEDO INDEPENDENT SCHOOL DISTRICT**

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	Functions/Programs	1 Expenses	Program Revenues	
			3 Charges for Services	4 Operating Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
11	Instruction	\$ 45,952,256	\$ 451,470	\$ 3,872,530
12	Instructional resources and media services	729,195	-	40,751
13	Curriculum and staff development	831,329	-	138,498
21	Instructional leadership	848,384	-	78,537
23	School leadership	3,946,715	-	199,326
31	Guidance, counseling, and evaluation services	2,789,795	-	619,250
33	Health services	692,194	-	802,714
34	Student (pupil) transportation	3,399,524	-	283,482
35	Food service	2,586,394	1,334,481	599,794
36	Extracurricular activities	2,592,160	452,295	79,709
41	General administration	2,885,016	-	345,223
51	Facilities maintenance and operations	7,267,324	36,590	237,102
52	Security and monitoring services	942,683	-	81,054
53	Data processing services	1,532,413	-	59,365
72	Debt Service - interest on long-term debt	10,085,803	-	253,147
73	Debt Service - bond issuance costs and fees	571,154	-	-
91	Contracted instructional services between schools	251,135	-	-
99	Other intergovernmental charges	826,160	-	-
TG	Total governmental activities	<u>88,729,634</u>	<u>2,274,836</u>	<u>7,690,482</u>
Business-type activities:				
01	Aledo ISD Pre-K Academy	83,074	104,587	-
02	Aledo ISD Bearcat Store	44,712	55,987	-
03	Community Partners	1,499	100	-
04	Stadium/gym advertising	139,600	86,133	-
TB	Total business-type activities	<u>268,885</u>	<u>246,807</u>	<u>-</u>
TP	Total primary government	<u>\$ 88,998,519</u>	<u>\$ 2,521,643</u>	<u>\$ 7,690,482</u>
General revenues:				
Taxes:				
MT	Property taxes, levied for general purposes			
DT	Property taxes, levied for debt service			
SF	State aid - formula grants			
GC	Grants and contributions not restricted			
IE	Investment earnings			
MI	Miscellaneous local and intermediate revenue			
TR	Total general revenues			
E1	Extraordinary item			
CN	Change in net position			
NB	Net position, beginning			
NE	Net position, ending			

Net (Expense) Revenue and  
Changes in Net Position

		6	7	8
Governmental Activities	Business-type Activities	Total		
\$( 41,628,256)	\$ -	\$( 41,628,256)		
( 688,444)	-	( 688,444)		
( 692,831)	-	( 692,831)		
( 769,847)	-	( 769,847)		
( 3,747,389)	-	( 3,747,389)		
( 2,170,545)	-	( 2,170,545)		
110,520	-	110,520		
( 3,116,042)	-	( 3,116,042)		
( 652,119)	-	( 652,119)		
( 2,060,156)	-	( 2,060,156)		
( 2,539,793)	-	( 2,539,793)		
( 6,993,632)	-	( 6,993,632)		
( 861,629)	-	( 861,629)		
( 1,473,048)	-	( 1,473,048)		
( 9,832,656)	-	( 9,832,656)		
( 571,154)	-	( 571,154)		
( 251,135)	-	( 251,135)		
( 826,160)	-	( 826,160)		
<u>( 78,764,316)</u>	<u>-</u>	<u>( 78,764,316)</u>		
-	21,513	21,513		
-	11,275	11,275		
-	( 1,399)	( 1,399)		
<u>-</u>	<u>( 53,467)</u>	<u>( 53,467)</u>		
<u>-</u>	<u>( 22,078)</u>	<u>( 22,078)</u>		
<u>(78,764,316)</u>	<u>(22,078)</u>	<u>(78,786,394)</u>		
44,461,004	-	44,461,004		
17,912,120	-	17,912,120		
15,243,135	-	15,243,135		
59,000	-	59,000		
227,345	-	227,345		
<u>86,917</u>	<u>-</u>	<u>86,917</u>		
<u>77,989,521</u>	<u>-</u>	<u>77,989,521</u>		
( 140,000)	-	( 140,000)		
( 914,795)	( 22,078)	( 936,873)		
<u>( 58,491,217)</u>	<u>192,312</u>	<u>( 58,298,905)</u>		
<u>\$( 59,406,012)</u>	<u>\$ 170,234</u>	<u>\$( 59,235,778)</u>		

**ALEDO INDEPENDENT SCHOOL DISTRICT**

BALANCE SHEET  
GOVERNMENTAL FUNDS

AUGUST 31, 2021

Data Control Codes	10 <u>General Fund</u>	50 <u>Debt Service</u>	60 <u>Capital Projects</u>	
<b>ASSETS</b>				
1110	Cash and cash equivalents	\$ 36,980,977	\$ 3,122,645	\$ 97,113,363
1220	Property taxes - delinquent	710,461	239,734	-
1230	Allowance for uncollectible taxes	( 382,820)	( 113,755)	-
1240	Due from other governments	1,114,435	51,365	-
1260	Due from other funds	19,282	-	-
1290	Other receivables	73,800	-	-
1300	Inventories	-	-	-
1410	Prepays	113,962	-	-
1000	Total assets	<u>38,630,097</u>	<u>3,299,989</u>	<u>97,113,363</u>
<b>LIABILITIES</b>				
2110	Accounts payable	1,399,227	-	15,453,587
2160	Accrued wages payable	3,097,175	-	-
2180	Due to other governments	1,859,709	-	-
2170	Due to other funds	-	-	-
2200	Accrued expenditures	65,891	-	-
2300	Unearned revenue	153,524	-	-
2000	Total liabilities	<u>6,575,526</u>	<u>-</u>	<u>15,453,587</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
2601	Unavailable revenue - property taxes	327,641	125,979	-
2600	Total deferred inflows of resources	<u>327,641</u>	<u>125,979</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable:				
3410	Inventories	-	-	-
3430	Prepaid items	113,962	-	-
Restricted for:				
3450	Federal or state funds	-	-	-
3470	Capital acquisition and contractual obligation	-	-	81,659,776
3480	Retirement of long-term debt	-	3,174,010	-
3545	Committed for campus activities	-	-	-
3570	Assigned for expenditures for equipment	2,800,000	-	-
3600	Unassigned fund balance	28,812,968	-	-
3000	Total fund balances	<u>31,726,930</u>	<u>3,174,010</u>	<u>81,659,776</u>
4000	Total liabilities, deferred inflows of resources and fund balances	\$ <u>38,630,097</u>	\$ <u>3,299,989</u>	\$ <u>97,113,363</u>

Other Funds	98 Total Governmental Funds
\$ 1,067,474	\$ 138,284,459
-	950,195
-	( 496,575)
219,133	1,384,933
-	19,282
-	73,800
97,994	97,994
-	113,962
<u>1,384,601</u>	<u>140,428,050</u>
489,202	17,342,016
126,073	3,223,248
1,949	1,861,658
136	136
6,739	72,630
7,406	160,930
<u>631,505</u>	<u>22,660,618</u>
-	453,620
<u>-</u>	<u>453,620</u>
97,994	97,994
-	113,962
76,921	76,921
-	81,659,776
-	3,174,010
578,181	578,181
-	2,800,000
-	28,812,968
<u>753,096</u>	<u>117,313,812</u>
\$ <u>1,384,601</u>	\$ <u>140,428,050</u>

## ALEDO INDEPENDENT SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO  
THE STATEMENT OF NET POSITION

AUGUST 31, 2021

Total fund balances - governmental funds	\$ 117,313,812
1 Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.	172,604,513
2 Uncollected property taxes and penalties and interest are reported as deferred inflows in the governmental funds balance sheet, but are recognized as revenue in the statement of activities.	453,620
3 Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. Losses on refunding of bonds and the premium on issuance of bonds payable are netted against the long-term liabilities in the statement of net position.	( 319,006,383)
4 Interest payable is not due and payable in the current period and, therefore is not reported as a liability in the governmental funds.	( 443,997)
5 Included in the items related to debt is the recognition of the District's proportionate share of net pension liability required by GASB 68. The net position related to TRS included a deferred resource outflow in the amount of \$7,530,412, a deferred resource inflow in the amount of \$2,053,531, and a net pension liability in the amount of \$15,881,517. This resulted in a decrease in net position.	( 10,404,636)
6 Included in the items related to debt is the recognition of the District's proportionate share of net OPEB liability required by GASB 75. The net position related to TRS included a deferred resource outflow in the amount of \$6,974,846, a deferred resource inflow in the amount of \$11,370,185, and a net OPEB liability in the amount of \$15,527,602. This resulted in a decrease in net position.	( 19,922,941)
19 Net position of governmental activities	\$( 59,406,012)

**ALEDO INDEPENDENT SCHOOL DISTRICT**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes		10	50
		<u>General</u>	<u>Debt Service</u>
	<b>REVENUES</b>		
5700	Local and intermediate sources	\$ 45,093,934	\$ 17,915,801
5800	State program revenues	18,302,047	253,147
5900	Federal program revenues	<u>1,234,874</u>	<u>-</u>
5020	Total revenues	<u>64,630,855</u>	<u>18,168,948</u>
	<b>EXPENDITURES</b>		
	Current:		
0011	Instruction	34,394,482	-
0012	Instructional resources and media services	650,584	-
0013	Curriculum and instructional staff development	630,100	-
0021	Instructional leadership	814,477	-
0023	School leadership	3,039,432	-
0031	Guidance, counseling, and evaluation services	2,139,487	-
0033	Health services	604,179	-
0034	Student (pupil) transportation	2,916,549	-
0035	Food service	1,105	-
0036	Extracurricular activities	2,383,123	-
0041	General administration	2,644,231	-
0051	Facilities maintenance and operations	6,962,977	-
0052	Security and monitoring services	839,870	-
0053	Data processing services	1,338,364	-
	Debt Service:		
0071	Principal on long-term debt	-	8,355,000
0072	Interest on long-term debt	-	9,917,880
0073	Bond issuance cost and fees	-	571,154
	Capital Outlay:		
0081	Facilities acquisition and construction	66,625	-
	Intergovernmental:		
0091	Contracted instructional services between schools	251,135	-
0099	Other intergovernmental	<u>826,160</u>	<u>-</u>
6030	Total expenditures	<u>60,502,880</u>	<u>18,844,034</u>
1100	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>4,127,975</u>	<u>( 675,086)</u>
	<b>OTHER FINANCING SOURCES (USES)</b>		
7911	Issuance of refunding bonds	-	55,385,000
7912	Sale of real and personal property	6,173	-
7915	Transfers in	-	-
7916	Premium or discount on issuance of bonds	-	9,310,384
8911	Transfers out (uses)	( 600,000)	-
8940	Payment to escrow agent	<u>-</u>	<u>( 64,129,073)</u>
7080	Total other financing sources (uses)	<u>( 593,827)</u>	<u>566,311</u>
1200	<b>NET CHANGE IN FUND BALANCES</b>	3,534,148	( 108,775)
8913	<b>EXTRAORDINARY ITEM</b>	( 140,000)	-
0100	<b>FUND BALANCES, BEGINNING</b>	<u>28,332,782</u>	<u>3,282,785</u>
3000	<b>FUND BALANCES, ENDING</b>	<u>\$ 31,726,930</u>	<u>\$ 3,174,010</u>

The accompanying notes are an integral part of this financial statement.

60		98
Capital Projects	Other Funds	Total Governmental Funds
\$ 170,737	\$ 1,832,704	\$ 65,013,176
-	326,113	18,881,307
-	<u>2,383,901</u>	<u>3,618,775</u>
<u>170,737</u>	<u>4,542,718</u>	<u>87,513,258</u>
3,996,439	1,661,184	40,052,105
-	54,954	705,538
-	108,825	738,925
-	-	814,477
-	-	3,039,432
-	456,502	2,595,989
-	64,670	668,849
725,594	-	3,642,143
14,503	2,485,784	2,501,392
-	29,841	2,412,964
-	29,712	2,673,943
42,362	148,171	7,153,510
-	29,605	869,475
136,650	-	1,475,014
-	-	8,355,000
-	-	9,917,880
-	-	571,154
61,741,397	-	61,808,022
-	-	251,135
-	-	<u>826,160</u>
<u>66,656,945</u>	<u>5,069,248</u>	<u>151,073,107</u>
( 66,486,208)	( 526,530)	( 63,559,849)
-	-	55,385,000
-	-	6,173
-	600,000	600,000
-	-	9,310,384
-	-	( 600,000)
-	-	<u>( 64,129,073)</u>
<u>-</u>	<u>600,000</u>	<u>572,484</u>
( 66,486,208)	73,470	( 62,987,365)
-	-	( 140,000)
<u>148,145,984</u>	<u>679,626</u>	<u>180,441,177</u>
\$ <u>81,659,776</u>	\$ <u>753,096</u>	\$ <u>117,313,812</u>

## ALEDO INDEPENDENT SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED AUGUST 31, 2021

Net change in fund balances - total governmental funds	\$( 63,127,365)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful live as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	56,333,613
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	1,873
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in treatment of long-term debt and related items.	7,620,813
GASB 68 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$1,360,317. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net pension liability. This caused a decrease in net position totaling \$1,223,489. Finally, the proportionate share of the TRS pension expense on the plan as a whole had to be recorded. The net pension expense decreased the change in net position by \$1,743,462. The net result is a decrease in the change in net position.	( 1,606,634)
GASB 75 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$331,821. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net pension liability. This caused a decrease in net position totaling \$310,462. Finally, the proportionate share of the TRS pension expense on the plan as a whole had to be recorded. The net pension expense decreased the change in net position by \$158,454. The net result is an decrease in the change in net position.	( 137,095)
Change in net position of governmental activities	\$( 914,795)

**ALEDO INDEPENDENT SCHOOL DISTRICT**

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS

AUGUST 31, 2021

	Business-Type Activities
	<u>Total Enterprise Funds</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 163,045
Other receivables	27,857
Inventories	<u>7,049</u>
Total assets	<u>197,951</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	3,145
Accrued wages payable	5,309
Due to other funds	19,146
Accrued expenditures	<u>117</u>
Total liabilities	<u>27,717</u>
<b>NET POSITION</b>	
Unrestricted	<u>170,234</u>
Total net position	<u>\$ 170,234</u>

## ALEDO INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS

FOR THE YEAR ENDED AUGUST 31, 2021

	Business-Type Activities
	<u>Total Enterprise Funds</u>
<b>OPERATING REVENUES</b>	
Local and intermediate sources	\$ 246,590
State program revenues	<u>217</u>
Total operating revenues	<u>246,807</u>
<b>OPERATING EXPENSES</b>	
Payroll costs	83,074
Professional and contracted services	1,499
Supplies and materials	40,984
Other operating costs	<u>143,328</u>
Total operating expenditures	<u>268,885</u>
Operating income (loss)	( 22,078)
<b>NET POSITION, BEGINNING</b>	<u>192,312</u>
<b>NET POSITION, ENDING</b>	<u>\$ 170,234</u>

## ALEDO INDEPENDENT SCHOOL DISTRICT

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

FOR THE YEAR ENDED AUGUST 31, 2021

	Business-Type Activities
	<u>Total Enterprise Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from user charges	\$ 282,873
Cash payments to employees for services	( 77,765)
Cash payments for suppliers	( 42,666)
Cash payments for other operating expenses	( 125,681)
Net cash provided by operating activities	<u>36,761</u>
<b>NET INCREASE IN CASH AND EQUIVALENTS</b>	<u>36,761</u>
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>126,284</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 163,045</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Net operating income	\$( 22,078)
Adjustments to reconcile operating income to net cash provided by operating activities:	
(Increase) decrease in receivables	29,288
(Increase) decrease in inventories	6,778
Increase (decrease) in accrued wages payable	5,309
Increase (decrease) in due to other funds	19,146
Increase (decrease) in accounts payable	( 1,799)
Increase (decrease) in accrued expenses	<u>117</u>
Net cash provided by operations	<u>\$ 36,761</u>

**ALEDO INDEPENDENT SCHOOL DISTRICT**

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

AUGUST 31, 2021

	Private-Purpose Trust Funds	Custodial Fund
	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 129,530	\$ 428,272
Investments	-	-
Total assets	<u>129,530</u>	<u>428,272</u>
<b>LIABILITIES</b>		
Accounts payable	-	41,710
Total liabilities	<u>-</u>	<u>41,710</u>
<b>NET POSITION</b>		
Restricted for:		
Scholarships	129,530	-
Student groups	-	386,562
Total net position	<u>\$ 129,530</u>	<u>\$ 386,562</u>

## ALEDO INDEPENDENT SCHOOL DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

FOR THE YEAR ENDED AUGUST 31, 2021

	Private-Purpose Trust Funds	Custodial Fund
<b>ADDITIONS</b>		
Contributions, gifts, and donations	\$ 45,968	\$ -
Earnings from temporary deposits	154	-
Collections from student groups	<u>-</u>	<u>511,213</u>
Total additions	<u>46,122</u>	<u>511,213</u>
<b>DEDUCTIONS</b>		
Payments on-behalf of student groups	-	695,857
Other deductions	<u>24,493</u>	<u>-</u>
Total deductions	<u>24,493</u>	<u>695,857</u>
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	21,629	( 184,644)
<b>NET POSITION, BEGINNING</b>	107,901	-
<b>PRIOR PERIOD ADJUSTMENT</b>	<u>-</u>	<u>571,206</u>
<b>NET POSITION, ENDING</b>	<u>\$ 129,530</u>	<u>\$ 386,562</u>

# ALEDO INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 2021

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

Aledo Independent School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of Texas. The Board of Trustees (the "Board"), a seven-member group, has governance responsibilities over all activities related to public school education within the jurisdiction of the District. The Board is elected by the public and has the exclusive power and duty to govern and oversee the management of the public schools of the District. All powers and duties not specifically delegated by statute to the Texas Education Agency ("TEA") or to the State Board of Education are reserved for the Board, and the TEA may not substitute its judgment for the lawful exercise of those powers and duties by the Board. The District receives funding from local, state and federal government sources and must comply with the requirements of those funding entities. However, the District is not included in any other governmental reporting entity and there are no component units included within the District's reporting entity.

#### B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are supported by taxes, state foundation funds and intergovernmental revenue.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenue.

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

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

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

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

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

Property taxes, state foundation funds, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. Entitlements are recorded as revenue when all eligibility requirements are met, including any time requirements, and the amount received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the District.

#### **D. Fund Accounting**

The District reports the following major governmental funds:

The **General Fund** is the District's general operating fund. It is used to account for all financial transactions except for those required to be accounted for in another fund. Major revenue sources include local property taxes and state funding under the Foundation School Program. Expenditures include all costs associated with the daily operations of the District except for costs incurred by programs accounted for in other funds. The General Fund is always considered a major fund. The General Fund is a budgeted fund, and any fund balances are considered resources for current and future operations.

The **Debt Service Fund** accounts for the resources accumulated and payments made on long-term general obligation debt of governmental funds. Revenues include collections of general property taxes, state funding under the Instructional Facilities and Existing Debt Allotments, and earnings on investments of the fund. Expenditures of the fund are for the retirement of bonds and payments of interest on the bonded debt. The fund balance represents the amount that is available for the retirement of bonds and payment of interest in the future.

The **Capital Projects Fund**, which is an unbudgeted fund, is used to account for proceeds from sales of bonds and other revenues to be used for authorized construction, renovations, and technology projects/enhancements.

In addition, the District reports the following fund types:

#### **Governmental Funds:**

**Nonmajor Special Revenue Funds** are used to account for specific revenue sources (other than those identified as a major fund) that are restricted or committed to expenditures for specific purposes.

## **Proprietary Funds:**

**The nonmajor enterprise Funds** are designed to be self-supporting. Revenues are earned mainly from sales of services to the users outside the District.

## **Fiduciary Funds:**

**Private-Purpose Trust Funds:** This fund is used to account for all trust agreements under which the principal and income benefit a specific school or group of students.

**Custodial Fund:** This fund accounts for activities of student groups. This accounting reflects the District's custodial relationship with student activity organizations.

## **E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance**

### **1. Cash and Investments**

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

Investments for the District are reported at fair value, except for the position in investment pools. The District's investments in Pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method.

### **2. Inventories and Prepaid Items**

Except for inventories of food commodities, the District records purchases of supplies and materials as expenditures when purchased. This method is used to avoid administrative costs that are excessive to the benefit gained and where expenditures tend to be equalized over a period of years. Inventories of food commodities used in the food service program are recorded at fair market values supplied by the Texas Department of Human Services. Although commodities are received at no cost, their fair market value is recorded as inventory and unearned revenue when received. As commodities are consumed, inventory and unearned revenues are relieved, expenditures are charged, and revenue is recognized for an equal amount.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepayment in both government-wide and fund financial statements.

### **3. Other Receivables and Payables**

These may include amounts due from local, state, and federal agencies resulting from an excess of expenditures over revenues incurred, accrued liabilities, interest payable, and accrued wages payable.

### **4. Capital Assets**

Capital assets, which include land, buildings and improvements, furniture and equipment, and construction in progress, are reported in the applicable governmental column in the government-wide financial statements. The cost of the infrastructure (e.g., roads, bridges, sidewalks, and similar items) was initially capitalized with the building cost and is being depreciated over the same useful life as the building. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

Buildings and improvements, furniture and equipment, and capital lease assets of the District are depreciated using the straight-line method over the following estimated lives:

Assets	Years
Buildings and improvements	30
Furniture and equipment	3-15

## 5. Unearned Revenues

Unearned revenues represent revenues received by the District but not yet earned and are not available for use by the District to liquidate current year liabilities. This includes the amounts below:

	General Fund	Nonmajor Funds
Student parking fees	\$ 25,800	\$ -
Band participation fee	95,724	-
Donation - theatre stage lights	32,000	-
Other state special revenue funds	-	7,406
Total	<u>\$ 153,524</u>	<u>\$ 7,406</u>

## 6. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activity.

Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest rate method. Bonds payable are reported net of the applicable bond premium or discount. Deferred loss on refunding will be recognized as a deferred outflow of resources and amortized to interest expense over the life of the bonds. Bond issuance costs are expensed in the current period.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs are reported as debt service expenditures. Issuance costs are reported as debt service expenditures.

## 7. Deferred Outflows and Inflows of Resources

Deferred outflows and inflows of resources are reported in the financial statements as described below:

A deferred outflow of resources is a consumption of a government's net position (a decrease in assets in excess of any related decrease in liabilities or an increase in liabilities in excess of any related increase in assets) by the government that is applicable to a future reporting period. The District had the following deferred outflows of resources:

- Deferred outflows of resources for refunding – Reported in the government-wide statement of net position, this deferred charge on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

- Deferred outflows of resources for pension – Reported in the government-wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability, the results of differences between expected and actual experience, changes in actuarial assumptions, and the changes in proportion and difference between the employer’s contributions and the proportionate share of contributions. The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year.
- Deferred outflows of resources for OPEB – Reported in the government-wide financial statement of net position, this deferred outflow results from OPEB plan contributions made after the measurement date of the net OPEB liability, changes in actuarial assumptions, the differences between projected and actual investment earnings, and changes in proportion and difference between the employer’s contributions and the proportionate share of contributions. The deferred outflows related to OPEB resulting to District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year.

A deferred inflow of resources is an acquisition of a government’s net position (an increase in assets in excess of any related increase in liabilities or a decrease in liabilities in excess of any related decrease in assets) by the government that is applicable to a future reporting period. The District had three items that qualify for reporting in this category:

- Deferred inflow of resources for unavailable revenues – Reported only in the governmental funds balance sheet, for unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of revenues in the period that the amounts become available. During the current year, the District recorded deferred inflow of resources as unavailable revenues – property taxes.
- Deferred inflow of resources for pensions – Reported in the government-wide financial statement of net position, these deferred inflows result from differences between expected and actual economic experience, changes in actuarial assumptions, differences between projected and actual investment earnings, as well as changes in proportion and difference between the employer’s contributions and the proportionate share of contributions.
- Deferred inflow of resources for OPEB – Reported in the government-wide financial statement of net position, these deferred inflows result from differences between expected and actual economic experience and changes in actuarial assumptions.

## **8. Interfund Activity**

The District has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

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

## 9. Use of Estimates

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

The amount of state foundation revenue and the related receivables and liabilities a district earns for a year can and does vary until the time when final values for each of the factors in the formula become available. Availability can be as late as midway into the next fiscal year.

## 10. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in the accounting system in order to reserve a portion of the applicable appropriation, is employed in the governmental fund types on the governmental fund financial statements. Encumbrances are liquidated at year end.

## 11. Data Control Codes

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

## 12. Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

*Nonspendable* – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements. Examples include inventories, long-term receivables, endowment principal, and/or prepaid/deferred items.

*Restricted* – the component of the spendable fund balance constrained to a specific purpose by a provider, such as a creditor, grantor, contributor, or law or regulation of other governments. Restricted fund balance includes funds for federal/state grants, long-term debt service, and other restrictions.

*Committed* – the component of spendable fund balance constrained to a specific purpose by the Board. A Board resolution is required to establish, modify, or rescind a fund balance commitment. Only the action that constitutes the most binding constraint of the Board can be considered a commitment for fund balance classification purposes. Committed fund balance includes funds for campus activity funds.

*Assigned* – the component of the spendable fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Board of Trustees or by an official or body to which the Board of Trustees delegates. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is a specific purpose that is narrower than the general purposes of the District itself.

*Unassigned* – is the residual classification of the General Fund and includes all amounts not contained in other classifications. This portion of the total fund balance in the general fund is available to finance operating expenditures. Only the General Fund will have positive unassigned amounts. By accounting for amounts in other funds, the District has implicitly assigned the funds for purposes of those particular funds.

The District has a minimum fund balance policy as defined by their Annual Operating Budget Policy CE (Local).

### **13. Net Position Flow Assumption**

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. When both restricted and unrestricted resources are available for use in a specific program or for a specific purpose, the District's normal policy is to use the restricted resource to finance its activities.

The Government-wide Statement of Net Position includes the following:

*Net investment in capital assets* – the component of net position that reports capital assets less both the accumulated depreciation and the outstanding balance of debt and is directly attributable to the acquisition, construction, or improvement of these capital assets.

*Restricted for federal and state programs* – the component of net position that reports the difference between assets and liabilities related to federal and state programs that consist of assets with constraints placed on their use by granting agencies.

*Restricted for debt service* – the component of net position that reports the difference between assets and liabilities adjusted on a government-wide basis that consists of assets with constraints placed on their use by the bond covenants.

*Unrestricted net position* – the difference between the assets and liabilities that are not reported in net investment in capital assets or restricted net position.

### **14. Fund Balance Flow Assumptions**

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

### **15. Defined Benefit Pension Plan**

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

## **16. Other Post-Employment Benefits Plan**

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

## **17. Property Taxes**

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real property and business personal property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable with the current period and (2) when they are expected to be collected during a 60-day period after the close of the school fiscal year.

The Board establishes the District's property tax rates annually. The authorized tax rates for property taxes assessed on January 1, 2020, were \$1.0547 and \$0.4250 per \$100 for the General Fund and Debt Service Fund, respectively, based on a net assessed valuation of \$4,185,623,708.

The District has not entered into any tax abatement agreements in compliance with Tax Code Chapter 312.

Delinquent taxes are prorated between the General Fund and Debt Service Fund based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the General and Debt Service Funds are based on historical experience in collecting property taxes.

Current tax collections for the levy year ended August 31, 2021, were 99.6% of the year-end adjusted tax levy.

Uncollectible personal property taxes are periodically reviewed and written off by the District. The District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

The District has an agreement with Parker County Appraisal District ("County") whereby the County bills and collects the District's property taxes.

## **II. DETAILED NOTES ON ALL FUNDS**

### **A. Cash and Investments**

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

Cash and deposits of the District include all amounts deposited at the District's depository bank, including demand deposits and certificates of deposit. As of year-end the District's cash deposits were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

The following are investments held by the District at year-end:

<u>Investment Type</u>	<u>Rating</u>	<u>Weighted Average Maturity (Days)</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
TexPool Prime	AAAm	54 days	\$ 136,861,634	\$ 136,861,634

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of returns, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit.

Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas and its agencies; (2) guaranteed or secured certificates of deposits issued by state and national banks domiciled in Texas; (3) obligations of states, agencies, counties, cities and other political subdivision of any state having been rated as to investment quality no less than an "A"; (4) No load money market funds with a weighted average maturity of 90 days or less; (5) fully collateralized repurchase agreements; (6) commercial paper having a stated maturity of 270 days or less from the date of issuance and is not rated less than A-1 or P-1 by two nationally recognized credit rating agencies or on nationally recognized credit agency and is fully secured by an irrevocable letter of credit; (7) secured corporate bonds rated not lower than "AA-" or the equivalent; (8) public funds investment pools; and (9) guaranteed investment contracts for bond proceeds investment only, with a defined termination date and secured by U.S. Government direct or agency obligations approved by the Texas Public Funds Investment Act in an amount equal to the bond proceeds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

The TexPool investment pool has a redemption notice period of one day and may redeem daily. The investment pool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

Additional policies and contractual provision governing investments for the District are specified below:

**Credit Risk** – This is the risk that a security issuer may default on an interest or principal payment. State law limits investment in local government pools to those that are rated AAA or equivalent by at least one Nationally Recognized Statistical Rating Organization (NRSRO). The District controls and monitors this risk by purchasing quality rated instruments that have been evaluated by agencies such as Standard and Poor's (S&P) or Moody's Investors Service, or by investing in public fund investment pools rated no lower than AAA or AAAm.

**Custodial Credit Risk – Investments:** For an investment this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The District's investment in TexPool not exposed to custodial risk. External investment pools are not subject to custodial risk because investments are not evidenced by securities that exist in physical or book entry form. State law limits investments in public funds investment pools to those rated no lower than AAA or AAAm or an equivalent rating by at least one nationally recognized rating service. As of August 31, 2021, the District's investments in TexPool are rated AAAm.

**Concentration of Credit Risk** – To limit the risk of loss attributed to the magnitude of a government's investment in a single issuer, the District limits investments to less than 5% of its total investments. The District further limits investments in a single issuer when they would cause investments risks to be significantly greater in the governmental activities, individual major funds, aggregate non-major funds and fiduciary fund types than they are in the primary government.

**Interest Rate Risk** – The risk that changes in market interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the District limits the weighted average maturity of its portfolio. Management considers interest rate risk to be minimal due to the diversity and liquidity requirements imposed on the external investment pools.

**B. Interfund Balances and Transactions**

**Interfund transfers.** The General Fund transferred \$600,000 to the National Breakfast & Lunch Program to subsidize that fund’s operations.

**Interfund balances.** The composition of interfund balances as of August 31, 2021, consisted of the following:

<u>Payable fund</u>	<u>Receivable fund</u>	<u>Amount</u>
Nonmajor Enterprise	General Fund	\$ 19,146
Nonmajor Governmental	General Fund	<u>136</u>
Total		<u>\$ 19,282</u>

Balances resulted from the lag between the dates that 1) interfund goods and services are provided on reimbursable expenditures occur, and 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

**C. Taxes Receivable**

Taxes receivable consisted of the following balances as of August 31, 2021:

	<u>General Fund</u>	<u>Debt Service Fund</u>
Property Taxes - Delinquent	\$ 710,461	\$ 239,734
Allowance for Uncollectible Taxes	<u>( 382,820)</u>	<u>( 113,755)</u>
Total	<u>\$ 327,641</u>	<u>\$ 125,979</u>

**D. Operating Leases**

The District leases office equipment under noncancelable operating leases. Total costs for such leases were \$458,544 for the year. The future minimum lease payments for active operating leases are summarized below:

<u>Year Ending August 31,</u>	<u>Amount</u>
2022	\$ 453,225
2023	289,290
2024	93,486
2025	91,984
2025	31,282

## E. Capital Assets

Capital asset activity for the year ended August 31, 2021, was as follows:

	Beginning Balance	Increases	Decreases/ Reclassifications	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 7,725,812	\$ 7,725	\$ -	\$ 7,733,537
Construction in progress	<u>5,277,017</u>	<u>61,741,397</u>	<u>( 103,220)</u>	<u>66,915,194</u>
Total capital assets, not being depreciated	<u>13,002,829</u>	<u>61,749,122</u>	<u>( 103,220)</u>	<u>74,648,731</u>
Capital assets, being depreciated:				
Buildings and improvements	182,756,353	41,457	103,220	182,901,030
Furniture and equipment	<u>12,900,210</u>	<u>1,006,190</u>	<u>( 15,104)</u>	<u>13,891,296</u>
Total capital assets, being depreciated	<u>195,656,563</u>	<u>1,047,647</u>	<u>88,116</u>	<u>196,792,326</u>
Less accumulated depreciation for:				
Buildings and improvements	( 83,255,197)	( 5,671,496)	-	( 88,926,693)
Furniture and equipment	<u>( 9,133,295)</u>	<u>( 791,660)</u>	<u>15,104</u>	<u>( 9,909,851)</u>
Total accumulated depreciation	<u>( 92,388,492)</u>	<u>( 6,463,156)</u>	<u>15,104</u>	<u>( 98,836,544)</u>
Total capital assets, being depreciated, net	<u>103,268,071</u>	<u>( 5,415,509)</u>	<u>103,220</u>	<u>97,955,782</u>
Governmental activities capital assets, net	<u>\$ 116,270,900</u>	<u>\$ 56,333,613</u>	<u>\$ -</u>	<u>\$ 172,604,513</u>

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

<b>Governmental activities:</b>	
Instruction	\$ 4,558,222
Curriculum and staff development	73,949
School leadership	785,520
Student transportation	409,225
Food services	42,931
Extracurricular activities	212,550
General administration	106,103
Plant maintenance and operations	81,720
Security and monitoring services	108,404
Data processing services	<u>84,532</u>
Total depreciation expense - governmental activities	<u>\$ 6,463,156</u>

## F. Construction Commitments

Construction in progress and remaining commitments as of the end of the fiscal year are as follows:

Project	Approved Construction Budget	Construction In Progress	Estimated Remaining Commitment
Aledo Middle School renovations & additions	\$ 34,852,531	\$ 14,143,959	\$ 20,708,572
Annetta Elementary	34,021,082	31,186,933	2,834,149
Aledo Elementary road improvements	2,500,000	1,645,804	854,196
McAnally Intermediate conversion to Vandergriff Elementary	8,413,364	1,972,766	6,440,598
McAnally Middle School	50,918,588	17,940,332	32,978,256
Early Childhood Academy	<u>1,681,368</u>	<u>25,400</u>	<u>1,655,968</u>
Total	<u>\$ 132,386,933</u>	<u>\$ 66,915,194</u>	<u>\$ 65,471,739</u>

## G. Long-Term Obligations

Long-term debt of the District is comprised of bonds payable, accreted interest, and premium on bonds. The following is a summary of changes in long-term debt for government activities for the year ended August 31, 2021.

	Beginning Balance	Increases	Decreases	Refunded	Ending Balance	Due Within One Year
<b>Governmental activities:</b>						
Bonds payable	\$ 292,469,208	\$ 62,317,250	\$ 8,047,311	\$ 55,392,471	\$ 291,346,676	\$ 7,403,773
Accreted interest	5,814,808	621,616	307,689	157,067	5,971,668	566,227
Premium on bonds	39,925,685	2,378,135	1,104,074	9,489,667	31,710,079	-
Total	\$ 338,209,701	\$ 65,317,001	\$ 9,459,074	\$ 65,039,205	\$ 329,028,423	\$ 7,970,000

### Bonds Payable

Bonded indebtedness of the District is reflected in the statement of net position. Current requirements for principal and interest expenditures are accounted for in the Debt Service Fund in the fund financial statements.

The District's outstanding bonds payable contain a provision that in an event of default, outstanding amounts will be paid from the corpus of the Texas Permanent School Fund. In the event of default, the outstanding capital leases payable are secured by the leased assets.

A summary of changes in general obligation bonds for the year ended August 31, 2021, are as follows:

Title Final Maturity Date Interest Rates	Original Issue Amount	Interest Current Year	Payable Amounts Outstanding Beginning	Issued	Retired	Accreted Interest	Payable Amounts Outstanding Ending
<u>Series 2001 UTSB</u>							
2032, 4.50 - 5.55%	\$ 7,418,568	\$ -	\$ 7,106,326	\$ -	\$ 465,000	\$ 376,567	\$ 7,017,893
<u>Series 2012 UTR</u>							
2027, 2.00 - 3.50%	8,519,913	9,675	5,734,575	-	4,375,000	26,788	1,386,363
<u>Series 2013A UTR</u>							
2031, 2.00 - 3.50%	8,985,000	7,450	8,874,538	-	8,639,538	-	235,000
<u>Series 2013B UTR</u>							
2028, 0.40 - 3.13%	16,615,000	214,488	9,820,000	-	6,135,000	-	3,685,000
<u>Series 2014 UTR</u>							
2033, 1.63 - 4.00%	9,330,000	18,450	6,905,000	-	6,905,000	-	-
<u>Series 2015 UTR</u>							
2035, 0.54 - 5.00%	13,195,000	143,800	18,803,577	-	8,770,000	191,507	10,225,084
<u>Series 2015A UTSB</u>							
2045, 2.00 - 5.00%	47,075,000	795,919	42,330,000	-	26,380,000	-	15,950,000
<u>Series 2016 UTR</u>							
2043, 2.00 - 5.00%	54,225,000	2,422,250	53,440,000	-	-	-	53,440,000
<u>Series 2019 UTR</u>							
2034, 2.00 - 5.00%	12,530,000	455,150	11,680,000	-	550,000	-	11,130,000
<u>Series 2020 UTSB</u>							
2050, 2.08 - 5.00%	133,590,000	5,144,350	133,590,000	-	-	-	133,590,000
<u>Series 2021 UTR</u>							
2031, 2.352 - 4.00%	62,317,250	706,348	-	62,317,250	1,685,000	26,754	60,659,004
Total	\$ 373,800,731	\$ 9,917,880	\$ 298,284,016	\$ 62,317,250	\$ 63,904,538	\$ 621,616	\$ 297,318,344

## Refunding Bonds Issued

In January 2021, the District issued Unlimited Tax Refunding Bonds, Taxable Series 2021 in the amount of \$55,385,000, for the purpose of refunding a portion of existing bonds at a present value savings. The bonds carry an interest rate of 2.352-4.000%. The proceeds were used to refund \$55,549,538 of six previously issued Unlimited Tax Refunding Bonds and one Unlimited Tax School Building Bond. The reacquisition price exceeded the net carrying amount of the old debt by \$4,800,515. This amount is reported as a deferred outflow of resources and amortized over the remaining life of the refunding debt, which had a shorter remaining life than the refunded debt. The refunding reduced the District's total debt service payments by \$12,097,525 and generated an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$9,394,006.

Debt service requirements on long-term debt at August 31, 2021, are as follows:

Year Ending August 31,	General Obligation Bonds		Total Requirements
	Principal	Interest	
2022	\$ 7,970,000	\$ 10,279,838	\$ 18,249,838
2023	8,755,000	10,007,288	18,762,288
2024	10,100,000	9,720,144	19,820,144
2025	10,390,000	9,425,582	19,815,582
2026	8,275,000	9,137,732	17,412,732
2027-2031	46,075,000	40,976,298	87,051,298
2032-2036	53,790,000	33,257,084	87,047,084
2037-2041	62,160,000	22,699,444	84,859,444
2042-2046	59,730,000	10,300,836	70,030,836
2047-2050	34,495,000	2,108,475	36,603,475
Total	\$ 301,740,000	\$ 157,912,721	\$ 459,652,721
Less: remaining accreted interest on bonds	( 10,393,324)		
Bonds outstanding at August 31, 2021	\$ 291,346,676		

## H. Prior Year Defeasance of Debt

In prior years and during the current year, the District issued refunding bonds for the purpose of restructuring debt cash flow requirements. Proceeds from the refunding bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. The old bonds are considered defeased, and accordingly, the trust account assets and liabilities are not included in the District's financial statements. On August 31, 2021, \$57,885,000 of bonds considered defeased are still outstanding.

## I. Defined Benefit Pension Plan

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

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

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

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

Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS’ unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

In May 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (Senate Bill 12) that provides for gradual contribution increases from the state, participating employers and active employees to make the pension fund actuarially sound. This action causing the pension fund to be actuarially sound, allowed the legislature to approve funding for a 13th check in September 2019. All eligible members retired as of December 31, 2018 received an extra annuity check in either the matching amount of their monthly annuity or \$2,000, whichever was less.

**Contributions.** Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member’s annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

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

	<b>Contribution Rates</b>	
	<b>2020</b>	<b>2021</b>
Member	7.7%	7.7%
Non-Employer Contributing Entity (State)	7.5%	7.5%
Employers	7.5%	7.5%
Current fiscal year employer contributions		\$ 1,360,317
Current fiscal year member contributions		3,216,498
2020 measurement year NECE on-behalf contributions		2,171,015

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

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

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

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

- All public schools, charter schools, and regional educational service centers must contribute 1.5 percent of the member's salary beginning in fiscal year 2020, gradually increasing to 2 percent in fiscal year 2025.
- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

**Actuarial Assumptions.** The total pension liability in the August 31, 2019 actuarial valuation was rolled forward to August 31, 2020, and was determined using the following actuarial assumptions:

Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-term expected Investment Rate of Return	7.25%
Inflation	2.30%
Salary Increases including inflation	3.05% to 9.05%
Payroll Growth Rate	3.00%
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions are used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2019. For a full description of these assumptions please see the actuarial valuation report dated November 14, 2019.

**Discount Rate.** A single discount rate of 7.25 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.25 percent. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

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

The long-term rate of return on pension plan investments is 7.25 percent. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2020 (see page 53 of the TRS ACFR) are summarized below:

Asset Class	Target Allocation <sup>1</sup>	Long-Term Expected Arithmetic Real Rate of Return <sup>2</sup>	Long-Term Expected Geometric Real Rate of Return
Global Equity			
U.S.	18.00%	3.90%	0.99%
Non-U.S. Developed	13.00%	5.10%	0.92%
Emerging Markets	9.00%	5.60%	0.83%
Private Equity	14.00%	6.70%	1.41%
Stable Value			
Government Bonds	16.00%	-70.00%	-0.05%
Stable Value Hedge Funds	5.00%	1.90%	0.11%
Real Return			
Real Estate	15.00%	4.60%	1.01%
Energy and Natural Resources	6.00%	6.00%	42.00%
Risk Parity			
Risk Parity	8.00%	3.00%	0.30%
Leverage			
Cash	2.00%	-1.50%	-0.03%
Asset Allocation Leverage	-6.00%	-1.30%	0.08%
Inflation Expectation			2.00%
Volatility Drag <sup>3</sup>			-0.67%
Expected Return	100.00%		7.33%

<sup>1</sup> Target allocations are based on the FY 20 policy model

<sup>2</sup> Capital Market Assumptions come from Aon Hewitt (as of 8/31/20)

<sup>3</sup> The volatility drag results from the conversion between arithmetic and geometric mean returns.

**Discount Rate Sensitivity Analysis.** The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (7.25%) in measuring the Net Pension Liability.

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
District's proportionate share of the net pension liability:	\$ 24,489,016	\$ 15,881,517	\$ 8,888,114

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.** At August 31, 2021, the District reported a liability of \$15,881,517 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's Proportionate share of the collective net pension liability	\$ 15,881,517
State's proportionate share that is associated with the District	28,180,935
Total	\$ 44,062,452

The net pension liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2019 thru August 31, 2020.

At August 31, 2020 the employer's proportion of the collective net pension liability was 0.0296529544%. which was an increase of 0.0008955447% from its proportion measured as of August 31, 2019.

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

For the year ended August 31, 2021, the District recognized pension expense of \$6,356,492 and revenue of \$3,389,541 for support provided by the State.

At August 31, 2021, the District reported its proportionate share of the TRS deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 28,998	\$ 443,211
Changes in actuarial assumptions	3,685,077	1,566,869
Differences between projected and actual investment earnings	321,508	-
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	2,134,512	43,451
Contributions paid to TRS subsequent to the measurement date	1,360,317	-
Total	<u>\$ 7,530,412</u>	<u>\$ 2,053,531</u>

\$1,360,317 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending August 31, 2022. Other amounts reported as deferred outflows and inflows related to pensions will be recognized in pension expense as follows:

For the Year Ended August 31:	Pension Expense
2022	\$ 1,093,574
2023	1,235,315
2024	1,177,455
2025	612,469
2026	( 17,078)
Thereafter	14,829

**J. Defined Other Post-Employment Benefit Plans**

**Plan Description.** The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.

**OPEB Plan Fiduciary Net Position.** Detail information about the TRS-Cares fiduciary net position is available in the separately issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the TRS website at [www.trs.state.tx.us](http://www.trs.state.tx.us); by writing to TRS at 1000 Red River Street, Austin, TX 78701-2698; or by calling (512) 542-6592.

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

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic COLAs.

The premium rates for the optional health insurance are based on years of service of the member. The schedule below shows the monthly rates for a retiree with and without Medicare coverage.

	TRS-Care Monthly for Retirees	
	Medicare	Non-Medicare
Retiree*	\$ 135	\$ 200
Retiree and Spouse	529	689
Retiree* and Children	468	408
Retiree and Family	1,020	999

\* or surviving spouse

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

Texas Insurance Code, section 1575.202 establishes the state's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is .65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

	Contributions Rates	
	2020	2021
Active employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding Remitted by Employers	1.25%	1.25%
Current fiscal year employer contributions	\$	331,821
Current fiscal year member contributions		271,154
2020 measurement year NECE on-behalf contributions		417,181

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

TRS-Care received supplemental appropriations from the State of Texas as the Non-employer Contributing Entity in the amount of \$230.8 million in fiscal year 2020 to maintain premiums and benefit levels in the 2020-2021 biennium.

**Actuarial Assumptions.** The total OPEB liability in the August 31, 2019 was rolled forward to August 31, 2020. The actuarial valuation determined using the following actuarial assumptions: The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. All the demographic assumptions, including rates of retirement, termination, and disability, and most of the economic assumptions, including general inflation and salary increases, used in the OPEB valuation were identical to those used in the respective TRS pension valuation. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2019 TRS pension actuarial valuation that was rolled forward to August 31, 2020:

Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination Expected	Payroll Growth
Rates of Disability	

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females, with full generational mortality using Scale BB. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published scale (U-MP).

**Additional Actuarial Methods and Assumptions**

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Discount Rate	2.33% as of August 31, 2020
Aging Factors	Based on plan specific experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claim costs
Payroll Growth Rate	3.00%
Projected Salary Increases	3.05% to 9.05%
Healthcare Trend Rates	4.50 to 9.00%
Election Rates	Normal Retirement: 65% participation prior to age 65 and 40% participation after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc post-employment benefit changes	None

**Discount Rate.** A single discount rate of 2.33% was used to measure the Total OPEB Liability. There was a decrease of 0.30 percent in the discount rate since the previous year. The Discount Rate can be found in the 2020 TRS ACFR on page 76. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Discount Rate Sensitivity Analysis.** The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than the discount rate that was used (2.33%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate <u>(1.33%)</u>	Discount Rate <u>(2.33%)</u>	1% Increase in Discount Rate <u>(3.33%)</u>
Proportionate share of net OPEB liability	\$ 18,633,087	\$ 15,527,602	\$ 13,074,715

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs.** At August 31, 2021, the District reported a liability of \$15,527,602 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	\$ 15,527,602
State's proportionate share that is associated with the District	<u>20,865,375</u>
Total	<u>\$ 36,392,977</u>

The Net OPEB Liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The employer's proportion of the Net OPEB Liability was based on the employer's contributions to OPEB relative to the contributions of all employers to the plan for the period September 1, 2019 thru August 31, 2020.

At August 31, 2020 the employer's proportion of the collective Net OPEB Liability was 0.040846508% which was an increase of 0.0029654012% from its proportion measured as of August 31, 2019.

**Healthcare Cost Trend Rates Sensitivity Analysis.** The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the assumed healthcare cost trend rate used.

	1% Decrease	Current Single Healthcare Trend Rate	1% Increase
Proportionate share of net OPEB liability	\$ 12,684,062	\$ 15,527,602	\$ 19,314,796

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

- The discount rate changed from 2.63 percent as of August 31, 2019 to 2.33 percent as of August 31, 2020. This change increased the Total OPEB Liability.
- The participation rate for post-65 retirees was lowered from 50 percent to 40 percent. This change lowered the Total OPEB Liability.
- The ultimate health care trend rate assumption was lowered from 4.50 percent to 4.25 percent as a result of Congress' repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change lowered the Total OPEB Liability.

For the year ended August 31, 2021, the District recognized OPEB expense of \$324,035 and revenue of \$(144,881) for support provided by the State.

At August 31, 2021, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experiences	\$ 813,019	\$ 7,106,225
Changes in actuarial assumptions	957,730	4,263,960
Differences between projected and actual investment earnings	5,046	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	4,867,230	-
Contributions paid to OPEB subsequent to the measurement date	<u>331,821</u>	<u>-</u>
Total	<u>\$ 6,974,846</u>	<u>\$ 11,370,185</u>

\$331,821 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability for the year ending August 31, 2022. Other amounts reported as deferred outflows and inflows related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended August 31,	OPEB Expense
2022	\$( 911,827)
2023	( 912,501)
2024	( 912,887)
2025	( 912,784)
2026	( 498,037)
Thereafter	( 579,124)

**K. Negative Operating Grants and Contributions – Statement of Activities**

Expense activity is required to be recorded by districts who are participants in cost-sharing pension and OPEB benefit plans with a special funding situation where non-employer contributing entities (NECE) also participate in contributions to the plans. TRS-retirement and TRS-care benefit plans are both cost-sharing plans with special funding situations. Therefore, on-behalf expense activity of the NECE must be recorded at the government-wide level of reporting on the Statement of Activities in accordance with GASB 68 and 75.

During the year under audit, the NECE expense was negative due to changes in actuarial assumptions within the TRS-care plan. The accrual for the proportionate share of that expense was a negative on-behalf revenue and negative on-behalf expense. This resulted in a decrease to revenue for operating grants and contributions on the Statement of Activities. According to guidance provided directly from GASB, this is the correct reporting.

Following are the effects on the Statement of Activities as a result of the negative on-behalf accruals recorded:

	Operating Grants and Contributions	Negative On-Behalf Accruals	Operating Grants and Contributions (excluding on- behalf accruals)
11 - Instruction	\$ 3,872,530	\$( 86,653)	\$ 3,785,877
12 - Instructional resources and media services	40,751	( 1,707)	39,044
13 - Curriculum and staff development	138,498	( 1,206)	137,292
21 - Instructional leadership	78,537	( 2,197)	76,340
23 - School leadership	199,326	( 8,348)	190,978
31 - Guidance, counseling, and evaluation services	619,250	( 5,724)	613,526
33 - Health services	802,714	( 1,653)	801,061
34 - Student transportation	283,482	( 7,139)	276,343
35 - Food service	599,794	( 4,072)	595,722
36 - Extracurricular activities	79,709	( 3,338)	76,371
41 - General administration	345,223	( 14,342)	330,881
51 - Facilities and maintenance and operations	237,102	( 3,725)	233,377
52 - Security and monitoring services	81,054	( 2,428)	78,626
53 - Data processing services	59,365	( 2,339)	57,026
61 - Community services	253,147	( 10)	253,137
Total	<u>\$ 7,690,482</u>	<u>\$( 144,881)</u>	<u>\$ 7,545,601</u>

#### **L. Medicare Part D – On-behalf Payments**

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended August 31, 2021, 2020, and 2019, the subsidy payments received by TRSCare on-behalf of the District were \$187,435, \$166,958, and \$115,126, respectively. The information for the year ended August 31, 2021, is provided by the Teachers Retirement System.

These payments are recorded as equal revenues and expenditures in the governmental fund financial statements of the District.

#### **M. Active Employee Health Care Coverage**

The District participates in TRS Active Care sponsored by the Teacher Retirement System of Texas and administered through Blue Cross Blue Shield and CVS. TRS Active Care provides health care coverage to employees (and their dependents) of participating public education entities. Optional life and long-term care insurance are also provided to active members and retirees. The plan is authorized by the Texas Insurance Code, Title 8, Subtitle H, Chapter 1579, and by the Texas Administrative Code, Title 34, Part 3, Chapter 41. The District contributed approximately \$250 per month per participant to the plan, and employees, at their option, authorized payroll withholdings to pay employee contributions and additional premiums for dependents. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for TRS ActiveCare. That report may be obtained by visiting the TRS Website at [www.trs.state.tx.us](http://www.trs.state.tx.us), by writing the Communications Department of the Texas Retirement System of Texas at 1000 Red River Street, Austin, Texas 78701, or by calling (800) 223-8778.

## **N. Commitments and Contingencies**

### **State and Federal Grants**

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

The District participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

## **O. Risk Management**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the current fiscal year, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

## **P. Prior Period Adjustment**

During fiscal year 2021, the District implemented GASB Statement No. 84, Fiduciary Activities. The beginning net position of the custodial fund was determined to be \$571,206, which is presented as an adjustment to beginning net position in Exhibit E-2.

## **Q. Extraordinary Item**

The District reported an extraordinary item of \$(140,000). This amount consists of a mediation agreement settlement payment made by the district to a plaintiff in the amount of \$250,000 reduced by a \$110,000 insurance recovery received for the settlement. Both items were deemed to be both unusual in nature and infrequent in occurrence.

## **R. New Accounting Standards**

Significant new accounting standards issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the District include the following:

Statement No. 87, Leases – This Statement will improve the accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities previously classified as operating leases. It establishes a single model for lease accounting based on the principle that leases are financing the right to use an underlying asset. Under the Statement a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resource, enhancing the relevance and consistency of information about leasing activities. This Statement will become effective for the District in fiscal year 2022.

Statement No. 96, Subscription-Based Information Technology Arrangements – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. This Statement will become effective for the District in fiscal year 2024.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

## ALEDO INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance with Final Budget Positive (Negative)	
	Original	Final			
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 44,003,141	\$ 44,003,141	\$ 45,093,934	\$ 1,090,793
5800	State program revenues	16,684,966	17,434,966	18,302,047	867,081
5900	Federal program revenues	<u>310,000</u>	<u>310,000</u>	<u>1,234,874</u>	<u>924,874</u>
5020	Total revenues	<u>60,998,107</u>	<u>61,748,107</u>	<u>64,630,855</u>	<u>2,882,748</u>
<b>EXPENDITURES</b>					
Current:					
0011	Instruction	34,118,008	35,089,008	34,394,482	694,526
0012	Instructional resources and media sources	721,246	721,246	650,584	70,662
0013	Curriculum and instructional staff development	739,548	739,548	630,100	109,448
0021	Instructional leadership	881,113	881,113	814,477	66,636
0023	School leadership	3,275,481	3,175,481	3,039,432	136,049
0031	Guidance, counseling, and evaluation services	2,058,426	2,183,426	2,139,487	43,939
0033	Health services	587,127	637,127	604,179	32,948
0034	Student (pupil) transportation	3,123,733	3,123,733	2,916,549	207,184
0035	Food services	3,000	3,000	1,105	1,895
0036	Extracurricular activities	2,917,491	2,717,491	2,383,123	334,368
0041	General administration	2,662,941	2,752,941	2,644,231	108,710
0051	Facilities maintenance and operations	7,100,935	8,208,729	6,962,977	1,245,752
0052	Security and monitoring services	729,910	864,910	839,870	25,040
0053	Data processing services	1,383,375	1,383,375	1,338,364	45,011
Capital Outlay:					
0081	Facilities acquisition and construction	86,000	2,041,809	66,625	1,975,184
Intergovernmental:					
0091	Contracted instructional services between schools	305,000	305,000	251,135	53,865
0099	Other intergovernmental	<u>815,000</u>	<u>840,000</u>	<u>826,160</u>	<u>13,840</u>
6030	Total expenditures	<u>61,508,334</u>	<u>65,667,937</u>	<u>60,502,880</u>	<u>5,165,057</u>
1100	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	( 510,227)	( 3,919,830)	4,127,975	8,047,805
<b>OTHER FINANCING SOURCES (USES)</b>					
7912	Sale of real and personal property	500	500	6,173	5,673
8911	Transfers out (uses)	-	-	( 600,000)	( 600,000)
7080	Total other financing sources (uses)	<u>500</u>	<u>500</u>	<u>( 593,827)</u>	<u>( 594,327)</u>
1200	<b>NET CHANGE IN FUND BALANCES</b>	<u>( 509,727)</u>	<u>( 3,919,330)</u>	<u>3,534,148</u>	<u>7,453,478</u>
8913	<b>EXTRAORDINARY ITEM</b>	-	( 132,500)	( 140,000)	( 7,500)
0100	<b>FUND BALANCE, BEGINNING</b>	<u>28,332,782</u>	<u>28,332,782</u>	<u>28,332,782</u>	-
3000	<b>FUND BALANCES, ENDING</b>	<u>\$ 27,823,055</u>	<u>\$ 24,280,952</u>	<u>\$ 31,726,930</u>	<u>\$ 7,445,978</u>

**ALEDO INDEPENDENT SCHOOL DISTRICT**

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
TEACHER RETIREMENT SYSTEM

FOR THE YEAR ENDED AUGUST 31, 2021

Plan Year Ended August 31,	2020	2019
District's proportion of the net pension liability (asset)	0.029652954%	0.028757410%
District's proportionate share of the net pension liability (asset)	\$ 15,881,517	\$ 14,949,001
State's proportionate share of the net pension liability (asset) associated with the District	28,180,935	25,150,857
Total	\$ 44,062,452	\$ 40,099,858
District's covered payroll	\$ 38,961,847	\$ 34,346,213
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	40.76%	43.52%
Plan fiduciary net position as a percentage of the total pension liability	75.54%	75.24%

Note: Only seven years of data is presented in accordance with GASB #68, paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
0.025277499%	0.022741200%	0.023035900%	0.023582900%	0.013543200%
\$ 13,913,349	\$ 7,271,403	\$ 8,704,926	\$ 8,336,241	\$ 3,617,576
<u>24,368,390</u>	<u>13,955,192</u>	<u>16,678,493</u>	<u>15,764,091</u>	<u>13,391,760</u>
<u>\$ 38,281,739</u>	<u>\$ 21,226,595</u>	<u>\$ 25,383,419</u>	<u>\$ 24,100,332</u>	<u>\$ 17,009,336</u>
\$ 29,738,397	\$ 27,018,924	\$ 26,239,017	\$ 24,798,446	\$ 23,334,205
46.79%	26.91%	33.18%	33.62%	15.50%
73.74%	82.17%	78.00%	78.43%	83.25%

**ALEDO INDEPENDENT SCHOOL DISTRICT**

SCHEDULE OF DISTRICT'S CONTRIBUTIONS  
TEACHER RETIREMENT SYSTEM

FOR THE YEAR ENDED AUGUST 31, 2021

Fiscal Year Ended August 31,	2021	2020
Contractually required contribution	\$ 1,360,317	\$ 1,223,489
Contributions in relation to the contractually required contribution	( 1,360,317)	( 1,223,489)
Contribution deficiency (excess)	\$ -	\$ -
District's covered payroll	\$ 41,772,662	\$ 38,961,847
Contribution as a percentage of covered payroll	3.26%	3.14%

Note: Only seven years of data is presented in accordance with GASB #68, paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 1,006,552	\$ 1,160,991	\$ 745,322	\$ 731,908	\$ 698,301
( 1,006,552)	( 1,160,991)	( 745,322)	( 731,908)	( 698,301)
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
\$ 34,346,213	\$ 29,738,397	\$ 27,018,924	\$ 26,239,017	\$ 24,798,446
2.93%	3.90%	2.76%	2.79%	2.82%

## ALEDO INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE  
OF THE NET OPEB LIABILITY  
TEACHER RETIREMENT SYSTEM

FOR THE YEAR ENDED AUGUST 31, 2021

Plan Year Ended August 31,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the net OPEB liability (asset)	0.040846508%	0.037881107%	0.033577680%	0.030846800%
District's proportionate share of the net OPEB liability (asset)	\$ 15,527,602	\$ 17,914,438	\$ 16,765,643	\$ 13,414,128
State's proportionate share of the net OPEB liability (asset) associated with the District	<u>20,865,375</u>	<u>23,804,283</u>	<u>26,321,616</u>	<u>21,898,027</u>
Total	\$ <u>36,392,977</u>	\$ <u>41,718,721</u>	\$ <u>43,087,259</u>	\$ <u>35,312,155</u>
District's covered-employee payroll	\$ 38,961,847	\$ 34,346,213	\$ 29,738,397	\$ 27,018,924
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	39.85%	52.16%	56.38%	49.65%
Plan fiduciary net position as a percentage of the total OPEB liability	4.99%	2.66%	1.57%	0.91%

Note: Only four years of data is presented in accordance with GASB #75, paragraph 245. "The information for all fiscal years for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

**ALEDO INDEPENDENT SCHOOL DISTRICT**

SCHEDULE OF DISTRICT'S OPEB CONTRIBUTIONS  
TEACHER RETIREMENT SYSTEM

FOR THE YEAR ENDED AUGUST 31, 2021

Fiscal year Ended August 31,	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 331,821	\$ 310,462	\$ 269,386	\$ 231,638
Contributions in relation to the contractually required contribution	( 331,821)	( 310,462)	( 269,386)	( 231,638)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 41,772,662	\$ 38,961,847	\$ 34,346,213	\$ 29,738,397
Contribution as a percentage of covered-employee payroll	0.79%	0.80%	0.78%	0.78%

Note: Only four years of data is presented in accordance with GASB #75, paragraph 245. "The information for all fiscal years for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

## **ALEDO INDEPENDENT SCHOOL DISTRICT**

### **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

AUGUST 31, 2021

#### **Budgetary Information**

Each school district in Texas is required by law to prepare annually a budget of anticipated revenues and expenditures for the general fund, debt service fund, and the National School Breakfast and Lunch Program special revenue fund. The Texas Education Code requires the budget to be prepared not later than August 20 and adopted by August 31 of each year. The budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles.

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

1. Prior to August 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
3. Prior to September 1, the budget is legally enacted through passage of a resolution by the Board. Once a budget is approved, it can be amended at the function and fund level by approval of a majority of Board members. Changes can be made to the budget at any detail within the function level without an amendment approved by the Board. During the year, several budget amendments were made with Board approval. The most significant amendments were for carryover funding; mid-year adjustment of operating costs; and yearend adjustments to expenditures based on the latest information concerning operating cost. All budget appropriations lapse at year-end.

General Fund – Major amendments, mainly in Functions 0011 – Instruction and 0041 – Administration, were related to increased operating and personnel cost associated with increased enrollment.

Debt Service Fund – Amendments were made to reflect adjustments to scheduled debt service payments related to new bond issue.

4. Each budget is controlled at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board.

## **COMBINING STATEMENTS**

**ALEDO INDEPENDENT SCHOOL DISTRICT**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

AUGUST 31, 2021

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	240 National Breakfast and Lunch Program	
<b>ASSETS</b>					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 424,830
1240	Due from other governments	-	-	-	-
1300	Inventories	-	-	-	97,994
1000	Total assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>522,824</u>
<b>LIABILITIES</b>					
2110	Accounts payable	-	-	-	272,591
2160	Accrued wages payable	-	-	-	73,810
2170	Due to other funds	-	-	-	-
2180	Due to other governments	-	-	-	-
2200	Accrued expenditures	-	-	-	1,508
2300	Unearned revenue	-	-	-	-
2000	Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,909</u>
<b>FUND BALANCES</b>					
Nonspendable:					
3410	Inventories	-	-	-	97,994
Restricted for:					
3450	Federal or state funds	-	-	-	76,921
3545	Committed for campus activities	-	-	-	-
3000	Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>174,915</u>
4000	Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 522,824</u>

244 Career and Technical - Basic Grant	255 ESEA II, A Training and Recruiting	263 Title III, A English Lang. Acquisition	266 ESSER - School Emergency Relief	277 Coronavirus Relief Fund	282 ESSER - School Emergency Relief II	289 Title IV, Part A, Subpart I
\$ 5,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	216,737	-
-	-	-	-	-	-	-
<u>5,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>216,737</u>	<u>-</u>
5,664	-	-	-	-	159,243	-
-	-	-	-	-	52,263	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	5,231	-
-	-	-	-	-	-	-
<u>5,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>216,737</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 5,664</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 216,737</u>	<u>\$ -</u>

**ALEDO INDEPENDENT SCHOOL DISTRICT**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

AUGUST 31, 2021

Data Control Codes		397 Advanced Placement Incentives	410 State Instructional Materials	427 School Safety & Security	429 Other State Special Revenue Funds
<b>ASSETS</b>					
1110	Cash and cash equivalents	\$ -	\$ 24,000	\$ -	\$ 7,406
1240	Due from other governments	-	-	2,396	-
1300	Inventories	-	-	-	-
1000	Total assets	<u>-</u>	<u>24,000</u>	<u>2,396</u>	<u>7,406</u>
<b>LIABILITIES</b>					
2110	Accounts payable	-	24,000	2,260	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	-	-	136	-
2180	Due to other governments	-	-	-	-
2200	Accrued expenditures	-	-	-	-
2300	Unearned revenue	-	-	-	7,406
2000	Total liabilities	<u>-</u>	<u>24,000</u>	<u>2,396</u>	<u>7,406</u>
<b>FUND BALANCES</b>					
Nonspendable:					
3410	Inventories	-	-	-	-
Restricted for:					
3450	Federal or state funds	-	-	-	-
3545	Committed for campus activities	-	-	-	-
3000	Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 24,000</u>	<u>\$ 2,396</u>	<u>\$ 7,406</u>

461 Campus Activity Funds	490 Education Foundation Grant Awards	Total Nonmajor Special Revenue Funds
\$ 597,265	\$ 8,309	\$ 1,067,474
-	-	219,133
-	-	97,994
<u>597,265</u>	<u>8,309</u>	<u>1,384,601</u>
19,084	6,360	489,202
-	-	126,073
-	-	136
-	1,949	1,949
-	-	6,739
-	-	7,406
<u>19,084</u>	<u>8,309</u>	<u>631,505</u>
-	-	97,994
-	-	76,921
<u>578,181</u>	<u>-</u>	<u>578,181</u>
<u>578,181</u>	<u>-</u>	<u>753,096</u>
<u>\$ 597,265</u>	<u>\$ 8,309</u>	<u>\$ 1,384,601</u>

**ALEDO INDEPENDENT SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	240 National Breakfast and Lunch Program
<b>REVENUES</b>				
5700 Local and intermediate sources	\$ -	\$ -	\$ -	\$ 1,350,848
5800 State program revenues	-	-	-	94,392
5900 Federal program revenues	<u>292,655</u>	<u>992,453</u>	<u>9,905</u>	<u>493,218</u>
5020 Total revenues	<u>292,655</u>	<u>992,453</u>	<u>9,905</u>	<u>1,938,458</u>
<b>EXPENDITURES</b>				
Current:				
0011 Instruction	292,655	471,281	9,905	-
0012 Instructional resources and media services	-	-	-	-
0013 Curriculum and instructional staff development	-	-	-	-
0031 Guidance, counseling, and evaluation services	-	456,502	-	-
0033 Health services	-	64,670	-	-
0035 Food service	-	-	-	2,485,784
0036 Extracurricular activities	-	-	-	-
0041 General administration	-	-	-	-
0051 Facilities maintenance and operations	-	-	-	-
0052 Security and monitoring services	-	-	-	-
6030 Total expenditures	<u>292,655</u>	<u>992,453</u>	<u>9,905</u>	<u>2,485,784</u>
1100 <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	( 547,326)
<b>OTHER FINANCING SOURCES (USES)</b>				
7915 Transfers in	-	-	-	600,000
7080 Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>600,000</u>
1200 <b>NET CHANGE IN FUND BALANCES</b>	-	-	-	52,674
0100 <b>FUND BALANCE, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,241</u>
3000 <b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,915</u>

244 Career and Technical - Basic Grant	255 ESEA II, A Training and Recruiting	263 Title III, A English Lang. Acquisition	266 ESSER - School Emergency Relief	277 Coronavirus Relief Fund	282 ESSER - School Emergency Relief III	289 Title IV, Part A, Subpart I
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
<u>34,537</u>	<u>82,895</u>	<u>21,973</u>	<u>19,315</u>	<u>198,578</u>	<u>216,737</u>	<u>21,635</u>
<u>34,537</u>	<u>82,895</u>	<u>21,973</u>	<u>19,315</u>	<u>198,578</u>	<u>216,737</u>	<u>21,635</u>
34,537	-	21,973	16,815	50,407	216,737	-
-	-	-	-	-	-	-
-	82,895	-	2,500	-	-	21,635
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	148,171	-	-
-	-	-	-	-	-	-
<u>34,537</u>	<u>82,895</u>	<u>21,973</u>	<u>19,315</u>	<u>198,578</u>	<u>216,737</u>	<u>21,635</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ALEDO INDEPENDENT SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	397 Advanced Placement Incentives	410 State Instructional Materials	427 School Safety & Security	429 Other State Special Revenue Funds
<b>REVENUES</b>				
5700 Local and intermediate sources	\$ -	\$ -	\$ -	\$ -
5800 State program revenues	56	208,570	23,095	-
5900 Federal program revenues	-	-	-	-
5020 Total revenues	<u>56</u>	<u>208,570</u>	<u>23,095</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
0011 Instruction	-	208,570	-	-
0012 Instructional resources and media services	-	-	-	-
0013 Curriculum and instructional staff development	1,795	-	-	-
0031 Guidance, counseling, and evaluation services	-	-	-	-
0033 Health services	-	-	-	-
0035 Food service	-	-	-	-
0036 Extracurricular activities	-	-	-	-
0041 General administration	-	-	-	-
0051 Facilities maintenance and operations	-	-	-	-
0052 Security and monitoring services	-	-	23,095	-
6030 Total expenditures	<u>1,795</u>	<u>208,570</u>	<u>23,095</u>	<u>-</u>
1100 <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	( 1,739)	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
7915 Transfers in	-	-	-	-
7080 Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 <b>NET CHANGE IN FUND BALANCES</b>	( 1,739)	-	-	-
0100 <b>FUND BALANCE, BEGINNING</b>	<u>1,739</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000 <b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

461 Campus Activity Funds	490 Education Foundation Grant Awards	Total Nonmajor Special Revenue Funds
\$ 448,356	\$ 33,500	\$ 1,832,704
-	-	326,113
-	-	<u>2,383,901</u>
<u>448,356</u>	<u>33,500</u>	<u>4,542,718</u>
311,314	26,990	1,661,184
54,954	-	54,954
-	-	108,825
-	-	456,502
-	-	64,670
-	-	2,485,784
29,841	-	29,841
29,712	-	29,712
-	-	148,171
-	6,510	29,605
<u>425,821</u>	<u>33,500</u>	<u>5,069,248</u>
22,535	-	( 526,530)
-	-	<u>600,000</u>
-	-	<u>600,000</u>
22,535	-	73,470
<u>555,646</u>	<u>-</u>	<u>679,626</u>
\$ <u>578,181</u>	\$ <u>-</u>	\$ <u>753,096</u>

**ALEDO INDEPENDENT SCHOOL DISTRICT**

COMBINING STATEMENT OF NET POSITION  
NONMAJOR ENTERPRISE FUNDS

AUGUST 31, 2021

	715	730	732	733	Total Nonmajor Enterprise Funds
	Pre-K Academy	Bearcat Store	Community Partners	Stadium/Gym Advertising	
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 47,303	\$ 106,404	\$ 9,338	\$ -	\$ 163,045
Other receivables	-	-	-	27,857	27,857
Inventories	-	7,049	-	-	7,049
Total assets	<u>47,303</u>	<u>113,453</u>	<u>9,338</u>	<u>27,857</u>	<u>197,951</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	-	3,145	-	-	3,145
Accrued wages payable	5,309	-	-	-	5,309
Due to other funds	-	-	-	19,146	19,146
Accrued expenditures	<u>117</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117</u>
Total liabilities	<u>5,426</u>	<u>3,145</u>	<u>-</u>	<u>19,146</u>	<u>27,717</u>
<b>NET POSITION</b>					
Unrestricted	<u>41,877</u>	<u>110,308</u>	<u>9,338</u>	<u>8,711</u>	<u>170,234</u>
Total net position	<u>\$ 41,877</u>	<u>\$ 110,308</u>	<u>\$ 9,338</u>	<u>\$ 8,711</u>	<u>\$ 170,234</u>

## ALEDO INDEPENDENT SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET POSITION  
NONMAJOR ENTERPRISE FUNDS

FOR THE YEAR ENDED AUGUST 31, 2021

	715	730	732	733	Total Nonmajor Enterprise Funds
	Pre-K Academy	Bearcat Store	Community Partners	Stadium/Gym Advertising	
<b>OPERATING REVENUES</b>					
Local and intermediate sources	\$ 104,370	\$ 55,987	\$ 100	\$ 86,133	\$ 246,590
State program revenues	217	-	-	-	217
Total operating revenues	<u>104,587</u>	<u>55,987</u>	<u>100</u>	<u>86,133</u>	<u>246,807</u>
<b>OPERATING EXPENSES</b>					
Payroll costs	83,074	-	-	-	83,074
Professional and contracted services	-	-	1,499	-	1,499
Supplies and materials	-	40,984	-	-	40,984
Other operating costs	-	3,728	-	139,600	143,328
Total operating expenditures	<u>83,074</u>	<u>44,712</u>	<u>1,499</u>	<u>139,600</u>	<u>268,885</u>
Operating income (loss)	21,513	11,275	( 1,399)	( 53,467)	( 22,078)
<b>NET POSITION, BEGINNING</b>	<u>20,364</u>	<u>99,033</u>	<u>10,737</u>	<u>62,178</u>	<u>192,312</u>
<b>NET POSITION, ENDING</b>	<u>\$ 41,877</u>	<u>\$ 110,308</u>	<u>\$ 9,338</u>	<u>\$ 8,711</u>	<u>\$ 170,234</u>

**ALEDO INDEPENDENT SCHOOL DISTRICT**

COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS

FOR THE YEAR ENDED AUGUST 31, 2021

	715	730	732	733	Total Nonmajor Enterprise Funds
	Pre-K Academy	Bearcat Store	Community Partners	Stadium/Gym Advertising	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash received from user charges	\$ 104,587	\$ 62,765	\$ 100	\$ 115,421	\$ 282,873
Cash payments to employees	( 77,765)	-	-	-	( 77,765)
Cash payments for suppliers	117	( 42,783)	-	-	( 42,666)
Cash payments for operating expenses	-	( 3,728)	( 1,499)	( 120,454)	( 125,681)
<b>NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS</b>	<u>26,939</u>	<u>16,254</u>	<u>( 1,399)</u>	<u>( 5,033)</u>	<u>36,761</u>
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>20,364</u>	<u>90,150</u>	<u>10,737</u>	<u>5,033</u>	<u>126,284</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 47,303</u>	<u>\$ 106,404</u>	<u>\$ 9,338</u>	<u>\$ -</u>	<u>\$ 163,045</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>					
Net operating income	\$ 21,513	\$ 11,275	\$( 1,399)	\$( 53,467)	\$( 22,078)
Adjustments to reconcile operating income to net cash provided by operating activities:					
(Increase) decrease in receivables	-	-	-	29,288	29,288
(Increase) decrease in inventory	-	6,778	-	-	6,778
Increase (decrease) in accounts payable	-	( 1,799)	-	-	( 1,799)
Increase (decrease) in accrued wages payable	5,309	-	-	-	5,309
Increase (decrease) in due to other funds	-	-	-	19,146	19,146
Increase (decrease) in accrued expenses	<u>117</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117</u>
Net cash provided (used) by operations	<u>\$ 26,939</u>	<u>\$ 16,254</u>	<u>\$( 1,399)</u>	<u>\$( 5,033)</u>	<u>\$ 36,761</u>

**ALEDO INDEPENDENT SCHOOL DISTRICT**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
PRIVATE PURPOSE TRUST FUNDS

AUGUST 31, 2021

	816 Don Daniel Endowment Fund	817 Dan Manning Endowment Fund	818 Hyles Attendance Awards	819 FG Aledo Development Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ <u>41,122</u>	\$ <u>27,813</u>	\$ <u>798</u>	\$ <u>4,066</u>
Total assets	<u>41,122</u>	<u>27,813</u>	<u>798</u>	<u>4,066</u>
 <b>NET POSITION</b>				
Restricted for scholarships	<u>41,122</u>	<u>27,813</u>	<u>798</u>	<u>4,066</u>
Total net position	<u>\$ <u>41,122</u></u>	<u>\$ <u>27,813</u></u>	<u>\$ <u>798</u></u>	<u>\$ <u>4,066</u></u>

820 J. Choate Higher Educ. Fund	821 Angler Club Scholarship Fund	822 S&P Endowment Fund	Total Nonmajor Enterprise Funds
\$ <u>38,719</u>	\$ <u>17,012</u>	\$ <u>-</u>	\$ <u>129,530</u>
<u>38,719</u>	<u>17,012</u>	<u>-</u>	<u>129,530</u>
<u>38,719</u>	<u>17,012</u>	<u>-</u>	<u>129,530</u>
\$ <u><u>38,719</u></u>	\$ <u><u>17,012</u></u>	\$ <u><u>-</u></u>	\$ <u><u>129,530</u></u>

**ALEDO INDEPENDENT SCHOOL DISTRICT**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
PRIVATE PURPOSE TRUST FUNDS

FOR THE YEAR ENDED AUGUST 31, 2021

	816 Don Daniel Endowment Fund	817 Dan Manning Endowment Fund	818 Hyles Attendance Awards	819 FG Aledo Development Fund
<b>ADDITIONS</b>				
Contributions, gifts, and donations	\$ -	\$ -	\$ -	\$ 3,000
Earnings from temporary deposits	<u>56</u>	<u>41</u>	<u>-</u>	<u>7</u>
Total additions	<u>56</u>	<u>41</u>	<u>-</u>	<u>3,007</u>
<b>DEDUCTIONS</b>				
Other deductions	<u>8,500</u>	<u>7,500</u>	<u>-</u>	<u>1,000</u>
Total deductions	<u>8,500</u>	<u>7,500</u>	<u>-</u>	<u>1,000</u>
<b>CHANGE IN NET POSITION</b>	( 8,444)	( 7,459)	-	2,007
<b>NET POSITION, BEGINNING</b>	<u>49,566</u>	<u>35,272</u>	<u>798</u>	<u>2,059</u>
<b>NET POSITION, ENDING</b>	\$ <u>41,122</u>	\$ <u>27,813</u>	\$ <u>798</u>	\$ <u>4,066</u>

820 J. Choate Higher Educ. Fund	821 Angler Club Scholarship Fund	822 S&P Endowment Fund	Total Nonmajor Enterprise Funds
\$ 20,468	\$ 20,500	\$ 2,000	\$ 45,968
38	12	-	154
<u>20,506</u>	<u>20,512</u>	<u>2,000</u>	<u>46,122</u>
1,993	3,500	2,000	24,493
<u>1,993</u>	<u>3,500</u>	<u>2,000</u>	<u>24,493</u>
18,513	17,012	-	21,629
<u>20,206</u>	<u>-</u>	<u>-</u>	<u>107,901</u>
\$ <u>38,719</u>	\$ <u>17,012</u>	\$ <u>-</u>	\$ <u>129,530</u>

**REQUIRED TEXAS EDUCATION  
AGENCY SCHEDULES**

**ALEDO INDEPENDENT SCHOOL DISTRICT**

SCHEDULE OF DELINQUENT TAXES RECIEVABLE

FISCAL YEAR ENDED AUGUST 31, 2021

Last Ten Years Ended August 31,	1	2	3
	Tax Rates		Net Assessed/ Appraised Value for School Tax Purpose
	Maintenance	Debt Service	
2012 and prior years	various	various	various
2013	1.170000	0.255200	2,465,553,677
2014	1.170000	0.255200	2,504,191,131
2015	1.170000	0.255200	2,606,380,768
2016	1.170000	0.425000	2,811,377,179
2017	1.170000	0.425000	2,723,994,044
2018	1.170000	0.425000	3,159,594,734
2019	1.170000	0.425000	3,433,884,765
2020	1.068300	0.425000	4,019,765,620
2021 (School year under audit)	1.054700	0.425000	4,185,623,708
1000 Totals			

10	20	31	32	40	50
Beginning Balance 09/01/20	Current Year's Total Levy	Maintenance Total Collections	Debt Service Total Collections	Entire Year's Adjustments	Ending Balance 08/31/21
\$ 187,820	\$ -	\$ 3,478	\$ 759	\$( 51)	\$ 183,532
26,070	-	1,117	244	( 17)	24,692
26,645	-	( 3,345)	( 730)	( 630)	30,090
35,191	-	2,174	474	( 9,489)	23,054
32,407	-	( 3,013)	( 1,094)	( 11,086)	25,428
33,333	-	( 4,157)	( 1,510)	( 29,044)	9,956
89,185	-	23,348	8,481	141,107	198,463
113,678	-	123,053	44,699	69,900	15,826
379,056	-	218,182	86,799	118,642	192,717
<u>-</u>	<u>61,934,674</u>	<u>43,959,039</u>	<u>17,729,198</u>	<u>-</u>	<u>246,437</u>
<u>\$ 923,385</u>	<u>\$ 61,934,674</u>	<u>\$ 44,319,876</u>	<u>\$ 17,867,320</u>	<u>\$ 279,332</u>	<u>\$ 950,195</u>

## ALEDO INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL - CHILD NUTRITION PROGRAM

FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 1,775,000	\$ 1,775,000	\$ 1,350,848	\$ ( 424,152)
5800	State program revenues	93,719	93,719	94,392	673
5900	Federal program revenues	<u>643,000</u>	<u>643,000</u>	<u>493,218</u>	<u>( 149,782)</u>
5020	Total revenues	<u>2,511,719</u>	<u>2,511,719</u>	<u>1,938,458</u>	<u>( 573,261)</u>
<b>EXPENDITURES</b>					
0035	Food services	<u>2,735,750</u>	<u>2,735,750</u>	<u>2,485,784</u>	<u>249,966</u>
6030	Total expenditures	<u>2,735,750</u>	<u>2,735,750</u>	<u>2,485,784</u>	<u>249,966</u>
1100	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	( 224,031)	( 224,031)	( 547,326)	( 323,295)
<b>OTHER FINANCING SOURCES (USES)</b>					
7915	Transfers in	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>600,000</u>
7080	Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>600,000</u>
1200	<b>NET CHANGE IN FUND BALANCES</b>	( 224,031)	( 224,031)	52,674	276,705
0100	<b>FUND BALANCE, BEGINNING</b>	<u>122,241</u>	<u>122,241</u>	<u>122,241</u>	<u>-</u>
3000	<b>FUND BALANCES, ENDING</b>	<u>\$( 101,790)</u>	<u>\$( 101,790)</u>	<u>\$ 174,915</u>	<u>\$ 276,705</u>

## ALEDO INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL - DEBT SERVICE FUND

FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 17,525,831	\$ 17,525,831	\$ 17,915,801	\$ 389,970
5800	State program revenues	<u>250,000</u>	<u>250,000</u>	<u>253,147</u>	<u>3,147</u>
5020	Total revenues	<u>17,775,831</u>	<u>17,775,831</u>	<u>18,168,948</u>	<u>393,117</u>
<b>EXPENDITURES</b>					
Debt Service:					
0071	Principal on long-term debt	6,233,986	8,355,000	8,355,000	-
0072	Interest on long-term debt	12,039,902	9,923,888	9,917,880	6,008
0073	Bond issuance cost and fees	<u>15,000</u>	<u>576,311</u>	<u>571,154</u>	<u>5,157</u>
6030	Total expenditures	<u>18,288,888</u>	<u>18,855,199</u>	<u>18,844,034</u>	<u>11,165</u>
1100	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	( 513,057)	( 1,079,368)	( 675,086)	404,282
<b>OTHER FINANCING SOURCES (USES)</b>					
7911	Issuance of refunding bonds	-	55,385,000	55,385,000	-
7916	Premium or discount on issuance of bonds	9,310,384	9,310,384	9,310,384	-
8940	Payment to escrow agent	<u>-</u>	<u>( 64,129,073)</u>	<u>( 64,129,073)</u>	<u>-</u>
7080	Total other financing sources (uses)	<u>9,310,384</u>	<u>566,311</u>	<u>566,311</u>	<u>-</u>
1200	<b>NET CHANGE IN FUND BALANCES</b>	8,797,327	( 513,057)	( 108,775)	404,282
0100	<b>FUND BALANCE, BEGINNING</b>	<u>3,282,785</u>	<u>3,282,785</u>	<u>3,282,785</u>	<u>-</u>
3000	<b>FUND BALANCES, ENDING</b>	<u>\$ 12,080,112</u>	<u>\$ 2,769,728</u>	<u>\$ 3,174,010</u>	<u>\$ 404,282</u>

## **COMPLIANCE SECTION**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
Aledo Independent School District  
Aledo, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Aledo Independent School District as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise Aledo Independent School District's basic financial statements and have issued our report thereon dated January 18, 2022.

**Internal Control Over Financial Reports**

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

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

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

**OFFICE LOCATIONS**

TEXAS | Waco | Temple | Hillsboro | Houston  
NEW MEXICO | Albuquerque

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

Waco, Texas  
January 18, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Board of Trustees  
Aledo Independent School District  
Aledo, Texas

**Report on Compliance for Each Major Federal Program**

We have audited Aledo Independent School District's compliance with the types of compliance requirements described in the *Office of Management and Budget(OMB) Compliance Supplement* that could have a direct and material effect on each of Aledo Independent School District's major federal programs for the year ended August 31, 2021. Aledo Independent School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Aledo Independent School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Aledo Independent School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Aledo Independent School District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Aledo Independent School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

## Report on Internal Control Over Compliance

Management of Aledo Independent School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Aledo Independent School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Aledo Independent School District's internal control over compliance.

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

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

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

Waco, Texas  
January 18, 2022

**ALEDO INDEPENDENT SCHOOL DISTRICT**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2021

(1) Federal Grantor/ Pass-through Grantor/ Grantor/Program Title	(2) Assistance Listing Number	(2A) Pass-through Entity Identifying Number	(3) Federal Expenditures
<b>U. S. Department of Agriculture</b>			
<u>Passed through Texas Education Agency:</u>			
National School Breakfast Program	10.553	71402101	\$ 54,410
National School Lunch Program	10.555	71302101	<u>341,994</u>
Total Passed through Texas Education Agency			<u>396,404</u>
<u>Passed through Texas Department of Agriculture:</u>			
NSLP - Commodities - Non-cash assistance	10.555	00901	95,173
COVID-19 - NSLP Emergency Operational Cost Reimbursement	10.555	00901	<u>1,641</u>
Total Passed through State Department of Agriculture			<u>96,814</u>
Total Assistance Listing Number 10.555			<u>343,635</u>
Total Child Nutrition Cluster			<u>493,218</u>
<b>Total U. S. Department of Agriculture</b>			<u>493,218</u>
<b>U.S. Department of Treasury</b>			
<u>Passed through Texas Division of Emergency Management:</u>			
COVID-19 - Coronavirus Relief Fund	21.019	632	<u>36,592</u>
Total Passed through Texas Division of Emergency Management			<u>36,592</u>
<u>Passed through Texas Education Agency:</u>			
COVID-19 - Coronavirus Relief Fund Bulk-Purchase Local Match	21.019	52202002	<u>47,000</u>
Total Passed through Texas Education Agency			<u>47,000</u>
<u>Passed through City of Willow Park:</u>			
COVID-19 - Coronavirus Relief Fund	21.019	N/A	<u>47,000</u>
Total Passed through City of Willow Park			<u>47,000</u>
<u>Passed through City of Hudson Oaks:</u>			
COVID-19 - Coronavirus Relief Fund	21.019	674	<u>20,000</u>
Total Passed through City of Hudson Oaks			<u>20,000</u>
<u>Passed through City of Aledo:</u>			
COVID-19 - Coronavirus Relief Fund	21.019	704	<u>30,000</u>
Total Passed through City of Aledo			<u>30,000</u>
<u>Passed through Parker County:</u>			
COVID-19 - Coronavirus Relief Fund	21.019	398	<u>763,569</u>
Total Passed through Parker County			<u>763,569</u>
Total Assistance Listing Number 21.019			<u>944,161</u>
<b>Total U. S. Department of Treasury</b>			<u>944,161</u>
<b>U. S. Department of Education</b>			
<u>Passed through Texas Education Agency:</u>			
ESEA Title I, Part A - Improving Basic Programs	84.010A	20610101161909	<u>292,655</u>
IDEA Part B, Formula	84.027A	216600011849076000	992,453
IDEA Part B, Preschool	84.173A	216610011849076000	<u>9,905</u>
Total IDEA Cluster			<u>1,002,358</u>
Perkins V - Strengthening	84.048A	21420006184907	<u>34,537</u>

**ALEDO INDEPENDENT SCHOOL DISTRICT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED AUGUST 31, 2021**

(1) Federal Grantor/ Pass-through Grantor/ Grantor/Program Title	(2) Assistance Listing Number	(2A) Pass-through Entity Identifying Number	(3) Federal Expenditures
<b>U. S. Department of Education (continued)</b>			
<u>Passed through Texas Education Agency (continued):</u>			
Title III, Part A - English Language Acquisition	84.365A	21694501184907	\$ 16,427
Title III, Part A - Immigrant	84.365A	21671003184907	<u>5,546</u>
Total Assistance Listing Number 84.365A			<u>21,973</u>
 ESEA, Title II, Part A, Teacher Principal Training	 84.367A	 21694501184907	 82,895
Title IV, Part A, Subpart 1	84.424A	21680101184907	21,635
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	20521001184907	15,552
COVID-19 - Elementary and Secondary School Emergency Relief Fund PNP	84.425D	52102012	<u>3,763</u>
Total Assistance Listing Number 84.425			<u>19,315</u>
 Total Passed through Texas Education Agency			 <u>1,475,368</u>
 <b>Total U. S. Department of Education</b>			 <u>1,475,368</u>
 <b>Total Expenditures of Federal Awards</b>			 \$ <u>2,912,747</u>

**ALEDO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2021

**1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended August 31, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All federal expenditures were accounted for in the General Fund and Special Revenue Funds, components of the Governmental Fund type. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Federal grants are considered to be earned to the extent of expenditures made under the provisions of the grant.

School Health and Related Services (SHARS) revenues are considered earned income at the local government level and thus are not included in the Schedule of Expenditures of Federal Awards. The following is a reconciliation of Federal Revenues on Exhibit C-2 to the Schedule of Expenditures of Federal Awards:

Federal revenues per the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (Exhibit C-3)	\$ 3,618,775
Less:	
School Health And Related Services	( 489,291)
Elementary and Secondary School Emergency Relief - ARP Act (ESSER III) Funds recognized as revenue for financial statement purposes in the current year, but not reported on SEFA due to grant award notification occurring subsequent to year-end.	( <u>216,737</u> )
Federal expenditures per the Schedule of Expenditures of Federal Awards (Exhibit K-1)	\$ <u>2,912,747</u>

**3. INDIRECT COST**

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

**ALEDO INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED AUGUST 31, 2021**

**Summary of Auditor's Results**

Financial Statements:

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Material noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditors' report issued on compliance for major programs	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	None
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Identification of major programs:

Assistance Listing Number(s):	Name of Federal Program or Cluster:
21.019	COVID-19 - Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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**Findings Relating to the Financial Statements Which are Required to be Reported in Accordance With Generally Accepted Government Auditing Standards**

None reported

**Findings and Questioned Costs for Federal Awards**

None reported

Board of Trustees  
Aledo Independent School District  
Aledo, Texas

We have audited the financial statements of Aledo Consolidated Independent School District as of and for the year ended August 31, 2021 and have issued our report thereon dated January 18, 2022. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated June 16, 2021, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

### **Planned Scope and Timing of the Audit**

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

### **Compliance with All Ethics Requirements Regarding Independence**

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

As a part of the engagement we assisted in preparing the financial statements, schedule of expenditures of federal awards, and related notes to the financial statements of Aledo Independent School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by management. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

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## **OFFICE LOCATIONS**

**TEXAS** | Waco | Temple | Hillsboro | Houston  
**NEW MEXICO** | Albuquerque

In order to ensure we maintain our independence for performing these nonaudit services certain safeguards were applied to this engagement. Management assumed responsibility for the financial statements, schedule of expenditures of federal awards, and related notes to the financial statements and any other nonaudit services we provided. Management acknowledged in the management representation letter our assistance with the preparation of the financial statements, schedule of expenditures of federal awards, and related notes to the financial statements and that these items were reviewed and approved prior to their issuance and accepted responsibility for them. Further, the nonaudit services were overseen by an individual within management that has the suitable skill, knowledge, or experience; evaluated the adequacy and results of the services; and accepted responsibility for them.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Aledo Independent School District is included in Note I to the financial statements. As described in the notes to the financial statements, during the year, the entity changed its method of accounting for fiduciary activities by adopting Governmental Accounting Standards (GASB) Statement No. 84, Fiduciary Activities. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the financial statements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

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

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the useful lives of capital assets is based on the expected lifespan of the asset in accordance with standard guidelines. We evaluated the key factors and assumptions used to develop the estimate of useful lives in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the allowance for uncollectible property taxes is based on historical collections. We evaluated the key factors and assumptions used to develop the allowance for uncollectible property taxes in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of foundation revenue is based on the near final summary of finance produced by the Texas Education Agency and the underlying factors such as property tax collections and weighted average daily attendance. We evaluated the key factors and assumptions used to develop the estimates listed above in determining that they are reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimates of the net pension liability and OPEB liabilities are based on actuarial assumptions which are determined by the demographics of the plan and future projections that the actuary makes based on historical information of the plan and the investment market. We evaluated the key factors and assumptions used to develop the net pension liability and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

## *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Aledo Independent School District's financial statements relate to the net pension and OPEB liabilities. The disclosures in the financial statements are neutral, consistent, and clear.

### **Significant Difficulties Encountered during the Audit**

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

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

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

### **Disagreements with Management**

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

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated January 18, 2022.

### **Management's Consultations with Other Accountants**

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

### **Other Significant Matters, Findings, or Issues**

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

## **New Accounting Standards**

The Governmental Accounting Standards Board (GASB) issued the following statements which become effective for fiscal years 2021 and 2024.

Statement No. 87, *Leases* – This Statement will improve the accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities previously classified as operating leases. It establishes a single model for lease accounting based on the principle that leases are financing the right to use an underlying asset. Under the Statement a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resource, enhancing the relevance and consistency of information about leasing activities. This Statement will become effective for the District in fiscal year 2022.

Statement No. 96, *Subscription-Based Information Technology Arrangements* – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This Statement will become effective for the District in fiscal year 2024.

### **Restriction on Use**

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

Waco, Texas  
January 18, 2022



## ALEDO ISD BOARD MEETING TEMPLATE

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** Consider Approval of TASB Board Policy Update 118  
CFD(LOCAL)– Accounting: Activity Funds Management  
CQB(LOCAL)- Technology Resources: Cybersecurity  
DFE(LOCAL)– Termination of Employment: Resignation  
DP(LOCAL)- Personnel Positions  
EHAA(LOCAL)-Basic Instructional Program: Required Instruction  
EHBC(LOCAL)- Special Programs: Compensatory/Accelerated Services  
EIE(LOCAL)- Academic Achievement: Retention and Promotion  
FDE(LOCAL)- Admissions: School Safety Transfers  
FEA(LOCAL)- Attendance: Compulsory Attendance  
FEC(LOCAL)- Attendance: Attendance for Credit  
FFG(LOCAL)– Student Welfare: Child Abuse and Neglect  
FL(LOCAL)- Student Records

**PRESENTER:** Lynn McKinney, Deputy Superintendent

### **BACKGROUND INFORMATION:**

As we discussed at the December 13, 2021 board meeting, there are twelve local policies impacted in Update 118. A summary of revisions by policy includes:

Impacted Board Policy summary:

- CFD(LOCAL)– Accounting: Activity Funds Management  
*Revisions are aligned with the adopted amendments to the Financial Accountability System Resource Guide, Module 1, Appendix H, on activity funds. Substantive changes include clarification that student activity funds are those funds raised and collected by student clubs and organizations. Approval to spend those funds rests solely with the student organization, with disbursement management and approvals by the principal and sponsor.*
- CQB(LOCAL)- Technology Resources: Cybersecurity  
*Per HB 1118 and SB 1267 board delegation to the superintendent regarding cybersecurity training has been revised to reflect the elimination of the annual training requirement and to give the superintendent the authority to impose consequences for failure to complete required training. Revisions regarding reports of breaches involving student information are based on SB 1696, which permits the district, rather than the cybersecurity coordinator, to report breaches to TEA and others as required by law.*
- DFE(LOCAL)– Termination of Employment: Resignation

*TASB recommends revising policy language to give the superintendent or other person designated by board action the authority to accept resignations of contract employees. If a contract employee submits a resignation to a supervisor who has not been designated by the board to accept the resignation, the supervisor shall instruct the employee to submit the resignation to the superintendent or other person designated by board action.*

*The superintendent may delegate authority to accept at-will resignations to other administrators.*

- DP(LOCAL)- Personnel Positions

*SB 179 mandates the board adopt a policy requiring a school counselor spend at least 80% of total work time on duties that are components of a comprehensive school counseling program (CSCP). If the board determines that, because of staffing needs in the district or at a campus, a school counselor cannot spend 80% of work time on CSCP components, the policy must address further details regarding the counselor's duties. Administration, rather than the board, will make the initial administrative determination about a counselor's job duties. If the board approves that determination, the board shall direct the superintendent to develop a revised job description for that counselor that will address the requirements in the law.*

*Principal qualifications have been adjusted to include a reference to the job description.*

- EHAA(LOCAL)-Basic Instructional Program: Required Instruction

*HB 1525 imposes several requirements regarding human sexuality curriculum materials, including a board policy on adopting curriculum materials. The policy follows the steps required by law, including board adoption of a resolution to convene the school health advisory counsel (SHAC) to hold meetings and make recommendations to the board at a public meeting, as well as board confirmation that the recommendations meet the requirements in law before taking action by a record vote.*

- EHBC(LOCAL)- Special Programs: Compensatory/Accelerated Services

*HB 4545 revisions resulted in references to accelerated instruction and accelerated learning committees and directs parents to policy FNG for complaints about educational plans.*

*Parents may also request for a student to be assigned to a particular teacher following a student's unsatisfactory performance on a grade 3, 5, or 8 math or reading assessment per the district's administrative procedures.*

The Administrative Regulation for this policy has been reviewed by cabinet and outlines the process for submitting the written request to the principal, including the deadline to submit and timeline for principal response. It is important to note that the district is not required to grant the request.

- EIE(LOCAL)- Academic Achievement: Retention and Promotion

*Per HB 4545, outdated provisions on grade advancement testing have been removed along with the statement about eliminating the practice of retaining students.*

*Accelerated instruction is now addressed at EHBC.*

- FDE(LOCAL)- Admissions: School Safety Transfers

*HB 375 amends the offense of continuous sexual abuse of a young child or children to include continuous sexual abuse of a "disabled individual."*

- FEA(LOCAL)- Attendance: Compulsory Attendance  
*Per SB 289, an optional excused absence for a student to obtain a learner license and for one day to obtain a driver's license has been added.*  
*References about providing verification of absences have been consolidated into a single statement.*  
The Administrative Regulation for this policy has been reviewed by cabinet and includes current information from the student handbook as well as sample forms and letters.
- FEC(LOCAL)- Attendance: Attendance for Credit  
*HB 699 creates an exception for absences resulting from a serious or life-threatening illness or related treatment.*  
*Administrative details on documentation of student illnesses are now included in the Model Student Handbook.*  
*Provisions on the attendance committee's consideration of extenuating circumstances, and conditions for awarding credit or a final grade have been revised and reordered to emphasize a student's mastery of the essential knowledge and skills and maintaining a passing grade rather than assigning a student to attend programs for an amount of time equivalent to the student's absences.*  
The Administration Regulation for this policy has been reviewed by cabinet and includes the make-up of the attendance committee, the duties, and the guidelines to award credit as well as providing sample letters and a plan outline to regain credit.
- FFG(LOCAL)- Student Welfare: Child Abuse and Neglect  
*HB 3379 changes the standard of reporting abuse and neglect from "cause to believe" to "reasonable cause to believe".*  
*A reference to the definition of a person responsible for the care, custody, or welfare of a child was added for clarification.*  
*Training will be required by law and district policy in anticipation of the new district professional development policy that must be in place by August 2022 (see DMA LEGAL for more information).*
- FL(LOCAL)- Student Records  
*Grade Placement Committee has been replaced with Accelerated Learning Committee in accordance with HB 4545.*

**FISCAL INFORMATION:** None

**ATTACHMENTS:** TASB Board Policy Update 118 Draft Proposed Board Policies:

- CFD(LOCAL)- Accounting: Activity Funds Management
- CQB(LOCAL)- Technology Resources: Cybersecurity
- DFE(LOCAL)- Termination of Employment: Resignation
- DP(LOCAL)- Personnel Positions
- EHAA(LOCAL)-Basic Instructional Program: Required Instruction
- EHBC(LOCAL)- Special Programs: Compensatory/Accelerated Services
- EIE(LOCAL)- Academic Achievement: Retention and Promotion
- FDE(LOCAL)- Admissions: School Safety Transfers
- FEA(LOCAL)- Attendance: Compulsory Attendance
- FEC(LOCAL)- Attendance: Attendance for Credit

- FFG(LOCAL)– Student Welfare: Child Abuse and Neglect
- FL(LOCAL)- Student Records

**ADMINISTRATIVE RECOMMENDATION:** Administration recommends approval of the attached revisions for policies CFD(LOCAL), CQB(LOCAL), DFE(LOCAL), DP(LOCAL), EHAA(LOCAL), EHBC(LOCAL), EIE(LOCAL), FDE(LOCAL), FEA(LOCAL), FEC(LOCAL), FFG(LOCAL), FL(LOCAL) as presented.



## (LOCAL) Policy Comparison Packet

This packet is generated by an automated process that compares the updated policy to the district's current policy as found in TASB records.

In this packet, you will find:

- Policies being recommended for revision (annotated)
- New policies (not annotated)
- Policies recommended for deletion (annotated in PDF; omitted in Word)

Annotations are shown as follows.

- *Deletions* are shown in a red strike-through font: ~~deleted text~~.
- *Additions* are shown in a blue, bold font: **new text**.
- Blocks of text that have been *moved* without alteration are shown in green, with double underline and double strike-through formatting to distinguish the text's destination from its origin: ~~moved text~~ becomes moved text.
- *Revision bars* appear in the right margin, as above.

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**Note:** While the annotation software competently identifies simple changes, large or complicated changes—as in an extensive rewrite—may be more difficult to follow. In addition, TASB's recent changes to the policy templates to facilitate accessibility sometimes makes formatting changes appear tracked, even though the text remains the same.

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For further assistance in understanding policy changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

<b>Contact:</b>	<b>School Districts and Education Service Centers</b>	<b>Community Colleges</b>
	<a href="mailto:policy.service@tasb.org">policy.service@tasb.org</a>	<a href="mailto:colleges@tasb.org">colleges@tasb.org</a>
	800.580.7529 512.467.0222	800.580.1488 512.467.3689

**Fiduciary  
Responsibility**

The Superintendent, principal, and sponsor, as applicable, shall be responsible for the proper administration of District and campus activity funds and student activity funds in accordance with state law and local policy, District-~~approved~~ accounting practices and procedures, and the [Texas Education Agency \(TEA\) Financial Accountability System Resource Guide](#).

**Student Activity  
Funds**

The Superintendent ~~or designee~~ shall ensure that student activity accounts are maintained to manage all class funds, ~~organization funds~~, and ~~any~~ other funds raised and collected by [student clubs or organizations from students](#) for a school-related purpose. The principal or designee shall issue receipts for all funds prior to their deposit into the appropriate District account at the District depository.

Student activity funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]

Use and  
Expenditure

Funds collected by student groups shall be used only for purposes authorized by the [student club or organization](#). ~~or upon approval of the sponsor~~. The principal ~~and sponsor or designee~~ shall [manage and](#) approve all disbursements. All funds raised by student organizations must be expended for the benefit of the students.

**District and Campus  
Activity Funds**

The Superintendent shall [ensure District accounting practices and procedures address](#) ~~establish regulations governing~~ the expenditure of District and campus activity funds generated from vending machines, rentals, gate receipts, concessions, and other local sources of revenue over which the District has direct control. Funds generated from such sources shall be expended for the benefit of the District or its students and shall be related to the District's educational purpose.

Approval

Approval from the immediate supervisor or designee shall be obtained prior to a disbursement being made to any employee, including the principal.

**Carryover Funds**

All funds shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If [a club or an](#) organization ceases to function or exist, the unexpended funds ~~of the organization~~ shall be credited to the appropriate administrative activity account.

- Plan** The District shall develop a cybersecurity plan to secure the District's cyberinfrastructure against a cyberattack or any other cybersecurity incidents, determine cybersecurity risk, and implement appropriate mitigation planning.
- Coordinator** The Superintendent shall designate a cybersecurity coordinator. The cybersecurity coordinator shall serve as the liaison between the District and the Texas Education Agency (TEA) in cybersecurity matters ~~and as required by law report to TEA breaches of system security.~~
- Training** The Board delegates to the Superintendent the authority to:
1. Determine the cybersecurity training program to be ~~used in the District; annually completed by each employee and Board member; and~~
  2. Verify and report compliance with ~~staff~~ training requirements in accordance with guidance from the Department of Information Resources; ~~and~~
  - ~~2.3.~~ Remove access to the District's computer systems and databases for noncompliance with training requirements as appropriate.
- The District shall complete periodic audits to ensure compliance with the cybersecurity training requirements.
- Security Breach Notifications** Upon discovering or receiving notification of a breach of system security, the District shall disclose the breach to affected persons or entities in accordance with the time frames established by law. The District shall give notice by using one or more of the following methods:
1. Written notice.
  2. Email, if the District has email addresses for the affected persons.
  3. Conspicuous posting on the District's websites.
  4. Publication through broadcast media.
- The ~~District~~ District's cybersecurity coordinator shall disclose a breach involving sensitive, protected, or confidential student information ~~as required by TEA and parents in accordance with~~ law.

TERMINATION OF EMPLOYMENT  
RESIGNATION

DFE  
(LOCAL)

**General Requirements**

All resignations shall be submitted in writing to the Superintendent or ~~other person designated by Board action in accordance with this policy~~ ~~designee~~. The employee shall give reasonable notice and shall include in the letter a statement of the reasons for resigning. A prepaid certified or registered letter of resignation shall be considered submitted upon mailing.

**At-Will Employees**

The Superintendent ~~or designee~~ shall be authorized to accept the resignation of an at-will employee at any time. ~~The Superintendent may delegate to other administrators the authority to accept a resignation of an at-will employee.~~

**Contract Employees**

The Superintendent or ~~other person designated by Board action~~ ~~designee~~ shall be authorized to receive a contract employee's resignation effective at the end of the school year or submitted after the last day of the school year and before the penalty-free resignation date. ~~If an employee provides a resignation to a supervisor who has not been designated by the Board to accept resignations, the supervisor shall instruct the employee to submit the resignation to the Superintendent or other person designated by Board action.~~ The resignation requires no further action by the District and is accepted upon receipt ~~by the Superintendent or other person designated by Board action.~~

The Superintendent or other person designated by Board action shall be authorized to accept a contract employee's resignation submitted or effective at any other time. ~~If an employee provides a resignation to a supervisor who has not been designated by the Board to accept resignations, the supervisor shall instruct the employee to submit the resignation to the Superintendent or other person designated by Board action.~~ ~~The Superintendent or other person designated by Board action~~ ~~The Superintendent or other Board designee~~ shall either accept the resignation or submit the matter to the Board in order to pursue sanctions allowed by law.

Withdrawal of Resignation

Once submitted and accepted, the resignation of a contract employee may not be withdrawn without consent of the Board.

PERSONNEL POSITIONS

DP  
(LOCAL)

**Principal  
Qualifications**

In addition to the minimal certification requirement, ~~athe~~ principal shall have at least:

1. Working knowledge of curriculum and instruction;
2. The ability to evaluate instructional program and teaching effectiveness;
3. The ability to manage ~~budgets~~~~budget~~ and personnel and to coordinate campus functions;
4. The ability to explain policy, procedures, and data;
5. Strong communications, public relations, and interpersonal skills;
6. Prior experience in instructional leadership roles; and
1. Other qualifications deemed necessary by the Board ~~and included in the job description.~~

**School Counselors**

In accordance with law, a school counselor shall spend 80 percent of the counselor's work time on duties that are components of a comprehensive school counseling program (CSCP). [See FFEA]

7. If the Board approves a determination by the administration that due to District or campus staffing needs or other reasons a school counselor is prevented from spending 80 percent of the counselor's work time on duties that are components of a CSCP, the Board shall direct the Superintendent to develop a revised job description for the school counselor that addresses the percentage of the school counselor's time that shall be spent on duties related to the components of a CSCP and the duties the school counselor is expected to perform in the remaining work time. The Superintendent shall report to the Board regarding adjustments to a school counselor's duties under this provision. -

**Human Sexuality  
Instruction**

The following process shall apply regarding the adoption of curriculum materials for the district's human sexuality instruction:

1. The Board shall adopt a resolution convening the District's school health advisory council (SHAC) to recommend curriculum materials for the instruction.
2. The SHAC shall hold at least two public meetings on the curriculum materials before adopting recommendations to present to the Board.
3. The SHAC recommendations must comply with the instructional content requirements in law, be suitable for the subject and grade level for which the materials are intended, and be reviewed by academic experts in the subject and grade level for which the materials are intended.
4. The SHAC shall present its recommendations to the Board at a public meeting.
5. After the Board ensures the recommendations from the SHAC meet the standards in law, the Board shall take action on the recommendations by a record vote at a public meeting.

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

**Accelerated  
Instruction**

The District shall provide accelerated instruction in accordance with law if a student fails to perform satisfactorily ~~based~~ on a state-mandated ~~needs~~ assessment. ~~The principal shall ensure that each identified student is receiving services.~~

**Accelerated  
Learning Committee**

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

A parent complaint about the content or implementation of the educational plan shall be filed in accordance with FNG. ~~The services provided each student shall be consistent with the goals and strategies established in the District and campus improvement plans and shall be reviewed for effectiveness at the close of each grading period. Parents shall be encouraged to participate in the planning of educational services for their child and shall be kept informed regarding the child's progress toward educational goals.~~

~~Parents of students who are not successful in meeting requirements for promotion shall be informed of any available options, such as an extended year program or summer school.~~

~~{See EIE}~~

<b>Curriculum Mastery</b>	Promotion and course credit shall be based on mastery of the curriculum. Expectations and standards for promotion shall be established for each grade level, content area, and course and shall be coordinated with compensatory, intensive, and/or accelerated services. [See EHBC]- The District shall comply with applicable state and federal requirements when determining methods for students with disabilities [see FB] or students who are English language learners [see EHBE and EKBA] to demonstrate mastery of the curriculum.
Students Receiving Special Education Services	Any modified promotion standards for a student receiving special education services shall be determined by the student's admission, review, and dismissal (ARD) committee and documented in the student's individualized education program (IEP). [See EHBA series and EKB]
<b>Standards for Mastery</b>	In addition to the factors in law that must be considered for promotion, mastery shall be determined as follows: <ol style="list-style-type: none"><li>1. Course assignments and unit evaluation shall be used to determine student grades in a subject. An average of 70 or higher shall be considered a passing grade.</li><li>2. Mastery of the skills necessary for success at the next level shall be validated by assessments that may either be incorporated into unit or final exams or may be administered separately. Mastery of at least 70 percent of the objectives shall be required.</li></ol>
Grades 1–8	In grades 1–8, promotion to the next grade level shall be based on an overall average of 70 on a scale of 100 based on course-level, grade-level standards (essential knowledge and skills) for all subject areas and a grade of 70 or above in three of the following areas: language arts, mathematics, science, and social studies.
Grades 9–12	Grade-level advancement for students in grades 9–12 shall be earned by course credits. [See EI]
<b>Accelerated Instruction</b>	<del>If a student fails to demonstrate proficiency on a state-mandated assessment, the student shall be provided accelerated instruction in accordance with state law. Additionally, students in grades 5 and 8 shall be subject to all provisions of GRADE ADVANCEMENT TESTING, below.</del>
<b>Grade Advancement Testing</b>	<del>Except when a student will be assessed in reading or mathematics above his or her enrolled grade level, students in grades 5 and 8 must meet the passing standard on the applicable state-mandated assessments in reading and mathematics to be promoted to the next grade level, in addition to the District's local standards for mastery and promotion.</del>

~~Definition of 'Parent'~~ For purposes of this policy and decisions related to grade advancement requirements, a student's "parent" shall be defined to include either of the student's parents or guardians; a person designated by the parent, by means of a power of attorney or an authorization agreement as provided in Chapter 34 of the Family Code, to have responsibility for the student in all school-related matters [see FD]; a surrogate parent acting on behalf of a student with a disability; a person designated by the parent or guardian to serve on the grade placement committee (GPC) for all purposes; or in the event that a parent, guardian, or designee cannot be located, a person designated by the Superintendent or designee to act on behalf of the student. [See EIE(LEGAL)]

~~Alternate Assessment Instrument~~ The Superintendent or designee shall select from the state-approved list, if available, for each applicable subject an alternate assessment instrument that may be used for the third testing opportunity. Each student's GPC shall decide whether he or she shall be given the statewide assessment instrument or the applicable alternate instrument for the third testing opportunity. The committee's decision shall be based on a review of the student's performance in the previous testing opportunities, local assessments, and any other circumstances it deems appropriate.

~~Standards for Promotion Upon Appeal~~ If a parent initiates an appeal of his or her child's retention following the student's failure to demonstrate proficiency after the third testing opportunity, the GPC shall review all facts and circumstances in accordance with law.

~~The student shall not be promoted unless:~~

- ~~1.—All members of the GPC agree that the student is likely to perform on grade level if given additional accelerated instruction during the following school year in accordance with the educational plan developed by the GPC; and~~
- ~~2.—The student has completed required accelerated instruction in the subject area for which the student failed to demonstrate proficiency.~~

~~Whether the GPC decides to promote or to retain a student in this manner, the committee shall determine an accelerated instruction plan for the student for the following school year, providing for interim reports to the student's parent and opportunities for the parent to consult with the teacher or principal as needed. The principal or designee shall monitor the student's progress during the following school year to ensure that he or she is progressing in accordance with the plan.~~

~~Transfer Students~~

~~When a student transfers into the District having failed to demonstrate proficiency on applicable assessment instruments after two testing opportunities, a GPC shall convene for that student. The GPC shall review any available records of decisions regarding testing and accelerated instruction from the previous district and determine an accelerated instruction plan for the student.~~

~~If a parent initiates an appeal for promotion when a student transfers into the District having failed to demonstrate proficiency after three testing opportunities, the GPC shall review any available records of decisions regarding testing, accelerated instruction, retention, or promotion from the previous district and issue a decision in accordance with the District's standards for promotion.~~

**Assignment of  
Retained Students**

~~A student not promoted to the next grade level shall remain at the same campus or shall be assigned to a similar campus setting.~~

**Reducing Student  
Retention**

~~The District shall establish procedures designed to reduce retaining students at a grade level, with the ultimate goal being elimination of the practice of retaining students. [See EHBC]~~

**Safe Schools Data**

The Superintendent shall ensure that the District complies with Texas Education Agency (TEA) guidelines for the collection and maintenance of data regarding:

1. Mandatory expellable offenses committed at school or at a school-related or school-sponsored activity, on or off school property [see FOD]; and
2. Any student who becomes a victim of one of the following violent criminal offenses, as defined by the Penal Code, while on the premises of the school the student attends or while attending a school-sponsored or school-related activity, on or off school property:
  - a. Attempted murder;
  - b. Indecency with a child;
  - c. Aggravated kidnapping;
  - d. Aggravated assault on someone other than a District employee or volunteer;
  - e. Sexual assault or aggravated sexual assault against someone other than a District employee or volunteer;
  - f. Aggravated robbery; or
  - g. Continuous sexual abuse of a young child or [disabled individual children](#).

**School Safety Transfers**

The parent of a student who becomes a victim of a violent criminal offense as described in the state guidance for unsafe school choice options or who is assigned to a campus identified by TEA as persistently dangerous shall be offered a transfer to a safe public or charter school within the District.

For each transfer requested, the District shall explore transfer options, as appropriate. Options may include a transfer agreement with another school district.

**From a Persistently Dangerous School**

The parent of a student attending a school identified as persistently dangerous shall be provided notification of his or her right to request a transfer. Notification shall occur at least 14 days prior to the start of the school year or, for a student enrolling subsequently, upon the student's enrollment.

The parent must submit to the Superintendent an application for transfer. The Superintendent shall complete the transfer prior to the beginning of the school year, if applicable, or within 14 calendar days of the request for a subsequently enrolling student.

Any transfer arranged for a student from a campus identified by TEA as persistently dangerous shall be renewed so long as the campus from which the student transferred retains that designation.

The District shall maintain, in accordance with the District's record retention schedule, documentation of notification to parents of the transfer option, transfer applications submitted, and action taken.

For a Victim of a  
Violent Criminal  
Offense

Within 14 calendar days after a violent criminal offense described above occurs in or on the premises of the school the student attends or while attending a school-sponsored or school-related activity, on or off school property, the District shall notify the parent of a student who is a victim of the offense of the parent's right to request a transfer. The parent must submit to the Superintendent an application for transfer. The Superintendent shall approve or disapprove the request within 14 calendar days of its submission.

Any transfer arranged for a student who was a victim of a violent crime as described above shall be renewed so long as the threat to the student exists at the campus to which the student would typically be assigned.

For each offense, the District shall maintain for at least five years documentation of the nature and date of the offense, notification to the parent of the transfer option, transfer applications submitted, action taken, and other relevant information regarding the offense.

**Additional Transfer  
Options**

In circumstances described by Education Code 25.0341, a parent of a student who has been the victim of a sexual assault, regardless of whether the offense occurred on or off school property, may request a transfer of the parent's child or the student assailant from the same campus.

[For other transfer provisions, see also FDA and FDB.]

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

**Excused Absences**

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

Higher Education Visits

The District shall excuse a student for up to two days during the student's junior year and up to two days during the student's senior year to visit an accredited institution of higher education. ~~A student shall be required to submit verification of such visits in accordance with administrative regulations.~~

Armed Services Enlistment

The District shall excuse a student 17 years of age or older for up to four days during his or her enrollment in high school for activities related to pursuing enlistment in a branch of the U.S. Armed Services or Texas National Guard. ~~A student shall be required to submit verification of such activities in accordance with administrative regulations.~~

Early Voting or Election Clerk

The District shall excuse a student for up to two days per school year to serve as an early voting or election clerk. ~~A student shall be required to submit verification of service in accordance with administrative regulations.~~

Learner or Driver's License

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

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

[For extracurricular activity absences, see FM.]

**Withdrawal for Nonattendance**

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

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

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

**Students Attending Homeschools**

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

ATTENDANCE  
COMPULSORY ATTENDANCE

FEA  
(LOCAL)

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

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

Enforcing  
Compulsory  
Attendance

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

This policy shall apply to a student who has not been in attendance for 90 percent of the days the class is offered.

**Consideration of All Absences Considered**

Except as otherwise provided by law, all absences incurred while enrolled in the District ~~All absences~~ shall be considered in determining whether a student has attended the required percentage of days under this policy.

**Attendance Committees**

The Board shall establish an attendance committee or as many committees as necessary for efficient implementation of Education Code 25.092.

The Superintendent ~~or designee~~ shall make the specific appointments in accordance with legal requirements.

**Parental Notice of Excessive Absences**

A student and the student's parent or guardian shall be given written notice prior to and at such time when a student's attendance in any class drops below 90 percent of the days the class is offered.

**Methods for Regaining Credit or Awarding a Final Grade**

When a student's attendance drops below 90 percent but remains at least at 75 percent of the days the class is offered, the student may earn credit for the class or a final grade by completing a plan approved by the principal. This plan must provide for the student to meet the instructional requirements of the class as determined by the principal.

If the student fails to successfully complete the plan, or when a student's attendance drops below 75 percent of the days the class is offered, the student, parent, or representative may request award of credit or a final grade by submitting a written petition to the appropriate attendance committee.

Petitions for credit or a final grade may be filed at any time the student receives notice but, in any event, no later than 30 days after the last day of classes.

The attendance committee shall review the student's entire attendance record and the reasons for absences and shall determine whether to award credit or a final grade. The attendance committee may also, whether a petition is filed or not, review the records of all students whose attendance drops below 90 percent of the days the class is offered.

~~A student~~ ~~Students~~ who ~~has~~ ~~have~~ lost credit or ~~has~~ ~~have~~ not received a final grade because of excessive absences may regain credit or be awarded a final grade by fulfilling the requirements established by the attendance committee.

**Personal Illness**

~~The~~ When a student's absence for personal illness exceeds five consecutive days, the principal or attendance committee may require verification that the student present a statement from a physician or health-care provider in accordance with administrative regulations clinic verifying the illness or condition that caused the student's extended absence from school as a condition of classifying ~~an~~ the absence for personal illness as one for which there are extenuating circumstances.

Best Interest Standard

In reaching consensus regarding ~~if~~ a student's ~~student has established a questionable pattern of~~ absences and how, the student can be awarded credit ~~principal~~ or a final grade, the attendance committee shall attempt to ensure ~~may require~~ that its decision is in the best interest of the ~~a~~ student. The Superintendent shall develop administrative regulations to document the attendance committee's decision ~~present a physician's or clinic's statement of illness after a single day's absence as a condition of classifying the absence as one for which there are extenuating circumstances.~~

**Guidelines on Extenuating Circumstances**

The attendance committee shall consider whether a student has mastered the essential knowledge and skills and maintained passing grades in the course or subject. ~~adhere to the following guidelines to determine attendance for award of credit or a final grade:~~

When Days of Attendance

1. ~~If~~ makeup work is completed satisfactorily, the attendance committee shall consider extracurricular absences and other excused absences ~~as that are allowed under compulsory attendance requirements shall be considered~~ days of attendance for award of credit or a final grade. [See FEA] ~~(LEGAL) at EXCUSED ABSENCES FOR COMPULSORY ATTENDANCE DETERMINATIONS.]~~

Transfers / Migrant Students

2. ~~A transfer or migrant student incurs absences only after his or her enrollment in the District.~~

Documentation

3. ~~The attendance committee shall consider the acceptability and authenticity of documented reasons for the student's absences.~~

Consideration of Control

4. ~~The~~ committee shall consider whether the reasons for the absences were ~~for reasons~~ out of the student's or parent's or student's control and.

Student's Academic Record

5.2. ~~The committee shall consider~~ whether documentation for ~~or not the absence is acceptable~~ student has completed assignments, mastered the essential knowledge and skills, and maintained passing grades in the course or subject.

~~Information from  
Student or Parent~~

~~6.3.~~ The student or parent shall be given an opportunity to present any information to the committee about the absences and to discuss ways to earn or regain credit or be awarded a final grade.

~~Best Interest  
Standard~~

~~In reaching consensus regarding a student's absences, the committee shall attempt to ensure that its decision is in the best interest of the student. The Superintendent or designee shall develop administrative regulations addressing the committee's documentation of the decision.~~

**Imposing Conditions  
for Awarding Credit  
or a Final Grade**

The attendance committee shall consider the student's unique circumstances and, if necessary, shall ~~may~~ impose ~~any of the following~~ conditions for ~~awarding students with excessive absences to~~ regain credit or ~~be awarded~~ a final grade that permit the student to meet the instructional requirements of the class rather than assigning a student to attend a specified program for an amount of time equivalent to the student's absences. Conditions may include:

1. Maintaining attendance standards for the rest of the semester.
1. Completing additional assignments, as specified by the committee or teacher.
2. Attending tutorial sessions as scheduled, ~~which may include Saturday classes or before and after school programs.~~
2. Completing other instructional programs, as specified by the committee.
- ~~3. Maintaining the attendance standards for the rest of the semester.~~
- ~~4.3.~~ Taking an examination to earn credit. [See EHDB]
- ~~5. Attending a flexible school day program.~~
- ~~6. Attending summer school.~~

In all cases, the student must ~~also~~ earn a passing grade in order to receive credit.

**Appeal Process**

A parent or student may appeal the decision of the attendance committee in accordance with FNG(LOCAL).

**Program to Address  
Child Sexual Abuse,  
Trafficking, and  
Maltreatment**

The District's program to address child sexual abuse, trafficking, and other maltreatment of children, as included in the District improvement plan and the student handbook, shall include:

1. Methods for increasing staff, student, and parent awareness regarding these issues, including prevention techniques and knowledge of likely warning signs indicating that a child may be a victim;
2. Age-appropriate, research-based antivictimization programs for students;
3. Actions that a child who is a victim should take to obtain assistance and intervention; and
4. Available counseling options for affected students.

Training

The District shall provide training to employees as required by law and District policy. Training shall address techniques to prevent and recognize sexual abuse, trafficking, and all other maltreatment of children, including children with significant cognitive disabilities. [See DMA]

[See BBD for Board member training requirements and BJCB for Superintendent continuing education requirements.]

**Reporting Child  
Abuse and Neglect**

Any person who has reasonable cause to believe that a child's physical or mental health or welfare has been adversely affected by abuse or neglect has a legal responsibility, under state law, to immediately report the suspected abuse or neglect to an appropriate authority.

As defined in state law, child abuse and neglect include both sex and labor trafficking of a child.

The following individuals have an additional legal obligation to submit a written or oral report within 48 hours of learning of the facts giving rise to the suspicion of abuse or neglect:

1. Any District employee, agent, or contractor who suspects a child's physical or mental health or welfare has been adversely affected by abuse or neglect.
2. A professional who has reasonable cause to believe that a child has been or may be abused or neglected or may have been a victim of indecency with a child. A professional is anyone licensed or certified by the state who has direct contact with children in the normal course of duties for which the individual is licensed or certified.

A person is required to make a report if the person has [reasonable cause](#) to believe that an adult was a victim of abuse or neglect as a child and the person determines in good faith that disclosure of the information is necessary to protect the health and safety of another child or an elderly or disabled person.

[For parental notification requirements regarding an allegation of educator misconduct with a student, see FFF.]

### Restrictions on Reporting

In accordance with law, an employee is prohibited from using or threatening to use a parent's refusal to consent to administration of a psychotropic drug or to any other psychiatric or psychological testing or treatment of a child as the sole basis for making a report of neglect, unless the employee has cause to believe that the refusal:

1. Presents a substantial risk of death, disfigurement, or bodily injury to the child; or
2. Has resulted in an observable and material impairment to the growth, development, or functioning of the child.

### Making a Report

Reports may be made to any of the following:

1. A state or local law enforcement agency;
2. The Child Protective Services (CPS) division of the Texas Department of Family and Protective Services (DFPS) at (800) 252-5400 or the [Texas Abuse Hotline Website](#)<sup>1</sup>;
3. A local CPS office; or
4. If applicable, the state agency operating, licensing, certifying, or registering the facility in which the suspected abuse or neglect occurred.

However, if the suspected abuse or neglect involves a person responsible for the care, custody, or welfare of the child, the report must be made to DFPS, unless the report is to the state agency that operates, licenses, certifies, or registers the facility where the suspected abuse or neglect took place; or the report is to the Texas Juvenile Justice Department as a report of suspected abuse or neglect in a juvenile justice program or facility. [As defined by law, a person responsible for the care, custody, or welfare of a child includes school personnel and volunteers and day-care workers.](#)  
[See FFG(LEGAL)]

An individual does not fulfill his or her responsibilities under the law by only reporting suspicion of abuse or neglect to a campus princi-

pal, school counselor, or another District staff member. Furthermore, the District is prohibited from requiring an employee to first report his or her suspicion to a District or campus administrator.

**Confidentiality**

In accordance with state law, the identity of a person making a report of suspected child abuse or neglect shall be kept confidential and disclosed only in accordance with the rules of the investigating agency.

**Immunity**

A person who in good faith reports or assists in the investigation of a report of child abuse or neglect is immune from civil or criminal liability.

**Failing to Report Suspected Child Abuse or Neglect**

By failing to report suspicion of child abuse or neglect, an employee:

1. May be placing a child at risk of continued abuse or neglect;
2. Violates the law and may be subject to legal penalties, including criminal sanctions for knowingly failing to make a required report;
3. Violates Board policy and may be subject to disciplinary action, including possible termination of employment; and
4. May have his or her certification from the State Board for Educator Certification suspended, revoked, or canceled in accordance with 19 Administrative Code Chapter 249.

It is a criminal offense to coerce someone into suppressing or failing to report child abuse or neglect.

**Responsibilities Regarding Investigations**

In accordance with law, District officials shall be prohibited from:

1. Denying an investigator's request to interview a child at school in connection with an investigation of child abuse or neglect;
2. Requiring that a parent or school employee be present during the interview; or
3. Coercing someone into suppressing or failing to report child abuse or neglect.

District personnel shall cooperate fully and without parental consent, if necessary, with an investigation of reported child abuse or neglect. [See GKA]

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<sup>1</sup> Texas Abuse Hotline Website: <http://www.txabusehotline.org>

**Comprehensive System**

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

**Cumulative Record**

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

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

**Custodian of Records**

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

**Types of Education Records**

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

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

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

### **Access by Parents**

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

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

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

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

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

**Access by School Officials**

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

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

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

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

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

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

5. Investigating or evaluating programs.

**Transcripts and  
Transfers of Records**

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

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

**Records  
Responsibility for  
Students in Special  
Education**

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

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

**Procedure to Amend  
Records**

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

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

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

**Directory  
Information**

Directory information for District students has been classified into two separate categories:

1. Items for use only for school-sponsored purposes; and

2. Items for all other purposes.

School-Sponsored  
Purposes

For the following school-sponsored purposes—all District publications and announcements~~all District publications and announcements~~—directory information shall include student name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; degrees, honors, and awards received; dates of attendance; grade level; most recent educational institution attended; participation in officially recognized activities and sports; and weight and height of members of athletic teams~~student name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; degrees, honors, and awards received; dates of attendance; grade level; most recent educational institution attended; participation in officially recognized activities and sports; and weight and height of members of athletic teams.~~

All Other Purposes

For all other purposes, directory information shall include student name and grade level.~~student name and grade level.~~



## ALEDO ISD BOARD MEETING TEMPLATE

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** Consider Approval of Purchase of Playground Equipment for New Vandagriff Elementary School

**PRESENTER:** Earl Husfeld, Chief Financial Officer and Tyler Boswell, Director of Construction and Facilities

### **BACKGROUND INFORMATION:**

- Per Board Policy CH (Local), any single, budgeted purchase of goods or services that costs \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place.
- As you are aware, conversion of McAnally Intermediate School into the New Vandagriff Elementary School was included within the District's 2019 Bond Program.
- Included within this project cost were funds allocated for the purchase of materials and equipment to outfit this building to the same standard as the District's other elementary schools.
- As we discussed during the December 13, 2021 board meeting, district staff have undertaken the process of discussing and evaluating the playground equipment options for the two (2) playground areas at New Vandagriff Elementary School.
- For your review, the following pages provide a detailed overview of the playground equipment being recommended for New Vandagriff Elementary School.
- The playground equipment recommended to you this evening is very similar to that purchased for Annetta Elementary School and incorporates a variety of "stations" that are accessible for all students.
- To ensure the best pricing and value, the District utilized the TASB BuyBoard purchasing cooperative to obtain this quote from Lea Park & Play, Inc.

### **FISCAL INFORMATION:**

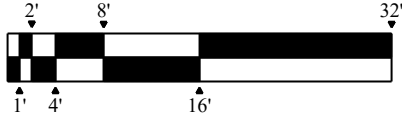
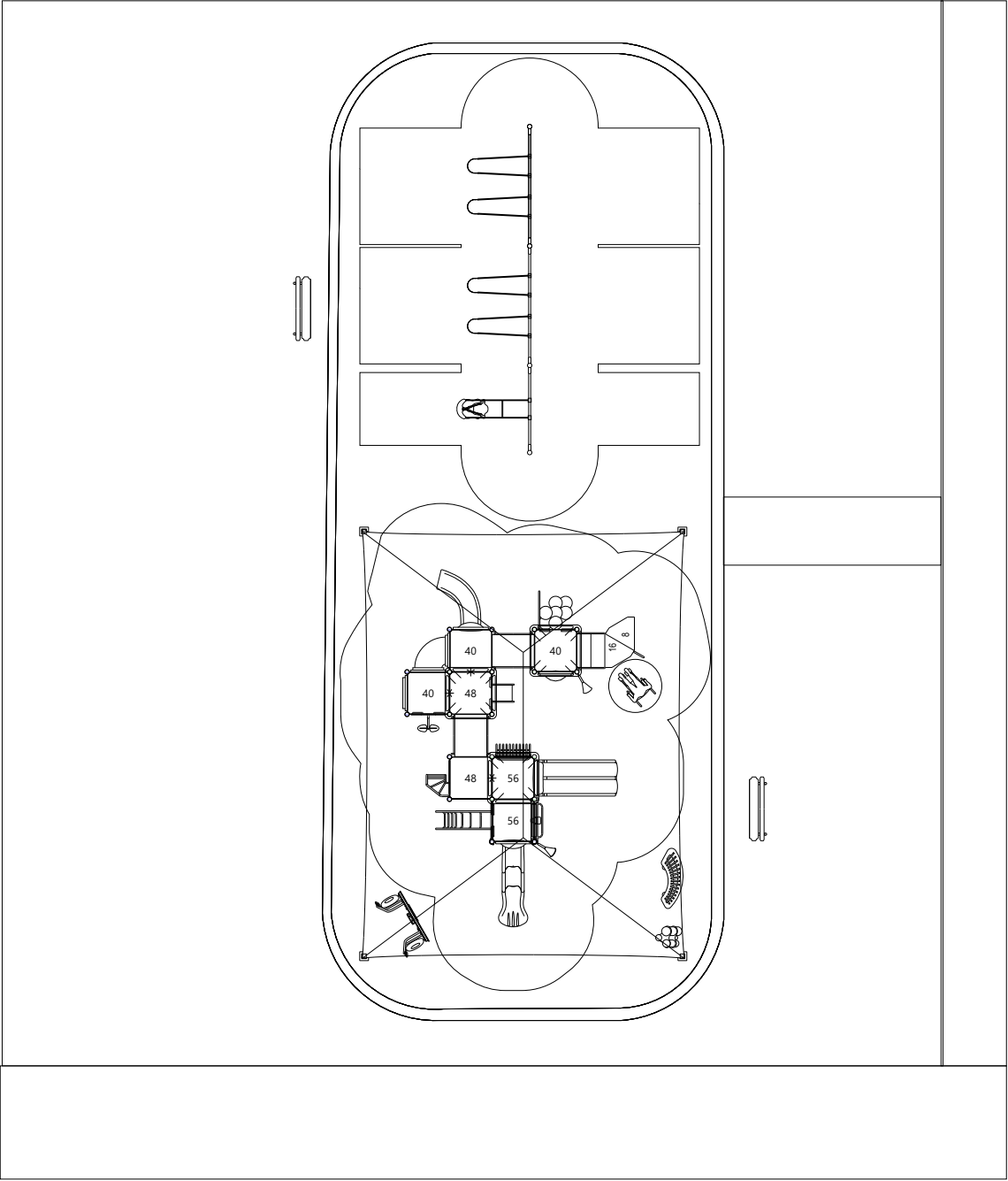
The total amount of \$233,987.59 will be paid with 2019 bond funds allocated for New Vandagriff Elementary School.

### **ATTACHMENTS:**

Quote and Renderings from Lea Park & Play, Inc. for New Vandagriff Elementary School Playground Equipment

### **ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends the Board of Trustees approve the quote submitted by Lea Park & Play, Inc. for the purchase and installation of playground equipment for New Vandagriff Elementary School as presented.



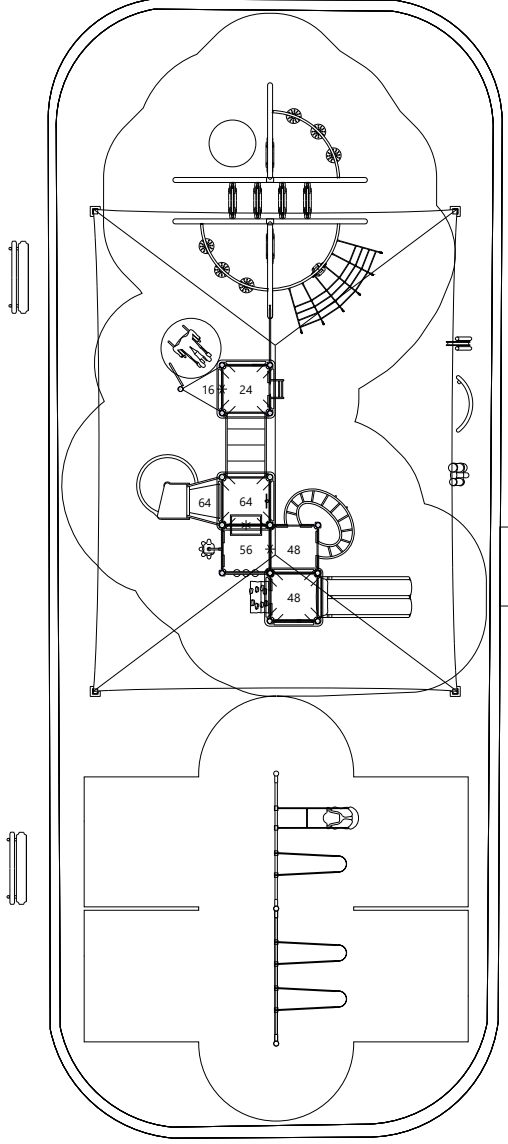




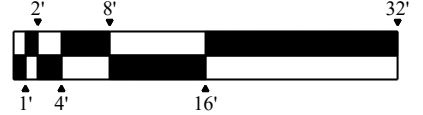








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**Lea Park & Play, Inc.**  
 1105 Hampshire Ln.  
 Richardson, TX 75080  
 (972) 690-8163  
 info@leaparkandplay.com  
 www.leaparkandplay.com

## Quote

**ADDRESS**

Tyler Boswell  
 Aledo ISD  
 1 Dean Drive  
 Aledo, TX 76008

**SHIP TO**

Tyler Boswell  
 Aledo ISD  
 Annetta Elementary School  
 Aledo, TX 76008

**QUOTE #** 22546

**DATE** 12/17/2021

**EXPIRATION DATE** 01/30/2022

**SALES REP**

Sean Moran

DESCRIPTION	QTY	RATE	AMOUNT
<b>Little Tikes Commercial</b> Little Tikes Commercial Equipment per drawing# R0306_44547351027 Total Equipment Includes: 2 to 5 Area: (1) KidBuilder (5" Post) Composite Playstructure, (1) 3 Bay Swing Set (4 Belt/1ADA), (1) Tot Builder Truck, (1) Concerto Vibes Xylophone, (1) Concerto 3 Drum Conga, (1) 40'LX30'WX13'EH USA Shade Fabric Shade Structure, (2) 6' Bench w Back, (1) Trash Receptacle 5 to 12 Area: (1) KidBuilder (5"Post) Composite Playstructure, (1) Linked NRG Climbing Unit, (1) 2 Bay Swing Set (3 Belt/ 1ADA),(1) Conceto Chimes, (1) Concerto 2 Drum Conga, (1) Concerto Spin Cabasas Large, (1) 40'LX30'WX14'EH USA Shade Fabric Shade Structure, (3) 6' Bench w Back, (2) Trash Receptacle	1	163,084.00	163,084.00T
<b>BuyBoard</b> LTC Equipment: BuyBoard Discount for contract listed as "Parks and Recreation Equipment and Field Lighting Products and Installation #592-19"	1	-40,771.00	-40,771.00T
<b>Freight</b> Freight	1	5,531.40	5,531.40T
<b>Installation</b> Installation of LTC Equipment	1	30,355.12	30,355.12T
<b>USA Shade</b> Shade Structure - Hip and Ridge - Structure Size: 40'LX30'WX13'EH - Entry Height: 13' - Mounting Style: Direct Imbed - Number of Posts: 4 - Number of Fabric Tops: 1 - Fabric Type: Shadesure - Fabric Color: TBD - Steel Color: TBD - Wind load: 90 MPH - Snow load: 5 Lbs./Sq. Ft.	1	11,563.92	11,563.92T

DESCRIPTION	QTY	RATE	AMOUNT
<b>USA Shade</b> Shade Structure - Hip and Ridge - Structure Size: 40'LX30'WX14'EH - Entry Height: 14' - Mounting Style: Direct Imbed - Number of Posts: 4 - Number of Fabric Tops: 1 - Fabric Type: Shadesure - Fabric Color: TBD - Steel Color: TBD - Wind load: 90 MPH - Snow load: 5 Lbs./Sq. Ft.	1	11,819.95	11,819.95T
<b>BuyBoard</b> USA Shade Equipment: BuyBoard Discount for contract listed as "Parks and Recreation Equipment and Field Lighting Products and Installation #592-19"	1	-3,508.00	-3,508.00T
<b>Engineered Drawings</b> Engineered Drawings	1	1,300.00	1,300.00T
<b>Freight</b> Freight	1	750.47	750.47T
<b>Installation</b> Installation of USA Shade Equipment	1	23,319.00	23,319.00T
<b>Fibar:SYS-100</b> SYS-100: IPEMA Certified engineered wood fiber safety surfacing by Fibar Systems, Inc. w/ Fibar Felt weed barrier. Includes delivery. 2 to 5 Area: 3,050 SQFT 5 to 12 Area: 3450 SQFT Total EWF: Approx. 325 YRD	1	9,577.60	9,577.60T
<b>Freight</b> Freight for FIBAR Materials	1	1,972.00	1,972.00T
<b>Installation</b> Installation of FIBAR Sys 100 (325 YRDS)	1	3,250.00	3,250.00T
<b>Concrete</b> Concrete Playground Curb: (481 LNFT) 12"TX8"W Includes: Weep Holes 2 to 5: 240 LNFT 5 to 12: 241 LNFT	1	15,743.13	15,743.13T
<b>PlayPower Terms</b> PURCHASE ORDERS AND PAYMENTS SHOULD BE MADE OUT TO PLAYPOWER LT FARMINGTON, INC.	1	0.00	0.00T

TERMS: Net % 30. Tax Exempt/Resale Certificate Required. Initial \_\_\_\_\_.

DELIVERY: Delivery is approximately 6-8 weeks after order is received and approved. Installation date TBD (if included). Customer is responsible for offloading the truck if we are not providing installation. Initial \_\_\_\_\_.

INSTALLATION: Please Note that installation is not included unless otherwise noted above. If installation is included, price assumes that the site has been prepared and that grade slope does not exceed 1 - 2% in any direction. Grade work and drainage improvements/lines are not included unless specifically listed above. Please turn off sprinkler systems 1 week prior to installation to avoid site damage due to wet ground. Initial \_\_\_\_\_.

DESCRIPTION	QTY	RATE	AMOUNT
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Unless specifically listed in the quote above, payment/performance bonds, permits, sealed engineered drawings, TDLR registration/inspection, and 3rd party safety audits are Not Included in this agreement and, if required, are the responsibility of the customer. A 3% fee will be added for any payments by credit card. Initial \_\_\_\_\_.

ROCK CLAUSE: In the event that soil or rock conditions are such to prevent normal installation time and procedures, the customer will be responsible for additional equipment, labor expenses and delay costs required to complete the installation. Should the situation arise, the problem will be discussed with the customer prior to incurring any additional cost. Initial \_\_\_\_\_.

UNDERGROUND UTILITY CLAUSE: The customer hereby agrees that PlayPower LT Farmington, Inc and Lea Park & Play, Inc., its employees and/or subcontractors, are not liable for any damage done to any type of underground utilities on the site chosen by the customer unless the customer has had these lines accurately marked prior to installation. The customer further agrees that without properly marked utility lines, the customer shall be responsible for costs incurred to repair any damaged utilities, all costs for medical treatment in the event of injury and any related costs due to delay in the project. It shall be the sole responsibility of the customer to mark, have marked, or hire a professional to establish any and all utility locations prior to Lea Park & Play, Inc., its employees and/or subcontractors starting the project. In the event that Lea Park & Play, Inc., its employees and/or subcontractors start the project before utilities have been located and properly marked, the customer shall again be liable and shall notify Lea Park & Play, Inc., in writing to stop the project until the utilities have been marked. The customer shall further be responsible for any cost incurred due to work stoppage or project delays. Initial \_\_\_\_\_.

\* PLEASE NOTE THAT THIS WILL BE CONSIDERED DOCUMENTATION APPROVED WHEN CHARGES ARE APPLIED\*

<p>Purchase Orders are required and should be made out to Lea Park &amp; Play, Inc. Pricing quoted is based on our standard insurance certificate. Unless specifically listed in the quote above, installation, payment/performance bonds, permits, sealed engineered drawings, TDLR registration/inspection, and 3rd party safety audits are Not Included in this agreement and, if required, are the responsibility of the customer. Customer is responsible for repair of any unmarked underground utility lines damaged during construction. Financing available upon request. A 3% fee will be added for payment by credit card.</p>	<table border="0"> <tr> <td>SUBTOTAL</td> <td style="text-align: right;">233,987.59</td> </tr> <tr> <td>TAX</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td><b>TOTAL</b></td> <td style="text-align: right;"><b>\$233,987.59</b></td> </tr> </table>	SUBTOTAL	233,987.59	TAX	0.00	<b>TOTAL</b>	<b>\$233,987.59</b>
SUBTOTAL	233,987.59						
TAX	0.00						
<b>TOTAL</b>	<b>\$233,987.59</b>						

THANKS FOR CONSIDERING OUR PRODUCTS !

Accepted By

Accepted Date



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** Consideration and Possible Action Granting the Superintendent the Authority to Extend and Administer Additional COVID-19 Leave

**PRESENTER:** Sherry Taylor, Executive Director Human Resources

### **BACKGROUND INFORMATION:**

Benefits providing additional leave days for employees impacted by the pandemic as required by the Families First Coronavirus Relief Act (FFCRA) expired on December 31, 2020. Through board action, a resolution was approved on September 21, 2021, providing an extension of these benefits through December 17, 2021.

Due to the recent resurgence of COVID-19 cases in our community, AISD employees are continuing to be impacted by COVID-19. It is proposed that the district extend supplementary COVID-19 leave benefits for employees who meet the following criteria:

1. The employee is required to isolate due to a positive COVID-19 test, or
2. The employee is quarantining due to an immediate family member, as defined by board policy DEC(LOCAL), who is living in the employee's household and is required to isolate due to a positive COVID-19 test.
3. The employee provides the Aledo ISD Human Resources Department a positive COVID-19 test for themselves or the immediate family member, as defined by board policy DEC(LOCAL), who is living in the employee's household.

These benefits will include up to one week or 40 hours of paid sick leave at the employees' regular rate of pay. In cases where a Campus Guest Teacher is impacted, up to one week or five days paid at the regular campus guest teacher rate will be provided for those who meet the above criteria.

**FISCAL INFORMATION:** Actual cost paid leave in Fall 2021 was \$130,348.62. The estimated cost for paid COVID-19 leave from December 18, 2021, through June 30, 2022, is \$130,000 and will be paid with ESSER funds.

**ATTACHMENTS:** Resolution of the Board of Trustees Regarding Extended COVID-19 Leave During Pandemic.

**ADMINISTRATIVE RECOMMENDATION:** The administration recommends the Board of Trustees approve the Resolution of the Board Regarding Extended COVID-19 Leave During Pandemic.

**Resolution No. 01182022-1**

**Resolution of the Board of Trustees Regarding Extended COVID-19 Leave During Pandemic**

WHEREAS, the Board is authorized by Texas Education Code section 45.105 to expend funds of the Aledo Independent School District for purposes necessary in the conduct of the public schools as determined by the Board.

WHEREAS, the Board finds that a need exists to address additional leave in the circumstance of an epidemic;

WHEREAS, the Board concludes that providing additional paid leave to all regular employees-contractual and noncontractual, salaried and non-salaried to include campus guest teachers who are working a set schedule, who are in isolation as a result of a positive COVID-19 test, serves the public purpose of protecting students and staff, maintaining morale, and reducing turnover;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Aledo Independent School District authorizes providing additional paid leave for all regular employees – contractual and noncontractual, salaried and non-salaried to include campus guest teachers who are working a set schedule at their regular rate of pay, who are in isolation because of their own positive COVID-19 test, or who are isolating due to an immediate family member, as defined by board policy DEC(LOCAL), who is living in the employee’s household and has a positive COVID-19 test result. The total paid COVID-19 leave available is a maximum of five days paid leave for the 2021-2022 school year. If the employee has not already used a total of five days of COVID-19 leave during the 2021-2022 school year, they will be eligible for the balance of the five days between December 18, 2021 and June 30, 2022.

The authority granted by this resolution to the Superintendent to provide additional paid COVID-19 leave provides additional leave for a maximum duration of the five workdays to regular employees if they have not utilized these previously during the 2021-2022 school year. Such leave shall be granted to an employee only after the employee provides a copy of a positive COVID-19 test for the employee or the family member in the same household as defined herein.

This extended leave is effective as of December 18, 2021 and expires on June 30, 2022.

Adopted this 18 day of January 2022, by the Board of Trustees.

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

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



## ALEDO ISD BOARD MEETING TEMPLATE

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** Consider Approval of Agreement between Aledo ISD and Population and Survey Analysts

**PRESENTER:** Dr. Susan K. Bohn, Superintendent and Earl Husfeld, Chief Financial Officer

**BACKGROUND INFORMATION:**

- Per Board Policy CH (Local), any single, budgeted purchase of goods or services that costs \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place.
- The Administration is recommending the District engage the firm of Population and Survey Analysts (PASA) to perform demographic services for the District.
- The PASA statement of work, work product, and deliverables are attached for your review and consideration.

**FISCAL INFORMATION:**

The total cost of \$60,000.00 will be paid from General Fund 199.

**ATTACHMENTS:**

Population and Survey Analysts (PASA) Statement of Work and Agreement

**ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends the Board of Trustees approve the Statement of Work and Agreement between Aledo ISD and Population and Survey Analysts (PASA) as presented.

**Statement of Work for Demographic Study  
Aledo ISD  
2021-22**



## **PASA WORK PRODUCT**

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### **BACKGROUND DATA COLLECTION**

- Create and maintain GIS map database, including, but not limited to, the following data layers: appraisal district's parcel ownership, floodplain, municipal zoning and future land use plans, annexation and annexation plans, city and regional thoroughfare plans, subdivision and apartment layers, oil and gas pipelines, aerial imagery, street files.
- Gather background data on economic trends, major employers and changes in workforce, unemployment rates, recent real estate market trends, recent new housing trends, etc.

### **CURRENT AND PAST STUDENT POPULATION**

- Geo-code current students and, if needed, historical dataset(s).
- Study recent gains and losses in student population by development.
- Determine the ratio of students per household for every major subdivision and apartment.
- Analyze the impact of private and charter schools on enrollment.

### **FUTURE STUDENT POPULATION**

- Conduct extensive interviews to gather data regarding current and future land use. This allows PASA to determine the potential for future residential development on all large, undeveloped tracts of land.
- Prepare projections of new housing for each subdivision, apartment and large undeveloped parcel.
- Build a District-specific model to estimate the number of students by Planning Unit each year for 10 years.
- Develop Low Growth, Moderate Growth, and High Growth Scenarios for the number of students Districtwide per grade, per year, for 10 years forward.
- Estimate the number of students per grade per school for one year forward. This in-depth study accounts for transfers, special programs, and school-specific characteristics, and can be used for staffing decisions.

### **LONG-RANGE PLANNING**

- Relate 10-year student population projections to school capacities.
- Develop a Long-Range Facilities Plan, including siting and timing of new facilities.

### **REPORTING**

- Prepare comprehensive report summarizing the Demographic Study.
- Present at one Board or Administration meeting.

**Statement of Work for Demographic Study  
Aledo ISD  
2021-22**



## **DISTRICT INVESTMENT**

**TOTAL COST of DEMOGRAPHIC STUDY: \$60,000**

### **Costs of Additional Services**

Tasks requested by the School District beyond the scope of this Statement of Work will be billed at the following rates. These additional costs are typically associated with long-range planning, attendance zone planning, bond planning or additional presentations.

In-person meetings	\$2,500/mtg
Remote presentations (via Zoom or other platform)	\$1,000/mtg
Professional tasks	\$280/hr
GIS-related tasks	\$150/hr
Technical tasks	\$55/hr

## **TIMELINE**

PASA plans to begin data-gathering work for the Demographic Study in March 2022 and finalize the data and present the final report to the Board in June 2022.

## **DELIVERABLES**

- Ten hard copies and PDF of the Demographic Study report
- Ten hard copies and PDF of the large Development Overview map
- Excel versions of any tables in the Demographic Study, as requested

## **NOTES**

- The Projections Model is the proprietary property of PASA and will not be released to the District.
- The costs listed in this Statement of Work are valid as long as a contract is signed by January 30, 2022. After this date, the costs are subject to change
- If any of PASA's GIS deliverables are reproduced, PASA will receive attribution credit. Any maps which use the GIS data must have PASA's name and company logo printed on the maps.

**Statement of Work for Demographic Study  
Aledo ISD  
2021-22**



## **DISTRICT REQUIREMENTS**

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PASA requests the following data for use in the Demographic Study:

1. Enrollment counts as of October 2021 from the most recent PEIMS submission (Disaggregation Report)
2. Maps detailing the location of current, unimproved parcels of land of five acres or greater, currently owned by the District, including the outline of each
3. Capacity information for each facility
4. All current information the District has available on plats, and names/contacts of any developers, builders, or real estate experts whom PASA should contact for the study
5. Student address files containing all students enrolled on the following date(s):
  - PEIMS Snapshot Oct 2021
  - PEIMS Snapshot Oct 2020
  - PEIMS Snapshot Oct 2019
  - PEIMS Snapshot Oct 2018
  - PEIMS Snapshot Oct 2017

These data files must include as many fields as possible from those listed below. PASA will protect and preserve the confidentiality of all educational records and personally identifiable information in compliance with FERPA and District Policy and shall fully indemnify the District for any breach of such security. ***It is imperative that the current student data file be updated with all deletions/additions of students for the current school year.***

Campus Number	Free/Reduced Lunch Code
Student ID Number	Bilingual Code
Street Address ( <b>PHYSICAL RESIDENCE</b> )	Magnet program participation, if applicable
City	
Zip Code	Code Indicating Transfer from Another School District (if available)
Grade Level	
Race	Primary Home Language Code
Ethnicity	Immigration Status Code

- Please be sure that the data has been fully updated for this school year. It is important that all addresses have been updated, as well as accurate flags for special programs, including Free/Reduced Lunch, Bilingual program, etc.
- The historical data should reflect students enrolled at the PEIMS snapshot date, not those enrolled at the end of the school year

**Statement of Work for Demographic Study  
Aledo ISD  
2021-22**



## **ACKNOWLEDGEMENTS**

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This confirms the agreement by which Aledo ISD, herein referred to as “School District”, is engaging Population and Survey Analysts (“PASA”) to perform a Demographic Study. The attached documentation outlines specific tasks and associated costs included in the Demographic Study.

As compensation for services rendered, the School District will pay PASA \$60,000.

PASA will invoice the School District over 4 months, scheduled as follows:

- 20% at the end of month 1
- 20% at the end of month 2
- 20% at the end of month 3
- 40% at the end of month 4, or upon completion of the Deliverables

PASA expects to complete the Demographic Study between March 1, 2022 and June 30, 2022, but this can be modified to meet the needs of the School District.

A handwritten signature in blue ink that reads "Stacey Tepera". The signature is written in a cursive style and is positioned above a horizontal line.

Dr. Stacey Tepera, President  
Population and Survey Analysts  
***signed electronically***

Dated: 11-19-21

A solid horizontal line intended for a signature, positioned above the printed name and title of Dr. Susan Bohn.

Dr. Susan Bohn, Superintendent  
Aledo ISD

Dated: January 18, 2022



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** Consider Approval of Calling May 7, 2022 Board of Trustee Election

**PRESENTER:** Earl Husfeld, Chief Financial Officer

### **BACKGROUND INFORMATION:**

- As stated in Board Policy BBB (LEGAL), the Board of Trustees consists of seven members serving terms of three years, with elections held annually.
- The terms of one-third of the Board Members, or as near to one-third as possible, expire each year.
- Election of Board Members is by position or place in accordance with Texas law.
- The following Orders of Election have been prepared for a Board of Trustees Election to be held on May 7, 2022.
- The positions for election this year are Place 4, currently held by Forrest Collins and Place 5, currently held by Jennifer Taylor.
- January 19, 2022 is the first date to file an application for a place on the ballot, with February 18, 2022 being the last date for filing an application.
- Early voting by personal appearance will begin on April 25, 2022 and conclude on May 3, 2022.
- The memo, Important Dates for the May 7, 2022 Trustee Election, is included for your information and review.

### **FISCAL INFORMATION:**

The projected pro-rata cost of this election to the District is approximately \$9,600.

### **ATTACHMENTS:**

Orders of Trustee Election on May 7, 2022 and Important Dates for the May 7, 2022 Trustee Election

### **ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends the Board of Trustees adopt the Orders of Election as submitted and establish the date of May 7, 2022 for the Board of Trustees Election for Place 4 and Place 5.

**ORDER OF GENERAL ELECTION FOR OTHER POLITICAL SUBDIVISIONS  
 ORDEN DE ELECCIÓN GENERAL PARA OTRAS SUBDIVISIONES POLÍTICAS**

An election is hereby ordered to be held on 5 / 7 / 2022 for the purpose of voting on:  
 (date)

(Por la presente se ordena celebrar una elección el 5 / 7 / 2022 con el propósito de votar sobre.)  
 (fecha)

List Offices/Propositions/Measures on the ballot (*Enúmere los puestos/proposiciones/medidas oficiales en la boleta*)

Aledo ISD Board of Trustees - Place 4 and Place 5 (Junta de Fideicomisarios - Lugar 4 y Lugar 5)

Early voting by personal appearance will be conducted each weekday at:  
 (La votación adelantada en persona se llevará a cabo de lunes a viernes en:)

The Main Early Voting Location (*sitio principal de votación adelantada*)

Location ( <i>sitio</i> )	Hours ( <i>horas</i> )
Parker County Courthouse Annex, Annex Kitchen, 1112 Santa Fe Dr, Weatherford, 76086	4/25, 4/27, 4/29, 5/2, 5/3 from 8:00am-5:00pm 4/26, 4/28 from 7:00am- 7:00pm

Branch Early Voting Locations (*sucursal sitios de votación adelantada*)

Location ( <i>sitio</i> )	Hours ( <i>horas</i> )
Springtown Senior Center, Community Room, 1070 N Main St, Springtown, 76082	4/25, 4/27, 4/29, 5/2, 5/3 from 8:00am-5:00pm 4/26, 4/28 from 7:00am- 7:00pm
Hudson Oaks City Hall, Council Chambers, 210 Hudson Oaks Dr, Hudson Oaks, 76087	4/25, 4/27, 4/29, 5/2, 5/3 from 8:00am-5:00pm 4/26, 4/28 from 7:00am- 7:00pm
Peaster ISD Rock Gym, Back Room of Gym, 8512 FM RD 920, Peaster, 76088	4/25, 4/27, 4/29, 5/2, 5/3 from 8:00am-5:00pm 4/26, 4/28 from 7:00am- 7:00pm
Azle City Hall, Community Room, 505 W Main St, Azle, 76020	4/25, 4/27, 4/29, 5/2, 5/3 from 8:00am-5:00pm 4/26, 4/28 from 7:00am- 7:00pm
Aledo ISD Admin Building, Louden Room, 1008 Bailey Ranch Rd, Aledo, 76008	4/25, 4/27, 4/29, 5/2, 5/3 from 8:00am-5:00pm 4/26, 4/28 from 7:00am- 7:00pm
PCT 3 County Barn, Break Room, 1111 FM RD 1189, Brock, 76087	4/25, 4/27, 4/29, 5/2, 5/3 from 8:00am-5:00pm 4/26, 4/28 from 7:00am- 7:00pm

Early voting by personal appearance will be conducted each weekend at:  
 (La votación adelantada en persona se llevará a cabo en el fin de semana en:)

The Main Early Voting Location (*sitio principal de votación adelantada*)

Location ( <i>sitio</i> )	Hours ( <i>horas</i> )
None	N/A

Branch Early Voting Locations (*sucursal sitios de votación adelantada*)

Location ( <i>sitio</i> )	Hours ( <i>horas</i> )
None	N/A

Applications for ballot by mail shall be mailed to:  
 (Las solicitudes para boletas que se votarán adelantada por correo deberán enviarse a:)

Gina Osborn

Name of Early Voting Clerk  
(Nombre del Secretario/a de la Votación Adelantada)

PO Box 639

Address (Dirección)

Weatherford 76086

City (Ciudad) Zip Code (Código Postal)

817.598.6185

Telephone Number (Número de teléfono)

gina.osborn@parkercountytexas.com

Email Address (Dirección de Correo Electrónico)

www.parkercountytexas.com

Early Voting Clerk's Website (Sitio web del Secretario/a de Votación Adelantada)

Applications for Ballots by Mail (ABBM)s must be received no later than the close of business on:  
(Las solicitudes para boletas que se votarán adelantada por correo deberán recibirse no más tardar de las horas de negocio el:)

4 / 26 / 2022  
(date)(fecha)

Federal Post Card Applications (FPCAs) must be received no later than the close of business on:  
(La Tarjeta Federal Postal de Solicitud deberán recibirse no más tardar de las horas de negocio el:)

4 / 26 / 2022  
(date)(fecha)

Issued this 18 day of January, 2022.  
(day) (month) (year)

(Emitida este día 18 de enero, 2022.)  
(día) (mes) (año)

\_\_\_\_\_  
Signature of Presiding Officer (Firma del Dirigente que Preside)

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Signature of Board Member  
(Firma del Director)

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Signature of Board Member  
(Firma del Director)

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Signature of Board Member  
(Firma del Director)

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Signature of Board Member  
(Firma del Director)

**Instruction Note: A copy of this election order must be delivered to the County Clerk/Elections Administrator and Voter Registrar not later than 60 days before election day.**

Nota de Instrucción: Se deberá entregar una copia de esta orden de elección al/a la Secretario(a) del Condado/Administrador(a) de Elecciones y el/la Registrador(a) de Votantes a más tardar 60 días antes del día de elección.

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**ORDEN DE ELECCIÓN GENERAL PARA OTRAS SUBDIVISIONES POLÍTICAS**

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Early voting by personal appearance will be conducted each weekday at:  
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The Main Early Voting Location (*sitio principal de votación adelantada*)

Location (*sitio*)

Hours (*horas*)

Tarrant County Election Administration  
2700 Premiere St,  
Fort Worth 76111

<https://www.tarrantcounty.com/en/elections/Upcoming-Election-Information.html>

Branch Early Voting Locations (*sucursal sitios de votación adelantada*)

Location (*sitio*)

Hours (*horas*)

<https://www.tarrantcounty.com/en/elections/Upcoming-Election-Information.html>

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Location (*sitio*)

Hours (*horas*)

<https://www.tarrantcounty.com/en/elections/Upcoming-Election-Information.html>

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Branch Early Voting Locations (*sucursal sitios de votación adelantada*)

Location (*sitio*)

Hours (*horas*)

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(*Las solicitudes para boletas que se votarán adelantada por correo deberán enviarse a:*)

Heider Garcia

Name of Early Voting Clerk  
(Nombre del Secretario/a de la Votación Adelantada)

PO Box 961011

Address (Dirección)

Fort Worth 76161-0011

City (Ciudad) Zip Code (Código Postal)

817.831.8683

Telephone Number (Número de teléfono)

[votebymail@tarrantcounty.com](mailto:votebymail@tarrantcounty.com)

Email Address (Dirección de Correo Electrónico)

[www.tarrantcounty.com](http://www.tarrantcounty.com)

Early Voting Clerk's Website (Sitio web del Secretario/a de Votación Adelantada)

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(date)(fecha)

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(date)(fecha)

Issued this 18 day of January, 2022.  
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(Emitida este día 18 de enero, 2022.)  
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## **IMPORTANT DATES FOR MAY 7, 2022 TRUSTEE ELECTION PLACES 4 AND 5**

December 20, 2021	Post "Notice of Deadline to File Applications for Place on the Ballot" on website and front door
January 19, 2022	First Day to File Application for Place on Ballot or Declaration of Write-in Candidacy
February 18, 2022	Last Day for an Applicant to File for Place on Ballot - 5:00 PM
February 22, 2022	Last Day for a Write-In Candidate to File - 5:00 PM
February 24, 2022	First Day to Post "Notice of Drawing for Place on Ballot" (if drawing conducted on February 28, 2022)
February 25, 2022	Last Day for a Candidate to Withdraw (includes write-in candidates) - 5:00 PM
February 28, 2022	Conduct Ballot Position Drawing - 9:00 AM
March 18, 2022	Begin Mandatory Office Hours
April 7, 2022	Last Day to Register to Vote or Make Change of Address Effective for May 7 Election; First Day of Period during Which Notice of Election Must be Published; Post "Notice of Voting Order Priority" on District Website
April 16, 2022	Last Day to Post "Notice of Election" on Front Door (Complete Record of Posting Notice of Election)
April 25, 2022	First Day of Early Voting by Personal Appearance
May 3, 2022	Last Day of Early Voting by Personal Appearance
May 7, 2022	Election Day - Polls open 7:00 AM - 7:00 PM
May 10, 2022	First Day to Conduct Official Canvass of Returns (if official election results received from County)
May 18, 2022	Last Day to Conduct Official Canvass of Returns
June 16, 2022	Last Day of Mandatory Office Hours

**Filing will take place in the Aledo ISD Business Office  
1008 Bailey Ranch Road, Aledo, Texas**